

Town of Lincoln
Municipal Operating Budget

0100 Town Manager

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/Decrease
0001 WAGES	155,404	143,000	98,000	98,000	-	(155,404)
0009 TRAVEL REIMBURSEMENT	585	1,685	1,267	1,687	-	(585)
0010 PROFESSIONAL DEVELOPMENT	400	400	400	400		#VALUE!
0011 PROFESSIONAL MEMBERSHIP	400	400	400	400		#VALUE!
0027 CONSUMABLE SUPPLIES	1,500	1,100	1,100	1,100	-	(1,500)
0050 BUILDING & GROUNDS MAINTENANCE	1,000	800	500	500		#VALUE!
0051 RENT	32,100	32,100	32,100	32,100		#VALUE!
0060 SAFETY COMPLIANCE	500	400	400	400		#VALUE!
0108 CONTRACTUAL SERVICES	70,000	70,000	-	70,000		#VALUE!
TOTAL	261,889	249,885	134,167	204,587	-	#VALUE!
Increase/Decrease		(4.58)	(48.77)	(21.88)	(100.00)	

0101 Clerk

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/Decrease
0001 WAGES	219,496	230,258	230,238	230,238	-	(219,496)
0003 PARTTIME WAGES	6,056	5,080	5,080	5,080		#VALUE!
0009 TRAVEL EXPENSE	3,654	3,255	3,255	3,255	-	(3,654)
0010 PROFESSIONAL DEVELOPMENT	1,700	1,570	1,250	1,570	-	(1,700)
0011 PROFESSIONAL MEMBERSHIP	6,587	6,972		6,972	-	(6,587)
0012 ADVERTISING / RECRUITMENT	4,000	3,875	3,875	3,875		#VALUE!
0027 CONSUMABLE SUPPLIES	6,718	5,238	5,238	5,238		#VALUE!
0030 EQUIPMENT MAINTENANCE	1,400	1,270	-	1,270	-	(1,400)
0109 TOWN REPORTS	3,000	3,150	-	3,150	-	(3,000)
TOTAL	252,611	260,668	248,936	260,648	-	8,057
Increase/Decrease		3.19	(1.45)	3.18	(100.00)	

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0104 Finance

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0001 WAGES	113,590	119,265	119,264	119,264	-	(113,590)
0009 TRAVEL EXPENSE	550	321	321	321	-	(550)
0010 PROFESSIONAL DEVELOPMENT	420	265	265	265	-	(420)
0011 PROFESSIONAL MEMBERSHIP	60	60	60	60		#VALUE!
0012 ADVERTISING / RECRUITMENT	240	120	-	120		#VALUE!
0026 POSTAGE	15,250	16,594	16,594	16,594		#VALUE!
0027 CONSUMABLE SUPPLIES	15,550	14,375	14,375	14,375	-	(15,550)
0030 EQUIPMENT MAINTENANCE	68,640	70,974	70,974	70,974	70,974	2,334
0031 EQUIPMENT PURCHASE	2,000	1,000	1,000	1,000	1,000	(1,000)
0039 AUDIT FEES	114,000	114,000	51,000	114,000	-	(114,000)
0057 LIEN RECORDING & DISCHARGE	7,600	10,000	10,000	10,000	-	(7,600)
0071 INSURANCE	93,549	101,409	101,409	101,409	-	(93,549)
0105 DEDUCTIBLES	2,000	2,000	2,000	2,000	-	(2,000)
TOTAL	433,449	450,382	387,262	450,382	71,974	#VALUE!
Increase/Decrease		3.91	(10.66)	3.91	(83.40)	

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0105 Assessing

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/Decrease
0001 WAGES	12,500	97,500	97,500	72,500	-	(12,500)
0009 TRAVEL EXPENSE	780	360	435	435	-	#VALUE!
0010 PROFESSIONAL DEVELOPMENT	1,700	1,790	740	1,790	-	(1,700)
0027 CONSUMABLE SUPPLIES	40	38	-	-	-	(40)
0094 PROPERTY TRANSFERS	600	600	600	600	-	#VALUE!
TOTAL	15,620	100,288	99,275	75,325	-	#VALUE!
Increase/Decrease		542.05	535.56	382.23	(100.00)	

0106 Code Enforcement

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/Decrease
0001 WAGES	54,371	69,302	69,302	69,302	-	(54,371)
0009 TRAVEL EXPENSE	3,900	500	550	550	-	(3,900)
0010 PROFESSIONAL DEVELOPMENT	3,200	4,000	4,000	4,000	-	(3,200)
0012 ADVERTISING	1,000	300	300	300	-	(1,000)
0027 CONSUMABLE SUPPLIES	500	300	300	300	-	(500)
0063 COMMUNICATIONS	520	660	660	660	-	(520)
TOTAL	63,491	75,062	75,112	75,112	-	(63,491)
Increase/Decrease		18.22	18.30	18.30	(100.00)	

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0302 Police Department

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0001 WAGES	987,055	1,138,534	1,138,532	1,138,532	0	(987,055)
0002 OVERTIME/PART TIME WAGES	237,613	182,037	182,037	182,037	0	(237,613)
0006 MCJA WAGES/TUITION	27,656	27,656	27,656	27,656	0	(27,656)
0007 ANIMAL CONTROL	12,421	7,299	7,299	7,299	0	(12,421)
0010 PROFESSIONAL DEVELOPMENT	18,000	21,000	15,000	15,000	0	(18,000)
0011 PROFESSIONAL MEMBERSHIP	28,342	28,549	25,500	25,500	0	(28,342)
0012 ADVERTISING/RECRUITMENT	6,615	12,975	8,490	8,490	0	(6,615)
0024 UNIFORMS	36,257	26,308	26,308	26,308	0	(36,257)
0027 CONSUMABLE SUPPLIES	3,000	9,800	7,500	7,500	0	(3,000)
0028 WELLNESS	6,780	10,350	10,350	10,350	0	(6,780)
0030 EQUIPMENT MAINTENANCE	13,668	14,039	10,339	10,339	0	(13,668)
0031 EQUIPMENT PURCHASE	13,104	37,284	29,884	29,884	0	(13,104)
0040 VEHICLE FUEL	27,900	33,480	43,200	43,200		#VALUE!
0041 VEHICLE MAINTENANCE	19,450	22,690	22,690	22,690	0	(19,450)
0051 RENT	44,880	52,800	52,800	52,800		#VALUE!
0056 LABORATORY TESTING	3,100	1,950	1,950	1,950		#VALUE!
0060 SAFETY COMPLIANCE	2,965	4,158	4,158	4,158	0	(2,965)
0063 COMMUNICATIONS	7,692	7,800	7,800	7,800	0	(7,692)
0108 CONTRACTUAL SERVICES	25,982	148,273	132,649	132,649	0	(25,982)
TOTAL	1,522,479	1,786,982	1,754,142	1,754,142	-	#VALUE!
Increase/Decrease		17.37	15.22	15.22	(100.00)	

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0304 Fire & EMA Department

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/Decrease
0001 WAGES	1,256,423	1,290,131	1,290,132	1,290,132	-	(1,256,423)
0002 OVERTIME	371,919	369,400	369,400	369,400	-	(371,919)
0004 CALL WAGES	17,650	17,650	17,650	17,650	-	(17,650)
0009 TRAVEL EXPENSE	7,700	7,700	712	7,700	-	(7,700)
0010 PROFESSIONAL DEVELOPMENT	33,725	33,725	-	33,725	-	(33,725)
0011 PROFESSIONAL MEMBERSHIP	5,700	8,218	8,218	8,218	-	(5,700)
0012 ADVERTISING/RECRUITMENT	1,500	1,500	-	1,500	-	(1,500)
0024 UNIFORMS	55,200	55,200	15,220	55,220	-	(55,200)
0027 CONSUMABLE SUPPLIES	43,000	43,000	43,000	43,000	-	(43,000)
0030 EQUIPMENT MAINTENANCE	42,300	7,100	7,100	7,100	-	(42,300)
0031 EQUIPMENT PURCHASE	52,300	56,900	56,900	56,900	-	(52,300)
0040 VEHICLE-FUEL	16,141	16,978	16,978	16,978	-	(16,141)
0041 VEHICLE-MAINTENANCE	40,300	40,300	38,800	40,300	-	(40,300)
0042 ENGINE PUMP INSPECTION	8,400	6,300	6,300	6,300	-	(8,400)
0052 FIRE PREVENTION	3,100	3,100	1,500	3,100	-	(3,100)
0060 SAFETY COMPLIANCE	14,205	14,205	14,205	14,205	60	(14,145)
0108 CONTRACTUAL SERVICES	54,000	60,000	60,000	60,000	-	(54,000)
0307 AMBULANCE LEASE	64,245	64,245	64,245	64,245	-	(64,245)
0308 STRYKER EQUIPMENT LEASE	-	-	-	-	-	-
0310 TURNOUT GEAR LEASE	-	-	-	-	-	-
TOTAL	2,087,808	2,095,652	2,010,360	2,095,673	60	(2,087,748)
Increase/Decrease		0.38	(3.71)	0.38	(100.00)	

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0308 Fire Station

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0027 CONSUMABLE SUPPLIES	3,100	3,600	3,100	3,600	-	(3,100)
0030 EQUIPMENT MAINTENANCE	1,100	1,100	-	-	-	(1,100)
0031 EQUIPMENT PURCHASE	50,000	64,000	64,000	64,000	-	(50,000)
0050 BLD. & GRNDS MAINTENANCE	14,700	16,700	16,700	16,700	-	(14,700)
0060 SAFETY COMPLIANCE	950	950	400	400		#VALUE!
TOTAL	69,850	86,350	84,200	84,700	-	#VALUE!
Increase/Decrease		23.62	20.54	21.26	(100.00)	

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0309 Utilities & Municipal Services

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/Decrease
0049 MAINTENANCE/PARTS LIGHTS	3,000	3,000	3,000	3,000	-	(3,000.00)
0063 COMMUNICATIONS	3,000	3,300	3,300	3,300	-	#VALUE!
0065 TELEPHONE	24,180	24,024	10,080	24,024	-	(24,180.00)
0066 ELECTRICITY	142,128	182,740	182,740	182,740	-	(142,128.00)
0067 HEATING FUEL	22,882	19,240	19,242	19,242	-	(22,881.50)
0068 WATER & SEWER	281,140	285,284	285,284	285,284	-	(281,140.00)
TOTAL	476,330	517,588	503,646	517,590	-	#VALUE!
Increase/Decrease		8.66	5.73	8.66	(100.00)	

0406 Public Works

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/Decrease
0001 WAGES	416,347	469,933	469,933	469,933	-	(416,347)
0002 OVERTIME	78,844	86,961	86,961	86,961	-	(78,844)
0010 PROFESSIONAL DEVELOPMENT	2,250	1,100	-	1,100	-	#VALUE!
0012 ADVERTISING	600	600	600	600	-	#VALUE!
0024 UNIFORMS	5,950	5,600	5,600	5,600	-	#VALUE!
0040 VEHICLE-FUEL	57,050	51,070	55,000	55,000	-	#VALUE!
0041 VEHICLE-MAINTENANCE	51,900	53,800	53,800	53,800	-	(51,900)
0043 GENERAL SUPPLIES	41,000	41,000	41,000	41,000	-	(41,000)
0050 BLD. & GRNDS MAINTENANCE	8,500	8,500	8,500	8,500	-	(8,500)
0060 SAFETY COMPLIANCE	3,000	3,000	3,000	3,000	-	(3,000)
0063 COMMUNICATIONS	624	624	624	624	-	(624)
0083 SALT & CALCIUM	146,600	149,575	149,575	149,575	-	(146,600)
0084 SAND & GRAVEL	40,800	52,800	48,000	48,000	-	(40,800)
0085 CULVERTS	7,000	7,000	7,000	7,000	-	(7,000)
0086 ROADWAY MAINTENANCE	2,900	2,900	3,500	3,500	-	#VALUE!
0087 TRAFFIC SIGNS/MARKER	2,900	2,900	2,900	2,900	-	(2,900)
0088 STREET PAINT	3,500	3,300	3,300	3,300	-	#VALUE!
0092 STORM DRAINS	1,500	1,500	1,500	1,500	-	(1,500)
0096 DRUG/ALCOHOL TESTING	1,024	1,024	1,024	1,024	-	(1,024)
0108 CONTRACTUAL SERVICES	172,500	107,000	57,000	107,000	-	(172,500)

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0435 PUBLIC WORKS EQUIPMENT	238,160	238,160	238,160	238,160	-	(238,160)
TOTAL	1,282,949	1,288,347	1,236,977	1,288,077	-	#VALUE!
Increase/Decrease		0.42	(3.58)	0.40	(100.00)	

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0510 Transfer Station

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/Decrease
0001 WAGES	165,682	137,092	-	137,092	-	(165,682)
0002 OVERTIME	1,695	1,695	-	-	-	(1,695)
0010 PROFESSIONAL DEVELOPMENT	500	250	250	250	-	#VALUE!
0012 ADVERTISING/RECRUITMENT	360	200	200	200	-	#VALUE!
0024 UNIFORMS	4,182	2,788	2,788	2,788	-	(4,182)
0027 CONSUMABLE SUPPLIES	2,650	1,950	1,950	1,950	-	(2,650)
0030 EQUIPMENT MAINTENANCE	15,550	13,200	11,000	13,200	-	(15,550)
0040 VEHICLE-FUEL	13,780	13,780	30,800	30,800	-	#VALUE!
0046 LICENSE FEES	450	450	450	450	-	(450)
0050 BLD. & GRNDS MAINTENANCE	7,400	6,500	3,500	6,500	-	#VALUE!
0058 RECYCLING OPERATIONS	7,980	6,000	7,000	7,000	-	(7,980)
0060 SAFETY COMPLIANCE	2,885	2,885	2,885	2,885	-	(2,885)
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	368,600	345,800	345,800	345,800	-	(368,600)
0131 TIRE REMOVAL/DISPOSAL	1,900	1,900	1,900	1,900	-	(1,900)
0132 ASH REMOVAL	11,800	7,360	7,360	7,360	-	(11,800)
0134 FREON REMOVAL	2,625	3,400	3,400	3,400	-	(2,625)
TOTAL	634,154	571,365	445,398	587,690	-	#VALUE!
Increase/Decrease		(9.90)	(29.77)	(7.33)	(100.00)	

0511 Landfill

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/Decrease
0050 BLD. & GRNDS MAINTENANCE	1,500	1,500	1,500	1,500	-	(1,500)
TOTAL	1,500	1,500	1,500	1,500	-	(1,500)
Increase/Decrease						

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0512 Social Services/General Assistance

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/Decrease
0010 PROFESSIONAL DEVELOPMENT	130	100	100	100		#VALUE!
0067 HEATING FUEL	-	-	-	-	-	-
0076 BURIALS	1,025	1,025	1,025	1,025		#VALUE!
0091 RENT	3,000	4,500	4,500	4,500		#VALUE!
0093 SUPPLIES	400	400	400	400		#VALUE!
0098 FOOD	300	300	300	300		#VALUE!
0099 MEDICAL	50	50	50	50		#VALUE!
0102 SOCIAL SERVICES	10,060	10,000	19,600	19,600	-	(10,060)
0186 UTILITIES	400	1,000	1,000	1,000		#VALUE!
TOTAL	15,365	17,375	26,975	26,975	-	#VALUE!
Increase/Decrease		13.08	75.56	75.56	(100.00)	

0601 Cemetery Parks & Recreation

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/Decrease
0001 WAGES	135,704	138,742	138,742	138,742		#VALUE!
0002 OVERTIME	3,508	2,508	2,508	2,508		#VALUE!
0008 PART TIME RECREATION	49,355	67,766	67,767	67,767	#VALUE!	#VALUE!
0009 TRAVEL EXPENSE	2,015	2,016	2,016	2,016		#VALUE!
0012 ADVERTISING/RECRUITMENT	300	150	150	150		#VALUE!
0014 PART TIME CEMETERY	65,049	40,378	40,378	40,378		#VALUE!
0024 UNIFORMS	1,000	1,000	1,000	1,000		#VALUE!
0027 CONSUMABLE SUPPLIES	1,000	1,000	1,300	1,300		#VALUE!
0030 EQUIPMENT MAINTENANCE	2,900	3,500	3,500	3,500		#VALUE!
0031 EQUIPMENT PURCHASE	5,100	2,150	2,150	2,150		#VALUE!
0040 VEHICLE-FUEL	5,789	8,100	8,100	8,100		#VALUE!
0041 VEHICLE-MAINTENANCE	2,300	3,000	3,000	3,000		#VALUE!
0044 CEMETERY MAINTENANCE	19,300	21,075	12,300	21,075		#VALUE!
0060 SAFETY	500	500	500	500	-	(500)
0063 COMMUNICATIONS	1,696	1,512	1,512	1,512	-	(1,696)
0073 RECREATION PROGRAMS	17,000	17,000	17,000	17,000		#VALUE!

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0103 COMMUNITY CENTER	20	20	20	20		#VALUE!
0610 REC TRUCK	10,000	-	5,000	5,000		#VALUE!
TOTAL	322,536	310,416	306,943	315,718	#VALUE!	#VALUE!
Increase/Decrease		(3.76)	(4.83)	(2.11)	#VALUE!	

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0700 Library						
Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/Decrease
0001 FULL TIME WAGES	115,147	123,902	123,902	123,902	-	(115,147)
0003 PART TIME WAGES	30,784	32,849	32,849	32,849	-	(30,784)
0009 TRAVEL EXPENSE	213	311	197	311	-	(213)
0010 PROFESSIONAL DEVELOPMENT	590	607	300	607		#VALUE!
0011 PROFESSIONAL MEMBERSHIP	75	78	35	78	-	(75)
0027 CONSUMABLE SUPPLIES	3,502	3,801	3,801	3,801	-	(3,502)
0030 EQUIPMENT MAINTENANCE	1,025	1,078	1,078	1,078	-	(1,025)
0031 EQUIPMENT PURCHASE	1,300	1,339	1,339	1,339	-	(1,300)
0050 BUILDING MAINTENANCE	4,841	4,986	4,986	4,986	4,986	145
0060 SAFETY COMPLIANCE	1,648	1,734	1,734	1,734		#VALUE!
0073 PROGRAMS	1,957	2,016	2,016	2,016		#VALUE!
0100 INVENTORY/BOOKS	20,085	20,688	20,085	20,085		#VALUE!
TOTAL	181,167	193,389	192,322	192,786	4,986	#VALUE!
Increase/Decrease		6.75	6.16	6.41	(97.25)	

0702 Personnel						
Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/Decrease
0059 UNEMPLOYMENT COMP.	3,000	1,000	1,000	1,000	-	(3,000)
0061 GROUP HEALTH	1,219,388	1,176,476	1,176,476	1,176,476	-	(1,219,388)
0062 WORKERS COMPENSATION	190,000	231,000	231,000	231,000	-	(190,000)
0064 SOCIAL SECURITY/FICA	352,140	371,225	369,951	365,181	#VALUE!	#VALUE!
0069 RETIREMENT	269,008	377,057	377,596	377,596	-	(269,008)
0097 WAGE ADJUSTMENT	58,099	47,638	47,638	47,638	-	(58,099)
0123 PAID FAMILY MEDICAL LEAVE	6,000	6,705	6,609	6,621		#VALUE!
TOTAL	2,091,635	2,204,395	2,203,661	2,198,891	#VALUE!	#VALUE!
Increase/Decrease		5.39	5.36	5.13	#VALUE!	

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0706 Airport						
Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0001 WAGES	7,903	6,043	-	6,043	-	(7,903)
0030 VEHICLE MAINT	2,000	2,000	2,000	2,000	-	(2,000)
0040 FUEL	52,321	51,877	900	51,877	-	(52,321)
0050 BLD. & GRNDS MAINTENANCE	5,500	9,000	9,550	9,550	-	(5,500)
0063 COMMUNICATIONS	1,511	1,044	1,044	1,044	-	(1,511)
0067 HEATING FUEL	313	600	188	188	-	(313)
0081 AIRPORT LIABILITY	2,100	1,700	2,250	2,250	-	(2,100)
0108 CONTRACTUAL SERVICES	17,500	18,000	15,500	15,500	-	(17,500)
TOTAL	89,148	90,264	31,432	88,452	-	(89,148)
Increase/Decrease		1.25	(64.74)	(0.78)	(100.00)	

0707 Debt Service						
Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0305 FIRE DEPT SCBA	10,063	10,063	10,063	10,063	-	(10,063)
0426 PW GARAGE	63,565	63,076	63,076	63,076	-	(63,565)
0400 ROAD CONSTRUCTION BOND	196,772	195,489	195,489	195,489	-	(196,772)
TOTAL	270,400	268,628	268,628	268,628	-	(270,400)
Increase/Decrease		(0.66)	(0.66)	(0.66)	(100.00)	

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0900 Capital Improvements

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/Decrease
0121 CK VOTING EQUIPMENT	1,000	500	-	-	-	(1,000)
0110 COMPUTER	11,000	6,000	6,000	6,000	-	(11,000)
0113 RECORD RESTORATION	6,000	-	-	-	-	(6,000)
0114 ASSESSING REVALUATION	50,000	50,000	50,000	50,000	-	(50,000)
0303 PD CRUISER	81,329	-	-	-	-	(81,329)
0307 AMBULANCE LEASE	72,000	-	-	-	-	(72,000)
0373 PS BUILDING & GROUNDS	42,800	-	-	-	-	(42,800)
0400 PWD/ROAD CONSTRUCTION	400,000	400,000	400,000	400,000	400,000	-
0195 STORM DRAIN	-	-	-	-	-	-
0435 PWD EQUIPMENT	146,500	119,632	119,632	119,632	-	(146,500)
0510 TRANSFER STATION BUILDING	-	-	-	-	-	-
0512 TS TRAILER	14,000	4,000	4,000	4,000	-	(14,000)
0514 TS SKIDSTEER	46,000	-	-	-	-	(46,000)
0515 TS BAILER	8,000	4,000	4,000	4,000	-	(8,000)
0612 REC EQUIPMENT	20,000	5,000	5,000	5,000	-	(20,000)
0500 DAM REPAIR	-	10,000	10,000	10,000	-	-
0700 LIBRARY BUILDING	20,000	6,000	-	-	-	(20,000)
0800 AIRPORT DEVELOPMENT	363,000	322,175	325,175	322,175	-	(363,000)
TOTAL	1,281,629	927,307	923,807	920,807	400,000	(881,629)
Increase/Decrease		(27.65)	(27.92)	(28.15)	(68.79)	

	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/Decrease
	\$11,354,009	\$11,495,842	\$10,934,743	\$11,407,682	#VALUE!	#VALUE!
Increase/Decrease		1.25	(3.69)	0.47	#VALUE!	

