Organization	Object	Project	Account Description	2025 Manager Budget
65052500	40605		Rental of Equipment	$0.00
65052500	40800		Interest Rebate	$0.00
65052500	40600		Domestic Sewer Revenue	($1,305,684.00)
65052500	40601		Industrial Sewer Revenue	($137,810.00)
65052500	40602		Septage Revenue	($200,530.00)
65052500	40603		Finance Charges	($8,500.00)
65052500	40606		Sewer Application Fee	($175.00)
65052500	40607		Sewer Hook-Up Fee	($7,000.00)
65052500	40991		Misc Revenue	($900,923.00)
65052500	50102		Department Head	$99,632.00
65052500	50103		Supervisory wages	$61,734.00
65052500	50104		Non Supervisory	$211,962.40
65052500	50107		Admin Wages	$21,364.66
65052500	50140		Overtime wages	$32,500.00
65052500	50201		Unemployment Costs	$259.00
65052500	50202		Workers Comp Insurance	$7,544.00
65052500	50210		Maine State retirement	$36,959.52
65052500	50215		Admin Benefits	$4,976.20
65052500	50220		Health insurance	$59,144.24
65052500	50221		HRA Costs	$2,000.00
65052500	50230		FICA taxes	$29,492.94
65052500	50240		Medical testing	$400.00
65052500	50301		Office supplies	$2,500.00
65052500	50303		Other Supplies	$51,200.00
65052500	50306		Postage	$7,000.00
65052500	50307		Advertising	$300.00
65052500	50330		Drug Testing	$600.00
65052500	50331		Small Tools	$3,000.00
65052500	50351		Clothing/Boot Allowance	$4,500.00
65052500	50352		Cell Phone allowance	$2,564.00
65052500	50375		Gas	$6,343.20
65052500	50377		Diesel	$2,700.00
65052500	50401		Professional employee training	$4,500.00
65052500	50413		Mileage/Travel Reimbursement	$300.00
65052500	50430		Filing fees/licenses/permits	$2,100.00
65052500	50450		Legal expense	$1,000.00
65052500	50452		Audit services	$3,150.00
65052500	50455		Profesional Services	$10,000.00
65052500	50483		Security System Maintenance	$3,500.00
65052500	50510		Electricity	$140,000.00
65052500	50511		Water usage fees	$23,150.00
65052500	50512		Telephone	$1,899.00
65052500	50514		Heating Fuel	$9,500.00
65052500	50530		Software and Services	$19,080.00
65052500	50539		R&M: Catch Basins & Manhole Cv	$7,500.00
65052500	50546		R & M: SEWER	$84,000.00

65052500	50550	Meter Read	$14,000.00
65052500	50555	Sludge Disposal	$180,000.00
65052500	50556	Trash Removal	$4,000.00
65052500	50557	CCTV & Cleaning Out	$10,000.00
65052500	50601	General Liability	$539.00
65052500	50602	Vehicle Insurance	$1,030.00
65052500	50604	Property Insurance	$12,146.00
65052500	50750	Improvements other than buildi	$721,000.00
60000801	50801	Redemption of principal	$204,397.44
60000801	50805	Interest expense	$166,525.66
65052500	50806	Bond Administration Fees	$0.00
65052500	53401	2005 FR Bond Principal	$25,000.00
65052500	53405	2014 QECB Principal	$18,220.02
65052500	53600	2004 FR Bond Interest	$0.00
65052500	53601	2005 FR Bond Inteest	$1,813.06
65052500	53605	2014 QECB Interest	$4,111.98

