

Municipal Budget for Fiscal Year 2026

July 1, 2025 – June 30, 2026



Council Approved

6-16-2025

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	155,404	30,004
0009 TRAVEL REIMBURSEMENT	\$520.00	585	585	585	585	65
0010 PROFESSIONAL DEVELOPMENT	\$400.00	400	400	400	400	-
0011 PROFESSIONAL MEMBERSHIP	\$400.00	400	400	400	400	-
0027 CONSUMABLE SUPPLIES	\$5,000.00	1,500	1,500	1,500	1,500	(3,500)
0050 BUILDING & GROUNDS MAINTENANCE	\$2,500.00	1,000	1,000	1,000	1,000	(1,500)
0051 RENT	\$32,040.00	32,100	32,100	32,100	32,100	60
0060 SAFETY COMPLIANCE	\$500.00	500	500	500	500	-
0108 CONTRACTUAL SERVICES	\$70,000.00	70,000	70,000	70,000	70,000	-
TOTAL	\$236,760.00	261,889	261,889	261,889	261,889	25,129
Increase/Decrease		10.61	10.61	10.61	10.61	

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	219,496	5,490
0003 PARTTIME WAGES	\$9,042.00	6,056	6,056	6,056	6,056	(2,986)
0009 TRAVEL EXPENSE	\$2,505.00	3,654	3,654	3,654	3,654	1,149
0010 PROFESSIONAL DEVELOPMENT	\$2,260.00	1,700	1,700	1,700	1,700	(560)
0011 PROFESSIONAL MEMBERSHIP	\$6,405.00	6,587	6,587	6,587	6,587	182
0012 ADVERTISING / RECRUITMENT	\$3,750.00	4,000	4,000	4,000	4,000	250
0027 CONSUMABLE SUPPLIES	\$6,880.00	6,718	6,718	6,718	6,718	(162)
0030 EQUIPMENT MAINTENANCE	\$1,140.00	1,400	1,400	1,400	1,400	260
0109 TOWN REPORTS	\$2,400.00	3,000	3,000	3,000	3,000	600
TOTAL	\$248,388.00	252,611	252,611	252,611	252,611	4,223
Increase/Decrease		1.70	1.70	1.70	1.70	

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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	113,590	15,392
0009 TRAVEL EXPENSE	\$550.00	550	550	550	550	-
0010 PROFESSIONAL DEVELOPMENT	\$420.00	420	420	420	420	-
0011 PROFESSIONAL MEMBERSHIP	\$60.00	60	60	60	60	-
0012 ADVERTISING / RECRUITMENT	\$240.00	240	240	240	240	-
0026 POSTAGE	\$13,250.00	14,250	14,250	15,250	15,250	2,000
0027 CONSUMABLE SUPPLIES	\$15,050.00	15,550	15,550	15,550	15,550	500
0030 EQUIPMENT MAINTENANCE	\$68,460.00	69,240	69,240	69,240	68,640	180
0031 EQUIPMENT PURCHASE	\$2,000.00	2,000	2,000	2,000	2,000	-
0039 AUDIT FEES	\$66,000.00	114,000	114,000	114,000	114,000	48,000
0057 LIEN RECORDING & DISCHARGE	\$7,600.00	7,600	7,600	7,600	7,600	-
0071 INSURANCE	\$90,186.00	93,549	93,549	93,549	93,549	3,363
0105 DEDUCTIBLES	\$2,000.00	2,000	2,000	2,000	2,000	-
TOTAL	\$364,014.00	433,049	433,049	434,049	433,449	69,435
Increase/Decrease		18.96	18.96	19.24	19.07	

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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	(12,500)
0009 TRAVEL EXPENSE	\$780.00	780	780	780	780	-
0010 PROFESSIONAL DEVELOPMENT	\$1,700.00	1,700	1,700	1,700	1,700	-
0027 CONSUMABLE SUPPLIES	\$40.00	40	40	40	40	-
0094 PROPERTY TRANSFERS	\$600.00	600	600	600	600	-
TOTAL	\$28,120.00	15,620	15,620	15,620	15,620	(12,500)
Increase/Decrease		(44.45)	(44.45)	(44.45)	(44.45)	

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	54,371	5,553
0009 TRAVEL EXPENSE	\$3,900.00	3,900	3,900	3,900	3,900	-
0010 PROFESSIONAL DEVELOPMENT	\$3,200.00	3,200	3,200	3,200	3,200	-
0012 ADVERTISING	\$1,000.00	1,000	1,000	1,000	1,000	-
0027 CONSUMABLE SUPPLIES	\$0.00	500	500	500	500	500
0063 COMMUNICATIONS	\$480.00	520	520	520	520	40
TOTAL	\$57,398.00	63,491	63,491	63,491	63,491	6,093
Increase/Decrease		10.62	10.62	10.62	10.62	

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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	987,055	15,260
0002 OVERTIME/PART TIME WAGES	\$179,549.00	237,613	237,613	237,613	237,613	58,064
0006 MCJA WAGES/TUITION	\$21,229.00	27,656	27,656	27,656	27,656	6,427
0160 EVENT WAGES	\$10,292.00	21,314	21,314	15,283	15,283	4,991
0007 ANIMAL CONTROL	\$9,700.00	12,421	12,421	12,421	12,421	2,721
0010 PROFESSIONAL DEVELOPMENT	\$9,775.00	18,000	18,000	18,000	18,000	8,225
0011 PROFESSIONAL MEMBERSHIP	\$3,024.00	35,260	35,260	21,270	28,342	25,318
0012 ADVERTISING/RECRUITMENT	\$4,160.00	11,775	11,775	6,615	6,615	2,455
0024 UNIFORMS	\$23,950.00	36,257	36,257	36,257	36,257	12,307
0027 CONSUMABLE SUPPLIES	\$3,000.00	7,800	7,800	7,800	3,000	-
0028 WELLNESS	\$0.00	9,480	9,480	6,780	6,780	6,780
0030 EQUIPMENT MAINTENANCE	\$3,325.00	20,668	20,668	20,668	13,668	10,343
0031 EQUIPMENT PURCHASE	\$0.00	13,104	13,104	13,104	13,104	13,104
0040 VEHICLE FUEL	\$30,000.00	27,900	27,900	27,900	27,900	(2,100)
0041 VEHICLE MAINTENANCE	\$23,000.00	34,450	34,450	34,450	19,450	(3,550)
0051 RENT	\$40,800.00	44,880	44,880	44,880	44,880	4,080
0056 LABORATORY TESTING	\$1,000.00	3,100	3,100	3,100	3,100	2,100
0060 SAFETY COMPLIANCE	\$2,331.00	2,965	2,965	2,965	2,965	634
0063 COMMUNICATIONS	\$3,240.00	7,692	7,692	7,692	7,692	4,452
0108 CONTRACTUAL SERVICES	\$3,100.00	25,982	25,982	25,982	25,982	22,882
TOTAL	\$1,343,270.00	1,536,124	1,536,124	1,557,490	1,537,762	194,492
Increase/Decrease		14.36	14.36	15.95	14.48	

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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	1,256,423	8,532
0002 OVERTIME	\$371,919.00	371,919	371,919	371,919	371,919	-
0004 CALL WAGES	\$17,650.00	17,650	17,650	17,650	17,650	-
0009 TRAVEL EXPENSE	\$7,700.00	7,700	7,700	7,700	7,700	-
0010 PROFESSIONAL DEVELOPMENT	\$33,725.00	33,725	33,725	33,725	33,725	-
0011 PROFESSIONAL MEMBERSHIP	\$4,400.00	5,700	5,700	5,700	5,700	1,300
0012 ADVERTISING/RECRUITMENT	\$1,500.00	1,500	1,500	1,500	1,500	-
0024 UNIFORMS	\$16,200.00	55,200	95,200	55,200	55,200	39,000
0027 CONSUMABLE SUPPLIES	\$38,200.00	43,000	43,000	43,000	43,000	4,800
0030 EQUIPMENT MAINTENANCE	\$7,100.00	42,300	42,300	42,300	42,300	35,200
0031 EQUIPMENT PURCHASE	\$34,850.00	55,300	55,300	52,300	52,300	17,450
0040 VEHICLE-FUEL	\$16,978.00	16,141	16,141	16,141	16,141	(838)
0041 VEHICLE-MAINTENANCE	\$39,900.00	40,300	40,300	40,300	40,300	400
0042 ENGINE PUMP INSPECTION	\$8,400.00	8,400	8,400	8,400	8,400	-
0052 FIRE PREVENTION	\$3,100.00	3,100	3,100	3,100	3,100	-
0060 SAFETY COMPLIANCE	\$14,205.00	14,205	14,205	14,205	14,205	-
0108 CONTRACTUAL SERVICES	\$54,000.00	54,000	54,000	54,000	54,000	-
0307 AMBULANCE LEASE	\$64,245.00	64,245	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	2,087,808	33,683
Increase/Decrease		1.79	3.73	1.64	1.64	

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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	3,100	-
0030 EQUIPMENT MAINTENANCE	\$1,100.00	1,100	1,100	1,100	1,100	-
0031 EQUIPMENT PURCHASE	\$50,000.00	50,000	50,000	50,000	50,000	-
0050 BLD. & GRNDS MAINTENANCE	\$15,000.00	57,500	57,500	14,700	14,700	(300)
0060 SAFETY COMPLIANCE	\$950.00	950	950	950	950	-
TOTAL	\$70,150.00	112,650	112,650	69,850	69,850	(300)
Increase/Decrease		60.58	60.58	(0.43)	(0.43)	

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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	3,000	-
0063 COMMUNICATIONS	\$2,544.00	3,000	3,000	3,000	3,000	456.00
0065 TELEPHONE	\$21,804.00	24,180	24,180	24,180	24,180	2,376.00
0066 ELECTRICITY	\$129,402.00	129,528	129,528	142,128	142,128	12,726.00
0067 HEATING FUEL	\$38,339.00	28,692	28,692	28,692	22,882	(15,457.50)
0068 WATER & SEWER	\$227,727.00	281,140	281,140	281,140	281,140	53,413.00
TOTAL	\$422,816.00	469,540	469,540	482,140	476,330	53,514
Increase/Decrease		11.05	11.05	14.03	12.66	

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

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

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	1,500	-
TOTAL	\$1,500.00	1,500	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	130	-
0067 HEATING FUEL	\$0.00	-	-	-	-	-
0076 BURIALS	\$1,025.00	1,025	1,025	1,025	1,025	-
0091 RENT	\$3,000.00	3,000	3,000	3,000	3,000	-
0093 SUPPLIES	\$65.00	400	400	400	400	335
0098 FOOD	\$500.00	300	300	300	300	(200)
0099 MEDICAL	\$50.00	50	50	50	50	-
0102 SOCIAL SERVICES	\$8,500.00	12,000	12,000	12,000	10,060	1,560
0186 UTILITIES	\$0.00	400	400	400	400	400
TOTAL	\$13,270.00	17,305	17,305	17,305	15,365	2,095
Increase/Decrease		30.41	30.41	30.41	15.79	

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	135,704	135,704	3,431
0002 OVERTIME	\$3,274.00	3,508	3,508	3,508	3,508	234
0008 PART TIME RECREATION	\$48,039.00	49,355	49,355	49,355	49,355	1,316
0009 TRAVEL EXPENSE	\$2,015.00	2,015	2,015	2,015	2,015	-
0012 ADVERTISING/RECRUITMENT	\$200.00	300	300	300	300	100
0014 PART TIME CEMETERY	\$62,471.00	65,049	65,049	65,049	65,049	2,578
0024 UNIFORMS	\$1,000.00	1,000	1,000	1,000	1,000	-
0027 CONSUMABLE SUPPLIES	\$700.00	1,000	1,000	1,000	1,000	300
0030 EQUIPMENT MAINTENANCE	\$2,700.00	2,900	2,900	2,900	2,900	200
0031 EQUIPMENT PURCHASE	\$6,000.00	5,100	5,100	5,100	5,100	(900)
0040 VEHICLE-FUEL	\$6,105.00	5,789	5,789	5,789	5,789	(316)
0041 VEHICLE-MAINTENANCE	\$1,500.00	2,300	2,300	2,300	2,300	800
0044 CEMETERY MAINTENANCE	\$19,723.00	19,300	19,300	19,300	19,300	(423)
0060 SAFETY	\$1,100.00	500	500	500	500	(600)
0063 COMMUNICATIONS	\$1,696.00	1,696	1,696	1,696	1,696	-
0073 RECREATION PROGRAMS	\$17,600.00	17,000	17,000	17,000	17,000	(600)
0103 COMMUNITY CENTER	\$25.00	20	20	20	20	(5)
0610 REC TRUCK	\$5,000.00	10,000	10,000	-	-	(5,000)
TOTAL	\$311,421.00	327,774	327,773	312,537	312,536	1,115
Increase/Decrease		5.25	5.25	0.36	0.36	