Total Budget	11,407,682
Total Revenue	5,133,761
Net To collect	6,273,921

Town of Lincoln

Revenue Accounts

Revenue Type	Approved FY2026	Collected As of March 31 FY2026	Approved FY2027	Net change
<i>State and Federal Revenues</i>				
DOT URIP Funds	78,000	76,528	78,000	-
GA State Share	3,622	3,520	5,092	1,470
Revenue Sharing	1,542,415	1,156,811	2,088,305	545,890
Snowmobile Registration	950	725	950	-
Tree Growth	75,000	72,890	75,000	-
Veterans Reimbursement	6,000	6,200	6,000	-
	1,705,987	1,316,674	2,253,347	547,360
<i>Administration Revenues</i>				
Admin Misc*	4,000	13,348	5,000	1,000
ATV/Snow Reg Fees	2,000	3,426	2,500	500
Aircraft excise	-	-	-	-
Boat Excise	9,000	2,685	9,000	-
Boat Reg Fees	750	184	750	-
Cable Franchise	33,000	26,814	27,000	(6,000)
Disposition of Human Remains	2,700	322	2,700	-
Dog Fees	1,200	1,135	1,200	-
Hunting/ Fishing	1,500	521	1,500	-
Interest Tax & Liens	30,000	39,553	35,000	5,000
Investment Interest	5,000	2,512	5,000	-
Lien Costs	15,000	16,402	16,500	1,500
Local License Fees	1,500	797	1,500	-
Marriage Licenses	1,000	900	1,000	-
Passport Processing	6,200	6,545	6,000	(200)
Sale of Property	-	-	-	-
Vehicle Excise	1,050,000	863,856	1,075,000	25,000
Vehicle Registration	13,000	10,889	13,000	-
Vital Records Copies	8,500	8,362	8,500	-
Parking/Docking Permits	1,000	100	1,000	-
	1,185,350	998,351	1,212,150	26,800

Town of Lincoln
Revenue Accounts

Revenue Type	Approved FY2026	Collected FY2026 As of March 31	Approved FY2027	Net change
<i>Police and Fire Revenues</i>				
Animal Control Fees	4,000	2,184	2,500	(1,500)
EMS Revenue Account	580,000	515,026	580,000	-
Fire Fees	203,000	104,997	203,000	-
Police Detail	1,500	500	1,000	(500)
Police Fines & Fees	3,000	1,080	3,000	-
RSU 67 Resource Officer 3/4 cost	58,000			(58,000)
	849,500	623,787	789,500	(60,000)
<i>Transfer Station Revenues</i>				
Perc Reimbursement		-		-
Shingle/Demo Permits	15,500	7,976	15,500	-
Tire Fees	3,500	1,826	3,500	-
Transfer Stat. Recycling	22,500	17,561	22,500	-
Transfer Station Stickers	750	616	750	-
	42,250	27,979	42,250	-
<i>Code Enforcement Revenues</i>				
Building Permits	15,000	7,640	15,000	-
Subdivision Permits	-	2,300	-	-
Electrical Permits	2,500	1,700	2,500	-
Home Occupations	-			-
New Business Permits	250	300	250	-
Plumbing Permits	8,000	3,731	8,000	-
Site Plan Review	300	-	300	-
	26,050	15,671	26,050	-
<i>Library and Recreation Revenues</i>				
Cemetery Lots/ Open	7,000	2,400	7,000	-
Library Fines & Fees	3,000	1,652	3,000	-
Recreation Programs	15,000	11,600	18,000	3,000
	25,000	15,652	28,000	3,000
<i>Airport Revenue</i>				
Hanger Rental Fees	9,114	2,900	9,000	(114)

Town of Lincoln

Revenue Accounts

Revenue Type	Approved FY2026	Collected As of March 31 FY2026	Approved FY2027	Net change
Aviation Fuel	52,000	29,523	52,000	-
	61,114	32,423	61,000	(114)
<i>Mill Site Leases</i>				
BioFine Lease/Option	79,588	79,588	79,588	(0)
Revision New Energy/Option	2,000	2,000	2,000	-
	81,588	81,588	81,588	(0)

Town of Lincoln
Revenue Accounts

Revenue Type	Approved FY2026	Collected As of March 31 FY2026	Approved FY2027	Net change
<i>Trust and Reserve Accounts</i>				
<i>Airport Development FAA *</i>	313,200	313,200	280,958	(32,242)
<i>Airport Development MDOT *</i>	17,400	17,400	15,609	(1,791)
<i>Unassigned Funds/Airport Project</i>	17,400	17,400	15,609	(1,791)
Paving Bond Drawdown				-
Bangor Savings Bank Reserves	15,735	15,735		
Unassigned Funds	92,700	92,700	92,700	-
Maine PERS/Retirement @ BSB				-
Maine PERS	90,100	90,100	90,000	(100)
Maine PERS /Retirement				-
Maine PERS (Ambulance Payment)				-
Cobb Trust	144,700	144,700	140,000	(4,700)
MRC at the First	31,081	31,081		(31,081)
BrownField Grant				-
MacGregor Trust	5,250	5,250	5,000	(250)
	727,566	727,566	639,876	(71,955)
Total Estimated Revenues	4,704,405	3,839,691	5,133,761	429,356

Increase or Decrease in Revenues 9.13%

Town of Lincoln

Revenue Accounts

Revenue Type	Approved FY2026	Collected As of March 31 FY2026	Approved FY2027	Net change
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Town of Lincoln
Municipal Operating Budget

0100 Town Manager

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0001 WAGES	\$155,404.00	143,000	98,000	98,000	\$0.00	(155,404)
0009 TRAVEL REIMBURSEMENT	\$585.00	1,685	1,267	1,687	\$0.00	(585)
0010 PROFESSIONAL DEVELOPMENT	\$400.00	400	400	400		#VALUE!
0011 PROFESSIONAL MEMBERSHIP	\$400.00	400	400	400		#VALUE!
0027 CONSUMABLE SUPPLIES	\$1,500.00	1,100	1,100	1,100	-	(1,500)
0050 BUILDING & GROUNDS MAINTENANCE	\$1,000.00	800	500	500		#VALUE!
0051 RENT	\$32,100.00	32,100	32,100	32,100		#VALUE!
0060 SAFETY COMPLIANCE	\$500.00	400	400	400		#VALUE!
0108 CONTRACTUAL SERVICES	\$70,000.00	70,000	-	70,000		#VALUE!
TOTAL	\$261,889.00	\$249,884.50	\$134,167.00	\$204,586.50	\$0.00	#VALUE!

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	\$261,889.00	\$249,884.50				#VALUE!

Town of Lincoln
Municipal Operating Budget

0101 Clerk

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0001 WAGES	\$219,496.00	230,258	230,238	230,238	-	(219,496)
0003 PARTTIME WAGES	\$6,056.00	5,080	5,080	5,080	-	#VALUE!
0009 TRAVEL EXPENSE	\$3,654.00	3,255	3,255	3,255	-	(3,654)
0010 PROFESSIONAL DEVELOPMENT	\$1,700.00	1,570	1,250	1,570	-	(1,700)
0011 PROFESSIONAL MEMBERSHIP	\$6,587.00	6,972		6,972	-	(6,587)
0012 ADVERTISING / RECRUITMENT	\$4,000.00	3,875	3,875	3,875		#VALUE!
0027 CONSUMABLE SUPPLIES	\$6,718.00	5,238	5,238	5,238		#VALUE!
0030 EQUIPMENT MAINTENANCE	\$1,400.00	1,270	-	1,270	-	(1,400)
0109 TOWN REPORTS	\$3,000.00	3,150	-	3,150	-	(3,000)
TOTAL	\$252,611.00	260,668	248,936	260,648	-	8,057

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	\$1,200.00	1,200				-
	\$16,400.00	16,400	-	-	-	-
NET AMOUNT TO BE RAISED	\$236,211.00	\$244,268.40	\$248,936.00	\$260,648.00	\$0.00	8,057

Town of Lincoln
Municipal Operating Budget

0104 Finance

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0001 WAGES	\$113,589.95	119,265	119,264	119,264	-	(113,590)
0009 TRAVEL EXPENSE	\$550.00	321	321	321	-	(550)
0010 PROFESSIONAL DEVELOPMENT	\$420.00	265	265	265	-	(420)
0011 PROFESSIONAL MEMBERSHIP	\$60.00	60	60	60		#VALUE!
0012 ADVERTISING / RECRUITMENT	\$240.00	120	-	120		#VALUE!
0026 POSTAGE	\$15,250.00	16,594	16,594	16,594		#VALUE!
0027 CONSUMABLE SUPPLIES	\$15,550.00	14,375	14,375	14,375	-	(15,550)
0030 EQUIPMENT MAINTENANCE	\$68,640.00	70,974	70,974	70,974	70,974	2,334
0031 EQUIPMENT PURCHASE	\$2,000.00	1,000	1,000	1,000	1,000	(1,000)
0039 AUDIT FEES	\$114,000.00	114,000	51,000	114,000	-	(114,000)
0057 LIEN RECORDING & DISCHARGE	\$7,600.00	10,000	10,000	10,000	-	(7,600)
0071 INSURANCE	\$93,549.00	101,409	101,409	101,409	-	(93,549)
0105 DEDUCTIBLES	\$2,000.00	2,000	2,000	2,000	-	(2,000)
TOTAL	\$433,448.95	450,382	387,262	450,382	71,974	#VALUE!

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	\$13,000.00	13,000				-
0105 INTEREST - TAXES/LIENS	\$30,000.00	35,000				5,000
0106 LIEN COST	\$15,000.00	16,500				1,500
0107 INVESTMENT INTEREST	\$5,000.00	5,000				-
0108 AIRCRAFT EXCISE	\$0.00	-				-
0109 BOAT EXCISE	\$9,000.00	9,000				-
0110 VEHICLE EXCISE	\$1,050,000.00	1,075,000				25,000
0111 ADMIN MISC	\$4,000.00	5,000				1,000
0112 CABLE FRANCHISE	\$33,000.00	27,000				(6,000)
0113 BOAT REGISTRATION	\$750.00	750				-
0114 PASSPORTS	\$6,200.00	6,000				(200)
0115 SALE OF PROPERTY	\$0.00	-				-
0116 ATV/SNOWSLED REGISTRATION	\$2,000.00	2,500				500
TOTAL	\$1,167,950.00	1,194,750	-	-	-	26,800
NET AMOUNT TO BE RAISED	-\$734,501.05	-\$744,367.56	\$387,261.75	\$450,381.75	\$71,974.00	#VALUE!

Town of Lincoln
Municipal Operating Budget

0105 Assessing

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0001 WAGES	\$12,500.00	97,500	97,500	72,500	-	(12,500)
0009 TRAVEL EXPENSE	\$780.00	360	435	435		#VALUE!
0010 PROFESSIONAL DEVELOPMENT	\$1,700.00	1,790	740	1,790	-	(1,700)
0027 CONSUMABLE SUPPLIES	\$40.00	38	-	-	-	(40)
0094 PROPERTY TRANSFERS	\$600.00	600	600	600		#VALUE!
TOTAL	\$15,620.00	100,288	99,275	75,325	-	#VALUE!

0105 Assessing

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

Town of Lincoln
Municipal Operating Budget

0106 Code Enforcement

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0001 WAGES	\$54,371.00	69,302	69,302	69,302	-	(54,371)
0009 TRAVEL EXPENSE	\$3,900.00	500	550	550	-	(3,900)
0010 PROFESSIONAL DEVELOPMENT	\$3,200.00	4,000	4,000	4,000	-	(3,200)
0012 ADVERTISING	\$1,000.00	300	300	300	-	(1,000)
0027 CONSUMABLE SUPPLIES	\$500.00	300	300	300	-	(500)
0063 COMMUNICATIONS	\$520.00	660	660	660	-	(520)
TOTAL	\$63,491.00	75,062	75,112	75,112	-	(63,491)

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>	\$37,441.00	\$49,011.95	\$75,112.00	\$75,112.00	\$0.00	(63,491)
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Town of Lincoln
Municipal Operating Budget

0302 Police Department

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0001 WAGES	\$987,054.60	1,138,534	1,138,532	1,138,532	-	(987,055)
0002 OVERTIME/PART TIME WAGES	\$237,612.80	182,037	182,037	182,037	-	(237,613)
0006 MCJA WAGES/TUITION	\$27,655.80	27,656	27,656	27,656	-	(27,656)
0160 EVENT WAGES	\$0.00	0	-	-	-	-
0007 ANIMAL CONTROL	\$12,420.80	7,299	7,299	7,299	-	(12,421)
0010 PROFESSIONAL DEVELOPMENT	\$18,000.00	21,000	15,000	15,000	-	(18,000)
0011 PROFESSIONAL MEMBERSHIP	\$28,342.00	28,549	25,500	25,500	-	(28,342)
0012 ADVERTISING/RECRUITMENT	\$6,615.00	12,975	8,490	8,490	-	(6,615)
0024 UNIFORMS	\$36,257.00	26,308	26,308	26,308	-	(36,257)
0027 CONSUMABLE SUPPLIES	\$3,000.00	9,800	7,500	7,500	-	(3,000)
0030 EQUIPMENT MAINTENANCE	\$13,668.00	14,039	10,339	10,339	-	371
0031 EQUIPMENT PURCHASE	\$13,104.00	37,284	29,884	29,884	-	(13,104)
0040 VEHICLE FUEL	\$27,900.00	33,480	43,200	43,200	-	#VALUE!
0041 VEHICLE MAINTENANCE	\$19,450.00	22,690	22,690	22,690	-	(19,450)
0051 RENT	\$44,880.00	52,800	52,800	52,800	-	#VALUE!
0056 LABORATORY TESTING	\$3,100.00	1,950	1,950	1,950	-	#VALUE!
0060 SAFETY COMPLIANCE	\$2,965.00	4,158	4,158	4,158	-	(2,965)
Phone Replacement	\$7,692.48	7,800	7,800	7,800	-	(7,692)
T-Mobile	\$25,982.00	148,273	132,649	132,649	-	(25,982)
TOTAL	\$1,522,479.48	1,786,982	1,754,142	1,754,142	-	#VALUE!

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	2,500	2,500	2,500	-	(1,500)
0302 FINES & FEES	\$3,000.00	3,000	3,000	3,000	-	-
***RSU for School Resource	\$58,000.00	-	-	-	-	(58,000)
0303 DETAILS	\$1,500.00	1,000	1,000	1,000	-	(500)
TOTAL	\$66,500.00	\$6,500.00	\$6,500.00	\$6,500.00	\$0.00	(60,000)

NET AMOUNT TO BE RAISED	\$1,455,979.48	\$1,780,481.74	\$1,747,642.06	\$1,747,642.06	\$0.00	#VALUE!
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*** This includes 3/4 of the Payroll, FICA/Medicare, Health Insurance and Retirement

Town of Lincoln
Municipal Operating Budget

0304 Fire & EMA Department

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0001 WAGES	\$1,256,423.00	1,290,131	1,290,132	1,290,132	-	(1,256,423)
0002 OVERTIME	\$371,919.00	369,400	369,400	369,400	-	(371,919)
0004 CALL WAGES	\$17,650.00	17,650	17,650	17,650	-	(17,650)
0009 TRAVEL EXPENSE	\$7,700.00	7,700	712	7,700	-	(7,700)
0010 PROFESSIONAL DEVELOPMENT	\$33,725.00	33,725	-	33,725	-	(33,725)
0011 PROFESSIONAL MEMBERSHIP	\$5,700.00	8,218	8,218	8,218	-	(5,700)
0012 ADVERTISING/RECRUITMENT	\$1,500.00	1,500	-	1,500	-	(1,500)
0024 UNIFORMS	\$55,200.00	55,200	15,220	55,220	-	(55,200)
0027 CONSUMABLE SUPPLIES	\$43,000.00	43,000	43,000	43,000	-	(43,000)
0030 EQUIPMENT MAINTENANCE	\$42,300.00	7,100	7,100	7,100	-	(42,300)
0031 EQUIPMENT PURCHASE	\$52,300.00	56,900	56,900	56,900	-	4,600
0040 VEHICLE-FUEL	\$16,140.50	16,978	16,978	16,978	-	(16,141)
0041 VEHICLE-MAINTENANCE	\$40,300.00	40,300	38,800	40,300	-	(40,300)
0042 ENGINE PUMP INSPECTION	\$8,400.00	6,300	6,300	6,300	-	(8,400)
0052 FIRE PREVENTION	\$3,100.00	3,100	1,500	3,100	-	(3,100)
0060 SAFETY COMPLIANCE	\$14,205.00	14,205	14,205	14,205	60	(14,145)
0108 CONTRACTUAL SERVICES	\$54,000.00	60,000	60,000	60,000	-	-
0307 AMBULANCE LEASE	\$64,245.00	64,245	64,245	64,245	-	-
0308 STRYKER EQUIPMENT LEASE	\$0.00	-	-	-	-	-
0310 TURNOUT GEAR LEASE	\$0.00	-	-	-	-	-
TOTAL	\$2,087,807.50	2,095,652	2,010,360	2,095,673	60	(2,087,748)

0304 Fire & EMA Revenues

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

NET AMOUNT TO BE RAISED	\$1,304,807.50	\$1,312,651.75	\$2,010,360.00	\$2,095,673.00	\$60.00	(1,304,748)
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Town of Lincoln
Municipal Operating Budget

0308 Fire Station

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0027 CONSUMABLE SUPPLIES	\$3,100.00	3,600	3,100	3,600	-	500
0030 EQUIPMENT MAINTENANCE	\$1,100.00	1,100	-	-	-	(1,100)
0031 EQUIPMENT PURCHASE	\$50,000.00	64,000	64,000	64,000	-	(50,000)
0050 BLD. & GRNDS MAINTENANCE	\$14,700.00	16,700	16,700	16,700	-	(14,700)
0060 SAFETY COMPLIANCE	\$950.00	950	400	400		#VALUE!
TOTAL	\$69,850.00	86,350	84,200	84,700	-	#VALUE!

0308 Public Safety Building Revenue

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
<i>NET AMOUNT TO BE RAISED</i>	\$69,850.00	\$86,350.00	\$84,200.00	\$84,700.00	\$0.00	#VALUE!

Town of Lincoln
Municipal Operating Budget

0309 Utilities & Municipal Services

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0049 MAINTENANCE/PARTS LIGHTS	\$3,000.00	3,000	3,000	3,000	-	(3,000)
0063 COMMUNICATIONS	\$3,000.00	3,300	3,300	3,300	-	#VALUE!
0065 TELEPHONE	\$24,180.00	24,024	10,080	24,024	-	(24,180)
0066 ELECTRICITY	\$142,128.00	182,740	182,740	182,740	-	(142,128)
0067 HEATING FUEL	\$22,881.50	19,240	19,242	19,242	-	(22,882)
0068 WATER & SEWER	\$281,140.00	285,284	285,284	285,284	-	(281,140)
TOTAL	\$476,329.50	517,588	503,646	517,590	-	#VALUE!

0309 Utilities & Municipal Services Revenue

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

Town of Lincoln
Municipal Operating Budget

0406 Public Works

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0001 WAGES	\$416,347.00	469,933	469,933	469,933	-	(416,347)
0002 OVERTIME	\$78,844.00	86,961	86,961	86,961	-	(78,844)
0010 PROFESSIONAL DEVELOPMENT	\$2,250.00	1,100	-	1,100		#VALUE!
0012 ADVERTISING	\$600.00	600	600	600		#VALUE!
0024 UNIFORMS	\$5,950.00	5,600	5,600	5,600		#VALUE!
0040 VEHICLE-FUEL	\$57,050.00	51,070	55,000	55,000		#VALUE!
0041 VEHICLE-MAINTENANCE	\$51,900.00	53,800	53,800	53,800	-	(51,900)
0043 GENERAL SUPPLIES	\$41,000.00	41,000	41,000	41,000	-	(41,000)
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	149,575	149,575	149,575	-	(146,600)
0084 SAND & GRAVEL	\$40,800.00	52,800	48,000	48,000	-	(40,800)
0085 CULVERTS	\$7,000.00	7,000	7,000	7,000	-	(7,000)
0086 ROADWAY MAINTENANCE	\$2,900.00	2,900	3,500	3,500		#VALUE!
0087 TRAFFIC SIGNS/MARKER	\$2,900.00	2,900	2,900	2,900	-	(2,900)
0088 STREET PAINT	\$3,500.00	3,300	3,300	3,300		#VALUE!
0092 STORM DRAINS	\$1,500.00	1,500	1,500	1,500	-	(1,500)
0096 DRUG/ALCOHOL TESTING	\$1,023.68	1,024	1,024	1,024	-	(1,024)
0108 CONTRACTUAL SERVICES	\$172,500.00	107,000	57,000	107,000	-	(172,500)
0435 PUBLIC WORKS EQUIPMENT	\$238,160.00	238,160	238,160	238,160	-	(238,160)
TOTAL	\$1,282,948.68	1,288,347	1,236,977	1,288,077	-	#VALUE!

