Town of Lisbon

Town Council
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MEMO

To: Glenn Michalowski, Town Manager / Sarah Bennett, Assistant Town Manager
From: Samantha Bryant, Finance Director
Subject: Budget Changes since Budget Workshop
Date: May 3, 2024

The table below summarizes changes made to the budget since the budget workshop was held.

These changes were based on corrections provided by Council and staff, directives from Town Management, decisions Council has made at public meetings, known changes to staffing since the workshop, a follow up review of actual revenues and expenses to date, and any other known externalities that will impact the budget.

As a reminder, the way our accounting system works, revenues are negative numbers, and expenses are positive numbers.

General Fund

GL Account	Name	Workshop Amount	New Amount	Reason
12020000-40001	Treasury – Real estate and personal property taxes	-$17,186,882.57	-$16,039,144.05	Net impact of all other budget changes
12020000-40030	Treasury - Interest/penalties on taxes	-$28,000.00	-$36,000.00	Updated based on review of actual fy24 amounts to date
12020000-40160	Treasury – Agent Fees	-$42,000.00	-$45,000.00	Updated based on review of actual fy24 amounts to date
12020000-40230	Treasury – Homestead Exemption	-$700,000.00	-$860,000.00	Updated based on review of actual fy24 amounts to date
12020000-40260	Treasury – Fax Revenue	-$10.00	$0.00	Not worth tracking as its own line item; will be out under Miscelleneous income
12020000-40261	Treasury – Copier Revenue	-$100.00	$0.00	Not worth tracking as its

				own line item; will be out under Miscellaneous income
n/a	Treasury - Use of Unassigned Fund Balance	$0.00	-$500,000.00	While audit is not yet done, feel confident in this amount based on bank reconciliation work done to date for fy23;
12020000-44409	Treasury – Investment Earnings	-$175,000.00	-$250,000.00	Updated based on review of actual fy24 amounts to date; changes in Federal Reserve FOMC expectations;
12021600-50401	Planning Board – Professional Development	$0.00	$400.00	Error spotted at budget workshop
12021000-50104	Town Manager - Non Supervisory	$186,688.00	$190,688.00	Summer intern
12021000-50201	Town Manager - Unemployment	$147.90	$162.30	Summer intern
12021000-50220	Town Manager - Health Insurance	$45,000.00	$43,384.32	Summer intern
12021000-50230	Town Manager - FICA Employer Costs	$24,146.59	$24,452.59	Summer intern
12022500-50220	Town Clerk - Health Insurance	$25,000.00	$17,070.08	New hire
12022500-50210	Town Clerk - MEPERS – Employer Share	$11,142.41	$6,721.23	New hire
12022500-50130	Town Clerk - Temporary/Seasonal	$10,500.00	$7,500.00	Only two elections in fy25
12026500-50454	Buildings - Internet and website hosting	$21,216.00	$21,669.60	Police mobile command unit internet
12051500-50451	Buildings - Contracted professional services	$28,000.00	$0.00	Already budgeted in library and parks budgets
12051500-50515	Buildings – Natural Gas	$14,000.00	$41,000.00	Typo fixed
12051500-50512	Buildings – Telephone	$22,476.00	$10,000.00	Savings from vendor change

12026500-50530	Buildings - Software and Services	$236,457.00	$244,234.50	Police PowerDMS
14040500-40420	Police - SRO Reimbursement	-$68,139.77	-$78,000.00	Correction from workshop
14040500-40991	Police - Misc Revenue	-$100,000.00	-$107,000.00	Correction from workshop
14040500-50104	Police - Non Supervisory	$1,382,451.00	$1,242,675.00	Removal of requested position and wages
14040500-50201	Police - Unemployment Costs	$864.00	$820.80	Removal of requested position and wages
14040500-50210	Police - MEPERS - Employer Share	$115,205.39	$104,502.55	Removal of requested position and wages
14040500-50220	Police - Health Insurance	$405,000.00	$385,000.00	Removal of requested position and wages
14040500-50230	Police - FICA Employer Costs	$76,826.01	$70,638.44	Removal of requested position and wages
15053500-50534	Fire - Hydrant Rental	$487,200.00	$557,742.50	Accidentally used fy23 instead of fy24 to calculate fy25 amount;
14041500-50710	Fire - Equipment	$91,000.00	$41,000.00	Correction made at workshop;
14041500-50104	Fire - Non Supervisory	$330,067.92	$206,628.24	Requested positions removed;
14041500-50201	Fire - Unemployment Costs	$302.40	$216.00	Requested positions removed;
14041500-50210	Fire - MEPERS - Employer Share	$13,791.22	$30,319.76	Requested positions removed; fixed calculation error
14041500-50230	Fire - FICA Employer Costs	$18,531.02	$40,668.11	Requested positions removed and calculation fixed;

15050500-50360	Public Works – Minor Equipment	$5,000.00	$13,000.00	Verizon vehicle tracking
15050500-50951	Public Works – Transfer to Other Fund	$749,000.00	$739,000.00	Net impact of capital fund changes
16060500-40361	Library – Fines	-$1,160.00	$0.00	Change made at budget workshop
12024000-53935	Assessing – Revaluation Contribution	$100,000.00	$50,000.00	Changed per Special Reserve budget
17070500-50307	Economic Development – Advertising	$10,000.00	$5,000.00	$5,000.00 of fy24 funds being used to offset fy25 needs;
38081000-53315	Debt - fy24 harley davidson lease	$5,000.00	$0.00	Paid off early in fy24
16062000-50650	Historical Society	$2,000.00	$0.00	Voluntary external organization funding now consolidated into single line in Council budget
16062000-50651	LACO	$1,000.00	$0.00	Voluntary external organization funding now consolidated into single line in Council budget
16062000-50652	Memorial Day	$2,800.00	$0.00	Voluntary external organization funding now consolidated into single line in Council budget
14046000-50104	Lisbon Communications Center - Non Supervisory	$227,935.00	$209,589.00	Wage request removed
14046000-50210	Lisbon Communications Center - MEPERS - Employer Share	$22,815.57	$20,749.31	Wage request removed