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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	115,147	38,395
0003 PART TIME WAGES	\$74,776.00	30,784	30,784	30,784	30,784	(43,992)
0009 TRAVEL EXPENSE	\$140.00	213	213	213	213	73
0010 PROFESSIONAL DEVELOPMENT	\$150.00	590	590	590	590	440
0011 PROFESSIONAL MEMBERSHIP	\$75.00	75	75	75	75	-
0027 CONSUMABLE SUPPLIES	\$3,400.00	3,502	3,502	3,502	3,502	102
0030 EQUIPMENT MAINTENANCE	\$988.00	1,025	1,025	1,025	1,025	37
0031 EQUIPMENT PURCHASE	\$1,100.00	1,300	1,300	1,300	1,300	200
0050 BUILDING MAINTENANCE	\$4,700.00	4,841	4,841	4,841	4,841	141
0060 SAFETY COMPLIANCE	\$1,600.00	1,648	1,648	1,648	1,648	48
0073 PROGRAMS	\$1,900.00	1,957	1,957	1,957	1,957	57
0100 INVENTORY/BOOKS	\$19,500.00	20,085	20,085	20,085	20,085	585
TOTAL	\$185,081.00	181,168	181,168	181,168	181,167	(3,914)
Increase/Decrease		(2.11)	(2.11)	(2.11)	(2.11)	

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	3,000	-
0061 GROUP HEALTH	\$1,007,730.00	1,219,388	1,219,388	1,219,388	1,219,388	211,658
0062 WORKERS COMPENSATION	\$190,000.00	190,000	190,000	190,000	190,000	-
0064 SOCIAL SECURITY/FICA	\$338,946.87	350,185	349,228	352,140	352,140	13,193
0069 RETIREMENT	\$268,251.00	269,008	269,008	269,008	269,008	757
0097 WAGE ADJUSTMENT	\$60,000.00	58,099	58,099	58,099	58,099	(1,901)
0123 PAID FAMILY MEDICAL LEAVE	\$0.00	6,000	6,000	6,000	6,000	6,000
TOTAL	\$1,867,927.87	2,089,680	2,088,723	2,091,635	2,091,635	223,707
Increase/Decrease		11.87	11.82	11.98	11.98	

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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	7,903	185
0030 VEHICLE MAINT	\$2,000.00	2,000	2,000	2,000	2,000	-
0040 FUEL	\$52,383.00	52,321	52,321	52,321	52,321	(62)
0050 BLD. & GRNDS MAINTENANCE	\$8,609.00	9,000	5,500	5,500	5,500	(3,109)
0063 COMMUNICATIONS	\$1,511.00	1,511	1,511	1,511	1,511	-
0067 HEATING FUEL	\$513.00	600	-	-	313	(201)
0081 AIRPORT LIABILITY	\$1,700.00	1,700	2,100	2,100	2,100	400
0108 CONTRACTUAL SERVICES	\$17,500.00	18,000	17,500	17,500	17,500	-
TOTAL	\$91,934.00	93,035	88,835	88,835	89,148	(2,787)

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	10,063	-
0426 PW GARAGE	\$64,108.00	63,565	63,565	63,565	63,565	(543)
0400 ROAD CONSTRUCTION BOND	\$197,855.00	196,772	196,772	196,772	196,772	(1,083)
TOTAL	\$272,026.00	270,400	270,400	270,400	270,400	(1,626)
Increase/Decrease		(0.60)	(0.60)	(0.60)	(0.60)	

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	1,000	(4,000)
0110 COMPUTER	\$13,000.00	11,000	11,000	11,000	11,000	(2,000)
0113 RECORD RESTORATION	\$6,000.00	6,000	6,000	6,000	6,000	-
0114 ASSESSING REVALUATION	\$50,000.00	50,000	100,000	100,000	50,000	-
0303 PD CRUISER	\$60,000.00	81,329	81,329	81,329	81,329	21,329
0307 AMBULANCE LEASE	\$0.00	200,000	200,000	72,000	72,000	72,000
0373 PS BUILDING & GROUNDS	\$0.00	-	-	42,800	42,800	42,800
0400 PWD/ROAD CONSTRUCTION	\$400,000.00	400,000	400,000	400,000	400,000	-
0195 STORM DRAIN	\$0.00	-	-	-	-	-
0435 PWD EQUIPMENT	\$97,200.00	199,000	199,000	199,000	146,500	49,300
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	14,000	-
0514 TS SKIDSTEER	\$0.00	-	-	-	46,000	46,000
0515 TS BAILER	\$8,000.00	8,000	8,000	8,000	8,000	-
0612 REC EQUIPMENT	\$17,000.00	20,000	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	20,000
0800 AIRPORT DEVELOPMENT	\$956,762.00	363,000	363,000	363,000	363,000	(593,762)
TOTAL	\$1,633,962.00	1,378,329	1,428,329	1,338,129	1,281,629	(352,333)
Increase/Decrease		(15.64)	(12.58)	(18.11)	(21.56)	

	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
	\$11,059,668	\$11,507,075	\$11,591,918	\$11,443,559	\$11,359,292	299,625
Increase/Decrease		4.05	4.81	3.47	2.71	

Total Budget	11,359,292
Total Revenue	<u>(4,704,405)</u>
Net to Collect	6,654,887

Town of Lincoln

Revenue Accounts

Revenue Type	Approved FY2025	Collected FY2025	Approved 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	Approved 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	Approved 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	15,735	
Unassigned Funds			92,700	92,700
Maine PERS/Retirement @ BSB				-
Maine PERS	100,000	100,000	90,100	(9,900)
Maine PERS /Retirement				-
Maine PERS (Ambulance Payment)				-
Cobb Trust	50,000	50,000	144,700	94,700
MRC at the First			31,081	31,081
BrownField Grant				-
MacGregor Trust			5,250	5,250
	1,246,725	290,861	727,566	(394,033)
<i>Total Estimated Revenues</i>	5,079,737	3,123,912	4,704,405	(375,332)

Increase or Decrease in Revenues -7.39%

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	\$155,404.00	30,004
0009 TRAVEL REIMBURSEMENT	\$520.00	585	585	585	\$585.00	65
0010 PROFESSIONAL DEVELOPMENT	\$400.00	400	400	400	\$400.00	-
0011 PROFESSIONAL MEMBERSHIP	\$400.00	400	400	400	\$400.00	-
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	1,000	(1,500)
0051 RENT	\$32,040.00	32,100	32,100	32,100	32,100	60
0060 SAFETY COMPLIANCE	\$500.00	500	500	500	500	-
0108 CONTRACTUAL SERVICES	\$70,000.00	70,000	70,000	70,000	70,000	-
TOTAL	\$236,760.00	\$261,889.00	\$261,889.00	\$261,889.00	\$261,889.00	25,129

0100 Town Manager Revenues

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
NET AMOUNT TO BE RAISED	\$236,760.00	\$261,889.00				\$25,129.00

Town Manager

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

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

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

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

0011 PROFESSIONAL MEMBERSHIP					
MTCMA	\$	400	\$	400	\$
	\$	400	\$	400	\$
	\$	400	\$	400	\$
	\$	400	\$	400	\$

0027 CONSUMABLE SUPPLIES					
Town Manager	Dept.	Budget	Manager	Council	
Compliance	Request	Comm	Request	Request	
	\$	1,000	\$	1,000	\$
	\$	500	\$	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	1,000
0051 RENT	Total 32,040	32,100	32,100	32,100	32,100
0060 SAFETY COMPLIANCE	Total 500	500	500	500	500
0108 CONTRACTUAL SERVICES	Total 70,000	70,000	70,000	70,000	70,000

0050 BUILDING & GROUNDS MAINTENANCE

\$ 1,000	\$ 1,000	\$ 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
12 Months	\$175.00

\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
\$ 32,100	\$ 32,100	\$ 32,100	\$ 32,100	\$ 32,100

0060 SAFETY COMPLIANCE

Emergency Lighting & Fire Extinguisher Maintenance

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

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

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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	219,496	5,490
0003 PARTTIME WAGES	\$9,042.00	6,056	6,056	6,056	6,056	(2,986)
0009 TRAVEL EXPENSE	\$2,505.00	3,654	3,654	3,654	3,654	1,149
0010 PROFESSIONAL DEVELOPMENT	\$2,260.00	1,700	1,700	1,700	1,700	(560)
0011 PROFESSIONAL MEMBERSHIP	\$6,405.00	6,587	6,587	6,587	6,587	182
0012 ADVERTISING / RECRUITMENT	\$3,750.00	4,000	4,000	4,000	4,000	250
0027 CONSUMABLE SUPPLIES	\$6,880.00	6,718	6,718	6,718	6,718	(162)
0030 EQUIPMENT MAINTENANCE	\$1,140.00	1,400	1,400	1,400	1,400	260
0109 TOWN REPORTS	\$2,400.00	3,000	3,000	3,000	3,000	600
TOTAL	\$248,388.00	252,611	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	\$252,611.00	3,923

Town Clerk

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES	214,006	219,496	219,496	219,496	219,496
0003 PART TIME WAGES	9,042	6,056	6,056	6,056	6,056
0009 TRAVEL EXPENSE	2,505	3,654	3,654	3,654	3,654
0001 WAGES					
Town Council Chairman	\$ 800	\$ 800	\$	800	\$ 800
Six Town Councilors	\$ 600	\$ 3,600	\$	3,600	\$ 3,600
Town Clerk/Office Manager	\$ 27.09	\$ 56,347	\$	56,347	\$ 56,347
Tax Collector/Counter Clerk	\$ 24.57	\$ 51,106	\$	51,106	\$ 51,106
F/T Deputy Clerk	\$ 19.54	\$ 40,643	\$	40,643	\$ 40,643
F/T Counter Clerk	\$ 19.91	\$ 33,130	\$	33,130	\$ 33,130
F/T Assistant Clerk	\$ 16.00	\$ 33,280	\$	33,280	\$ 33,280
Overtime		\$ 590	\$	590	\$ 590
		\$ 219,496	\$ 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	\$ 6,056	\$ 6,056
0009 TRAVEL EXPENSE					
Mileage and Travel Expenses	\$0.65	\$ 3,654	\$ 3,654	\$ 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.

Town Clerk

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

	Dept. Request	Budget Comm	Manager Request	Council Request
0010 PROFESSIONAL DEVELOPMENT				
Annual Conventions/Prof. Conferences/Networking Day	\$ 820	\$ 820	\$ 820	\$ 820
Clerk Courses for certification	\$ 240	\$ 240	\$ 240	\$ 240
Course/Training for Dep. Clerk and Asst. Clerk/Voter Registration Employees	\$ 530	\$ 530	\$ 530	\$ 530
Tax Collector Training	\$ 110	\$ 110	\$ 110	\$ 110
Total	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700

	Dept. Request	Budget Comm	Manager Request	Council Request
0011 PROFESSIONAL MEMBERSHIP				
4 Counter Clerk MTCCA	\$ 140	\$ 140	\$ 140	\$ 140
Clerk's Professional Membership	\$ 280	\$ 280	\$ 280	\$ 280
Maine Municipal Association Dues	\$ 6,097	\$ 6,097	\$ 6,097	\$ 6,097
Tax Collector Manuals-Motor Vehicle (now part of TRIO in the finance budget)	\$ -	\$ -	\$ -	\$ -
Tax Collector's Professional Membership	\$ 70	\$ 70	\$ 70	\$ 70
Total	\$ 6,587	\$ 6,587	\$ 6,587	\$ 6,587

	Dept. Request	Budget Comm	Manager Request	Council Request
0012 ADVERTISING AND RECRUITMENT				
Newspaper Advertising for Legal Notices	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Total	\$ 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. **Memberships:** 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	6,718
0030 EQUIPMENT MAINTENANCE	1,140	1,400	1,400	1,400	1,400
0109 TOWN REPORTS	2,400	3,000	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	\$ 200
\$ 300	\$ 300	\$ 300	\$ 300
\$ 960	\$ 960	\$ 960	\$ 960
\$ 3,780	\$ 3,780	\$ 3,780	\$ 3,780
\$ 1,478	\$ 1,478	\$ 1,478	\$ 1,478
\$ 6,718	\$ 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	\$ 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	\$ 3,000	\$ 3,000

Line Item Narrative

Consumables: Various amounts for office supplies specific to the front counter, replacing aging materials, and election tabulator 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	113,590	15,392
0009 TRAVEL EXPENSE	\$550.00	550	550	550	550	-
0010 PROFESSIONAL DEVELOPMENT	\$420.00	420	420	420	420	-
0011 PROFESSIONAL MEMBERSHIP	\$60.00	60	60	60	60	-
0012 ADVERTISING / RECRUITMENT	\$240.00	240	240	240	240	-
0026 POSTAGE	\$13,250.00	14,250	14,250	15,250	15,250	2,000
0027 CONSUMABLE SUPPLIES	\$15,050.00	15,550	15,550	15,550	15,550	500
0030 EQUIPMENT MAINTENANCE	\$68,460.00	69,240	69,240	69,240	68,640	180
0031 EQUIPMENT PURCHASE	\$2,000.00	2,000	2,000	2,000	2,000	-
0039 AUDIT FEES	\$66,000.00	114,000	114,000	114,000	114,000	48,000
0057 LIEN RECORDING & DISCHARGE	\$7,600.00	7,600	7,600	7,600	7,600	-
0071 INSURANCE	\$90,186.00	93,549	93,549	93,549	93,549	3,363
0105 DEDUCTIBLES	\$2,000.00	2,000	2,000	2,000	2,000	-
TOTAL	\$364,014.00	433,049	433,049	434,049	433,449	69,435