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	\$1,282,949	\$1,288,347	\$1,236,977	\$1,288,077	\$0	

Town of Lincoln
Municipal Operating Budget

0510 Transfer Station

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0001 WAGES	\$165,682.40	137,092	-	137,092	-	(165,682)
0002 OVERTIME	\$1,695.00	1,695	-	-	-	(1,695)
0010 PROFESSIONAL DEVELOPMENT	\$500.00	250	250	250		#VALUE!
0012 ADVERTISING/RECRUITMENT	\$360.00	200	200	200		#VALUE!
0024 UNIFORMS	\$4,182.00	2,788	2,788	2,788	-	(4,182)
0027 CONSUMABLE SUPPLIES	\$2,650.00	1,950	1,950	1,950	-	(2,650)
0030 EQUIPMENT MAINTENANCE	\$15,550.00	13,200	11,000	13,200	-	(15,550)
0040 VEHICLE-FUEL	\$13,780.00	13,780	30,800	30,800		#VALUE!
0046 LICENSE FEES	\$450.00	450	450	450	-	(450)
0050 BLD. & GRNDS MAINTENANCE	\$7,400.00	6,500	3,500	6,500		#VALUE!
0058 RECYCLING OPERATIONS	\$7,980.00	6,000	7,000	7,000	-	(7,980)
0060 SAFETY COMPLIANCE	\$2,885.00	2,885	2,885	2,885	-	(2,885)
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	\$368,600.00	345,800	345,800	345,800	-	(368,600)
0131 TIRE REMOVAL/DISPOSAL	\$1,900.00	1,900	1,900	1,900	-	(1,900)
0132 ASH REMOVAL	\$11,800.00	7,360	7,360	7,360	-	(11,800)
0134 FREON REMOVAL	\$2,625.00	3,400	3,400	3,400	-	(2,625)
TOTAL	\$634,154.40	571,365	445,398	587,690	-	#VALUE!

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	\$750.00	750				-
TOTAL	\$42,250.00	\$42,250.00	\$0.00	\$0.00	\$0.00	-

NET AMOUNT TO BE RAISED	\$591,904.40	\$529,115.14	\$445,398.00	\$587,690.00	\$0.00	#VALUE!
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Town of Lincoln
Municipal Operating Budget

0511 Landfill

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	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
NONE FOR THIS DEPARTMENT						

Town of Lincoln
Municipal Operating Budget

0512 Social Services/General Assistance

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0010 PROFESSIONAL DEVELOPMENT	\$130.00	100	100	100		#VALUE!
0067 HEATING FUEL	\$0.00	-	-	-	-	-
0076 BURIALS	\$1,025.00	1,025	1,025	1,025		#VALUE!
0091 RENT	\$3,000.00	4,500	4,500	4,500		#VALUE!
0093 SUPPLIES	\$400.00	400	400	400		#VALUE!
0098 FOOD	\$300.00	300	300	300		#VALUE!
0099 MEDICAL	\$50.00	50	50	50		#VALUE!
0102 SOCIAL SERVICES	\$10,060.00	10,000	19,600	19,600	-	(10,060)
0186 UTILITIES	\$400.00	1,000	1,000	1,000		#VALUE!
TOTAL	\$15,365.00	17,375	26,975	26,975	-	#VALUE!

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	\$15,365.00	\$17,375.00	\$26,975.00	\$26,975.00	\$0.00	#VALUE!

Town of Lincoln
Municipal Operating Budget

0601 Cemetery Parks & Recreation

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0001 WAGES	\$135,704.00	138,742	138,742	138,742		#VALUE!
0002 OVERTIME	\$3,508.00	2,508	2,508	2,508		#VALUE!
0008 PART TIME RECREATION	\$49,355.00	67,766	67,767	67,767	#VALUE!	#VALUE!
0009 TRAVEL EXPENSE	\$2,015.00	2,016	2,016	2,016		#VALUE!
0012 ADVERTISING/RECRUITMENT	\$300.00	150	150	150		#VALUE!
0014 PART TIME CEMETERY	\$65,049.10	40,378	40,378	40,378		#VALUE!
0024 UNIFORMS	\$1,000.00	1,000	1,000	1,000		#VALUE!
0027 CONSUMABLE SUPPLIES	\$1,000.00	1,000	1,300	1,300		#VALUE!
0030 EQUIPMENT MAINTENANCE	\$2,900.00	3,500	3,500	3,500		#VALUE!
0031 EQUIPMENT PURCHASE	\$5,100.00	2,150	2,150	2,150		#VALUE!
0040 VEHICLE-FUEL	\$5,789.25	8,100	8,100	8,100		#VALUE!
0041 VEHICLE-MAINTENANCE	\$2,300.00	3,000	3,000	3,000		#VALUE!
0044 CEMETERY MAINTENANCE	\$19,300.00	21,075	12,300	21,075		#VALUE!
0060 SAFETY	\$500.00	500	500	500	-	(500)
0063 COMMUNICATIONS	\$1,696.00	1,512	1,512	1,512	-	(1,696)
0073 RECREATION PROGRAMS	\$17,000.00	17,000	17,000	17,000		#VALUE!
0103 COMMUNITY CENTER	\$20.00	20	20	20		#VALUE!
0610 REC TRUCK	\$10,000.00	-	5,000	5,000		#VALUE!
TOTAL	\$322,536.35	310,416	306,943	310,718	#VALUE!	#VALUE!

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	18,000				3,000
0655 SALES LOT/OPENINGS	\$7,000.00	7,000				-
	\$22,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	3,000
NET AMOUNT TO BE RAISED	\$300,536.35	\$285,415.90	\$306,943.00	\$310,718.00	#VALUE!	#VALUE!

Town of Lincoln
Municipal Operating Budget

0700 Library

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0001 FULL TIME WAGES	\$115,147.00	123,902	123,902	123,902	-	(115,147)
0003 PART TIME WAGES	\$30,784.00	32,849	32,849	32,849	-	(30,784)
0009 TRAVEL EXPENSE	\$213.00	311	197	311	-	(213)
0010 PROFESSIONAL DEVELOPMENT	\$590.00	607	300	607		#VALUE!
0011 PROFESSIONAL MEMBERSHIP	\$75.00	78	35	78	-	(75)
0027 CONSUMABLE SUPPLIES	\$3,502.00	3,801	3,801	3,801	-	(3,502)
0030 EQUIPMENT MAINTENANCE	\$1,025.00	1,078	1,078	1,078	-	(1,025)
0031 EQUIPMENT PURCHASE	\$1,300.00	1,339	1,339	1,339	-	(1,300)
0050 BUILDING MAINTENANCE	\$4,841.00	4,986	4,986	4,986	4,986	145
0060 SAFETY COMPLIANCE	\$1,648.00	1,734	1,734	1,734		#VALUE!
0073 PROGRAMS	\$1,957.00	2,016	2,016	2,016		#VALUE!
0100 INVENTORY/BOOKS	\$20,085.00	20,688	20,085	20,085		#VALUE!
TOTAL	\$181,167.00	193,389	192,322	192,786	4,986	#VALUE!

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	\$178,167.00	\$190,388.66	\$192,321.71	\$192,785.71	\$4,986.00	#VALUE!

Town of Lincoln
Municipal Operating Budget

0702 Personnel

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0059 UNEMPLOYMENT COMP.	\$3,000.00	1,000	1,000	1,000	-	(3,000)
0061 GROUP HEALTH	\$1,219,388.19	1,176,476	1,176,476	1,176,476	-	(1,219,388)
0062 WORKERS COMPENSATION	\$190,000.00	231,000	231,000	231,000	-	(190,000)
0064 SOCIAL SECURITY/FICA	\$352,139.65	371,225	369,951	365,181	#VALUE!	#VALUE!
0069 RETIREMENT	\$269,008.05	377,057	377,596	377,596	-	(269,008)
0097 WAGE ADJUSTMENT	\$58,099.00	47,638	47,638	47,638	-	(58,099)
0123 PAID FAMILY MEDICAL LEAVE	\$6,000.00	6,705	6,609	6,621		#VALUE!
TOTAL	\$2,091,634.89	2,204,395	2,203,661	2,198,891	#VALUE!	#VALUE!

0702 Personnel Revenue

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

Town of Lincoln
Municipal Operating Budget

0706 Airport

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0001 WAGES	\$7,903.00	6,043	-	6,043	-	(7,903)
0030 VEHICLE MAINT	\$2,000.00	2,000	2,000	2,000	-	(2,000)
0040 FUEL	\$52,321.00	51,877	900	51,877	-	(52,321)
0050 BLD. & GRNDS MAINTENANCE	\$5,500.00	9,000	9,550	9,550	-	(5,500)
0063 COMMUNICATIONS	\$1,511.00	1,044	1,044	1,044	-	(1,511)
0067 HEATING FUEL	\$312.50	600	188	188	-	(313)
0081 AIRPORT LIABILITY	\$2,100.00	1,700	2,250	2,250	-	(2,100)
0108 CONTRACTUAL SERVICES	\$17,500.00	18,000	15,500	15,500	-	(17,500)
TOTAL	\$89,147.50	90,264	31,432	88,452	-	(89,148)

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	9,000				(114)
Aviation Fuel	\$52,000.00	52,000				-
		61,000		-	-	(114)
NET AMOUNT TO BE RAISED	\$61,114.00	\$29,264		\$88,452	\$0	

Town of Lincoln
Municipal Operating Budget

0707 Debt Service

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0426 PW GARAGE	\$63,565.00	63,076	63,076	63,076	-	(489)
0305 FIRE DEPT SCBA LEASE	\$10,063.00	10,063	10,063	10,063	-	-
0400 ROAD CONSTRUCTION BOND	\$196,772.00	195,489	195,489	195,489	-	(1,283)
TOTAL	270,400	268,628	268,628	268,628	-	(1,772)

0707 Debt Service Revenue

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

\$0.00

Town of Lincoln
Municipal Operating Budget

0900 Capital Improvements

Account Number & Title	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
0121 CK VOTING EQUIPMENT	\$1,000.00	500	-	-	-	(1,000)
0110 COMPUTER	\$11,000.00	6,000	6,000	6,000	-	(11,000)
0113 RECORD RESTORATION	\$6,000.00	-	-	-	-	(6,000)
0114 ASSESSING REVALUATION	\$50,000.00	50,000	50,000	50,000	-	(50,000)
0303 PD CRUISER	\$81,329.00	-	-	-	-	(81,329)
0307 AMBULANCE LEASE	\$72,000.00	-	-	-	-	(72,000)
0373 PS BUILDING & GROUNDS	\$42,800.00	-	-	-	-	(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	\$146,500.00	119,632	119,632	119,632	-	(146,500)
0510 TRANSFER STATION BUILDING	\$0.00	-	-	-	-	-
0512 TS TRAILER	\$14,000.00	4,000	4,000	4,000	-	(14,000)
0514 TS SKIDSTEER	\$46,000.00	-	-	-	-	(46,000)
0515 TS BAILER	\$8,000.00	4,000	4,000	4,000	-	(8,000)
0612 REC EQUIPMENT	\$20,000.00	5,000	5,000	5,000	-	(20,000)
0500 DAM REPAIR	\$0.00	10,000	10,000	10,000	-	-
0700 LIBRARY BUILDING	\$20,000.00	6,000	-	-	-	(20,000)
0800 AIRPORT DEVELOPMENT	\$363,000.00	322,175	325,175	322,175	-	(363,000)
TOTAL	\$1,281,629.00	927,307	923,807	920,807	400,000	(881,629)

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 *	\$313,200.00	280,958				(32,242)
Airport Development MDOT *	\$17,400.00	15,609				(1,791)
Unassigned Funds	\$17,400.00	15,609				(1,791)
		\$312,176.00	\$0.00	\$0.00	\$0.00	-\$35,824.00
NET AMOUNT TO BE RAISED		\$615,131.00	\$923,807.00	\$920,807.00	\$400,000.00	-\$845,805.00

	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
	\$11,354,009.25	11,495,842	10,934,743	11,407,682	#VALUE!	#VALUE!

Town Manager

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES	Total	155,404	143,000	98,000	98,000	-
0009 TRAVEL REIMBURSEMENT	Total	585	1,685	1,267	1,687	-
0010 PROFESSIONAL DEVELOPMENT	Total	400	400	400	400	
0011 PROFESSIONAL MEMBERSHIP	Total	400	400	400	400	
0027 CONSUMABLE SUPPLIES	Total	1,500	1,100	1,100	1,100	-

	Rate	Hours	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES						
Town Manager			\$ 115,000	\$ 70,000	\$ 70,000	
Compliance Officer/Assessing Clerk	19.07		\$ 28,000	\$ 28,000	\$ 28,000	
			\$ 143,000	\$ 98,000	\$ 98,000	\$ -

	Gallons	Rate	Miles	Dept. Request	Budget Comm	Manager Request	Council Request
0009 TRAVEL REIMBURSEMENT							
Mileage Town Manager		0.72	400	\$ 288	\$ 290	\$ 290	
Gas Card For Town Office Cruiser	350	3.99	6150	\$ 1,397	\$ 977	\$ 1,397	
				\$ 1,685	\$ 1,267	\$ 1,687	\$ -

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

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

	Dept. Request	Budget Comm	Manager Request	Council Request
0027 CONSUMABLE SUPPLIES				
Town Manager	\$ 800	\$ 800	\$ 800	
Compliance	\$ 300	\$ 300	\$ 300	
	\$ 1,100	\$ 1,100	\$ 1,100	\$ -

Mileage: We have removed the following number of miles from these departments. 400 From Town Manager, 100 Miles from Treasurer , 1000 from the Clerk , 3000 from Code, 650 From Assessing and 1000 from Rec. By using the Cruiser we are saving approx \$3,000 total.

Town Manager

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0050 BUILDING & GROUNDS MAINTENANCE	Total	1,000	800	500	500	
0051 RENT	Total	32,100	32,100	32,100	32,100	
0060 SAFETY COMPLIANCE	Total	500	400	400	400	
0108 CONTRACTUAL SERVICES	Total	70,000	70,000	-	70,000	

0050 BUILDING & GROUNDS MAINTENANCE

\$ 800	\$ 500	\$ 500
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0051 RENT

Town Office Building

12 Months \$2,500

\$ 30,000	\$ 30,000	\$ 30,000
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Rental of land for Storage Containers

12 Months \$175.00

\$ 2,100	\$ 2,100	\$ 2,100
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\$ 32,100	\$ 32,100	\$ 32,100
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0060 SAFETY COMPLIANCE

Emergency Lighting & Fire Extinguisher Maintenance

\$ 400	\$ 400	\$ 400
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0108 CONTRACTUAL SERVICES

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

Contractual services for legal and grant services.

Town Clerk

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES	Total	219,496	230,258	230,238	230,238	-
0003 PART TIME WAGES	Total	6,056	5,080	5,080	5,080	-
0009 TRAVEL EXPENSE	Total	3,654	3,255	3,255	3,255	-

	Hours per Week	Weeks	Hours	Rate	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES								
Town Council Chairman				\$ 800	\$ 800	\$ 800	\$ 800	
Six Town Councilors				\$ 600	\$ 3,600	\$ 3,600	\$ 3,600	
Town Clerk/Office Manager	40	52	2080	\$ 28.44	\$ 59,155	\$ 59,155	\$ 59,155	
Tax Collector/Counter Clerk	40	52	2080	\$ 25.80	\$ 53,664	\$ 53,644	\$ 53,644	
F/T Deputy Clerk	40	52	2080	\$ 20.52	\$ 42,682	\$ 42,682	\$ 42,682	
F/T Counter Clerk	32	52	1664	\$ 20.91	\$ 34,794	\$ 34,794	\$ 34,794	
F/T Assistant Clerk	40	52	2080	\$ 16.80	\$ 34,944	\$ 34,944	\$ 34,944	
Overtime	16			\$ 619.20	\$ 619	\$ 619	\$ 619	
					\$ 230,258	\$ 230,238	\$ 230,238	\$ -
0003 PART TIME WAGES								
Election Wages				\$ 6,056	\$ 5,080	\$ 5,080	\$ 5,080	
					\$ 5,080	\$ 5,080	\$ 5,080	
0009 TRAVEL EXPENSE								
Mileage and Travel Expenses				\$0.72	\$ 3,255	\$ 3,255	\$ 3,255	
					\$ 3,255	\$ 3,255	\$ 3,255	\$ -

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 again 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	Total	1,700	1,570	1,250	1,570	-
0011 PROFESSIONAL MEMBERSHIP	Total	6,587	6,972		6,972	-
0012 ADVERTISING AND RECRUITMENT	Total	4,000	3,875	3,875	3,875	

0010 PROFESSIONAL DEVELOPMENT		Dept. Request	Budget Comm	Manager Request	Council Request
Annual Conventions/Prof. Conferences/Networking Day		\$ 920		\$ 920	
Clerk Courses for certification		\$ 170		\$ 170	
Course/Training for Dep. Clerk and Asst. Clerk/Voter Registration Employees		\$ 360		\$ 360	
Tax Collector/Asst. Clerk Training		\$ 120		\$ 120	
		\$ 1,570	\$ 1,250	\$ 1,570	\$ -

0011 PROFESSIONAL MEMBERSHIP		Dept. Request	Budget Comm	Manager Request	Council Request
4 Counter Clerk MTCCA		\$ 140	\$ 140	\$ 140	
Clerk's Professional Membership		\$ 280	\$ 280	\$ 280	
Maine Municipal Association Dues		\$ 6,482	\$ 6,482	\$ 6,482	
Tax Collector Manuals-Motor Vehicle (now part of TRIO in the finance budget)		\$ -			
Tax Collector's Professional Membership		\$ 70	\$ 70	\$ 70	
		\$ 6,972	\$ 6,972	\$ 6,972	\$ -

0012 ADVERTISING AND RECRUITMENT		Dept. Request	Budget Comm	Manager Request	Council Request
Newspaper Advertising for Legal Notices		\$ 3,875	\$ 3,875	\$ 3,875	
		\$ 3,875	\$ 3,875	\$ 3,875	

Line Item Narrative

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

Town Clerk

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0027 CONSUMABLE SUPPLIES	Total	6,718	5,238	5,238	5,238	
0030 EQUIPMENT MAINTENANCE	Total	1,400	1,270	-	1,270	-
0109 TOWN REPORTS	Total	3,000	3,150	-	3,150	-

0027 CONSUMABLE SUPPLIES		Dept. Request	Budget Comm	Manager Request	Council Request
Tax Bill inserts for dogs, etc.	\$	320	\$ 320	\$ 320	
Administration Account: Business Cards/Name Plates/Gifts/Plaques	\$	294	\$ 294	\$ 294	
Misc. All Elections (Food, Voter Registration Supplies, Aging Elec. Equipment Supplies)	\$	540	\$ 540	\$ 540	
Programming, ballots, etc. Nov 2025/ June 2026 Elections	\$	3,712	\$ 3,712	\$ 3,712	
Misc. office supplies (MMA directories, binding materials, etc.)	\$	372	\$ 372	\$ 372	
	\$	5,238	\$ 5,238	\$ 5,238	

0030 EQUIPMENT MAINTENANCE		Dept. Request	Budget Comm	Manager Request	Council Request
Vault Door and Typewriter Service	\$	1,270	\$ -	\$ 1,270	
	\$	1,270	\$ -	\$ 1,270	\$ -

0109 TOWN REPORTS		Dept. Request	Budget Comm	Manager Request	Council Request
Town Report, we print 350 reports and get a PDF file for website.	\$	3,150		\$ 3,150	
	\$	3,150	\$ -	\$ 3,150	\$ -

Line Item Narrative

Consumables: Various amounts for office supplies specific to the front counter, replacing aging materials, and election stick 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. Still having trouble finding a vendor that works on typewriters so this is another attempts to find a new provider. The typewriters are used daily and we need to keep them in working order. **Town Reports:** With costs of all things increasing, I have increased this line a bit to account for any increase I may run into this fall when it comes time to go out to print. We are still printing 300

Finance

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES	Total	113,590	119,265	119,264	119,264	-
0009 TRAVEL EXPENSE	Total	550	321	321	321	-
0010 PROFESSIONAL DEVELOPMENT	Total	420	265	265	265	-

0001 WAGES	Weeks	Hours	Rate	Dept. Request	Budget Comm	Manager Request	Council Request
Treasurer	52	Salary	\$ 1,293.20	\$ 67,246	\$ 67,246	\$ 67,246	
Deputy Treasurer/Counter Clerk	52	2080	\$ 24.83	\$ 51,646	\$ 51,646	\$ 51,646	
O/T Deputy Treasurer		10	\$ 37.25	\$ 372	\$ 372	\$ 372	
				\$ 119,265	\$ 119,264	\$ 119,264	\$ -

0009 TRAVEL EXPENSE	# of Workdays in FY2025	Miles Round Trip	Rate	Dept. Request	Budget Comm	Manager Request	Council Request
Mileage to Bank	33	4	\$0.72	\$ 86	\$ 86	\$ 86	
Mileage to training		326	\$0.72	\$ 235	\$ 235	\$ 235	
				\$ 321	\$ 321	\$ 321	\$ -

0010 PROFESSIONAL DEVELOPMENT	Dept. Request	Budget Comm	Manager Request	Council Request
Treasurer Training	\$ 55	\$ 55	\$ 55	
Deputy Treasurer Training	\$ 55	\$ 55	\$ 55	
MMTCTA Annual Convention & MMA Convention	\$ 155	\$ 155	\$ 155	
	\$ 265	\$ 265	\$ 265	\$ -

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. I reduced mileage to the bank by 3/4 and those extra miles will be for the gas card in the Town Manager Budget.

