Town of Lisbon, Maine

Proposed Budget

Fiscal Year 2025-2025

Submitted By
Glenn Michalowski, Town Manager
Samantha Bryant, Finance Director

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Guide to the FY25 Budget Report

About the Town of Lisbon

The Town of Lisbon is the third largest community in Androscoggin County and is centrally located where State Route 196 passes through the entire length of Lisbon connecting Lisbon to the Lewiston/Auburn area. Based on the Census data from April 1, 2020, the Town of Lisbon has a population of 9,711 residents. The Town of Lisbon's overall economic outlook continues to improve; the vision of the Route 196 and Downtown Master Plans continue to make great strides.

Budget Guide

The Town of Lisbon budget report provides information to the public about Town government. This document highlights the Town's charter and specific policy statements to further assist in determining the allocation of municipal resources.

This document will outline the following:

- Budget Summary and Overview
- Expenditure Detail
- Revenue Detail
- School Budget

*Please see separate document for Capital Improvement Plan

The Budget Summary and Overview section will provide general information about the budget and budget process as well as the letter from the Town Manager to the Town Council.

The Expenditure Detail will break down all expenditures related to payroll, benefits, repair & maintenance, general operations, etc. by each department of the Town of Lisbon. The expenditure detail will further include actual expenditures Year to Date for FY24 and proposed expenditures for FY25 from the initial ask to the proposed managerial budget.

The Revenue Detail will provide information on the Town's various revenue accounts. This will include actual revenue year to date for FY24 and proposed revenues for FY25.

The Capital Improvement Plan will provide information for both the five year and ten year capital improvement plans by each major department. It will provide amounts in total by department and then will give a narrative for major purchases proposed for FY25.

The School Budget will provide information from the Superintendent of Lisbon School Department for the upcoming fiscal year related to revenues, expenditures and capital improvements for the three schools in Lisbon.

General Information

The Town accounts are organized by Fund and each fund is composed of assets, liabilities, fund equity, revenues and expenditures. A fund is a grouping of related accounts, used to maintain control over resources for specifically intended activities or objectives. Each fund is then organized by department which is reflected in the Organization Code in the Munis software system. Each Organization Code is paired with an Object Code which reflects the full account description. This budget is going to predominantly detail the operations of the Town's General Government Fund and Sewer Fund. The Town of Lisbon adopts an annual budget for its General Government Fund and Education Fund.

Charter

Article VI Section 6.02 details the Submission of the Municipal Budget. Per the Charter, the Town Manager and the School Committee shall submit budget line items for the ensuing fiscal year on or before the third Tuesday of March each year. The budget messages accompanying the budget reports shall explain the respective budgets both in fiscal terms and in terms of programs. Furthermore, they shall outline the proposed financial policies for the Town and School Department, respectively for the ensuing fiscal year; in addition, it shall describe the important features of the respective budgets, indicate any major changes from the current year with respect to financial policies, expenditures, revenues, summarize the debt position of the Town and School Departments respectively and any other information that the Town Manager and School Committee deems pertinent.

Article VI Section 6.03 states that the budgets, excluding that of the Water Department, shall, respectively, provide financial plans for the Town and School Department funds and activities for the ensuing fiscal year. In organizing the budgets, the Town Manager and School Committee shall use the most feasible combination of expenditure classification by fund, organizational unit, program and purpose. It shall begin with a clear general summary of its contents; shall show in detail all estimated income, shall indicate the proposed property tax levy and shall set forth all proposed expenditures, including debt service, for the ensuing fiscal year. It shall further be arranged to reflect comparative figures for actual and estimated income and expenditures for the current fiscal year and actual income and expenditures for the preceding fiscal year.

Per Article VI, Section 6.04 the Council Action on the Budget is as follows:

(a) Notice and Hearing. The Town Council shall publish in one or more newspapers having general circulation in the Town a general summary of the budgets and a notice stating:
    a. The times and places where copies of the budget messages and the budgets will be available to the public, and
    b. The time and place (not less than two weeks after the first such publication) of a public hearing on the proposed budgets.

(b) Budget Deliberations. The Town Council shall review the proposed budgets at budget sessions which may be informal but which shall be open to the public. The Council shall complete its review of the budgets no later than the last Tuesday in June.

(c) Amendments before Adoption. After the public hearing, the Town Council may adopt the Manager's budget with or without amendment. It may, by amendment, add or increase programs or amounts and delete or decrease programs or amounts. Except expenditures for debt service or otherwise required by law. The Council may adopt the School budget as proposed and may amend it, but such amendments shall be limited to adding to or decreasing the total amount of the budget.

(d) Adoption.
    a. Town Budget. The final vote on the Town Budget shall be taken on or before the last Tuesday of June. If Council fails to adopt a budget for the Town by the last Tuesday in June, the Budget

as presented by the Town Manager shall become the Budget to be implemented on a month to month basis until such time as a final Budget is approved.

b. School Budget. Until such time as the Town of Lisbon becomes certified as a member of a Regional School Unit by the Commissioner of the Maine Department of Education, the Town Council shall act as the Board of the Regional School Unit, approving the Budget with or without amendment, and providing for Referendum vote on the Budget in accordance with the procedures and time frames provided in LD499 as amended.

c. Post Adoption Amendments in School Budget. Within 30 days after the Budget for the School Department becomes final, the School Committee shall adopt such amendments in the school budget as may be necessary to absorb any decrease or expend any increase in the total amount of the budget which was approved by the Town Council. The Superintendent of Schools shall forward to the Town Council a copy of the final revised budget. Thereafter the School Department budget shall not be amended except in accordance with the provisions of the Charter.

(C.O. of 9-16-2008, § 2008-152F, Ref. of 11-4-2008)

Budget Summary and Overview

Town of Lisbon

Glenn Michalowski
Town Manager

Town Council
Harry Moore Jr., Chair
Raymond Robishaw, Vice Chair
Don Fellows
Fern Larochelle
Mark Lunt
Christine Cain
Jo-Jean Keller

To: Lisbon Town Council

From: Glenn Michalowski

Date: March 1, 2024

Subject: Fiscal Year 2025 Municipal Budget Introduction

Dear Council Members,

As we transition into Fiscal Year 2025, I am privileged to present the proposed budgets for the General Fund, Capital Fund, Sewer Fund, and Special Revenue/Reserve Fund. Reflecting on the past year, our collective efforts were centered around mitigating the impact of escalating inflation and addressing wage disparities. Through these challenges, we've emerged more resilient, thanks to our adaptive management strategies and unwavering commitment to fiscal responsibility.

For FY25, our objective is to not only maintain but elevate the caliber of services provided to our community. The Town's Comprehensive Plan emphasizes enhancing our workforce to meet the growing demands of our community and strategically reinstating staffing levels in areas that saw reductions due to the 2008 financial crisis. Despite economic recovery and increased demand for town services, staffing levels established during the Great Recession are not at the levels they were 16 years ago.

We're also evaluating the long running revenue and expense imbalance at our Transfer Station. The finance committee is exploring avenues to reduce expenses and work toward becoming cost neutral. Among the considerations are increasing commercial user fees, projected to alleviate an additional $60,000 annually in disposal costs. However, we are also faced with the tough decision of potentially ceasing our plastics recycling program. Given the disproportionate costs associated with plastic recycling versus solid waste disposal, coupled with market conditions that question the feasibility of actual recycling, a reevaluation towards more cost-effective disposal methods is among those considerations.

We are also proposing restoring and adding the Domestic Violence/Juvenile Detective position along with a police supervisor role, reinforcing our dedication to community safety and wellbeing. This addition will not only strengthen our capacity to address specific challenges but also underscore our department's commitment to proactive and community-oriented policing.

In collaboration with the Council, we are working on a reorganization of the code office. This initiative aims to put in place full-time planning support within the office through the establishment of a full-time planner position and provide the responsiveness the community needs. I extend my gratitude to the Council for their support, and to our department heads and staff for their dedication. Together, we are forging a stronger, more resilient Lisbon, poised for sustainable growth in the years to come.
Thank you.

Sincerely,

Glenn Michalowski
Town Manager

Budget Process

The Budget process starts at the end of December each year. The Finance Director provides each department head with a spreadsheet of their year-to-date actuals in comparison to the current year's budget. A separate spreadsheet is given for each department head to provide their upcoming budget requests, all whilst taking into consideration what their current budget numbers are displaying. After individual meetings with each Department Head with senior management, a Managerial Budget is derived.

That is then presented and reviewed by the Finance Committee and Town Council. Over the course of the next few months, the budget is shaped into the document ultimately approved by Town Council.

Below is the specific budget dates from the Town Clerk with relevant Town Code:

Council Regular Meeting	**Town Manager Presents Municipal Budget** Sec. 6.02...On or before the third Tuesday of March each year, the Town Manager and the School Committee shall submit to the Town Council line item budgets for the ensuing fiscal year. The budget messages accompanying the budgets shall explain the respective budgets both in fiscal terms and in terms of programs. They shall outline the proposed financial policies for the Town and the School Department respectively for the ensuing fiscal year, describe the important features of the respective budgets, indicate any major changes from the current year with respect to financial policies, expenditures, and revenues, and the reasons for the same, summarize the debt position of the Town and School Department respectively, and include such other information as the Town Manager and the School Committee believe to be desirable. Sec 3.02...e) The Manager shall prepare and submit the annual budget, the annual capital program and annual financial and administrative reports to the Council ...	Tuesday March 19, 2024	7:00 PM
Council Budget Workshop	**Department Budget Presentations** -- Full day, all Departments	Saturday March 23, 2024	9:30 AM
Council Regular Meeting	**School Request to Set Election Dates (June 4th) for School Budget & School CIP Public Hearings for April 30th and approve Election Warrant**	Tuesday April 2, 2024	7:00 PM

School Dept - Haley Anderson Sends Ad	**School Department Sends School Budget Public Hearing Ad to Sun Journal Thursday to proof by Friday Deadline at 10 AM.** First Ad Runs on **April 07** per Sec 6.04 (a) 1 & 2 ...The Town Council shall publish in one or more newspapers having general circulation in the Town a general summary of the budgets and a notice stating: 1. The times and places where copies of the budget messages and the budgets will be available to the public, and 2. The time and place (not less than two weeks after the first such publication) of a public hearing on the proposed budgets. Sec 6.08 d) 1... The Town Council shall publish in one or more newspapers having general circulation in the Town a general summary of the capital program and a notice stating: i)The times and places where copies of the capital program will be available to the public; and ii)The time and place, not less than two weeks after the first date of publication, for a public hearing on the capital program. ***NOTE: Send request for second ad at the same time.***	Thursday April 4, 2024	10:00 AM
1st School Budget PH Ad Runs	**First Ad for School Budget & School CIP Budget Public Hearings appears in Sun Journal**	Sunday April 07, 2024	
Planning Board Meeting - CIP Review	**Planning Bd Meeting to Review & Make Recommendations to Council on CIP Budget** Sec. 6.08. - Capital Program…The Planning Board shall review the proposed capital program each year to determine, where appropriate, that the capital expenditure is consistent with the provisions of the Town Comprehensive Plan and forward its recommendation to the Town Council no later than the first day of June.	Thursday April 11, 2024	7:00 PM
Council Regular Meeting		Tuesday April 16, 2024	7:00 PM
2nd School Budget PH Ad Runs	**Second Ad for School Budget & School CIP Budget Public Hearings appears in Sun Journal**	Sunday April 21, 2024	

School Committee Meeting	**School Committee Adopts School Budget & School CIP Budget**	Monday April 22 or 29, 2024	6:00 PM
Council Special Meeting and Budget Meeting	**Council Holds School Budget & School CIP Budget Public Hearings Sec 6.04 (a) 2. The time and place (not less than two weeks after the first such publication) of a public hearing on the proposed budgets. Council Adopts School Budget & School CIP Budget at Budget Meeting and Absentee Ballots are available the next day.**	Tuesday April 30, 2024	7:00 PM
Post Election Warrant, Cost Center, & Sample Ballot	**Clerk Posts Election Warrant, Cost Center Sheet, and Specimen Ballots Per 20-A MRSA Sec 1486(3) 7 days prior to Election Day. Absentee Ballots available. Clerks set up booths and sends out absentee ballots that were requested. Give Postings to Police Chief to post at Lisbon PO, LF PO, Town OFfice Building, and upload under news & announcements on front page of Lisbon's Website.**	Wednesday May 10, 2024	
Finance Committee Meeting	**Finance Committee discusses Municipal & School Budgets, plus Municipal & School CIP Budgets for Recommendations to present to Council on May 16.**	Date/time TBA	6:00 PM
Council Regular Meeting	**Council Sets Municipal Budget & Municipal CIP Budget Public Hearing for June 18, 2024 Sec. 6.08…2)The Council by resolution shall annually adopt the capital program ...after the public hearing and on or before the first day of July.**	Tuesday May 7, 2024	7:00 PM

Send Sun Journal Ad	**Clerk Sends Draft Ad for Municipal & CIP Budget Public Hearing on Thurs so there is time to proof by deadline (Deadline for Sun Journal Ad is Friday at 10 AM)** **Per Sec 6.04 (a) 1 & 2 ...The Town Council shall publish in one or more newspapers having general circulation in the Town a general summary of the budgets and a notice stating: 1. The times and places where copies of the budget messages and the budgets will be available to the public, and 2. The time and place (not less than two weeks after the first such publication) of a public hearing on the proposed budgets.** **Sec 6.08 d) 1... The Town Council shall publish in one or more newspapers having general circulation in the Town a general summary of the capital program and a notice stating: i)The times and places where copies of the capital program will be available to the public; and ii)The time and place, not less than two weeks after the first date of publication, for a public hearing on the capital program. Sun Journal Deadline by 10AM Friday, May 26. NOTE: Send request for second ad at the same time.**	Thursday May 23, 2022	10:00 AM
1st Public Hearing Ad Runs	**First Ad appears in Sun Journal**	Sunday May 26, 2024	
2nd Public Hearing Ad Runs	**Second Ad appears in Sun Journal**	Sunday June 2, 2024	
Election Day	**School Budget Validation Referendum Election Day. Per 20-A MRSA 1486(2) Notice of Amounts Adopted at Budget Meeting is a necessary posting to occur at the polling place(s). Election shall be held on or before the 30th day following the budget meeting per state law.**	Tuesday June 4, 2024	7AM-8PM

Council Regular Meeting/Budget Workshop	**Council Holds Municipal Budget & Municipal CIP Budget Public Hearings** **Council Adopts Municipal Budget and Municipal CIP Budget** **Sec 6.04 (b) Budget Deliberations. The Town Council shall review the proposed budgets at budget sessions which may be informal but which shall be open to the public. The Council shall complete its review of the budgets no later than the last Tuesday in June.** **Sec 6.04 …(d) Adoption. Town Budget. The final vote on the Town Budget shall be taken on or before the last Tuesday of June. If Council fails to adopt a Budget for the Town by the last Tuesday in June, the Budget as presented by the Town Manager shall become the Budget to be implemented on a month to month basis until such time as a final Budget is approved.**	Tuesday June 18, 2024	6:00 PM

FY25 General Fund Budget Overview

The Initial Municipal Budget request for FY25 General Fund Expenses is as follows:

Row Labels	Sum of 2025 Manager Budget
School	$8,277,313.00
Police	$2,421,925.48
Public Works	$2,295,768.88
Fire	$1,689,157.19
County	$996,083.00
Parks and Rec	$719,708.96
Debt	$718,360.30
Finance / Tax	$595,190.04
Buildings	$580,487.84
Emergency Management	$534,960.86
Solid Waste	$502,213.37
Winter	$462,232.28
Town Manager	$444,181.08
Library	$428,498.81
Lisbon Communications Center	$391,218.04
Econ Dev	$362,922.20
Code Enforcement	$207,689.90
Clerk	$177,861.63
Animal Control	$142,408.12
Assessor	$135,994.06
Insurance	$124,073.00
GA	$91,200.86
Legal	$70,000.00
Transportation	$41,333.33
Elected Officials	$39,598.48
Other	$23,000.00
Finance	$17,500.00
Planning Board	$4,244.70
Appeals Board	$1,151.25
Health	$0.00
Grand Total	**$22,496,276.66**

FY25 General Fund Budget Detail – Staffing and Payscale

The Town the past few years has been working to ensure its pay scale is fair and equitable to ensure we recruit and retain the staff needed to provide services to taxpayers. This budget incorporates the end of wage adjustments, and fully puts all staff on a merit based payscale. This payscale is designed and intended to update each year based on changes to Maine minimum wage. That projected increase for FY25 is 2.5%.

Town of Lisbon Non-Union Base Pay Scale Proposed for FY25									
	Steps								
Grade	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**
A	$ 14.50	$ 15.23	$ 15.99	$ 16.79	$ 17.63	$ 18.51	$ 19.44	$ 20.41	$ 21.43
B	$ 15.95	$ 16.75	$ 17.59	$ 18.47	$ 19.39	$ 20.36	$ 21.38	$ 22.45	$ 23.57
C	$ 17.55	$ 18.43	$ 19.35	$ 20.32	$ 21.33	$ 22.40	$ 23.52	$ 24.69	$ 25.93
D	$ 19.30	$ 20.27	$ 21.28	$ 22.35	$ 23.46	$ 24.64	$ 25.87	$ 27.16	$ 28.52
E	$ 21.23	$ 22.30	$ 23.41	$ 24.58	$ 25.81	$ 27.10	$ 28.46	$ 29.88	$ 31.37
F	$ 23.36	$ 24.53	$ 25.75	$ 27.04	$ 28.39	$ 29.81	$ 31.30	$ 32.87	$ 34.51
G	$ 25.69	$ 26.98	$ 28.33	$ 29.74	$ 31.23	$ 32.79	$ 34.43	$ 36.15	$ 37.96
H	$ 28.26	$ 29.68	$ 31.16	$ 32.72	$ 34.35	$ 36.07	$ 37.88	$ 39.77	$ 41.76
I	$ 31.09	$ 32.64	$ 34.28	$ 35.99	$ 37.79	$ 39.68	$ 41.66	$ 43.75	$ 45.93
J	$ 34.20	$ 35.91	$ 37.70	$ 39.59	$ 41.57	$ 43.65	$ 45.83	$ 48.12	$ 50.53
K	$ 37.62	$ 39.50	$ 41.47	$ 43.55	$ 45.73	$ 48.01	$ 50.41	$ 52.93	$ 55.58
L	$ 41.38	$ 43.45	$ 45.62	$ 47.90	$ 50.30	$ 52.81	$ 55.45	$ 58.23	$ 61.14
M	$ 45.52	$ 47.79	$ 50.18	$ 52.69	$ 55.33	$ 58.10	$ 61.00	$ 64.05	$ 67.25
N	$ 54.47	$ 57.19	$ 60.05	$ 63.06	$ 66.21	$ 69.52	$ 73.00	$ 76.64	$ 80.48

- State minimum wage effective 1/1/24 is $14.15; estimated it will go up 2.5% effective 1/1/25 to $14.64 based on last 12 months of CPI-W Northeast Region
- All grades and steps would be increased by COLA each year equivalent to state of Maine minimum wage increase
- Each step (1-9) is merit-based only (see attached guide) and increases 5% per step
- Each grade (A-N) is based on job responsibility and MMA annual salary survey
- Each grade increases by 10%
- Must ensure that all positions are listed on grade schedule
- Positions may move up or down within grade schedule, however no employee will lose pay. This is a an opportunity to reassess and ensure responsibilities meet the correct grade/responsibilities/pay
- Stipends not included
- New hires come in at step 1 of their positions grade. Step 2 in rare circumstances when meeting all requirements and with town management approval
- Existing employees will be slotted in based on grade and at the next highest step than current pay
- Strong commitment to pay policy and adherence to establishing start pay and wage increases per table critical
- This scale above has a 2.5% cola added effective 7/1/2024-6/30/2025

Grade	Lisbon Job Title
A	Before/After School Aides
B	Custodian (P/T)
	Library/MTM Custodian
C	After School Coordinator
	Before School Coordinator
	Laborer- Parks
	Library Aide (PT)
	Library/Circulation Aide (PT)
	Office Assistant
	Senior Coordinator
	Transfer Station Attendant (PT)
D	Accounts Payable Clerk
	Administrative Assistant - Parks & Rec
	Administrative Assistant - Public Works
	Administrative Assistant – Codes
	Administrative Assistant – Police (PT)
	Bus Driver
	Parks Maintenance Supervisor
	Collections Clerk I
	Assistant Town Clerk
	Moxie Coordinator
E	Animal Control Officer
	Collections/Sewer Billing Clerk
	Collections Clerk II
	Deputy Town Clerk
	Adult + Interlibrary Loan Services Assistant
	Cataloguer Technical Services
	Wastewater TP Operator
F	Electrical Inspector
	Community Development Specialist
	Finance Specialist
	Children's Librarian

Grade	Lisbon Job Title
G	Administrative Assistant - Police
	Administrative Assistant - Town Manager
	Assessor's Agent / GA Coordinator
	Assistant Director - Parks & Rec
	Tax Collector
	Operations Manager - Transfer Station
	Maintenance Manager – Public Works
	Assistant Director - Library
	Wastewater TP Lab Tech
H	Treatment Plant Maintenance Supervisor
I	Assessor / GA Administrator
	Code Enforcement Officer
	Director – Library
	Town Clerk
	Treatment Plant Operations Manager
J	Director - Parks & Rec
K	Economic Development Director
	Planner/Director of Planning (L if licensed)
	Human Resources Director
L	Chief - Fire
	Lieutenant - PD*
	Director - Public Works
	Treatment Plant Superintendent
M	Assistant Town Manager
	Chief-Police
	Finance Director
N	Town Manager

*** A union seargant position promotied to Lieutenant would start at Grade L at the next highest step from their current wage of the Town's non-union payscale.**

As the Town continues to bring staffing to adequate levels to meet service needs, included in the above salary information are the following new positions that will enhance the services provided to the Town of Lisbon as we continue to grow:

- Public Works Laborer
- Domestic Violence Detective

FY25 Budget General Fund Budget Detail – External Service Cost Increases

External service providers have requested various rate increases from FY24. These include:

- Androscoggin County - $75,533.00
- Lisbon Emergency Medical Services - $192,364.31
- Lisbon School Department - $569,988.00

FY25 General Fund Budget Detail – Unassigned Fund Balance

This budget projects the use of $500,000 in unassigned fund balance in accordance with Town law. If the FY23 Audit finds a different amount is available, Council will give further consideration on how to use the funds.