14046000-50230	Lisbon Communications Center - FICA Employer Costs	$19,248.12	$23,774.73	Wage request removed; corrected calculation error;
16061500-40300	Parks and Rec - Before School	-$86,000	-$120,000	Review of actual fy24 revenue
16061500-40305	Parks and Rec - Trips/Excursions	-$20,000	-$24,000	Review of actual fy24 revenue
16061500-40306	Parks and Rec - Marion T. Morse	-$4,500	-$8,000	Review of actual fy24 revenue
16061500-40309	Parks and Rec -New Programs	$0.00	-$15,000.00	Correction from workshop
16061500-40343	Parks and Rec - Football Tackle 7-8	-$2,000.00	$0.00	Handled by school
16061500-40336	Parks and Rec -Co-Ed Softball	-$1,741.67	$0.00	Handled by school
16061500-40322	Parks and Rec - Winter/Spring Swim	-$304.93	$0.00	Placeholder removed
16061500-40335	Parks and Rec - Summer Swim	-$9.60	$0.00	Placeholder removed
16061500-50449	Parks and Rec -Rec Scholarships	$0.00	$2,500.00	Expense previously paid by special reserve now borne by general fund
16061500-50610	Parks and Rec -Bus Transportation	$0.00	$16,000.00	Budget error correction
16061500-50951	Parks and Rec – Moxie - Transfer to Other Fund	$114,000	$104,000	Error of omission corrected
27091002-40706	Parks and Rec – Moxie - Transfer from Moxie Fund	$0.00	-$63,200.00	Error of omission corrected
27091002-50307	Parks and Rec – Moxie - Advertising	$0.00	$6,000.00	Error of omission corrected
27091002-50451	Parks and Rec – Moxie - Contracted Professional Services (porta, trash bins)	$0.00	$4,200.00	Error of omission corrected
27091002-5401	Parks and Rec – Moxie - Merchandise	$0.00	$15,000.00	Error of omission corrected
27091002-5402	Parks and Rec – Moxie - Fireworks	$0.00	$6,500.00	Error of omission corrected

27091002-5403	Parks and Rec – Moxie - Parade	$0.00	$8,000.00	Error of omission corrected
27091002-5405	Parks and Rec – Moxie - Entertainment	$0.00	$17,000.00	Error of omission corrected
27091002-5406	Parks and Rec – Moxie - Sales Tax Pa	$0.00	$1,000.00	Error of omission corrected
27091002-5407	Parks and Rec – Moxie - Logistics (stage)	$0.00	$5,000.00	Error of omission corrected
27091002-5408	Parks and Rec – Moxie - Moxie Bass Fishing Tournament	$0.00	$500.00	Error of omission corrected
27091002-50670	Parks and Rec – Moxie - Transfer to Moxie Fund	$0.00	$78,500.00	Error of omission corrected
27091002-40702	Parks and Rec – Moxie - Merchandise	$0.00	-$30,000.00	Error of omission corrected
27091002-40704	Parks and Rec – Moxie - Vendors	$0.00	-$9,000.00	Error of omission corrected
27091002-40705	Parks and Rec – Moxie - Sponsors	$0.00	-$28,500.00	Error of omission corrected
27091002-40700	Parks and Rec – Moxie - Smokey's	$0.00	-$3,000.00	Error of omission corrected
27091002-40703	Parks and Rec – Moxie - Concessions	$0.00	-$8,000.00	Error of omission corrected

Sewer Fund

GL Account	Name	Workshop Amount	New Amount	Reason
65052500-50375	Gas	$6,100.00	$6,343.20	Fuel bid results
65052500-50104	Non Supervisory	$200,013.00	$211,962.40	New hire
65052500-50210	Maine state retirement	$36,861.00	$36,959.52	New hire
65052500-50230	FICA taxes	$28,548.94	$29,492.94	New hire

Capital Fund

GL Account	Name	Workshop Amount	New Amount	Reason
n/a	Parks/Rec – Transfer from General Fund	-$114,000.00	-$104,000.00	Request for new beaver park roof removed;

n/a	Parks/Rec Buildings	$34,000.00	$24,000.00	Request for new beaver park roof removed;
n/a	Public Works Infrastructure	$1,475,000.00	$1,510,000.00	Additional funds needed for fy25 road repairs
n/a	Public Works Vehicles	$269,000.00	$224,000.00	Less expensive vehicle necessary than budgeted originally
n/a	Public Works – Transfer from General Fund	-$749,000.00	-$739,000.00	Net impact of changes listed

Special Reserve Fund

GL Account	Name	Workshop Amount	New Amount	Reason
n/a	Technology Reserve Balance – Transfer to General Fund	$0.00	-$3,500.00	offset for vehicle trackers as requested by Town Manager;
27091002-44409	Moxie – Investment Income	$0.00	-$4,000.00	Error of omission
n/a	Moxie – Transfer from General Fund	$0.00	-$78,500.00	Error of omission
n/a	Moxie – Transfer to General Fund	$0.00	$63,200.00	Error of omission
27091002-10020	Moxie – Fund Balance	$0.00	-$100,987.36	Error of omission
20000000-29004	Revaluation – Transfer from General Fund	$100,000.00	$50,000.00	Council decision to hire BVT forestalls revaluation expected year;
20000000-29728	Revaluation – Fund Balance	$190,000.00	$125,000.00	Impact of change above and from fy24 expense of hiring BVT