



**AGENDA**  
**COUNCIL WORKSHOP**  
**MARCH 22, 2022**  
**LISBON TOWN OFFICE**  
**6:00 P.M.**

Mark Lunt 2022  
Donald Fellows 2022  
Jason Smith 2022  
Fern Larochelle, Chair 2023  
Harry Moore, Jr., Vice Chair 2024  
Raymond Robishaw 2024  
Clifford Miller 2024

1. CALL TO ORDER & PLEDGE TO FLAG

2. ROLL CALL

\_\_\_ Councilor Lunt                      \_\_\_ Councilor Fellows                      \_\_\_ Councilor Larochelle                      \_\_\_ Councilor Smith  
\_\_\_ Councilor Moore, Jr                      \_\_\_ Councilor Robishaw                      \_\_\_ Councilor Miller

Town Clerk reading of meeting rules

3. PAY STUDY - CAREER MANAGEMENT ASSOCIATES – CHARLES WILKSON

4. BUDGET WORKSHOP

- A. Capital Improvement Plan to Council and Planning Board
- B. Assessing
- C. Elected Officials
- D. Town Manager
- E. Insurance
- F. Legal
- G. Technology
- H. Abatements
- I. Finance
- J. Tax
- K. Debt Service

5. ADJOURN

# Town of Lisbon



## Capital Improvement Plan FY23

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# Town of Lisbon

## Capital Improvement Plan Introduction

### I. Introduction

The Capital Improvement Plan (CIP) is a document that focuses on the implementation of community goals through detailed recommendations on capital spending and needs for the current and forecasted future fiscal years. Per the Town Charter, the CIP that is submitted to the Council is to be broken down by Town, on a departmental level; by School Department; and lastly by the Water Department. Capital Improvement is being defined by the Charter as, "any construction project exceeding \$25,000 and any equipment purchase to be bonded or to be budgeted in more than one fiscal year."

Per the Town Charter, this plan should further be presented in a five-year plan format, focusing on public improvement projects that may include vehicles, machinery, equipment, or overall building improvements. This plan includes existing assets as well as the proposition for new assets that would help support the future growth of the Town.

In addition to the five-year plan, as outlined in the Town Charter, the Capital Improvement Plan includes an additional 5 year forecast to provide further information requested by Town Council. The additional 5 year forecast will then provide a 10 year plan proposal for capital improvements. The first 5 year CIP presented is in accordance with the Charter; the additional 5 years will be a reflection of what to expect in the upcoming years as we focus on a best practice for asset retention, replacement and overall maintenance.

### II. About the Plan

The CIP for FY22 shows the five fiscal years FY22 through FY26, which are separated on a department level. The CIP demonstrates specific projects, amounts of those projects as well as sources of funding for those projects. This document is a living and fluid document that considers community needs as well as a framework for making the best use of financial resources.

In addition to the five year and ten year plan forecasts, the CIP document also includes the estimated annual cost of operating and maintaining vehicles and equipment and the current mileage of those vehicles. By understanding the maintenance costs, it allows us to identify which assets are to be maintained and which ones are to be earmarked for replacement.

To support the amounts of the projects and the sources of funding, it is imperative that the Town also include the Debt Structure (Bonds and Leases) to assist in making the best decision for the use of the financial resources. Within this plan, a detailed list of the current debt obligations is included.

The CIP is reviewed and updated on an annual basis. Each Department Head is asked to submit their CIP requests to the Town Manager and the Finance Director before the end of the calendar year. Each department's CIP is then reviewed and evaluated based on needs, financial capacity and the overall impact it may or may not have on the Town's operating budget.

Once the projects are evaluated, the Town Manager recommends the CIP to the Planning Board for review. After the Planning Board reviews the CIP, it is then presented to the Town Council for review and adoption.

III. CIP or Operating Budget?

The FY22 column of the CIP will be incorporated into our FY22 budget. Within each department's plan structure, it will identify how each project will be funded. The projects that are to be funded with Municipal Revenue and are then to be brought into the budgetary process for FY22, will refer to operating budget in the funding source column. Other forms of funding include bonds, leases and grants.

The projects that are funded by bonds and leases are still going to impact the FY22 Operating Budget as the calculations for principal and interest would need to be included.

Following this Preface to the Town of Lisbon's Capital Improvement Plan will be an excerpt from the Town Charter and the Capital Plan Policy as they are both written. The excerpt from the Charter and the Plan Policy support the above information.

Town of Lisbon  
Charter Excerpt – Capital Program

Sec. 6.08. – Capital Program.

- (a) *Submission to Council.* The Town Manager, School Committee and Board of Water Commissioners shall prepare and annually submit to the Council and Planning Board a five year capital program on or before the first day of May.
- (b) *Contents.* The capital program shall include:
  - 1. A general summary of its contents;
  - 2. A list of the capital improvements proposed to be undertaken during the next five years together with documentation of need. "Capital improvement" shall mean any construction project exceeding \$25,000, and any equipment purchase to be bonded or to be budgeted in more than one fiscal year.
  - 3. Cost estimates, methods of financing, and recommended time schedules for each improvement; and
  - 4. The estimated annual cost of operating and maintaining any new facilities.
- (c) *Planning Board Review.* The Planning Board shall review the proposed capital program each year to determine, where appropriate, that the capital expenditure is consistent with the provisions of the Town Comprehensive Plan and forward its recommendations to the Town Council no later than the first day of June.
- (d) *Council Action on Capital Program.*
  - 1. *Notice and Hearing.* The Town Council shall publish in one or more newspapers having general circulation in the Town a general summary of the capital program and a notice stating:
    - I. The times and places where copies of the capital program will be available to the public; and
    - II. The time and place, not less than two weeks after the first date of publication, for a public hearing on the capital program.
  - 2. *Adoption.* The Council by resolution shall annually adopt the capital program with or without amendment after the public hearing and on or before the first day of July.

(C.O. of 9-16-2008, § 2008-152H, Ref. of 11-4-2008; [Ref. of 11-3-2015](#) ; [Amendment of 11-8-2016](#) )

## Town of Lisbon

### Capital Improvement Plan Program Policy

#### **Capital Improvement Program Policy**

The purpose of this policy paper is to develop an understanding of the importance of capital improvement programming and to provide the Town with a framework for making the best use of financial resources.

#### **What is Capital Improvement Programming?**

It is a multi-year scheduling of public physical improvements, based on studies of available fiscal resources and the need for specific improvements to be constructed in the future. Although a long term program does not commit the Town to a particular expenditure in a particular year, it provides an identifiable framework for informed decision-making.

#### **How is the Capital Improvement Program Developed?**

The CIP is updated annually (beginning in December) as part of the Town's regular budget process. After departments submit their CIP requests to the Town Manager in late December, they review and evaluate the proposed projects based on the Manager's and the Town Council's service desires, other Town infrastructure needs, the financial capacity of the Town, and the impact the projects will create on the Town's operating budget.

Once the projects are evaluated, the Manager recommends to the Planning Board and the Town Council the selection and timing of capital projects into future fiscal years. First-year projects are incorporated into the Town Manager's recommended annual operating budget. The Planning Board and Town Council are also presented the future, unappropriated, programming years for their consideration, review, and endorsement so staff can proceed with planning and evaluation of potential capital projects.

#### **What is the importance of Capital Improvement Programming?**

The Capital Improvement Program, is a framework for accomplishing needed improvements on a scheduled basis, projected out over a five and ten year spread; it is one of the most important documents considered by the Town Council. It is important because it has a major impact on the allocation of fiscal resources, and it contributes to setting Town expenditures for many years to come. When the Program is adopted and fully utilized, it ensures that needed facilities are provided within the Town's financial capability. The Program's purposes are to:

1. Provide a complete picture of the Town's major development needs;
2. Establish fiscal priorities for and between various projects;
3. Schedule major projects so as to reduce fluctuations in the tax rate;
4. Balance the use of funding sources in the most beneficial manner;
5. Discourage piecemeal improvements and duplication of expenditures;
6. Coordinate the activities of various Town departments;
7. Assist in implementing recommendations of the Town's Comprehensive Program;
8. Inform the taxpayers of anticipated future improvements; and,
9. Arrange opportunities for the public to offer comments on the Program.

#### **Format of the Capital Improvement Plan**

The Capital Improvement Plan is provided for the Town, Water and School. The School Department and the Water Department both provide their Capital Improvement Plans to the Town Council based on needs and discussions held within the School Committee and the Water Board of Directors. The Town Manager and the Finance Director develop the Town's Capital Improvement Plan by showing the details on a departmental level and overall on a summary level for five and ten years.