FY25 General Fund Budget Detail – Revenue Calculations and Analysis

FY25 Budgeted Revenues are based on historical data from the past 3 years and projections of where the Town will land at June 30, 2024. State shared revenue, motor vehicle collections, and interest income show strong growth for fy25, helping offset the need for real estate and personal property taxes.

Revenue Sharing:

Per Title 30-A, Subpart 9, Chapter 223, Subchapter 2, Section 5681, revenue sharing is distributed by the 20th of each month to each municipality based on a formula whose variables include municipal populations, state valuations and tax assessments. The monthly revenue sharing pool is funded by setting aside a percentage of the State Government's sales, service provider, personal and corporate income tax receipts for the month.

Account Description	2025 Manager Budge	2024 Budgeted	2023 Actuals	2022 Actuals
State revenue sharing	($2,485,702.37)	($2,220,323.00)	($2,428,874.11)	($2,089,791.77)

In the last few years, as both inflation and business profits have increased, the amount of corporate, sales, and income available to tax have also increased, which are the key components of state shared revenue.

Motor Vehicle Excise Tax

Excise tax is an annual tax that must be paid prior to registering your vehicle. Except for a few statutory exemptions, all vehicles registered in the State of Maine are subject to the excise tax. Excise tax is defined by Maine law as a tax levied annually for the privilege of operating a motor vehicle or camper trailer on the public ways. The amount of tax is determined by two things:

1. The age of the vehicle
2. Manufacturer's suggested retail price ("MSRP")

Excise tax is calculated by multiplying the MSRP by the mill rate as shown below. The rates drop back on January 1st of each year.
YEAR 1 .0240 mill rate
YEAR 2 .0175 mill rate
YEAR 3 .0135 mill rate
YEAR 4 .0100 mill rate
YEAR 5 .0065 mill rate
YEAR 6 .0040 mill rate
For example, the owner of a three year old motor vehicle with an MSRP of $19,500 would pay $263.25.

As the cost of vehicles continue to rise, the Town has also brought in more excise tax revenue:

Account Description	2025 Manager Budge	2024 Budgeted	2023 Actuals	2022 Actuals
Motor vehicle excise taxes	($1,900,000.00)	($1,600,000.00)	($1,840,742.32)	($1,824,664.27)

Interest Income

During the rise in the interest rates the past couple of years, Town deposits and investments did not keep pace. Accordingly, Town officials in the summer of 2023 negotiated new rates on existing deposits and opened new accounts to obtain a higher rate of return for the Town.

Account Description	2025 Manager Budge	2024 Budgeted	2023 Actuals	2022 Actuals
Investment earnings	($250,000.00)	($100,000.00)	($162,407.05)	($31,523.36)

Below is the Town's FY24Q2 Investment Statement:

Institution	Investment Type	Current Value	Current Yield	Maturity
Northeast Bank	Money Marke	$2,063,411.79	5.10%	n/a
	Account			
Portland Trust Cc	Mutual Fund	$1,323,032.44*	5.29%	n/a
Portland Trust Cc	Mutual Fund	$1,129,323.48**	5.29%	n/a
Lisbon Communi	Savings	$5,962.71*	0.20%	n/a
Federal Credit Union	Account			
Lisbon Communi	Certificate of	$21,573.34*	2.75%	7/15/24
Federal Credit Union	Deposit			

FY25 General Fund Budget Detail - Mil Rate:

One mil equals one one-thousandth (1/1000th). It is one half of the property tax bill, the other half being a property's assessed value. Due to both changes in the tax revenue needs of the Town and changes to assessed property values, the mil rate has changed accordingly.

Based on FY24 assessed property values and this current budget, it is estimated that Council would need to increase the mil rate by 1.25 to provide the tax revenue needed. This is expected to be in accordance with Maine LD1, which establishes the Municipal Property Tax Levy Limit.

FY25 Budget Detail – Debt Service:

Town Code requires a public referendum for any debt in excess of $250,000 in principal. No new debt is proposed for FY25 (a fire truck loan approved via referendum in November 2022 is expected to be pursued during FY25).

The chart below shows the Town's existing debt, and expected new debt.

	Forecast 6/30/2025	Forecast 6/30/2026	Forecast 6/30/2027	Forecast 6/30/2028	Forecast 6/30/2029	Forecast 6/30/2030	Forecast 6/30/2031	Forecast 6/30/2032	Forecast 6/30/2033	Funding
COMMITTED										
2010 R	63,809	62,281	60,669	60,669	58,974	57,279	55,583	53,888	-	Split 52%/48% with the Water Depa
2017 B	163,320	159,765	155,993	155,993	152,033	-	-	-	-	Munic. Rev.
2004 FR - Sewer Dept	-	-	-	-	-	-	-	-	-	Sewer Rev.
2005 FR - Sewer Dept	26,813	26,438	-	-	-	-	-	-	-	Sewer Rev.
2014 QECB	79,759	79,759	79,759	79,759	79,757	79,757	79,757	-	-	72% Munic. Rev/28% Sewer Rev.
2020 MMBB - Pinewood	$ 165,165	$ 163,088	$ 160,928	$ 158,678	$ 158,678	$ 156,323	$ 153,863	$151,305	$ -	Munic. Rev.
2022 MMB - Ferry	$ 268,642	$ 263,583	$ 258,422	$ 258,422	$ 220,063	$ 218,458	$ 216,582	$214,426	$211,981	Munic. Rev.
2023 RD Loan	$ 370,923	$ 370,923	$ 370,923	$ 370,923	$ 370,923	$ 370,923	$ 370,923	$370,923	$370,923	Sewer Rev.
2023 Harley Davidson Lease	$ 5,000									Munic. Rev.
Total Committed	$1,143,431	$1,125,837	$1,086,694	$1,084,444	$1,040,428	$ 882,739	$ 876,707	$790,542	$582,904	
PROPOSED										
2024 Fire Truck Loan	$ 83,342	$ 83,342	$ 83,342	$ 83,342	$ 83,342	$ 83,342	$ 83,342	$ 83,342	$ 83,342	Munic. Rev.
Total Proposed	$ 83,342	$ 83,342	$ 83,342	$ 83,342	$ 83,342	$ 83,342	$ 83,342	$ 83,342	$ 83,342	
TOTAL COMMITTED/PROPOSED	$1,226,773	$1,209,179	$1,170,036	$1,167,786	$1,123,770	$ 966,081	$ 960,049	$873,884	$666,246	

All of the Town's committed debt is financed through the Maine Municipal Bond Bank. Created in 1973 by the Maine State Legislature, the General Bond Resolution Program and the Maine Municipal Bond Bank have a fifty year history of providing Maine's communities access to low-cost funds through the sale of its highly rated tax-exempt bonds. Capital financing through the General Bond Resolution Program allows borrowers to take advantage of the Bond Bank's high investment grade rating, low-interest rates, and reduced issuance and post-issuance costs.

Please see the Town's Capital Improvement Plan for more information about Town Debt.

Departmental Narratives:

Town Manager

Department Overview

The Town Manager acts as the principal executive officer of the Town, steering the administrative branch and ensuring the effective execution of all town affairs under the governance of the Town Council. This role encompasses the oversight of key administrative positions, including but not limited to the Town Clerk, Police Chief, Fire Chief, Public Works Director, and Finance Director, among others. These critical appointments are made with the Council's approval, reinforcing a governance structure that emphasizes collaborative oversight and accountability.

Mission

The core mission of the Town Manager is to enforce all laws, charter provisions, and Council actions within the town's jurisdiction. This responsibility includes the direct management of all town departments, offices, and agencies, which the Council may establish, ensuring that the town's operations are efficient, effective, and aligned with the Town Charter. As the chief administrative officer to the Council, the Town Manager is tasked with reporting on town affairs, representing the Council's interests, and advising on strategic decisions to promote the town's well-being.

Staffing

The Town Manager's Office comprises the Town Manager, Assistant Town Manager, and Human Resource Director. These positions are pivotal in managing human resources, central purchasing, bid processing, insurance, and payroll for general government operations. The team's expertise and dedication are instrumental in streamlining administrative procedures and enhancing the town's operational efficiency.

Goals and Achievements

Our overarching goal remains to fortify the town's institutional knowledge base, thereby ensuring the continuity of operations. This goal is pursued through diligent oversight of the town's technology and building budgets, addressing immediate IT requirements, and planning for future infrastructure needs. A significant achievement in the past year was the strategic decision not to refill the vacated Executive Assistant position. Instead, we opted to invest in operational efficiencies and emergency technology enhancements. By leveraging automation, we have successfully reduced the administrative workload, historically managed by the Executive Assistant, thereby reallocating resources towards more critical operational needs.

Moving Forward

As we progress into the fiscal year 2025, our focus will remain on enhancing operational efficiency, technological advancement, and sustainable growth. We are committed to building on our achievements, exploring innovative solutions, and continuing to serve the Town with integrity and dedication. Our budget reflects these priorities, ensuring that we are well-equipped to meet the challenges ahead and seize opportunities for the betterment of our community.

Appeals Board

The Zoning Board of Appeals is a citizen's board made of up to 7 members. A chair, vice chair, and secretary are required to be elected by the board. The minimum quorum by ordinance is 4.

The duties of the ZBA are to hear administrative appeals based on the dimensional or disability variance requests. In addition, they are the board to hear appeals from decisions made by the Code Enforcement Officer or the Planning Board. They meet on an as needed basis.

Planning Board

The Planning Board is a citizen's board made up of 7 members, a chairman, vice chairman, 3 members and 2 associate members. The board is responsible for the maintenance of the Comprehensive Plan, the review and modification of the zoning ordinance. Finally they review and approve all subdivisions and conditional use permit applications.

The board meets on each 2nd and 4th Thursday of the month.

Clerk

FY 25 is a busy one for the Town Clerk's office. Our new Deputy Town Clerk will be trained in-house, as well as receiving additional trainings across the year. The Deputy Clerk assumes the role of the Town Clerk in the absence of the Town Clerk. The Town Clerk will continue with trainings as well, becoming eligible for final testing and certification in early 2025.

Staffing will also include approximately 25 Election Clerks, vital to the running of the June and November Elections. In June, locally we will have the School Budget Referendum and an election for a School Committee seat. For the State, we will conduct the State Primaries which will include State Representatives and US Congress. We have just finished the Presidential Primaries in March and will have a Presidential Election, Congressional and State elections, and referendums in November. We will expect and prepare for a large turnout in November. The hiring and training of the Elections Clerks is the responsibility of the Town Clerk.

In addition to conducting the State and local elections in accordance with state law and our town charter, the Town Clerk department is responsible for the issuance of local business licenses, including Liquor, Marijuana, and Victualer's (Food), among others. The Town Clerk serves as the liaison between the businesses and the town, ensuring that permits and licenses are provided in accordance with our charter and ordinances while maintaining a business-friendly atmosphere.

The Town Clerk obtains and maintains all birth, death and marriage records for the town (vital records), and attests and reports on these vital statistics as required by law. The office provides certified copies for residents, and also provides notary and marriage officiant services. In addition, the Town Clerk maintains the Boards and Committees database and administers oaths for elected and appointed officials, and maintains the Freedom of Access to Information records, serving as the Town's FOAA Officer.

As the Secretary to the Council, the Town Clerk (or a designee) takes and produces meeting minutes for the Council, Assessment Review Board, Appeals Board and Planning Board. The Town Clerk manages and prepares the Agenda and Agenda Packet for Council Meetings at the direction of the Town Manager and the Town Council. The Town Clerk maintains and supervises the storage of all public documents and historical documents, and produces the town's Annual Report per Maine statutes.

The Town Clerk is the custodian of the town seal, and seals and attests all contracts and bond documents of the town, along with other documents that require attestation. The Town Clerk keeps all records of the Charter and Ordinances of the town.

All dogs licensed in Lisbon are licensed through the Town Clerk's office, and the records are reported to the state.

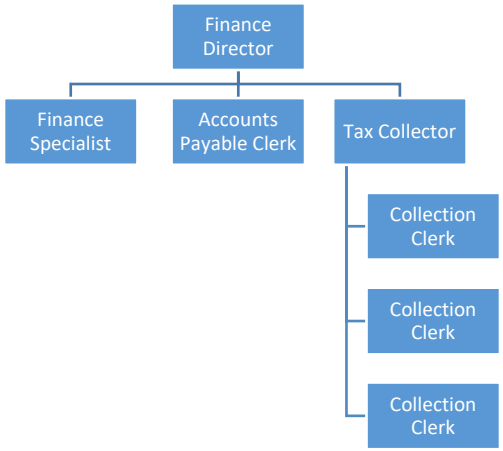
The mission of the Town Clerk is to efficiently and accurately maintain all town records, to conduct state and local elections in accordance with state laws and the Lisbon Charter, to issue licenses and vital records and assist with dog licenses. The Town Clerk works collaboratively with the other town departments on the projects and reports requested by the Town Manager and the Town Council.

Finance & Tax

The Finance Department provides financial and operational support to the Town Manager, Council, and all other departments. Services provided include accounting, budgeting, long-range financial planning, cash management, debt issuance and post issuance management, audit coordination, and revenue collection. The Department also provides management support through analysis and reporting on the Town's general government fiscal transactions and monitors Lisbon's compliance to policies, regulations, procedures, and state and federal statutes. The Department is also responsible for compiling the Consolidated Annual Financial Report (CAFR).

The revenue collection duties of the department include the receipt of deposits from all town departments, including but not limited to motor vehicle excise tax, clerk fees, parks and recreation activities, transfer station fees, etc. The department also oversees collection and receipt of property taxes, with the Tax Collector issuing current year tax bills and filing liens, which are then enforced and collected by the Finance Director through the foreclosure process.

Here is the FY25 Finance department staffing:



FY24 marked the reinstatement of the Tax Collector as a separate full time position. The department also changed from having a Finance Assistant / Payroll Specialist to a Finance Specialist and outsourced payroll. Money was also budgeted and spent to replace the tax collection front window, upgrade accounting software, replace an outdated printer, and to test upgraded payment systems.

FY25 calls for continued work to move all payment systems to the updated accounting program as well as to explore options for enhanced payment options for residents. The FY25 Budget is largely flat compared to FY24, and no major financial requests have been made for the FY25 Budget overall.

Assessing/GA

For fiscal year 2025 the Assessing and General Assistance Departments will be managed and run by one Department Head.

We have combined the General Assistance Department with the Assessing Department. These departments will be managed by the Assessor and supported by an assistant.

Assessor:
The Municipal Assessor is an administrative officer, chosen by the municipality, but under the general supervision and control of the State Tax Assessor in the performance of their duties. Assessors value taxable property according to just value and assess each tax payer equally and fairly.

The Assessing Department has changed over the past few years and continues to grow as the town progresses. We went from a full time Assessor to a contracted Assessor with a full time assistant and now back to a full time Assessor. Moving forward, I would like the Assessing Department to communicate more with business owners. Having an open line of communication for the BETE/BETR programs and new or closed businesses will help benefit the town and businesses. With a part time Assessing Agent we can concentrate on educating the residents and businesses about property assessments and relief programs like exemptions.
The Assessing Department tries to have an open door policy for residents or business owners to ask questions and understand their assessments.

General Assistance:
The mission of the General Assistance Department is to administer a program to reduce the impact of poverty of people living in Lisbon by providing support services. The program must be administered in accordance with the locally enacted ordinance along with the State Statute 22 M.R.S.A. Title 22, §4301.

The vision going forward for the General Assistance Program is to have a consistent department and staff management of the program. The program has been tossed around to several different departments and employees and we want to streamline it. Going forward, the staff envisions more training and resource connections. Community involvement with local churches, food pantries, local hotels, and homeless shelters will be key. We want to have a relationship with several organizations that can help us with information and resources to help our residents. Having consistent faces and resources will help the program run smoother.

Code Enforcement

The offices of Code Enforcement are the first stop for anyone who wants to do anything related to the property that they own or rent. From installing sheds and pools to the construction of expansive commercial projects, our offices are normally involved in some way. In addition, the use of property is regulated by the ordinances of the town, and the CEO is the enforcement mechanism for attempting to gain compliance from those property owners who stray beyond the permitted uses of the zoning district.

The code officer is required by the state to be certified in any of the disciplines that they enforce. There are currently 5 building codes, 4 standards, Internal and external plumbing code, land use, Shoreland zoning, flood zone, and legal issues. The certification is accomplished by testing, and there is a requirement for continuing education for each of these topics.

In the last year we have made modifications to the office in an attempt to handle permits digitally. The result has added a code permitting software, development of a public access GIS mapping system, and a video set up on which building plans can be viewed and marked up digitally. This coming year we are looking at completing this by adding permitting capability online and a PC station at the front counter for permit submission and GIS accessibility.

The code office is also provides support to the Planning and Appeals Boards. For the Planning Board, we are responsible for creation of agendas, public and abutter notifications, public notice postings, and the paperwork associated with submissions, processing and completions. During this process and the meetings the code officer is the material expert regarding the ordinance

Police

Department Overview

The Lisbon Police Department is located at 300 Lisbon Street, Lisbon. Officers of the Lisbon Police Department patrol 24 square miles while providing law enforcement services to a population of approximately 10,000 people on a 24-hour basis 7 days a week.

