

Account Number	Account Description	Account Name	Last year actual	FY2025 Appropriation	This Year Actual	Dept Request	SB FY2026 Proposed	Bud Com FY2026 Approved	Increase	% Increase
01-4312-21-110	HWY - SALARIES	Highway	\$ 206,180	\$ 222,287	\$ 159,655	\$ 230,032	\$ 229,695		\$ 7,408	3.3%
01-4312-21-115	HWY - WAGES - MOWING	Highway	\$ 26,688	\$ 34,000	\$ 30,375	\$ 34,000	\$ 34,000		\$ -	0%
01-4312-21-140	HWY - OVERTIME	Highway	\$ 4,474	\$ 6,000	\$ 3,633	\$ 6,000	\$ 6,000		\$ -	0%
01-4312-21-225	HWY - FICA/MEDICARE	Highway	\$ 15,421	\$ 20,044	\$ 12,042	\$ 20,657	\$ 20,632		\$ 588	2.9%
01-4312-21-230	HWY - NH RETIREMENT	Highway	\$ 26,380	\$ 29,201	\$ 23,374	\$ 30,094	\$ 30,051		\$ 850	2.9%
01-4312-21-242	HWY - TRAINING	Highway	\$ 380	\$ 800	\$ 332	\$ 800	\$ 800		\$ -	0.0%
01-4312-21-295	HWY - UNIFORMS	Highway	\$ 4,395	\$ 5,000	\$ 3,850	\$ 5,000	\$ 5,000		\$ -	0.0%
01-4312-21-410	HWY - ELECTRIC	Highway	\$ 3,060	\$ 4,000	\$ 2,612	\$ 4,000	\$ 4,000		\$ -	0.0%
01-4312-21-411	HWY - HEATING OIL/GAS	Highway	\$ 7,067	\$ 7,500	\$ 5,354	\$ 7,500	\$ 7,500		\$ -	0.0%
01-4312-21-445	HWY - EQUIPMENT RENTAL/MOWING	Highway	\$ 374	\$ 1	\$ 611	\$ 1	\$ 10,000		\$ 9,999	999900.0%
01-4312-21-630	HWY - OFFICE SUPPLIES	Highway	\$ 514	\$ 800	\$ 388	\$ 800	\$ 800		\$ -	0.0%
01-4312-21-640	HWY - TELEPHONE/COMMUNICATIONS	Highway	\$ 4,250	\$ 5,000	\$ 3,959	\$ 5,000	\$ 5,000		\$ -	0.0%
01-4312-21-656	HWY - MOWING EQUIPMENT	Highway	\$ -	\$ 1	\$ 310	\$ 1	\$ 1		\$ -	0.0%
01-4312-21-660	HWY - VEHICLE REPAIRS	Highway	\$ 14,556	\$ 50,000	\$ 9,263	\$ 50,000	\$ 40,000		\$ (10,000)	-20.0%
01-4312-21-662	HWY - VEHICLE FUEL & OIL	Highway	\$ 22,078	\$ 25,000	\$ 13,399	\$ 25,000	\$ 25,000		\$ -	0.0%
01-4312-21-670	HWY - SUPPLIES & PARTS	Highway	\$ 9,810	\$ 8,000	\$ 7,023	\$ 8,000	\$ 8,000		\$ -	0.0%
01-4312-21-671	HWY - HAND TOOLS	Highway	\$ 546	\$ 1,000	\$ 619	\$ 2,000	\$ 2,000		\$ 1,000	100.0%
01-4312-21-672	HWY - SIGNS	Highway	\$ 1,442	\$ 2,000	\$ 1,376	\$ 2,000	\$ 2,000		\$ -	0.0%
01-4312-21-673	HWY - GUARD RAILS	Highway	\$ -	\$ 1	\$ -	\$ 1	\$ 1		\$ -	0.0%
01-4312-21-674	HWY - CULVERTS/BASINS	Highway	\$ 576	\$ 1,000	\$ 12	\$ 1,000	\$ 6,000		\$ 5,000	500.0%
01-4312-21-675	HWY - CRUSHED STONE/GRAVEL	Highway	\$ 2,103	\$ 4,000	\$ 760	\$ 4,000	\$ 4,000		\$ -	0.0%
01-4312-21-676	HWY - COLD PATCH	Highway	\$ 1,186	\$ 3,000	\$ 1,621	\$ 3,000	\$ 3,000		\$ -	0.0%
01-4312-21-684	HWY - CARE OF TREES	Highway	\$ 3,200	\$ 4,000	\$ 4,399	\$ 6,500	\$ 6,500		\$ 2,500	62.5%
01-4312-21-690	HWY - BLDG REPAIRS & MAINT	Highway	\$ 8,172	\$ 1	\$ 638	\$ 1	\$ 1		\$ -	0.0%
01-4312-21-730	HWY - ROAD CONSTRUCTION	Highway	\$ 329,352	\$ 380,000	\$ 2,476	\$ 380,000	\$ 25,000		\$ (355,000)	-93.4%
01-4312-21-740	HWY - EQUIPMENT PURCHASES	Highway	\$ 15,647	\$ 1	\$ 1,460	\$ 1	\$ 1		\$ -	0.0%
01-4312-21-210	HWY - HEALTH INSURANCE	Highway		\$ -		\$ -			\$ -	#DIV/0!
	Total		\$ 707,851	\$ 812,637	\$ 289,542	\$ 825,389	\$ 474,981	\$ -	\$ (337,656)	-41.6%
	Salaries		\$ 237,342	\$ 262,287	\$ 193,663	\$ 270,032	\$ 269,695	\$ -	\$ 7,408	2.8%

