

Expense Acct	Department	Item	Request	Reserve Account	Committee Recommendation	Notes
85-18-395-01	Municipal Buildings	Municipal Building Reserve	\$ 25,000	G 1-373-03	\$ 50,000.00	Roof / Flatwork / Clerk's Office safety
85-25-407-01	Library	Building Reserve	\$ 7,600	G 1-366-01	\$ 7,600.00	Carpeting & Flooring 2027 / Roof reserve
85-31-419-01	Fire/EMS	Ladder Truck	\$ 625,000	G 1-373-17	VOTE FIRST	Replacement Ladder # 3 - installment 1 of 3
85-31-073-01	Fire/EMS	Utility Truck	\$ 35,000	G 1-368-11	\$ -	Replacement Truck 7 - installment 1 of 2
85-31-073-01	Fire/EMS	Vehicle	\$ 45,000	G 1-368-11	\$ (35,000.00)	Chief Vehicle - installment 2 of 2
85-31-226-01	Fire/EMS	Ambulance Reserve	\$ 475,000	G 1-369-03	\$ 237,500.00	Ambulance remounts (#23, #21, #25, #22)
85-31-407-01	Fire/EMS	Building Reserve	\$ 18,000	G 1-368-10	\$ -	Overhead Doors - installment 1 of 6
85-31-224-01	Fire/EMS	Fire Hose	\$ 6,500	G 1-368-02	\$ 6,500.00	Large diameter supply hose (5")
85-31-222-01	Fire/EMS	Fire Equipment Reserve	\$ 25,000	G 1-368-08	\$ 25,000.00	SCBA bottles - installment 2 of 7
85-31-222-01	Fire/EMS	Fire Equipment Reserve	\$ 12,000	G 1-368-08	\$ 34,000.00	Gas Metering Equipment replacement
85-31-227-01	Fire/EMS	Ambulance Small Equip	\$ 7,000	G 1-369-01	\$ 7,000.00	Ballistic vests - installment 2 of 2
85-31-222-01	Fire/EMS	Fire Equipment Reserve	\$ 23,000	G 1-368-08	\$ 23,000.00	Bunker Gear - installment 2 of 9
85-35-229-01	Police	Small Equipment Reserve	\$ 5,000	G 1-367-02	\$ 10,000.00	Vests - installment 2 of 5
85-35-230-01	Police	Police car reserve	\$ 139,500	G 1-367-03	\$ 46,500.00	Cruiser replacement schedule
85-35-229-02	Police	Gun replacement	\$ 3,075	G 1-367-02	\$ 3,000.00	Gun replacement - installment 2 of 7
85-35-229-03	Police	Taser replacement	\$ 4,550	G 1-367-02	\$ 4,550.00	Taser - installment 2 of 5
85-35-295-02	Police	Radio replacement	\$ 16,719	G 1-367-02	\$ 8,359.72	Radio & repeaters for cruisers
85-35-295-02	Police	Cruiser Lights / Sirens	\$ 6,400	G 1-367-02	\$ 3,200.00	Cruiser lights and sirens - installment 1 of 5
85-35-295-02	Police	Cruiser decaling	\$ 2,000	G 1-367-02	\$ 1,000.00	Cruiser decaling - installment 1 of 5
85-35-020-01	Police	Patrol laptop replacement	\$ 2,041	G 1-367-06	\$ 2,041.00	Patrol laptops, installment 1 of 5
85-40-014-01	Public Works	New Equipment	\$ 17,922	G 1-370-06	NEW REQUEST	Fuel system upgrade
85-40-089-91	Public Works	Equipment Reserves	\$ 227,750	G 1-370-03	\$ 52,750.00	T-2 Plow Truck replacement
