

Municipal Budget for Fiscal Year 2026

July 1, 2025 – June 30, 2026



DRAFT

Rick Bronson, Town Manager

Town of Lincoln
Municipal Operating Budget

0100 Town Manager

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 WAGES	\$125,400.00	155,404	155,404	155,404	-	30,004
0009 TRAVEL REIMBURSEMENT	\$520.00	585	585	585	-	65
0010 PROFESSIONAL DEVELOPMENT	\$400.00	400	400	400	-	-
0011 PROFESSIONAL MEMBERSHIP	\$400.00	400	-	-	-	(400)
0027 CONSUMABLE SUPPLIES	\$5,000.00	1,500	1,500	1,500	-	(3,500)
0050 BUILDING & GROUNDS MAINTENANCE	\$2,500.00	1,000	1,000	1,000	-	(1,500)
0051 RENT	\$32,040.00	32,100	32,100	32,100	-	60
0060 SAFETY COMPLIANCE	\$500.00	500	500	500	-	-
0108 CONTRACTUAL SERVICES	\$70,000.00	70,000	70,000	70,000	-	-
TOTAL	\$236,760.00	261,889	261,489	261,489	-	24,729
Increase/Decrease		10.61	10.44	10.44	(100.00)	

0101 Clerk

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 WAGES	\$214,006.00	219,496	219,496	219,496	-	5,490
0003 PARTTIME WAGES	\$9,042.00	6,056	6,056	6,056	-	(2,986)
0009 TRAVEL EXPENSE	\$2,505.00	3,654	3,654	3,654	-	1,149
0010 PROFESSIONAL DEVELOPMENT	\$2,260.00	1,700	1,700	1,700	-	(560)
0011 PROFESSIONAL MEMBERSHIP	\$6,405.00	6,587	6,587	6,587	-	182
0012 ADVERTISING / RECRUITMENT	\$3,750.00	4,000	4,000	4,000	-	250
0027 CONSUMABLE SUPPLIES	\$6,880.00	6,718	6,718	6,718	-	(162)
0030 EQUIPMENT MAINTENANCE	\$1,140.00	1,400	1,400	1,400	-	260
0109 TOWN REPORTS	\$2,400.00	3,000	3,000	3,000	-	600
TOTAL	\$248,388.00	252,611	252,611	252,611	-	4,223
Increase/Decrease		1.70	1.70	1.70	(100.00)	

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0104 Finance

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 WAGES	\$98,198.00	113,590	113,590	113,590	-	15,392
0009 TRAVEL EXPENSE	\$550.00	550	550	550	-	-
0010 PROFESSIONAL DEVELOPMENT	\$420.00	420	420	420	-	-
0011 PROFESSIONAL MEMBERSHIP	\$60.00	60	60	60	-	-
0012 ADVERTISING / RECRUITMENT	\$240.00	240	240	240	-	-
0026 POSTAGE	\$13,250.00	14,250	14,250	15,250	-	2,000
0027 CONSUMABLE SUPPLIES	\$15,050.00	15,550	15,550	15,550	-	500
0030 EQUIPMENT MAINTENANCE	\$68,460.00	69,240	69,240	69,240	-	780
0031 EQUIPMENT PURCHASE	\$2,000.00	2,000	2,000	2,000	-	-
0039 AUDIT FEES	\$66,000.00	114,000	114,000	114,000	-	48,000
0057 LIEN RECORDING & DISCHARGE	\$7,600.00	7,600	7,600	7,600	-	-
0071 INSURANCE	\$90,186.00	93,549	93,549	93,549	-	3,363
0105 DEDUCTIBLES	\$2,000.00	2,000	2,000	2,000	-	-
TOTAL	\$364,014.00	433,049	433,049	434,049	-	70,035
Increase/Decrease		18.96	18.96	19.24	(100.00)	

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0105 Assessing

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 WAGES	\$25,000.00	12,500	12,500	12,500	-	(12,500)
0009 TRAVEL EXPENSE	\$780.00	780	780	780	-	-
0010 PROFESSIONAL DEVELOPMENT	\$1,700.00	1,700	1,700	1,700	-	-
0027 CONSUMABLE SUPPLIES	\$40.00	40	40	40	-	-
0094 PROPERTY TRANSFERS	\$600.00	600	600	600	-	-
TOTAL	\$28,120.00	15,620	15,620	15,620	-	(12,500)
Increase/Decrease		(44.45)	(44.45)	(44.45)	(100.00)	

I am requesting everything the same. I have reduced the part time wages to half. The person hired is split between Assessing and the Treasurer. There are no wages in this line item as I am paid as Economic Development Administrator in the TIF budget.

0106 Code Enforcement

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 WAGES	\$48,818.00	54,371	54,371	54,371	-	5,553
0009 TRAVEL EXPENSE	\$3,900.00	3,900	3,900	3,900	-	-
0010 PROFESSIONAL DEVELOPMENT	\$3,200.00	3,200	3,200	3,200	-	-
0012 ADVERTISING	\$1,000.00	1,000	1,000	1,000	-	-
0027 CONSUMABLE SUPPLIES	\$0.00	500	500	500	-	500
0063 COMMUNICATIONS	\$480.00	520	520	520	-	40
TOTAL	\$57,398.00	63,491	63,491	63,491	-	6,093
Increase/Decrease		10.62	10.62	10.62	(100.00)	

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0302 Police Department

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 WAGES	\$971,795.00	937,807	937,807	987,055	0	15,260
0002 OVERTIME/PART TIME WAGES	\$179,549.00	237,613	237,613	237,613	0	58,064
0006 MCJA WAGES/TUITION	\$21,229.00	27,656	27,656	27,656	0	6,427
0160 EVENT WAGES	\$10,292.00	21,314	21,314	15,283	0	4,991
0007 ANIMAL CONTROL	\$9,700.00	12,421	12,421	12,421	0	2,721
0010 PROFESSIONAL DEVELOPMENT	\$9,775.00	18,000	18,000	18,000	0	8,225
0011 PROFESSIONAL MEMBERSHIP	\$3,024.00	35,260	35,260	21,270	0	18,246
0012 ADVERTISING/RECRUITMENT	\$4,160.00	11,775	11,775	6,615	0	2,455
0024 UNIFORMS	\$23,950.00	36,257	36,257	36,257	0	12,307
0027 CONSUMABLE SUPPLIES	\$3,000.00	7,800	7,800	7,800	0	4,800
0028 WELLNESS	\$0.00	9,480	9,480	6,780	0	6,780
0030 EQUIPMENT MAINTENANCE	\$3,325.00	20,668	20,668	20,668	0	17,343
0031 EQUIPMENT PURCHASE	\$0.00	13,104	13,104	13,104	0	13,104
0040 VEHICLE FUEL	\$30,000.00	27,900	27,900	27,900	0	(2,100)
0041 VEHICLE MAINTENANCE	\$23,000.00	34,450	34,450	34,450	0	11,450
0051 RENT	\$40,800.00	44,880	44,880	44,880	0	4,080
0056 LABORATORY TESTING	\$1,000.00	3,100	3,100	3,100	0	2,100
0060 SAFETY COMPLIANCE	\$2,331.00	2,965	2,965	2,965	0	634
0063 COMMUNICATIONS	\$3,240.00	7,692	7,692	7,692	0	4,452
0108 CONTRACTUAL SERVICES	\$3,100.00	25,982	25,982	25,982	0	22,882
TOTAL	\$1,343,270.00	1,536,124	1,536,124	1,557,490	-	214,220
Increase/Decrease		14.36	14.36	15.95	(100.00)	

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0304 Fire & EMA Department

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 WAGES	\$1,247,891.00	1,256,423	1,256,423	1,256,423	-	8,532
0002 OVERTIME	\$371,919.00	371,919	371,919	371,919	-	-
0004 CALL WAGES	\$17,650.00	17,650	17,650	17,650	-	-
0009 TRAVEL EXPENSE	\$7,700.00	7,700	7,700	7,700	-	-
0010 PROFESSIONAL DEVELOPMENT	\$33,725.00	33,725	33,725	33,725	-	-
0011 PROFESSIONAL MEMBERSHIP	\$4,400.00	5,700	5,700	5,700	-	1,300
0012 ADVERTISING/RECRUITMENT	\$1,500.00	1,500	1,500	1,500	-	-
0024 UNIFORMS	\$16,200.00	55,200	95,200	55,200	-	39,000
0027 CONSUMABLE SUPPLIES	\$38,200.00	43,000	43,000	43,000	-	4,800
0030 EQUIPMENT MAINTENANCE	\$7,100.00	42,300	42,300	42,300	-	35,200
0031 EQUIPMENT PURCHASE	\$34,850.00	55,300	55,300	52,300	-	17,450
0040 VEHICLE-FUEL	\$16,978.00	16,141	16,141	16,141	-	(838)
0041 VEHICLE-MAINTENANCE	\$39,900.00	40,300	40,300	40,300	-	400
0042 ENGINE PUMP INSPECTION	\$8,400.00	8,400	8,400	8,400	-	-
0052 FIRE PREVENTION	\$3,100.00	3,100	3,100	3,100	-	-
0060 SAFETY COMPLIANCE	\$14,205.00	14,205	14,205	14,205	-	-
0108 CONTRACTUAL SERVICES	\$54,000.00	54,000	54,000	54,000	-	-
0307 AMBULANCE LEASE	\$64,245.00	64,245	64,245	64,245	-	-
0308 STRYKER EQUIPMENT LEASE	\$47,946.00	-	-	-	-	(47,946)
0310 TURNOUT GEAR LEASE	\$24,216.00	-	-	-	-	(24,216)
TOTAL	\$2,054,125.00	2,090,808	2,130,808	2,087,808	-	33,683
Increase/Decrease		1.79	3.73	1.64	(100.00)	

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0308 Fire Station

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0027 CONSUMABLE SUPPLIES	\$3,100.00	3,100	3,100	3,100	-	-
0030 EQUIPMENT MAINTENANCE	\$1,100.00	1,100	1,100	1,100	-	-
0031 EQUIPMENT PURCHASE	\$50,000.00	50,000	50,000	50,000	-	-
0050 BLD. & GRNDS MAINTENANCE	\$15,000.00	57,500	57,500	14,700	-	(300)
0060 SAFETY COMPLIANCE	\$950.00	950	950	950	-	-
TOTAL	\$70,150.00	112,650	112,650	69,850	-	(300)
Increase/Decrease		60.58	60.58	(0.43)	(100.00)	

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0309 Utilities & Municipal Services

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0049 MAINTENANCE/PARTS LIGHTS	\$3,000.00	3,000	3,000	3,000	-	-
0063 COMMUNICATIONS	\$2,544.00	3,000	3,000	3,000	-	456.00
0065 TELEPHONE	\$21,804.00	24,180	24,180	24,180	-	2,376.00
0066 ELECTRICITY	\$129,402.00	129,528	129,528	142,128	-	12,726.00
0067 HEATING FUEL	\$38,339.00	28,692	28,692	28,692	-	(9,646.68)
0068 WATER & SEWER	\$227,727.00	281,140	281,140	281,140	-	53,413.00
TOTAL	\$422,816.00	469,540	469,540	482,140	-	59,324
Increase/Decrease		11.05	11.05	14.03	(100.00)	

0406 Public Works

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 WAGES	\$401,747.00	416,347	416,347	416,347	-	14,600
0002 OVERTIME	\$75,844.00	78,844	78,844	78,844	-	3,000
0010 PROFESSIONAL DEVELOPMENT	\$2,400.00	2,250	2,250	2,250	-	(150)
0012 ADVERTISING	\$0.00	600	600	600	-	600
0024 UNIFORMS	\$5,950.00	5,950	5,950	5,950	-	-
0040 VEHICLE-FUEL	\$59,200.00	57,050	57,050	57,050	-	(2,150)
0041 VEHICLE-MAINTENANCE	\$59,500.00	51,900	51,900	51,900	-	(7,600)
0043 GENERAL SUPPLIES	\$44,000.00	41,000	41,000	41,000	-	(3,000)
0050 BLD. & GRNDS MAINTENANCE	\$8,500.00	8,500	8,500	8,500	-	-
0060 SAFETY COMPLIANCE	\$3,000.00	3,000	3,000	3,000	-	-
0063 COMMUNICATIONS	\$624.00	624	624	624	-	-
0083 SALT & CALCIUM	\$146,600.00	146,600	146,600	146,600	-	-
0084 SAND & GRAVEL	\$36,800.00	40,800	40,800	40,800	-	4,000
0085 CULVERTS	\$7,000.00	7,000	7,000	7,000	-	-
0086 ROADWAY MAINTENANCE	\$2,900.00	2,900	2,900	2,900	-	-
0087 TRAFFIC SIGNS/MARKER	\$3,000.00	2,900	2,900	2,900	-	(100)
0088 STREET PAINT	\$2,900.00	3,500	3,500	3,500	-	600
0092 STORM DRAINS	\$1,900.00	1,500	1,500	1,500	-	(400)
0096 DRUG/ALCOHOL TESTING	\$1,024.00	1,024	1,024	1,024	-	(0)
0108 CONTRACTUAL SERVICES	\$175,500.00	172,500	172,500	172,500	-	(3,000)
0435 PUBLIC WORKS EQUIPMENT	\$197,900.00	238,160	238,160	238,160	-	40,260
TOTAL	\$1,236,289.00	1,282,949	1,282,949	1,282,949	-	46,660
Increase/Decrease		3.77	3.77	3.77	(100.00)	

Town of Lincoln
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0510 Transfer Station

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 WAGES	\$159,442.00	165,682	165,682	165,682	-	6,240
0002 OVERTIME	\$2,853.00	1,695	1,695	1,695	-	(1,158)
0010 PROFESSIONAL DEVELOPMENT	\$500.00	500	500	500	-	-
0012 ADVERTISING/RECRUITMENT	\$360.00	360	360	360	-	-
0024 UNIFORMS	\$4,182.00	4,182	4,182	4,182	-	-
0027 CONSUMABLE SUPPLIES	\$2,250.00	2,650	2,650	2,650	-	400
0030 EQUIPMENT MAINTENANCE	\$26,050.00	15,550	15,550	15,550	-	(10,500)
0040 VEHICLE-FUEL	\$14,289.00	13,780	13,780	13,780	-	(509)
0046 LICENSE FEES	\$450.00	450	450	450	-	-
0050 BLD. & GRNDS MAINTENANCE	\$1,000.00	2,400	2,400	7,400	-	6,400
0058 RECYCLING OPERATIONS	\$7,180.00	7,980	7,980	7,980	-	800
0060 SAFETY COMPLIANCE	\$2,685.00	2,885	2,885	2,885	-	200
0074 TRANSPORTATION	\$25,655.00	25,655	25,655	25,655	-	-
0096 DRUG/ALCOHOL TESTING	\$460.00	460	460	460	-	-
0106 PERC TIPPING FEES	\$359,100.00	368,600	368,600	368,600	-	9,500
0131 TIRE REMOVAL/DISPOSAL	\$2,250.00	1,900	1,900	1,900	-	(350)
0132 ASH REMOVAL	\$10,560.00	11,800	11,800	11,800	-	1,240
0134 FREON REMOVAL	\$1,950.00	2,625	2,625	2,625	-	675
TOTAL	\$621,216.00	629,155	629,154	634,154	-	12,938
Increase/Decrease		1.28	1.28	2.08	(100.00)	

0511 Landfill

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0050 BLD. & GRNDS MAINTENANCE	\$1,500.00	1,500	1,500	1,500	-	-
TOTAL	\$1,500.00	1,500	1,500	1,500	-	-
Increase/Decrease						

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0512 Social Services/General Assistance

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0010 PROFESSIONAL DEVELOPMENT	\$130.00	130	130	130	-	-
0067 HEATING FUEL	\$0.00	-	-	-	-	-
0076 BURIALS	\$1,025.00	1,025	1,025	1,025	-	-
0091 RENT	\$3,000.00	3,000	3,000	3,000	-	-
0093 SUPPLIES	\$65.00	400	400	400	-	335
0098 FOOD	\$500.00	300	300	300	-	(200)
0099 MEDICAL	\$50.00	50	50	50	-	-
0102 SOCIAL SERVICES	\$8,500.00	12,000	12,000	12,000	-	3,500
0186 UTILITIES	\$0.00	400	400	400	-	400
TOTAL	\$13,270.00	17,305	17,305	17,305	-	4,035
Increase/Decrease		30.41	30.41	30.41	(100.00)	

0601 Cemetery Parks & Recreation

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 WAGES	\$132,273.00	140,941	140,941	140,941	-	8,668
0002 OVERTIME	\$3,274.00	3,508	3,508	3,508	-	234
0008 PART TIME RECREATION	\$48,039.00	49,355	49,355	49,355	-	1,316
0009 TRAVEL EXPENSE	\$2,015.00	2,015	2,015	2,015	-	-
0012 ADVERTISING/RECRUITMENT	\$200.00	300	300	300	-	100
0014 PART TIME CEMETERY	\$62,471.00	65,049	65,049	65,049	-	2,578
0024 UNIFORMS	\$1,000.00	1,000	1,000	1,000	-	-
0027 CONSUMABLE SUPPLIES	\$700.00	1,000	1,000	1,000	-	300
0030 EQUIPMENT MAINTENANCE	\$2,700.00	2,900	2,900	2,900	-	200
0031 EQUIPMENT PURCHASE	\$6,000.00	5,100	5,100	5,100	-	(900)
0040 VEHICLE-FUEL	\$6,105.00	5,789	5,789	5,789	-	(316)
0041 VEHICLE-MAINTENANCE	\$1,500.00	2,300	2,300	2,300	-	800
0044 CEMETERY MAINTENANCE	\$19,723.00	19,300	19,300	19,300	-	(423)
0060 SAFETY	\$1,100.00	500	500	500	-	(600)
0063 COMMUNICATIONS	\$1,696.00	1,696	1,696	1,696	-	0
0073 RECREATION PROGRAMS	\$17,600.00	17,000	17,000	17,000	-	(600)
0103 COMMUNITY CENTER	\$25.00	20	20	20	-	(5)
0610 REC TRUCK	\$5,000.00	10,000	10,000	-	-	(5,000)
TOTAL	\$311,421.00	327,774	327,773	317,773	-	6,352
Increase/Decrease		5.25	5.25	2.04	(100.00)	

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0700 Library

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 FULL TIME WAGES	\$76,752.00	115,148	115,148	115,148	-	38,396
0003 PART TIME WAGES	\$74,776.00	30,784	30,784	30,784	-	(43,992)
0009 TRAVEL EXPENSE	\$140.00	213	213	213	-	73
0010 PROFESSIONAL DEVELOPMENT	\$150.00	590	590	590	-	440
0011 PROFESSIONAL MEMBERSHIP	\$75.00	75	75	75	-	-
0027 CONSUMABLE SUPPLIES	\$3,400.00	3,502	3,502	3,502	-	102
0030 EQUIPMENT MAINTENANCE	\$988.00	1,025	1,025	1,025	-	37
0031 EQUIPMENT PURCHASE	\$1,100.00	1,300	1,300	1,300	-	200
0050 BUILDING MAINTENANCE	\$4,700.00	4,841	4,841	4,841	-	141
0060 SAFETY COMPLIANCE	\$1,600.00	1,648	1,648	1,648	-	48
0073 PROGRAMS	\$1,900.00	1,957	1,957	1,957	-	57
0100 INVENTORY/BOOKS	\$19,500.00	20,085	20,085	20,085	-	585
TOTAL	\$185,081.00	181,168	181,168	181,168	-	(3,913)
Increase/Decrease		(2.11)	(2.11)	(2.11)	(100.00)	

0702 Personnel

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0059 UNEMPLOYMENT COMP.	\$3,000.00	3,000	3,000	3,000	-	-
0061 GROUP HEALTH	\$1,007,730.00	1,219,388	1,219,388	1,219,388	-	211,658
0062 WORKERS COMPENSATION	\$190,000.00	190,000	190,000	190,000	-	-
0064 SOCIAL SECURITY/FICA	\$338,946.87	349,228	349,228	352,534	-	13,587
0069 RETIREMENT	\$268,251.00	269,008	269,008	269,008	-	757
0097 WAGE ADJUSTMENT	\$60,000.00	58,099	58,099	58,099	-	(1,901)
0123 PAID FAMILY MEDICAL LEAVE	\$0.00	6,000	6,000	6,000	-	6,000
TOTAL	\$1,867,927.87	2,088,724	2,088,723	2,092,029	-	224,102
Increase/Decrease		11.82	11.82	12.00	(100.00)	

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0706 Airport

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 WAGES	\$7,718.00	7,903	7,903	7,903	-	185
0030 VEHICLE MAINT	\$2,000.00	2,000	2,000	2,000	-	-
0040 FUEL	\$52,383.00	52,321	52,321	52,321	-	(63)
0050 BLD. & GRNDS MAINTENANCE	\$8,609.00	9,000	5,500	5,500	-	(3,109)
0063 COMMUNICATIONS	\$1,511.00	1,511	1,511	1,511	-	0
0067 HEATING FUEL	\$513.00	600	-	-	-	(513)
0081 AIRPORT LIABILITY	\$1,700.00	1,700	2,100	2,100	-	400
0108 CONTRACTUAL SERVICES	\$17,500.00	18,000	17,500	17,500	-	-
TOTAL	\$91,934.00	93,035	88,835	88,835	-	(3,099)

0707 Debt Service

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0079 FD SILVER FOX PUMPER	\$0.00	-	-	-	-	-
0305 FIRE DEPT SCBA	\$10,063.00	10,063	10,063	10,063	-	-
0426 PW GARAGE	\$64,108.00	63,565	63,565	63,565	-	(543)
0400 ROAD CONSTRUCTION BOND	\$197,855.00	196,772	196,772	196,772	-	(1,083)
TOTAL	\$272,026.00	270,400	270,400	270,400	-	(1,626)
Increase/Decrease		(0.60)	(0.60)	(0.60)	(100.00)	

Town of Lincoln
Municipal Operating Budget

0900 Capital Improvements

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0121 CK VOTING EQUIPMENT	\$5,000.00	1,000	1,000	1,000	-	(4,000)
0110 COMPUTER	\$13,000.00	11,000	11,000	11,000	-	(2,000)
0113 RECORD RESTORATION	\$6,000.00	6,000	6,000	6,000	-	-
0114 ASSESSING REVALUATION	\$50,000.00	50,000	100,000	100,000	-	50,000
0303 PD CRUISER RESERVE	\$60,000.00	81,329	81,329	81,329	-	21,329
0307 AMBULANCE LEASE	\$0.00	200,000	200,000	72,000	-	72,000
0373 PS BUILDING & GROUNDS	\$0.00	-	-	-	-	-
0400 PWD/ROAD CONSTRUCTION	\$400,000.00	400,000	400,000	400,000	-	-
0195 STORM DRAIN	\$0.00	-	-	-	-	-
0435 PWD EQUIPMENT	\$97,200.00	199,000	199,000	199,000	-	101,800
0510 TRANSFER STATION BUILDING	\$7,000.00	5,000	5,000	-	-	(7,000)
0512 TS TRAILER	\$14,000.00	14,000	14,000	14,000	-	-
0514 TS SKIDSTEER	\$0.00	-	-	-	-	-
0515 TS BAILER	\$8,000.00	8,000	8,000	8,000	-	-
0612 REC EQUIPMENT	\$17,000.00	20,000	20,000	20,000	-	3,000
0500 DAM REPAIR	\$0.00	-	-	-	-	-
0700 LIBRARY BUILDING	\$0.00	20,000	20,000	20,000	-	20,000
0800 AIRPORT DEVELOPMENT	\$956,762.00	363,000	363,000	363,000	-	(593,762)
TOTAL	\$1,633,962.00	1,378,329	1,428,329	1,295,329	-	(338,633)
Increase/Decrease		(15.64)	(12.58)	(20.72)	(100.00)	

	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
	\$11,059,668	\$11,506,119	\$11,591,518	\$11,405,991	\$0	346,323
Increase/Decrease		4.04	4.81	3.13	(100.00)	

Total Budget	0
Total Revenue	(4,324,839)
Net to Collect	(4,324,839)

Town of Lincoln

Revenue Accounts

Revenue Type	Approved FY2025	Collected FY2025	Proposed FY2026	Net change
<i>State and Federal Revenues</i>				
DOT URIP Funds	75,000	81,772	78,000	3,000
GA State Share	3,248	1,250	3,622	374
Revenue Sharing	1,550,000	846,218	1,542,415	(7,585)
Snowmobile Registration	950	1,198	950	-
Tree Growth	60,000	123,904	75,000	15,000
Veterans Reimbursement	8,000	6,977	6,000	(2,000)
	1,697,198	1,061,319	1,705,987	8,789
<i>Administration Revenues</i>				
Admin Misc*	4,000	3,183	4,000	-
ATV/Snow Reg Fees	1,600	3,324	2,000	400
Aircraft excise	-	-	-	-
Boat Excise	9,000	4,520	9,000	-
Boat Reg Fees	750	331	750	-
Cable Franchise	34,000	32,090	33,000	(1,000)
Disposition of Human Remains	2,700	-	2,700	-
Dog Fees	900	1,438	1,200	300
Hunting/ Fishing	1,500	631	1,500	-
Interest Tax & Liens	30,000	13,110	30,000	-
Investment Interest	5,000	3,520	5,000	-
Lien Costs	15,000	13,110	15,000	-
Local License Fees	1,500	1,267	1,500	-
Marriage Licenses	1,000	612	1,000	-
Passport Processing	6,000	6,440	6,200	200
Sale of Property	-	-	-	-
Vehicle Excise	1,000,000	972,713	1,050,000	50,000
Vehicle Registration	12,500	13,157	13,000	500
Vital Records Copies	8,500	8,091	8,500	-
Parking/Docking Permits	1,000	1,090	1,000	-
	1,134,950	1,078,627	1,185,350	50,400