### **What is a Capital Improvement?**

A common definition of a capital improvement includes new or expanded physical facilities that are relatively large, expensive and permanent. It is a major fiscal expenditure which is made infrequently or which is not-recurring and includes one or more of the following:

1. Acquisition of land;
2. Construction or expansion of a public facility, street, or utility;
3. Non-recurring rehabilitation or construction of an asset provided the cost is more than \$25,000 and extends the useful life of the asset;
4. Design or Programming related to an individual project; or,
5. Any item or piece of equipment that will be bonded or budgeted in more than one fiscal year.

It also includes assets that would hold a useful life of 5 years or longer and includes machinery, equipment or vehicles that are \$10,000 or more. These may be one time purchases or recurring based on the established useful life of the asset once it is placed into service. For example a vehicle is given a useful life of 5 years and on that fifth fiscal year within the CIP, that asset will be evaluated for replacement.

### **Methods of Financing**

Capital Improvement Program projects are funded from a variety of sources. These include: General Fund; Bonds or Leases; and Federal/State Grants.

**General Fund** – The most commonly used method of financing capital projects is through the use of the General Fund. The General Fund includes the money raised by the local property tax for a given year. When a project is funded with General Fund revenues, its entire cost is paid off within the year. The intent is to budget annually a certain amount from the General Fund to address Town priorities. If the Town has the financial capacity to pay for a project in a given year, the cost to the taxpayer will generally be less than if bonded because there are no interest payments to be made. However, it does have the effect of lumping expenditures into one year, thereby giving a peak tax loading.

**General Obligation Bonds** – Bonds are used to finance major municipal capital projects. These are issued for a period of time generally extending from ten to twenty years during which time principal and interest payments are made. They are secured by the raising of property taxes. The time payment has the advantage of allowing the costs to be amortized over the life of the project and of allowing taxpayers to pay a smaller amount of the project's cost at a time. However, they do commit the Town's resources over a long period of time and decrease the flexibility of how yearly revenues can be utilized. The Town's bonding capacity is a limited resource. All projects, which are to be bonded should meet minimum eligibility criteria and must have a life span at least equal to the bond life.

**Grants** – One source of grants is from other levels of government, for example, the Environmental Protection Agency, the Maine Department of Health and Human Services, U.S. Housing and Urban Development, Maine Department of Environmental Services, and the Department of Transportation. Generally, these Federal and State sources provide an outright grant or matching funds to go with locally raised funds. Deciding on which method of financing should be selected for a given project is dependent on a number of factors. These include the cost of the project, its useful life, the eligibility of the project to receive funds from other than local taxes, long-term and short-term financial obligations of the Town and a project's relative priority in terms of implementation. The Capital Improvement Program seeks to maximize the potential benefits from all revenue sources.

# **Town Departmental Level Capital Improvement Plan**

**Town of Lisbon Summary – 5 Year CIP**

Town of Lisbon					
Forecasted Capital Improvement Plan - 5 Year					
Department Summary					
For Budget Year FY23					
Forecasted Years FY23 through FY27					
DEPARTMENT TOTALS	Forecast 6/30/2023	Forecast 6/30/2024	Forecast 6/30/2025	Forecast 6/30/2026	Forecast 6/30/2027
POLICE DEPARTMENT	\$ 82,000	\$ 43,500	\$ 77,000	\$ 77,000	\$ 91,000
ANIMAL CONTROL	-	33,500	-	-	-
COMMUNICATION CENTER	-	-	220,000	-	-
FIRE DEPARTMENT	102,628	96,069	1,454,373	8,900,149	59,115
PARKS AND RECREATION	61,200	60,000	40,000	40,000	95,000
PUBLIC WORKS	945,000	1,105,000	620,000	505,000	650,000
SOLID WASTE	145,000	50,000	-	-	-
TREATMENT PLANT	150,000	145,000	165,000	150,000	100,000
TOWN BUILDINGS	-	577,990	-	74,700	30,000
TOWN OFFICE ADMIN	44,127	41,405	30,000	30,000	30,000
TECHNOLOGY	70,000	-	31,000	-	20,900
<b>Total Capital Expenditures</b>	<b>\$ 1,599,955</b>	<b>\$2,152,464</b>	<b>\$2,637,373</b>	<b>\$9,776,849</b>	<b>\$1,076,015</b>

**Town of Lisbon Summary – 10 Year CIP**

Town of Lisbon					
Forecasted Capital Improvement Plan - 10 Year					
Department Summary					
For Budget Year FY23					
Forecasted Years FY28 through FY32					
	Forecast	Forecast	Forecast	Forecast	Forecast
DEPARTMENT TOTALS	6/30/2028	6/30/2029	6/30/2030	6/30/2031	6/30/2032
POLICE DEPARTMENT	\$ 80,500	\$ 97,000	\$ 77,000	\$ 77,000	\$ -
ANIMAL CONTROL	-	-	-	-	-
COMMUNICATION CENTER	-	-	300,000	-	-
FIRE DEPARTMENT	2,017,406	610,776	20,943	31,990	23,089
PARKS AND RECREATION	-	8,000	8,000	-	10,000
PUBLIC WORKS	1,275,000	825,000	675,000	505,000	-
SOLID WASTE	-	-	-	76,000	-
TREATMENT PLANT	78,000	500,000	160,000	125,000	110,000
TOWN BUILDINGS	10,000	-	-	-	-
TOWN OFFICE ADMIN	30,000	30,000	30,000	30,000	-
TECHNOLOGY	-	-	52,000	-	-
<b>Total Capital Expenditures</b>	<b>\$ 3,490,906</b>	<b>\$2,070,776</b>	<b>\$1,322,943</b>	<b>\$ 844,990</b>	<b>\$143,089</b>

**Public Safety:** Includes the Fire Department and the Police Department, which further includes Animal Control and the Communication Center

**Police Department – 5 Year CIP**

Town of Lisbon						
Forecasted Capital Improvement Plan						
For Budget Year FY23						
Forecasted Years FY23 through FY27						
	Forecast	Forecast	Forecast	Forecast	Forecast	
	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027	Funding
<b>POLICE DEPARTMENT</b>						
<b>Vehicles</b>						
PD 1 2022 FORD EXPLORER	-	-	-	-	67,000	Op. Budget
PD 2 2020 FORD EXPLORER	-	-	67,000	-	-	Op. Budget
PD 3 2019 FORD EXPLORER	67,000	-	-	-	-	Op. Budget
PD 4 2021 FORD EXPLORER	-	-	-	33,500	-	Op. Budget
PD 5 2020 FORD EXPLORER	-	-	-	33,500	-	Op. Budget
PD 6 2018 FORD EXPLORER	-	33,500	-	-	-	Op. Budget
PD 7 2017 FORD EXPLORER	-	-	-	-	-	Op. Budget
PD 8 2018 FORD EXPLORER	-	-	-	-	-	Op. Budget
PD 9 2022 FORD EXPLORER	-	-	-	-	-	Op. Budget
<b>Equipment</b>						
PD WatchGuard Cameras	-	-	10,000	10,000	10,000	Op. Budget
PD Firearms Replacement	15,000	-	-	-	-	Op. Budget
Bullet Proof Vests	-	-	-	-	14,000	Op. Budget/Grant
New police K9 and equipment	-	10,000	-	-	-	Op. Budget
Portable Radios	-	-	-	-	-	Grants
<b>Total Police Department</b>	<b>\$ 82,000</b>	<b>\$ 43,500</b>	<b>\$ 77,000</b>	<b>\$ 77,000</b>	<b>\$ 91,000</b>	

**Police Department: Animal Control – 5 Year CIP**

Town of Lisbon						
Forecasted Capital Improvement Plan						
For Budget Year FY23						
Forecasted Years FY23 through FY27						
	Forecast	Forecast	Forecast	Forecast	Forecast	
	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027	Funding
<b>POLICE DEPARTMENT</b>						
<b>ANIMAL CONTROL</b>						
AC01 FORD PICK UP	-	33,500	-	-	-	Op. Budget
<b>Total Animal Control</b>	\$ -	\$ 33,500	\$ -	\$ -	\$ -	

