Town of Lisbon, Maine

Proposed Budget

Fiscal Year 2026

Submitted By
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TABLE OF CONTENTS

Guide to the Budget....3
Town Manager Budget Message....6
Budget Process....7
Departmental Expenses Totals....13
Payscale....14
Position Pay Grades....15
External Service Provider Costs....17
Use of Fund Balance....17
Major Revenue Sources....17
Debt Service....20
Department Narratives....22
General Fund Budget Numbers....42
Sewer Fund Budget....76

Guide to the FY26 Budget

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.

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

Dear Council Members,

As we transition into Fiscal Year 2026, I am presenting the proposed budgets for the General Fund, Capital Fund, Sewer Fund, and Special Revenue/Reserve Fund. This year's budget comes with significant challenges, requiring difficult decisions to ensure financial stability while maintaining core municipal services and addressing long-term needs.

Addressing the Budget Shortfall and Ensuring Fiscal Sustainability

Following a thorough review, we have identified several budgetary concerns that must be addressed in FY26. Most notably, budgeted amounts in FY24 were not properly carried forward into FY25.

Similarly, a staffing miscalculation during the transition between Public Works Directors resulted in an underbudgeted personnel allocation. While these positions remained vacant in FY25, they must be funded in FY26 to ensure necessary minimum staffing. Additionally, in FY25, Council approved using $1.8 million in fund balance to mitigate a tax increase. However, an additional ~$1 million in revenue was double-counted on the tax rate form, as both gross revenue and net expenses were incorrectly factored into the calculations. Instead of a balanced budget, this resulted in an unintended budgeted deficit. Fortunately, due to unfilled positions, deferred capital costs, and staff efforts, we anticipate that FY25 will not close with an actual deficit. Nonetheless, this highlights the need for a structurally sound budget moving forward.

FY26 Budget Strategy: A Path to Long-Term Stability

To correct course and ensure financial sustainability, we must take decisive actions. This budget proposal includes:

- **Proposing a Tax Increase** – While we will work to minimize the impact, additional revenue is necessary to maintain essential services and restore structural balance.
- **Holding Manager, Code, Tech, Clerk, and Building Budgets Flat** – Departments will be required to operate within their current allocations.
- **Forgoing Merit Increases for Non-Union Staff** – To contain costs, merit increases for non-union employees will be deferred.
- **Maintaining Existing Position Vacancies** – Open positions will not be filled unless absolutely critical.
- **Adjusting the Firefighter Hiring Plan** – We will consider deferring the hiring of four full-time firefighters or implementing a tiered hiring approach, with half brought on in July and the remainder in January.
- **Deferring Certain Capital Items and Special Revenue Contributions** – Non-essential capital investments will be postponed.
- **Withdrawing Proposed Benefit Enhancements** – Originally planned benefit improvements will be reconsidered to maintain financial balance.
- **Utilizing Fund Balance Strategically** – To mitigate the immediate impact of necessary increases, we will consider using a portion of fund balance.
-

Long-Term Fiscal Goals

While these measures address the immediate challenge, our overarching objective remains positioning Lisbon for financial sustainability in future years. This includes:

- Strengthening public safety and fire coverage by working toward 24/7 staffing and long-term facility planning.
- Investing in critical infrastructure, particularly road resurfacing and public safety facility planning, while balancing capital needs with financial capacity.
- Enhancing financial oversight and planning to avoid structural deficits and ensure the town operates within its means.

Looking Ahead

FY26 will be a challenging budget cycle, requiring careful planning and difficult choices. I appreciate the Council's leadership and the commitment of our department heads and staff as we navigate this process. Through continued collaboration and strategic decision-making, we can put Lisbon on a sustainable path while maintaining the quality services our residents expect.

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 are the specific budget dates:

School Committee Meeting	School Prepares Draft School Budget & School CIP	Monday Februar y 24, 2025	6:00 PM
Special Council Meeting/Scho ol Budget Presentation	School Committee Presents School Budget & School CIP to Council Sec 6.03 ...These budgets shall state separately: (1) Proposed expenditures for current operations during the ensuing fiscal year detailed by offices, departments or agencies in terms of their respective work programs and the method of financing such expenditures; and (2) Proposed capital expenditures for the ensuing fiscal year detailed by offices, departments, or agencies, when practicable, and stating the proposed method of financing each such capital expenditure. Sec 86-5... a) The school department shall submit the school budget for consideration broken down into specific amounts for the following categories of costs for each department or agency within the school department: 1) Personnel Services, 2) Contractual, 3) Commodities, 4) Debt Services, 5) Capital Expenditures, & 6) Statutory cost collection data/costs to comply w/state or federal manndatory requests (itemized).	Tuesday March 11, 2025	6:00 PM

Council Meeting	Town Manager Introduce 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 18,2025	6:00 PM
Council Workshops	• Debt Service • Special Revenues • Finance • Clerk • Assessing • Library	Tuesday, March 18, 2025	6:00 PM
Council Workshops	• Other Public Services • Western Maine Transportation • Lisbon EMS • Public Works • Solid Waste • Economic and Community Development • Code Enforcement and Planning	Tuesday, March 25, 2025	6:00 PM
Council Workshops	• Fire • Police • Parks & Recreation	Tuesday, April 1, 2025	6:00 PM

Special Council 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 1, 2025	7:00 PM
School Dept Sends 2 Ad Requests to the Sun Journal	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 06 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 3, 2025	10:00 AM
1st School Budget Public Hearing Ad Runs	First Ad for School Budget & School CIP Budget Public Hearings appears in Sun Journal	Sunday April 6, 2025	
Council Workshops	• Sewer • Town Manager • Technology • Buildings • Any Other Unaddressed Items	Tuesday, April 8, 2025	6:00 PM

Planning Board Meeting - CIP Review	Planning Board 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 10, 2025	7:00 PM
2nd School Budget Public Hearing Ad Runs	Second Ad for School Budget & School CIP Budget Public Hearings appears in Sun Journal	Sunday April 20, 2025	n/a
Finance Committee Meeting	Finance Committee discusses Municipal & School Budgets, plus Municipal & School CIP Budgets for Recommendations to present to Council on May 16.	Monday, April 28, 2025	6:00 PM
Council Regular Meeting	Council Sets Municipal Budget & Municipal CIP Budget Public Hearing for June 17, 2025 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 6, 2025	7:00 PM
School Committee Meeting	School Committee Adopts School Budget & School CIP Budget	Monday, May 12, 2025	6:00 PM
Special Council 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 May 13, 2025	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.	Monday , May 19, 2025	n/a
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 Thursday, May 22. NOTE: Send request for second ad at the same time.	Thursda y May 22, 2025	n/a
1st Public Hearing Ad Runs	First Ad appears in Sun Journal	Sunday May 25, 2024	n/a
2nd Public Hearing Ad Runs	Second Ad appears in Sun Journal	Sunday June 1, 2025	n/a

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 10, 2025	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 17, 2025	6:00 PM

General Fund Budget Overview

The Initial Municipal Budget request for General Fund Net Expenses by Department is as follows:

School	$8,948,132.00
Public Works	$2,927,986.15
Police	$2,748,218.84
Fire	$1,702,512.25
County	$1,217,024.90
Debt	$939,968.96
Parks and Rec	$696,215.97
Finance	$647,066.50
Hydrants	$640,000.00
Solid Waste	$597,366.00
Library	$583,150.05
Town Manager	$573,486.18
Emergency Medical Services	$567,373.05
TIF	$500,000.00
Winter	$456,677.50
Lisbon Communications Center	$444,166.78
Technology	$358,237.00
Buildings	$346,234.35
Code Enforcement	$340,098.19
Clerk	$217,868.87
Econ Dev	$145,216.00
Insurance	$117,831.30
Assessor	$106,072.37
Animal Control	$95,082.57
Streetlights	$80,000.00
GA	$71,051.25
Legal	$70,000.00
Community Services	$54,800.00
Elected Officials	$33,623.60
EMA	$6,032.00
Planning Board	$3,403.30
Appeals Board	$89.00
Grand Total	**$26,234,984.93**

General Fund Budget Detail 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. Starting with the FY25 Budget, Council approved a payscale policy to put all staff on a merit based payscale. Per that policy, this payscale is designed and intended to update each year based on changes to Maine minimum wage.

	Steps								
Grade	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**
A	$15.15	$15.91	$16.70	$17.54	$18.41	$19.34	$20.30	$21.32	$22.38
B	$16.67	$17.50	$18.37	$19.29	$20.26	$21.27	$22.33	$23.45	$24.62
C	$18.33	$19.25	$20.21	$21.22	$22.28	$23.40	$24.57	$25.79	$27.08
D	$20.16	$21.17	$22.23	$23.34	$24.51	$25.74	$27.02	$28.37	$29.79
E	$22.18	$23.29	$24.45	$25.68	$26.96	$28.31	$29.72	$31.21	$32.77
F	$24.40	$25.62	$26.90	$28.25	$29.66	$31.14	$32.70	$34.33	$36.05
G	$26.84	$28.18	$29.59	$31.07	$32.62	$34.25	$35.97	$37.77	$39.65
H	$29.52	$31.00	$32.55	$34.18	$35.89	$37.68	$39.56	$41.54	$43.62
I	$32.48	$34.10	$35.80	$37.59	$39.47	$41.45	$43.52	$45.70	$47.98
J	$35.72	$37.51	$39.38	$41.35	$43.42	$45.59	$47.87	$50.27	$52.78
K	$39.30	$41.26	$43.32	$45.49	$47.76	$50.15	$52.66	$55.29	$58.06
L	$43.22	$45.39	$47.66	$50.04	$52.54	$55.17	$57.93	$60.82	$63.86
M	$47.55	$49.92	$52.42	$55.04	$57.79	$60.68	$63.72	$66.90	$70.25
N	$52.30	$54.92	$57.66	$60.55	$63.57	$66.75	$70.09	$73.59	$77.27

Grade	Lisbon Job Title
A	Before/After School Aides
B	Custodian (PT) Library/MTM Custodian
C	After School Coordinator Before School Coordinator Laborer- Parks Library Aide (PT) Library/Circulation Aide (PT) Office Assistant
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
E	Animal Control Officer Collections/Sewer Billing Clerk Collections Clerk II Circulation Librarian Cataloguing Librarian Senior Coordinaror Wastewater Treatment Plant Operator
F	Electrical Inspector Community Development Specialist Finance Specialist Deputy Town Clerk Children’s Librarian
G	Executive Assistant - Police Assessor's Agent / GA Coordinator

	Assistant Director - Parks & Rec Tax Collector (Exempt) Operations Manager - Transfer Station Maintenance Manager – Public Works Executive Assistant / HR Specialist Assistant Director - Library Wastewater TP Lab Tech
H	Firefighter Supervisor (FT) Treatment Plant Maintenance Supervisor
I	Deputy Assessor / GA Administrator Deputy Finance Director Code Enforcement Officer Director – Library Operations Manager - PW Treatment Plant Operations Manager
J	Director - Parks & Rec Assessor Town Clerk
K	Economic Development Director Planning Director (unlicensed) Human Resources Director
L	Lieutenant - PD Planning Director (Licensed) Director - Public Works Treatment Plant Superintendent Chief - Fire
M	Assistant Town Manager Chief-Police Finance Director
N	Town Manager

General Fund Budget Detail – External Service Cost Increases
External service providers have requested various rate increases. These include:

- Androscoggin County - $197,941.90
- Lisbon Emergency Medical Services - $26,733.06
- Lisbon School Department - $670,819.00
- Lisbon Water Department Hydrant Fees – $82,257.50
- Total: $977,751.46

General Fund Budget Detail – Unassigned Fund Balance
This budget projects no use of unassigned fund balance. A budget goal starting this year is to end the practice of balancing the budget with fund balance.

General Fund Budget Detail – Revenue Calculations and Analysis
Budgeted Revenues are based on historical data from the past 3 years and projections of where the Town will land at June 30.

The Town's non-tax revenue sources of $100,000 or more (stated shared revenue, motor vehicle excise, interest) are all flat or down, putting pressure on the Town to maintain services unless additional taxation revenue is provided.

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.

Department	Organizatio	Object	GL Account	Account Description	2026 Manager Budge	2025 Revised Budget	2024 Actuals
Treasury	12020000	40226	12020000-40226	State revenue sharing	($2,371,054.57)	($2,485,702.37)	($2,302,223.23)

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. However, in FY26 the state is projecting less revenue to be provided to the Town.

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:

Department	Organizatio	Object	GL Account	Account Description	2026 Manager Budge	2025 Revised Budget	2024 Actuals
Treasury	12020000	40020	12020000-40020	Motor vehicle excise taxes	($1,900,000.00)	($1,900,000.00)	($1,927,531.66)

This amount is flat for this budget, based on a review of existing data and forecasts regarding car prices and purchasing. Below is quoted information from Kelley Blue Book on the topic from February 18, 2025:
Prices are all cash buyers need to worry about. But few car shoppers are cash buyers. Most Americans borrow money to buy a new car. We have (temporary) good news for those who finance car loans. The Federal Reserve cut interest rates last year three times, helping consumers this year obtain better rates and access to credit.

The Federal Reserve, commonly called "the Fed," sets the interest rate that banks use when they lend each other money. That Fed rate governs rates for every other kind of loan, including car loans. It's finally on the way down, which should ripple through the economy over the next few months.

Why "temporary" good news? Because, a few months back, the Fed had projected that it would cut rates through much of 2025. It has since dialed that prediction back, saying rates could move lower in spring and then stop.

"Rate policy is now expected to move only a half point in 2025, which is half of what they projected just three months ago," explains Cox Automotive Chief Economist Jonathan Smoke. Cox Automotive owns Kelley Blue Book.

With rates set to drop again, some shoppers might benefit from waiting. But, with the drop temporary, they won't want to wait very long.

Shoppers also need to watch the news closely. Newly inaugurated President Trump is threatening tariffs that could significantly raise the prices of new and used cars.

<u>Interest Income</u>
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.

Department	Organizatio	Object	GL Account	Account Description	2026 Manager Budge	2025 Revised Budget	2024 Actuals
Treasury	12020000	44409	12020000-44409	Investment earnings	($300,000.00)	($308,220.07)	($388,447.35)

However, due to rate cuts by the Federal Reserve during calendar year 2024, and possible rate cuts in future calendar years, this revenue has been left slightly below last year's budget.

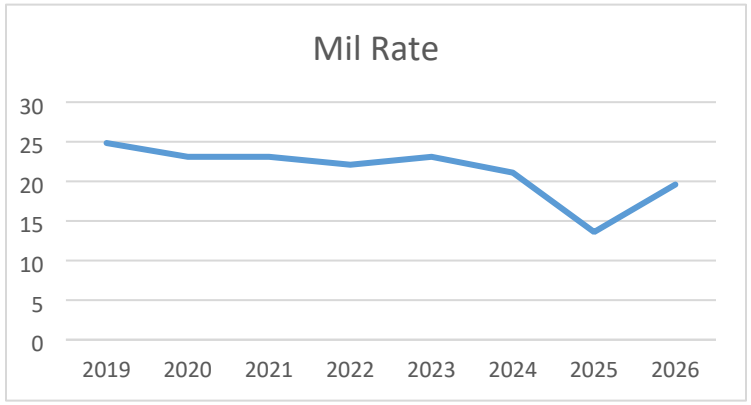
On January 31, 2025, U.S. Bank put out the following information:
At its January 2025 meeting, the Federal Reserve held interest rates steady at 4.25% to 4.50%, following rate cuts at three consecutive meetings in 2024's final months. The Federal Open Market Committee now projects just two interest rate cuts in 2025, compared to earlier projections of four rate cuts.

