Town of Lisbon, Maine

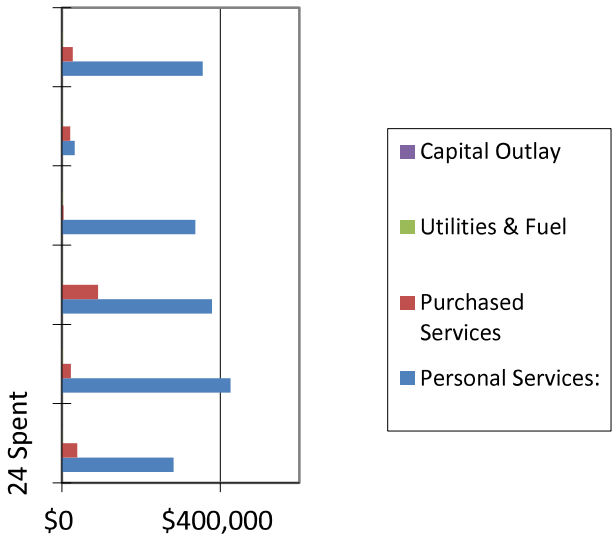
FY2027

Budget: Town Manager

Account Number: **12021000**

	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:	$282,470	$426,331	$379,281	$337,913	$33,125	$356,235	$298,867	
Contractual Services	$39,194	$23,500	$92,024	$5,000	$21,636	$28,250	$28,250	
R/M & Operating Supplies	$1,754	$2,100	$1,057	$2,100	$598	$2,100	$2,100	
Capital Outlay	$0	$0	$0	$0	$0	$0	$0	
TOTALS:	**$323,418**	**$451,931**	**$472,362**	**$345,013**	**$55,359**	**$386,585**	**$329,217**	**$0**

Graphic Representation



FRINGE BENEFIT IMPACT (Estimated):	
FICA	**$21,229**
Workers Comp	**$666**
Health Insurance	**$49,023**
Retirement	**$12,495**
Unemployment	**$555**
Other Insurance	**$1,604**
# of Full Time Employees	**2.00**

Total Fringe Benefit Impact $85,572

	FY26 Budget	FY27 Manager's Rec	Dollar Change	Percentage Change
Personal Services:	$337,913	$298,867	($39,046)	-11.55%
Purchased Services	$5,000	$28,250	$23,250	465.00%
Utilities & Fuel	$2,100	$2,100	$0	0.00%
Capital Outlay	$0	$0	$0	N/A
TOTALS:	**$345,013**	**$329,217**	**($15,796)**	-4.58%

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
50101	Executive Salary	$15,907	$118,965	$120,887	$119,147	$5,562	$155,596	$155,596
50102	Department Head Salary	$0	$0	$0	$0	$0	$122,971	$122,971
50104	Non-Supervisory Wages	$164,330	$190,688	$187,163	$103,158	$4,658	$60,218	$0
50144	Training	$0	$0	$1,064	$0	$225	$0	$0
50145	Replacement Wage	$0	$0	$0	$0	$0	$0	$0
50201	Unemployment	$0	$162	$0	$72	$640	$0	$0
50202	Workers Compenstion Insuranc	($789)	$2,159	$1,075	$484	$194	$0	$0
50210	MePERS	$33,737	$30,260	$30,453	$22,675	$1,002	$0	$0
50220	Health Insurance	$18,869	$43,384	$0	$59,000	$0	$0	$0
50221	HRA Costs	$0	$0	$0	$0	$0	$0	$0
50230	FICA Employer Share	$25,511	$24,453	$23,192	$18,118	$807	$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	$1,306	$1,260	$1,513	$1,260	$214	$1,800	$1,800
50353	Physicals	$0	$0	$0	$0	$0	$0	$0
50401	Professional Development	$5,500	$7,000	$6,619	$6,000	$18,502	$4,350	$4,350
50402	Dues & Memberships	$2,501	$2,000	$1,457	$2,000	$1,244	$1,500	$4,350
50412	Meals and Lodging	$1,564	$0	$4,509	$0	$0	$6,100	$6,100
50413	Mileage and Travel Reimbursen	$2,317	$6,000	$1,349	$6,000	$76	$3,700	$3,700
50960	Employee Recognition	$0	$0	$0	$0	$0	$0	$0
Totals		$282,470	$426,331	$379,281	$337,913	$33,125	$356,235	$298,867

