| Organization | Object | Account Description | 2025 Manager Budget | 2024 Budget | 2023 Actuals | 2022 Actuals | 2021 Actuals | Notes |
|---|---|---|---|---|---|---|---|---|
| 65052500 | 40605 | Rental of Equipment | $0.00 | ($10,000.00) | ($10,000.00) | ($10,000.00) | ($10,000.00) | |
| 65052500 | 40800 | Interest Rebate | $0.00 | ($6,160.00) | ($6,160.00) | ($6,160.00) | ($6,160.00) | |
| 65052500 | 40600 | Domestic Sewer Revenue | ($1,305,684.00) | ($1,243,508.57) | ($1,204,279.22) | ($1,398,117.22) | ($1,147,721.20) | All metered sewer revenue that is billed through TRIO, soon to be MUNIS |
| 65052500 | 40601 | Industrial Sewer Revenue | ($137,810.00) | ($130,747.53) | ($114,041.46) | ($80,850.96) | ($74,973.26) | All revenue generated through the billing for the Maine Electronics Groundwater Remediation Project, Springworks Farm and the Water Department Discharge from their Moody Rd. pump station |
| 65052500 | 40602 | Septage Revenue | ($200,530.00) | ($139,384.80) | ($136,211.83) | ($164,813.78) | ($158,747.06) | Revenue from all septage and holding tank waste received |
| 65052500 | 40603 | Finance Charges | ($8,500.00) | ($8,500.00) | ($8,735.16) | ($7,837.68) | ($19,721.96) | Revenue from charges paid when a bill is not paid on time |
| 65052500 | 40606 | Sewer Application Fee | ($175.00) | $0.00 | ($326.22) | ($159.75) | ($375.00) | Revenue from the fee's paid when a sewer entrance permit is submitted |
| 65052500 | 40607 | Sewer Hook-Up Fee | ($7,000.00) | ($7,000.00) | ($13,048.78) | ($6,390.25) | ($15,000.00) | Revenue from the sewer connection fee's paid when there is a new connection installed to the town collection system |
| 65052500 | 40991 | Misc Revenue | ($900,923.00) | ($15,000.00) | ($345.11) | ($1,883.20) | ($616.25) | $15k Revenue generated form helping other communities or if other town departments are charged for use of department staff and equipment<br><br>also includes $500k use of undesignated fund balance to offset some capital contribution; $385,923 use of fund balance to offset usda loan payment; |
| 65052500 | 50102 | Department Head | $99,632.00 | $95,459.00 | $96,925.06 | $90,720.00 | $86,096.65 | This line item includes regular wages for one full-time salaried Sewer Superintendent, with an increase based on the new pay scale that still needs approval. |
| 65052500 | 50103 | Supervisory wages | $61,734.00 | $0.00 | $0.00 | $0.00 | $0.00 | This line item provides regular hourly wages for one full time supervisor. Changes to supervisor pay for FY25 was generated using the new pay scale that still needs approval |
| 65052500 | 50104 | Non Supervisory | $211,962.40 | $254,171.63 | $192,717.98 | $211,367.51 | $198,430.23 | This line item provides regular hourly wages for all full-time employees. Changes to to staff pay for FY25 was generated using the new pay scale that still needs approval |
| 65052500 | 50107 | Admin Wages | $21,364.66 | $18,287.00 | $0.00 | $17,523.97 | $17,449.00 | This line item represents 10% of the Finance Director and Town Managers Salary. |
| 65052500 | 50140 | Overtime wages | $32,500.00 | $22,900.00 | $30,480.92 | $17,049.99 | $11,428.42 | This line provides overtime wages for on-call responsibilities as well as after-hours work and emergencies. for hourly employees |
| 65052500 | 50201 | Unemployment Costs | $259.00 | $412.00 | $0.00 | $349.18 | $349.19 | This line item is used to cover unemployment insurance expenses for the first $12,000 gross wages per employee per rate provided by the Finance Director. |
| 65052500 | 50202 | Workers Comp Insurance | $7,544.00 | $13,284.14 | $7,267.64 | $11,501.06 | $19,425.88 | This line item is used to cover worker's compensation insurance expenses for above listed employees. |