**Police Department: Communication Center – 5 Year CIP**

Town of Lisbon						
Forecasted Capital Improvement Plan						
For Budget Year FY23						
Forecasted Years FY23 through FY27						
	Forecast	Forecast	Forecast	Forecast	Forecast	
	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027	Funding
<b>POLICE DEPARTMENT</b>						
<b>COMMUNICATIONS</b>						
Com Center Consoles	-	-	220,000	-	-	Op. Budget
Com Center Back Room Radio setup	-	-	-	-	-	Op. Budget
<b>Total Communications</b>	\$ -	\$ -	\$ 220,000	\$ -	\$ -	

**Police Department – 10 Year CIP**

Town of Lisbon						
Forecasted Capital Improvement Plan						
For Budget Year FY23						
Forecasted Years FY28 through FY32						
	Forecast	Forecast	Forecast	Forecast	Forecast	
	6/30/2028	6/30/2029	6/30/2030	6/30/2031	6/30/2032	Funding
<b>POLICE DEPARTMENT</b>						
<b>Vehicles</b>						
PD 1 2022 FORD EXPLORER	-	-	-	-	-	Op. Budget
PD 2 2020 FORD EXPLORER	-	-	33,500	-	-	Op. Budget
PD 3 2019 FORD EXPLORER	33,500	-	-	-	-	Op. Budget
PD 4 2021 FORD EXPLORER	-	-	-	67,000	-	Op. Budget
PD 5 2020 FORD EXPLORER	-	-	-	-	-	Op. Budget
PD 6 2018 FORD EXPLORER	33,500	-	-	-	-	Op. Budget
PD 7 2017 FORD EXPLORER	-	-	33,500	-	-	Op. Budget
PD 8 2018 FORD EXPLORER	-	-	-	-	-	Op. Budget
PD 9 2022 FORD EXPLORER	-	67,000	-	-	-	Op. Budget
<b>Equipment</b>						
PD WatchGuard Cameras	-	10,000	10,000	10,000	-	Op. Budget
PD Firearms Replacement	-	-	-	-	-	Op. Budget
Bullet Proof Vests	-	-	-	-	-	Op. Budget/Grant
New police K9 and equipment	-	-	-	-	-	Op. Budget
Portable Radios	13,500	-	-	-	-	Grants
Cruiser Radios	-	20,000	-	-	-	Grants
<b>Total Police Department</b>	<b>\$ 80,500</b>	<b>\$ 97,000</b>	<b>\$ 77,000</b>	<b>\$ 77,000</b>	<b>\$ -</b>	

**Police Department: Animal Control – 10 Year CIP**

Town of Lisbon							
Forecasted Capital Improvement Plan							
For Budget Year FY23							
Forecasted Years FY28 through FY32							
		Forecast	Forecast	Forecast	Forecast	Forecast	
		6/30/2028	6/30/2029	6/30/2030	6/30/2031	6/30/2032	Funding
<b>POLICE DEPARTMENT</b>							
<b>ANIMAL CONTROL</b>							
	AC0 1 FORD PICK UP	-	-	-	-	-	Op. Budget
	<b>Total Animal Control</b>	\$ -	\$ -	\$ -	\$ -	\$ -	-

**Police Department: Communication Center – 10 Year CIP**

Town of Lisbon							
Forecasted Capital Improvement Plan							
For Budget Year FY23							
Forecasted Years FY28 through FY32							
		Forecast	Forecast	Forecast	Forecast	Forecast	
		6/30/2028	6/30/2029	6/30/2030	6/30/2031	6/30/2032	Funding
<b>POLICE DEPARTMENT</b>							
<b>COMMUNICATIONS</b>							
	Com Center Consoles	-	-	-	-	-	Op. Budget
	Com Center Back Room Radio setup	-	-	300,000	-	-	Op. Budget
	<b>Total Communications</b>	\$ -	\$ -	\$ 300,000	\$ -	\$ -	-

## Police Department Footnotes FY23

The majority of funding to operate a law enforcement agency is invested in personnel. The Lisbon Police Department strives for the highest quality, while following the core values of integrity, respect and compassion. With that being said, the below descriptions tie into the above five and ten year Capital Improvement Plans.

- Cruiser replacement plan: The above 5 and 10 year CIPs highlight the current continuous cruiser replacement plan that is updated annually and runs on a ten year basis. The maintenance costs and mileage information, following this footnote, further supports the ten year cruiser replacement plan.
- Duty weapon replacement: The firearms that Officers carry on a daily basis are generally replaced every 10 years due to wear. This agency's weapons are due for replacement in FY23. With the purchase of firearms, practice ammunition, new duty holsters, officer's training time, and factoring in inflation, the expected cost would be approximately \$15,000. The funding source will be from the operating budget.

### Animal Control

- ACO Ford Pick-up: The current ACO pick-up truck is a 2015 and is slated to be replaced within the 5 year Capital Improvement Plan, in FY24. It is recommended to trade in the 2015 truck and to purchase another Ford pick-up truck. The pick-up truck is much more convenient to transport animals within.

### Communication Center

- Dispatch Console Replacement: The dispatch consoles that are currently in the communications center are approximately 10 years old. It is difficult to get a company to provide a specific lifespan on this equipment, but we believe that we will be in need of new consoles in approximately 5 years, giving it a 15 year life. According to Dirigo Wireless, the consoles and equipment will cost upwards of \$220,000. The radio room that houses all of the radios to run the communication center will need to be replaced in the next 10 years; this will cost approximately \$300,000 according to Dirigo Wireless. As we get closer to the fiscal year cited for replacement, we will be able to provide much more accurate numbers as these equipment prices change annually.

**Police Cruiser Maintenance Costs:** below please find the estimated yearly maintenance costs on the police cruisers.

TOWN OF LISBON	
Yearly Estimated Maintenance Costs	
For Budget Year FY23	
	Yearly Estimated Maintenance Costs
<b>Police Department</b>	
PD 1 2022 FORD EXPLORER	1,150
PD 2 2020 FORD EXPLORER	1,150
PD 3 2019 FORD EXPLORER	1,150
PD 4 2021 FORD EXPLORER	1,150
PD 5 2020 FORD EXPLORER	1,150
PD 6 2018 FORD EXPLORER	1,150
PD 7 2017 FORD EXPLORER	1,150
PD 8 2018 FORD EXPLORER	1,150
PD 9 2022 FORD EXPLORER	1,150

## Police Department Mileage

TOWN OF LISBON										
Forecasted Vehicle Mileage										
For Budget Year FY23										
Forecasted Fiscal Years 2023-2032										
CAPITAL IMPROVEMENT PLAN FOR MUNICIPAL GOVERNMENT										
	Estimated Mileage 6/30/2023	Estimated Mileage 6/30/2024	Estimated Mileage 6/30/2025	Estimated Mileage 6/30/2026	Estimated Mileage 6/30/2027	Estimated Mileage 6/30/2028	Estimated Mileage 6/30/2029	Estimated Mileage 6/30/2030	Estimated Mileage 6/30/2031	Estimated Mileage 6/30/2032
Replacing one vehicle annually and two vehicles semi annually										
<b>POLICE DEPARTMENT</b>										
PD 1 2022 FORD EXPLORER	22,000	44,000	66,000	88,000	110,000	22,000	44,000	66,000	88,000	110,000
PD 2 2020 FORD EXPLORER	55,000	77,000	99,000	22,000	44,000	66,000	22,000	110,000	22,000	44,000
PD 3 2019 FORD EXPLORER	100,000	22,000	44,000	66,000	88,000	110,000	22,000	44,000	66,000	88,000
PD 4 2020 FORD EXPLORER	44,000	66,000	88,000	110,000	22,000	44,000	66,000	88,000	110,000	22,000
PD 5 2020 FORD EXPLORER	55,000	77,000	97,000	119,000	22,000	24,000	46,000	68,000	88,000	
PD 6 2018 FORD EXPLORER	90,000	100,000	87,000	97,000	107,000	117,000	88,000	97,000	106,000	116,000
PD 7 2017 FORD EXPLORER	76,000	85,000	94,000	103,000	110,000	117,000	124,000	131,000	97,000	107,000
PD 8 2018 FORD EXPLORER	82,000	90,000	98,000	106,000	113,000	121,000	120,000	128,000	110,000	118,000
PD 9 2022 FORD EXPLORER	22,000	34,000	51,000	68,000	85,000	102,000	119,000	17,000	34,000	17,000
<b>ANIMAL CONTROL</b>										
AC0 1 FORD PICK UP	112,000	126,500	14,500	29,000	43,500	58,000	72,500	87,000	101,500	112,000

