COUNCIL ORDERS, RESOLUTIONS, & ORDINANCES

ORDER 2024-00470- ADOPT FISCAL YEAR 2024-2025 BUDGET

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

2024-2025 MUNICIPAL BUDGET RESOLUTION

School	**$8,277,313.00**
contractual services	$8,277,313.00
Police	**$2,643,684.05**
capital expenditures	$90,000.00
commodities	$184,467.38
contractual services	$38,768.00
personnel services	$2,330,448.67
Public Works	**$2,298,268.88**
capital expenditures	$744,000.00
commodities	$458,500.00
contractual services	$74,112.00
personnel services	$1,021,656.88
Fire	**$1,689,337.52**
capital expenditures	$172,990.00
commodities	$197,193.00
contractual services	$583,459.15
personnel services	$735,695.37
Parks and Rec	**$1,244,150.55**
capital expenditures	$104,000.00
commodities	$224,800.00
contractual services	$121,635.00
personnel services	$793,715.55
County	**$996,083.00**
contractual services	$996,083.00
Solid Waste	**$796,958.31**
capital expenditures	$99,000.00
commodities	$69,590.49
contractual services	$288,526.00
personnel services	$339,841.82
Debt	**$718,360.30**
debt service	$718,360.30
Finance / Tax	**$595,190.04**

commodities	$21,250.00
contractual services	$8,000.00
personnel services	$565,940.04
Buildings	**$594,660.84**
capital expenditures	$46,000.00
commodities	$235,871.70
contractual services	$293,634.10
personnel services	$19,155.04
Emergency Management	**$534,960.86**
personnel services	$534,960.86
Econ Dev	**$467,854.35**
capital expenditures	
commodities	$19,500.00
contractual services	$314,606.35
personnel services	$133,748.00
Winter	**$462,232.28**
commodities	$328,000.00
contractual services	$50,000.00
personnel services	$84,232.28
Town Manager	**$444,181.08**
commodities	$3,100.00
contractual services	$14,750.00
personnel services	$426,331.08
Library	**$431,248.81**
commodities	$37,000.00
contractual services	$9,442.50
personnel services	$384,806.31
Lisbon Communications Center	**$398,218.04**
commodities	$2,745.00
contractual services	$5,780.00
personnel services	$389,693.04
Code Enforcement	**$258,789.90**
commodities	$8,000.00
contractual services	$600.00
personnel services	$250,189.90
Clerk	**$209,361.63**
commodities	$18,400.00
contractual services	$18,500.00
personnel services	$172,461.63
Animal Control	**$186,487.73**
capital expenditures	$58,900.00

commodities	$8,766.00
contractual services	$14,761.00
personnel services	$104,060.73
Assessor	**$135,994.06**
commodities	$7,400.00
contractual services	$52,900.00
personnel services	$75,694.06
GA	**$126,200.86**
commodities	$51,150.00
contractual services	$800.00
personnel services	$74,250.86
Insurance	**$124,073.00**
commodities	$72,902.00
contractual services	$14,980.00
personnel services	$36,191.00
Legal	**$70,000.00**
contractual services	$70,000.00
Transportation	**$41,333.33**
contractual services	$41,333.33
Elected Officials	**$39,598.48**
commodities	$1,050.00
contractual services	$5,000.00
personnel services	$33,548.48
Other	**$23,000.00**
contractual services	$23,000.00
Finance	**$17,500.00**
contractual services	$17,500.00
Planning Board	**$7,244.70**
commodities	$1,125.00
personnel services	$6,119.70
Appeals Board	**$1,151.25**
commodities	$300.00
personnel services	$851.25
Grand Total	**$23,833,436.85**

BE IT ORDERED: That the following salary rates are established for each member for FY25 in regards to these elected and appointed positions:

Town Council	Chair $2400/yr Councilor $2000/yr
School Board	Chair $2400 /yr Member $2000/yr
Appeals Board	Member $105/yr
Planning Board	Chair $1150 Member $855/yr Associate Member $575

BE IT ORDERED: That the Municipal Budget for the Town of Lisbon for the fiscal year commencing on July 1, 2024 and ending on June 30, 2025 be and hereby is adopted with a total expenditure of $23,833,436.85 offset

by $500,000 in undesignated fund balance for a net expenditure total of **$23,333,436.85**, as well as it being balanced with a total of **$7,473,180.78** in estimated non-property tax revenue. A summary of appropriations and 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, 2024 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, 2024. All taxes assessed as above and committed to the Collector shall be due on July 1, 2024. That having set the date on which the first installment of taxes shall become due, to with July 1, 2024, any taxes remaining unpaid after September 15, 2024 shall bear interest from September 16, 2024 at a rate of 8% 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, 2024, any taxes remaining unpaid after March 15, 2025 shall bear interest from March 16, 2025 at a rate of 8% 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 9% annum.

BE IT ORDERED: That we, the Municipal Officers of the Town of Lisbon, Maine, upon request of Samantha Bryant, Treasurer, of said Town, hereby authorize and direct said 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 2024 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, 2024 and ending June 30, 2025:

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, 2024 and ending June 30, 2025, as per the schedule provided in Exhibit B (see attached).

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

Economic and Community Development	$	74,970.92
Total	$	74,970.92

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	$	57,951.23
Total	$	57,951.23

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, 2024 and ending June 30, 2025.

BE IT ORDERED: That the Sewer Budget for the Town of Lisbon for the fiscal year commencing on July 1, 2024 and ending on June 30, 2025 be and hereby is adopted with a total expenditure of $2,336,138.32, offset by $500,000 in undesignated fund balance for a net expenditure total of **$1,833,436.85** balanced with a total of $2,060,622.00 in estimated revenue. A summary of appropriations and estimated revenue is attached to this Resolution as Exhibit C ***(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:

$ 9.00 per 100 cu. ft.	Domestic Sewer Rate
$ 3.15 per 100 cu. ft.	Maine Electronics
$ 0.15 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% 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, 2024 and ending on June 30, 2025 be and hereby is adopted as presented and attached to this Resolution as Exhibit D ***(see attached)***.

__yeas __ nays Order passed/failed.

Roll Call Vote:

Order passed - Vote _____.