2024 Budget	2023 Actuals	2022 Actuals	2021 Actuals
($10,000.00)	($10,000.00)	($10,000.00)	($10,000.00)
($6,160.00)	($6,160.00)	($6,160.00)	($6,160.00)
($1,243,508.57)	($1,204,279.22)	($1,398,117.22)	($1,147,721.20)
($130,747.53)	($114,041.46)	($80,850.96)	($74,973.26)
($139,384.80)	($136,211.83)	($164,813.78)	($158,747.06)
($8,500.00)	($8,735.16)	($7,837.68)	($19,721.96)
$0.00	($326.22)	($159.75)	($375.00)
($7,000.00)	($13,048.78)	($6,390.25)	($15,000.00)
($15,000.00)	($345.11)	($1,883.20)	($616.25)
$95,459.00	$96,925.06	$90,720.00	$86,096.65
$0.00	$0.00	$0.00	$0.00
$254,171.63	$192,717.98	$211,367.51	$198,430.23
$18,287.00	$0.00	$17,523.97	$17,449.00
$22,900.00	$30,480.92	$17,049.99	$11,428.42
$412.00	$0.00	$349.18	$349.19
$13,284.14	$7,267.64	$11,501.06	$19,425.88
$37,998.07	$24,002.59	$23,000.36	$20,905.75
$6,071.00	$0.00	$8,372.00	$7,912.00
$52,348.00	$52,501.08	$98,791.09	$94,452.92
$3,836.00	$1,813.19	$5,240.80	$3,389.41
$28,498.55	$23,963.98	$23,041.16	$21,275.11
$400.00	$268.42	$0.00	$115.00
$2,500.00	$2,607.56	$2,495.38	$1,760.37
$42,700.00	$48,615.83	$43,124.69	$32,022.27
$8,500.00	$5,301.92	$4,914.97	$4,522.26
$300.00	$0.00	$180.00	$322.47
$400.00	$677.65	$308.05	$270.00
$3,000.00	$2,982.17	$3,015.13	$2,590.26
$4,500.00	$3,961.90	$4,389.14	$4,202.30
$2,564.00	$2,042.66	$2,561.62	$2,456.73
$6,100.00	$5,471.82	$4,460.94	$2,644.79
$2,410.00	$1,718.52	$1,491.05	$1,087.13
$3,000.00	$2,373.00	$2,210.00	$1,564.00
$300.00	$0.00	$0.00	$0.00
$2,100.00	$1,561.04	$1,551.44	$1,683.86
$1,000.00	$999.88	$1,217.00	$4,377.00
$2,634.00	$1,683.33	$2,633.33	$2,633.33
$10,000.00	$2,567.50	$2,230.00	$5,235.63
$3,500.00	$2,985.89	$3,386.18	$1,984.07
$120,000.00	$129,681.34	$119,661.57	$105,342.33
$22,800.00	$19,930.82	$17,425.00	$16,026.45
$950.00	$777.21	$969.84	$638.22
$9,500.00	$12,629.94	$14,446.52	$5,918.15
$19,080.00	$0.00	$35,158.24	$15,000.00
$7,500.00	$4,655.83	$6,417.98	$5,465.03
$72,000.00	$68,375.52	$66,359.30	$70,988.72

$14,000.00	$21,261.96	$13,478.59	$20,124.72
$188,000.00	$100,651.33	$97,735.12	$81,901.38
$2,800.00	$2,518.88	$1,914.19	$1,606.86
$10,000.00	$1,650.00	$10,920.00	$8,350.00
$1,225.00	$1,217.00	$1,016.00	$2,825.00
$1,035.00	$990.00	$857.00	$1,107.00
$11,908.00	$11,027.00	$9,861.00	$9,273.00
$205,200.00	$49,769.30	$93,291.29	$69,744.19
$0.00	$0.00	$0.00	$0.00
$0.00	$0.00	$0.00	$0.00
$2,200.00	$0.00	$2,200.00	$2,200.00
$25,000.00	$25,000.00	$25,000.00	$25,000.00
$17,026.00	$17,106.56	$16,450.62	$15,908.80
$963.00	$1,311.68	$1,661.24	$2,010.82
$2,189.00	$2,563.82	$2,939.20	$3,314.57
$5,307.00	$5,225.44	$5,881.38	$6,423.19

