COUNCIL ORDERS, RESOLUTIONS, & ORDINANCES

ORDER 2025-104- ADOPT FISCAL YEAR 2025-2026 BUDGET

BE IT HEREBY RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF LISBON AS FOLLOWS:

2025-2026 MUNICIPAL BUDGET RESOLUTION

Department	Category	Sum of 2026 Manager Budget
Animal Control	capital expenditures	$0.00
	commodities	$7,674.40
	contractual services	$15,246.27
	personnel services	$111,883.78
Animal Control Total		**$134,804.45**
Appeals Board	commodities	$300.00
	personnel services	$853.22
Appeals Board Total		**$1,153.22**
Assessor	commodities	$3,500.00
	contractual services	$27,200.00
	personnel services	$73,308.74
Assessor Total		**$104,008.74**
Buildings	commodities	$250,282.00
	contractual services	$0.00
	personnel services	$19,976.55
Buildings Total		**$270,258.55**
Clerk	capital expenditures	$750.00
	commodities	$13,765.00
	contractual services	$16,450.00
	personnel services	$208,104.23
Clerk Total		**$239,069.23**
Code Enforcement	commodities	$3,100.00
	contractual services	$5,000.00
	personnel services	$160,909.63
Code Enforcement Total		**$169,009.63**
Community Services	commodities	$0.00
	contractual services	$12,800.00
Community Services Total		**$12,800.00**
Debt	capital expenditures	$997,967.36
Debt Total		**$997,967.36**
Econ Dev	commodities	$13,500.00

	contractual services	$22,120.51
	personnel services	$147,342.78
Econ Dev Total		**$182,963.29**
Elected Officials	commodities	$1,050.00
	contractual services	$0.00
	personnel services	$23,932.95
Elected Officials Total		**$24,982.95**
EMA	personnel services	$6,003.38
EMA Total		**$6,003.38**
Emergency Medical Services	personnel services	$551,583.81
Emergency Medical Services Total		**$551,583.81**
Finance	commodities	$12,250.00
	contractual services	$55,000.00
	personnel services	$583,390.06
Finance Total		**$650,640.06**
Fire	capital expenditures	$0.00
	commodities	$266,213.00
	personnel services	$935,399.67
Fire Total		**$1,201,612.67**
General Assistance	commodities	$71,250.00
	contractual services	$800.00
	personnel services	$45,940.74
General Assistance Total		**$117,990.74**
Hydrants	contractual services	$646,214.90
Hydrants Total		**$646,214.90**
Insurance	contractual services	$97,679.60
	personnel services	$28,000.00
Insurance Total		**$125,679.60**
Legal	contractual services	$70,000.00
Legal Total		**$70,000.00**
Library	capital expenditures	$0.00
	commodities	$44,642.47
	contractual services	$5,517.50
	personnel services	$350,369.41
Library Total		**$400,529.38**
Lisbon Communications Center	commodities	$4,905.00
	personnel services	$447,969.31
Lisbon Communications Center Total		**$452,874.31**
Nondepartmental	commodities	$0,000.00
	personnel services	$61,840.42
Nondepartmental Total		**$61,840.42**

Parks and Rec	capital expenditures	$0.00
	commodities	$138,440.00
	contractual services	$36,775.00
	personnel services	$811,746.99
Parks and Rec Total		**$986,961.99**
Planning Board	commodities	$1,100.00
	contractual services	$40,000.00
	personnel services	$4,303.30
Planning Board Total		**$45,403.30**
Police	capital expenditures	$111,000.00
	commodities	$100,280.00
	personnel services	$2,655,708.14
Police Total		**$2,866,988.14**
Public Works	capital expenditures	$150,000.00
	commodities	$361,018.99
	contractual services	$70,000.00
	personnel services	$1,084,861.78
Public Works Total		**$1,665,880.77**
Solid Waste	capital expenditures	$0.00
	commodities	$54,887.00
	contractual services	$310,000.00
	personnel services	$355,314.51
Solid Waste Total		**$720,201.51**
Streetlights	commodities	$70,000.00
Streetlights Total		**$70,000.00**
Technology	capital expenditures	$0.00
	commodities	$358,237.00
Technology Total		**$358,237.00**
Town Manager	commodities	$3,100.00
	contractual services	$4,000.00
	personnel services	$337,913.11
Town Manager Total		**$345,013.11**
Winter	commodities	$328,000.00
	contractual services	$50,000.00
	personnel services	$78,240.00
Winter Total		**$456,240.00**
Grand Total		**$13,936,912.53**

BE IT ORDERED: That the following salary rates are established for each member for FY26 in regards to these elected and appointed positions:

Town Council	Chair $1,900/yr; Member $1,500/yr
School Board	Chair $1,900/yr; Member $1,500/yr
Appeals Board	Member $105/yr
Planning Board	Chair $1,150/yr; Member $855/yar; Associate Member $575/yr

BE IT ORDERED: That the Municipal Budget for the Town of Lisbon for the fiscal year commencing on July 1, 2025 and ending on June 30, 2026 be and hereby is adopted with municipal expenditures of $13,936,912.53 offset by $0.00 in undesignated fund balance, a projected $2,357,347.12 in Municipal Revenue Sharing, and an estimated $3,829,114.61 in all other Non-Property Tax Revenue for a total of $6,186,461.73 to reduce the total amount authorized to be raised for taxation. These amounts are in addition to the legally required contributions to Androscoggin County, the Lisbon School Department, and Tax Increment Financing obligations. A summary of appropriations and non-tax revenues is attached to this Resolution as Exhibit A ***(see attached)***.

BE IT ORDERED: That the Assessor of the Town of Lisbon be and hereby is directed to assess a tax upon all real estate in Lisbon and liable to be taxed therein, and to assess the owner of personal estate liable to be taxed therein on the first day of April, 2025 A. D. and in accordance with the provisions of the State of Maine in such cases made and provided; make perfect lists under her hand of such assessments and commit the same to the Collector of Taxes of the Town of Lisbon on or before the 1st day of July, 2025. All taxes assessed as above and committed to the Collector shall be due on July 1, 2025. That having set the date on which the first installment of taxes shall become due, to with July 1, 2025, any taxes remaining unpaid after September 15, 2025 shall bear interest from September 16, 2025 at a rate of 7.5% per annum, said interest to be added to and become a part of said taxes. That having set the date on which the second installment of taxes shall become due, to wit July 1, 2025, any taxes remaining unpaid after March 15, 2026 shall bear interest from March 16, 2026 at a rate of 7.5% per annum, said interest to be added to and become a part of said taxes and to fix the rate of interest paid for overpayments at 3.5% annum.

BE IT ORDERED: That we, the Municipal Officers of the Town of Lisbon, Maine, hereby authorize and direct the Treasurer, pursuant to Title 36, Maine Revised Statutes Annotated, section 906, to apply any tax payment received from an individual as payment for any property tax against outstanding or delinquent taxes due on said property in chronological order beginning with the oldest unpaid tax bill. However, no such payment may be applied to any tax for which an abatement application or appeal is pending unless approved in writing by the taxpayer.

BE IT ORDERED: That the Tax Collector be and hereby is, authorized to accept money prior to the date of the 2025 Tax Commitment in prepayment of taxes at 0% interest, and to issue receipts for the same.

BE IT ORDERED: That the following categories of State funds be accepted during the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Municipal Revenue Sharing
Local Road Assistance
State Aid to Education (including Federal pass-through funds and property tax relief)
Tree Growth Reimbursement
General Assistance Reimbursement
BETE Exemption Reimbursement
Homestead Exemption Reimbursement

BE IT ORDERED: That the following categories of other funds be accepted and deposited in reserve accounts during the fiscal year beginning July 1, 2025 and ending June 30, 2026, as per the schedule below:

- Police Vehicle Reserve $92,000.00
- ACO Reserve $750.00

BE IT ORDERED: That the following be appropriated from the Downtown TIF program funds and that additional amounts be appropriated from the Downtown TIF program funds as the Council may determine shall be expended for their intended purpose during the fiscal year.

Economic and Community Development	$ 37,298.13
Winter	$ 50,000.00
Total	$ 87,298.13

BE IT ORDERED: That the amount raised and appropriated for Overlay shall be used to fund tax abatements during the fiscal year beginning July 1, 2025 and ending June 30, 2026.

BE IT ORDERED: That the Sewer Budget for the Town of Lisbon for the fiscal year commencing on July 1, 2025 and ending on June 30, 2026 be and hereby is adopted with a total expenditure of $1,864,545.41, offset by $88,128.55 in undesignated fund balance for a net expenditure total of **$1,776,416.86** to be raised via sewer fees as noted below. A summary of appropriations and estimated revenue is attached to this Resolution as Exhibit B ***(see attached)***.

Pursuant to Title 30-A M.R.S.A. Sec 3406 and the Town of Lisbon Sewerage Ordinance the Town Council hereby adopts the following rates for the Town Sewerage Works:

$ 9.45 per 100 cu. ft.	Domestic Sewer Rate
$ 3.30 per 100 cu. ft.	Maine Electronics
$ 0.17 per gallon	Septage Disposal
$ 0.08 per gallon	Holding Tank Waste Disposal

The Treasurer of the Town of Lisbon is hereby directed to assess sewer service charges on a quarterly basis as determined by the water meter readings. All sewer service charges remaining unpaid after the date which they are due shall bear interest at a rate of 8.5% per annum, said interest to be added to and become a part of said sewer service charges.

BE IT ORDERED: That the Capital Improvement Plan for the Town of Lisbon for the fiscal year commencing on July 1, 2025 and ending on June 30, 2026 be and hereby is adopted as presented and attached to this Resolution as Exhibit C ***(see attached)***.

__yeas __ nays Order passed/failed.

Roll Call Vote:

Order passed - Vote _____.