Below is the Town's FY25Q2 Investment Statement:

Institution	Investment Type	Current Quarter Value	Current Yield	Maturity
Northeast Bank	Money Market Account	$1,677,591.79	4.10%	n/a
Northeast Bank	Certificate of Deposit	$509,562.43	4.74%	8/6/26
Northeast Bank	Certificate of Deposit	$504,699.78	4.11%	10/9/25
Portland Trust Co IMA	Mutual Fund	$1,385,703.50	4.77%	n/a
Portland Trust Co SA	Mutual Fund	$784,597.58	5.23%	n/a
Lisbon Community Federal Credit Union	Savings Account	$5,937.95	0.10%	n/a
Lisbon Community Federal Credit Union	Certificate of Deposit	$22,344.97	5.12%	7/15/25
Androscoggin Bank	Checking Account	$5,132,499.23	2.70%	n/a
Total		$10,022,937.23		

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 assessed property values and this current budget, it is estimated that Council would need to increase the mil rate to historical levels to provide the tax revenue needed.



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 FY26 (a loan for emergency bridge repair approved via referendum in November 2024 is expected to be pursued during FY26). The chart below shows the Town's existing debt and expected new debt.

Town of Lisbon
Forecasted Capital Improvement Plan
For Budget Year FY26
Forecasted Years FY26 through FY34

	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	$ 62,281	$ 60,669	$ 60,669	$ 58,974	$ 57,279	$ 55,583	$ 53,888	-	Split 52%/48% with the Water Department
2017 B	$ 159,765	$ 155,993	$ 155,993	$ 152,033	-	-	-	-	Munic. Rev.
2005 FR - Sewer Dept	$ 26,438	-	-	-	-	-	-	-	Sewer Rev.
2014 QECB	$ 79,759	$ 79,759	$ 79,759	$ 79,757	$ 79,757	$ 79,757	-	-	72% Munic. Rev/28% Sewer Rev.
2020 MMBB - Pinewood	$ 163,088	$ 160,928	$ 158,678	$ 158,678	$ 156,323	$ 153,863	$ 151,305	-	Munic. Rev.
2022 MMB - Ferry	$ 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	Sewer Rev.
2024 Fire Truck Loan	$ 233,650	$ 233,650	$ 233,650	$ 233,650	$ 233,650	$ 233,650	$ 233,650	$ 233,650	Munic. Rev.
Total Committed	$1,359,487	$1,320,344	$1,318,094	$1,274,077	$1,116,389	$1,110,357	$1,024,191	$ 816,553	
PROPOSED - Assumed 6% Interest									
2026 Burroughs Rd Bridge	$ 58,598	$ 58,598	$ 58,598	$ 58,598	$ 58,598	-	-	-	Munic. Rev. - 5 Yr Term
2027 Public Safety Building	-	$1,255,617	$1,255,617	$1,255,617	$1,255,617	$1,255,617	$1,255,617	$1,255,617	Munic. Rev. - 20 Yr Term
2028 Fire Truck	-	-	$ 202,526	$ 202,526	$ 202,526	$ 202,526	$ 202,526	$ 202,526	Munic. Rev. - 15 Yr Term
2029 Sewer Vactor Truck	-	-	-	$ 139,196	$ 139,196	$ 139,196	$ 139,196	$ 139,196	Munic. Rev. - 5 Yr Term
Total Proposed	$ 58,598	$1,314,216	$1,516,741	$1,655,937	$1,655,937	$1,597,339	$1,597,339	$1,597,339	
TOTAL COMMITTED/PROPOSED	$1,418,085	$2,634,559	$2,834,835	$2,930,015	$2,772,326	$2,707,696	$2,621,530	$2,413,892	

Most 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.

In FY27, the Town may incur significant new debt expense for a public safety building. The costs, funding sources, and timeline for this project are still in flux, so this amount is a placeholder for now.

Please see the Town's Capital Improvement Plan for more information about Town Debt and when it is used.

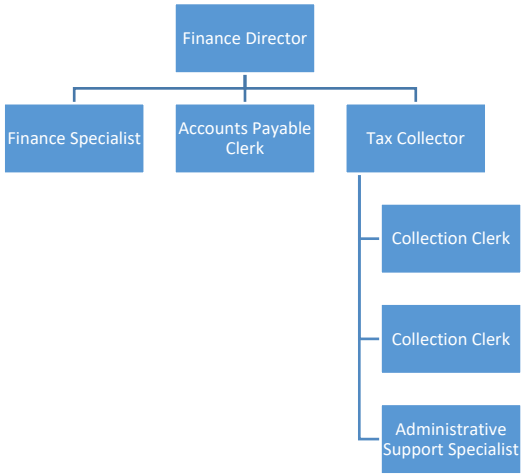
Departmental Narratives (in order by departmental organization code):

Note: each narrative is generally written by the Department Head; "departments" without a department head have summaries written by either the Finance Director or Town Manager

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 annual financial reports.
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 FY26 department staffing:



In an effort to right size town departments, a Collection Clerk was converted to the Administrative Support Specialist, and will be spending 75% of its time on Collection Clerk duties, and 25% of the time providing assistance to the General Assistance Administrator and Assessor.
The Department plans in FY26 to complete its goal of having all Town transactions recorded in a single accounting software. Utility Billing was brought into the fold in FY25, and Motor Vehicle Registration is the only remaining module for implementation.

Elected Officials

This department houses the stipends for Town Council and the School Board. These stipend rates are set by Town Council with each member getting a set amount, and the Chair of each body receiving slightly more.

Town Manager

The Town Manager serves as the principal executive officer of the Town, directing the administrative branch and ensuring the effective execution of all town affairs under the governance of the Town Council. This role includes oversight of key administrative positions, such as the Town Clerk, Police Chief, Fire Chief, Public Works Director, and Finance Director, among others. These appointments, made with the Council's approval, reinforce a governance structure that prioritizes collaborative oversight and accountability. The Town Manager is responsible for implementing and executing Council goals, while ensuring that municipal operations align with the priorities set forth by elected leadership.

Mission

The core mission of the Town Manager is to oversee the administration of all Town departments, established by the Council, ensuring operational efficiency, effectiveness, and alignment with the Town Charter. As the chief administrative officer to the Council, the Town Manager is responsible for reporting on town affairs, representing the Council's interests, and advising on strategic decisions that enhance the well-being of the community. The Town Manager is also responsible for developing, presenting, and executing the approved Town budget annually.

Staffing



The Town Manager's office currently consists of the Town Manager, Assistant Town Manager, and Human Resource Director.

The Town Manager, serving as the chief administrative officer of the Town of Lisbon and the head of the administrative branch of the Town Government, is responsible for the proper administration of all town affairs. This role involves directing and supervising the administration of all departments, attending all meetings of the Council, ensuring that all laws, provisions, and acts of the Council are faithfully executed, and preparing and submitting the annual budget, capital improvement program, financial, and administrative reports to the Council.

Working in close collaboration with the Town Manager is the Assistant Town Manager, who acts as the deputy chief administrative officer. The Assistant Town Manager plays a critical role in overseeing all operations alongside the Town Manager and steps in to act as the Town Manager in their absence. This partnership ensures a seamless administration of town affairs, with both positions working diligently to serve the needs of the Town of Lisbon and its residents.In FY26 , we are continually evaluating how we can best serve the town in alignment with Council goals.

As part of the Council's objective to explore consolidation, our office is building on last year's efforts by proposing the integration of the HR Director's responsibilities into the management department. To ensure continued administrative support, we propose creating a split position that will function in a dual role—supporting the operational needs of the managers office while addressing HR functions at an appropriate level. This restructuring allows for higher-level HR and administrative functions to be absorbed across the remaining three positions while also providing flexibility to evaluate further consolidation opportunities with our partners in the school, water departments, or a 3rd party for specific professional services.

<u>Goals and Achievements</u>

A primary goal remains to strengthen the town's institutional knowledge and ensure the continuity of operations. The Town Manager's office continues to oversee the technology and building budgets, addressing immediate IT needs while planning for long-term infrastructure improvements. Last year, we successfully transitioned responsibilities from a vacated Executive Assistant position by leveraging automation and process efficiencies, reallocating resources toward critical operational functions.

This year's budget will include an increase in professional services to contract with an architectural firm to update the original needs assessment completed by Port City Architects for the proposed public safety building. The goal of this work is to refine the needs of the Police and Fire Departments within the facility and establish a strong foundation for public education ahead of a future referendum to fund the project. The updated assessment will ensure that the town is positioned to provide clear and accurate information to residents while gathering stakeholder input to shape the project in a meaningful way that best serves the community for years into the future.

In the spring of 2025, we will be launching a new website to replace the 2017 Virtual Towns and Schools platform. This long-overdue update will refresh outdated webpages, improve ADA accessibility and compliance, and make search functions streamlined and interoperable with the agenda and minutes software, among other efficiencies for staff and end-users. Additionally, codes and ordinances will be more easily searchable, centralizing the user experience into a single platform. The new website will also introduce features for 311-style service requests, enhance citizen engagement – to include during emergencies - and improve public communications—bolstering transparency and strengthening how we connect with residents.

Looking ahead, a long-term goal of this department is to establish a comprehensive plan for managing town buildings and capital assets. As the Council moves forward with its goal of creating a public safety building to house Police, Fire, and EMS, the need for a dedicated Facilities Director or Manager will become more pressing. This would ensure the Town has the necessary leadership to oversee building maintenance and capital project planning effectively.

Moving Forward

For FY26, our focus remains committed to enhancing operational efficiency, advancing technology, and fostering sustainable growth. By prioritizing strategic restructuring and exploring consolidation, we aim to streamline operations while maintaining a high level of service. Our budget reflects these priorities, ensuring we are well-positioned to grow, meet the challenges ahead, and seize opportunities that benefit the entire community.

Appeals Board

The Board of Appeals has the responsibility of hearing and deciding whether appeals brought to them are within the parameters of the ordinances. There are two types of appeals, variance and administrative. A variance is the modification of a dimensional requirement, frontage, lot area, setbacks, etc. An administrative appeal is to determine whether the Code Officer has erred in a decision.

The Codes office provides staff support for the Board of Appeals. This includes creating public notices, abutter notification, organizing and setting meeting dates, etc.

Planning Board

The Planning Board is responsible for reviewing and approving projects that are part of a subdivision or some other type of land use activity. They review these projects under a set of standards and parameters defined by the town ordinances. They also review proposed ordinance amendments or additions regarding Chapter 70, the Zoning Ordinance. Every so often they take on the task of reviewing and modifying the Comprehensive Plan to keep it current with the goals of the Town of Lisbon.

The Codes office provides staff support for the Board of Appeals. This includes creating public notices, abutter notification, organizing and setting meeting dates, etc.

Legal

This "department" is for town wide legal expenses. These include standard services from the Solicitor, as well as any special projects or tasks assigned by Town Council.

Clerk

Fiscal Year 2025-2026 staff for the Town Clerk Department will include the Town Clerk, who is the Department Head, the Deputy Town Clerk, and a variable number of election workers. Both the Town Clerk and the Deputy Clerk will attend different amounts of professional development coursework. Because the Deputy Clerk is already is Certified Municipal Clerk, she requested to have her professional development coursework to focus primarily on refresher courses. However, the Town Clerk will need to attend the majority of the available courses required for certification. The election workers will be trained by the Clerk and Deputy before each election to perform tasks specific to each upcoming election. 2025 will feature three elections. April will include a Special Municipal Referendum, June will include a school election, and November will feature a combined state referendum and municipal election.

Revenue for the Clerk Department is primarily derived from business licensing, the issuance of vital records, dog licensing, and notary services. One of the major goals that the department plans to accomplish this year is an overhaul of our business licensing practices. The plan involves ensuring that applications are more accurate to the town's ordinances, that all requirements and inspections are completed before an application goes to council, and increasing communication between departments to develop a streamlined process for applicants that creates ordinance-based standards of practice.

In addition to facilitating elections and the previously mentioned revenue producing tasks, the Town Clerk department is also responsible for maintaining the town's modern and historical municipal records via the vault and functioning as the town council's secretary, editing and publishing the town report, conducting research with other departments, and being the point of contact for FOAA requests. One short-term objective that the department has in regard to its municipal record keeping is working with our vendors to decrease the delay between when council votes on an ordinance and when that ordinance change is posted to our Code of Ordinances online. This change will allow the town to better serve its residents by consistently providing more accurate ordinance information. As a long-term goal, the clerk department is working to coordinate the renovation of the historic society. Primarily through the use of grants and the historic society's reserve account, the department hopes to facilitate appropriate storage for the society's collection, renovate the town's historic one room school house into a museum space, and acquire digitization equipment. Being able to digitize documents would allow the town to make historic minutes, valuation books, and other public documents more easily accessible.

Assessing/ GA

We combined the General Assistance Department with the Assessing Department last year and it has been a positive experience. Each of the above departments have their busy times of year and luckily they are opposite of each other, which makes the two departments function well together. These departments will continue to be managed by the Assessor and supported by an employee that splits time between these duties

and the Finance Department's tax office. This replaces the work that was previously done by two FT employees (one in Assessing/GA and one in Finance).

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 currently have a full time Assessor and a part time assistant. The assistant helps with filing, data entry, data review, scheduling appointments, assists with field inspections, etc.

For fiscal year 2026, we will focus on improving the department. Better organization, better communication internally and externally, more training, and small projects.

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.

Our vision to have consistent management and staff for the General Assistance program is going well. The program is running much smoother now that we have a full time GA Administrator and a part time GA Assistant. The assistant helps with record keeping, filing scheduling appointments, gathering necessary documents needed for application, etc. Because of this arrangement, we have resolved past resident complaints regarding availability of staff. My goal for GA is to continue training because the rules governing GA are always changing and new situations arise constantly.

Code Enforcement
The Codes Office is one of the most interactive offices in the Town Offices. We are tasked with the review of applications and issuance of permits, performing inspections on building projects, business license inspections, and enforcement of many of the town ordinances.

A major amount of the Code Officer's time is involved with educating those we are working with. This can include explaining the different codes with which we work, the ordinances for the Town of Lisbon, and explaining what other agencies (federal, state, or local) that a building project may involve.

There are multiple inspections during the construction process. These include building, internal and external plumbing, electrical systems and site conditions. To give an idea of how many inspections required for a single project, the construction of a new home, has a minimum of the following inspections:

1) Footing prior to pour
2) Foundation walls prior to pour
3) Foundation prior to backfill
4) Framing
5) Plumbing
6) Electrical
7) Insulation
8) Final for C of O
9) Septic system if required (minimum 2 times)

In addition, reviews of existing establishments for issuance of licenses such as entertainment, liquor, and business licenses for restaurants, bars, and private clubs Also inspections for renewal of medical and adult use cannabis businesses, including cultivation, manufacturing, and retail sales.

Another responsibility of the office is to enforce some of the municipality's ordinances. Zoning, junkyard, automobile graveyard, Shoreland zoning, and floodplain, just to name a few. The preferred method of compliance is an agreed to plan of action with the property owner, but unfortunately there are some that can only be moved by legal action.

This office is tasked with being supporting staff to the Planning Board and Board of Appeals. The respective budget narratives for these boards will include those things we do for them.

The office receives many requests for information on properties. Email and phone calls inquiries vary from building requirements such as setback and minimum lot size requirements to allowed uses and guidance for what state agencies may become involved.

We have recently overhauled the GIS (a digital mapping system), opening it for public use and adding information layers for the public to research their property, or properties they have interest in. There is also a digital permitting system that was placed into use about 18 months ago. This system has a portal that will allow the public to make applications on their own, submitting applications and construction information without having to come into the office. We are looking to have that activated by summer.