Notes

All metered sewer revenue that is billed through TRIO, soon to be MUNIS
All revenue generated through the billing for the Maine Electronics Groundwater Remediation Project, Springwork
Revenue from all septage and holding tank waste received
Revenue from charges paid when a bill is not paid on time
Revenue from the fee's paid when a sewer entrance permit is submitted
Revenue from the sewer connection fee's paid when there is a new connection installed to the town collection sys
$15k Revenue generated form helping other communities or if other town departments are charged for use of dep
This line item includes regular wages for one full-time salaried Sewer Superintendent, with an increase based on tl
This line item provides regular hourly wages for one full time supervisor. Changes to supervisor pay for FY25 was g
This line item provides regular hourly wages for all full-time employees. Changes to to staff pay for FY25 was gene
This line item represents 10% of the Finance Director and Town Managers Salary.
This line provides overtime wages for on-call responsibilities as well as after-hours work and emergencies. for hou
This line item is used to cover unemployment insurance expenses for the first $12,000 gross wages per employee
This line item is used to cover worker's compensation insurance expenses for above listed employees.
Needs updated This line item is used to cover the Town's contribution of ME PERS expenses for above-listed
This line item represents 8% of the Finance Director's and Town Manager/Treasurer's Benefits.
*Needs updated*** This line item is used to cover the Town's contribution of medical insurance expenses for abo
This line includes the cost for the Health Reimbursement Account for the above-listed employees.
Needs updated This line item is used to cover FICA and Medicare expenses for above-listed employees. This i
This line item provides for annual and follow-up hearing tests.
This line item provides office supplies for the Sewer Department.
This line item provides polymer - $30,000; Hypo - $8,000; Outside lab testing - $3,000; Ecoli - $1,500; DMR QA - $1
This line item provides for the Sewer Department's portion of the Sewer and Water bill preparation and postage.
This line item provides advertising costs for the Sewer Department.
This line provides random drug tests throughout the year.
This line item provides for small tools and equipment as needed throughout the year.
This line item provides for uniforms, boots, and PPE for 5 employees.
This line item provides cell phone reimbursement for employees at $35 per month per employee as well as the on
This line item provides approximately 2000 gallons of gas at $2.9875 per gallon for the treatment plant fleet.
This line item provides approximately 900 gallons of diesel at $2.9365 per gallon for the treatment plant generato
This line item provides training for the above listed employees. 18 training hours every two years are required to r
This account provides travel expenses for the above listed employees when the truck is not available for Superinte
This line item provides for our annual licenses, fees, and registrations.
This line item provides legal fees for the Sewer Department.
This line item provides the Sewer Department's portion of the auditing costs.
This line item provides for technical assistance and specialty consultant services as necessary
This line item provides phone service to the PS alarm auto dialers at 12 pump stations.
This line item provides electricity costs for 12 pump stations and the treatment plant.
This line item is to cover water department charges. This line item increased 1.5% per the Lisbon Water Departme
This line item provides phone service for the Sewer Department.
This line item provides heating oil and propane for the treatment plant.
This line item includes the Sewer Departments share of the IT Service and Support Contract and Munis/TRIO.
This line item provides funding to repair and to maintain sewer manholes.
This line item covers expenses associated with maintaining the treatment plant and collection system.

This line item provides funds for the meter readings from the Water Department.
This line item provides for disposal fees associated with the contract the town has with Casella Organics. The amo
This line item provides weekly dumpster removal of rags removed from the bar rack and the headworks.
This line item provides for outside contractor camera work.
This line item includes the Sewer Department's portion of general liability insurance
This line item includes the Sewer Department's vehicle insurance
This line item provides for the Sewer Department's portion of the property insurance.
This line item will cover the replacement for the boom/bucket truck from the State Auction if one is available as w
principal payments for USDA RD loan; loan to be paid off in 2048;
interest at 2.625% fixed for USDA RD loan; to be paid off in FY48;
This line item provides funds for the administration of the bonds.
Series 2005FR was issued for improvements to Town's sewer infrastructure. The Series will be retired on 10/01/20
This line item is 28% of the annual principal payment related to the Qualified Energy Saving Bond (QECB). The QEC
This line item provides the bond interest payment for the 2005 headworks bond.
This line item provides the sewer interest payments for the 2006 headworks bond.
This line item is 28% of the annual interest payment for improvements to town infrastructure, it is for the QECB pr

ks Farm and the Water Department Discharge from their Moody Rd. pump station

stem
partment staff and equipmentalso includes $500k use of undesignated fund balance to offset some capi
he new pay scale that still needs approval.
generated using the new pay scale that still needs approval
rated using the new pay scale that still needs approval

irly employees
per rate provided by the Finance Director.

employees. The employer contribution will remain the same as the previous year, 10.2% of gross wages

ve listed employees. The employer's contribution is 85% of the premium. A 4.5% increase has been app

is calculated at 6.2% of gross wages for FICA and 1.45% of gross wages for Medicare.

,200 materials; Equipment calibrations, lab supplies, etc. - $3,000 and Year 4 discharge permit required

n-call phone, and for half of the tablet used for field inspections.

rs.
maintain licenses for 5 employees plus any position related training
endent, Administrative Assistant or for professional development travel. This line will also reimburse sup

nt's rate increase effective January 1, 2024.

unt of sledge generated for disposal averages near 800 tons per year. Over the last several years there h

ell as towards items listed in the FY25 CIP. $10,200 from this line will go to the Short-Lived Asset Reserv

025. The obligation was issued as a Revenue Bond. Payment of debt service is dependent on the revenue
CB is not tax-exempt, nor is it a Bond. Rather, the QECB allows a government entity to enter into lease-pu

roject improvements to Town buildings the final payment is scheduled for FY 2030. This loan is through A

ital contribution; $385,923 use of fund balance to offset usda loan payment;

s for fiscal year 2024

plied to premiums for calendar year 2023. After inquiries with the Health Trust, we were advised to budg

testing - $4,500.

pport staff for mileage when called in to assist the person on-call.

