Town of Lisbon, Maine

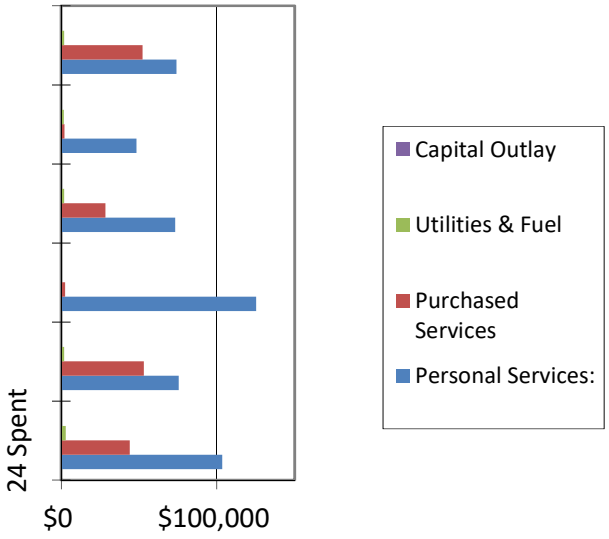
FY2027

Budget: Assessor

Account Number: **12024000**

	FY24 Spent	FY25 Budget	FY25 Spent	FY26 Budget	FY26 Yr to Date Spent	FY2027 Dept Head	FY2027 Manager's Rec	FY2027 Council Rec
Personal Services:	$103,531	$75,694	$125,390	$73,309	$48,471	$74,202	$74,152	
Contractual Services	$44,177	$53,300	$2,579	$28,600	$2,200	$52,350	$27,350	
R/M & Operating Supplies	$3,118	$2,000	$253	$2,100	$1,736	$2,100	$2,050	
Capital Outlay	$0	$0	$0	$0	$0	$0	$0	
TOTALS:	**$150,826**	**$130,994**	**$128,222**	**$104,009**	**$52,407**	**$128,652**	**$103,552**	**$0**

Graphic Representation



FRINGE BENEFIT IMPACT (Estimated):	
FICA	**$5,349**
Workers Comp	**$168**
Health Insurance	**$5,000**
Retirement	**$7,133**
Unemployment	**$140**
Other Insurance	**$404**
# of Full Time Employees	**1.00**

Total Fringe Benefit Impact $18,194

	FY26 Budget	FY27 Manager's Rec	Dollar Change	Percentage Change
Personal Services:	$73,309	$74,152	$843	1.15%
Purchased Services	$28,600	$27,350	($1,250)	-4.37%
Utilities & Fuel	$2,100	$2,050	($50)	-2.38%
Capital Outlay	$0	$0	$0	N/A
TOTALS:	**$104,009**	**$103,552**	**($457)**	-0.44%

FY2027 Personnel Services

Account Number	Description	FY24 Spent	FY25 Budget	FY25 Spent	FY26 Budget	FY26 Yr to Date Spent	FY2027 Dept Head	FY2027 Mgr's Rec
50102	Department Head Salary	$48,846	$33,946	$66,214	$35,229	$35,300	$70,197	$70,197
50104	Non-Supervisory Wages	$32,491	$23,431	$31,058	$0	$0	$0	$0
50201	Unemployment	$0	$43	$43	$18	$0	$0	$0
50202	Workers Compenstion Insuranc	$2,033	$1	$214	$87	$88	$0	$0
50210	MePERS	$6,893	$5,680	$8,092	$3,593	$3,750	$0	$0
50220	Health Insurance	$5,000	$5,000	$8,077	$27,500	$5,000	$0	$0
50221	HRA Costs	$0	$0	$0	$0	$0	$0	$0
50230	FICA Employer Share	$6,416	$4,533	$8,130	$2,871	$2,800	$0	$0
50351	Clothing & Boot Allowance	$0	$0	$0	$0	$0	$0	$0
50352	Cell Phone Allowance	$342	$210	$420	$210	$210	$0	$0
50401	Professional Development	$1,225	$1,200	$1,925	$2,000	$340	$2,365	$2,365
50402	Dues & Memberships	$75	$350	$385	$400	$340	$340	$340
50412	Meals and Lodging	$0	$600	$325	$600	$0	$600	$600
50413	Mileage and Travel Reimburser	$210	$700	$507	$800	$643	$700	$650
Totals		$103,531	$75,694	$125,390	$73,309	$48,471	$74,202	$74,152