85-40-089-91	Public Works	Equipment Reserves	\$ 8,200	G 1-370-03	\$ 8,200.00	Pickup
85-40-232-01	Public Works	Street Reconstruction	\$ 165,000	G 1-370-04	\$ 120,000.00	Major Street repair
85-40-257-01	Public Works	Parking Lot Reserve	\$ 5,000	G 1-370-05	\$ 5,000.00	Sidewalk reserve
85-40-407-02	Public Works	PW Main Building Reserve	\$ 5,000	G 1-370-07	\$ 5,000.00	Boilers
85-40-407-02	Public Works	PW Main Building Reserve	\$ 4,500	G 1-370-07	\$ 4,500.00	Circle Pump
85-40-407-02	Public Works	PW Main Building Reserve	\$ 4,000	G 1-370-07	\$ 4,000.00	Shop Door
85-40-257-01	Public Works	Parking Lot Reserve	\$ 50,000	G 1-399-01	\$ 50,000.00	Parking lot paving
85-51-415-01	Parks	Caribou Mill Pond	\$ 5,000	G 1-365-13	\$ 5,000.00	Boardwalk repairs
85-51-235-01	Parks	Parks Vehicle Reserve	\$ 4,000	G 1-365-27	\$ -	Compact Tractor replacement 2035
85-51-236-01	Parks	Lawn Mower Reserve	\$ 5,000	G 1-365-10	\$ 5,000.00	Zero Turn Mower replacement 2026
85-51-235-01	Parks	Parks Vehicle Reserve	\$ 2,000	G 1-365-27	\$ 2,000.00	Snow blower for compact tractor 2028
85-50-410-01	Recreation	Rec Van Reserve	\$ 5,000	G 1-365-17	\$ -	Replace 2018 Van - 2035
85-51-235-01	Parks	Parks Vehicle Reserve	\$ 6,000	G 1-365-27	\$ -	Frontline vehicle replacement 2035
85-51-235-01	Parks	Parks Vehicle Reserve	\$ 45,000	G 1-365-27	\$ 35,000.00	1-ton dump truck replacement 2027
85-50-243-01	Recreation	Rec Center Improvement	\$ 10,000	G 1-365-02	\$ 5,000.00	Lower Roof (2030) membrane roof / Powers
85-50-243-01	Recreation	Rec Center Improvement	\$ 10,000	G 1-365-02	\$ 5,000.00	Upper Roof (2033)
85-50-243-01	Recreation	Rec Center Improvement	\$ 6,000	G 1-365-02	\$ 3,000.00	Gym Door Replacement
85-50-243-01	Recreation	Rec Center Improvement	\$ 3,500	G 1-365-02	\$ -	Parking Lot repair 2030
85-50-243-01	Recreation	Rec Center Improvement	\$ 4,000	G 1-365-02	\$ 4,000.00	Entry Doors 2028
85-50-243-01	Recreation	Rec Center Improvement	\$ 2,000	G 1-365-02	\$ -	Skylight replacement 2034
85-50-243-01	Recreation	Rec Center Improvement	\$ 4,000	G 1-365-02	\$ -	Smith boiler replacement 2035
85-50-243-01	Recreation	Rec Center Improvement	\$ 10,000	G 1-365-02	NEW REQUEST	Honeywell - air handling system
85-70-389-01	Debt	Loan Administration	\$ 200,000	G 1-373-05	\$ 200,000.00	2022 Capital projects
85-70-404-01	Debt	Biomass Boiler Debt		G 1-373-50		Paid off in 2025
85-60-239-01	Airport	Reserve Funds		G 1372-01		
85-12-253-01	Nylander	Building Reserve		G 1-352-00		
TOTAL REQUESTED			\$ 2,292,257		\$ 947,700.72	