Town of Lincoln

Revenue Accounts

Revenue Type	Approved FY2025	Collected FY2025	Proposed FY2026	Net change
<i>Police and Fire Revenues</i>				
Animal Control Fees	4,000	3,443	4,000	-
EMS Revenue Account	580,000	351,000	580,000	-
Fire Fees	203,000	218,902	203,000	-
Police Detail	1,500	1,200	1,500	-
Police Fines & Fees	2,000	2,922	3,000	1,000
RSU 67 Resource Officer 3/4 cost	56,000		58,000	2,000
	846,500	577,467	849,500	3,000
<i>Transfer Station Revenues</i>				
Perc Reimbursement	-	-		-
Shingle/Demo Permits	15,500	9,595	15,500	-
Tire Fees	3,500	2,587	3,500	-
Transfer Stat. Recycling	22,500	20,205	22,500	-
Transfer Station Stickers	700	786	750	50
	42,200	33,173	42,250	50
<i>Code Enforcement Revenues</i>				
Building Permits	15,000	14,492	15,000	-
Subdivision Permits	-		-	-
Electrical Permits	2,500	2,820	2,500	-
Home Occupations	-		-	-
New Business Permits	250	1,300	250	-
Plumbing Permits	8,000	6,318	8,000	-
Site Plan Review	300	250	300	-
	26,050	25,180	26,050	-
<i>Library and Recreation Revenues</i>				
Cemetery Lots/ Open	7,000	5,700	7,000	-
Library Fines & Fees	3,000	2,201	3,000	-
Recreation Programs	15,000	14,530	15,000	-
	25,000	22,431	25,000	-
<i>Airport Revenue</i>				
Hanger Rental Fees	9,114	2,201	9,114	-
Aviation Fuel	52,000	30,653	52,000	-
	61,114	32,854	61,114	-
<i>Mill Site Leases</i>				
BioFine Lease/Option	-	-	79,588	79,588
Revision New Energy/Option	-	2,000	2,000	2,000
	-	2,000	81,588	81,588

Town of Lincoln

Revenue Accounts

Revenue Type	Approved FY2025	Collected FY2025	Proposed FY2026	Net change
<i>Trust and Reserve Accounts</i>				-
<i>Airport Development FAA *</i>	861,086		313,200	(547,886)
<i>Airport Development MDOT *</i>	47,389		17,400	(29,989)
<i>Unassigned Funds/Airport Project *</i>	47,389		17,400	(29,989)
Paving Bond Drawdown				-
Bangor Savings Bank Reserves	140,861	140,861		
Unassigned Funds				-
Maine PERS/Retirement @ BSB				-
Maine PERS	100,000	100,000		(100,000)
Maine PERS /Retirement				-
Maine PERS (Ambulance Payment)				-
Cobb Trust	50,000	50,000		(50,000)
Leadbetter Trust				-
BrownField Grant				-
MacGregor Trust				-
	1,246,725	290,861	348,000	(757,864)
<i>Total Estimated Revenues</i>	5,079,737	3,123,912	4,324,839	(754,898)

Collected Revenues shows revenues and reserves as of April 19, 2024

Increase or Decrease in Revenues **-14.86%**

Town of Lincoln
Municipal Operating Budget

0100 Town Manager

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 WAGES	\$125,400.00	155,404	155,404	155,404	\$0.00	30,004
0009 TRAVEL REIMBURSEMENT	\$520.00	585	585	585	\$0.00	65
0010 PROFESSIONAL DEVELOPMENT	\$400.00	400	400	400	\$0.00	-
0011 PROFESSIONAL MEMBERSHIP	\$400.00	400	-	-	\$0.00	(400)
0027 CONSUMABLE SUPPLIES	\$5,000.00	1,500	1,500	1,500	-	(3,500)
0050 BUILDING & GROUNDS MAINTENANCE	\$2,500.00	1,000	1,000	1,000	-	(1,500)
0051 RENT	\$32,040.00	32,100	32,100	32,100	-	60
0060 SAFETY COMPLIANCE	\$500.00	500	500	500	-	-
0108 CONTRACTUAL SERVICES	\$70,000.00	70,000	70,000	70,000	-	-
TOTAL	\$236,760.00	\$261,889.00	\$261,489.00	\$261,489.00	\$0.00	24,729

0100 Town Manager Revenues

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
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<i>NET AMOUNT TO BE RAISED</i>	\$236,760.00	\$261,889.00				\$24,729.00
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Town Manager

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES	Total	125,400	155,404	155,404	-
0009 TRAVEL REIMBURSEMENT	Total	520	585	585	-
0010 PROFESSIONAL DEVELOPMENT	Total	400	400	400	-
0011 PROFESSIONAL MEMBERSHIP	Total	400	-	-	-
0027 CONSUMABLE SUPPLIES	Total	5,000	1,500	1,500	-

	Rate	Hours	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES						
Town Manager	19.07		\$ 125,404	\$ 125,404	\$ 125,404	
Compliance Officer/assessing clerk			\$ 30,000	\$ 30,000	\$ 30,000	-
			\$ 155,404	\$ 155,404	\$ 155,404	\$ -

0009 TRAVEL REIMBURSEMENT									
	Rate	Miles							
Mileage Town Manager	0.65	800	\$	520	\$	520	\$	520	
Mileage Town Compliance	0.65	100	\$	65	\$	65	\$	65	-
			\$	585	\$	585	\$	585	-

0010 PROFESSIONAL DEVELOPMENT						
Training Town Manager	\$	400	\$	400	\$	400
Training Compliance Officer	\$	-			\$	-
	\$	400	\$	400	\$	400
					\$	-

0011 PROFESSIONAL MEMBERSHIP	\$	400	\$	400	\$	400
NTCMA	\$	400	\$	-	\$	-

0027 CONSUMABLE SUPPLIES				
	Dept.	Budget	Manager	Council
	Request	Comm	Request	Request
Town Manager	\$ 1,000	\$ 1,000	\$ 1,000	
Compliance	\$ 500	\$ 500	\$ 500	-
	\$ 1,500	\$ 1,500	\$ 1,500	\$ -

Town Manager

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0050 BUILDING & GROUNDS MAINTENANCE	Total 2,500	1,000	1,000	1,000	-
0051 RENT	Total 32,040	32,100	32,100	32,100	-
0060 SAFETY COMPLIANCE	Total 500	500	500	500	-
0108 CONTRACTUAL SERVICES	Total 70,000	70,000	70,000	70,000	-

0050 BUILDING & GROUNDS MAINTENANCE

\$ 1,000	\$ 1,000	\$ 1,000
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0051 RENT

Town Office Building
Rental of land for Storage Containers

12 Months	\$2,500	\$ 30,000	\$ 30,000	\$ 30,000
12 Months	\$175.00	\$ 2,100	\$ 2,100	\$ 2,100
		\$ 32,100	\$ 32,100	\$ 32,100

0060 SAFETY COMPLIANCE

Emergency Lighting & Fire Extinguisher Maintenance

\$ 500	\$ 500	\$ 500	\$ 500	\$ -
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0108 CONTRACTUAL SERVICES

\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ -
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Line Item Narrative

Town of Lincoln
Municipal Operating Budget

0101 Clerk

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 WAGES	\$214,006.00	219,496	219,496	219,496	-	5,490
0003 PARTTIME WAGES	\$9,042.00	6,056	6,056	6,056	-	(2,986)
0009 TRAVEL EXPENSE	\$2,505.00	3,654	3,654	3,654	-	1,149
0010 PROFESSIONAL DEVELOPMENT	\$2,260.00	1,700	1,700	1,700	-	(560)
0011 PROFESSIONAL MEMBERSHIP	\$6,405.00	6,587	6,587	6,587	-	182
0012 ADVERTISING / RECRUITMENT	\$3,750.00	4,000	4,000	4,000	-	250
0027 CONSUMABLE SUPPLIES	\$6,880.00	6,718	6,718	6,718	-	(162)
0030 EQUIPMENT MAINTENANCE	\$1,140.00	1,400	1,400	1,400	-	260
0109 TOWN REPORTS	\$2,400.00	3,000	3,000	3,000	-	600
TOTAL	\$248,388.00	252,611	252,611	252,611	-	4,223

0101 Clerk Revenues

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
0098 Disposition of Human Remains	\$2,700.00	2,700				-
0099 Marriage License	\$1,000.00	1,000				-
0100 Vital Records Issued	\$8,500.00	8,500				-
0101 Local License Fees	\$1,500.00	1,500				-
0102 Hunting Fishing License	\$1,500.00	1,500				-
0103 Dog Registrations	\$900.00	1,200				300
	\$16,100.00	16,400	-	-	-	300

NET AMOUNT TO BE RAISED

\$232,288.00	\$236,211.24	\$252,611.00	\$252,611.00	\$0.00	3,923
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Town Clerk

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES	214,006	219,496	219,496	219,496	-
0003 PART TIME WAGES	9,042	6,056	6,056	6,056	-
0009 TRAVEL EXPENSE	2,505	3,654	3,654	3,654	-

0001 WAGES	Hours per Week	Weeks	Hours	Rate	Dept. Request	Budget Comm	Manager Request	Council Request
Town Council Chairman				\$ 800	\$ 800		\$ 800	
Six Town Councilors				\$ 600	\$ 3,600		\$ 3,600	
Town Clerk/Office Manager	40	52	2080	\$ 27.09	\$ 56,347		\$ 56,347	
Tax Collector/Counter Clerk	40	52	2080	\$ 24.57	\$ 51,106		\$ 51,106	
F/T Deputy Clerk	40	52	2080	\$ 19.54	\$ 40,643		\$ 40,643	
F/T Counter Clerk	32	52	1664	\$ 19.91	\$ 33,130		\$ 33,130	
F/T Assistant Clerk	40	52	2080	\$ 16.00	\$ 33,280		\$ 33,280	
Overtime	16			\$ 590	\$ 590		\$ 590	
					\$ 219,496	\$ 219,496	\$ 219,496	\$ -

0003 PART TIME WAGES								
Election Wages				\$ 6,056	\$ 6,056	\$ 6,056	\$ 6,056	\$ -
					\$ 6,056	\$ 6,056	\$ 6,056	\$ -

0009 TRAVEL EXPENSE	Rate	Dept. Request	Budget Comm	Manager Request	Council Request
Mileage and Travel Expenses	\$0.65	\$ 3,654	\$ 3,654	\$ 3,654	
		\$ 3,654	\$ 3,654	\$ 3,654	\$ -

Line Item Narrative

Travel is for attending classes that the clerks need to stay certified and up-to-date with the services we provide daily to our residents and non-residents alike. This amount is figured for 2 classes per clerk traveling to MMA in Augusta as well as some travel for other training opportunities. Lots of changes have come our way and much training is needed this year. Some classes may be held closer.

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0010 PROFESSIONAL DEVELOPMENT	2,260	1,700	1,700	1,700	-
0011 PROFESSIONAL MEMBERSHIP	6,405	6,587	6,587	6,587	-
0012 ADVERTISING AND RECRUITMENT	3,750	4,000	4,000	4,000	-

0010 PROFESSIONAL DEVELOPMENT

Annual Conventions/Prof. Conferences/Networking Day
 Clerk Courses for certification
 Course/Training for Dep. Clerk and Asst. Clerk/Voter Registration Employees
 Tax Collector Training

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 820	\$ 820	\$ 820	
\$ 240	\$ 240	\$ 240	
\$ 530	\$ 530	\$ 530	
\$ 110	\$ 110	\$ 110	
\$ 1,700	\$ 1,700	\$ 1,700	\$ -

0011 PROFESSIONAL MEMBERSHIP

4 Counter Clerk MTCCA
 Clerk's Professional Membership
 Maine Municipal Association Dues
 Tax Collector Manuals-Motor Vehicle (now part of TRIO in the finance budget)
 Tax Collector's Professional Membership

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 140	\$ 140	\$ 140	
\$ 280	\$ 280	\$ 280	
\$ 6,097	\$ 6,097	\$ 6,097	
\$ -	\$ -	\$ -	
\$ 70	\$ 70	\$ 70	
\$ 6,587	\$ 6,587	\$ 6,587	\$ -

0012 ADVERTISING AND RECRUITMENT

Newspaper Advertising for Legal Notices

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 4,000	\$ 4,000	\$ 4,000	
\$ 4,000	\$ 4,000	\$ 4,000	\$ -

Line Item Narrative

Development: General classes to keep up-to-date with the current policies and procedures for services we provide daily. Due to Tracie being on the MTCTA Board allows her classes to be free, however, some money is budgeted for classes that are not part of the Tax Collector Association. **Membership:** These memberships allow for discounted rates for our classes and networking with our peers. **Advertising:** It's hard to know each year how many ads/public notices I will need to place. Generally, what is budgeted works out okay but some years can go over budget. The Lincoln News has increased their advertising/public notice fees per square inch recently so I increased this slightly.

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0027 CONSUMABLE SUPPLIES	6,880	6,718	6,718	6,718	-
0030 EQUIPMENT MAINTENANCE	1,140	1,400	1,400	1,400	-
0109 TOWN REPORTS	2,400	3,000	3,000	3,000	-

0027 CONSUMABLE SUPPLIES

Tax Bill inserts for dogs, etc.
 Administration Account: Business Cards/Name Plates/Gifts/Plaques
 Misc. All Elections (Food, Voter Registration Supplies, Aging Elec. Equipment Supplies)
 Programming, ballots, etc. Nov 2025/ June 2026 Elections
 Misc. office supplies (MMA directories, binding materials, etc.)

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 200	\$ 200	\$ 200	
\$ 300	\$ 300	\$ 300	
\$ 960	\$ 960	\$ 960	
\$ 3,780	\$ 3,780	\$ 3,780	
\$ 1,478	\$ 1,478	\$ 1,478	
\$ 6,718	\$ 6,718	\$ 6,718	\$ -

0030 EQUIPMENT MAINTENANCE

Vault Door and Typewriter Service

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 1,400	\$ 1,400	\$ 1,400	
\$ 1,400	\$ 1,400	\$ 1,400	\$ -

0109 TOWN REPORTS

Town Report, we print 350 reports and get a PDF file for website.

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 3,000	\$ 3,000	\$ 3,000	
\$ 3,000	\$ 3,000	\$ 3,000	\$ -

Line Item Narrative

Consumables: Various amounts for office supplies specific to the front counter, replacing aging materials, and election tabulater programming. **Equip. Maint.:** This amount is just in case we need to request a service call for either the vault (s) or our typewriters. The vault locks are generally in good working order but I like to budget money in case we have an issue and need to put in a service call. I could not get the typewriters serviced the past two years so am asking again this year for money in the attempts to find a new provider. The typewriters are used daily and we need to keep them in working order. Hopefully, I will have some luck finding a repairman as they are in need of some TLC. **Town Reports:** With costs of all things increasing, I have increased this

Town of Lincoln
Municipal Operating Budget

0104 Finance

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 WAGES	\$98,198.00	113,590	113,590	113,590	-	15,392
0009 TRAVEL EXPENSE	\$550.00	550	550	550	-	-
0010 PROFESSIONAL DEVELOPMENT	\$420.00	420	420	420	-	-
0011 PROFESSIONAL MEMBERSHIP	\$60.00	60	60	60	-	-
0012 ADVERTISING / RECRUITMENT	\$240.00	240	240	240	-	-
0026 POSTAGE	\$13,250.00	14,250	14,250	15,250	-	2,000
0027 CONSUMABLE SUPPLIES	\$15,050.00	15,550	15,550	15,550	-	500
0030 EQUIPMENT MAINTENANCE	\$68,460.00	69,240	69,240	69,240	-	780
0031 EQUIPMENT PURCHASE	\$2,000.00	2,000	2,000	2,000	-	-
0039 AUDIT FEES	\$66,000.00	114,000	114,000	114,000	-	48,000
0057 LIEN RECORDING & DISCHARGE	\$7,600.00	7,600	7,600	7,600	-	-
0071 INSURANCE	\$90,186.00	93,549	93,549	93,549	-	3,363
0105 DEDUCTIBLES	\$2,000.00	2,000	2,000	2,000	-	-
TOTAL	\$364,014.00	433,049	433,049	434,049	-	70,035

0104 Finance Revenues

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
0104 VEHICLE REGISTRATION	\$12,500.00	13,000				500
0105 INTEREST - TAXES/LIENS	\$30,000.00	30,000				-
0106 LIEN COST	\$15,000.00	15,000				-
0107 INVESTMENT INTEREST	\$5,000.00	5,000				-
0108 AIRCRAFT EXCISE	\$0.00	-				-
0109 BOAT EXCISE	\$9,000.00	9,000				-
0110 VEHICLE EXCISE	\$1,000,000.00	1,050,000				50,000
0111 ADMIN MISC	\$4,000.00	4,000				-
0112 CABLE FRANCHISE	\$34,000.00	33,000				(1,000)
0113 BOAT REGISTRATION	\$750.00	750				-
0114 PASSPORTS	\$6,000.00	6,200				200
0115 SALE OF PROPERTY	\$0.00	-				-
0116 ATV/SNOWSLED REGISTRATION	\$1,600.00	2,000				400
TOTAL	\$1,117,850.00	1,167,950	-	-	-	50,100
NET AMOUNT TO BE RAISED	-\$753,836.00	-\$734,901.15	\$433,048.95	\$434,048.95	\$0.00	19,935

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES	98,198	113,590	113,590	113,590	-
0009 TRAVEL EXPENSE	550	550	550	550	-
0010 PROFESSIONAL DEVELOPMENT	420	420	420	420	-

Weeks	Hours	Rate	Dept. Request	Budget Comm	Manager Request	Council Request
52	Salary	\$ 1,231.60	\$ 64,043	\$ 64,043	\$ 64,043	
52	2080	\$ 23.65	\$ 49,192	\$ 49,192	\$ 49,192	
	10	\$ 35.48	\$ 355	\$ 355	\$ 355	
			\$ 113,590	\$ 113,590	\$ 113,590	\$ -

# of Workdays in FY2025	Miles Round Trip	Rate	Dept. Request	Budget Comm	Manager Request	Council Request
130	4	\$0.65	\$ 338	\$ 338	\$ 338	
	326	\$0.65	\$ 212	\$ 212	\$ 212	
			\$ 550	\$ 550	\$ 550	\$ -

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 110	\$ 110	\$ 110	
\$ 110	\$ 110	\$ 110	
\$ 200	\$ 200	\$ 200	
\$ 420	\$ 420	\$ 420	\$ -

Line Item Narrative

Wages: This line item will fund two full time personnel - Treasurer and Deputy Treasurer. A portion of the Deputy Treasurer wages was in TIF last year. The O/T Line was added as sometimes O/T work is not avoidable and we cannot dictate that an employee take "Comp Time" instead.

Travel Expense: This line item pays for Treasurer and Deputy Treasurer out-of-town training travel. achias Savings is a 4 mile round trip and we do deposits daily.

For classes with MMA

Professional Development:

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0011 PROFESSIONAL MEMBERSHIP	Total	60	60	60	-
0012 ADVERTISING AND RECRUITMENT	Total	240	240	240	-
0026 POSTAGE	Total	13,250	14,250	15,250	-
0027 CONSUMABLE SUPPLIES	Total	15,050	15,550	15,550	-

0011 PROFESSIONAL MEMBERSHIP	Dept. Request	Budget Comm	Manager Request	Council Request
Dues/Subscriptions - Prof. Membership for Treasurer and Deputy	\$ 60	\$ 60	\$ 60	\$ -
0012 ADVERTISING AND RECRUITMENT	Dept. Request	Budget Comm	Manager Request	Council Request
Ads for sale of Tax Acquired Property	\$ 240	\$ 240	\$ 240	\$ -

0026 POSTAGE	Dept. Request	Budget Comm	Manager Request	Council Request
Postage	\$ 13,500	\$ 13,500	\$ 14,500	
Meter Rental & Weight Scales	\$ 750	\$ 750	\$ 750	
	\$ 14,250	\$ 14,250	\$ 15,250	\$ -

0027 CONSUMABLE SUPPLIES	Dept. Request	Budget Comm	Manager Request	Council Request
Office Supplies (shared)	\$ 13,500	\$ 13,500	\$ 13,500	
Security for Town Office	\$ 350	\$ 350	\$ 350	
Town Office (Janitorial)	\$ 1,700	\$ 1,700	\$ 1,700	
	\$ 15,550	\$ 15,550	\$ 15,550	\$ -

Line Item Narrative

Professional Membership: This line pays for membership dues to the MMTCTA.

This line pays for all departments postage. The price of postage has increased 8% over the last year and will increase again this year.

Consumable Supplies: This line pays for all the general office supplies that are used for projects and the cost of printing tax bills. The cost of Paper products and cleaning products

Postage:

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0030 EQUIPMENT MAINTENANCE	68,460	69,240	69,240	69,240	-
0031 EQUIPMENT PURCHASE	2,000	2,000	2,000	2,000	-
Total					
Total					

0030 EQUIPMENT MAINTENANCE

Copier Maintenance - (Town Office 2 copiers)

Copier Maintenance - (Police and Fire 2 copiers)

Copier Maintenance - (Library)

TRIO Finance Software License Fee/Support

Technical Assistance from Motorbrain

Lease for Server

Hosting of Trio Web

Ransomware Protection

Email Hosting (70 Accounts)

Fiber and Council Chambers

Transfer Station Internet Connection

Other Technical Not Part Of Contract

Telephone Repairs

Motorbrain \$2700 Monthly
 Motorbrain \$600 Monthly
 Motorbrain \$150 Monthly
 Motorbrain \$500 Monthly
 Motorbrain \$320 Monthly
 Motorbrain \$150 Monthly
 Motorbrain \$600 Annually
 Motorbrain
 Central Main

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 1,700	\$ 1,700	\$ 1,700	
\$ 1,700	\$ 1,700	\$ 1,700	
\$ 500	\$ 500	\$ 500	
\$ 11,000	\$ 11,000	\$ 11,000	
\$ 32,400	\$ 32,400	\$ 32,400	
\$ 7,200	\$ 7,200	\$ 7,200	
\$ 1,800	\$ 1,800	\$ 1,800	
\$ 6,000	\$ 6,000	\$ 6,000	
\$ 3,840	\$ 3,840	\$ 3,840	
\$ 1,800	\$ 1,800	\$ 1,800	
\$ 600	\$ 600	\$ 600	
\$ 500	\$ 500	\$ 500	
\$ 200	\$ 200	\$ 200	
\$ 69,240	\$ 69,240	\$ 69,240	\$ -

0031 EQUIPMENT PURCHASE

ic: Replacement Phones, Mouse, Keyboards ,Monitors....

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 2,000	\$ 2,000	\$ 2,000	
\$ 2,000	\$ 2,000	\$ 2,000	\$ -

Line Item Narrative

Equipment Maintenance: This line item pays for all the copier maintenance for Town Office, Public Safety, and Library. This also pays for the TRIO software maintenance and Motorbrain computer maintenance on the entire network and website. The cost of the TRIO software has increased. A portion of the TRIO software fee is in the TIF Budget.

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0039 AUDIT FEES	66,000	114,000	114,000	114,000	-
0057 LIEN RECORDING & DISCHARGE	7,600	7,600	7,600	7,600	-
Total					
Total					

0039 AUDIT FEES	Dept. Request	Budget Comm	Manager Request	Council Request
Audit Fee	\$ 64,000	\$ 64,000	\$ 64,000	
BerryDunn Pre Audit Work	\$ 50,000	\$ 50,000	\$ 50,000	
	\$ 114,000	\$ 114,000	\$ 114,000	\$ -

0057 LIEN RECORDING & DISCHARGE	Dept. Request	Budget Comm	Manager Request	Council Request
Lien Recording & Discharge	\$ 7,600	\$ 7,600	\$ 7,600	
	\$ 7,600	\$ 7,600	\$ 7,600	\$ -

Line Item Narrative

Audit Fees: This includes 2 years audit and pre work for the audit.