Fire Department – 5 Year CIP

Forecasted Fiscal Years 2023-2027						
CAPITAL IMPROVEMENT PLAN FOR MUNICIPAL GOVERNMENT						
	Forecast 6/30/2023	Forecast 6/30/2024	Forecast 6/30/2025	Forecast 6/30/2026	Forecast 6/30/2027	Funding
<b>FIRE DEPARTMENT</b>						
ENGINE 1 - 2003	-	-	\$ 902,000			- Cap. Lease
ENGINE 2 - 2000	-	-	525,000			- Cap. Lease
SQUAD 3 - 2009 Ford F-450	-	-	-	-		- Munic. Rev.
ENGINE 7 - 2020	-	-	-	-		- Reserve/Lease
TRUCK 6 - 2003	-	-	-	-		- Cap. Lease
RESCUE 10 - 2004	-	-	-	842,000		- Reserve
CAR 1 - 2016	-	58,000	-	-		- Reserve
CAR 4 - 2010	59,000	-	-	-		- TIF
AIR BAGS	-	-	-	-		- Munic. Rev.
THERMAL IMAGING CAMERAS	-	12,000	-	-		- Munic. Rev.
TURNOUT GEAR	15,628	16,409	17,230	18,091	18,996	Municipal Budget
HYDRAULIC RESCUE TOOLS	28,000	-	-	-		- Municipal Budget account #50710
PORTABLE RADIOS	-	6,300	6,615	6,950	7,300	Municipal Budget
VEHICLE RADIOS	-	3,360	3,528	1,852		- Municipal Budget
SCBAs (Air packs)	-	-	-	-	-	
SCBA BOTTLES	-	-	-	31,256	32,819	
Lis Falls Station Boiler	-	-	-	-	-	
Lisbon Fire Station Boiler	-	-	-	-	-	
FIRE STATION	-	-	-	8,000,000	-	
<b>Total FIRE DEPARTMENT</b>	<b>102,628</b>	<b>96,069</b>	<b>1,454,373</b>	<b>8,900,149</b>	<b>59,115</b>	

Fire Department – 10 Year CIP

TOWN OF LISBON						
Forecasted Capital Improvements & Equipment Purchases						
For Budget Year FY23						
Forecasted Fiscal Years 2028-2032						
CAPITAL IMPROVEMENT PLAN FOR MUNICIPAL GOVERNMENT						
	Forecast	Forecast	Forecast	Forecast	Forecast	Funding
	6/30/2028	6/30/2029	6/30/2030	6/30/2031	6/30/2032	
<b>FIRE DEPARTMENT</b>						
ENGINE 1 - 2003	\$ -	\$ -	\$ -	\$ -	-	Cap. Lease
ENGINE 2 - 2000	-	-	-	-	-	Cap. Lease
SQUAD 3 - 2009 Ford F-450	-	150,000	-	-	-	Munic. Rev.
ENGINE 7 - 2020	-	-	-	-	-	Reserve/Lease
TRUCK 6 - 2003	1,925,000	-	-	-	-	Cap. Lease
RESCUE 10 - 2004	-	-	-	-	-	Reserve
CAR 1 - 2016	-	-	-	-	-	Reserve
CAR 4 - 2010	-	-	-	-	-	Munic. Rev.
AIR BAGS	-	-	-	10,000	-	Munic. Rev.
THERMAL IMAGING CAMERAS	-	12,000	-	-	-	Munic. Rev.
TURNOUT GEAR	19,946	19,946	20,943	21,990	23,089	Munic. Rev.
HYDRAULIC RESCUE TOOLS	38,000	-	-	-	-	
PORTABLE RADIOS	-	-	-	-	-	
VEHICLE RADIOS	-	-	-	-	-	
SCBAs (Air packs)	-	428,830	-	-	-	Munic. Rev./Reserve
SCBA BOTTLES	34,460	-	-	-	-	Munic. Rev.
Lis Falls Station Boiler	-	-	-	-	-	
Lisbon Fire Station Boiler	-	-	-	-	-	
FIRE STATION	-	-	-	-	-	
<b>Total FIRE DEPARTMENT</b>	<b>2,017,406</b>	<b>610,776</b>	<b>20,943</b>	<b>31,990</b>	<b>23,089</b>	

## Fire Department Footnotes FY23

The Fire Department provides protection of life and property and the mitigation of manmade and natural emergencies to the residents of the Town of Lisbon. The Fire Department's focus remains to be through safety, education and effective and efficient delivery of emergency and non-emergency services to the best of their ability.

The following footnotes support the five and ten year capital improvement plans as presented above.

- Vehicle Replacement Plan – The original vehicle replacement plan was written in 2002 and it called for a 25 (engines) to 30 (ladder) year life on fire apparatus. With the increase in call volume and the added technology, trucks are not lasting that long. Some components are becoming obsolete after 15 years. National Fire Protection Association (NFPA) 1901, which is the standard as adopted by the State of Maine, recommends trucks to be replaced or put into reserve status after 15 years. The presented CIP shows replacing the vehicles sooner than the original replacement plan cited above.
  - Engine 1 was moved from 2028 to 2025; Rescue 10 was moved from 2037 to 2026; Truck 6 was moved up to a more realistic timeframe.
  - Car 1 was moved to 2024 from 2026; this will mean a greater resale/trade-in value
  - Car 4 was a used vehicle when we bought it and it already had 90,000 miles on it; it was used as a plow truck. This vehicle was moved up to FY23.
- Turnout Gear - This will be the regular purchase of structural turnout gear and will rotate the older worn-out garments. Turnout gear is reflected in the CIP above because collectively, it is over the dollar threshold. Turnout gear funding source is cited as Operating Budget and is therefore part of the Personal Protective Equipment Expense account.
- Portable Radios – Portable Radios were quoted under \$10,000 and therefore were not added to the CIP above but will be incorporated into the Operating budget. The quote for this equipment is as follows: FY23 \$6,000; FY24 \$6,300; FY25 \$6,615; FY26 \$6,950; FY27 \$7,300; and FY28 \$7,665.
- Vehicle Radios – Vehicle Radios were quoted under \$10,000 and therefore were not added to the CIP above but will be incorporated into the Operating Budget. The quote for this equipment is as follows: FY23 \$1,600; FY24 \$3,360; FY25 \$3,528; and FY26 \$852.
- SCBAs – The self-contained breathing apparatus (SCBA) were purchased in 2013. The air packs also include electronics. The Fire Department is considering a target replacement year of FY33 on this equipment. The current cost, without bottle or mask, is \$8,000 and includes pack, mask and two bottles.
- SCBA Bottles – Under DOT regulations, the air bottles have a life of 15 years and then must be replaced. The replacement of the 30 minute bottles that were purchased in 2013 has been spread out over 3 years to reduce the cost burden. The current cost is \$997 per bottle. These are projected to begin replacement in FY26.
- Fire Station Study - The RFP was prepared in FY22 with results expected in FY23.
- Squad 3 Vehicle – Looking at the 10 year forecasted CIP, this vehicle will be replaced in FY29 with an estimated cost of \$150,000.

## Parks and Recreation Department – 5 year CIP

Town of Lisbon						
Forecasted Capital Improvement Plan						
For Budget Year FY23						
Forecasted Years FY23 through FY27						
	Forecast	Forecast	Forecast	Forecast	Forecast	Funding
PARKS AND RECREATION DEPARTMENT	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027	
<b>Vehicles:</b>						
2011 GMC	\$ -	\$ -	\$ 30,000	\$ -	\$ -	Op. Budget
2002 GMC 2500 Green Truck					\$ -	Unassigned FB
2010 Ford 450 Bus	-	-	-	40,000	-	Op. Budget
New 1 Ton Dump Body Truck	50,000	-	-	-	-	Unassigned FB
2003 Chevy 2500 Plow Truck *	-	-	-	-	-	Unassigned FB
2022 Chevy Black Silverado w/ Plow	-	-	-	-	-	
<b>Equipment</b>						
***Ex Mark Mower #1 New 2021	-	-	-	-	-	Op. Budget
Kabota Mower New in 2020	-	-	-	-	-	Op. Budget
2006 Kabota Tractor	-	-	-	-	35,000	Op. Budget
2008 Rhino Side by Side Utility 4-wheeler	11,200	-	-	-	-	Municipal Budget account #50710
1998 Snowmobile	-	-	-	-	-	Op. Budget
Ex Mark Mower #2						
<b>Building</b>						
New Log Cabin	-	-	-	-	60,000	
Beaver Park Roof	-	-	10,000	-	-	
MTM Boilers	-	-	-	-	-	Op. Budget
MTM Roof 3	-	-	-	-	-	
<b>Land Improvement</b>						
Miller Trail Fence	-	-	-	-	-	Unassigned FB
Beaver Park Playground	-	50,000	-	-	-	Op. Budget
****Summer Street Parking	-	10,000	-	-	-	Op. Budget
Androscoggin River Trail **	-	-	-	-	-	Op. Budget
Tennis Courts <sup>3</sup>	-	-	-	-	-	Op. Budget
<b>TOTAL PARKS AND RECREATION DEPARTMENT</b>	<b>\$ 61,200</b>	<b>\$ 60,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 95,000</b>	

### Tickmarks:

\* - This truck was moved from the Treatment Plant to the Parks & Rec Department and will be traded in for the New 1 Ton Dump Body Truck in FY23

\*\* - The Androscoggin River Trail was completed in 2014 and will need improvements based on normal wear and tear within the next 10 years.