The Capital Budget Committee is also considering an Enterprise Fleet vehicle program.

2026 DEPARTMENTAL FINAL REQUESTS

Expense

	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Initial	Init Req vs Last Yr Bud Change \$	Init Req vs Last Yr Bud Change %	2026 Elected
Dept/Div: 85-01 CAPITAL IMPROVEMENTS / CAPITAL IMPROVEMENTS CONT'D								
AMBULANCE SMALL EQUIP RESERVE	126,000.00	78,000.00	0.00	0.00	0.00	0.00	.00%	
POLICE SMALL EQUIPMENT RESERVE								
229-01 POLICE SMALL EQUIPMENT RESERVE	50,800.00	23,555.00	0.00	0.00	0.00	0.00	.00%	
229-02 GUN REPLACEMENT	0.00	6,000.00	0.00	0.00	0.00	0.00	.00%	
POLICE SMALL EQUIPMENT RESERVE	50,800.00	29,555.00	0.00	0.00	0.00	0.00	.00%	
POLICE CAR RESERVE								
230-01 POLICE CAR RESERVE	53,000.00	68,000.00	0.00	0.00	0.00	0.00	.00%	
POLICE CAR RESERVE	53,000.00	68,000.00	0.00	0.00	0.00	0.00	.00%	
P.W. EQUIPMENT RESERVE								
231-01 P.W. EQUIPMENT RESERVE	162,500.00	162,500.00	0.00	0.00	0.00	0.00	.00%	
P.W. EQUIPMENT RESERVE	162,500.00	162,500.00	0.00	0.00	0.00	0.00	.00%	
STREET RECONSTRUCTION								
232-01 STREET RECONSTRUCTION	175,000.00	175,000.00	0.00	0.00	0.00	0.00	.00%	
STREET RECONSTRUCTION	175,000.00	175,000.00	0.00	0.00	0.00	0.00	.00%	
PARKS VEHICLE RESERVE								
235-01 PARKS VEHICLE RESERVE	15,000.00	0.00	0.00	0.00	0.00	0.00	.00%	
PARKS VEHICLE RESERVE	15,000.00	0.00	0.00	0.00	0.00	0.00	.00%	
AIRPORT RESERVE								
239-01 AIRPORT RESERVE	100,000.00	100,000.00	0.00	0.00	0.00	0.00	.00%	
AIRPORT RESERVE	100,000.00	100,000.00	0.00	0.00	0.00	0.00	.00%	
NEW POLICE STATION STUDY								

2026 DEPARTMENTAL FINAL REQUESTS

Expense

	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Initial	Init Req vs Last Yr Bud Change \$	Init Req vs Last Yr Bud Change %	2026 Elected
Dept/Div: 85-01 CAPITAL IMPROVEMENTS / CAPITAL IMPROVEMENTS CONT'D								
BUILDING MAINTENANCE								
407-01 BUILDING MAINTENANCE	52,600.00	0.00	0.00	0.00	0.00	0.00	.00%	
BUILDING MAINTENANCE	52,600.00	0.00	0.00	0.00	0.00	0.00	.00%	
BUIDLING MAINTENANCE								
409-01 BUILDING MAINTENANCE	13,000.00	9,000.00	0.00	0.00	0.00	0.00	.00%	
BUIDLING MAINTENANCE	13,000.00	9,000.00	0.00	0.00	0.00	0.00	.00%	
COLLINS POND								
415-01 COLLINS POND	10,000.00	0.00	0.00	0.00	0.00	0.00	.00%	
COLLINS POND	10,000.00	0.00	0.00	0.00	0.00	0.00	.00%	
Dept/Div: 85-10 CAPITAL IMPROVEMENTS / GENERAL GOVRNMENT								
COMPUTERS								
020-01 COMPUTERS	0.00	1,000.00	6,000.00	6,000.00	0.00	-6,000.00	-100.00%	
COMPUTERS	0.00	1,000.00	6,000.00	6,000.00	0.00	-6,000.00	-100.00%	
REFUNDS/REIMBURSEMENTS								
045-01 REFUNDS/REIMBURSEMENTS	0.00	0.00	50,000.00	50,000.00	0.00	-50,000.00	-100.00%	
REFUNDS/REIMBURSEMENTS	0.00	0.00	50,000.00	50,000.00	0.00	-50,000.00	-100.00%	
Dept/Div: 85-18 CAPITAL IMPROVEMENTS / MUNICIPAL BUILDING								
MUNICIPAL BUILDING RESERVE								
395-01 MUNICIPAL BUILDING RESERVE	0.00	0.00	25,000.00	25,000.00	25,000.00	0.00	.00%	
MUNICIPAL BUILDING RESERVE	0.00	0.00	25,000.00	25,000.00	25,000.00	0.00	.00%	
Dept/Div: 85-22 CAPITAL IMPROVEMENTS / TAX ASSESSMENT								
ASSESSMENT RESERVE								

