Row Labels	Sum of 2025 Manager Budget
School	$8,409,921.00
Police	$2,441,925.48
Public Works	$2,306,428.88
Fire	$1,689,157.19
County	$996,083.00
Parks and Rec	$719,708.96
Debt	$718,360.30
Finance / Tax	$580,529.86
Buildings	$580,487.84
Emergency Management	$534,960.86
Solid Waste	$522,799.37
Winter	$462,232.28
Town Manager	$444,181.08
Library	$428,498.81
Lisbon Communications Center	$391,218.04
Econ Dev	$357,922.20
Code Enforcement	$207,689.90
Clerk	$177,861.63
Assessor	$143,341.14
Animal Control	$142,408.12
Insurance	$124,073.00
GA	$98,547.94
Legal	$70,000.00
Transportation	$41,333.33
Elected Officials	$39,598.48
Other	$23,000.00
Finance	$17,500.00
Planning Board	$4,244.70
Appeals Board	$1,151.25
Health	$0.00
Treasury	-$22,675,164.64
Grand Total	**$0.00**

GL	Department Name	Account Description	2025 Manager Budget
12020000-40001	Treasury	Real estate and personal prope	($16,039,144.05)
12020000-40002	Treasury	In lieu of property taxes	($9,500.00)
12020000-40004	Treasury	Supplmental Real & Prop Taxes	($11,000.00)
12020000-40020	Treasury	Motor vehicle excise taxes	($1,900,000.00)
12020000-40021	Treasury	Boat excise taxes	($7,000.00)
12020000-40030	Treasury	Interest/Penalties on Taxes	($36,000.00)
12020000-40160	Treasury	Agent Fees	($45,000.00)
12020000-40226	Treasury	State revenue sharing	($2,485,702.37)
12020000-40227	Treasury	Urban road initiative program	($102,000.00)
12020000-40230	Treasury	Homestead exemption	($860,000.00)
12020000-40231	Treasury	Veterans Reimbursement	($10,000.00)
12020000-40232	Treasury	Tree Growth Reimbursement	($17,000.00)
12020000-40233	Treasury	BETE Reimbursement	($300,000.00)
12020000-40235	Treasury	State Road Revenue	($21,500.00)
12020000-40260	Treasury	Fax Revenue	$0.00
12020000-40261	Treasury	Copier Revenue	$0.00
12020000-40262	Treasury	NSF Fees	
12020000-40901	Treasury	Sewer Dept Admin Reimbursement	($21,364.66)
12020000-40902	Treasury	Sewer Dept Benefit Reimburseme	($4,976.20)
12020000-40903	Treasury	Water Dept Admin Reimbursement	($14,995.21)
12020000-40904	Treasury	Water Dept Benefit Reimburseme	($4,482.15)
12020000-40905	Treasury	Water Dept IT Reimbursement	($5,000.00)
12020000-40906	Treasury	Water Dept Insur Reimbursement	$0.00
12020000-40991	Treasury	Misc Revenue	($1,500.00)
12020000-40992	Treasury	MEMIC Dividend	($18,000.00)
12020000-40993	Treasury	Unemployment Dividend	($6,000.00)
12020000-44409	Treasury	Investment earnings	($250,000.00)
12020000-48016	Treasury	COVID State Recovery Funds	$0.00
12020000-48033	Treasury	Insurance Claim Revenue	($5,000.00)
12020000-53943	Treasury	LRAP Expense	$0.00
	Treasury	Use of unassigned fund balance	($500,000.00)
12020500-50108	Elected Officials	Elected Officals	$24,800.00
12020500-50202	Elected Officials	Workers Comp Insurance	$89.28
12020500-50230	Elected Officials	FICA Employer Costs	$1,959.20
12020500-50301	Elected Officials	Office Supplies	$250.00
12020500-50306	Elected Officials	Postage	$50.00
12020500-50307	Elected Officials	Advertising	$750.00
12020500-50326	Elected Officials	Donations Expense	$5,000.00
12020500-50401	Elected Officials	Professional Development	$500.00
12020500-50960	Elected Officials	Employee Recognition	$6,200.00
12021000-50101	Town Manager	Town Manager	$118,965.00
12021000-50104	Town Manager	Non Supervisory	$190,688.00
12021000-50107	Town Manager	Administrative	$0.00
12021000-50201	Town Manager	Unemployment Costs	$162.30
12021000-50202	Town Manager	Workers Comp Insurance	$2,159.23
12021000-50210	Town Manager	MEPERS - Employer Share	$30,259.64

12021000-50220	Town Manager	Health Insurance	$43,384.32
12021000-50230	Town Manager	FICA Employer Costs	$24,452.59
12021000-50301	Town Manager	Office Supplies	$2,000.00
12021000-50306	Town Manager	Postage	$100.00
12021000-50307	Town Manager	Advertising	$1,000.00
12021000-50349	Town Manager	HR Recruitment	$0.00
12021000-50352	Town Manager	Cell Phone/Allowances	$1,260.00
12021000-50401	Town Manager	Professional Development	$7,000.00
12021000-50402	Town Manager	Dues and Memberships	$2,000.00
12021000-50413	Town Manager	Mileage/ travel reimbursement	$6,000.00
12021000-50451	Town Manager	Contracted Professional Servic	$5,000.00
12021000-50452	Finance	Audit services	$17,500.00
12021500-50108	Appeals Board	Elected Officials	$788.00
12021500-50202	Appeals Board	Workers Comp Insurance	$1.00
12021500-50230	Appeals Board	FICA Employer Costs	$62.25
12021500-50301	Appeals Board	Office Supplies	$50.00
12021500-50306	Appeals Board	Postage	
12021500-50307	Appeals Board	Advertising	$250.00
12021500-50401	Appeals Board	Professional Development	
12021600-40265	Planning Board	Planning/Appeals Fees	($3,000.00)
12021600-50104	Planning Board	Non Supervisory	$0.00
12021600-50108	Planning Board	Elected Officials	$5,300.00
12021600-50202	Planning Board	Workers Comp Insurance	$1.00
12021600-50210	Planning Board	MEPERS - Employer Share	$0.00
12021600-50230	Planning Board	FICA Employer Costs	$418.70
12021600-50301	Planning Board	Office Supplies	$50.00
12021600-50306	Planning Board	Postage	$75.00
12021600-50307	Planning Board	Advertising	$1,000.00
12021600-50401	Planning Board	Professional Development	$400.00
12021600-50451	Planning Board	Contracted Professional Servic	$0.00
12022000-50450	Legal	Legal expense	$70,000.00
12022000-50451	Other	Contracted Professional Servic	$0.00
12022500-40100	Clerk	Business licenses	($20,000.00)
12022500-40110	Clerk	Clerk Fees	($250.00)
12022500-40112	Clerk	Vital Records	($8,500.00)
12022500-40113	Clerk	Animal Licenses	($750.00)
12022500-40263	Clerk	Notary Fees	($2,000.00)
12022500-50102	Clerk	Department Head	$67,891.20
12022500-50104	Clerk	Non Supervisory	$46,158.40
12022500-50130	Clerk	Temporary/seasonal	$7,500.00
12022500-50140	Clerk	Overtime wages	$1,500.00
12022500-50201	Clerk	Unemployment Costs	$91.80
12022500-50202	Clerk	Workers Comp Insurance	$1.00
12022500-50210	Clerk	MEPERS - Employer Share	$6,721.23
12022500-50220	Clerk	Health Insurance	$17,070.08
12022500-50230	Clerk	FICA Employer Costs	$9,957.92
12022500-50301	Clerk	Office Supplies	$2,500.00

12022500-50302	Clerk	Operating supplies	$100.00
12022500-50306	Clerk	Postage	$3,000.00
12022500-50307	Clerk	Advertising	$800.00
12022500-50308	Clerk	Printing	$4,000.00
12022500-50352	Clerk	Cell Phone/Allowances	$420.00
12022500-50401	Clerk	Professional Development	$2,750.00
12022500-50402	Clerk	Dues and Memberships	$750.00
12022500-50412	Clerk	Meals and Lodging	$1,200.00
12022500-50413	Clerk	Mileage/ travel reimbursement	$1,000.00
12022500-50451	Clerk	Contracted Professional Servic	$18,500.00
12022500-50455	Clerk	Profesional Services	$9,450.00
12022500-50536	Clerk	R&M: Equipment	$3,750.00
12022500-50710	Clerk	Equipment	$4,250.00
12023000-50102	Finance / Tax	Department Head	$94,681.60
12023000-50104	Finance / Tax	Non Supervisory	$95,648.80
12023000-50140	Finance / Tax	Overtime wages	$2,500.00
12023000-50201	Finance / Tax	Unemployment Costs	$129.60
12023000-50202	Finance / Tax	Workers Comp Insurance	$1.00
12023000-50210	Finance / Tax	MEPERS - Employer Share	$19,310.15
12023000-50220	Finance / Tax	Health Insurance	$29,140.16
12023000-50230	Finance / Tax	FICA Employer Costs	$14,921.48
12023000-50301	Finance / Tax	Office Supplies	$2,250.00
12023000-50306	Finance / Tax	Postage	$2,000.00
12023000-50352	Finance / Tax	Cell Phone/Allowances	$420.00
12023000-50401	Finance / Tax	Professional Development	$2,000.00
12023000-50402	Finance / Tax	Dues and Memberships	$325.00
12023000-50413	Finance / Tax	Mileage/ travel reimbursement	$750.00
12023000-50451	Finance / Tax	Contracted Professional Servic	$3,000.00
12023000-50536	Finance / Tax	R&M: Equipment	$9,500.00
12023000-50805	Finance / Tax	Interest expense	$5,000.00
12023500-50102	Finance / Tax	Department Head	$60,403.20
12023500-50104	Finance / Tax	Non Supervisory	$131,830.40
12023500-50140	Finance / Tax	Overtime	$2,000.00
12023500-50201	Finance / Tax	Unemployment Costs	$172.80
12023500-50202	Finance / Tax	Workers Comp Insurance	$1.00
12023500-50210	Finance / Tax	MEPERS - Employer Share	$19,031.12
12023500-50220	Finance / Tax	Health Insurance	$62,357.68
12023500-50230	Finance / Tax	FICA Employer Costs	$14,705.87
12023500-50301	Finance / Tax	Office Supplies	$2,500.00
12023500-50306	Finance / Tax	Postage	$5,000.00
12023500-50401	Finance / Tax	Professional Development	$750.00
12023500-50402	Finance / Tax	Dues and Memberships	$100.00
12023500-50413	Finance / Tax	Mileage/ travel reimbursement	$100.00
12023500-50470	Finance / Tax	Registry Services	$0.00
12024000-50102	Assessor	Department Head	$33,945.60
12024000-50104	Assessor	Non-supervisory wages	$23,431.20
12024000-50201	Assessor	Unemployment Costs	$43.20

12024000-50202	Assessor	Workers Comp Insurance	$1.00
12024000-50210	Assessor	MEPERS - Employer Share	$5,680.30
12024000-50220	Assessor	Health Insurance	$12,347.08
12024000-50230	Assessor	FICA Employer Costs	$4,532.76
12024000-50301	Assessor	Office Supplies	$1,500.00
12024000-50306	Assessor	Postage	$500.00
12024000-50308	Assessor	Printing	$400.00
12024000-50352	Assessor	Cell Phone/Allowances	$210.00
12024000-50401	Assessor	Professional Development	$1,200.00
12024000-50402	Assessor	Dues and Memberships	$350.00
12024000-50412	Assessor	Meals and Lodging	$600.00
12024000-50413	Assessor	Mileage/ travel reimbursement	$700.00
12024000-50451	Assessor	Contracted Professional Servic	$0.00
12024000-50470	Assessor	Registry Services	$900.00
12024000-50624	Assessor	Mapping & Microfiliming	$2,000.00
12024000-53935	Assessor	Revaluation	$50,000.00
12024500-40114	Code Enforcement	Town Plumbing permits	($8,750.00)
12024500-40116	Code Enforcement	Code Enforcement Fines	($1,200.00)
12024500-40266	Code Enforcement	Construction Fees	($35,000.00)
12024500-40268	Code Enforcement	Sabattus Code Revenue	$0.00
12024500-40269	Code Enforcement	Electrical Permits	($6,000.00)
12024500-40271	Code Enforcement	T1 Site Plan Review	($50.00)
12024500-40710	Code Enforcement	Codes-Sign	($100.00)
12024500-50102	Code Enforcement	Department Head	$78,249.60
12024500-50104	Code Enforcement	Non Supervisory	$107,624.40
12024500-50201	Code Enforcement	Unemployment Costs	$86.40
12024500-50202	Code Enforcement	Workers Comp Insurance	$1,367.84
12024500-50210	Code Enforcement	MEPERS - Employer Share	$15,917.62
12024500-50220	Code Enforcement	Health Insurance	$25,000.00
12024500-50230	Code Enforcement	FICA Employer Costs	$14,684.04
12024500-50301	Code Enforcement	Office Supplies	$1,500.00
12024500-50306	Code Enforcement	Postage	$200.00
12024500-50352	Code Enforcement	Cell Phone/Allowances	$840.00
12024500-50375	Code Enforcement	Gas	$800.00
12024500-50401	Code Enforcement	Professional Development	$6,000.00
12024500-50402	Code Enforcement	Dues and Memberships	$420.00
12024500-50501	Code Enforcement	Vehicle Repairs	$600.00
12024500-50530	Code Enforcement	Software and Services	$0.00
12024500-50624	Code Enforcement	Mapping & Microfiliming	$5,500.00
12025500-50221	Insurance	HRA Costs	$30,000.00
12025500-50601	Insurance	General Liability	$8,049.00
12025500-50602	Insurance	Vehicle Insurance	$28,296.00
12025500-50603	Insurance	Police Liability	$6,081.00
12025500-50604	Insurance	Property Insurance	$44,606.00
12025500-50606	Insurance	Crime Insurance	$450.00
12025500-50607	Insurance	Public Officials	$1,816.00
12025500-50608	Insurance	Employment Liability	$0.00

12025500-50609	Insurance	Public Officials Bond Insuranc	$4,375.00
12025500-50610	Insurance	Critical Incident Ins.	$400.00
12026500-50360	Buildings	Minor equipment	$17,128.00
12026500-50454	Buildings	Internet and website hosting	$21,669.60
12026500-50530	Buildings	Software and Services	$244,234.50
12026500-50536	Buildings	R&M: Equipment	$5,000.00
12026500-50951	Buildings	Transfer to Other Fund	$46,000.00
12027500-50930	Treasury	Tax overlay	$0.00
12027500-50935	Econ Dev	TIF Payments	$273,835.12
12028000-51300	School	Required Local Share	$4,784,053.00
12028000-51310	School	Add'l Local Share	$3,188,719.00
12028000-51320	School	Local Share Debt	$421,264.00
12028000-51330	School	Local Share Adult Education	$15,885.00
12051500-50104	Buildings	Non-supervisory wages	$17,430.00
12051500-50201	Buildings	Unemployment Costs	$30.06
12051500-50202	Buildings	Workers Comp Insurance	$571.38
12051500-50210	Buildings	Maine State retirement	$53.44
12051500-50230	Buildings	FICA taxes	$1,070.16
12051500-50302	Buildings	Operating supplies	$7,000.00
12051500-50451	Buildings	Contracted Professional Servic	$0.00
12051500-50510	Buildings	Electricity	$49,343.70
12051500-50511	Buildings	Water usage fees	$2,700.00
12051500-50512	Buildings	Telephone	$10,000.00
12051500-50513	Buildings	Sewer Expense	$857.00
12051500-50514	Buildings	Heating Fuel	$20,000.00
12051500-50515	Buildings	Natural Gas	$41,000.00
12051500-50520	Buildings	Building Expense	$11,500.00
12051500-50536	Buildings	R&M: Equipment	$30,000.00
12051500-50549	Buildings	R & M Buildings	$54,900.00
12090100-50901	Assessor	Tax abatements	$5,000.00
13030500-50102	Health	Department Head	$0.00
13030500-50202	Health	Workers Comp Insurance	$0.00
13030500-50210	Health	MEPERS - Employer Share	$0.00
13030500-50230	Health	FICA Employer Costs	$0.00
13030500-50301	Health	Office Supplies	
13031000-40228	GA	General assistance reimburseme	($35,000.00)
13031000-50102	GA	Department Head	$33,945.60
13031000-50104	GA	Non-supervisory wages	$23,431.20
13031000-50140	GA	Overtime wages	$0.00
13031000-50202	GA	Workers Comp Insurance	$1.00
13031000-50210	GA	MEPERS - Employer Share	$5,680.30
13031000-50220	GA	Health insurance	$12,347.08
13031000-50230	GA	FICA Employer Costs	$4,532.76
13031000-50301	GA	Office Supplies	$1,000.00
13031000-50306	GA	Postage	$150.00
13031000-50352	GA	Cell Phone allowance	$210.00
13031000-50401	GA	Professional Development	$1,000.00