2 - Estimated maintenance costs every 7 years for refurbishing. Estimated replacement in FY38

3 - The MTM Roof was replaced in 2010 for \$100,000 is projected to be replaced by the year 2040

4 - The playground at the MTM Center was built in 2017 for \$50,000 and was given a 20+ year life; will look at for asset replacement by year 2037

## Parks and Recreation Department – 10 year CIP

Town of Lisbon						
Forecasted Capital Improvement Plan						
For Budget Year FY23						
Forecasted Years FY28 through FY32						
	Forecast	Forecast	Forecast	Forecast	Forecast	Funding
	6/30/2028	6/30/2029	6/30/2030	6/30/2031	6/30/2032	
<b>PARKS AND RECREATION DEPARTMENT</b>						
<b>Vehicles:</b>						
2011 GMC	\$ -	\$ -	\$ -	\$ -	\$ -	Op. Budget
2010 Ford 450 Bus	-	-	-	-	-	Op. Budget
New 1 Ton Dump Body Truck	-	-	-	-	-	Op. Budget
2003 Chevy 2500 Plow Truck *	-	-	-	-	-	Op. Budget
<b>Equipment</b>						
Ex Mark Mower #1	-	-	8,000	-	-	Op. Budget
Kabota Mower New in 2020	-	8,000	-	-	-	Op. Budget
2006 Kabota Tractor	-	-	-	-	-	Op. Budget
2008 Rhino Side by Side Utility 4-wheeler	-	-	-	-	-	Op. Budget
Arctic Cat Snowmobile	-	-	-	-	10,000	Op. Budget
<b>Building</b>						
New Log Cabin	-	-	-	-	-	Rev. from Timber harvest at BP
MTM Boilers	-	-	-	-	-	
MTM Roof3	-	-	-	-	-	
Beaver Park Roof	-	-	-	-	-	
<b>Land Improvement</b>						
Miller Trail Fence	-	-	-	-	-	Op. Budget
Beaver Park Playground	-	-	-	-	-	Grant funding
Summer Street Parking	-	-	-	-	-	Rev. from Timber harvest at SS Park
Androscoggin River Trail **	-	-	-	-	-	Op. Budget
Tennis Courts <sup>4</sup>	-	-	-	-	-	Op. Budget
<b>TOTAL PARKS AND RECREATION DEPARTMENT</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	

### Tickmarks:

- \* - This truck was moved from the Treatment Plant to the Parks & Rec Department and will be traded in for the New 1 Ton Dump Body Truck in FY23
- \*\* - The Androscoggin River Trail was completed in 2014 and will need improvements based on normal wear and tear within the next 10 years.
- 2 – Estimated maintenance costs every 7 years for refurbishing. Estimated replacement in FY38
- 3 – The MTM Roof was replaced in 2010 for \$100,000 and is projected to be replaced by the year 2040.
- 4 – The playground at the MTM Center was built in 2017 for \$50,000 and was given a 20+ year life; will look at for asset replacement by year 2037.

## Parks and Recreation Department Footnotes FY23

The Parks and Recreation Department provides recreational programs and facilities to Town residents that create leisure opportunities in a safe and healthy environment. Parks and Recreation programs are located at the MTM Center, Beaver Park, and along the many trails that we have in the Town of Lisbon.

The following footnotes support the five and ten year capital improvement plans as presented above.

- Tennis Courts: There are two tennis courts located at the Lisbon High School. These tennis courts are used for both public use as well as sport camps and school use. The \$6,000 in FY26 is set for refurbishing of the tennis courts; every 7 years, the courts are scheduled for refurbishing for continued recreational and school sport use. As far as overall replacement, it is being projected for FY38.
- Cabin at Beaver Park: The Cabin on the 5 year CIP above (FY27) in the amount of \$60,000 would be to build a new log cabin in addition to the one that is already at Beaver Park. This new log cabin would be a smaller version of the log cabin already in the Park; it would be either a 1 or 2 bedroom cabin. The idea is to have multiple cabins in Beaver Park for public camping in the future with staffing closer to the camping areas.
- Playground: There is currently a playground located at Beaver Park. The FY24 \$50,000 amount is to replace the existing playground at Beaver Park. The current playground is made of wood and cement pillars/pipes. The new plan for the new playground, is to make it handicapped accessible and creative to meet the needs of K-5<sup>th</sup> grade aged children.
- MTM Kitchen Equipment: The equipment in the MTM kitchen is noted to be under the CIP dollar threshold and in good condition. If an item were needed to be replaced, it would come out of the operating budget.
- Summer Street Parking: Expected to be done in FY24 with an estimated cost of \$10,000.
- Rhino Side by Side Utility 4 Wheeler: Expected to be replaced in FY23 with a new model as the current one is showing wear and tear and at point of replacement will be past its useful life expectancy.

**Parks and Recreation Vehicle and Equipment Mileage and Maintenance Costs:** below please find the estimated yearly maintenance costs for Parks and Recreation vehicles and equipment. Also included below is the current mileage and hours related to the vehicles and equipment mentioned above.

	Current	Current	Yearly
PARKS AND RECREATION DEPARTMENT	Mileage	Hours	Estimated Maintenance Costs
1984 Utility Truck	44,071.90		\$ 500.00
2006 Kabota Tractor		814.60	\$ 250.00
2008 Rhino Side by Side Utility 4-wheeler		2,396.00	\$ 500.00
1998 Snowmobile			\$ -
Kabota			\$ 100.00
Ex Mark Mower #2			\$ 200.00
2010 Ford 450 Bus	70,065.00		\$ 250.00
2003 Chevy 2500 Plow Truck	181,556.00		\$ 1,000.00
2011 GMC	96,498.00		\$ 400.00
Ford Fusion	85,033.00		\$ -
Old Dump Truck Scrap from PW	69,797.00		\$ -
2016 Arctic Cat New 2021			\$ -
2008 Ford F150 Utility from Treatment plant			