Lien Recording and Discharge: This item pays for the recording and discharge of all tax liens - \$19.00 for each lien/discharge \$7,600 represents filing and/or releasing 400 liens. This line also pays for any fees associated with taking outstanding taxes to small claims court. The average number of liens filed over the last 3 years was 188 and anticipate a similar amount for FY25, we have to release these liens when they are paid also. We still have approximately 200 outstanding for FY16-FY22. 400 liens @\$19 each is \$7600

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0071 INSURANCE	90,186	93,549	93,549	93,549	-
0105 DEDUCTIBLES	2,000	2,000	2,000	2,000	-

	Deductible	Dept. Request	Budget Comm	Manager Request	Council Request
0071 INSURANCE					
Automobile Insurance (comprehensive/collision)	\$ 1,000				
Boiler & Machinery	\$ 1,000				
Commercial Crime	\$ 1,000				
Commercial Property	\$ 2,500				
General Liability	\$ 1,000				
Inland Marine	\$ 1,000				
Medical/Professional Liability	\$ 1,000				
Police Enforcement Liability	\$ 5,000				
Public Official's Liability	\$ 5,000				
Tax Collector/Treasurer Bond	\$ 750	\$ 750			
HUB International for Call Fire Insurance	\$ 622	\$ 650			
Total Premium FY24	\$ 86,200	\$ 89,563			
Renewal Adjustment at 3%	\$ 2,586.00	\$ 2,586			
Anticipated Premium		\$ 93,549	\$ 93,549	\$ 93,549	\$ -
0105 DEDUCTIBLES					
Insurance Deductible		\$ 2,000	\$ 2,000	\$ 2,000	
		\$ 2,000	\$ 2,000	\$ 2,000	\$ -

Line Item Narrative

Insurance: ***Note: there is also a premium of \$375 each for the Treasurer and Tax Collector. These bonds are required per our Charter.

Deductibles: Deductibles for the most part are \$1,000.00, there are some higher but we can request funds if needed for any of these rare cases. We have several claims ongoing and having enough for just one claim isn't enough. Airport Liability Insurance is moved to the Airport Budget

Town of Lincoln
Municipal Operating Budget

0105 Assessing

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 WAGES	\$25,000.00	12,500	12,500	12,500	-	(12,500)
0009 TRAVEL EXPENSE	\$780.00	780	780	780	-	-
0010 PROFESSIONAL DEVELOPMENT	\$1,700.00	1,700	1,700	1,700	-	-
0027 CONSUMABLE SUPPLIES	\$40.00	40	40	40	-	-
0094 PROPERTY TRANSFERS	\$600.00	600	600	600	-	-
TOTAL	\$28,120.00	15,620	15,620	15,620	-	(12,500)

0105 Assessing

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
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None for this Department

Assessing

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES	25,000	\$ 12,500	\$ 12,500	\$ 12,500	\$ -
0009 TRAVEL REIMBURSEMENT	Total	780	780	780	-
0001 WAGES		Dept. Request	Budget Comm	Manager Request	Council Request
Assessor		\$ -	\$ -	\$ -	\$ -
Part Time Assessing		\$ 12,500	\$ 12,500	\$ 12,500	\$ -
		\$ 12,500	\$ 12,500	\$ 12,500	\$ -
0009 TRAVEL REIMBURSEMENT		Dept. Request	Budget Comm	Manager Request	Council Request
Mileage Reimbursement	0.65	\$ 780	\$ 780	\$ 780	\$ -
Net Cost		\$ 780	\$ 780	\$ 780	\$ -
Line Item Narrative					

Salary line item is covered under TIF. Part time wages have been reduced to half. This is a shared position between the Assessing and the Town Manager.

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0010 PROFESSIONAL DEVELOPMENT	Total	1,700	1,700	1,700	-
0027 CONSUMABLE SUPPLIES	Total	40	40	40	-
0094 PROPERTY TRANSFERS	Total	600	600	600	-

0010 PROFESSIONAL DEVELOPMENT	Dept. Request	Budget Comm	Manager Request	Council Request
Maine Association of Assessing	\$ 1,700	\$ 1,700	\$ 1,700	
membership fees IAAO,MAAO, and CMAAO	\$ -			
\$10-\$40 and \$40 for fees	\$ 1,700	\$ 1,700	\$ 1,700	\$ -
0027 CONSUMABLE SUPPLIES				
Passport Addressing book	\$ 40	\$ 40	\$ 40	40
	\$ 40	\$ 40	\$ 40	\$ -
0094 PROPERTY TRANSFERS				
	\$ 600	\$ 600	\$ 600	
	\$ 600	\$ 600	\$ 600	\$ -
<i>Line Item Narrative</i>				

Professional Development: This is to attend one course to maintain my CMA Certification in the fall, and property tax school in the spring. It also pays for IAAO, MAAO, and CMAO dues. These assessing organization give me a discount on courses and meeting with other assessors to discuss current issues.

Consumable Supplies: The passport ID book is a requirement by passport services to be an accepted Passport facility.

Property Transfers: This is 100 dollar decrease from last year due to the amount of real estate transfers.

Town of Lincoln
Municipal Operating Budget

0106 Code Enforcement

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 WAGES	\$48,818.00	54,371	54,371	54,371	-	5,553
0009 TRAVEL EXPENSE	\$3,900.00	3,900	3,900	3,900	-	-
0010 PROFESSIONAL DEVELOPMENT	\$3,200.00	3,200	3,200	3,200	-	-
0012 ADVERTISING	\$1,000.00	1,000	1,000	1,000	-	-
0027 CONSUMABLE SUPPLIES	\$0.00	500	500	500	-	500
0063 COMMUNICATIONS	\$480.00	520	520	520	-	40
TOTAL	\$57,398.00	63,491	63,491	63,491	-	6,093

0106 Code Enforcement Revenues

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
0516 BUILDING PERMITS	\$15,000.00	15,000				-
0517 PLUMBING PERMITS	\$8,000.00	8,000				-
0518 ELECTRICAL PERMITS	\$2,500.00	2,500				-
0520 HOME OCCUPATION	\$0.00	-				-
0522 SIGN PERMITS	\$300.00	300				-
0523 NEW BUSINESS	\$250.00	250				-
TOTAL	\$26,050.00	\$26,050.00	\$0.00	\$0.00	\$0.00	\$0.00

NET AMOUNT TO BE RAISED	\$31,348.00	\$37,441.15	\$63,491.00	\$63,491.00	\$0.00	6,093
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Code Enforcement

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES	48,818	54,371	54,371	54,371	-
0009 TRAVEL EXPENSE	3,900	3,900	3,900	3,900	-

0001 WAGES	Meetings	Members	Rate	Hours	Dept. Request	Budget Comm	Manager Request	Council Request
Code Officer			\$ 24.89	2080	\$ 51,771	\$ 51,771	\$ 51,771	
Planning Board Members								
Chairman	15	1	\$ 33.33		\$ 500	\$ 500	\$ 500	
Regular Members	15	7	\$ 20.00		\$ 2,100	\$ 2,100	\$ 2,100	
					\$ 54,371	\$ 54,371	\$ 54,371	\$ -

0009 TRAVEL EXPENSE	Miles	Dept. Request	Budget Comm	Manager Request	Council Request
Mileage Reimbursement	6000	\$ 0.65	\$ 3,900	\$ 3,900	\$ 3,900
		\$ 3,900	\$ 3,900	\$ 3,900	\$ -

Line Item Narrative

Mileage is intended for inspections, dams and lake levees

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0010 PROFESSIONAL DEVELOPMENT	3,200	3,200	3,200	3,200	-
0012 ADVERTISING	1,000	1,000	1,000	1,000	-
Total					
Total					

0010 PROFESSIONAL DEVELOPMENT
General Training, Seminars & Reference Material & Memberships

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 3,200	\$ 3,200	\$ 3,200	
\$ 3,200	\$ 3,200	\$ 3,200	\$ -

0012 ADVERTISING
Newspaper Advertising

Dept. Request	Manager Budget Comm Request	Council Request
\$ 1,000	\$ 1,000	\$ 1,000
\$ 1,000	\$ 1,000	\$ 1,000
\$ 1,000	\$ 1,000	\$ -

Line Item Narrative

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0027 CONSUMABLE SUPPLIES	-	500	500	500	-
0063 COMMUNICATIONS	480	520	520	520	-
Total					

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 500	\$ 500	\$ 500	
\$ 500	\$ 500	\$ 500	\$ -

0027 CONSUMABLE SUPPLIES

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 520	\$ 520	\$ 520	
\$ 520	\$ 520	\$ 520	\$ -

0063 COMMUNICATIONS

United States Cellular

Line Item Narrative

0063 phone is under contract (\$44/mo x 12 mo = \$520). This is a increase from last year.

0027 Safety suplies/ High visiability clothing/ Hard hat

Town of Lincoln
Municipal Operating Budget

0302 Police Department

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 WAGES	\$971,795.00	937,807	937,807	987,055	-	15,260
0002 OVERTIME/PART TIME WAGES	\$179,549.00	237,613	237,613	237,613	-	58,064
0006 MCJA WAGES/TUITION	\$21,229.00	27,656	27,656	27,656	-	6,427
0160 EVENT WAGES	\$0.00	21,314	21,314	15,283	-	21,314
0007 ANIMAL CONTROL	\$9,700.00	12,421	12,421	12,421	-	2,721
0010 PROFESSIONAL DEVELOPMENT	\$9,775.00	18,000	18,000	18,000	-	8,225
0011 PROFESSIONAL MEMBERSHIP	\$3,024.00	35,260	35,260	21,270	-	18,246
0012 ADVERTISING/RECRUITMENT	\$4,160.00	11,775	11,775	6,615	-	2,455
0024 UNIFORMS	\$23,950.00	36,257	36,257	36,257	-	12,307
0027 CONSUMABLE SUPPLIES	\$3,000.00	7,800	7,800	7,800	-	4,800
0030 EQUIPMENT MAINTENANCE	\$3,325.00	20,668	20,668	20,668	-	17,343
0031 EQUIPMENT PURCHASE	\$0.00	13,104	13,104	13,104	-	13,104
0040 VEHICLE FUEL	\$30,000.00	27,900	27,900	27,900	-	(2,100)
0041 VEHICLE MAINTENANCE	\$23,000.00	34,450	34,450	34,450	-	11,450
0051 RENT	\$40,800.00	44,880	44,880	44,880	-	4,080
0056 LABORATORY TESTING	\$1,000.00	3,100	3,100	3,100	-	2,100
0060 SAFETY COMPLIANCE	\$2,331.00	2,965	2,965	2,965	-	634
0063 COMMUNICATIONS	\$3,240.00	7,692	7,692	7,692	-	4,452
0108 CONTRACTUAL SERVICES	\$3,100.00	25,982	25,982	25,982	-	22,882
TOTAL	\$1,343,270.00	1,536,124	1,536,124	1,557,490	-	214,220

0302 Police Department Revenues

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
0117 ANIMAL CONTROL	\$4,000.00	4,000				-
0302 FINES & FEES	\$2,000.00	3,000				1,000
***RSU for School Resource	\$56,000.00	58,000				2,000
0303 DETAILS	\$1,500.00	1,500				-
TOTAL	\$63,500.00	\$66,500.00	\$0.00	\$0.00	\$0.00	3,000

NET AMOUNT TO BE RAISED	\$1,279,770.00	\$1,469,623.71	\$1,536,123.91	\$1,557,490.48	\$0.00	211,220
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*** This includes 3/4 of the Payroll, FICA/Medicare, Health Insurance and Retirement

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES	971,795	937,807	937,807	987,055	-
Total					
0001 WAGES					
Chief of Police		\$ 115,000	\$ 115,000	\$ 115,000	
Sergeant	1	\$ 36.53	\$ 75,982	\$ 75,982	
Sergeant	1	\$ 36.53	\$ 75,982	\$ 75,982	
Detective	1	\$ 35.93	\$ 74,734	\$ 74,734	
Police Officer	1	\$ 32.11	\$ 66,789	\$ 66,789	
Police Officer	1	\$ 31.57	\$ 65,666	\$ 65,666	
Police Officer	1	\$ 31.23	\$ 64,958	\$ 64,958	
Police Officer	1	\$ 30.68	\$ 63,814	\$ 63,814	
Police Officer	1	\$ 29.20	\$ 60,736	\$ 60,736	
Police Officer	1	\$ 29.20	\$ 60,736	\$ 60,736	
Police Officer	1	\$ 29.20	\$ 60,736	\$ 60,736	
Police Officer	1	\$ 29.20	\$ 60,736	\$ 60,736	
School Resource Officer	1	\$ 31.57	\$ 16,416	\$ 16,416	
Reserve Staff	2	\$ 24.00	\$ 4,800	\$ 4,800	
Administrative Assistant	1	\$ 21.50	\$ 44,720	\$ 44,720	
Retention Bonus	13	\$ 2,000.00	\$ 26,000	\$ 26,000	
Total			\$ 937,807	\$ 987,055	\$ -
Line Item Narrative					

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0002 OVERTIME/PART TIME WAGES					
0006 MCJA WAGES/TUITION	179,549	237,613	237,613	237,613	-
0160 EVENT WAGES	21,229	27,656	27,656	27,656	-
	10,292	21,314	21,314	15,283	-
0002 OVERTIME/PART TIME WAGES					
Call-ins (4-hour call-in)	75	\$ 50.27	\$ 3,770	\$ 3,770	
Court Time - Patrolmen (traffic violations)	25	\$ 48.17	\$ 1,204	\$ 1,204	
Extra Patrol	36	\$ 50.27	\$ 3,619	\$ 3,619	
Seminar/Courses	40	\$ 50.27	\$ 6,032	\$ 6,032	
PTO coverage Police Officer	8	\$ 50.27	\$ 57,911	\$ 57,911	
PTO coverage Sergeant	2	\$ 54.80	\$ 15,782	\$ 15,782	
Built in OT	144	\$ 50.27	\$ 20,912	\$ 20,912	
Sicktime Police Officer/SGT	416	\$ 50.27	\$ 43,433	\$ 43,433	
Transports	144	\$ 50.27	\$ 2,413	\$ 2,413	
Vacation Police Officer 4wks	48	\$ 50.27	\$ -	\$ -	
Vacation Police Officer 3wks	160	\$ 50.27	\$ -	\$ -	
Vacation Police Officer 2wks	120	\$ 48.17	\$ 5,780	\$ 5,780	
Vacation Sergeant 4wks	80	\$ 50.27	\$ 20,108	\$ 20,108	
Dept. Meeting	2	\$ 54.80	\$ 17,536	\$ 17,536	
Training	9	\$ 50.27	\$ 5,429	\$ 5,429	
Workovers	9	\$ 50.27	\$ 19,002	\$ 19,002	
Holidays Worked	100	\$ 50.27	\$ 5,027	\$ 5,027	
Military Leave	48	\$ 50.27	\$ 9,652	\$ 9,652	
	0	\$ 50.27	\$ -	\$ -	
0006 MCJA WAGES/TUITION		\$ 237,613	\$ 237,613	\$ 237,613	\$ -
Mileage	N/A				
Overtime Wages/Shift Coverage	12	\$ 0.65	\$ 2,075	\$ 2,075	
Tuition	300	\$ 50.27	\$ 15,081	\$ 15,081	
	3	\$ 3,500.00	\$ 10,500	\$ 10,500	
		\$ 27,656	\$ 27,656	\$ 27,656	\$ -
0160 EVENT WAGES					
Town Parades	10	\$ 50.27	\$ 2,011	\$ 2,011	
Loon Festival	10	\$ 50.27	\$ 12,065	\$ 12,065	
Town Events	4	\$ 50.27	\$ 7,239	\$ 7,239	
		\$ -	\$ -	\$ -	
		\$ 21,314	\$ 21,314	\$ 15,283	\$ -
Wages in TIF for Events					
Overtime: This covers vacations, PTO, sick time, call ins, court dates, extra patrols, training & Reserve officers, workovers.					
MCJA WAGES/TUITION: This covers the cost of the employee attending the BLEPT 18 week academy.					

Overtime: This covers vacations, PTO, sick time, call ins, court dates, extra patrols, training & Reserve officers, workers.
MCJA WAGES/TUITION: This covers the cost of the employee attending the BLEPT 18 week academy.

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0007 ANIMAL CONTROL	9,700	12,421	12,421	12,421	-
0010 PROFESSIONAL DEVELOPMENT	9,775	18,000	18,000	18,000	-
0011 PROFESSIONAL MEMBERSHIP	3,024	35,260	35,260	21,270	-
0007 ANIMAL CONTROL	Quarterly Mileage	Statements			
Wages	Hourly Rate	Mileage	Hours	Quarterly Mileage	Statements
Mileage	\$17.00	0.57	70	48	4
				\$ 4,760	\$ 4,760
				\$ 7,661	\$ 7,661
				\$ 12,421	\$ 12,421
0010 PROFESSIONAL DEVELOPMENT	Staff	Funds			
Chief's Professional Development	1	\$ 3,000.00	\$ 3,000	\$ 3,000	\$ 3,000
Detective	1	\$ 1,500.00	\$ 1,500	\$ 1,500	\$ 1,500
Training Classes	9	\$ 1,500.00	\$ 13,500	\$ 13,500	\$ 13,500
			\$ 18,000	\$ 18,000	\$ 18,000
0011 PROFESSIONAL MEMBERSHIP	Staff	Funds			
Adobe	2	\$ 225.00	\$ 450.00	\$ 450.00	\$ 450.00
CLEAR for Law Enforcement Plus	12	\$ 200.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
Online Training	15	\$ 126.66	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00
Law Enforcement Street Reference	11	\$ 20.00	\$ 220.00	\$ 220.00	\$ 220.00
Maine Animal Control Association	1	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
Maine Chief's Dues	1	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
Maine Chief's Assoc Dues	2	\$ 25.00	\$ 50.00	\$ 50.00	\$ 50.00
MLEAP - Maine Law Enforcement Accrediation	1	\$ 550.00	\$ 550.00	\$ 550.00	\$ 550.00
Policies - Dirigo	1	\$ 3,800.00	\$ 3,800.00	\$ 3,800.00	\$ 3,800.00
Police App	1	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00
Power DMS	1	\$ 5,375.00	\$ 5,375.00	\$ 5,375.00	\$ 5,375.00
Title 29A & 17A Law Books	11	\$ 64.00	\$ 704.00	\$ 704.00	\$ 704.00
Scheduling Software	1	\$ 6,995.00	\$ 6,995.00	\$ 6,995.00	\$ 6,995.00
Early Intervention and Evaluation Software	1	\$ 6,995.00	\$ 6,995.00	\$ 6,995.00	\$ 6,995.00
MDT	5	\$ 4,971.00	\$ 4,971.00	\$ 4,971.00	\$ 4,971.00
Nespin	1	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
			\$ 35,260.00	\$ 35,260	\$ 21,270
					\$ -

Animal Control: This is the weekly stipend for being available to all animal related calls. Relief ACO is for when the ACO is needed but not available.

Professional Development: Maine Police Chiefs training, Firearms training for officers & other courses offered for investigator and online courses.

Professional Memberships: Maine law books and dues are charged to this account. CLEAR is in year 2 of a 3 year contract

Wellness: Prioritize mental and physical health, and fitness needs within the department.

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0012 ADVERTISING/RECRUITMENT					
0024 UNIFORMS	4,160	11,775	11,775	6,615	-
0027 CONSUMABLE SUPPLIES	23,950	36,257	36,257	36,257	-
0028 WELLNESS	3,000	7,800	7,800	7,800	-
	-	9,480	9,480	6,780	-
0012 ADVERTISING/RECRUITMENT					
Advertising					
Background					
Psychological Testing					
Polygraph					
Internal Investigations					
	12	\$ 100.00	\$ 1,200.00	\$ 1,200	\$ 200
	3	\$ 425.00	\$ 1,275.00	\$ 1,275	\$ 1,275
	3	\$ 550.00	\$ 1,650.00	\$ 1,650	\$ 1,650
	3	\$ 630.00	\$ 1,890.00	\$ 1,890	\$ 1,890
	72	\$ 80.00	\$ 5,760.00	\$ 1,600.00	\$ -
			\$ 11,775	\$ 11,775	\$ 6,615

Months	Quantity	Cost	Dept. Request	Budget Comm	Manager Request	Council Request
	5	\$ 1,200	\$ 6,000	\$ 6,000	\$ 6,000	
12	15	\$ 30	\$ 5,400	\$ 5,400	\$ 5,400	
	1	\$ 600	\$ 600	\$ 600	\$ 600	
	13	\$ 175	\$ 2,275	\$ 2,275	\$ 2,275	
	13	\$ 200	\$ 2,600	\$ 2,600	\$ 2,600	
	13	\$ 300	\$ 3,900	\$ 3,900	\$ 3,900	
	2	\$ 100	\$ 200	\$ 200	\$ 200	
	3	\$ 3,894	\$ 11,682	\$ 11,682	\$ 11,682	
	3	\$ 1,200	\$ 3,600	\$ 3,600	\$ 3,600	
			\$ 36,257	\$ 36,257	\$ 36,257	\$ -

Hours	Hourly Rate	Dept. Request	Budget Comm	Manager Request	Council Request
48	\$ 100	\$ 3,000	\$ 3,000	\$ 3,000	
		\$ 4,800	\$ 4,800	\$ 4,800	
		\$ 7,800	\$ 7,800	\$ 7,800	\$ -
Staff	Funds				
12	\$ 450.00	\$ 5,400	\$ 5,400	\$ 2,700	
12	\$ 250.00	\$ 3,000	\$ 3,000	\$ 3,000	
9	\$ 20	\$ 1,080	\$ 1,080	\$ 1,080	
6		\$ 9,480	\$ 9,480	\$ 6,780	\$ -

0027 CONSUMABLE SUPPLIES

Operational Supplies
Building / Maintenance

0028 WELLNESS

Gym Membership
Wellness Visits
Department Meetings / Moral

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0030 EQUIPMENT MAINTENANCE	3,325	20,668	20,668	20,668	-
0031 EQUIPMENT PURCHASE	-	13,104	13,104	13,104	-

0030 EQUIPMENT MAINTENANCE

Maint.	Units	Cost	Dept. Request	Budget Comm	Manager Request	Council Request
Annual Radar Calibrations	7	\$ 85.00	\$ 595	\$ 595	\$ 595	
Mobile Radio Maintenance	5	\$ 150.00	\$ 750	\$ 750	\$ 750	
Portable Radio Batteries	6	\$ 100.00	\$ 600	\$ 600	\$ 600	
Portable Radio Maintenance	12	\$ 75.00	\$ 6,290	\$ 6,290	\$ 6,290	
Radar Maintenance.	5	\$ 130.00	\$ 650	\$ 650	\$ 650	
TruNarc	1	\$ 764.00	\$ 764	\$ 764	\$ 764	
Monitors / Camcras	1	\$ 4,019.00	\$ 4,019	\$ 4,019	\$ 4,019	
Materials for Firearms Training	1	\$ 7,000.00	\$ 7,000	\$ 7,000	\$ 7,000	

(ammo, cleaning supplies, targets & target backers)

0031 EQUIPMENT PURCHASE

	Units	Cost	Dept. Request	Budget Comm	Manager Request	Council Request
WRAP - Safety Restraint	1	\$ 1,637.00	\$ 1,637.00	\$ 1,637.00	\$ 1,637.00	
Scanners	6	\$ 431.00	\$ 2,586.00	\$ 2,586.00	\$ 2,586.00	
Spike Mat	1	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	
Laptop	2	\$ 793.00	\$ 1,586.00	\$ 1,586.00	\$ 1,586.00	
Office Chairs	7	\$ 350.00	\$ 2,450.00	\$ 2,450.00	\$ 2,450.00	
Sit/ Stand Desks	3	\$ 1,215.00	\$ 3,645.00	\$ 3,645.00	\$ 3,645.00	
		\$	\$ 13,104.00	\$ 13,104.00	\$ 13,104.00	

Line Item Narrative

Equipment Maintenance: All requested maintenance is to alloww officers to communicate safely with dispatch as needed

Uniforms: Uniform items include all duty gear per union contract. Uniforms are replaced on an "as needed basis." The officers receive \$30 monthly for uniform cleaning per contract. This line also includes money for a replacement vest carrier, summer and winter boots.

drug testing supplies, weapons permit supplies, parking tickets, forms, batteries, ink cartridges, etc.

Equipment Purchase: Pinters for Cruisers to record all traffic stops and investigations conducted by Officers and submit them, safety restraint as needed for residents wnwillling to comply under arrest. Office chairs

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0040 VEHICLE - FUEL	30,000	27,900	27,900	27,900	-
0041 VEHICLE - MAINTAINANCE	23,000	34,450	34,450	34,450	-
0051 RENT	40,800	44,880	44,880	44,880	-
0056 LABORATORY TESTING	1,000	3,100	3,100	3,100	-
0060 SAFETY COMPLIANCE	2,331	2,965	2,965	2,965	-

	Gallons	Price	Dept. Request	Budget Comm	Manager Request	Council Request
0040 VEHICLE - FUEL Vehicle Fuel	10,000	\$ 2.79	\$ 27,900	\$ 27,900	\$ 27,900	\$ -
0041 VEHICLE - MAINTAINANCE			30,000	30,000	30,000	

0041 VEHICLE - MAINTAINANCE

2014 Ford SUV(ACO)	Poor	118,806
2016 Dodge SUV (DET)	Poor	163,315
2018 Ford SUV (SRO)	Good	52,794
2020 Ford SUV (Chief)	Good	113,703
2021 Ford SUV	Good	95,716
2021 Ford SUV	Good	33,557
2022 Dodge SUV	Good	92,038
2023 Dodge SUV	Good	22,312

Vehicles	Washes	Cost
Car Wash	7	15 \$ 10.00
Car Detail	7	1 \$ 150.00
Cargo Box	1	\$ 2,350.00
		\$ 34,450

0051 RENT	12	\$ 3,740.00	\$ 44,880	\$ 44,880	\$ 44,880	\$ -
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0056 LABORATORY TESTING

Test Costs For Drug Cases	10	\$ 310.00	\$ 3,100	\$ 3,100	\$ 3,100	\$ -
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0060 SAFETY COMPLIANCE

Fire Extinguisher Testing	7	\$ 75.00	\$ 525	\$ 525	\$ 525	
First Aid Supplies		\$ 300.00	\$ 300	\$ 300	\$ 300	
Hep B Shots	4	\$ 171.00	\$ 684	\$ 684	\$ 684	
Floor Mat Contract	28/wk	\$ 1,456.00	\$ 1,456	\$ 1,456	\$ 1,456	
		\$	\$ 2,965	\$ 2,965	\$ 2,965	\$ -

VEHICLES: The 2014 Ford SUV has been designated as the Animal Control Officer vehicle and is not used for Police Department purposes.