Employees	
Full-Time	3
PT >32hrs	0
PT <32hrs	0

Agreed to have warrant for \$350,000 for paving listing specific roads and mileage

Account Number	Account Description	Account Name	Last year actual	FY2025 Appropriation	This Year Actual	Dept Request	SB FY2026 Proposed	Bud Com FY2026 Proposed	Increase	% Increase
01-4312-22-110	SIC - SALARIES	Snow & Ice Control	\$ 1,348	\$ 1	\$ 401	\$ 1	\$ 1		\$ -	0.0%
01-4312-22-115	SIC - WAGES - SEASONAL	Snow & Ice Control	\$ 3,815	\$ 23,704	\$ 1,963	\$ 24,368	\$ 24,368		\$ 664	2.8%
01-4312-22-140	SIC - OVERTIME	Snow & Ice Control	\$ 4,055	\$ 10,000	\$ 4,575	\$ 10,300	\$ 10,280		\$ 280	2.8%
01-4312-22-225	SIC - FICA/MEDICARE	Snow & Ice Control	\$ 703	\$ 2,578	\$ 530	\$ 2,652	\$ 2,651		\$ 73	2.8%
01-4312-22-445	SIC - EQUIPMENT RENTAL	Snow & Ice Control	\$ 213	\$ 1	\$ 4,653	\$ 1	\$ 1		\$ -	0.0%
01-4312-22-655	SIC - EQUIPMENT MAINTENANCE	Snow & Ice Control	\$ 14,152	\$ 12,000	\$ 4,107	\$ 12,000	\$ 12,000		\$ -	0.0%
01-4312-22-668	SIC - VEHICLE PARTS	Snow & Ice Control	\$ 4,081	\$ 3,500	\$ 3,099	\$ 3,500	\$ 3,500		\$ -	0.0%
01-4312-22-680	SIC - SAND/SALT/COLD PATCH	Snow & Ice Control	\$ 64,162	\$ 45,000	\$ 7,219	\$ 77,633	\$ 45,000		\$ -	0.0%
01-4312-22-210	SIC - HEALTH INSURANCE	Snow & Ice Control		\$ -					\$ -	#DIV/0!
Total			\$ 92,531	\$ 96,784	\$ 26,546	\$ 130,455	\$ 97,800	\$ -	\$ 1,016	1.1%
Salaries			\$ 9,219	\$ 33,705	\$ 6,939	\$ 34,669	\$ 34,649	\$ -	\$ 944	2.8%

Employees	
Full-Time	0
PT >32hrs	0
PT <32hrs	0

Agreed to encumber \$35,000 from FY2025 to FY2026 - Total of \$80,000 for salt

67000	lbs per load (average)
33.5	tons per load (average)
\$2,311.50	FY2025 Cost per Load
\$2,400.28	FY2026 Cost per load

	tons	cost/ton	total cost
2025 Salt	770.5	\$69.00	\$53,164.50
2026 salt	1005	\$71.65	\$72,008.25
winter cold patch			\$3,000
sand			\$2,625
2026 total			\$77,633.25

year	loads	tons	Cost*
2021	33	1105.5	\$76,280
2022	33	1105.5	\$76,280
2023	25	837.5	\$57,788
2024	27	904.5	\$62,411
2025	23	770.5	\$55,206
average	28.2	944.7	\$65,593
2026	30	1005	\$72,008