Development: For classes with MMA

Professional

Finance

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	120	-	120	
0026 POSTAGE	Total	15,250	16,594	16,594	16,594	
0027 CONSUMABLE SUPPLIES	Total	15,550	14,375	14,375	14,375	-

		Dept. Request	Budget Comm	Manager Request	Council Request
0011 PROFESSIONAL MEMBERSHIP	Dues/Subscriptions - Prof. Membership for Treasurer and Deputy	\$ 60	\$ 60	\$ 60	
		\$ 60	\$ 60	\$ 60	

		Dept. Request	Budget Comm	Manager Request	Council Request
0012 ADVERTISING AND RECRUITMENT	Ads for sale of Tax Acquired Property	\$ 120		\$ 120	
		\$ 120	\$ -	\$ 120	\$ -

				Dept. Request	Budget Comm	Manager Request	Council Request	
0026 POSTAGE	Postage	Absentee Ballots	1000	\$1.03	\$ 1,030	\$ 1,030	\$ 1,030	\$ -
		Mail Payments/invoices	7000	\$0.74	\$ 5,180	\$ 5,180	\$ 5,180	\$ -
		Regular mail	7000	\$0.74	\$ 5,180	\$ 5,180	\$ 5,180	
		Tax Bill mailing (bulk)	7500	\$0.60	\$ 4,500	\$ 4,500	\$ 4,500	
	Meter Rental & Weight Scales	Quarterly		\$175.98	\$ 704	\$ 704	\$ 704	
				4 Quarters	\$ 16,594	\$ 16,594	\$ 16,594	

				Dept. Request	Budget Comm	Manager Request	Council Request
0027 CONSUMABLE SUPPLIES	Office Supplies (shared)			\$ 10,000	\$ 10,000	\$ 10,000	
	Security for Town Office			\$ 375	\$ 375	\$ 375	
	Town Office (Janitorial)			\$ 4,000	\$ 4,000	\$ 4,000	
				\$ 14,375	\$ 14,375	\$ 14,375	\$ -

Line Item Narrative

Professional Membership: This line pays for membership dues to the MMTCTA .	Postage:
This line pays for all departments postage. The price of postage has increased 8% over the last year and will increase again this year.	
Consummable 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	

Finance

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0030 EQUIPMENT MAINTENANCE	Total	68,640	70,974	70,974	70,974	70,974
0031 EQUIPMENT PURCHASE	Total	2,000	1,000	1,000	1,000	1,000

			Dept. Request	Budget Comm	Manager Request	Council Request
0030 EQUIPMENT MAINTENANCE						
Copier Maintenance - (Town Office 2 copiers)			\$ 1,675	\$ 1,675	\$ 1,675	
Copier Maintenance - (Police and Fire 2 copiers)			\$ 1,675	\$ 1,675	\$ 1,675	
Copier Maintenance - (Library)			\$ 840	\$ 840	\$ 840	
TRIO Finance Software License Fee/Support			\$ 11,314	\$ 11,314	\$ 11,314	
Technical Assistance from Motorbrain	Motorbrain	\$2700 Monthly	\$ 32,400	\$ 32,400	\$ 32,400	
Lease for Server	Motorbrain	\$600 Monthly	\$ 7,200	\$ 7,200	\$ 7,200	
Hosting of Trio Web	Motorbrain	\$150 Monthly	\$ 1,800	\$ 1,800	\$ 1,800	
Ransomware Protection	Motorbrain	\$500 Monthly	\$ 6,000	\$ 6,000	\$ 6,000	
Email Hosting (80 or more Accounts)	Motorbrain	\$410 Monthly	\$ 4,920	\$ 4,920	\$ 4,920	
Fiber and Council Chambers	Motorbrain	\$150 Monthly	\$ 1,800	\$ 1,800	\$ 1,800	
Transfer Station Internet Connection	Motorbrain	\$600 Annually	\$ 600	\$ 600	\$ 600	
Other Technical Not Part Of Contract	Motorbrain		\$ 500	\$ 500	\$ 500	
Telephone Repairs	Central Main		\$ 250	\$ 250	\$ 250	
			\$ 70,974	\$ 70,974	\$ 70,974	\$ -
0031 EQUIPMENT PURCHASE						
ie: Replacement Phones, Mouse, Keyboards ,Monitors....			\$ 1,000	\$ 1,000	\$ 1,000	
			\$ 1,000	\$ 1,000	\$ 1,000	

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.

Finance

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0039 AUDIT FEES	Total	114,000	114,000	51,000	114,000	-
0057 LIEN RECORDING & DISCHARGE	Total	7,600	10,000	10,000	10,000	-

0039 AUDIT FEES

Audit Fee
BerryDunn Pre Audit Work

	Dept. Request	Budget Comm	Manager Request	Council Request
Audit Fee	\$ 64,000		\$ 64,000	
BerryDunn Pre Audit Work	\$ 50,000		\$ 50,000	
Total	\$ 114,000	\$ 51,000	\$ 114,000	\$ -

0057 LIEN RECORDING & DISCHARGE

Lien Recording & Discharge

	Dept. Request	Budget Comm	Manager Request	Council Request
Lien Recording & Discharge	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ -

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 - \$25.00 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 FY23-FY25. 400 liens @\$25each is \$10,000 **THIS IS AN INCREASE OF \$6.00 PER LEIN OVER LAST YEAR**

Finance

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0071 INSURANCE	Total	93,549	101,409	101,409	101,409	-
0105 DEDUCTIBLES	Total	2,000	2,000	2,000	2,000	-

	Deductible	Dept. Request	Budget Comm	Manager Request	Council Request
0071 INSURANCE					
Automobile Insurance (comprehensive/collision)	\$ 1,000				
Boiler & Machinery	\$ 1,000				
Commercial Crime	\$ 1,000				
Commercial Property	\$ 2,500				
General Liability	\$ 1,000				
Inland Marine	\$ 1,000				
Medical/Professional Liability	\$ 1,000				
Police Enforcement Liability	\$ 5,000				
Public Official's Liability	\$ 5,000				
Maine Municipal Premium FY2026	\$ 95,480	\$ 95,480	\$ 95,480	\$ 95,480	
Tax Collector/Treasurer Bond	\$ 750	\$ 750	\$ 750	\$ 750	
HUB International for Call Fire Insurance	\$ 350	\$ 350	\$ 350	\$ 350	
Total Premium FY26	\$ 96,580				
Renewal Adjustment at 5%	\$ 4,829.00	\$ 4,829	\$ 4,829	\$ 4,829	
Anticipated Premium		\$ 101,409	\$ 101,409	\$ 101,409	\$ -
0105 DEDUCTIBLES					
Insurance Deductible		\$ 2,000	\$ 2,000	\$ 2,000	
		\$ 2,000	\$ 2,000	\$ 2,000	\$ -

Line Item Narrative

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

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

Code Enforcement

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES	Total	54,371	69,302	69,302	69,302	-
0009 TRAVEL EXPENSE	Total	3,900	500	550	550	-

0001 WAGES	Meetings	Members	Rate	Hours	Dept. Request	Budget Comm	Manager Request	Council Request
Code Officer Full			\$ 32.25	2017	\$ 65,048	\$ 65,048	\$ 65,048	
Code Officer Training			\$ 26.25	63	\$ 1,654	\$ 1,654	\$ 1,654	
Planning Board Members								
Chairman	15	1	\$ 33.33		\$ 500	\$ 500	\$ 500	
Regular Members	15	7	\$ 20.00		\$ 2,100	\$ 2,100	\$ 2,100	
					\$ 69,302	\$ 69,302	\$ 69,302	\$ -

0009 TRAVEL EXPENSE	Miles	Dept. Request	Budget Comm	Manager Request	Council Request
Mileage Reimbursement	100-2000 \$ 0.72	\$ 500	\$ 550	\$ 550	
		\$ 500	\$ 550	\$ 550	\$ -

Line Item Narrative

Mileage is intended for inspections and training, new CEO will require more training for the first year. Code will be using The cruiser for as many inspections as possible
New Code Enforcement Officer wage has gone up, he is not certified but could be in FY 27.

Code Enforcement

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0010 PROFESSIONAL DEVELOPMENT	Total	3,200	4,000	4,000	4,000	-
0012 ADVERTISING	Total	1,000	300	300	300	-

0010 PROFESSIONAL DEVELOPMENT

General Training, Seminars & Reference Material & Memberships

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

0012 ADVERTISING

Newspaper Advertising

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 300	\$ 300	\$ 300	
\$ 300	\$ 300	\$ 300	\$ -

Line Item Narrative

Training will go down after Dutton becomes certified, some certifications are not yearly. This is for any Planning Board action, demo and clean up ads and notice

Code Enforcement

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0027 CONSUMABLE SUPPLIES	500	300	300	300	-
0063 COMMUNICATIONS	Total	520	660	660	-

0027 CONSUMABLE SUPPLIES

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 300	\$ 300	\$ 300	
\$ 300	\$ 300	\$ 300	\$ -

0063 COMMUNICATIONS

United States Cellular

Dept. Request	Budget Comm	Manager Request	Council Request
\$ 660	\$ 660	\$ 660	
\$ 660	\$ 660	\$ 660	\$ -

Line Item Narrative

0063 phone is under contract (\$55/mo x 12 mo = \$520).

0027 Safety suplies/ High visiablity clothing/ Hard hat

Assessing

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES		12,500	\$ 97,500	\$ 97,500	\$ 72,500	\$ -
0009 TRAVEL REIMBURSEMENT	Total	780	360	435	435	
			Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES						
Assessor			\$ 85,000	\$ 85,000	\$ 60,000	
Part Time Assessing			\$ 12,500	\$ 12,500	\$ 12,500	
			\$ 97,500	\$ 97,500	\$ 72,500	\$ -
			Dept. Request	Budget Comm	Manager Request	Council Request
0009 TRAVEL REIMBURSEMENT						
Mileage Reimbursement	0.65	0.72	600	\$ 360	\$ 435	\$ 435
			Net Cost	\$ 360	\$ 435	\$ 435

Line Item Narrative

I have added a salary for the assessor and kept the part time wages

Assessing

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0010 PROFESSIONAL DEVELOPMENT	Total	1,700	1,790	740	1,790	-
0027 CONSUMABLE SUPPLIES	Total	40	38	-	-	-
0094 PROPERTY TRANSFERS	Total	600	600	600	600	-

		Dept. Request	Budget Comm	Manager Request	Council Request
0010 PROFESSIONAL DEVELOPMENT	Maine Association of Assessing membership fees IAAO,MAAO, and CMAAO \$10-\$40 and \$40 for fees	\$ 1,700	\$ 40	\$ 1,700	
		\$ 90	\$ 700	\$ 90	
		\$ 1,790	\$ 740	\$ 1,790	\$ -
0027 CONSUMABLE SUPPLIES	Passport Addressing book	\$ 38	\$ -	\$ -	
		\$ 38	\$ -	\$ -	\$ -
0094 PROPERTY TRANSFERS		\$ 600	\$ 600	\$ 600	
		\$ 600	\$ 600	\$ 600	\$ -

Line Item Narrative

Professional Development: This is to attend one course to maintain 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 a discount on courses and meeting with other assessors provides an opportunity to discuss current issues.

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

Police

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request	
0001 WAGES	Total	987,055	\$ 1,138,534	\$ 1,138,532	1,138,532	-

0001 WAGES	Staff	Hourly Rate	Dept. Request	Budget Comm	Manager Request	Council Request
Chief of Police	1	Salary	\$ 120,732	\$ 120,732	\$ 120,732	
Sergeant	1	\$ 47.46	\$ 98,717	\$ 98,717	\$ 98,717	
Sergeant	1	\$ 45.20	\$ 94,016	\$ 94,016	\$ 94,016	
Detective	1	\$ 41.40	\$ 86,112	\$ 86,112	\$ 86,112	
Police Officer	1	\$ 38.49	\$ 80,059	\$ 80,059	\$ 80,059	
Police Officer	1	\$ 38.69	\$ 80,475	\$ 80,475	\$ 80,475	
Police Officer	1	\$ 36.87	\$ 76,690	\$ 76,690	\$ 76,690	
Police Officer	1	\$ 33.08	\$ 68,806	\$ 68,806	\$ 68,806	
Police Officer	1	\$ 33.08	\$ 68,806	\$ 68,806	\$ 68,806	
Police Officer	1	\$ 33.08	\$ 68,806	\$ 68,806	\$ 68,806	
Police Officer	1	\$ 33.48	\$ 69,638	\$ 69,638	\$ 69,638	
Police Officer	1	\$ 31.50	\$ 65,520	\$ 65,520	\$ 65,520	
School Resource Officer	1	\$ 38.49	\$ 80,059	\$ 80,059	\$ 80,059	
Reserve Staff	2	\$ 24.00	\$ 4,800	\$ 4,800	\$ 4,800	
Administrative Assistant	1	\$ 23.70	\$ 49,296	\$ 49,296	\$ 49,296	
Retention Bonus	13	\$ 2,000.00	\$ 26,000	\$ 26,000	\$ 26,000	
Total			\$ 1,138,534	\$ 1,138,532	\$ 1,138,532	\$ -

Line Item Narrative

Police

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0002 OVERTIME/PART TIME WAGES	Total	237,613	\$ 182,037	\$ 182,037	182,037	-
0006 MCJA WAGES/TUITION	Total	27,656	\$ 27,656	\$ 27,656	27,656	-

0002 OVERTIME/PART TIME WAGES	Staff	Hours		Dept. Request	Budget Comm	Manager Request	Council Request
Built in Overtime		624	\$ 58.27	\$ 36,360	\$ 36,360	\$ 36,360	
Personal Time	5	156	\$ 58.27	\$ 45,451	\$ 45,451	\$ 45,451	
Sick Time	5	144	\$ 58.27	\$ 41,954	\$ 41,954	\$ 41,954	
Training Coverage	5	40	\$ 58.27	\$ 11,654	\$ 11,654	\$ 11,654	
Vacation	5	80	\$ 58.27	\$ 23,309	\$ 23,309	\$ 23,309	
Workover / Callout	5	80	\$ 58.27	\$ 23,308	\$ 23,309	\$ 23,309	
				\$ 182,037	\$ 182,037	\$ 182,037	\$ -

0006 MCJA WAGES/TUITION	Weeks/Hours	Trips	Miles	Rate				
Mileage		12	3192	\$ 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	
					\$ 27,656	\$ 27,656	\$ 27,656	\$ -

Line Item Narrative

Overtime: This covers any additional time worked over the 40 hour work week. Including workovers, call-in, covering for benefit time off, and training coverage.

MCJA Wages / Tuition: This covers the cost of the employee attending the BLEPT 18 Week Academy

Police

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request	
0007 ANIMAL CONTROL	Total	12,421	\$ 7,299	\$ 7,299	7,299	-
0010 PROFESSIONAL DEVELOPMENT	Total	18,000	\$ 21,000	\$ 15,000	15,000	-
0011 PROFESSIONAL MEMBERSHIP	Total	28,342	\$ 28,549	\$ 25,500	28,549	-

0007 ANIMAL CONTROL	Hourly Rate	Mileage	Quarterly Hours	Quarterly Mileage	Invoices						
Wages	\$17.75	0.57	45	40	4	\$	3,195	\$	3,195	\$	3,195
Mileage						\$	4,104	\$	4,104	\$	4,104
						\$	7,299	\$	7,299	\$	7,299
						\$		\$		\$	-

0010 PROFESSIONAL DEVELOPMENT	Staff	Funds								
Chief's Professional Development	1	\$ 4,000.00	\$	4,000	\$	4,000	\$	4,000	\$	4,000
Officer Training Classes	8	\$ 2,000.00	\$	16,000	\$	10,000	\$	10,000	\$	10,000
Admin	1	\$ 1,000.00	\$	1,000	\$	1,000	\$	1,000	\$	1,000
			\$	21,000	\$	15,000	\$	15,000	\$	-

0011 PROFESSIONAL MEMBERSHIP	Contractual	Staff	Funds								
Adobe	Annual	2	\$ 250.00	\$	500	\$	500	\$	500	\$	500
Asset Tiger	Annual	1	\$ 825.00	\$	825	\$	825	\$	825	\$	825
CLEAR for Law Enforcement Plus	Annual	1	\$ 2,400.00	\$	2,400	\$	2,400	\$	2,400	\$	2,400
FrontLine	Annual		\$ 1,785	\$	1,785	\$	1,785	\$	1,785	\$	1,785
Law Enforcement Street Reference	Annual	11	\$ 30.00	\$	330	\$	330	\$	330	\$	330
Maine Chief's Dues	Annual	1	\$ 250.00	\$	250	\$	250	\$	250	\$	250
Maine Chief's Assoc Dues	Annual	2	\$ 100.00	\$	200	\$	200	\$	200	\$	200
MLEAP - Maine Law Enforcement Accrediation	Annual	1	\$ 550.00	\$	550	\$	500	\$	500	\$	550
Nespin	Annual	1	\$ 100.00	\$	100	\$	100	\$	100	\$	100
Police 1 Training	Annual	15	\$ 126.66	\$	1,900	\$	1,900	\$	1,900	\$	1,900
Policies - Dirigo	Annual	1	\$ 3,800.00	\$	3,800	\$	3,800	\$	3,800	\$	3,800
Power DMS	3 Year Contract Start 2025	1	\$ 5,925.00	\$	5,925	\$	5,925	\$	5,925	\$	5,925
Power Ready	3 Year Contract Start 2025		\$ 4,326.00	\$	4,326	\$	4,326	\$	4,326	\$	4,326
Power Time	3 Year Contract Start 2025	1	\$ 4,954.00	\$	4,954	\$	4,954	\$	4,954	\$	4,954
Title 29A & 17A Law Books		11	\$ 64.00	\$	704	\$	704	\$	704	\$	704
				\$	28,549	\$	25,500	\$	28,549	\$	-

Line Item Narrative

Animal Control: Coverage is provided by Penobscot County and we are invoiced quarterly for all animal control related calls.

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. Additionally, memberships to aid the department in smooth operation procedures and document management. The MLEAP will allow the police department to have a 25% savings on our liability insurance which will save \$2,199.

Police

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0012 ADVERTISING/RECRUITMENT	Total	6,615	\$ 12,975	\$ 8,490	8,490	-
0024 UNIFORMS	Total	36,257	\$ 26,308	\$ 26,308	26,308	-
0027 CONSUMABLE SUPPLIES	Total	7,800	\$ 9,800	\$ 7,500	7,500	-
0028 WELLNESS	Total	6,780	\$ 10,350	\$ 10,350	10,350	-

0012 ADVERTISING/RECRUITMENT	Hours	Staff	Cost					
Advertising		12	\$ 100.00		\$ 1,200	\$ 1,200	\$ 1,200	
Background		3	\$ 425.00		\$ 1,275	\$ 850	\$ 850	
Internal Investigations	72	12	\$ 80.00		\$ 5,760	\$ 2,880	\$ 2,880	
Police App	Annual			1	\$ 1,200.00	\$ 1,200	\$ 1,200	\$ 1,200
Polygraph		3	\$ 630.00		\$ 1,890	\$ 1,260	\$ 1,260	
Psychological Testing		3	\$ 550.00		\$ 1,650	\$ 1,100	\$ 1,100	
					\$ 12,975	\$ 8,490	\$ 8,490	\$ -

0024 UNIFORMS	Months	Quantity	Cost					
Bulletproof Vest		3	\$ 1,200		\$ 3,600	\$ 3,600	\$ 3,600	
Detective		1	\$ 1,000		\$ 1,000	\$ 1,000	\$ 1,000	
F/T Uniform Cleaning	12	12	\$ 30		\$ 4,320	\$ 4,320	\$ 4,320	
MCJA Uniform Pkg.		2	\$ 1,200		\$ 2,400	\$ 2,400	\$ 2,400	
New Officer uniform / Equipment		2	\$ 3,894		\$ 7,788	\$ 7,788	\$ 7,788	
Patches / Badge Purchases			\$ 1,200		\$ 1,200	\$ 1,200	\$ 1,200	
Uniform Maintenance FT		12	\$ 500		\$ 6,000	\$ 6,000	\$ 6,000	
					\$ 26,308	\$ 26,308	\$ 26,308	\$ -

0027 CONSUMABLE SUPPLIES	Hours	Hourly Rate					
Building / Maintenance	48	100		\$ 4,800	\$ 4,500	\$ 4,800	
Operational Supplies				\$ 5,000	\$ 3,000	\$ 5,000	
				\$ 9,800	\$ 7,500	\$ 9,800	\$ -

0028 WELLNESS	Staff	Funds					
Department Meetings / Moral	6	11	\$ 25.00		\$ 1,650	\$ 1,650	\$ 1,650
Gym Membership	12	9	\$ 50.00		\$ 5,400	\$ 5,400	\$ 5,400
Wellness Visits		12	\$ 275.00		\$ 3,300	\$ 3,300	\$ 3,300
					\$ 10,350	\$ 10,350	\$ -

Line Item Narrative

Advertisement and Recruitment: Departments needs to get a new hire started successfully with all pre-employment steps. Additionally, a program to assist in hiring officers.

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.

Consumable Supplies: Fingerprinting materials, drug testing supplies, weapons permit supplies, parking tickets, forms, batteries, ink cartridges, etc.

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

Police

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0030 EQUIPMENT MAINTENANCE	Total	20,668	\$ 14,039	\$ 10,339	10,339	-
0031 EQUIPMENT PURCHASE	Total	13,104	\$ 37,284	\$ 29,884	29,884	-

0030 EQUIPMENT MAINTENANCE	Maint.	Units	Cost	Dept. Request	Budget Comm	Manager Request	Council Request
Mobile Radio Maintenance		5	\$ 150.00	\$ 750	\$ 750	\$ 750	
Portable Radio Batteries		6	\$ 100.00	\$ 600	\$ 600	\$ 600	
Radar Maintenance		7	\$ 175.00	\$ 1,225	\$ 1,225	\$ 1,225	
TruNarc		1	\$ 764.00	\$ 764	\$ 764	\$ 764	
Computer Maintenance	*Budget Comm. Req to move to Equip Purchase	1	\$ 3,700.00	\$ 3,700	\$ -	\$ -	
Materials for Firearms Training		1	\$ 7,000.00	\$ 7,000	\$ 7,000	\$ 7,000	
				\$ 14,039	\$ 10,339	\$ 10,339	\$ -

0031 EQUIPMENT PURCHASE	Units	Cost	Dept. Request	Budget Comm	Manager Request	Council Request	
AED	7	\$ 1,950.00	\$ 13,650	\$ 3,900	\$ 3,900		
Alpha Card Pro 750	1	\$ 2,700.00	\$ 2,700	\$ 2,700	\$ 2,700		
Computer Maintenance	1	\$ 3,700.00	\$ -	\$ 3,700	\$ 3,700		
Cradle Points for Cruiser Video System		\$ 13,734.06	\$ 13,734	\$ 13,734	\$ 13,734		
Drone	1	\$ 1,500.00	\$ 1,500	\$ 1,500	\$ 1,500		
Office Furniture		\$ 3,000.00	\$ 3,000	\$ 3,000	\$ 3,000		
Rifle	2	\$ 2,700.00	\$ 2,700	\$ 1,350	\$ 1,350		
				\$ 37,284	\$ 29,884	\$ 29,884	\$ -

Line Item Narrative

Equipment Maintenance: All requested maintenance is to allow officers to communicate safely with dispatch as needed. Radar Maintenance includes the annual radar calibrations.