There are two divisions within the Police Department, the Patrol and Criminal Investigations Divisions. Officers in the Patrol Division respond to calls for service requests as well as patrol our entire community; neighborhoods, business districts, and 77 miles of roads to proactively deter criminal activity and violations of law. The Criminal Investigation Division (CID) actively investigates all crimes, and suspicious activity that may lead to a crime, within our community. Our CID also works cooperatively with the Maine Drug Enforcement Agency (MDEA) in efforts to address the continuing infiltration of illegal drugs. The department also provides two School Resource Officers who work between the Lisbon Community School, Sugg Middle School, Lisbon High School, and Gartley Street School campuses. All officers work within the community policing philosophy to keep our community safe and take appropriate enforcement action when violations of law occur.

Mission

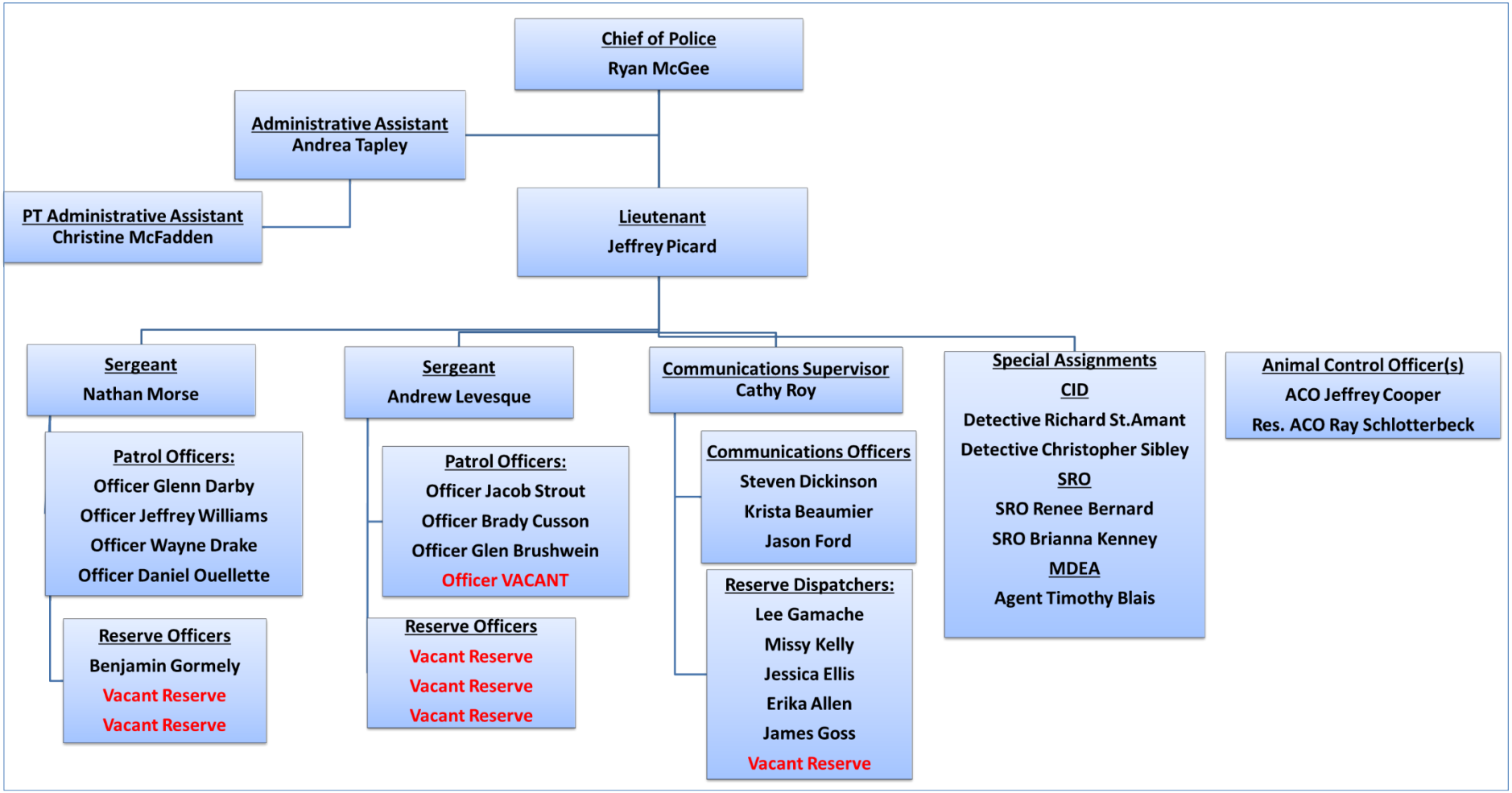
The mission of the Lisbon Police Department is to "Provide the highest quality of professional law enforcement services to all persons in our community". This is done while following our core values of **"Integrity, Respect, and Compassion".**

Staffing

The Police Department is currently staffed by 17 full-time law enforcement officers that include the Chief, Lieutenant, 2 Patrol Sergeants, 2 Detectives, 2 School Resource Officers, 7 Patrol Officers, and 1 K9 Officer. Last year the department obtained a full-time Maine drug enforcement agent (MDEA) position that is completely paid for by the State of Maine and reimburses all costs for your 17th officer who is assigned to the Maine Drug Enforcement Agency working for Lisbon.

The Lieutenant is responsible for supplementing and directing patrol-related duties while supervising support services personnel (Detectives, Animal Control, School Resource Officers, MDEA agent). The Patrol Sergeants' are tasked with the supervision of the full-time, and reserve Patrol Officers, as well as various other tasks as required. The School Resource Officers are assigned to the schools during the school year, making them unavailable for regular patrol scheduling. The SRO's return to the patrol force during school vacations and during the summer school break.

Non-sworn personnel include,1 full-time Administrative Assistant, 1 part-time (25 hour/week) administrative position, 1 full-time animal control officer, 1 part-time reserve ACO, and a part-time information technology (IT) position. The 25 hour/week administrative assistant's time is directed toward supporting the full-time position, addressing the unified court and district attorney's office needs, while also supporting the detective division.



The police department in 2021 handled 12,807 Calls for service, in 2022 the police department handled 14,799 calls for service. This past year in 2023 the police department handled 16,064 calls for service. Over the course of the last few years there has been a steady increase in calls for service. Moving forward increasing proactive enforcement and enhancing community policing are two important areas our department will be focusing on during FY25.

What the Budget provides:

Over **90%** of the police department budget is personnel wages and benefits. The remaining budget is allocated towards operating and office supplies, uniforms, cell and telephone charges, service agreements, gasoline and oil, tires, repairs and maintains all equipment and vehicles.

This year there are two increases to the budget that we believe are instrumental to the department. I am requesting to add a specialized Domestic Violence/Juvenile Detective Position, as well as a weekend daytime Patrol Sergeant position that would also work during voids in the other sergeant schedules.

The Domestic Violence/Juvenile Detective position request is prompted by the pressing need to address the complex and sensitive nature of cases involving domestic violence and juvenile offenses within our community.

The prevalence of domestic violence and juvenile-related incidents in our jurisdiction requires a specialized focus to ensure thorough investigations and support for victims. By establishing a dedicated Domestic Violence/Juvenile Detective position, we aim to enhance our department's ability to respond effectively to these critical cases. This position will also work with family services on investigations to ensure we are providing the most resources we can on these cases. This valuable position is a position that our PD once held, however we lost it after the retirement of that Detective years back.

Domestic violence cases often involve intricate dynamics that demand specialized training and expertise. A designated detective will be better equipped to navigate the complexities of these situations and meet with the District Attorney Victim advocates, SafeVoices regularly as well as other victim advocates ensuring comprehensive investigations and, ultimately, better outcomes for victims.

Additionally, addressing juvenile offenses requires a nuanced approach that considers rehabilitation and prevention. A dedicated detective focusing on juvenile cases will facilitate early intervention strategies, community engagement, and collaboration with relevant agencies to address the root causes of juvenile delinquency.

The addition of this specialized detective position aligns with our commitment to providing a safer environment for all residents. It reflects our dedication to improving the handling of cases involving vulnerable populations, contributing to the overall well-being of our community.

I believe that this addition will not only strengthen our capacity to address specific challenges but also underscore our department's commitment to proactive and community-oriented policing. I appreciate your consideration of this proposal, to bring back the third specialized Detective that we once had here at the Lisbon Police Department.

The request for a third Patrol Sergeant is crucial for addressing the growing demands on our department, particularly during weekend dayshifts and other times when a supervisor is not on duty.

In recent years, our community has experienced a increase in call volume, with over 16,000 calls for service in 2023. With the mental health calls we are responding to, and the noteworthy incidents, such as a homicide within our community, a mass shooting in Lewiston, and the largest manhunt in the state of Maine right here in Lisbon, underscore the escalating challenges faced by your police department.

While the department previously operated with three sergeants in years past, it's essential to recognize the changing landscape and demands in police work. The current call volume and population surpass those of earlier years, necessitating an adjustment in our personnel structure. The addition of a Sergeant position will enhance supervision on the road with our officers and increase our capacity to respond effectively to emergencies and maintain public safety within our community while reducing liability.

Effective leadership and supervision are integral to fulfilling our commitment to ensuring the highest level of safety and professionalism in our community while reducing legal liability. The proposed Sergeant position will provide essential oversight during weekend daytime hours and other shifts where there is no supervisor coverage. This will enable our officers to perform their duties efficiently and uphold the standards of excellence that our community expects.

The most recent Maine Police Employment data states that for a community of our size, we should ideally have 1.93 officers per 1,000 population. Given that Lisbon has just under 10,000 residents, the data indicates that we should have approximately 19 full-time officers for our community. By adding this Sergeant position along with the Detective Position, we aim to bring our police department in line with the recommended ratio of the Maine Police Employment data, as well as providing the necessary resources to our department and our community. This adjustment will not only enhance our ability to respond effectively to incidents but also contribute to the overall safety and well-being of our residents.
Ensuring that our police department is adequately sized is essential for maintaining a proactive and community-oriented approach to policing. This addition will enable us to better address the diverse needs of our community and uphold the standards of safety and professionalism that our residents expect.

The last increase that you will recognize in the proposed budget is the Equipment line item. We have learned that we do not have adequate equipment needed for a serious incidents when the department is called in. In this budget we have requested an increase to the equipment line to fund equipment in order to better prepare our Officers in a lethal deadly force situation.

Fire

The Lisbon Fire Department is an all hazards response agency. It responds to all types of fires, including residential fires, car fires, brush/woods fires, and industrial type fires; rescue type calls such as extrication at car accidents, water rescue, and ice rescue; hazardous condition calls, such as power lines, carbon monoxide calls, gas leaks, and fuel spills; and certain medical emergencies within the Town of Lisbon.

The fire department budget funds the purchase of equipment, vehicles, and maintenance of. The fire service is a reactionary force, which means we need to be proactive in replacing equipment as it gets close to its end of life. Also obtaining equipment to deal with new and ever changing hazards.

The budget covers mandatory annual testing of fire pumps, self-contained breathing apparatus, ladders, and hoses. This year, a new line was created just for this purpose for easy of tracking.

Funding also covers the training and continuing education of all firefighters. Emergency services is an ever evolving world. It's important that your responders are kept up on the skills and information needed to face these challenges.

In this year's budget you'll see that there is a request for additional full time firefighters. This request is for an additional 2 positions. This would increase the full-time staffing from 2 per shift to 3 per shift (two 12 hour shifts, 6am to 6pm). This would bring us closer to the NFPA nationally recognized staffing levels, closer to the OSHA 29CFR 1910.134 standards, and reduce response times.

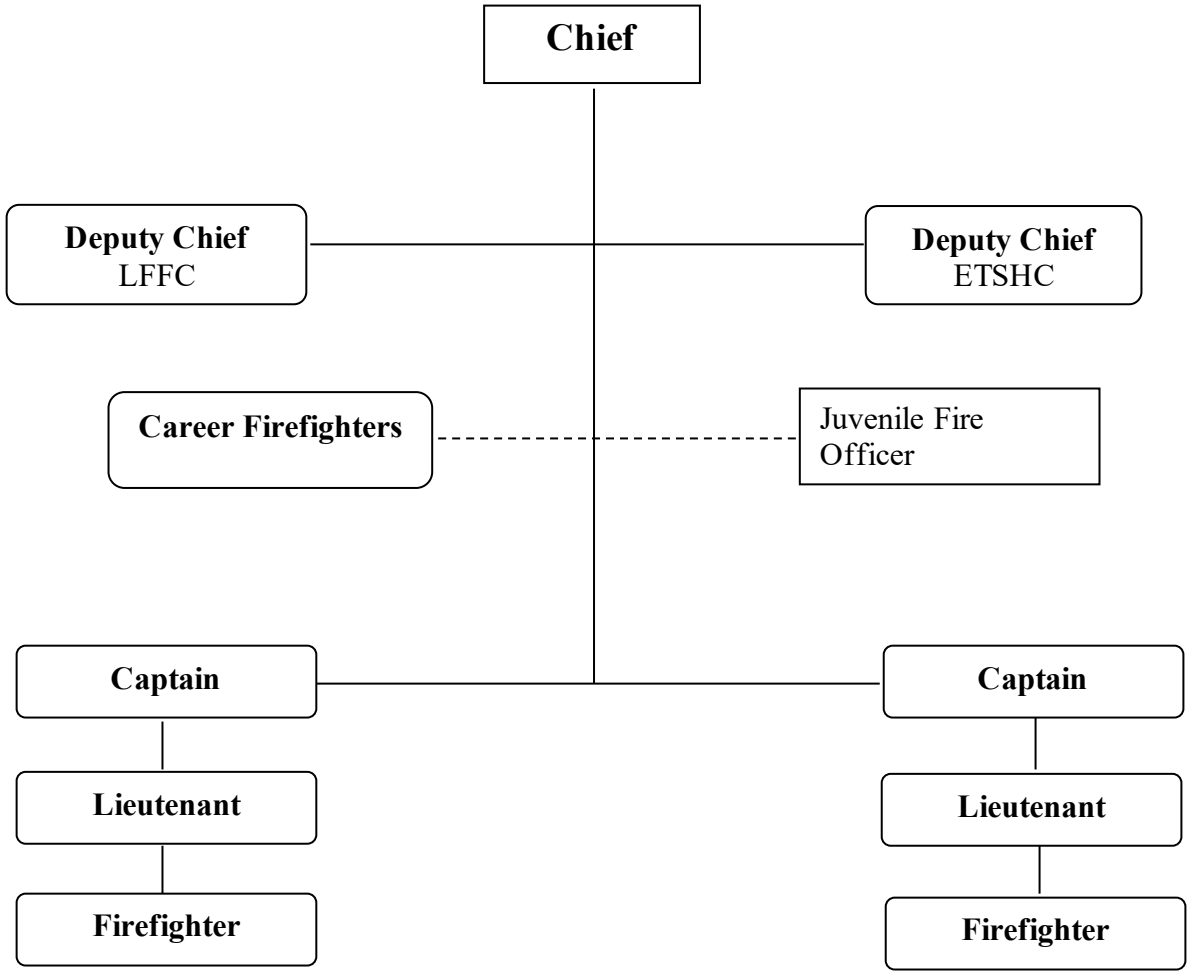
During the budget process for fiscal year 2022, the Fire Department requested funds have 3 per-diem firefighters on duty. This was to provide adequate coverage during the day where there was a lack of available call firefighters. 3 firefighters on duty allows for a quicker response to an emergency. Fire grows quicker with today's materials, making the time frame for survival in a fire shorter than in the past. As the OSHA regulations require minimum staffing prior to operating in certain dangerous environments, 3 on duty gets us closer to these requirements.

During a budget workshop, for fiscal budget 2022, Council decided to proceed with a single full-time position instead of the 3 per-diem slots. One councilor stating that this was the direction we needed to go.

Over the past few years the town has agreed to continue the funding and growing of this program for the safety of our community.

Town of Lisbon
Fire Department

Organizational Chart



Animal Control

The Lisbon Animal Control Department is committed to providing humane enforcement services to our community. Our services include responding to various animal-related calls, taking appropriate actions when necessary, transporting injured animals to local veterinary offices or shelters, conducting licensing enforcement and inspections, investigating cases of animal abuse, neglect, or cruelty, and handling calls related to nuisance cats or dogs. We also investigate aggressive animals, and rabies concerns, and address issues such as stray animals, animals running at large, excessive barking, and ensuring that animals have proper shelter, food, and water.

In addition to serving the town of Lisbon, our Animal Control Department extends its services to the neighboring communities of Sabattus, Durham, and Bowdoin through contractual agreements.

Staffing:
Our department is staffed by one full-time Animal Control Officer and one part-time officer to cover shifts during full-time unavailability. All unified court and district attorney requirements of the Animal Control Officer are overseen by the police department staff, and the Animal Control Officer is dispatched by the Lisbon Communications Center.

Budget Overview:
The budget allocated to the Animal Control Department covers personnel wages and benefits, the annual contract with the Coastal Humane Society animal shelter, uniforms, cell phone expenses, veterinary services, and the maintenance of equipment and vehicles. This year, we are replacing the Animal Control vehicle, a 2015 Ford F150, which has served us well but now has over 133,000 miles. The town of Lisbon has Animal Control service contracts with Sabattus, Bowdoin, and Durham, generating approximately $43,479.61 in revenue for FY2025.

Capitol Improvement costs:
Last year we did not replace the ACO vehicle, when it was slated to be replaced due to budget cuts. This year we are in a position where this vehicle has over 138,000 miles and repairs are adding up. The current ACO vehicle is a 2015 Ford F150. The ACO truck serves 4 communities and we need to ensure the ACO has a reliable truck to respond to calls. The estimated costs to replace the F150 and the outdated equipment in the vehicle is approx. $51,500 for the truck and $27,400 for the replacement of the equipment and upfit costs.

Community Involvement:
We encourage the public to reach out if there are concerns regarding animal welfare and safety. Your support and commitment to the well-being of our furry friends are crucial, and we appreciate the strong community bonds that make our efforts effective. This coming year we will once again be looking into putting on a vaccination clinic with the Midcoast Humane Society here in our community.

I am pleased to present the annual statistical report on animal-related issues handled by the Animal Control Department in our community over the past year. In total, we addressed 660 calls for service, showcasing our commitment to ensuring the safety and well-being of both residents and animals.

Here is a breakdown of the various animal-related issues that were handled by our Animal Control Department:

Missing Animals: This category includes instances where pets or domestic animals were reported as missing. The department successfully assisted in locating and reuniting animals with their owners.

Cat Complaints: Concerns related to cats, such as strays, nuisances, or other issues, were addressed promptly to maintain a harmonious community environment.
Cruelty: Cases involving animal cruelty were investigated thoroughly, and appropriate actions were taken to ensure the welfare of the animals involved.
Dog Bites: Incidents of dog bites were handled with urgency, emphasizing public safety and responsible pet ownership.
Barking Dog: Reports of excessive dog barking were addressed to maintain a peaceful neighborhood and ensure the well-being of both pets and residents.
Dangerous Dog: Cases involving potentially dangerous dogs were carefully assessed, and necessary measures were taken to mitigate potential risks.
Loose Dog: Instances of dogs roaming without proper supervision were managed to prevent accidents and conflicts within the community.
Rabid / Suspected (8 cases): The department dealt with eight cases related to rabid or suspected animals, implementing measures to protect public health and safety.
Wildlife: Concerns regarding wildlife, including potential threats or nuisances, were addressed to maintain a balanced ecosystem and ensure community safety.
Assist Other Agency: Collaborations with other agencies were conducted to provide comprehensive support for various animal-related issues.
Animal Trespass: Incidents involving animals trespassing onto private property were handled to uphold property rights and prevent conflicts.

