

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	\$98,000.00	(57,404)
0009 TRAVEL REIMBURSEMENT	\$585.00	1,685	1,267	1,687	\$1,687.00	1,102
0010 PROFESSIONAL DEVELOPMENT	\$400.00	400	400	400	\$400.00	-
0011 PROFESSIONAL MEMBERSHIP	\$400.00	400	400	400	\$400.00	-
0027 CONSUMABLE SUPPLIES	\$1,500.00	1,100	1,100	1,100	-	(400)
0050 BUILDING & GROUNDS MAINTENANCE	\$1,000.00	800	500	500	500	(500)
0051 RENT	\$32,100.00	32,100	32,100	32,100	32,100	-
0060 SAFETY COMPLIANCE	\$500.00	400	400	400	400	(100)
0108 CONTRACTUAL SERVICES	\$70,000.00	70,000	-	70,000	70,000	-
<b>TOTAL</b>	<b>\$261,889.00</b>	<b>\$249,884.50</b>	<b>\$134,167.00</b>	<b>\$204,586.50</b>	<b>\$204,587.00</b>	<b>(57,302)</b>

***0100 Town Manager Revenues***

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
<b>NET AMOUNT TO BE RAISED</b>	<b>\$261,889.00</b>	<b>\$249,884.50</b>				<b>-\$57,302.00</b>

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**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	230,238	10,742
0003 PARTTIME WAGES	\$6,056.00	5,080	5,080	5,080	5,080	(976)
0009 TRAVEL EXPENSE	\$3,654.00	3,255	3,255	3,255	3,255	(399)
0010 PROFESSIONAL DEVELOPMENT	\$1,700.00	1,570	1,250	1,570	1,570	(130)
0011 PROFESSIONAL MEMBERSHIP	\$6,587.00	6,972	70	6,972	6,972	385
0012 ADVERTISING / RECRUITMENT	\$4,000.00	3,875	3,875	3,875	3,875	(125)
0027 CONSUMABLE SUPPLIES	\$6,718.00	5,238	5,238	5,238	5,238	(1,480)
0030 EQUIPMENT MAINTENANCE	\$1,400.00	1,270	-	1,270	1,270	(130)
0109 TOWN REPORTS	\$3,000.00	3,150	-	3,150	3,150	150
<b>TOTAL</b>	<b>\$252,611.00</b>	<b>260,668</b>	<b>249,006</b>	<b>260,648</b>	<b>260,648</b>	<b>8,057</b>

**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				-
	<b>\$16,400.00</b>	<b>16,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET AMOUNT TO BE RAISED</b>	<b>\$236,211.00</b>	<b>\$244,268.40</b>	<b>\$249,006.00</b>	<b>\$260,648.00</b>	<b>\$0.00</b>	<b>8,057</b>

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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	\$113,589.95	119,265	119,264	119,264	119,264	5,674
0009 TRAVEL EXPENSE	\$550.00	321	321	321	321	(229)
0010 PROFESSIONAL DEVELOPMENT	\$420.00	265	265	265	265	(155)
0011 PROFESSIONAL MEMBERSHIP	\$60.00	60	60	60	60	-
0012 ADVERTISING / RECRUITMENT	\$240.00	120	-	120	120	(120)
0026 POSTAGE	\$15,250.00	16,594	16,594	16,594	16,594	1,344
0027 CONSUMABLE SUPPLIES	\$15,550.00	14,375	14,375	14,375	14,375	(1,175)
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	10,000	2,400
0071 INSURANCE	\$93,549.00	101,409	101,409	101,409	101,409	7,860
0105 DEDUCTIBLES	\$2,000.00	2,000	2,000	2,000	2,000	-
<b>TOTAL</b>	<b>\$433,448.95</b>	<b>450,382</b>	<b>387,262</b>	<b>450,382</b>	<b>450,382</b>	<b>16,933</b>

**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
<b>TOTAL</b>	<b>\$1,167,950.00</b>	<b>1,194,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,800</b>
<b>NET AMOUNT TO BE RAISED</b>	<b>-\$734,501.05</b>	<b>-\$744,367.56</b>	<b>\$387,261.75</b>	<b>\$450,381.75</b>	<b>\$450,382.00</b>	<b>(9,867)</b>