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	\$433,448.95	19,335

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

0001 WAGES	Weeks	Hours	Rate	Dept. Request	Budget Comm	Manager Request	Council Request
Treasurer	52	Salary	\$ 1,231.60	\$ 64,043	\$ 64,043	\$ 64,043	\$ 64,043
Deputy Treasurer/Counter Clerk	52	2080	\$ 23.65	\$ 49,192	\$ 49,192	\$ 49,192	\$ 49,192
O/T Deputy Treasurer	10	10	\$ 35.48	\$ 355	\$ 355	\$ 355	\$ 355
				\$ 113,590	\$ 113,590	\$ 113,590	\$ 113,590

0009 TRAVEL EXPENSE	# of Workdays in FY2025	Miles Round Trip	Rate	Dept. Request	Budget Comm	Manager Request	Council Request
Mileage to Bank	130	4	\$0.65	\$ 338	\$ 338	\$ 338	\$ 338
Mileage to training		326	\$0.65	\$ 212	\$ 212	\$ 212	\$ 212
				\$ 550	\$ 550	\$ 550	\$ 550

0010 PROFESSIONAL DEVELOPMENT	Dept. Request	Budget Comm	Manager Request	Council Request
Treasurer Training	\$ 110	\$ 110	\$ 110	\$ 110
Deputy Treasurer Training	\$ 110	\$ 110	\$ 110	\$ 110
MMTCTA Annual Convention & MMA Convention	\$ 200	\$ 200	\$ 200	\$ 200
	\$ 420	\$ 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	60
0012 ADVERTISING AND RECRUITMENT	Total	240	240	240	240
0026 POSTAGE	Total	13,250	14,250	15,250	15,250
0027 CONSUMABLE SUPPLIES	Total	15,050	15,550	15,550	15,550

0011 PROFESSIONAL MEMBERSHIP

Dues/Subscriptions - Prof. Membership for Treasurer and Deputy

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 60	\$ 60	\$ 60	\$ 60
\$ 60	\$ 60	\$ 60	\$ 60
Dept. Request	Budget Comm	Manager Request	Council Request
\$ 240	\$ 240	\$ 240	\$ 240
\$ 240	\$ 240	\$ 240	\$ 240

0012 ADVERTISING AND RECRUITMENT

Ads for sale of Tax Acquired Property

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 13,500	\$ 13,500	\$ 14,500	\$ 14,500
\$ 750	\$ 750	\$ 750	\$ 750
\$ 14,250	\$ 14,250	\$ 15,250	\$ 15,250

0026 POSTAGE

Postage

Meter Rental & Weight Scales

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500
\$ 350	\$ 350	\$ 350	\$ 350
\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
\$ 15,550	\$ 15,550	\$ 15,550	\$ 15,550

0027 CONSUMABLE SUPPLIES

Office Supplies (shared)

Security for Town Office

Town Office (Janitorial)

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	68,640
0031 EQUIPMENT PURCHASE	2,000	2,000	2,000	2,000	2,000
Total					
Total					

	Dept. Request	Budget Comm	Manager Request	Council Request
0030 EQUIPMENT MAINTENANCE				
Copier Maintenance - (Town Office 2 copiers)	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
Copier Maintenance - (Police and Fire 2 copiers)	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
Copier Maintenance - (Library)	\$ 500	\$ 500	\$ 500	\$ 500
TRIO Finance Software License Fee/Support	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
Technical Assistance from Motorbrain	\$ 32,400	\$ 32,400	\$ 32,400	\$ 32,400
Lease for Server	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
Hosting of Trio Web	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
Ransomware Protection	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Email Hosting (70 Accounts)	\$ 3,840	\$ 3,840	\$ 3,840	\$ 3,840
Fiber and Council Chambers	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
Transfer Station Internet Connection	\$ 600	\$ 600	\$ 600	\$ -
Other Technical Not Part Of Contract	\$ 500	\$ 500	\$ 500	\$ 500
Telephone Repairs	\$ 200	\$ 200	\$ 200	\$ 200
Total	\$ 69,240	\$ 69,240	\$ 69,240	\$ 68,640

	Dept. Request	Budget Comm	Manager Request	Council Request
0031 EQUIPMENT PURCHASE				
ic: Replacement Phones, Mouse, Keyboards ,Monitors....	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Total	\$ 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	114,000
0057 LIEN RECORDING & DISCHARGE	7,600	7,600	7,600	7,600	7,600
Total					

0039 AUDIT FEES

Audit Fee

BerryDunn Pre Audit Work

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000
\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
\$ 114,000	\$ 114,000	\$ 114,000	\$ 114,000

0057 LIEN RECORDING & DISCHARGE

Lien Recording & Discharge

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 7,600	\$ 7,600	\$ 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	93,549
0105 DEDUCTIBLES	2,000	2,000	2,000	2,000	2,000
Total					
Total					

0071 INSURANCE

Automobile Insurance (comprehensive/collision)

Boiler & Machinery

Commercial Crime

Commercial Property

General Liability

Inland Marine

Medical/Professional Liability

Police Enforcement Liability

Public Official's Liability

Tax Collector/Treasurer Bond

HUB International for Call Fire Insurance

Total Premium FY24

Renewal Adjustment at 3%

Anticipated Premium

0105 DEDUCTIBLES

Insurance Deductible

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	(12,500)
0009 TRAVEL EXPENSE	\$780.00	780	780	780	780	-
0010 PROFESSIONAL DEVELOPMENT	\$1,700.00	1,700	1,700	1,700	1,700	-
0027 CONSUMABLE SUPPLIES	\$40.00	40	40	40	40	-
0094 PROPERTY TRANSFERS	\$600.00	600	600	600	600	-
TOTAL	\$28,120.00	15,620	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

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

Assessing

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0010 PROFESSIONAL DEVELOPMENT	Total	1,700	1,700	1,700	1,700
0027 CONSUMABLE SUPPLIES	Total	40	40	40	40
0094 PROPERTY TRANSFERS	Total	600	600	600	600
0010 PROFESSIONAL DEVELOPMENT		Dept. Request	Budget Comm	Manager Request	Council Request
Maine Association of Assessing	\$	1,700	\$ 1,700	\$ 1,700	\$ 1,700
membership fees IAAO,MAAO, and CMAAO	\$	-			
\$10-\$40 and \$40 for fees	\$	1,700	\$ 1,700	\$ 1,700	\$ 1,700
0027 CONSUMABLE SUPPLIES					
Passport Addressing book	\$	40	\$ 40	\$ 40	\$ 40
0094 PROPERTY TRANSFERS					
	\$	600	\$ 600	\$ 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	54,371	5,553
0009 TRAVEL EXPENSE	\$3,900.00	3,900	3,900	3,900	3,900	-
0010 PROFESSIONAL DEVELOPMENT	\$3,200.00	3,200	3,200	3,200	3,200	-
0012 ADVERTISING	\$1,000.00	1,000	1,000	1,000	1,000	-
0027 CONSUMABLE SUPPLIES	\$0.00	500	500	500	500	500
0063 COMMUNICATIONS	\$480.00	520	520	520	520	40
TOTAL	\$57,398.00	63,491	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

<i>NET AMOUNT TO BE RAISED</i>	\$31,348.00	\$37,441.15	\$63,491.00	\$63,491.00	\$63,491.00	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	54,371
0009 TRAVEL EXPENSE	3,900	3,900	3,900	3,900	3,900
0001 WAGES					
Code Officer	24.89	\$ 51,771	\$ 51,771	\$ 51,771	\$ 51,771
Planning Board Members					
Chairman	1	\$ 500	\$ 500	\$ 500	\$ 500
Regular Members	7	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
		\$ 54,371	\$ 54,371	\$ 54,371	\$ 54,371
0009 TRAVEL EXPENSE					
Mileage Reimbursement	6000	\$ 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	3,200
0012 ADVERTISING	1,000	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	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
0012 ADVERTISING					
Newspaper Advertising					
		Dept. Request	Manager Request	Budget Comm	Council Request
	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Line Item Narrative					

Code Enforcement

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

0027 CONSUMABLE SUPPLIES	Dept. Request	Budget Comm	Manager Request	Council Request
	\$ 500	\$ 500	\$ 500	\$ 500
	\$ 500	\$ 500	\$ 500	\$ 500

0063 COMMUNICATIONS	Dept. Request	Budget Comm	Manager Request	Council Request
United States Cellular	\$ 520	\$ 520	\$ 520	\$ 520
	\$ 520	\$ 520	\$ 520	\$ 520

Line Item Narrative

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

0027 Safety supplies/ High visability 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	987,055	15,260
0002 OVERTIME/PART TIME WAGES	\$179,549.00	237,613	237,613	237,613	237,613	58,064
0006 MCJA WAGES/TUITION	\$21,229.00	27,656	27,656	27,656	27,656	6,427
0160 EVENT WAGES	\$0.00	21,314	21,314	15,283	15,283	21,314
0007 ANIMAL CONTROL	\$9,700.00	12,421	12,421	12,421	12,421	2,721
0010 PROFESSIONAL DEVELOPMENT	\$9,775.00	18,000	18,000	18,000	18,000	8,225
0011 PROFESSIONAL MEMBERSHIP	\$3,024.00	35,260	35,260	21,270	28,342	25,318
0012 ADVERTISING/RECRUITMENT	\$4,160.00	11,775	11,775	6,615	6,615	2,455
0024 UNIFORMS	\$23,950.00	36,257	36,257	36,257	36,257	12,307
0027 CONSUMABLE SUPPLIES	\$3,000.00	7,800	7,800	7,800	3,000	-
0030 EQUIPMENT MAINTENANCE	\$3,325.00	20,668	20,668	20,668	13,668	17,343
0031 EQUIPMENT PURCHASE	\$0.00	13,104	13,104	13,104	13,104	13,104
0040 VEHICLE FUEL	\$30,000.00	27,900	27,900	27,900	27,900	(2,100)
0041 VEHICLE MAINTENANCE	\$23,000.00	34,450	34,450	34,450	19,450	(3,550)
0051 RENT	\$40,800.00	44,880	44,880	44,880	44,880	4,080
0056 LABORATORY TESTING	\$1,000.00	3,100	3,100	3,100	3,100	2,100
0060 SAFETY COMPLIANCE	\$2,331.00	2,965	2,965	2,965	2,965	634
0063 COMMUNICATIONS	\$3,240.00	7,692	7,692	7,692	7,692	4,452
0108 CONTRACTUAL SERVICES	\$3,100.00	25,982	25,982	25,982	25,982	22,882
TOTAL	\$1,343,270.00	1,536,124	1,536,124	1,557,490	1,537,762	194,492

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	\$1,537,762.48	191,492
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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	987,055
Total					
0001 WAGES					
Chief of Police		\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000
Sergeant		\$ 75,982	\$ 75,982	\$ 75,982	\$ 75,982
Sergeant		\$ 75,982	\$ 75,982	\$ 75,982	\$ 75,982
Detective		\$ 74,734	\$ 74,734	\$ 74,734	\$ 74,734
Police Officer		\$ 66,789	\$ 66,789	\$ 66,789	\$ 66,789
Police Officer		\$ 65,666	\$ 65,666	\$ 65,666	\$ 65,666
Police Officer		\$ 64,958	\$ 64,958	\$ 64,958	\$ 64,958
Police Officer		\$ 63,814	\$ 63,814	\$ 63,814	\$ 63,814
Police Officer		\$ 60,736	\$ 60,736	\$ 60,736	\$ 60,736
Police Officer		\$ 60,736	\$ 60,736	\$ 60,736	\$ 60,736
Police Officer		\$ 60,736	\$ 60,736	\$ 60,736	\$ 60,736
Police Officer		\$ 60,736	\$ 60,736	\$ 60,736	\$ 60,736
School Resource Officer		\$ 16,416	\$ 16,416	\$ 65,666	\$ 65,666
Reserve Staff	25%	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
Administrative Assistant		\$ 44,720	\$ 44,720	\$ 44,720	\$ 44,720
Retention Bonus		\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
Total					
		\$ 937,807	\$ 937,807	\$ 987,055	\$ 987,055
Line Item Narrative					

