Town of Lisbon, Maine

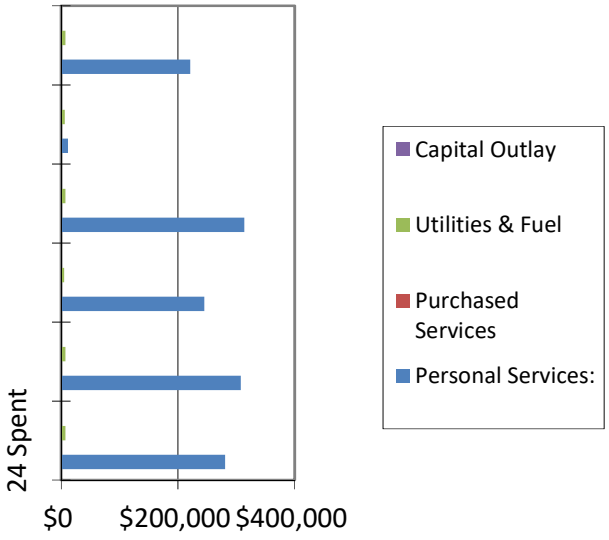
FY2027

Budget: Tax Collector

Account Number: **12023500**

	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:	$280,871	$307,813	$245,203	$313,905	$11,978	$221,530	$221,480	
Contractual Services	$102	$0	$161	$500	$0	$300	$300	
R/M & Operating Supplies	$7,466	$7,500	$5,253	$7,500	$6,479	$7,500	$7,500	
Capital Outlay	$0	$0	$0	$0	$0	$0	$0	
TOTALS:	**$288,439**	**$315,313**	**$250,617**	**$321,905**	**$18,457**	**$229,330**	**$229,280**	**$0**

Graphic Representation



FRINGE BENEFIT IMPACT (Estimated):	
FICA	**$16,708**
Workers Comp	**$645**
Health Insurance	**$44,149**
Retirement	**$11,991**
Unemployment	**$437**
Other Insurance	**$1,262**
# of Full Time Employees	**0.00**

Total Fringe Benefit Impact $75,192

	FY26 Budget	FY27 Manager's Rec	Dollar Change	Percentage Change
Personal Services:	$313,905	$221,480	($92,425)	-29.44%
Purchased Services	$500	$300	($200)	-40.00%
Utilities & Fuel	$7,500	$7,500	$0	0.00%
Capital Outlay	$0	$0	$0	N/A
TOTALS:	**$321,905**	**$229,280**	**($92,625)**	-28.77%

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	$0	$62,376	$0	$61,003	$11	$67,401	$67,401
50104	Non-Supervisory Wages	$178,961	$130,605	$163,760	$140,205	$8,228	$151,839	$151,839
50105	Wage Adjustement	$0	$0	$0	$0	$0	$0	$0
50108	Elected Officials Stipend	$0	$0	$0	$0	$0	$0	$0
50109	Police Admininstrative Support	$0	$0	$0	$0	$0	$0	$0
50117	Police Details Outside Assignen	$0	$0	$0	$0	$0	$0	$0
50130	Seasonal/Temporary Wages	$0	$0	$0	$0	$0	$0	$0
50140	Overtime	$3,488	$2,000	$282	$1,000	$0	$500	$500
50143	Court Time	$0	$0	$0	$0	$0	$0	$0
50144	Training	$0	$0	$0	$0	$0	$0	$0
50145	Replacement Wage	$0	$0	$0	$0	$0	$0	$0
50201	Unemployment	$0	$173	$0	$144	$36	$0	$0
50202	Workers Compenstion Insuranc	($483)	$1	$237	$499	$0	$0	$0
50210	MePERS	$16,082	$19,105	$15,755	$20,625	$839	$0	$0
50220	Health Insurance	$68,173	$77,358	$50,940	$72,000	$2,056	$0	$0
50221	HRA Costs	$0	$0	$0	$0	$0	$0	$0
50230	FICA Employer Share	$13,088	$15,245	$12,478	$16,480	$678	$0	$0
50330	Drug Testing	$0	$0	$0	$0	$0	$0	$0
50351	Clothing & Boot Allowance	$0	$0	$0	$0	$0	$0	$0
50352	Cell Phone Allowance	$0	$0	$0	$0	$129	$0	$0
50353	Physicals	$0	$0	$0	$0	$0	$0	$0
50401	Professional Development	$1,160	$750	$750	$1,500	$0	$1,500	$1,500
50402	Dues & Memberships	$30	$100	$855	$250	$0	$90	$90
50412	Meals and Lodging	$0	$0	$0	$0	$0	$0	$0
50413	Mileage and Travel Reimburser	$372	$100	$146	$200	$0	$200	$150
50960	Employee Recognition	$0	$0	$0	$0	$0	$0	$0
Totals		$280,871	$307,813	$245,203	$313,905	$11,978	$221,530	$221,480

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
50470	Registry Services	$102	$0	$161	$500	$0	$300	$300
50510	Electricity	$0	$0	$0	$0	$0	$0	$0
50511	Water Userage	$0	$0	$0	$0	$0	$0	$0
Totals		$102	$0	$161	$500	$0	$300	$300