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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	\$12,500.00	97,500	97,500	72,500	72,500	60,000
0009 TRAVEL EXPENSE	\$780.00	360	435	435	435	(345)
0010 PROFESSIONAL DEVELOPMENT	\$1,700.00	1,790	740	1,790	1,790	90
0027 CONSUMABLE SUPPLIES	\$40.00	38	-	-	-	(40)
0094 PROPERTY TRANSFERS	\$600.00	600	600	600	600	-
<b>TOTAL</b>	<b>\$15,620.00</b>	<b>100,288</b>	<b>99,275</b>	<b>75,325</b>	<b>75,325</b>	<b>59,705</b>

***0105 Assessing***

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

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***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	68,302	13,931
0009 TRAVEL EXPENSE	\$3,900.00	500	550	550	550	(3,350)
0010 PROFESSIONAL DEVELOPMENT	\$3,200.00	4,000	4,000	4,000	4,000	800
0012 ADVERTISING	\$1,000.00	300	300	300	300	(700)
0027 CONSUMABLE SUPPLIES	\$500.00	300	300	300	300	(200)
0063 COMMUNICATIONS	\$520.00	660	660	660	660	140
<b>TOTAL</b>	<b>\$63,491.00</b>	<b>75,062</b>	<b>75,112</b>	<b>75,112</b>	<b>74,112</b>	<b>10,621</b>

***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				-
<b>TOTAL</b>	<b>\$26,050.00</b>	<b>\$26,050.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

<b><i>NET AMOUNT TO BE RAISED</i></b>	<b>\$37,441.00</b>	<b>\$49,011.95</b>	<b>\$75,112.00</b>	<b>\$75,112.00</b>	<b>\$74,112.00</b>	<b>10,621</b>
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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	\$987,054.60	1,138,534	1,138,532	1,138,532	1,138,532	151,477
0002 OVERTIME/PART TIME WAGES	\$237,612.80	182,037	182,037	182,037	182,037	(55,576)
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	7,299	(5,122)
0010 PROFESSIONAL DEVELOPMENT	\$18,000.00	21,000	15,000	15,000	15,000	(3,000)
0011 PROFESSIONAL MEMBERSHIP	\$28,342.00	28,549	25,500	25,500	28,549	207
0012 ADVERTISING/RECRUITMENT	\$6,615.00	12,975	8,490	8,490	8,490	1,875
0024 UNIFORMS	\$36,257.00	26,308	26,308	26,308	26,308	(9,949)
0027 CONSUMABLE SUPPLIES	\$3,000.00	9,800	7,500	7,500	9,800	6,800
0030 EQUIPMENT MAINTENANCE	\$13,668.00	14,039	10,339	10,339	10,339	371
0031 EQUIPMENT PURCHASE	\$13,104.00	37,284	29,884	29,884	29,884	16,780
0040 VEHICLE FUEL	\$27,900.00	33,480	43,200	43,200	43,200	15,300
0041 VEHICLE MAINTENANCE	\$19,450.00	22,690	22,690	22,690	22,690	3,240
0051 RENT	\$44,880.00	52,800	52,800	52,800	52,800	7,920
0056 LABORATORY TESTING	\$3,100.00	1,950	1,950	1,950	1,950	(1,150)
0060 SAFETY COMPLIANCE	\$2,965.00	4,158	4,158	4,158	4,158	1,193
Phone Replacement	\$7,692.48	7,800	7,800	7,800	7,800	108
T-Mobile	\$25,982.00	148,273	132,649	132,649	132,649	106,667
<b>TOTAL</b>	<b>\$1,522,479.48</b>	<b>1,786,982</b>	<b>1,754,142</b>	<b>1,754,142</b>	<b>1,731,835</b>	<b>209,356</b>

**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)
<b>TOTAL</b>	<b>\$66,500.00</b>	<b>\$6,500.00</b>	<b>\$6,500.00</b>	<b>\$6,500.00</b>	<b>\$0.00</b>	<b>(60,000)</b>

