Town of Lisbon, Maine

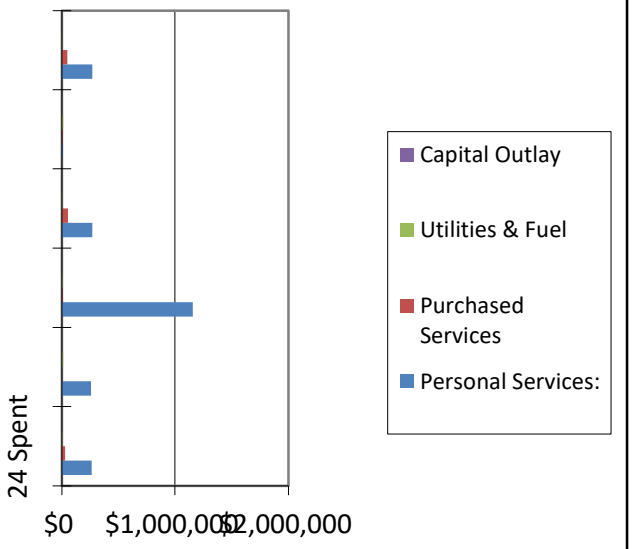
FY2027

Budget: Finance

Account Number: **10000211**

	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:	$264,720	$258,127	$1,158,723	$269,484	$9,970	$271,467	$274,347	
Contractual Services	$29,518	$3,000	$9,738	$55,000	$11,384	$50,000	$35,800	
R/M & Operating Supplies	$7,879	$13,750	$8,409	$4,250	$14,578	$5,250	$4,750	
Capital Outlay	$0	$0	$0	$0	$0	$0	$0	
TOTALS:	**$302,117**	**$274,877**	**$1,176,870**	**$328,734**	**$35,932**	**$326,717**	**$314,897**	**$0**

Graphic Representation



FRINGE BENEFIT IMPACT (Estimated):	
FICA	**$530**
Workers Comp	**$848**
Health Insurance	**$32,384**
Retirement	**$27,022**
Unemployment	**$530**
Other Insurance	**$1,531**
# of Full Time Employees	**3.00**

Total Fringe Benefit Impact $62,845

	FY26 Budget	FY27 Manager's Rec	Dollar Change	Percentage Change
Personal Services:	$269,484	$274,347	$4,863	1.80%
Purchased Services	$55,000	$35,800	($19,200)	-34.91%
Utilities & Fuel	$4,250	$4,750	$500	11.76%
Capital Outlay	$0	$0	$0	N/A
TOTALS:	**$328,734**	**$314,897**	**($13,837)**	-4.21%

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	$98,726	$100,646	$989,031	$105,141	$3,938	$131,465	$131,465
50104	Non-Supervisory Wages	$96,489	$88,540	$102,538	$98,022	$3,612	133,416.57	$133,417
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	$628	$2,500	$126	$500	$0	$2,000	$2,000
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	$130	$975	$108	($595)	$0	$0
50202	Workers Compenstion Insuranc	$1,122	$1	$1,282	$497	$419	$0	$0
50210	MePERS	$17,904	$18,729	$15,441	$20,397	$554	$0	$0
50220	Health Insurance	$27,841	$29,140	$29,741	$24,500	$1,269	$0	$0
50221	HRA Costs	$0	$0	$0	$0	$0	$0	$0
50230	FICA Employer Share	$16,360	$14,946	$16,466	$16,299	$610	$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	$466	$420	$452	$420	$16	$1,260	$840
50353	Physicals	$0	$0	$0	$0	$0	$0	$0
50401	Professional Development	$4,258	$2,000	$1,769	$2,500	$118	$2,500	$3,500
50402	Dues & Memberships	$305	$325	$305	$350	$30	$325	$625
50412	Meals and Lodging	$0	$0	$0	$0	$0	$0	$0
50413	Mileage and Travel Reimburser	$621	$750	$597	$750	$0	$500	$2,500
50960	Employee Recognition	$0	$0	$0	$0	$0	$0	$0
Totals		$264,720	$258,127	$1,158,723	$269,484	$9,970	$271,467	$274,347