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0002 OVERTIME/PART TIME WAGES	179,549	237,613	237,613	237,613	237,613
0006 MCJA WAGES/TUITION	21,229	27,656	27,656	27,656	27,656
0160 EVENT WAGES	10,292	21,314	21,314	15,283	15,283
0002 OVERTIME/PART TIME WAGES					
Call-ins (4-hour call-in)	75	\$ 50.27	\$ 3,770	\$ 3,770	\$ 3,770
Court Time - Patrolmen (traffic violations)	25	\$ 48.17	\$ 1,204	\$ 1,204	\$ 1,204
Extra Patrol	36	\$ 50.27	\$ 3,619	\$ 3,619	\$ 3,619
Seminar/Courses	40	\$ 50.27	\$ 6,032	\$ 6,032	\$ 6,032
PTO coverage Police Officer	144	\$ 50.27	\$ 57,911	\$ 57,911	\$ 57,911
PTO coverage Sergeant	144	\$ 54.80	\$ 15,782	\$ 15,782	\$ 15,782
Built in OT	416	\$ 50.27	\$ 20,912	\$ 20,912	\$ 20,912
Sicktime Police Officer/SGT	144	\$ 50.27	\$ 43,433	\$ 43,433	\$ 43,433
Transports	48	\$ 50.27	\$ 2,413	\$ 2,413	\$ 2,413
Vacation Police Officer 4wks	160	\$ 50.27	\$ -	\$ -	\$ -
Vacation Police Officer 3wks	120	\$ 48.17	\$ 5,780	\$ 5,780	\$ 5,780
Vacation Police Officer 2wks	80	\$ 50.27	\$ 20,108	\$ 20,108	\$ 20,108
Vacation Sergeant 4wks	160	\$ 54.80	\$ 17,536	\$ 17,536	\$ 17,536
Dept. Meeting	108	\$ 50.27	\$ 5,429	\$ 5,429	\$ 5,429
Training	378	\$ 50.27	\$ 19,002	\$ 19,002	\$ 19,002
Workovers	100	\$ 50.27	\$ 5,027	\$ 5,027	\$ 5,027
Holidays Worked	48	\$ 50.27	\$ 9,652	\$ 9,652	\$ 9,652
Military Leave	0	\$ 50.27	\$ -	\$ -	\$ -
0006 MCJA WAGES/TUITION		\$ 237,613	\$ 237,613	\$ 237,613	\$ 237,613
Mileage	N/A	\$ 0.65	\$ 2,075	\$ 2,075	\$ 2,075
Overtime Wages/Shift Coverage	300	\$ 50.27	\$ 15,081	\$ 15,081	\$ 15,081
Tuition	3	\$ 3,500.00	\$ 10,500	\$ 10,500	\$ 10,500
0160 EVENT WAGES		\$ 27,656	\$ 27,656	\$ 27,656	\$ 27,656
0160 EVENT WAGES					
Town Parades	10	\$ 50.27	\$ 2,011	\$ 2,011	\$ 2,011
Loon Festival	10	\$ 50.27	\$ 12,065	\$ 12,065	\$ 6,033
Town Events	4	\$ 50.27	\$ 7,239	\$ 7,239	\$ 7,239
		\$ -	\$ -	\$ -	\$ -
Wages in TIF for Events		\$ 21,314	\$ 21,314	\$ 15,283	\$ 15,283

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.

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0007 ANIMAL CONTROL	9,700	12,421	12,421	12,421	12,421
0010 PROFESSIONAL DEVELOPMENT	9,775	18,000	18,000	18,000	18,000
0011 PROFESSIONAL MEMBERSHIP	3,024	35,260	35,260	21,270	28,342
0007 ANIMAL CONTROL	Statements				
Wages	48	\$ 4,760	\$ 4,760	\$ 4,760	\$ 4,760
Mileage	70	\$ 7,661	\$ 7,661	\$ 7,661	\$ 7,661
		\$ 12,421	\$ 12,421	\$ 12,421	\$ 12,421
0010 PROFESSIONAL DEVELOPMENT	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	\$ 18,000
0011 PROFESSIONAL MEMBERSHIP	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 Accreditation	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	\$ 28,342

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	6,615
0027 CONSUMABLE SUPPLIES	23,950	36,257	36,257	36,257	36,257
0028 WELLNESS	3,000	7,800	7,800	7,800	3,000
	-	9,480	9,480	6,780	6,780
0012 ADVERTISING/RECRUITMENT					
Advertising	12 \$	100.00	\$ 1,200.00	\$ 200	\$ 200
Background	3 \$	425.00	\$ 1,275.00	\$ 1,275	\$ 1,275
Psychological Testing	3 \$	550.00	\$ 1,650.00	\$ 1,650	\$ 1,650
Polygraph	3 \$	630.00	\$ 1,890.00	\$ 1,890	\$ 1,890
Internal Investigations	12 \$	80.00	\$ 5,760.00	\$ 1,600.00	\$ 1,600.00
	72		\$ 11,775	\$ 6,615	\$ 6,615
0024 UNIFORMS					
Bulletproof Vest	5	\$ 1,200	\$ 6,000	\$ 6,000	\$ 6,000
F/T Uniform Cleaning	15	\$ 30	\$ 5,400	\$ 5,400	\$ 5,400
Detective	1	\$ 600	\$ 600	\$ 600	\$ 600
Summer Boots	13	\$ 175	\$ 2,275	\$ 2,275	\$ 2,275
Winter Boots	13	\$ 200	\$ 2,600	\$ 2,600	\$ 2,600
Uniform Maintenance IT	13	\$ 300	\$ 3,900	\$ 3,900	\$ 3,900
Uniform Maintenance Reserves	2	\$ 100	\$ 200	\$ 200	\$ 200
New Officer uniform / Equipment	3	\$ 3,894	\$ 11,682	\$ 11,682	\$ 11,682
MCJA Uniform Pkg.	3	\$ 1,200	\$ 3,600	\$ 3,600	\$ 3,600
			\$ 36,257	\$ 36,257	\$ 36,257
0027 CONSUMABLE SUPPLIES					
Operational Supplies	48	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Building / Maintenance	100	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
			\$ 7,800	\$ 7,800	\$ 3,000
0028 WELLNESS					
Gym Membership	12	\$ 450.00	\$ 5,400	\$ 2,700	\$ 2,700
Wellness Visits	12	\$ 250.00	\$ 3,000	\$ 3,000	\$ 3,000
Department Meetings / Moral	9	\$ 220	\$ 1,980	\$ 1,080	\$ 1,080
	6		\$ 9,480	\$ 6,780	\$ 6,780

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

Maint.	Units	Cost	Dept. Request	Budget Comm	Manager Request	Council Request
0030 EQUIPMENT MAINTENANCE						
Annual Radar Calibrations	7	\$ 85.00	\$ 595	\$ 595	\$ 595	\$ 595
Mobile Radio Maintenance	5	\$ 150.00	\$ 750	\$ 750	\$ 750	\$ 750
Portable Radio Batteries	6	\$ 100.00	\$ 600	\$ 600	\$ 600	\$ 600
Portable Radio Maintenance	12	\$ 75.00	\$ 6,290	\$ 6,290	\$ 6,290	\$ 6,290
Radar Maintenance.	5	\$ 130.00	\$ 650	\$ 650	\$ 650	\$ 650
TruNarc	1	\$ 764.00	\$ 764	\$ 764	\$ 764	\$ 764
Monitors / Cameras	1	\$ 4,019.00	\$ 4,019	\$ 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)		\$	\$ 20,668	\$ 20,668	\$ 20,668	\$ 13,668

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	\$ 1,637.00
Scanners	6	\$ 431.00	\$ 2,586.00	\$ 2,586.00	\$ 2,586.00	\$ 2,586.00
Spike Mat	1	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
Laptop	2	\$ 793.00	\$ 1,586.00	\$ 1,586.00	\$ 1,586.00	\$ 1,586.00
Office Chairs	7	\$ 350.00	\$ 2,450.00	\$ 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	\$ 3,645.00
		\$	\$ 13,104.00	\$ 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.

Consumable Supplies: Fingerpring materials, 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 unwilling 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	27,900
0041 VEHICLE - MAINTAINANCE	23,000	34,450	34,450	34,450	19,450
0051 RENT	40,800	44,880	44,880	44,880	44,880
0056 LABORATORY TESTING	1,000	3,100	3,100	3,100	3,100
0060 SAFETY COMPLIANCE	2,331	2,965	2,965	2,965	2,965

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

0041 VEHICLE - MAINTAINANCE	30,000					15,000
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2014 Ford SUV (ACO)	118,806	Poor				
2016 Dodge SUV (DIED)	163,315	Poor				
2018 Ford SUV (SRO)	52,794	Good				
2020 Ford SUV (Chief)	113,703	Good				
2021 Ford SUV	95,716	Good				
2021 Ford SUV	33,557	Good				
2022 Dodge SUV	92,038	Good				
2023 Dodge SUV	22,312	Good				

Vehicles	Washes	Cost	Dept. Request	Budget Comm	Manager Request	Council Request
Car Wash	7	15 \$ 10.00	1,050	1,050	1,050	1,050
Car Detail	7	1 \$ 150.00	1,050	1,050	1,050	1,050
Cargo Box	1	\$ 2,350.00	2,350	2,350	2,350	2,350

0051 RENT	12	\$ 3,740.00	\$ 44,880	\$ 44,880	\$ 44,880	\$ 44,880
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0056 LABORATORY TESTING	10	\$ 310.00	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100
Test Costs For Drug Cases						

0060 SAFETY COMPLIANCE	7	\$ 75.00	\$ 525	\$ 525	\$ 525	\$ 525
Fire Extinguisher Testing		\$ 300.00	\$ 300	\$ 300	\$ 300	\$ 300
First Aid Supplies	4	\$ 171.00	\$ 684	\$ 684	\$ 684	\$ 684
Hep B Shots	28/wk	\$ 1,456.00	\$ 1,456	\$ 1,456	\$ 1,456	\$ 1,456
Floor Mat Contract			\$ 2,965	\$ 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	Request
0063 COMMUNICATIONS	3,240	7,692	7,692	7,692	7,692
0108 CONTRACTUAL SERVICES	3,100	25,982	25,982	25,982	25,982
	Total				
	Total				
0063 COMMUNICATIONS					
T-Mobile	12				
Phone Replacement					
	Months	Number	Monthly Cost		
	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
Body Cameras (AXON)				\$ 19,079	\$ 19,079
			\$	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	1,256,423	8,532
0002 OVERTIME	\$371,919.00	371,919	371,919	371,919	371,919	-
0004 CALL WAGES	\$17,650.00	17,650	17,650	17,650	17,650	-
0009 TRAVEL EXPENSE	\$7,700.00	7,700	7,700	7,700	7,700	-
0010 PROFESSIONAL DEVELOPMENT	\$33,725.00	33,725	33,725	33,725	33,725	-
0011 PROFESSIONAL MEMBERSHIP	\$4,400.00	5,700	5,700	5,700	5,700	1,300
0012 ADVERTISING/RECRUITMENT	\$1,500.00	1,500	1,500	1,500	1,500	-
0024 UNIFORMS	\$16,200.00	55,200	95,200	55,200	55,200	39,000
0027 CONSUMABLE SUPPLIES	\$38,200.00	43,000	43,000	43,000	43,000	4,800
0030 EQUIPMENT MAINTENANCE	\$7,100.00	42,300	42,300	42,300	42,300	35,200
0031 EQUIPMENT PURCHASE	\$34,850.00	55,300	55,300	52,300	52,300	20,450
0040 VEHICLE-FUEL	\$16,978.00	16,141	16,141	16,141	16,141	(838)
0041 VEHICLE-MAINTENANCE	\$39,900.00	40,300	40,300	40,300	40,300	400
0042 ENGINE PUMP INSPECTION	\$8,400.00	8,400	8,400	8,400	8,400	-
0052 FIRE PREVENTION	\$3,100.00	3,100	3,100	3,100	3,100	-
0060 SAFETY COMPLIANCE	\$14,205.00	14,205	14,205	14,205	14,205	-
0108 CONTRACTUAL SERVICES	\$54,000.00	54,000	54,000	54,000	54,000	-
0307 AMBULANCE LEASE	\$64,245.00	64,245	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	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)

<i>NET AMOUNT TO BE RAISED</i>	\$1,271,125.00	\$1,307,807.50	\$2,130,807.50	\$2,087,807.50	\$2,087,807.50	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	1,256,423
Total	1,247,891	\$ 1,256,423	1,256,423	1,256,423	1,256,423
0001 WAGES					
Fire Chief	1 @ 29.76	\$ 45,911	\$ 45,911	\$ 45,911	\$ 45,911
Fire Prevention Officer	1 @ 26.43	\$ 57,723	\$ 57,723	\$ 57,723	\$ 57,723
Firefighter	3 @ 26.17	\$ 173,169	\$ 173,169	\$ 173,169	\$ 173,169
Cap,Leu, EMT	3 @ 27.15	\$ 177,888	\$ 177,888	\$ 177,888	\$ 177,888
Paramedics	3 @ 28.02	\$ 183,588	\$ 183,588	\$ 183,588	\$ 183,588
Firefighter/EMT	6 @ 25.43	\$ 333,234	\$ 333,234	\$ 333,234	\$ 333,234
Cap/Medic	1 @ 28.76	\$ 62,812	\$ 62,812	\$ 62,812	\$ 62,812
Leut/EMT	1 @ 26.97	\$ 58,902	\$ 58,902	\$ 58,902	\$ 58,902
Firefighter/ EMT	1 @ 27.63	\$ 60,344	\$ 60,344	\$ 60,344	\$ 60,344
Firefighter/ EMT	1 @ 26.23	\$ 57,286	\$ 57,286	\$ 57,286	\$ 57,286
Payroll Clerk	\$30 a week	\$ 1,560	\$ 1,560	\$ 1,560	\$ 1,560
On Call Stipends		\$ 36,500	\$ 36,500	\$ 36,500	\$ 36,500
Duty Stipends		\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100
Captain Holidays		\$ 1,302	\$ 1,302	\$ 1,302	\$ 1,302
Holidays		\$ 3,104	\$ 3,104	\$ 3,104	\$ 3,104
Duty Stipend					
On Call Stipend					
		\$ -	\$ -	\$ -	\$ -
		\$ 1,256,423	\$ 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	371,919
0004 CALL WAGES	17,650	\$ 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

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	\$ 2,000
Safety Officer			\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Captains			\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Lieutenants			\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750
Firefighter I			\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Support Firefighter			\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400
			\$ 17,650	\$ 17,650	\$ 17,650	\$ 17,650

Line Item Narrative

Fully staffed, regular contract for FY 2026.