2026 DEPARTMENTAL FINAL REQUESTS

Expense

	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Initial	Init Req vs Last Yr Bud Change \$	Init Req vs Last Yr Bud Change %	2026 Elected
Dept/Div: 85-22 CAPITAL IMPROVEMENTS / TAX ASSESSMENT CONT'D								
220-04 COMPUTER REPLACEMENT	0.00	600.00	0.00	0.00	0.00	0.00	.00%	
ASSESSMENT RESERVE	0.00	600.00	0.00	0.00	0.00	0.00	.00%	
Dept/Div: 85-25 CAPITAL IMPROVEMENTS / LIBRARY								
BUILDING MAINTENANCE								
407-01 BUILDING MAINTENANCE	0.00	0.00	19,600.00	0.00	7,600.00	-12,000.00	-61.22%	
BUILDING MAINTENANCE	0.00	0.00	19,600.00	0.00	7,600.00	-12,000.00	-61.22%	
Dept/Div: 85-31 CAPITAL IMPROVEMENTS / AMBULANCE								
VEHICLE REPAIR								
073-01 VEHICLE REPAIR	0.00	0.00	35,000.00	35,000.00	80,000.00	45,000.00	128.57%	
VEHICLE REPAIR	0.00	0.00	35,000.00	35,000.00	80,000.00	45,000.00	128.57%	
FIRE EQUIPMENT RESERVE								
222-01 FIRE EQUIPMENT RESERVE	0.00	0.00	82,000.00	82,000.00	60,000.00	-22,000.00	-26.83%	
FIRE EQUIPMENT RESERVE	0.00	0.00	82,000.00	82,000.00	60,000.00	-22,000.00	-26.83%	
FIRE HOSE RESERVE								
223-01 FIRE HOSE RESERVE	0.00	0.00	0.00	0.00	6,500.00	6,500.00	100.00%	
FIRE HOSE RESERVE	0.00	0.00	0.00	0.00	6,500.00	6,500.00	100.00%	
FIRE COMPUTER RESERVE								
225-01 FIRE COMPUTER RESERVE	0.00	1,400.00	0.00	0.00	0.00	0.00	.00%	
FIRE COMPUTER RESERVE	0.00	1,400.00	0.00	0.00	0.00	0.00	.00%	
AMBULANCE RESERVE								
226-01 AMBULANCE RESERVE	0.00	0.00	300,000.00	275,000.00	475,000.00	175,000.00	58.33%	
AMBULANCE RESERVE	0.00	0.00	300,000.00	275,000.00	475,000.00	175,000.00	58.33%	

2026 DEPARTMENTAL FINAL REQUESTS

Expense								
	2023	2024	2025	2025	2026	Init Req vs	Init Req vs	2026
	Actual	Actual	Budget	Actual	Initial	Last Yr Bud	Last Yr Bud	Elected
						Change \$	Change %	
Dept/Div: 85-31 CAPITAL IMPROVEMENTS / AMBULANCE CONT'D								
AMBULANCE SMALL EQUIP RESERVE								
227-01 AMBULANCE SMALL EQUIP RESERVE	0.00	0.00	29,900.00	29,900.00	7,000.00	-22,900.00	-76.59%	
AMBULANCE SMALL EQUIP RESERVE	0.00	0.00	29,900.00	29,900.00	7,000.00	-22,900.00	-76.59%	
CONTRACTED SERVICES								
390-01 CONTRACTED SERVICES	0.00	0.00	9,200.00	9,200.00	0.00	-9,200.00	-100.00%	
CONTRACTED SERVICES	0.00	0.00	9,200.00	9,200.00	0.00	-9,200.00	-100.00%	
BUILDING MAINTENANCE								
407-01 BUILDING MAINTENANCE	0.00	0.00	0.00	0.00	18,000.00	18,000.00	100.00%	
BUILDING MAINTENANCE	0.00	0.00	0.00	0.00	18,000.00	18,000.00	100.00%	
2016 ENGINE TRUCK								
419-01 2016 ENGINE TRUCK	0.00	0.00	0.00	0.00	625,000.00	625,000.00	100.00%	
2016 ENGINE TRUCK	0.00	0.00	0.00	0.00	625,000.00	625,000.00	100.00%	
Dept/Div: 85-35 CAPITAL IMPROVEMENTS / POLICE								
COMPUTERS								
020-01 COMPUTERS	0.00	0.00	0.00	0.00	2,041.00	2,041.00	100.00%	
COMPUTERS	0.00	0.00	0.00	0.00	2,041.00	2,041.00	100.00%	
POLICE SMALL EQUIPMENT RESERVE								
229-01 POLICE SMALL EQUIPMENT RESERVE	0.00	0.00	10,000.00	14,550.00	5,000.00	-5,000.00	-50.00%	
229-02 GUN REPLACEMENT	0.00	0.00	3,000.00	0.00	3,075.00	75.00	2.50%	
229-03 TASER REPLACEMENT	0.00	0.00	4,550.00	0.00	4,550.00	0.00	.00%	
POLICE SMALL EQUIPMENT RESERVE	0.00	0.00	17,550.00	14,550.00	12,625.00	-4,925.00	-28.06%	