Insurance

This “department” houses costs for liability and property insurance that cannot easily be distributed to each town department. The Town receives its renewal information from a private agent/carrier in late spring of each year. Until then a placeholder of 10% cost increase is used. Long term, the Town is investigating whether participating in the liability insurance pool provided through the Maine Municipal Association would reduce costs.

Technology

This “department” houses costs for software and computer hardware that cannot easily be distributed to each town department.

TIF

This “department” includes the offset for property taxes deducted for each TIF as approved by Council. Below is the list of active TIFs for this budgeted fiscal year:
Downtown
Kelly Park

School

This item are the funds the Town provides to the school district each year as provided by the Lisbon School Department, and ultimately approved at public referendum in June of each year.

Buildings

This “department” houses costs for building maintenance and repairs that cannot easily be distributed to each town department.

Police

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 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 18 full-time law enforcement officers that include the Chief, Lieutenant, 2 Patrol Sergeants, 3 Detectives, 2 School Resource Officers, 2 Patrol Corporals 5 Patrol Officers, 1 K9 Officer and 1 MDEA Agent. It is important to note that our full-time Maine drug enforcement agent (MDEA) position is completely paid for by the State of Maine and reimburses all costs for this 18th officer who is assigned to the Maine Drug Enforcement Agency working for Lisbon PD and investigating drug cases. I want to point out that our Lisbon MDEA Drug Agent this past year achieved remarkable success in combating drug trafficking, and seizing the following:

- 30+ pounds of illegal drugs, including:
- 1.04 lbs of fentanyl
- 26.76 lbs of methamphetamine
- 3.01 lbs of cocaine
- $90,299 in drug-related funds
- 15 firearms

These efforts have significantly disrupted dangerous drug trafficking operations in our area and contributed to a safer community. We have seen fewer overdoses than we have seen in previous years here in Lisbon. This effort combined with our mental health and substance abuse counselors here at Lisbon PD is a proactive approach to better our community.

The Lisbon Police Department is proud to offer two full-time counselors, funded through grant programs, who provide critical support to our residents. One counselor specializes in mental health, and the other focuses on substance abuse. Both counselors ride along with our officers at different times, ensuring that essential services are brought directly to those in need

Non-sworn personnel include,1 full-time Administrative Assistant, 1 part-time (25 hour/week) administrative 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 handled 14,799 calls for service, in 2023 handled 16,064 calls for service (noting a considerable call volume during the 2 days during the October '23 manhunt for Lewiston shooting suspect) and this past year in 2024 the Department handled 15,368 calls for service. Over the course of the last few years there has been a steady increase in calls for service. Moving forward continued proactive enforcement and community policing are continued important areas our department to focus on during FY26.

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, telephone/data charges, service agreements, gasoline and oil, tires, repairs and maintains all equipment and vehicles.

In 2024 we brought back the Departments Domestic Violence/Juvenile Detective position by the pressing need to address the complex and sensitive nature of cases involving domestic violence and juvenile offenses within our community. School Resource Officer Renee Bernard was promoted to Detective and is now our Domestic Violence/Juvenile Detective.

The prevalence of domestic violence and juvenile-related incidents in our jurisdiction requires a specialized focus to ensure thorough investigations and support for victims. The dedicated Domestic Violence/Juvenile Detective position, aims to enhance our department's ability to respond effectively to these critical cases. This position also works with family services on investigations to ensure we are providing the most resources we can on these cases.

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.

In this budget we have a new line called the Officer Wellness line. Officer Health and Wellness is very important, to maintain health officers and reduced costs for the town. This budget line will fund Sigma Tactical Wellness, which offers an advanced cardio metabolic screening program designed specifically for public safety personnel to detect early-onset heart disease, the leading cause of death among police officers. This program uses cutting-edge technology, including vascular imaging, cardiac biomarker analysis, and metabolic assessments, to identify risks that traditional screenings often miss. These services are not offered to Officers until after retirement age when the damage is done from this line of work. With law enforcement officers facing a heart attack risk 35 times higher than civilians and significantly reduced life expectancy, early detection is critical. Additionally, the program addresses obesity, diabetes, and hypertension, common health issues in law enforcement, by providing personalized exercise, nutrition, and medical consultations.

Why would this be important to Lisbon, well, investing in this officer wellness initiative can lead to substantial cost savings, reducing healthcare expenses, workers' compensation claims, and in-service heart attack-related costs, which can range from **$405,000 to $675,000** over five years for a department of 18 officers. With a documented 28-29% reduction in body fat for overweight and obese individuals, this Sigma program not only saves lives but also enhances officers' long-term health, ensuring they can serve our Lisbon community effectively, reduce costs to our town health plans, and enjoy a healthier retirement and longer life down the road.

I appreciate your careful consideration of this proposed budget, which is rooted in the objective analysis of data and our commitment to providing optimal law enforcement services to the citizens of Lisbon.

Fire

The Lisbon Fire Department is an all hazards response agency. We are responsible for responding to all types of fires, including residential, car, brush/woods, and industrial type fires; technical rescue type calls such as vehicle and machine extrication, ice/ water rescue, hazardous condition calls, such as power lines, carbon monoxide calls, gas leaks, and fuel spills; and medical emergencies within the Town of Lisbon.

The fire department budget funds the purchase of equipment, vehicles, and maintenance thereof. A portion of the fire service is a reactionary force, which means we need to be proactive in replacing equipment as it gets warn or prior to its end of life cycle. Some of the equipment life span is regulated by NFPA. As an all hazards department we need to ensure we are purchasing the correct equipment for changes in the environment and community both man-made and natural. Ensuring our firefighters safety by having the proper equipment to efficiently and effectively mitigate your emergency is paramount to the success of this department and its mission.

The budget ensures this equipment is in serviceable condition through mandatory annual testing of fire pumps, self-contained breathing apparatus, ladders, and hoses. In order to do that we also require a proper records management system that is capable of tracking testing and repairs. Some recent changes to annual testing include the inclusion of forestry hose to annual hose testing.

Funding also covers the training and continuing education of all firefighters and firefighter EMTs. With the addition of transporting emergency medical services it's important that your responders are the best trained to handle any emergency in what maybe your worst day.

Current staffing is for two companies: E.T Smith Hose Company (Village Area) and Lisbon Falls Fire Company (Lisbon Falls). Currently, there is a total of 26 members on the entire department roster. This includes the Fire Chief and 4 full-time firefighters. The remaining are paid on-call firefighters and on-call officers. The Chief is currently the only full-time administrator for the department and is responsible for day to day operations, emergency response, incident command at complex or high risk incidents, life safety codes inspections, health inspections, fire reporting, records keeping, and Emergency Management. As the fire department implements EMS transporting into the fire department, the Fire Chief will have increased responsibility for EMS transport and regulations therein to include medication regulations and additional full-time staff. In this year's budget you'll see that there is a request for additional full-time firefighters and an expansion of the part-time program. This request is for an additional 4 full-time positions and an increase in hours from 8-hours a day for our part-time staff to 24-hours a day. This would increase the departments staffing to 3 firefighter/ EMTs on-duty 24-hours a day. This would bring us closer to the NFPA nationally recognized staffing levels, closer to the OSHA 29CFR 1910.134 standards, reduce response times and ensure we have staff to respond to emergencies day and night. There have been two main goals that have been issued to the fire department since I was hired; one is to complete the process of getting our current ambulance (M8) to a transporting status. The second to ensure we can maintain adequate fire coverage 24-hours a day, 7 days a week.

The way to accomplish both of these goals is for the addition of 4 full-time members. This will create a 4 shift system that would have (2) full-time members and (1) 24-hour part-time member (per-diem) per-shift giving us 3 Firefighter/ EMT's on-duty every day. These scheduled members would still need to be supplemented by the call-company members as this is not an adequate number of staff to handle all emergency calls alone. Having this additional staff will ensure someone is always there to respond, increasing the safety of the members and community, reducing response times, improving the towns ISO rating (reducing insurance costs), and improving the morale of current employees with a better work schedule and increased safety.

Animal Control

The Lisbon Animal Control Department provides a variety of humane enforcement services to our community. Services include responding to animal calls for service; taking appropriate action as may be necessary; transporting injured animals to local veterinarian offices or shelters; and conducting licensing enforcement and inspections as required. This department also contracts with the Towns of Sabattus, Durham, and Bowdoin to provide humane enforcement services for their communities.

Staffing

One (1) full-time Animal Control Officer, and one (1) part-time officer to cover shifts during full-time unavailability. All unified court and district attorney requirements of the A.C.O. are overseen by police department staff and the A.C.O. is dispatched by the Communications Center.

What the budget provides:

This budget is 80% personnel wages and benefits. 12% of the budget pays for the annual contract with the Coastal Humane Society animal shelter. The remaining 8% provides uniforms, cell phone, veterinary services, gas and oil, tires and repair and maintenance of equipment and truck. The service contracts with Sabattus, Bowdoin and Durham return approximately $43,479.60 in revenue to Lisbon.

Communications Center

The following is an overview of the invaluable services offered by the Lisbon Communications Department, housed within the Police Department building at 300 Lisbon Street. The department serves as a vital lifeline and is one of the most important links in our emergency communication system, playing a crucial role in ensuring the safety and well-being of our citizens.

Operational Overview:

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 officer positions. This dedicated team ensures the efficient operation of the Communication Center around the clock. This past year in 2024 the Lisbon Communication Center handled 15,368 calls for service, in 2024 the dispatch center handled 16,064 calls for service and in 2022 we handled 14,799 calls for service and in 2021 handled 12,807 calls. It is apparent as Lisbon continues to grow, so does the calls for service.

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

In 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.

Our communications officers are deeply embedded in the Lisbon community, possessing intimate knowledge of the town's geography, landmarks, and resident concerns. This familiarity enables them to provide personalized and efficient assistance, which is particularly evident at our dispatch lobby window, which is used often by residents. The dispatch center also offers a secure lobby where residents can do child custody exchanges, file complaints and seek help in person, fostering a sense of safety and trust within the community.

We value the dedication of our dispatch personnel, whose deep knowledge of our community ensures the highest standard of emergency communication services.

Public Works

Winter
This "department" is used to track Public Works costs solely related to responding to winter storms. As these costs can be highly variable from year to year, these costs are segregated to better track and benchmark public works expenses.

Solid Waste

Streetlights
This "department" houses the costs paid by the Town for its streetlights.

Hydrants
This "department" houses the costs paid by the Town to the Lisbon Water Department for hydrant rental fees. Per state law, the water department can charge up to 30% of its total expenses in these fees to the municipality.

Emergency Management Administrator
This "department" houses the stipend for the Town's Emergency Management Administrator.

Library
The Lisbon Library provides essential library services to many members of our community. In addition to providing access to a wide variety of books, movies, and other media, we offer programs and events that educate and entertain and foster connections across our community. We also provide crucial access to internet, fax, scan, and print services that may not otherwise be available.

In fiscal year 2024-2025, the Lisbon Library is anticipating an increase in circulation of at least 4.9% from the previous fiscal year, up from 36,256 items circulated to a projected 38,000 items. Through increased outreach and engagement, our long-term goal is to reach 40,000 items circulated by FY 2029, and 45,000 items circulated by FY 2031. (See Appendix B for more detailed circulation figures.)

Public computer usage has also surged: From July 2023 to December 2023, 630 users logged a combined 9 days, 10 hours, and 4 minutes of computer time, while from July 2024 to December 2024, the Library had 1,180 users who logged 13 days, 12 hours, and 29 minutes of computer time, almost double the amount of users and 25% more time spent compared to the previous period.

Attendance at our more than 200 programs for children, teens and adults is on track to surpass 4,300 participants in FY 25. We continue to look for the best mix of program and event offerings that will appeal to a wide range of patrons, from tried-and-true programs like Toddler Story Time and Book Group, to newer programs like our Tiny Art Exhibit, Shelf Help advisories, and Homeschool Meet-Ups. In early 2025 we added an extra hour of service on Friday evenings and two extra hours on Saturday afternoons, so we are well positioned to offer even more flexibility in how our patrons can take advantage of these programs and events. (See Appendix C for more detailed program attendance numbers.)

Operating Expenses & Postage
With the rising cost of books and other materials, I feel it is important to request a small increase in the overall Operating Supplies line of the Library budget, from $30,500 in FY 25 to $33,550 in FY 26. Over the last few years, higher material prices across all categories results in the Library being able to purchase fewer items each year, while at the same time seeing increased demand for library materials. Adding this increase to the

Operating Supplies line means we will be able to purchase approximately 175 additional items for adults and teens, and 225 additional items for children over the course of the year.
In addition, the Library saw a large increase in the cost of the inter-library loan program this past year. This service is included in our Postage line item, and went from $2,739 in FY 2024 to $3,700 in FY 2025, well above what we had allocated for this service. Projections from the Maine State Library for the next year are running at about $4,700, subject to fluctuations based on fuel costs at the time the contract is finalized. While this increase is large, the cost of purchasing the same items for our patrons is around $26,000, so it is still a very cost-effective way to provide access to these materials for the community.

Building Repair

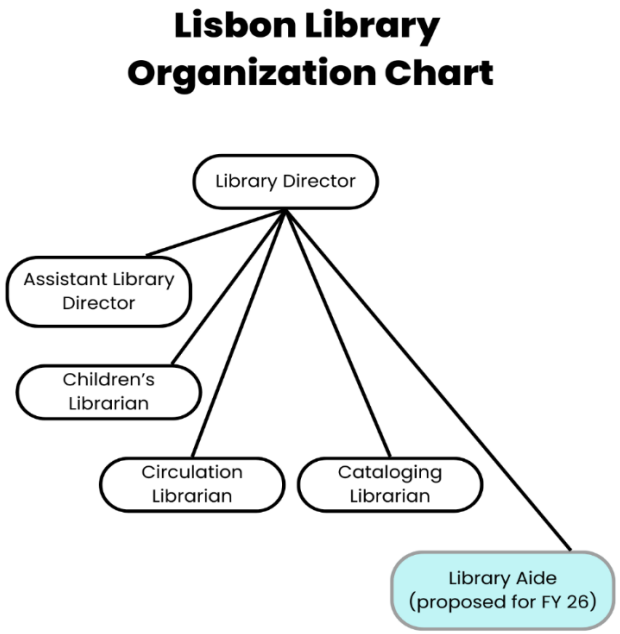
The building that houses the Lisbon Library was built after the Lisbon Falls fire of 1906, and as is usual in old buildings, needs periodic repair work to address issues that arise over time. While the significant water intrusions that occurred in the Children's Room in 2022 and 2023 have lessened following the conclusion of the construction project on Main Street, there still exists a need to prevent similar issues from occurring in the future. After careful review of the various options and talking with numerous companies that offer basement waterproofing services, I would propose the following plan:

- Add water intrusion mitigation to the Children's Room (sealing foundation walls, installing perimeter drainage channels and sump pumps)
- Remove old carpeting (already approved for replacement in 2021 by the Town Council that year, as it was more than 20 years old at that point)
- Instead of new carpeting, install an epoxy resin floor that will be easier to clean up following any potential flooding, and will reduce the chance of mold occurring in the carpeting

This is a very large project, involving 4 to 6 different sub-contractors, and likely requiring 1 to 3 months of closure of the Children's Room, along with several shorter intermittent closures of the whole Library. Total estimates for all of the required work are in the range of $65,000 to $75,000, depending on the underlying condition of the concealed foundation walls and cement flooring in the Children's Room, some of which wouldn't be known until work actually begins. The ideal timing of this project would be spring of 2026, thus hopefully avoiding the peak summer reading program that begins at the end of June. In addition to the contracted work involving masons, plumbers, electricians and flooring experts, there is also the very large, labor-intensive project of boxing and moving all the Library materials and fixtures in the Children's Room into storage before work can be started, then moving and unboxing everything back into place once construction is finished. One flooring company does offer moving service. Library staff will be able to assist with some of this, but will need to be supplemented by local volunteers. During the Library's new carpet project in 2018, the Friends of the Lisbon Library, Public Works, Lisbon High School students, and other members of the community offered their assistance, and a similar network of support is expected to be needed for this project. As a side note, the Friends of the Lisbon Library are planning on organizing a capital funding campaign to raise money towards the purchase of some new Children's Room furniture along with updates to some of the landscaping elements in the Children's Garden, as a way of marking the 25th anniversary of their support of the original expansion of the Children's Room in 2001. This investment in the Library reflects the continued community support for robust Library services, and will allow us to elevate the Library environment at no additional cost to the Town.