Equipment Purchase: AED is a one time purchase. Alpha Card Pro is for CWP cards as well as employee badges to access building, can be used for all employees if needed. Cradle points are an access point for the internet so the main internet source isn't just on the MDT. A smaller drone would assist accessing places when there is a threat, such as one of the schools. Office Furniture line additional file cabinets for the files needed to be maintained in our department. Rifles would be beneficial to provide each officer an assigned rifle.

Police

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0040 VEHICLE - FUEL	Total	27,900	\$ 33,480	\$ 43,200	43,200
0041 VEHICLE - MAINTAINANCE	Total	19,450	\$ 22,690	\$ 22,690	-
0051 RENT	Total	44,880	\$ 52,800	\$ 52,800	52,800
0056 LABORATORY TESTING	Total	3,100	\$ 1,950	\$ 1,950	1,950

0040 VEHICLE - FUEL	Vehicles	Gallons	Price	Dept. Request	Budget Comm	Manager Request	Council Request
Vehicle Fuel		12,000	\$ 2.79	\$ 33,480	\$ 43,200	\$ 43,200	
				\$ 33,480	\$ 43,200	\$ 43,200	

0041 VEHICLE - MAINTAINANCE	CONDITION	MILEAGE	USER
2018 Ford Expedition - 2212	Fair	57419	SRO
2020 Ford Explorer - 417-JUE	Fair	142,743	Training
2021 Ford Explorer - 2735	Good	53,360	Detective
2025 Ford Explorer - 116-LGD	New	12,412	Chief
2025 Ford Explorer - 250	New	11,361	Patrol
2025 Ford Explorer - 251	New	3,186	Patrol
2025 Ford Explorer - 252	New	7,508	Patrol
2025 Ford Explorer - 253	New	8,147	Patrol

*ALL MILEAGE UPDATED ON 3/31/2026

	Vehicles	Amount	Cost				
Car Wash	7	15	\$ 8.00	\$ 840	\$ 840	840	
Car Details	8		\$ 350.00	\$ 2,800	\$ 2,800	2,800	
Windshield Washer Fluid	8		\$ 150.00	\$ 150	\$ 150	150	
Interior / Exterior Cleaning Supplies	8		\$ 500.00	\$ 500	\$ 500	500	
Oil Changes	8	4	\$ 100.00	\$ 3,200	\$ 3,200	3,200	
Tire Rotation	8	2	\$ 50.00	\$ 800	\$ 800	800	
Tires	8	4	\$ 200.00	\$ 6,400	\$ 6,400	6,400	
Misc. Maintenance	8		\$ 1,000.00	\$ 8,000	\$ 8,000	8,000	
				\$ 22,690	\$ 22,690	\$ 22,690	\$ -

0051 RENT		12	\$ 4,400.00	\$ 52,800	\$ 52,800	\$ 52,800	
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0056 LABORATORY TESTING							
Test Costs For Drug Cases		6	\$ 325.00	\$ 1,950	\$ 1,950	\$ 1,950	

Line Item Narrative

Vehicles: Cruisers in year 1 of the lease, all in good condition. Public works will be utilized for all oil changes and tire rotations. Local businesses will be utilized as needed.

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

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

Police

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0060 SAFETY COMPLIANCE	Total	2,965	\$ 4,158	\$ 4,158	4,158	-
0063 COMMUNICATIONS	Total	7,692	\$ 7,800	\$ 7,800	7,800	-
0108 CONTRACTUAL SERVICES	Total	25,982	\$ 148,273	\$ 132,649	132,649	-

0060 SAFETY COMPLIANCE

First Aid Supplies		\$ 300.00	\$ 300	\$ 300	\$ 300	
Fire Extinguisher Testing	12	\$ 75.00	\$ 900	\$ 900	\$ 900	
Floor Mat Contract	12	\$ 150.00	\$ 1,800	\$ 1,800	\$ 1,800	
Hep B Shots	2	\$ 579.00	\$ 1,158	\$ 1,158	\$ 1,158	
			\$ 4,158	\$ 4,158	\$ 4,158	\$ -

0063 COMMUNICATIONS

	Months	Number	Monthly Cost				
Phone Replacement		2	\$ 1,200.00	\$ 2,400	\$ 2,400	\$ 2,400	
T-Mobile	12		\$ 450.00	\$ 5,400	\$ 5,400	\$ 5,400	
				\$ 7,800	\$ 7,800	\$ 7,800	\$ -

0108 CONTRACTUAL SERVICES

Body Cameras (AXON)	5 Year Contract	Start 2025		\$ 19,079	\$ 19,079	\$ 19,079	
Car Cameras (AXON)	5 Year contract	New	60	\$ 15,624	\$ -	\$ -	
Legal Defense Plan	Yearly Rate		12	\$ 324	\$ 324	\$ 324	
MDT	5 Year Contract	Start 2024	60	\$ 6,557.00	\$ 6,557	\$ 6,557	
Police Taser Lease (AXON)	5 Year Contract	Start 2024		\$ 6,903	\$ 6,903	\$ 6,903	
VR System	4 Year Contract	New	48	\$ 3,428	\$ 3,428	\$ 3,428	
Cruiser Lease	5 Year Contract	Start 2025		\$ 79,978	\$ 79,978	\$ 79,978	
Cleaning	Contractual		9 Hours / WK	35	\$ 16,380	\$ 16,380	
				\$ 148,273	\$ 132,649	\$ 132,649	\$ -

Line Item Narrative

Safety Compliance: Medical supplies for cruisers and office space. Medical care offered to employees. Safety mats throughout building to avoid slips and falls. **Communications:** Includes the following devices: 6 Internet devices for each laptop, 7 Phone lines (Chief, SRO, 4 Cruisers).

Contractual Services: Tasers, Cruiser Cameras and Body Cameras will be leased through AXON. Legal defence plans to cover the Chief in any law suit. Cleaning services to keep the department disinfected, clean and professional. **Leases are all in the Department Budget per Maine Municipal and Auditors**

Fire

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES	Total	1,256,423	\$ 1,290,131	1,290,132	1,290,132	-

0001 WAGES	# Employees	Regular Hours	Rate	Dept. Request	Budget Comm	Manager Request	Council Request
Fire Chief	1	30	\$ 29.76	\$ 46,426	\$ 46,426	\$ 46,426	
Fire Prevention Officer	1	42	\$ 27.22	\$ 59,455	\$ 59,455	\$ 59,455	
Firefighter	3	42	\$ 26.96	\$ 176,610	\$ 176,610	\$ 176,610	
Cap,Leu, EMT	3	42	\$ 27.96	\$ 183,223	\$ 183,223	\$ 183,223	
Paramedics	3	42	\$ 28.86	\$ 189,095	\$ 189,095	\$ 189,095	
Firefighter/EMT	6	42	\$ 26.19	\$ 343,232	\$ 343,232	\$ 343,232	
Cap/Medic	1	42	\$ 29.62	\$ 64,696	\$ 64,696	\$ 64,696	
Leut/EMT	1	42	\$ 27.78	\$ 60,670	\$ 60,670	\$ 60,670	
Firefighter/ EMT	1	42	\$ 28.46	\$ 62,154	\$ 62,154	\$ 62,154	
Firefighter/ EMT	1	42	\$ 27.02	\$ 59,005	\$ 59,005	\$ 59,005	
Payroll Clerk	\$30 weekly		\$ 30.00	\$ 1,560	\$ 1,560	\$ 1,560	
On Call Stipends				\$ 36,500	\$ 36,500	\$ 36,500	
Duty Stipends				\$ 3,100	\$ 3,100	\$ 3,100	
Captain Holidays				\$ 1,302	\$ 1,302	\$ 1,302	
Holidays				\$ 3,104	\$ 3,104	\$ 3,104	
Duty Stipend				\$ -	\$ -	\$ -	
On Call Stipend				\$ -	\$ -	\$ -	
				\$ 1,290,131	\$ 1,290,132	\$ 1,290,132	\$ -

Fire

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0002 OVERTIME	Total	371,919	\$ 369,400	369,400	369,400	-
0004 CALL WAGES	Total	17,650	\$ 17,650	17,650	17,650	-

0002 OVERTIME	QTY	OT Hours	Hourly Rate				
Pump\Hose Testing	7	16	\$ 27.43	\$ 4,608	\$ 4,608	\$ 4,608	
Sick Days	100	2000	\$ 27.43	\$ 82,290	\$ 82,290	\$ 82,290	
1 PTO Day	20	14	\$ 27.43	\$ 11,521	\$ 11,521	\$ 11,521	
168 Hours Vacation	2	168	\$ 27.43	\$ 13,825	\$ 13,825	\$ 13,825	
126 Hours Vacation	5	126	\$ 27.43	\$ 25,921	\$ 25,921	\$ 25,921	
84 Hours Vacation	13	84	\$ 27.43	\$ 44,930	\$ 44,930	\$ 44,930	
Training	15	32	\$ 27.43	\$ 19,750	\$ 19,750	\$ 19,750	
Inhouse Dept. Meetings	15	24	\$ 27.43	\$ 14,812	\$ 14,812	\$ 14,812	
Professional Meetings	4	12	\$ 27.43	\$ 1,975	\$ 1,975	\$ 1,975	
Holidays (worked)	20	182	\$ 27.43	\$ 149,768	\$ 149,768	\$ 149,768	
		2658		\$ 369,400	\$ 369,400	\$ 369,400	\$ -

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

Line Item Narrative

Fully staffed, regular contract for FY 2026.

Fire

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0009 TRAVEL EXPENSE	Total	7,700	\$ 7,700	712	7,700	-
0010 PROFESSIONAL DEVELOPMENT	Total	33,725	\$ 33,725	-	33,725	-

0009 TRAVEL EXPENSE		Dept. Request	Budget Comm	Manager Request	Council Request
Mileage		\$ 7,700	\$ 712	\$ 7,700	
		\$ 7,700	\$ 712	\$ 7,700	\$ -

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

Fire

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request	
0011 PROFESSIONAL MEMBERSHIP	Total	5,700	\$ 8,218	8,218	8,218	-
0012 ADVERTISING/RECRUITMENT	Total	1,500	\$ 1,500	-	1,500	-
		Dept. Request	Budget Comm	Manager Request	Council Request	
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	\$ 100	\$ 100	\$ 100		
Region Dues	1 Service	\$ 1,000	\$ 1,000	\$ 1,000		
Medical Director	1 Director	\$ 3,500	\$ 3,500	\$ 3,500		
		\$ 8,218	\$ 8,218	\$ 8,218	\$ -	
0012 ADVERTISING/RECRUITMENT						
Advertising		\$ 1,500	\$ -	\$ 1,500		
		\$ 1,500	\$ -	\$ 1,500	\$ -	

Line Item Narrative

These are standard items, only one change this year, MD went up.

Fire

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0024 UNIFORMS	Total	55,200	\$ 55,200	15,220	55,220	-
0027 CONSUMABLE SUPPLIES	Total	43,000	\$ 43,000	43,000	43,000	-
0030 EQUIPMENT MAINTENANCE	Total	43,000	\$ 7,100	\$ 7,100	\$ 7,100	\$ -

0024 UNIFORMS		Dept. Request	Budget Comm	Manager Request	Council Request
Fire/EMS Uniforms		\$ 14,000	\$ 14,000	\$ 14,000	
Officer Uniforms		\$ 1,200	\$ 1,220	\$ 1,220	
	10 @4,000	\$ 40,000	\$ -	\$ 40,000	
		\$ 55,200	\$ 15,220	\$ 55,220	\$ -

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

0030 EQUIPMENT MAINTENANCE		Dept. Request	Budget Comm	Manager Request	Council Request
General Equipment Maintenance		\$ 7,100	\$ 7,100	\$ 7,100	
		\$ 7,100	\$ 7,100	\$ 7,100	\$ -

Line Item Narrative

Uniform this year is an increase due to turn out gear 10 sets at \$4,000.00 per unit. *Budget committee recommended that this be moved to capital.*

Fire

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request	
0031 EQUIPMENT PURCHASE	Total	52,300	\$ 56,900	56,900	56,900	-
0031 EQUIPMENT PURCHASE			Dept. Request	Budget Comm	Manager Request	Council Request
Skid for UTV			\$ 15,000	\$ 15,000	\$ 15,000	
Hand lights			\$ -	\$ -	\$ -	\$ -
Hand Tools (axes, halegens, pike poles, etc.)			\$ 4,800	\$ 4,800	\$ 4,800	
Hand Held Radios 3			\$ 1,000	\$ 1,000	\$ 1,000	
Pagers 5			\$ 2,500	\$ 2,500	\$ 2,500	
2000 ft 1 3/4" Hose			\$ 4,000	\$ 4,000	\$ 4,000	
1000 ft 2 1/2" Hose			\$ 3,000	\$ 3,000	\$ 3,000	
Bottles 10 \$1,300			\$ 13,000	\$ 13,000	\$ 13,000	
Stretcher Batteries 4 \$900			\$ 3,600	\$ 3,600	\$ 3,600	
Life Pack batteries 4 \$650			\$ 2,600	\$ 2,600	\$ 2,600	
Wildland Gear 10 \$500.00			\$ 5,000	\$ 5,000	\$ 5,000	
Nozzle 3 \$800.00			\$ 2,400	\$ 2,400	\$ 2,400	
			\$ 56,900	\$ 56,900	\$ 56,900	\$ -

Line Item Narrative

Bottles and Gear are the increase in this fiscal year.

Fire

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request	
0040 VEHICLE - FUEL	Total	16,141	\$ 16,978	16,978	16,978	-
0041 VEHICLE - MAINTENANCE	Total	40,300	\$ 40,300	38,800	40,300	-

0040 VEHICLE - FUEL	Gallons	Price	Dept. Request	Budget Comm	Manager Request	Council Request
Diesel	3280	\$ 3.10	\$ 10,168	\$ 10,168	\$ 10,168	
Gasoline	2270	\$ 3.00	\$ 6,810	\$ 6,810	\$ 6,810	
			\$ 16,978	\$ 16,978	\$ 16,978	\$ -

0041 VEHICLE - MAINTENANCE	Condition	Dept. Request	Budget Comm	Manager Request	Council Request
2012 Dodge Durango 530	Fair	\$ 2,800	\$ 1,300	\$ 2,800	
2017 HME Pumper 531	Fair	\$ 4,500	\$ 4,500	\$ 4,500	
2006 Pierce Tanker/Pump 532	Fair	\$ 4,500	\$ 4,500	\$ 4,500	
2004 Freightliner Pump 533	Poor	\$ 4,500	\$ 4,500	\$ 4,500	
2001 Peirce Ladder 535	Poor	\$ 14,000	\$ 14,000	\$ 14,000	
2025 Dodge Amb 1	Good	\$ 2,000	\$ 2,000	\$ 2,000	
2019 Dodge Amb 2	Fair	\$ 4,200	\$ 4,200	\$ 4,200	
2019 Dodge Amb 3	Poor	\$ 3,800	\$ 3,800	\$ 3,800	
2024 Dodge Pickup	Good	\$ 40,300	\$ 38,800	\$ 40,300	\$ -
UTV/Boat 1600	Good				
Line Item Narrative		\$ 40,300			

Fire

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0042 ENGINE PUMP INSPECTION	Total	8,400	\$ 6,300	6,300	6,300	-
0052 FIRE PREVENTION	Total	3,100	\$ 3,100	1,500	3,100	-
0060 SAFETY COMPLIANCE	Total	14,205	\$ 14,205	14,205	14,205	60

	Veh	Year	Pump Size	Dept. Request	Budget Comm	Manager Request	Council Request
0042 ENGINE PUMP INSPECTION							
HME	531		1250	\$ 2,100	\$ 2,100	\$ 2,100	
Pierce	532		1000	\$ 2,100	\$ 2,100	\$ 2,100	
Frieghtliner	533		1500	\$ 2,100	\$ 2,100	\$ 2,100	
				\$ 6,300	\$ 6,300	\$ 6,300	\$ -
0052 FIRE PREVENTION							
Fire Prevention				\$ 3,100	\$ 1,500	\$ 3,100	
				\$ 3,100	\$ 1,500	\$ 3,100	\$ -
0060 SAFETY COMPLIANCE							
Breathing Air Licensing				\$ 60	\$ 60	\$ 60	\$ 60
Breathing Compressor Testing				\$ 1,000	\$ 1,000	\$ 1,000	
Ground Ladder Testing				\$ 1,275	\$ 1,275	\$ 1,275	
Aerial Platform 50/100 Hr PM				\$ 1,000	\$ 1,000	\$ 1,000	
Aerial Ladder Testing				\$ 1,400	\$ 1,400	\$ 1,400	
Testing of Air Bottles				\$ 1,100	\$ 1,100	\$ 1,100	
SCBA Flow Test				\$ 1,400	\$ 1,400	\$ 1,400	
Hepatitis B Innoculations				\$ 500	\$ 500	\$ 500	
Physicals (NFPA 1852- interior personnel only)				\$ 2,400	\$ 2,400	\$ 2,400	
Fit Test Exams				\$ 3,750	\$ 3,750	\$ 3,750	
ENVO Masks				\$ 320	\$ 320	\$ 320	
				\$ 14,205	\$ 14,205	\$ 14,205	\$ 60

Fire

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0108 CONTRACTUAL SERVICES	Total	54,000	\$ 60,000	60,000	60,000	-
0307 AMBULANCE LEASE	Total	64,245	\$ 64,245	64,245	64,245	-
0308 STRYKER EQUIPMENT LEASE	Total	-	\$ -	-	-	-
0310 TURNOUT GEAR LEASE	Total	-	\$ -	-	-	-

0108 CONTRACTUAL SERVICES

Northern Lights Ambulance Billing
Cancer Screening

20 \$300

\$ 54,000	\$ 54,000	\$ 54,000	
\$ 6,000	\$ 6,000	\$ 6,000	
\$ 60,000	\$ 60,000	\$ 60,000	\$ -

0307 AMBULANCE LEASE

\$ 64,245	\$ 64,245	\$ 64,245	
\$ 64,245	\$ 64,245	\$ 64,245	\$ -

0308 STRYKER EQUIPMENT LEASE

\$ -	\$ -	\$ -	\$ -
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0310 TURNOUT GEAR LEASE

\$ -	\$ -	\$ -	\$ -
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Line Item Narrative

Contractual services is for the Ambulance Billing monthly fees and per the Union Contract we will provide Cancer Screening for our

FireFighters.

Stryker Equipment Lease: Paid in Full

Turnout Gear Lease: Paid in full

Public Safety Building

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0027 CONSUMABLES	Total	3,100	\$ 3,600	\$ 3,100	\$ 3,600	\$ -
0030 EQUIPMENT MAINTENANCE	Total	1,100	1,100	-	-	-
0031 EQUIPMENT PURCHASE	Total	50,000	64,000	64,000	64,000	-
0050 BUILDING & GROUNDS MAINTENANCE	Total	14,700	16,700	16,700	16,700	-
0060 SAFETY COMPLIANCE	Total	950	950	400	400	-

		Dept. Request	Budget Comm	Manager Request	Council Request
0027 CONSUMABLES					
Consumables		\$ 3,100	\$ 3,100	\$ 3,100	
Paint, paper products, cleaning		\$ 500	\$ -	\$ 500	
		\$ 3,600	\$ 3,100	\$ 3,600	\$ -
0030 EQUIPMENT MAINTENANCE					
Radio Maintenance		\$ 1,100	\$ -	\$ -	
		\$ 1,100	\$ -	\$ -	\$ -
0031 EQUIPMENT PURCHASE					
Door Repair		\$ 24,000	\$ 24,000	\$ 24,000	
Wall and Floor Repair		\$ 40,000	\$ 40,000	\$ 40,000	
		\$ 64,000	\$ 64,000	\$ 64,000	\$ -
0050 BUILDING & GROUNDS MAINTENANCE					
Furnace Clean & Maintenance		\$ 2,000	\$ 2,000	\$ 2,000	
Annual Generator Check-Public Safety Building		\$ 2,200	\$ 2,200	\$ 2,200	
General Building Maintenance, Backflow Test, Electrical.		\$ 2,500	\$ 2,500	\$ 2,500	
Overhead Door Maintenance		\$ 10,000	\$ 10,000	\$ 10,000	
		\$ 16,700	\$ 16,700	\$ 16,700	\$ -
0060 SAFETY COMPLIANCE					
Safety Compliance Items					\$ -
		\$ 950	\$ 400	\$ 400	

Line Item Narrative

0030 No longer needed, nothing to maintain

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	3,000	3,300	3,300	3,300	-
0065 TELEPHONE	Total	24,180	24,024	10,080	24,024	-
0066 ELECTRICITY	Total	142,128	182,740	182,740	182,740	-

			Dept. Request	Budget Comm	Manager Request	Council Request
0049 LIGHT MAINTENANCE & PARTS						
Depot Street/Clay St, W. Broadway/Goding & Access Rd	Video detection system/4 cameras/12 lights		\$ 3,000	\$ 3,000	\$ 3,000	
			\$ 3,000	\$ 3,000	\$ 3,000	\$ -

0063 COMMUNICATIONS						
Spectrum Internet Fiber for Business	Split with TIF	12	\$ 275	\$ 3,300	\$ 3,300	\$ 3,300
				\$ 3,300	\$ 3,300	\$ 3,300
				\$ 3,300	\$ 3,300	\$ -

			Months	Average Monthly			
0065 TELEPHONE							
30 Phone Lines	Fairpoint	12	\$ 2,002	\$ 24,024	\$ 10,080	\$ 24,024	
				\$ 24,024	\$ 10,080	\$ 24,024	\$ -

			Average Monthly	Anticipated Increase			
0066 ELECTRICITY							
Electricity			\$ 14,503	5%	\$ 182,740	\$ 182,740	\$ 182,740
					\$ 182,740	\$ 182,740	\$ 182,740
					\$ 182,740	\$ 182,740	\$ -

Utilities

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0067 HEATING FUEL	Total	22,882	19,240	19,242	19,242	-
0068 WATER & SEWER	Total	281,140	285,284	285,284	285,284	-

0067 HEATING FUEL	Anticipated Price	Propane	Anticipated Price	Natural Gas	Dept. Request	Budget Comm	Manager Request	Council Request
Library (Natural Gas)			\$ 1.30	1,767	2,297	\$ 2,297	\$ 2,297	
Public Works (Natural Gas)			\$ 1.30	5,527.3	7,186	\$ 7,186	\$ 7,186	
Public Safety			\$ 1.30	2,897	3,767	\$ 3,767	\$ 3,767	
Town Office (Propane)	\$ 2.10	1,497			3,145	\$ 3,145	\$ 3,145	
Town Office (Natural Gas)			\$ 1.30	948	1,232	\$ 1,232	\$ 1,232	
Transfer Station (Propane)	\$ 2.10	769			1,615	\$ 1,615	\$ 1,615	
		2266		11,139	\$19,240	\$ 19,242	\$ 19,242	\$ -

Fiscal Year	Library	Public Works	Public Safety	Transfer Station	Town Office	Town Office@ PVH Nat Gas
FY2026 (Partial Year)	1601.8	5350.71	2559.2	839.4	1222.4	670.7
FY2025	2044	6548	2806.5	776	1375.4	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
AVERAGE Gallons	1,766.7	5,527.3	2,897.4	768.9	1,497.4	947.8

0068 WATER & SEWER	Hydrant Fees 2026	Annual Water & Sewer	Dept. Request	Budget Comm	Manager Request	Council Request
Water	\$ 277,130	\$ 3,654	\$ 280,784	\$ 280,784	\$ 280,784	
Sewer		\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	
			\$ 285,284	\$ 285,284	\$ 285,284	\$ -

Utilities

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.