<b>NET AMOUNT TO BE RAISED</b>	<b>\$1,455,979.48</b>	<b>\$1,780,481.74</b>	<b>\$1,747,642.06</b>	<b>\$1,747,642.06</b>	<b>\$1,731,835.00</b>	<b>269,356</b>
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\*\*\* This includes 3/4 of the Payroll, FICA/Medicare, Health Insurance and Retirement

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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	\$1,256,423.00	1,290,131	1,290,132	1,290,132	1,290,132	33,709
0002 OVERTIME	\$371,919.00	369,400	369,400	369,400	368,770	(3,149)
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	6,400	700
0012 ADVERTISING/RECRUITMENT	\$1,500.00	1,500	-	1,500	1,500	-
0024 UNIFORMS	\$55,200.00	55,200	15,220	55,220	55,220	20
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	7,100	(35,200)
0031 EQUIPMENT PURCHASE	\$52,300.00	56,900	56,900	56,900	56,900	4,600
0040 VEHICLE-FUEL	\$16,140.50	16,978	16,978	16,978	16,978	838
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	6,300	(2,100)
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	14,205	-
0108 CONTRACTUAL SERVICES	\$54,000.00	60,000	60,000	60,000	60,000	-
0307 AMBULANCE LEASE	\$64,245.00	64,245	64,245	64,245	64,245	-
0308 STRYKER EQUIPMENT LEASE	\$0.00	-	-	-	-	-
0310 TURNOUT GEAR LEASE	\$0.00	-	-	-	-	-
<b>TOTAL</b>	<b>\$2,087,807.50</b>	<b>2,095,652</b>	<b>2,010,360</b>	<b>2,095,673</b>	<b>2,093,225</b>	<b>5,418</b>

**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				-
<b>TOTAL</b>	<b>\$783,000.00</b>	<b>\$783,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(783,000)</b>

<b>NET AMOUNT TO BE RAISED</b>	<b>\$1,304,807.50</b>	<b>\$1,312,651.75</b>	<b>\$2,010,360.00</b>	<b>\$2,095,673.00</b>	<b>\$2,093,225.00</b>	<b>788,418</b>
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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	\$3,100.00	3,600	3,100	3,600	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	64,000	14,000
0050 BLD. & GRNDS MAINTENANCE	\$14,700.00	16,700	16,700	16,700	16,500	1,800
0060 SAFETY COMPLIANCE	\$950.00	950	400	400	400	(550)
<b>TOTAL</b>	<b>\$69,850.00</b>	<b>86,350</b>	<b>84,200</b>	<b>84,700</b>	<b>84,500</b>	<b>14,650</b>

**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>	<b>\$69,850.00</b>	<b>\$86,350.00</b>	<b>\$84,200.00</b>	<b>\$84,700.00</b>	<b>\$84,500.00</b>	<b>\$14,650.00</b>

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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	\$3,000.00	3,000	3,000	3,000	3,000	-
0063 COMMUNICATIONS	\$3,000.00	3,300	3,300	3,300	3,300	300
0065 TELEPHONE	\$24,180.00	24,024	10,080	24,024	24,024	(156)
0066 ELECTRICITY	\$142,128.00	182,740	182,740	182,740	182,740	40,612
0067 HEATING FUEL	\$22,881.50	19,240	19,242	19,242	19,242	(3,640)
0068 WATER & SEWER	\$281,140.00	285,284	285,284	285,284	285,284	4,144
<b>TOTAL</b>	<b>\$476,329.50</b>	<b>517,588</b>	<b>503,646</b>	<b>517,590</b>	<b>517,590</b>	<b>41,261</b>

***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						

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**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	469,933	53,586
0002 OVERTIME	\$78,844.00	86,961	86,961	86,961	86,961	8,117
0010 PROFESSIONAL DEVELOPMENT	\$2,250.00	1,100	-	1,100	1,100	(1,150)
0012 ADVERTISING	\$600.00	600	600	600	600	-
0024 UNIFORMS	\$5,950.00	5,600	5,600	5,600	5,600	(350)
0040 VEHICLE-FUEL	\$57,050.00	51,070	55,000	55,000	54,970	(2,080)
0041 VEHICLE-MAINTENANCE	\$51,900.00	53,800	53,800	53,800	53,800	1,900
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	149,575	2,975
0084 SAND & GRAVEL	\$40,800.00	52,800	48,000	48,000	48,000	7,200
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	3,500	600
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	3,300	(200)
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	0
0108 CONTRACTUAL SERVICES	\$172,500.00	107,000	57,000	107,000	107,000	(65,500)
0435 PUBLIC WORKS EQUIPMENT	\$238,160.00	238,160	238,160	238,160	238,160	-
<b>TOTAL</b>	<b>\$1,282,948.68</b>	<b>1,288,347</b>	<b>1,236,977</b>	<b>1,288,077</b>	<b>1,288,047</b>	<b>5,098</b>