Fire

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

0009 TRAVEL EXPENSE

Mileage

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 7,700	\$ 7,700	7,700	\$ 7,700
\$ 7,700	\$ 7,700	7,700	\$ 7,700

0010 PROFESSIONAL DEVELOPMENT

Maine Fire Chief's Conference
Fire/EMS Training
Maine Municipal Association Conference
Instructor/Conference

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 450	\$ 450	\$ 450	\$ 450
\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
\$ 175	\$ 175	\$ 175	\$ 175
\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100
\$ 33,725	\$ 33,725	\$ 33,725	\$ 33,725

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0011 PROFESSIONAL MEMBERSHIP	Total	4,400 \$	5,700	5,700	5,700
0012 ADVERTISING/RECRUITMENT	Total	1,500 \$	1,500	1,500	1,500
0011 PROFESSIONAL MEMBERSHIP					
Maine State Federation of Firefighters		25 @ \$22.00	\$ 550	\$ 550	\$ 550
Penobscot Fire Chief Associatio		5 @ \$80.00	\$ 400	\$ 400	\$ 400
Chief Association		1 @ 125	\$ 125	\$ 125	\$ 125
Maine Ambulance Association		1 Service	\$ 300	\$ 300	\$ 300
Maine EMS License		1 Service	\$ 425	\$ 425	\$ 425
Clia Lab		1 Service	\$ 400	\$ 400	\$ 400
Region Dues		1 Service	\$ 1,000	\$ 1,000	\$ 1,000
Medical Director		1 Director	\$ 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	Total	16,200 \$	55,200	95,200	55,200
0027 CONSUMABLE SUPPLIES	Total	38,200 \$	43,000	43,000	43,000
0030 EQUIPMENT MAINTENANCE	Total	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	\$ 14,000
Officer Uniforms	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Call Members Uniforms	\$ 40,000	\$ 80,000	\$ 40,000	\$ 40,000
	\$ 55,200	\$ 95,200	\$ 55,200	\$ 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	\$ 43,000	\$ 43,000

0030 EQUIPMENT MAINTENANCE	Dept. Request	Budget Comm	Manager Request	Council Request
General Equipment Maintenance	\$ 7,100	\$ 7,100	\$ 7,100	\$ 7,100
Maintenance Supplies	\$ 35,200	\$ 35,200	\$ 35,200	\$ 35,200
	\$ 42,300	\$ 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	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 Stretcher	1	\$ -	\$ -	\$ -	\$ -
Jaws of Life	1	\$ 35,200	\$ 35,200	\$ 35,200	\$ 35,200
		\$ 55,300	\$ 55,300	\$ 52,300	\$ 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	16,141
0041 VEHICLE - MAINTENANCE	39,900	\$ 40,300	40,300	40,300	40,300
Total					
	16,978	\$ 16,141	16,141	16,141	16,141
	39,900	\$ 40,300	40,300	40,300	40,300

0040 VEHICLE - FUEL

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

0041 VEHICLE - MAINTENANCE

	Condition	Dept. Request	Budget Comm	Manager Request	Council Request
Freightliner 533	Good	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
HME 531	Excellent	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
GMC Ferrara 532	Excellent	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Mini Pumper 537	Good	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Pierce Ladder 535	Good	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
Amb 1	Good	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
Amb 2	Good	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
Pickup Truck	Excellent	\$ 900	\$ 900	\$ 900	\$ 900
		\$ 40,300	\$ 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	8,400	8,400
0052 FIRE PREVENTION					
Total	3,100	\$ 3,100	3,100	3,100	3,100
0060 SAFETY COMPLIANCE					
Total	14,205	\$ 14,205	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	\$ 2,100
Pierce	532		1000	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
Mini-Pumper	537		750	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
Freightliner	533		1500	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
				\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400

0052 FIRE PREVENTION							
Fire Prevention				\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100
				\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100

0060 SAFETY COMPLIANCE							
Breathing Air Licensing				\$ 60	\$ 60	\$ 60	\$ 60
Breathing Compressor Testing				1,000	\$ 1,000	\$ 1,000	\$ 1,000
Ground Ladder Testing				1,275	\$ 1,275	\$ 1,275	\$ 1,275
Aerial Platform 50/100 Hr PM				1,000	\$ 1,000	\$ 1,000	\$ 1,000
Aerial Ladder Testing				1,400	\$ 1,400	\$ 1,400	\$ 1,400
Testing of Air Bottles				1,100	\$ 1,100	\$ 1,100	\$ 1,100
SCBA Flow Test				1,400	\$ 1,400	\$ 1,400	\$ 1,400
Hepatitis B Innoculations				500	\$ 500	\$ 500	\$ 500
Physicals (NFPA 1852- interior personnel only)				2,400	\$ 2,400	\$ 2,400	\$ 2,400
Fit Test Exams				3,750	\$ 3,750	\$ 3,750	\$ 3,750
ENVO Masks				320	\$ 320	\$ 320	\$ 320
				\$ 14,205	\$ 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	54,000
0307 AMBULANCE LEASE	Total	\$ 64,245	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	\$ 54,000
Northern Lights Ambulance Billing		\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000
0307 AMBULANCE LEASE	\$294,325 5 years 5th	\$ 64,245	\$ 64,245	\$ 64,245	\$ 64,245
0308 STRYKER EQUIPMENT LEASE		\$ 64,245	\$ 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	3,100	-
0030 EQUIPMENT MAINTENANCE	\$1,100.00	1,100	1,100	1,100	1,100	-
0031 EQUIPMENT PURCHASE	\$50,000.00	50,000	50,000	50,000	50,000	-
0050 BLD. & GRNDS MAINTENANCE	\$15,000.00	57,500	57,500	14,700	14,700	(300)
0060 SAFETY COMPLIANCE	\$950.00	950	950	950	950	-
TOTAL	\$70,150.00	112,650	112,650	69,850	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
						-
NET AMOUNT TO BE RAISED	\$70,150.00	\$112,650.00	\$112,650.00	\$69,850.00	\$69,850.00	-\$300.00

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0027 CONSUMABLES	Total	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100
0030 EQUIPMENT MAINTENANCE	Total	1,100	1,100	1,100	1,100
0031 EQUIPMENT PURCHASE	Total	50,000	50,000	50,000	50,000
0050 BUILDING & GROUNDS MAINTENANCE	Total	15,000	57,500	14,700	14,700
0060 SAFETY COMPLIANCE	Total	950	950	950	950
0027 CONSUMABLES		Dept. Request	Budget Comm	Manager Request	Council Request
Consumables		\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100
Paint, paper products, cleaning					
		\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100
0030 EQUIPMENT MAINTENANCE					
Radio Maintenance		\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
Whitten's annual service MTR2000 VHF Repeater		\$ 1,100	\$ 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	\$ 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	\$ 2,200
General Building Maintenance, Backflow Test, Electrical.		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Overhead Door Maintenance		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
		\$ 57,500	\$ 57,500	\$ 14,700	\$ 14,700
0060 SAFETY COMPLIANCE					
Safety Compliance Items		\$ 950	\$ 950	\$ 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

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/Decrease
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	3,000
0063 COMMUNICATIONS	Total	2,544	3,000	3,000	3,000
0065 TELEPHONE	Total	21,804	24,180	24,180	24,180
0066 ELECTRICITY	Total	129,402	129,528	142,128	142,128

0049 LIGHT MAINTENANCE & PARTS

Depot Street/Clay St, W. Broadway/Goding & Access Rd	Video detection system/4 cameras/12 lights	Dept. Request	Budget Comm	Manager Request	Council Request
		\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
		\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000

0063 COMMUNICATIONS

Spectrum Internet Fiber for Business	Split with TIF	12	\$ 250	\$ 3,000	\$ 3,000	\$ 3,000
		\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000

0065 TELEPHONE

30 Phone Lines	Fairpoint	Months	Average Monthly			
		12	\$ 2,015	\$ 24,180	\$ 24,180	\$ 24,180
		\$ 24,180	\$ 24,180	\$ 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	\$ 142,128	\$ 142,128

Utilities

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0067 HEATING FUEL	38,339	28,692	28,692	28,692	22,882
0068 WATER & SEWER	227,727	281,140	281,140	281,140	281,140

	Anticipated Price	Propane	Anticipated Price	Heating Fuel	Dept. Request	Budget Comm	Manager Request	Council Request
0067 HEATING FUEL								
Library (Natural Gas)	\$ 1.50	1,771			2,656	\$ 2,656	\$ 2,656	\$ 2,656
Public Works (Natural Gas)	\$ 1.50	5,546			8,318	\$ 8,318	\$ 8,318	\$ 8,318
Public Safety			\$ 3.50	2,905	10,168	\$ 10,168	\$ 10,168	\$ 4,358
Town Office (Propane)	\$ 2.50	1,609			4,021	\$ 4,021	\$ 4,021	\$ 4,021
Town Office (Natural Gas)	\$ 1.50	1,002			1,502	\$ 1,502	\$ 1,502	\$ 1,502
Transfer Station (Propane)	\$ 2.50	811			2,027	\$ 2,027	\$ 2,027	\$ 2,027
		10737			2,905	\$ 28,692	\$ 28,692	\$ 22,882

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

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

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. **Water & Sewer:** The

Works and Library have been switched over to Natural Gas

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

Public Works

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES	401,747	416,347	416,347	416,347	416,347
0002 OVERTIME	75,844	78,844	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	\$ 34,580
Public Works Foreman	1	\$24.85	2,080	\$ 51,688		\$ 51,688	\$ 51,688	\$ 51,688	\$ 51,688
Public Works II	5	\$22.61	10,400	\$ 235,144		\$ 235,144	\$ 235,144	\$ 235,144	\$ 235,144
Mechanic/ Public Works	1	\$23.00	2,080	\$ 47,840		\$ 46,197	\$ 46,197	\$ 46,197	\$ 46,197
Sidewalks	1	\$ 18.51	1,040	\$ 19,250		\$ 19,250	\$ 19,250	\$ 19,250	\$ 19,250
Summer Hires	2	\$ 16.00	1,440	\$ 23,040		\$ 23,040	\$ 23,040	\$ 23,040	\$ 23,040
PW Admin Assistant	1	\$ 15.50	416	\$ 6,448		\$ 6,448	\$ 6,448	\$ 6,448	\$ 6,448

0002 OVERTIME				\$ 417,990	Net Cost	\$ 416,347	\$ 416,347	\$ 416,347	\$ 416,347
Public Works Foreman	1	\$37.28	300		\$ 11,184	\$ 11,184	\$ 11,184	\$ 11,184	\$ 11,184
Public Works II	5	\$33.92	1,700		\$ 57,664	\$ 57,664	\$ 57,664	\$ 57,664	\$ 57,664
Mechanic/Public Works I	1	\$33.32	300		\$ 9,996	\$ 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.

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

0010 PROFESSIONAL DEVELOPMENT

Training for Entire Department

Maine Chapter of Public Works Association Dues

0012 ADVERTISING & RECRUITMENT

Ads for Recruitment and Public Notice in Paper

0024 UNIFORMS

Contract Uniform Allowance for 7 Crew Members and 1 Director

Gallons	Price	Dept. Request	Budget Comm	Manager Request	Council Request
17,000	\$ 2.99	\$ 50,830	\$ 50,830	\$ 50,830	\$ 50,830
875	\$ 3.92	\$ 3,430	\$ 3,430	\$ 3,430	\$ 3,430
1,000	\$ 2.79	\$ 2,790	\$ 2,790	\$ 2,790	\$ 2,790
		\$ 57,050	\$ 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.