Telephone: There are 30 out-going telephone lines (three of those are alarm lines). The monthly cost has increased due to inflation and adding lines.

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

Heating Fuel: This line pays for all the heating fuel for all buildings. The usage chart shows the amount of gallons used per building for a number of years. Public Works, Fire Station and Library have been switched over to Natural Gas. The Hospital Rehab bills us for 35% of their cost as their heating system supplies heat for the Chambers side of the Town Office. They switched to Natural Gas in 2025.

Water & Sewer: The hydrant fee is an assessment from the Lincoln Water District as per PUC regulations. We had a 1.5% increase in the Hydrant Rates this year as well as the usage rates. We have underestimated these fees for the past few years and they have been adjusted to actuals. There is no expected increase in Saitary District fees.

Public Works

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES	Total	416,347	469,933	469,933	469,933	-
0002 OVERTIME	Total	78,844	86,961	86,961	86,961	-

	Staff	Hourly Rate	Hours	*Regular Wages	Overtime Wages	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES									
Director	1	SALARY		\$ 75,000		\$ 75,000	\$ 75,000	\$ 75,000	
Public Works Foreman	1	\$25.60	2,080	\$ 53,248		\$ 53,248	\$ 53,248	\$ 53,248	
Public Works II	5	\$23.29	10,400	\$ 242,216		\$ 242,216	\$ 242,216	\$ 242,216	
Mechanic/ Public Works I	1	\$23.69	2,080	\$ 49,275		\$ 49,275	\$ 49,275	\$ 49,275	
Sidewalks	1	\$ 18.51	1,040	\$ 19,250		\$ 19,250	\$ 19,250	\$ 19,250	
Summer Hires	2	\$ 16.00	1,440	\$ 23,040		\$ 23,040	\$ 23,040	\$ 23,040	
PW Admin Assistant	1	\$ 19.00	416	\$ 7,904		\$ 7,904	\$ 7,904	\$ 7,904	
				\$ 469,934	Net Cost	\$ 469,933	\$ 469,933	\$ 469,933	\$ -
0002 OVERTIME									
Public Works Foreman	1	\$38.40	350		\$ 13,440	\$ 13,440	\$ 13,440	\$ 13,440	
Public Works II	5	\$34.94	1,750		\$ 61,145	\$ 61,145	\$ 61,145	\$ 61,145	
Mechanic/Public Works I	1	\$35.36	350		\$ 12,376	\$ 12,376	\$ 12,376	\$ 12,376	
					\$ 86,961	\$ 86,961	\$ 86,961	\$ 86,961	\$ -

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

Line Item Narrative

Wages: Wages this year are based on anticipated Union Contract increase as is every year. Wages now will be taken fully out of public works budget for the director and not split wages with the transfer station.

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. The increase to my overtime hours are based on historical numbers and seem to be adequate.

Public Works

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0010 PROFESSIONAL DEVELOPMENT	Total	1,100	1,100	-	1,100	
0012 ADVERTISING & RECRUITMENT	Total	600	600	600	600	
0024 UNIFORMS	Total	5,950	5,600	5,600	5,600	
0040 VEHICLE-FUEL	Total	57,050	51,070	55,000	55,000	

		Dept. Request	Budget Comm	Manager Request	Council Request
0010 PROFESSIONAL DEVELOPMENT					
Training for Entire Department		\$ 900	\$ -	\$ 900	
Maine Chapter of Public Works Association Dues		\$ 200	\$ -	\$ 200	
		\$ 1,100	\$ -	\$ 1,100	\$ -

0012 ADVERTISING & RECRUITMENT					
Ads for Recruitmnt and Public Notice in Paper		\$ 600	\$ 600	\$ 600	
		\$ 600	\$ 600	\$ 600	

0024 UNIFORMS					
Contract Uniform Allowance for 7 Crew Members and 1 Director		\$ 5,600	\$ 5,600	\$ 5,600	
		\$ 5,600	\$ 5,600	\$ 5,600	\$ -

	Gallons	Price	Dept. Request	Budget Comm	Manager Request	Council Request
0040 VEHICLE-FUEL						
Diesel	15,000	\$ 2.99	\$ 44,850	\$ 48,750	\$ 48,750	
DEF (Diesel Fuel Additive)	875	\$ 3.92	\$ 3,430	\$ 3,430	\$ 3,430	
Gasoline	1,000	\$ 2.79	\$ 2,790	\$ 2,790	\$ 2,790	
			\$ 51,070	\$ 55,000	\$ 55,000	\$ -

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.

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

Public Works

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request	
0041 VEHICLE-MAINTENANCE	Total	51,900	53,800	53,800	53,800	-
0050 BUILDING MAINTENANCE	Total	8,500	8,500	8,500	8,500	-

0041 VEHICLE-MAINTENANCE	Issues	Replace	Condition	Dept. Request	Budget Comm	Manager Request	Council Request
TRUCK 2 2022 INTERNATIONAL	TIRES SPRINGS	2028	GOOD	4,200	4,200	4,200	
TRUCK 3 2006 INTERNATIONAL		2020	POOR				
TRUCK 4 2008 INTERNATIONAL		2022	POOR				
TRUCK 6 2014 INTERNATIONAL	TIRES, PARTICULATE	2025	FAIR	6,000	6,000	6,000	
TRUCK 7 2019 WESTERN STAR	TIRES, PARTICULATE	2028	FAIR	4,500	4,500	4,500	
TRUCK 8 2021 FORD PICK-UP	FRONT END	2028	GOOD	4,500	4,500	4,500	
TRUCK 9 2022 WESTERN STAR		2029	GOOD	2,800	2,800	2,800	
TRUCK 12 2022 WESTERN STAR		2030	GOOD	2,800	2,800	2,800	
TRUCK 13 2024 WESTERN STAR		2031	GOOD	2,800	2,800	2,800	
JD 450 G DOZER 2009	HEIGHT ADJUSTER		GOOD	4,000	4,000	4,000	
TRUCK 14 (SWEEPER/VAC)	BELTS, SPROCKETS	2031	GOOD	8,500	8,500	8,500	
2022 HITACHI LOADER		2029	GOOD	2,800	2,800	2,800	
JD GRADER 2000		2030	FAIR	4,000	4,000	4,000	
WHACKER NUESON SIDEWALK		2030	GOOD	3,100	3,100	3,100	
2022 FALCON HOT BOX (RECLAIMER)			GOOD	500	500	500	
2024 TAG TRAILER (25 TON)			GOOD	500	500	500	
2025 BACKHOE		2033	GOOD	\$ 2,800	\$ 2,800	\$ 2,800	
				\$ 53,800	\$ 53,800	\$ 53,800	\$ -

3.00%

0050 BUILDING MAINTENANCE	Dept. Request	Budget Comm	Manager Request	Council Request
General Building Maintenance	\$ 8,500	\$ 8,500	\$ 8,500	
	\$ 8,500	\$ 8,500	\$ 8,500	\$ -

Line Item Narrative

Vehicle Maintenance. We have changed philosophy and decided to begin leasing trucks and equipment instead of outright purchasing. Most of the repairs are electrical issues and emission issues and wearable parts such as tires, brakes and rims.
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.

Public Works

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

0043 GENERAL SUPPLIES		Dept. Request	Budget Comm	Manager Request	Council Request
Cutting Edges		\$ 14,000	\$ 14,000	\$ 14,000	
Non-vehicle Specific Maintenance Items		\$ 23,000	\$ 23,000	\$ 23,000	
Hand Tools, Power Tools		\$ 4,000	\$ 4,000	\$ 4,000	
		\$ 41,000	\$ 41,000	\$ 41,000	\$ -

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

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

Line Item Narrative

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

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

Communications: PWD cell phone

Public Works

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0083 SALT & CALCIUM	Total	146,600	149,575	149,575	149,575	-
0084 SAND & GRAVEL	Total	40,800	52,800	48,000	48,000	-
0085 CULVERTS	Total	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)	\$93.05	1,500	\$ 139,575	\$ 139,575	\$ 139,575	
Liquid Calcium	\$ 1.45	20,000	\$ 10,000	\$ 10,000	\$ 10,000	
		Net Cost	\$ 149,575	\$ 149,575	\$ 149,575	\$ -
			\$ 149,575			

	Yards	Price/yard	Dept. Request	Budget Comm	Manager Request	Council Request
0084 SAND & GRAVEL						
Winter sand	6,000	\$8.00	\$ 48,000	\$ 48,000	\$ 48,000	
Gravel	600	\$ 8	\$ 4,800			
			\$ 52,800	\$ 48,000	\$ 48,000	\$ -

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

Line Item Narrative

Salt & Calcium: Salt prices have increased significantly in each of the last 2 years. No data is yet available for the upcoming price, but it remains prudent to be prepared for an increase. We participate in the 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 we added a thousand yards to be covered.

Public Works

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0088 STREET PAINT	Total	3,500	3,300	3,300	3,300	
0086 ROADWAY MAINTENANCE	Total	1,500	2,900	3,500	3,500	
0087 TRAFFIC SIGNS/MARKER	Total	1,024	2,900	2,900	2,900	-
0092 STORM DRAINS	Total	1,500	1,500	1,500	1,500	-

			Dept. Request	Budget Comm	Manager Request	Council Request
0088 STREET PAINT			\$ 3,300	\$ 3,300	\$ 3,300	
			\$ 3,300	\$ 3,300	\$ 3,300	\$ -

	Price	Tons	Dept. Request	Budget Comm	Manager Request	Council Request
0086 ROADWAY MAINTENANCE						
Cold Patch	\$ 145.00	20	\$ 2,900	\$ 3,500	\$ 3,500	
		Net Cost	\$ 2,900	\$ 3,500	\$ 3,500	

		Dept. Request	Budget Comm	Manager Request	Council Request
0087 TRAFFIC SIGNS/MARKER					
Signs, Posts, and Caps		\$ 2,900	\$ 2,900	\$ 2,900	
		\$ 2,900	\$ 2,900	\$ 2,900	\$ -

		Dept. Request	Budget Comm	Manager Request	Council Request
0092 STORM DRAINS					
Replacement		\$ 1,500	\$ 1,500	\$ 1,500	
		\$ 1,500	\$ 1,500	\$ 1,500	\$ -

Line Item Narrative

Street Painting: This was removed from the TIF budget. This line item covers painting of six municipal parking lots, all crosswalks and handicapped 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: This line item is to repair failing basins, and to help with materials needed to lift basins for paving efforts.

Public Works

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0096 DRUG /ALCOHOL TESTING	Total	1,024	1,024	1,024	1,024	-
0108 CONTRACTUAL SERVICES	Total	172,500	107,000	57,000	107,000	-
0435 PUBLIC WORKS EQUIPMENT	Total	238,160	238,160	238,160	238,160	-

0096 DRUG /ALCOHOL TESTING	PVH Fee	Test Cost	Tests				
Affiliated Health Care Annual Fee		\$ 175.00		\$ 175	\$ 175	\$ 175	
Drug Testing	\$52.21	\$ 64.00	4	\$ 465	\$ 465	\$ 465	
Alcohol Testing	\$52.21	\$ 43.75	4	\$ 384	\$ 384	\$ 384	
				\$ 1,024	\$ 1,024	\$ 1,024	\$ -

0108 CONTRACTUAL SERVICES							
Storm Drain Cleaning							
Demo Condemned Properties				\$ 60,000	\$ 60,000	\$ 60,000	
Excavator and Roller Rental		\$5,500 per month		\$ 22,000	\$ 22,000	\$ 22,000	
Special Equipment, i.e., Wood Chipper, Air Compressor, Jack Hammer, Sand Blaster				\$ 2,500	\$ 2,500	\$ 2,500	
Roadside Mowing/Brush Cutting				\$ 22,500	\$ 22,500	\$ 22,500	
				\$ 107,000	\$ 57,000	\$ 107,000	\$ -

0435 PUBLIC WORKS EQUIPMENT							
Truck 2 (2022 International CV515)				\$ 26,458	\$ 26,458	\$ 26,458	
Truck 9 (2023 Western Star Tandem Dump 4700SF)				\$ 31,433	\$ 31,433	\$ 31,433	
Truck 12 (2023 Western Star Dump Plow)				\$ 42,587	\$ 42,587	\$ 42,587	
Truck 13 (2024 Western Star Tandem Dump)				\$ 49,988	\$ 49,988	\$ 49,988	
Sweeper (2024 Freightliner)				\$ 51,752	\$ 51,752	\$ 51,752	
Loader Lease (Gorham Leasing)				\$ 35,942	\$ 35,942	\$ 35,942	
				\$ 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.

Transfer Station

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES	Total	165,682	137,092	-	137,092	-
0002 OVERTIME	Total	1,695	1,695	-	-	-
0010 PROFESSIONAL DEVELOPMENT	Total	500	250	250	250	
0012 ADVERTISING AND RECRUITMENT	Total	360	200	200	200	
0024 UNIFORMS	Total	4,182	2,788	2,788	2,788	-

	Weekly Hours	PERC Trips	Rate	Hours	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES								
Director				1040	\$ 52,000		\$ 52,000	
Foreman	40							
Driver	40	\$	23.06	2080	\$ 47,964		\$ 47,964	
Transfer Attendant	40	\$	17.85	2080	\$ 37,128		\$ 37,128	
					\$ 137,092	\$ -	\$ 137,092	\$ -
0002 OVERTIME	20.0hr/YR		\$ 33.90	50	\$ 1,695			
					\$ 1,695	\$ -	\$ -	\$ -
0010 PROFESSIONAL DEVELOPMENT								
Training and Mileage For Three Employees					\$ 250	\$ 250	\$ 250	
					\$ 250	\$ 250	\$ 250	
0012 ADVERTISING AND RECRUITMENT								
Miscellaneous Advertising of Hours, Stoppages, or Recycling News.					\$ 200	\$ 200	\$ 200	
					\$ 200	\$ 200	\$ 200	
0024 UNIFORMS								
Unifirst/Cost Per Week		\$ 26.81		2	52	\$ 2,788	\$ 2,788	\$ 2,788
						\$ 2,788	\$ 2,788	\$ 2,788
						\$ 2,788	\$ 2,788	\$ -

Line Item Narrative

Professional Development: Continued training for department personnel is necessary to operate the facility according to its licenses.
Advertising and Recruitment: Due to increased use of social media platforms, corresponding with lesser use of print media, this line has been reduced.
Uniforms: We entered into a 3 year agreement last year in return for Uni-first providing Hi-Vis yellow at no up-charge.

Transfer Station

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0027 CONSUMABLE SUPPLIES	Total	2,650	\$1,950	1,950	1,950	-
0030 EQUIPMENT MAINTENANCE	Total	15,550	\$13,200	11,000	13,200	-

0027 CONSUMABLE SUPPLIES		Dept. Request	Budget Comm	Manager Request	Council Request
Cleaning Supplies		\$ 600	\$ 600	\$ 600	
General Supplies		\$ 450	\$ 450	\$ 450	
Bottled Drinking Water					
Transfer Station Stickers/Demolition Permits		\$ 900	\$ 900	\$ 900	
		\$ 1,950	\$ 1,950	\$ 1,950	\$ -

0030 EQUIPMENT MAINTENANCE	Condition	Dept. Request	Budget Comm	Manager Request	Council Request
2015 Case Backhoe	Good	\$ 2,800		\$ 2,800	
2020 Bobcat Skid Steer	Good	\$ 1,000		\$ 1,000	
2015 Steco	Fair -	\$ 1,100		\$ 1,100	
2016 Steco	Fair	\$ 1,100		\$ 1,100	
Shop Supplies					
Compactor	Good	\$ 3,500		\$ 3,500	
Recycling Baler (OCC)	Poor	\$ 750		\$ 750	
Recycling Baler (mixed paper)	Poor	\$ 750		\$ 750	
Freightliner Tractor	Good	\$ 2,200		\$ 2,200	
		\$ 13,200	\$ 11,000	\$ 13,200	\$ -

Line Item Narrative

Consumable Supplies: Operational necessities include general supplies like tools, hardware, brooms, gloves etc. Drinking water is now supplied at no charge by Poland Springs.

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. The department took possession of a 2015 backhoe from PW and this reduces the required maintenance funds. **Equipment Purchase:** None expected this year. We continue with the 2022 Freightliner Tractor lease.

Transfer Station

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0040 VEHICLE FUEL	Total	13,780	13,780	30,800	30,800	
0046 LICENSE FEES	Total	450	450	450	450	-
0050 BUILDING & GROUNDS MAINTENANCE	Total	7,400	6,500	3,500	6,500	

0040 VEHICLE FUEL	Price	Annual Mileage	MPG	Equipment Gallons	Dept. Request	Budget Comm	Manager Request	Council Request
Diesel Ryder Truck	\$ 2.99	15,500	3.5	3,800	\$ 11,362			
Diesel Backhoe/Steer.	\$ 2.99			790	\$ 2,362			
Gasoline	\$ 2.79			20	\$ 56			
					\$ 13,780	\$ 30,800	\$ 30,800	

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

0050 BUILDING & GROUNDS MAINTENANCE		Dept. Request	Budget Comm	Manager Request	Council Request
General Building Maintenance		\$ 6,500	\$ 3,500	\$ 6,500	
		\$ 6,500	\$ 3,500	\$ 6,500	

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	Total	7,980	6,000	7,000	7,000	-
0060 SAFETY COMPLIANCE		2,885	2,885	2,885	2,885	-

0058 RECYCLING OPERATIONS	Loads	Tonnage	Current	Total Cost	Dept. Request	Budget Comm	Manager Request	Council Request
Transportation	10	180	\$ 368.00	\$ 3,680	\$ 3,500	\$ 3,500	\$ 3,500	
Recycling Banding Wire, Shrink Wrap & Recycling Materials					\$ 2,500	\$ 3,500	\$ 3,500	
					\$ 6,000	\$ 7,000	\$ 7,000	\$ -

0060 SAFETY COMPLIANCE								
First Aid, Spill Kits, Glasses, Speedy dry					\$ 600	\$ 600	\$ 600	
Central Protection Plus Alarm Agreement (Equip. Service agreement)					\$ 300	\$ 300	\$ 300	
Footware					\$ 750	\$ 750	\$ 750	
Security Monitoring					\$ 235	\$ 235	\$ 235	
Inspect, tests, and service Hopper Suppression System					\$ 1,000	\$ 1,000	\$ 1,000	
					\$ 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	Total	25,655	25,655	25,655	25,655	-
0096 DRUG/ALCOHOL TESTING	Total	460	460	460	460	-
0106 PERC TIPPING FEES	Total	368,600	345,800	345,800	345,800	-

		Original Cost	Dept. Request	Budget Comm	Manager Request	Council Request
0074 TRANSPORTATION						
Lease with KS State Bank		\$156,500.00	\$ 25,655	\$ 25,655	\$ 25,655	
			\$ 25,655	\$ 25,655	\$ 25,655	\$ -
0096 DRUG/ALCOHOL TESTING			\$ 460	\$ 460	\$ 460	
			\$ 460	\$ 460	\$ 460	\$ -

		Quantity in Tons	Cost/ton				
0106 PERC TIPPING FEES							
Estimated Tonnage	July-Dec	1,900	\$ 91.00	\$ 172,900	\$ 172,900	\$ 172,900	
	Jan-June	1,900	\$ 91.00	\$ 172,900	\$ 172,900	\$ 172,900	
			Net Cost	\$ 345,800	\$ 345,800	\$ 345,800	\$ -

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: We propose a shift in business association this year by now doing our SMW programs thru MuniWaste Solutions, formerly Fiberight. A lesser tipping fee along with other considerations will lower our budget significantly.