13031000-50402	GA	Dues and memberships	$200.00
13031000-50413	GA	Mileage/ travel reimbursement	$250.00
13031000-50440	GA	General Assistance	$50,000.00
13031000-50451	GA	Contracted Professional Servic	$800.00
14040500-40400	Police	Court fines	($650.50)
14040500-40401	Police	Parking Tickets	($50.00)
14040500-40410	Police	Police Report Fees	($1,954.10)
14040500-40411	Police	Restitution	($65.83)
14040500-40412	Police	Town Concealed Weapon Permit	($431.00)
14040500-40420	Police	SRO Reimbursement	($78,000.00)
14040500-40421	Police	School Detail	($2,475.05)
14040500-40440	Police	MCJ Academy Training Reimburse	($11,060.00)
14040500-40990	Police	Misc. Fees	($72.09)
14040500-40991	Police	Misc Revenue	($107,000.00)
14040500-50102	Police	Department Head	$107,480.00
14040500-50104	Police	Non Supervisory	$1,242,675.00
14040500-50107	Police	Administrative	$58,926.00
14040500-50116	Police	Union	$17,000.00
14040500-50117	Police	Misc. Police Detail	$11,500.00
14040500-50130	Police	Temporary/seasonal	$34,994.00
14040500-50140	Police	Overtime wages	$57,000.00
14040500-50143	Police	Court time	$5,000.00
14040500-50144	Police	Training	$167.81
14040500-50145	Police	Replacement Wages	$180,000.00
14040500-50201	Police	Unemployment Costs	$820.80
14040500-50202	Police	Workers Comp Insurance	$52,778.23
14040500-50210	Police	MEPERS - Employer Share	$104,502.55
14040500-50220	Police	Health Insurance	$385,000.00
14040500-50230	Police	FICA Employer Costs	$70,638.44
14040500-50260	Police	Uniform cleaning	$500.00
14040500-50301	Police	Office Supplies	$5,150.00
14040500-50302	Police	Operating supplies	$28,000.00
14040500-50306	Police	Postage	$300.00
14040500-50307	Police	Advertising	$200.00
14040500-50308	Police	Printing	$4,000.00
14040500-50349	Police	Recruitment Testing	$3,700.00
14040500-50351	Police	Clothing/Boot Allowance	$27,800.00
14040500-50352	Police	Cell Phone/Allowances	$9,807.84
14040500-50353	Police	Physicals	$1,900.00
14040500-50370	Police	Parts - Supplies	$165.38
14040500-50375	Police	Gas	$36,480.00
14040500-50377	Police	Diesel	$350.00
14040500-50378	Police	Tires Expense	$6,628.00
14040500-50401	Police	Professional Development	$20,000.00
14040500-50413	Police	Mileage/ travel reimbursement	$450.00
14040500-50415	Police	Education Program	$2,608.00
14040500-50501	Police	Vehicle Repairs	$14,000.00

14040500-50512	Police	Telephone	$7,768.00
14040500-50532	Police	R&M Office Equipment	$2,000.00
14040500-50536	Police	R&M: Equipment	$5,500.00
14040500-50710	Police	Equipment	$44,494.00
14040500-50720	Police	Equipment – vehicles	$3,400.00
14040500-50951	Police	Transfer to Other Fund	$90,000.00
14041500-40991	Fire	Misc Revenue	($180.33)
14041500-50102	Fire	Department Head	$99,632.00
14041500-50104	Fire	Non Supervisory	$206,628.24
14041500-50130	Fire	Temporary/seasonal wages	$208,526.00
14041500-50140	Fire	Overtime wages	$20,000.00
14041500-50201	Fire	Unemployment Costs	$216.00
14041500-50202	Fire	Workers Comp Insurance	$39,785.26
14041500-50210	Fire	MEPERS - Employer Share	$30,319.76
14041500-50220	Fire	Health Insurance	$62,000.00
14041500-50230	Fire	FICA Employer Costs	$40,668.11
14041500-50301	Fire	Office Supplies	$500.00
14041500-50302	Fire	Operating supplies	$10,000.00
14041500-50306	Fire	Postage	$75.00
14041500-50351	Fire	Clothing/Boot Allowance	$7,500.00
14041500-50352	Fire	Cell Phone/Allowances	$420.00
14041500-50353	Fire	Physicals	$9,000.00
14041500-50370	Fire	Parts - Supplies	$6,200.00
14041500-50375	Fire	Gas	$2,500.00
14041500-50377	Fire	Diesel	$9,900.00
14041500-50378	Fire	Tires Expense	$4,800.00
14041500-50401	Fire	Professional Development	$10,000.00
14041500-50413	Fire	Mileage/ travel reimbursement	$1,000.00
14041500-50484	Fire	Fire equipment inspection	$22,000.00
14041500-50490	Fire	Capital Projects Reserve	$145,000.00
14041500-50511	Fire	Water Usage	$400.00
14041500-50512	Fire	Telephone	$3,067.45
14041500-50513	Fire	Sewer Expense	$249.20
14041500-50536	Fire	R&M: Equipment	$40,000.00
14041500-50544	Fire	R & M: Radios	$17,418.00
14041500-50560	Fire	Fire Fighting Foam	$3,500.00
14041500-50561	Fire	EMS Supplies	$4,500.00
14041500-50562	Fire	Personal Protective Equipment	$43,000.00
14041500-50563	Fire	Hose Replacement	$13,800.00
14041500-50710	Fire	Equipment	$41,000.00
14041500-50951	Fire	Transfer to Other Fund	$27,990.00
14043000-50100	Emergency Manag	LEMS Stipend	$532,974.31
14043000-50104	Emergency Manag	Non Supervisory	$1,658.00
14043000-50201	Emergency Manag	Unemployment Costs	$3.00
14043000-50202	Emergency Manag	Workers Comp Insurance	$0.00
14043000-50210	Emergency Manag	MEPERS - Employer Share	$164.32
14043000-50230	Emergency Manag	FICA Employer Costs	$161.23

14045000-40450	Animal Control	ACO Fines & Fees	($600.00)
14045000-40451	Animal Control	Sabattus ACO Revenue	($19,494.44)
14045000-40452	Animal Control	Bowdoin ACO Revenue	($11,745.03)
14045000-40453	Animal Control	Durham ACO Revenue	($12,240.14)
14045000-50104	Animal Control	Non Supervisory	$61,419.00
14045000-50140	Animal Control	Overtime	$2,200.00
14045000-50201	Animal Control	Unemployment Costs	$43.20
14045000-50202	Animal Control	Workers Comp Insurance	$381.79
14045000-50210	Animal Control	MEPERS - Employer Share	$6,080.48
14045000-50220	Animal Control	Health Insurance	$27,074.16
14045000-50230	Animal Control	FICA Employer Costs	$4,852.10
14045000-50302	Animal Control	Operating supplies	$1,000.00
14045000-50351	Animal Control	Clothing/Boot Allowance	$650.00
14045000-50352	Animal Control	Cell Phone/Allowances	$960.00
14045000-50375	Animal Control	Gas	$3,968.00
14045000-50378	Animal Control	Tires Expense	$700.00
14045000-50401	Animal Control	Professional Development	$400.00
14045000-50453	Animal Control	Animal Shelter Services	$14,761.00
14045000-50536	Animal Control	R&M: Equipment	$2,000.00
14045000-50710	Animal Control	Equipment	$1,098.00
14045000-50951	Animal Control	Transfer to Other Fund	$58,900.00
14046000-40431	Lisbon Communica	Lisbon Emergency Dispatch	($7,000.00)
14046000-50104	Lisbon Communica	Non Supervisory	$209,589.00
14046000-50116	Lisbon Communica	Union	$3,500.00
14046000-50130	Lisbon Communica	Temporary/seasonal	$22,564.00
14046000-50140	Lisbon Communica	Overtime wages	$2,500.00
14046000-50145	Lisbon Communica	Replacement Wages	$66,293.00
14046000-50201	Lisbon Communica	Unemployment Costs	$173.00
14046000-50202	Lisbon Communica	Workers Comp Insurance	$0.00
14046000-50210	Lisbon Communica	MEPERS - Employer Share	$20,749.31
14046000-50220	Lisbon Communica	Health Insurance	$40,000.00
14046000-50230	Lisbon Communica	FICA Employer Costs	$23,774.73
14046000-50301	Lisbon Communica	Office Supplies	$1,500.00
14046000-50302	Lisbon Communica	Operating supplies	$0.00
14046000-50307	Lisbon Communica	Advertising	$120.00
14046000-50349	Lisbon Communica	Recruitment Testing	$350.00
14046000-50351	Lisbon Communica	Clothing/Boot Allowance	$2,250.00
14046000-50401	Lisbon Communica	Professional Development	$1,450.00
14046000-50512	Lisbon Communica	Telephone	$2,280.00
14046000-50536	Lisbon Communica	R&M: Equipment	$1,125.00
14046000-50710	Lisbon Communica	Equipment	$0.00
15050500-40402	Public Works	Fees & Fines	$2,500.00
15050500-40470	Public Works	PW Dam Cleanup	$0.00
15050500-50102	Public Works	Department Head	$94,889.60
15050500-50104	Public Works	Non Supervisory	$539,357.68
15050500-50107	Public Works	Administrative	$48,796.80
15050500-50116	Public Works	Union	$0.00

15050500-50140	Public Works	Overtime wages	$20,000.00
15050500-50201	Public Works	Unemployment Costs	$518.40
15050500-50202	Public Works	Workers Comp Insurance	$26,259.29
15050500-50210	Public Works	MEPERS - Employer Share	$78,490.93
15050500-50220	Public Works	Health Insurance	$130,000.00
15050500-50230	Public Works	FICA Employer Costs	$62,634.18
15050500-50240	Public Works	Medical testing	$1,000.00
15050500-50301	Public Works	Office Supplies	$5,000.00
15050500-50302	Public Works	Operating supplies	$10,000.00
15050500-50303	Public Works	Other Supplies	$0.00
15050500-50306	Public Works	Postage	$150.00
15050500-50307	Public Works	Advertising	$1,000.00
15050500-50320	Public Works	Cleaning supplies	$500.00
15050500-50330	Public Works	Drug Testing	$1,900.00
15050500-50331	Public Works	Small Tools	$0.00
15050500-50333	Public Works	Signs	$4,000.00
15050500-50351	Public Works	Clothing/Boot Allowance	$11,900.00
15050500-50352	Public Works	Cell Phone/Allowances	$1,900.00
15050500-50360	Public Works	Minor equipment	$13,000.00
15050500-50363	Public Works	Culverts	$25,000.00
15050500-50366	Public Works	Asphalt-Hot Top	$25,000.00
15050500-50367	Public Works	Excavation Expense	$5,000.00
15050500-50370	Public Works	Parts - Supplies	$60,000.00
15050500-50371	Public Works	Sand & Gravel	$15,000.00
15050500-50375	Public Works	Gas	$15,000.00
15050500-50376	Public Works	Oils and lubricants	$6,500.00
15050500-50377	Public Works	Diesel	$28,000.00
15050500-50378	Public Works	Tires Expense	$5,000.00
15050500-50401	Public Works	Professional Development	$3,000.00
15050500-50402	Public Works	Dues and Memberships	$150.00
15050500-50412	Public Works	Meals and Lodging	$1,000.00
15050500-50413	Public Works	Mileage/ travel reimbursement	$500.00
15050500-50430	Public Works	Filing fees/licenses/permits	$1,200.00
15050500-50450	Public Works	Legal expense	$0.00
15050500-50455	Public Works	Profesional Services	$30,000.00
15050500-50511	Public Works	Water Usage	$500.00
15050500-50512	Public Works	Telephone	$4,020.00
15050500-50513	Public Works	Sewer Expense	$612.00
15050500-50535	Public Works	Rental of Equipment	$35,000.00
15050500-50536	Public Works	R&M: Equipment	$10,000.00
15050500-50537	Public Works	Equipment Painting	$7,500.00
15050500-50538	Public Works	Loam & Seed	$1,500.00
15050500-50539	Public Works	R&M: Catch Basins & Manhole Cv	$5,000.00
15050500-50541	Public Works	Ground repair and maintenance	$9,150.00
15050500-50544	Public Works	R & M: Radios	$12,500.00
15050500-50545	Public Works	R & M: TREE REMOVE/REPLA	$6,500.00

15050500-50547	Public Works	R & M: SIGNS	$3,000.00
15050500-50548	Public Works	R & M: STREETS	$35,000.00
15050500-50710	Public Works	Equipment	$50,000.00
15050500-50770	Public Works	Infrastructure- Paving	$0.00
15050500-50950	Public Works	Fund transfers out	$5,000.00
15050500-50951	Public Works	Transfer to Other Fund	$739,000.00
15051000-50140	Winter	Overtime	$65,000.00
15051000-50202	Winter	Workers Comp Insurance	$7,662.28
15051000-50210	Winter	MEPERS - Employer Share	$6,435.00
15051000-50230	Winter	FICA Employer Costs	$5,135.00
15051000-50303	Winter	Other Supplies	$283,000.00
15051000-50370	Winter	Parts - Supplies	$45,000.00
15051000-50451	Winter	Contracted Professional Servic	$50,000.00
15051500-50510	Winter	Electricity	
15052000-40500	Solid Waste	Solid Waste Permits	($182,000.00)
15052000-40501	Solid Waste	Metal	($33,645.20)
15052000-40502	Solid Waste	Cardboard	($14,248.80)
15052000-40503	Solid Waste	Mixed Paper	($2,273.25)
15052000-40504	Solid Waste	Newspaper	($109.87)
15052000-40505	Solid Waste	Yard Items	($40,931.00)
15052000-40506	Solid Waste	Tires	($2,857.33)
15052000-40515	Solid Waste	Unversal Waste	($7,900.33)
15052000-40521	Solid Waste	Commercial Disposal Fee	($7,575.83)
15052000-40522	Solid Waste	Excavation Revenue	($3,203.33)
15052000-50104	Solid Waste	Non Supervisory	$249,695.28
15052000-50116	Solid Waste	Union Negotiations	
15052000-50140	Solid Waste	Overtime wages	$1,000.00
15052000-50201	Solid Waste	Unemployment Costs	$432.00
15052000-50202	Solid Waste	Workers Comp Insurance	$6,070.78
15052000-50210	Solid Waste	MEPERS - Employer Share	$24,818.83
15052000-50220	Solid Waste	Health Insurance	$33,000.00
15052000-50230	Solid Waste	FICA Employer Costs	$19,804.93
15052000-50240	Solid Waste	Medical testing	$500.00
15052000-50301	Solid Waste	Office Supplies	$500.00
15052000-50302	Solid Waste	Operating supplies	$8,000.00
15052000-50306	Solid Waste	Postage	$80.00
15052000-50307	Solid Waste	Advertising	$100.00
15052000-50308	Solid Waste	Printing	$1,500.00
15052000-50330	Solid Waste	Drug Testing	$350.00
15052000-50351	Solid Waste	Clothing/Boot Allowance	$3,500.00
15052000-50352	Solid Waste	Cell Phone allowance	$420.00
15052000-50369	Solid Waste	Land Fill	$5,000.00
15052000-50370	Solid Waste	Parts - Supplies	$15,000.00
15052000-50377	Solid Waste	Diesel	$10,000.00
15052000-50378	Solid Waste	Tires Expense	$4,500.00
15052000-50401	Solid Waste	Professional Development	
15052000-50413	Solid Waste	Mileage/ travel reimbursement	$250.00

15052000-50430	Solid Waste	Filing fees/licenses/permits	$1,500.00
15052000-50511	Solid Waste	Water usage fees	$2,200.00
15052000-50512	Solid Waste	Telephone	$1,512.00
15052000-50513	Solid Waste	Sewer Expense	$400.00
15052000-50536	Solid Waste	R&M: Equipment	$3,410.49
15052000-50556	Solid Waste	Trash Removal	$300,000.00
15052000-50720	Solid Waste	Equipment – vehicles	$25,000.00
15052000-50951	Solid Waste	Transfer to Other Fund	$99,000.00
15053500-50510	Public Works	Electricity	$78,000.00
15053500-50534	Fire	Hydrant Rental	$557,742.50
15053500-50536	Public Works	R&M: Equipment	$30,000.00
16060500-40360	Library	Library Non-Resident	($2,030.00)
16060500-40361	Library	Library Fines	$0.00
16060500-40362	Library	Library Fax	($130.00)
16060500-40363	Library	Damage/Lost Fee	($465.00)
16060500-40960	Library	Restricted Donations	($125.00)
16060500-50102	Library	Department Head	$67,891.20
16060500-50104	Library	Non Supervisory	$199,908.80
16060500-50140	Library	Overtime	$0.00
16060500-50201	Library	Unemployment Costs	$216.00
16060500-50202	Library	Workers Comp Insurance	$0.00
16060500-50210	Library	MEPERS - Employer Share	$27,315.58
16060500-50220	Library	Health Insurance	$67,885.04
16060500-50230	Library	FICA Employer Costs	$20,486.69
16060500-50301	Library	Office Supplies	$1,750.00
16060500-50302	Library	Operating supplies	$30,500.00
16060500-50306	Library	Postage	$3,250.00
16060500-50308	Library	Printing	$250.00
16060500-50352	Library	Cell Phone/Allowances	$420.00
16060500-50401	Library	Professional Development	$400.00
16060500-50402	Library	Dues and Memberships	$283.00
16060500-50413	Library	Mileage/ travel reimbursement	
16060500-50451	Library	Contracted Professional Servic	$6,500.00
16060500-50511	Library	Water usage fees	$150.00
16060500-50512	Library	Telephone	$2,300.00
16060500-50513	Library	Sewer Expense	$175.00
16060500-50535	Library	Rentals of Equipment	$317.50
16060500-50536	Library	R&M: Equipment	$1,250.00
16061500-29653	Parks and Rec	MTM Seniors Program Exp	$0.00
16061500-40300	Parks and Rec	Before School	($120,000.00)
16061500-40301	Parks and Rec	Fitness Center	($15,000.00)
16061500-40302	Parks and Rec	Out of Town	($16,000.00)
16061500-40303	Parks and Rec	Playground	($79,150.00)
16061500-40304	Parks and Rec	Trekker	($61,000.00)
16061500-40305	Parks and Rec	Trips/Excusrsions	($24,000.00)
16061500-40306	Parks and Rec	Marion T. Morse	($8,000.00)
16061500-40307	Parks and Rec	Fitness Instruction	($8,000.00)