Staffing

Currently, the Lisbon Library has five full-time staff: Library Director, Assistant Library Director, Children's Librarian, Circulation Librarian, and Cataloging Librarian. Due to recent increases in library usage and challenges to fully covering the library's six days of service each week, for FY 26 I propose adding a part-time Library Aide position (Grade C, Step 1, 20 hours per week) that could assist in all areas of the Library, providing the department with more flexibility for program assistance or when dealing with unexpected schedule limitations (illness, jury duty, bereavement leave, etc.) that have a significant negative impact on library services. The Library Aide would assist with coverage of both circulation desks, help with program prep and presentation, and any other tasks that might arise in a given day.



Conclusion

The Lisbon Library is an essential hub of community activity, and we provide members of the community with materials that inspire, educate and entertain. We are very mindful of the need to stretch our budget as far as possible. The Library is fortunate to be able to supplement our collection development purchases with community donations and grants from the Friends of the Lisbon Library 501(c)3 non-profit group, and we enjoy partnering with other local organizations and individuals to offer free or reduced-cost programs to our patrons year-round. Circulation and

attendance are both up, as more and more members of our community seek ways to stretch their own budget dollars further, and as the need for a "third space" that is open and welcoming to all becomes more desirable.

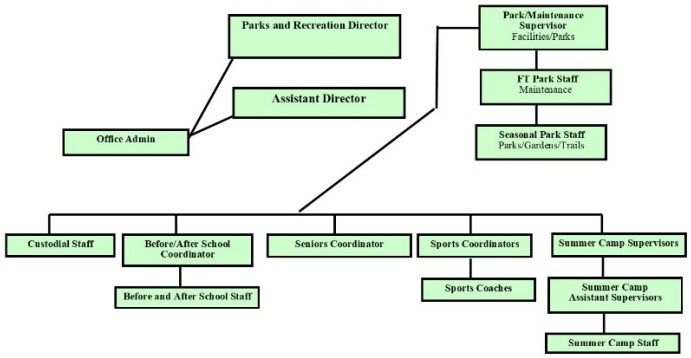
Parks & Recreation

As the Town Council looks to review and clarify the 2019 Comprehensive Plan this fiscal year, we continue to emphasis in our work and mission the goals and values of our community outlined at that time, *"[Item] 1. People love Lisbon's recreational assets, including Beaver Park, the Androscoggin River Trail and the MTM Community Center. These facilities were called out over and over as assets that add tremendously to the quality of life in Lisbon as well as facilities that could be further developed or invested in and built on."* It is our honor and privilege to maintain and grow these opportunities for the greatest assets in our community, its people.

For FY26, the Lisbon Parks and Recreation Department continues its dedication 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. We are similar in population size to our neighbors in Topsham, but our programs and services draw over $200,000 more in revenues to help offset taxpayer dollars.

Staffing:



The Department is staffed by one full-time Director (Mark Stevens 32 years), one full time Assistant Director (Kate Madore 5 years), one full time Maintenance Supervisor Dean Logan 4 years), one full-time office admin/programmer Jennifer Willey (4 years) , one full time Senior Events Coordinator (Aline Strout 14 years) and one full time Parks Laborer (Carter Roy (3 years). We have 9 part-time positions for After School and Before School staff. Nearly 65 other staff are comprised of coaches, park maintenance workers; supervisors and seasonal day camps staff, and program and camp 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." This past year, we were thrilled to design in-house, print, and replace all the trail head signs are Androscoggin and Miller trails with eight full-size, full-color signs, showing both the trail ahead and the trail in context of the overall trail system.

We are thrilled to report that our 2024 Moxie Festival, the 40th of its kind, was most likely the largest on record this past year. 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.

The Sunshine Hill Senior program completed its largest-scale and most adventurous trip ever, “Lisbon to Lisbon,” taking over seventy community members from Lisbon, Maine, to Lisbon, Portugal, touring Spain and Italy along the way. The Fitness Center received needed updates including new flooring in Room 3 (in process as of this writing), and the Department took over certain responsibilities of the Lisbon Historical Society with the retirement of Al and Dot Smith; MTM Room 5 long-term storage was consolidated to room 6 leaving room 5 to be used by our growing

afterschool recreation program. With the constant growth we are recognizing the need for greater security measures by replacing outdated security cameras.
The Parks department gained a new truck to replace an aging one and initiated the installation of plumbing in the Beaver Park lodge for a restroom. Plans are laid out for a brand-new playground at the second pond in the spring. 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:
Our budget reflects the Town initiative for greater consolidation and transparency with line items. You will find that we have consolidated four Summer Camp line items into one; two basketball into one; three parks/grounds related lines into one; and renamed several for greater comprehension. Additionally, we are extending printed material outreach with a series of program guides, brochures, and other materials to promote awareness and engagement of our already growing programs.

We are looking forward to responding to public desire to replace the Karkos tree at Gazebo Park. Another goal for moving forward into the new season is to increase public education on brown-tail moth and heighten our efforts to eradicate these pests on our lands.

We have plans to perform and initiate a comprehensive forestry and harvest plan for Beaver Park, Summer Street Park and Pinewoods Road Complex. We will be improving the ball fields at Beaver Park, and replacing dugouts at Pinewoods roads to increase usage into the new-year. Our ongoing goal is to provide a safe environment to all programs, properties and facilities. Our first objective for these programs are to provide and update all staff on CPR and AED and other safety standards. Objective two is to replace outdate security cameras at MTM.
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.

Community Services
This “department” approves payments Council has approved for external groups that provide services for the Town and community.

Economic Development
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 with support from Finance is responsible for maintaining the loan software program as well as all loan reporting.

Last year we added a part time Community Development Specialist for 5 years per council approval to the existing full time Economic and Community Development Director. This has resulted in a marked increase in business outreach, community connection and support for town events.

County
This "department" houses the costs the Town pays each year to Androscoggin County.

Debt
This "department" houses the costs for annual debt service. Please see the relevant section of this budget document for more information.

Department	GL Account	Account Description	2026 Manager Budget	2025 Revised Budget	2024 Actuals
Finance	10000211-50102	Department Head	$105,141.10	$100,646.00	$91,537.07
Finance	10000211-50104	Non Supervisory	$100,207.99	$88,540.40	$89,286.24
Finance	10000211-50140	Overtime wages	$500.00	$2,500.00	$587.83
Finance	10000211-50201	Unemployment Costs	$108.00	$129.60	$0.00
Finance	10000211-50202	Workers Comp Insurance	$600.00	$1.00	$1,122.12
Finance	10000211-50210	MEPERS - Employer Share	$20,945.61	$18,729.45	$17,903.70

Finance	10000211-50220	Health Insurance	$25,000.00	$29,140.16	$25,662.34
Finance	10000211-50230	FICA Employer Costs	$16,735.95	$14,945.73	$15,253.70
Finance	10000211-50301	Office Supplies	$2,250.00	$2,250.00	$1,423.16
Finance	10000211-50306	Postage	$2,000.00	$2,000.00	$3,679.20
Finance	10000211-50352	Cell Phone/Allowances	$420.00	$420.00	$414.55
Finance	10000211-50401	Professional Development	$2,500.00	$2,000.00	$4,258.00
Finance	10000211-50402	Dues and Memberships	$350.00	$325.00	$305.00
Finance	10000211-50413	Mileage/ travel reimbursement	$750.00	$750.00	$621.17
Finance	10000211-50451	Contracted Professional Servic	$35,000.00	$20,500.00	$42,137.25
Finance	10000211-50536	R&M: Equipment	$0.00	$9,500.00	$0.00
Finance	10000211-50805	Interest expense	$0.00	$5,000.00	$750.00
Treasury	12020000-40001	Real estate and personal prope	($20,301,509.48)	($14,196,661.00)	($15,408,903.84)
Treasury	12020000-40002	In lieu of property taxes	($10,000.00)	($9,500.00)	($18,230.11)
Treasury	12020000-40004	Supplmental Real & Prop Taxes	($10,000.00)	($11,000.00)	$0.00
Treasury	12020000-40020	Motor vehicle excise taxes	($1,900,000.00)	($1,900,000.00)	($1,927,531.66)
Treasury	12020000-40021	Boat excise taxes	($7,000.00)	($7,000.00)	($6,633.30)
Treasury	12020000-40030	Interest/Penalties on Taxes	($28,000.00)	($36,000.00)	($17,366.34)

Treasury	12020000-40160	Agent Fees	($43,000.00)	($45,000.00)	($44,696.51)
Treasury	12020000-40226	State revenue sharing	($2,371,054.57)	($2,485,702.37)	($2,302,223.23)
Treasury	12020000-40227	Urban road initiative program	$0.00	($102,000.00)	($116,588.00)
Treasury	12020000-40230	Homestead exemption	($895,237.68)	($621,185.33)	($983,937.00)
Treasury	12020000-40231	Veterans Reimbursement	($15,000.00)	($10,000.00)	($13,246.00)
Treasury	12020000-40232	Tree Growth Reimbursement	($15,000.00)	($17,000.00)	($15,038.84)
Treasury	12020000-40233	BETE Reimbursement	($382,155.61)	($265,169.20)	($250,734.00)
Treasury	12020000-40235	State Road Revenue	$0.00	($21,500.00)	($27,756.84)
Treasury	12020000-40260	Fax Revenue	($10.00)	$0.00	($9.00)
Treasury	12020000-40261	Copier Revenue	($100.00)	$0.00	($224.75)
Treasury	12020000-40901	Sewer Dept Admin Reimbursement	($28,238.77)	($21,364.66)	$0.00
Treasury	12020000-40902	Sewer Dept Benefit Reimburseme	$0.00	($4,976.20)	$0.00
Treasury	12020000-40903	Water Dept Admin Reimbursement	($17,530.49)	($14,995.21)	($15,139.75)
Treasury	12020000-40904	Water Dept Benefit Reimburseme	$0.00	($4,482.15)	($3,810.64)
Treasury	12020000-40905	Water Dept IT Reimbursement	($2,000.00)	($5,000.00)	($2,733.36)
Treasury	12020000-40906	Water Dept Insur Reimbursement	$0.00	$0.00	($19,306.00)
Treasury	12020000-40991	Misc Revenue	($4,000.00)	($1,801,500.00)	($57,885.77)

Treasury	12020000-40992	WC Insurance Dividend	($18,000.00)	($18,000.00)	$0.00
Treasury	12020000-40993	Unemployment Dividend	($6,000.00)	($6,000.00)	$0.00
Treasury	12020000-44409	Investment earnings	($300,000.00)	($308,220.07)	($388,447.35)
Treasury	12020000-48033	Insurance Claim Revenue	($5,000.00)	($5,000.00)	($2,310.57)
Elected Officials	12020500-50108	Elected Officals	$24,400.00	$24,800.00	$12,813.44
Elected Officials	12020500-50202	Workers Comp Insurance	$300.00	$89.28	$320.70
Elected Officials	12020500-50230	FICA Employer Costs	$1,173.60	$1,959.20	$905.65
Elected Officials	12020500-50301	Office Supplies	$250.00	$250.00	$19.20
Elected Officials	12020500-50306	Postage	$50.00	$50.00	$0.00
Elected Officials	12020500-50307	Advertising	$750.00	$750.00	$1,224.28
Elected Officials	12020500-50326	Mox Donatn	$0.00	$5,000.00	$0.00
Elected Officials	12020500-50401	Professional Development	$500.00	$500.00	$0.00
Elected Officials	12020500-50960	Employee Recognition	$6,200.00	$6,200.00	$5,453.56
Town Manager	12021000-50101	Town Manager	$131,164.80	$118,965.00	$149,203.94
Town Manager	12021000-50104	Non Supervisory	$104,374.40	$190,688.00	$152,666.35
Town Manager	12021000-50107	Administrative	$53,435.20	$0.00	$11,447.87
Town Manager	12021000-50201	Unemployment Costs	$108.00	$162.30	$0.00

Town Manager	12021000-50202	Workers Comp Insurance	$873.42	$2,159.23	($788.93)
Town Manager	12021000-50210	MEPERS - Employer Share	$30,259.64	$30,259.64	$32,721.76
Town Manager	12021000-50220	Health Insurance	$60,000.00	$43,384.32	$13,613.31
Town Manager	12021000-50230	FICA Employer Costs	$24,910.72	$24,452.59	$23,757.19
Town Manager	12021000-50301	Office Supplies	$2,000.00	$2,000.00	$1,556.38
Town Manager	12021000-50306	Postage	$100.00	$100.00	$198.08
Town Manager	12021000-50307	Advertising	$1,000.00	$1,000.00	$374.99
Town Manager	12021000-50352	Cell Phone/Allowances	$1,260.00	$1,260.00	$1,208.65
Town Manager	12021000-50401	Professional Development	$6,000.00	$0.00	$5,065.00
Town Manager	12021000-50402	Dues and Memberships	$2,000.00	$2,000.00	$2,500.63
Town Manager	12021000-50413	Mileage/ travel reimbursement	$6,000.00	$6,000.00	$2,316.96
Town Manager	12021000-50451	Contracted Professional Servic	$150,000.00	$5,000.00	$7,073.76
Town Manager	12021000-50452	Audit services	$0.00	$0.00	$0.00
Appeals Board	12021500-40265	Planning/Appeals Fees	($1,000.00)	$0.00	$0.00
Appeals Board	12021500-50108	Elected Officials	$788.00	$788.00	$145.44
Appeals Board	12021500-50202	Workers Comp Insurance	$1.00	$1.00	($13.66)
Appeals Board	12021500-50230	FICA Employer Costs	$0.00	$62.25	$11.16

Appeals Board	12021500-50301	Office Supplies	$50.00	$50.00	$33.82
Appeals Board	12021500-50307	Advertising	$250.00	$250.00	$0.00
Planning Board	12021600-40265	Planning/Appeals Fees	($2,000.00)	($3,000.00)	($4,390.08)
Planning Board	12021600-50108	Elected Officials	$3,849.76	$5,300.00	$6,742.88
Planning Board	12021600-50202	Workers Comp Insurance	$1.00	$4,046.00	($10.46)
Planning Board	12021600-50230	FICA Employer Costs	$302.54	$418.70	$520.67
Planning Board	12021600-50301	Office Supplies	$250.00	$50.00	$456.95
Planning Board	12021600-50306	Postage	$50.00	$75.00	$11.54
Planning Board	12021600-50307	Advertising	$800.00	$1,000.00	$827.68
Planning Board	12021600-50401	Professional Development	$150.00	$400.00	$0.00
Planning Board	12021600-50451	Contracted Professional Servic	$0.00	$0.00	$36,699.48
Legal	12022000-50450	Legal expense	$70,000.00	$70,000.00	$55,600.13
Clerk	12022500-40100	Business licenses	($20,000.00)	($20,000.00)	($23,039.00)
Clerk	12022500-40110	Clerk Fees	($250.00)	($250.00)	($3,163.71)
Clerk	12022500-40112	Vital Records	($8,500.00)	($8,500.00)	($7,749.98)
Clerk	12022500-40113	Animal Licenses	($750.00)	($750.00)	($560.00)
Clerk	12022500-40263	Notary Fees	($2,000.00)	($2,000.00)	($2,042.00)