**0406 Public Works Revenue**

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
						<b>\$0.00</b>
<b>NET AMOUNT TO BE RAISED</b>	<b>\$1,282,949</b>	<b>\$1,288,347</b>	<b>\$1,236,977</b>	<b>\$1,288,077</b>	<b>\$1,288,047</b>	

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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	\$165,682.40	137,092	-	137,092	137,092	(28,590)
0002 OVERTIME	\$1,695.00	1,695	-	-	-	(1,695)
0010 PROFESSIONAL DEVELOPMENT	\$500.00	250	250	250	250	(250)
0012 ADVERTISING/RECRUITMENT	\$360.00	200	200	200	200	(160)
0024 UNIFORMS	\$4,182.00	2,788	2,788	2,788	2,788	(1,394)
0027 CONSUMABLE SUPPLIES	\$2,650.00	1,950	1,950	1,950	1,950	(700)
0030 EQUIPMENT MAINTENANCE	\$15,550.00	13,200	11,000	13,200	13,200	(2,350)
0040 VEHICLE-FUEL	\$13,780.00	13,780	30,800	30,800	13,780	-
0046 LICENSE FEES	\$450.00	450	450	450	450	-
0050 BLD. & GRNDS MAINTENANCE	\$7,400.00	6,500	3,500	6,500	6,500	(900)
0058 RECYCLING OPERATIONS	\$7,980.00	6,000	7,000	7,000	7,000	(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	345,800	(22,800)
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	7,360	(4,440)
0134 FREON REMOVAL	\$2,625.00	3,400	3,400	3,400	3,400	775
<b>TOTAL</b>	<b>\$634,154.40</b>	<b>571,365</b>	<b>445,398</b>	<b>587,690</b>	<b>570,670</b>	<b>(63,484)</b>

**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				-
<b>TOTAL</b>	<b>\$42,250.00</b>	<b>\$42,250.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-</b>

<b>NET AMOUNT TO BE RAISED</b>	<b>\$591,904.40</b>	<b>\$529,115.14</b>	<b>\$445,398.00</b>	<b>\$587,690.00</b>	<b>\$570,670.00</b>	<b>(63,484)</b>
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***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	-
<b>TOTAL</b>	<b>\$1,500.00</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>

***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						

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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	\$130.00	100	100	100	100	(30)
0067 HEATING FUEL	\$0.00	-	-	-	-	-
0076 BURIALS	\$1,025.00	1,025	1,025	1,025	1,025	-
0091 RENT	\$3,000.00	4,500	4,500	4,500	4,500	1,500
0093 SUPPLIES	\$400.00	400	400	400	400	-
0098 FOOD	\$300.00	300	300	300	300	-
0099 MEDICAL	\$50.00	50	50	50	50	-
0102 SOCIAL SERVICES	\$10,060.00	10,000	19,600	19,600	19,600	9,540
0186 UTILITIES	\$400.00	1,000	1,000	1,000	1,000	600
<b>TOTAL</b>	<b>\$15,365.00</b>	<b>17,375</b>	<b>26,975</b>	<b>26,975</b>	<b>26,975</b>	<b>11,610</b>

***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
<b>NET AMOUNT TO BE RAISED</b>	<b>\$15,365.00</b>	<b>\$17,375.00</b>	<b>\$26,975.00</b>	<b>\$26,975.00</b>	<b>\$26,975.00</b>	<b>\$11,610.00</b>