2026 DEPARTMENTAL FINAL REQUESTS

	Expense							
	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Initial	Init Req vs Last Yr Bud Change \$	Init Req vs Last Yr Bud Change %	2026 Elected
Dept/Div: 85-35 CAPITAL IMPROVEMENTS / POLICE CONT'D								
POLICE CAR RESERVE								
230-01 POLICE CAR RESERVE	0.00	0.00	65,183.00	0.00	139,500.00	74,317.00	114.01%	
POLICE CAR RESERVE	0.00	0.00	65,183.00	0.00	139,500.00	74,317.00	114.01%	
SYSTEM REPLACEMENTS								
295-02 RADIO REPLACEMENT	0.00	0.00	6,364.00	0.00	25,119.00	18,755.00	294.70%	
SYSTEM REPLACEMENTS	0.00	0.00	6,364.00	0.00	25,119.00	18,755.00	294.70%	
Dept/Div: 85-40 CAPITAL IMPROVEMENTS / PUBLIC WORKS								
NEW EQUIPMENT								
014-01 NEW EQUIPMENT	0.00	0.00	0.00	0.00	17,922.00	17,922.00	100.00%	
NEW EQUIPMENT	0.00	0.00	0.00	0.00	17,922.00	17,922.00	100.00%	
EQUIPMENT RESERVES								
089-01 EQUIPMENT RESERVES	0.00	0.00	220,000.00	45,000.00	235,950.00	15,950.00	7.25%	
EQUIPMENT RESERVES	0.00	0.00	220,000.00	45,000.00	235,950.00	15,950.00	7.25%	
STREET RECONSTRUCTION								
232-01 STREET RECONSTRUCTION	0.00	0.00	165,000.00	165,000.00	165,000.00	0.00	.00%	
STREET RECONSTRUCTION	0.00	0.00	165,000.00	165,000.00	165,000.00	0.00	.00%	
PARKING LOT RESERVE								
257-01 PARKING LOT RESERVE	0.00	0.00	55,000.00	5,000.00	55,000.00	0.00	.00%	
PARKING LOT RESERVE	0.00	0.00	55,000.00	5,000.00	55,000.00	0.00	.00%	
BUILDING MAINTENANCE								
407-01 BUILDING MAINTENANCE	0.00	0.00	0.00	8,500.00	0.00	0.00	.00%	
407-02 PW MAIN BUILDING	0.00	0.00	13,500.00	0.00	13,500.00	0.00	.00%	