Clerk	12022500-50102	Department Head	$76,161.24	$67,891.20	$63,036.00
Clerk	12022500-50104	Non Supervisory	$57,351.11	$46,158.40	$60,608.08
Clerk	12022500-50130	Temporary/seasonal	$10,000.00	$7,500.00	$3,699.65
Clerk	12022500-50140	Overtime wages	$1,000.00	$1,500.00	$1,875.49
Clerk	12022500-50201	Unemployment Costs	$72.00	$91.80	$0.00
Clerk	12022500-50202	Workers Comp Insurance	$500.00	$1.00	($144.94)
Clerk	12022500-50210	MEPERS - Employer Share	$13,618.26	$6,721.23	$8,032.28
Clerk	12022500-50220	Health Insurance	$28,500.00	$17,070.08	$11,702.99
Clerk	12022500-50230	FICA Employer Costs	$10,881.26	$9,957.92	$9,516.05
Clerk	12022500-50301	Office Supplies	$2,500.00	$2,500.00	$1,318.71
Clerk	12022500-50302	Operating supplies	$200.00	$100.00	$489.03
Clerk	12022500-50306	Postage	$3,000.00	$3,000.00	$1,141.38
Clerk	12022500-50307	Advertising	$800.00	$800.00	$69.46
Clerk	12022500-50308	Printing	$4,000.00	$4,000.00	$5,501.70
Clerk	12022500-50352	Cell Phone/Allowances	$420.00	$420.00	$414.55
Clerk	12022500-50401	Professional Development	$2,750.00	$2,750.00	$2,627.50
Clerk	12022500-50402	Dues and Memberships	$750.00	$750.00	$452.00

Clerk	12022500-50412	Meals and Lodging	$1,200.00	$1,200.00	$872.43
Clerk	12022500-50413	Mileage/ travel reimbursement	$1,200.00	$1,000.00	$1,753.52
Clerk	12022500-50451	Contracted Professional Servic	$18,500.00	$18,500.00	$84.41
Clerk	12022500-50455	Profesional Services	$11,450.00	$9,450.00	($886.27)
Clerk	12022500-50536	R&M: Equipment	$3,000.00	$3,750.00	$201.00
Clerk	12022500-50710	Equipment	$765.00	$4,250.00	$1,000.00
Clerk	12022500-50951	Transfer to Other Fund	$750.00	$0.00	$0.00
Finance	12023500-50102	Tax Collector	$57,221.07	$62,375.73	$0.00
Finance	12023500-50104	Tax Office Staff	$149,550.25	$130,604.93	$166,320.71
Finance	12023500-50140	Overtime	$1,000.00	$2,000.00	$2,818.55
Finance	12023500-50201	Unemployment Costs	$144.00	$172.80	$0.00
Finance	12023500-50202	Workers Comp Insurance	$750.00	$1.00	($483.12)
Finance	12023500-50210	MEPERS - Employer Share	$21,090.67	$19,105.09	$16,081.95
Finance	12023500-50220	Health Insurance	$78,000.00	$77,357.68	$64,088.10
Finance	12023500-50230	FICA Employer Costs	$16,851.86	$15,245.47	$12,077.82
Finance	12023500-50301	Office Supplies	$2,500.00	$2,500.00	$1,758.86
Finance	12023500-50306	Postage	$5,000.00	$5,000.00	$5,707.34

Finance	**12023500-50401**	**Professional Development**	**$1,500.00**	**$750.00**	**$1,160.00**
Finance	**12023500-50402**	**Dues and Memberships**	**$250.00**	**$100.00**	**$30.00**
Finance	**12023500-50413**	**Mileage/ travel reimbursement**	**$200.00**	**$100.00**	**$372.14**
Finance	**12023500-50470**	**Registry Services**	**$500.00**	**$0.00**	**$102.00**
Assessor	**12024000-50102**	**Department Head**	**$36,940.74**	**$33,945.60**	**$44,384.96**
Assessor	**12024000-50104**	**Non-supervisory wages**	**$0.00**	**$23,431.20**	**$32,490.55**
Assessor	**12024000-50201**	**Unemployment Costs**	**$18.00**	**$43.20**	**$0.00**
Assessor	**12024000-50202**	**Workers Comp Insurance**	**$125.00**	**$1.00**	**$2,033.82**
Assessor	**12024000-50210**	**MEPERS - Employer Share**	**$3,767.96**	**$5,680.30**	**$6,983.39**
Assessor	**12024000-50220**	**Health Insurance**	**$2,500.00**	**$5,000.00**	**$13,125.97**
Assessor	**12024000-50230**	**FICA Employer Costs**	**$3,010.67**	**$4,532.76**	**$6,055.82**
Assessor	**12024000-50301**	**Office Supplies**	**$1,500.00**	**$1,500.00**	**$2,652.89**
Assessor	**12024000-50306**	**Postage**	**$600.00**	**$500.00**	**$464.88**
Assessor	**12024000-50308**	**Printing**	**$400.00**	**$400.00**	**$0.00**
Assessor	**12024000-50352**	**Cell Phone/Allowances**	**$210.00**	**$210.00**	**$309.55**
Assessor	**12024000-50401**	**Professional Development**	**$2,000.00**	**$1,200.00**	**$1,225.00**
Assessor	**12024000-50402**	**Dues and Memberships**	**$400.00**	**$350.00**	**$75.00**

Assessor	12024000-50412	Meals and Lodging	$600.00	$600.00	$0.00
Assessor	12024000-50413	Mileage/ travel reimbursement	$800.00	$700.00	$209.61
Assessor	12024000-50451	Contracted Professional Servic	$0.00	$0.00	$13,750.00
Assessor	12024000-50470	Registry Services	$1,000.00	$900.00	$427.00
Assessor	12024000-50624	Mapping & Microfiliming	$2,200.00	$2,000.00	$0.00
Assessor	12024000-53935	Revaluation	$50,000.00	$50,000.00	$30,000.00
Code Enforcement	12024500-40114	Town Plumbing permits	($8,500.00)	($8,750.00)	($5,592.50)
Code Enforcement	12024500-40116	Code Enforcement Fines	($400.00)	($1,200.00)	($610.00)
Code Enforcement	12024500-40266	Construction Fees	($30,000.00)	($35,000.00)	($75,799.29)
Code Enforcement	12024500-40269	Electrical Permits	($6,000.00)	($6,000.00)	($11,786.53)
Code Enforcement	12024500-40271	T1 Site Plan Review	($50.00)	($50.00)	$0.00
Code Enforcement	12024500-40710	Codes-Sign	($100.00)	($100.00)	($150.00)
Code Enforcement	12024500-50102	Department Head	$92,529.71	$78,249.60	$81,447.30
Code Enforcement	12024500-50104	Non Supervisory	$199,236.58	$107,624.40	$20,293.11
Code Enforcement	12024500-50201	Unemployment Costs	$144.00	$86.40	$0.00
Code Enforcement	12024500-50202	Workers Comp Insurance	$4,192.65	$1,367.84	$1,949.36
Code Enforcement	12024500-50210	MEPERS - Employer Share	$26,246.30	$15,917.62	$8,116.42

Code Enforcement	12024500-50220	Health Insurance	$25,000.00	$25,000.00	$4,014.70
Code Enforcement	12024500-50230	FICA Employer Costs	$23,778.95	$14,684.04	$8,064.88
Code Enforcement	12024500-50301	Office Supplies	$1,500.00	$1,500.00	$564.98
Code Enforcement	12024500-50306	Postage	$200.00	$200.00	$168.86
Code Enforcement	12024500-50352	Cell Phone/Allowances	$420.00	$840.00	$414.55
Code Enforcement	12024500-50375	Gas	$800.00	$800.00	$672.56
Code Enforcement	12024500-50401	Professional Development	$4,000.00	$6,000.00	$76.25
Code Enforcement	12024500-50402	Dues and Memberships	$1,500.00	$420.00	$470.00
Code Enforcement	12024500-50501	Vehicle Repairs	$600.00	$600.00	$54.99
Code Enforcement	12024500-50624	Mapping & Microfiliming	$5,000.00	$5,500.00	$0.00
Insurance	12025500-50221	HRA Costs	$28,000.00	$30,000.00	$23,801.42
Insurance	12025500-50601	General Liability	$13,491.50	$12,265.00	$8,764.45
Insurance	12025500-50602	Vehicle Insurance	$25,764.20	$23,422.00	$21,611.31
Insurance	12025500-50603	Police Liability	$6,987.20	$6,352.00	$6,611.84
Insurance	12025500-50604	Property Insurance	$37,502.30	$34,093.00	$47,875.00
Insurance	12025500-50606	Crime Insurance	$495.00	$450.00	$474.11
Insurance	12025500-50607	Public Officials	$2,091.10	$1,901.00	$1,846.44

Insurance	12025500-50608	Employment Liability	$0.00	$0.00	$2,644.75
Insurance	12025500-50609	Public Officials Bond Insuranc	$3,500.00	$3,500.00	$2,913.00
Technology	12026500-40000	Revenue	$0.00	($14,173.00)	$0.00
Technology	12026500-50360	Minor equipment	$30,000.00	$17,128.00	$32,603.97
Technology	12026500-50454	Internet and website hosting	$10,500.00	$21,669.60	$28,286.05
Technology	12026500-50530	Software and Services	$317,737.00	$258,407.50	$276,712.49
Technology	12026500-50536	R&M: Equipment	$0.00	$5,000.00	$59,804.30
Technology	12026500-50951	FundTranfr	$0.00	$46,000.00	
TIF	12027500-50935	TIF Payments	$500,000.00	$273,835.12	$130,569.36
School	12028000-51300	Required Local Share	$4,976,177.00	$4,784,053.00	$4,588,815.96
School	12028000-51310	Add'l Local Share	$3,105,915.00	$3,056,111.00	$2,688,279.96
School	12028000-51320	Local Share Debt	$837,387.00	$421,264.00	$430,229.04
School	12028000-51330	Local Share Adult Education	$28,653.00	$15,885.00	$17,418.00
Buildings	12051500-50104	Non-supervisory wages	$18,501.48	$17,430.00	$11,111.88
Buildings	12051500-50201	Unemployment Costs	$36.00	$30.06	$0.00
Buildings	12051500-50202	Workers Comp Insurance	$550.00	$571.38	$103.98
Buildings	12051500-50210	Maine Stat	$0.00	$53.44	

Buildings	12051500-50230	FICA taxes	$1,507.87	$1,070.16	$847.08
Buildings	12051500-50302	Operating supplies	$7,000.00	$7,000.00	$7,400.69
Buildings	12051500-50451	Contracted	$0.00	$2,000.00	
Buildings	12051500-50510	Electricity	$60,000.00	$81,442.14	$40,288.35
Buildings	12051500-50511	Water usage fees	$3,000.00	$2,700.00	$1,789.73
Buildings	12051500-50512	Telephone	$20,360.00	$10,000.00	$19,551.36
Buildings	12051500-50513	Sewer Expense	$857.00	$857.00	$625.61
Buildings	12051500-50514	Heating Fuel	$20,000.00	$20,000.00	$17,926.61
Buildings	12051500-50515	Natural Gas	$30,000.00	$41,000.00	$28,333.64
Buildings	12051500-50520	Building Expense	$12,022.00	$11,500.00	$126,964.21
Buildings	12051500-50536	R&M: Equipment	$40,000.00	$30,000.00	$44,878.42
Buildings	12051500-50549	R & M Buildings	$102,400.00	$54,900.00	$25,225.75
Treasury	12090100-50901	Tax abatements	$5,000.00	$5,000.00	$2,406.52
Emergency Medical Services	13030500-50102	Department Head	$6,200.00	$0.00	$1,983.06
Emergency Medical Services	13030500-50202	Workers Comp Insurance	$141.98	$35.00	($138.16)
Emergency Medical Services	13030500-50210	MEPERS - Employer Share	$818.40	$0.00	$253.80
Emergency Medical Services	13030500-50230	FICA Employer Costs	$505.30	$0.00	$143.82

GA	13031000-40228	General assistance reimburseme	($49,000.00)	($35,000.00)	($41,090.88)
GA	13031000-50102	Department Head	$36,940.73	$33,945.60	$3,400.00
GA	13031000-50104	Non-supervisory wages	$0.00	$23,431.20	$0.00
GA	13031000-50140	Overtime wages	$0.00	$0.00	$200.00
GA	13031000-50202	Workers Comp Insurance	$121.90	$1.00	($49.88)
GA	13031000-50210	MEPERS - Employer Share	$3,767.95	$5,680.30	$216.92
GA	13031000-50220	Health insurance	$2,500.00	$5,000.00	$192.57
GA	13031000-50230	FICA Employer Costs	$3,010.67	$4,532.76	$351.15
GA	13031000-50301	Office Supplies	$1,000.00	$1,000.00	$242.97
GA	13031000-50306	Postage	$250.00	$150.00	$102.76
GA	13031000-50352	Cell Phone allowance	$210.00	$210.00	$140.00
GA	13031000-50401	Professional Development	$800.00	$1,000.00	$480.00
GA	13031000-50402	Dues and memberships	$100.00	$200.00	$40.00
GA	13031000-50412	Meals and Lodging	$300.00	$0.00	$0.00
GA	13031000-50413	Mileage/ travel reimbursement	$250.00	$250.00	$0.00
GA	13031000-50440	General Assistance	$70,000.00	$50,000.00	$52,654.85
GA	13031000-50451	Contracted Professional Servic	$800.00	$800.00	$0.00

Police	**14040500-40400**	**Court fines**	**($1,250.00)**	**($650.50)**	**($1,080.70)**
Police	**14040500-40401**	**Parking Tickets**	**($50.00)**	**($50.00)**	**($705.00)**
Police	**14040500-40410**	**Police Report Fees**	**($1,250.00)**	**($1,954.10)**	**($1,024.82)**
Police	**14040500-40411**	**Restitution**	**($50.00)**	**($65.83)**	**($250.00)**
Police	**14040500-40412**	**Town Concealed Weapon Permit**	**($400.00)**	**($431.00)**	**($368.00)**
Police	**14040500-40420**	**SRO Reimbursement**	**($92,000.00)**	**($78,000.00)**	**($78,878.08)**
Police	**14040500-40421**	**School Detail**	**($3,000.00)**	**($2,475.05)**	**($3,341.25)**
Police	**14040500-40440**	**MCJ Academy Training Reimburse**	**($11,060.00)**	**($11,060.00)**	**$0.00**
Police	**14040500-40990**	**Misc. Fees**	**$0.00**	**($72.09)**	
Police	**14040500-40991**	**Misc Revenue**	**($122,000.00)**	**($127,000.00)**	**($2,499.00)**
Police	**14040500-50102**	**Department Head**	**$116,236.00**	**$107,480.00**	**$94,575.07**
Police	**14040500-50104**	**Non Supervisory**	**$1,372,608.00**	**$1,242,675.00**	**$1,015,544.38**
Police	**14040500-50107**	**Administrative**	**$63,399.00**	**$0.00**	**$51,558.01**
Police	**14040500-50109**	**admin pol**	**$0.00**	**$58,926.00**	
Police	**14040500-50116**	**Union**	**$17,000.00**	**$17,000.00**	**$11,533.00**
Police	**14040500-50117**	**Misc. Police Detail**	**$11,500.00**	**$11,500.00**	**$17,396.97**
Police	**14040500-50130**	**Temporary/seasonal**	**$34,994.00**	**$34,994.00**	**$11,729.84**