Exhibit A

Department	Organization	Object	Account Description	2026 Manager Budget	Category
Nondepartmental	12020000	40226	State revenue sharing	($2,357,347.12)	revenue
Nondepartmental	12020000	40020	Motor vehicle excise taxes	($1,900,000.00)	revenue
Nondepartmental	12020000	44409	Investment earnings	($300,000.00)	revenue
Parks and Rec	16061500	40303	Playground	($162,350.00)	revenue
Solid Waste	15052000	40500	Solid Waste Permits	($150,000.00)	revenue
Parks and Rec	16061500	40300	Before School	($148,380.00)	revenue
Police	14040500	40991	Misc Revenue	($128,000.00)	revenue
Public Works	15050500	40227	Urban road initiative program	($120,000.00)	revenue
Nondepartmental	12020000	40112	Cable Franchise Fees	($83,804.65)	revenue
Police	14040500	40420	SRO Reimbursement	($79,596.73)	revenue
Winter	15051000	48025	Downtown Tif Transfer In	($50,000.00)	revenue
General Assistance	13031000	40228	General assistance reimburseme	($49,000.00)	revenue
Nondepartmental	12020000	40160	Agent Fees	($43,000.00)	revenue
Solid Waste	15052000	40505	Yard Items	($40,000.00)	revenue
Econ Dev	17070500	48025	Downtown Tif Transfer In	($37,298.13)	revenue
Code Enforcement	12024500	40266	Construction Fees	($30,000.00)	revenue
Solid Waste	15052000	40501	Metal	($30,000.00)	revenue
Nondepartmental	12020000	40030	Interest/Penalties on Taxes	($28,000.00)	revenue
Public Works	15050500	40235	State Road Revenue	($24,000.00)	revenue
Nondepartmental	12020000	40901	Sewer Dept Admin Reimbursement	($22,500.00)	revenue
Nondepartmental	12020000	40232	Tree Growth Reimbursement	($20,000.00)	revenue
Nondepartmental	12020000	40906	Water Dept Insur Reimbursement	($20,000.00)	revenue
Clerk	12022500	40100	Business licenses	($20,000.00)	revenue
Animal Control	14045000	40451	Sabattus ACO Revenue	($19,494.44)	revenue
Nondepartmental	12020000	40992	WC Insurance Dividend	($18,000.00)	revenue
Nondepartmental	12020000	40903	Water Dept Admin Reimbursement	($17,530.49)	revenue
Parks and Rec	16061500	40372	Bus Transportation	($16,000.00)	revenue

Nondepartmental	12020000	40231	Veterans Reimbursement	($15,000.00)	revenue
Solid Waste	15052000	40515	Unversal Waste	($15,000.00)	revenue
Parks and Rec	16061500	40370	Moxie Revenue	($15,000.00)	revenue
Parks and Rec	16061500	40301	Fitness Center	($13,200.00)	revenue
Solid Waste	15052000	40502	Cardboard	($12,500.00)	revenue
Animal Control	14045000	40453	Durham ACO Revenue	($12,240.14)	revenue
Parks and Rec	16061500	TBD	Summer St Tree Clearing	($12,000.00)	revenue
Animal Control	14045000	40452	Bowdoin ACO Revenue	($11,745.03)	revenue
Police	14040500	40440	MCJ Academy Training Reimburse	($11,060.00)	revenue
Nondepartmental	12020000	40002	In lieu of property taxes	($10,000.00)	revenue
Clerk	12022500	40112	Vital Records	($8,500.00)	revenue
Code Enforcement	12024500	40114	Town Plumbing permits	($8,500.00)	revenue
Parks and Rec	16061500	40309	New Programs	($8,000.00)	revenue
Nondepartmental	12020000	40021	Boat excise taxes	($7,000.00)	revenue
Lisbon Communications Center	14046000	40431	Lisbon Emergency Dispatch	($7,000.00)	revenue
Parks and Rec	16061500	40308	Senior Meals	($7,000.00)	revenue
Code Enforcement	12024500	40269	Electrical Permits	($6,000.00)	revenue
Solid Waste	15052000	40521	Commercial Disposal Fee	($6,000.00)	revenue
Nondepartmental	12020000	40902	Sewer Dept Benefit Reimburseme	($5,500.00)	revenue
Parks and Rec	16061500	40341	Fall Soccer	($5,300.00)	revenue
Nondepartmental	12020000	48033	Insurance Claim Revenue	($5,000.00)	revenue
Parks and Rec	16061500	40307	Fitness Instruction	($5,000.00)	revenue
Parks and Rec	16061500	40380	Park Cabin Rent	($4,800.00)	revenue
Parks and Rec	16061500	40306	Marion T. Morse	($4,500.00)	revenue
Parks and Rec	16061500	40320	Basketball 1-3	($4,500.00)	revenue
Nondepartmental	12020000	40991	Misc Revenue	($4,000.00)	revenue
Police	14040500	40421	School Detail	($3,000.00)	revenue
Parks and Rec	16061500	40310	Moxie 5-K	($3,000.00)	revenue
Parks and Rec	16061500	40311	Moxie Car Show	($3,000.00)	revenue
Parks and Rec	16061500	40342	Football Tackle 5-6	($3,000.00)	revenue
Public Works	15050500	40402	Fees & Fines	($2,500.00)	revenue
Solid Waste	15052000	40506	Tires	($2,500.00)	revenue
Solid Waste	15052000	40522	Excavation Revenue	($2,500.00)	revenue

Parks and Rec	16061500	40332	Summer Football	($2,200.00)	revenue
Library	16060500	40360	Library Non-Resident	($2,030.00)	revenue
Nondepartmental	12020000	40905	Water Dept IT Reimbursement	($2,000.00)	revenue
Planning Board	12021600	40265	Planning/Appeals Fees	($2,000.00)	revenue
Clerk	12022500	40263	Notary Fees	($2,000.00)	revenue
Parks and Rec	16061500	40343	Football Tackle 7-8	($2,000.00)	revenue
Parks and Rec	16061500	40344	Track & Field	($2,000.00)	revenue
Library	16060500	40362	Library Fax	($1,500.00)	revenue
Police	14040500	40400	Court fines	($1,250.00)	revenue
Police	14040500	40410	Police Report Fees	($1,250.00)	revenue
Appeals Board	12021500	40265	Planning/Appeals Fees	($1,000.00)	revenue
Library	16060500	40363	Damage/Lost Fee	($1,000.00)	revenue
Parks and Rec	16061500	TBD	Cemetary Fund Reimbursement	($1,000.00)	revenue
Parks and Rec	16061500	40334	Summer Soccer	($1,000.00)	revenue
Parks and Rec	16061500	40340	Fall Field Hockey	($1,000.00)	revenue
Clerk	12022500	40113	Animal Licenses	($750.00)	revenue
Parks and Rec	16061500	40333	Summer Pee Wee Field Hockey	($725.00)	revenue
Parks and Rec	16061500	40330	Summer Basketball	($600.00)	revenue
Solid Waste	15052000	40503	Mixed Paper	($500.00)	revenue
Code Enforcement	12024500	40116	Code Enforcement Fines	($400.00)	revenue
Police	14040500	40412	Town Concealed Weapon Permit	($400.00)	revenue
Animal Control	14045000	40450	ACO Fines & Fees	($300.00)	revenue
Parks and Rec	16061500	40322	Winter/Spring Swim	($300.00)	revenue
Clerk	12022500	40110	Clerk Fees	($250.00)	revenue
Solid Waste	15052000	40504	Newspaper	($250.00)	revenue
Library	16060500	40960	Restricted Donations	($250.00)	revenue
Nondepartmental	12020000	40261	Copier Revenue	($100.00)	revenue
Code Enforcement	12024500	40710	Codes-Sign	($100.00)	revenue
Code Enforcement	12024500	40271	T1 Site Plan Review	($50.00)	revenue
Police	14040500	40401	Parking Tickets	($50.00)	revenue
Police	14040500	40411	Restitution	($50.00)	revenue
Nondepartmental	12020000	40260	Fax Revenue	($10.00)	revenue
Finance	10000211	50536	R&M: Equipment	$0.00	commodities
Finance	10000211	50805	Interest expense	$0.00	contractual services

Nondepartmental	12020000	40001	Real estate and personal prope	$0.00	revenue
Nondepartmental	12020000	40004	Supplmental Real & Prop Taxes	$0.00	revenue
Nondepartmental	12020000	40227	Urban road initiative program	$0.00	revenue
Nondepartmental	12020000	40230	Homestead exemption	$0.00	revenue
Nondepartmental	12020000	40233	BETE Reimbursement	$0.00	revenue
Nondepartmental	12020000	40235	State Road Revenue	$0.00	revenue
Nondepartmental	12020000	40904	Water Dept Benefit Reimburseme	$0.00	revenue
Nondepartmental	12020000	40993	Unemployment Dividend	$0.00	revenue
Elected Officials	12020500	50326	Mox Donatn	$0.00	contractual services
Town Manager	12021000	50107	Administrative	$0.00	personnel services
Town Manager	12021000	50452	Audit services	$0.00	contractual services
Assessor	12024000	50104	Non-supervisory wages	$0.00	personnel services
Assessor	12024000	50451	Contracted Professional Servic	$0.00	contractual services
Code Enforcement	12024500	50102	Department Head	$0.00	personnel services
Insurance	12025500	50608	Employment Liability	$0.00	contractual services
Technology	12026500	40000	Revenue	$0.00	revenue
Technology	12026500	50536	R&M: Equipment	$0.00	commodities
Technology	12026500	50951	FundTranfr	$0.00	capital expenditures
Buildings	12051500	50210	Maine Stat	$0.00	personnel services
Buildings	12051500	50451	Contracted	$0.00	contractual services
General Assistance	13031000	50104	Non-supervisory wages	$0.00	personnel services
General Assistance	13031000	50140	Overtime wages	$0.00	personnel services
Police	14040500	40990	Misc. Fees	$0.00	revenue
Police	14040500	50107	Administrative	$0.00	personnel services
Police	14040500	50116	Union	$0.00	personnel services

Police	14040500	50144	Training	$0.00	personnel services
Police	14040500	50307	Advertising	$0.00	commodities
Police	14040500	50370	Parts - Su	$0.00	commodities
Police	14040500	50415	Education Program	$0.00	personnel services
Police	14040500	50445	Employee Wellness	$0.00	personnel services
Fire	14041500	40991	Misc. Reve	$0.00	revenue
Fire	14041500	50490	Capital Projects Reserve	$0.00	capital expenditures
Fire	14041500	50951	Transfer to Other Fund	$0.00	capital expenditures
Emergency Medical Services	14043000	50104	Non Supervisory	$0.00	personnel services
Emergency Medical Services	14043000	50201	Unemployment Costs	$0.00	personnel services
Emergency Medical Services	14043000	50202	Workers Comp Insurance	$0.00	personnel services
Emergency Medical Services	14043000	50210	MEPERS - Employer Share	$0.00	personnel services
Emergency Medical Services	14043000	50230	FICA Employer Costs	$0.00	personnel services
Animal Control	14045000	50951	Transfer to Other Fund	$0.00	capital expenditures
Lisbon Communications Center	14046000	50116	Union	$0.00	personnel services
Lisbon Communications Center	14046000	50302	Operating supplies	$0.00	commodities
Lisbon Communications Center	14046000	50307	Advertising	$0.00	commodities
Lisbon Communications Center	14046000	50710	Equipment	$0.00	commodities
Public Works	15050500	50333	Signs	$0.00	commodities
Public Works	15050500	50544	R & M: Radios	$0.00	commodities
Public Works	15050500	50710	Equipment	$0.00	commodities
Public Works	15050500	50770	Infrastructure-Paving	$0.00	capital expenditures
Public Works	15050500	50950	Fund trans	$0.00	commodities
Solid Waste	15052000	50720	Equipment – vehicles	$0.00	commodities
Solid Waste	15052000	50951	Transfer to Other Fund	$0.00	capital expenditures
Library	16060500	40361	Library Fines	$0.00	revenue
Library	16060500	50951	Transfer to Other Fund	$0.00	capital expenditures
Parks and Rec	16061500	29653	MTM Seniors Program Exp	$0.00	revenue
Parks and Rec	16061500	40302	OutofTown	$0.00	revenue