16061500-40308	Parks and Rec	Senior Meals	($7,000.00)
16061500-40309	Parks and Rec	New Programs	($15,000.00)
16061500-40310	Parks and Rec	Moxie 5-K	($3,000.00)
16061500-40311	Parks and Rec	Moxie Car Show	($2,000.00)
16061500-40320	Parks and Rec	Basketball 1-3	($2,000.00)
16061500-40321	Parks and Rec	Basketball 4-6	($2,500.00)
16061500-40322	Parks and Rec	Winter/Spring Swim	$0.00
16061500-40330	Parks and Rec	Summer Basketball	($600.00)
16061500-40332	Parks and Rec	Summer Football	($1,646.20)
16061500-40333	Parks and Rec	Summer Pee Wee Field Hockey	($809.28)
16061500-40334	Parks and Rec	Summer Soccer	($1,000.00)
16061500-40335	Parks and Rec	Summer Swim	$0.00
16061500-40336	Parks and Rec	Co-ed Softball	$0.00
16061500-40337	Parks and Rec	Summer Tennis	
16061500-40340	Parks and Rec	Fall Field Hockey	($1,200.00)
16061500-40341	Parks and Rec	Fall Soccer	($5,000.00)
16061500-40342	Parks and Rec	Football Tackle 5-6	($3,000.00)
16061500-40343	Parks and Rec	Football Tackle 7-8	$0.00
16061500-40344	Parks and Rec	Track & Field	($2,036.11)
16061500-40380	Parks and Rec	Park Cabin Rent	($4,800.00)
16061500-50102	Parks and Rec	Department Head	$95,326.40
16061500-50102	Parks and Rec	Ranger Stipend	$4,800.00
16061500-50104	Parks and Rec	Non Supervisory	$306,055.40
16061500-50130	Parks and Rec	Temporary/seasonal	$206,400.00
16061500-50140	Parks and Rec	Overtime	$6,500.00
16061500-50201	Parks and Rec	Unemployment Costs	$108.22
16061500-50202	Parks and Rec	Workers Comp Insurance	$14,290.66
16061500-50210	Parks and Rec	MEPERS - Employer Share	$24,044.45
16061500-50220	Parks and Rec	Health Insurance	$80,000.00
16061500-50230	Parks and Rec	FICA Employer Costs	$49,925.42
16061500-50301	Parks and Rec	Office Supplies	$2,200.00
16061500-50302	Parks and Rec	Operating supplies	$55,000.00
16061500-50306	Parks and Rec	Postage	$200.00
16061500-50307	Parks and Rec	Advertising	$3,200.00
16061500-50351	Parks and Rec	Clothing/Boot Allowance	$1,000.00
16061500-50352	Parks and Rec	Cell Phone/Allowances	$1,250.00
16061500-50355	Parks and Rec	Co-Ed Softball/Fast Pitch	$0.00
16061500-50356	Parks and Rec	Summer Trips	$24,000.00
16061500-50357	Parks and Rec	Sunshine Hill	$3,800.00
16061500-50358	Parks and Rec	New Programs	$8,000.00
16061500-50359	Parks and Rec	Officials	$1,200.00
16061500-50375	Parks and Rec	Gas	$7,600.00
16061500-50377	Parks and Rec	Diesel	$1,800.00
16061500-50380	Parks and Rec	Uniforms/safety equipment	$1,000.00
16061500-50401	Parks and Rec	Professional Development	$3,000.00
16061500-50402	Parks and Rec	Dues and Memberships	$15.00
16061500-50414	Parks and Rec	Senior Meals Expense	$7,500.00

16061500-50449	Parks and Rec	Rec Scholarships	$2,500.00
16061500-50451	Parks and Rec	Contracted Professional Servic	$19,575.00
16061500-50483	Parks and Rec	Security System Maintenance	$30.00
16061500-50501	Parks and Rec	Vehicle Repairs	$3,000.00
16061500-50510	Parks and Rec	Electricity	$3,000.00
16061500-50511	Parks and Rec	Water Usage	$5,130.00
16061500-50512	Parks and Rec	Telephone	$3,800.00
16061500-50513	Parks and Rec	Sewer Expense	$1,000.00
16061500-50522	Parks and Rec	Space Rental	$2,200.00
16061500-50536	Parks and Rec	R&M: Equipment	$5,000.00
16061500-50541	Parks and Rec	Grounds maintenance	$15,000.00
16061500-50542	Parks and Rec	River Trail maint and repair	$8,000.00
16061500-50543	Parks and Rec	R&M: Green Thumb	$4,800.00
16061500-50556	Parks and Rec	Trash Removal	$1,200.00
16061500-50610	Parks and Rec	Bus Transportation	$16,000.00
16061500-50710	Parks and Rec	Equipment	$0.00
16061500-50951	Parks and Rec	Transfer to Other Fund	$104,000.00
27091002-40706	Parks and Rec	Transfer from Moxie Fund	($63,200.00)
27091002-50307	Parks and Rec	Advertising	$6,000.00
27091002-50451	Parks and Rec	Contracted Professional Services (porta,	$4,200.00
27091002-5401	Parks and Rec	Merchandise	$15,000.00
27091002-5402	Parks and Rec	Fireworks	$6,500.00
27091002-5403	Parks and Rec	Parade	$8,000.00
27091002-5405	Parks and Rec	Entertainment	$17,000.00
27091002-5406	Parks and Rec	Sales Tax Pa	$1,000.00
27091002-5407	Parks and Rec	Logistics (stage)	$5,000.00
27091002-5408	Parks and Rec	Moxie Bass Fishing Tournament	$500.00
27091002-50670	Parks and Rec	Transfer to Moxie Fund	$78,500.00
27091002-40702	Parks and Rec	Merchandise	($30,000.00)
27091002-40704	Parks and Rec	Vendors	($9,000.00)
27091002-40705	Parks and Rec	Sponsors	($28,500.00)
27091002-40700	Parks and Rec	Smokey's	($3,000.00)
27091002-40703	Parks and Rec	Concessions	($8,000.00)
16062000-50442	Transportation	Transportation services	$41,333.33
16062000-50650	Other	Historical Society	$0.00
16062000-50651	Other	LACO	$0.00
16062000-50652	Other	Memorial Day	$0.00
16062000-50653	Town Manager	MMA	$9,750.00
16062000-50654	Other	Community Engagement Events	
17070500-40670	Econ Dev	TIF Revenue	
17070500-48023	Econ Dev	Dingley Tif Transfer In	($74,970.92)
17070500-48025	Econ Dev	Downtown Tif Transfer In	($29,961.23)
17070500-50102	Econ Dev	Department Head	$82,160.00
17070500-50104	Econ Dev	Non-supervisory wages	$14,970.92
17070500-50201	Econ Dev	Unemployment Costs	$86.40
17070500-50202	Econ Dev	Workers Comp Insurance	$1.00
17070500-50210	Econ Dev	MEPERS - Employer Share	$8,133.84

17070500-50220	Econ Dev	Health Insurance	$5,000.00
17070500-50230	Econ Dev	FICA Employer Costs	$7,673.34
17070500-50301	Econ Dev	Office Supplies	$0.00
17070500-50302	Econ Dev	Operating supplies	$9,000.00
17070500-50306	Econ Dev	Postage	$500.00
17070500-50307	Econ Dev	Advertising	$5,000.00
17070500-50352	Econ Dev	Cell Phone/Allowances	$420.00
17070500-50401	Econ Dev	Professional employee training	$3,500.00
17070500-50402	Econ Dev	Dues and Memberships	$2,102.50
17070500-50406	Econ Dev	AVCOG Dues	$10,810.00
17070500-50412	Econ Dev	Meal allowance	$1,200.00
17070500-50413	Econ Dev	Mileage/ travel reimbursement	$8,500.00
17070500-50451	Econ Dev	PCL Contribution	$29,961.23
	Econ Dev	Pinewoods Forest Harvest	
	Econ Dev	Transfer to Special Reserve	
18080500-40800	Other	Interest Rebate	
18085000-50405	Other	PSAP Fees	$23,000.00
18085000-50920	County	County tax	$996,083.00
38081000-53315	Debt	fy24 harley davidson lease	$0.00
38081000-53400	Debt	2005 Bond Principal	$0.00
38081000-53401	Debt	2006 Bond Principal	$0.00
38081000-53403	Debt	2010 Bond Principal	$53,040.00
38081000-53404	Debt	2011 Bond Principal	$0.00
38081000-53405	Debt	2014 QECB Principal	$46,851.49
38081000-53406	Debt	2017 Bond Principal	$150,000.00
38081000-53409	Debt	2020 Bond Principal	$150,000.00
38081000-53410	Debt	2022A Principal	$186,666.67
38081000-53601	Debt	2006 Bond Inteest	$0.00
38081000-53603	Debt	2010 Bond Interest	$10,768.83
38081000-53604	Debt	2011 Bond Interest	$0.00
38081000-53605	Debt	2014 QECB Interest	$10,573.65
38081000-53607	Debt	2017 Bond Interest	$13,320.00
38081000-53609	Debt	2020 Bond Interest	$15,165.00
38081000-53612	Debt	2022 Bond Int Ferry	$81,974.66

2024 Budgeted	2023 Actuals	2022 Actuals
($15,902,055.59)	($13,937,805.10)	($13,379,457.65)
($9,000.00)	$0.00	($8,961.55)
	($12,565.25)	($9,772.85)
($1,600,000.00)	($1,840,742.32)	($1,824,664.27)
($7,000.00)	($6,496.10)	($7,313.90)
($36,000.00)	($28,412.72)	($31,836.90)
($40,000.00)	($43,398.01)	($48,609.50)
($2,220,323.00)	($2,428,874.11)	($2,089,791.77)
($101,000.00)	($101,096.00)	($101,652.00)
($860,015.49)	($702,905.00)	($879,501.99)
($10,000.00)	$0.00	($10,000.00)
($16,000.00)	($16,866.08)	($16,008.58)
($250,596.17)	($281,234.00)	($307,954.00)
($21,727.00)	($21,728.31)	($21,302.26)
$0.00	($12.00)	($5.00)
($250.00)	($99.60)	($247.46)
($500.00)	($130.00)	($135.00)
($18,287.00)	$0.00	($19,712.00)
($6,071.00)	$0.00	($8,372.00)
($14,192.00)	($12,685.75)	($12,823.47)
($5,122.00)	($5,239.63)	($6,037.74)
($4,800.00)	($5,201.20)	($4,563.97)
($19,593.00)	($17,763.00)	($16,226.00)
$0.00	($7,225.44)	($2,258.66)
$0.00	($17,304.95)	($10,254.00)
$0.00	($5,444.00)	$0.00
($100,000.00)	($162,407.05)	($31,523.36)
$0.00	$0.00	($552.49)
$0.00	($13,786.85)	$0.00
$0.00	$20,275.00	$0.00
$22,583.00	$19,572.50	$18,026.08
$92.00	$74.15	$61.33
$1,727.60	$1,492.28	$1,378.46
$250.00	$230.24	$495.07
$50.00	$0.00	$20.32
$0.00	$653.21	$872.71
	$0.00	$0.00
$500.00	($395.00)	$180.00
$6,200.00	$4,259.97	$3,084.76
$113,300.00	$103,853.59	$84,813.04
$177,842.00	$149,736.10	$3,384.60
$48,735.00	$49,196.52	$66,524.89
$236.00	$0.00	$96.18
$4,850.00	$5,336.63	$3,942.64
$34,667.45	$32,935.91	$17,409.16

$31,427.43	$31,873.95	$33,398.58
$34,667.45	$22,967.45	$12,631.34
$2,000.00	$2,384.44	$1,619.00
$75.00	$158.79	$246.15
$1,000.00	$134.03	$180.00
	$0.00	$0.00
$1,260.00	$1,050.00	$840.00
$7,000.00	$1,854.14	$1,468.74
$2,000.00	$1,913.00	$0.00
$6,020.00	$4,925.46	$1,680.80
$5,000.00	$3,175.00	$0.00
$12,934.00	$18,183.33	$11,908.33
$788.00	$393.90	$583.14
$4.00	$2.58	$0.78
$60.28	$30.22	$45.18
$50.00	$1.60	$0.34
$50.00	$0.00	$0.00
$250.00	$42.45	$0.00
$140.00	$0.00	$0.00
$0.00	($3,650.00)	($4,040.00)
$0.00	$0.00	$0.00
$5,250.00	$5,279.72	$3,384.17
$25.00	$22.60	$16.22
$0.00	$0.00	$3.09
$402.00	$404.08	$258.22
$250.00	$24.50	$49.98
$200.00	$75.41	$77.18
$1,000.00	$1,298.82	$373.78
$400.00	$70.00	$125.00
$27,679.20	$12,320.80	$0.00
$70,000.00	$41,586.63	$50,504.66
$0.00	$2,169.70	$0.00
($18,500.00)	($23,447.50)	($18,584.00)
$0.00	($230.23)	($204.60)
($9,000.00)	($8,782.60)	($9,342.40)
($750.00)	($487.00)	($871.00)
$0.00	($2,098.00)	($2,427.00)
$64,272.00	$61,543.72	$66,584.10
$51,903.00	$37,445.81	$41,366.78
$10,000.00	$5,895.99	$4,392.64
$2,600.00	$1,133.35	$1,126.65
$239.00	$0.00	$124.24
$603.00	$551.97	$364.80
$10,330.00	$10,144.37	$13,081.15
$15,303.70	$13,889.26	$27,700.37
$9,852.00	$7,766.35	$9,416.14
$5,300.00	$2,623.63	$1,706.89

$0.00	$0.00	$98.50
$4,200.00	$1,415.09	$2,707.19
$1,800.00	$261.63	$385.20
$5,200.00	$1,416.28	$1,236.83
$420.00	$420.00	$420.00
$2,000.00	$1,183.50	$695.00
$400.00	$315.00	$492.74
$1,010.00	$0.00	$0.00
$450.00	$221.21	$0.00
$2,260.00	$0.00	$0.00
$10,450.00	$0.00	$6,425.49
$2,800.00	$1,196.00	$1,191.00
$0.00	$4,545.00	$0.00
$90,281.00	$87,835.93	$83,102.72
$94,946.80	$90,743.60	$79,619.63
$1,500.00	$3,291.77	$465.75
$177.00	$0.00	$144.28
$870.00	$748.36	$479.11
$18,966.39	$18,642.69	$16,415.61
$37,244.19	$45,619.35	$45,192.06
$14,225.00	$13,256.56	$11,485.44
$3,000.00	$2,037.24	$2,269.72
$1,000.00	($11,872.87)	($11,429.19)
$420.00	$420.00	$385.00
$4,400.00	$2,114.75	$565.00
$500.00	$335.00	$305.00
$1,000.00	$664.62	$430.83
$1,636.00	$1,681.86	$1,551.00
$0.00	$3,987.63	$0.00
$0.00	$1,265.00	$0.00
$58,240.60	$0.00	$0.00
$122,010.00	$114,541.46	$108,549.67
$2,500.00	$1,647.88	$1,608.46
$236.00	$0.00	$144.28
$839.00	$768.88	$398.80
$18,275.65	$11,851.28	$9,906.70
$78,269.87	$44,511.60	$25,887.06
$13,706.73	$8,175.08	$8,040.10
$3,000.00	$2,009.55	$2,233.33
$8,000.00	$4,692.96	$4,311.64
$1,000.00	$36.00	$105.00
$100.00	$30.00	$0.00
$500.00	$66.12	$0.00
$0.00	$21.00	$0.00
$0.00	$0.00	$0.00
$50,690.00	$26,857.15	$36,125.99
$59.00	$0.00	$48.10

$238.00	$208.44	$124.65
$5,171.00	$2,739.37	$3,720.95
$3,231.00	$1,869.88	$2,693.76
$3,878.00	$2,197.38	$2,969.73
$1,700.00	$758.71	$287.42
$400.00	$835.55	$431.98
$350.00	$0.00	$0.00
$0.00	$0.00	$0.00
$600.00	$2,145.00	$25.00
$200.00	$40.00	$40.00
$0.00	$0.00	$0.00
$700.00	$904.49	$196.66
$35,000.00	$32,000.00	$28,600.00
$850.00	$715.00	$714.00
$2,000.00	$0.00	$2,482.85
$30,000.00	$30,000.00	$0.00
($7,500.00)	($6,645.00)	($10,201.00)
$0.00	($1,200.00)	$0.00
($30,000.00)	($33,156.05)	($30,243.20)
$0.00	$0.00	($1,013.29)
($9,000.00)	($9,114.86)	($8,679.44)
$0.00	($150.00)	$0.00
$0.00	($275.00)	$0.00
$79,573.00	$84,023.09	$69,197.79
$18,211.00	$31,394.64	$3,913.27
$118.00	$0.00	$48.10
$2,747.00	$2,903.13	$2,879.50
$8,117.00	$10,205.73	$8,031.74
$27,270.00	$13,189.99	$21,036.58
$7,481.00	$8,868.83	$5,855.34
$1,600.00	$1,410.83	$443.33
$200.00	$144.87	$69.22
$420.00	$420.00	$350.00
$850.00	$801.64	$523.95
$800.00	$399.00	$165.00
$120.00	$210.00	$0.00
$200.00	$66.31	$341.29
$0.00	$6,000.00	$0.00
$3,150.00	$5,529.44	$0.00
$34,500.00	$26,059.96	$24,472.32
$6,650.00	$7,988.00	$5,506.00
$23,033.00	$18,420.00	$19,930.00
$6,097.00	$5,838.00	$5,049.00
$43,728.00	$41,980.00	$36,213.00
$489.00	$408.00	$405.00
$1,777.00	$1,589.00	$1,471.00
$2,371.00	$2,276.00	$1,963.00

$3,422.00	$3,900.00	$2,950.00
$1,449.00	$0.00	$0.00
$31,200.00	$12,882.34	$17,886.49
$14,256.00	$13,178.41	$10,747.69
$280,259.15	$231,645.34	$194,577.66
$62,000.00	$29,719.64	$21,594.71
	$0.00	$0.00
$0.00	$13,285.38	$10,651.36
$0.00	$259,239.46	$670,096.70
$4,811,095.00	$4,417,383.00	$4,627,820.04
$2,448,583.00	$2,854,811.04	$2,693,517.00
$430,229.00	$475,388.30	$446,832.96
$17,418.00	$16,902.97	$22,406.00
$13,283.00	$15,262.41	$13,526.76
$59.00	$0.00	$45.08
$613.00	$567.16	$585.98
$0.00	$0.00	$0.00
$1,017.00	$1,153.74	$1,034.74
$6,500.00	$7,067.06	$7,095.10
$0.00	$6,285.00	$0.00
$48,000.00	$47,739.13	$54,982.36
$2,622.00	$2,202.08	$1,734.30
$10,500.00	$11,041.69	$10,056.12
$857.00	$821.24	$603.60
$20,000.00	$21,769.75	$14,282.86
$37,000.00	$39,257.16	$37,149.86
$138,141.00	$25,480.30	$9,463.95
$45,000.00	$43,389.53	$31,923.72
$23,000.00	$20,557.14	$24,244.02
$0.00	$0.00	$0.00
$5,901.00	$5,728.84	$5,775.84
$198.00	$208.57	$204.97
$602.00	$767.78	$594.82
$452.00	$417.18	$418.13
$50.00	$0.00	$0.00
($28,350.00)	($29,851.36)	($12,520.07)
$0.00	$0.00	$0.00
	$0.00	$0.00
$2,500.00	$0.00	$2,458.18
$12.00	$13.60	$16.22
$255.00	$353.16	$253.22
	$0.00	$0.00
$192.00	$264.78	$187.75
$800.00	$17.98	$363.24
$100.00	$106.42	$163.44
$365.00	$374.98	$350.57
$800.00	$404.44	$235.00