## Public Works Department – 5 Year CIP

Town of Lisbon							
Forecasted Capital Improvement Plan							
For Budget Year FY23							
Forecasted Years FY23 through FY27							
Year	Make	Forecast 6/30/2023	Forecast 6/30/2024	Forecast 6/30/2025	Forecast 6/30/2026	Forecast 6/30/2027	Funding
<b>PUBLIC WORKS</b>							
<b>Vehicles</b>							
2020	Chevy Silverado <sup>1</sup>	-	-	-	-	-	Op. Budget
2021	Dodge Dually, 1 ton w/Rack & Dump <sup>2</sup>	-	-	-	-	-	Op. Budget
2009	GMC Sierra	-	50,000	-	-	-	Op. Budget
2015	Ford F550	-	-	-	-	-	Op. Budget
2022	Chevy 3500 w/plow	-	-	-	-	-	Op. Budget
2008	Ford F250 S.D. Move to SW	-	-	-	-	50,000	Op. Budget
2020	Freightliner 108 SD	-	-	-	-	-	Debt/Cap. Lease
2018	Freightliner 108 SD	-	-	-	-	-	Debt/Cap. Lease
2018	Freightliner 108 SD	-	-	-	-	-	Debt/Cap. Lease
2017	Freightliner	-	-	-	-	95,000	Debt/Cap. Lease
2005	Volvo	-	-	-	-	-	-
2015	Peterbilt 348	-	-	95,000	-	-	Debt/Cap. Lease
2008	International 4400	-	135,000	-	-	-	Debt/Cap. Lease
2008	Plows/head gear and accessories*	-	95,000	-	-	-	Op. Budget
<b>Equipment</b>							
2020	Spectec Trailer(packing) <sup>3</sup>	-	-	-	-	-	Debt/Cap. Lease
2006	Johnston MX450	-	240,000	-	-	-	Debt/Cap. Lease
2009	Kawasaki 66ZV-2	-	90,000	-	-	-	Debt/Cap. Lease
2005	Case 590SM	-	-	-	-	-	Debt/Cap. Lease
2017	Case 621G	-	-	-	-	-	Debt/Cap. Lease
2019	SkidSteer	-	-	-	-	-	Op. Budget
2021	New Salt Shed	450,000	-	-	-	-	Unassigned Fund Bal
2021	New 2021 Trailer / 20-ton	-	-	-	-	-	Op. Budget
2021	New 2021 Excavator	-	-	-	-	-	Op. Budget
	Equipment Lifts PW Garage <sup>4</sup>	-	-	-	-	-	Op. Budget
<b>Infrastructure</b>							
	Annual Paving - Specific Roads TBD	475,000	475,000	475,000	475,000	475,000	Op. Budget
	Street Light controls at 196/Canal/Main St <sup>5</sup>	-	-	20,000	-	-	TIF
	Street Light controls at 196/Village St <sup>5</sup>	-	-	20,000	-	-	TIF
	Street Light controls at 196/Capital Ave <sup>5</sup>	-	-	-	20,000	-	TIF
	Street Light controls 196/Rt 9 <sup>5</sup>	-	-	-	-	20,000	TIF
	Guardrail repairs Town wide	10,000	10,000	10,000	10,000	10,000	Op. Budget
	Pave sidewalks	10,000	10,000	-	-	-	Op. Budget
	PW Gasoline Tank and Pump	95,000	-	-	-	-	Op. Budget
<b>TOTAL PUBLIC WORKS</b>		<b>\$ 945,000</b>	<b>\$1,105,000</b>	<b>\$620,000</b>	<b>\$505,000</b>	<b>\$650,000</b>	

**Solid Waste (Transfer Station) – 5 year CIP**

Town of Lisbon							
Forecasted Capital Improvement Plan							
For Budget Year FY23							
Forecasted Years FY23 through FY27							
Year	Make	Forecast 6/30/2023	Forecast 6/30/2024	Forecast 6/30/2025	Forecast 6/30/2026	Forecast 6/30/2027	Funding
<b>SOLID WASTE</b>							
<b>Equipment</b>							
2007	Sterling It9500	145,000	-	-	-	-	Unassigned FB
2003	Montaine Dump Trailer	-	50,000	-	-	-	Op. Budget
2010	Stecco Dump Trailer	-	-	-	-	-	Op. Budget
2012	Manac Wood Trailer	-	-	-	-	-	Op. Budget
2013	J&J Trash Trailer	-	-	-	-	-	Op. Budget
2001	Daewood Forklift	-	-	-	-	-	Op. Budget
<b>TOTAL SOLID WASTE</b>		<b>145,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## Public Works – 10 Year CIP

Town of Lisbon							
Forecasted Capital Improvement Plan							
For Budget Year FY23							
Forecasted Years FY28 through FY32							
Year	Make	Forecast 6/30/2028	Forecast 6/30/2029	Forecast 6/30/2030	Forecast 6/30/2031	Forecast 6/30/2032	Funding
<b>PUBLIC WORKS</b>							
<b>Vehicles</b>							
2020	Chevy Silverado <sup>1</sup>	-	-	-	-	-	Op. Budget
2021	Dodge Dually, 1 ton w/Rack & Dump <sup>2</sup>	-	-	-	-	-	Op. Budget
2009	GMC Sierra	-	-	-	-	-	Op. Budget
2015	Ford F550	-	-	65,000	-	-	Op. Budget
		-	-	-	-	-	Op. Budget
		-	-	-	-	-	Op. Budget
2008	Ford F250 S.D. Move to SW	-	-	-	-	-	Op. Budget
2020	Freightliner 108 SD	-	-	105,000	-	-	Debt/Cap. Lease
2018	Freightliner 108 SD	95,000	-	-	-	-	Debt/Cap. Lease
2018	Freightliner 108 SD	95,000	-	-	-	-	Debt/Cap. Lease
2017	Freightliner	-	-	-	-	-	Debt/Cap. Lease
2005	Volvo	-	-	-	-	-	-
2016	Peterbilt 348	-	-	-	-	-	Debt/Cap. Lease
2008	International 4400	-	-	-	-	-	Debt/Cap. Lease
2008	Plows/head gear and accessories*	-	-	-	-	-	Op. Budget
<b>Equipment</b>							
2020	Spectec Trailer(packing) <sup>3</sup>	-	-	-	-	-	Debt/Cap. Lease
2006	Johnston MX450	-	-	-	-	-	Debt/Cap. Lease
2009	Kawasaki 65ZV-2	-	-	-	-	-	Debt/Cap. Lease
2005	Case 590SM	-	-	-	-	-	Debt/Cap. Lease
2017	Case 621G	150,000	-	-	-	-	Debt/Cap. Lease
2019	SkidSteer	-	-	-	-	-	Op. Budget
2021	New Salt Shed	450,000	-	-	-	-	Op. Budget
2021	New 2021 Trailer / 20-ton	-	-	-	-	-	Op. Budget
2021	New 2021 Excavator	-	-	-	-	-	Op. Budget
	Equipment Lifts PW Garage <sup>4</sup>	-	-	-	-	-	Op. Budget
<b>Infrastructure</b>							
	Annual Paving - Specific Roads TBD	475,000	475,000	475,000	475,000	-	Op. Budget
	Street Light controls at 196/Cannal/Main St <sup>5</sup>	-	20,000	-	-	-	TIF
	Street Light controls at 196/Village St <sup>5</sup>	-	20,000	-	-	-	TIF
	Street Light controls at 196/Capital Ave <sup>5</sup>	-	-	20,000	-	-	TIF
	Street Light controls 196/Rt 9 <sup>5</sup>	-	-	-	20,000	-	TIF
	Guardrail repairs Town wide	10,000	10,000	10,000	10,000	-	Op. Budget
	Pave sidewalks	-	-	-	-	-	Op. Budget
	Fuel Pumps	-	300,000	-	-	-	-
<b>TOTAL PUBLIC WORKS</b>		<b>\$1,276,000</b>	<b>\$ 825,000</b>	<b>\$675,000</b>	<b>\$505,000</b>	<b>\$ -</b>	

**Solid Waste – 10 Year CIP**

Town of Lisbon							
Forecasted Capital Improvement Plan							
For Budget Year FY23							
Forecasted Years FY28 through FY32							
			Forecast	Forecast	Forecast	Forecast	Forecast
Year	Make		6/30/2028	6/30/2029	6/30/2030	6/30/2031	6/30/2032
Funding							
<b>SOLID WASTE</b>							
<b>Equipment</b>							
2007	Sterling It9500		-	-	-	-	-
2003	Montaine Dump Trailer		-	-	-	-	-
2010	Stecco Dump Trailer		-	-	-	76,000	-
2012	Manac Wood Trailer		-	-	-	-	-
2013	J&J Trash Trailer		-	-	-	-	-
2001	Daewood Forklift		-	-	-	-	-
<b>TOTAL SOLID WASTE</b>			-	-	-	76,000	-

## Public Works and Solid Waste Department Footnotes FY23

The Lisbon Public Works Department has different responsibilities with the changing of the seasons. However, with each of the seasons, the vehicles, machinery and equipment that is used by the Public Works Department helps to maintain the needs and safety of the roads in our Town. Additionally, the Mechanics at the Public Works Garage are responsible for servicing Town owned vehicles and machinery.

The Solid Waste Department provides solid waste and recycling handling services to the residents of the Town.

The tickmarks below further explain some of the items on the Public Works 5 and 10 year CIP from above:

1 – The 2020 Chevy Silverado is the Public Works Director's truck. It was purchased at the tail end of FY20 and placed into service once it was received the first few weeks of FY21. The replacement date is set for 2031, which is a 10 year useful life.

2 – The 2021 Dodge Dually is a 1-ton truck with Rack & Dump Body. It was purchased during FY21 for \$48,298 and placed into service March 2021. This truck is being given a 15 year useful life and is slated for replacement in FY36.

3 – The Spectec Trailer (packing) was purchased in FY20; giving it a 15 year useful life, it will be placed on the CIP for replacement for FY35.