Parks and Rec	16061500	40304	Trekker	$0.00	revenue
Parks and Rec	16061500	40305	Trips/Excusrsions	$0.00	revenue
Parks and Rec	16061500	40321	Basketball 4-6	$0.00	revenue
Parks and Rec	16061500	40336	Co-ed Softball	$0.00	revenue
Parks and Rec	16061500	50306	Postage	$0.00	commodities
Parks and Rec	16061500	50307	Advertising	$0.00	commodities
Parks and Rec	16061500	50352	Cell Phone/Allowances	$0.00	personnel services
Parks and Rec	16061500	50355	Co-Ed Softball/Fast Pitch	$0.00	commodities
Parks and Rec	16061500	50380	Uniforms/safety equipment	$0.00	commodities
Parks and Rec	16061500	50401	Professional Development	$0.00	personnel services
Parks and Rec	16061500	50402	Dues and Memberships	$0.00	personnel services
Parks and Rec	16061500	50449	Rec Scholarships	$0.00	commodities
Parks and Rec	16061500	50501	Vehicle Repairs	$0.00	commodities
Parks and Rec	16061500	50522	Space Rental	$0.00	commodities
Parks and Rec	16061500	50542	River Trail maint and repair	$0.00	commodities
Parks and Rec	16061500	50543	R&M: Green Thumb	$0.00	commodities
Parks and Rec	16061500	50710	Equipment	$0.00	commodities
Parks and Rec	16061500	50951	Transfer to Other Fund	$0.00	capital expenditures
Community Services	16062000	50442	Transportation services	$0.00	commodities
Community Services	16062000	50650	Historical Society	$0.00	contractual services
Econ Dev	17070500	40309	New Programs	$0.00	revenue
Econ Dev	17070500	48023	DinTif IN	$0.00	revenue
Econ Dev	17070500	50301	Office Supplies	$0.00	commodities
Econ Dev	17070500	50358	New Programs	$0.00	commodities
Debt	38081000	53315	fy24 harley davidson lease	$0.00	capital expenditures
Appeals Board	12021500	50202	Workers Comp Insurance	$1.00	personnel services
Planning Board	12021600	50202	Workers Comp Insurance	$1.00	personnel services
Assessor	12024000	50201	Unemployment Costs	$18.00	personnel services
Parks and Rec	16061500	50483	Security System Maintenance	$30.00	commodities
Buildings	12051500	50201	Unemployment Costs	$36.00	personnel services

Elected Officials	12020500	50306	Postage	$50.00	commodities
Appeals Board	12021500	50301	Office Supplies	$50.00	commodities
Planning Board	12021600	50306	Postage	$50.00	commodities
Appeals Board	12021500	50230	FICA Employer Costs	$64.22	personnel services
Animal Control	14045000	50201	Unemployment Costs	$65.00	personnel services
Town Manager	12021000	50201	Unemployment Costs	$72.00	personnel services
Clerk	12022500	50201	Unemployment Costs	$72.00	personnel services
Econ Dev	17070500	50201	Unemployment Costs	$72.00	personnel services
Fire	14041500	50306	Postage	$75.00	commodities
Solid Waste	15052000	50306	Postage	$80.00	commodities
EMA	16030500	50202	Workers Comp Insurance	$85.88	personnel services
Assessor	12024000	50202	Workers Comp Insurance	$87.19	personnel services
General Assistance	13031000	50202	Workers Comp Insurance	$87.19	personnel services
Town Manager	12021000	50306	Postage	$100.00	commodities
Code Enforcement	12024500	50201	Unemployment Costs	$100.00	personnel services
General Assistance	13031000	50402	Dues and memberships	$100.00	personnel services
Emergency Medical Services	13030500	50202	Workers Comp Insurance	$106.49	personnel services
Finance	10000211	50201	Unemployment Costs	$108.00	personnel services
Library	16060500	50201	Unemployment Costs	$142.00	personnel services
Finance	12023500	50201	Unemployment Costs	$144.00	personnel services
Planning Board	12021600	50401	Professional Development	$150.00	personnel services
Public Works	15050500	50306	Postage	$150.00	commodities
Public Works	15050500	50402	Dues and Memberships	$150.00	personnel services
Library	16060500	50308	Printing	$150.00	commodities
Library	16060500	50511	Water usage fees	$155.00	commodities
Library	16060500	50513	Sewer Expense	$175.00	commodities
Debt	38081000	53601	2006 Bond Inteest	$178.75	capital expenditures
Clerk	12022500	50302	Operating supplies	$200.00	commodities

Finance	12023500	50413	Mileage/ travel reimbursement	$200.00	personnel services
Code Enforcement	12024500	50306	Postage	$200.00	commodities
Lisbon Communications Center	14046000	50201	Unemployment Costs	$200.00	personnel services
Assessor	12024000	50352	Cell Phone/Allowances	$210.00	personnel services
General Assistance	13031000	50352	Cell Phone allowance	$210.00	personnel services
Library	16060500	50402	Dues and Memberships	$220.00	personnel services
Econ Dev	17070500	50202	Workers Comp Insurance	$240.26	personnel services
Elected Officials	12020500	50301	Office Supplies	$250.00	commodities
Appeals Board	12021500	50307	Advertising	$250.00	commodities
Planning Board	12021600	50301	Office Supplies	$250.00	commodities
Finance	12023500	50402	Dues and Memberships	$250.00	personnel services
General Assistance	13031000	50306	Postage	$250.00	commodities
General Assistance	13031000	50413	Mileage/ travel reimbursement	$250.00	personnel services
Solid Waste	15052000	50413	Mileage/ travel reimbursement	$250.00	personnel services
Solid Waste	15052000	50201	Unemployment Costs	$252.00	personnel services
Fire	14041500	50513	Sewer Expense	$275.00	commodities
General Assistance	13031000	50412	Meals and Lodging	$300.00	personnel services
Police	14040500	50306	Postage	$300.00	commodities
Solid Waste	15052000	50307	Advertising	$300.00	commodities
Planning Board	12021600	50230	FICA Employer Costs	$302.54	personnel services
Library	16060500	50535	Rentals of Equipment	$317.50	contractual services
Clerk	12022500	50202	Workers Comp Insurance	$320.26	personnel services
Elected Officials	12020500	50202	Workers Comp Insurance	$335.05	personnel services
Finance	10000211	50402	Dues and Memberships	$350.00	personnel services
Police	14040500	50377	Diesel	$350.00	commodities
Solid Waste	15052000	50330	Drug Testing	$350.00	personnel services
Parks and Rec	16061500	50201	Unemployment Costs	$350.00	personnel services

Buildings	12051500	50202	Workers Comp Insurance	$389.13	personnel services
Assessor	12024000	50308	Printing	$400.00	commodities
Assessor	12024000	50402	Dues and Memberships	$400.00	personnel services
Fire	14041500	50201	Unemployment Costs	$400.00	personnel services
Animal Control	14045000	50401	Professional Development	$400.00	personnel services
EMA	16030500	50230	FICA taxes	$407.50	personnel services
Finance	10000211	50352	Cell Phone/Allowances	$420.00	personnel services
Clerk	12022500	50352	Cell Phone/Allowances	$420.00	personnel services
Code Enforcement	12024500	50352	Cell Phone/Allowances	$420.00	personnel services
Fire	14041500	50352	Cell Phone/Allowances	$420.00	personnel services
Library	16060500	50352	Cell Phone/Allowances	$420.00	personnel services
Econ Dev	17070500	50352	Cell Phone/Allowances	$420.00	personnel services
Solid Waste	15052000	50352	Cell Phone allowance	$440.00	personnel services
Solid Waste	15052000	50513	Sewer Expense	$440.00	commodities
Fire	14041500	50511	Water Usage	$450.00	commodities
Lisbon Communications Center	14046000	50349	Recruitment Testing	$450.00	personnel services
Town Manager	12021000	50202	Workers Comp Insurance	$483.51	personnel services
Finance	10000211	50202	Workers Comp Insurance	$496.78	personnel services
Finance	12023500	50202	Workers Comp Insurance	$498.96	personnel services
Finance	10000211	50140	Overtime wages	$500.00	personnel services
Elected Officials	12020500	50401	Professional Development	$500.00	personnel services
Finance	12023500	50470	Registry Services	$500.00	commodities
Police	14040500	50260	Uniform cleaning	$500.00	personnel services
Public Works	15050500	50320	Cleaning supplies	$500.00	commodities
Public Works	15050500	50413	Mileage/ travel reimbursement	$500.00	personnel services
Public Works	15050500	50511	Water Usage	$500.00	commodities

Solid Waste	15052000	50240	Medical testing	$500.00	personnel services
Solid Waste	15052000	50301	Office Supplies	$500.00	commodities
Parks and Rec	16061500	50510	Electricity	$500.00	commodities
Econ Dev	17070500	50306	Postage	$500.00	commodities
Emergency Medical Services	13030500	50230	FICA Employer Costs	$505.30	personnel services
EMA	16030500	50210	Maine State retirement	$510.00	personnel services
Insurance	12025500	50606	Crime Insurance	$540.00	contractual services
Animal Control	14045000	50710	Equipment	$550.00	commodities
Animal Control	14045000	50202	Workers Comp Insurance	$561.81	personnel services
Public Works	15050500	50201	Unemployment Costs	$575.00	personnel services
Clerk	12022500	50412	Meals and Lodging	$600.00	personnel services
Clerk	12022500	50413	Mileage/ travel reimbursement	$600.00	personnel services
Assessor	12024000	50306	Postage	$600.00	commodities
Assessor	12024000	50412	Meals and Lodging	$600.00	personnel services
Code Enforcement	12024500	50501	Vehicle Repairs	$600.00	commodities
Public Works	15050500	50513	Sewer Expense	$636.00	commodities
Police	14040500	50413	Mileage/ travel reimbursement	$650.00	personnel services
Library	16060500	50202	Workers Comp Insurance	$650.00	personnel services
Animal Control	14045000	50378	Tires Expense	$700.00	commodities
Lisbon Communications Center	14046000	50401	Professional Development	$700.00	personnel services
Finance	10000211	50413	Mileage/ travel reimbursement	$750.00	personnel services
Elected Officials	12020500	50307	Advertising	$750.00	commodities
Clerk	12022500	50402	Dues and Memberships	$750.00	personnel services
Clerk	12022500	50951	Transfer to Other Fund	$750.00	capital expenditures
Fire	14041500	50301	Office Supplies	$750.00	commodities
Lisbon Communications Center	14046000	50202	Workers Comp Insurance	$757.99	personnel services
Clerk	12022500	50710	Equipment	$765.00	commodities
Appeals Board	12021500	50108	Elected Officials	$788.00	personnel services