Transfer Station

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0131 TIRE REMOVAL/DISPOSAL	Total	1,900	1,900	1,900	1,900	-
0132 ASH REMOVAL	Total	11,800	7,360	7,360	7,360	-
0134 FREON REMOVAL	Total	2,625	3,400	3,400	3,400	-

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

0132 ASH REMOVAL	<i>Quantity</i>	<i>Tons</i>	<i>Cost/Fee</i>				
	Ash Testing	1		\$ 400.00	\$ 400	\$ 400	\$ 400
Ash Removal	8	80	\$ 87.00	\$ 6,960	\$ 6,960	\$ 6,960	
				\$7,360	\$7,360	\$7,360	\$0

0134 FREON REMOVAL	400		8.5	\$ 3,400	\$ 3,400	\$ 3,400	
				\$ 3,400	\$ 3,400	\$ 3,400	\$ -

Line Item Narrative

Tire Removal: With the proposed shift to MuniWaste, tires will be disposed of by the use of an outside tire recycling company. **Ash Removal:** Ash testing is conducted by Northeast Laboratory Services of Winslow, Maine. The Director plans to have Public Works haul 80 tons of ash this year. This is an approximate volume that fluctuates each year. **Freon Removal:** The total number of units disposed of increases every year. This year, an estimated 400 units will be accepted at the facility. We do charge a user fee for this disposal.

Landfill

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

0050 BUILDING & GROUNDS MAINTENANCE		Dept. Request	Budget Comm	Manager Request	Council Request
Mowing and Other Maintenance		\$ 1,500	\$ 1,500	\$ 1,500	
		\$ 1,500	\$ 1,500	\$ 1,500	\$ -
		Request	Request	Comm	Request

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.

Social Services and General Assistance

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0010 PROFESSIONAL DEVELOPMENT	Total	130	100	100	100	
0067 HEATING FUEL	Total	-	-	-	-	-
0076 BURIALS	Total	1,025	1,025	1,025	1,025	
0091 RENT	Total	3,000	4,500	4,500	4,500	
0093 SUPPLIES	Total	400	400	400	400	

0010 PROFESSIONAL DEVELOPMENT

Welfare Director & Deputy Training

\$ 100	\$ 100	\$ 100
--------	--------	--------

0067 HEATING FUEL

Heating Fuel Assistance

\$ -	\$ -	\$ -	\$ -
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0076 BURIALS

Cemetery Burials and/or Cremations

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

Rent

\$ 4,500	\$ 4,500	\$ 4,500
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0093 SUPPLIES

Client Supplies

\$ 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	300	300	300	300	
0099 MEDICAL	Total	50	50	50	50	
0102 SOCIAL SERVICES	Total	10,060	10,000	19,600	19,600	-
0186 UTILITIES	Total	400	1,000	1,000	1,000	

0098 FOOD

Food Assistance

\$ 300	\$ 300	\$ 300
--------	--------	--------

0099 MEDICAL

Supplies for Assistance

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

Lincoln Food Cupboard

Penobscot Humane Society-Contract

Toys for Tots

\$ 5,000	\$ 10,000	\$ 10,000
\$ 5,000	\$ 9,600	\$ 9,600
\$ 10,000	\$ 19,600	\$ 19,600
		\$ -

0186 UTILITIES

\$ 1,000	\$ 1,000	\$ 1,000
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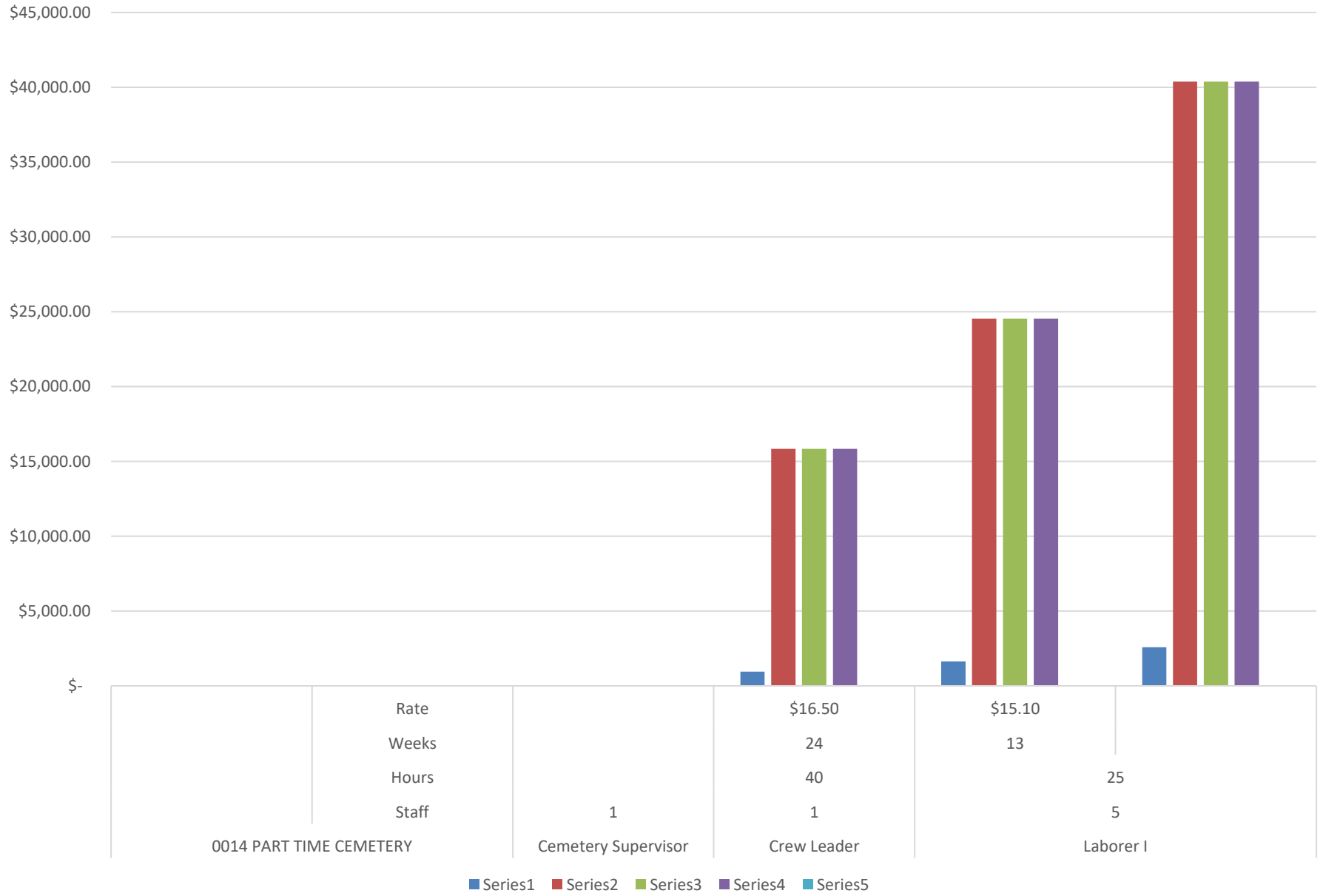
Line Item Narrative

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.

Chart Title



Cemetery, Parks Recreation

Line Items			Last Year	Dept. Request	Budget Comm	Manager Request	Council Request		
0001 WAGES	Total		140,941	138,742	138,742	138,742			
0002 OVERTIME			3,508	2,508	2,508	2,508			
0008 PART TIME RECREATION	Total		42,355	67,766	67,767	67,767	#VALUE!		
	Hours	Total Hours	Weeks	Hourly Rate	Total Expense	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES									
Director		2080	52	Salary	\$ 59,717	\$ 55,500	\$ 55,500	\$ 55,500	
Secretary/Coordinator	40	2080	52	19.56	\$ 40,685	\$ 40,685	\$ 40,685	\$ 40,685	
Maintenance/Janitor	40	2080	52	20.46	\$ 42,557	\$ 42,557	\$ 42,557	\$ 42,557	
				Net Cost		\$ 138,742	\$ 138,742	\$ 138,742	
0002 OVERTIME									
Maintenance/Janitor O/T		120		30.69	\$ 3,683	\$ 2,508	\$ 2,508	\$ 2,508	
						\$ 2,508	\$ 2,508	\$ 2,508	
0008 PART TIME RECREATION				Est. Enrollment	Estimated Revenue				
K-6 Coed BB/Precision Dribble/Travel Coordinator				175	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Cheering Coordinator - Winter				30	\$ 300	\$ 300	\$ 300	\$ 300	
Track and Field Coordinator				20	\$ 800	\$ 800	\$ 800	\$ 800	
Coed Soccer Coordinator				80	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	
K-6 Football Coordinator				60	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	
					\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	
Summer Recreation	Staff	Hours	Weeks	Hourly Rate					
Assistant WF Director	1	12	9	\$ 15.70	\$ 1,696	\$ 1,696	\$ 1,696	\$ 1,696	
Summer Admin Assistant	1	10	10	\$ 15.30	\$ 1,530	\$ 1,530	\$ 1,530	\$ 1,530	
Lifeguards	4	30	8	\$ 15.25	\$ 14,640	\$ 14,640	\$ 14,640	\$ 14,640	
W.S.I. Instructors	4	12	8.5	\$ 15.45	\$ 6,304	\$ 6,304	\$ 6,304	\$ 6,304	
Waterfront Director	1	12	9	\$ 18.45	\$ 1,993	\$ 1,993	\$ 1,993	\$ 1,993	
Lifeguard - Evening	2	25	8	\$ 15.25	\$ 6,100	\$ 6,100	\$ 6,100	\$ 6,100	
Evening Supervisor	1	10	8	\$ 15.45	\$ 1,236	\$ 1,236	\$ 1,236	\$ 1,236	
Rec. Program Coordinator	1	40	9	\$ 15.95	\$ 5,742	\$ 5,742	\$ 5,742	\$ 5,742	
Rec. Assistant	7	20	9	\$ 15.10	\$ 19,026	\$ 19,026	\$ 19,026	\$ 19,026	
						\$ 58,266	\$ 58,267	\$ 58,267	
				Total PT Recreation		\$ 67,766	\$ 67,767	\$ 67,767	#VALUE!

Line Item Narrative

Minimum wage has increased again making our summer staff wages increase across the board.

Cemetery, Parks Recreation

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0009 TRAVEL EXPENSE	Total	2,015	2,016	2,016	2,016	
0012 ADVERTISING /RECRUITMENT	Total	300	150	150	150	
0014 PART TIME CEMETERY	Total	65,049	40,378	40,378	40,378	

	Rate	Miles	Dept. Request	Budget Comm	Manager Request	Council Request
0009 TRAVEL EXPENSE						
Mileage Reimbursement -	0.72	400	\$ 288	\$ 288	\$ 288	
Summertime Employees	0.72	2400	\$ 1,728	\$ 1,728	\$ 1,728	
			\$ 2,016	\$ 2,016	\$ 2,016	

0012 ADVERTISING /RECRUITMENT						
Lincoln News			\$ 150	\$ 150	\$ 150	
			\$ 150	\$ 150	\$ 150	

	Staff	Hours	Weeks	Rate	Total Hours				
0014 PART TIME CEMETERY									
Cemetery Supervisor	1					\$ -			
Crew Leader	1	40	24	\$ 16.50	960	\$ 15,840	\$ 15,840	\$ 15,840	
Laborer I	5	25	13	\$ 15.10	1625	\$ 24,538	\$ 24,538	\$ 24,538	
					2585	\$ 40,378	\$ 40,378	\$ 40,378	

Line Item Narrative

Increase with cemetery crew due to minimum wage increasing again.

Cemetery, Parks Recreation

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0024 UNIFORMS	Total	1,000	1,000	1,000	1,000	
0027 CONSUMABLE SUPPLIES	Total	1,000	1,000	1,300	1,300	
0030 EQUIPMENT MAINTENANCE	Total	2,900	3,500	3,500	3,500	
0031 EQUIPMENT PURCHASE	Total	5,100	2,150	2,150	2,150	

0024 UNIFORMS		Dept. Request	Budget Comm	Manager Request	Council Request
Staff Uniforms for Lifeguards, Cemetery Laborers, Rec Assistants, and Cemetery Staff		\$ 1,000	\$ 1,000	\$ 1,000	
		\$ 1,000	\$ 1,000	\$ 1,000	

0027 CONSUMABLE SUPPLIES		Dept. Request	Budget Comm	Manager Request	Council Request
Sports Supplies & other supplies needed for the operations of the fields, gyms & beach		\$ 1,000	\$ 1,300	\$ 1,300	
		\$ 1,000	\$ 1,300	\$ 1,300	

0030 EQUIPMENT MAINTENANCE	Purchase Date	Cost	Dept. Request	Budget Comm	Manager Request	Council Request
2012 BOBCAT	Aug-12	\$ 11,886.00	\$ -			
2020 Diamond Landscape Trailer	Mar-20	\$ 4,500.00	\$ 650	\$ 650	\$ 650	
JD Z720E Z Track	Apr-23	\$ 7,567.00	\$ 500	\$ 500	\$ 500	
X-MARK	Jul-19	\$ 7,075.00	\$ 650	\$ 650	\$ 650	
X-MARK	Oct-17	\$ 7,799.00	\$ 700	\$ 700	\$ 700	
X-MARK	May-21	\$ 9,161.00	\$ 400	\$ 400	\$ 400	
10- Trimmers	n/a	\$ 2,400.00	\$ 200	\$ 400	\$ 400	
JD 4100 Backhoe	Mar-23	\$ 32,219.00	\$ 400	\$ 400	\$ 400	
TOTAL MAINTENANCE		\$ 82,607.00	\$ 3,500	\$ 3,500	\$ 3,500	

0031 EQUIPMENT PURCHASE						
Fence Extension for Al Thomas Park			\$ -			
Tools			\$ 500	\$ 500	\$ 500	
Bike Rack PTP			\$ -			
Picnic Tables(5) PTP		\$500/	\$ 500	\$ 500	\$ 500	
Umbrellas(2) PTP		\$500/	\$ -			
Trimmers/Blowers			\$ 1,150	\$ 1,150	\$ 1,150	
			\$ 2,150	\$ 2,150	\$ 2,150	

Line Item Narrative
 Our equipment for the most part is in good shape, the 2017 X Mark is getting on up in hours currently sitting around 1400 and is having more issues as it gets older. Will look to replace possibly in FY28 budget. Our trailer needs 1-2 tires as well as a new spare, will need 1-2 new trimmers as they get older more issues start to appear.

Cemetery, Parks Recreation

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0040 VEHICLE FUEL	Total	5,789	8,100	8,100	8,100	
0041 VEHICLE MAINTENANCE	Total	2,300	3,000	3,000	3,000	
0044 CEMETERY MAINTENANCE	Total	19,300	21,075	12,300	21,075	

0040 VEHICLE FUEL	Gallons	Cost	Dept. Request	Budget Comm	Manager Request	Council Request
2018 Ram	450	\$ 4.50	\$ 2,025	\$ 2,025	\$ 2,025	
2015 3/4 Ton	400	\$ 4.50	\$ 1,800	\$ 1,800	\$ 1,800	
Stage Truck	50	\$ 4.50	\$ 225	\$ 225	\$ 225	
BACKHOE/Bobcat	50	\$ 4.50	\$ 225	\$ 225	\$ 225	
Mowers and Trimmers	850	\$ 4.50	\$ 3,825	\$ 3,825	\$ 3,825	
	1,800	oo	\$ 8,100	\$ 8,100	\$ 8,100	\$ -

0041 VEHICLE MAINTENANCE						
2018 Ram			\$ 500	\$ 500	\$ 500	
2015 3/4 Ton			\$ 1,750	\$ 1,750	\$ 1,750	
Stage Truck			\$ 750	\$ 750	\$ 750	
			\$ 3,000	\$ 3,000	\$ 3,000	

0044 CEMETERY MAINTENANCE						
			Total Project			
Grub Prevention-West Broadway/Park Street			\$ 6,800	\$ 6,800	\$ 6,800	
Cemetery Flags			\$ 2,775	\$ 2,775	\$ 2,775	
Stone Repair	\$ -		\$ 11,500	\$ 2,725	\$ 11,500	
	Net Cost		\$ 21,075	\$ 12,300	\$ 21,075	

Regular maintenance on the work trucks which are used year round by both the Cemetery & Public Works Departments. Looking into replacing the 2015 dodge before mowing starts. Preventive grub treatment prevents the cemetry grounds from having large patches of dead grass & hundreds of irate residents. Regular stone maintenance needs to be done, per state law. Park street cemetery needs gravel on its roads. Gas prices have risen causing those prices to increase.

Cemetery, Parks Recreation

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0060 SAFETY	Total	500	500	500	500	-
0063 COMMUNICATIONS	Total	1,696	1,512	1,512	1,512	-
0073 RECREATION PROGRAMS	Total	17,000	17,000	17,000	17,000	
0103 COMMUNITY CENTER	Total	20	20	20	20	
0610 REC TRUCK	Total	10,000	-	5,000	5,000	

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

		<i>Monthly Fee</i>			
0063 COMMUNICATIONS					
Cell Phone (Director)	\$ 25.00	\$ 756	\$ 756	\$ 756	
Cell Phone Janitor	\$ 66.36	\$ 756	\$ 756	\$ 756	
Bathhouse Cameras Monitoring		\$ -			
		\$ 1,512	\$ 1,512	\$ 1,512	\$ -

		<i>Projected Revenues</i>			
0073 RECREATION PROGRAMS					
	\$ 18,000	\$ 17,000	\$ 17,000	\$ 17,000	

0103 COMMUNITY CENTER					
Fundraising License		\$ 20	\$ 20	\$ 20	
		\$ 20	\$ 20	\$ 20	

0610 REC TRUCK					
Replacement/Lease of Pickup Truck		\$ -	\$ 5,000	\$ 5,000	

Line Item Narrative

Note: The

Town offers over 32 programs throughout the year, all of which are evaluated and either modified or discontinued based upon participation. The price of sporting goods and equipment has risen. **The Manager moved the Rec Truck money to the Capital accounts that now has \$25,000 as well as \$5,000 for a new mower if needed.**

Library

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 FULL TIME WAGES	Total	115,148	123,902	123,902	123,902	-
0003 PART TIME WAGES	Total	30,784	32,849	32,849	32,849	-

0001 FULL TIME WAGES		Rate	Hours	Dept. Request	Budget Comm	Manager Request	Council Request
Library Director		\$27.41	34	\$ 48,461	\$ 48,461	\$ 48,461	
F/T Librarian		\$18.54	40	\$ 38,563	\$ 38,563	\$ 38,563	
F/T Children's Librarian		\$17.73	40	\$ 36,878	\$ 36,878	\$ 36,878	
				\$ 123,902	\$ 123,902	\$ 123,902	\$ -

0003 PART TIME WAGES		Rate	Hours/wk	Total Annual Hours	Dept. Request	Budget Comm	Manager Request	Council Request
Circulation Clerk		\$16.14	24	1248	\$ 20,143	\$ 20,143	\$ 20,143	
Circulation Clerk	Perdiam	\$ 15.38		312	\$ 4,797	\$ 4,797	\$ 4,797	
Children's Librarian					\$ -			
Children's Clerk		\$16.90	9	468	\$ 7,909	\$ 7,909	\$ 7,909	
					\$ 32,849	\$ 32,849	\$ 32,849	\$ -

Line Item Narrative

I tried to add in the step increase for Associate Degree level MSL Credentialed FT Librarian who now has two years 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 re-evaluated upon completion and with a year's experience as Credentialed Librarian, she shall earn Librarian non degreed wages. MSL has paused with the Volunteer Credentialing opportunity; Children's Librarian will resume when they do.

Library

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0009 TRAVEL EXPENSE	Total	213	311	197	311	-
0010 PROFESSIONAL DEVELOPMENT	Total	590	607	300	607	
0011 PROFESSIONAL MEMBERSHIP	Total	75	78	35	78	-

					Dept. Request	Budget Comm	Manager Request	Council Request
0009 TRAVEL EXPENSE								
Mileage Reimbursement		0.725 per mile		240	\$ 174		\$ 174	
Meal Reimbursement	1 Day	2 People	Breakfast	\$16.00	\$ 32		\$ 32	
	3 Days	2 People	Dinner	\$35.00	\$ 105		\$ 105	
Food reimbursement					\$ 311	\$ 197	\$ 311	\$ -
		68.00 per day						

					Dept. Request	Budget Comm	Manager Request	Council Request
0010 PROFESSIONAL DEVELOPMENT								
Staff Professional Development					\$ 607	\$ 300	\$ 607	
Maine Library Association Annual Conference x2					\$ 607	\$ 300	\$ 607	

					Dept. Request	Budget Comm	Manager Request	Council Request
0011 PROFESSIONAL MEMBERSHIP								
Maine Library Association Libraians x2					\$ 78	\$ 35	\$ 78	
					\$ 78	\$ 35	\$ 78	\$ -

Line Item Narrative

Maine State library has an in person two day conference for in May; 0010 line item is to send two staff. 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. 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	Total	3,502	3,801	3,801	3,801	-
0030 EQUIPMENT MAINT	Total	1,025	1,078	1,078	1,078	-
0031 EQUIPMENT PURCHASE	Total	1,300	1,339	1,339	1,339	-

0027 CONSUMABLE SUPPLIES		Dept. Request	Budget Comm	Manager Request	Council Request
Library/Office Supplies		\$ 3,801	\$ 3,801	\$ 3,801	
Bangor Daily News Subscription \$494 Library Services Inter Library loan EST \$110 plus tax.		\$ 3,801	\$ 3,801	\$ 3,801	\$ -

Line Item Narrative

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)		\$ 1,078	\$ 1,078	\$ 1,078	
		\$ 1,078	\$ 1,078	\$ 1,078	\$ -

0031 EQUIPMENT PURCHASE		Dept. Request	Budget Comm	Manager Request	Council Request
Misc. Equipment		\$ 1,339	\$ 1,339	\$ 1,339	
Net Cost		\$ 1,339	\$ 1,339	\$ 1,339	\$ -

Line Item Narrative

Equipment Purchase: FY 27 Hand Held Scanner, F26 we purchased equipment that needed replacing and had to forgo the handheld scanner that is needed for inventory.