4 – Equipment Lifts were purchased in 2019. This consists of (4) lifts that work individually and collectively to lift up vehicles in the Mechanic Bay. Given a 10 year useful life, it will be projected for replacement in FY39.

5 – The Town of Lisbon is responsible for the Street Light controls; the Street Lights themselves and the bulbs fall under MDOT. The Street Light controls only have a 3 year warranty, and are being given a 5 year useful life within our CIP.

6 – The Decorative Street lighting – the Town owns the poles and the bases only.

\* - Plows and head gear with accessories for dump trucks are on an as needed basis. These are steel equipment and have a relatively long useful life; but if a plow truck gets into an accident, it would be an unforeseen emergency item that would need to be replaced. Total replacement of this equipment could be up to \$95,000.

\*\* - Dump bodies for trucks are listed for a replacement on an as needed basis and can be up to \$18,000.

NOTE: Paint and body work on trucks will cost \$6,000 each year and will be included in the annual operating budget.

The below footnotes tie into the five and ten year capital improvement plans above.

Public Works:

- Decorative Street Lights – See note 6 related to the Decorative Lights.
- Street Light Controls – See note 5 related to the Street Light Controls. Two street light controls are slated for FY25 in the approximate cost of \$20,000 each; the funding source for these items will come from the TIF.
- Fuel Pumps – The \$300,000 in the FY29 column is based on a quote obtained in FY21, to which similar items and pricing are estimated to be in the RFP process in FY29. The fuel pumps that are underneath the ground at the Public Works Garage location would need to be removed and replaced; this includes an underground diesel tank and gasoline pumps. In addition, soil testing will need to be performed, all the while working within the requirements of the Maine DEP and Fire Marshall's Office. The Public Works' Director is suggesting the replacement of the 2,000 gallon tank to a 4,000 gallon tank since the School Department is using a lot more regular gas in their busses. The estimated costs for the following items are presented below:

- Gasoline option:
  1. Provide a 4,000 gal DW aboveground storage tank with (1) new Gasboy single product single hose suction pump.
  2. Concrete tank pad and pump mount for new suction pump.
  3. Provide all necessary emergency vents, overfill alarms and remote spill containment.
  4. City to provide barracks, fencing, guardrail or bollards for tank protection per required code.
  5. Provide a fuel management system with 100 key fobs.
  6. Provided electrical work for new pump and overfill alarm.
  7. Remove and dispose of existing tank and pump set up

Cost: \$95,000 to be done during FY23
- Diesel tank replacement:
  1. Provide proper cleaning and removal of existing 10,000 gallon underground diesel tank and associated piping.
  2. Provide State DEP permitting and environmental site assessment.
  3. Supply and install (1) new 10,000 gallon underground storage tank with all required accessories to meet current code.
  4. Supply and install fiberglass vent and product lines to location of existing pump.
  5. Replace old ump with new Gasboy single product suction pump, tie into fuel management system in above gasoline proposal.
  6. Provide all excavation, backfill and compaction
  7. Provide concrete tank top pad.
  8. Asphalt paving by others.

Cost: \$148,000 \*does not include contaminated soil/water, ledge or asphalt paving.

**Solid Waste:**

- Dump Trailer: This is to be purchased in FY23 to be a triple axel aluminum dump trailer. This will be used to haul gravel, salt and OBW.

## Treatment Plant – 5 Year CIP

For Budget Year FY23							
Forecasted Years FY23 through FY27							
		Forecast	Forecast	Forecast	Forecast	Forecast	
Year	Description	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027	Funding
<b>TREATMENT PLANT</b>							
<b>Vehicles</b>							
2008	Ford F-250	-	-	-	-	-	Op. Budget
2001	Freightliner FL80	20,000	-	-	-	-	Op. Budget
2014	Freightliner Vactor FL80	-	-	-	-	-	LTD/Lease
<b>Equipment</b>							
	Isco 5800 Samplers	-	-	-	-	-	Op. Budget
	Wemco Torque flow pumps	-	-	-	-	-	Op. Budget
	RACO Auto-dialers	-	-	-	-	-	Op. Budget/Carryforward
2003	GEA Centrifuge CC-450	-	-	-	-	-	Grant/RD
	75KW Onan Generator - portable	60,000	-	-	-	-	Sewer Res.
	Polymer feed system	10,000	-	-	-	-	Op. Budget
	Eimco Clarifier Rehab	60,000	-	-	-	-	Op. Budget
	Boerger rotary lobe pump - 2009	-	15,000	-	-	-	Op. Budget
	GEA Centrifuge Major Service	-	30,000	-	-	-	Op. Budget
	Aeration Tank Concrete re-hab	-	20,000	-	-	-	Op. Budget
	Netsch progressive cavity pump	-	-	15,000	-	-	Op. Budget
	Lakeside Raptor Micro-Screen	-	-	-	-	-	Op. Budget
	Grit King grit removal system	-	-	-	-	-	Op. Budget
	Eimco Clarifier Rehab	-	-	-	-	-	Op. Budget
	Brook Street pump station	-	80,000	-	-	-	RD Funds/SRF
	Replace Brook Street pump station	-	-	-	-	100,000	Op. Budget
	D&B pump station	-	-	-	150,000	-	Op. Budget/RD Funds
	Moody Road pump station	-	-	-	-	-	Op. Budget
	Lewiston Line pump station	-	-	-	-	-	Op. Budget
	Rt. 196 pump station	-	-	150,000	-	-	RD Funds
	National Guard Building Roof	-	-	-	-	-	Op. Budget
<b>TOTAL TREATMENT PLANT</b>		<b>\$150,000</b>	<b>\$145,000</b>	<b>\$165,000</b>	<b>\$150,000</b>	<b>\$100,000</b>	

Treatment Plant – 10 Year CIP

Town of Lisbon							
Forecasted Capital Improvement Plan							
For Budget Year FY23							
Forecasted Years FY28 through FY32							
Year	Make	Forecast 6/30/2028	Forecast 6/30/2029	Forecast 6/30/2030	Forecast 6/30/2031	Forecast 6/30/2032	Funding
<b>TREATMENT PLANT</b>							
<b>Vehicles</b>							
2008	Ford F-250	-	-	-	-	-	Op. Budget
2001	Freightliner FL80	-	-	-	-	-	Op. Budget
2014	Freightliner Vactor FL80	-	500,000	-	-	-	LTD/Lease
<b>Equipment</b>							
	Isco 5800 Samplers	-	-	-	-	-	Op. Budget
	Wemco Torque flow pumps	-	-	-	-	-	Op. Budget
2003	GEA Centrifuge CC-450	-	-	-	-	-	Grant/RD
	75KW Onan Generator -	-	-	-	-	-	Sewer Res.
	Polymer feed system	-	-	-	-	-	Op. Budget
	Elmco Clarifier Rehab	-	-	-	-	-	Op. Budget
	Boerger rotary lobe pump - 2009	-	-	-	-	-	Op. Budget
	GEA Centrifuge Major Service	-	-	-	-	-	Op. Budget
	Aeration Tank Concrete re-hab	-	-	-	-	-	
	Netzsch progressive cavity pump	-	-	-	-	-	Op. Budget
	Lakeside Raptor Micro-Screen	-	-	-	50,000	-	Op. Budget
	Grit King grit removal system	-	-	-	75,000	-	Op. Budget
	Elmco Clarifier Rehab	60,000	-	-	-	-	Op. Budget
	Janus Cellular terminals	10,000	-	-	-	-	Op. Budget
	Brook Street pump station	-	-	-	-	-	RD Funds/SRF
	Replace Brook Street pump station	-	-	-	-	-	Op. Budget
	D&B pump station	-	-	-	-	-	Op. Budget/RD Funds
	Moody Road pump station	-	-	80,000	-	-	Op. Budget
	Lewiston Line pump station	-	-	80,000	-	-	Op. Budget
	Rt. 196 pump station	-	-	-	-	-	RD Funds
	National Guard Building Roof	8,000	-	-	-	-	Op. Budget
	Replace Aeration Blowers & VFD	-	-	-	-	50,000	Op. Budget
	Replace Farwell Street Pump Station	-	-	-	-	60,000	Op. Budget
<b>TOTAL TREATMENT PLANT</b>		<b>\$ 78,000</b>	<b>\$500,000</b>	<b>\$160,000</b>	<b>\$125,000</b>	<b>\$110,000</b>	

## Treatment Plant – CIP Descriptions FY23

The Sewer Department is responsible for the operation and maintenance of the wastewater treatment plant. The Mission Statement of the Sewer Department, per the Town website, is to protect natural resources through the effective and efficient collection and treatment of the waste water discharged by the residential, industrial and commercial members of the Town, connected to the sewer system.