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
50260	Uniform Cleaning	$0	$0	$0	$0	$0	$0	$0
50307	Advertising	$375	$1,000	$0	$1,000	$200	$0	$0
50451	Contracted Professional Servics	$20,056	$5,000	$53,512	$4,000	$21,436	$0	$0
50452	Audit Services	$18,763	$17,500	$38,512	$0	$0	$28,250	$28,250
Totals		$39,194	$23,500	$92,024	$5,000	$21,636	$28,250	$28,250

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	$1,556	$2,000	$838	$2,000	$598	$2,000	$2,000
50302	Operating Supplies	$0	$0	$188	$0	$0	$0	$0
50306	Postage	$198	$100	$31	$100	$0	$100	$100
Totals		$1,754	$2,100	$1,057	$2,100	$598	$2,100	$2,100

Town of Lisbon, Maine

Department Personnel Budget

FY2027

Department: Town Manager 12021000

Classification	FTE	Annual Total	Requested	Town Manager Recommended	Council Approved	Last Name	First Name	Object
Town Manager	1.00	$155,000	$155,596	$155,596		Vacant		50101
Assistant Town Manager	1.00	$122,500	$122,971	$122,971		Bennett	Sarah	50102
Executive Assistant	1.00	$59,987	$60,218	$0		Proposed		50104
Total Budgeted Positions	**3.00**	**337,487.20**	**338,785.23**	**278,567.31**	**-**			

Notes:

Assistant Town Mangager recieves a $5,000 stipend for EMA Direcotor; was charged to 16030500 in FY26
Includes market increase because of antipated salary for Finance Director and Town Manager

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Town Manager

Account Title: Executive Salary

Department Number: 12021000 Account Number: 50101

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$15,907.00	$118,965.00	$120,887.00	$119,147.06	$110,000.00

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$155,596.15	$155,596.15		$36,449.09

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:** Town Manager

Account Title: Department Head Salary

Department Number: 12021000 Account Number: 50102

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)
	$122,971.15	$122,971.15		$122,971.15

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.

see personnel sheet

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Town Manager

Account Title: Non-Supervisory Wages

Department Number: 12021000 Account Number: 50104

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$164,330.00	$190,688.00	$187,163.00	$103,157.63	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$60,217.92	$0.00		($42,939.71)

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 Town Manager and Asistant Town Manager must handle all office needs because there is no administrative assistance. It is very ineffecient. Not requesting to fill the position at this point. However, the two positions are spending time on items that need to be done at the expense of other demands that do not get done or marginally achieved.

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Town Manager

Account Title: Administrative Support Wages

Department Number: 12021000 Account Number: 50107

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$11,447.87	$0.00	$0.00	$0.00	

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

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Town Manager

Account Title: Overtime

Department Number: 12021000 Account Number: 50140

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$269.00	$0.00	$0.00	$0.00	

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

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Town Manager

Account Title: Training

Department Number: 12021000 Account Number: 50144

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$0.00	$0.00	$1,064.00	$0.00	$225.00

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

Incorrectly charged to this line, Should have been charted to #50401

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Town Manager

Account Title: Unemployment

Department Number: 12021000 Account Number: 50201

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$0.00	$162.30	$0.00	$72.00	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$0.00	$0.00		($72.00)

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:** Town Manager

Account Title: Workers Compenstion Insurance

Department Number: 12021000 Account Number: 50202

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
($789.00)	$2,159.23	$1,075.00	$483.51	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$0.00	$0.00		($483.51)

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:** Town Manager

Account Title: MePERS

Department Number: 12021000 Account Number: 50210

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$33,737.00	$30,259.64	$30,453.00	$22,675.08	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$0.00	$0.00		($22,675.08)

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:** Town Manager

Account Title: Health Insurance

Department Number: 12021000 Account Number: 50220

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$18,869.00	$43,384.32	$0.00	$59,000.00	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$0.00	$0.00		($59,000.00)

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:** Town Manager

Account Title: HRA Costs

Department Number: 12021000 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:** Town Manager

Account Title: FICA Employer Share

Department Number: 12021000 Account Number: 50230

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$25,511.00	$24,452.59	$23,192.00	$18,117.83	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$0.00	$0.00		($18,117.83)