	$0.00	$0.00
$0.00	$283.87	$0.00
$40,500.00	$34,042.94	$27,777.10
	$0.00	$0.00
$0.00	($1,205.29)	($725.77)
$0.00	($150.00)	$0.00
($1,800.00)	($1,246.30)	($2,471.50)
$0.00	$0.00	($15.00)
$0.00	($396.00)	($385.00)
($76,837.00)	($73,426.78)	($65,512.00)
($7,000.00)	($4,190.83)	($2,959.08)
$0.00	$0.00	$0.00
($200.00)	$0.00	$0.00
($106,358.57)	($50.00)	($131.00)
$98,144.00	$91,860.04	$82,974.07
$1,098,057.00	$976,145.54	$725,527.91
$53,603.00	$50,965.75	$42,529.60
$17,000.00	$13,378.60	$0.00
$10,000.00	$9,380.72	$11,948.25
$34,994.00	$11,546.57	$9,566.37
$47,704.00	$27,177.64	$17,168.00
$5,000.00	$5,356.98	$2,187.71
$0.00	$503.44	$0.00
$170,178.00	$155,519.86	$125,322.00
$1,309.00	($473.55)	$1,022.02
$74,449.00	$42,822.49	$38,887.43
$187,115.00	$161,576.55	$99,372.47
$354,948.70	$287,301.72	$258,225.52
$116,103.00	$95,536.14	$71,996.75
$500.00	$19.95	$0.00
$5,150.00	$3,989.93	$3,846.09
$28,608.00	$3,907.07	$10,670.81
$300.00	$266.76	$263.58
$200.00	$0.00	$0.00
$3,400.00	$2,217.00	$2,139.12
$1,750.00	$1,425.14	$275.00
$21,800.00	$18,030.63	$14,474.63
$6,634.00	$6,296.34	$6,108.29
$1,900.00	$1,015.00	$1,072.00
$0.00	$0.00	$496.13
$33,775.00	$34,038.75	$24,965.11
$234.00	$145.25	$100.29
$6,628.00	$6,184.66	$4,698.95
$33,568.00	$1,036.53	$10,622.20
$450.00	$260.00	$250.00
$2,608.00	$0.00	$481.01
$13,000.00	$9,744.51	$6,314.39

$7,768.00	$8,153.96	$8,179.81
$2,000.00	$1,871.01	$1,991.29
$5,500.00	$5,368.89	$4,195.50
$18,750.00	$3,737.21	$2,864.58
$90,000.00	$67,000.00	$63,934.09
	$0.00	$0.00
$0.00	($110.00)	($176.00)
$95,232.00	$87,651.20	$76,837.44
$196,816.00	$81,095.13	$148,264.75
$208,526.00	$142,656.95	$0.00
	$0.00	$0.00
$1,253.00	$0.00	$595.18
$68,528.00	$26,648.43	$20,329.93
$29,788.90	$21,174.15	$11,921.67
$98,845.01	$37,367.10	$27,247.79
$38,293.91	$23,561.19	$16,969.96
$500.00	$261.52	$404.08
$9,000.00	$7,587.21	$8,507.76
$75.00	$12.24	$2.90
$6,000.00	$4,072.57	$2,769.02
$420.00	$385.00	$420.00
$5,000.00	$2,531.00	$5,974.00
$6,200.00	$6,175.19	$6,966.58
$2,400.00	$2,393.73	$1,640.30
$8,420.00	$8,064.73	$4,868.88
$4,800.00	$0.00	$1,479.02
$7,500.00	$6,155.71	$6,008.44
$150.00	$43.80	$149.58
	$0.00	$0.00
$75,000.00	$75,000.00	$75,000.00
$599.00	$399.00	$342.00
$2,508.00	$3,288.88	$2,961.29
$361.00	$249.20	$213.60
$40,000.00	$67,801.00	$41,944.87
$16,878.00	$11,557.67	$9,144.07
$3,500.00	$1,800.72	$1,742.00
$2,500.00	$1,951.06	$2,217.46
$58,715.48	$20,010.72	$11,498.66
$12,000.00	$10,475.35	$5,914.00
$28,600.00	$39,709.10	$13,675.51
	$0.00	$0.00
$340,610.00	$334,626.96	$199,841.24
$1,658.00	$0.00	$1,360.70
$9.00	$0.00	$6.02
$56.00	$60.47	$64.08
$170.00	$0.00	$19.11
$127.00	$0.00	$102.53

($300.00)	($250.00)	($595.00)
($19,446.00)	($19,214.00)	($20,958.00)
($11,539.00)	($11,268.00)	($11,532.00)
($11,995.00)	($12,134.00)	($11,395.00)
$56,779.00	$50,827.89	$44,732.46
$2,160.00	$2,441.88	$1,982.91
$86.00	$0.00	$68.64
$1,048.00	$883.48	$987.13
$5,792.00	$5,096.36	$4,973.79
$27,270.00	$25,504.64	$24,628.94
$4,509.00	$3,661.42	$3,172.04
$1,000.00	$135.35	$212.86
$600.00	$346.96	$375.94
$720.00	$726.58	$513.56
$3,968.00	$3,044.56	$2,379.61
$700.00	$725.20	$0.00
$400.00	$0.00	$0.00
$14,761.00	$14,080.95	$13,063.05
$2,000.00	$1,760.06	$584.36
$250.00	$0.00	$44.99
	$0.00	$0.00
$0.00	($7,000.00)	($6,500.00)
$199,286.00	$186,752.71	$198,878.22
$3,500.00	$0.00	$0.00
$21,630.00	$11,067.23	$15,978.37
$1,350.00	$756.95	$1,105.73
$62,325.00	$61,704.35	$58,416.96
$360.00	$0.00	$340.68
$1,318.00	$1,203.33	$859.34
$33,275.00	$33,341.31	$23,959.72
$29,967.11	$27,054.84	$28,304.82
$22,039.00	$19,609.11	$20,577.93
$1,000.00	$993.36	$844.42
$0.00	$27.99	$0.00
$120.00	$0.00	$0.00
$300.00	$0.00	$300.00
$2,250.00	$1,420.22	$1,248.45
$1,450.00	$752.50	$1,216.92
$1,900.00	$1,926.09	$1,948.36
$1,125.00	$733.00	$0.00
$0.00	$29.99	$0.00
$2,500.00	$59.92	$2,833.00
$0.00	($5,000.00)	$0.00
$92,724.00	$90,022.40	$85,031.00
$463,535.28	$364,493.60	$324,575.02
$41,927.00	$40,646.89	$34,794.09
$25,500.00	$0.00	$1,015.48

$40,000.00	$23,300.49	$14,879.17
$706.00	$0.00	$546.08
$48,182.42	$30,727.56	$37,726.21
$65,094.88	$53,235.58	$48,960.21
$143,982.74	$89,934.50	$104,182.78
$50,771.91	$39,602.86	$34,904.91
$1,000.00	$899.10	$440.00
$2,000.00	$1,161.50	$806.93
$8,500.00	$9,433.83	$8,723.26
$0.00	$0.00	$14.98
$150.00	$13.16	$11.57
$1,500.00	$0.00	$0.00
$0.00	$0.00	$35.88
$1,500.00	$2,481.53	$650.30
$0.00	$0.00	$17.42
$0.00	$0.00	$129.86
$10,750.00	$12,102.10	$9,149.68
$1,600.00	$1,631.20	$1,548.91
$5,000.00	$2,530.04	$7,371.60
$15,000.00	$3,113.54	$0.00
$25,000.00	$10,340.68	$12,131.09
$5,000.00	$0.00	$0.00
$80,000.00	$60,633.19	$26,221.87
$31,311.98	$4,204.88	$9,809.53
$9,000.00	$19,783.54	$8,642.71
$6,000.00	$9,807.92	$2,671.32
$32,000.00	$32,306.32	$38,459.58
$6,500.00	$5,452.47	$1,473.87
$5,200.00	$1,289.27	$860.00
$0.00	$0.00	$210.00
$665.00	$608.42	$545.73
$500.00	$0.00	$46.05
$1,200.00	$797.10	$100.50
$0.00	$0.00	$0.00
$28,000.00	$14,478.39	$25,776.78
$570.00	$377.59	$279.00
$4,020.00	$4,096.80	$3,879.11
$637.00	$482.04	$222.00
$25,000.00	$30,405.31	$16,952.10
$12,000.00	$10,833.99	$4,474.24
$9,893.06	$106.94	$2,697.88
$1,500.00	$0.00	$0.00
$5,000.00	$1,953.43	$19.02
$6,500.00	$3,642.02	$5,090.29
$2,500.00	$2,790.69	$0.00
$10,000.00	$5,000.00	$4,500.00

$3,000.00	$2,924.16	$2,522.69
$35,000.00	$19,943.29	$31,194.15
$553,500.00	$12,500.00	$0.00
$435,025.00	$480,134.45	$474,449.74
	$0.00	$0.00
$65,000.00	$62,332.22	$31,559.42
$5,436.00	$7,134.95	$1,765.01
$6,630.00	$5,892.02	$3,212.03
$4,973.00	$4,582.69	$3,066.57
$312,000.00	$244,380.21	$152,982.45
$55,000.00	$39,741.46	$33,185.30
$50,000.00	$49,998.00	$49,998.00
$11,000.00	$0.00	$0.00
($156,000.00)	($110,564.00)	($100,610.00)
($23,000.00)	($22,002.10)	($42,280.30)
($14,000.00)	($12,321.17)	($17,894.59)
($2,500.00)	$0.00	($6,680.80)
($500.00)	$0.00	$0.00
($32,500.00)	($38,918.50)	($47,606.50)
($2,300.00)	($2,388.00)	($3,432.00)
($8,200.00)	($7,706.00)	($7,422.00)
($15,000.00)	($15,118.00)	($5,317.50)
($3,000.00)	($1,800.00)	($5,695.00)
$230,496.88	$144,997.92	$158,480.09
$5,600.00	$0.00	$0.00
$0.00	$3,664.24	$91.00
$412.00	$0.00	$240.48
$12,257.56	$5,735.96	$7,937.09
$23,052.00	$7,826.86	$13,642.39
$52,456.14	$31,752.54	$47,778.18
$17,633.01	$11,155.19	$11,639.83
$750.00	$202.84	$135.00
$500.00	$487.28	$335.13
$6,000.00	$4,839.55	$13,115.61
$80.00	$26.65	$103.31
$100.00	$0.00	$110.26
$1,500.00	$1,434.08	$1,075.00
$350.00	$12.50	$197.30
$3,500.00	$1,962.14	$2,413.31
$420.00	$420.00	$420.00
$0.00	$4,295.67	$5,696.84
$10,000.00	$11,669.61	$13,800.40
$6,180.00	$8,449.70	$7,301.55
$5,500.00	$859.20	$1,149.72
$250.00	$0.00	$0.00
$250.00	$0.00	$98.98

$1,000.00	$1,109.40	$986.00
$2,394.00	$2,185.53	$2,084.40
$1,512.00	$1,265.11	$1,494.38
$568.00	$399.64	$372.00
$5,000.00	$7,256.07	$917.16
$300,000.00	$274,926.83	$288,969.71
$0.00	$573.75	$0.00
	$0.00	$0.00
$78,000.00	$60,188.23	$68,892.63
$549,500.00	$480,000.00	$480,000.00
$17,507.24	$21,100.39	$12,082.24
($1,900.00)	($2,580.00)	($1,910.00)
($1,000.00)	($1,152.10)	($1,400.40)
($200.00)	($131.50)	($75.00)
($400.00)	($521.49)	($432.23)
$0.00	($270.00)	($142.79)
$65,853.00	$77,909.80	$61,927.28
$190,606.00	$162,880.93	$110,710.05
$0.00	$73.20	$0.00
$315.00	$0.00	$280.56
$1,371.00	$1,205.27	$733.13
$26,158.00	$23,972.46	$15,437.55
$106,116.98	$71,807.04	$60,969.88
$19,619.00	$17,461.12	$12,423.64
$2,600.00	$1,939.28	$1,737.40
$33,500.00	$32,615.03	$27,566.24
$4,420.00	$2,797.85	$2,264.64
$250.00	$250.00	$0.00
$420.00	$420.00	$420.00
$400.00	$0.00	$50.00
$170.00	$0.00	$0.00
$150.00	$0.00	$0.00
$0.00	$0.00	$0.00
$313.00	$171.00	$114.00
$2,420.00	$2,109.02	$2,334.92
$189.00	$123.60	$180.00
$0.00	$0.00	$511.50
$11,500.00	$2,027.90	$1,000.00
$0.00	$2,724.98	$0.00
($86,000.00)	($92,664.43)	($86,905.49)
($15,000.00)	($17,357.60)	($14,902.80)
($16,000.00)	$0.00	$0.00
($79,150.00)	($51,237.78)	$382.66
($61,600.00)	($65,109.26)	($44,951.84)
($20,000.00)	$0.00	($18,510.00)
($4,500.00)	($8,461.00)	($2,647.50)
($8,000.00)	($7,618.72)	($4,417.50)

($7,000.00)	($6,407.25)	($7,202.00)
($15,000.00)	($29,708.84)	($13,837.40)
($3,000.00)	($12,129.14)	($6,957.57)
($3,000.00)	($2,800.00)	($3,000.00)
($2,000.00)	($2,593.40)	($1,748.20)
($2,500.00)	($2,848.40)	($2,088.00)
$0.00	($914.80)	$0.00
($1,000.00)	($1,224.60)	($1,076.80)
($2,000.00)	($1,327.28)	($1,959.60)
($600.00)	($260.40)	($1,186.80)
($1,000.00)	($458.80)	($1,122.60)
$0.00	$0.00	$0.00
($1,200.00)	($525.00)	($1,050.00)
($250.00)	$0.00	$0.00
($1,200.00)	($1,440.40)	($1,217.80)
($5,000.00)	($4,080.60)	($4,165.00)
($3,000.00)	($2,963.60)	($2,590.20)
($2,000.00)	($1,632.00)	($2,063.60)
($2,700.00)	($2,604.00)	($2,763.32)
($4,800.00)	($4,800.00)	($4,800.00)
$92,018.00	$89,548.95	$74,762.73
$288,204.00	$234,353.40	$132,533.22
$176,738.00	$173,843.73	$159,795.91
$5,000.00	$5,069.99	$3,855.59
$1,528.00	$0.00	$162.32
$24,968.00	$17,125.18	$18,448.67
$30,813.00	$29,888.73	$18,964.25
$72,754.00	$67,642.77	$62,462.32
$42,990.00	$37,580.98	$27,899.35
$1,800.00	$1,663.43	$1,417.29
$50,000.00	$51,341.76	$41,055.16
$200.00	$84.93	$119.67
$1,000.00	$357.43	$299.12
$1,000.00	$871.94	$472.47
$1,250.00	$840.00	$840.00
$7,500.00	$300.00	$2,934.16
$23,000.00	$23,476.00	$17,319.42
$3,800.00	$3,866.32	$2,481.99
$8,000.00	$26,152.99	$4,790.48
$3,800.00	$2,764.80	$2,540.82
$7,600.00	$6,360.25	$3,721.55
$1,800.00	$839.44	$339.31
$1,000.00	$1,050.64	$681.48
$3,000.00	$1,499.12	$614.02
$0.00	$0.00	$45.00
$7,500.00	$6,692.31	$6,989.18

$2,500.00	$0.00	$0.00
	$0.00	$0.00
$0.00	$0.00	$0.00
$3,000.00	$2,355.28	$2,857.93
$3,000.00	$258.82	$295.16
$5,130.00	$2,506.14	$2,387.40
$3,800.00	$3,761.49	$3,489.41
$1,000.00	$1,149.24	$480.00
$2,200.00	$985.00	$0.00
$23,000.00	$4,926.97	$3,012.32
$9,200.00	$7,579.67	$9,263.70
$5,000.00	$4,122.20	$8,475.88
$4,800.00	$4,736.87	$3,968.57
$1,200.00	$1,179.43	$1,225.69
$16,000.00	$0.00	$0.00
$20,000.00	$12,900.00	$0.00
	$0.00	$0.00

$50,000.00	$40,000.00	$42,000.00
$2,000.00	$2,000.00	$2,000.00
$1,000.00	$1,000.00	$1,000.00
$2,800.00	$1,635.90	$2,535.94
$8,879.00	$8,879.00	$8,434.00
$500.00	$0.00	$0.00
($68,973.00)	$0.00	$0.00
	$0.00	$0.00
	$0.00	$0.00
$76,784.00	$74,872.43	$64,696.00
	$0.00	$0.00
$59.00	$0.00	$48.10
$360.00	$332.70	$238.57
$7,832.00	$7,636.90	$6,663.69

$3,231.00	$3,136.38	$2,693.76
$5,874.00	$5,950.19	$5,152.48
$0.00	$0.13	$0.89
$9,000.00	$8,100.22	$4,947.62
$500.00	$9.16	$12.89
$10,100.00	$4,419.43	$4,046.59
$695.00	$420.00	$369.12
$3,500.00	$2,183.24	$795.00
$2,500.00	$2,102.50	$2,050.00
$10,810.00	$10,465.36	$9,624.57
$1,200.00	$801.63	$151.03
$5,500.00	$2,388.18	$796.32
	$0.00	$0.00
($15,840.00)	$0.00	$0.00
$24,144.00	$22,972.95	$21,891.87
$920,550.00	$836,291.50	$803,220.00
$7,500.00	$0.00	$0.00
$0.00	$0.00	$0.00
$0.00	$0.00	$36,000.00
$53,040.00	$53,040.00	$53,040.00
$0.00	$0.00	$27,000.00
$43,780.00	$43,988.29	$42,301.59
$150,000.00	$150,000.00	$150,000.00
$150,000.00	$150,000.00	$0.00
$186,667.00	$0.00	$0.00
$0.00	$0.00	$0.00
$12,925.00	$14,453.09	$8,424.63
$0.00	$0.00	$67.50
$13,646.00	$13,436.85	$15,123.55
$16,613.00	$19,657.50	$22,455.00
$17,183.00	$9,090.00	$0.00
$86,772.00	$84,623.47	$0.00

Notes

Taxes collected from real estate and non-commercial personal property equal to the difference between all other
Town PILOT with GBHC where they pay 50% of tax amount
Taxes collected for properties that have assessment changes after the April 1 assessment date.
Taxes collected as part of annual vehicle registration based on the value and age of the vehicle. Mil rates are set b
Annual taxes collected on boats based on value and age per rates set by the state.
Each year, Council sets an interest rate within a range set by the state for tax payments made after the second inst
These are the monies the Town gets to keep as agent fees and plate registration fees for processing transactions r
Funds received the state from an allocation of sales and income taxes.
Now known as LRAP. These are funds from the state to be used for road maintenance and repairs of state roadwa
As required by the Constitution of Maine, article IV, part third, § 23, the Legislature must reimburse each municipa
As required by the Constitution of Maine, article IV, part third, § 23, the Legislature must reimburse each municipa
Although the Tree Growth Tax Law program is not an exemption, eligible applicants may receive a reduced per acr
personal property used for business is exempt; state reimburses town 50% of the value of this exemption;
Money from state gasoline taxes, a portion of which is provided to municipalities to assist with local road repairs.
Fees charged for fax services provided by the Town.
Fees charged for use of Town copiers.