| 65052500 | 50210 | Maine State retirement | $36,959.52 | $37,998.07 | $24,002.59 | $23,000.36 | $20,905.75 | **Needs updated** This line item is used to cover the Town's contribution of ME PERS expenses for above-listed employees. The employer contribution will remain the same as the previous year, 10.2% of gross wages for fiscal year 2024 |
| 65052500 | 50215 | Admin Benefits | $4,976.20 | $6,071.00 | $0.00 | $8,372.00 | $7,912.00 | This line item represents 8% of the Finance Director's and Town Manager/Treasurer's Benefits. |
| 65052500 | 50220 | Health insurance | $59,144.24 | $52,348.00 | $52,501.08 | $98,791.09 | $94,452.92 | *Needs updated*** This line item is used to cover the Town's contribution of medical insurance expenses for above listed employees. The employer's contribution is 85% of the premium. A 4.5% increase has been applied to premiums for calendar year 2023. After inquiries with the Health Trust, we were advised to budget a 10% increase for calendar year 2024. |
| 65052500 | 50221 | HRA Costs | $2,000.00 | $3,836.00 | $1,813.19 | $5,240.80 | $3,389.41 | This line includes the cost for the Health Reimbursement Account for the above-listed employees. |
| 65052500 | 50230 | FICA taxes | $29,492.94 | $28,498.55 | $23,963.98 | $23,041.16 | $21,275.11 | **Needs updated** This line item is used to cover FICA and Medicare expenses for above-listed employees. This is calculated at 6.2% of gross wages for FICA and 1.45% of gross wages for Medicare. |
| 65052500 | 50240 | Medical testing | $400.00 | $400.00 | $268.42 | $0.00 | $115.00 | This line item provides for annual and follow-up hearing tests. |

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| 65052500 | 50301 | Office supplies | $2,500.00 | $2,500.00 | $2,607.56 | $2,495.38 | $1,760.37 | This line item provides office supplies for the Sewer Department. |
| 65052500 | 50303 | Other Supplies | $51,200.00 | $42,700.00 | $48,615.83 | $43,124.69 | $32,022.27 | This line item provides polymer - $30,000; Hypo - $8,000; Outside lab testing - $3,000; Ecoli - $1,500; DMR QA - $1,200 materials; Equipment calibrations, lab supplies, etc. - $3,000 and Year 4 discharge permit required testing - $4,500. |
| 65052500 | 50306 | Postage | $7,000.00 | $8,500.00 | $5,301.92 | $4,914.97 | $4,522.26 | This line item provides for the Sewer Department's portion of the Sewer and Water bill preparation and postage. |
| 65052500 | 50307 | Advertising | $300.00 | $300.00 | $0.00 | $180.00 | $322.47 | This line item provides advertising costs for the Sewer Department. |
| 65052500 | 50330 | Drug Testing | $600.00 | $400.00 | $677.65 | $308.05 | $270.00 | This line provides random drug tests throughout the year. |
| 65052500 | 50331 | Small Tools | $3,000.00 | $3,000.00 | $2,982.17 | $3,015.13 | $2,590.26 | This line item provides for small tools and equipment as needed throughout the year. |
| 65052500 | 50351 | Clothing/Boot Allowance | $4,500.00 | $4,500.00 | $3,961.90 | $4,389.14 | $4,202.30 | This line item provides for uniforms, boots, and PPE for 5 employees. |
| 65052500 | 50352 | Cell Phone allowance | $2,564.00 | $2,564.00 | $2,042.66 | $2,561.62 | $2,456.73 | This line item provides cell phone reimbursement for employees at $35 per month per employee as well as the on-call phone, and for half of the tablet used for field inspections. |
| 65052500 | 50375 | Gas | $6,343.20 | $6,100.00 | $5,471.82 | $4,460.94 | $2,644.79 | This line item provides approximately 2000 gallons of gas at $2.9875 per gallon for the treatment plant fleet. |
| 65052500 | 50377 | Diesel | $2,700.00 | $2,410.00 | $1,718.52 | $1,491.05 | $1,087.13 | This line item provides approximately 900 gallons of diesel at $2.9365 per gallon for the treatment plant generators. |
| 65052500 | 50401 | Professional employee training | $4,500.00 | $3,000.00 | $2,373.00 | $2,210.00 | $1,564.00 | This line item provides training for the above listed employees. 18 training hours every two years are required to maintain licenses for 5 employees plus any position related training |