Planning Board	12021600	50307	Advertising	$800.00	commodities
Clerk	12022500	50307	Advertising	$800.00	commodities
Assessor	12024000	50413	Mileage/ travel reimbursement	$800.00	personnel services
Code Enforcement	12024500	50375	Gas	$800.00	commodities
General Assistance	13031000	50401	Professional Development	$800.00	personnel services
General Assistance	13031000	50451	Contracted Professional Servic	$800.00	contractual services
Police	14040500	50201	Unemployment Costs	$800.00	personnel services
Emergency Medical Services	13030500	50210	MEPERS - Employer Share	$818.40	personnel services
Clerk	12022500	50401	Professional Development	$900.00	personnel services
Buildings	12051500	50513	Sewer Expense	$900.00	commodities
Animal Control	14045000	50351	Clothing/Boot Allowance	$900.00	personnel services
Animal Control	14045000	50352	Cell Phone/Allowances	$960.00	personnel services
Town Manager	12021000	50307	Advertising	$1,000.00	commodities
Clerk	12022500	50140	Overtime wages	$1,000.00	personnel services
Finance	12023500	50140	Overtime	$1,000.00	personnel services
Assessor	12024000	50470	Registry Services	$1,000.00	commodities
General Assistance	13031000	50301	Office Supplies	$1,000.00	commodities
Police	14040500	50349	Recruitment Testing	$1,000.00	personnel services
Public Works	15050500	50240	Medical testing	$1,000.00	personnel services
Public Works	15050500	50307	Advertising	$1,000.00	commodities
Public Works	15050500	50412	Meals and Lodging	$1,000.00	personnel services
Library	16060500	50401	Professional Development	$1,000.00	personnel services
Parks and Rec	16061500	50351	Clothing/Boot Allowance	$1,000.00	personnel services
Parks and Rec	16061500	50513	Sewer Expense	$1,000.00	commodities
Community Services	16062000	50651	LACO	$1,000.00	contractual services
Lisbon Communications Center	14046000	50536	R&M: Equipment	$1,125.00	commodities
Public Works	15050500	50430	Filing fees/licenses/permits	$1,200.00	commodities
Parks and Rec	16061500	50359	Officials	$1,200.00	contractual services

Parks and Rec	16061500	50556	Trash Removal	$1,200.00	commodities
Econ Dev	17070500	50412	Meal allowance	$1,200.00	personnel services
Library	16060500	50536	R&M: Equipment	$1,212.47	commodities
Animal Control	14045000	50302	Operating supplies	$1,250.00	commodities
Town Manager	12021000	50352	Cell Phone/Allowances	$1,260.00	personnel services
Winter	15051000	50202	Workers Comp Insurance	$1,312.50	personnel services
Buildings	12051500	50230	FICA taxes	$1,473.36	personnel services
Finance	12023500	50401	Professional Development	$1,500.00	personnel services
Assessor	12024000	50301	Office Supplies	$1,500.00	commodities
Code Enforcement	12024500	50301	Office Supplies	$1,500.00	commodities
Code Enforcement	12024500	50402	Dues and Memberships	$1,500.00	personnel services
Lisbon Communications Center	14046000	50301	Office Supplies	$1,500.00	commodities
Public Works	15050500	50538	Loam & Seed	$1,500.00	commodities
Solid Waste	15052000	50512	Telephone	$1,512.00	commodities
Parks and Rec	16061500	50377	Diesel	$1,530.00	commodities
Elected Officials	12020500	50230	FICA Employer Costs	$1,589.90	personnel services
Code Enforcement	12024500	50202	Workers Comp Insurance	$1,725.42	personnel services
Lisbon Communications Center	14046000	50140	Overtime wages	$1,750.00	personnel services
Solid Waste	15052000	50430	Filing fees/licenses/permits	$1,820.00	commodities
Police	14040500	50353	Physicals	$1,900.00	personnel services
Library	16060500	50301	Office Supplies	$1,900.00	commodities
Finance	10000211	50306	Postage	$2,000.00	commodities
Elected Officials	12020500	50960	Employee Recognition	$2,000.00	personnel services
Town Manager	12021000	50301	Office Supplies	$2,000.00	commodities
Town Manager	12021000	50402	Dues and Memberships	$2,000.00	personnel services
Assessor	12024000	50401	Professional Development	$2,000.00	personnel services
Police	14040500	50532	R&M Office Equipment	$2,000.00	commodities
Animal Control	14045000	50536	R&M: Equipment	$2,000.00	commodities
Solid Waste	15052000	50308	Printing	$2,000.00	commodities
Parks and Rec	16061500	50536	R&M: Equipment	$2,000.00	commodities

Assessor	12024000	50624	Mapping & Microfiliming	$2,200.00	contractual services
Parks and Rec	16061500	50301	Office Supplies	$2,200.00	commodities
Finance	10000211	50301	Office Supplies	$2,250.00	commodities
Lisbon Communications Center	14046000	50351	Clothing/Boot Allowance	$2,250.00	personnel services
Econ Dev	17070500	50402	Dues and Memberships	$2,250.00	personnel services
Lisbon Communications Center	14046000	50512	Telephone	$2,280.00	commodities
Insurance	12025500	50607	Public Officials	$2,281.20	contractual services
Public Works	15050500	50330	Drug Testing	$2,300.00	personnel services
Library	16060500	50512	Telephone	$2,300.00	commodities
Public Works	15050500	50352	Cell Phone/Allowances	$2,419.00	personnel services
Finance	10000211	50401	Professional Development	$2,500.00	personnel services
Clerk	12022500	50301	Office Supplies	$2,500.00	commodities
Clerk	12022500	50536	R&M: Equipment	$2,500.00	commodities
Finance	12023500	50301	Office Supplies	$2,500.00	commodities
General Assistance	13031000	50220	Health insurance	$2,500.00	personnel services
Fire	14041500	50413	Mileage/ travel reimbursement	$2,500.00	personnel services
Animal Control	14045000	50140	Overtime	$2,500.00	personnel services
Solid Waste	15052000	50511	Water usage fees	$2,500.00	commodities
Econ Dev	17070500	50401	Professional employee training	$2,500.00	personnel services
Community Services	16062000	50652	Memorial Day	$2,800.00	contractual services
Assessor	12024000	50230	FICA Employer Costs	$2,871.17	personnel services
General Assistance	13031000	50230	FICA Employer Costs	$2,871.17	personnel services
Clerk	12022500	50306	Postage	$3,000.00	commodities
Buildings	12051500	50511	Water usage fees	$3,000.00	commodities
Fire	14041500	50375	Gas	$3,000.00	commodities
Public Works	15050500	50547	R & M: SIGNS	$3,000.00	commodities
Parks and Rec	16061500	50511	Water Usage	$3,000.00	commodities
Animal Control	14045000	50375	Gas	$3,174.40	commodities
Police	14040500	50720	Equipment – vehicles	$3,400.00	commodities
Solid Waste	15052000	50536	R&M: Equipment	$3,400.00	commodities

Insurance	12025500	50609	Public Officials Bond Insuranc	$3,500.00	contractual services
Fire	14041500	50560	Fire Fighting Foam	$3,500.00	commodities
Assessor	12024000	50210	MEPERS - Employer Share	$3,593.36	personnel services
General Assistance	13031000	50210	MEPERS - Employer Share	$3,593.36	personnel services
Parks and Rec	16061500	50357	Sunshine Hill	$3,800.00	commodities
Parks and Rec	16061500	50512	Telephone	$3,800.00	commodities
Planning Board	12021600	50108	Elected Officials	$3,849.76	personnel services
Town Manager	12021000	50451	Contracted Professional Servic	$4,000.00	contractual services
Clerk	12022500	50308	Printing	$4,000.00	commodities
Code Enforcement	12024500	50401	Professional Development	$4,000.00	personnel services
Police	14040500	50308	Printing	$4,000.00	commodities
Econ Dev	17070500	50307	Advertising	$4,000.00	commodities
Public Works	15050500	50512	Telephone	$4,020.00	commodities
Solid Waste	15052000	50351	Clothing/Boot Allowance	$4,100.00	personnel services
Public Works	15050500	50401	Professional Development	$4,120.00	personnel services
Police	14040500	50301	Office Supplies	$4,150.00	commodities
Fire	14041500	50512	Telephone	$4,267.00	commodities
Solid Waste	15052000	50378	Tires Expense	$4,500.00	commodities
Police	14040500	50512	Telephone	$4,768.00	commodities
Fire	14041500	50378	Tires Expense	$4,800.00	commodities
Clerk	12022500	50451	Contracted Professional Servic	$5,000.00	contractual services
Finance	12023500	50306	Postage	$5,000.00	commodities
Nondepartmental	12023500	50901	Tax abatements	$0.00	commodities
Code Enforcement	12024500	50220	Health Insurance	$5,000.00	personnel services
Code Enforcement	12024500	50624	Mapping & Microfiliming	$5,000.00	contractual services
Police	14040500	50143	Court time	$5,000.00	personnel services
Police	14040500	50710	Equipment	$5,000.00	commodities
Public Works	15050500	50301	Office Supplies	$5,000.00	commodities
Public Works	15050500	50367	Excavation Expense	$5,000.00	contractual services
Public Works	15050500	50539	R&M: Catch Basins & Manhole Cv	$5,000.00	commodities

EMA	16030500	50102	Department Head	$5,000.00	personnel services
Econ Dev	17070500	50220	Health Insurance	$5,000.00	personnel services
Library	16060500	50306	Postage	$5,200.00	commodities
Library	16060500	50451	Contracted Professional Servic	$5,200.00	contractual services
Winter	15051000	50230	FICA Employer Costs	$5,297.50	personnel services
Animal Control	14045000	50230	FICA Employer Costs	$5,355.31	personnel services
Police	14040500	50536	R&M: Equipment	$5,500.00	commodities
Animal Control	14045000	50210	MEPERS - Employer Share	$5,682.35	personnel services
Town Manager	12021000	50401	Professional Development	$6,000.00	personnel services
Town Manager	12021000	50413	Mileage/ travel reimbursement	$6,000.00	personnel services
Police	14040500	50117	Misc. Police Detail	$6,000.00	personnel services
Parks and Rec	16061500	50375	Gas	$6,080.00	commodities
Emergency Medical Services	13030500	50102	Department Head	$6,200.00	personnel services
Solid Waste	15052000	50369	Land Fill	$6,335.00	commodities
Fire	14041500	50370	Parts/Supplies	$6,500.00	commodities
Public Works	15050500	50376	Oils and lubricants	$6,500.00	commodities
Public Works	15050500	50545	R & M: TREE REMOVE/REPLA	$6,500.00	commodities
Parks and Rec	16061500	50140	Overtime	$6,500.00	personnel services
Police	14040500	50378	Tires Expense	$6,628.00	commodities
Winter	15051000	50210	MEPERS - Employer Share	$6,630.00	personnel services
Buildings	12051500	50302	Operating supplies	$7,000.00	commodities
Public Works	15050500	50537	Equipment Painting	$7,500.00	commodities
Solid Waste	15052000	50140	Overtime wages	$7,500.00	personnel services
Parks and Rec	16061500	50414	Senior Meals Expense	$7,500.00	commodities
Econ Dev	17070500	50413	Mileage/ travel reimbursement	$7,500.00	personnel services
Insurance	12025500	50603	Police Liability	$7,622.40	contractual services
Public Works	15050500	50378	Tires Expense	$8,000.00	commodities
Solid Waste	15052000	50302	Operating supplies	$8,000.00	commodities