Communications Center

The Lisbon Communications Center operates 24/7/365, demonstrating a commitment to providing continuous response to citizen walk-in requests and offering communication services for all of Lisbon's public safety agencies, including Police, Fire, Animal Control, and the local EMS provider, Lisbon Emergency.

Extensive Communication Network:
The Communication Center goes beyond local communications by maintaining radio capabilities with key departments when needed, such as the Lisbon School Department and Public Works. Furthermore, it has established radio communication links with external agencies, including the Androscoggin County Sheriff's Department, Sagadahoc Sheriff's Departments, Androscoggin County Emergency Management Agency, Lewiston Police Department, Statewide frequencies, State Police, Topsham PD, United Ambulance, Durham Fire Dept., and numerous other agencies.

Dedicated Staff:
The Communications Center is staffed with a team of 4 full-time communications officers, with one serving in the vital role of a working "Communications Supervisor." Additionally, there are 6 part-time reserve communications officers. This dedicated team ensures the efficient operation of the Comm. Center around the clock. This past year in 2023 the Lisbon Communication Center handled 16,064 calls for service. This was the highest call volume in the past three years, with 14,799 calls in 2022 and in 2021 handled 12,807 calls.

Budget Overview:
The budget allocation is a testament to the department's focus on personnel, with 97.7% dedicated to wages and benefits. This highlights the priority placed on securing a skilled and committed team to manage emergency communications. The remaining 2.3% supports critical operational aspects, including uniforms, recruitment efforts, telephone services, supplies, and the repair and maintenance of equipment.

Conclusion:
The Lisbon Communications Department plays an indispensable role in our community's safety and well-being. The commitment of the Communications Center staff, coupled with the strategic communication network established, ensures that help is efficiently dispatched where and when it is needed most. We appreciate the dedication of our personnel who are highly familiar with our community and the high standard of emergency communication services they provide.

Public Works

The Lisbon Public Works Department serves nearly 10,000 residents who rely on the Town to deliver some of its most essential services. The department operates with a strategic vision aimed at ensuring the safety and convenience of its citizens, while striving for efficiency and cost effectiveness during each task or project.

In the past fiscal year, the Town allocated a significant portion of its budget - approximately $435,000 out of $475,000 - to repave Littlefield Road. This project showcased the Town's dedication to improving its roadways and infrastructure, while enhancing the charm of our growing community.

Looking ahead to the next fiscal year, the Public Works Department would like to focus efforts on a total reconstruction of Maple and High Streets where the roads will be resurfaced, new curbings and sidewalks will be installed and ADA detection will be added to cross streets. This initiative is in line with the department's road resurfacing program and reflects the town's proactive approach to urban development, prioritizing pedestrian safety and accessibility.

Central to the Public Works Department's mission is the maintenance and repair of the town's roads. Though a comprehensive program, the department addresses issues promptly, ensuring that residents and visitors can safely travel the roadways. Additionally, a culvert replacement program is in place, safeguarding against potential infrastructure hazards and prompting the longevity of vital drainage systems lessening the town wide impacts from ever-increasing natural hazard events.

During summer and fall, the Public Works Department implements a proactive approach to town upkeep. Through strategic trimming and maintenance, overgrowth along roadsides is controlled to maintain curb appeal and safety among the sidewalks. Public spaces are well manicured and maintained. During the winter months, staff work around the clock to combat icy conditions and to keep the roads safe for all motorists. As the season's transition and spring arrives, the Public Works Department shifts its focus to clearing away the remnants of winter. With sweeping operations spanning the entirety of Lisbon, roads are meticulously cleansed of debris.

The department intends to continue to upgrade equipment to be used by well trained staff whenever possible. By keeping operations in-house, such as employing a full-time mechanic to work on our own large equipment (plow trucks, fire trucks, etc.), the department not only maximizes efficiency but also delivers substantial cost savings to the townspeople.

With increasing equipment and repair costs, embracing a spirit of innovation and fiscal responsibility, the department plans to implement a phased leasing program for their fleet of vehicles. Additionally, leasing a new street sweeper, to work in tandem with their existing fleet, will double their sweeping capacity and efficiency. The cost of leasing the sweeper rather than purchasing will prove to lessen the financial impact to residents, especially since maintenance is included in the lease limiting unexpected costs over the years. Another area to be explored this fiscal year is making the transfer station more revenue neutral.

The Public Works Department reaffirms its commitment to excellence, innovation, and above all, the well-being of the community it serves. We will make choices in the best interest to the tax-payers by evaluating each purchase or lease carefully to be sure we maximize the department's operational budget.

Library

Overview

The Lisbon Library provides essential services to many members of our community, far beyond the checking out of books and movies many normally think of when considering library services. We offer a comfortable space to sit and think, a place to chat with others, and a place to bring our children when we need a change of

scenery. We offer programs and events that educate and entertain, that allow us to make connections with others in our community, and share the things that bring us joy and excitement.

In fiscal year 2023-2024, the Lisbon Library saw our total circulation numbers rise 25% from the previous year, and even surpassed pre-pandemic levels by 8%. Attendance at our more than 260 programs for children, teens and adults is on track to surpass 2,100 participants, a record for us in the post-pandemic period. We have continued existing programs like the annual Summer Reading program and LEGO Building nights, relaunched popular programs like our monthly Book Group and Home Delivery Program for senior citizens, and added new programs like our partnership with the Lisbon Artist Collective series of children's crafts, our informal "Crafternoon" meetings, and our "Shelf Help" recommendation service, providing a variety of options for our residents to enjoy. Despite adding shelving throughout the Library, we are essentially at capacity and are assessing creative ways we can continue to meet the needs of our patrons for access to materials.

Much of this growth in circulation is due to the increasing demand from families for children's books that support early literacy efforts, and these materials accounted for almost 60% of our total circulation during this fiscal year, when historically it has only been 35%-45% of total circulation. To meet this increased demand, we have expanded children's materials to include more graphic novels, science and nature Discovery Kits, and audio books, and we are in the process of updating the nonfiction section to ensure we are providing accurate and timely information to these patrons.

We've also seen a small but growing shift towards electronic content such as eBooks and downloadable audio books, as more patrons rely on their smart phones and other devices to access materials they would have checked out in physical form only a few short years ago. The Lisbon Library provides access to both the Maine State Library's "Cloudlibrary" app as well as our own "Boundless" app for these digital materials, and are slowly continuing to grow this part of our collection. Unfortunately, eBook licenses are much more expensive than the comparable physical books, so we cannot acquire them as quickly or as often as we might wish. The library is currently looking at how this may impact our budget over the long term, and ways that we might mitigate these increased costs over time.

Staffing

Currently, the Lisbon Library has five full-time staff: a Library Director, an Assistant Library Director, a Children's Librarian, a Patron Services Assistant, and a Cataloging/Technical Services Assistant. For the fiscal 2024-2025 budget, all five library positions would be adjusted to fit within the Town's new proposed Grade/Step matrix, keeping the positions aligned with similar roles across other departments. This adjustment accounts for the majority of the increase to the Library's overall budget, and has been partially offset by smaller cuts in select other budget lines. In addition, I am proposing small changes to two of these job titles and job descriptions: Patron Services Assistant and Cataloging/Technical Services. This would bring them closer in line with their actual roles and responsibilities as they have been performed, reflect the special knowledge and expertise the roles require, and allow us to attract or retain highly skilled individuals for these essential roles.

The Patron Services Assistant is currently a Grade D position, and would be changed to a Grade E "Librarian – Circulation" position, reflecting the importance of having a dedicated staff member who is actively looking for ways to ensure the Library has the best materials available for as many people as possible, while also focused on retaining and replacing materials that are lost or damaged.

The Cataloging/Technical Services position is also currently a Grade D role, and would be changed to a Grade E "Cataloging Librarian" position. Having a knowledgeable and skilled cataloging librarian is essential to the functioning of the Library, as they are not only tasked with the physical processing of materials, but also with following standards at the state and consortium levels to ensure accurate and precise database records are developed and maintained to provide consistency with libraries across the state. Without these accurate records, it becomes extremely difficult for our patrons and staff to utilize the library efficiently, and limits the scope of services we can offer.

Conclusion

Looking forward, I am confident that the Lisbon Library will continue to source library materials at the lowest possible cost from a variety of vendors, and that we will partner with other town departments, nonprofits, and community groups to strengthen and grow the relationships within our community. A major goal for the Library is to look for ways to reach those members of the community that may not be aware of the wide range of services we offer, and anticipate future needs. I anticipate that our circulation and attendance will continue to rise, especially in the children's room, and that we will need to adapt to new technologies, as physical media such as DVDs and CD audio books are phased out in favor of streaming or cloud-based data storage. With the budget outlined here, I believe we will be well-situated to offer high-quality library services on par with libraries in much larger towns in Maine.

Parks & Recreation

Department Overview/Mission:

The Lisbon Parks and Recreation Department is dedicated to providing exceptional service, recreational programs, and outdoor spaces that enrich the lives of our community residents. Our mission is to create safe, healthy environments that cater to the diverse needs of our participants and enhance their overall quality of life. We offer a wide range of programs and facilities, including year-round youth sports programming, Before and After School programming, Summer Day Camps, summer sports camps, fitness classes, self-defense classes, and senior recreational programming, including meals. We also offer a 24-7 Fitness Center facility and rental of community center spaces. We manage and maintain Parks, trails, cemeteries (three), as well as over sixty "green" spaces throughout Lisbon, Lisbon Center and Lisbon Falls. In addition we are honored to coordinate the world famous Moxie Festival. We have program fees to recapture expenses for our programming, and work to keep fees inline with market value while also being accessible to our families and community.

Staffing:

The Department is staffed by one full-time Director, one full time Assistant Director, one full time Maintenance Supervisor, one full-time office admin/programmer, one full time Senior Events Coordinator and one full time Parks Laborer. We have part-time positions for After School and Before School staff. Nearly 65 other staff are comprised of coaches, park maintenance workers; supervisors and summer day camps staff, and program coordinators. These part-time staff members are the first line of interaction with our customers, and are the role models and leaders who make our programs great. It is important to note that we have grown quickly and consistently over the past several years and this growth does not seem to be slowing any time soon. With gratitude, we rely heavily on other town departments to be successful in our mission.

Goals & Achievements:

Our unwavering commitment revolves around the core values of "Children, Family, Community." Over the past year, we've made significant strides in enriching the lives of our residents. Notable achievements include the introduction of new swim, self-defense, yoga, and vacation camp programs, catering to diverse interests and needs within our community.

Furthermore, we are thrilled to report that our recent Moxie Festival was both a resounding anecdotal success and a fiscal triumph, marking it as the most successful on record. This achievement not only celebrates our community's spirit but also underscores our department's ability to organize and execute impactful events that bring joy to residents and visitors alike.

Additionally, we are immensely proud to share that our department received the prestigious "William V Haskell Distinguished Professional of the Year" award from the Maine Recreation and Parks Association.

As we move forward, we remain committed to upholding our mission of serving the needs of children, families, and the broader community, fostering a vibrant and inclusive environment for all to thrive.

Moving Forward:

As our community grows in 2025, we plan to add four additional seasonal staff to our summer recreation programs to support ever-increasing enrollment, as well as one part-time after school staff person.

We will enhance opportunities for recreation at Beaver Park by replacing the outdated playground with a new, safe, and accessible playground, as well as build bathrooms for staff, a new roof on the cabin, and replacement of an outdated parks vehicle.

We will continue to utilize our New Programs accounts to explore additional activities through the year that arise by community input. We also will continue to expand our Senior Programming to include greater outreach and volunteer-based opportunities for elderly in need of community support.

Sewer

Department Overview

The Sewer Department is responsible for the operation and maintenance of the wastewater treatment plant, twelve pumps stations, and approximately 35 miles of sewer mains. The treatment plant receives an average of 700,000 gallons of raw wastewater per day, treats it and then discharges it to the Androscoggin River. On average, the treatment plant generates 800 tons of dewatered sludge per calendar that is currently being disposed of in a landfill.

Mission

The primary goal of the Sewer Department is to protect our natural resources through the effective and efficient collection and treatment of the waste water discharged by the residential, industrial and commercial members of the Lisbon community that are connected to the sewer system.

Staffing

The Sewer Department comprises of the Superintendent, Sewer Billing Clerk/Administrative Assistant, Maintenance Supervisor, Lab Technician and two Operators.

Achievements

During FY24 the sewer replacement project on Main Street was the department's largest achievement. Minus raising the manholes as part of the paving portion of the overall project, the sewer replacement project is complete. A new portable generator was purchased to replace the current 45 year old generator. Based on the severity of the storms that have been occurring during this fiscal year, the decision was made to keep the old generator to assist with the power issues caused by these storms. Staff has remained busy constantly looking at ways to improve efficiency with how equipment breakdowns or failures are managed, by maintaining spare parts, tools and ensuring any other materials necessary to complete repairs and most tasks are on hand when needed.

Fiscal Year 2025 Goals

For FY25 the department will continue to evaluate our procedures and processes to make improvements where necessary. We will be starting the screw press project during the year, which will require some adjustment to our operations to facilitate this work. This will present challenges that will require more time using non-typical

methods to reach the same goal, this should prove to be both interesting and a beneficial learning experience for our staff who will experiencing these challenges for the first time.

The transition of the sewer billing process from TRIO into MUNIS is ongoing and once complete should simplify the process and allow the sewer-billing clerk to spend more time working on other tasks.

Economic Development

Department Overview & Mission

The department of Economic and Community Development (ECD) is responsible for the delivery of services that promote increased economic opportunities for the people and businesses of Lisbon.

The overall mission of the department is to promote economic development & community vitality in the Town of Lisbon through the attraction of new business and the retention of existing business. This will be accomplished by providing the resources that enable development and promote the Town of Lisbon as a place to Live-Work-Play-Eat-Shop.

Economic Development services focus on business start-up, retention, expansion and attraction projects that result in private sector investment and job creation. The ECD department offers financial & technical assistance through resources as well as a listing of available sites for expansion or developing.

The Town of Lisbon has its own Commercial Lending program through the Revolving Loan Program. The ECD department is responsible for maintaining the loan software program as well as all loan reporting.

This year we are adding a part time Community Development Specialist who will be funded by the Dingley TIF remaining funds for 5 years per council approval.

The ECD budget over the past eight years has been funded through a TIF (Tax Increment Financing District) and was extended by Council for an additional five years ending in FY23.

Memberships to various Economic & Community Development Organizations
Marketing
Professional Training
Office Supplies for the day-to-day operations of the department

This budget proposal is to fund 50% of this department through the balance in the TIF and another 50% on a tax impact.

PROPOSED FY25 BUDGET
COMPARED TO FY24 ADOPTED BUDGET

GL	Department Name	Account Description	2025 Manager Budget	2024 Budgeted	2023 Actuals
12020000-40001	Treasury	Real estate and personal prope	($15,860,256.07)	($15,902,055.59)	($13,937,805.10)
12020000-40002	Treasury	In lieu of property taxes	($9,500.00)	($9,000.00)	$0.00
12020000-40004	Treasury	Supplmental Real & Prop Taxes	($11,000.00)		($12,565.25)
12020000-40020	Treasury	Motor vehicle excise taxes	($1,900,000.00)	($1,600,000.00)	($1,840,742.32)
12020000-40021	Treasury	Boat excise taxes	($7,000.00)	($7,000.00)	($6,496.10)
12020000-40030	Treasury	Interest/Penalties on Taxes	($36,000.00)	($36,000.00)	($28,412.72)
12020000-40160	Treasury	Agent Fees	($45,000.00)	($40,000.00)	($43,398.01)
12020000-40226	Treasury	State revenue sharing	($2,485,702.37)	($2,220,323.00)	($2,428,874.11)
12020000-40227	Treasury	Urban road initiative program	($102,000.00)	($101,000.00)	($101,096.00)
12020000-40230	Treasury	Homestead exemption	($860,000.00)	($860,015.49)	($702,905.00)
12020000-40231	Treasury	Veterans Reimbursement	($10,000.00)	($10,000.00)	$0.00
12020000-40232	Treasury	Tree Growth Reimbursement	($17,000.00)	($16,000.00)	($16,866.08)
12020000-40233	Treasury	BETE Reimbursement	($300,000.00)	($250,596.17)	($281,234.00)
12020000-40235	Treasury	State Road Revenue	($21,500.00)	($21,727.00)	($21,728.31)
12020000-40260	Treasury	Fax Revenue	$0.00	$0.00	($12.00)
12020000-40261	Treasury	Copier Revenue	$0.00	($250.00)	($99.60)
12020000-40262	Treasury	NSF Fees		($500.00)	($130.00)

12020000-40901	Treasury	Sewer Dept Admin Reimbursement	($21,364.66)	($18,287.00)	$0.00
12020000-40902	Treasury	Sewer Dept Benefit Reimburseme	($4,976.20)	($6,071.00)	$0.00
12020000-40903	Treasury	Water Dept Admin Reimbursement	($14,995.21)	($14,192.00)	($12,685.75)
12020000-40904	Treasury	Water Dept Benefit Reimburseme	($4,482.15)	($5,122.00)	($5,239.63)
12020000-40905	Treasury	Water Dept IT Reimbursement	($5,000.00)	($4,800.00)	($5,201.20)
12020000-40906	Treasury	Water Dept Insur Reimbursement	$0.00	($19,593.00)	($17,763.00)
12020000-40991	Treasury	Misc Revenue	($1,500.00)	$0.00	($7,225.44)
12020000-40992	Treasury	MEMIC Dividend	($18,000.00)	$0.00	($17,304.95)
12020000-40993	Treasury	Unemployment Dividend	($6,000.00)	$0.00	($5,444.00)
12020000-44409	Treasury	Investment earnings	($250,000.00)	($100,000.00)	($162,407.05)
12020000-48016	Treasury	COVID State Recovery Funds	$0.00	$0.00	$0.00
12020000-48033	Treasury	Insurance Claim Revenue	($5,000.00)	$0.00	($13,786.85)
12020000-53943	Treasury	LRAP Expense	$0.00	$0.00	$20,275.00
12020500-50108	Elected Officials	Elected Officals	$24,800.00	$22,583.00	$19,572.50
12020500-50202	Elected Officials	Workers Comp Insurance	$89.28	$92.00	$74.15
12020500-50230	Elected Officials	FICA Employer Costs	$1,959.20	$1,727.60	$1,492.28
12020500-50301	Elected Officials	Office Supplies	$250.00	$250.00	$230.24
12020500-50306	Elected Officials	Postage	$50.00	$50.00	$0.00

12020500-50307	Elected Officials	Advertising	$750.00	$0.00	$653.21
12020500-50326	Elected Officials	Donations Expense	$5,000.00		$0.00
12020500-50401	Elected Officials	Professional Development	$500.00	$500.00	($395.00)
12020500-50960	Elected Officials	Employee Recognition	$6,200.00	$6,200.00	$4,259.97
12021000-50101	Town Manager	Town Manager	$118,965.00	$113,300.00	$103,853.59
12021000-50104	Town Manager	Non Supervisory	$190,688.00	$177,842.00	$149,736.10
12021000-50107	Town Manager	Administrative	$0.00	$48,735.00	$49,196.52
12021000-50201	Town Manager	Unemployment Costs	$162.30	$236.00	$0.00
12021000-50202	Town Manager	Workers Comp Insurance	$2,159.23	$4,850.00	$5,336.63
12021000-50210	Town Manager	MEPERS - Employer Share	$30,259.64	$34,667.45	$32,935.91
12021000-50220	Town Manager	Health Insurance	$43,384.32	$31,427.43	$31,873.95
12021000-50230	Town Manager	FICA Employer Costs	$24,452.59	$34,667.45	$22,967.45
12021000-50301	Town Manager	Office Supplies	$2,000.00	$2,000.00	$2,384.44
12021000-50306	Town Manager	Postage	$100.00	$75.00	$158.79
12021000-50307	Town Manager	Advertising	$1,000.00	$1,000.00	$134.03
12021000-50349	Town Manager	HR Recruitment	$0.00		$0.00
12021000-50352	Town Manager	Cell Phone/Allowances	$1,260.00	$1,260.00	$1,050.00
12021000-50401	Town Manager	Professional Development	$7,000.00	$7,000.00	$1,854.14

