Town of Lincoln
Tax Increment Finance Budget

Events

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

Communications Director/ Assistant Events

Account Number & Title	FY2025 Approved	Department Request FY2026	TIF Committee Recommendation	Council Approved FY2026	Increase/ Decrease
0016 MISC ECONOMIC DEVELOPMENT	$ 1,000.00	$ 2,000.00	$ -	$ -	$ 1,000.00
0017 PROMOTIONAL ADVERTISING	$ 2,000.00	$ 2,000.00	$ -	$ -	$ -
0046 ASCAP LICENSING	$ 400.00	$ 400.00	$ -	$ -	$ -
0032 WEB PAGE/GIS/TRIO/INTERNET	$ 17,252.38	$ 19,339.72	$ -	$ -	$ 2,087.34
0033 SOFTWARE PROGRAMS/MEDIA EQ	$ 6,568.00	$ 13,707.00	$ -	$ -	$ 7,139.00
0155 COMMUNICATION DIRECTOR	$ 81,080.00	$ 81,080.00	$ -	$ -	$ -
0018 COMMUNICATIONS DIRECTOR MI	$ 325.00	$ 325.00	$ -	$ -	$ -
TOTAL	$ **108,625.38**	$ 118,851.72	$ -	$ -	$ 10,226.34
Increase/Decrease		$ 9.41			

Economic Development

Account Number & Title	FY2025 Approved	Department Request FY2026	TIF Committee Recommendation	Council Approved FY2026	Increase/ Decrease

0011 PROFESSIONAL MEMBERSHIP	$ -	$ -	$ -	$ -	$ -
0012 CONFERENCES	$ -	$ -	$ -	$ -	$ -
0019 EXPENSE AND MISC	$ 15,000.00	$ **15,000.00**	$ -	$ -	$ -
0022 MARKETING AND BRANDING	$ 10,000.00	$ **10,000.00**	$ -	$ -	$ -
0108 CONTRACTUAL SERVICES	$ 235,000.00	$ **235,000.00**	$ -	$ -	$ -
TOTAL	**$ 260,000.00**	$ **260,000.00**	$ -	$ -	$ -
Increase/Decrease		$ -	(100.00)		

Utilities & Municipal Services

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

Town of Lincoln

Tax Increment Finance Budget

Cemetery Parks & Recreation

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

Debt Service

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

West Broadway Bond to be paid Bangor Gas Reserve

TIF PAYMENTS,CAPITAL,RESERVES

Account Number & Title	FY2025 Approved	Department Request FY2026	TIF Committee Recommendation	Council Approved FY2026	Increase/ Decrease

Town of Lincoln

Tax Increment Finance Budget

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

Increase/Decrease

EVENTS

Line Items		Last Year	Dept. Request	TIF Comm	Council Request
0015 ANNUAL EVENTS	**Total**	**$ 9,250.00**	**$ 17,150.00**	**$ -**	**$ -**
0160 EVENTS COORDINATOR	**Total**	**$ 6,690.00**	**$ -**	**$ -**	**$ -**

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

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

Line Items		Last Year	Dept. Request	TIF Comm	Council Request
0158 EVENTS WAGES FIRE	Total	$ 1,306.00	$ 1,400.00	$ -	$ -
0157 EVENT WAGES POLICE	Total	$ 5,809.00	$ 2,500.00	$ -	$ -
0021 EVENTS MILEAGE	Total	$ 515.00	$ 325.00	$ -	$ -

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

Line Items		Last Year	Dept. Request	TIF Comm	Council Request
0080 LOON FESTIVAL/EVENTS	**Total**	**$ 39,525.00**	**$ 53,570.00**	**$ -**	**$ -**

0080 LOON FESTIVAL/EVENTS

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

vendor fees go into reserve account

donation go to offset expenses

Line Item Narrative

Sent letters to local businesses for sponsorships to help offset costs

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

0016 MISC ECONOMIC DEVELOPMENT	Last Year	Dept. Request	TIF Comm	Council Request
contracts	$ 2,000	$ 2,000		$ -
grants		$ 2,000	$ -	$ -
brochures and public notice campaigns				

Line Item Narrative

0017 PROMOTIONAL ADVERTISING	Last Year	Dept. Request	TIF Comm	Council Request
Discover Maine	$ 2,000	$ 2,000		$ -
maine highland		$ 2,000	$ -	$ -
Maine Tourism				

Line Item Narrative

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0046 ASCAP LICENSING	Last Year	Dept. Request	TIF Comm	Council Request
music license fee	$ 400.00	$ 400	$ -	$ -
		$ 400	$ -	$ -

Line Item Narrative

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

0155 COMMUNICATION DIRECTOR

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

Line Item Narrative

This is the same salary as last year.

0018 COMMUNICATIONS DIRECTOR MILEAGE

Last Year	Dept. Request	TIF Comm	Council Request
$ 325.00	$ 325	$ -	$ -
	$ 325	$ -	$ -

Line Item Narrative

0032 WEB PAGE/GIS/TRIO/INTERNET

	Last Year	Dept. Request	TIF Comm	Council Request
TRIO	$ 10,752	$ 12,840	$ -	
CAI Web hosting	$ 3,500.00	$ 3,500	$ -	
Map Updates	$ 3,000.00	$ 3,000	$ -	
	$ 17,252.38	$ 19,340	$ -	$ -

Line Item Narrative

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

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

Line Item Narrative

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

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

Contractual services includes, Steve Levesque (SHL) salary at $76,500.00 Ruth's salary at $94,660.00, responsibilities include Economic Development Administration, Assessing, TIF administrator, Addressing Agent, and Passport Facilities Manager. The remainder primarily covers engineering project Haley Ward, legal expenses for Economic Development, and the contract with Eastern Maine Development Corporation.

Line Item Narrative

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

0049 MAINTENANCE/PARTS/LIGHTS	*Last year*	Dept. Request	TIF Comm	Council Request
	$ 14,000	$ 14,000	$ -	$ -
		$ 14,000	**$ -**	**$ -**

Line Item Narrative

Maintenance Parts/Lights:

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

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

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

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

Line Item Narrative

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

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

		Last Year	Dept. Request	TIF Comm	Council Request
0304 FIRE TRUCK LEASE		$15,000	$ 15,000	$ -	$ -
			$ 15,000	**$ -**	**$ -**

			Dept. Request	TIF Comm	Council Request
0402 WEST BROADWAY BOND					
Maine Municipal Bond Bank	7000-0402	$0	$ 47,000	$ -	$ -
			$ 47,000	**$ -**	**$ -**

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

Line Item Narrative

This is the last year on the stage.

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

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

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

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

Line Item Narrative

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