FY2027 Contractual Services

Account Number	Description	FY24 Spent	FY25 Budget	FY25 Spent	FY26 Budget	FY26 Yr to Date Spent	FY2027 Dept Head	FY2027 Mgr's Rec
50308	Printing	$0	$400	$0	$400	$0	$150	$150
50451	Contracted Professional Servics	$13,750	$0	$0	$0	$0	$0	$0
50445	Professional Services	$0	$0	$0	$0	$0	$0	$0
50470	Registry Services	$427	$900	$579	$1,000	$0	$0	$0
50624	Mapping & Microfilm	$0	$2,000	$2,000	$2,200	$2,200	$2,200	$2,200
53935	Revaluation	$30,000	$50,000	$0	$25,000	$0	$50,000	$25,000
Totals		$44,177	$53,300	$2,579	$28,600	$2,200	$52,350	$27,350

FY2027 R/M & Operating Supplies

Account Number	Description	FY24 Spent	FY25 Budget	FY25 Spent	FY26 Budget	FY26 Yr to Date Spent	FY2027 Dept Head	FY2027 Mgr's Rec
50301	Office Supplies	$2,653	$1,500	$253	$1,500	$1,200	$1,500	$1,450
50306	Postage	$465	$500	$0	$600	$536	$600	$600
50532	Office Equip R & M	$0	$0	$0	$0	$0	$0	$0
Totals		$3,118	$2,000	$253	$2,100	$1,736	$2,100	$2,050

FY27 Capital

Account Number	Description	FY24 Spent	FY25 Budget	FY25 Spent	FY26 Budget	FY26 Yr to Date Spent	FY2027 Dept Head	FY2027 Mgr's Rec
50710	Capital Equipment	$0	$0	$0	$0	$0	$0	$0
Totals		$0	$0	$0	$0	$0	$0	$0

Town of Lisbon, Maine

Department Personnel Budget

FY2027

Department: Assessor 0

Classification	FTE	Annual Total	Requested	Town Manager Recommended	Council Approved	Last Name	First Name	Object
Assessor/GA Admin	1.00	$71,326.28	$71,601	$71,601		Amy	Wiers	50102
Total Budgeted Positions	**1.00**	**71,326.28**	**71,600.61**	**71,600.61**	**-**			

Notes:

A part of the Assessor's wages were paid out of the General Assistance budget in FY26

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Assessor

Account Title: Department Head Salary

Department Number: 12024000 Account Number: 50102

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$48,846.00	$33,945.60	$66,214.00	$35,229.02	$35,300.00

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$71,600.61	$71,600.61		$36,371.59

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

Salary was split between Assessing and General Assistance; shown totally in this budget in FY27
Employee still doing the General Assistance job as well

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Assessor

Account Title: Non-Supervisory Wages

Department Number: 12024000 Account Number: 50104

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$32,491.00	$23,431.20	$31,058.00	$0.00	$0.00

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$0.00	$0.00		$0.00

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

The administrative assistant is shared with code enforcement; all wages for position covered in the code budget

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Assessor

Account Title: Unemployment

Department Number: 12024000 Account Number: 50201

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$0.00	$43.20	$43.00	$18.00	$0.00

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$0.00	$0.00		($18.00)

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

All fringe benefits have been moved into a new Account # 18090000

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Assessor

Account Title: Workers Compenstion Insurance

Department Number: 12024000 Account Number: 50202

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$2,033.00	$1.00	$214.00	$87.19	$88.00

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$0.00	$0.00		($87.19)

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

All fringe benefits have been moved into a new Account # 18090000

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Assessor

Account Title: MePERS

Department Number: 12024000 Account Number: 50210

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$6,893.00	$5,680.30	$8,092.00	$3,593.36	$3,750.00

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
				($3,593.36)