12021000-50402	Town Manager	Dues and Memberships	$2,000.00	$2,000.00	$1,913.00
12021000-50413	Town Manager	Mileage/ travel reimbursement	$6,000.00	$6,020.00	$4,925.46
12021000-50451	Town Manager	Contracted Professional Servic	$5,000.00	$5,000.00	$3,175.00
12021000-50452	Finance	Audit services	$17,500.00	$12,934.00	$18,183.33
12021500-50108	Appeals Board	Elected Officials	$788.00	$788.00	$393.90
12021500-50202	Appeals Board	Workers Comp Insurance	$1.00	$4.00	$2.58
12021500-50230	Appeals Board	FICA Employer Costs	$62.25	$60.28	$30.22
12021500-50301	Appeals Board	Office Supplies	$50.00	$50.00	$1.60
12021500-50306	Appeals Board	Postage		$50.00	$0.00
12021500-50307	Appeals Board	Advertising	$250.00	$250.00	$42.45
12021500-50401	Appeals Board	Professional Development		$140.00	$0.00
12021600-40265	Planning Board	Planning/Appeals Fees	($3,000.00)	$0.00	($3,650.00)
12021600-50104	Planning Board	Non Supervisory	$0.00	$0.00	$0.00
12021600-50108	Planning Board	Elected Officials	$5,300.00	$5,250.00	$5,279.72
12021600-50202	Planning Board	Workers Comp Insurance	$1.00	$25.00	$22.60
12021600-50210	Planning Board	MEPERS - Employer Share	$0.00	$0.00	$0.00
12021600-50230	Planning Board	FICA Employer Costs	$418.70	$402.00	$404.08
12021600-50301	Planning Board	Office Supplies	$50.00	$250.00	$24.50

12021600-50306	Planning Board	Postage	$75.00	$200.00	$75.41
12021600-50307	Planning Board	Advertising	$1,000.00	$1,000.00	$1,298.82
12021600-50401	Planning Board	Professional Development	$400.00	$400.00	$70.00
12021600-50451	Planning Board	Contracted Professional Servic	$0.00	$27,679.20	$12,320.80
12022000-50450	Legal	Legal expense	$70,000.00	$70,000.00	$41,586.63
12022000-50451	Other	Contracted Professional Servic	$0.00	$0.00	$2,169.70
12022500-40100	Clerk	Business licenses	($20,000.00)	($18,500.00)	($23,447.50)
12022500-40110	Clerk	Clerk Fees	($250.00)	$0.00	($230.23)
12022500-40112	Clerk	Vital Records	($8,500.00)	($9,000.00)	($8,782.60)
12022500-40113	Clerk	Animal Licenses	($750.00)	($750.00)	($487.00)
12022500-40263	Clerk	Notary Fees	($2,000.00)	$0.00	($2,098.00)
12022500-50102	Clerk	Department Head	$67,891.20	$64,272.00	$61,543.72
12022500-50104	Clerk	Non Supervisory	$46,158.40	$51,903.00	$37,445.81
12022500-50130	Clerk	Temporary/seasonal	$7,500.00	$10,000.00	$5,895.99
12022500-50140	Clerk	Overtime wages	$1,500.00	$2,600.00	$1,133.35
12022500-50201	Clerk	Unemployment Costs	$91.80	$239.00	$0.00
12022500-50202	Clerk	Workers Comp Insurance	$1.00	$603.00	$551.97
12022500-50210	Clerk	MEPERS - Employer Share	$6,721.23	$10,330.00	$10,144.37

12022500-50220	Clerk	Health Insurance	$17,070.08	$15,303.70	$13,889.26
12022500-50230	Clerk	FICA Employer Costs	$9,957.92	$9,852.00	$7,766.35
12022500-50301	Clerk	Office Supplies	$2,500.00	$5,300.00	$2,623.63
12022500-50302	Clerk	Operating supplies	$100.00	$0.00	$0.00
12022500-50306	Clerk	Postage	$3,000.00	$4,200.00	$1,415.09
12022500-50307	Clerk	Advertising	$800.00	$1,800.00	$261.63
12022500-50308	Clerk	Printing	$4,000.00	$5,200.00	$1,416.28
12022500-50352	Clerk	Cell Phone/Allowances	$420.00	$420.00	$420.00
12022500-50401	Clerk	Professional Development	$2,750.00	$2,000.00	$1,183.50
12022500-50402	Clerk	Dues and Memberships	$750.00	$400.00	$315.00
12022500-50412	Clerk	Meals and Lodging	$1,200.00	$1,010.00	$0.00
12022500-50413	Clerk	Mileage/ travel reimbursement	$1,000.00	$450.00	$221.21
12022500-50451	Clerk	Contracted Professional Servic	$18,500.00	$2,260.00	$0.00
12022500-50455	Clerk	Profesional Services	$9,450.00	$10,450.00	$0.00
12022500-50536	Clerk	R&M: Equipment	$3,750.00	$2,800.00	$1,196.00
12022500-50710	Clerk	Equipment	$4,250.00	$0.00	$4,545.00
12023000-50102	Finance / Tax	Department Head	$100,646.00	$90,281.00	$87,835.93
12023000-50104	Finance / Tax	Non Supervisory	$88,540.40	$94,946.80	$90,743.60

12023000-50140	Finance / Tax	Overtime wages	$2,500.00	$1,500.00	$3,291.77
12023000-50201	Finance / Tax	Unemployment Costs	$129.60	$177.00	$0.00
12023000-50202	Finance / Tax	Workers Comp Insurance	$1.00	$870.00	$748.36
12023000-50210	Finance / Tax	MEPERS - Employer Share	$18,729.45	$18,966.39	$18,642.69
12023000-50220	Finance / Tax	Health Insurance	$29,140.16	$37,244.19	$45,619.35
12023000-50230	Finance / Tax	FICA Employer Costs	$14,945.73	$14,225.00	$13,256.56
12023000-50301	Finance / Tax	Office Supplies	$2,250.00	$3,000.00	$2,037.24
12023000-50306	Finance / Tax	Postage	$2,000.00	$1,000.00	($11,872.87)
12023000-50352	Finance / Tax	Cell Phone/Allowances	$420.00	$420.00	$420.00
12023000-50401	Finance / Tax	Professional Development	$2,000.00	$4,400.00	$2,114.75
12023000-50402	Finance / Tax	Dues and Memberships	$325.00	$500.00	$335.00
12023000-50413	Finance / Tax	Mileage/ travel reimbursement	$750.00	$1,000.00	$664.62
12023000-50451	Finance / Tax	Contracted Professional Servic	$3,000.00	$1,636.00	$1,681.86
12023000-50536	Finance / Tax	R&M: Equipment	$9,500.00	$0.00	$3,987.63
12023000-50805	Finance / Tax	Interest expense	$5,000.00	$0.00	$1,265.00
12023500-50102	Finance / Tax	Department Head	$62,375.73	$58,240.60	$0.00
12023500-50104	Finance / Tax	Non Supervisory	$130,604.93	$122,010.00	$114,541.46
12023500-50140	Finance / Tax	Overtime	$2,000.00	$2,500.00	$1,647.88

12023500-50201	Finance / Tax	Unemployment Costs	$172.80	$236.00	$0.00
12023500-50202	Finance / Tax	Workers Comp Insurance	$1.00	$839.00	$768.88
12023500-50210	Finance / Tax	MEPERS - Employer Share	$19,105.09	$18,275.65	$11,851.28
12023500-50220	Finance / Tax	Health Insurance	$77,357.68	$78,269.87	$44,511.60
12023500-50230	Finance / Tax	FICA Employer Costs	$15,245.47	$13,706.73	$8,175.08
12023500-50301	Finance / Tax	Office Supplies	$2,500.00	$3,000.00	$2,009.55
12023500-50306	Finance / Tax	Postage	$5,000.00	$8,000.00	$4,692.96
12023500-50401	Finance / Tax	Professional Development	$750.00	$1,000.00	$36.00
12023500-50402	Finance / Tax	Dues and Memberships	$100.00	$100.00	$30.00
12023500-50413	Finance / Tax	Mileage/ travel reimbursement	$100.00	$500.00	$66.12
12023500-50470	Finance / Tax	Registry Services	$0.00	$0.00	$21.00
12024000-50102	Assessor	Department Head	$33,945.60	$0.00	$0.00
12024000-50104	Assessor	Non-supervisory wages	$23,431.20	$50,690.00	$26,857.15
12024000-50201	Assessor	Unemployment Costs	$43.20	$59.00	$0.00
12024000-50202	Assessor	Workers Comp Insurance	$1.00	$238.00	$208.44
12024000-50210	Assessor	MEPERS - Employer Share	$5,680.30	$5,171.00	$2,739.37
12024000-50220	Assessor	Health Insurance	$5,000.00	$3,231.00	$1,869.88
12024000-50230	Assessor	FICA Employer Costs	$4,532.76	$3,878.00	$2,197.38

12024000-50301	Assessor	Office Supplies	$1,500.00	$1,700.00	$758.71
12024000-50306	Assessor	Postage	$500.00	$400.00	$835.55
12024000-50308	Assessor	Printing	$400.00	$350.00	$0.00
12024000-50352	Assessor	Cell Phone/Allowances	$210.00	$0.00	$0.00
12024000-50401	Assessor	Professional Development	$1,200.00	$600.00	$2,145.00
12024000-50402	Assessor	Dues and Memberships	$350.00	$200.00	$40.00
12024000-50412	Assessor	Meals and Lodging	$600.00	$0.00	$0.00
12024000-50413	Assessor	Mileage/ travel reimbursement	$700.00	$700.00	$904.49
12024000-50451	Assessor	Contracted Professional Servic	$0.00	$35,000.00	$32,000.00
12024000-50470	Assessor	Registry Services	$900.00	$850.00	$715.00
12024000-50624	Assessor	Mapping & Microfiliming	$2,000.00	$2,000.00	$0.00
12024000-53935	Assessor	Revaluation	$50,000.00	$30,000.00	$30,000.00
12024500-40114	Code Enforcement	Town Plumbing permits	($8,750.00)	($7,500.00)	($6,645.00)
12024500-40116	Code Enforcement	Code Enforcement Fines	($1,200.00)	$0.00	($1,200.00)
12024500-40266	Code Enforcement	Construction Fees	($35,000.00)	($30,000.00)	($33,156.05)
12024500-40268	Code Enforcement	Sabattus Code Revenue	$0.00	$0.00	$0.00
12024500-40269	Code Enforcement	Electrical Permits	($6,000.00)	($9,000.00)	($9,114.86)
12024500-40271	Code Enforcement	T1 Site Plan Review	($50.00)	$0.00	($150.00)

12024500-40710	Code Enforcement	Codes-Sign	($100.00)	$0.00	($275.00)
12024500-50102	Code Enforcement	Department Head	$78,249.60	$79,573.00	$84,023.09
12024500-50104	Code Enforcement	Non Supervisory	$107,624.40	$18,211.00	$31,394.64
12024500-50201	Code Enforcement	Unemployment Costs	$86.40	$118.00	$0.00
12024500-50202	Code Enforcement	Workers Comp Insurance	$1,367.84	$2,747.00	$2,903.13
12024500-50210	Code Enforcement	MEPERS - Employer Share	$15,917.62	$8,117.00	$10,205.73
12024500-50220	Code Enforcement	Health Insurance	$25,000.00	$27,270.00	$13,189.99
12024500-50230	Code Enforcement	FICA Employer Costs	$14,684.04	$7,481.00	$8,868.83
12024500-50301	Code Enforcement	Office Supplies	$1,500.00	$1,600.00	$1,410.83
12024500-50306	Code Enforcement	Postage	$200.00	$200.00	$144.87
12024500-50352	Code Enforcement	Cell Phone/Allowances	$840.00	$420.00	$420.00
12024500-50375	Code Enforcement	Gas	$800.00	$850.00	$801.64
12024500-50401	Code Enforcement	Professional Development	$6,000.00	$800.00	$399.00
12024500-50402	Code Enforcement	Dues and Memberships	$420.00	$120.00	$210.00
12024500-50501	Code Enforcement	Vehicle Repairs	$600.00	$200.00	$66.31
12024500-50530	Code Enforcement	Software and Services	$0.00	$0.00	$6,000.00
12024500-50624	Code Enforcement	Mapping & Microfiliming	$5,500.00	$3,150.00	$5,529.44
12025500-50221	Insurance	HRA Costs	$30,000.00	$34,500.00	$26,059.96

12025500-50601	Insurance	General Liability	$8,049.00	$6,650.00	$7,988.00
12025500-50602	Insurance	Vehicle Insurance	$28,296.00	$23,033.00	$18,420.00
12025500-50603	Insurance	Police Liability	$6,081.00	$6,097.00	$5,838.00
12025500-50604	Insurance	Property Insurance	$44,606.00	$43,728.00	$41,980.00
12025500-50606	Insurance	Crime Insurance	$450.00	$489.00	$408.00
12025500-50607	Insurance	Public Officials	$1,816.00	$1,777.00	$1,589.00
12025500-50608	Insurance	Employment Liability	$0.00	$2,371.00	$2,276.00
12025500-50609	Insurance	Public Officials Bond Insuranc	$4,375.00	$3,422.00	$3,900.00
12025500-50610	Insurance	Critical Incident Ins.	$400.00	$1,449.00	$0.00
12026500-?????	Buildings	Transfer from Spec Reserve	($14,173.00)		
12026500-50360	Buildings	Minor equipment	$17,128.00	$31,200.00	$12,882.34
12026500-50454	Buildings	Internet and website hosting	$21,669.60	$14,256.00	$13,178.41
12026500-50530	Buildings	Software and Services	$258,407.50	$280,259.15	$231,645.34
12026500-50536	Buildings	R&M: Equipment	$5,000.00	$62,000.00	$29,719.64
12026500-50951	Buildings	Transfer to Other Fund	$46,000.00		$0.00
12027500-50930	Treasury	Tax overlay	$0.00	$0.00	$13,285.38
12027500-50935	Econ Dev	TIF Payments	$273,835.12	$0.00	$259,239.46
12028000-51300	School	Required Local Share	$4,784,053.00	$4,811,095.00	$4,417,383.00

12028000-51310	School	Add'l Local Share	$3,056,111.00	$2,448,583.00	$2,854,811.04
12028000-51320	School	Local Share Debt	$421,264.00	$430,229.00	$475,388.30
12028000-51330	School	Local Share Adult Education	$15,885.00	$17,418.00	$16,902.97
12051500-50104	Buildings	Non-supervisory wages	$17,430.00	$13,283.00	$15,262.41
12051500-50201	Buildings	Unemployment Costs	$30.06	$59.00	$0.00
12051500-50202	Buildings	Workers Comp Insurance	$571.38	$613.00	$567.16
12051500-50210	Buildings	Maine State retirement	$53.44	$0.00	$0.00
12051500-50230	Buildings	FICA taxes	$1,070.16	$1,017.00	$1,153.74
12051500-50302	Buildings	Operating supplies	$7,000.00	$6,500.00	$7,067.06
12051500-50451	Buildings	Contracted Professional Servic	$0.00	$0.00	$6,285.00
12051500-50510	Buildings	Electricity	$49,343.70	$48,000.00	$47,739.13
12051500-50511	Buildings	Water usage fees	$2,700.00	$2,622.00	$2,202.08
12051500-50512	Buildings	Telephone	$10,000.00	$10,500.00	$11,041.69
12051500-50513	Buildings	Sewer Expense	$857.00	$857.00	$821.24
12051500-50514	Buildings	Heating Fuel	$20,000.00	$20,000.00	$21,769.75
12051500-50515	Buildings	Natural Gas	$41,000.00	$37,000.00	$39,257.16
12051500-50520	Buildings	Building Expense	$11,500.00	$138,141.00	$25,480.30
12051500-50536	Buildings	R&M: Equipment	$30,000.00	$45,000.00	$43,389.53

12051500-50549	Buildings	R & M Buildings	$54,900.00	$23,000.00	$20,557.14
12090100-50901	Assessor	Tax abatements	$5,000.00	$0.00	$0.00
13030500-50102	Health	Department Head	$0.00	$5,901.00	$5,728.84
13030500-50202	Health	Workers Comp Insurance	$0.00	$198.00	$208.57
13030500-50210	Health	MEPERS - Employer Share	$0.00	$602.00	$767.78
13030500-50230	Health	FICA Employer Costs	$0.00	$452.00	$417.18
13030500-50301	Health	Office Supplies		$50.00	$0.00
13031000-40228	GA	General assistance reimburseme	($35,000.00)	($28,350.00)	($29,851.36)
13031000-50102	GA	Department Head	$33,945.60	$0.00	$0.00
13031000-50104	GA	Non-supervisory wages	$23,431.20		$0.00
13031000-50140	GA	Overtime wages	$0.00	$2,500.00	$0.00
13031000-50202	GA	Workers Comp Insurance	$1.00	$12.00	$13.60
13031000-50210	GA	MEPERS - Employer Share	$5,680.30	$255.00	$353.16
13031000-50220	GA	Health insurance	$5,000.00		$0.00
13031000-50230	GA	FICA Employer Costs	$4,532.76	$192.00	$264.78
13031000-50301	GA	Office Supplies	$1,000.00	$800.00	$17.98
13031000-50306	GA	Postage	$150.00	$100.00	$106.42
13031000-50352	GA	Cell Phone allowance	$210.00	$365.00	$374.98

13031000-50401	GA	Professional Development	$1,000.00	$800.00	$404.44
13031000-50402	GA	Dues and memberships	$200.00		$0.00
13031000-50413	GA	Mileage/ travel reimbursement	$250.00	$0.00	$283.87
13031000-50440	GA	General Assistance	$50,000.00	$40,500.00	$34,042.94
13031000-50451	GA	Contracted Professional Servic	$800.00		$0.00
14040500-40400	Police	Court fines	($650.50)	$0.00	($1,205.29)
14040500-40401	Police	Parking Tickets	($50.00)	$0.00	($150.00)
14040500-40410	Police	Police Report Fees	($1,954.10)	($1,800.00)	($1,246.30)
14040500-40411	Police	Restitution	($65.83)	$0.00	$0.00
14040500-40412	Police	Town Concealed Weapon Permit	($431.00)	$0.00	($396.00)
14040500-40420	Police	SRO Reimbursement	($78,000.00)	($76,837.00)	($73,426.78)
14040500-40421	Police	School Detail	($2,475.05)	($7,000.00)	($4,190.83)
14040500-40440	Police	MCJ Academy Training Reimburse	($11,060.00)	$0.00	$0.00
14040500-40990	Police	Misc. Fees	($72.09)	($200.00)	$0.00
14040500-40991	Police	Misc Revenue	($127,000.00)	($106,358.57)	($50.00)
14040500-50102	Police	Department Head	$107,480.00	$98,144.00	$91,860.04
14040500-50104	Police	Non Supervisory	$1,242,675.00	$1,098,057.00	$976,145.54
14040500-50107	Police	Administrative	$58,926.00	$53,603.00	$50,965.75