| 65052500 | 50413 | Mileage/Travel Reimbursement | $300.00 | $300.00 | $0.00 | $0.00 | $0.00 | This account provides travel expenses for the above listed employees when the truck is not available for Superintendent, Administrative Assistant or for professional development travel. This line will also reimburse support staff for mileage when called in to assist the person on-call. |
| 65052500 | 50430 | Filing fees/licenses/permits | $2,100.00 | $2,100.00 | $1,561.04 | $1,551.44 | $1,683.86 | This line item provides for our annual licenses, fees, and registrations. |
| 65052500 | 50450 | Legal expense | $1,000.00 | $1,000.00 | $999.88 | $1,217.00 | $4,377.00 | This line item provides legal fees for the Sewer Department. |
| 65052500 | 50452 | Audit services | $3,150.00 | $2,634.00 | $1,683.33 | $2,633.33 | $2,633.33 | This line item provides the Sewer Department's portion of the auditing costs. |
| 65052500 | 50455 | Profesional Services | $10,000.00 | $10,000.00 | $2,567.50 | $2,230.00 | $5,235.63 | This line item provides for technical assistance and specialty consultant services as necessary |
| 65052500 | 50483 | Security System Maintenance | $3,500.00 | $3,500.00 | $2,985.89 | $3,386.18 | $1,984.07 | This line item provides phone service to the PS alarm auto dialers at 12 pump stations. |
| 65052500 | 50510 | Electricity | $140,000.00 | $120,000.00 | $129,681.34 | $119,661.57 | $105,342.33 | This line item provides electricity costs for 12 pump stations and the treatment plant. |
| 65052500 | 50511 | Water usage fees | $23,150.00 | $22,800.00 | $19,930.82 | $17,425.00 | $16,026.45 | This line item is to cover water department charges. This line item increased 1.5% per the Lisbon Water Department's rate increase effective January 1, 2024. |
| 65052500 | 50512 | Telephone | $1,899.00 | $950.00 | $777.21 | $969.84 | $638.22 | This line item provides phone service for the Sewer Department. |
| 65052500 | 50514 | Heating Fuel | $9,500.00 | $9,500.00 | $12,629.94 | $14,446.52 | $5,918.15 | This line item provides heating oil and propane for the treatment plant. |
| 65052500 | 50530 | Software and Services | $19,080.00 | $19,080.00 | $0.00 | $35,158.24 | $15,000.00 | This line item includes the Sewer Departments share of the IT Service and Support Contract and Munis/TRIO. |
| 65052500 | 50539 | R&M: Catch Basins & Manhole Cv | $7,500.00 | $7,500.00 | $4,655.83 | $6,417.98 | $5,465.03 | This line item provides funding to repair and to maintain sewer manholes. |
| 65052500 | 50546 | R & M: SEWER | $84,000.00 | $72,000.00 | $68,375.52 | $66,359.30 | $70,988.72 | This line item covers expenses associated with maintaining the treatment plant and collection system. |
| 65052500 | 50550 | Meter Read | $14,000.00 | $14,000.00 | $21,261.96 | $13,478.59 | $20,124.72 | This line item provides funds for the meter readings from the Water Department. |

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|---|---|---|---|---|---|---|---|---|
| 65052500 | 50555 | Sludge Disposal | $195,000.00 | $188,000.00 | $100,651.33 | $97,735.12 | $81,901.38 | This line item provides for disposal fees associated with the contract the town has with Casella Organics. The amount of sledge generated for disposal averages near 800 tons per year. Over the last several years there has been increases based on the disposal itself or the associated fees. Price increases typically occur on July 1st of each year so this line may have to be adjusted accordingly once the amount of any increase or decrease is received. |
| 65052500 | 50556 | Trash Removal | $4,000.00 | $2,800.00 | $2,518.88 | $1,914.19 | $1,606.86 | This line item provides weekly dumpster removal of rags removed from the bar rack and the headworks. |