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

All fringe benefits have been moved into a new Account # 18090000

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Assessor

Account Title: Health Insurance

Department Number: 12024000 Account Number: 50220

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$5,000.00	$5,000.00	$8,077.00	$27,500.00	$5,000.00

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$0.00	$0.00		($27,500.00)

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

All fringe benefits have been moved into a new Account # 18090000

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Assessor

Account Title: HRA Costs

Department Number: 12024000 Account Number: 50221

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$0.00	$0.00	$0.00	$0.00	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
				$0.00

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

All fringe benefits have been moved into a new Account # 18090000

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Assessor

Account Title: FICA Employer Share

Department Number: 12024000 Account Number: 50230

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$6,416.00	$4,532.76	$8,130.00	$2,871.17	$2,800.00

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$0.00	$0.00		($2,871.17)

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

All fringe benefits have been moved into a new Account # 18090000

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Assessor

Account Title: Professional Development

Department Number: 12024000 Account Number: 50401

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$1,225.00	$1,200.00	$1,925.00	$2,000.00	$340.00

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$2,365.00	$2,365.00		$365.00

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

There are several professional development opportunities available in the field of Assessing. The Assessor maintains multiple professional memberships, including the Maine Chapter of the International Association of Assessing Officers (IAAO), the International Association of Assessing Officers, the Maine Association of Assessing Officers (MAAO), the Maine Municipal Association (MMA), and others.

These memberships provide access to ongoing education, training, and professional development opportunities. A list of anticipated annual conferences and training opportunities is provided below; however, additional opportunities may arise throughout the year, and I will take advantage of them as appropriate.

Estimated Annual Professional Development Opportunities:

- MAAO Conference (September–October): $400.00
- MMA Conference (October): $220.00
- ME IAAO Annual Meeting (November): $50.00

- Maine Property Tax Virtual Academy (December): $25.00
- Maine Property Tax Institute (February): $125.00
- ME IAAO Winter Meeting (February): $30.00
- IAAO Course (March): $380.00
- MAAO Northern Maine Spring Training (April): $35.00
- ME IAAO Spring Meeting (May): $50.00
- Property Tax School (June): $325.00

Participation in conferences and trainings through these organizations is required annually to meet the continuing education requirements for **CMA (Certified Maine Assessor) recertification**.

Some of these trainings may also be beneficial for the Assessing Administrative Assistant Coordinator to attend alongside the Assessor—specifically the **Property Tax School** ($325) and the **MAAO Conference** ($400). Participation in these programs will enhance her understanding of Assessing practices and enable her to provide stronger, more informed support to the Assessor.

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Assessor

Account Title: Office Supplies

Department Number: 12024000 Account Number: 50301

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$2,653.00	$1,500.00	$253.00	$1,500.00	$1,200.00

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$1,500.00	$1,450.00		$0.00

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

Office supplies are essential for the Assessor/Assistant Coordinator to perform daily administrative tasks, maintain organized records, and support smooth office operations. Items such as stationery, paper, ink, and organizational tools enable timely documentation, filing, and communication. Supplies will be managed efficiently and purchased in bulk where possible to maximize cost-effectiveness while staying within budget.

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Assessor

Account Title: Postage

Department Number: 12024000 Account Number: 50306

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$465.00	$500.00	$0.00	$600.00	$535.54

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$600.00	$600.00		$0.00

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

The Assessor's Department sends several types of correspondence throughout the year, including Personal Property list requests; Homestead Exemption applications, approvals, and denials; Veteran Exemption applications, approvals, and denials; and other required notices.

Personal Property list requests account for approximately 300 mailings annually. Depending on weight, postage costs range from $0.70 to $1.30 per mailing, resulting in an estimated annual cost between $210 and $390.

Homestead Exemption applications have been increasing, with approximately 100 to 200 applications processed each year. At an estimated postage cost of $0.70 per letter, this results in an additional annual cost between $70 and $140.

These estimates do not include other required correspondence, which would further increase total annual postage expenses.