14040500-50116	Police	Union	$17,000.00	$17,000.00	$13,378.60
14040500-50117	Police	Misc. Police Detail	$11,500.00	$10,000.00	$9,380.72
14040500-50130	Police	Temporary/seasonal	$34,994.00	$34,994.00	$11,546.57
14040500-50140	Police	Overtime wages	$57,000.00	$47,704.00	$27,177.64
14040500-50143	Police	Court time	$5,000.00	$5,000.00	$5,356.98
14040500-50144	Police	Training	$167.81	$0.00	$503.44
14040500-50145	Police	Replacement Wages	$180,000.00	$170,178.00	$155,519.86
14040500-50201	Police	Unemployment Costs	$820.80	$1,309.00	($473.55)
14040500-50202	Police	Workers Comp Insurance	$52,778.23	$74,449.00	$42,822.49
14040500-50210	Police	MEPERS - Employer Share	$104,502.55	$187,115.00	$161,576.55
14040500-50220	Police	Health Insurance	$385,000.00	$354,948.70	$287,301.72
14040500-50230	Police	FICA Employer Costs	$70,638.44	$116,103.00	$95,536.14
14040500-50260	Police	Uniform cleaning	$500.00	$500.00	$19.95
14040500-50301	Police	Office Supplies	$5,150.00	$5,150.00	$3,989.93
14040500-50302	Police	Operating supplies	$28,000.00	$28,608.00	$3,907.07
14040500-50306	Police	Postage	$300.00	$300.00	$266.76
14040500-50307	Police	Advertising	$200.00	$200.00	$0.00
14040500-50308	Police	Printing	$4,000.00	$3,400.00	$2,217.00

14040500-50349	Police	Recruitment Testing	$3,700.00	$1,750.00	$1,425.14
14040500-50351	Police	Clothing/Boot Allowance	$27,800.00	$21,800.00	$18,030.63
14040500-50352	Police	Cell Phone/Allowances	$9,807.84	$6,634.00	$6,296.34
14040500-50353	Police	Physicals	$1,900.00	$1,900.00	$1,015.00
14040500-50370	Police	Parts - Supplies	$165.38	$0.00	$0.00
14040500-50375	Police	Gas	$36,480.00	$33,775.00	$34,038.75
14040500-50377	Police	Diesel	$350.00	$234.00	$145.25
14040500-50378	Police	Tires Expense	$6,628.00	$6,628.00	$6,184.66
14040500-50401	Police	Professional Development	$20,000.00	$33,568.00	$1,036.53
14040500-50413	Police	Mileage/ travel reimbursement	$450.00	$450.00	$260.00
14040500-50415	Police	Education Program	$2,608.00	$2,608.00	$0.00
14040500-50501	Police	Vehicle Repairs	$14,000.00	$13,000.00	$9,744.51
14040500-50512	Police	Telephone	$7,768.00	$7,768.00	$8,153.96
14040500-50532	Police	R&M Office Equipment	$2,000.00	$2,000.00	$1,871.01
14040500-50536	Police	R&M: Equipment	$5,500.00	$5,500.00	$5,368.89
14040500-50710	Police	Equipment	$44,494.00	$18,750.00	$3,737.21
14040500-50720	Police	Equipment – vehicles	$3,400.00	$90,000.00	$67,000.00
14040500-50951	Police	Transfer to Other Fund	$90,000.00		$0.00

14041500-40991	Fire	Misc Revenue	($180.33)	$0.00	($110.00)
14041500-50102	Fire	Department Head	$99,632.00	$95,232.00	$87,651.20
14041500-50104	Fire	Non Supervisory	$206,628.24	$196,816.00	$81,095.13
14041500-50130	Fire	Temporary/seasonal wages	$208,526.00	$208,526.00	$142,656.95
14041500-50140	Fire	Overtime wages	$20,000.00		$0.00
14041500-50201	Fire	Unemployment Costs	$216.00	$1,253.00	$0.00
14041500-50202	Fire	Workers Comp Insurance	$39,785.26	$68,528.00	$26,648.43
14041500-50210	Fire	MEPERS - Employer Share	$30,319.76	$29,788.90	$21,174.15
14041500-50220	Fire	Health Insurance	$62,000.00	$98,845.01	$37,367.10
14041500-50230	Fire	FICA Employer Costs	$40,668.11	$38,293.91	$23,561.19
14041500-50301	Fire	Office Supplies	$500.00	$500.00	$261.52
14041500-50302	Fire	Operating supplies	$10,000.00	$9,000.00	$7,587.21
14041500-50306	Fire	Postage	$75.00	$75.00	$12.24
14041500-50351	Fire	Clothing/Boot Allowance	$7,500.00	$6,000.00	$4,072.57
14041500-50352	Fire	Cell Phone/Allowances	$420.00	$420.00	$385.00
14041500-50353	Fire	Physicals	$9,000.00	$5,000.00	$2,531.00
14041500-50370	Fire	Parts - Supplies	$6,200.00	$6,200.00	$6,175.19
14041500-50375	Fire	Gas	$2,500.00	$2,400.00	$2,393.73

14041500-50377	Fire	Diesel	$9,900.00	$8,420.00	$8,064.73
14041500-50378	Fire	Tires Expense	$4,800.00	$4,800.00	$0.00
14041500-50401	Fire	Professional Development	$10,000.00	$7,500.00	$6,155.71
14041500-50413	Fire	Mileage/ travel reimbursement	$1,000.00	$150.00	$43.80
14041500-50484	Fire	Fire equipment inspection	$22,000.00		$0.00
14041500-50490	Fire	Capital Projects Reserve	$145,000.00	$75,000.00	$75,000.00
14041500-50511	Fire	Water Usage	$400.00	$599.00	$399.00
14041500-50512	Fire	Telephone	$3,067.45	$2,508.00	$3,288.88
14041500-50513	Fire	Sewer Expense	$249.20	$361.00	$249.20
14041500-50536	Fire	R&M: Equipment	$40,000.00	$40,000.00	$67,801.00
14041500-50544	Fire	R & M: Radios	$17,418.00	$16,878.00	$11,557.67
14041500-50560	Fire	Fire Fighting Foam	$3,500.00	$3,500.00	$1,800.72
14041500-50561	Fire	EMS Supplies	$4,500.00	$2,500.00	$1,951.06
14041500-50562	Fire	Personal Protective Equipment	$43,000.00	$58,715.48	$20,010.72
14041500-50563	Fire	Hose Replacement	$13,800.00	$12,000.00	$10,475.35
14041500-50710	Fire	Equipment	$41,000.00	$28,600.00	$39,709.10
14041500-50951	Fire	Transfer to Other Fund	$27,990.00		$0.00
14043000-50100	Emergency Management	LEMS Stipend	$532,974.31	$340,610.00	$334,626.96

14043000-50104	Emergency Management	Non Supervisory	$1,658.00	$1,658.00	$0.00
14043000-50201	Emergency Management	Unemployment Costs	$3.00	$9.00	$0.00
14043000-50202	Emergency Management	Workers Comp Insurance	$0.00	$56.00	$60.47
14043000-50210	Emergency Management	MEPERS - Employer Share	$164.32	$170.00	$0.00
14043000-50230	Emergency Management	FICA Employer Costs	$161.23	$127.00	$0.00
14045000-40450	Animal Control	ACO Fines & Fees	($600.00)	($300.00)	($250.00)
14045000-40451	Animal Control	Sabattus ACO Revenue	($19,494.44)	($19,446.00)	($19,214.00)
14045000-40452	Animal Control	Bowdoin ACO Revenue	($11,745.03)	($11,539.00)	($11,268.00)
14045000-40453	Animal Control	Durham ACO Revenue	($12,240.14)	($11,995.00)	($12,134.00)
14045000-50104	Animal Control	Non Supervisory	$61,419.00	$56,779.00	$50,827.89
14045000-50140	Animal Control	Overtime	$2,200.00	$2,160.00	$2,441.88
14045000-50201	Animal Control	Unemployment Costs	$43.20	$86.00	$0.00
14045000-50202	Animal Control	Workers Comp Insurance	$381.79	$1,048.00	$883.48
14045000-50210	Animal Control	MEPERS - Employer Share	$6,080.48	$5,792.00	$5,096.36
14045000-50220	Animal Control	Health Insurance	$27,074.16	$27,270.00	$25,504.64
14045000-50230	Animal Control	FICA Employer Costs	$4,852.10	$4,509.00	$3,661.42
14045000-50302	Animal Control	Operating supplies	$1,000.00	$1,000.00	$135.35
14045000-50351	Animal Control	Clothing/Boot Allowance	$650.00	$600.00	$346.96

14045000-50352	Animal Control	Cell Phone/Allowances	$960.00	$720.00	$726.58
14045000-50375	Animal Control	Gas	$3,968.00	$3,968.00	$3,044.56
14045000-50378	Animal Control	Tires Expense	$700.00	$700.00	$725.20
14045000-50401	Animal Control	Professional Development	$400.00	$400.00	$0.00
14045000-50453	Animal Control	Animal Shelter Services	$14,761.00	$14,761.00	$14,080.95
14045000-50536	Animal Control	R&M: Equipment	$2,000.00	$2,000.00	$1,760.06
14045000-50710	Animal Control	Equipment	$1,098.00	$250.00	$0.00
14045000-50951	Animal Control	Transfer to Other Fund	$58,900.00		$0.00
14046000-40431	Lisbon Communications Center	Lisbon Emergency Dispatch	($7,000.00)	$0.00	($7,000.00)
14046000-50104	Lisbon Communications Center	Non Supervisory	$209,589.00	$199,286.00	$186,752.71
14046000-50116	Lisbon Communications Center	Union	$3,500.00	$3,500.00	$0.00
14046000-50130	Lisbon Communications Center	Temporary/seasonal	$22,564.00	$21,630.00	$11,067.23
14046000-50140	Lisbon Communications Center	Overtime wages	$2,500.00	$1,350.00	$756.95
14046000-50145	Lisbon Communications Center	Replacement Wages	$66,293.00	$62,325.00	$61,704.35
14046000-50201	Lisbon Communications Center	Unemployment Costs	$173.00	$360.00	$0.00
14046000-50202	Lisbon Communications Center	Workers Comp Insurance	$0.00	$1,318.00	$1,203.33
14046000-50210	Lisbon Communications Center	MEPERS - Employer Share	$20,749.31	$33,275.00	$33,341.31
14046000-50220	Lisbon Communications Center	Health Insurance	$40,000.00	$29,967.11	$27,054.84

14046000-50230	Lisbon Communications Center	FICA Employer Costs	$23,774.73	$22,039.00	$19,609.11
14046000-50301	Lisbon Communications Center	Office Supplies	$1,500.00	$1,000.00	$993.36
14046000-50302	Lisbon Communications Center	Operating supplies	$0.00	$0.00	$27.99
14046000-50307	Lisbon Communications Center	Advertising	$120.00	$120.00	$0.00
14046000-50349	Lisbon Communications Center	Recruitment Testing	$350.00	$300.00	$0.00
14046000-50351	Lisbon Communications Center	Clothing/Boot Allowance	$2,250.00	$2,250.00	$1,420.22
14046000-50401	Lisbon Communications Center	Professional Development	$1,450.00	$1,450.00	$752.50
14046000-50512	Lisbon Communications Center	Telephone	$2,280.00	$1,900.00	$1,926.09
14046000-50536	Lisbon Communications Center	R&M: Equipment	$1,125.00	$1,125.00	$733.00
14046000-50710	Lisbon Communications Center	Equipment	$0.00	$0.00	$29.99
15050500-40402	Public Works	Fees & Fines	($2,500.00)	$2,500.00	$59.92
15050500-40470	Public Works	PW Dam Cleanup	$0.00	$0.00	($5,000.00)
15050500-50102	Public Works	Department Head	$94,889.60	$92,724.00	$90,022.40
15050500-50104	Public Works	Non Supervisory	$539,357.68	$463,535.28	$364,493.60
15050500-50107	Public Works	Administrative	$48,796.80	$41,927.00	$40,646.89
15050500-50116	Public Works	Union	$0.00	$25,500.00	$0.00
15050500-50140	Public Works	Overtime wages	$20,000.00	$40,000.00	$23,300.49
15050500-50201	Public Works	Unemployment Costs	$518.40	$706.00	$0.00

15050500-50202	Public Works	Workers Comp Insurance	$26,259.29	$48,182.42	$30,727.56
15050500-50210	Public Works	MEPERS - Employer Share	$78,490.93	$65,094.88	$53,235.58
15050500-50220	Public Works	Health Insurance	$130,000.00	$143,982.74	$89,934.50
15050500-50230	Public Works	FICA Employer Costs	$62,634.18	$50,771.91	$39,602.86
15050500-50240	Public Works	Medical testing	$1,000.00	$1,000.00	$899.10
15050500-50301	Public Works	Office Supplies	$5,000.00	$2,000.00	$1,161.50
15050500-50302	Public Works	Operating supplies	$10,000.00	$8,500.00	$9,433.83
15050500-50303	Public Works	Other Supplies	$0.00	$0.00	$0.00
15050500-50306	Public Works	Postage	$150.00	$150.00	$13.16
15050500-50307	Public Works	Advertising	$1,000.00	$1,500.00	$0.00
15050500-50320	Public Works	Cleaning supplies	$500.00	$0.00	$0.00
15050500-50330	Public Works	Drug Testing	$1,900.00	$1,500.00	$2,481.53
15050500-50331	Public Works	Small Tools	$0.00	$0.00	$0.00
15050500-50333	Public Works	Signs	$0.00	$0.00	$0.00
15050500-50351	Public Works	Clothing/Boot Allowance	$11,900.00	$10,750.00	$12,102.10
15050500-50352	Public Works	Cell Phone/Allowances	$1,260.00	$1,600.00	$1,631.20
15050500-50360	Public Works	Minor equipment	$13,000.00	$5,000.00	$2,530.04
15050500-50363	Public Works	Culverts	$25,000.00	$15,000.00	$3,113.54

15050500-50366	Public Works	Asphalt-Hot Top	$25,000.00	$25,000.00	$10,340.68
15050500-50367	Public Works	Excavation Expense	$5,000.00	$5,000.00	$0.00
15050500-50370	Public Works	Parts - Supplies	$60,000.00	$80,000.00	$60,633.19
15050500-50371	Public Works	Sand & Gravel	$15,000.00	$31,311.98	$4,204.88
15050500-50375	Public Works	Gas	$15,000.00	$9,000.00	$19,783.54
15050500-50376	Public Works	Oils and lubricants	$6,500.00	$6,000.00	$9,807.92
15050500-50377	Public Works	Diesel	$28,000.00	$32,000.00	$32,306.32
15050500-50378	Public Works	Tires Expense	$5,000.00	$6,500.00	$5,452.47
15050500-50401	Public Works	Professional Development	$3,000.00	$5,200.00	$1,289.27
15050500-50402	Public Works	Dues and Memberships	$150.00	$0.00	$0.00
15050500-50412	Public Works	Meals and Lodging	$1,000.00	$665.00	$608.42
15050500-50413	Public Works	Mileage/ travel reimbursement	$500.00	$500.00	$0.00
15050500-50430	Public Works	Filing fees/licenses/permits	$1,200.00	$1,200.00	$797.10
15050500-50450	Public Works	Legal expense	$0.00	$0.00	$0.00
15050500-50455	Public Works	Profesional Services	$30,000.00	$28,000.00	$14,478.39
15050500-50511	Public Works	Water Usage	$500.00	$570.00	$377.59
15050500-50512	Public Works	Telephone	$3,000.00	$4,020.00	$4,096.80
15050500-50513	Public Works	Sewer Expense	$612.00	$637.00	$482.04

15050500-50535	Public Works	Rental of Equipment	$35,000.00	$25,000.00	$30,405.31
15050500-50536	Public Works	R&M: Equipment	$10,000.00	$12,000.00	$10,833.99
15050500-50537	Public Works	Equipment Painting	$7,500.00	$9,893.06	$106.94
15050500-50538	Public Works	Loam & Seed	$1,500.00	$1,500.00	$0.00
15050500-50539	Public Works	R&M: Catch Basins & Manhole Cv	$5,000.00	$5,000.00	$1,953.43
15050500-50541	Public Works	Ground repair and maintenance	$9,150.00	$6,500.00	$3,642.02
15050500-50544	Public Works	R & M: Radios	$12,500.00	$2,500.00	$2,790.69
15050500-50545	Public Works	R & M: TREE REMOVE/REPLA	$6,500.00	$10,000.00	$5,000.00
15050500-50547	Public Works	R & M: SIGNS	$3,000.00	$3,000.00	$2,924.16
15050500-50548	Public Works	R & M: STREETS	$35,000.00	$35,000.00	$19,943.29
15050500-50710	Public Works	Equipment	$50,000.00	$553,500.00	$12,500.00
15050500-50770	Public Works	Infrastructure- Paving	$0.00	$435,025.00	$480,134.45
15050500-50950	Public Works	Fund transfers out	$5,000.00		
15050500-50951	Public Works	Transfer to Other Fund	$739,000.00		$0.00
15051000-50140	Winter	Overtime	$65,000.00	$65,000.00	$62,332.22
15051000-50202	Winter	Workers Comp Insurance	$7,662.28	$5,436.00	$7,134.95
15051000-50210	Winter	MEPERS - Employer Share	$6,435.00	$6,630.00	$5,892.02
15051000-50230	Winter	FICA Employer Costs	$5,135.00	$4,973.00	$4,582.69

15051000-50303	Winter	Other Supplies	$283,000.00	$312,000.00	$244,380.21
15051000-50370	Winter	Parts - Supplies	$45,000.00	$55,000.00	$39,741.46
15051000-50451	Winter	Contracted Professional Servic	$50,000.00	$50,000.00	$49,998.00
15051500-50510	Winter	Electricity		$11,000.00	$0.00
15052000-40500	Solid Waste	Solid Waste Permits	($182,000.00)	($156,000.00)	($110,564.00)
15052000-40501	Solid Waste	Metal	($33,645.20)	($23,000.00)	($22,002.10)
15052000-40502	Solid Waste	Cardboard	($14,248.80)	($14,000.00)	($12,321.17)
15052000-40503	Solid Waste	Mixed Paper	($2,273.25)	($2,500.00)	$0.00
15052000-40504	Solid Waste	Newspaper	($109.87)	($500.00)	$0.00
15052000-40505	Solid Waste	Yard Items	($40,931.00)	($32,500.00)	($38,918.50)
15052000-40506	Solid Waste	Tires	($2,857.33)	($2,300.00)	($2,388.00)
15052000-40515	Solid Waste	Unversal Waste	($7,900.33)	($8,200.00)	($7,706.00)
15052000-40521	Solid Waste	Commercial Disposal Fee	($7,575.83)	($15,000.00)	($15,118.00)
15052000-40522	Solid Waste	Excavation Revenue	($3,203.33)	($3,000.00)	($1,800.00)
15052000-50104	Solid Waste	Non Supervisory	$249,695.28	$230,496.88	$144,997.92
15052000-50116	Solid Waste	Union Negotiations		$5,600.00	$0.00
15052000-50140	Solid Waste	Overtime wages	$1,000.00	$0.00	$3,664.24
15052000-50201	Solid Waste	Unemployment Costs	$432.00	$412.00	$0.00

15052000-50202	Solid Waste	Workers Comp Insurance	$6,070.78	$12,257.56	$5,735.96
15052000-50210	Solid Waste	MEPERS - Employer Share	$24,818.83	$23,052.00	$7,826.86
15052000-50220	Solid Waste	Health Insurance	$33,000.00	$52,456.14	$31,752.54
15052000-50230	Solid Waste	FICA Employer Costs	$19,804.93	$17,633.01	$11,155.19
15052000-50240	Solid Waste	Medical testing	$500.00	$750.00	$202.84
15052000-50301	Solid Waste	Office Supplies	$500.00	$500.00	$487.28
15052000-50302	Solid Waste	Operating supplies	$8,000.00	$6,000.00	$4,839.55
15052000-50306	Solid Waste	Postage	$80.00	$80.00	$26.65
15052000-50307	Solid Waste	Advertising	$100.00	$100.00	$0.00
15052000-50308	Solid Waste	Printing	$1,500.00	$1,500.00	$1,434.08
15052000-50330	Solid Waste	Drug Testing	$350.00	$350.00	$12.50
15052000-50351	Solid Waste	Clothing/Boot Allowance	$3,500.00	$3,500.00	$1,962.14
15052000-50352	Solid Waste	Cell Phone allowance	$420.00	$420.00	$420.00
15052000-50369	Solid Waste	Land Fill	$5,000.00	$0.00	$4,295.67
15052000-50370	Solid Waste	Parts - Supplies	$15,000.00	$10,000.00	$11,669.61
15052000-50377	Solid Waste	Diesel	$10,000.00	$6,180.00	$8,449.70
15052000-50378	Solid Waste	Tires Expense	$4,500.00	$5,500.00	$859.20
15052000-50401	Solid Waste	Professional Development		$250.00	$0.00