Facility Rental :Rent is for the Police Department facility, which includes utilities paid by the lessor.

Laboratory Testing: Tested evidence to be used in pending prosecution.

Last	Dept.	Budget	Manager	Council
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Line Items	Year	Request	Comm	Request
0063 COMMUNICATIONS	3,240	7,692	7,692	7,692
0108 CONTRACTUAL SERVICES	3,100	25,982	25,982	25,982
	Total			-
	Total			-

Months	Number	Monthly Cost	Request	Request
12		\$ 441.04	\$ 5,292	\$ 5,292
	2	\$ 1,200.00	\$ 2,400	\$ 2,400
			\$ 7,692	\$ 7,692
				-

0108 CONTRACTUAL SERVICES				
Police Taser Lease (AXON)		\$ 6,903	\$ 6,903	\$ 6,903
Body Cameras (AXON)		\$ 19,079	\$ 19,079	\$ 19,079
		\$ 25,982	\$ 25,982	\$ 25,982
				-

Line Item Narrative

Communications: Includes the following devices: 6 Internet devices for each laptop, 7 Phone lines (Chief, SRO, 2 Sgt, 4 Cruisers).
 AXON: Tasers and Body Cameras will be leased through AXON

Town of Lincoln
Municipal Operating Budget

0304 Fire & EMA Department

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 WAGES	\$1,247,891.00	1,256,423	1,256,423	1,256,423	-	8,532
0002 OVERTIME	\$371,919.00	371,919	371,919	371,919	-	-
0004 CALL WAGES	\$17,650.00	17,650	17,650	17,650	-	-
0009 TRAVEL EXPENSE	\$7,700.00	7,700	7,700	7,700	-	-
0010 PROFESSIONAL DEVELOPMENT	\$33,725.00	33,725	33,725	33,725	-	-
0011 PROFESSIONAL MEMBERSHIP	\$4,400.00	5,700	5,700	5,700	-	1,300
0012 ADVERTISING/RECRUITMENT	\$1,500.00	1,500	1,500	1,500	-	-
0024 UNIFORMS	\$16,200.00	55,200	95,200	55,200	-	39,000
0027 CONSUMABLE SUPPLIES	\$38,200.00	43,000	43,000	43,000	-	4,800
0030 EQUIPMENT MAINTENANCE	\$7,100.00	42,300	42,300	42,300	-	35,200
0031 EQUIPMENT PURCHASE	\$34,850.00	55,300	55,300	52,300	-	20,450
0040 VEHICLE-FUEL	\$16,978.00	16,141	16,141	16,141	-	(838)
0041 VEHICLE-MAINTENANCE	\$39,900.00	40,300	40,300	40,300	-	400
0042 ENGINE PUMP INSPECTION	\$8,400.00	8,400	8,400	8,400	-	-
0052 FIRE PREVENTION	\$3,100.00	3,100	3,100	3,100	-	-
0060 SAFETY COMPLIANCE	\$14,205.00	14,205	14,205	14,205	-	-
0108 CONTRACTUAL SERVICES	\$54,000.00	54,000	54,000	54,000	-	-
0307 AMBULANCE LEASE	\$64,245.00	64,245	64,245	64,245	-	-
0308 STRYKER EQUIPMENT LEASE	\$47,946.00	-	-	-	-	-
0310 TURNOUT GEAR LEASE	\$24,216.00	-	-	-	-	(24,216)
TOTAL	\$2,054,125.00	2,090,808	2,130,808	2,087,808	-	33,683

0304 Fire & EMA Revenues

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
Fire Fees	\$203,000.00	203,000				-
EMS Revenue Account	\$580,000.00	580,000				-
TOTAL	\$783,000.00	\$783,000.00	\$0.00	\$0.00	\$0.00	(783,000)

NET AMOUNT TO BE RAISED	\$1,271,125.00	\$1,307,807.50	\$2,130,807.50	\$2,087,807.50	\$0.00	816,683
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Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES	1,247,891	\$ 1,256,423	1,256,423	1,256,423	-

	Regular Hours	Rate	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES						
Fire Chief	30		\$ 45,911	\$ 45,911	\$ 45,911	
Fire Prevention Officer	42		\$ 57,723	\$ 57,723	\$ 57,723	
Firefighter	42		\$ 173,169	\$ 173,169	\$ 173,169	
Cap,Leu, EMT	42		\$ 177,888	\$ 177,888	\$ 177,888	
Paramedics	42		\$ 183,588	\$ 183,588	\$ 183,588	
Firefighter/EMT	42		\$ 333,234	\$ 333,234	\$ 333,234	
Cap/Medic	42		\$ 62,812	\$ 62,812	\$ 62,812	
Leut/EMT	42		\$ 58,902	\$ 58,902	\$ 58,902	
Firefighter/ EMT	42		\$ 60,344	\$ 60,344	\$ 60,344	
Firefighter/ EMT	42		\$ 57,286	\$ 57,286	\$ 57,286	
Payroll Clerk			\$ 1,560	\$ 1,560	\$ 1,560	
On Call Stipends			\$ 36,500	\$ 36,500	\$ 36,500	
Duty Stipends			\$ 3,100	\$ 3,100	\$ 3,100	
Captain Holidays			\$ 1,302	\$ 1,302	\$ 1,302	
Holidays			\$ 3,104	\$ 3,104	\$ 3,104	
Duty Stipend						
On Call Stipend						
			\$ -			
			\$ 1,256,423	\$ 1,256,423	\$ 1,256,423	\$ -

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0002 OVERTIME	371,919	\$ 371,919	371,919	371,919	-
0004 CALL WAGES	17,650	\$ 17,650	17,650	17,650	-

QTY OT Hours Hourly Rate

0002 OVERTIME					
Overtime Longevity		\$ 185,620	\$ 185,620	\$ 185,620	
Capt. Mandatory Overtime		\$ 8,616	\$ 8,616	\$ 8,616	
FF/EMT Mandatory Overtime		\$ 1,850	\$ 1,850	\$ 1,850	
EMT Mandatory Overtime		\$ 1,850	\$ 1,850	\$ 1,850	
Pump Testing		\$ 2,018	\$ 2,018	\$ 2,018	
Call-ins		\$ 1,850	\$ 1,850	\$ 1,850	
Sick Days		\$ 505	\$ 505	\$ 505	
1 PTO Day		\$ 2,018	\$ 2,018	\$ 2,018	
68 Hours Vacation		\$ 28,270	\$ 28,270	\$ 28,270	
26 Hours Vacation		\$ 26,510	\$ 26,510	\$ 26,510	
84 Hours Vacation		\$ 38,881	\$ 38,881	\$ 38,881	
Training		\$ 16,800	\$ 16,800	\$ 16,800	
Inhouse Dept. Meetings		\$ 3,366	\$ 3,366	\$ 3,366	
Cover open shifts due to injury		\$ 38,540	\$ 38,540	\$ 38,540	
Holidays (worked)		\$ 15,225	\$ 15,225	\$ 15,225	
0	\$ 371,919	\$ 371,919	\$ 371,919	\$ 371,919	\$ -

Personnel	Approx. Hours	Hourly Rate	Dept. Request	Budget Comm	Manager Request	Council Request
0004 CALL WAGES						
Assistant Chief		Stipend	\$ 2,000	\$ 2,000	\$ 2,000	
Safety Officer			\$ 2,000	\$ 2,000	\$ 2,000	
Captains			\$ 1,500	\$ 1,500	\$ 1,500	
Lieutenants			\$ 1,750	\$ 1,750	\$ 1,750	
Firefighter I			\$ 7,000	\$ 7,000	\$ 7,000	
Support Firefighter			\$ 3,400	\$ 3,400	\$ 3,400	
			\$ 17,650	\$ 17,650	\$ 17,650	\$ -

Line Item Narrative

Fully staffed, regular contract for FY 2026.

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0009 TRAVEL EXPENSE	7,700	\$ 7,700	7,700	7,700	-
0010 PROFESSIONAL DEVELOPMENT	33,725	\$ 33,725	33,725	33,725	-
Total					

0009 TRAVEL EXPENSE	Dept. Request	Budget Comm	Manager Request	Council Request
Mileage	\$ 7,700	\$ 7,700	\$ 7,700	
	\$ 7,700	\$ 7,700	\$ 7,700	\$ -

0010 PROFESSIONAL DEVELOPMENT	Dept. Request	Budget Comm	Manager Request	Council Request
Maine Fire Chief's Conference	\$ 450	\$ 450	\$ 450	
Fire/EMS Training	\$ 30,000	\$ 30,000	\$ 30,000	
Maine Municipal Association Conference	\$ 175	\$ 175	\$ 175	
Instructor/Conference	\$ 3,100	\$ 3,100	\$ 3,100	
	\$ 33,725	\$ 33,725	\$ 33,725	\$ -

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0011 PROFESSIONAL MEMBERSHIP					
0012 ADVERTISING/RECRUITMENT					
	Total	\$ 4,400	\$ 5,700	5,700	-
	Total	\$ 1,500	\$ 1,500	1,500	-
0011 PROFESSIONAL MEMBERSHIP					
Maine State Federation of Firefighters	25 @ \$22.00	\$ 550	\$ 550	\$ 550	550
Penobscot Fire Chief Association	5 @ \$80.00	\$ 400	\$ 400	\$ 400	400
Chief Association	1 @ 125	\$ 125	\$ 125	\$ 125	125
Maine Ambulance Association	1 Service	\$ 300	\$ 300	\$ 300	300
Maine EMS License	1 Service	\$ 425	\$ 425	\$ 425	425
Clia Lab	1 Service	\$ 400	\$ 400	\$ 400	400
Region Dues	1 Service	\$ 1,000	\$ 1,000	\$ 1,000	1,000
Medical Director	1 Director	\$ 2,500	\$ 2,500	\$ 2,500	2,500
		\$ 5,700	\$ 5,700	\$ 5,700	\$ -
0012 ADVERTISING/RECRUITMENT					
Advertising		\$ 1,500	\$ 1,500	\$ 1,500	
		\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Line Item Narrative					

These are standard items not due to increase this fiscal year.

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0024 UNIFORMS	16,200	\$ 55,200	95,200	55,200	-
0027 CONSUMABLE SUPPLIES	38,200	\$ 43,000	43,000	43,000	-
0030 EQUIPMENT MAINTENANCE	38,200	\$ 42,300	\$ 42,300	\$ 42,300	\$ -

0024 UNIFORMS	Dept. Request	Budget Comm	Manager Request	Council Request
Fire/EMS Uniforms	\$ 14,000	\$ 14,000	\$ 14,000	
Officer Uniforms	\$ 1,200	\$ 1,200	\$ 1,200	
Call Members Uniforms	\$ 40,000	\$ 80,000	\$ 40,000	
	\$ 55,200	\$ 95,200	\$ 55,200	\$ -

0027 CONSUMABLE SUPPLIES	Dept. Request	Budget Comm	Manager Request	Council Request
General Supplies	\$ 43,000	\$ 43,000	\$ 43,000	
	\$ 43,000	\$ 43,000	\$ 43,000	\$ -

0030 EQUIPMENT MAINTENANCE	Dept. Request	Budget Comm	Manager Request	Council Request
General Equipment Maintenance	\$ 7,100	\$ 7,100	\$ 7,100	
Maintenance Supplies	\$ 35,200	\$ 35,200	\$ 35,200	
	\$ 42,300	\$ 42,300	\$ 42,300	\$ -

Line Item Narrative

Increase due to turn out gear this \$4,000 for ten sets. Gear needs to be replaced and proper fittings for crew. Consumable supplies increase due to cost increase of products.

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0031 EQUIPMENT PURCHASE	34,850	\$ 55,300	55,300	52,300	-
Total					
0031 EQUIPMENT PURCHASE					
Chainsaw		\$ -	\$ -	\$ -	-
Generator		\$ -	\$ -	\$ -	-
Hand lights		\$ -	\$ -	\$ -	-
Hand Tools (axes, halegens, pike poles, etc.)		4,800	\$ 4,800	\$ 4,800	4,800
Hand Held Radios	3	1,000	\$ 1,000	\$ 1,000	1,000
Pagers	5	2,500	\$ 2,500	\$ 2,500	2,500
2000 ft 1 3/4" Hose		4,000	\$ 4,000	\$ 4,000	4,000
1000 ft 2 1/2" Hose		3,000	\$ 3,000	\$ -	-
Laptops	1	1,900	\$ 1,900	\$ 1,900	1,900
Stretcher Batteries	4	1,400	\$ 1,400	\$ 1,400	1,400
Life Pack batteries	4	1,500	\$ 1,500	\$ 1,500	1,500
Scoop Streatcher	1	-	\$ -	\$ -	-
Jaws of Life	1	35,200	\$ 35,200	\$ 35,200	35,200
		\$ 55,300	\$ 55,300	\$ 52,300	\$ -

Line Item Narrative

Some items not needed for fiscal 26, increase this year due to Jaws of Life, this will replace the 20 years old one we currently have that needs major repair.

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0040 VEHICLE - FUEL	16,978	\$ 16,141	16,141	16,141	-
0041 VEHICLE - MAINTENANCE	39,900	\$ 40,300	40,300	40,300	-
Total					
Total					

Gallons	Price	Dept. Request	Budget Comm	Manager Request	Council Request
3280	\$ 2.99	\$ 9,807	\$ 9,807	\$ 9,807	
2270	\$ 2.79	\$ 6,333	\$ 6,333	\$ 6,333	
		\$ 16,141	\$ 16,141	\$ 16,141	\$ -

Condition	Dept. Request	Budget Comm	Manager Request	Council Request
Good	\$ 4,500	\$ 4,500	\$ 4,500	
Excellent	\$ 4,500	\$ 4,500	\$ 4,500	
Excellent	\$ 4,500	\$ 4,500	\$ 4,500	
Good	\$ 3,500	\$ 3,500	\$ 3,500	
Good	\$ 14,000	\$ 14,000	\$ 14,000	
Good	\$ 4,200	\$ 4,200	\$ 4,200	
Good	\$ 4,200	\$ 4,200	\$ 4,200	
Excellent	\$ 900	\$ 900	\$ 900	
	\$ 40,300	\$ 40,300	\$ 40,300	\$ -

Line Item Narrative

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0042 ENGINE PUMP INSPECTION	Total	8,400 \$	8,400	8,400	-
0052 FIRE PREVENTION	Total	3,100 \$	3,100	3,100	-
0060 SAFETY COMPLIANCE	Total	14,205 \$	14,205	14,205	-

	Veh	Year	Pump Size	Dept. Request	Budget Comm	Manager Request	Council Request
0042 ENGINE PUMP INSPECTION							
HME	531		1250	\$ 2,100	\$ 2,100	\$ 2,100	
Pierce	532		1000	\$ 2,100	\$ 2,100	\$ 2,100	
Mini-Pumper	537		750	\$ 2,100	\$ 2,100	\$ 2,100	
Freightliner	533		1500	\$ 2,100	\$ 2,100	\$ 2,100	
				\$ 8,400	\$ 8,400	\$ 8,400	-
0052 FIRE PREVENTION							
Fire Prevention				\$ 3,100	\$ 3,100	\$ 3,100	-
0060 SAFETY COMPLIANCE							
Breathing Air Licensing				\$ 60	\$ 60	\$ 60	
Breathing Compressor Testing				\$ 1,000	\$ 1,000	\$ 1,000	
Ground Ladder Testing				\$ 1,275	\$ 1,275	\$ 1,275	
Aerial Platform 50/100 Hr PM				\$ 1,000	\$ 1,000	\$ 1,000	
Aerial Ladder Testing				\$ 1,400	\$ 1,400	\$ 1,400	
Testing of Air Bottles				\$ 1,100	\$ 1,100	\$ 1,100	
SCBA Flow Test				\$ 1,400	\$ 1,400	\$ 1,400	
Hepatitis B Innoculations				\$ 500	\$ 500	\$ 500	
Physicals (NFPA 1852- interior personnel only)				\$ 2,400	\$ 2,400	\$ 2,400	
Fit Test Exams				\$ 3,750	\$ 3,750	\$ 3,750	
ENVO Masks				\$ 320	\$ 320	\$ 320	
				\$ 14,205	\$ 14,205	\$ 14,205	-

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0108 CONTRACTUAL SERVICES	Total	\$ 54,000	\$ 54,000	54,000	-
0307 AMBULANCE LEASE	Total	\$ 64,245	\$ 64,245	64,245	-
0308 STRYKER EQUIPMENT LEASE	Total	\$ 47,946	-	-	-
0310 TURNOUT GEAR LEASE	Total	\$ 24,216	-	-	-
0108 CONTRACTUAL SERVICES		\$ 54,000	\$ 54,000	\$ 54,000	
Northern Lights Ambulance Billing		\$ 54,000	\$ 54,000	\$ 54,000	-
0307 AMBULANCE LEASE	5 years	\$ 294,325			
	5th		\$ 64,245	\$ 64,245	
0308 STRYKER EQUIPMENT LEASE		\$ 64,245	\$ 64,245	\$ 64,245	-
0310 TURNOUT GEAR LEASE		\$ -	\$ -	\$ -	-
Line Item Narrative		\$ -	\$ -	\$ -	-

Turnout Gear Lease: Paid in full

Stryker Equipment Lease: Paid in Full

Town of Lincoln
Municipal Operating Budget

0308 Fire Station

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0027 CONSUMABLE SUPPLIES	\$3,100.00	3,100	3,100	3,100	-	-
0030 EQUIPMENT MAINTENANCE	\$1,100.00	1,100	1,100	1,100	-	-
0031 EQUIPMENT PURCHASE	\$50,000.00	50,000	50,000	50,000	-	-
0050 BLD. & GRNDS MAINTENANCE	\$15,000.00	57,500	57,500	14,700	-	(300)
0060 SAFETY COMPLIANCE	\$950.00	950	950	950	-	-
TOTAL	\$70,150.00	112,650	112,650	69,850	-	(300)

0308 Public Safety Building Revenue

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
<i>NET AMOUNT TO BE RAISED</i>	\$70,150.00	\$112,650.00	\$112,650.00	\$69,850.00	\$0.00	- -\$300.00

Public Safety Building

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0027 CONSUMABLES	Total	3,100 \$	3,100 \$	3,100 \$	-
0030 EQUIPMENT MAINTENANCE	Total	1,100	1,100	1,100	-
0031 EQUIPMENT PURCHASE	Total	50,000	50,000	50,000	-
0050 BUILDING & GROUNDS MAINTENANCE	Total	15,000	57,500	14,700	-
0060 SAFETY COMPLIANCE	Total	950	950	950	-
0027 CONSUMABLES					
Consumables		Request	Comm	Request	Request
Paint, paper products, cleaning		\$ 3,100	\$ 3,100	\$ 3,100	
		\$ 3,100	\$ 3,100	\$ 3,100	-
0030 EQUIPMENT MAINTENANCE					
Radio Maintenance		\$ 1,100	\$ 1,100	\$ 1,100	
Whitten's annual service MTR2000 VHF Repeater		\$ 1,100	\$ 1,100	\$ 1,100	-
0031 EQUIPMENT PURCHASE					
Floor Repair					
Air compressor for trucks,garage floor and walls along with carport for ambulance		\$ 50,000	\$ 50,000	\$ 50,000	
		\$ 50,000	\$ 50,000	\$ 50,000	-
0050 BUILDING & GROUNDS MAINTENANCE					
Furnace Clean & Maintenance		\$ 42,800	\$ 42,800	\$ -	
Annual Generator Check-Public Safety Building		\$ 2,200	\$ 2,200	\$ 2,200	
General Building Maintenance, Backflow Test, Electrical.		\$ 2,500	\$ 2,500	\$ 2,500	
Overhead Door Maintenance		\$ 10,000	\$ 10,000	\$ 10,000	
		\$ 57,500	\$ 57,500	\$ 14,700	-
0060 SAFETY COMPLIANCE					
Safety Compliance Items		\$ 950	\$ 950	\$ 950	
		\$ 950	\$ 950	\$ 950	-
Line Item Narrative					

Furnace needs to be replaced at station this is the quote from Ogden Mechanical for the amount of \$42,800.00 This was moved to Capital by the Manager

Town of Lincoln
Municipal Operating Budget

0309 Utilities & Municipal Services

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0049 MAINTENANCE/PARTS LIGHTS	\$3,000.00	3,000	3,000	3,000	-	-
0063 COMMUNICATIONS	\$2,544.00	3,000	3,000	3,000	-	456
0065 TELEPHONE	\$21,804.00	24,180	24,180	24,180	-	2,376
0066 ELECTRICITY	\$129,402.00	129,528	129,528	142,128	-	12,726
0067 HEATING FUEL	\$38,339.00	28,692	28,692	28,692	-	(9,647)
0068 WATER & SEWER	\$227,727.00	281,140	281,140	281,140	-	53,413
TOTAL	\$422,816.00	469,540	469,540	482,140	-	59,324

0309 Utilities & Municipal Services Revenue

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
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NONE FOR THIS DEPARTMENT

Utilities

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0049 LIGHT MAINTENANCE & PARTS	Total	3,000	3,000	3,000	-
0063 COMMUNICATIONS	Total	2,544	3,000	3,000	-
0065 TELEPHONE	Total	21,804	24,180	24,180	-
0066 ELECTRICITY	Total	129,402	129,528	142,128	-
0049 LIGHT MAINTENANCE & PARTS		Dept. Request	Budget Comm	Manager Request	Council Request
Depot Street/Clay St, W. Broadway/Goding & Access Rd		\$ 3,000	\$ 3,000	\$ 3,000	
		\$ 3,000	\$ 3,000	\$ 3,000	\$ -
0063 COMMUNICATIONS					
Spectrum Internet Fiber for Business	12	\$ 250	\$ 3,000	\$ 3,000	
		\$ 3,000	\$ 3,000	\$ 3,000	\$ -
0065 TELEPHONE					
30 Phone Lines	Months	Average Monthly			
	12	\$ 2,015	\$ 24,180	\$ 24,180	
Fairpoint		\$ 24,180	\$ 24,180	\$ 24,180	\$ -
0066 ELECTRICITY					
Electricity	Average Monthly	Anticipated Increase			
	\$ 10,280	5%	\$ 129,528	\$ 129,528	\$ 142,128
			\$ 129,528	\$ 129,528	\$ 142,128
			\$ 129,528	\$ 129,528	\$ -

Utilities

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0067 HEATING FUEL	38,339	28,692	28,692	28,692	-
0068 WATER & SEWER	227,727	281,140	281,140	281,140	-

0067 HEATING FUEL	Anticipated Price	Propane	Anticipated Price	Heating Fuel	Dept. Request	Budget Comm	Manager Request	Council Request
Library (Natural Gas)	\$ 1.50	1,771			2,656	\$ 2,656	\$ 2,656	
Public Works (Natural Gas)	\$ 1.50	5,546			8,318	\$ 8,318	\$ 8,318	
Public Safety			\$ 3.50	2,905	10,168	\$ 10,168	\$ 10,168	
Town Office (Propane)	\$ 2.50	1,609			4,021	\$ 4,021	\$ 4,021	
Town Office (Natural Gas)	\$ 1.50	1,002			1,502	\$ 1,502	\$ 1,502	
Transfer Station (Propane)	\$ 2.50	811			2,027	\$ 2,027	\$ 2,027	
		10737		2,905	\$28,692	\$ 28,692	\$ 28,692	\$ -

Fiscal Year	Library	Public Works	Public Safety	Transfer Station	Town Office	Town Office #2 Oil
FY2025 Partial Year	1480	4955	2423	679.5	1192.3	172.6
FY2024	2043.9	4870	2435.5	677.4	1464.7	1004
FY2023	1672.2	5273	2773.5	632.4	1297.6	775.4
FY2022	1584	6439	3483.3	996.9	1730	1064
FY2021	1782	5600	2928	936	1942	1163
AVERAGE Gallons	1,770.5	5,545.5	2,905.1	810.7	1,608.6	1,001.6

0068 WATER & SEWER	Hydrant Fees 2026	Annual Water & Sewer	Dept. Request	Budget Comm	Manager Request	Council Request
Water	\$ 273,040	\$ 3,600	\$ 276,640	\$ 276,640	\$ 276,640	
Sewer		\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	
			\$ 281,140	\$ 281,140	\$ 281,140	\$ -

Line Item Narrative

Maintenance Parts/Lights: This line pays for maintenance on the traffic light at Main/Depot& Clay St , Access Road and School zone lights. only turned on for four months. We had to add 3 new lines for the Police Station. The monthly cost has increased due to inflation and adding lines.

Telephone: There are 25 out-going telephone lines (three of those are alarm lines). The Prince Thomas Park line is

Electricity: This line pays for all electricity for all buildings and street lights.