Parks and Rec	16061500	50358	New Programs	$8,000.00	commodities
Solid Waste	15052000	50377	Diesel	$8,500.00	commodities
Econ Dev	17070500	50210	MEPERS - Employer Share	$8,695.93	personnel services
Code Enforcement	12024500	50210	MEPERS - Employer Share	$8,735.50	personnel services
Solid Waste	15052000	50202	Workers Comp Insurance	$8,753.81	personnel services
Debt	38081000	53605	2014 QECB Interest	$8,956.98	capital expenditures
Community Services	16062000	50653	MMA	$9,000.00	contractual services
Econ Dev	17070500	50302	Operating supplies	$9,000.00	commodities
Econ Dev	17070500	50230	FICA Employer Costs	$9,002.65	personnel services
Debt	38081000	53603	2010 Bond Interest	$9,240.66	capital expenditures
Debt	38081000	53607	2017 Bond Interest	$9,765.00	capital expenditures
Police	14040500	50352	Cell Phone/Allowances	$9,807.84	personnel services
Clerk	12022500	50210	MEPERS - Employer Share	$10,000.00	personnel services
Fire	14041500	50351	Clothing/Boot Allowance	$10,000.00	personnel services
Fire	14041500	50561	EMS Supplies	$10,000.00	commodities
Public Works	15050500	50302	Operating supplies	$10,000.00	commodities
Public Works	15050500	50331	Small Tools	$10,000.00	commodities
Econ Dev	17070500	50451	Discover Lisbon Contribution	$10,000.00	contractual services
Technology	12026500	50454	Internet and website hosting	$10,500.00	commodities
Public Works	15050500	50541	Ground repair and maintenance	$10,500.00	commodities
Code Enforcement	12024500	50230	FICA Employer Costs	$10,507.11	personnel services
Clerk	12022500	50230	FICA Employer Costs	$10,545.79	personnel services
Fire	14041500	50353	Physicals	$10,740.00	personnel services
Clerk	12022500	50455	Professional Services	$11,450.00	contractual services
Public Works	15050500	50351	Clothing/Boot Allowance	$11,900.00	personnel services
Police	14040500	50501	Vehicle Repairs	$12,000.00	commodities
Fire	14041500	50377	Diesel	$12,000.00	commodities

Parks and Rec	16061500	50202	Workers Comp Insurance	$12,000.00	personnel services
Buildings	12051500	50520	Building Expense	$12,022.00	commodities
Econ Dev	17070500	50406	AVCOG Dues	$12,120.51	contractual services
Public Works	15050500	50375	Gas	$12,400.00	commodities
Debt	38081000	53609	2020 Bond Interest	$13,087.50	capital expenditures
Debt	38081000	53614	Burroughs Rd Bridge Interest	$13,797.61	capital expenditures
Fire	14041500	50302	Operating supplies	$14,000.00	commodities
Insurance	12025500	50601	General Liability	$14,718.00	contractual services
Fire	14041500	50401	Professional Development	$15,000.00	personnel services
Public Works	15050500	50371	Sand & Gravel	$15,000.00	commodities
Solid Waste	15052000	50370	Parts - Supplies	$15,000.00	commodities
Animal Control	14045000	50453	Animal Shelter Services	$15,246.27	contractual services
School	12028000	51330	Local Share Adult Education	$15,375.00	contractual services
Public Works	15050500	50202	Workers Comp Insurance	$15,724.18	personnel services
Fire	14041500	50544	R & M: Radios	$16,000.00	commodities
Parks and Rec	16061500	50610	Bus Transportation	$16,000.00	contractual services
Solid Waste	15052000	50210	MEPERS - Employer Share	$16,139.05	personnel services
Finance	10000211	50230	FICA Employer Costs	$16,299.23	personnel services
Finance	12023500	50230	FICA Employer Costs	$16,479.91	personnel services
Buildings	12051500	50514	Heating Fuel	$18,000.00	commodities
Buildings	12051500	50104	Non-supervisory wages	$18,078.06	personnel services
Town Manager	12021000	50230	FICA Employer Costs	$18,117.83	personnel services
Library	16060500	50230	FICA Employer Costs	$18,967.60	personnel services
Elected Officials	12020500	50108	Elected Officials	$19,508.00	personnel services
Parks and Rec	16061500	50451	Contracted Professional Servic	$19,575.00	contractual services
Public Works	15050500	50140	Overtime wages	$20,000.00	personnel services

Solid Waste	15052000	50230	FICA Employer Costs	$20,026.27	personnel services
Buildings	12051500	50512	Telephone	$20,360.00	commodities
Finance	10000211	50210	MEPERS - Employer Share	$20,397.09	personnel services
Finance	12023500	50210	MEPERS - Employer Share	$20,625.16	personnel services
Police	14040500	50130	Temporary/seasonal	$20,800.00	personnel services
Fire	14041500	50140	Overtime wages	$22,000.00	personnel services
Town Manager	12021000	50210	MEPERS - Employer Share	$22,675.08	personnel services
Police	14040500	50302	Operating supplies	$23,000.00	commodities
Library	16060500	50210	MEPERS - Employer Share	$23,738.59	personnel services
Lisbon Communications Center	14046000	50130	Temporary/seasonal	$23,836.00	personnel services
Parks and Rec	16061500	50356	Summer Trips	$24,000.00	commodities
Fire	14041500	50563	Hose Replacement	$24,370.00	commodities
Finance	10000211	50220	Health Insurance	$24,500.00	personnel services
Public Works	15050500	50377	Diesel	$24,514.00	commodities
Assessor	12024000	53935	Revaluation	$25,000.00	contractual services
Fire	14041500	TBD	Union Contract Reto Pay	$25,000.00	personnel services
Public Works	15050500	50363	Culverts	$25,000.00	commodities
Public Works	15050500	50366	Asphalt-Hot Top	$25,000.00	commodities
Econ Dev	17070500	50104	Non-supervisory wages	$25,207.70	personnel services
Clerk	12022500	50130	Temporary/seasonal	$26,000.00	personnel services
Police	14040500	50401	Professional Development	$26,500.00	personnel services
Police	14040500	50351	Clothing/Boot Allowance	$26,600.00	personnel services
Lisbon Communications Center	14046000	50230	FICA Employer Costs	$26,717.66	personnel services
Clerk	12022500	50220	Health Insurance	$27,500.00	personnel services
Assessor	12024000	50220	Health Insurance	$27,500.00	personnel services
Parks and Rec	16061500	50541	Grounds maintenance	$27,800.00	commodities

Insurance	12025500	50221	HRA Costs	$28,000.00	personnel services
Insurance	12025500	50602	Vehicle Insurance	$28,106.40	contractual services
County	18085000	50405	PSAP Fees	$28,161.90	contractual services
Buildings	12051500	50549	R & M Buildings	$29,000.00	commodities
Police	14040500	50375	Gas	$29,184.00	commodities
Animal Control	14045000	50220	Health Insurance	$29,750.00	personnel services
Technology	12026500	50360	Minor equipment	$30,000.00	commodities
Buildings	12051500	50515	Natural Gas	$30,000.00	commodities
Public Works	15050500	50455	Profesional Services	$30,000.00	contractual services
Public Works	15050500	50536	R&M: Equipment	$30,000.00	commodities
Buildings	15053500	50536	R&M: Equipment	$30,000.00	commodities
Lisbon Communications Center	14046000	50210	MEPERS - Employer Share	$30,319.66	personnel services
Fire	14041500	50484	Fire equipment inspection	$31,000.00	commodities
Fire	14041500	50562	Personal Protective Equipment	$33,340.00	commodities
Library	16060500	50302	Operating supplies	$33,550.00	commodities
Parks and Rec	16061500	50210	MEPERS - Employer Share	$34,680.00	personnel services
Public Works	15050500	50535	Rental of Equipment	$35,000.00	contractual services
Public Works	15050500	50548	R & M: STREETS	$35,000.00	commodities
Assessor	12024000	50102	Department Head	$35,229.02	personnel services
General Assistance	13031000	50102	Department Head	$35,229.02	personnel services
Planning Board	12021600	50451	Contracted Professional Servic	$40,000.00	contractual services
Buildings	12051500	50536	R&M: Equipment	$40,000.00	commodities
Insurance	12025500	50604	Property Insurance	$40,911.60	contractual services
Debt	38081000	53412	Burroughs Rd Bridge Principal	$44,200.79	capital expenditures
Winter	15051000	50370	Parts - Supplies	$45,000.00	commodities
Parks and Rec	16061500	50302	Operating supplies	$46,000.00	commodities
Debt	38081000	53405	2014 QECB Principal	$48,467.87	capital expenditures
Parks and Rec	16061500	50230	FICA Employer Costs	$49,828.19	personnel services

Fire	14041500	50536	R&M: Equipment	$50,000.00	commodities
Winter	15051000	50451	Contracted Professional Servic	$50,000.00	contractual services
Solid Waste	15052000	50220	Health Insurance	$50,000.00	personnel services
Fire	14041500	50210	MEPERS - Employer Share	$50,425.54	personnel services
Public Works	15050500	50107	Administrative	$50,644.83	personnel services
Fire	14041500	50230	FICA Employer Costs	$51,003.65	personnel services
Fire	14041500	50710	Equipment	$51,886.00	commodities
Fire	14041500	50202	Workers Comp Insurance	$52,098.82	personnel services
Public Works	15050500	50360	Minor equipment	$52,598.99	commodities
Police	14040500	50202	Workers Comp Insurance	$52,652.33	personnel services
Debt	38081000	53403	2010 Bond Principal	$53,040.00	capital expenditures
Finance	10000211	50451	Contracted Professional Servic	$55,000.00	contractual services
Clerk	12022500	50104	Non Supervisory	$55,582.98	personnel services
Public Works	15050500	50230	FICA Employer Costs	$58,890.28	personnel services
Town Manager	12021000	50220	Health Insurance	$59,000.00	personnel services
Buildings	12051500	50510	Electricity	$60,000.00	commodities
Lisbon Communications Center	14046000	50220	Health Insurance	$60,000.00	personnel services
Public Works	15050500	50370	Parts - Supplies	$60,000.00	commodities
Finance	12023500	50102	Tax Collector	$61,002.64	personnel services
Police	14040500	50109	Administrative	$61,141.28	personnel services
Nondepartmental	12020000	xxxxx	Wage Adjustment	$61,840.42	personnel services
Police	14040500	50140	Overtime wages	$62,700.00	personnel services
Winter	15051000	50140	Overtime	$65,000.00	personnel services
Animal Control	14045000	50104	Non Supervisory	$65,709.31	personnel services
Lisbon Communications Center	14046000	50145	Replacement Wages	$66,293.00	personnel services

Legal	12022000	50450	Legal expense	$70,000.00	contractual services
General Assistance	13031000	50440	General Assistance	$70,000.00	commodities
Fire	14041500	50220	Health Insurance	$70,000.00	personnel services
Streetlights	15053500	50510	Electricity	$70,000.00	commodities
Finance	12023500	50220	Health Insurance	$72,000.00	personnel services
Library	16060500	50220	Health Insurance	$72,500.00	personnel services
Library	16060500	50102	Department Head	$73,441.47	personnel services
Public Works	15050500	50210	MEPERS - Employer Share	$73,703.17	personnel services
Clerk	12022500	50102	Department Head	$73,813.19	personnel services
Debt	38081000	53612	2022 Bond Int Ferry	$76,916.00	capital expenditures
Econ Dev	17070500	50102	Department Head	$85,254.24	personnel services
Fire	14041500	50102	Department Head	$93,779.66	personnel services
Public Works	15050500	50102	Department Head	$93,779.66	personnel services
Finance	10000211	50104	Non Supervisory	$98,022.37	personnel services
Parks and Rec	16061500	50220	Health Insurance	$102,500.00	personnel services
Town Manager	12021000	50104	Non Supervisory	$103,157.63	personnel services
Parks and Rec	16061500	50102	Department Head	$103,716.74	personnel services
Finance	10000211	50102	Department Head	$105,141.10	personnel services
Debt	38081000	53613	2025 fire truck debt 10 year	$106,080.00	capital expenditures
Police	14040500	50951	Transfer to Other Fund	$111,000.00	capital expenditures
Police	14040500	50102	Department Head	$112,883.00	personnel services
Town Manager	12021000	50101	Town Manager	$119,147.06	personnel services
Debt	38081000	53411	fire truck loan ten year prin	$127,569.53	capital expenditures
Police	14040500	50230	FICA Employer Costs	$128,632.70	personnel services