15052000-50413	Solid Waste	Mileage/ travel reimbursement	$250.00	$250.00	$0.00
15052000-50430	Solid Waste	Filing fees/licenses/permits	$1,500.00	$1,000.00	$1,109.40
15052000-50511	Solid Waste	Water usage fees	$2,200.00	$2,394.00	$2,185.53
15052000-50512	Solid Waste	Telephone	$926.00	$1,512.00	$1,265.11
15052000-50513	Solid Waste	Sewer Expense	$400.00	$568.00	$399.64
15052000-50536	Solid Waste	R&M: Equipment	$3,410.49	$5,000.00	$7,256.07
15052000-50556	Solid Waste	Trash Removal	$280,000.00	$300,000.00	$274,926.83
15052000-50720	Solid Waste	Equipment – vehicles	$25,000.00	$0.00	$573.75
15052000-50951	Solid Waste	Transfer to Other Fund	$99,000.00		$0.00
15053500-50510	Public Works	Electricity	$78,000.00	$78,000.00	$60,188.23
15053500-50534	Fire	Hydrant Rental	$557,742.50	$549,500.00	$480,000.00
15053500-50536	Public Works	R&M: Equipment	$30,000.00	$17,507.24	$21,100.39
16060500-40360	Library	Library Non-Resident	($2,030.00)	($1,900.00)	($2,580.00)
16060500-40361	Library	Library Fines	$0.00	($1,000.00)	($1,152.10)
16060500-40362	Library	Library Fax	($130.00)	($200.00)	($131.50)
16060500-40363	Library	Damage/Lost Fee	($465.00)	($400.00)	($521.49)
16060500-40960	Library	Restricted Donations	($125.00)	$0.00	($270.00)
16060500-50102	Library	Department Head	$67,891.20	$65,853.00	$77,909.80

16060500-50104	Library	Non Supervisory	$199,908.80	$190,606.00	$162,880.93
16060500-50140	Library	Overtime	$0.00	$0.00	$73.20
16060500-50201	Library	Unemployment Costs	$216.00	$315.00	$0.00
16060500-50202	Library	Workers Comp Insurance	$0.00	$1,371.00	$1,205.27
16060500-50210	Library	MEPERS - Employer Share	$27,315.58	$26,158.00	$23,972.46
16060500-50220	Library	Health Insurance	$67,885.04	$106,116.98	$71,807.04
16060500-50230	Library	FICA Employer Costs	$20,486.69	$19,619.00	$17,461.12
16060500-50301	Library	Office Supplies	$1,750.00	$2,600.00	$1,939.28
16060500-50302	Library	Operating supplies	$30,500.00	$33,500.00	$32,615.03
16060500-50306	Library	Postage	$3,250.00	$4,420.00	$2,797.85
16060500-50308	Library	Printing	$250.00	$250.00	$250.00
16060500-50352	Library	Cell Phone/Allowances	$420.00	$420.00	$420.00
16060500-50401	Library	Professional Development	$400.00	$400.00	$0.00
16060500-50402	Library	Dues and Memberships	$283.00	$170.00	$0.00
16060500-50413	Library	Mileage/ travel reimbursement		$150.00	$0.00
16060500-50451	Library	Contracted Professional Servic	$6,500.00	$0.00	$0.00
16060500-50511	Library	Water usage fees	$150.00	$313.00	$171.00
16060500-50512	Library	Telephone	$2,300.00	$2,420.00	$2,109.02

16060500-50513	Library	Sewer Expense	$175.00	$189.00	$123.60
16060500-50535	Library	Rentals of Equipment	$317.50	$0.00	$0.00
16060500-50536	Library	R&M: Equipment	$1,250.00	$11,500.00	$2,027.90
16061500-29653	Parks and Rec	MTM Seniors Program Exp	$0.00	$0.00	$2,724.98
16061500-40300	Parks and Rec	Before School	($120,000.00)	($86,000.00)	($92,664.43)
16061500-40301	Parks and Rec	Fitness Center	($15,000.00)	($15,000.00)	($17,357.60)
16061500-40302	Parks and Rec	Out of Town	($16,000.00)	($16,000.00)	$0.00
16061500-40303	Parks and Rec	Playground	($79,150.00)	($79,150.00)	($51,237.78)
16061500-40304	Parks and Rec	Trekker	($61,000.00)	($61,600.00)	($65,109.26)
16061500-40305	Parks and Rec	Trips/Excusrsions	($24,000.00)	($20,000.00)	$0.00
16061500-40306	Parks and Rec	Marion T. Morse	($8,000.00)	($4,500.00)	($8,461.00)
16061500-40307	Parks and Rec	Fitness Instruction	($8,000.00)	($8,000.00)	($7,618.72)
16061500-40308	Parks and Rec	Senior Meals	($7,000.00)	($7,000.00)	($6,407.25)
16061500-40309	Parks and Rec	New Programs	($15,000.00)	($15,000.00)	($29,708.84)
16061500-40310	Parks and Rec	Moxie 5-K	($3,000.00)	($3,000.00)	($12,129.14)
16061500-40311	Parks and Rec	Moxie Car Show	($2,000.00)	($3,000.00)	($2,800.00)
16061500-40320	Parks and Rec	Basketball 1-3	($2,000.00)	($2,000.00)	($2,593.40)
16061500-40321	Parks and Rec	Basketball 4-6	($2,500.00)	($2,500.00)	($2,848.40)

16061500-40322	Parks and Rec	Winter/Spring Swim	$0.00	$0.00	($914.80)
16061500-40330	Parks and Rec	Summer Basketball	($600.00)	($1,000.00)	($1,224.60)
16061500-40332	Parks and Rec	Summer Football	($1,646.20)	($2,000.00)	($1,327.28)
16061500-40333	Parks and Rec	Summer Pee Wee Field Hockey	($809.28)	($600.00)	($260.40)
16061500-40334	Parks and Rec	Summer Soccer	($1,000.00)	($1,000.00)	($458.80)
16061500-40335	Parks and Rec	Summer Swim	$0.00	$0.00	$0.00
16061500-40336	Parks and Rec	Co-ed Softball	$0.00	($1,200.00)	($525.00)
16061500-40337	Parks and Rec	Summer Tennis		($250.00)	$0.00
16061500-40340	Parks and Rec	Fall Field Hockey	($1,200.00)	($1,200.00)	($1,440.40)
16061500-40341	Parks and Rec	Fall Soccer	($5,000.00)	($5,000.00)	($4,080.60)
16061500-40342	Parks and Rec	Football Tackle 5-6	($3,000.00)	($3,000.00)	($2,963.60)
16061500-40343	Parks and Rec	Football Tackle 7-8	$0.00	($2,000.00)	($1,632.00)
16061500-40344	Parks and Rec	Track & Field	($2,036.11)	($2,700.00)	($2,604.00)
16061500-40380	Parks and Rec	Park Cabin Rent	($4,800.00)	($4,800.00)	($4,800.00)
16061500-50102	Parks and Rec	Ranger Stipend	$4,800.00		
16061500-50102	Parks and Rec	Department Head	$95,326.40	$92,018.00	$89,548.95
16061500-50104	Parks and Rec	Non Supervisory	$306,055.40	$288,204.00	$234,353.40
16061500-50130	Parks and Rec	Temporary/seasonal	$206,400.00	$176,738.00	$173,843.73

16061500-50140	Parks and Rec	Overtime	$6,500.00	$5,000.00	$5,069.99
16061500-50201	Parks and Rec	Unemployment Costs	$108.22	$1,528.00	$0.00
16061500-50202	Parks and Rec	Workers Comp Insurance	$14,290.66	$24,968.00	$17,125.18
16061500-50210	Parks and Rec	MEPERS - Employer Share	$24,044.45	$30,813.00	$29,888.73
16061500-50220	Parks and Rec	Health Insurance	$80,000.00	$72,754.00	$67,642.77
16061500-50230	Parks and Rec	FICA Employer Costs	$49,925.42	$42,990.00	$37,580.98
16061500-50301	Parks and Rec	Office Supplies	$2,200.00	$1,800.00	$1,663.43
16061500-50302	Parks and Rec	Operating supplies	$55,000.00	$50,000.00	$51,341.76
16061500-50306	Parks and Rec	Postage	$200.00	$200.00	$84.93
16061500-50307	Parks and Rec	Advertising	$3,200.00	$1,000.00	$357.43
16061500-50351	Parks and Rec	Clothing/Boot Allowance	$1,000.00	$1,000.00	$871.94
16061500-50352	Parks and Rec	Cell Phone/Allowances	$1,250.00	$1,250.00	$840.00
16061500-50355	Parks and Rec	Co-Ed Softball/Fast Pitch	$0.00	$7,500.00	$300.00
16061500-50356	Parks and Rec	Summer Trips	$24,000.00	$23,000.00	$23,476.00
16061500-50357	Parks and Rec	Sunshine Hill	$3,800.00	$3,800.00	$3,866.32
16061500-50358	Parks and Rec	New Programs	$8,000.00	$8,000.00	$26,152.99
16061500-50359	Parks and Rec	Officials	$1,200.00	$3,800.00	$2,764.80
16061500-50375	Parks and Rec	Gas	$7,600.00	$7,600.00	$6,360.25

16061500-50377	Parks and Rec	Diesel	$1,800.00	$1,800.00	$839.44
16061500-50380	Parks and Rec	Uniforms/safety equipment	$1,000.00	$1,000.00	$1,050.64
16061500-50401	Parks and Rec	Professional Development	$3,000.00	$3,000.00	$1,499.12
16061500-50402	Parks and Rec	Dues and Memberships	$15.00	$0.00	$0.00
16061500-50414	Parks and Rec	Senior Meals Expense	$7,500.00	$7,500.00	$6,692.31
16061500-50449	Parks and Rec	Rec Scholarships	$2,500.00	$2,500.00	$0.00
16061500-50451	Parks and Rec	Contracted Professional Servic	$19,575.00		$0.00
16061500-50483	Parks and Rec	Security System Maintenance	$30.00	$0.00	$0.00
16061500-50501	Parks and Rec	Vehicle Repairs	$3,000.00	$3,000.00	$2,355.28
16061500-50510	Parks and Rec	Electricity	$3,000.00	$3,000.00	$258.82
16061500-50511	Parks and Rec	Water Usage	$5,130.00	$5,130.00	$2,506.14
16061500-50512	Parks and Rec	Telephone	$3,800.00	$3,800.00	$3,761.49
16061500-50513	Parks and Rec	Sewer Expense	$1,000.00	$1,000.00	$1,149.24
16061500-50522	Parks and Rec	Space Rental	$2,200.00	$2,200.00	$985.00
16061500-50536	Parks and Rec	R&M: Equipment	$5,000.00	$23,000.00	$4,926.97
16061500-50541	Parks and Rec	Grounds maintenance	$15,000.00	$9,200.00	$7,579.67
16061500-50542	Parks and Rec	River Trail maint and repair	$8,000.00	$5,000.00	$4,122.20
16061500-50543	Parks and Rec	R&M: Green Thumb	$4,800.00	$4,800.00	$4,736.87

16061500-50556	Parks and Rec	Trash Removal	$1,200.00	$1,200.00	$1,179.43
16061500-50610	Parks and Rec	Bus Transportation	$16,000.00	$16,000.00	$0.00
16061500-50710	Parks and Rec	Equipment	$0.00	$20,000.00	$12,900.00
16061500-50951	Parks and Rec	Transfer to Other Fund	$104,000.00		$0.00
16062000-50442	Transportation	Transportation services	$41,333.33	$50,000.00	$40,000.00
16062000-50650	Other	Historical Society	$0.00	$2,000.00	$2,000.00
16062000-50651	Other	LACO	$0.00	$1,000.00	$1,000.00
16062000-50652	Other	Memorial Day	$0.00	$2,800.00	$1,635.90
16062000-50653	Town Manager	MMA	$9,750.00	$8,879.00	$8,879.00
16062000-50654	Other	Community Engagement Events		$500.00	$0.00
17070500-40670	Econ Dev	TIF Revenue		($68,973.00)	$0.00
17070500-48023	Econ Dev	Dingley Tif Transfer In	($74,970.92)		$0.00
17070500-48025	Econ Dev	Downtown Tif Transfer In	($29,961.23)		$0.00
17070500-50102	Econ Dev	Department Head	$82,160.00	$76,784.00	$74,872.43
17070500-50104	Econ Dev	Non-supervisory wages	$14,970.92		$0.00
17070500-50201	Econ Dev	Unemployment Costs	$86.40	$59.00	$0.00
17070500-50202	Econ Dev	Workers Comp Insurance	$1.00	$360.00	$332.70
17070500-50210	Econ Dev	MEPERS - Employer Share	$8,133.84	$7,832.00	$7,636.90

17070500-50220	Econ Dev	Health Insurance	$5,000.00	$3,231.00	$3,136.38
17070500-50230	Econ Dev	FICA Employer Costs	$7,673.34	$5,874.00	$5,950.19
17070500-50301	Econ Dev	Office Supplies	$0.00	$0.00	$0.13
17070500-50302	Econ Dev	Operating supplies	$9,000.00	$9,000.00	$8,100.22
17070500-50306	Econ Dev	Postage	$500.00	$500.00	$9.16
17070500-50307	Econ Dev	Advertising	$10,000.00	$10,100.00	$4,419.43
17070500-50352	Econ Dev	Cell Phone/Allowances	$420.00	$695.00	$420.00
17070500-50401	Econ Dev	Professional employee training	$3,500.00	$3,500.00	$2,183.24
17070500-50402	Econ Dev	Dues and Memberships	$2,102.50	$2,500.00	$2,102.50
17070500-50406	Econ Dev	AVCOG Dues	$10,810.00	$10,810.00	$10,465.36
17070500-50412	Econ Dev	Meal allowance	$1,200.00	$1,200.00	$801.63
17070500-50413	Econ Dev	Mileage/ travel reimbursement	$8,500.00	$5,500.00	$2,388.18
17070500-50451	Econ Dev	PCL Contribution	$29,961.23		$0.00
18080500-40800	Other	Interest Rebate		($15,840.00)	$0.00
18085000-50405	Other	PSAP Fees	$23,000.00	$24,144.00	$22,972.95
18085000-50920	County	County tax	$996,083.00	$920,550.00	$836,291.50
27091002-40700	Parks and Rec	Smokey's	($3,000.00)		
27091002-40702	Parks and Rec	Merchandise	($30,000.00)		

27091002-40703	Parks and Rec	Concessions	($8,000.00)		
27091002-40704	Parks and Rec	Vendors	($9,000.00)		
27091002-40705	Parks and Rec	Sponsors	($28,500.00)		
27091002-40706	Parks and Rec	Transfer from Moxie Fund	($63,200.00)		
27091002-50307	Parks and Rec	Advertising	$6,000.00		
27091002-50451	Parks and Rec	Contracted Professional Services (porta, trash bins)	$4,200.00		
27091002-50670	Parks and Rec	Transfer to Moxie Fund	$78,500.00		
27091002-5401	Parks and Rec	Merchandise	$15,000.00		
27091002-5402	Parks and Rec	Fireworks	$6,500.00		
27091002-5403	Parks and Rec	Parade	$8,000.00		
27091002-5405	Parks and Rec	Entertainment	$17,000.00		
27091002-5406	Parks and Rec	Sales Tax Pa	$1,000.00		
27091002-5407	Parks and Rec	Logistics (stage)	$5,000.00		
27091002-5408	Parks and Rec	Moxie Bass Fishing Tournament	$500.00		
38081000-53315	Debt	fy24 harley davidson lease	$0.00	$7,500.00	$0.00
38081000-53400	Debt	2005 Bond Principal	$0.00	$0.00	$0.00
38081000-53401	Debt	2006 Bond Principal	$0.00	$0.00	$0.00
38081000-53403	Debt	2010 Bond Principal	$53,040.00	$53,040.00	$53,040.00
38081000-53404	Debt	2011 Bond Principal	$0.00	$0.00	$0.00
38081000-53405	Debt	2014 QECB Principal	$46,851.49	$43,780.00	$43,988.29
38081000-53406	Debt	2017 Bond Principal	$150,000.00	$150,000.00	$150,000.00

38081000-53409	Debt	2020 Bond Principal	$150,000.00	$150,000.00	$150,000.00
38081000-53410	Debt	2022A Principal	$186,666.67	$186,667.00	$0.00
38081000-53601	Debt	2006 Bond Inteest	$0.00	$0.00	$0.00
38081000-53603	Debt	2010 Bond Interest	$10,768.83	$12,925.00	$14,453.09
38081000-53604	Debt	2011 Bond Interest	$0.00	$0.00	$0.00
38081000-53605	Debt	2014 QECB Interest	$10,573.65	$13,646.00	$13,436.85
38081000-53607	Debt	2017 Bond Interest	$13,320.00	$16,613.00	$19,657.50
38081000-53609	Debt	2020 Bond Interest	$15,165.00	$17,183.00	$9,090.00
38081000-53612	Debt	2022 Bond Int Ferry	$81,974.66	$86,772.00	$84,623.47

PROPOSED FY25 SEWER BUDGET
COMPARED TO FY24 ADOPTED BUDGET

Organization	Object	Project	Account Description	2025 Manager Budget	2024 Budget	2023 Actuals
65052500	40605		Rental of Equipment	$0.00	($10,000.00)	($10,000.00)
65052500	40800		Interest Rebate	$0.00	($6,160.00)	($6,160.00)
65052500	40600		Domestic Sewer Revenue	($1,305,684.00)	($1,243,508.57)	($1,204,279.22)
65052500	40601		Industrial Sewer Revenue	($137,810.00)	($130,747.53)	($114,041.46)
65052500	40602		Septage Revenue	($200,530.00)	($139,384.80)	($136,211.83)
65052500	40603		Finance Charges	($8,500.00)	($8,500.00)	($8,735.16)
65052500	40606		Sewer Application Fee	($175.00)	$0.00	($326.22)
65052500	40607		Sewer Hook-Up Fee	($7,000.00)	($7,000.00)	($13,048.78)
65052500	40991		Misc Revenue	($900,923.00)	($15,000.00)	($345.11)
65052500	50102		Department Head	$99,632.00	$95,459.00	$96,925.06
65052500	50103		Supervisory wages	$61,734.00	$0.00	$0.00
65052500	50104		Non Supervisory	$211,962.40	$254,171.63	$192,717.98
65052500	50107		Admin Wages	$21,364.66	$18,287.00	$0.00
65052500	50140		Overtime wages	$32,500.00	$22,900.00	$30,480.92
65052500	50201		Unemployment Costs	$259.00	$412.00	$0.00
65052500	50202		Workers Comp Insurance	$7,544.00	$13,284.14	$7,267.64
65052500	50210		Maine State retirement	$36,959.52	$37,998.07	$24,002.59
65052500	50215		Admin Benefits	$4,976.20	$6,071.00	$0.00
65052500	50220		Health insurance	$59,144.24	$52,348.00	$52,501.08
65052500	50221		HRA Costs	$2,000.00	$3,836.00	$1,813.19
65052500	50230		FICA taxes	$29,492.94	$28,498.55	$23,963.98
65052500	50240		Medical testing	$400.00	$400.00	$268.42
65052500	50301		Office supplies	$2,500.00	$2,500.00	$2,607.56
65052500	50303		Other Supplies	$51,200.00	$42,700.00	$48,615.83
65052500	50306		Postage	$7,000.00	$8,500.00	$5,301.92
65052500	50307		Advertising	$300.00	$300.00	$0.00
65052500	50330		Drug Testing	$600.00	$400.00	$677.65
65052500	50331		Small Tools	$3,000.00	$3,000.00	$2,982.17
65052500	50351		Clothing/Boot Allowance	$4,500.00	$4,500.00	$3,961.90