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Assessor

Account Title: Printing

Department Number: 12024000 Account Number: 50308

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$0.00	$400.00	$0.00	$400.00	$0.00

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$150.00	$150.00		($250.00)

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

The Assessing Office utilizes **University of Maine Printing Services** for the binding of our permanent commitment books. They consistently provide high-quality work at a competitive price.

Although our goal is to produce and distribute these books on an annual basis, workload and timing constraints While I am exploring alternative binding options, I do not believe we can achieve the same level of quality at a comparable cost through other vendors.

Previous years this expense has come out of the printing account and it was kept under this account for FY27.

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Assessor

Account Title: Cell Phone Allowance

Department Number: 12024000 Account Number: 50352

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$342.00	$210.00	$420.00	$210.00	$209.95

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$0.00	$0.00		($210.00)

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

The cell phone allowance will be funded exclusively through the General Assistance budget and will not be included in the Assessor's budget. The cell phone is used to provide 24-hour, seven-days-a-week coverage for General Assistance.

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Assessor

Account Title: Revaluation

Department Number: 12024000 Account Number: 53935

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$30,000.00	$50,000.00	$0.00	$25,000.00	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$50,000.00	$25,000.00		$25,000.00

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

This account is intended to set aside funds for the Town-wide revaluation anticipated for 2033–2035. The estimated cost, as of today, is approximately $400,000. Statewide demand for municipal revaluations is high due to the unpredictable real estate market. As a result, and because there are limited companies and professionals qualified to perform this work, revaluation costs continue to rise each year.

A Town-wide revaluation is essential to maintain fairness and equity in property taxation by aligning assessments with current market values, as required by state law. When assessed values drift significantly from market trends, the Town risks reductions in state funding and reimbursements. Regular revaluations ensure that all property owners pay their appropriate share of taxes by correcting disparities caused by uneven market appreciation.

the amount that will be needed to conduct the equalization of values (revaluation) will exceed $500,000. The actual amount to be setting aside probably should be n the $100,000 to $125,000; this is not the year to increase the funding back to the $50,000

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Assessor

Account Title: Dues & Memberships

Department Number: 12024000 Account Number: 50402

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$75.00	$350.00	$385.00	$400.00	$340.00

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$340.00	$340.00		($60.00)

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

The Assessing Department maintains professional memberships with the **Maine Chapter of the International Association of Assessing Officers** at $35, the **International Association of Assessing Officers** at $240, and the **Maine Association of Assessing Officers** at $65. These organizations provide essential training, resources, and professional support for assessing functions.

At our last meeting, the organizations discussed whether to increase membership dues or raise conference costs to offset rising expenses. It was not clear which approach they would adopt. Regardless of the final decision, either my membership fees or conference costs for Assessing are expected to increase. As of February 2026, no formal decision has been announced.

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Assessor

Account Title: Meals and Lodging

Department Number: 12024000 Account Number: 50412

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$0.00	$600.00	$325.00	$600.00	$0.00

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$600.00	$600.00		$0.00

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

The Assessing Department utilizes hotel accommodations for the MAAO Fall Conference, which is held annually at Sunday River in September. In FY 2024–25, the cost for the hotel stay was $324.80. Unfortunately, attendance was not possible last year due to work-related emergencies.

Additionally, there are other training opportunities throughout the year that may require overnight accommodations, as training locations rotate annually to reduce overall travel burdens and ensure equitable access for participants.

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Assessor

Account Title: Mileage and Travel Reimbursement

Department Number: 12024000 Account Number: 50413

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$210.00	$700.00	$507.00	$800.00	$643.20

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$700.00	$650.00		($100.00)

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

The Assessing Department attends multiple training sessions throughout the year, with travel distances ranging from approximately 60 to 105 miles round trip. At a mileage reimbursement rate of $0.70 per mile, travel costs range from $42.00 to $73.50 per trip. Some training sessions span multiple days, resulting in mileage costs of up to $291.20 for those trips.

In addition to training-related travel, mileage reimbursement is also utilized for annual fieldwork, including addressing, property pick-up, and verification of completed permits throughout the town to capture added assessed value. The number of permits issued each year—for new homes, renovations, sheds, decks, and other improvements—varies, making total mileage usage difficult to estimate.