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
50451	Contracted Professional Servics	$29,518	$3,000	$9,738	$55,000	$11,384	$50,000	$35,800
50452	Audit Services	$0	$0	$0	$0	$0	$0	$0
50453	Animal Shelter Services	$0	$0	$0	$0	$0	$0	$0
50454	Internet and Web Hosting	$0	$0	$0	$0	$0	$0	$0
50455	Professional Services	$0	$0	$0	$0	$0	$0	$0
50470	Registry Services	$0	$0	$0	$0	$0	$0	$0
50510	Electricity	$0	$0	$0	$0	$0	$0	$0
50511	Water Userage	$0	$0	$0	$0	$0	$0	$0
50512	Telphone	$0	$0	$0	$0	$0	$0	$0
50513	Sewer Usage	$0	$0	$0	$0	$0	$0	$0
50514	Heating Fuel	$0	$0	$0	$0	$0	$0	$0
50520	Building Exp & Repairs	$0	$0	$0	$0	$0	$0	$0
Totals		$29,518	$3,000	$9,738	$55,000	$11,384	$50,000	$35,800

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	$1,423	$2,250	$1,896	$2,250	$2,578	$3,000	$2,500
50302	Operating Supplies	$77	$0	$10	$0	$0	$0	$0
50306	Postage	$6,379	$2,000	$6,000	$2,000	$12,000	$2,250	$2,250
50331	Small Tools	$0	$0	$0	$0	$0	$0	$0
50363	Culverts	$0	$0	$0	$0	$0	$0	$0
50366	Asphault & Hot Top	$0	$0	$0	$0	$0	$0	$0
50370	Parts & Supplies	$0	$0	$0	$0	$0	$0	$0
50371	Sand & Gravel	$0	$0	$0	$0	$0	$0	$0
50375	Gasoline	$0	$0	$0	$0	$0	$0	$0
50376	Oil & Lubrication	$0	$0	$0	$0	$0	$0	$0
50377	Diesel	$0	$0	$0	$0	$0	$0	$0
50378	Tires	$0	$0	$0	$0	$0	$0	$0
50501	Vehicle Repair	$0	$0	$0	$0	$0	$0	$0
50532	Office Equip R & M	$0	$0	$0	$0	$0	$0	$0
50536	Repair & Maintenance of Equip	$0	$9,500	$503	$0	$0	$0	$0
Totals		$7,879	$13,750	$8,409	$4,250	$14,578	$5,250	$4,750

Town of Lisbon, Maine

Department Personnel Budget

FY2027

Department: Finance 10000211

Classification	FTE	Annual Total	Requested	Town Manager Recommended	Council Approved	Last Name	First Name	Object
AP Clerk	1.00	$52,790	$52,993	$52,993		Martin	Brenda	50103
Finance Director	1.00	$130,962	$131,465	$131,465			Vaccant	50102
Comjptroller	1.00	$80,115	$80,423	$80,423		Bouchard	Jessica	50103
Overtime		$2,000	$2,000	$2,000				50140
Total Budgeted Positions	**3.00**	**265,866.94**	**266,881.81**	**266,881.81**	**-**			

Notes:

Fiscal Year 2027
Budget Request

March 3, 2026 **Department:** Finance

Account Title: Department Head Salary

Department Number: 10000211 Account Number: 50102

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$98,726.00	$100,646.00	$989,031.00	$105,141.00	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$131,465.24	$131,465.24		$26,324.24

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 3, 2026 **Department:** Finance

Account Title: Non-Supervisory Wages

Department Number: 10000211 Account Number: 50104

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$96,489.00	$88,540.40	$102,538.00	$98,022.00	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	133,416.57	$133,416.57		$35,394.57

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 3, 2026 **Department:** Finance

Account Title: Overtime

Department Number: 10000211 Account Number: 50140

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$628.00	$2,500.00	$126.00	$500.00	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$2,000.00	$2,000.00		$1,500.00

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.