* \$69 per ton

\$71.65 per ton

2025 -2026 budget Wayne Fica/Medi					
Employee Salary				Wage increase	
Wages at 2025 Salary	\$56,243		Total 2025 Salary	\$224,970	
Wages at 2026 Salary	\$173,452		Total 2026 Salary	\$231,269	
TOTAL Wages	\$229,695		Rate increase	\$6,299.17	
Stipend			% Rate increase	2.80%	
Total Salary	\$229,695				
Employee Benefits					
Benefit	Rate	Cost			
FICA	6.20%	\$14,241			
Medicare	1.45%	\$3,331			
FICA/Medicare	7.65%	\$17,571.63			
<i>Retirement (Jan-Jun)</i>	<i>12.75%</i>	<i>\$14,643</i>			
<i>Retirement (Jul-Dec)</i>	<i>12.75%</i>	<i>\$14,643</i>			
Total Retirement		\$29,286.06			
Total Benefits		\$46,857.69			
Total Employee		\$276,552.27			

2025 -2026 budget Wayne Fica/Medi					
Employee Salary				Wage increase	
Wages at 2025 Salary	\$25,266		2025 Salary	\$101,065	
Wages at 2026 Salary	\$77,921		2026 Salary	\$103,894	
TOTAL Wages	\$103,187		Rate increase	\$2,829.81	
Stipend			% Rate increase	2.80%	
Total Salary	\$103,187				
Employee Benefits					
Benefit	Rate	Cost			
FICA	6.20%	\$6,397.59			
Medicare	1.45%	\$1,496.21			
FICA/Medicare	7.65%	\$7,893.80			
<i>Retirement (Jan-Jun)</i>	<i>12.75%</i>	<i>\$6,578.17</i>			
<i>Retirement (Jul-Dec)</i>	<i>12.75%</i>	<i>\$6,578.17</i>			
Total Retirement		\$13,156.34			
Total Benefits		\$21,050.14			
Total Employee		\$124,237.10			

2025 - 2026 budget Jeffrey Collins Fica/Medi				
Employee Salary			Wage increase	
Weeks at 2025 Rate	13		2025 Hourly Rate	\$32.27
Weeks at 2026 Rate	39		2026 Hourly Rate	\$33.17
Hours per week	40		Rate increase	\$0.90
Wages at 2025 Rate	\$16,780.40		% Rate increase	2.80%
Wages at 2026 Rate	\$51,750.75			
TOTAL Wages	\$68,531.15			
Stipend				
Total Salary	\$68,531.15			
Employee Benefits				
Benefit	Rate	Cost		
FICA	6.20%	\$4,248.93		
Medicare	1.45%	\$993.70		
FICA/Medicare	7.65%	\$5,242.63		
<i>Retirement (Jan-Jun)</i>	<i>12.75%</i>	<i>\$4,368.86</i>		
<i>Retirement (Jul-Dec)</i>	<i>12.75%</i>	<i>\$4,368.86</i>		
Total Retirement		\$8,737.72		
Total Benefits		\$13,980.36		
Total Employee		\$82,511.51		

2025 - 2026 budget Micah Raynowska Fica//Medi		
Employee Salary		
Weeks at 2025 Rate	13	
Weeks at 2026 Rate	39	
Hours per week	40	
Wages at 2025 Rate	\$14,196.00	
Wages at 2026 Rate	\$43,780.46	
TOTAL Wages	\$57,976.46	
Stipend		
Total Salary	\$57,976.46	
Employee Benefits		
Benefit	Rate	Cost
FICA	6.20%	\$3,594.54
Medicare	1.45%	\$840.66
FICA/Medicare	7.65%	\$4,435.20
<i>Retirement (Jan-Jun)</i>	<i>12.75%</i>	<i>\$3,696.00</i>
<i>Retirement (Jul-Dec)</i>	<i>12.75%</i>	<i>\$3,696.00</i>
Total Retirement		\$7,392.00
Total Benefits		\$11,827.20
Total Employee		\$69,803.66
Wage increase		
2025 Hourly Rate	\$27.30	
2026 Hourly Rate	\$28.06	
Rate increase	\$0.76	
% Rate increase	2.80%	