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0041 VEHICLE-MAINTENANCE	Total 59,500	51,900	51,900	51,900	51,900
0050 BUILDING MAINTENANCE	Total 8,500	8,500	8,500	8,500	8,500
0041 VEHICLE-MAINTENANCE					
	Replace	Condition	Dept. Request	Budget Comm	Manager Request
	2028	GOOD	2,200	2200	2200
	2020	POOR	3,500	3500	3500
	2022	POOR	3,500	3500	3500
	2025	FAIR	3,500	3500	3500
	2028	FAIR	6,500	6500	6500
	2028	GOOD	4,000	4000	4000
	2029	GOOD	2,200	2200	2200
	2030	GOOD	2,200	2200	2200
	2031	GOOD	2,200	2200	2200
		GOOD	3,500	3500	3500
	2031	GOOD	8,500	8500	8500
	2029	GOOD	2,200	2200	2200
	2030	FAIR	3,500	3500	3500
	2030	GOOD	1,200	1200	1200
		GOOD	500	500	500
		GOOD	500	500	500
		GOOD	2,200	2,200	2,200
	2033	GOOD	\$ 51,900	\$ 51,900	\$ 51,900
					3.00%
0050 BUILDING MAINTENANCE					

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	44,000	41,000	41,000	41,000	41,000
0060 SAFETY COMPLIANCE	3,000	3,000	3,000	3,000	3,000
0063 COMMUNICATIONS	624	624	624	624	624
Total					
Total					
Total					

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

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

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

Public Works

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

	Price	Tons/ gallons	Dept. Request	Budget Comm	Manager Request	Council Request
0083 SALT & CALCIUM						
Salt (sand mix & road)	\$98.00	1,200	\$ 117,600	\$ 117,600	\$ 117,600	\$ 117,600
Liquid Calcium	\$ 1.45	20,000	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000
		Net Cost	\$ 146,600	\$ 146,600	\$ 146,600	\$ 146,600
			\$ 146,600			

	Yards	Price/yard	Dept. Request	Budget Comm	Manager Request	Council Request
0084 SAND & GRAVEL						
Winter sand	4,500	\$8.00	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
Gravel	600	\$ 8	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
			\$ 40,800	\$ 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	\$ 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 MDOT 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	3,500	3,500
0086 ROADWAY MAINTENANCE	Total 1,900	2,900	2,900	2,900	2,900
0087 TRAFFIC SIGNS/MARKER	Total 1,024	2,900	2,900	2,900	2,900
0092 STORM DRAINS	Total 1,900	1,500	1,500	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	\$ 3,500	\$ 3,500
0086 ROADWAY MAINTENANCE		Dept. Request	Budget Comm	Manager Request	Council Request
Cold Patch	Price 145.00	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900
	20	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900
	Net Cost	\$ 2,900	\$ 2,900	\$ 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	\$ 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	\$ 1,500	\$ 1,500
Line Item Narrative		Dept. Request	Budget Comm	Manager Request	Council Request

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	1,024	1,024	1,024	1,024	1,024
0108 CONTRACTUAL SERVICES	175,500	172,500	172,500	172,500	172,500
0435 PUBLIC WORKS EQUIPMENT	197,900	238,160	238,160	238,160	238,160
0096 DRUG /ALCOHOL TESTING					
Affiliated Health Care Annual Fee		\$ 175	\$ 175	\$ 175	\$ 175
Drug Testing		\$ 465	\$ 465	\$ 465	\$ 465
Alcohol Testing		\$ 384	\$ 384	\$ 384	\$ 384
		\$ 1,024	\$ 1,024	\$ 1,024	\$ 1,024
0108 CONTRACTUAL SERVICES					
Storm Drain Cleaning		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Demo Condemned Properties		\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
Excavator and Roller Rental		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Special Equipment, i.e., Wood Chipper, Air Compressor, Jack Hammer, Sand Blaster		\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
Roadside Mowing/Brush Cutting		\$ 172,500	\$ 172,500	\$ 172,500	\$ 172,500
0435 PUBLIC WORKS EQUIPMENT					
Truck 2 (2022 International CV515)		\$ 26,458	\$ 26,458	\$ 26,458	\$ 26,458
Truck 9 (2023 Western Star Tandem Dump 4700SF)		\$ 31,433	\$ 31,433	\$ 31,433	\$ 31,433
Truck 12 (2023 Western Star Dump Plow)		\$ 42,587	\$ 42,587	\$ 42,587	\$ 42,587
Truck 13 (2024 Western Star Tandem Dump)		\$ 49,988	\$ 49,988	\$ 49,988	\$ 49,988
Sweeper (2024 Freightliner)		\$ 51,752	\$ 51,752	\$ 51,752	\$ 51,752
Loader Lease (Gorham Leasing)		\$ 35,942	\$ 35,942	\$ 35,942	\$ 35,942
		\$ 238,160	\$ 238,160	\$ 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	165,682	6,240
0002 OVERTIME	\$2,853.00	1,695	1,695	1,695	1,695	(1,158)
0010 PROFESSIONAL DEVELOPMENT	\$500.00	500	500	500	500	-
0012 ADVERTISING/RECRUITMENT	\$360.00	360	360	360	360	-
0024 UNIFORMS	\$4,182.00	4,182	4,182	4,182	4,182	-
0027 CONSUMABLE SUPPLIES	\$2,250.00	2,650	2,650	2,650	2,650	400
0030 EQUIPMENT MAINTENANCE	\$26,050.00	15,550	15,550	15,550	15,550	(10,500)
0040 VEHICLE-FUEL	\$14,289.00	13,780	13,780	13,780	13,780	(509)
0046 LICENSE FEES	\$450.00	450	450	450	450	-
0050 BLD. & GRNDS MAINTENANCE	\$1,000.00	2,400	2,400	7,400	7,400	6,400
0058 RECYCLING OPERATIONS	\$7,180.00	7,980	7,980	7,980	7,980	800
0060 SAFETY COMPLIANCE	\$2,685.00	2,885	2,885	2,885	2,885	200
0074 TRANSPORTATION	\$25,655.00	25,655	25,655	25,655	25,655	-
0096 DRUG/ALCOHOL TESTING	\$460.00	460	460	460	460	-
0106 PERC TIPPING FEES	\$359,100.00	368,600	368,600	368,600	368,600	9,500
0131 TIRE REMOVAL/DISPOSAL	\$2,250.00	1,900	1,900	1,900	1,900	(350)
0132 ASH REMOVAL	\$10,560.00	11,800	11,800	11,800	11,800	1,240
0134 FREON REMOVAL	\$1,950.00	2,625	2,625	2,625	2,625	675
TOTAL	\$621,216.00	629,155	629,154	634,154	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	\$634,154.40	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	165,682
0002 OVERTIME	2,853	1,695	1,695	1,695	1,695
0010 PROFESSIONAL DEVELOPMENT	500	500	500	500	500
0012 ADVERTISING AND RECRUITMENT	360	360	360	360	360
0024 UNIFORMS	4,182	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	\$ 34,580
Foreman	40	\$ 22.92	2080	\$ 47,674	\$ 47,674	\$ 47,674	\$ 47,674
Driver	40	\$ 22.61	2080	\$ 47,029	\$ 47,029	\$ 47,029	\$ 47,029
Transfer Attendant	40	\$ 17.50	2080	\$ 36,400	\$ 36,400	\$ 36,400	\$ 36,400
				\$ 165,682	\$ 165,682	\$ 165,682	\$ 165,682
0002 OVERTIME		\$	50	\$ 1,695	\$ 1,695	\$ 1,695	\$ 1,695
				\$ 1,695	\$ 1,695	\$ 1,695	\$ 1,695
0010 PROFESSIONAL DEVELOPMENT							
Training and Mileage For Three Employees				\$ 500	\$ 500	\$ 500	\$ 500
				\$ 500	\$ 500	\$ 500	\$ 500
0012 ADVERTISING AND RECRUITMENT				\$ 360	\$ 360	\$ 360	\$ 360
Miscellaneous Advertising of Hours, Stoppages, or Recycling News.				\$ 360	\$ 360	\$ 360	\$ 360
0024 UNIFORMS							
Unifirst/Cost Per Week	Cost	Staff	Total	\$ 52	\$ 4,182	\$ 4,182	\$ 4,182
	\$ 26.81	3		\$ 4,182	\$ 4,182	\$ 4,182	\$ 4,182
<i>Line Item Narrative</i>							

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	2,650
0030 EQUIPMENT MAINTENANCE	26,050	\$15,550	15,550	15,550	15,550
Total					
Total					

0027 CONSUMABLE SUPPLIES					
Cleaning Supplies		\$ 600	\$ 600	\$ 600	\$ 600
General Supplies		\$ 450	\$ 450	\$ 450	\$ 450
Bottled Drinking Water		\$ 700	\$ 700	\$ 700	\$ 700
Transfer Station Stickers/Demolition Permits		\$ 900	\$ 900	\$ 900	\$ 900
Total		\$ 2,650	\$ 2,650	\$ 2,650	\$ 2,650

0030 EQUIPMENT MAINTENANCE					
2009 Case Backhoe	Poor	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
2020 Bobcat Skid Steer	Good	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
2015 Steco	Fair -	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
2016 Steco	Fair	\$ 850	\$ 850	\$ 850	\$ 850
Shop Supplies		\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Compactor	Good	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Recycling Baler (OCC)	Poor	\$ 600	\$ 600	\$ 600	\$ 600
Recycling Baler (mixed paper)	Poor	\$ 600	\$ 600	\$ 600	\$ 600
Freightliner Tractor	Good	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
Hydrolic Cylinder Rebuild in the hopper					
Total		\$ 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	13,780
0046 LICENSE FEES	450	450	450	450	450
0050 BUILDING & GROUNDS MAINTENANCE	1,000	2,400	2,400	7,400	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	\$ 11,362
Diesel Backhoe/Steer.	\$ 2.99			790	\$ 2,362	\$ 2,362	\$ 2,362	\$ 2,362
Gasoline	\$ 2.79			20	\$ 56	\$ 56	\$ 56	\$ 56
					\$ 13,780	\$ 13,780	\$ 13,780	\$ 13,780

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

0050 BUILDING & GROUNDS MAINTENANCE								
General Building Maintenance					Dept. Request	Budget Comm	Manager Request	Council Request
					\$ 2,400	\$ 2,400	\$ 7,400	\$ 7,400
					\$ 2,400	\$ 2,400	\$ 7,400	\$ 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	7,980
0060 SAFETY COMPLIANCE	2,685	2,885	2,885	2,885	2,885
Total					

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

0060 SAFETY COMPLIANCE								
First Aid, Spill Kits, Glasses, Speedy dry					\$ 600	\$ 600	\$ 600	\$ 600
Central Protection Plus Alarm Agreement (Equip. Service agreement)					\$ 300	\$ 300	\$ 300	\$ 300
Footware					\$ 750	\$ 750	\$ 750	\$ 750
Security Monitoring					\$ 235	\$ 235	\$ 235	\$ 235
Inspect, tests, and service Hopper Suppression System					\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
					\$ 2,885	\$ 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	25,655
0096 DRUG/ALCOHOL TESTING	460	460	460	460	460
0106 PERC TIPPING FEES	359,100	368,600	368,600	368,600	368,600

0074 TRANSPORTATION	Original Cost	Dept. Request	Budget Comm	Manager Request	Council Request
Lease with KS State Bank	\$156,500.00	\$ 25,655	\$ 25,655	\$ 25,655	\$ 25,655
		\$ 25,655	\$ 25,655	\$ 25,655	\$ 25,655
		\$ 460	\$ 460	\$ 460	\$ 460
		\$ 460	\$ 460	\$ 460	\$ 460

0096 DRUG/ALCOHOL TESTING

0106 PERC TIPPING FEES	Quantity in Tons	Cost/ton
Estimated Tonnage	1,900	\$ 95.00
	1,900	\$ 99.00
		Net Cost \$ 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.
Affiliated Health Care monitors our testing, provides law updates, and randomly selects employees for testing. This amount has been adequate every year.
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	Total 2,250	1,900	1,900	1,900	1,900
0132 ASH REMOVAL	Total 10,560	11,800	11,800	11,800	11,800
0134 FREON REMOVAL	Total 1,950	2,625	2,625	2,625	2,625

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

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

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	1,500	-
TOTAL	\$1,500.00	1,500	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	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	\$ 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	130	-
0067 HEATING FUEL	\$0.00	-	-	-	-	-
0076 BURIALS	\$1,025.00	1,025	1,025	1,025	1,025	-
0091 RENT	\$3,000.00	3,000	3,000	3,000	3,000	-
0093 SUPPLIES	\$65.00	400	400	400	400	335
0098 FOOD	\$500.00	300	300	300	300	(200)
0099 MEDICAL	\$50.00	50	50	50	50	-
0102 SOCIAL SERVICES	\$8,500.00	12,000	12,000	12,000	10,060	1,560
0186 UTILITIES	\$0.00	400	400	400	400	400
TOTAL	\$13,270.00	17,305	17,305	17,305	15,365	2,095

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	\$15,365.00	\$2,095.00

Social Services and General Assistance

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

0010 PROFESSIONAL DEVELOPMENT

Welfare Director & Deputy Training

\$	130	\$	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	\$	1,025
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0091 RENT