Heating Fuel: This line pays for all the heating fuel for all buildings. The usage chart shows the amount of gallons used per building for a number of years. Public Works and Library have been switched over to Natural Gas

Water & Sewer: The hydrant fee is an assessment from the Lincoln Water District as per PUC regulations. We have under estimated these fees for the past few years and they have been adjusted to actuals.

Town of Lincoln
Municipal Operating Budget

0406 Public Works

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/Decrease
0001 WAGES	\$401,747.00	416,347	416,347	416,347	-	14,600
0002 OVERTIME	\$75,844.00	78,844	78,844	78,844	-	3,000
0010 PROFESSIONAL DEVELOPMENT	\$2,400.00	2,250	2,250	2,250	-	(150)
0012 ADVERTISING	\$0.00	600	600	600	-	600
0024 UNIFORMS	\$5,950.00	5,950	5,950	5,950	-	-
0040 VEHICLE-FUEL	\$59,200.00	57,050	57,050	57,050	-	(2,150)
0041 VEHICLE-MAINTENANCE	\$59,500.00	51,900	51,900	51,900	-	(7,600)
0043 GENERAL SUPPLIES	\$44,000.00	41,000	41,000	41,000	-	(3,000)
0050 BLD. & GRNDS MAINTENANCE	\$8,500.00	8,500	8,500	8,500	-	-
0060 SAFETY COMPLIANCE	\$3,000.00	3,000	3,000	3,000	-	-
0063 COMMUNICATIONS	\$624.00	624	624	624	-	-
0083 SALT & CALCIUM	\$146,600.00	146,600	146,600	146,600	-	-
0084 SAND & GRAVEL	\$36,800.00	40,800	40,800	40,800	-	4,000
0085 CULVERTS	\$7,000.00	7,000	7,000	7,000	-	-
0086 ROADWAY MAINTENANCE	\$2,900.00	2,900	2,900	2,900	-	-
0087 TRAFFIC SIGNS/MARKER	\$3,000.00	2,900	2,900	2,900	-	(100)
0088 STREET PAINT	\$2,900.00	3,500	3,500	3,500	-	600
0092 STORM DRAINS	\$1,900.00	1,500	1,500	1,500	-	(400)
0096 DRUG/ALCOHOL TESTING	\$1,024.00	1,024	1,024	1,024	-	(0)
0108 CONTRACTUAL SERVICES	\$175,500.00	172,500	172,500	172,500	-	(3,000)
0435 PUBLIC WORKS EQUIPMENT	\$197,900.00	238,160	238,160	238,160	-	40,260
TOTAL	\$1,236,289.00	1,282,949	1,282,949	1,282,949	-	46,660

0406 Public Works Revenue

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/Decrease
\$0.00						
NET AMOUNT TO BE RAISED	\$1,236,289	\$1,282,949	\$1,282,949	\$1,282,949	\$0	

Public Works

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES	401,747	416,347	416,347	416,347	-
0002 OVERTIME	75,844	78,844	78,844	78,844	-

	Staff	Hourly Rate	Hours	*Regular Wages	Overtime Wages	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES									
Director	1		1,040	\$ 34,580		\$ 34,580	\$ 34,580	\$ 34,580	
Public Works Foreman	1	\$24.85	2,080	\$ 51,688		\$ 51,688	\$ 51,688	\$ 51,688	
Public Works II	5	\$22.61	10,400	\$ 235,144		\$ 235,144	\$ 235,144	\$ 235,144	
Mechanic/ Public Works :	1	\$23.00	2,080	\$ 47,840		\$ 46,197	\$ 46,197	\$ 46,197	
Sidewalks	1	\$ 18.51	1,040	\$ 19,250		\$ 19,250	\$ 19,250	\$ 19,250	
Summer Hires	2	\$ 16.00	1,440	\$ 23,040		\$ 23,040	\$ 23,040	\$ 23,040	
PW Admin Assistant	1	\$ 15.50	416	\$ 6,448		\$ 6,448	\$ 6,448	\$ 6,448	
				\$ 417,990	Net Cost	\$ 416,347	\$ 416,347	\$ 416,347	\$ -
0002 OVERTIME									
Public Works Foreman	1	\$37.28	300		\$ 11,184	\$ 11,184	\$ 11,184	\$ 11,184	
Public Works II	5	\$33.92	1,700		\$ 57,664	\$ 57,664	\$ 57,664	\$ 57,664	
Mechanic/Public Works I	1	\$33.32	300		\$ 9,996	\$ 9,996	\$ 9,996	\$ 9,996	
					\$ 78,844	\$ 78,844	\$ 78,844	\$ 78,844	\$ -

The town maintains 64 miles of road; 46 town owned and 18 state owned.

Line Item Narrative

Wages: Wages this year are based on Union Contract increase as is every year.

Overtime: The resident mechanic, when not working on a repair, operates the loader to load the trucks coming into the yard. This saves considerable time. The mechanic also operates the sidewalk tractor during clean-up operations. Overtime hours are based on historical numbers and seem to be adequate.

Public Works

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0010 PROFESSIONAL DEVELOPMENT	Total	2,250	2,250	2,250	-
0012 ADVERTISING & RECRUITMENT	Total	-	600	600	-
0024 UNIFORMS	Total	5,950	5,950	5,950	-
0040 VEHICLE-FUEL	Total	59,200	57,050	57,050	-

	Dept. Request	Budget Comm	Manager Request	Council Request
0010 PROFESSIONAL DEVELOPMENT	\$ 2,000	\$ 2,000	\$ 2,000	
Training for Entire Department	\$ 250	\$ 250	\$ 250	
Maine Chapter of Public Works Association Dues	\$ 2,250	\$ 2,250	\$ 2,250	-
0012 ADVERTISING & RECRUITMENT	\$ 600	\$ 600	\$ 600	
Ads for Recruitment and Public Notice in Paper	\$ 600	\$ 600	\$ 600	-

0024 UNIFORMS

Contract Uniform Allowance for 7 Crew Members and 1 Director

\$ 5,950	\$ 5,950	\$ 5,950	\$ 5,950	
\$ 5,950	\$ 5,950	\$ 5,950	\$ 5,950	-

	Gallons	Price	Dept. Request	Budget Comm	Manager Request	Council Request
0040 VEHICLE-FUEL						
Diesel	17,000	\$ 2.99	\$ 50,830	\$ 50,830	\$ 50,830	
DEF (Diesel Fuel Additive)	875	\$ 3.92	\$ 3,430	\$ 3,430	\$ 3,430	
Gasoline	1,000	\$ 2.79	\$ 2,790	\$ 2,790	\$ 2,790	
			\$ 57,050	\$ 57,050	\$ 57,050	-

Line Item Narrative

Professional Development: The Director and Crew continue to attend the regular training offered by MMA and MDOT. These trainings are valuable in keeping employees up to date on the most modern practices. Some are required in the industry.

Uniforms: In accordance with the union contract each employee will receive \$700 in a uniform allowance to be issued in PO form when requested. Additionally, There is a split billet employee and the uniform cost for this person is split with PW and Rec. departments.

Vehicle Fuel: Charges to this line item are directly proportional to winter conditions. Mild winters equate to mild expenditures, and vice versa. If we experience an above average winter, this line item will need to be revisited. The last several years has seen the volumes remain fairly consistent.

Public Works

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request	
0041 VEHICLE-MAINTENANCE		Total	59,500	51,900	51,900	-	
0050 BUILDING MAINTENANCE		Total	8,500	8,500	8,500	-	
Issues		Replace	Condition	Dept. Request	Budget Comm	Manager Request	Council Request
TRUCK 2 2022 INTERNATIONAL		2028	GOOD	2,200	2200	2200	
TRUCK 3 2006 INTERNATIONAL		2020	POOR	3,500	3500	3500	
TRUCK 4 2008 INTERNATIONAL		2022	POOR	3,500	3500	3500	
TRUCK 6 2014 INTERNATIONAL		2025	FAIR	3,500	3500	3500	
TRUCK 7 2019 WESTERN STAR		2028	FAIR	6,500	6500	6500	
TRUCK 8 2021 FORD PICK-UP		2028	GOOD	4,000	4000	4000	
TRUCK 9 2022 WESTERN STAR		2029	GOOD	2,200	2200	2200	
TRUCK 12 2022 WESTERN STAR		2030	GOOD	2,200	2200	2200	
TRUCK 13 2024 WESTERN STAR		2031	GOOD	2,200	2200	2200	
JD 450 G DOZER 2009			GOOD	3,500	3500	3500	
TRUCK 14 (SWEEPER/VAC)		2031	GOOD	8,500	8500	8500	
2022 HITACHI LOADER		2029	GOOD	2,200	2200	2200	
JD GRADER 2000		2030	FAIR	3,500	3500	3500	
WHACKER NUJESON SIDEWALK		2030	GOOD	1,200	1200	1200	
2022 FALCON HOT BOX (RECLAIMER)			GOOD	500	500	500	
2024 TAG TRAILER (25 TON)			GOOD	500	500	500	
2025 BACKHOE		2033	GOOD	\$ 2,200	\$ 2,200	\$ 2,200	
				\$ 51,900	\$ 51,900	\$ 51,900	-
							3.00%
0050 BUILDING MAINTENANCE							
General Building Maintenance							
				Dept. Request	Budget Comm	Manager Request	Council Request
				\$ 8,500	\$ 8,500	\$ 8,500	
				\$ 8,500	\$ 8,500	\$ 8,500	-

Line Item Narrative

Vehicle Maintenance. We have changed philosophy and decided to begin leasing trucks and equipment instead of outright purchasing. This FY, we welcomed 4 new pieces to our fleet. With the manufacturing industry overwhelmed with orders for trucks and equipment, it has taken nearly 2 years from order to taking possession for new vehicles. We have finally accomplished our goal of updating the fleet as the final tandem axle dump truck and the sweeper arrived at the end of FY25. Our vehicle maintenance budget has gone down each of the previous 3 years.

Maintenance, Buildings, and Grounds: The maintenance agreement with Overhead Door was continued this year. Other funds are used for various repairs that appear during the year as well as alarm testing and crane certification. Some door repair will soon be required.

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0043 GENERAL SUPPLIES	Total	44,000	41,000	41,000	-
0060 SAFETY COMPLIANCE	Total	3,000	3,000	3,000	-
0063 COMMUNICATIONS	Total	624	624	624	-

0043 GENERAL SUPPLIES	Dept. Request	Budget Comm	Manager Request	Council Request
Cutting Edges	\$ 12,000	\$ 12,000	\$ 12,000	
Non-vehicle Specific Maintenance Items	\$ 23,000	\$ 23,000	\$ 23,000	
Hand Tools, Power Tools	\$ 6,000	\$ 6,000	\$ 6,000	
	\$ 41,000	\$ 41,000	\$ 41,000	\$ -

0060 SAFETY COMPLIANCE	Dept. Request	Budget Comm	Manager Request	Council Request
First-Aid, Fire Extinguishers & Personal Protective Equipment	\$ 3,000	\$ 3,000	\$ 3,000	
	\$ 3,000	\$ 3,000	\$ 3,000	\$ -

0063 COMMUNICATIONS	Dept. Request	Budget Comm	Manager Request	Council Request
Cell Phone for Director	\$ 624	\$ 624	\$ 624	
	\$ 624	\$ 624	\$ 624	\$ -

Line Item Narrative

General Supplies: This account is used to purchase lights, plow blades, bulk oil, strobe lights, tire chains, anti-freeze, paint, filters, bolts, mirrors, rims and wiper blades (usually items that cannot be contributable to any one vehicle). The bulk oil is used for TS, FD, PD & PWD. A number of power tools need replacement. In any typical year, multiple power tools reach the end of their service life. Some of our lifting apparatus such as nylon lift slings and various ladders have reached the end of their service life and need replacing. Several of these items failed the latest inspection and were removed from service. Several lift chains also failed the last inspection and require replacement. This is an annual occurrence where some of these items are removed from service and replaced.

Safety Compliance: This account is used to purchase safety signage, eye glasses, vests, first aid items, and hearing protection. The first aid kit is also routinely stocked and out dated items are removed by Cintas Medical Services. Typically, several fire extinguishers require replacement each year.

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0083 SALT & CALCIUM	146,600	146,600	146,600	146,600	-
0084 SAND & GRAVEL	36,800	40,800	40,800	40,800	-
0085 CULVERTS	7,000	7,000	7,000	7,000	-

	<i>Tons/ gallons</i>	Dept. Request	Budget Comm	Manager Request	Council Request
0083 SALT & CALCIUM					
Salt (sand mix & road)	1,200	\$ 117,600	\$ 117,600	\$ 117,600	
Liquid Calcium	20,000	\$ 29,000	\$ 29,000	\$ 29,000	
Net Cost		\$ 146,600	\$ 146,600	\$ 146,600	\$ -

	<i>Price/yard</i>	Dept. Request	Budget Comm	Manager Request	Council Request
0084 SAND & GRAVEL					
Winter sand	4,500	\$ 36,000	\$ 36,000	\$ 36,000	
Gravel	600	\$ 4,800	\$ 4,800	\$ 4,800	
		\$ 40,800	\$ 40,800	\$ 40,800	\$ -

	Dept. Request	Budget Comm	Manager Request	Council Request
0085 CULVERTS				
New and Replacement Culverts	\$ 7,000	\$ 7,000	\$ 7,000	
	\$ 7,000	\$ 7,000	\$ 7,000	\$ -

Line Item Narrative

Salt & Calcium: Salt prices have increased significantly in each of the last 2 years. No data is yet available for the upcoming price, but it remains prudent to be prepared for an increase. We participate in the MDT sponsored salt purchase agreement.

Sand & Gravel: We normally use between 5000-5500 cubic yards of winter sand. The gravel is for various small projects such as culvert repairs. We are on pace for the same usage, so this request remains unchanged.

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0088 STREET PAINT	Total	2,900	3,500	3,500	-
0086 ROADWAY MAINTENANCE	Total	1,900	2,900	2,900	-
0087 TRAFFIC SIGNS/MARKER	Total	1,024	2,900	2,900	-
0092 STORM DRAINS	Total	1,900	1,500	1,500	-
0088 STREET PAINT		Dept. Request	Budget Comm	Manager Request	Council Request
		\$ 3,500	\$ 3,500	\$ 3,500	
		\$ 3,500	\$ 3,500	\$ 3,500	\$ -
0086 ROADWAY MAINTENANCE		Dept. Request	Budget Comm	Manager Request	Council Request
Cold Patch	Price	Tons			
	\$ 145.00	20	\$ 2,900	\$ 2,900	
	Net Cost		\$ 2,900	\$ 2,900	\$ -
0087 TRAFFIC SIGNS/MARKER		Dept. Request	Budget Comm	Manager Request	Council Request
Signs, Posts, and Caps		\$ 2,900	\$ 2,900	\$ 2,900	
		\$ 2,900	\$ 2,900	\$ 2,900	\$ -
0092 STORM DRAINS		Dept. Request	Budget Comm	Manager Request	Council Request
Replacement		\$ 1,500	\$ 1,500	\$ 1,500	
		\$ 1,500	\$ 1,500	\$ 1,500	\$ -

Line Item Narrative

Street Painting: This was removed from the TIF budget. This line item covers painting of six municipal parking lots, all crosswalks and handicap parking areas. The painting responsibilities will be expanded this year due to the required painting of the newly installed Main Street Renovations.

Roadway Maintenance: This year we are requesting some funds to purchase cold patch. This amount of cold patch has been sufficient for each of the previous 3 seasons.

Traffic Signs: Stop signs, yield, work area signs, barricades, street signs, and street sign parts. This line may need to be increased in the near future due to the increase of new sub-divisions appearing around town.

Storm drains: FY 2026 request has decreased due to the fact that last year we were able to buy some materials in bulk, providing a goodly amount of the usual materials required to perform basin repairs.

Public Works

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0096 DRUG /ALCOHOL TESTING	Total 1,024	1,024	1,024	1,024	-
0108 CONTRACTUAL SERVICES	Total 175,500	172,500	172,500	172,500	-
0435 PUBLIC WORKS EQUIPMENT	Total 197,900	238,160	238,160	238,160	-
0096 DRUG /ALCOHOL TESTING	Tests				
Affiliated Health Care Annual Fee	PVH Fee	Test Cost			
Drug Testing	\$52.21	\$ 175.00	\$ 175	\$ 175	175
Alcohol Testing	\$52.21	\$ 64.00	\$ 465	\$ 465	465
		\$ 43.75	\$ 384	\$ 384	384
			\$ 1,024	\$ 1,024	\$ -
0108 CONTRACTUAL SERVICES					
Storm Drain Cleaning					
Demo Condemned Properties					
Excavator and Roller Rental					
Special Equipment, i.e., Wood Chipper, Air Compressor, Jack Hammer, Sand Blaster					
Roadside Mowing/Brush Cutting					
		\$5,500 per month	\$ 100,000	\$ 100,000	100,000
			\$ 22,000	\$ 22,000	22,000
			\$ 2,500	\$ 2,500	2,500
			\$ 48,000	\$ 48,000	48,000
			\$ 172,500	\$ 172,500	\$ -
0435 PUBLIC WORKS EQUIPMENT					
Truck 2 (2022 International CV515)			\$ 26,458	\$ 26,458	26,458
Truck 9 (2023 Western Star Tandem Dump 4700SF)			\$ 31,433	\$ 31,433	31,433
Truck 12 (2023 Western Star Dump Plow)			\$ 42,587	\$ 42,587	42,587
Truck 13 (2024 Western Star Tandem Dump)			\$ 49,988	\$ 49,988	49,988
Sweeper (2024 Frieghtliner)			\$ 51,752	\$ 51,752	51,752
Loader Lease (Gorham Leasing)			\$ 35,942	\$ 35,942	35,942
			\$ 238,160	\$ 238,160	\$ -

Line Item Narrative

Mandatory Drug & Alcohol Testing: The Federal Omnibus Transportation Act requires the testing for each of our public works employees for each of the following conditions: pre-employment, post-accident, reasonable suspicion, random testing, and prior to returning to duty after a positive test. Random Testing for Alcohol has been increased to cover 50% of the crew of 8 per Federal Motor Carrier regulations.

Contractual Services: Storm drain cleaning is a best management practice and we have over 200 basins to maintain. The proposed acquisition of a new Street Sweeper/Vac Truck will eliminate this line request for FY26. The PWD has recently demolished several houses and this year it is proposed to remove several more. The Rental Excavator price has increased as has rental prices for all machines that we typically rent in a season. The requests for FY26 reflects this. The Roadside Mowing Contractor advised of a price increase for the upcoming FY26 season. Brush cutting is a program started in FY25 and has been successful. Another segment will be trimmed this year.

Town of Lincoln
Municipal Operating Budget

0510 Transfer Station

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 WAGES	\$159,442.00	165,682	165,682	165,682	-	6,240
0002 OVERTIME	\$2,853.00	1,695	1,695	1,695	-	(1,158)
0010 PROFESSIONAL DEVELOPMENT	\$500.00	500	500	500	-	-
0012 ADVERTISING/RECRUITMENT	\$360.00	360	360	360	-	-
0024 UNIFORMS	\$4,182.00	4,182	4,182	4,182	-	-
0027 CONSUMABLE SUPPLIES	\$2,250.00	2,650	2,650	2,650	-	400
0030 EQUIPMENT MAINTENANCE	\$26,050.00	15,550	15,550	15,550	-	(10,500)
0040 VEHICLE-FUEL	\$14,289.00	13,780	13,780	13,780	-	(509)
0046 LICENSE FEES	\$450.00	450	450	450	-	-
0050 BLD. & GRNDS MAINTENANCE	\$1,000.00	2,400	2,400	7,400	-	6,400
0058 RECYCLING OPERATIONS	\$7,180.00	7,980	7,980	7,980	-	800
0060 SAFETY COMPLIANCE	\$2,685.00	2,885	2,885	2,885	-	200
0074 TRANSPORTATION	\$25,655.00	25,655	25,655	25,655	-	-
0096 DRUG/ALCOHOL TESTING	\$460.00	460	460	460	-	-
0106 PERC TIPPING FEES	\$359,100.00	368,600	368,600	368,600	-	9,500
0131 TIRE REMOVAL/DISPOSAL	\$2,250.00	1,900	1,900	1,900	-	(350)
0132 ASH REMOVAL	\$10,560.00	11,800	11,800	11,800	-	1,240
0134 FREON REMOVAL	\$1,950.00	2,625	2,625	2,625	-	675
TOTAL	\$621,216.00	629,155	629,154	634,154	-	12,938

0510 Transfer Station Revenue

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
0513 SHINGLE/DEMO PERMITS	\$15,500.00	15,500				-
0508 TIRE FEES	\$3,500.00	3,500				-
0509 RECYCLING/WHITE GOODS	\$22,500.00	22,500				-
0510 PERC	\$0.00	-				-
0511 TRANSFER STATION STICKERS	\$700.00	750				50
TOTAL	\$42,200.00	\$42,250.00	\$0.00	\$0.00	\$0.00	50

NET AMOUNT TO BE RAISED	\$579,016.00	\$586,904.66	\$629,154.30	\$634,154.30	\$0.00	12,888
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Transfer Station

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES	159,442	165,682	165,682	165,682	-
0002 OVERTIME	2,853	1,695	1,695	1,695	-
0010 PROFESSIONAL DEVELOPMENT	500	500	500	500	-
0012 ADVERTISING AND RECRUITMENT	360	360	360	360	-
0024 UNIFORMS	4,182	4,182	4,182	4,182	-

	Weekly Hours	PERC Trips	Rate	Hours	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES								
Director				1040	\$ 34,580	\$ 34,580	\$ 34,580	
Foreman	40		\$ 22.92	2080	\$ 47,674	\$ 47,674	\$ 47,674	
Driver	40		\$ 22.61	2080	\$ 47,029	\$ 47,029	\$ 47,029	
Transfer Attendant	40		\$ 17.50	2080	\$ 36,400	\$ 36,400	\$ 36,400	
					\$ 165,682	\$ 165,682	\$ 165,682	\$ -
0002 OVERTIME	20.0hr/YR		\$ 33.90	50	\$ 1,695	\$ 1,695	\$ 1,695	
					\$ 1,695	\$ 1,695	\$ 1,695	\$ -
0010 PROFESSIONAL DEVELOPMENT					\$ 500	\$ 500	\$ 500	
Training and Mileage For Three Employees					\$ 500	\$ 500	\$ 500	\$ -
0012 ADVERTISING AND RECRUITMENT					\$ 360	\$ 360	\$ 360	
Miscellaneous Advertising of Hours, Stoppages, or Recycling News.					\$ 360	\$ 360	\$ 360	\$ -
0024 UNIFORMS					\$ 360	\$ 360	\$ 360	
Unifirst/Cost Per Week		\$ 26.81	3	52	\$ 4,182	\$ 4,182	\$ 4,182	
					\$ 4,182	\$ 4,182	\$ 4,182	\$ -

Line Item Narrative

Professional Development: Continued training for department personnel is necessary to operate the facility according to its licenses.

Advertising and Recruitment: We will use available social media and the community board to advertise any closures or news for the Transfer Station. We do need a small sum of money to advertise public hearings or changes to our program in the Lincoln news. We placed several ads in FY25. This line was over spent in FY25, hence the increased request.

Uniforms: Employee uniform expenses per our contract with Uni-First. A change was made this year, the employees now wear High-Visibility safety shirts that come with an

Transfer Station

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0027 CONSUMABLE SUPPLIES	2,250	\$2,650	2,650	2,650	-
0030 EQUIPMENT MAINTENANCE	26,050	\$15,550	15,550	15,550	-
Total					
Total					

0027 CONSUMABLE SUPPLIES

Cleaning Supplies
General Supplies
Bottled Drinking Water
Transfer Station Stickers/Demolition Permits

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 600	\$ 600	\$ 600	
\$ 450	\$ 450	\$ 450	
\$ 700	\$ 700	\$ 700	
\$ 900	\$ 900	\$ 900	
\$ 2,650	\$ 2,650	\$ 2,650	\$ -

0030 EQUIPMENT MAINTENANCE

2009 Case Backhoe
2020 Bobcat Skid Steer
2015 Steco
2016 Steco
Shop Supplies
Compactor
Recycling Baler (OCC)
Recycling Baler (mixed paper)
Freightliner Tractor
Hydrolic Cylinder Rebuild in the hopper

Condition	Dept. Request	Budget Comm	Manager Request	Council Request
Poor	\$ 4,000	\$ 4,000	\$ 4,000	
Good	\$ 1,000	\$ 1,000	\$ 1,000	
Fair -	\$ 1,100	\$ 1,100	\$ 1,100	
Fair	\$ 850	\$ 850	\$ 850	
	\$ 1,200	\$ 1,200	\$ 1,200	
Good	\$ 4,000	\$ 4,000	\$ 4,000	
Poor	\$ 600	\$ 600	\$ 600	
Poor	\$ 600	\$ 600	\$ 600	
Good	\$ 2,200	\$ 2,200	\$ 2,200	
\$ 15,550	\$ 15,550	\$ 15,550	\$ 15,550	\$ -

Line Item Narrative

Consumable Supplies: Operational necessities include general supplies like tools, hardware, brooms, gloves etc. Drinking water is included in this as well.