Reimb from Sewer for Admin duties Manager, Treas, FD 10% Salaries
Reimb from Sewer for Admin duties Manager, Treas, FD 8% Benefits
Reimb from Water for Admin Duties (Manager, Treas, FD & HR 5% Salaries)
Reimb for Admin Duties (Manager, Treas, FD & HR 5% of Benefits)
payment from Water Department to Town for IT service contract; have question in to determine how reimbursem
The Water Department reimburses the Town for 10% of its annual insurance costs, as the Water Department is inc
Any revenue that does not otherwise fit into these listed line items.
should be renamed MMA Dividend; annual payment from worker's comp and liability insurer for any policy saving
payment from uc insurer for any policy savings during the year
earnings from the Town's various investments
no longer relevant to budget
funds received when the town has to file a claim and receive payment from an insurer
funds spent from the revenue received from state road monies; will be moved to PW department;

This account includes regular wages for 10 elected officials' positions for the Town Council and School Committee
This line item is used to cover worker's compensation insurance expenses for above listed employees. based on ra
federal fica of 7.65% plus 0.5% for state of maine paid leave which starts jan 1 2025
This line item is used to purchase various office supplies associated with the compilation of agenda packets and m
This line item is used for any mailings that either the Town Council or the School Committee may need.
Moved to Clerk budget in FY24

Council Conferences and Workshops
This line is used for various staff employee recognition events: birthdays, staff picnics, retirements, etc
based on proposed payscale; budgets for step increase and 2.5% cola each year;
Salaries for HR Director and Asst. Town Manager; summer intern
position attritioned in fy24
based on quote from insurer ~$50 per full time employee
per cy24 rate sheet from mma
changed from 10.2% in fy24 to 9.9% in fy25

This line item is used to cover the Town's contribution of medical insurance expenses for above listed employees.
fy25 fica includes maine paid leave employer tax
This account provides office supplies including ink cartridges, binders, binder clips, paper, etc. for the Town Manag
This account provides postage costs for the Town Manager's office.
HR job advertising

Each employee eligible for cellphone reimbursement receives $35 per month.
2 ICMA Conferences - 2 MTMCA Conferences - Various HR Conferences
This account provides annual training and development for above listed employees including: ICMA, Maine Town
Travel for ICMA / MTCMA
This line item is to use a third party consulting/HR firm to assist in Town Manager evaluations as well as other nee
This account provides auditing costs for all town accounts from the Auditor (RHR Smith & Company).move to Finar
This account includes a stipend of $105 per member and $158 for the chairman annually
This line item is used to cover worker's compensation insurance expenses for above listed employees. based on ca
This line item is used to cover FICA and Medicare expenses for above-listed employees. This is calculated at 6.2% (
This line item provides supplies for the Board of Appeals, including name plates and code books.

This line item is used to cover advertising costs for legal ads.

revenue collected from application fees to the planning board and appeals board;split between each in separate li
funds for former Town employee to continue to provide staff assistance to Planning Board; this position is budget
This account includes a stipend for one chairman of $43.75 per meeting, four board members at $32.81 per meeti
This line item is used to cover worker's compensation insurance expenses for above listed employeesbased on cy2
no longer relevant
This line item is used to cover FICA and Medicare expenses for above-listed employees. This is calculated at 6.2% (
This line item provides office supplies including land use law books for the Planning Board.
This line item provides postage costs for violation notices, etc. for the Planning Board.
This line item is used to cover advertising costs for legal ads.
no longer relevant
budget proposal is to cease these services in fy25 and instead have a ft employee that is budgeted in the code dep
This account provides for all legal expenses involved in the operation of the Town of Lisbon.

revenue from business licenses per fees set by the State and Town Council
For banner permits, the council waives many of the fees so there are only a few collected. This account is also som
Adjusted to a number that looks more in line with recent revenues.
each year dogs must be registered per fees set by the state
Halfway through fiscal year we are at about $1,000.00, and previous years have been in the $2,000.00 range, so I t
This line item includes regular wages for one Full-Time salaried Town Clerk. This position is a supervisory role, and
We removed the Assistant Clerk position, we now have a per-diem Clerk along with a full time Deputy Clerk. The v
Minimum wage is rising again in 2024, this affects approximately 24 Election Clerks for two elections in 2024-25.
We should see this number go down, but will track again in 24-25 to make sure. The reason it was budgeted highe
.036 times first $12,000 of salary for each employee for cy24
No work
for fy25 employer cost is 9.9% of wages per MainePERS
opt out of $5,000 for one position, and $20,000 placeholder for vacant position
.079 for fy25, .0815 for future years
Adjusted from last year's budget and allowed for inflation.

We over-budgeted in 22-23 for postage due to some unknowns (rising postage costs, number/weight of ballots to
This line includes funds to cover advertising costs for the Town Clerks Office. It includes ads for elections, licenses,
Budgeted $5200 last year but this lower number seems more accurate for the next year, we will only have 2 plann
$35 per month for each eligible employee
ACCOUNT# 50401 - PROFESSIONAL DEVELOPMENT $2,000.00 This account provides training for Town Clerk and
The Deputy Clerk needs to be a member of the same professional organizations as the Clerk, plus some of the fees
This amount will more accurately reflect current inflation and allows the Clerk to attend one Regional Conference
Previous 2 years were covid/remote learning and different staff with fewer training needs. 2023-24 went over buc
This change is due to the the Historical Preservation being moved to the Clerk's budget due to capital items being
Adjusted for rising costs.This line provides professional services for the Town Clerk's Office. It includes hosting fee
This is largely for maintenance and repairs in the vault--moveable shelving system, stationary shelf adjustment. So
Several voting booths are worn and broken in places, signage is damaged and broken. We also require additional s
This line item includes regular wages for one full-time salaried Finance Director, and includes pay changes per the
This line item includes regular wages for one Accounts Payable Clerk at 30 hours per week and a Finance Specialist
This line item is to include overtime for the finance assistant and AP Clerk.
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. The experie
This line item is used to cover the Town's contribution of ME PERS expenses for above-listed employees. The emp
This line item is used to cover the Town's contribution of medical insurance expenses for above listed employees.
This line item is used to cover FICA and Medicare expenses for above listed employees. This is calculated at 6.2% o
This line item provides office supplies for the Finance Department. This line item provides miscellaneous supplies i
This line item provides postage costs for the Finance Department for mailings of checks and other miscellaneous n
This account provides cell phone costs for the Finance Director, which are $35 per month.
This line item provides training for employees listed above, including MMA Annual Convention and trainings, GFO/
This line item is in relation to the Pitney Bowes postage machine. The postage machine allows us to download pos
This line item provides for travel expenses including mileage reimbursement to trainings for the Finance Director a
This line item is in relation to the Pitney Bowes postage machine. The postage machine allows us to download pos
This line item was used in FY23 and FY24 for purchase of new credit card processing equipment.would like $3,500
This also includes payments to credit card processors that are partially paid by transaction fees.
This line item is for a salaried full time Tax Collector that will also manage the front office as approved in FY24. Pre
This line item includes regular wages for three full-time Counter Clerks at 40 hours per week.
This line item includes wages for overtime hours during peak collection periods.
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. The experie
This line item is used to cover the Town's contribution of ME PERS expenses for above-listed employees. The emp
This line item is used to cover the Town's contribution of medical insurance expenses for above listed employees.
This line item is used to cover FICA and Medicare expenses for above-listed employees. This is calculated at 6.2% o
This line item provides office supplies for the Tax Collector's Office. It includes miscellaneous office supplies such
This line provides postage for the Tax Collector's Office for mailings, correspondence, liens etc.
This line provides training for the Tax Collection office. It includes motor vehicle trainings, MOSES trainings, MMA
This account is for memberships for the new Tax Collector.
This line provides travel expenses for scheduled trainings.

This account covers the department heads wages, which will be split between GA and Assessing. GA and assessing
This account provides wages for one full time Assessing/General Assistance Administrative Assistant. This position
.0036 for first $12,000 of wages per employee; split between Assessing and GA;

no cost for office employees per cy24 mma quote
9.9% of FT employee wages
1 opt out at $5,0001 unknowncost split 50/50 between assessing and GA
fy25 is .079 (federal medicare, soc sec, and first six months of maine paid leave)future years is .0815 due to full im
This account provides archival paper for the tax commitment book and supplies for the assessing office. With mor
This account provides postage costs for the Town Assessor's office. With an increase of new residents, our mailing
This account provides for the binding of the Town's permanent copy of the tax commitment book and printing ser
This account provides coverage for the Dept. Heads cell phone, which is split between Assessing and General Assis
This account provides training and subscription renewals for the Assessor and Assessor's Agent including annual as
This account provides membership and dues for above-listed employees including MAAO and IAAO education pro
This account provides for hotel accommodations at the annual MAAO Fall Conference. Due to lack of availability th
This line item provides travel for above listed employees. It is expected that there will be more travel for the depa
Contracted services no longer needed as we have a full time Assessor.
This account pays the Androscoggin County Registry of Deeds for copies of all deeds recorded for real estate trans
This account provides mapping costs for the assessing office.
This account is to put money into the reserve account for the revaluation of the Town in 2031; since FY22, $30,000
fees paid for plumbing permits....rates are set by the state;
fines for code enforcement violations as set by the state and Town;
costs for building permits per fees set by the state and Town;
fees charged to Sabattus for the Town's official to assist them;starting fy24, the town will no longer provide such s
fees set by the state and town for electrical permits

includes funding for proposed planning director; current dept head pay is in non-supervisory wages
replaces existing dept head here, and continues existing pt employee under new wage scale
.0036 for the first $12,000 of wages for each employee
per mma cy24 pricing
.099 of ft wages
1 opt out at $5,0001 new position at $20,000
0.079 of wages in fy25 (6.2% socsec, 1.45% medicare, 0.25% maine paid leave), 0.0815 of wages thereafter 6.2% s
This line item provides office supplies for the Codes Office including updated code books, small inspection tools, a
This line item provides postage costs for the Codes Office.
$35 per month per employee
This line is to cover gas for one vehicle for the Code Enforcement Officer.
This line item provides training for the above mentioned employees at for updates to changes in the codes and re
This line item provides membership in the Maine Building Officials and Inspectors Association (MBOIA) and Interna
This line item is for annual maintenance on the Code Enforcement Officer's vehicle.
moved to tech department budget
This line item provides mapping and microfilming costs for the Codes Office
This account provides an HRA for all employees enrolled in the Maine Municipal Employees Health Trust. The Tow
This account provides insurance for all town-owned buildings and general liability.
This account provides insurance for all town-owned vehicles and general liability.
This account provides insurance for law enforcement liability
This account provides for property insurance coverage.
This account provides insurance for crime insurance.
This account provides insurance for public officials' liability.
This account provides insurance for employee officials' liability. As of FY24 it is included with other coverage costs

This account provides bond insurance for the Town Manager, Assistant Town Manager, Finance Director, Tax Colle
This account provides legal representation to law enforcement officers involved in a critical incident who are not c

Consolidated Approx $1768 - S

transfer to reserve to pay for capital outlay for fy25
this line was previously used for expenses paid out of overlay; going forward those expenses will be tracked in the
based on fy24 number; fy25 and future numbers depend on mil rates, each specific tif rate, etc.; will need to rese
amount depends on school budget
amount depends on school budget
amount depends on school budget
amount depends on school budget
20 Hour PT - Custodian at Town Office

This line provides cleaning, paper products, and janitorial supplies for the Town Office building
Contracted Custodial Staff for Library and MTM

wait for bill from wolf

This line item provides heating oil for the Library, Lisbon Falls Fire Station and ET Smith Hose Company Station.
check with samantha i'm seeing average of 14,000/yr here based on billing records
check with samantha - im seeing avg of 14,000/yr here

This line provides general repairs and maintenance to all town buildings with anticipated projectsfor this year.
tax refunds for any abatements issued after april 1
This account includes wages for health officer services provided by the current Fire Chief.for fy25, this amount is c

This account covers the department heads wages, which will be split between GA and Assessing. GA and assessing
This account provides wages for one full time General Assistance Coordinator. The full time GA Coordinator splits l

no wc cost for office employees per mma invoice for cy24
.099 of total ft wages
1 opt out1 employee/children rate
6.45% for soc sec, 1.2% for medicarestate of maine has 0.5% employer tax for paid leave starting jan 1, 2025
This account provides office supplies for the General Assistance Program.
This account provides postage for the General Assistance Department. We have an Increase in GA applicants, whic
This account covers the cell phone stipend which will be split between GA and Assessing.
This account provides training and professional development for the General Assistance Coordinator and Administ

This account provides for memberships and dues for the Dept. Head and Coordinator in the Maine Welfare Directo
This account provides mileage and travel reimbursement for the general assistance program training and professio
This account provides funding for the general assistance program which provides assistance with food, rent, and h
This account provides funding for the general assistance interpreting services, which provides assistance with the i

mdea reimb for officer blais
This line item is for one full-time salaried Police Chief responsible for the Police Department, Animal Control Depa
This line item provides regular wages for all full-time staff, union and non-union, as well as part-time non-union st
This line item includes regular wages for the full-time Administrative Executive Assistant to the Chief of Police.
This line item is used for union negotiations, union issues that arise, and/or new employees that transfer into the u
This line item covers the cost of Lisbon Officers who are scheduled to work school and other outside details.
Reserve Police Officers are scheduled for 32 hours per week in 4 “8-hour” shifts. (Friday night, Saturday day and n
This account provides overtime wages for employees.
This account provides for overtime wages to be used when officers attend court hearings.