Rent

\$	3,000	\$	3,000	\$	3,000	\$	3,000
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0093 SUPPLIES

Client Supplies

\$	400	\$	400	\$	400	\$	400
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Social Services and General Assistance

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0098 FOOD					
	Total	500	300	300	300
0099 MEDICAL					
	Total	50	50	50	50
0102 SOCIAL SERVICES					
	Total	8,500	12,000	12,000	10,060
0186 UTILITIES					
	Total	-	400	400	400

0098 FOOD

Food Assistance

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

Supplies for Assistance

\$	50	\$	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	\$	5,000
\$	7,000	\$	7,000	\$	7,000	\$	5,060
\$	12,000	\$	12,000	\$	12,000	\$	10,060

0186 UTILITIES

Line Item Narrative

\$	400	\$	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	135,704	135,704	3,431
0002 OVERTIME	\$3,274.00	3,508	3,508	3,508	3,508	234
0008 PART TIME RECREATION	\$48,039.00	49,355	49,355	49,355	49,355	1,316
0009 TRAVEL EXPENSE	\$2,015.00	2,015	2,015	2,015	2,015	-
0012 ADVERTISING/RECRUITMENT	\$200.00	300	300	300	300	100
0014 PART TIME CEMETERY	\$62,471.00	65,049	65,049	65,049	65,049	2,578
0024 UNIFORMS	\$1,000.00	1,000	1,000	1,000	1,000	-
0027 CONSUMABLE SUPPLIES	\$700.00	1,000	1,000	1,000	1,000	300
0030 EQUIPMENT MAINTENANCE	\$2,700.00	2,900	2,900	2,900	2,900	200
0031 EQUIPMENT PURCHASE	\$6,000.00	5,100	5,100	5,100	5,100	(900)
0040 VEHICLE-FUEL	\$6,105.00	5,789	5,789	5,789	5,789	(316)
0041 VEHICLE-MAINTENANCE	\$1,500.00	2,300	2,300	2,300	2,300	800
0044 CEMETERY MAINTENANCE	\$19,723.00	19,300	19,300	19,300	19,300	(423)
0060 SAFETY	\$1,100.00	500	500	500	500	(600)
0063 COMMUNICATIONS	\$1,696.00	1,696	1,696	1,696	1,696	-
0073 RECREATION PROGRAMS	\$17,600.00	17,000	17,000	17,000	17,000	(600)
0103 COMMUNITY CENTER	\$25.00	20	20	20	20	(5)
0610 REC TRUCK	\$5,000.00	10,000	10,000	-	-	(5,000)
TOTAL	\$311,421.00	327,774	327,773	312,537	312,536	1,115

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	\$312,536.67	\$312,536.35	1,115

Cemetery, Parks Recreation

Line Items	Hours	Total Hours	Weeks	Hourly Rate	Total Expense	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES				Total	132,273	140,941	140,941	135,704	135,704	135,704
0002 OVERTIME				Total	3,274	3,508	3,508	3,508	3,508	3,508
0008 PART TIME RECREATION				Total	48,039	49,355	49,355	49,355	49,355	49,355
0001 WAGES										
Director	2080	52		Salary	\$ 59,717	\$ 59,717	\$ 59,717	\$ 54,480	\$ 54,480	\$ 54,480
Secretary/Coordinator	40	2080		19.56	\$ 40,685	\$ 40,685	\$ 40,685	\$ 40,685	\$ 40,685	\$ 40,685
Maintenance/Janitor	40	2080		19.49	\$ 40,539	\$ 40,539	\$ 40,539	\$ 40,539	\$ 40,539	\$ 40,539
				Net Cost	\$ 140,941	\$ 140,941	\$ 140,941	\$ 135,704	\$ 135,704	\$ 135,704
0002 OVERTIME										
Maintenance/Janitor O/T	120			29.235	\$ 3,508	\$ 3,508	\$ 3,508	\$ 3,508	\$ 3,508	\$ 3,508
					\$ 3,508	\$ 3,508	\$ 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	\$ 2,000	\$ 2,000
Cheering Coordinator - Winter				30	\$ 300	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Track and Field Coordinator				20	\$ 800	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Coed Soccer Coordinator				80	\$ 1,600	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
K-6 Football Coordinator				60	\$ 1,800	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
					\$ 9,500	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Summer Recreation										
Assistant WF Director	1	12		9	\$ 15.25	\$ 1,647	\$ 1,647	\$ 1,647	\$ 1,647	\$ 1,647
Summer Admin Assistant	1	10		10	\$ 14.85	\$ 1,485	\$ 1,485	\$ 1,485	\$ 1,485	\$ 1,485
Lifeguards	4	30		8	\$ 14.80	\$ 6,120	\$ 6,120	\$ 6,120	\$ 6,120	\$ 6,120
W.S.I. Instructors	4	12		8.5	\$ 15.00	\$ 1,944	\$ 1,944	\$ 1,944	\$ 1,944	\$ 1,944
Waterfront Director	1	12		9	\$ 18.00	\$ 5,920	\$ 5,920	\$ 5,920	\$ 5,920	\$ 5,920
Lifeguard - Evening	2	25		8	\$ 14.80	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Evening Supervisor	1	10		8	\$ 15.00	\$ 5,580	\$ 5,580	\$ 5,580	\$ 5,580	\$ 5,580
Rec. Program Coordinator	1	40		9	\$ 15.50	\$ 18,459	\$ 18,459	\$ 18,459	\$ 18,459	\$ 18,459
Rec. Assistant	7	20		9	\$ 14.65	\$ 42,355	\$ 42,355	\$ 42,355	\$ 42,355	\$ 42,355
					\$ 49,355	\$ 49,355	\$ 49,355	\$ 49,355	\$ 49,355	\$ 49,355
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	2,015
0012 ADVERTISING /RECRUITMENT	200	300	300	300	300
0014 PART TIME CEMETERY	62,471	65,049	65,049	65,049	65,049
0009 TRAVEL EXPENSE					
Mileage Reimbursement -					
Summertime Employees					
	Rate	Miles	Dept. Request	Budget Comm	Manager Request
	0.65	2500	\$ 1,625	\$ 1,625	\$ 1,625
	0.65	600	\$ 390	\$ 390	\$ 390
			\$ 2,015	\$ 2,015	\$ 2,015

0012 ADVERTISING /RECRUITMENT
Lincoln News

\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
\$ 300	\$ 300	\$ 300	\$ 300	\$ 300

0014 PART TIME CEMETERY

	Staff	Hours	Weeks	Rate	Total Hours
Cemetery Supervisor	1	40	26	\$ 20.54	1040
Laborer I	1	40	24	\$ 15.75	960
Laborer III	6	25	13	\$ 14.65	1950
					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	1,000	1,000	1,000	1,000	1,000
0027 CONSUMABLE SUPPLIES	700	1,000	1,000	1,000	1,000
0030 EQUIPMENT MAINTENANCE	2,700	2,900	2,900	2,900	2,900
0031 EQUIPMENT PURCHASE	6,000	5,100	5,100	5,100	5,100

	Dept. Request	Budget Comm	Manager Request	Council Request
0024 UNIFORMS	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Staff Uniforms for Lifegu:	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
0027 CONSUMABLE SUPPLIES	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Sports Supplies & other supplies needed for the operations of the fields, gyms & beach	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000

	Purchase Date	Cost	Dept. Request	Budget Comm	Manager Request	Council Request
0030 EQUIPMENT MAINTENANCE			\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900
2012 BOBCAT	Aug-12	\$ 11,886.00				
2020 Diamond Landscape Trailer	Mar-20	\$ 4,500.00				
JD Z720E Z Track	Apr-23	\$ 7,567.00				
X-MARK	Jul-19	\$ 7,075.00				
X-MARK	Oct-17	\$ 7,799.00				
X-MARK	May-21	\$ 9,161.00				
10- Trimmers	n/a	\$ 2,400.00				
JD 4100 Backhoe	Mar-23	\$ 32,219.00				
TOTAL MAINTENANCE		\$ 82,607.00	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900

0031 EQUIPMENT PURCHASE						
Fence Extension for Al Thomas Park			\$ 500	\$ 500	\$ 500	\$ 500
Tools			\$ 500	\$ 500	\$ 500	\$ 500
Bike Rack PTP			\$ 700	\$ 700	\$ 700	\$ 700
Picnic Tables(5) PTP	\$500/		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Umbrellas(2) PTP	\$500/					
Trimmers/Blowers			\$ 900	\$ 900	\$ 900	\$ 900
			\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100

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	6,105	5,789	5,789	5,789	5,789
0041 VEHICLE MAINTENANCE	1,500	2,300	2,300	2,300	2,300
0044 CEMETERY MAINTENANCE	19,723	19,300	19,300	19,300	19,300

Gallons	Cost	Dept. Request	Budget Comm	Manager Request	Council Request
550	\$ 2.79	\$ 1,535	\$ 1,535	\$ 1,535	\$ 1,535
400	\$ 2.79	\$ 1,116	\$ 1,116	\$ 1,116	\$ 1,116
100	\$ 2.79	\$ 279	\$ 279	\$ 279	\$ 279
100	\$ 2.79	\$ 279	\$ 279	\$ 279	\$ 279
925	\$ 2.79	\$ 2,581	\$ 2,581	\$ 2,581	\$ 2,581
2,075	00	\$ 5,789	\$ 5,789	\$ 5,789	\$ 5,789

0041 VEHICLE MAINTENANCE

2018 Ram
2015 3/4 Ton
Stage Truck

\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300
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0044 CEMETERY MAINTENANCE

Grub Prevention-West Broadway/Park Street
Cemetery Flags
Stone Repair

Total Project				
\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800
\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Net Cost	\$ 19,300	\$ 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	1,100	500	500	500	500
0063 COMMUNICATIONS	1,696	1,696	1,696	1,696	1,696
0073 RECREATION PROGRAMS	17,600	17,000	17,000	17,000	17,000
0103 COMMUNITY CENTER	25	20	20	20	20
0610 REC TRUCK	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	\$ 300
	\$ 66.36	\$ 796	\$ 796	\$ 796	\$ 796
	\$ 600.00	\$ 600	\$ 600	\$ 600	\$ 600
		\$ 1,696	\$ 1,696	\$ 1,696	\$ 1,696

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

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

Line Item Narrative

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

Note: The

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	115,147	38,395
0003 PART TIME WAGES	\$74,776.00	30,784	30,784	30,784	30,784	(43,992)
0009 TRAVEL EXPENSE	\$140.00	213	213	213	213	73
0010 PROFESSIONAL DEVELOPMENT	\$150.00	590	590	590	590	440
0011 PROFESSIONAL MEMBERSHIP	\$75.00	75	75	75	75	-
0027 CONSUMABLE SUPPLIES	\$3,400.00	3,502	3,502	3,502	3,502	102
0030 EQUIPMENT MAINTENANCE	\$988.00	1,025	1,025	1,025	1,025	37
0031 EQUIPMENT PURCHASE	\$1,100.00	1,300	1,300	1,300	1,300	200
0050 BUILDING MAINTENANCE	\$4,700.00	4,841	4,841	4,841	4,841	141
0060 SAFETY COMPLIANCE	\$1,600.00	1,648	1,648	1,648	1,648	48
0073 PROGRAMS	\$1,900.00	1,957	1,957	1,957	1,957	57
0100 INVENTORY/BOOKS	\$19,500.00	20,085	20,085	20,085	20,085	585
TOTAL	\$185,081.00	181,168	181,168	181,168	181,167	(3,914)

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	\$181,167.00	(3,914)

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	115,147
0003 PART TIME WAGES	74,776	30,784	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	\$ 45,031
F/T Librarian	\$ 17.23	40	\$ 35,838	\$ 35,838	\$ 35,838	\$ 35,838
F/T Children's Librarian	\$ 16.48	40	\$ 34,278	\$ 34,278	\$ 34,278	\$ 34,278
			\$ 115,148	\$ 115,148	\$ 115,148	\$ 115,147

	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	\$ 17,940
Circulation Clerk	\$ 15.00	6	312	\$ 4,680	\$ 4,680	\$ 4,680	\$ 4,680
Children's Librarian				\$ -	\$ -	\$ -	\$ -
Children's Clerk	\$ 15.70	10	520	\$ 8,164	\$ 8,164	\$ 8,164	\$ 8,164
				\$ 30,784	\$ 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.