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***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	138,742	3,038
0002 OVERTIME	\$3,508.00	2,508	2,508	2,508	2,508	(1,000)
0008 PART TIME RECREATION	\$49,355.00	67,766	67,767	67,767	67,767	18,412
0009 TRAVEL EXPENSE	\$2,015.00	2,016	2,016	2,016	2,016	1
0012 ADVERTISING/RECRUITMENT	\$300.00	150	150	150	150	(150)
0014 PART TIME CEMETERY	\$65,049.10	40,378	40,378	40,378	40,378	(24,671)
0024 UNIFORMS	\$1,000.00	1,000	1,000	1,000	1,000	-
0027 CONSUMABLE SUPPLIES	\$1,000.00	1,000	1,300	1,300	1,300	300
0030 EQUIPMENT MAINTENANCE	\$2,900.00	3,500	3,500	3,500	3,700	800
0031 EQUIPMENT PURCHASE	\$5,100.00	2,150	2,150	2,150	2,150	(2,950)
0040 VEHICLE-FUEL	\$5,789.25	8,100	8,100	8,100	8,100	2,311
0041 VEHICLE-MAINTENANCE	\$2,300.00	3,000	3,000	3,000	3,000	700
0044 CEMETERY MAINTENANCE	\$19,300.00	21,075	12,300	21,075	21,075	1,775
0060 SAFETY	\$500.00	500	500	500	500	-
0063 COMMUNICATIONS	\$1,696.00	1,512	1,512	1,512	1,512	(184)
0073 RECREATION PROGRAMS	\$17,000.00	17,000	17,000	17,000	17,000	-
0103 COMMUNITY CENTER	\$20.00	20	20	20	20	-
0610 REC TRUCK	\$10,000.00	-	5,000	5,000	5,000	(5,000)
<b>TOTAL</b>	<b>\$322,536.35</b>	<b>310,416</b>	<b>306,943</b>	<b>310,718</b>	<b>315,918</b>	<b>(6,618)</b>

***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				-
	<b>\$22,000.00</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>3,000</b>
<b>NET AMOUNT TO BE RAISED</b>	<b>\$300,536.35</b>	<b>\$285,415.90</b>	<b>\$306,943.00</b>	<b>\$310,718.00</b>	<b>\$315,918.00</b>	<b>(9,618)</b>

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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	\$115,147.00	123,902	123,902	123,902	123,902	8,755
0003 PART TIME WAGES	\$30,784.00	32,849	32,849	32,849	32,849	2,065
0009 TRAVEL EXPENSE	\$213.00	311	197	311	311	98
0010 PROFESSIONAL DEVELOPMENT	\$590.00	607	300	607	607	17
0011 PROFESSIONAL MEMBERSHIP	\$75.00	78	35	78	78	3
0027 CONSUMABLE SUPPLIES	\$3,502.00	3,801	3,801	3,801	3,801	299
0030 EQUIPMENT MAINTENANCE	\$1,025.00	1,078	1,078	1,078	1,078	53
0031 EQUIPMENT PURCHASE	\$1,300.00	1,339	1,339	1,339	1,339	39
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	1,734	86
0073 PROGRAMS	\$1,957.00	2,016	2,016	2,016	2,016	59
0100 INVENTORY/BOOKS	\$20,085.00	20,688	20,085	20,085	20,085	-
<b>TOTAL</b>	<b>\$181,167.00</b>	<b>193,389</b>	<b>192,322</b>	<b>192,786</b>	<b>192,786</b>	<b>11,619</b>

**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				-
	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-</b>
<b>NET AMOUNT TO BE RAISED</b>	<b>\$178,167.00</b>	<b>\$190,388.66</b>	<b>\$192,321.71</b>	<b>\$192,785.71</b>	<b>\$192,786.00</b>	<b>11,619</b>

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**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	1,000	(2,000)
0061 GROUP HEALTH	\$1,219,388.19	1,176,476	1,176,476	1,176,476	1,176,475	(42,913)
0062 WORKERS COMPENSATION	\$190,000.00	231,000	231,000	231,000	231,000	41,000
0064 SOCIAL SECURITY/FICA	\$352,139.65	371,225	369,951	365,181	365,181	13,041
0069 RETIREMENT	\$269,008.05	377,057	377,596	377,596	377,596	108,588
0097 WAGE ADJUSTMENT	\$58,099.00	47,638	47,638	47,638	47,638	(10,461)
0123 PAID FAMILY MEDICAL LEAVE	\$6,000.00	6,705	6,609	6,621	6,621	621
<b>TOTAL</b>	<b>\$2,091,634.89</b>	<b>2,204,395</b>	<b>2,203,661</b>	<b>2,198,891</b>	<b>2,198,890</b>	<b>107,255</b>