This line item covers costs for Vacation, Sick, Training, Holiday, Personal Day, and On Call time, replacement accou
This line item is used to cover unemployment insurance.
This line item is used to cover worker's compensation insurance expenses for above-listed employees.
This line item is used to cover the Town's contribution of ME PERS expenses for above-listedemployees.
This line item is the Town’s contribution of medical insurance expenses.
This line item is used to cover FICA and Medicare expenses for above-listed employees.
This line provides uniform cleaning for employees per contractual agreement.
This line item provides office supplies for the police department.
This line item provides all operating supplies for the police department including, patrol, firearms (ammo), and inv
This line item provides postage costs for the police department.
This line provides for advertising costs for the police department
This line item provides printing services for the police department. (cards, yearly updated required law books, env
This line item provides professional services for personnel hiring that includes polygraph, and psychological assess
This line provides uniforms and equipment for employees per union contract, as well as costs to up-fit a new office
This line item provides cell phone services, as well as mobile laptop MiFi's for the cruisers for the police departme
This line item provides fit-testing, as well as hearing testing for current employees and also is used for new hires o

This line item provides fuel for the police department vehicles.
This line item provides diesel for the police department vehicles.
This line item provides for tires and tire maintenance/repair of tires.
This line provides training fees to send officers to outside trainings, Dirigo Safety LLC dues, Daigle Law Group Path
This line provides travel expenses (mileage, tolls, parking fees, hotels).
Per article 26 of union contracts employees must give notice to the Town of Lisbon if they intend on taking college
This line item provides for repairs and maintenance on police department vehicles. All vehicles serviced by public

This line item provides for telephone services.
This line item provides furnishings for the police department. This account replaced former furniture and fixtures
This line item provides for repairs and maintenance on police department equipment.
This line item provides new equipment (handguns, shelving, Tasers, CID equip. etc.) or large item replacement for
This line item provides for the purchase, lettering, and build of new marked police vehicles.
We budget the cost of two cruisers a year, and we replace one cruiser one year, and two cruisers the next year. Tl

This line item includes regular wages for one full-time salaried Fire Chief. This rate is at proposed changes with the
This line item provides wages for all full-time firefighters. The amount should cover all responses, meetings, and tr
This line covers wages for the on-call and any per-diem firefighters. The amount should cover all responses, meeti
This line covers projected overtime costs for the full time employees
This line item is used to cover unemployment insurance expenses

This item line provides office supplies for the fire department.
This line provides general operating supplies for the Fire Department.
This line item provides postage costs for the Fire Department.
This account provides uniforms for all personnel. This includes $500 uniform allowance for each full-time employe
This line item provides cell phone costs for the Fire Chief.
This account provides vaccinations and baseline physical expenses for the employees listed above. Also includes y
This line item provides supply and repair parts for the fire department. For both apparatus and equipment.
This item line provides fuel costs for the Fire Department vehicles. Based on the last three years use average and t
This line item provides fuel costs for the Fire Department fleet. Based on the last three year average and the curre
This line is for replacement of tires for the Fire Department's fleet. The amount requested will be used for the pur
This line item provides both fire and first responders training and CEH's to maintain their skill levels and licensures
This account provides travel expenses for above listed employees.
This is a new line this year. This line covers the costs to conduct the required annual testing and inspection on the
This line item is the capital reserve- truck replacement program approved by the Selectman's board in 2004. The r

This item line covers all other vehicle maintenance and equipment repair. This line shows a significant increase as
This item line was established to maintain the radio and pager program. This includes purchasing of portable radi
This item line is used to purchase foam used in firefighting.
This item line provides the Fire Department with the supplies needed for the First Responder/EMS program. Incre
This item line is used to purchase personal protection equipment. This includes 5 sets of turnout gear (personal pr
This line item is used to purchase fire hose, adapters, and appliances for the Fire Department. We are continuing
This account includes equipment needed by the Department. This proposal includes replacement of some equipm
$75k to vehicle reserve and $70k to equipment reserve;$27990 to offset capital cost for fire station boiler;
This account provides funding for Lisbon's share of the total cost for Lisbon Emergency Services. This service provi
EMA Director Stipend

This line item provides regular wages for one full-time hourly Animal Control Officer, and also one part-time replac
This account provides overtime wages and fill-in coverage as needed.
This line item is used to cover unemployment insurance expenses for the above employees.
This line item is used to cover worker's compensation insurance expenses for above listed employees.
This line item is used to cover the Town's contribution of MEPERS expenses for above-listed employees.
This line item is used to cover the Town's contribution of medical insurance expenses for above listed employees.
This line item is used to cover FICA and Medicare expenses for above listed employees.
This line item provides operating supplies for the animal control department.
This line provides uniforms and equipment for two ACO's.
This line item provides cell phone services for the ACO.
This line item provides fuel for the ACO.
This line item provides for tires and tire maintenance of animal control vehicle.
This account line provides training fees, and dues for two ACO's.
This line provides for shelter expenses for the town of Lisbon, for acquired animals at MidCoast Humane Society.
This line item provides for repairs and maintenance for the animal control department, including maintenance and
This line item provides equipment for the animal control department
contribution to special reserve to cover $78900 of capital requests; existing funds of $20k being used to offset for

This line item provides regular wages for all full-time union staff and for the IT consultant. The increase is based or
This line item is used for union negotiations.
This account provides wages for reserve dispatchers. Reserve dispatchers are scheduled for 24 hours weekly (* 5:
This account provides overtime wages for employees.
This line item combines Vacation, Sick, Training, Holiday, and Personal Day replacement accounts. The combining
This line item is used to cover unemployment insurance expenses.
This line item is used to cover worker's compensation insurance expenses for above listed employees.
This line item is used to cover the Town's contribution of MEPERS expenses for above-listed employees by union c
This line item is the Town's contribution of medical insurance expenses
This line item is used to cover FICA and Medicare expenses for above-listed employees.
This line item provides office supplies for the Communications department.

This line provides for advertising costs for dispatch.
This line item provides professional services for personnel hiring that includes a polygraph examination.
This line provides uniforms at a stipend rate set per union contract for each employee listed above.
This line provides training fees, dues, academy fees, and memberships for communications officers.
This line item provides the E911 loop for the communications department.
This line item provides for repairs and maintenance of Communications Department equipment.

ACCOUNT #40402 FEES & FINES $2,500.00This account is to pay for any fees and fines that could impact the depar

ACCOUNT# 50102 – DEPARTMENT HEAD This line item includes regular wages for one full-time salaried Public W
ACCOUNT# 50104 – NON SUPERVISORY This line item provides regular wages for all full time union and non-unio
ACCOUNT# 50107 – ADMINISTRATIVE WAGES This Administrative Assistantaccount includes regular wages for c
ACCOUNT# 50116 – UNION NEGOTIATIONS This account includes costs incurred with re-negotiating a 3 year cont

ACCOUNT# 50140 - OVERTIME This account provides overtime wages, including the Moxie Festival efforts, for th
ACCOUNT# 50201 - UNEMPLOYMENT INSURANCE This line item is used to cover unemployment insurance expen
ACCOUNT# 50202 - WORKER'S COMP. INSURANCE This line item is used to cover worker's compensation insuranc
ACCOUNT# 50210 – MEPERS – EMPLOYER SHARE This line item is used to cover the Town's contribution of ME PE
ACCOUNT# 50220 - HEALTH INSURANCE This line item is used to cover the Town's contribution of medical insura
ACCOUNT# 50230 - FICA This line item is used to cover FICA and Medicare expenses for above-listed employees.
ACCOUNT# 50240 – MEDICAL TESTING This account covers annual and follow-up hearing tests.
ACCOUNT# 50301 – OFFICE SUPPLIES $5,000.00This line item provides office supplies for the public works depart
ACCOUNT# 50302 – OPERATING SUPPLIES $10,000.00 This line item provides operating supplies to the public wo

ACCOUNT# 50306 - POSTAGE $150.00This line provides postage costs for the public works department.
ACCOUNT# 50307 – ADVERTISING $1,000.00 This line provides advertising costs for the public works department

ACCOUNT# 50330 - DRUG TESTING $1,900.00This line provides random drug tests throughout the year.

ACCOUNT# 50351 – CLOTHING/BOOT ALLOWANCE $11,900.00This line item provides uniform and safety equipm
ACCOUNT# 50352 - CELL PHONE/ALLOWANCS $1,900.00 This line provides cell phone services for the public worl
ACCOUNT# 5370 – MINOR EQUIPMENT $13,000.00
This line item provides small tools for the public works department as necessary. Also includes $8,000 for
ACCOUNT# 50363 - CULVERTS $25,000.00 This line item provides for the replacement of culverts as necessary.
ACCOUNT# 50366 – ASPHALT-HOT TOP $25,000.00 This line item provides materials for the patching roads as ne
ACCOUNT# 50367 – EXCAVATION EXPENSE $5,000.00
ACCOUNT# 50370 – PARTS-SUPPLIES $50,000.00 This line item provides parts for all units as necessary.
ACCOUNT# 50371- SAND & GRAVEL $15,000.00 This line item provides for the replacement of gravel on roads as
ACCOUNT# 50375 - GAS $15,000.00This line item provides fuel for the public works department for winter storm
ACCOUNT# 50376 - OIL & LUBRICANTS $6,500.00 This line item provides oil and grease for public works equipme
ACCOUNT# 50377 - DIESEL $28,000.00 This line item provides diesel for the public works department for winter s
ACCOUNT# 50378 - TIRES $5,000.00 This line item provides tires for all units as necessary.
ACCOUNT# 50455- PROFESSIONAL SERVICES $30,000.00 This line covers professional services for Storm Water Pe

ACCOUNT #50412 MEALS AND LODGING $1000.00This account is to provide meals for the above listed employees
ACCOUNT# 50413 – MILEAGE/TRAVEL REIMBURSEMENT $500.00 This account provides travel expenses for the a
ACCOUNT# 50430 – FILING FEES/LICENSES/PERMITS $1,200.00 This line provides diesel tank inspection and regis

ACCOUNT# 50455- PROFESSIONAL SERVICES $30,000.00 This line covers professional services for Storm Water Pe
ACCOUNT# 50511 - WATER $500.00 This line item provides water services for the public works building.
ACCOUNT# 50512 - TELEPHONE $4,020.00 This line item provides telephone services including $1,400 for the E9
ACCOUNT# 50513 - SEWER $612.00 This line item provides sewer services for the public works building; increase
ACCOUNT# 50535 - RENTAL OF EQUIPMENT $25,000.00 This line item provides contracts for hired or rented equi
ACCOUNT# 50536 - REPAIR & MAINTENANCE: EQUIPMENT $10,000.00 This line item provides for repairs and ma
ACCOUNT# 50537 - EQUIPMENT PAINTING $7,500.00 This line item provides costs for public works equipment to
ACCOUNT# 50538 - LOAM & SEED $1,500.00 This line item provides loam and seeding as necessary.
ACCOUNT# 50539 - R & M: CATCH BASINS & MANHOLE COVERS $5,000.00 This line item provides costs of replac
ACCOUNT# 50541– GROUND REPAIR & MAINTENANCEThis line item provides for sidewalk weed control ($5,400.0
ACCOUNT# 50544- R & M RADIOS $12,500.00 This line item provides repair and replacement of radios as needed
ACCOUNT# 50545 - R & M: TREE REMOVAL/REPLACEMENT $6,500.00 This line item provides for any necessary rc

ACCOUNT# 50547 - REPAIR & MAINTENANCE: SIGNS $3,000.00 This line item provides materials to purchase and
ACCOUNT# 50548 - REPAIR & MAINTENANCE: STREETS $35,000.00 This line item provides centerline and edge lin
placeholder until gl account created for $50k contribution to special reserve for traffic signal control replacement;
ACCOUNT# 50770 - PAVING $475,000.00 This line item includes paving of roads.

contribution to special reserves to offset capital costs for fy25
This account provides overtime wages for the full time employees responsible for ten plow routes.
This line item is used to cover worker's 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.099 of ft v
This line item is used to cover FICA and Medicare expenses for above-listed employees. This is calculated at 6.2% (
This line item provides for the purchase of salt, Magic Minus Zero (the only EPA approved liquid deicer), and sand.
This account provides for the purchase of parts, cutting edges for plows, etc.
This line item provides for hiring an outside contractor to maintain the sidewalks in the winter as well as hiring cor

placeholder for $25k transfer to special reserve for transfer station heater per cip; pw director explained this isn't
transfer to special reserve to offset capital costs for fy25;
street and traffic lighting electric
rental of fire hydrants from lisbon water dept
repair and maintenance of street lights
revenue from sale of library cards to non-residents (current annual fee is $60)
fines from library for late returns
revenue from charges to use fax machine at library
revenue for lost and damaged books
donations earmarked for the library
Based on Grade/Step adjustment proposed 1/2024
This line item includes wages for four (4) 40 hour positions.

.0036 for first $12,000 of wages per employee
per mma no wc charge for office employeees
0.99 of ft wages
This line item is used to cover the Town's contribution of medical insurance expenses for above listed employees.
Total proposed salary costs times 7.65%additional .25% in fy25 and .50% in fy26 and beyond for maine paid leave
We continue to purchase library supplies through the Maine State Library's MHEC discount .
This account continues to support the purchase of new adult bestsellers, non-fiction titles, DVD's and audio books
We will continue our 3-day delivery service that serve the Lisbon patrons well. This continues to be a valuable and
All other items such as date due stickers, patron registration cards and patron library cards are produced locally.
$35 per month per employee
training for library director
This account provides MLA & NELA dues.

library cleaner;

Price of yearly maintenance of carpets on first floor and children's room. Price of once yearly professional window

transfer to special reserves to cover cost of capital requests; total requests are $134k, but $20k in existing funds f

This account provides funding for the Lisbon Connection contract for bus service with Western Maine Transportati
This account provides funding for the Lisbon Historical Society.
This account provides funding for LACO the local food and clothing bank.
This account provides funding for wreaths and flags for veterans on Memorial Day. The Town buys the materials
This account provides funding for membership dues with Maine Municipal Association (MMA).

per tif agreement;$15k for requested part time employee;$60k in support for econ dev per historic use of funds;
$10k for pcl$19,961.23 from Downtown TIF to offset Funding for PCL Downtown Director
This line item includes regular wages for one full-time salaried Economic & Community Development Director, this
proposal for staff member to share with pcl; the position is expected to transfer to pcl eventually;
.0036 per first $12000 of wages per employee
office employee wc cost is nothing per mma pricing
.099 of ft wages

1 opt out at $5k
fy25 6.2% for socsec, 1.45% for medicare, 0.25% for maine paid leavefy26 and beyond 6.2% for socsec, 1.45% for m

This line includes print spots in 2 regional and 1 statewide guide books. It also has funding for video production of
$35 per employee per month
This account provides training for above listed employee including: Northeast Economic Developers Assoc. Board
Current List of membershipsLAMC Chamber - $302.50Bath Brunswick Chamber - $250.00EDCM - $125.00Maine D
This is equal to the Annual Dues for AVCOG. Adjust accordingly.
This amount includes local meals with business leaders and meals during conferences. No increase from 2024
Monthly local travel is averaging about $4,000 per year. $2500 is set aside to travel to and attend national confere
placeholder for account codes to be created for pcl contribution and support for pcl director;



This line item is the Androscoggin County PSAP fee
This line item is the Androscoggin County Tax fee that is based on the Town of Lisbon's assessed property valuatio

moved to sewer fund
moved to sewer fund
per mmbb amortization schedule; paid off in fy31;
paid off in fy22
totals per amortization schedule; loan to be paid off fy30;72% town; 28% sewer;
10 year loan for road repair; amortization per mmbb; loan paid off fy28;
amortization schedule per mmbb with principal payments until 2030
ferry road loan principal per mmbb amortization schedule
moved to sewer fund
per mmbb amortization schedule; interest from 5.17% to 5.75%; loan paid off in fy31;
paid off in fy22
total per amortization schedule; this loan was refinanced in 2020 at 3.45% and will paid off fy3072% town; 28% se
per mmbb amortization schedule; loan at 2.28% (up to 2.71%); paid off in fy27;
amortization per record from MMBB; interest rate is variable from 1.24% to 1.74%; loan is paid off in fy31;
interest on the loan per MMBB amortization schedule

revenues and expenses. The mill rate is then calculated by taking this amount of funding and dividing it

by the state, declining for each year of vehicle age from new to 6+ years old.

stallment is due in mid March.
related to motor vehicle, as well as fish and wildlife.

ays performed by municipalities based on the number of lanes and miles.
ality at least 50% of the property tax revenue loss suffered by that municipality during the previous caler
ality at least 50% of the property tax revenue loss suffered by that municipality during the previous caler
re rate on their forested land which results in a property tax reduction.A municipality is entitled to annu

nent amount is calculated;
cluded in those policies.

gs during the year;

at $2,000 and 2 Chair positions at $2.400
ate quote from mma for cy24

naterials.

The employer's contribution is 85% of the premium. The amount for FY25 amount is based on cy24 cos

ger's office.

& City, and MMA Convention/Trainings and various human resources courses.

ds deemed by the Town Council and/or Town Manager.
nce department;

alendar 24 rates
of gross wages for FICA and 1.45% of gross wages for Medicare. Starting Jan 1, 2025, the state will also

ine items?
ted out of clerk budget currently but may move here in future;
ing, and two associate members at $21.87 per meeting for two meetings per month.
24 premium

of gross wages for FICA and 1.45% of gross wages for Medicare.State of Maine added 0.5% employer ta

partment;

netimes for online postage reimbursement.

think it's a good estimate. I am not sure why there was no estimate in the current budget.
includes agenda management, creating electronic Council packets, archiving Council media, setting up
vacant deputy clerk position is budgeted at e1 on the new payscale, though may ultimately be hired at a

er is the Deputy was getting OT and/or Comp for being Planning Board Secretary. We have changed that

mail, etc.). Because postage will increase again in 2024, we're budgeting over the highest actual cost in
, junkyards, the renewal dog notice, and liquor license ads when required.
ned elections instead of 3.

staff. It includes MMA workshops, attendance at the New England Institute & Academy, New England C
s may be going up, so this new number reflects that. In 2021 we budgeted $700.00, but this amount sho
or National Conference.
dget due to using previous years as a guide, this budget number will more accurately reflect current nee
over $25,000.00. 2023-24 was at a little over $15,000.00 for four restored volumes, and held some prev
es for online codes, code updates, codification history, DS200 vote tabulator programming, and Express V
ome shelving needs to be adjusted for newly restored historical documents. Voting machines will require
signage for the voting place.swb note - added placeholder for $750 transfer of dog tag revenue to ACO a
proposed payscale.
t with an adjustment per the proposed payscale.

x rate (TBD). This is the gross expense before any dividends, credits, or other rebates from the insurer.
ence modification from calendar year 2024 ?????.
oloyer contribution went down from 10.2% to 9.9% .
The employer's contribution is 85% of the premium. A ?% increase has been applied to premiums for c
of gross wages for FICA and 1.45% of gross wages for Medicare.
including accounts payable and payroll forms, checks, W2's and 1099's, etc
mailing that also includes documents to the IRS quarterly.