Fiscal Year 2027
Budget Request

March 3, 2026 **Department:** Finance

Account Title: Unemployment

Department Number: 10000211 Account Number: 50201

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$0.00	$129.60	$975.00	$108.00	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
		$0.00		($108.00)

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 3, 2026 **Department:** Finance

Account Title: Workers Compenstion Insurance

Department Number: 10000211 Account Number: 50202

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$1,122.00	$1.00	$1,282.00	$497.00	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
		$0.00		($497.00)

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 3, 2026 **Department:** Finance

Account Title: MePERS

Department Number: 10000211 Account Number: 50210

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$17,904.00	$18,729.45	$15,441.00	$20,397.00	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
		$0.00		($20,397.00)

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 3, 2026 **Department:** Finance

Account Title: Health Insurance

Department Number: 10000211 Account Number: 50220

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$27,841.00	$29,140.16	$29,741.00	$24,500.00	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
		$0.00		($24,500.00)

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 3, 2026 **Department:** Finance

Account Title: FICA Employer Share

Department Number: 10000211 Account Number: 50230

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$16,360.00	$14,945.73	$16,466.00	$16,299.23	

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
		$0.00		($16,299.23)

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 3, 2026 **Department:** Finance

Account Title: Office Supplies

Department Number: 10000211 Account Number: 50301

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$1,423.00	$2,250.00	$1,896.00	$2,250.00	$2,610.81

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$3,000.00	$2,500.00		$750.00

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 paper for the town office is paid from the Finance office supply account.
AJE are made at the end of the year to reduce any overage.
We may want to consider funding this account propertly for all town office paper.

Fiscal Year 2027
Budget Request

March 3, 2026 **Department:** Finance

Account Title: Postage

Department Number: 10000211 Account Number: 50306

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$6,379.00	$2,000.00	$6,000.00	$2,000.00	$12,000.00

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$2,250.00	$2,250.00		$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.

All postage for the town office is paid from this account with AJE being made to correct overages.
We can print a report from the postage meter monthly to allocate postage costs accuratley to each department.
This practive was stopped in Sep 24. I am in the process of posting actual postage used to each department montly.
All of FY26 will be corrected.

Will implement monthly journal entries when fully staffed

Fiscal Year 2027
Budget Request

March 3, 2026 **Department:** Finance

Account Title: Cell Phone Allowance

Department Number: 10000211 Account Number: 50352

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$466.00	$420.00	$452.00	$420.00	$419.90

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$1,260.00	$840.00		$840.00

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.

Cell phone reimbursement is 420.00 annually for each employee, we will have 3 FT employees with this in FY27
FD, DFD, Comptroller

Only two employees eligible in this department

Fiscal Year 2027
Budget Request

March 3, 2026 **Department:** Finance

Account Title: Professional Development

Department Number: 10000211 Account Number: 50401

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$4,258.00	$2,000.00	$1,769.00	$2,500.00	$2,382.05

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$2,500.00	$3,500.00		$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.

2382.05 spent through Jan 2026.

Increased in FY27 with new staff in key positions to increase training during the first year; also to ensure the new Finance Director is able to attend necessary training to maintain CPA

Fiscal Year 2027
Budget Request

March 3, 2026 **Department:** Finance

Account Title: Dues & Memberships

Department Number: 10000211 Account Number: 50402

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$305.00	$325.00	$305.00	$350.00	$305.00

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$325.00	$625.00		($25.00)

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.

Increasing to pay for new Finance Directors CPA

Fiscal Year 2027
Budget Request

March 3, 2026 **Department:** Finance

Account Title: Mileage and Travel Reimbursement

Department Number: 10000211 Account Number: 50413

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$621.00	$750.00	$597.00	$750.00	$500.00

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

Increased with the new staff and the additional requirements for their license level

Fiscal Year 2027
Budget Request

March 3, 2026 **Department:** Finance

Account Title: Contracted Professional Servics

Department Number: 10000211 Account Number: 50451

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$29,518.00	$3,000.00	$9,738.00	$55,000.00	$38,871.37

FY27 Budget	Department Request	Town Mgr Recommendation	Council Action	Increase (Decrease)
	$50,000.00	$ 35,800		($5,000.00)

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.

38871.37 spent through Jan26, we still have P Madden and outside accountant expenses through Jun26
I would anticipate the continued need for outside accounting assistance.

Bangor Payroll cost	$	29,300
ACS Wise	$	1,500
Extra Accounting Services	$	5,000
	$	35,800

Fiscal Year 2027
Budget Request

March 3, 2026 **Department:** Finance

Account Title: Repair & Maintenance of Equipment

Department Number: 10000211 Account Number: 50536

FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Est. Expended
$0.00	$9,500.00	$503.00	$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.

Equipment that may be maintained by Finance is postage meter, BMV printers, scanners.