Library

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

0009 TRAVEL EXPENSE					
Mileage Reimbursement	0.65 per mile	\$122 carpool			
Food reimbursement	\$45 a day	90			

0010 PROFESSIONAL DEVELOPMENT					
Staff Professional Development	Actuals				
Maine Library Association Annual Conference x2					

0011 PROFESSIONAL MEMBERSHIP					
Maine Library Association Librarians x2					

Line Item Narrative

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 Cedentials 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	3,400	3,502	3,502	3,502	3,502
0030 EQUIPMENT MAINT	988	1,025	1,025	1,025	1,025
0031 EQUIPMENT PURCHASE	1,100	1,300	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	\$ 3,502
Bangor Daily News Subscription \$494 Library Services Inter Library loan EST \$110 plus tax.	\$ 3,502	\$ 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	\$ 1,025	\$ 1,025

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

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	4,841
0060 SAFETY COMPLIANCE	1,600	1,648	1,648	1,648	1,648
Total					
Total					

0050 BUILDING MAINTENANCE	Dept. Request	Budget Comm	Manager Request	Council Request
Building Maintenance/Repairs	\$ 4,841	\$ 4,841	\$ 4,841	\$ 4,841
Children's Area Painting				
Gas Filter Cleaning				
General Maintenance				
New Boiler Cleaning				
Replace Side Exit				
0060 SAFETY COMPLIANCE	Dept. Request	Budget Comm	Manager Request	Council Request
Elevator Certificate	\$ 4,841	\$ 4,841	\$ 4,841	\$ 4,841
Elevator Safety Inspection (A-Z inspection of the lift				
Fire Alarm Inspection				
Fire Alarm & Security Monitoring				
Safety Repairs/ Maintenance				
Fire Extinguisher Inspection				
	\$150	\$ 1,648	\$ 1,648	\$ 1,648
375				
	\$ 1,648	\$ 1,648	\$ 1,648	\$ 1,648

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	1,957
0100 INVENTORY/BOOKS	19,500	20,085	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	\$ 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	\$ 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	3,000	-
0061 GROUP HEALTH	\$1,007,730.00	1,219,388	1,219,388	1,219,388	1,219,388	211,658
0062 WORKERS COMPENSATION	\$190,000.00	190,000	190,000	190,000	190,000	-
0064 SOCIAL SECURITY/FICA	\$338,946.87	350,185	349,228	352,140	352,140	13,193
0069 RETIREMENT	\$268,251.00	269,008	269,008	269,008	269,008	757
0097 WAGE ADJUSTMENT	\$60,000.00	58,099	58,099	58,099	58,099	(1,901)
0123 PAID FAMILY MEDICAL LEAVE	\$0.00	6,000	6,000	6,000	6,000	6,000
TOTAL	\$1,867,927.87	2,089,680	2,088,723	2,091,635	2,091,635	223,707

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	190,000
0059 UNEMPLOYMENT COMPENSATION	3,000	3,000	3,000	3,000	3,000
0064 SOCIAL SECURITY/FICA	338,947	350,185	349,228	352,140	352,140
	Total				

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000
\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000

0062 WORKERS COMPENSATION
Maine Municipal Association

0059 UNEMPLOYMENT COMPENSATION
Self Managed Unemployment Compensation

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

Manager Request	Total Wages	Rate	Dept. Request	Budget Comm	Manager Request	Council Request
4,603,133	\$ 4,577,575	7.65%	\$ 350,185	\$ 349,228	\$ 352,140	\$ 352,140
Total Wages		Net Cost	\$ 350,185	\$ 349,228	\$ 352,140	\$ 352,140

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	1,219,388
0097 WAGE ADJUSTMENT	60,000	58,099	58,099	58,099	58,099
0069 RETIREMENT	338,947	269,008	269,008	269,008	269,008
0123 PAID FAMILY MEDICAL LEAVE	-	6,000	6,000	6,000	6,000
Total					

	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	\$ 1,019,258
Income Protection Plan		\$ 47,082	\$ 47,082	\$ 47,082	\$ 47,082	\$ 47,082
Cash payout, Life		\$ 68,790	\$ 68,790	\$ 68,790	\$ 68,790	\$ 68,790
Life Ins		\$ 27,258	\$ 27,258	\$ 27,258	\$ 27,258	\$ 27,258
Med-A-Vision Admin Fee		\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Med-A-Vision Deductibles		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Total			\$ 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	7,903	185
0030 VEHICLE MAINT	\$2,000.00	2,000	2,000	2,000	2,000	-
0040 FUEL	\$52,383.00	52,321	52,321	52,321	52,321	(62)
0050 BLD. & GRNDS MAINTENANCE	\$8,609.00	9,000	5,500	5,500	5,500	(3,109)
0063 COMMUNICATIONS	\$1,511.00	1,511	1,511	1,511	1,511	-
0067 HEATING FUEL	\$513.00	600	-	-	313	(201)
0081 AIRPORT LIABILITY	\$1,700.00	1,700	2,100	2,100	2,100	400
0108 CONTRACTUAL SERVICES	\$17,500.00	18,000	17,500	17,500	17,500	-
TOTAL	\$91,934.00	93,035	88,835	88,835	89,148	(2,787)

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	\$89,148	

Airport

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

0001 WAGES	Meetings	Members	Rate	Hours	Dept. Request	Budget Comm	Manager Request	Council Request
PW Operator II			\$ 22.61	185	\$ 4,183	\$ 4,183	\$ 4,183	\$ 4,183
Summer Rec			\$ 15.50	240	\$ 3,720	\$ 3,720	\$ 3,720	\$ 3,720
					\$ 7,903	\$ 7,903	\$ 7,903	\$ 7,903

0030 VEHICLE MAINT					\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Airport Tractor					\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000

0040 FUEL	Gallons	Price	Dept. Request	Budget Comm	Manager Request	Council Request
Diesel, Plow Trucks	125	2.99	\$ 374	\$ 374	\$ 374	\$ 374
Diesel, Airport Tractor	200	2.99	\$ 598	\$ 598	\$ 598	\$ 598
Gasoline for mowers	125	2.79	\$ 349	\$ 349	\$ 349	\$ 349
Aviation Fuel (For Pump Sales)	8500	6	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000
			\$ 52,321	\$ 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	5,500
0063 COMMUNICATIONS	Total 1,511	1,511	1,511	1,511	1,511
0067 HEATING FUEL	Total 513	-	-	-	313
0081 AIRPORT LIABILITY	Total 1,700	2,100	2,100	2,100	2,100
0108 CONTRACTUAL SERVICES	Total 91,934	17,500	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	\$ 2,000
Pilots Building Renovation		\$ 10,000	\$ -	\$ -	
		\$ 15,500	\$ 5,500	\$ 5,500	\$ 5,500
0063 COMMUNICATIONS					
Motorbrain Internet in Pilots office		\$ 600	\$ 600	\$ 600	\$ 600
Consolidated Communications	12	\$ 911	\$ 911	\$ 911	\$ 911
Internet for Fuel Pumps		\$ 1,511	\$ 1,511	\$ 1,511	\$ 1,511
	Gallons	Price			
0067 HEATING FUEL	125	2.5			313
Propane for Hot Water Heater		\$ -	\$ -	\$ -	\$ 313
0081 AIRPORT LIABILITY					
Varney(Neal Associates) Agency	\$ 1,000	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
0108 CONTRACTUAL SERVICES					
Airport Manager	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Event/Fly In	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Brush Cutting / Clearing / Maintenance	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	\$ 17,500	\$ 17,500	\$ 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	63,565	(543)
0305 FIRE DEPT SCBA LEASE	\$10,063.00	10,063	10,063	10,063	10,063	-
0400 ROAD CONSTRUCTION BOND	\$197,855.00	196,772	196,772	196,772	196,772	(1,083)
TOTAL	272,026	270,400	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

\$270,400.00

Debt Service

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 MRS.A §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	10,063
0426 PW GARAGE	64,108	63,565	63,565	63,565	63,565
0400 ROAD CONSTRUCTION BOND	197,855	196,772	196,772	196,772	196,772
0079 FD PUMPER					
Machias Savings	Original Debt Amount	Interval	Term	Dept. Request	Manager Request
	\$62,500	5 yrs	3.05%	\$ -	\$ -
0305 FIRE DEPT SCBA					
Machias Savings	\$56,900	6 Years	1.75%	10,063	10,063
0426 PW GARAGE					
Maine Municipal Bond Bank	\$940,000	15 yrs	3.69% Avg	63,565	63,565
0400 ROAD CONSTRUCTION BOND	\$2,500,000.00	15 Year		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	1,000	(4,000)
0110 COMPUTER	\$13,000.00	11,000	11,000	11,000	11,000	(2,000)
0113 RECORD RESTORATION	\$6,000.00	6,000	6,000	6,000	6,000	-
0114 ASSESSING REVALUATION	\$50,000.00	50,000	100,000	100,000	50,000	-
0303 PD CRUISER	\$60,000.00	81,329	81,329	81,329	81,329	21,329
0307 AMBULANCE LEASE	\$0.00	200,000	200,000	72,000	72,000	72,000
0373 PS BUILDING & GROUNDS	\$0.00	-	-	42,800	42,800	42,800
0400 PWD/ROAD CONSTRUCTION	\$400,000.00	400,000	400,000	400,000	400,000	-
0195 STORM DRAIN	\$0.00	-	-	-	-	-
0435 PWD EQUIPMENT	\$97,200.00	199,000	199,000	199,000	146,500	49,300
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	14,000	-
0514 TS SKIDSTEER	\$0.00	-	-	-	46,000	46,000
0515 TS BAILER	\$8,000.00	8,000	8,000	8,000	8,000	-
0612 REC EQUIPMENT	\$17,000.00	20,000	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	20,000
0800 AIRPORT DEVELOPMENT	\$956,762.00	363,000	363,000	363,000	363,000	(593,762)
TOTAL	\$1,633,962.00	1,378,329	1,428,329	1,338,129	1,281,629	(352,333)

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	\$1,338,129.00	\$1,281,629.00	\$255,531.00

	FY2025 Approved	Department Request FY2026	Budget Comm. Request	Manager Request FY2026	Council Approved FY2026	Increase/ Decrease
	\$11,059,667.87	11,507,075	11,591,918	11,443,559	11,359,292	\$299,625

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

0121 CK VOTING EQUIPMENT

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

0110 COMPUTER

Total #	FY26	FY27	FY28	FY29
Town Manager	2	1		
Communications	2	1	1	
Public Works	3		1	1
Police Dept	8	1	1	1
Office Manager	8	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

0113 RECORD RESTORATION

Restoration of Vital Records and other Town Records when needed

Line Item Narrative

\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
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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	\$ 50,000
0303 PD CRUISER	60,000	81,329	81,329	81,329	81,329
0307 AMBULANCE LEASE	-	200,000	200,000	72,000	72,000
0373 PS BUILDING & GROUNDS	-	-	-	42,800	42,800
Total					

0114 ASSESSING REVALUATION

1/3 of the cost

\$ 50,000	\$ 100,000	\$ 100,000	\$ 50,000
\$ 50,000	\$ 100,000	\$ 100,000	\$ 50,000

0303 PD CRUISER

Lease for Cruisers

\$ 81,329	\$ 81,329	\$ 81,329	\$ 81,329
\$ 81,329	\$ 81,329	\$ 81,329	\$ 81,329

0307 AMBULANCE LEASE

Ambulance Lease

\$ 200,000	\$ 200,000	\$ 72,000	\$ 72,000
\$ 200,000	\$ 200,000	\$ 72,000	\$ 72,000

0373 PS BUILDING & GROUNDS

\$ -	\$ -	\$ 42,800	\$ 42,800
\$ -	\$ -	\$ 42,800	\$ 42,800

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	400,000
0195 STORM DRAINS	Total -	-	-	-	-
0435 PWD/EQUIPMENT	Total 97,200	199,000	199,000	199,000	146,500
0400 PWD/ROAD CONSTRUCTION					
Road Repair and Improvement					
Gravel Road Replenish					
0195 STORM DRAINS					
Hale Street Storm Drain Repair					
0435 PWD/EQUIPMENT					
310 SL Backhoe					
1 Ton Dump Truck					
Tailgate Conveyor					
Calcium Trailer					
Net Cost		\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
		\$ -	\$ -	\$ -	\$ -
		\$ 140,000	\$ 140,000	\$ 140,000	\$ 94,000
		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
		\$ 11,000	\$ 11,000	\$ 11,000	\$ 4,500
		\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
		\$ 199,000	\$ 199,000	\$ 199,000	\$ 146,500
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	14,000
0514 TRANSFER STATION SKIDSTEER	Total -	-	-	-	46,000
0515 TRANSFER STATION BAILER	Total 8,000	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	\$ 14,000	\$ 14,000
0514 TRANSFER STATION BACKHOE					
		\$ -	\$ -	\$ -	\$ 46,000
		\$ -	\$ -	\$ -	\$ 46,000
0515 TRANSFER STATION BAILER					
		\$ 8,000	\$ 8,000	\$ 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	20,000
0500 DAM REPAIR	-	-	-	-	-
0700 LIBRARY BUILDING	-	20,000	20,000	20,000	20,000

0612 REC EQUIPMENT

Truck

Mowers

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

0500 DAM REPAIR

\$	-
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0700 LIBRARY BUILDING

\$	20,000	\$	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?

Capital

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0800 AIRPORT DEVELOPMENT	956,762	363,000	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	\$ 15,000
Airport Master Plan Update	\$ 348,000	\$ 348,000	\$ 348,000	\$ 348,000
	\$ 363,000	\$ 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.