Police	**14040500-50140**	**Overtime wages**	**$62,700.00**	**$57,000.00**	**$55,523.64**
Police	**14040500-50143**	**Court time**	**$5,000.00**	**$5,000.00**	**$1,748.40**
Police	**14040500-50144**	**Training**	**$0.00**	**$167.81**	
Police	**14040500-50145**	**Replacement Wages**	**$198,000.00**	**$180,000.00**	**$140,942.12**
Police	**14040500-50201**	**Unemployment Costs**	**$800.00**	**$820.80**	**($2,365.46)**
Police	**14040500-50202**	**Workers Comp Insurance**	**$70,000.00**	**$52,778.23**	**$69,996.97**
Police	**14040500-50210**	**MEPERS - Employer Share**	**$198,000.00**	**$104,502.55**	**$149,670.84**
Police	**14040500-50220**	**Health Insurance**	**$380,000.00**	**$385,000.00**	**$289,182.57**
Police	**14040500-50230**	**FICA Employer Costs**	**$130,000.00**	**$70,683.44**	**$101,598.79**
Police	**14040500-50260**	**Uniform cleaning**	**$500.00**	**$500.00**	**$0.00**
Police	**14040500-50301**	**Office Supplies**	**$5,150.00**	**$5,150.00**	**$4,613.71**
Police	**14040500-50302**	**Operating supplies**	**$28,000.00**	**$28,000.00**	**$26,285.49**
Police	**14040500-50306**	**Postage**	**$300.00**	**$300.00**	**$337.64**
Police	**14040500-50307**	**Advertising**	**$200.00**	**$200.00**	**$42.53**
Police	**14040500-50308**	**Printing**	**$4,000.00**	**$4,000.00**	**$3,049.69**
Police	**14040500-50349**	**Recruitment Testing**	**$3,700.00**	**$3,700.00**	**$1,375.00**
Police	**14040500-50351**	**Clothing/Boot Allowance**	**$26,600.00**	**$27,800.00**	**$22,080.38**

Police	**14040500-50352**	**Cell Phone/Allowances**	**$9,807.84**	**$9,807.84**	**$8,312.82**
Police	**14040500-50353**	**Physicals**	**$1,900.00**	**$1,900.00**	**$675.00**
Police	**14040500-50370**	**Parts - Su**	**$0.00**	**$165.38**	
Police	**14040500-50375**	**Gas**	**$36,480.00**	**$36,480.00**	**$31,083.54**
Police	**14040500-50377**	**Diesel**	**$350.00**	**$350.00**	**$28.13**
Police	**14040500-50378**	**Tires Expense**	**$6,628.00**	**$6,628.00**	**$4,632.23**
Police	**14040500-50401**	**Professional Development**	**$26,500.00**	**$20,000.00**	**$22,139.23**
Police	**14040500-50413**	**Mileage/ travel reimbursement**	**$650.00**	**$450.00**	**$250.00**
Police	**14040500-50415**	**Education Program**	**$2,608.00**	**$2,608.00**	**$0.00**
Police	**14040500-50445**	**employee wellness**	**$17,000.00**	**$0.00**	**$0.00**
Police	**14040500-50501**	**Vehicle Repairs**	**$14,000.00**	**$14,000.00**	**$11,828.06**
Police	**14040500-50512**	**Telephone**	**$7,768.00**	**$7,768.00**	**$4,745.29**
Police	**14040500-50532**	**R&M Office Equipment**	**$2,000.00**	**$2,000.00**	**$996.74**
Police	**14040500-50536**	**R&M: Equipment**	**$5,500.00**	**$5,500.00**	**$5,499.33**
Police	**14040500-50710**	**Equipment**	**$5,000.00**	**$44,494.00**	**$19,228.53**
Police	**14040500-50720**	**Equipment – vehicles**	**$3,400.00**	**$3,400.00**	**$89,098.93**
Police	**14040500-50951**	**Transfer to Other Fund**	**$111,000.00**	**$90,000.00**	**$0.00**

Fire	14041500-40991	Misc. Reve	$0.00	($180.33)	
Fire	14041500-50102	Department Head	$99,404.00	$99,632.00	$91,587.38
Fire	14041500-50104	Non Supervisory	$454,272.00	$194,758.21	$194,063.16
Fire	14041500-50130	Temporary/seasonal wages	$288,232.00	$208,526.00	$137,317.75
Fire	14041500-50140	Overtime wages	$22,000.00	$20,000.00	$211.56
Fire	14041500-50201	Unemployment Costs	$400.00	$216.00	$0.00
Fire	14041500-50202	Workers Comp Insurance	$91,401.00	$39,785.26	$60,466.05
Fire	14041500-50210	MEPERS - Employer Share	$75,989.23	$28,800.39	$31,039.43
Fire	14041500-50220	Health Insurance	$140,000.00	$62,000.00	$68,519.92
Fire	14041500-50230	FICA Employer Costs	$18,531.02	$39,730.38	$30,840.75
Fire	14041500-50301	Office Supplies	$750.00	$500.00	$299.40
Fire	14041500-50302	Operating supplies	$12,000.00	$10,000.00	$8,927.48
Fire	14041500-50306	Postage	$75.00	$75.00	$46.20
Fire	14041500-50351	Clothing/Boot Allowance	$10,000.00	$7,500.00	$3,106.53
Fire	14041500-50352	Cell Phone/Allowances	$420.00	$420.00	$430.70
Fire	14041500-50353	Physicals	$10,740.00	$9,000.00	$3,291.00
Fire	14041500-50370	Parts - Supplies	$6,500.00	$6,200.00	$5,783.95

Fire	14041500-50375	Gas	$3,000.00	$2,500.00	$2,634.63
Fire	14041500-50377	Diesel	$12,000.00	$9,900.00	$11,393.21
Fire	14041500-50378	Tires Expense	$4,800.00	$4,800.00	$1,657.88
Fire	14041500-50401	Professional Development	$12,500.00	$10,000.00	$6,210.87
Fire	14041500-50413	Mileage/ travel reimbursement	$1,250.00	$1,000.00	$66.40
Fire	14041500-50484	Fire equipment inspection	$31,000.00	$22,000.00	$0.00
Fire	14041500-50490	Capital Projects Reserve	$170,000.00	$145,000.00	$75,000.00
Fire	14041500-50511	Water Usage	$450.00	$400.00	$457.05
Fire	14041500-50512	Telephone	$4,267.00	$3,067.45	$2,751.52
Fire	14041500-50513	Sewer Expense	$275.00	$249.20	$293.60
Fire	14041500-50536	R&M: Equipment	$55,000.00	$45,006.91	$72,814.72
Fire	14041500-50544	R & M: Radios	$16,000.00	$17,418.00	$15,187.82
Fire	14041500-50560	Fire Fighting Foam	$3,500.00	$3,500.00	$4,162.00
Fire	14041500-50561	EMS Supplies	$15,000.00	$4,500.00	$1,984.83
Fire	14041500-50562	Personal Protective Equipment	$43,000.00	$43,000.00	$57,958.22
Fire	14041500-50563	Hose Replacement	$31,370.00	$13,800.00	$11,137.59
Fire	14041500-50710	Equipment	$68,386.00	$41,000.00	$27,032.48

Fire	14041500-50951	Transfer to Other Fund	$0.00	$22,983.09	$0.00
Emergency Medical Services	14043000-50100	LEMS Stipend	$559,707.37	$532,974.31	$334,626.96
Emergency Medical Services	14043000-50104	Non Supervisory	$0.00	$1,658.00	$1,658.02
Emergency Medical Services	14043000-50201	Unemployment Costs	$0.00	$3.00	$0.00
Emergency Medical Services	14043000-50202	Workers Comp Insurance	$0.00	$0.00	($38.81)
Emergency Medical Services	14043000-50210	MEPERS - Employer Share	$0.00	$164.32	$58.54
Emergency Medical Services	14043000-50230	FICA Employer Costs	$0.00	$161.23	$43.82
Animal Control	14045000-40450	ACO Fines & Fees	($300.00)	($600.00)	($200.00)
Animal Control	14045000-40451	Sabattus ACO Revenue	($19,494.44)	($19,494.44)	($19,446.00)
Animal Control	14045000-40452	Bowdoin ACO Revenue	($11,745.03)	($11,745.03)	($11,538.00)
Animal Control	14045000-40453	Durham ACO Revenue	($12,240.14)	($12,240.14)	($8,994.00)
Animal Control	14045000-50104	Non Supervisory	$67,652.80	$61,419.00	$53,030.76
Animal Control	14045000-50140	Overtime	$2,500.00	$2,200.00	$1,851.40
Animal Control	14045000-50201	Unemployment Costs	$65.00	$43.20	$0.00
Animal Control	14045000-50202	Workers Comp Insurance	$800.00	$381.79	$669.72
Animal Control	14045000-50210	MEPERS - Employer Share	$6,006.11	$6,080.48	$4,986.06
Animal Control	14045000-50220	Health Insurance	$30,250.00	$27,074.16	$26,350.37

Animal Control	14045000-50230	FICA Employer Costs	$5,614.00	$4,852.10	$3,792.19
Animal Control	14045000-50302	Operating supplies	$1,250.00	$1,000.00	$131.68
Animal Control	14045000-50351	Clothing/Boot Allowance	$900.00	$650.00	$204.00
Animal Control	14045000-50352	Cell Phone/Allowances	$960.00	$960.00	$861.63
Animal Control	14045000-50375	Gas	$3,968.00	$3,968.00	$2,433.63
Animal Control	14045000-50378	Tires Expense	$700.00	$700.00	$0.00
Animal Control	14045000-50401	Professional Development	$400.00	$400.00	$10.00
Animal Control	14045000-50453	Animal Shelter Services	$15,246.27	$14,761.00	$14,760.72
Animal Control	14045000-50536	R&M: Equipment	$2,000.00	$2,000.00	$996.89
Animal Control	14045000-50710	Equipment	$550.00	$1,098.00	$59.49
Animal Control	14045000-50951	Transfer to Other Fund	$0.00	$58,900.00	$0.00
Lisbon Communications Center	14046000-40431	Lisbon Emergency Dispatch	($7,000.00)	($7,000.00)	$0.00
Lisbon Communications Center	14046000-50104	Non Supervisory	$234,695.00	$209,589.00	$196,428.71
Lisbon Communications Center	14046000-50116	Union	$3,500.00	$3,500.00	$0.00
Lisbon Communications Center	14046000-50130	Temporary/seasonal	$23,836.00	$22,564.00	$10,966.82
Lisbon Communications Center	14046000-50140	Overtime wages	$3,000.00	$2,500.00	$4,008.73
Lisbon Communications Center	14046000-50145	Replacement Wages	$66,293.00	$66,293.00	$52,217.76

Lisbon Communications Center	14046000-50201	Unemployment Costs	$200.00	$173.00	$0.00
Lisbon Communications Center	14046000-50202	Workers Comp Insurance	$900.00	$0.00	($589.74)
Lisbon Communications Center	14046000-50210	MEPERS - Employer Share	$30,319.66	$20,749.31	$32,129.25
Lisbon Communications Center	14046000-50220	Health Insurance	$60,000.00	$40,000.00	$28,412.49
Lisbon Communications Center	14046000-50230	FICA Employer Costs	$19,248.12	$23,774.73	$19,833.29
Lisbon Communications Center	14046000-50301	Office Supplies	$1,500.00	$1,500.00	$901.32
Lisbon Communications Center	14046000-50302	Operating supplies	$0.00	$0.00	$0.00
Lisbon Communications Center	14046000-50307	Advertising	$120.00	$120.00	$0.00
Lisbon Communications Center	14046000-50349	Recruitment Testing	$450.00	$350.00	$300.00
Lisbon Communications Center	14046000-50351	Clothing/Boot Allowance	$2,250.00	$2,250.00	$1,256.73
Lisbon Communications Center	14046000-50401	Professional Development	$1,450.00	$1,450.00	$931.66
Lisbon Communications Center	14046000-50512	Telephone	$2,280.00	$2,280.00	$2,472.39
Lisbon Communications Center	14046000-50536	R&M: Equipment	$1,125.00	$1,125.00	$480.94
Lisbon Communications Center	14046000-50710	Equipment	$0.00	$0.00	$500.00
Public Works	15050500-40227	Urban road initiative program	($115,000.00)	$0.00	$0.00
Public Works	15050500-40235	State Road Revenue	($24,000.00)	$0.00	$0.00
Public Works	15050500-40402	Fees & Fines	$2,500.00	$2,500.00	$0.00

Public Works	15050500-50102	Department Head	$94,796.13	$86,798.40	$87,034.18
Public Works	15050500-50104	Non Supervisory	$660,000.00	$539,357.68	$439,800.32
Public Works	15050500-50107	Administrative	$51,831.03	$49,205.87	$15,074.40
Public Works	15050500-50140	Overtime wages	$20,000.00	$20,000.00	$65,671.15
Public Works	15050500-50201	Unemployment Costs	$575.00	$518.40	$0.00
Public Works	15050500-50202	Workers Comp Insurance	$24,500.00	$26,259.29	$32,581.15
Public Works	15050500-50210	MEPERS - Employer Share	$82,500.00	$77,965.04	$59,274.59
Public Works	15050500-50220	Health Insurance	$260,000.00	$130,000.00	$86,896.89
Public Works	15050500-50230	FICA Employer Costs	$67,000.00	$62,010.63	$46,821.40
Public Works	15050500-50240	Medical testing	$1,000.00	$1,000.00	$363.18
Public Works	15050500-50301	Office Supplies	$5,000.00	$5,000.00	$852.67
Public Works	15050500-50302	Operating supplies	$10,000.00	$10,000.00	$8,090.50
Public Works	15050500-50303	Other Supplies	$75,450.00	$0.00	$0.00
Public Works	15050500-50306	Postage	$150.00	$150.00	$36.61
Public Works	15050500-50307	Advertising	$1,000.00	$1,000.00	$0.00
Public Works	15050500-50320	Cleaning supplies	$500.00	$500.00	$0.00
Public Works	15050500-50330	Drug Testing	$2,300.00	$1,900.00	$2,415.06

Public Works	15050500-50331	Small Tools	$10,000.00	$0.00	$8.49
Public Works	15050500-50333	Signs	$0.00	$0.00	$1,050.07
Public Works	15050500-50351	Clothing/Boot Allowance	$11,900.00	$11,900.00	$11,399.39
Public Works	15050500-50352	Cell Phone/Allowances	$2,419.00	$1,260.00	$1,443.62
Public Works	15050500-50360	Minor equipment	$52,598.99	$13,000.00	$1,537.86
Public Works	15050500-50363	Culverts	$25,000.00	$25,000.00	$16,298.38
Public Works	15050500-50366	Asphalt-Hot Top	$25,000.00	$25,000.00	$7,435.19
Public Works	15050500-50367	Excavation Expense	$5,000.00	$5,000.00	$0.00
Public Works	15050500-50370	Parts - Supplies	$60,000.00	$60,000.00	$41,374.88
Public Works	15050500-50371	Sand & Gravel	$15,000.00	$15,000.00	$13,539.94
Public Works	15050500-50375	Gas	$15,500.00	$15,000.00	($12,784.98)
Public Works	15050500-50376	Oils and lubricants	$6,500.00	$6,500.00	$7,395.17
Public Works	15050500-50377	Diesel	$28,840.00	$28,000.00	$15,200.65
Public Works	15050500-50378	Tires Expense	$8,000.00	$5,000.00	$6,599.93
Public Works	15050500-50401	Professional Development	$4,120.00	$3,000.00	$863.00
Public Works	15050500-50402	Dues and Memberships	$150.00	$150.00	$105.00
Public Works	15050500-50412	Meals and Lodging	$1,000.00	$1,000.00	$0.00