Code Enforcement	12024500	50104	Non Supervisory	$128,921.60	personnel services
Finance	12023500	50104	Tax Office Staff	$140,204.82	personnel services
Public Works	15050500	50951	Transfer to Other Fund	$150,000.00	capital expenditures
Debt	38081000	53406	2017 Bond Principal	$150,000.00	capital expenditures
Debt	38081000	53409	2020 Bond Principal	$150,000.00	capital expenditures
Library	16060500	50104	Non Supervisory	$159,289.76	personnel services
Parks and Rec	16061500	50130	Temporary/seasonal	$185,935.00	personnel services
Debt	38081000	53410	2022A Principal	$186,666.67	capital expenditures
Police	14040500	50145	Replacement Wages	$188,000.00	personnel services
Public Works	15050500	50220	Health Insurance	$190,000.00	personnel services
Police	14040500	50210	MEPERS - Employer Share	$197,532.99	personnel services
Lisbon Communications Center	14046000	50104	Non Supervisory	$234,695.00	personnel services
Fire	14041500	50104	Non Supervisory	$243,800.00	personnel services
Solid Waste	15052000	50104	Non Supervisory	$247,003.38	personnel services
Winter	15051000	50303	Other Supplies	$283,000.00	commodities
Fire	14041500	50130	Temporary/seasonal wages	$288,232.00	personnel services
Solid Waste	15052000	50556	Trash Removal	$310,000.00	contractual services
Parks and Rec	16061500	50104	Non Supervisory	$315,237.06	personnel services
Technology	12026500	50530	Software and Services	$317,737.00	commodities
Police	14040500	50220	Health Insurance	$380,000.00	personnel services
Emergency Medical Services	14043000	50100	LEMS Stipend	$543,953.62	personnel services
TIF	12027500	50935	TIF Payments	$550,000.00	contractual services
Public Works	15050500	50104	Non Supervisory	$558,155.65	personnel services
Hydrants	15053500	50534	Hydrant Rental	$646,214.90	contractual services

School	12028000	51320	Local Share Debt	$837,387.00	contractual services
County	18085000	50920	County tax	$1,188,863.00	contractual services
Police	14040500	50104	Non Supervisory	$1,372,608.00	personnel services
School	12028000	51310	Add'l Local Share	$2,920,987.00	contractual services
School	12028000	51300	Required Local Share	$4,976,177.00	contractual services

Exhibit B

Department	GL Account	Account Description	2026 Manager Budget
Sewer	65052500-40600	Domestic Sewer Revenue	($1,357,911.00)
Sewer	65052500-40602	Septage Revenue	($205,750.00)
Sewer	65052500-40601	Industrial Sewer Revenue	($150,489.00)
Sewer	65052500-40991	Misc Revenue	($88,128.55)
Sewer	65052500-40603	Finance Charges	($8,500.00)
Sewer	65052500-40607	Sewer Hook-Up Fee	($7,000.00)
Sewer	65052500-40606	Sewer Application Fee	($175.00)
Sewer	65052500-50201	Unemployment Costs	$216.00
Sewer	65052500-50307	Advertising	$300.00
Sewer	65052500-50413	Mileage/Travel Reimbursement	$300.00
Sewer	65052500-50240	Medical testing	$400.00
Sewer	65052500-50330	Drug Testing	$600.00
Sewer	65052500-50601	General Liability	$650.00
Sewer	65052500-53601	2005 FR Bond Inteest	$881.26
Sewer	65052500-50450	Legal expense	$1,000.00
Sewer	65052500-50602	Vehicle Insurance	$1,125.00
Sewer	65052500-50512	Telephone	$1,899.00
Sewer	65052500-50430	Filing fees/licenses/permits	$2,100.00
Sewer	65052500-50301	Office supplies	$2,500.00
Sewer	65052500-50352	Cell Phone allowance	$2,564.00
Sewer	65052500-50377	Diesel	$2,700.00

Sewer	65052500-50221	HRA Costs	$3,000.00
Sewer	65052500-50331	Small Tools	$3,000.00
Sewer	65052500-50452	Audit services	$3,150.00
Sewer	65052500-53605	2014 QECB Interest	$3,483.38
Sewer	65052500-50483	Security System Maintenance	$3,500.00
Sewer	65052500-50556	Trash Removal	$3,650.00
Sewer	65052500-50351	Clothing/Boot Allowance	$4,500.00
Sewer	65052500-50401	Professional employee training	$4,500.00
Sewer	65052500-50375	Gas	$6,343.20
Sewer	65052500-50306	Postage	$7,000.00
Sewer	65052500-50539	R&M: Catch Basins & Manhole Cv	$7,500.00
Sewer	65052500-xxxxx	Wage Adjustment	$7,985.61
Sewer	65052500-50202	Workers Comp Insurance	$9,000.00
Sewer	65052500-50514	Heating Fuel	$9,500.00
Sewer	65052500-50557	CCTV & Cleaning Out	$10,000.00
Sewer	65052500-50455	Profesional Services	$13,000.00
Sewer	65052500-50550	Meter Read	$14,000.00
Sewer	65052500-50604	Property Insurance	$15,500.00
Sewer	65052500-53405	2014 QECB Principal	$18,848.61
Sewer	65052500-50530	Software and Services	$19,080.00
Sewer	65052500-50140	Overtime wages	$22,900.00
Sewer	65052500-50511	Water usage fees	$25,000.00
Sewer	65052500-53401	2005 FR Bond Principal	$25,000.00

Sewer	65052500-50215	Admin Benefits	$28,238.77
Sewer	65052500-50230	FICA taxes	$35,058.52
Sewer	65052500-50210	Maine State retirement	$43,876.92
Sewer	65052500-50303	Other Supplies	$51,200.00
Sewer	65052500-50220	Health insurance	$68,500.00
Sewer	65052500-50103	Supervisory wages	$77,081.89
Sewer	65052500-50546	R & M: SEWER	$84,000.00
Sewer	65052500-50102	Department Head	$89,313.97
Sewer	65052500-50510	Electricity	$140,000.00
Sewer	65052500-50750	Improvements other than buildi	$160,200.00
Sewer	60000801-50805	Interest expense	$161,160.12
Sewer	65052500-50555	Sludge Disposal	$180,000.00
Sewer	60000801-50801	Redemption of principal	$209,762.88
Sewer	65052500-50104	Non Supervisory	$232,884.42

Exhibit C

Town of Lisbon

Capital Improvement Plan FY26

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Town of Lisbon
Capital Improvement Plan Introduction

I. Introduction

The Capital Improvement Plan (CIP) is a document that focuses on the implementation of community goals through detailed recommendations on capital spending and needs for the current and forecasted future fiscal years. Per the Town Charter, the CIP that is submitted to the Council is to be broken down on a departmental level. Capital Improvement is being defined by the Charter as, "any construction project exceeding $25,000 and any equipment purchase to be bonded or to be budgeted in more than one fiscal year."

Per the Town Charter, this plan should further be presented in a five-year plan format, focusing on public improvement projects that may include vehicles, machinery, equipment, or overall building improvements. This plan includes existing assets as well as the proposition for new assets that would help support the future growth of the Town.

II. About the Plan

The CIP shows the upcoming fiscal year through the next five fiscal years, which are separated on a department level. The CIP demonstrates specific projects, amounts of those projects as well as sources of funding for those projects. This document is a living and fluid document that considers community needs as well as a framework for making the best use of financial resources.

To support the amounts of the projects and the sources of funding, it is imperative that the Town also include the Debt Structure (Bonds and Leases) to assist in making the best decision for the use of the financial resources. Within this plan, a detailed list of the current debt obligations is included. Guidance is also included about when best to use debt as opposed to pay as you go (also known as "pay-go").

The CIP is reviewed and updated on an annual basis. Each Department Head is asked to submit their CIP requests to the Town Manger and the Finance Director annually as part of the budget process. Each department's CIP is then reviewed and evaluated based on needs, financial capacity and the overall impact it may or may not have on the Town's operating budget. Once the projects are evaluated, the Town Manager recommends the CIP to the Planning Board for review. After the Planning Board reviews the CIP, it is then presented to the Town Council for review and adoption.

The first column of the CIP is our Capital Budget. Within each department's plan structure, it will identify how each project will be funded.

Town of Lisbon
Charter Excerpt – Capital Program

Sec. 6.08. – Capital Program.

(a) Submission to Council. The Town Manager, School Committee and Board of Water Commissioners shall prepare and annually submit to the Council and Planning Board a five year capital program on or before the first day of May.

(b) Contents. The capital program shall include:
   1. A general summary of its contents;
   2. A list of the capital improvements proposed to be undertaken during the next five years together with documentation of need. "Capital improvement" shall mean any construction project exceeding $25,000, and any equipment purchase to be bonded or to be budgeted in more than one fiscal year.
   3. Cost estimates, methods of financing, and recommended time schedules for each improvement; and
   4. The estimated annual cost of operating and maintaining any new facilities.

(c) Planning Board Review. The Planning Board shall review the proposed capital program each year to determine, where appropriate, that the capital expenditure is consistent with the provisions of the Town Comprehensive Plan and forward its recommendations to the Town Council no later than the first day of June.

(d) Council Action on Capital Program.
   1. Notice and Hearing. The Town Council shall publish in one or more newspapers having general circulation in the Town a general summary of the capital program and a notice stating:
      I. The times and places where copies of the capital program will be available to the public; and
      II. The time and place, not less than two weeks after the first date of publication, for a public hearing on the capital program.
   2. Adoption. The Council by resolution shall annually adopt the capital program with or without amendment after the public hearing and on or before the first day of July.

(C.O. of 9-16-2008, § 2008-152H, Ref. of 11-4-2008; Ref. of 11-3-2015; Amendment of 11-8-2016)

Town of Lisbon
Capital Improvement Plan Program Policy per Town Code Chapter 86

Capital Improvement Program Policy
The purpose of this policy paper is to develop an understanding of the importance of capital improvement programming and to provide the Town with a framework for making the best use of financial resources.

What is Capital Improvement Programming?
It is a multi-year scheduling of public physical improvements, based on studies of available fiscal resources and the need for specific improvements to be constructed in the future. Although a long term program does not commit the Town to a particular expenditure in a particular year, it provides an identifiable framework for informed decision-making.

How is the Capital Improvement Program Developed?
The CIP is updated annually (beginning in December) as part of the Town's regular budget process. After departments submit their CIP requests to the Town Manager in late December, they review and evaluate the proposed projects based on the Manager's and the Town Council's service desires, other Town infrastructure needs, the financial capacity of the Town, and the impact the projects will create on the Town's operating budget.