Equipment Maintenance: Tire repair, hydraulic repair, trailer repair, etc. A yearly oil and filter change now costs about \$800 each machine. Request reflects supply cost increase as well as some equipment at the facility needs more repairs each year as the equipment ages. This is also true for increased material, labor and parts prices. It is proposed to replace the 2009 Case Backhoe with the 2015 John Deere from Public Works. If this becomes reality, \$2000 can be subtracted from the overall Vehicle Maintenance request. We lost an inordinate amount of tires this year at the Juniper Ridge Landfill

Transfer Station

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0040 VEHICLE FUEL	14,289	13,780	13,780	13,780	-
0046 LICENSE FEES	450	450	450	450	-
0050 BUILDING & GROUNDS MAINTENANCE	1,000	2,400	2,400	7,400	-

	Price	Annual Mileage	MPG	Equipment Gallons	Dept. Request	Budget Comm	Manager Request	Council Request
0040 VEHICLE FUEL								
Diesel Ryder Truck	\$ 2.99	15,500	3.5	3,800	\$ 11,362	\$ 11,362	\$ 11,362	
Diesel Backhoe/Steer.	\$ 2.99			790	\$ 2,362	\$ 2,362	\$ 2,362	
Gasoline	\$ 2.79			20	\$ 56	\$ 56	\$ 56	
					\$ 13,780	\$ 13,780	\$ 13,780	\$ -

	Dept. Request	Budget Comm	Manager Request	Council Request
0046 LICENSE FEES	\$ 450	\$ 450	\$ 450	
State License Fees and Annual Reporting	\$ 450	\$ 450	\$ 450	-

	Dept. Request	Budget Comm	Manager Request	Council Request
0050 BUILDING & GROUNDS MAINTENANCE				
General Building Maintenance	\$ 2,400	\$ 2,400	\$ 7,400	\$ -

Line Item Narrative

License Fees: Mandatory licensing and reporting.

Bldg. Grounds and Maintenance: The facility will need some additional signage this year as well as some painting. The office and warehouse doors need repair or replacement. The floor in 2 of our storage trailers has failed and will need repair. **Manager moved the \$5,000 from Capital** to this line item

Transfer Station

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0058 RECYCLING OPERATIONS	7,180	7,980	7,980	7,980	-
0060 SAFETY COMPLIANCE	2,685	2,885	2,885	2,885	-
Total					

	Loads	Tonnage	Current	Total Cost	Dept. Request	Budget Comm	Manager Request	Council Request
0058 RECYCLING OPERATIONS	10	180	\$ 368.00	\$ 3,680	\$ 4,680	\$ 4,680	\$ 4,680	
Transportation					\$ 3,300	\$ 3,300	\$ 3,300	
Recycling Banding Wire, Shrink Wrap & Recycling Materials					\$ 7,980	\$ 7,980	\$ 7,980	\$ -

0060 SAFETY COMPLIANCE								
First Aid, Spill Kits, Glasses, Speedy dry					\$ 600	\$ 600	\$ 600	
Central Protection Plus Alarm Agreement (Equip. Service agreement)					\$ 300	\$ 300	\$ 300	
Footware					\$ 750	\$ 750	\$ 750	
Security Monitoring					\$ 235	\$ 235	\$ 235	
Inspect, tests, and service Hopper Suppression System					\$ 1,000	\$ 1,000	\$ 1,000	
Total					\$ 2,885	\$ 2,885	\$ 2,885	\$ -

Line Item Narrative

Recycling Operations We participate in the NEMA program where all household lamps are recycled and paid for by the manufacturers. E-Waste now comes with no-cost disposal but does now include a set fuel surcharge of \$100.00 per load. This is included in the Transportation line. Most tires and asphalt shingles are now shipped to Juniper Ridge Landfill. Tires are mixed in with normal SMW loads and is included in the tipping fees line. Disposal of shingles prices have been shifted to the tipping fees line. A slight increase in request this year in materials line is due to an expected material price increase.

Safety Compliance: Listed as line items are normal safety expenses incurred at the facility. No notice of increase has been given, but I would not be surprised if we incur one or more price increases. Footwear increase is a reflection of the current CBA.

Transfer Station

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0074 TRANSPORTATION	25,655	25,655	25,655	25,655	-
0096 DRUG/ALCOHOL TESTING	460	460	460	460	-
0106 PERC TIPPING FEES	359,100	368,600	368,600	368,600	-

	<i>Original Cost</i>	Dept. Request	Budget Comm	Manager Request	Council Request
0074 TRANSPORTATION	\$156,500.00	\$ 25,655	\$ 25,655	\$ 25,655	
Lease with KS State Bank	\$ 25,655	\$ 25,655	\$ 25,655	\$ 25,655	\$ -

0096 DRUG/ALCOHOL TESTING

	<i>Quantity in Tons</i>	<i>Cost/ton</i>
July-Dec	1,900	\$ 95.00
Jan-June	1,900	\$ 99.00
Estimated Tonnage		\$ 180,500
		\$ 188,100
		<i>Net Cost</i> \$ 368,600

Line Item Narrative

Transportation: We entered into a 6-year lease on a 2022 model freightliner tractor with K.S. State bank.
Mandatory Drug & Alcohol Testing: The Federal Omnibus Transportation Act requires the testing for each of our public works employees for each of the following conditions: pre-employment, post-accident, reasonable suspicion, random testing, and prior to returning to duty after a positive test.
PERC Tipping Fees: PERC as we knew it no longer exists. We have been on BYPASS to Juniper Ridge Landfill for the entire fiscal year and expect to continue for some time. A new ownership group has taken possession of the old PERC facility and rehabilitation efforts are ongoing. For the foreseeable future, we will be shipping to JRL at the tipping fees represented in this line..

Transfer Station

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0131 TIRE REMOVAL/DISPOSAL	2,250	1,900	1,900	1,900	-
0132 ASH REMOVAL	10,560	11,800	11,800	11,800	-
0134 FREON REMOVAL	1,950	2,625	2,625	2,625	-

0131 TIRE REMOVAL/DISPOSAL	<i>Projected</i>				
Passenger Tires	<i>Revenue</i>	<i>Cost/ ton</i>	<i>Tons</i>		
Skidder Tires	\$ 1,200	\$ 95.00	10	\$ 950	\$ 950
Truck Tires	\$ 200			\$ -	\$ -
	\$ 150	\$95.00	10	\$ 950	\$ 950
	\$ 1,550			\$ 1,900	\$ 1,900

0132 ASH REMOVAL	<i>Quantity</i>	<i>Tons</i>	<i>Cost/Fee</i>		
Ash Testing	1		\$ 400.00	\$ 400	\$ 400
Ash Removal	10	120	\$ 95.00	\$ 11,400	\$ 11,400
				\$11,800	\$11,800
					\$0

0134 FREON REMOVAL	350	7.5	\$ 2,625	\$ 2,625	\$ 2,625
			\$ 2,625	\$ 2,625	\$ 2,625

Line Item Narrative

Tire Removal: All tires except oversize equipment or skidder tires now go to the Landfill as part of the SMW. **Ash Removal:** Ash testing is conducted by Northeast Laboratory Services of Winslow, Maine. The Director plans to have Public Works haul 120 tons of ash this year. This is an approximate volume that fluctuates each year. The tipping fees at Juniper Ridge Landfill have risen as is the case yearly. **Freon Removal:** The total number of units disposed of increases every year. This year, an estimated 350 units will be accepted at the facility. We do charge a user fee for this disposal.

Town of Lincoln
Municipal Operating Budget

0511 Landfill

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0050 BLD. & GRNDS MAINTENANCE	\$1,500.00	1,500	1,500	1,500	-	-
TOTAL	\$1,500.00	1,500	1,500	1,500	-	-

0511 Landfill Revenue

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
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NONE FOR THIS DEPARTMENT

Landfill

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0050 BUILDING & GROUNDS MAINTENANCE	1,500	1,500	1,500	1,500	-
Total					

0050 BUILDING & GROUNDS MAINTENANCE
Mowing and Other Maintenance

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 1,500	\$ 1,500	\$ 1,500	
\$ 1,500	\$ 1,500	\$ 1,500	\$ -

Request	Request	Comm	Request
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Line Item Narrative

Mowing & Other Maintenance: This line pays for the mowing of the landfill once per year usually in August . Other maintenance items may include replacement items for well heads, grass seed, etc. We have in the past had to replace a cracked well head or replace locks on the well heads.

Town of Lincoln
Municipal Operating Budget

0512 Social Services/General Assistance

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0010 PROFESSIONAL DEVELOPMENT	\$130.00	130	130	130	-	-
0067 HEATING FUEL	\$0.00	-	-	-	-	-
0076 BURIALS	\$1,025.00	1,025	1,025	1,025	-	-
0091 RENT	\$3,000.00	3,000	3,000	3,000	-	-
0093 SUPPLIES	\$65.00	400	400	400	-	335
0098 FOOD	\$500.00	300	300	300	-	(200)
0099 MEDICAL	\$50.00	50	50	50	-	-
0102 SOCIAL SERVICES	\$8,500.00	12,000	12,000	12,000	-	3,500
0186 UTILITIES	\$0.00	400	400	400	-	400
TOTAL	\$13,270.00	17,305	17,305	17,305	-	4,035

0512 Social Services/General Assistance Revenue

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
NET AMOUNT TO BE RAISED	\$13,270.00	\$17,305.00	\$17,305.00	\$17,305.00	\$0.00	\$4,035.00

Social Services and General Assistance

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0010 PROFESSIONAL DEVELOPMENT	Total	130	130	130	-
0067 HEATING FUEL	Total	-	-	-	-
0076 BURIALS	Total	1,025	1,025	1,025	-
0091 RENT	Total	3,000	3,000	3,000	-
0093 SUPPLIES	Total	65	400	400	-

0010 PROFESSIONAL DEVELOPMENT

Welfare Director & Deputy Training

\$	130	\$	130	\$	130
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0067 HEATING FUEL

Heating Fuel Assistance

\$	-	\$	-	\$	-
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0076 BURIALS

Cemetery Burials and/or Cremations

\$	1,025	\$	1,025	\$	1,025
					-

0091 RENT

Rent

\$	3,000	\$	3,000	\$	3,000
					-

0093 SUPPLIES

Client Supplies

\$	400	\$	400	\$	400
					-

Social Services and General Assistance

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0098 FOOD	Total	500	300	300	-
0099 MEDICAL	Total	50	50	50	-
0102 SOCIAL SERVICES	Total	8,500	12,000	12,000	-
0186 UTILITIES	Total	-	400	400	-

0098 FOOD

Food Assistance

\$	300	\$	300	\$	300	\$	-
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0099 MEDICAL

Supplies for Assistance

\$	50	\$	50	\$	50	\$	-
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0102 SOCIAL SERVICES

Lincoln Food Cupboard
Penobscot Humane Society-Contract
Toys for Tots

\$	5,000	\$	5,000	\$	5,000		
\$	7,000	\$	7,000	\$	7,000	\$	-
\$	12,000	\$	12,000	\$	12,000	\$	-

0186 UTILITIES

Line Item Narrative

\$	400	\$	400	\$	400		
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Social Service Request: These requests come in from these agencies throughout the calendar year. The Town Council makes decisions based on policy on whether to fund any or all of these social service agency requests. The Penobscot Valley Humane Society is different in that we have a contract with them to provide shelter for Lincoln dogs and cats that are brought to the facility by the Animal Control Officer. As the number of animals taken into the shelter continues to go down our annual contract goes down.

Rent for General

Assistance: This line has been good this year. We have had fewer request for rent assistance and we can never really predict the need for these line items.

Town of Lincoln
Municipal Operating Budget

0601 Cemetery Parks & Recreation

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 WAGES	\$132,273.00	140,941	140,941	140,941	-	8,668
0002 OVERTIME	\$3,274.00	3,508	3,508	3,508	-	234
0008 PART TIME RECREATION	\$48,039.00	49,355	49,355	49,355	-	1,316
0009 TRAVEL EXPENSE	\$2,015.00	2,015	2,015	2,015	-	-
0012 ADVERTISING/RECRUITMENT	\$200.00	300	300	300	-	100
0014 PART TIME CEMETERY	\$62,471.00	65,049	65,049	65,049	-	2,578
0024 UNIFORMS	\$1,000.00	1,000	1,000	1,000	-	-
0027 CONSUMABLE SUPPLIES	\$700.00	1,000	1,000	1,000	-	300
0030 EQUIPMENT MAINTENANCE	\$2,700.00	2,900	2,900	2,900	-	200
0031 EQUIPMENT PURCHASE	\$6,000.00	5,100	5,100	5,100	-	(900)
0040 VEHICLE-FUEL	\$6,105.00	5,789	5,789	5,789	-	(316)
0041 VEHICLE-MAINTENANCE	\$1,500.00	2,300	2,300	2,300	-	800
0044 CEMETERY MAINTENANCE	\$19,723.00	19,300	19,300	19,300	-	(423)
0060 SAFETY	\$1,100.00	500	500	500	-	(600)
0063 COMMUNICATIONS	\$1,696.00	1,696	1,696	1,696	-	0
0073 RECREATION PROGRAMS	\$17,600.00	17,000	17,000	17,000	-	(600)
0103 COMMUNITY CENTER	\$25.00	20	20	20	-	(5)
0610 REC TRUCK	\$5,000.00	10,000	10,000	-	-	(5,000)
TOTAL	\$311,421.00	327,774	327,773	317,773	-	6,352

0601 Cemetery Parks & Recreation Revenue

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
0617 PROGRAMS	\$15,000.00	15,000				-
0655 SALES LOT/OPENINGS	\$7,000.00	7,000				-
	\$22,000.00	\$22,000.00	\$0.00	\$0.00	\$0.00	-

NET AMOUNT TO BE RAISED	\$289,421.00	\$305,773.67	\$327,773.47	\$317,773.47	\$0.00	6,352
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Cemetery, Parks Recreation

Line Items	Hours	Total Hours	Weeks	Hourly Rate	Total Expense	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES				Total	132,273	140,941	140,941	140,941	-
0002 OVERTIME				Total	3,274	3,508	3,508	3,508	-
0008 PART TIME RECREATION				Total	48,039	49,355	49,355	49,355	-
0001 WAGES									
Director	2080		52	Salary	\$ 59,717	\$ 59,717	\$ 59,717	\$ 59,717	
Secretary/Coordinator	40	2080	52	19.56	\$ 40,685	\$ 40,685	\$ 40,685	\$ 40,685	
Maintenance/Janitor	40	2080	52	19.49	\$ 40,539	\$ 40,539	\$ 40,539	\$ 40,539	
				Net Cost	\$ 140,941	\$ 140,941	\$ 140,941	\$ 140,941	\$ -
0002 OVERTIME									
Maintenance/Janitor O/T	120			29.235	\$ 3,508	\$ 3,508	\$ 3,508	\$ 3,508	\$ -
0008 PART TIME RECREATION									
K-6 Coed BB/Precision Dribble/Travel Coordinator				175	\$ 5,000	\$ 2,000	\$ 2,000	\$ 2,000	
Cheering Coordinator - Winter				30	\$ 300	\$ 500	\$ 500	\$ 500	
Track and Field Coordinator				20	\$ 800	\$ 2,000	\$ 2,000	\$ 2,000	
Coed Soccer Coordinator				80	\$ 1,600	\$ 500	\$ 500	\$ 500	
K-6 Football Coordinator				60	\$ 1,800	\$ 2,000	\$ 2,000	\$ 2,000	
					\$ 9,500	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
Summer Recreation									
Assistant WF Director	1		12	9	\$ 15.25	\$ 1,647	\$ 1,647	\$ 1,647	
Summer Admin Assistant	1		10	10	\$ 14.85	\$ 1,485	\$ 1,485	\$ 1,485	
Lifeguards	4		30	8	\$ 14.80				
W.S.I. Instructors	4		12	8.5	\$ 15.00	\$ 6,120	\$ 6,120	\$ 6,120	
Waterfront Director	1		12	9	\$ 18.00	\$ 1,944	\$ 1,944	\$ 1,944	
Lifeguard - Evening	2		25	8	\$ 14.80	\$ 5,920	\$ 5,920	\$ 5,920	
Evening Supervisor	1		10	8	\$ 15.00	\$ 1,200	\$ 1,200	\$ 1,200	
Rec. Program Coordinator	1		40	9	\$ 15.50	\$ 5,580	\$ 5,580	\$ 5,580	
Rec. Assistant	7		20	9	\$ 14.65	\$ 18,459	\$ 18,459	\$ 18,459	
					\$ 42,355	\$ 42,355	\$ 42,355	\$ 42,355	\$ -
					\$ 49,355	\$ 49,355	\$ 49,355	\$ 49,355	\$ -
Total PT Recreation									

Line Item Narrative

Minimum wage has increased again causing our summer staff wages to increase

Cemetery, Parks Recreation

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0009 TRAVEL EXPENSE	2,015	2,015	2,015	2,015	-
0012 ADVERTISING /RECRUITMENT	200	300	300	300	-
0014 PART TIME CEMETERY	62,471	65,049	65,049	65,049	-

0009 TRAVEL EXPENSE	Rate	Miles	Dept. Request	Budget Comm	Manager Request	Council Request
Mileage Reimbursement -	0.65	2500	\$ 1,625	\$ 1,625	\$ 1,625	
Summertime Employees	0.65	600	\$ 390	\$ 390	\$ 390	
			\$ 2,015	\$ 2,015	\$ 2,015	\$ -

0012 ADVERTISING /RECRUITMENT	\$ 300	\$ 300	\$ 300	\$ 300	\$ -
Lincoln News	\$ 300	\$ 300	\$ 300	\$ 300	\$ -

0014 PART TIME CEMETERY						
	Staff	Hours	Weeks	Rate	Total Hours	
Cemetery Supervisor	1	40	26	\$ 20.54	1040	\$ 21,362 \$ 21,362
Laborer I	1	40	24	\$ 15.75	960	\$ 15,120 \$ 15,120
Laborer III	6	25	13	\$ 14.65	1950	\$ 28,568 \$ 28,568
					3950	\$ 65,049 \$ 65,049 \$ -

Line Item Narrative
Increase due to State minimum wage

Cemetery, Parks Recreation

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0024 UNIFORMS					
Total	1,000	1,000	1,000	1,000	-
0027 CONSUMABLE SUPPLIES					
Total	700	1,000	1,000	1,000	-
0030 EQUIPMENT MAINTENANCE					
Total	2,700	2,900	2,900	2,900	-
0031 EQUIPMENT PURCHASE					
Total	6,000	5,100	5,100	5,100	-

0024 UNIFORMS

Staff Uniforms for Lifegu:

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 1,000	\$ 1,000	\$ 1,000	
\$ 1,000	\$ 1,000	\$ 1,000	\$ -
\$ 1,000	\$ 1,000	\$ 1,000	
\$ 1,000	\$ 1,000	\$ 1,000	\$ -

0027 CONSUMABLE SUPPLIES

Sports Supplies & other supplies needed for the operations of the fields, gyms & beach

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 1,000	\$ 1,000	\$ 1,000	
\$ 1,000	\$ 1,000	\$ 1,000	\$ -
\$ 1,000	\$ 1,000	\$ 1,000	
\$ 1,000	\$ 1,000	\$ 1,000	\$ -

0030 EQUIPMENT MAINTENANCE

2012 BOBCAT

2020 Diamond Landscape Trailer

JD Z720E Z Track

X-MARK

X-MARK

X-MARK

10- Trimmers

JD 4100 Backhoe

TOTAL MAINTENANCE

Purchase Date	Cost
Aug-12	\$ 11,886.00
Mar-20	\$ 4,500.00
Apr-23	\$ 7,567.00
Jul-19	\$ 7,075.00
Oct-17	\$ 7,799.00
May-21	\$ 9,161.00
n/a	\$ 2,400.00
Mar-23	\$ 32,219.00
\$	\$ 82,607.00
\$ 2,900	\$ 2,900
\$ 2,900	\$ 2,900
\$ 2,900	\$ -

0031 EQUIPMENT PURCHASE

Fence Extension for Al Thomas Park

Tools

Bike Rack PTP

Picnic Tables(5) PTP

Umbrellas(2) PTP

Trimmers/Blowers

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 500	\$ 500	\$ 500	
\$ 500	\$ 500	\$ 500	
\$ 700	\$ 700	\$ 700	
\$ 2,500	\$ 2,500	\$ 2,500	
\$ 900	\$ 900	\$ 900	
\$ 5,100	\$ 5,100	\$ 5,100	\$ -

\$500/

\$500/

Our equipment is in good shape with a few pieces that are nearing the end of their useful life. The 2012 Bobcat & the 2017 X-Mark are having more issues as they continue to age. The request for FY26 to increase in 0027 & 0030 is due to the fact that the FY25 budget was overspent after nine months.

Cemetery, Parks Recreation

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0040 VEHICLE FUEL					
Total	6,105	5,789	5,789	5,789	-
0041 VEHICLE MAINTENANCE					
Total	1,500	2,300	2,300	2,300	-
0044 CEMETERY MAINTENANCE					
Total	19,723	19,300	19,300	19,300	-

	Gallons	Cost	Dept. Request	Budget Comm	Manager Request	Council Request
0040 VEHICLE FUEL						
2018 Ram	550	\$ 2.79	\$ 1,535	\$ 1,535	\$ 1,535	
2015 3/4 Ton Stage Truck	400	\$ 2.79	\$ 1,116	\$ 1,116	\$ 1,116	
BACKHOE/Bobcat	100	\$ 2.79	\$ 279	\$ 279	\$ 279	
Mowers and Trimmers	100	\$ 2.79	\$ 279	\$ 279	\$ 279	
	925	\$ 2.79	\$ 2,581	\$ 2,581	\$ 2,581	
	2,075	00	\$ 5,789	\$ 5,789	\$ 5,789	\$ -

0041 VEHICLE MAINTENANCE						
2018 Ram						
2015 3/4 Ton Stage Truck						
			\$ 2,300	\$ 2,300	\$ 2,300	\$ -

0044 CEMETERY MAINTENANCE						
Grub Prevention-West Broadway/Park Street			\$ 6,800	\$ 6,800	\$ 6,800	
Cemetery Flags			\$ 2,500	\$ 2,500	\$ 2,500	
Stone Repair			\$ 10,000	\$ 10,000	\$ 10,000	
			\$ 19,300	\$ 19,300	\$ 19,300	\$ -

Regular maintenance on the work trucks which are used year round by both the Cemetery & Public Works Departments. Both trucks are closing in on the time to replace them in the relatively near future. Preventive grub treatment prevents the cemetery grounds from having large patches of dead grass & hundreds of irate residents. Regular stone maintenance needs to be done, per state law.

Cemetery, Parks Recreation

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0060 SAFETY					
Total	1,100	500	500	500	-
0063 COMMUNICATIONS					
Total	1,696	1,696	1,696	1,696	-
0073 RECREATION PROGRAMS					
Total	17,600	17,000	17,000	17,000	-
0103 COMMUNITY CENTER					
Total	25	20	20	20	-
0610 REC TRUCK					
Total	5,000	10,000	10,000	-	-

0060 SAFETY					
Safety Supplies					
	Dept. Request	Budget Comm	Manager Request	Council Request	
	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
	\$ 500	\$ 500	\$ 500	\$ 500	\$ -

0063 COMMUNICATIONS					
Cell Phone Reimbursement (Director)					
Cell Phone Janitor					
Bathhouse Cameras Monitoring					
	Monthly Fee				
	\$ 25.00	\$ 300	\$ 300	\$ 300	
	\$ 66.36	\$ 796	\$ 796	\$ 796	
	\$ 600.00	\$ 600	\$ 600	\$ 600	
	\$ 1,696	\$ 1,696	\$ 1,696	\$ 1,696	\$ -

0073 RECREATION PROGRAMS					
	Projected Revenues				
	\$ 18,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ -

0103 COMMUNITY CENTER					
Fundraising License					
	\$ 20	\$ 20	\$ 20	\$ 20	\$ -
	\$ 20	\$ 20	\$ 20	\$ 20	\$ -
0610 REC TRUCK					
Replacement/Lease of Pickup Truck					
	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -

Line Item Narrative

Note: The Town offers over 32 programs throughout the year, all of which are evaluated and either modified or discontinued based upon participation. We have added programs almost every year. Also, the price of sporting goods and equipment has risen rather substantially. The Manager moved the Rec Truck money to the Capital accounts

Town of Lincoln
Municipal Operating Budget

0700 Library

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 FULL TIME WAGES	\$76,752.00	115,148	115,148	115,148	-	38,396
0003 PART TIME WAGES	\$74,776.00	30,784	30,784	30,784	-	(43,992)
0009 TRAVEL EXPENSE	\$140.00	213	213	213	-	73
0010 PROFESSIONAL DEVELOPMENT	\$150.00	590	590	590	-	440
0011 PROFESSIONAL MEMBERSHIP	\$75.00	75	75	75	-	-
0027 CONSUMABLE SUPPLIES	\$3,400.00	3,502	3,502	3,502	-	102
0030 EQUIPMENT MAINTENANCE	\$988.00	1,025	1,025	1,025	-	37
0031 EQUIPMENT PURCHASE	\$1,100.00	1,300	1,300	1,300	-	200
0050 BUILDING MAINTENANCE	\$4,700.00	4,841	4,841	4,841	-	141
0060 SAFETY COMPLIANCE	\$1,600.00	1,648	1,648	1,648	-	48
0073 PROGRAMS	\$1,900.00	1,957	1,957	1,957	-	57
0100 INVENTORY/BOOKS	\$19,500.00	20,085	20,085	20,085	-	585
TOTAL	\$185,081.00	181,168	181,168	181,168	-	(3,913)

0700 Library Revenue

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
0650 FINES & FEES	\$3,000.00	3,000				-
	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	-
NET AMOUNT TO BE RAISED	\$182,081.00	\$178,167.61	\$181,167.76	\$181,167.76	\$0.00	(3,913)

Library

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 FULL TIME WAGES	76,752	115,148	115,148	115,148	-
0003 PART TIME WAGES	74,776	30,784	30,784	30,784	-

	Rate	Hours	Dept. Request	Budget Comm	Manager Request	Council Request
0001 FULL TIME WAGES						
Library Director	25.47	34	\$ 45,031	\$ 45,031	\$ 45,031	
F/T Librarian	\$ 17.23	40	\$ 35,838	\$ 35,838	\$ 35,838	
F/T Children's Librarian	\$ 16.48	40	\$ 34,278	\$ 34,278	\$ 34,278	
			\$ 115,148	\$ 115,148	\$ 115,148	\$ -

	Rate	Hours/wk	Total Annual Hours	Dept. Request	Budget Comm	Manager Request	Council Request
0003 PART TIME WAGES							
Circulation Clerk	\$ 15.00	23	1196	\$ 17,940	\$ 17,940	\$ 17,940	
Circulation Clerk	\$ 15.00	6	312	\$ 4,680	\$ 4,680	\$ 4,680	
Children's Librarian				\$ -	\$ -	\$ -	
Children's Clerk	\$ 15.70	10	520	\$ 8,164	\$ 8,164	\$ 8,164	
				\$ 30,784	\$ 30,784	\$ 30,784	\$ -

Line Item Narrative

I added in the step increase for Associate Degree level MSL Credentialed FT Librarian who now has a year's experience being that credentialed Librarian; and added in this year a step increase for FT Children's Librarian to be added in upon completion of MSL credentials. She will also be elevated upon completion and with a year's experience as Credentialed Librarian, she shall earn Librarian non degreed wages.