2026 DEPARTMENTAL FINAL REQUESTS

		Expense							
		2023	2024	2025	2025	2026	Init Req vs Last Yr Bud	Init Req vs Last Yr Bud	2026
		Actual	Actual	Budget	Actual	Initial	Change \$	Change %	Elected
Dept/Div: 85-40 CAPITAL IMPROVEMENTS / PUBLIC WORKS CONT'D									
	BUILDING MAINTENANCE	0.00	0.00	13,500.00	8,500.00	13,500.00	0.00	.00%	
Dept/Div: 85-50 CAPITAL IMPROVEMENTS / RECREATION									
NEW EQUIPMENT									
	014-01 NEW EQUIPMENT	0.00	0.00	2,000.00	0.00	0.00	-2,000.00	-100.00%	
	NEW EQUIPMENT	0.00	0.00	2,000.00	0.00	0.00	-2,000.00	-100.00%	
COMPUTERS									
	020-01 COMPUTERS	0.00	3,000.00	0.00	0.00	0.00	0.00	.00%	
	COMPUTERS	0.00	3,000.00	0.00	0.00	0.00	0.00	.00%	
REC CENTER IMPROVEMENT									
	243-01 REC CENTER IMPROVEMENT	0.00	10,000.00	10,000.00	5,000.00	49,500.00	39,500.00	395.00%	
	REC CENTER IMPROVEMENT	0.00	10,000.00	10,000.00	5,000.00	49,500.00	39,500.00	395.00%	
REC VAN RESERVE									
	410-01 REC VAN RESERVE	0.00	8,000.00	6,500.00	2,000.00	5,000.00	-1,500.00	-23.08%	
	REC VAN RESERVE	0.00	8,000.00	6,500.00	2,000.00	5,000.00	-1,500.00	-23.08%	
Dept/Div: 85-51 CAPITAL IMPROVEMENTS / PARKS									
PARKS IMPORVEMENTS									
	234-01 PARKS IMPROVEMENTS	0.00	0.00	5,000.00	0.00	0.00	-5,000.00	-100.00%	
	PARKS IMPORVEMENTS	0.00	0.00	5,000.00	0.00	0.00	-5,000.00	-100.00%	
PARKS VEHICLE RESERVE									
	235-01 PARKS VEHICLE RESERVE	0.00	35,000.00	15,000.00	15,000.00	57,000.00	42,000.00	280.00%	
	PARKS VEHICLE RESERVE	0.00	35,000.00	15,000.00	15,000.00	57,000.00	42,000.00	280.00%	
LAWN MOWER RESERVE									
	236-01 LAWN MOWER RESERVE	0.00	3,000.00	5,000.00	1,000.00	5,000.00	0.00	.00%	

2026 DEPARTMENTAL FINAL REQUESTS

Expense

	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Initial	Init Req vs Last Yr Bud Change \$	Init Req vs Last Yr Bud Change %	2026 Elected
Dept/Div: 85-51 CAPITAL IMPROVEMENTS / PARKS CONT'D								
LAWN MOWER RESERVE	0.00	3,000.00	5,000.00	1,000.00	5,000.00	0.00	.00%	
COLLINS POND								
415-01 COLLINS POND	0.00	0.00	0.00	0.00	5,000.00	5,000.00	100.00%	
COLLINS POND	0.00	0.00	0.00	0.00	5,000.00	5,000.00	100.00%	
Dept/Div: 85-60 CAPITAL IMPROVEMENTS / AIRPORT								
AIRPORT IMPROVEMENTS								
AIRPORT IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	.00%	
Dept/Div: 85-70 CAPITAL IMPROVEMENTS / DEBT								
LOAN ADMINISTRATION								
389-01 LOAN ADMINISTRATION	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00	.00%	
LOAN ADMINISTRATION	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00	.00%	
BIOMASS BOILER DEBT								
404-01 BIOMASS BOILER DEBT	0.00	0.00	72,608.00	72,608.00	0.00	-72,608.00	-100.00%	
BIOMASS BOILER DEBT	0.00	0.00	72,608.00	72,608.00	0.00	-72,608.00	-100.00%	
2016 ENGINE TRUCK								
2016 ENGINE TRUCK	0.00	0.00	0.00	0.00	0.00	0.00	.00%	
CAPITAL IMPROVEMENTS	1,317,950.00	1,144,980.00	1,415,405.00	1,045,758.00	2,292,257.00	876,852.00	61.95%	
Expense Totals:	1,317,950.00	1,144,980.00	1,415,405.00	1,045,758.00	2,292,257.00	876,852.00	61.95%	