Public Works	15050500-50413	Mileage/ travel reimbursement	$500.00	$500.00	$0.00
Public Works	15050500-50430	Filing fees/licenses/permits	$1,200.00	$1,200.00	$835.00
Public Works	15050500-50455	Profesional Services	$30,000.00	$30,000.00	$29,935.34
Public Works	15050500-50511	Water Usage	$500.00	$500.00	$405.70
Public Works	15050500-50512	Telephone	$4,020.00	$3,000.00	$4,832.86
Public Works	15050500-50513	Sewer Expense	$636.00	$612.00	$531.34
Public Works	15050500-50535	Rental of Equipment	$35,000.00	$35,000.00	$30,408.10
Public Works	15050500-50536	R&M: Equipment	$30,000.00	$21,600.00	$6,017.32
Public Works	15050500-50537	Equipment Painting	$7,500.00	$7,500.00	$3,490.96
Public Works	15050500-50538	Loam & Seed	$1,500.00	$1,500.00	$1,174.00
Public Works	15050500-50539	R&M: Catch Basins & Manhole Cv	$5,000.00	$5,000.00	$1,286.89
Public Works	15050500-50541	Ground repair and maintenance	$10,500.00	$9,150.00	$6,130.74
Public Works	15050500-50544	R & M: Radios	$12,500.00	$12,500.00	$1,204.81
Public Works	15050500-50545	R & M: TREE REMOVE/REPLA	$6,500.00	$6,500.00	$9,625.00
Public Works	15050500-50547	R & M: SIGNS	$3,000.00	$3,000.00	$5,075.11
Public Works	15050500-50548	R & M: STREETS	$35,000.00	$35,000.00	$8,899.96
Public Works	15050500-50710	Equipment	$50,000.00	$50,000.00	$380,966.00

Public Works	15050500-50770	Infrastructure- Paving	$915,000.00	$0.00	$460,225.25
Public Works	15050500-50950	Fund trans	$0.00	$5,000.00	
Public Works	15050500-50951	Transfer to Other Fund	$288,500.00	$739,000.00	$0.00
Winter	15051000-50140	Overtime	$65,000.00	$65,000.00	$0.00
Winter	15051000-50202	Workers Comp Insurance	$1,750.00	$7,662.28	$10,616.80
Winter	15051000-50210	MEPERS - Employer Share	$6,630.00	$6,435.00	$0.00
Winter	15051000-50230	FICA Employer Costs	$5,297.50	$5,135.00	$0.00
Winter	15051000-50303	Other Supplies	$283,000.00	$283,000.00	$263,214.02
Winter	15051000-50370	Parts - Supplies	$45,000.00	$45,000.00	$57,859.91
Winter	15051000-50451	Contracted Professional Servic	$50,000.00	$50,000.00	$49,998.00
Solid Waste	15052000-40500	Solid Waste Permits	($150,000.00)	($182,000.00)	($147,561.00)
Solid Waste	15052000-40501	Metal	($30,000.00)	($33,645.20)	($35,386.30)
Solid Waste	15052000-40502	Cardboard	($11,000.00)	($14,248.80)	($9,107.45)
Solid Waste	15052000-40503	Mixed Paper	($500.00)	($2,273.25)	($341.30)
Solid Waste	15052000-40504	Newspaper	($250.00)	($109.87)	($777.50)
Solid Waste	15052000-40505	Yard Items	($40,000.00)	($40,931.00)	($40,561.50)
Solid Waste	15052000-40506	Tires	($2,500.00)	($2,857.33)	($4,066.20)

Solid Waste	15052000-40515	Unversal Waste	($15,000.00)	($7,900.33)	($13,792.61)
Solid Waste	15052000-40521	Commercial Disposal Fee	($6,000.00)	($7,575.83)	($75.00)
Solid Waste	15052000-40522	Excavation Revenue	($2,500.00)	($3,203.33)	($1,783.00)
Solid Waste	15052000-50104	Non Supervisory	$245,000.00	$249,695.28	$192,476.84
Solid Waste	15052000-50140	Overtime wages	$7,500.00	$1,000.00	$6,760.08
Solid Waste	15052000-50201	Unemployment Costs	$250.00	$432.00	$0.00
Solid Waste	15052000-50202	Workers Comp Insurance	$10,000.00	$6,070.78	$10,313.07
Solid Waste	15052000-50210	MEPERS - Employer Share	$17,000.00	$24,818.83	$4,584.85
Solid Waste	15052000-50220	Health Insurance	$50,000.00	$33,000.00	$38,647.31
Solid Waste	15052000-50230	FICA Employer Costs	$17,000.00	$19,804.93	$15,475.45
Solid Waste	15052000-50240	Medical testing	$500.00	$500.00	$302.65
Solid Waste	15052000-50301	Office Supplies	$500.00	$500.00	$297.69
Solid Waste	15052000-50302	Operating supplies	$8,000.00	$8,000.00	$5,974.05
Solid Waste	15052000-50306	Postage	$80.00	$80.00	$37.88
Solid Waste	15052000-50307	Advertising	$300.00	$100.00	$0.00
Solid Waste	15052000-50308	Printing	$2,000.00	$1,500.00	$2,026.31
Solid Waste	15052000-50330	Drug Testing	$350.00	$350.00	$12.50

Solid Waste	15052000-50351	Clothing/Boot Allowance	$4,100.00	$3,500.00	$2,513.42
Solid Waste	15052000-50352	Cell Phone allowance	$440.00	$420.00	$414.55
Solid Waste	15052000-50369	Land Fill	$6,335.00	$5,000.00	$6,330.89
Solid Waste	15052000-50370	Parts - Supplies	$15,000.00	$15,000.00	$8,079.43
Solid Waste	15052000-50377	Diesel	$10,000.00	$10,000.00	$8,895.37
Solid Waste	15052000-50378	Tires Expense	$4,500.00	$4,500.00	$2,752.45
Solid Waste	15052000-50413	Mileage/ travel reimbursement	$250.00	$250.00	$0.00
Solid Waste	15052000-50430	Filing fees/licenses/permits	$1,820.00	$1,500.00	$1,138.00
Solid Waste	15052000-50511	Water usage fees	$2,500.00	$2,200.00	$2,389.80
Solid Waste	15052000-50512	Telephone	$1,512.00	$926.00	$2,366.27
Solid Waste	15052000-50513	Sewer Expense	$440.00	$400.00	$261.39
Solid Waste	15052000-50536	R&M: Equipment	$84,739.00	$3,410.49	$9,890.64
Solid Waste	15052000-50556	Trash Removal	$300,000.00	$280,000.00	$312,946.67
Solid Waste	15052000-50720	Equipment – vehicles	$25,000.00	$25,000.00	$211.00
Solid Waste	15052000-50951	Transfer to Other Fund	$40,000.00	$99,000.00	$0.00
Streetlights	15053500-50510	Electricity	$80,000.00	$102,680.09	$65,315.43
Hydrants	15053500-50534	Hydrant Rental	$640,000.00	$557,742.50	$570,996.50

Buildings	15053500-50536	R&M: Equipment	$30,000.00	$30,000.00	$11,118.65
EMA	16030500-50102	Department Head	$5,000.00	$0.00	$0.00
EMA	16030500-50202	Workers Comp Insurance	$114.50	$0.00	$0.00
EMA	16030500-50210	Maine State retirement	$510.00	$0.00	$0.00
EMA	16030500-50230	FICA taxes	$407.50	$0.00	$0.00
Library	16060500-40360	Library Non-Resident	($2,030.00)	($2,030.00)	($2,124.50)
Library	16060500-40361	Library Fines	$0.00	$0.00	($982.92)
Library	16060500-40362	Library Fax	($1,500.00)	($130.00)	($1,114.00)
Library	16060500-40363	Damage/Lost Fee	($1,000.00)	($465.00)	($954.38)
Library	16060500-40960	Restricted Donations	($250.00)	($125.00)	($450.00)
Library	16060500-50102	Department Head	$77,885.84	$67,891.20	$92,899.60
Library	16060500-50104	Non Supervisory	$232,963.69	$199,908.80	$178,238.96
Library	16060500-50201	Unemployment Costs	$216.00	$216.00	$0.00
Library	16060500-50202	Workers Comp Insurance	$1,026.07	$0.00	($283.81)
Library	16060500-50210	MEPERS - Employer Share	$29,762.21	$27,315.58	$29,214.63
Library	16060500-50220	Health Insurance	$80,000.00	$67,885.04	$53,243.12
Library	16060500-50230	FICA Employer Costs	$25,340.84	$20,486.69	$19,978.55

Library	16060500-50301	Office Supplies	$1,900.00	$1,750.00	$2,317.30
Library	16060500-50302	Operating supplies	$33,550.00	$30,500.00	$31,936.12
Library	16060500-50306	Postage	$5,200.00	$3,250.00	$480.39
Library	16060500-50308	Printing	$150.00	$250.00	$118.15
Library	16060500-50352	Cell Phone/Allowances	$420.00	$420.00	$379.55
Library	16060500-50401	Professional Development	$1,750.00	$400.00	$100.00
Library	16060500-50402	Dues and Memberships	$220.00	$283.00	$0.00
Library	16060500-50451	Contracted Professional Servic	$6,500.00	$6,500.00	$4,975.00
Library	16060500-50511	Water usage fees	$155.00	$150.00	$261.20
Library	16060500-50512	Telephone	$2,300.00	$2,300.00	$1,493.91
Library	16060500-50513	Sewer Expense	$175.00	$175.00	$172.30
Library	16060500-50535	Rentals of Equipment	$317.50	$317.50	$0.00
Library	16060500-50536	R&M: Equipment	$1,212.47	$1,250.00	$0.00
Library	16060500-50951	Transfer to Other Fund	$86,885.43	$0.00	$0.00
Parks and Rec	16061500-29653	MTM Seniors Program Exp	$0.00	$0.00	$3,178.42
Parks and Rec	16061500-40300	Before School	($148,380.00)	($120,000.00)	($177,817.20)
Parks and Rec	16061500-40301	Fitness Center	($13,200.00)	($15,000.00)	($19,979.80)

Parks and Rec	16061500-40302	OutofTown	$0.00	($16,000.00)	
Parks and Rec	16061500-40303	Playground	($162,350.00)	($79,150.00)	($246,299.96)
Parks and Rec	16061500-40304	Trekker	$0.00	($61,000.00)	
Parks and Rec	16061500-40305	Trips/Excusrsions	$0.00	($24,000.00)	($14,927.00)
Parks and Rec	16061500-40306	Marion T. Morse	($4,500.00)	($8,000.00)	($12,408.45)
Parks and Rec	16061500-40307	Fitness Instruction	($5,000.00)	($8,000.00)	($5,049.00)
Parks and Rec	16061500-40308	Senior Meals	($7,000.00)	($7,000.00)	($7,692.00)
Parks and Rec	16061500-40309	New Programs	($8,000.00)	($15,000.00)	($20,641.00)
Parks and Rec	16061500-40310	Moxie 5-K	($3,000.00)	($3,000.00)	($13,818.30)
Parks and Rec	16061500-40311	Moxie Car Show	($3,000.00)	($2,000.00)	($3,250.00)
Parks and Rec	16061500-40320	Basketball 1-3	($4,500.00)	($2,000.00)	($2,726.80)
Parks and Rec	16061500-40321	Basketball 4-6	$0.00	($2,500.00)	($2,733.60)
Parks and Rec	16061500-40322	Winter/Spring Swim	($300.00)	$0.00	($422.40)
Parks and Rec	16061500-40330	Summer Basketball	($600.00)	($600.00)	($1,770.00)
Parks and Rec	16061500-40332	Summer Football	($2,200.00)	($1,646.20)	($3,320.40)
Parks and Rec	16061500-40333	Summer Pee Wee Field Hockey	($725.00)	($809.28)	($1,101.60)
Parks and Rec	16061500-40334	Summer Soccer	($1,000.00)	($1,000.00)	($1,521.80)

Parks and Rec	16061500-40336	Co-ed Softball	($1,741.67)	$0.00	($60.00)
Parks and Rec	16061500-40340	Fall Field Hockey	($1,000.00)	($1,200.00)	($2,261.00)
Parks and Rec	16061500-40341	Fall Soccer	($5,300.00)	($5,000.00)	($5,774.40)
Parks and Rec	16061500-40342	Football Tackle 5-6	($3,000.00)	($3,000.00)	($4,197.20)
Parks and Rec	16061500-40343	Football Tackle 7-8	($2,000.00)	$0.00	($2,694.40)
Parks and Rec	16061500-40344	Track & Field	($2,000.00)	($2,036.11)	($2,242.00)
Parks and Rec	16061500-40380	Park Cabin Rent	($4,800.00)	($4,800.00)	($5,200.00)
Parks and Rec	16061500-50102	Department Head	$103,584.00	$100,126.40	$102,872.37
Parks and Rec	16061500-50104	Non Supervisory	$327,303.65	$306,055.40	$330,096.32
Parks and Rec	16061500-50130	Temporary/seasonal	$201,735.00	$206,400.00	$161,821.48
Parks and Rec	16061500-50140	Overtime	$6,500.00	$6,500.00	$8,217.53
Parks and Rec	16061500-50201	Unemployment Costs	$350.00	$108.22	$0.00
Parks and Rec	16061500-50202	Workers Comp Insurance	$16,000.00	$14,290.66	$14,982.82
Parks and Rec	16061500-50210	MEPERS - Employer Share	$41,144.57	$24,044.45	$33,356.50
Parks and Rec	16061500-50220	Health Insurance	$105,000.00	$80,000.00	$58,295.22
Parks and Rec	16061500-50230	FICA Employer Costs	$49,925.42	$49,925.42	$45,124.29
Parks and Rec	16061500-50301	Office Supplies	$2,200.00	$2,200.00	$1,885.67

Parks and Rec	16061500-50302	Operating supplies	$55,000.00	$0.00	$51,355.99
Parks and Rec	16061500-50306	Postage	$100.00	$200.00	$107.61
Parks and Rec	16061500-50307	Advertising	$3,200.00	$3,200.00	$90.00
Parks and Rec	16061500-50351	Clothing/Boot Allowance	$2,000.00	$1,000.00	$454.51
Parks and Rec	16061500-50352	Cell Phone/Allowances	$1,250.00	$1,250.00	$829.10
Parks and Rec	16061500-50355	Co-Ed Softball/Fast Pitch	$0.00	$0.00	$300.00
Parks and Rec	16061500-50356	Summer Trips	$24,000.00	$24,000.00	$21,088.64
Parks and Rec	16061500-50357	Sunshine Hill	$3,800.00	$3,800.00	$4,603.82
Parks and Rec	16061500-50358	New Programs	$8,000.00	$8,000.00	$11,370.60
Parks and Rec	16061500-50359	Officials	$1,200.00	$1,200.00	$4,874.80
Parks and Rec	16061500-50375	Gas	$7,600.00	$7,600.00	$5,506.86
Parks and Rec	16061500-50377	Diesel	$1,800.00	$1,800.00	$2,010.60
Parks and Rec	16061500-50380	Uniforms/safety equipment	$0.00	$1,000.00	$973.87
Parks and Rec	16061500-50401	Professional Development	$3,000.00	$3,000.00	$1,174.35
Parks and Rec	16061500-50402	Dues and Memberships	$15.00	$15.00	$0.00
Parks and Rec	16061500-50414	Senior Meals Expense	$7,500.00	$7,500.00	$7,032.46
Parks and Rec	16061500-50449	Rec Scholarships	$2,500.00	$2,500.00	$0.00