ıas been increases based on the disposal itself or the associated fees. Price increases typically occur on J

'e Account, this is required annually per USDA Rural Development.

e collected through billing to customers based on their consumption of water flowing through the systen
urchase agreement with qualified vendors, purchase equipment and services to make energy improvem

Androscoggin Bank with total interest rate of 3.45% split between the Town and Sewer Department (28%

get a 10% increase for calendar year 2024.

uly 1st of each year so this line may have to be adjusted accordingly once the amount of any increase or

n. The Series was issued through the MMBB as a fixed principal, fixed interest rate bond.
ents to eligible facilities. While the borrowing is not tax-exempt, the QECBs are similar to Build America

% split for Sewer).

r decrease is received.

Bonds (BABs) in that the interest on QECBs is taxable; however, the federal government offers a direct c

cash subsidy to the bond issuer. The subsidy on QECBs is (unless reduced by sequestration or similar fed

eral action) twice as large as the standard BAB subsidy, making QECBs an extremely low-cost financing o

›ption for many issuers. A qualified energy saving improvements to town infrastructure. QECB project im

ıprovements to Town buildings the final payment is scheduled for FY 2030.

Account Type	Organization	Object	Project	Detail Type	Year	Line	Quantity
E	65052500	50140		A	2025	10	1
E	65052500	50201		A	2025	10	1
E	65052500	50202		A	2025	10	1
E	65052500	50210		A	2025	10	1
E	65052500	50215		A	2025	10	1
E	65052500	50220		A	2025	10	1
E	65052500	50221		A	2025	10	1
E	65052500	50230		A	2025	10	1
E	65052500	50240		A	2025	10	1
E	65052500	50301		A	2025	10	1
E	65052500	50303		A	2025	10	1
E	65052500	50306		A	2025	10	1
E	65052500	50307		A	2025	10	1
E	65052500	50330		A	2025	10	1
E	65052500	50331		A	2025	10	1
E	65052500	50351		A	2025	10	1
E	65052500	50352		A	2025	10	1
E	65052500	50375		A	2025	10	1
E	65052500	50377		A	2025	10	1
E	65052500	50401		A	2025	10	1
E	65052500	50413		A	2025	10	1
E	65052500	50430		A	2025	10	1
E	65052500	50450		A	2025	10	1
E	65052500	50452		A	2025	10	1
E	65052500	50455		A	2025	10	1
E	65052500	50483		A	2025	10	1
E	65052500	50510		A	2025	10	1
E	65052500	50511		A	2025	10	1
E	65052500	50512		A	2025	10	1
E	65052500	50514		A	2025	10	1
E	65052500	50530		A	2025	10	1
E	65052500	50539		A	2025	10	1
E	65052500	50546		A	2025	10	1
E	65052500	50550		A	2025	10	1
E	65052500	50555		A	2025	10	1
E	65052500	50556		A	2025	10	1
E	65052500	50557		A	2025	10	1
E	65052500	50601		A	2025	10	1
E	65052500	50602		A	2025	10	1
E	65052500	50604		A	2025	10	1
E	65052500	50750		A	2025	10	1
E	65052500	50750		A	2025	20	1
E	65052500	50750		A	2025	30	1
E	65052500	53600		A	2025	10	1

Amount	Project String Type	Project String
$32,500.00		
$259.00		
$7,544.00		
$36,861.00		
$4,976.20		
$59,144.24		
$2,000.00		
$28,548.94		
$400.00		
$2,500.00		
$51,200.00		
$7,000.00		
$300.00		
$600.00		
$3,000.00		
$4,500.00		
$2,564.00		
$6,100.00		
$2,700.00		
$4,500.00		
$300.00		
$2,100.00		
$1,000.00		
$3,150.00		
$10,000.00		
$3,500.00		
$140,000.00		
$23,150.00		
$1,899.00		
$9,500.00		
$19,080.00		
$7,500.00		
$84,000.00		
$14,000.00		
$180,000.00		
$4,000.00		
$10,000.00		
$539.00		
$1,030.00		
$12,146.00		
$71,000.00		
$150,000.00		
$500,000.00		
$0.00		