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	$1,759	$2,500	$2,351	$2,500	$2,380	$2,500	$2,500
50302	Operating Supplies	$0	$0	$0	$0	$0	$0	$0
50306	Postage	$5,707	$5,000	$2,902	$5,000	$4,099	$5,000	$5,000
50331	Small Tools	$0	$0	$0	$0	$0	$0	$0
Totals		$7,466	$7,500	$5,253	$7,500	$6,479	$7,500	$7,500

Totals	$0	$0	$0	$0	$0	$0	$0

Town of Lisbon, Maine

Department Personnel Budget

FY2027

Department: Tax Collector 12023500

Classification	FTE	Annual Total	Requested	Town Manager Recommended	Council Approved	Last Name	First Name	Object
Tax Collector	1.00	$67,142	$67,401	$67,401		Drouin	Laura Lee	50103
Collections Clerk	1.00	$50,419	$50,613	$50,613		Brown	Joel	50104
Collections Clerk	1.00	$50,419	$50,613	$50,613		Martel	Heather	50104
Collections Clerk	1.00	$50,419	$50,613	$50,613		Ouellette	Nichole	50104
Total Budgeted Positions	**4.00**	**218,400.00**	**219,240.00**	**219,240.00**	**-**			

Notes:

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Tax Collector

Account Title: Department Head Salary

Department Number: 12023500 Account Number: 50102

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$0.00	$62,375.73	$0.00	$61,002.64	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$67,400.64	$67,400.64		$6,398.00

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.

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Tax Collector

Account Title: Non-Supervisory Wages

Department Number: 12023500 Account Number: 50104

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$178,961.00	$130,604.93	$163,760.00	$140,204.82	$121,374.70

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	151,839.36	151,839.36		$11,634.54

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.

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Tax Collector

Account Title: Overtime

Department Number: 12023500 Account Number: 50140

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$3,488.00	$2,000.00	$282.00	$1,000.00	$995.34

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$500.00	$500.00		($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.

HM and MT used 995.34 in OT wages when we had 2 full time collection clerks from August through Nov 25 until we hired NO and JB.
I don't anticipate needing overtime with the front office being properly staffed unless someone should leave and we are back to two employees.

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Tax Collector

Account Title: Unemployment

Department Number: 12023500 Account Number: 50201

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$0.00	$172.80	$0.00	$144.00	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$0.00	$0.00		($144.00)

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:** Tax Collector

Account Title: Workers Compenstion Insurance

Department Number: 12023500 Account Number: 50202

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
($483.00)	$1.00	$237.00	$498.96	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$0.00	$0.00		($498.96)

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:** Tax Collector

Account Title: MePERS

Department Number: 12023500 Account Number: 50210

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$16,082.00	$19,105.09	$15,755.00	$20,625.16	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$0.00	$0.00		($20,625.16)

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:** Tax Collector

Account Title: Health Insurance

Department Number: 12023500 Account Number: 50220

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$68,173.00	$77,357.68	$50,940.00	$72,000.00	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$0.00	$0.00		($72,000.00)

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.

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

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Tax Collector

Account Title: HRA Costs

Department Number: 12023500 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	$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.

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

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Tax Collector

Account Title: FICA Employer Share

Department Number: 12023500 Account Number: 50230

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$13,088.00	$15,245.47	$12,478.00	$16,479.91	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$0.00	$0.00		($16,479.91)

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:** Tax Collector

Account Title: Office Supplies

Department Number: 12023500 Account Number: 50301

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$1,759.00	$2,500.00	$2,351.00	$2,500.00	$2,610.81

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$2,500.00	$2,500.00		$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.

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Tax Collector

Account Title: Postage

Department Number: 12023500 Account Number: 50306

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
#NAME?	#NAME?	#NAME?	#NAME?	$4,098.98

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$5,000.00	$5,000.00		#NAME?

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.

Postage increased .05 from mailing tax bills in august 25 to aug 26

Postage has increased each year since 2011, between .02 and .05, I am planning for a .025 increase from 26 to 27

This is the postage used to mail real estate, personal property tax bills, and all corespodence to residents, registry of deeds, banks, title companies, lockbock providers, and certified mailings for liens

4098.98.00 is expended to date, I still have certified mailings to send in May 26

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Tax Collector

Account Title: Professional Development

Department Number: 12023500 Account Number: 50401

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$1,160.00	$750.00	$750.00	$1,500.00	$1,480.00

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

I still have the annual conference in May to attend, and three more classes before June 30th,

Once I attend the annual converence in May I will have my credits to become a certified treasurer and certified tax collector

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Tax Collector

Account Title: Dues & Memberships

Department Number: 12023500 Account Number: 50402

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$30.00	$100.00	$855.00	$250.00	$30.00

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$90.00	$90.00		($160.00)

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.

MMTCTA annual dues are $30, we will need FD, DFD, Comptroller memberships for FY27
FY 25 SB was only paid member, FY26 LLD was only paid member

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Tax Collector

Account Title: Mileage and Travel Reimbursement

Department Number: 12023500 Account Number: 50413

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$372.00	$100.00	$146.00	$200.00	$146.36

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$200.00	$150.00		$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.

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Tax Collector

Account Title: Registry Services

Department Number: 12023500 Account Number: 50470

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$102.00	$0.00	$161.00	$500.00	$160.93

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$300.00	$300.00		($200.00)

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 pays for lien, discharge, quick claim deed filings for sewer and real estate filings.

These costs are offset when the overdue taxes are paid