Parks and Rec	16061500-50451	Contracted Professional Servic	$19,575.00	$19,575.00	$0.00
Parks and Rec	16061500-50483	Security System Maintenance	$30.00	$30.00	$0.00
Parks and Rec	16061500-50501	Vehicle Repairs	$0.00	$3,000.00	$1,290.18
Parks and Rec	16061500-50510	Electricity	$3,000.00	$4,441.54	$367.80
Parks and Rec	16061500-50511	Water Usage	$5,500.00	$5,130.00	$2,577.94
Parks and Rec	16061500-50512	Telephone	$3,800.00	$3,800.00	$11,801.51
Parks and Rec	16061500-50513	Sewer Expense	$1,000.00	$1,000.00	$809.86
Parks and Rec	16061500-50522	Space Rental	$2,200.00	$2,200.00	$564.00
Parks and Rec	16061500-50536	R&M: Equipment	$5,000.00	$5,000.00	$3,273.92
Parks and Rec	16061500-50541	Grounds maintenance	$27,800.00	$15,000.00	$9,814.48
Parks and Rec	16061500-50542	River Trail maint and repair	$0.00	$8,000.00	$3,325.72
Parks and Rec	16061500-50543	R&M: Green Thumb	$0.00	$4,800.00	$5,018.71
Parks and Rec	16061500-50556	Trash Removal	$1,200.00	$1,200.00	$1,174.08
Parks and Rec	16061500-50610	Bus Transportation	$16,000.00	$16,000.00	$18,511.20
Parks and Rec	16061500-50710	Equipment	$0.00	$0.00	$7,245.00
Parks and Rec	16061500-50951	Transfer to Other Fund	$20,000.00	$104,000.00	$0.00
Community Services	16062000-50442	Transportation services	$40,000.00	$41,333.33	$40,000.00

Community Services	16062000-50650	Historical Society	$2,000.00	$0.00	$2,000.00
Community Services	16062000-50651	LACO	$1,000.00	$0.00	$0.00
Community Services	16062000-50652	Memorial Day	$2,800.00	$0.00	$2,383.86
Community Services	16062000-50653	MMA	$9,000.00	$9,750.00	$9,515.00
Econ Dev	17070500-40309	New Programs	($15,000.00)	$0.00	$0.00
Econ Dev	17070500-48023	DinTif IN	$0.00	($74,970.92)	
Econ Dev	17070500-48025	Downtown Tif Transfer In	($58,355.44)	($29,961.23)	$0.00
Econ Dev	17070500-50102	Department Head	$86,535.89	$82,160.00	$76,169.06
Econ Dev	17070500-50104	Non-supervisory wages	$26,115.31	$14,970.92	$8,563.49
Econ Dev	17070500-50201	Unemployment Costs	$72.00	$86.40	$0.00
Econ Dev	17070500-50202	Workers Comp Insurance	$350.00	$1.00	($58.18)
Econ Dev	17070500-50210	MEPERS - Employer Share	$8,826.66	$8,133.84	$7,861.58
Econ Dev	17070500-50220	Health Insurance	$5,000.00	$5,000.00	$3,992.90
Econ Dev	17070500-50230	FICA Employer Costs	$9,181.07	$7,673.34	$6,742.85
Econ Dev	17070500-50301	Office Supplies	$0.00	$0.00	$19.94
Econ Dev	17070500-50302	Operating supplies	$9,000.00	$0.00	$4,148.84
Econ Dev	17070500-50306	Postage	$500.00	$500.00	$1.40

Econ Dev	17070500-50307	Advertising	$10,000.00	$5,000.00	$6,000.58
Econ Dev	17070500-50352	Cell Phone/Allowances	$420.00	$420.00	$511.45
Econ Dev	17070500-50358	New Programs	$5,000.00	$0.00	$0.00
Econ Dev	17070500-50401	Professional employee training	$3,500.00	$3,500.00	$736.46
Econ Dev	17070500-50402	Dues and Memberships	$2,250.00	$2,102.50	$1,125.00
Econ Dev	17070500-50406	AVCOG Dues	$12,120.51	$10,810.00	$10,810.20
Econ Dev	17070500-50412	Meal allowance	$1,200.00	$0.00	$887.83
Econ Dev	17070500-50413	Mileage/ travel reimbursement	$8,500.00	$0.00	$6,171.70
Econ Dev	17070500-50451	PCL Contribution	$30,000.00	$29,961.23	$0.00
County	18085000-50405	PSAP Fees	$28,161.90	$23,000.00	$24,144.12
County	18085000-50920	County tax	$1,188,863.00	$996,083.00	$920,550.00
Debt	38081000-53315	fy24 harley davidson lease	$0.00	$0.00	$7,524.80
Debt	38081000-53403	2010 Bond Principal	$53,040.00	$53,040.00	$53,040.00
Debt	38081000-53405	2014 QECB Principal	$48,467.87	$46,851.49	$45,159.95
Debt	38081000-53406	2017 Bond Principal	$150,000.00	$150,000.00	$150,000.00
Debt	38081000-53409	2020 Bond Principal	$150,000.00	$150,000.00	$150,000.00
Debt	38081000-53410	2022A Principal	$186,666.67	$186,666.67	$186,666.67

Debt	**38081000-53411**	**fire truck loan ten year prin**	**$127,569.53**	**$0.00**	**$0.00**
Debt	**38081000-53601**	**2006 Bond Inteest**	**$178.75**	**$0.00**	**$0.00**
Debt	**38081000-53603**	**2010 Bond Interest**	**$9,240.66**	**$10,768.83**	**$12,855.64**
Debt	**38081000-53605**	**2014 QECB Interest**	**$8,956.98**	**$10,573.65**	**$12,265.19**
Debt	**38081000-53607**	**2017 Bond Interest**	**$9,765.00**	**$13,320.00**	**$16,612.50**
Debt	**38081000-53609**	**2020 Bond Interest**	**$13,087.50**	**$15,165.00**	**$17,182.50**
Debt	**38081000-53612**	**2022 Bond Int Ferry**	**$76,916.00**	**$81,974.66**	**$107,575.44**
Debt	**38081000-53613**	**2025 fire truck debt 10 year**	**$106,080.00**	**$0.00**	**$0.00**

PROPOSED FY26 SEWER FUND BUDGET

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 FY25 the centrifuge replacement project began and should be completed prior to the end of the fiscal year. Replaced one of the aeration blower variable frequency drives, replaced the P-4 wasting pump and rebuilt the pump for the Septic Receiving Tank. The sewer billing has transitioned away from TRIO and is now being completed in Munis/ERP. Some minor issues are occurring in the new software and staff are dealing with them as they occur. Overall, this transition has been a success and aside of the minor issues, the billing process has greatly improved. Staff is still 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 FY26 the department will continue to evaluate our procedures and processes to make improvements where necessary. We will be running the new screw press, this will hopefully improve the quality of the sludge generated which potentially could reduce the overall cost of sludge disposal. These changes will take time to realize any benefit that occurs.

Department	GL Account	Account Description	2026 Manager Budget	2025 Revised Budget	2024 Actuals	Notes

Sewer	60000801-50801	Redemption of principal	$209,762.88	$204,397.44	$199,169.25	USDA Loan Payment, originally planned to pay for most of the FY26 payment from within the normal budget, and any shortfall would come from the committed fund balance
Sewer	60000801-50805	Interest expense	$161,160.12	$166,525.66	$171,753.75	USDA Loan Interest, originally planned to pay for most of the FY26 payment from within the normal budget, and any shortfall would come from the committed fund balance
Sewer	65052500-40600	Domestic Sewer Revenue	($1,357,911.00)	($1,305,684.00)	($1,311,791.53)	
Sewer	65052500-40601	Industrial Sewer Revenue	($150,489.00)	($137,810.00)	($122,412.30)	
Sewer	65052500-40602	Septage Revenue	($205,750.00)	($200,530.00)	($175,120.50)	
Sewer	65052500-40603	Finance Charges	($8,500.00)	($8,500.00)	($4,979.96)	
Sewer	65052500-40606	Sewer Application Fee	($175.00)	($175.00)	($75.00)	
Sewer	65052500-40607	Sewer Hook-Up Fee	($7,000.00)	($7,000.00)	($5,250.00)	
Sewer	65052500-40991	Misc Revenue	($15,000.00)	($982,923.00)	($148.70)	
Sewer	65052500-50102	Department Head	$92,529.71	$104,624.00	$98,626.27	
Sewer	65052500-50103	Supervisory wages	$80,062.63	$73,354.67	$20,785.49	wages for treatment plant maintenance supervisor

Sewer	65052500-50104	Non Supervisory	$240,371.00	$221,405.60	$223,532.02	wages for billing clerk, lab tech, and two operators
Sewer	65052500-50140	Overtime wages	$22,900.00	$32,500.00	$36,772.03	
Sewer	65052500-50201	Unemployment Costs	$216.00	$259.00	$0.00	This line item is used to cover unemployment insurance expenses for the first $12,000 gross wages per employee x rate (0.30%). This is the gross expense before any dividends, credits, or other rebates from the insurer.
Sewer	65052500-50202	Workers Comp Insurance	$9,359.00	$7,544.00	$14,507.60	This line item is used to cover worker's compensation insurance expenses for above listed employees. The cost is based both on employee salary/wages, danger level of job, and Town claims history. As this insurance renews on a calendar year, not fiscal year basis, this expense is partially estimated.
Sewer	65052500-50210	Maine State retirement	$42,122.26	$39,539.04	$30,625.58	This line item is used to cover the Town's contribution of ME PERS expenses for above-listed employees. The employer contribution mandated by the state for FY26 is10.2% for this department.

Sewer	65052500-50215	Admin Benefits	$28,238.77	$4,976.20	$0.00	
Sewer	65052500-50220	Health insurance	$70,965.84	$59,144.24	$55,736.53	"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. This insurance renews on a calendar year, not fiscal year basis, so the costs are partially estimated. The Town also provides a $5,000 payment to any employee not on the health insurance that provides proof of insurance elsewhere (such as through spouse employment, Medicare, etc.). In CY25, the rate structure changed so that the 25% of the Town's rate is based on its claims alone. The FY26 Budget proposes to have the Town also cover 100% of dental costs. The insurance provider also changed the name of the plans for CY25

						going forward. Any new or vacant positions are budgeted for $20k in expenses. Department Benefit Roster 1 pos 200 ee/child no dental - $21,073.20 1 opt out - $5,000.00 1 opt out with single dental - $5,530.88 1 opt out with ee/spouse dental - $5,916.32 1 vacant - $20,000 1 pos 200 single with dental - $13,445.44 total - $70,965.84
Sewer	65052500-50221	HRA Costs	$3,000.00	$2,000.00	$632.23	
Sewer	65052500-50230	FICA taxes	$33,656.51	$31,551.36	$29,952.92	"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. This line also includes Maine Paid Family Leave, which began in CY25 and

						requires employers to contribute 0.5% of gross wages."
Sewer	65052500-50240	Medical testing	$400.00	$400.00	$242.12	
Sewer	65052500-50301	Office supplies	$2,500.00	$2,500.00	$2,445.39	
Sewer	65052500-50303	Other Supplies	$51,200.00	$51,200.00	$47,152.11	
Sewer	65052500-50306	Postage	$7,000.00	$7,000.00	$5,922.72	
Sewer	65052500-50307	Advertising	$300.00	$300.00	$0.00	
Sewer	65052500-50330	Drug Testing	$600.00	$600.00	$663.00	
Sewer	65052500-50331	Small Tools	$3,000.00	$3,000.00	$2,172.34	
Sewer	65052500-50351	Clothing/Boot Allowance	$4,500.00	$4,500.00	$4,489.96	
Sewer	65052500-50352	Cell Phone allowance	$2,564.00	$2,564.00	$2,622.16	
Sewer	65052500-50375	Gas	$6,343.20	$6,343.20	$6,159.70	
Sewer	65052500-50377	Diesel	$2,700.00	$2,700.00	$4,883.21	
Sewer	65052500-50401	Professional employee training	$4,500.00	$4,500.00	$2,850.00	
Sewer	65052500-50413	Mileage/Travel Reimbursement	$300.00	$300.00	$0.00	
Sewer	65052500-50430	Filing fees/licenses/permits	$2,100.00	$2,100.00	$1,692.79	
Sewer	65052500-50450	Legal expense	$1,000.00	$1,000.00	$0.00	

Sewer	65052500-50452	Audit services	$3,150.00	$3,150.00	$3,450.00	
Sewer	65052500-50455	Profesional Services	$10,000.00	$10,000.00	$8,199.00	
Sewer	65052500-50483	Security System Maintenance	$3,500.00	$3,500.00	$3,344.88	
Sewer	65052500-50510	Electricity	$120,000.00	$222,000.00	$103,234.78	
Sewer	65052500-50511	Water usage fees	$25,000.00	$23,150.00	$20,037.06	
Sewer	65052500-50512	Telephone	$1,899.00	$1,899.00	$1,676.48	
Sewer	65052500-50514	Heating Fuel	$9,500.00	$9,500.00	$14,030.62	
Sewer	65052500-50530	Software and Services	$19,080.00	$19,080.00	$13,167.92	
Sewer	65052500-50539	R&M: Catch Basins & Manhole Cv	$7,500.00	$7,500.00	$4,118.59	
Sewer	65052500-50546	R & M: SEWER	$84,000.00	$84,000.00	$70,134.36	
Sewer	65052500-50550	Meter Read	$14,000.00	$14,000.00	$13,727.26	
Sewer	65052500-50555	Sludge Disposal	$180,000.00	$195,000.00	$132,554.04	
Sewer	65052500-50556	Trash Removal	$3,650.00	$4,000.00	$3,091.08	
Sewer	65052500-50557	CCTV & Cleaning Out	$10,000.00	$10,000.00	$9,840.00	
Sewer	65052500-50601	General Liability	$650.00	$599.00	$1,414.17	insurance renewal not available until late spring; used fy25 budgeted with 10% added as placeholder - swb
Sewer	65052500-50602	Vehicle Insurance	$1,125.00	$1,022.00	$1,150.39	insurance renewal not available until late spring; used fy25 budgeted with

						10% added as placeholder - swb
Sewer	65052500-50604	Property Insurance	$15,500.00	$14,003.00	$12,813.54	insurance renewal not available until late spring; used fy25 budgeted with 10% added as placeholder - swb
Sewer	65052500-50750	Improvements other than buildi	$160,200.00	$721,000.00	$121,172.89	
Sewer	65052500-53400	2004 FR Bond Principal	$0.00	$0.00	$17,500.00	
Sewer	65052500-53401	2005 FR Bond Principal	$25,000.00	$25,000.00	$25,000.00	
Sewer	65052500-53405	2014 QECB Principal	$18,848.61	$18,220.02	$17,562.20	
Sewer	65052500-53600	2004 FR Bond Interest	$0.00	$0.00	$962.08	
Sewer	65052500-53601	2005 FR Bond Inteest	$881.26	$1,813.06	$2,188.43	
Sewer	65052500-53605	2014 QECB Interest	$3,483.38	$4,111.98	$4,769.80	