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0009 TRAVEL EXPENSE	Total 140	213	213	213	-
0010 PROFESSIONAL DEVELOPMENT	Total 150	590	590	590	-
0011 PROFESSIONAL MEMBERSHIP	Total 75	75	75	75	-

[illegible]

Maine State library has an in person two day conference for in May; 0010 line item is to send two staff. Conference only \$267.00, Stay is 322.30= The professional membership is an annual renewal x2. I have continued to include the Professional Membership- for two memberships. Annual Membership of \$35 each FY 2026. This year the Conference is in Sandy River- Bethal FY 27 it will be closer for us.

Maine State Library Ceditentials and Professional Development is free so that we are sceduling these sessions during work time.

Library

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0027 CONSUMABLE SUPPLIES	Total 3,400	3,502	3,502	3,502	-
0030 EQUIPMENT MAINT	Total 988	1,025	1,025	1,025	-
0031 EQUIPMENT PURCHASE	Total 1,100	1,300	1,300	1,300	-

0027 CONSUMABLE SUPPLIES	Dept. Request	Budget Comm	Manager Request	Council Request
Library/Office Supplies	\$ 3,502	\$ 3,502	\$ 3,502	
Bangor Daily News Subscription \$494 Library Services Inter Library loan EST \$110 plus tax.	\$ 3,502	\$ 3,502	\$ 3,502	\$ -
Line Item Narrative	Gateway advertising			

The price of all consumables continues to rise. A 3% increase made sense.

We added the Inter Library Loan line item to our budget this year, all libraries in FY 26 had to add a cost to our budgets for continued service this service is not longer free for two days of van delivery. Estimated \$110 price was better than the full cost of our service that is \$4,420- MSL and the

0030 EQUIPMENT MAINT	Dept. Request	Budget Comm	Manager Request	Council Request
Follett software subscription (Destiny Software)	\$ 1,025	\$ 1,025	\$ 1,025	
	\$ 1,025	\$ 1,025	\$ 1,025	\$ -

0031 EQUIPMENT PURCHASE	Dept. Request	Budget Comm	Manager Request	Council Request
Misc. Equipment	\$ 1,300	\$ 1,300	\$ 1,300	
Destiny versa scan kit	\$ 1,300	\$ 1,300	\$ 1,300	\$ -
	Net Cost			

Line Item Narrative

Equipment Purchase: FY 25 we replaced the circulation desk scanners. This year we would like to replace the handheld scanner that was MIA.

Equipment Maint: Follett continues rise annual payment FY 2025 went up 5.5% if it stays the same that is our request FY26.

Library

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0050 BUILDING MAINTENANCE	4,700	4,841	4,841	4,841	-
0060 SAFETY COMPLIANCE	1,600	1,648	1,648	1,648	-

0050 BUILDING MAINTENANCE

Building Maintenance/Repairs

Children's Area Painting

Gas Filter Cleaning EST:

General Maintenance

New Boiler Cleaning FY27 in Sept.

Replace Side Exit

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 4,841	\$ 4,841	\$ 4,841	
		\$ -	

\$ 4,841	\$ 4,841	\$ 4,841	\$ -
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0060 SAFETY COMPLIANCE

Elevator Certificate

Elevator Safety Inspection (A-Z inspection of the lift

Fire Alarm Inspection

Fire Alarm & Security Monitoring

Safety Repairs/ Maintenance

Fire Extinguisher Inspection

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 150	\$ 1,648	\$ 1,648	

375

\$ 1,648	\$ 1,648	\$ 1,648	\$ -
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Line Item Narrative

The Front Door and side exit/entrance are the main building Maintenance issue and the quote to purchase a new door exceeded our budget. Our Elevator Renewal went from \$70-\$150 and this continues to be the trend when maintaining certs and renewals. First Time Gas Furnace/Filter Cleaning. A 3% increase will help match rising costs. The purchase of new rugs also exceeds our Building Maintenance budget, see Capital Plan. Security Concerns are pricey and will be attended to in FY

Library

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0073 PROGRAMS	1,900	1,957	1,957	1,957	-
0100 INVENTORY/BOOKS	19,500	20,085	20,085	20,085	-

0073 PROGRAMS

Adult, Teen & Children Programs

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 1,957	\$ 1,957	\$ 1,957	
\$ 1,957	\$ 1,957	\$ 1,957	\$ -

0100 INVENTORY/BOOKS

Total Collection	Dept. Request	Budget Comm	Manager Request	Council Request
	\$ 20,085	\$ 20,085	\$ 20,085	
	\$ 20,085	\$ 20,085	\$ 20,085	\$ -

Line Item Narrative

We added back in Adult Programming. We were conservative with our program budget FY25 and now we have shared program budget for Children's, Young Adult and Adult Programming. This budget will allow us to sustain our current programs for FY26. We are still a "book in hand" library. We saw an average increase in book costs to be a 25% increase. A 3% increase in the book budget maintains our buying power for another year.

Town of Lincoln
Municipal Operating Budget

0702 Personnel

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0059 UNEMPLOYMENT COMP.	\$3,000.00	3,000	3,000	3,000	-	-
0061 GROUP HEALTH	\$1,007,730.00	1,219,388	1,219,388	1,219,388	-	211,658
0062 WORKERS COMPENSATION	\$190,000.00	190,000	190,000	190,000	-	-
0064 SOCIAL SECURITY/FICA	\$338,946.87	349,228	349,228	352,534	-	13,587
0069 RETIREMENT	\$268,251.00	269,008	269,008	269,008	-	757
0097 WAGE ADJUSTMENT	\$60,000.00	58,099	58,099	58,099	-	(1,901)
0123 PAID FAMILY MEDICAL LEAVE	\$0.00	6,000	6,000	6,000	-	6,000
TOTAL	\$1,867,927.87	2,088,724	2,088,723	2,092,029	-	224,102

0702 Personnel Revenue

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
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None for this Department

Personnel

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0062 WORKERS COMPENSATION	190,000	190,000	190,000	190,000	-
0059 UNEMPLOYMENT COMPENSATION	3,000	3,000	3,000	3,000	-
0064 SOCIAL SECURITY/FICA	338,947	349,228	349,228	352,534	-
	Total				

0062 WORKERS COMPENSATION	Dept. Request	Budget Comm	Manager Request	Council Request
Maine Municipal Association	\$ 190,000	\$ 190,000	\$ 190,000	
	\$ 190,000	\$ 190,000	\$ 190,000	\$ -

0059 UNEMPLOYMENT COMPENSATION
Self Managed Unemployment Compensation

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 3,000	\$ 3,000	\$ 3,000	

Manager Request 4,608,291

Total Wages \$ 4,565,075

Rate 7.65%

0064 SOCIAL SECURITY/FICA	Dept. Request	Budget Comm	Manager Request	Council Request
Total Wages	\$ 349,228	\$ 349,228	\$ 352,534	\$ -
	Net Cost	\$ 349,228	\$ 352,534	\$ -

Note: This line item will change as wages in departments are changed.

Personnel

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0061 GROUP HEALTH	1,007,730	1,219,388	1,219,388	1,219,388	-
0097 WAGE ADJUSTMENT	60,000	58,099	58,099	58,099	-
0069 RETIREMENT	338,947	269,008	269,008	269,008	-
0123 PAID FAMILY MEDICAL LEAVE	-	6,000	6,000	6,000	-

	EE Contribution	Town of Lincoln	Dept. Request	Budget Comm	Manager Request	Council Request
0061 GROUP HEALTH						
Health Insurance	\$ 254,815	\$ 1,019,258	\$ 1,019,258	\$ 1,019,258	\$ 1,019,258	
Income Protection Plan		\$ 47,082	\$ 47,082	\$ 47,082	\$ 47,082	
Cash payout, Life		\$ 68,790	\$ 68,790	\$ 68,790	\$ 68,790	
Life Ins		\$ 27,258	\$ 27,258	\$ 27,258	\$ 27,258	
Med-A-Vision Admin Fee		\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	
Med-A-Vision Deductibles		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
		\$ 1,219,388	\$ 1,219,388	\$ 1,219,388	\$ 1,219,388	\$ -

0097 WAGE ADJUSTMENT

Non-union and P/T Merit Wage Increase

\$ 58,099	\$ 58,099	\$ 58,099	\$ 58,099	\$ 58,099	\$ -
\$ 58,099	\$ 58,099	\$ 58,099	\$ 58,099	\$ 58,099	\$ -

0069 RETIREMENT

Employer's Share ICMA

Employer's Share MainePERS

\$ 64,257	\$ 64,257	\$ 64,257	\$ 64,257	\$ 64,257	
\$ 204,751	\$ 204,751	\$ 204,751	\$ 204,751	\$ 204,751	
\$ 269,008	\$ 269,008	\$ 269,008	\$ 269,008	\$ 269,008	\$ -

0123 PAID FAMILY MEDICAL LEAVE

\$ 1,184,093	\$ 5,920.46	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -

Line Item Narrative

Workers Compensation: The town will see an increase this year due to claims that were filed Our Exp mod has decreased over the past few years so I am decreasing this line.

Unemployment Compensation: The Town is a direct reimbursement employer. That means that whenever a former employee applies and is approved for unemployment benefits, then the Town pays the exact amount of those benefits.

Social Security/FICA: This benefit stayed at the same rate of 6.20 for social security and 1.45 for medicare benefits. This amount is only to cover regular wages.

Group Health: The Town has changed to the PPO-2500 plan and a Health Reimbursement acct for the employees. Med-A-Vision admin fee is \$7000.00 per year and the Amount they pay out will vary, this is a rough estimate as we don't have a good history of claims to work with yet.

Wage Adjustment: This line is Merit based wage increase per the Town Council Request. The Manager has requested this amount.

Retirement: This will be funded with the proceeds received from MainePers investments. This line item is offset with a revenue line item from these funds.

Town of Lincoln
Municipal Operating Budget

0706 Airport

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0001 WAGES	\$7,718.00	7,903	7,903	7,903	-	185
0030 VEHICLE MAINT	\$2,000.00	2,000	2,000	2,000	-	-
0040 FUEL	\$52,383.00	52,321	52,321	52,321	-	(63)
0050 BLD. & GRNDS MAINTENANCE	\$8,609.00	9,000	5,500	5,500	-	(3,109)
0063 COMMUNICATIONS	\$1,511.00	1,511	1,511	1,511	-	0
0067 HEATING FUEL	\$513.00	600	-	-	-	(513)
0081 AIRPORT LIABILITY	\$1,700.00	1,700	2,100	2,100	-	400
0108 CONTRACTUAL SERVICES	\$17,500.00	18,000	17,500	17,500	-	-
TOTAL	\$91,934.00	93,035	88,835	88,835	-	(3,099)

0706 Airport Revenue

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
Hanger Rental Fees	\$9,114.00	9,114				-
Aviation Fuel	\$52,000.00	52,000				-
		61,114		-	-	-
NET AMOUNT TO BE RAISED	\$61,114.00	\$31,921		\$88,835	\$0	

Airport

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES	7,718	7,903	7,903	7,903	-
0030 VEHICLE MAINT	2,000	2,000	2,000	2,000	-
0040 FUEL	52,383	52,321	52,321	52,321	-

Meetings	Members	Rate	Hours	Dept. Request	Budget Comm	Manager Request	Council Request
		\$ 22.61	185	\$ 4,183	\$ 4,183	\$ 4,183	
		\$ 15.50	240	\$ 3,720	\$ 3,720	\$ 3,720	
				\$ 7,903	\$ 7,903	\$ 7,903	\$ -

0030 VEHICLE MAINT

Airport Tractor

\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
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Gallons	Price	Dept. Request	Budget Comm	Manager Request	Council Request
125	2.99	\$ 374	\$ 374	\$ 374	
200	2.99	\$ 598	\$ 598	\$ 598	
125	2.79	\$ 349	\$ 349	\$ 349	
8500	6	\$ 51,000	\$ 51,000	\$ 51,000	
		\$ 52,321	\$ 52,321	\$ 52,321	\$ -

Line Item Narrative

P.W. employees provide snow removal for the runway, taxi ways and tarmac at Town Hanger. Additionally, P.W. mows the fields adjacent to the runway twice a year. Summer Rec crew cuts all the remaining grass including the campground and Seaplane Base.

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0050 BLD. & GRNDS MAINTENANCE					
Total	8,609	15,500	5,500	5,500	-
0063 COMMUNICATIONS					
Total	1,511	1,511	1,511	1,511	-
0067 HEATING FUEL					
Total	513	-	-	-	-
0081 AIRPORT LIABILITY					
Total	1,700	2,100	2,100	2,100	-
0108 CONTRACTUAL SERVICES					
Total	91,934	17,500	17,500	17,500	-
0050 BLD. & GRNDS MAINTENANCE					
Runway Light (bulbs)	2	\$ 1,500	\$ 1,500	\$ 1,500	1,500
Beacon Light	1	\$ 2,000	\$ 2,000	\$ 2,000	2,000
RV Antifreeze	6				
Fuel Island Spill Kit	1				
Fuel Island Certification	1				
Roadway Maintenance (Gravel)		\$ 2,000	\$ 2,000	\$ 2,000	
Pilots Building Renovation		\$ 10,000	\$ -	\$ -	
		\$ 15,500	\$ 5,500	\$ 5,500	\$ -
0063 COMMUNICATIONS					
Motorbrain Internet in Pilots office		\$ 600	\$ 600	\$ 600	
Consolidated Communications	12	\$ 911	\$ 911	\$ 911	
Internet for Fuel Pumps		\$ 1,511	\$ 1,511	\$ 1,511	\$ -
		Gallons	Price		
	125		4.1		
0067 HEATING FUEL					
Propane for Hot Water Heater		\$ -	\$ -	\$ -	\$ -
0081 AIRPORT LIABILITY					
Varney(Neal Associates) Agency	\$ 1,000	\$ 2,100	\$ 2,100	\$ 2,100	
		\$ 2,100	\$ 2,100	\$ 2,100	\$ -
0108 CONTRACTUAL SERVICES					
Airport Manager		\$ 12,000	\$ 12,000	\$ 12,000	
Event/Fly In		\$ 500	\$ 500	\$ 500	
Brush Cutting / Clearing / Maintenance		\$ 5,000	\$ 5,000	\$ 5,000	
		\$ 17,500	\$ 17,500	\$ 17,500	\$ -

Maintenance: Runway maintenance typically consists of runway light replacement, winterizing and de-winterizing the Pilot Shack and performing P.M. on the fuel pump. Beacon Light replacement requires certified climbers at \$600.00 per climb. Pilots office renovation will be to replace propane furnace with a heat pump
clearing is required to keep the FAA approved instrument approach and to meet grant conditions
Contractual Services: Brush Cutting and

Town of Lincoln
Municipal Operating Budget

0707 Debt Service

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0079 FD SILVER FOX PUMPER	\$0.00	-	-	-	-	-
0426 PW GARAGE	\$64,108.00	63,565	63,565	63,565	-	(543)
0305 FIRE DEPT SCBA LEASE	\$10,063.00	10,063	10,063	10,063	-	-
0400 ROAD CONSTRUCTION BOND	\$197,855.00	196,772	196,772	196,772	-	(1,083)
TOTAL	272,026	270,400	270,400	270,400	-	(1,626)

0707 Debt Service Revenue

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
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NET AMOUNT TO BE RAISED

\$0.00

Current Debt Service	Maturity	Interest Rate	Issued Amount	Balance at 6/30/25
Public Works Garage	11/1/2026	3.69% Avg	\$ 940,000.00	\$ 125,333.42
West Broadway Bond	11/1/2035	2.79% Avg	\$ 1,200,000.00	\$ 660,000.00
Fire Dept SCBA	11/15/2026	1.75%	\$ 56,900.00	\$ 19,601.46
FY21 Road Bond	4/1/2036	1.36 Avg%	\$ 2,500,000.00	\$ 2,000,000.04
			\$ 4,696,900.00	\$ 2,804,934.92

Debt Limit Calculation

2025 State Valuation	\$ 642,850,000.00
Max. Total Debt Limit-15%*	\$ 96,427,500.00
Town Debt Balance	\$ 2,804,934.92
Percent of Allowable Debt	0.44%

*Per Title 30A MRSA §5702

Debt Service

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0079 FD PUMPER	-	-	-	-	-
0305 FIRE DEPT SCBA	10,063	10,063	10,063	10,063	-
0426 PW GARAGE	64,108	63,565	63,565	63,565	-
0400 ROAD CONSTRUCTION BOND	197,855	196,772	196,772	196,772	-
0079 FD PUMPER					
Machias Savings	Interest	Dept. Request	Budget Comm	Manager Request	Council Request
	3.05%	\$ -	\$ -	\$ -	\$ -
0305 FIRE DEPT SCBA					
Machias Savings	1.75%	\$ 10,063	\$ 10,063	\$ 10,063	\$ -
0426 PW GARAGE					
Maine Municipal Bond Bank	3.69% Avg	\$ 63,565	\$ 63,565	\$ 63,565	\$ -
0400 ROAD CONSTRUCTION BOND					
	15 Year	\$ 196,772	\$ 196,772	\$ 196,772	\$ -

Fire Department Pumper: Paid in Full FY2024

Public Works Garage: This debt is for the public works building.

West Broadway Bond is in the TIF Budget

SCBA : 7 Year Lease option This has been moved to the Fire department budget per our Auditor and Maine Municipal Guidance
has been moved to the Police Department budget per our Auditor and Maine Municipal Guidance
to the Fire department budget per our Auditor and Maine Municipal Guidance

Fire Dept
Police Tazer Lease: This
Ambulance Lease: This has been moved

Town of Lincoln
Municipal Operating Budget

0900 Capital Improvements

Account Number & Title	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
0121 CK VOTING EQUIPMENT	\$5,000.00	1,000	1,000	1,000	-	(4,000)
0110 COMPUTER	\$13,000.00	11,000	11,000	11,000	-	(2,000)
0113 RECORD RESTORATION	\$6,000.00	6,000	6,000	6,000	-	-
0114 ASSESSING REVALUATION	\$50,000.00	50,000	100,000	100,000	-	50,000
0303 PD CRUISER RESERVE	\$60,000.00	81,329	81,329	81,329	-	21,329
0307 AMBULANCE LEASE	\$0.00	200,000	200,000	72,000	-	72,000
0400 PWD/ROAD CONSTRUCTION	\$0.00	-	-	-	-	-
0400 PWD/ROAD CONSTRUCTION	\$400,000.00	400,000	400,000	400,000	-	-
0195 STORM DRAIN	\$0.00	-	-	-	-	-
0435 PWD EQUIPMENT	\$97,200.00	199,000	199,000	199,000	-	101,800
0510 TRANSFER STATION BUILDING	\$7,000.00	5,000	5,000	-	-	(7,000)
0512 TS TRAILER	\$14,000.00	14,000	14,000	14,000	-	-
0514 TS SKIDSTEER	\$0.00	-	-	-	-	-
0515 TS BAILER	\$8,000.00	8,000	8,000	8,000	-	-
0612 REC EQUIPMENT	\$17,000.00	20,000	20,000	20,000	-	3,000
0500 DAM REPAIR	\$0.00	-	-	-	-	-
0700 LIBRARY BUILDING	\$0.00	20,000	20,000	20,000	-	20,000
0800 AIRPORT DEVELOPMENT	\$956,762.00	363,000	363,000	363,000	-	(593,762)
TOTAL	\$1,633,962.00	1,378,329	1,428,329	1,295,329	-	(338,633)

0900 Capital Revenue

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
Airport Development FAA *	\$861,086.00	313,200				(547,886)
Airport Development MDOT *	\$47,389.00	17,400				(29,989)
Unassigned Funds	\$47,389.00	17,400				(29,989)
		\$348,000.00	\$0.00	\$0.00	\$0.00	-\$607,864.00

NET AMOUNT TO BE RAISED

\$1,030,329.00 \$1,428,329.00 \$1,295,329.00 \$0.00 \$269,231.00

	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
	\$11,059,667.87	11,506,119	11,591,518	11,405,991	0	\$346,323

Capital

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0121 CK VOTING EQUIPMENT	Total 5,000	1,000	1,000	1,000	-
0110 COMPUTER	Total 13,000	11,000	11,000	11,000	-
0113 RECORD RESTORATION	Total 6,000	6,000	6,000	6,000	-

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 1,000	\$ 1,000	\$ 1,000	1,000

0121 CK VOTING EQUIPMENT

0110 COMPUTER

	Total #	FY26	FY27	FY28	FY29
Town Manager	2	1			
Communications	2		1	1	
Public Works	3	1		1	1
Police Dept	8	1		1	1
Office Manager	8	2	2	1	2
Library	6	1			
Finance	3		1		1
Assessing/Code	3		1		1
Cem/Parks & Rec	3			1	
Fire	6			1	
Transfer Station	1		1		
	45	6	6	6	6
				\$ 11,000	\$ 11,000
				\$ 11,000	\$ 11,000
				\$ 11,000	\$ 11,000

0113 RECORD RESTORATION

Restoration of Vital Records and other Town Records when needed

Line Item Narrative

Computers: We have only been replacing 5 to 7 computers a year and we now have close to 60 computers and printers to replace on rotatio, We are looking at replacing 7 this year **Restoration:** This would allow us to continue restoration of our death records that need attention the most. This year I am requesting money which would restore two more of these books. **Voting Equipment:** Replacing various signage that is worn and outdated. Taking voter comments into consideration, I'm trying to sign the polling place better so voters will be better able to navigate through the location smoothly.

Capital

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0114 ASSESSING REVALUATION	50,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ -
0303 PD CRUISER RESERVE	60,000	81,329	81,329	81,329	-
0307 AMBULANCE LEASE	-	200,000	200,000	72,000	-
0373 PS BUILDING & GROUNDS	-	-	-	-	-
0114 ASSESSING REVALUATION		\$ 50,000	\$ 100,000	\$ 100,000	
1/3 of the cost		\$ 50,000	\$ 100,000	\$ 100,000	\$ -
0303 PD CRUISER RESERVE		\$ 81,329	\$ 81,329	\$ 81,329	
Lease for Cruisers		\$ 81,329	\$ 81,329	\$ 81,329	\$ -
0307 AMBULANCE LEASE		\$ 200,000	\$ 200,000	\$ 72,000	
Ambulance Lease		\$ 200,000	\$ 200,000	\$ 72,000	\$ -
0373 PS BUILDING & GROUNDS		\$ -	\$ -	\$ -	\$ -

Revaluation would possibly start in FY2027 and this is 1/3rd of the estimated cost. Budget Committee increased Cruisers reserve would be to lease 5 cruisers for 5 years. Ambulance Lease would be for 1 ambulance for 5 year lease.