Once the projects are evaluated, the Manager recommends to the Planning Board and the Town Council the selection and timing of capital projects into future fiscal years. First-year projects are incorporated into the Town Manager's recommended annual operating budget. The Planning Board and Town Council are also presented the future, unappropriated, programming years for their consideration, review, and endorsement so staff can proceed with planning and evaluation of potential capital projects.

What is the importance of Capital Improvement Programming?
The Capital Improvement Program, is a framework for accomplishing needed improvements on a scheduled basis, projected out over a five year spread; it is one of the most important documents considered by the Town Council. It is important because it has a major impact on the allocation of fiscal resources, and it contributes to setting Town expenditures for many years to come. When the Program is adopted and fully utilized, it ensures that needed facilities are provided within the Town's financial capability. The Program's purposes are to:

1. Provide a complete picture of the Town's major development needs;
2. Establish fiscal priorities for and between various projects;
3. Schedule major projects so as to reduce fluctuations in the tax rate;
4. Balance the use of funding sources in the most beneficial manner;
5. Discourage piecemeal improvements and duplication of expenditures;
6. Coordinate the activities of various Town departments;
7. Assist in implementing recommendations of the Town's Comprehensive Program;

8. Inform the taxpayers of anticipated future improvements; and,
9. Arrange opportunities for the public to offer comments on the Program.

Format of the Capital Improvement Plan

The Capital Improvement Plan is provided for the Town, Water and School. The School Department and the Water Department both provide their Capital Improvement Plans to the Town Council based on needs and discussions held within the School Committee and the Water Board of Directors. The Town Manager and the Finance Director develop the Town's Capital Improvement Plan by showing the details on a departmental level and overall on a summary level for five years.

What is a Capital Improvement?

A common definition of a capital improvement includes new or expanded physical facilities that are relatively large, expensive and permanent. It is a major fiscal expenditure which is made infrequently or which is not-recurring and includes one or more of the following:

1. Acquisition of land;
2. Construction or expansion of a public facility, street, or utility;
3. Non-recurring rehabilitation or construction of an asset provided the cost is more than $25,000 and extends the useful life of the asset;
4. Design or Programming related to an individual project; or,
5. Any item or piece of equipment that will be bonded or budgeted in more than one fiscal year.

These may be one time purchases or recurring based on the established useful life of the asset once it is placed into service. For example a vehicle is given a useful life of 5 years and on that fifth fiscal year within the CIP, that asset will be evaluated for replacement.

Methods of Financing

Capital Improvement Program projects are funded from a variety of sources. These include: General Fund; Reserve Accounts; Bonds or Leases; and Federal/State Grants.

General Fund – The most commonly used method of financing capital projects is through the use of the General Fund. The General Fund includes the money raised by the local property tax for a given year. When a project is funded with General Fund revenues, its entire cost is paid off within the year. The intent is to budget annually a certain amount from the General Fund to address Town priorities. If the Town has the financial capacity to pay for a project in a given year, the cost to the taxpayer will generally be less than if bonded because there are no interest payments to be made. However, it does have the effect of lumping expenditures into one year, thereby giving a peak tax loading.

Reserve Accounts: Alternatively, allocations are made from the General Fund to Reserve Accounts. These accounts allow for the Town to save up for a capital item over a period of time, avoiding the peak tax loading described above. Please see the Town's Special Revenue and Reserve Budget for more information.

General Obligation Bonds – Bonds are used to finance major municipal capital projects. These are issued for a period of time generally extending from ten to twenty years during which time principal and interest payments are made. They are secured by the raising of property taxes. The time payment has the advantage of allowing the costs to be amortized over the life of the project and of allowing taxpayers to pay a smaller amount of the project's cost at a time. However, they do commit the Town's resources over a long period of time and decrease the flexibility of how yearly revenues can be utilized. The Town's bonding capacity is a limited resource. All projects, which are to be bonded should meet minimum eligibility criteria and must have a life span at least equal to the bond life.

Grants – One source of grants is from other levels of government, for example, the Environmental Protection Agency, the Maine Department of Health and Human Services, U.S. Housing and Urban Development, Maine Department of Environmental Services, and the Department of Transportation. Generally, these Federal and State sources provide an outright grant or matching funds to go with locally raised funds. Deciding on which method of financing should be selected for a given project is dependent on a number of factors. These include the cost of the project, its useful life, the eligibility of the project to receive funds from other than local taxes, long-term and short-term financial obligations of the Town and a project's relative priority in terms of implementation. The Capital Improvement Program seeks to maximize the potential benefits from all revenue sources.

Town of Lisbon
CIP Funding Summary

The table below shows the funding sources for the five year CIP. These funding categories are provided along with the breakdown for each department in this report.

Department	Organization	Object	Account Description	2026 Manager Budget	2027 Manager Budget	2028 Manager Budget	2029 Manager Budget	2030 Manager Budget
Grants - PW	40000000	40201	Federal capital grants	($950,000.00)	$0.00	$0.00	$0.00	$0.00
Taxes	40000000	40280	Other intergovernmental revenu	($261,000.00)	($1,601,900.00)	($1,299,000.00)	($1,669,000.00)	($591,950.00)
Debt - Fire	40000000	40523	Other Bonds Issued	($1,002,013.00)	$0.00	($2,000,000.00)	$0.00	$0.00
Debt - PW	40000000	40523	Other Bonds Issued	($250,000.00)	$0.00	$0.00	$0.00	$0.00
Debt - Sewer	40000000	40523	Other Bonds Issued	$0.00	$0.00	$0.00	($600,000.00)	$0.00
Debt - Town	40000000	40523	Other Bonds Issued	$0.00	($14,605,000.00)	$0.00	$0.00	$0.00
Sewer Fees	40000000	40560	Capital contributions	($150,000.00)	($150,000.00)	($120,000.00)	$0.00	$0.00
Special Reserve - Police	40000000	48022	Police Cruiser Revenue	($122,666.67)	($61,333.33)	($122,666.67)	($61,333.33)	($122,666.67)

Town of Lisbon
Departmental Level Capital Improvement Plan

Town of Lisbon Summary – 5 Year CIP

Department	Account Description	2026 Manager Budget	2027 Manager Budget	2028 Manager Budget	2029 Manager Budget	2030 Manager Budget
Grants - PW	Federal capital grants	($950,000.00)	$0.00	$0.00	$0.00	$0.00
Taxes	Other intergovernmental revenu	($169,000.00)	($1,576,900.00)	($1,299,000.00)	($1,669,000.00)	($591,950.00)
Debt	Other Bonds Issued	($1,252,013.00)	($14,605,000.00)	($2,000,000.00)	($600,000.00)	$0.00
Sewer Fees	Capital contributions	($150,000.00)	($150,000.00)	($120,000.00)	$0.00	$0.00
Special Reserve - Police	Police Cruiser Revenue	($122,666.67)	($61,333.33)	($122,666.67)	($61,333.33)	($122,666.67)
Parks/Rec	Capital - Parks/Rec Buildings	$0.00	$61,000.00	$0.00	$0.00	$0.00
Comm Center	Capital - Comm Center Equipmen	$0.00	$0.00	$220,000.00	$270,000.00	$0.00
Parks/Rec	Capital - Parks/Rec Equipmnt	$0.00	$35,000.00	$0.00	$0.00	$0.00
Police	Capital - Police Vehicles	$122,666.67	$61,333.33	$122,666.67	$61,333.33	$122,666.67

Department	Account Description	2026 Manager Budget	2027 Manager Budget	2028 Manager Budget	2029 Manager Budget	2030 Manager Budget
Police	Capital - Police Equipment	$19,000.00	$37,000.00	$19,000.00	$19,000.00	$31,950.00
Public Works	Capital - PW Vehicles	$50,000.00	$393,500.00	$210,000.00	$0.00	$0.00
Public Works	Capital - PW Infrastructure	$1,300,000.00	$500,000.00	$500,000.00	$1,000,000.00	$500,000.00
Public Works	Capital - PW Equipment	$0.00	$325,000.00	$0.00	$0.00	$0.00
Fire	Capital - Fire - Vehicles	$1,002,013.00	$69,500.00	$2,000,000.00	$350,000.00	$0.00
Fire	Capital - Fire Equipment	$0.00	$0.00	$350,000.00	$0.00	$0.00
Parks/Rec	Capital - Parks/Rec Vehicles	$0.00	$135,000.00	$0.00	$0.00	$0.00

Department	Account Description	2026 Manager Budget	2027 Manager Budget	2028 Manager Budget	2029 Manager Budget	2030 Manager Budget
Town	Capital - Town Buildings	$0.00	$14,630,000.00	$0.00	$30,000.00	$0.00
Town	Capital - Technology	$0.00	$20,900.00	$0.00	$0.00	$0.00
Sewer	Capital - WWTP Equipment	$150,000.00	$150,000.00	$120,000.00	$600,000.00	$60,000.00

Animal Control
5 Year CIP

Department	Organization	Object	Account Description	2026 Manager Budget	2027 Manager Budget	2028 Manager Budget	2029 Manager Budget	2030 Manager Budget
ACO	40092000	50501	Capital - ACO Vehicle	$0.00	$0.00	$0.00	$0.00	$0.00
ACO	40092000	50720	Capital - ACO Vehicle Equipment	$0.00	$0.00	$0.00	$0.00	$0.00

Animal Control Footnotes

- FY25 ACO Vehicle and equipment replaced. (to include the Computer, console, mounts and emergency lights.) Recommend vehicle is replaced every 7-8 years.

Comm Center Department – 5 Year CIP

Department	Organization	Object	Account Description	2026 Manager Budget	2027 Manager Budget	2028 Manager Budget	2029 Manager Budget	2030 Manager Budget
Comm Center	40092000	50760	Capital - Comm Center Equipmen	$0.00	$0.00	$220,000.00	$270,000.00	$0.00

Comm Center Department Footnotes

- PD IMC SERVER will now be at ASO (2025) and was purchased through County ARPA
- Dirigo Wireless advises that the Com Center radio consoles and equipment will need to be replaced within 5 years, will integrate new equipment into the Public Safety building plans. Working on quotes this year. Would like to integrate with new public safety building project.