Equipment Maint: Follett continues rise FY 2026 went up 4.5% if it stays the same that is our request FY27, we only went up 3% from FY 26.

Library

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0050 BUILDING MAINTENANCE	Total	4,841	4,986	4,986	4,986
0060 SAFETY COMPLIANCE	Total	1,648	1,734	1,734	1,734

0050 BUILDING MAINTENANCE			Dept. Request	Budget Comm	Manager Request	Council Request
Building Maintenance/Repairs	Rug cleaning Est:1,000					
shim front steps	\$100					
Gas Filter Cleaning	EST \$490	May for Actuals			\$ -	
General Maintenance						
New Boiler Cleaning	FY27 in Sept.		\$ 4,986	\$ 4,986	\$ 4,986	\$ 4,986
Repace stair rail	Est 4,000					
Doors	8,940 EST	See FY 26 Capital Plan				

0060 SAFETY COMPLIANCE			Dept. Request	Budget Comm	Manager Request	Council Request
Elevator Certificate			\$150			
Elevator Safety Inspection (A-Z inspection of the lift						
Fire Alarm Inspection						
Fire Alarm & Security Monitoring						
Safety Repairs/ Maintenance						
Fire Extinguisher Inspection						
			\$ 1,734	\$ 1,734	\$ 1,734	

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 \$150 and this continues to be an upward trend when mainaining certs and renewals. 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 FY 28. Security Concerns are pricey and have been attended to in FY 26. These concerns are continuing in FY 27. Three Doors, a railing and the Security Antene; A sprinkler system investigation

Library

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0073 PROGRAMS	Total	1,957	2,016	2,016	2,016	2,016
0100 INVENTORY/BOOKS	Total	20,085	20,688	20,085	20,085	20,085

0073 PROGRAMS		Dept. Request	Budget Comm	Manager Request	Council Request
Adult, Teen & Children Programs		\$ 2,016	\$ 2,016	\$ 2,016	
Programs for Adults		\$ 2,016	\$ 2,016	\$ 2,016	
Children's Programs					
Events and Library Activities					
0100 INVENTORY/BOOKS	Total Collection	\$ 20,688	\$ 20,085	\$ 20,085	
(3%) is 20,085 level funding.					
All that goes into our collection: processing books and magazines.		\$ 20,688	\$ 20,085	\$ 20,085	

Line Item Narrative

Programs for Adults, Family Events, Library Activities and Community Support is well attended. We continue to be the place people come when coming to town. Libraries are hubs, and our attendance #'s reflect that. We were conservative with our program budget and continue to do amazing things with within our means. This budget will allow us to sustain our current programs for FY27. We are still a "book in hand" library. We saw an average increase in book costs; a 25% increase. A 3% increase in the book budget maintains our buying power for another year. FY 27 if we are to sustain level funding, we will adjust, we continue to get a little less each year in materials due to rising costs, and we are helping readers more and more, encouraging them to read what we do have that is new and exciting.

Personnel

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0062 WORKERS COMPENSATION	Total	190,000	231,000	231,000	231,000	-
0059 UNEMPLOYMENT COMPENSATION	Total	3,000	1,000	1,000	1,000	-
0064 SOCIAL SECURITY/FICA	Total	352,140	371,225	369,951	365,181	#VALUE!

0062 WORKERS COMPENSATION		Dept. Request	Budget Comm	Manager Request	Council Request
Maine Municipal Association		\$ 231,000	\$ 231,000	\$ 231,000	
		\$ 231,000	\$ 231,000	\$ 231,000	\$ -

0059 UNEMPLOYMENT COMPENSATION		Dept. Request	Budget Comm	Manager Request	Council Request
Self Managed Unemployment Compensation		\$ 1,000	\$ 1,000	\$ 1,000	\$ -

0064 SOCIAL SECURITY/FICA	Manager Request	Department Total Wages	Rate	Dept. Request	Budget Comm	Manager Request	Council Request
Total Wages	4,773,604	\$ 4,852,618	7.65%	\$ 371,225	\$ 369,951	\$ 365,181	#VALUE!
Net Cost				\$ 371,225	\$ 369,951	\$ 365,181	#VALUE!

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	Total	1,219,388	1,176,476	1,176,476	1,176,476	-
0097 WAGE ADJUSTMENT	Total	58,099	47,638	47,638	47,638	-
0069 RETIREMENT	Total	352,140	377,057	377,596	377,596	-
0123 PAID FAMILY MEDICAL LEAVE	Total	6,000	6,705	6,609	6,621	-

	<i>EE Contribution</i>	<i>Town of Lincoln</i>	Dept. Request	Budget Comm	Manager Request	Council Request
0061 GROUP HEALTH						
Health Insurance	\$ -	\$ -	\$ 929,569	\$ 929,569	\$ 929,569	
Income Protection Plan		\$ -	\$ 49,560	\$ 49,560	\$ 49,560	
Cash payout, Life		\$ -	\$ 102,247	\$ 102,247	\$ 102,247	
Life Ins		\$ -	\$ 38,099	\$ 38,099	\$ 38,099	
Med-A-Vision Admin Fee		\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	
Med-A-Vision Deductibles			\$ 50,000	\$ 50,000	\$ 50,000	
			\$ 1,176,476	\$ 1,176,476	\$ 1,176,476	\$ -
0097 WAGE ADJUSTMENT						
Non-union and P/T Merit Wage Increase			\$ 47,638	\$ 47,638	\$ 47,638	
			\$ 47,638	\$ 47,638	\$ 47,638	\$ -
0069 RETIREMENT						
Employer's Share ICMA			\$ 79,391	\$ 79,931	\$ 79,931	
Employer's Share MainePERS			\$ 297,665	\$ 297,665	\$ 297,665	
			\$ 377,057	\$ 377,596	\$ 377,596	\$ -
0123 PAID FAMILY MEDICAL LEAVE	\$ 1,340,910	\$ 6,704.55	\$ 6,705	\$ 6,609	\$ 6,621	
			\$ 6,705	\$ 6,609	\$ 6,621	

Line Item Narrative

Workers Compensation: The town will see an increase this year due to claims that were filed. We have typically underestimated our Payroll and receive a large bill after the Workers Comp Audit. This year Ed Barber has worked the numbers for us and our Workers comp bill will increase but we should not receive the large adjustment after the audit. Ed's background is in Workers Comp.

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.

Airport

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0001 WAGES	Total	7,903	6,043	-	6,043	-
0030 VEHICLE MAINT	Total	2,000	2,000	2,000	2,000	-
0040 FUEL	Total	52,321	51,877	900	51,877	-

0001 WAGES	<i>Meetings</i>	<i>Members</i>	<i>Rate</i>	<i>Hours</i>	Dept. Request	Budget Comm	Manager Request	Council Request
PW Operator II			\$ 22.61	185	\$ 4,183		\$ 4,183	\$ -
Summer Rec			\$ 15.50	120	\$ 1,860		\$ 1,860	\$ -
					\$ 6,043	\$ -	\$ 6,043	\$ -

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

0040 FUEL	<i>Gallons</i>	<i>Price</i>	Dept. Request	Budget Comm	Manager Request	Council Request
Diesel, Plow Trucks	100	2.99	\$ 299		\$ 299	\$ -
Diesel, Airport Tractor	100	2.99	\$ 299		\$ 299	\$ -
Gasoline for mowers	100	2.79	\$ 279		\$ 279	\$ -
Aviation Fuel (For Pump Sales)	8500	6	\$ 51,000		\$ 51,000	\$ -
			\$ 51,877	\$ 900	\$ 51,877	\$ -

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.

Airport

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0050 BLD. & GRNDS MAINTENANCE	Total	5,500	9,550	9,550	9,550	-
0063 COMMUNICATIONS	Total	1,511	1,044	1,044	1,044	-
0067 HEATING FUEL	Total	313	188	188	188	-
0081 AIRPORT LIABILITY	Total	2,100	2,250	2,250	2,250	-
0108 CONTRACTUAL SERVICES	Total	89,148	17,500	15,500	15,500	-

	Months	Number required	Dept. Request	Budget Comm	Manager Request	Council Request
0050 BLD. & GRNDS MAINTENANCE						
Runway Light (bulbs)		2	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Portable Toilet	6	\$175.00	\$ 1,050	\$ 1,050	\$ 1,050	\$ -
RV Antifreeze		6	\$ 50	\$ 50	\$ 50	\$ -
Fuel Island Spill Kit		1				
Fuel Island Certification		1	\$ 950	\$ 950	\$ 950	\$ -
Roadway Maintenance (Gravel)			\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Runway Maint Seal Cracking			\$ 4,000	\$ 4,000	\$ 4,000	\$ -
			\$ 9,550	\$ 9,550	\$ 9,550	\$ -
0063 COMMUNICATIONS						
Motorbrain Internet in Pilots office			\$ 600	\$ 600	\$ 600	\$ -
Consolidated Communications	Internet for Fuel Pumps	\$ 37.00	\$ 444	\$ 444	\$ 444	\$ -
			\$ 1,044	\$ 1,044	\$ 1,044	\$ -
	Gallons	Price				
0067 HEATING FUEL	75	2.5	\$ 188	\$ 188	\$ 188	\$ -
Propane for Hot Water Heater			\$ 188	\$ 188	\$ 188	\$ -
0081 AIRPORT LIABILITY						
Varney(Neal Associates) Agency			\$ 1,000	\$ 2,250	\$ 2,250	\$ -
				\$ 2,250	\$ 2,250	\$ -
0108 CONTRACTUAL SERVICES						
Airport Manager			\$ 12,000	\$ 12,000	\$ 12,000	
Event/Fly In			\$ 500	\$ 500	\$ 500	
Brush Cutting / Clearing / Maintenance			\$ 5,000	\$ 3,000	\$ 3,000	
			\$ 17,500	\$ 15,500	\$ 15,500	\$ -

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

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	\$ 62,666.76
West Broadway Bond	11/1/2035	2.79% Avg	\$ 1,200,000.00	\$ 600,000.00
Fire Dept SCBA	11/15/2026	1.75%	\$ 56,900.00	\$ 9,886.91
FY21 Road Bond	4/1/2036	1.36 Avg%	\$ 2,500,000.00	\$ 183,333.26
			\$ 4,696,900.00	\$ 855,886.93

Debt Limit Calculation

2025 State Valuation	\$	642,850,000.00
Max. Total Debt Limit-15%*	\$	96,427,500.00
Town Debt Balance	\$	855,886.93
Percent of Allowable Debt		0.13%

**Per Title 30A MRSA §5702*

Debt Service

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0305 FIRE DEPT SCBA	Total	10,063	10,063	10,063	10,063	-
0426 PW GARAGE	Total	63,565	63,076	63,076	63,076	-
0400 ROAD CONSTRUCTION BOND	Total	196,772	195,489	195,489	195,489	-

0305 FIRE DEPT SCBA	\$56,900	6 Years	6th	1.75%	\$ 10,063	\$ 10,063	\$ 10,063	\$ -
Machias Savings					\$ 10,063	\$ 10,063	\$ 10,063	\$ -
0426 PW GARAGE					\$ 63,076	\$ 63,076	\$ 63,076	\$ -
Maine Municipal Bond Bank	\$940,000	15 yrs	15th	3.69% Avg	\$ 63,076	\$ 63,076	\$ 63,076	\$ -
0400 ROAD CONSTRUCTION BOND		15 Year	6th		\$ 195,489	\$ 195,489	\$ 195,489	\$ -
\$2,500,000.00					\$ 195,489	\$ 195,489	\$ 195,489	\$ -

Fire SCBA Last Payment this FY
Public Works Garage: This debt is for the public works building. Last Payment this FY
West Broadway Bond is in the TIF Budget
Leases are all in the Department Budget per Maine Municipal and Auditors, They are not considered Debt

Capital

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0121 CK VOTING EQUIPMENT	Total	1,000	500	-	-
0110 COMPUTER	Total	11,000	6,000	6,000	-
0113 RECORD RESTORATION	Total	6,000	-	-	-

0121 CK VOTING EQUIPMENT	Dept. Request	Budget Comm	Manager Request	Council Request
	\$ 500			

0110 COMPUTER	Total #	FY27	FY28	FY29	FY30	Dept. Request	Budget Comm	Manager Request	Council Request
Town Manager	2				1				\$ -
Communications	2		1						\$ -
Public Works	3	1	1	1					\$ -
Police Dept	8			1	1				
Office Manager	8		1	2	2				
Library	6		1		1				
Finance	3	1		1					
Assessing/Code	3	1		1					
Cem/Parks & Rec	3		1						
Fire	6		1	1	1				
Transfer Station	1	1							
	45	4	6	7	6	\$ 6,000	\$ 6,000	\$ 6,000	\$ -

0113 RECORD RESTORATION	Dept. Request	Budget Comm	Manager Request	Council Request
Restoration of Vital Records and other Town Records when needed	\$ -			

Line Item Narrative

Computers: We have only been replacing 5 to 7 computers a year and we now have close to 60 computers and printers to replace on rotatio, We are looking at replacing 7 this year **Restoration:** Normally, I put \$6000 in this line to be able to contine my restoration of older vital record books in the vault. I have not asked for money this year in order to cut the budget. **Voting Equipment:** I have kept \$500 in this line for anything that may arise and I need something for elections compliance including ADA Accessibility.

Capital

Line Items	Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0114 ASSESSING REVALUATION	50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
0303 PD CRUISER Total	81,329	-	-	-	-
0307 AMBULANCE LEASE Total	42,800	-	-	-	-
0373 PS BUILDING & GROUNDS Total	42,800	-	-	-	-

0114 ASSESSING REVALUATION	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
1/3 of the cost	\$ 50,000	\$ 50,000	\$ 50,000	\$ -

0303 PD CRUISER Lease for Cruisers	\$ -	\$ -	\$ -	\$ -
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0307 AMBULANCE LEASE Ambulance Lease	\$ -	\$ -	\$ -	\$ -
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0373 PS BUILDING & GROUNDS	\$ -	\$ -	\$ -	\$ -
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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	146,500	119,632	119,632	119,632	-

		Dept. Request	Budget Comm	Manager Request	Council Request
0400 PWD/ROAD CONSTRUCTION					
Road Repair and Improvement		\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Gravel Road Replenish					\$ -
	Net Cost	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
0195 STORM DRAINS					
Hale Street Storm Drain Repair		\$ -	\$ -	\$ -	\$ -
0435 PWD/EQUIPMENT					
Rehab Dozer		\$ 25,000	\$ 25,000	\$ 25,000	\$ -
pickup		\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Two Proable Traffic Light Trailer		\$ 69,632	\$ 69,632	\$ 69,632	\$ -
		\$ 119,632	\$ 119,632	\$ 119,632	\$ -

Line Item Narrative

Capital

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0510 TRANSFER STATION BUILDING	Total	-	-	-	-	-
0512 TRANSFER STATION TRAILERS	Total	14,000	4,000	4,000	4,000	-
0514 TRANSFER STATION SKIDSTEER	Total	46,000	-	-	-	-
0515 TRANSFER STATION BAILER	Total	8,000	4,000	4,000	4,000	-

	Dept. Request	Budget Comm	Manager Request	Council Request
0510 TRANSFER STATION BUILDING			\$ -	
	\$ -	\$ -	\$ -	\$ -
0512 TRANSFER STATION TRAILERS	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
0514 TRANSFER STATION BACKHOE			\$ -	
33% PURCHASE PRICE OF NEW BACKHOE TO BE ASSIGNED TO PWD.	\$ -	\$ -	\$ -	\$ -
0515 TRANSFER STATION BAILER	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
	\$ 4,000	\$ 4,000	\$ 4,000	\$ -

Line Item Narrative

Transfer Station building funds have been put into the Transfer Station Budget, it does not qualify as a Capital Expense **Transfer Station 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	Total	20,000	5,000	5,000	5,000	-
0500 DAM REPAIR	Total	-	10,000	10,000	10,000	-
0700 LIBRARY BUILDING	Total	20,000	6,000	-	-	-

0612 REC EQUIPMENT

Truck

Mowers

\$ 5,000	\$ 5,000	\$ 5,000	\$ -
\$ 5,000	\$ 5,000	\$ 5,000	\$ -

0500 DAM REPAIR

\$ 10,000	\$ 10,000	\$ 10,000	\$ -
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0700 LIBRARY BUILDING

\$ 6,000

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?

Library: Furnace Room Door, railings, carpets, safety plan (sprinkler system) an Addition to the Library.

Capital

Line Items		Last Year	Dept. Request	Budget Comm	Manager Request	Council Request
0800 AIRPORT DEVELOPMENT	Total	363,000	322,175	325,175	322,175	-

Estimated Detail of 0800 AIRPORT DEVELOPMENT

	Dept. Request	Budget Comm	Manager Request	Council Request
0800 AIRPORT DEVELOPMENT				
Ground Work at LAOPA area	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Airport Design and Permit Taxi Way	\$ 312,175	\$ 315,000	\$ 312,175	\$ -
	\$ 322,175	\$ 325,175	\$ 322,175	\$ -

Line Item Narrative

Rehabilitation for drainage at LAOPA area for LAOPA property and Taxi Way, Public Works will provide Labor.

	Participants	Cost to town monthly		7.5% increase			
			6 months		Annual cost		
Single	20.00	\$1,085.85	\$130,302.00	\$9,772.65	\$270,376.65	\$270,376.65	\$13,518.83
Single Parent	2.00	\$1,574.94	\$18,899.28	\$1,417.45	\$39,216.01	\$39,216.01	\$19,608.00
Family	23.00	\$2,165.10	\$298,783.80	\$22,408.79	\$619,976.39	\$619,976.39	\$26,955.50
	45.00	\$4,825.89	\$149,201.28	\$11,190.10	\$929,569.04	\$929,569.04	
Cash Payout	15.00	\$542.93	\$48,863.70	\$4,519.89	\$102,247.29		\$6,816.49
Income Protection Plan	1.00	\$4,000.00	\$24,000.00	\$1,560.00	\$49,560.00		
Life (no Med)	15.00	\$205.00	\$18,450.00	\$1,199.25	\$38,099.25		

ICMA Participants	FY26 estimate	6% of Base
Bullen	117,873.60	\$7,072.42
Treasurer	67,246.40	\$4,034.78
Denniston	54,225.60	\$3,253.54
Morrison	60,632.00	\$3,637.92
Rogers	58,198.40	\$3,491.90
Elvers	45,676.80	\$2,740.61
Severson	44,824.00	\$2,689.44
Birtz	99,403.20	\$5,964.19
Jacobs	76,976.43	\$4,618.59
Miller, H	69,534.70	\$4,172.08
Millett	74,829.51	\$4,489.77
Stratton	82,068.42	\$4,924.11
Silva	71,086.72	\$4,265.20
Briggs, G	76,856.00	\$4,611.36
Briggs, A	61,015.35	\$3,660.92
Briggs, C	72,000.61	\$4,320.04
Jipson	64,758.98	\$3,885.54
Wright	39,634.40	\$2,378.06
Recreation	41,600.00	\$2,496.00
Martin	44,748.90	\$2,684.93
		\$79,391.40

This Formula is as follows =((((Average OT*1.5)+(Number of Reg Hours))*Payrate)*Estimated Increase for next FY

MainePERS	Employee Wages	Town Percentage
108 YORK,TRACIE L.	56,347.20	\$5,071.25
203 MASON,DAREN M	107,158.56	\$12,323.23
204 PETERS,REBECCA L	79,097.85	\$9,096.25
205 MILLER,LEE L	123,741.28	\$14,230.25
212 WINSLOW,MICHAEL D	96,322.30	\$11,077.06
220 MILNER,NICHOLAS A	79,926.97	\$9,191.60
221 MORALES,MARIAH	91,514.83	\$10,524.21
222 WINSLOW,ASHLEY ELAINE	88,140.34	\$10,136.14
224 HOUSE,NOAH A-R	67,069.48	\$7,712.99
226 MANNA,ANTHONY M	67,069.48	\$7,712.99
230 DENLINGER,DYLAN H	67,069.48	\$7,712.99
232 MILNER,KRISTOFER M	83,978.06	\$9,657.48
240 WORSTER,BRITNY S	48,314.14	\$4,348.27
302 CHANDLER,NATHAN A	73,598.32	\$9,714.98
305 MITCHELL,SHAWN A	96,799.44	\$12,777.53
306 PETERS,BETH A	74,350.59	\$9,814.28
314 MILLER,BLAKE I	86,744.95	\$11,450.33
319 OLSEN,DONALD W	106,082.23	\$14,002.85
320 MUNSON,CARSON ANDREW	94,235.27	\$12,439.06
324 MIRTES,COLTER A	86,532.48	\$11,422.29
331 FREIER,JEREMY H E	92,804.98	\$12,250.26
335 HAMMOND,JACOB M	104,217.42	\$13,756.70
337 CORREIA,AARON B	76,568.10	\$10,106.99
338 CHURCH,GEORGE F	89,605.80	\$11,827.97
342 ZBORAY,EILON M	102,671.55	\$13,552.65
345 GERKEN,TYLER J	80,341.08	\$10,605.02
349 BURGER,SHONISTON J	56,241.24	\$7,423.84
420 WILLIAMSON,GEORGE W	52,142.50	\$4,692.83
504 COX,IVAN D JR	53,560.00	\$4,820.40
632 NORRIS,CODY A	54,366.00	\$4,892.94
710 DILL,LORNA F	36,883.60	\$3,319.52
		\$297,665.14

This Formula is as follows =((((Average OT*1.5)+(Number of Reg Hours))*Payrate)*Estimated Increase for next FY