65052500	50352		Cell Phone allowance	$2,564.00	$2,564.00	$2,042.66
65052500	50375		Gas	$6,343.20	$6,100.00	$5,471.82
65052500	50377		Diesel	$2,700.00	$2,410.00	$1,718.52
65052500	50401		Professional employee training	$4,500.00	$3,000.00	$2,373.00
65052500	50413		Mileage/Travel Reimbursement	$300.00	$300.00	$0.00
65052500	50430		Filing fees/licenses/permits	$2,100.00	$2,100.00	$1,561.04
65052500	50450		Legal expense	$1,000.00	$1,000.00	$999.88
65052500	50452		Audit services	$3,150.00	$2,634.00	$1,683.33
65052500	50455		Profesional Services	$10,000.00	$10,000.00	$2,567.50
65052500	50483		Security System Maintenance	$3,500.00	$3,500.00	$2,985.89
65052500	50510		Electricity	$140,000.00	$120,000.00	$129,681.34
65052500	50511		Water usage fees	$23,150.00	$22,800.00	$19,930.82
65052500	50512		Telephone	$1,899.00	$950.00	$777.21
65052500	50514		Heating Fuel	$9,500.00	$9,500.00	$12,629.94
65052500	50530		Software and Services	$19,080.00	$19,080.00	$0.00
65052500	50539		R&M: Catch Basins & Manhole Cv	$7,500.00	$7,500.00	$4,655.83
65052500	50546		R & M: SEWER	$84,000.00	$72,000.00	$68,375.52
65052500	50550		Meter Read	$14,000.00	$14,000.00	$21,261.96
65052500	50555		Sludge Disposal	$195,000.00	$188,000.00	$100,651.33
65052500	50556		Trash Removal	$4,000.00	$2,800.00	$2,518.88
65052500	50557		CCTV & Cleaning Out	$10,000.00	$10,000.00	$1,650.00
65052500	50601		General Liability	$539.00	$1,225.00	$1,217.00
65052500	50602		Vehicle Insurance	$1,030.00	$1,035.00	$990.00
65052500	50604		Property Insurance	$12,146.00	$11,908.00	$11,027.00
65052500	50750		Improvements other than buildi	$721,000.00	$205,200.00	$49,769.30
60000801	50801		Redemption of principal	$204,397.44	$0.00	$0.00
60000801	50805		Interest expense	$166,525.66	$0.00	$0.00
65052500	50806		Bond Administration Fees	$0.00	$2,200.00	$0.00
65052500	53401		2005 FR Bond Principal	$25,000.00	$25,000.00	$25,000.00
65052500	53405		2014 QECB Principal	$18,220.02	$17,026.00	$17,106.56

65052500	53600		2004 FR Bond Interest	$0.00	$963.00	$1,311.68
65052500	53601		2005 FR Bond Inteest	$1,813.06	$2,189.00	$2,563.82
65052500	53605		2014 QECB Interest	$4,111.98	$5,307.00	$5,225.44

PROPOSED MANAGERIAL SPECIAL REVENUE BUDGET

GL	Department Name	Project Name	Account Description	2025 Manager Budget	2024 Actuals	2023 Actuals
20000000-29206	ACO	Animal Control Vehicle Reserve	Dog License Revenues	-$750.00	-$39.00	-$2,651.00
20000000-29205	ACO	Animal Control Vehicle Reserve	Transfer to Capital Fund	$20,000.00	$0.00	$0.00
20000000-29201	ACO	Animal Control Vehicle Reserve	Fund Balance	-$13,721.00	-$32,971.00	-$32,932.00
20000000-29004	Assessing	Revaluation	Transfer from General Fund	-$50,000.00	-$30,000.00	-$30,000.00
	Assessing	Revaluation	Transfer to General Fund	$0.00	$15,000.00	$0.00
20000000-29728	Assessing	Revaluation	Fund Balance	-$125,000.00	-$75,000.00	-$60,000.00
20000000-29500	Buildings	Town Building Reserve	Misc Expenses	$0.00	$0.00	$214,000.00
20000000-29499	Buildings	Town Building Reserve	Fund Balance	$48,609.00	$48,609.00	$48,609.00
20000000-29732	Econ Dev	MDF Entrepreneurship Grant	Misc Revenues	$0.00	$0.00	-$12,202.20
20000000-29731	Econ Dev	MDF Entrepreneurship Grant	Misc Expenses	$0.00	$10,639.00	$34,946.77
20000000-29730	Econ Dev	MDF Entrepreneurship Grant	Fund Balance	-$14,075.43	-$14,075.43	-$24,714.43
20000000-40202-106	Econ Dev	CDBG Façade Grant	Misc Revenues	-$50,000.00	$0.00	$0.00
20000000-29778-106	Econ Dev	CDBG Façade Grant	Misc Expenses	$50,000.00	$0.00	$0.00
TBD	Econ Dev	CDBG Façade Grant	Fund Balance	$0.00	$0.00	$0.00
17072501-44409	Econ Dev	FAME	Investment Income	-$5,000.00	-$3,975.84	-$4,053.09

17072501-50300	Econ Dev	FAME	Misc Expenses	$525.00	$43.47	$524.25
17072501-10004	Econ Dev	FAME	Fund Balance	-$137,612.80	-$133,137.80	-$129,205.43
17072001-40751	Econ Dev	CDBG / DECD	Revolving Loan Interest	-$2,500.00	-$2,073.86	-$2,907.05
17072001-40752	Econ Dev	CDBG / DECD	Loan Origination Fee	$0.00	$0.00	-$250.00
17072001-40750	Econ Dev	CDBG / DECD	Late/Penalty Fees	$0.00	$0.00	-$427.04
17072001-44409	Econ Dev	CDBG / DECD	Investment Income	-$8,000.00	-$6,894.86	-$6,771.76
17072001-53939	Econ Dev	CDBG / DECD	Origination Expenses	$0.00	$0.00	$18.00
17072001-53936	Econ Dev	CDBG / DECD	Residential Plow Loan	$0.00	$0.00	$12,500.00
17072001-10004	Econ Dev	CDBG / DECD	Fund Balance	-$242,454.65	-$231,954.65	-$222,985.93
17071501-40751	Econ Dev	IRP	Revolving Loan Interest	-$3,000.00	-$2,345.00	-$3,554.79
17071501-44409	Econ Dev	IRP	Investment Income	-$23,000.00	-$21,896.49	-$22,587.33
17071501-44410	Econ Dev	IRP	Cash Over/Short	$0.00	$0.00	-$15,074.65
17071501-40750	Econ Dev	IRP	Late/Penalty Fees	$0.00	$0.00	-$252.04
17071501-50900	Econ Dev	IRP	Misc Expenses	$250.00	$2,300.38	$239.61
17071501-53944	Econ Dev	IRP	Main St Grant Program	$0.00	$25,000.00	$150,000.00
17071501-10004	Econ Dev	IRP	Fund Balance	-$730,590.81	-$704,840.81	-$707,899.70
20000000-29708	Econ Dev	Downtown TIF	TIF Revenues	-$90,000.00	-$89,114.16	-$97,561.00

20000000-29705	Econ Dev	Downtown TIF	TIF Expenses	$0.00	$8,723.15	$76,626.48
20000000-23100-107	Econ Dev	Downtown TIF	Transfer to General Fund	$29,961.23	$0.00	$0.00
20000000-50955-107	Econ Dev	Downtown TIF	Transfer to Capital Fund	$27,990.00	$0.00	$0.00
20000000-29702	Econ Dev	Downtown TIF	Fund Balance	-$199,553.30	-$167,504.53	-$87,113.52
20000000-29707	Econ Dev	Kelly Park TIF	TIF Revenues	-$55,000.00	-$54,269.96	-$47,522.15
20000000-29704	Econ Dev	Kelly Park TIF	TIF Expenses	$0.00	$0.00	$0.00
20000000-29701	Econ Dev	Kelly Park TIF	Fund Balance	-$250,582.96	-$195,582.96	-$141,313.00
20000000-29706	Econ Dev	Dingley TIF	TIF Revenues	$0.00	$0.00	-$312,374.94
20000000-29703	Econ Dev	Dingley TIF	TIF Expenses	$0.00	$2,265.75	$54,933.00
20000000-23100-108	Econ Dev	Dingley TIF	Transfer to General Fund	$74,970.92	$0.00	$0.00
20000000-29700	Econ Dev	Dingley TIF	Fund Balance	-$180,205.27	-$255,176.19	-$257,441.94
20000000-29448	Fire	Fire Truck	Misc Revenues	$0.00	-$1,883.00	$0.00
20000000-11200-109	Fire	Fire Truck	Transfer from General Fund	-$75,000.00	$0.00	$0.00
20000000-29450	Fire	Fire Truck	Fund Balance	-$362,825.64	-$287,825.64	-$285,942.64

20000000-11200-110	Fire	Fire Equipment	Transfer from General Fund	-$70,000.00	$0.00	$0.00
2000000-29453	Fire	Fire Equipment	Fund Balance	-$171,596.00	-$101,596.00	-$101,596.00
20000000-29451	Fire	Fire Donations	Fund Balance	-$500.00	-$500.00	-$500.00
20000000-29348	GA	Giving Tree	Misc Revenues	-$4,000.00	-$5,765.94	-$2,690.00
20000000-29349	GA	Giving Tree	Misc Expenses	$2,000.00	$1,990.57	$1,704.42
20000000-29349	GA	Giving Tree	Fund Balance	-$12,265.95	-$10,265.95	-$6,490.58
20000000-29352	GA	Thanksgiving	Misc Revenues	-$4,000.00	$0.00	-$5,369.51
20000000-29353	GA	Thanksgiving	Misc Expenses	$3,500.00	$0.00	$3,289.96
20000000-29354	GA	Thanksgiving	Fund Balance	-$2,579.55	-$2,079.55	-$2,079.55
20000000-29616	Library	Summer Reading	Misc Revenues	-$500.00	-$80.00	-$2,647.15
20000000-29615	Library	Summer Reading	Misc Expenses	$1,200.00	$489.80	$2,420.67
20000000-29600	Library	Summer Reading	Fund Balance	-$1,700.91	-$2,400.91	-$2,810.71
20000000-29603	Library	Library Adult Programs	Misc Revenues	$0.00	$0.00	-$820.11
20000000-29602	Library	Library Adult Programs	Misc Expenses	$0.00	$67.51	$494.17
20000000-29601	Library	Library Adult Programs	Fund Balance	-$3,327.92	-$3,327.92	-$3,395.43
20000000-29609	Library	Library Patrick Memorial	Misc Expenses	$150.00	$57.60	$164.52
20000000-29610	Library	Library Patrick Memorial	Fund Balance	-$553.92	-$703.92	-$761.52
20000000-29617	Library	Library E Smith Memorial	Misc Expenses	$250.00	$0.00	$0.00
20000000-29611	Library	Library E Smith Memorial	Fund Balance	-$950.00	-$1,200.00	-$1,200.00
20000000-29621	Library	Library Lawrence Barron Memorial	Misc Expenses	$205.00	$0.00	$0.00

20000000-29612	Library	Library Lawrence Barron Memorial	Fund Balance	$0.00	-$205.00	-$205.00
20000000-29623	Library	Library Huston Memorial	Misc Expenses	$100.00	$0.00	$295.89
20000000-29613	Library	Library Huston Memorial	Fund Balance	-$494.11	-$594.11	-$594.11
20000000-29628	Library	Library Allison Ross Memorial	Misc Expenses	$1,500.00	$0.00	$0.00
20000000-29627	Library	Library Allison Ross Memorial	Fund Balance	-$7,585.00	-$9,085.00	-$9,085.00
20000000-48017	Library	Library Claire Paquette Memorial	Misc Revenues	$0.00	$0.00	-$50.00
20000000-53922	Library	Library Claire Paquette Memorial	Misc Expenses	$150.00	$0.00	$0.00
20000000-29729	Library	Library Claire Paquette Memorial	Fund Balance	-$556.00	-$706.00	-$706.00
20000000-29722	Parks	Parks Equipment	Fund Balance	-$19,750.00	-$19,750.00	-$19,750.00
20000000-48010	Parks	Beaver Park	Misc Revenues	-$5,000.00	-$1,674.32	-$11,530.85
20000000-53938	Parks	Beaver Park	Misc Expenses	$0.00	$0.00	$7,800.84
20000000-50955-111	Parks	Beaver Park	Transfer to Capital Fund	$20,000.00	$0.00	$0.00
20000000-29717	Parks	Beaver Park	Fund Balance	-$14,535.33	-$29,535.33	-$27,861.01
20000000-29652	Parks	MTM Seniors Program	Misc Revenues	-$10,000.00	-$9,397.80	-$12,342.00
20000000-29653	Parks	MTM Seniors Program	Misc Expenses	$10,000.00	$0.00	$12,721.97
20000000-29651	Parks	MTM Seniors Program	Fund Balance	-$9,017.83	-$9,017.83	$379.97

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20000000-29650	Parks	Playground Donations	Fund Balance	-$1,876.00	$1,876.00	$1,876.00
20000000-53900	Parks	Local Entertainment Bal	Misc Expenses	$1,500.00	$1,500.00	$1,550.00
					-	-
20000000-29712	Parks	Local Entertainment Bal	Fund Balance	-$5,250.00	$6,750.00	$8,250.00
52093501-40991	Parks	Davis Cemetery	Misc Revenues	$0.00	$0.00	-$471.30
52093501-44409	Parks	Davis Cemetery	Investment Income	-$750.00	-$301.81	-$582.12
					-	-
52093501-10164	Parks	Davis Cemetery	Fund Balance	-$28,189.51	$27,439.51	$27,137.70
52093501-44409	Parks	Potter Patten Cemetery	Investment Income	-$15.00	-$12.13	-$11.24
52093501-10162	Parks	Potter Patten Cemetery	Fund Balance	-$434.58	-$419.58	-$407.45
20000000-29990	Parks	Blake Cemetery	Fund Balance	$383.58	$383.58	$383.58
					-	-
TBD	Parks	Recreation Land Use	Fund Balance	-$2,499.00	$2,499.00	$2,499.00
20000000-23100-112	Police	State Drug Forfeiture	Transfer to General Fund	$1,663.00	$0.00	$0.00
					-	-
20000000-29401	Police	State Drug Forfeiture	Fund Balance	-$4,592.00	$6,255.00	$6,255.00
					-	-
24047001-40460	Police	DARE	Misc Revenues	-$3,500.00	$3,125.00	$3,393.00
						$10,265.4
24047001-50900	Police	DARE	Misc Expenses	$8,000.00	$6,274.83	3
					-	-
					$21,109.7	$24,259.5
24047001-10004	Police	DARE	Fund Balance	-$16,609.74	4	7
					-	-
41030000-11200-113	Police	Cruiser Reserve	Transfer from General Fund	-$90,000.00	$90,000.00	$90,000.00
41030000-50955-113	Police	Cruiser Reserve	Transfer to Capital Fund	$67,000.00	$0.00	$0.00
						$35,365.9
41030000-29536	Police	Cruiser Reserve	Misc Expenses	$0.00	$0.00	5

41030000-29526	Police	Cruiser Reserve	Fund Balance	-$112,429.22	-$89,429.22	$570.78
20000000-29404	Police	Federal Drug Forfeiture	Misc Expenses	$0.00	$0.00	$2,842.09
20000000-29403	Police	Federal Drug Forfeiture	Fund Balance	$6,629.09	$6,629.09	$6,629.09
12020000-37450	Police	Police Equipment Reserve	Transfer from Unassigned Fund Bal	$0.00	$0.00	-$16,000.00
20000000-53907	Police	Police Equipment Reserve	Misc Expenses	$0.00	$0.00	$18,130.23
20000000-29719	Police	Police Equipment Reserve	Fund Balance	-$897.77	-$897.77	-$897.77
20000000-11200-114	Public Works	Guardrail	Transfer from General Fund	-$10,000.00	$0.00	$0.00
20000000-23100-114	Public Works	Guardrail	Transfer to General Fund	$5,000.00	$0.00	$0.00
20000000-29725	Public Works	Guardrail	Fund Balance	-$7,176.00	-$2,176.00	-$2,176.00
20000000-50955-115	Public Works	Solid Waste Trailer	Transfer to Capital Fund	$35,000.00	$0.00	$0.00
TBD	Public Works	Solid Waste Trailer	Fund Balance	$0.00	-$35,000.00	-$35,000.00
20000000-11200-116	Public Works	Traffic Signals	Transfer from General Fund	-$50,000.00	$0.00	$0.00
TBD	Public Works	Traffic Signals	Fund Balance	-$50,000.00	$0.00	$0.00
20000000-29503	Public Works	DOT Match Reserve	Fund Balance	-$106,767.00	-$106,767.00	-$106,767.00
42092000-40505-117	Sewer	USDA RD Set Aside	Transfer from Sewer Fund	-$51,000.00	$0.00	$0.00
TBD	Sewer	USDA RD Set Aside	Fund Balance	-$51,000.00	$0.00	$0.00
42092000-53210	Sewer	USDA RD Loan/Grant	Grant Expense	$1,300,000.00	$926,328.57	$395,947.88

12020000-10055	Town Manager	Sales of Surplus Property	Fund Balance	-$6,786.04	-$6,786.04	-$6,786.04
20000000-53937	Town Manager	ARPA	Misc Expenses	$442,495.63	$63,597.44	$247,085.93
TBD	Town Manager	MUNIS Reserve CF	Transfer to General Fund	$14,173.00		
20000000-29261	Town Manager	MUNIS Reserve CF	Fund Balance	-$28,189.00	-$28,189.00	-$28,189.00
20000000-29289	Town Manager	Accrued Comp. Absences Reserve CF	Fund Balance	-$7,173.00	-$7,173.00	-$7,173.00
		Technology Reserve Bal	Transfer to General Fund	$3,500.00		
20000000-29711	Town Manager	Technology Reserve Bal	Fund Balance	-$31,322.00	-$34,822.00	-$34,822.00
40000000-50490	Town Manager	Capital Projects Reserve	Misc Expenses	$0.00	$0.00	$3,737.07
40000000-50491	Town Manager	Capital Projects Reserve	Fund Balance	-$68,802.93	-$68,802.93	-$68,802.93
2000000-29426	Town Manager	Health Insurance Reserve	Fund Balance	-$69,800.00	-$69,800.00	-$69,800.00
20040000-22096	Town Manager	HRA Reserve	Fund Balance	-$9,819.00	-$9,819.00	-$9,819.00
52093501-44409	Town Manager	Maine Research Company Charity	Investment Income	-$100.00	-$86.58	-$91.19
52093501-10163	Town Manager	Maine Research Company Charity	Fund Balance	-$3,096.47	-$2,996.47	-$2,909.89
20000000-53895	Town Manager	49 Frost Hill	Fund Balance	$3,093.00	$3,093.00	$3,093.00
12022000-29099	Town Manager	6 Union St	Fund Balance	$36,575.32	$0.00	$0.00
27091002-44409	Parks	Moxie Festival	Investment Income	-4,000.00		
27091002-?????	Parks	Moxie Festival	Transfer from General Fund			
27091002-?????	Parks	Moxie Festival	Transfer to General Fund	$63,200.00		
27091002-10020	Parks	Moxie Festival	Fund Balance	-$100,987.36		

	Econ Dev	Pinewoods Forest	Transfer from General Fund
	Econ Dev	Pinewoods Forest	Fund Balance