A Trainings, MMTCTA Trainings & MEGFOA Business meetings for the Finance Director and the Finance A
stage as needed.
and the Finance Assistant. This line item also includes mileage/travel reimbursement for the AP Clerk for
stage as needed.This also includes payments to credit card processors that are partially paid by transacti
in FY25 to purchase more equipment for conversion from InforME to tyler paymentswould like $1,000 t

eviously, the Tax Collector position was doubled up on either the Town Manager role or the Finance Dire

x rate (???). This is the gross cost not counting any credits, dividends, or other rebates from the insurer
ence modification from calendar year 2024 ?????
oloyer contribution will decreased from the previous year, from 10.2% to 9.9% of gross wages for fiscal y
The employer's contribution is 85% of the premium. A ?% increase has been applied to premiums for c
of gross wages for FICA and 1.45% of gross wages for Medicare.
as pens, certified mailers, envelopes, tape, paper clips, etc. It also includes various printed forms, paper,

memberships as well as other general trainings for customer service, etc. The increase to this line is for

g will be managed by the same department head.
will be split with General Assistance. Half of the wages will come from Assessing and half from General

ıpact of maine paid leave
·e homes being built and increased sales our commitment books have become larger, and more supplies
gs have increased.
·vices for the assessor's office.
stance.
ssessing re-certification courses.
ıgram costs and membership dues. With increased staffing the dues/memberships will increase.
he conference will no longer be at Sebasco Harbor Inn and will be a farther distance and a hotel will be r
ırtment due to new construction and more in person trainings being offered.

sactions in the Town of Lisbon. Increase in this account accounts for the increase of Town population as

0 has been set aside each year.

services;

ocsec, 1.45% medicare, 0.50% maine paid leave
ınd other office supplies to include copying, paper, and the like.

certifications as required by the State of Maine.
ational Association of Plumbing and Mechanical Officials (IAPMO).

wn funds the account with $500.00 for single coverage and $1,000.00 for family coverage. This benefit w

s.

ector and GA Administrator.
covered by the union.

eir relevant line items;
earch further;this item is both the transfer of tif funds to their respective special revenue accounts, and t

combined with the fire chief pay

g will be managed by the same department head.
her time between GA and Assessing, which is why half the wages are included in this budget, and the ot

ch increases mailings.

trator. The increase in this line item accounts for personnel changes in the upcoming fiscal year.

ors Association.
onal development opportunities. The staff will ride share when possible.
ıeat to applicants who meet the state's eligibility requirements. The increase to this line item takes into
increasing refugee/asylum seekers that present to our GA program. This account is new this year as we

ırtment that covers four towns, and the Lisbon Communication Center.
:aff. The union contracts have been negotiated for, therefore current rates are based on the signed cont

union on a lateral pay from another department during the year.

ıight, as well as Sunday).

ınts.

vestigative supplies.

velopes, printer paper, etc.)
ѕments.
er with all equipment.
nt.
ır current employees to also receive annual physicals.

of The Guardian training, Academy fees, BLETP fees and LEO memberships.

e courses in the upcoming financial year by March 1st. Limited to 2 courses per fiscal year and capped at
works or outside contractors.

account.

the police department this year such as Portable Radios, Bullet proof vests for the officers that are expi

he year we replace one cruiser, we carry that money forward to up-fit the two cruisers the following yea

e personnel policy
rainings that personnel are required to attend. This line shows an increase to cover a proposed addition
:ings, and trainings that personnel are required to attend. Including long duration calls resulting from fir

ee and $2,500 for Class A uniforms for the firefighters. Firefighters are issued a Class A uniform as they c

early mandated requirements for Maine Respiratory Protection Program. Pre-employment physical is ap

this year's rate per gallon plus 3%.
ent rate per gallon price plus 3%. Line was increased beyond the projection due to the incoming new am
chase and mounting of truck tires for the apparatus fleet.
s. Also covers cost specialized training that cannot be obtained within the Department.

e Fire Department equipment. This includes NFPA pump testing, ladder testing, aerial testing, self-conta
requested funding is to maintain a manageable amount to sustain the half-life refurbishment and replac

s the last few years we have shown over-drafts in this line due to many costly repairs to apparatus. Also,
os, pagers, and batteries. This year, this includes the purchase of 6 new portable radios and 1 new mobi

eased to cover the cost of the new transport program.
rotection equipment), helmets, gloves, boots, forestry gear, and SCBA masks. This gear wears outs and
to replace older hose as it fails its annual testing.
nent due to failures. This includes replacing gas meters, RIT packs, and a thermal camera.The gas meter

vides one primary ambulance staffed with one ALS (A-EMT or Paramedic) provider licensed by Maine EM

cement when F/T officer is unavailable or on vacation. The Animal Control Officers provides service to t

d repairs on ACO truck.

r net of $58,900;

n the union contractual raises.

:00pm - 01:00am Fri & Sat nights, and * Sunday 06:00am to 2:00pm) to augment full-time personnel.

; of all “wage replacement” accounts makes payroll, and transfer to Munis software system more manag

:ontract.

rtment.

Works Director, who oversees the Public Works and Solid Waste Management Departments.
n staff including the addition of a full time Driver/Operator.base cost is $492,661.68 plus $49646 for lab
one full time
tract.

ıe above listed employee as well as on-call pay per the union contract totaling approximately $22,000. V
ıses for the first $12,000 gross wages per employee x rate (.0062).
ce expenses for above-listed employees. This line item is used to cover worker's compensation insuranc
ERS expenses for above-listed employees.
ınce expenses for above listed employees.

tment
ırks department, paint for crosswalks, arrows, stop ahead, etc. and provides trash liners for weekly muni

t.

ıent for above listed employees based on the union contract requirements of $700 per person as well as
ks department.

cessary as well as stock piling hot top to be used in the hot box throughout the winter.

necessary.
ıs and call outs based on an average annual consumption of approximately 4,500 gallons; increase is curı
ent and vehicles.
storms and call outs based on an average annual consumption of 12,000 gallons; increase is currently ba

ermit Mandates, ATRC biennial share, continued GIS development, as well as miscellaneous professional

s.
ıbove listed employees.
tration $350; crane inspection $275; fire extinguisher inspection $300; inspection stickers, etc

ermit Mandates, ATRC biennial share, continued GIS development, as well as miscellaneous professional

)11 Radio Loop.
e accounts for a 3% rate increase.
ipment including: grader, bucket trucks, etc. In addition $15,000 has been budgeted to cover the cost of
ıintenance for public works equipment when it needs to be sent out for repair
› be sand blasted and painted.

ement and maintenance of catch basins and manhole covers.
)0) and roadside mowing ($3,750).
d.Also includes a repeater to be installed.
oadside tree removals or replacements

l install street signs as necessary.
ıe road striping. Increase this year to provide for additional edge line striping.
;

wages
of gross wages for FICA and 1.45% of gross wages for Medicare. For FY25, 0.25% for Maine paid leave, a
.

ntractors to help haul snow during downtown snow removal.

needed in fy25, but would be needed someday if town continues with transfer station;

The employer's contribution is 85% of the premium. budget values are based on cy24 renewal ratesop

s as well as all children's books and media. The Lisbon Library continues to purchase from companies tha
l affordable service for our patrons. The rest of this budget supports postage for overdue notices, bills a

/ washing. This account also covers small repairs/maintenance needs.

rom beaver park reserve also being used for net of $114k;

ion Services

and the American Legion coordinates the wreaths and flags.

s line if includes a cost of living increase and wage increase

medicare, 0.50% for maine paid leave

a short social media ad and website promotion. Also included is event promotion for holidays.

Meetings and Conference (NEDA), Grow Smart Summit, MMA Convention, Maine Real Estate & Develop
owntown Network - $750.00MEREDA - $300.00National Main St - $375.00Total - $2102.50 MCDA - $100

ences for National Main St and Brownfields

on.

ewer;

t by the Town's assessed value provided by the Assessor.

ndar year as a result of statutory property tax exemptions or credits enacted after April 1, 1978.
ndar year as a result of statutory property tax exemptions or credits enacted after April 1, 1978.
al payments if it submits the Municipal Valuation Return in a timely manner and if it achieves the appro

sts provided by our provider (MMEHT). Any employees receiving opt out will receive $5,000 from this lir

charge employers 0.5% for paid leave program.

x starting Jan 1, 2025 for paid leave program.

Council laptops, and assistance with Council memos for agendas, along with succession planning. It also
ı d1 based on experience; both positions are budgeted in future years with step increase and 2.5% cola

to a per diem position that should allow for more control and planning for future budgets (included in tl

the past 2 years. This should be a closer number to the actual amount. It is a Presidential Election year v

City & Town Clerk's Conference, Annual Town & City Clerk's Networking Day, and MMA Conference.
uld be good for both the Clerk and the Deputy Clerk. A new Deputy Clerk will need additional trainings,

ds and inflationary costs.
viously agreed pricing. Due to cost changes and inflation, this new number of $18,500.00 is a more accur
Vote Accessible Voting System programming fees. The School Department reimburses us for tabulator p
e service as well. We also need to have the vault combination changed and the door needs to be service
account;

calendar year 2024. After inquiries with the Health Trust, we were advised to budget a ?% increase for ca

Assistant.

r acting as courier to the bank throughout the fiscal year.
ion fees.will also move auditor costs here;
to replace 20+ year old oki printer in tax officewould like $5,000 to replace carpet in tax office;

ector role.

r.

ear 2025.
calendar year 2024. After inquiries with the Health Trust, we were advised to budget a ?% increase for ca

, file boxes, tax reminder envelopes, ribbons, batteries, carbonless receipt printer paper, and receipt pri

trainings for the new Tax Collector to either achieve or maintain a Tax Collector Certification.

Assistance.

; are needed.

necessary.

well as construction in Town.

vas offered when the Town switched from the self insured plan to a reduced benefit plan through MMEł

to pay credit enhancement agreementsgendron tif ends fy25enterprise electric tif ends fy25g&c tif ends

:her half are included in the Assessing budget.

account the increased number of cases during FY24.
see the need for interpreting services increase.

tract. The off-setting revenue for the school's 75% share of one School Resource Officer is reflected in th

t UMA rates. Contract includes tuition and supplies. One written request was made for 2 courses plus t

ring and equipment for new hire Officers to go to MCJA. and equipment for the K-9.

ar. Cruisers and equipment costs have increased as well as up-fitting costs.

ı of (2) full-time firefighters as well an increase to the current full-time firefighters., The goal is to have t
es and weather events. This line also includes per-diem hours.

complete their Firefighter certification training and after completing a prescribed time of service.Allows a

oproximately $800.00 per new member. The yearly mandated respiratory questionnaire costs from $100

ıbulance, which uses diesel.

ined breathing apparatus (SCBA) testing, and hose testing. This use to be covered under the R&M Equip
cement of apparatus.With the high increases in the cost of fire apparatus over the past 3 years, this amo

, the hourly rate to have equipment repaired by vendors has gone up.
ile radio. This is to continue replacing the older radios with radios that are P25 and digital capable prior

must be replaced as it fails the mandated annual inspection and as the gear gets older. The line shows a

s are getting older and even after sending them back t the factory are coming back and not being able to

S, the second provider will also be licensed by Maine EMS. The primary ambulance will be staffed 24 ho

:he Town of Lisbon, Bowdoin, Durham, and Sabattus.

ɡeable.

ɔorer

We also included $10,000 in funds to cover Sewer Department employees completing Storm Drain Syste

e expenses for above listed employees.

icipal trash removal, trash cans on Main St., Moxie Festival, etc. Account #5377 and 5378, for Paint and

s uniform service for the mechanics.

rently based on 3% but the Town locks in a gas price in May.

ısed on 3% but the Town locks in a diesel price in May.

l services, CCTV, etc.

l services, CCTV, etc.

f using the Sewer Department Vactor to clean the catch basins and storm drains based on $75/hour, 20

and FY26 and beyond 0.50% for Maine paid leave.

t outs are $5000 each annually

at give us the best discounts. This account supports our library's fees and participation in the statewide
nd general mailing needs.

pment Association (MEREDA), Economic Development Council of Maine (EDCM), Maine Community Dev
).00 - removed membership as not worthwhile. Reduction of $397.50 from 2024

priate minimum assessment ratio (36 M.R.S. § 327).The reimbursement is calculated as 90% of the tax lc

ne item. Any new or vacant positions were allocated $20k in expenses.

› covers website/Facebook notifications, ordinance preparation, and the additional work as needed for d

he non-supervisory line).

with predicted high turnout, so we need to make sure we're covered.

depending on the experience of the candidate.

ate reflection of what the cost may be. I expect to meet with the rep this January for more exact numbe
programming and ballot printing.
d. The combination should be changed regularly to ensure security for vital records, and we have had a l

alendar year 2025.2 single pos c - $24,140.161 opt out - $5,000

alendar year 2025.2 ppo 500 @ $26,178.84 each2 opt out $10,000 total

nter ribbons for MVR printer, etc.

HT. The funds are used to reimburse qualified health expenses.

; fy26

he Revenue portion of the budget, and the second school resource officer is fully funded through the po

ext books.

:hese new positions be supervisors.

allows funds to out fit new full time employees

).00-$155.00 per firefighter. Also added this year is funds to provide cancer screening for 8 firefighters a

ɔment line.
ɹunt will no longer be enough to sustain the thought of purchasing fire apparatus, but will work for the sı

to the predicted FCC mandates.

another increase as the market has being having multiple increase per year and we still have to replace c

ɔ be calibrated. To keep the equipment consistent, the goal would to to replace all the meters at the sar

ɔurs per week, 7 days per week, and 365 days per year. This service also provides for Lisbon Emergency

ɛm cleaning efforts.

Trash Liners respectively, have been combined with the #5380 Supplies Operating line item to simplify b

hours a week for 10 weeks.

“Cloud Library System” and “Digital Maine Database” that enabled our patrons to download 1,936 items

velopment Association (MCDA).

ɔst due to tree growth enrollment. The statutory formula for reimbursement takes the difference betwe

department projects.for fy25, pay reflects new proposed pay scale; future years budget for step increase

ers.

large turnover since it was last changed (before 2022).

lice department budget.

year. Firefighters have a higher cancer rate than the average person. This is due to the occupational ex

maller vehicles.This account also includes $70,000 each of the next few years to ensure enough money is

older gear.

me timeThe RIT packs are modified air packs used to bring a trapped firefighter air, in the event of an em

to sign mutual aid agreements with other area EMS services which will include Paramedic back-up if nee

ɔudgeting.

s onto their personal electronic devices last fiscal year. Our library needs to take a bigger role in such on

:en the tax that would have been assessed if the land were valued as undeveloped acreage and the actua

ɛ and 2.5% cola;

xposures to toxins. Cancer in firefighters has been recognized by the State of Maine, by the Caner Presu

is in the FD equipment reserve account to pay for air pack replacement when they are required to replac

nergency. The air packs can no longer be repaired with one out of service.The thermal camera is of an o

eded.Lisbon Emergency shall provide stand-by coverage on any "emergency" call, i.e. working building fi

ı-line services that may require more financial support to ensure our patrons receive those services succ

al tax assessed under tree growth, adjusts that difference by the increase in educational funding that ea

ımption Act, making cancer in firefighters a workers comp claim.

ːe.

ɔbsolete brand and we can longer get parts for it. The charger for it is failing and can not be replaced.sw

re, police stand-off or "emergency" incident deemed necessary by Lisbon Fire, Lisbon Police, Bowdoin Fi

essfully. In the current fiscal year, we have started on-line services through Baker & Taylor's Axis 360 an

ch municipality received as a result of having a lower state valuation, then distributes that aggregate am

rb notes - costs listed by chief above are $41k; added $50k placeholder for contribution to equipment sp

ire, or EMA.At the request of Lisbon or Bowdoin, Lisbon Emergency will staff the second ambulance duri

ıd Creativebug. The Library Governing Board supports expanding our on-line services to ensure we mee

ıount to the various municipalities based on the property tax burden in that municipality. If a municipal

ıecial reserve;

ing major storms if personnel are available.The funding model is calculated by charging a per capita rate.

:t the needs of the Lisbon community.

lity fails to achieve the minimum assessment ratio, they will lose 10% of the c

Account Type	Organization	Object	Project	Detail Type	Year	Line	Quantity
E	12026500	50360		A	2025	10	8
E	12026500	50360		A	2025	20	1
E	12026500	50530		A	2025	10	1
E	12026500	50530		A	2025	20	1
E	12026500	50530		A	2025	30	1
E	12026500	50530		A	2025	40	1
E	12026500	50530		A	2025	50	1
E	12026500	50530		A	2025	60	1
E	12026500	50530		A	2025	70	1
E	12026500	50530		A	2025	80	1
E	12026500	50530		A	2025	90	1
E	12026500	50530		A	2025	100	1
E	12026500	50530		A	2025	110	1
E	12026500	50530		A	2025	120	1
E	12026500	50530		A	2025	130	1
E	12026500	50530		A	2025	140	1
E	12026500	50530		A	2025	150	1
E	12026500	50530		A	2025	160	1
E	12026500	50530		A	2025	170	1
E	12026500	50530		A	2025	180	1
E	12026500	50530		A	2025	190	1
E	12026500	50530		A	2025	200	1
E	12026500	50530		A	2025	210	1
E	12026500	50530		A	2025	220	1
E	12026500	50530		A	2025	230	1
E	12026500	50530		A	2025	240	1
E	12026500	50530		A	2025	250	1
E	12026500	50530		A	2025	260	1
E	12051500	50451		A	2025	10	1,040
E	12051500	50451		A	2025	20	1
E	12051500	50512		A	2025	10	12
E	12051500	50512		A	2025	20	12
E	12051500	50520		A	2025	10	1
E	12051500	50549		A	2025	10	1
E	12051500	50549		A	2025	20	1
E	12051500	50549		A	2025	30	1
E	14040500	50102		A	2025	10	1
E	14040500	50104		P	2025	10	1
E	14040500	50104		F	2025	20	1
E	14040500	50104		A	2025	30	1
E	14040500	50107		A	2025	10	1
E	14040500	50116		A	2025	10	1
E	14040500	50117		A	2025	10	1
E	14040500	50130		A	2025	10	1
E	14040500	50140		A	2025	10	1
E	14040500	50143		A	2025	10	1