**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						

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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	\$7,903.00	6,043	-	6,043	6,043	(1,860)
0030 VEHICLE MAINT	\$2,000.00	2,000	2,000	2,000	2,000	-
0040 FUEL	\$52,321.00	51,877	900	51,877	51,877	(444)
0050 BLD. & GRNDS MAINTENANCE	\$5,500.00	9,000	9,550	9,550	9,550	4,050
0063 COMMUNICATIONS	\$1,511.00	1,044	1,044	1,044	1,044	(467)
0067 HEATING FUEL	\$312.50	600	188	188	188	(125)
0081 AIRPORT LIABILITY	\$2,100.00	1,700	2,250	2,250	2,250	150
0108 CONTRACTUAL SERVICES	\$17,500.00	18,000	15,500	15,500	15,500	(2,000)
<b>TOTAL</b>	<b>\$89,147.50</b>	<b>90,264</b>	<b>31,432</b>	<b>88,452</b>	<b>88,452</b>	<b>(696)</b>

**0706 Airport Revenue**

Account Number & Title	FY2025 Approved	Department Anticipated FY2026	Budget Committee Anticipated	Manager Anticipated FY2026	Council Approved FY2026	Increase/ Decrease
Hangar Rental Fees	\$9,114.00	9,000				(114)
Aviation Fuel	\$52,000.00	52,000				-
		61,000		-	-	(114)
<b>NET AMOUNT TO BE RAISED</b>	<b>\$61,114.00</b>	<b>\$29,264</b>		<b>\$88,452</b>	<b>\$88,452</b>	

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***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	63,076	(489)
0305 FIRE DEPT SCBA LEASE	\$10,063.00	10,063	10,063	10,063	10,063	-
0400 ROAD CONSTRUCTION BOND	\$196,772.00	195,489	195,489	195,489	195,489	(1,283)
<b>TOTAL</b>	<b>270,400</b>	<b>268,628</b>	<b>268,628</b>	<b>268,628</b>	<b>268,628</b>	<b>(1,772)</b>

***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***

**\$268,628.00**

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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	\$1,000.00	500	-	-	-	(1,000)
0110 COMPUTER	\$11,000.00	6,000	6,000	6,000	6,000	(5,000)
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	119,632	(26,868)
0510 TRANSFER STATION BUILDING	\$0.00	-	-	-	-	-
0512 TS TRAILER	\$14,000.00	4,000	4,000	4,000	4,000	(10,000)
0514 TS SKIDSTEER	\$46,000.00	-	-	-	-	(46,000)
0515 TS BAILER	\$8,000.00	4,000	4,000	4,000	4,000	(4,000)
0612 REC EQUIPMENT	\$20,000.00	5,000	5,000	5,000	5,000	(15,000)
0500 DAM REPAIR	\$0.00	10,000	10,000	10,000	10,000	10,000
0700 LIBRARY BUILDING	\$20,000.00	6,000	-	6,000	6,000	(14,000)
0800 AIRPORT DEVELOPMENT	\$363,000.00	322,175	325,175	322,175	322,175	(40,825)
<b>TOTAL</b>	<b>\$1,281,629.00</b>	<b>1,102,307</b>	<b>1,098,807</b>	<b>926,807</b>	<b>876,807</b>	<b>(404,822)</b>

**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)
		<b>\$312,176.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$35,824.00</b>
<b>NET AMOUNT TO BE RAISED</b>		<b>\$790,131.00</b>	<b>\$1,098,807.00</b>	<b>\$926,807.00</b>	<b>\$876,807.00</b>	<b>-\$368,998.00</b>

	Council Approved FY2026	Department Request FY2027	Budget Comm. Request	Manager Request FY2027	Council Approved FY2027	Increase/ Decrease
	<b>\$11,354,009.25</b>	<b>11,670,842</b>	<b>11,109,813</b>	<b>11,588,682</b>	<b>11,320,877</b>	<b>-\$33,112</b>