Description

This account provides overtime wages for on-call responsibilities as well as after-hours work and emergencies.
This line item is used to cover unemployment insurance expenses.
Cover's worker compensation insurance expenses for above listed employees
This line item is used to cover the Town's contribution of ME PERS expenses for above-listed employees. The emp
This line item represents 8% of the Finance Director's and Town Manager/Treasurer's Benefits.
This line item is used to cover the Town's contribution of medical insurance expenses for above listed employees.
This line includes the cost for the Health Reimbursement Account for sewer department employees.
This line item is used to cover FICA and Medicare expenses for sewer department employees. In fy25 this is 7.9%
Provides for annual and follow-up hearing tests for all staff.
Provides office supplies for the sewer department
Provides chemicals (Polymer $30,000 & Sodium Hypo-Chlorite $8,000) Outside Lab Testing ($1,500), Annual DMR-
Provides for the sewer departments portion of the sewer and water bill preparation and postage.
Provides advertising costs for the sewer department
provides for Random Drug Tests
Provides for small tools and equipment
Provides uniforms for for 5 employees & safety shoes and PPE for 6 employees
Provides cell phone reimbursement for 5 employees as well as the on-call phone, and for half of the tablet used fo
provides approximately 2000 gallons of gas at $3.02 a gallon for the treatment plant fleet
Provides approximately 750 gallons of diesel at $3.56 per gallon for the treatment plant fleet.
provides training for all sewer department employees. 18 training hours every two years are required to maintain
This account provides travel expenses for the above listed employees when the truck is not available for Superinte
Provides for our annual licenses, fees, and registrations.
Provides legal fees for the Sewer Department.
Provides the Sewer Department's portion of the auditing costs
provides for technical assistance and specialty consultant services as necessary
Provides phone service to the PS alarm auto dialers at 12 pump stations.
provides electricity costs for 12 pump stations and the wastewater treatment plant.
This line item is to cover water department charges.
Provides phone & Internet service for the Sewer Department.
Provides heating oil and propane for the treatment plant.
This line item includes the Sewer Departments share of the IT Service and Support Contract and Munis/TRIO.
provides funding to repair and maintain sewer deportment catch basins and manholes.
This line item covers expenses associated with maintaining the treatment plant and collection system
provides funds for the meter readings from the Water Department for sewer billing.
This line item provides for disposal fees associated with the contract the town has with Casella Organics. The amo
Provides weekly dumpster removal of rags removed from the bar rack and the headworks.
Provides for outside contractor camera work cleaning.
This line item includes the Sewer Department's portion of general liability insurance.
This line item includes the Sewer Department's vehicle insurance
This line item provides for the Sewer Department's portion of the property insurance.
This line item will cover the replacement for the boom/bucket truck from the State Auction if one is available as w
rt 196 pump station
screw cap cost beyond usda rd grant
provides the bond interest payment for the 2004 headworks bond.

Justification
$22,900 in this line for FY24 was no adequate for the year

Cost has dropped significantly from last year

based on two employees on health insurance at cy24 renewal rate, and four opt outs at $5k each

There has been a rise in chemical costs and we are required to do the year 4 required testing every 5 years unless
Reduced from $8,500.

Increased line 50%. There are 5 employees in the sewer department that can be randomly tested. 61% of this line

This line was increased for superintendent professional development training

Increased due to amount spent in FY24

Based on initial electrical billing that received the savings from Community Solar, the amount budgeted will remai
This line item increased 1.5% per the Lisbon Water Department's rate increase effective January 1, 2024.
New service provider for both phone and internet. Internet speeds are much faster and phone service is better.

Increased this line by $12,000 to cover increased expenses and the recent change to minimum amount for capital

Amount is based on an estimated 10% price increase. Over the last several years there has been increases based o
Increased due to % increase in October 2023. Annual increases occur in October of each year without notice so the

For FY25, the replacement of the RT. 196 pump station is listed. This station was last rehabbed in 1996 and is due

Final interest payment occurring in April 2024.

Request Group **User Defined**

was expended on two tests by November in FY24.

n the same as it was in FY24 until a trend is established to better gauge how to budget for next year base

items

on the disposal itself or the associated fees. Price increases typically occur on July 1st of each year so this
e exact amount is not known until an invoice is received.

for an upgrade. This station was originally estimated as costing $150k to replace. I believe the cost may b

ed on this savings.

line will have to be adjusted accordingly once the amount of any increase or decrease is received.

be significantly higher. The re-lining of the Huston Street cross country line was an addition that we woul

ld like to work towards getting infrastructure funds for once the commited fund balance is spent down.