Fire Department – 5 Year CIP

Department	Organization	Object	Account Description	2026 Manager Budget	2027 Manager Budget	2028 Manager Budget	2029 Manager Budget	2030 Manager Budget
Debt - Fire	40000000	40523	Other Bonds Issued	($1,002,013.00)	$0.00	($2,000,000.00)	$0.00	$0.00
Fire	41080000	29540	Capital - Fire - Vehicles	$1,002,013.00	$69,500.00	$2,000,000.00	$350,000.00	$0.00
Fire	41080000	50710	Capital - Fire Equipment	$0.00	$0.00	$350,000.00	$0.00	$0.00

Fire Department Footnotes

- Vehicle Replacement Plan – The original vehicle replacement plan was written in 2002 and it called for a 25 (engines) to 30 (ladder) year life cycle on fire apparatus. With the increase in call volume and the added technology, trucks are not lasting that long. Some components are becoming obsolete after 15 years. National Fire Protection Association (NFPA) 1901, which is the standard as adopted by the State of Maine, recommends trucks to be replaced or put into reserve status after 15 years. The presented CIP shows replacing engines in a 20 year cycle and the ladder into a 25 year cycle.
    - *** New vehicles were ordered in November of 2022.
    - Engine 2 replacement is scheduled for delivery 8/2025
    - Rescue 10/Engine 1 the new combined rescue/ pumper is scheduled for delivery 8/2026. The department plans to keep Engine 1 as a spare in the event apparatus goes out of service.
    - Truck 6 is showing signs of needing to be replaced soon and is scheduled for replacement in FY28 at the cost of $2 million dollars.
    - Brush 3 Vehicle – This vehicle will be replaced in FY29 with an estimated cost of $350,000.
- Turnout Gear - This will be the regular purchase of structural turnout gear and will rotate the older worn-out garments. Turnout gear is reflected in the CIP above because collectively, it is over the dollar threshold. Turnout gear funding source is cited as Operating Budget and is therefore part of the Personal Protective Equipment Expense account.
- Portable Radios – Portable Radios were quoted under $10,000 and therefore were not added to the CIP above but will be incorporated into the Operating budget. The quote for this equipment is as follows: FY24 $6,500; FY25 $7,150; FY26 $7,865; FY27 $8,652; and FY28 $9,517.
- Vehicle Radios – Vehicle Radios were quoted under $10,000 and therefore were not added to the CIP above but will be incorporated into the Operating Budget. The quote for this equipment is as follows: FY24 $6,418; FY25 $4,420; and FY26 $1,900.
- SCBAs – The self-contained breathing apparatus (SCBA) were purchased in 2013. The air packs also include electronics. NFPA no longer considers an air-pack complaint after 4 revisions; in 2028, our air-packs will no longer be compliant. Current cost is $8,800 per air-pack (includes pack, mask and 2 bottles); spreading the replacement of these units out over a few budget years may not be possible based on the designs at the time of purchase

Parks and Recreation Department – 5 year CIP

Department	Organization	Object	Account Description	2026 Manager Budget	2027 Manager Budget	2028 Manager Budget	2029 Manager Budget	2030 Manager Budget
Parks/Rec	40000000	50490	Capital - Parks/Rec Buildings	$0.00	$61,000.00	$0.00	$0.00	$0.00
Parks/Rec	40000000	50542	Capital - Parks/Rec Land Impro	$0.00	$0.00	$0.00	$0.00	$0.00
Parks/Rec	41000000	29508	Capital - Parks/Rec Equipmnt	$0.00	$35,000.00	$0.00	$0.00	$0.00
Parks/Rec	42092000	50720	Capital - Parks/Rec Vehicles	$0.00	$85,000.00	$0.00	$0.00	$0.00

Parks and Recreation Department Footnotes

- $20k for fy27 for cabin roof replacement
- $33,000 for fy27 for MTM heating system repair
- $8,000 in fy27 for security camera upgrade
- $35,000 in fy27 for replacement of 2006 kabota
- $50k in fy27 is to replace 2010 ford 450 bus;
- $85k in fy27 is to replace 2003 chevy plow truck (50k) and 2008 rhino (35k)

Police Department – 5 Year CIP

Department	Organization	Object	Account Description	2026 Manager Budget	2027 Manager Budget	2028 Manager Budget	2029 Manager Budget	2030 Manager Budget
Special Reserve	40000000	48022	Police Cruiser Revenue	($122,666.67)	($61,333.33)	($122,666.67)	($61,333.33)	($122,666.67)
Police	41030000	29536	Capital - Police Vehicles	$122,666.67	$61,333.33	$122,666.67	$61,333.33	$122,666.67
Police	41030000	50710	Capital - Police Equipment	$19,000.00	$37,000.00	$19,000.00	$19,000.00	$31,950.00

Police Department Footnotes

- One cruiser camera to be replaced in FY2025, and we are adding 8 Body Cameras, so every officer on the department is issued a camera. This proved inadequate not having body cameras for everyone on the department, when we have events, parades and call outs, we need to ensure all Officers have a camera.
- The Town sets aside $92,000 per year for Cruiser Replacement, and then alternates between buying one and two cruisers each year.
- The Department has to replace its tasers, and is spending $19,000 per year over five years to do so.
- There is $18,000 budgeted in FY27 for bulletproof vests.
- There is $12,950 budgeted in FY30 for cruiser cameras and $4,500 for body cameras.

Public Works Department – 5 Year CIP

Department	Organization	Object	Account Description	2026 Manager Budget	2027 Manager Budget	2028 Manager Budget	2029 Manager Budget	2030 Manager Budget
Debt - PW	40000000	40523	Other Bonds Issued	($250,000.00)	$0.00	$0.00	$0.00	$0.00
Grants	40000000	40201	Federal capital grants	($950,000.00)	$0.00	$0.00	$0.00	$0.00
Public Works	41050000	29515	Capital - PW Vehicles	$50,000.00	$393,500.00	$210,000.00	$0.00	$0.00
Public Works	41060000	29516	Capital - PW Infrastructure	$1,300,000.00	$500,000.00	$500,000.00	$1,000,000.00	$500,000.00
Public Works	41070000	29517	Capital - PW Equipment	$0.00	$325,000.00	$0.00	$0.00	$0.00

Public Works Department Footnotes

- Fy26 upfit of existing vehicle for $50k
- fy27 $60,000 for bucket truck and $178,500 for 2025 chevy silverado
- $155k in fy27 is to replace ford250 and 2017 freightliner;
- $210k in fy28 is to replace both 2018 freightliners;
- $500,000 per year as part of standard road program
- $1,200,000 for Burroughs Rd Bridge replacement, with $950,000 to be paid from federal grant, and $250,000 in debt proceeds approved in Nov 2024
- fy27 - $325,000 sidewalk sweeper/snowblower $175k and $150k to replace case 621g for transfer station

Sewer – 5 Year CIP

Department	Organization	Object	Account Description	2026 Manager Budget	2027 Manager Budget	2028 Manager Budget	2029 Manager Budget	2030 Manager Budget
Debt - Sewer	40000000	40523	Other Bonds Issued	$0.00	$0.00	$0.00	($600,000.00)	$0.00
Sewer Fees	40000000	40560	Capital contributions	($150,000.00)	($150,000.00)	($120,000.00)	$0.00	$0.00
Sewer	49092100	50720	Capital - WWTP Vehicles	$0.00	$0.00	$0.00	$0.00	$0.00
Sewer	49092100	50741	Capital - WWTP Equipment	$150,000.00	$150,000.00	$120,000.00	$600,000.00	$60,000.00

Sewer Department Footnotes

- fy26 $150k replace d and b pump station
- fy27 $150k replace brook street pump station
- fy28 $120k rehab clarifiers
- fy29 $600k vactor truck replacement to be paid with debt
- fy30 $60k replace moody rd, lewiston line, and farwell st pump stations

Town – 5 Year CIP

Department	Organization	Object	Account Description	2026 Manager Budget	2027 Manager Budget	2028 Manager Budget	2029 Manager Budget	2030 Manager Budget
Debt - Town	40000000	40523	Other Bonds Issued	$0.00	($14,605,000.00)	$0.00	$0.00	$0.00
Town	49000000	50705	Capital - Town Buildings	$0.00	$14,630,000.00	$0.00	$30,000.00	$0.00
Town	49000000	53929	Capital - Technology	$0.00	$20,900.00	$0.00	$0.00	$0.00

Town Department Footnotes

- in fy27, cip calls for library flooring repairs for $25k
- fy27 calls for public safety building $14.5 million and replacement of town hall server for $20,900
- fy29 calls for town hall hvac upgrade for $30k

Bonds

Town of Lisbon
Forecasted Capital Improvement Plan
For Budget Year FY26
Forecasted Years FY26 through FY34

	Forecast 6/30/2026	Forecast 6/30/2027	Forecast 6/30/2028	Forecast 6/30/2029	Forecast 6/30/2030	Forecast 6/30/2031	Forecast 6/30/2032	Forecast 6/30/2033	Funding
COMMITTED									
2010 R	$ 62,281	$ 60,669	$ 60,669	$ 58,974	$ 57,279	$ 55,583	$ 53,888	-	Split 52%/48% with the Water Department
2017 B	$ 159,765	$ 155,993	$ 155,993	$ 152,033	-	-	-	-	Munic. Rev.
2005 FR - Sewer Dept	$ 26,438	-	-	-	-	-	-	-	Sewer Rev.
2014 QECB	$ 79,759	$ 79,759	$ 79,759	$ 79,757	$ 79,757	$ 79,757	-	-	72% Munic. Rev/28% Sewer Rev.
2020 MMBB - Pinewood	$ 163,088	$ 160,928	$ 158,678	$ 158,678	$ 156,323	$ 153,863	$ 151,305	-	Munic. Rev.
2022 MMB - Ferry	$ 263,583	$ 258,422	$ 258,422	$ 220,063	$ 218,458	$ 216,582	$ 214,426	$ 211,981	Munic. Rev.
2023 RD Loan	$ 370,923	$ 370,923	$ 370,923	$ 370,923	$ 370,923	$ 370,923	$ 370,923	$ 370,923	Sewer Rev.
2024 Fire Truck Loan	$ 233,650	$ 233,650	$ 233,650	$ 233,650	$ 233,650	$ 233,650	$ 233,650	$ 233,650	Munic. Rev.
Total Committed	$1,359,487	$1,320,344	$1,318,094	$1,274,077	$1,116,389	$1,110,357	$1,024,191	$ 816,553	
PROPOSED - Assumed 6% Interest									
2026 Burroughs Rd Bridge	$ 58,598	$ 58,598	$ 58,598	$ 58,598	$ 58,598	-	-	-	Munic. Rev. - 5 Yr Term
2027 Public Safety Building	-	$1,255,617	$1,255,617	$1,255,617	$1,255,617	$1,255,617	$1,255,617	$1,255,617	Munic. Rev. - 20 Yr Term
2028 Fire Truck	-	-	$ 202,526	$ 202,526	$ 202,526	$ 202,526	$ 202,526	$ 202,526	Munic. Rev. - 15 Yr Term
2029 Sewer Vactor Truck	-	-	-	$ 139,196	$ 139,196	$ 139,196	$ 139,196	$ 139,196	Sewer Rev. - 5 Yr Term
Total Proposed	$ 58,598	$1,314,216	$1,516,741	$1,655,937	$1,655,937	$1,597,339	$1,597,339	$1,597,339	
TOTAL COMMITTED/PROPOSED	$1,418,085	$2,634,559	$2,834,835	$2,930,015	$2,772,326	$2,707,696	$2,621,530	$2,413,892	

Bonds vs “Pay-Go”

Pay-Go is a very simple concept—paying for a portion of capital projects with cash as opposed to bonding.

Pros of Bonding:

- Costs are saved through accelerated construction
- Inflation and preventative maintenance exceed the interest paid on the funds.
- Quantifiable economic benefits exceed the cost of borrowing
- A future identifiable and available revenue source exists to pay for the bonds
- Intergenerational Equity

Pros of Pay-Go:

- Reduce interest costs associated with bonds.
- Bond interest payments impose a real cost
- Bonding involves moving a future stream of revenues to current use resulting in there being less funds available for other future uses.