E	14040500	50145	A	2025	10	1
E	14040500	50201	A	2025	10	1
E	14040500	50202	A	2025	10	1
E	14040500	50220	A	2025	10	1
E	14040500	50220	A	2025	20	2
E	14040500	50260	A	2025	10	1
E	14040500	50301	A	2025	10	1
E	14040500	50302	A	2025	10	1
E	14040500	50306	A	2025	10	1
E	14040500	50307	A	2025	10	1
E	14040500	50308	A	2025	10	1
E	14040500	50349	A	2025	10	1
E	14040500	50351	A	2025	10	1
E	14040500	50351	A	2025	20	1
E	14040500	50352	A	2025	10	1
E	14040500	50353	A	2025	10	1
E	14040500	50375	A	2025	10	1
E	14040500	50377	A	2025	10	1
E	14040500	50378	A	2025	10	1
E	14040500	50401	A	2025	10	1
E	14040500	50413	A	2025	10	1
E	14040500	50415	A	2025	10	1
E	14040500	50501	A	2025	10	1
E	14040500	50501	A	2025	20	1
E	14040500	50512	A	2025	10	1
E	14040500	50532	A	2025	10	1
E	14040500	50536	A	2025	10	1
E	14040500	50710	A	2025	10	1
E	14040500	50710	A	2025	20	1
E	14040500	50710	A	2025	30	1
E	14040500	50710	A	2025	40	1
E	14040500	50710	A	2025	50	1
E	14040500	50710	A	2025	60	1
E	14040500	50720	A	2025	10	1
E	14041500	50104	F	2025	10	1
E	14041500	50104	F	2025	20	2
E	14045000	50104	A	2025	10	1
E	14045000	50140	A	2025	10	1
E	14045000	50201	A	2025	10	1
E	14045000	50302	A	2025	10	1
E	14045000	50351	A	2025	10	1
E	14045000	50352	A	2025	10	1
E	14045000	50375	A	2025	10	1
E	14045000	50378	A	2025	10	1
E	14045000	50401	A	2025	10	1
E	14045000	50453	A	2025	10	1
E	14045000	50536	A	2025	10	1

E	14045000	50710	A	2025	10	1
E	14045000	50710	A	2025	20	1
E	14046000	50104	A	2025	10	1
E	14046000	50116	A	2025	10	1
E	14046000	50130	A	2025	10	1
E	14046000	50140	A	2025	10	1
E	14046000	50145	A	2025	10	1
E	14046000	50201	A	2025	10	1
E	14046000	50301	A	2025	10	1
E	14046000	50307	A	2025	10	1
E	14046000	50349	A	2025	10	1
E	14046000	50351	A	2025	10	1
E	14046000	50401	A	2025	10	1
E	14046000	50512	A	2025	10	1
E	14046000	50536	A	2025	10	1
E	16060500	50104	P	2025	50	2,080
E	16060500	50104	P	2025	60	2,080
E	16060500	50104	P	2025	70	2,080
E	16060500	50104	P	2025	80	2,080
E	16060500	50308	A	2025	10	1
E	16060500	50352	A	2025	10	1
E	16060500	50402	A	2025	10	1
E	16060500	50402	A	2025	20	1
E	16060500	50451	A	2025	10	260
E	16060500	50511	A	2025	10	1
E	16060500	50512	A	2025	10	1
E	16060500	50513	A	2025	10	1
E	16061500	29653	A	2025	10	1
R	16061500	40300	A	2025	10	1
R	16061500	40301	A	2025	10	1
R	16061500	40302	A	2025	10	1
R	16061500	40303	A	2025	10	1
R	16061500	40304	A	2025	10	1
R	16061500	40305	A	2025	10	1
R	16061500	40306	A	2025	10	1
R	16061500	40307	A	2025	10	1
R	16061500	40308	A	2025	10	1
R	16061500	40309	A	2025	10	1
R	16061500	40310	A	2025	10	1
R	16061500	40320	A	2025	10	1
R	16061500	40321	A	2025	10	1
R	16061500	40330	A	2025	10	1
R	16061500	40334	A	2025	10	1
R	16061500	40340	A	2025	10	1
R	16061500	40341	A	2025	10	1
R	16061500	40342	A	2025	10	1
R	16061500	40343	A	2025	10	1

R	16061500	40380	A	2025	10	1
E	16061500	50102	F	2025	50	1
E	16061500	50104	A	2025	20	1
E	16061500	50130	A	2025	20	1
E	16061500	50140	A	2025	10	1
E	16061500	50230	A	2025	10	1
E	16061500	50301	A	2025	10	1
E	16061500	50302	A	2025	10	1
E	16061500	50306	A	2025	10	1
E	16061500	50307	A	2025	10	1
E	16061500	50351	A	2025	10	1
E	16061500	50352	A	2025	10	1
E	16061500	50355	A	2025	30	1
E	16061500	50356	A	2025	10	1
E	16061500	50357	A	2025	10	1
E	16061500	50358	A	2025	10	1
E	16061500	50359	A	2025	10	1
E	16061500	50375	A	2025	10	1
E	16061500	50377	A	2025	10	1
E	16061500	50380	A	2025	10	1
E	16061500	50401	A	2025	10	1
E	16061500	50414	A	2025	10	1
E	16061500	50501	A	2025	10	1
E	16061500	50510	A	2025	10	1
E	16061500	50511	A	2025	10	1
E	16061500	50512	A	2025	10	1
E	16061500	50513	A	2025	10	1
E	16061500	50522	A	2025	10	1
E	16061500	50536	A	2025	10	1
E	16061500	50541	A	2025	10	1
E	16061500	50542	A	2025	10	1
E	16061500	50543	A	2025	10	1
E	16061500	50556	A	2025	10	1
E	16062000	50650	A	2025	10	1
E	16062000	50651	A	2025	10	1
E	16062000	50652	A	2025	10	1

Amount	Project String Type	Project String
$9,560.00		
$7,568.00		
$23,600.00		
$3,660.00		
$1,680.00		
$1,010.00		
$2,730.00		
$85,000.00		
$5,395.00		
$500.00		
$4,000.00		
$16,000.00		
$400.00		
$1,000.00		
$14,400.00		
$8,400.00		
$5,880.00		
$2,520.00		
$9,200.00		
$4,000.00		
$1,932.00		
$850.00		
$15,500.00		
$3,300.00		
$4,500.00		
$9,000.00		
$2,000.00		
$10,000.00		
$26,000.00		
$2,000.00		
$15,600.00		
$6,876.00		
$11,500.00		
$23,000.00		
$10,000.00		
$21,900.00		
$107,480.00		
$83,616.00		
$80,995.00		
$1,217,840.00		
$58,926.00		
$17,000.00		
$11,500.00		
$34,994.00		
$57,000.00		
$5,000.00		

$180,000.00
$864.00
$52,778.23
$365,000.00
$40,000.00
$500.00
$5,150.00
$28,000.00
$300.00
$200.00
$4,000.00
$3,700.00
$25,600.00
$2,200.00
$9,807.84
$1,900.00
$36,480.00
$350.00
$6,628.00
$20,000.00
$450.00
$2,608.00
$0.00
$14,000.00
$7,768.00
$2,000.00
$5,500.00
$5,000.00
$8,410.00
$2,010.00
$5,335.00
$13,896.00
$9,843.00
$3,400.00
$206,628.24
$123,439.68
$61,419.00
$2,200.00
$43.20
$1,000.00
$650.00
$960.00
$3,968.00
$700.00
$400.00
$14,761.00
$2,000.00

$848.00
$250.00
$227,935.00
$3,500.00
$22,564.00
$2,500.00
$66,293.00
$173.00
$1,500.00
$120.00
$350.00
$2,250.00
$1,450.00
$2,280.00
$1,125.00
$46,384.00
$46,384.00
$51,022.40
$56,118.40
$250.00
$420.00
$100.00
$183.00
$6,500.00
$150.00
$2,300.00
$175.00
$0.00
($86,000.00)
($15,000.00)
($16,000.00)
($79,150.00)
($61,000.00)
($20,000.00)
($4,500.00)
($8,000.00)
($7,000.00)
$0.00
($3,000.00)
($2,000.00)
($2,500.00)
($600.00)
($1,000.00)
($1,200.00)
($5,000.00)
($3,000.00)
($2,000.00)

($4,800.00)
$100,126.40
$306,055.40
$206,400.00
$6,500.00
$49,925.42
$2,200.00
$55,000.00
$200.00
$3,200.00
$1,000.00
$1,250.00
$0.00
$24,000.00
$3,800.00
$8,000.00
$1,200.00
$7,600.00
$1,800.00
$1,000.00
$3,000.00
$7,500.00
$3,000.00
$3,000.00
$5,130.00
$3,800.00
$1,000.00
$2,200.00
$5,000.00
$15,000.00
$8,000.00
$4,800.00
$1,200.00
$2,000.00
$1,000.00
$2,800.00

Description

motorola body worn cameras
motorola cruiser camera
police tritech imc pd
police PD METRO
police PD 911 Recording Equature Software
police NCIC,W2W,NESPIN,K9 PacTrac
Motorola Body Camera year licenses
MUNIS
Assessing TRIO upgrade from TRIO Sql to TRIO Web
police power dms maine le accrediation software
dirigo safety le accrediation contract
bangor payroll
Zoom Webinar License
Adobe Teams
burgess on site
town server backup
barracuda
firewall
office 365
library minerva
fire reporting software
fire im reporting
trio motor vehicle and assessing
town hall streams
civic clerk
cloudpermit
kyocera
clerk business license software
Custodial Staff Contract for Library and MTM
town hall carpet cleaning
VoIP Phone Service through Wolf Technologies
SIPTrunk.com Monthly Fees for SIP Trunk services
Thayer Maintenance Contracts
General repairs and maintenance to all town buildings with anticipated projectsfor this year.
library epoxy floor
pw trailer
This line item is for the full-time salaried Police Chief responsible for the Police Department, Animal Control Depar

This line item provides regular wages for all full-time staff, union and non-union, as well as part-time non-union st
This line item includes regular wages for the full-time Administrative Executive Assistant to the Chief of Police and
This line item is used for union negotiations, union issues that arise, and/or new employees that transfer into the
This line item covers the cost of Lisbon Officers who are scheduled to work school and other outside details.
The Lisbon Police Department employs uniformed reserve officers who provide a variety of essential duties. Rese
This account provides overtime wages for employees.
This account provides for overtime wages to be used when officers attend court hearings.

This line item covers costs for Vacation, Sick, Training, Holiday, Personal Day, and On Call time, replacement accou
This line item is used to cover unemployment insurance
This line item is used to cover worker's compensation insurance expenses for above-listed employees.
employer health contribution for existing staff
place holder for employer health for proposed new hires

This line item provides operating supplies for the police department including, patrol, CID, Drug test kits, firearms
This line item provides postage costs for the police department.
This line provides for advertising costs for the police department.
This line item provides printing services for the police department. (cards, yearly updated required law books, en
This line item provides professional services for personnel hiring that includes polygraph, and psychological assess
This line provides uniforms and equipment for employees per union contract, as well as cost to up-fit a new office
Police Motorcycle Leather Jackets for the five newly training Motor Officers.
This line item provides cell phone services, as well as mobile laptop Mifi's in the cruisers for the police departmen
This line item provides fit-testing, as well as hearing testing for current employees and also is used for new hires o
This line item provides fuel for the police department vehicles.
This line item provides diesel for the police department vehicles.
This line item provides for tires and tire maintenance
This line provides training fees to send officers to outside trainings, Dirigo Safety LLC dues, Daigle Law Group Path
This line provides travel expenses (mileage, tolls, parking fees, hotels).
Per article 26 of union contracts employees must give notice to the Town of Lisbon if they intend on taking college

This line item provides for repairs and maintenance on police department vehicles. All vehicles serviced by public
This line item provides for telephone services.
This line item provides furnishings for the police department. This account replaced former furniture and fixtures
This line item provides for repairs and maintenance on police department equipment.
This line item provides new equipment (handguns, shelving, Tasers, CID equip. etc.) or large item replacement for
A ballistic helmet is a type of protective headgear that is specifically designed to protect the wearer's head from b
IFAK (Individual First Aid Kit) Rescue Medical Kit for each officer that can be worn by the officer.
Level III+ stand alone rifle plates for each officer.
Patrol Rifle- Bushmaster 5.56NATO rifles with Eotech Optic, lights, and sling.
Eotec G43 Optic Magnifier, with flip mount for Patrol Rifles
This is for the purchase of a new radar unit for the Motorcycle.

This line item provides regular wages for one full-time hourly Animal Control Officer, and also one part-time repla
This account provides overtime wages and fill-in coverage as needed.

This line item provides operating supplies for the animal control department.
This line provides uniforms and equipment for two ACO's.
This line item provides unlimited cell phone and mifi services for the ACO.
This line item provides fuel for the ACO.
This line item provides for tires and tire maintenance of animal control vehicle.
This account line provides training fees, and dues for two ACO's.
This line provides for shelter expenses for the Town of Lisbon on acquired animals at Midcoast Humane Society.
This line item provides for repairs and maintenance for the animal control department, including maintenance an

The following item would be for the purchase of a 9mm Rifle to replace the Shotgun that the Animal Control Offic
This line item provides equipment for the animal control department throughout the year.
This line item provides regular wages for all full-time union staff and for the IT consultant. The increase is based or
This line item is used for union negotiations.
This account provides wages for reserve dispatchers. Reserve dispatchers are scheduled for 24 hours weekly (* 5:
This account provides overtime wages for employees.
This line item combines Vacation, Sick, Training, Holiday, and Personal Day replacement accounts. The combining
Unemployment compensation insurance
This line item provides office supplies for the Communications department.
This line provides for advertising costs for dispatch.
This line item provides professional services for personnel hiring that includes a polygraph examination.
This line provides uniforms at a stipend rate set per union contract for each employee.
This line provides training fees, dues, academy fees, and memberships for communications officers.
This line item provides the E911 loop for the communications department.
This line item provides for repairs and maintenance of Communications Department equipment.
KERRI KIMBALL
CLAUDIA LEMIEUX
CHRISTINE ALLEN
HEIDI HAYDEN
Based on 3-year average.
Based on existing stipend authorized by Town of Lisbon for department heads.
Membership in the Maine Library Association for all 5 staff members of the Lisbon Library for one year
Membership for all 5 staff members in the American Library Association for one year.
Cleaning service for 5 hours per week at the library, provided by MerMaid cleaning service. Contracted in coordina
Based on 3-year average, plus additional 10% contingency in case of surge in costs.
Based on 3-year average, plus 10% contingency.
Based on 3-year average, plus 10% contingency.

Non Supervisory , Year-Round , Part and full time positions. This includes the addition of one (1) additional After S
Seasonal positions including fitness instructors, summer day camp and sports counselors, summer parks labor, etc
budgeted overtime hours for parks staff plowing and snow removal
0.0815 of total wages
Ink, Paper, all other office items
Hardgoods and supplies required to run all recreation programs throughout the year.

Creation and publication of annual brochure
Steel-toe boots and work clothing for full, parttime, and seasonal parks crew.

This program will not be active for FY25
Park fees, tickets, passes, etc., for summer day campers excursions.
Senior program expenses non-food related.
Expenses related to inaugurating programs or events that may be stand-alone events or have not been determine
Payment for referees for all youth sports programming games.

Reflective and/or protective wear for work in parks and mowing, TOL labeled clothing, etc,
membership and participation in Maine Recreation Park Association Conference, parks safety trainings, managem
expenses for weekly meals for the senior program.
Regular maintenance for parks vehicles.
Snack Shack electricity expenses.
for MTM Community Center and Graziano Square.
for MTM phone lines and maintenance and park building.
for MTM Community Center
Rental of indoor facilities for youth sports programming - generally indoor turf facility for field hockey, pool for sw
All parts & repair of non-road vehicles used to maintain parks & recreational spaces.
fertilization and upkeep of Beaver Park field, Town office green areas, gardens and parks around town, as well as t
Maintenance and repair of the River Trail, including portable toilets, dog waste stations, pavement and drainage r
Purchase of plants/seeds/bulbs for all green spaces throughout town, as well as gardening products, tools, and mu
trash removal services for MTM Community Center.
Historical society contribution
contribution to LACO clothing and food bank
contribution to Lisbon annual Memorial Day parade and events

Justification

This would bring us up to 16 Body-worn cameras total, and the following year we would purchase 3 more, so all st
This would replace the last remaining Cruiser front and backseat camera that needs to be replaced this year

Zoom Webinar Licenses for remote meeting capabilities

This is for the addition of a Patrol Sergeant. Please see Personnel Budget Request Justification Form for further de
This is for the addition of a Domestic Violence/Juvenile Detective. This is a position we once had and lost after a r

Increase is due to a step increase and COLA.

Increase is due to more call outs and Officers investigating cases past the end of their shifts.

Increase is due to the union contractual raise increase, as well as some increased large scale training.

Leather Jackets are a safety item and also provide warmth in the colder days.
Increase is due to adding a cell phone and , as well as now needing an unlimited phone plan and unlimited data pl

High-risk incidents that our law enforcement, officers have been exposed to this past year, can expose officers to
We know that having medical kits on our person can save lives in a timely manner. These kits are the size of a sm
These rifle plates are level III+ plates and can be worn in the outer vest carriers that the officers currently wear. T
This would allow us to equip the remaining nine Officers on the department with patrol rifles, as we currently hav
EOTECH Magnifiers enhance any EOTECH Holographic Weapon Sight (HWS) by enlarging the target's image when

The increase of the cost from last year is due to a increase in the unlimited plan for the cell phone and laptop Mifi

The following item would be for the purchase of a 9mm Rifle with a optic to replace the Shotgun that the Animal C

Increase is due to the Union contractual raises.

Increase is due to a 2.5% COLA
Increase is to cover overtime in the instances a second dispatcher is needed due to major storms, and serious inci
Increase due to union pay contractual increases.

Cost for one polygraph is $350 dollars.

See attached justification form for details; reclassifies "cataloging/technical services assistant" to "cataloging libra
Reclassify "Patron Services Aide" to "Circulation Librarian" to more accurately reflect the demands of the position,
Grade/Step adjustment
Grade/step adjustment

Step 7 Salary and Park Ranger stipend

The continued increase in registrations of campers (FY24 was up to 300 individual campers) necessitates additiona

inflation for general supplies

Request Group **User Defined**

an for programs.

ballistic threats. Ballistic helmets are designed to protect the wearer's head from these threats, reducing
all pouch and contain Medical IFAK kits and tourniquets.

i.

dents where there is high call volume. There also continues to be a yearly increase in call volume, which

al staff to ensure staff to student ratios remain as close to 1:10 as possible.

; the risk of injury or death to our Officers. These helmets are essential for our Officers who engage in hi

has showed a need to call extra dispatchers in.

igh-risk activities, as they provide a crucial layer of protection that can save lives. Up fitting our Officers

with the appropriately sized helmets is crucial to their safety.