| 65052500 | 50557 | CCTV & Cleaning Out | $10,000.00 | $10,000.00 | $1,650.00 | $10,920.00 | $8,350.00 | This line item provides for outside contractor camera work. |
| 65052500 | 50601 | General Liability | $539.00 | $1,225.00 | $1,217.00 | $1,016.00 | $2,825.00 | This line item includes the Sewer Department's portion of general liability insurance |
| 65052500 | 50602 | Vehicle Insurance | $1,030.00 | $1,035.00 | $990.00 | $857.00 | $1,107.00 | This line item includes the Sewer Department's vehicle insurance |
| 65052500 | 50604 | Property Insurance | $12,146.00 | $11,908.00 | $11,027.00 | $9,861.00 | $9,273.00 | This line item provides for the Sewer Department's portion of the property insurance. |
| 65052500 | 50750 | Improvements other than buildi | $721,000.00 | $205,200.00 | $49,769.30 | $93,291.29 | $69,744.19 | This line item will cover the replacement for the boom/bucket truck from the State Auction if one is available as well as towards items listed in the FY25 CIP. $10,200 from this line will go to the Short-Lived Asset Reserve Account, this is required annually per USDA Rural Development. |
| 60000801 | 50801 | Redemption of principal | $204,397.44 | $0.00 | $0.00 | $0.00 | $0.00 | principal payments for USDA RD loan; loan to be paid off in 2048; |
| 60000801 | 50805 | Interest expense | $166,525.66 | $0.00 | $0.00 | $0.00 | $0.00 | interest at 2.625% fixed for USDA RD loan; to be paid off in FY48; |
| 65052500 | 50806 | Bond Administration Fees | $0.00 | $2,200.00 | $0.00 | $2,200.00 | $2,200.00 | This line item provides funds for the administration of the bonds. |
| 65052500 | 53401 | 2005 FR Bond Principal | $25,000.00 | $25,000.00 | $25,000.00 | $25,000.00 | $25,000.00 | Series 2005FR was issued for improvements to Town's sewer infrastructure. The Series will be retired on 10/01/2025. The obligation was issued as a Revenue Bond. Payment of debt service is dependent on the revenue collected through billing to customers based on their consumption of water flowing through the system. The Series was issued through the MMBB as a fixed principal, fixed interest rate bond. |
| 65052500 | 53405 | 2014 QECB Principal | $18,220.02 | $17,026.00 | $17,106.56 | $16,450.62 | $15,908.80 | This line item is 28% of the annual principal payment related to the Qualified Energy Saving Bond (QECB). The QECB is not tax-exempt, nor is it a Bond. Rather, the QECB allows a government entity to enter into lease-purchase agreement with qualified vendors, purchase equipment and services to make energy improvements to eligible facilities. While the borrowing is not tax-exempt, the QECBs are similar to Build America Bonds (BABs) in that the interest on QECBs is taxable; however, the federal government offers a direct cash subsidy to the bond issuer. The subsidy on QECBs is (unless reduced by sequestration or similar federal action) twice as large as the standard BAB subsidy, making QECBs an extremely low-cost financing option for many issuers. A qualified energy saving improvements to town infrastructure. QECB project improvements to Town buildings the final payment is scheduled for FY 2030. |
| 65052500 | 53600 | 2004 FR Bond Interest | $0.00 | $963.00 | $1,311.68 | $1,661.24 | $2,010.82 | This line item provides the bond interest payment for the 2005 headworks bond. |
| 65052500 | 53601 | 2005 FR Bond Inteest | $1,813.06 | $2,189.00 | $2,563.82 | $2,939.20 | $3,314.57 | This line item provides the sewer interest payments for the 2006 headworks bond. |
| 65052500 | 53605 | 2014 QECB Interest | $4,111.98 | $5,307.00 | $5,225.44 | $5,881.38 | $6,423.19 | This line item is 28% of the annual interest payment for improvements to town infrastructure, it is for the QECB project improvements to Town buildings the final payment is scheduled for FY 2030. This loan is through Androscoggin Bank with total interest rate of 3.45% split between the Town and Sewer Department (28% split for Sewer). |