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:** Town Manager

Account Title: Office Supplies

Department Number: 12021000 Account Number: 50301

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$1,556.00	$2,000.00	$838.00	$2,000.00	$1,650.00

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$2,000.00	$2,000.00		$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 supplies for Town Manager office and also includes Human Resources supplies

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Town Manager

Account Title: Operating Supplies

Department Number: 12021000 Account Number: 50302

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$0.00	$0.00	$187.97	$0.00	

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

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Town Manager

Account Title: Postage

Department Number: 12021000 Account Number: 50306

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$198.00	$100.00	$31.00	$100.00	$100.00

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$100.00	$100.00		$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:** Town Manager

Account Title: Advertising

Department Number: 12021000 Account Number: 50307

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$375.00	$1,000.00	$0.00	$1,000.00	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
		$0.00		($1,000.00)

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.

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Town Manager

Account Title: Cell Phone Allowance

Department Number: 12021000 Account Number: 50352

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$1,306.00	$1,260.00	$1,513.00	$1,260.00	$900.00

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$1,800.00	$1,800.00		$540.00

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.

Interim TM not receiving the stipend. Funding for FY27 covers both TM and ATM.
ATM funding was include in EMA budget

Funded at $75 per employee per month
$75 x 12 x 2 = $1,800

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Town Manager

Account Title: Professional Development

Department Number: 12021000 Account Number: 50401

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$5,500.00	$7,000.00	$6,619.00	$6,000.00	$20,000.00

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$4,350.00	$4,350.00		($1,650.00)

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.

Funding was not used for professional development in FY26. Previous TM used the funding instead for the Town wide social media training and support

For FY 26		
ICMA Annual Conference;	750 x 2	$1,500
ICMA Local Govt Reimagined	$650 x 2	$1,300
MMA Convention	75 x 2	$150
MTMA Institute	450x 2	$900
MTCMA Interchange	125 x 2	$250
MTCMA/NH Exchange	125 x 2	$250
		$4,350

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Town Manager

Account Title: Dues & Memberships

Department Number: 12021000 Account Number: 50402

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$2,501.00	$2,000.00	$1,457.00	$2,000.00	$750.00

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

Membership not paid for TM in FY26 because of timing of renewal

ICMA	TM	$675
	ATM	$425
MTCMA	TM	$225
	ATM	$175
		$1,500

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Town Manager

Account Title: Meals and Lodging

Department Number: 12021000 Account Number: 50412

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$1,564.00	$0.00	$4,509.00	$0.00	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$6,100.00	$6,100.00		$6,100.00

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.

Hotels

ICMA Conference:	
4 nights x 2 x $300	$2,400
ICMA Reimagined	
3 nights x 2 x $250	$1,500
MTCMA Institute	
2 nights x $175 x 2	$700
Per diem meals (est)	
$75 per day x 20 days	$1,500
	$6,100

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Town Manager

Account Title: Mileage and Travel Reimbursement

Department Number: 12021000 Account Number: 50413

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$2,317.00	$6,000.00	$1,349.00	$6,000.00	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$3,700.00	$3,700.00		($2,300.00)

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.

Plane Tickets			
ICMA Conferrence (Long Beach, CA)	2 x $800	$	1,600.00
ICMA Reimagined (TBD)	2 x $600	$	1,200.00
Mileage			
1250 miles @ $72.5 per mile		$	906.25
		$	3,706.25

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Town Manager

Account Title: Contracted Professional Servics

Department Number: 12021000 Account Number: 50451

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$20,056.00	$5,000.00	$53,512.00	$4,000.00	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
		$0.00		($4,000.00)

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.

Fiscal Year 2027
Budget Request

March 4, 2026 **Department:** Town Manager

Account Title: Audit Services

Department Number: 12021000 Account Number: 50452

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$18,763.00	$17,500.00	$38,512.00	$0.00	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$28,250.00	$28,250.00		$28,250.00

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.

This is the amount of the audit based on the bid/contractor with the new auditor

Audit Bid:			Amount Charged to Town		
Town	$	24,000.00	$	24,000.00	
School Department	$	17,000.00			School
Sewer	$	9,000.00			Sewer Budget
Federal Awards	$	8,500.00	$	4,250.00	Balance to School
	$	58,500.00	$	28,250.00	