Capital

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0400 PWD/ROAD CONSTRUCTION	Total 400,000	400,000	400,000	400,000	-
0195 STORM DRAINS	Total -	-	-	-	-
0435 PWD/EQUIPMENT	Total 97,200	199,000	199,000	199,000	-

0400 PWD/ROAD CONSTRUCTION

Road Repair and Improvement
Gravel Road Replenish

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 400,000	\$ 400,000	\$ 400,000	
Net Cost	\$ 400,000	\$ 400,000	\$ -

0195 STORM DRAINS

Hale Street Storm Drain Repair

0435 PWD/EQUIPMENT

310 SL Backhoe 33% OF Purchase price to be paid by Transfer Station
1 Ton Dump Truck
Tailgate Conveyor
Calcium Trailer

\$ -	\$ -	\$ -	\$ -
\$ 140,000	\$ 140,000	\$ 140,000	
\$ 30,000	\$ 30,000	\$ 30,000	
\$ 11,000	\$ 11,000	\$ 11,000	
\$ 18,000	\$ 18,000	\$ 18,000	
\$ 199,000	\$ 199,000	\$ 199,000	\$ -

Line Item Narrative

Capital

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0510 TRANSFER STATION BUILDING	Total 7,000	5,000	5,000	-	-
0512 TRANSFER STATION TRAILERS	Total 14,000	14,000	14,000	14,000	-
0514 TRANSFER STATION SKIDSTEER	Total -	-	-	-	-
0515 TRANSFER STATION BAILER	Total 8,000	8,000	8,000	8,000	-
0510 TRANSFER STATION BUILDING		Dept. Request	Budget Comm	Manager Request	Council Request
		\$ 5,000	\$ 5,000	\$ -	-
		\$ 5,000	\$ 5,000	\$ -	\$ -
0512 TRANSFER STATION TRAILERS		\$ 14,000	\$ 14,000	\$ 14,000	-
		\$ 14,000	\$ 14,000	\$ 14,000	\$ -
0514 TRANSFER STATION BACKHOE			\$ -	-	-
33% PURCHASE PRICE OF NEW BACKHOE TO BE ASSIGNED TO PWD.		\$ -	\$ -	\$ -	\$ -
0515 TRANSFER STATION BAILER		\$ 8,000	\$ 8,000	\$ 8,000	-
		\$ 8,000	\$ 8,000	\$ 8,000	\$ -
Line Item Narrative					

Transfer Station building funds have been put into the Transfer Station Budget, it does not qualify as a Capital Expense
Trailer: Money is being put in for the reserve account. We have 2 trailers and the life span is approx. 10 years at an estimated replacement cost of \$70,000 per trailer.

Capital

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0612 REC EQUIPMENT	17,000	20,000	20,000	20,000	-
0500 DAM REPAIR	-	-	-	-	-
0700 LIBRARY BUILDING	-	20,000	20,000	20,000	-

0612 REC EQUIPMENT

Truck

Mowers

\$	15,000	\$	15,000	\$	15,000
\$	5,000	\$	5,000	\$	5,000
\$	20,000	\$	20,000	\$	20,000
\$	-	\$	-	\$	-

0500 DAM REPAIR

\$	-	\$	-	\$	-
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0700 LIBRARY BUILDING

\$	20,000	\$	20,000	\$	20,000
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Line Item Narrative

Rec Equipment: The department's capital items are in the best shape they have been in years. I recommend we continue investing in these items so that we are easily able to replace them when they have reached the end of their useful lives. Typically, we need to purchase a new zero turn mower every two years as we cycle them out; we have four so that means we keep them for approximately 6-8 years each. I do not anticipate needing to purchase another mower until 2025. Our Bobcat UTV, which is instrumental in our grave digging and grounds maintenance operations, is 11 years old and will need to be replaced in two years. Does DAM REPAIR stay in the budget & in what department?

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0800 AIRPORT DEVELOPMENT	956,762	363,000	363,000	363,000	-
<i>Estimated Detail of 0800 AIRPORT DEVELOPMENT</i>					

0800 AIRPORT DEVELOPMENT	Dept. Request	Budget Comm	Manager Request	Council Request
Replace Airport Beacon system	\$ 15,000	\$ 15,000	\$ 15,000	
Airport Master Plan Update	\$ 348,000	\$ 348,000	\$ 348,000	
	\$ 363,000	\$ 363,000	\$ 363,000	\$ -

Line Item Narrative

Airport beacon needs replacement. Switching to an LED system which will reduce Maintenance and total cost. It cost on the average of \$600 for a service call on the current system.

TIF Budget for Fiscal Year 2026

July 1, 2025 – June 30, 2026



DRAFT

Rick Bronson, Town Manager

Events

Account Number & Title	FY2025 Approved	Department Request FY2026	TIF Committee Recommendation	Council Approved FY2026	Increase/Decrease
0080 LOON FESTIVAL/EVENTS	\$ 39,525.00	\$ 53,570.00	\$ -	\$ -	\$ 14,045.00
0015 ANNUAL EVENTS	\$ 9,250.00	\$ 17,150.00	\$ -	\$ -	\$ 7,900.00
0160 EVENTS COORDINATOR	\$ 6,690.00	\$ -	\$ -	\$ -	\$ (6,690.00)
0158 EVENTS WAGES FIRE	\$ 1,400.00	\$ 1,400.00	\$ -	\$ -	\$ -
0157 EVENT WAGES POLICE	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	\$ -
0021 EVENTS MILEAGE	\$ 325.00	\$ 325.00	\$ -	\$ -	\$ -
TOTAL	\$ 59,690.00	\$ 74,945.00	\$ -	\$ -	\$ 15,255.00
Increase/Decrease		\$ 25.56			

Communications Director/ Assistant Events

Account Number & Title	FY2025 Approved	Department Request FY2026	TIF Committee Recommendation	Council Approved FY2026	Increase/Decrease
0016 MISC ECONOMIC DEVELOPMENT	\$ 1,000.00	\$ 2,000.00	\$ -	\$ -	\$ 1,000.00
0017 PROMOTIONAL ADVERTISING	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -
0046 ASCAP LICENSING	\$ 400.00	\$ 400.00	\$ -	\$ -	\$ -
0032 WEB PAGE/GIS/TRIO/INTERNET	\$ 17,252.38	\$ 19,339.72	\$ -	\$ -	\$ 63,827.62
0033 SOFTWARE PROGRAMS/MEDIA EC	\$ 6,568.00	\$ 13,707.00	\$ -	\$ -	\$ 7,139.00
0155 COMMUNICATION DIRECTOR	\$ 81,080.00	\$ 81,080.00	\$ -	\$ -	\$ -
0018 COMMUNICATIONS DIRECTOR MI	\$ 325.00	\$ 325.00	\$ -	\$ -	\$ -
TOTAL	\$ 108,625.38	\$ 118,851.72	\$ -	\$ -	\$ 71,966.62
Increase/Decrease		\$ 9.41			

Economic Development

Account Number & Title	FY2025 Approved	Department Request FY2026	TIF Committee Recommendation	Council Approved FY2026	Increase/Decrease
0011 PROFESSIONAL MEMBERSHIP	\$ -	\$ -	\$ -	\$ -	\$ -
0012 CONFERENCES	\$ -	\$ -	\$ -	\$ -	\$ -
0019 EXPENSE AND MISC	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -
0022 MARKETING AND BRANDING	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -
0108 CONTRACTUAL SERVICES	\$ 235,000.00	\$ 235,000.00	\$ -	\$ -	\$ -
TOTAL	\$ 260,000.00	\$ 260,000.00	\$ -	\$ -	\$ -
Increase/Decrease		\$ -	(100.00)		

Utilities & Municipal Services

Account Number & Title	FY2025 Approved	Department Request FY2026	TIF Committee Recommendation	Council Approved FY2026	Increase/Decrease
0049 MAINTENANCE/PARTS/LIGHTS	\$ 14,000.00	\$ 14,000.00	\$ -	\$ -	\$ -
TOTAL	\$ 14,000.00	\$ 14,000.00	\$ -	\$ -	\$ -
Increase/Decrease		\$ -	(100.00)		

Cemetery Parks & Recreation

Account Number & Title	FY2025 Approved	Department Request FY2026	TIF Committee Recommendation	Council Approved FY2026	Increase/Decrease
0010 PROFESSIONAL DEVELOPMENT	\$ 2,500.00	\$ 2,500.00	-	\$ -	\$ -
0034 EQUIPMENT RENTAL	\$ 2,200.00	\$ 6,500.00	\$ -	\$ -	\$ 4,300.00
0180 CP&R WAGES	\$ 45,600.00	\$ 33,280.00	\$ -	\$ -	\$ (12,320.00)
0050 MAIN STREET PLANTINGS	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ -
0050 MAIN STREET FLAGS	\$ 300.00	\$ 500.00	\$ -	\$ -	\$ 200.00
0050 SIGNS	\$ 2,500.00	\$ 2,000.00	\$ -	\$ -	\$ (500.00)
0050 WHARFS	\$ 15,000.00	\$ 20,000.00	\$ -	\$ -	\$ 5,000.00
0118 BOAT LANDINGS	\$ 5,000.00	\$ 10,000.00	\$ -	\$ -	\$ 5,000.00
0050 BUILDING GROUNDS MAINTENANCE	\$ 5,700.00	\$ 6,000.00	\$ -	\$ -	\$ 300.00
TOTAL	\$ 80,300.00	\$ 82,280.00	\$ -	\$ -	\$ 1,980.00
Increase/Decrease		\$ 2.47	(100.00)	\$ (100.00)	

Debt Service

Account Number & Title	FY2025 Approved	Department Request FY2026	TIF Committee Recommendation	Council Approved FY2026	Increase/Decrease
0304 FIRE TRUCK LEASE	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -
0402 WEST BROADWAY BOND	\$ -	\$ 47,000.00	\$ -	\$ -	\$ 47,000.00
0411 STAGE/TRUCK	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -
TOTAL	\$ 20,000.00	\$ 67,000.00	\$0.00	\$ -	\$ 47,000.00
Increase/Decrease		\$ 235.00	(100.00)		

West Broadway Bond to be paid Bangor Gas Reserve

TIF PAYMENTS,CAPITAL,RESERVES

Account Number & Title	FY2025 Approved	Department Request FY2026	TIF Committee Recommendation	Council Approved FY2026	Increase/Decrease
7000-0900 ROLLINS RESERVE *	\$ -	\$ -	-	\$ -	\$ -
7000-0203 ROLLINS TIF PAYMENT	\$ 518,401.58	\$ 661,297.55	\$ -	\$ -	\$ 142,895.97
7000-0405 SIDEWALKS	\$ -	\$ -	\$ -	\$ -	\$ -
6000-0900 BANGOR GAS RESERVE	\$ 30,496.93	\$ 30,760.69	\$ -	\$ -	\$ 263.76
6000-0204 BANGOR GAS PAYMENT	\$ 74,459.08	\$ 79,821.17	\$ -	\$ -	\$ 5,362.09
9000-0202 ELDERHOUSING TIF PAYMENT	\$ 42,032.53	\$ 50,694.83	\$ -	\$ -	
7000-0090 WAYFAIRER SIGNS	\$ -	\$ -	\$ -	\$ -	\$ -
7000-0090 DAM RESERVE	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00
7000-0NEW GAZEBO REBUILD	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00
TOTAL	\$ 665,390.12	\$ 872,574.24	\$ -	\$ -	\$ 207,184.12
Increase/Decrease		\$ 31.14	(100.00)	(100.00)	
Totals	\$ 1,208,005.50	\$ 1,489,650.96	\$ -	\$ -	

Increase/Decrease

EVENTS

Line Items	Last Year	Dept. Request	TIF Comm	Council Request
0015 ANNUAL EVENTS	\$ 9,250.00	\$ 17,150.00	\$ -	\$ -
0160 EVENTS COORDINATOR	\$ 6,690.00	\$ -	\$ -	\$ -
0015 ANNUAL EVENTS	Last Year	Dept. Request	TIF Comm	Council Request
September Fest	\$ 1,000.00	\$ 2,500.00	\$ -	\$ -
Breakfast With Santa	\$ 2,000.00	\$ 1,500.00	\$ -	\$ -
Christmas Tree/Lights Parade	\$ 2,500.00	\$ 3,000.00	\$ -	\$ -
Comedy Festival	\$ 2,500.00	\$ 5,000.00	\$ -	\$ -
Bike Rodeo	\$ 250.00	\$ 400.00	\$ -	\$ -
New Years Eve Event	\$ -	\$ 2,000.00		
Adult Prom	\$ -	\$ 1,500.00		
Dodge Ball		\$ 250.00		
Halloween	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -
	\$ 9,250.00	\$ 17,150.00	\$ -	\$ -

Adjusted according to FY25 expenses - New Year's Eve and Prom are new events - objective is to do one event/month. Breakfast with Santa, Comedy Fest, Prom, and Dodgeball should pay for themselves. Will try and get sponsorships/donations to offset costs.

EVENTS

Line Items	Last Year	Dept. Request	TIF Comm	Council Request
0158 EVENTS WAGES FIRE	\$ 1,306.00	\$ 1,400.00	\$ -	\$ -
0157 EVENT WAGES POLICE	\$ 5,809.00	\$ 2,500.00	\$ -	\$ -
0021 EVENTS MILEAGE	\$ 515.00	\$ 325.00	\$ -	\$ -
0158 EVENTS WAGES FIRE				Council
overtime for events/police/fire for events	\$ 1,400.00	\$ 1,400.00	\$ -	\$ -
0157 EVENT WAGES POLICE				
overtime for events/police/fire for events	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -
0021 EVENTS MILEAGE				
music license fee	\$ 325.00	\$ 325.00	\$ -	\$ -

EVENTS

Line Items	Last Year	Dept. Request	TIF Comm	Council Request
0080 LOON FESTIVAL/EVENTS	\$ 39,525.00	\$ 53,570.00	\$ -	\$ -
0080 LOON FESTIVAL/EVENTS				
Loon Festival	\$ 39,525.00			
Sound	\$ 1,500.00	\$ 2,500.00	\$ -	\$ -
Fri/Sat Bands	\$ 7,500.00	\$ 13,000.00	\$ -	\$ -
welcome to Maine		\$ 3,000.00	\$ -	\$ -
Friday bands in square		\$ 2,000.00	\$ -	\$ -
fireworks		\$ 7,000.00	\$ -	\$ -
railroad trolley	\$ 5,750.00	\$ 5,000.00	\$ -	\$ -
tents, setup and tear down	\$ 4,200.00	\$ 5,000.00	\$ -	\$ -
anah shriners	\$ 4,900.00	\$ 5,000.00	\$ -	\$ -
marketing	\$ 1,500.00	\$ 2,500.00	\$ -	\$ -
Electric set up Cobb field	\$ 1,400.00	\$ 1,400.00	\$ -	\$ -
bouce house permit	\$ 50.00	\$ 50.00	\$ -	\$ -
safety consumables /first aid	\$ -	\$ -	\$ -	\$ -
toilets	\$ 6,525.00	\$ 7,000.00	\$ -	\$ -
3 on 3 basketball	\$ -	\$ 120.00	\$ -	\$ -
	\$ 37,525.00	\$ 53,570.00	\$ -	\$ -

vendor fees go into reserve account
donation go to offset expenses

Line Item Narrative

Sent letters to local businesses for sponsorships to help offset costs

Communications

Line Items	Last Year	Dept. Request	TIF Comm	Council Request
0016 MISC ECONOMIC DEVELOPMENT	Total \$ 2,000.00	2,000	-	-
0017 PROMOTIONAL ADVERTISING	Total \$ 2,000.00	2,000	-	-
0046 ASCAP LICENSING	Total \$ 400.00	400	-	-

	Last Year	Dept. Request	TIF Comm	Council Request
0016 MISC ECONOMIC DEVELOPMENT	\$ 2,000	2,000		\$ -
contracts				
grants	\$	2,000	\$ -	\$ -
brochures and public notice campaigns				
<i>Line Item Narrative</i>				

0017 PROMOTIONAL ADVERTISING

Discover Maine	\$ 2,000	2,000	\$	-
maine highland				
Maine Tourism	\$	2,000	\$ -	\$ -
<i>Line Item Narrative</i>				

0046 ASCAP LICENSING

music license fee	\$ 400.00	400	\$ -	\$ -
<i>Line Item Narrative</i>				

Communications

Line Items	Last Year	Dept. Request	TIF Comm	Council Request
0155 COMMUNICATION DIRECTOR	Total \$ 81,080.00	81,080	-	-
0018 COMMUNICATIONS DIRECTOR MILEAGE	Total \$ 515.00	325	-	-
0032 WEB PAGE/GIS/TRIO/INTE]	Total \$ 13,711.00	19,340	-	-

0155 COMMUNICATION DIRECTOR	Last Year	Dept. Request	TIF Comm	Council Request
Wages \$26 per hour 40 hrs per wk	\$ 54,080.00	\$ 54,080	-	\$ -
Benefits , FICA, ICMA	\$ 27,000.00	\$ 27,000	-	\$ -
	\$ 81,080.00	\$ 81,080	-	\$ -

Line Item Narrative

This is the same salary as last year.

0018 COMMUNICATIONS DIRECTOR MILEAGE

\$ 325.00	\$ 325	\$ -	\$ -
\$	\$ 325	\$ -	\$ -

Line Item Narrative

0032 WEB PAGE/GIS/TRIO/INTERNET

TRIO	\$ 10,752	\$ 12,840	\$ -
CAI Web hosting	\$ 3,500.00	\$ 3,500	\$ -
Map Updates	\$ 3,000.00	\$ 3,000	\$ -
	\$ 17,252.38	\$ 19,340	\$ -

Line Item Narrative

Communications

Line Items	Last Year	Dept. Request	TIF Comm	Council Request
0033 SOFTWARE PROGRAMS/MEDIA EQUIPMI	Total	\$	13,707	-

0033 SOFTWARE PROGRAMS/MEDIA EQUIPMENT	Dept. Request	TIF Comm	Council Request
zoom	150 \$	300 \$	\$
Spectrum internet	1,728 \$	4,500 \$	\$
drop box	120 \$	120 \$	\$
motor brain main street camera	340 \$	340 \$	\$
Wix website software	220 \$	220 \$	\$
you tube	150 \$	150 \$	\$
jotform -online forms	350 \$	350 \$	\$
State licensing for events	250 \$	250 \$	\$
canva- graphick design	- \$	120 \$	\$
photoshop-photo editing	260 \$	260 \$	\$
skull kandy ramble photograph- department headshots for wel	- \$	- \$	\$
text . Gov	3,000 \$	4,200 \$	\$
constant contact	- \$	100 \$	\$
misc communicaiton	- \$	500 \$	\$
ipad	- \$	1,777 \$	\$
cell phone	- \$	520 \$	\$
	6,568 \$	13,707 \$	\$

Line Item Narrative

Economic Development

Line Items	Last Year	Dept. Request	TIF Comm	Council Request
0011 PROFESSIONAL MEMBERSHIP				
0012 CONFERENCES	\$ -	\$ -	\$ -	\$ -
0019 EXPENSE AND MISC	\$ -	\$ -	\$ -	\$ -
0022 MARKETING AND BRANDING	\$ 15,000.00	15,000	-	-
0108 CONTRACTUAL SERVICES	\$ 10,000.00	10,000	-	-
	\$ 235,000.00	235,000	-	-
0011 PROFESSIONAL MEMBERSHIP				
	\$ -	\$ -	\$ -	\$ -
0012 CONFERENCES	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
0019 EXPENSE AND MISC	\$ 15,000	\$ 15,000	\$ -	\$ -
	\$ 15,000	\$ 15,000	\$ -	\$ -
0022 MARKETING AND BRANDING	\$ 10,000.00	\$ 10,000	\$ -	\$ -
	\$ 10,000	\$ 10,000	\$ -	\$ -
0108 CONTRACTUAL SERVICES	\$ 235,000	\$ 235,000	\$ -	\$ -
	\$ 235,000	\$ 235,000	\$ -	\$ -

Line Item Narrative

Line Items	Last Year	Dept. Request	TIF Comm	Council Request
0049 MAINTENANCE/PARTS/LIGHTS	14,000	14,000	-	-
Total				
0049 MAINTENANCE/PARTS/LIGHTS				
Dept. Council				
Last year Request Request TIF Comm Request				
	\$ 14,000	\$ 14,000	\$ -	\$ -
		\$ 14,000	\$ -	\$ -
Line Item Narrative				

Maintenance Parts/Lights:

Cemetery, Parks Recreation

Line Items	Last Year	Dept. Request	TIF Comm	Council Request
0010 PROFESSIONAL DEVELOPMENT	Total	2,500	2,500	-
0034 EQUIPMENT RENTAL	Total	2,200	6,500	-
0050 MAIN STREET FLAGS	Total	300	500	-
0050 SIGNS	Total	2,500	2,000	-
0118 BOAT LANDINGS	Total	5,000	10,000	-

	Last year	Dept. Request	TIF Comm	Council Request
0010 PROFESSIONAL DEVELOPMENT	\$ 2,500	\$ 2,500	\$ -	\$ -
	\$	\$ 2,500	\$ -	\$ -
0034 EQUIPMENT RENTAL	\$ 2,200	\$ 6,500	\$ -	\$ -
	\$	\$ 6,500	\$ -	\$ -
0050 MAIN STREET FLAGS	\$ 300	\$ 500	\$ -	\$ -
	\$	\$ 500	\$ -	\$ -
0050 SIGNS	\$ 2,500	\$ 2,000	\$ -	\$ -
	\$	\$ 2,000	\$ -	\$ -
0118 BOAT LANDINGS	\$ 5,000	\$ 10,000	\$ -	\$ -
	\$	\$ 10,000	\$ -	\$ -

Cemetery, Parks Recreation

Line Items	Last Year	Dept. Request	TIF Comm	Council Request
0180 CP&R WAGES	45,600	33,280	-	-
0050 MAIN STREET PLANTINGS	1,500	1,500	-	-
0050 WHARFS	15,000	20,000	-	-
0050 BUILDING GROUNDS MAINTENANCE	5,700	6,000	-	-
0180 CP&R WAGES	\$ 45,600	\$ 33,280	\$ -	\$ -
	\$	\$ 33,280	\$ -	\$ -
0050 MAIN STREET PLANTINGS	\$ 1,500	\$ 1,500	\$ -	\$ -
	\$	\$ 1,500	\$ -	\$ -
0050 WHARFS	\$ 15,000	\$ 20,000	\$ -	\$ -
	\$	\$ 20,000	\$ -	\$ -
0050 BUILDING GROUNDS MAINTENANCE	\$ 5,700	\$ 6,000	\$ -	\$ -
	\$	\$ 6,000	\$ -	\$ -

Line Item Narrative

Increase in equipment rental is for portable toilets, and misc. equipment needed for repair of cemetery monuments. Boat landings is to improve and repair primitive boat launch on Stump Pond. Wages line item decreased as this line item has never been fully spent. Warf line item is for replacement of wooden dock with aluminum.

Debt Service

Line Items	Last Year	Dept. Request	TIF Comm	Council Request
0304 FIRE TRUCK LEASE	15,000	15,000	-	-
0402 WEST BROADWAY BOND	-	47,000	-	-
0411 STAGE/TRUCK	5,000	5,000	-	-

<i>Last Year</i>	Dept. Request	TIF Comm	Council Request
0304 FIRE TRUCK LEASE	\$ 15,000	\$ -	\$ -
	\$ 15,000	\$ -	\$ -

	Dept. Request	TIF Comm	Council Request
0402 WEST BROADWAY BOND	\$ 47,000	\$ -	\$ -
Maine Municipal Bond Bank	\$ 47,000	\$ -	\$ -

	Dept. Request	TIF Comm	Council Request
0411 STAGE/TRUCK	\$ 5,000	\$ -	\$ -
	\$ 5,000	\$ -	\$ -

Line Item Narrative
This is the last year on the stage.

Capital

Line Items	Last Year	Dept. Request	TIF Comm	Council Request
7000-0900 ROLLINS RESERVE *	-	-	-	-
7000-0203 ROLLINS TIF PAYMENT	659,402	661,298	-	-
6000-0900 BANGOR GAS RESERVE	37,460	30,761	-	-
6000-0204 BANGOR GAS PAYMENT	87,408	79,821	-	-
9000-0202 ELDERHOUSING TIF PAYMENT	39,627	50,695	-	-

	Last year	Dept. Request	TIF Comm	Council Request
7000-0900 ROLLINS RESERVE *	\$ -	\$ -	\$ -	\$ -
7000-0203 ROLLINS TIF PAYMENT	\$ 659,402	\$ 661,298	\$ -	\$ -
6000-0900 BANGOR GAS RESERVE	\$ 37,460	\$ 30,761	\$ -	\$ -
6000-0204 BANGOR GAS PAYMENT	\$ 87,408	\$ 79,821	\$ -	\$ -
9000-0202 ELDERHOUSING TIF PAYMENT	\$ 39,627	\$ 50,695	\$ -	\$ -

Capital

Line Items	Last Year	Dept. Request	TIF Comm	Council Request
7000-0405 PW SIDEWALKS	-	-	-	-
7000-0090 WAYFAIRER SIGNS	-	-	-	-
7000-0090 DAM	-	25,000	-	-
7000-0NEW GAZEBO REBUILD	-	25,000	-	-

7000-0405 PW SIDEWALKS

\$ - \$ - \$ - \$ -

7000-0090 WAYFAIRER SIGNS

\$ - \$ - \$ - \$ -

7000-0090 DAM

\$ - \$ 25,000 \$ - \$ -

7000-0NEW GAZEBO REBUILD

\$ - \$ 25,000 \$ - \$ -

Line Item Narrative

The dam is a reserve account, when possible \$25,000 is added. The gazebo is showing signs of deferred maintenance. This proposes to replace benches and rails with vinyl and asphalt shingles in place of the wood. This will hopefully have a longer life and not require so many repairs.