The below footnotes tie into the five and ten year capital improvement plans as presented above:

**Freightliner FL80 Boom/Bucket Truck** - This truck was purchased used at state auction in 2012 or 2013. It was due to be replaced last year but was removed from the CIP due to the pandemic.

**75kw Generator** - Replacement for the 70's era portable generator currently in use for power failures at 9 of our 12 pump stations.

**Polymer feed system** - is to replace the now obsolete system installed in 2007.

**Eimco Clarifier Re-hab** - To rebuild and refinish the interior of the clarifier installed in the early 1990's. The steel frame work is rusting and the equipment is mostly original.

- **Ford Truck:** This truck has a utility body and carries the majority of the tools the Treatment Plant uses in the maintenance and repair of the pump stations and sewer lines. It also has a plow and is used for plowing the Treatment Plant and pump stations.
- **ISCO 5800 Samplers:** The Treatment Plant has two samplers, one for the influent coming into the Treatment Plant and one for the effluent leaving the Treatment Plant. Composite samples are gathered for certain tests that are required by the Maine DEP issued waste discharge permit. These samplers take samples over a period of time, typically a sample is taken every 15 minutes over a 24 hour period.
- **Wemco Torque flow pumps:** These are the return activated sludge pumps. The Treatment Plant has three and typically run one or two at a time. They are vital to the operation of the Treatment Plant as they are used to move liquids from the clarifiers to the aeration tanks; they are treated in a similar fashion as our pump station pumps when it comes to their replacement. They are at the age to replace them and it has been discovered that some replacement parts are no longer available, which is why it is being recommended to add the Wemco Torque flow pumps to the CIP.
- **GEA Centrifuge:** This is the equipment used for sludge dewatering. Out of all of the equipment that the Treatment Plant has, this is the most vital piece of equipment to the operation of the plant. Without this, or a similar piece of equipment, the Treatment Plant cannot properly operate. The current centrifuge is approaching 20 years old and has over 20,000 hours on it. During FY21, we experienced a rather expensive breakdown that had the centrifuge down for two months. A second piece of equipment next to the centrifuge will provide redundancy in the event of a future breakdown and stop these types of repairs from being an emergency each time that they occur. This is to be funded through a Grant or with RD.
- **RACO Auto Dialers:** The RACO units are the alarm system for the operation of each pump station. There are a series of switches and relays that monitor the operation of each station and when an issue occurs, the switch or relay sends a signal to a dialer which is connected to a cell phone. The dialer will dial a preset list of phone numbers to notify of an issue. Once the person receives the call they can acknowledge the issue, if they do not it will continue calling everyone on the list until somebody acknowledges the issue. This technology is over 20 years old and is still in use today; some of our units were installed in 1998. They are simple, effective and doing exactly what we need them to do.
- **National Guard Building Roof:** Expected to have \$8,000 worth of work done to replace the shingled roof (installed in 2008) done in FY28.

**Treatment Plant Vehicle and Equipment Mileage and Maintenance Costs:** below please find the estimated yearly maintenance costs for the Treatment Plant. Also included below is the current mileage and hours related to the vehicles and equipment mentioned above.

Estimated Annual Maintenance Costs	Estimated Cost	Description
Septic receiving tank cleaning	\$ 8,500.00	Cleaned twice a year when necessary
Davis Street wetwell cleaning	\$ 8,500.00	

TREATMENT PLANT							
Year	Make	Model	Description	Current Mileage	Current Hours	Average Annual Mileage/Hours	Yearly Estimated Maintenance Costs
2015	Massey Furguson	GC1705	Riding Lawn Mower		325		\$ 500.00
2018	Ford	F250 S.D	4X4 Pickup with Plow	22,444		7,481	\$ 1,000.00
2014	Freightliner	114 SD	Jetter/Vactor	13,148		2,033	\$ 1,500.00
2008	Ford	F250 S.D	4X4 Pickup w/Plow and Utility Body	99,214		7,611	\$ 1,000.00
2001	Freightliner	FL80	Boom Truck - State Acution Truck	198,943		428	\$ 500.00
2013	Ford	Explorer	old police cruiser - Steve's truck	119,162		3,000	\$ 500.00

**Treatment Plant Future Improvements:** These improvements go beyond the 10 year forecasted CIP presented above, but are to provide a roadmap for what is to come, as these improvements are of significant replacement both in value and in time.

FY	Future improvements to be added	Approximate Cost	Description
2032	Replace Aeration Blowers	\$ 40,000	Blowers, motors and VFD's
2032	Farwell Street Pump Station	\$ 60,000	Pumps, valves and controls
2033	Replace 2018 Ford F250 with V-plow	\$ 50,000	
2034	Replace Pinewoods Rd. pump station	\$ 80,000	
2034	Replace Summer Street pump station	\$ 80,000	
2035	Replace Winter park pump station	\$ 60,000	Pumps, valves and controls
2035	Replace Dewatering building boiler	\$ 20,000	
2035	Replace Administration building boiler	\$ 20,000	
2035	2015 Massey Ferguson Tractor	\$ 20,000	
2036	Replace Madelyn Street pump station	\$ 80,000	
2037	Replace Utility body truck and V-Plow	\$ 60,000	
2038	Replace dewatering equipment	\$ 500,000	
2039	Replace Maintenance garage roof	\$ 30,000	
2040	Replace Upland Rd. pump station	\$ 80,000	
2040	Replace WWTP generator	\$ 90,000	

## Town Buildings – 5 Year CIP

Town of Lisbon						
Forecasted Capital Improvement Plan						
For Budget Year FY23						
Forecasted Years FY23 through FY27						
	Forecast 6/30/2023	Forecast 6/30/2024	Forecast 6/30/2025	Forecast 6/30/2026	Forecast 6/30/2027	Funding
<b>TOWN BUILDINGS &amp; INFRASTRUCTURE</b>						
Furnace - Library	\$ -	\$ -	\$ -	\$ -	\$ -	Undes. Funds/Op. Budget
Heating/Cool Pumps - Library Children Room	-	-	-	-	-	Undes. Funds/Op. Budget
Heating/Cool Pumps - Library Main level	-	-	-	26,000	-	Undes. Funds/Op. Budget
Copier Machine - Library <sup>1</sup>	-	-	-	-	-	
Town Office HVAC Upgrades	-	500,000	-	-	-	Debt/Bond
Town Office phone system <sup>2</sup>	-	-	-	-	30,000	Undes. Funds/Op. Budget
Town Office Photocopier machines (4 machines)	-	-	-	48,700	-	Undes. Funds/Op. Budget
Town Office Entrance Lights <sup>3</sup>	-	-	-	-	-	Undes. Funds/Op. Budget
Generator - Police side of Building <sup>4</sup>	-	-	-	-	-	
Heating System - PW Shop (Mechanic Bay) <sup>5</sup>	-	-	-	-	-	
Heating System - PW Main Building	-	25,000	-	-	-	Undes. Funds/Op. Budget
Heating System - Transfer Station Main Bldg	-	25,000	-	-	-	Undes. Funds/Op. Budget
Repitch roof - Transfer Station (4) Bay Bldg	-	-	-	-	-	Undes. Funds/Op. Budget
Generator - PW Building	-	-	-	-	-	Undes. Funds/Op. Budget
Roof at PW Garage <sup>6</sup>	-	-	-	-	-	Undes. Funds/Op. Budget
Front Counter reconstruction	-	-	-	-	-	Municipal Budget
AEDs	-	-	-	-	-	Municipal Budget
Roof at Transfer Station Main Bldg <sup>7</sup>	-	-	-	-	-	Undes. Funds/Op. Budget
Lisbon Falls Fire Generator	-	-	-	-	-	Reserve/Op. Budget
Lisbon Falls Fire Station Boiler	-	-	-	-	-	Reserve/Op. Budget
Lisbon Falls Electrical	-	-	-	-	-	
Lisbon Fire Station Generator	-	-	-	-	-	Reserve/Op. Budget
Lisbon Fire Station Boiler	-	27,990	-	-	-	Reserve/Op. Budget
<b>TOTAL TOWN BUILDINGS</b>	<b>\$ -</b>	<b>\$ 577,990</b>	<b>\$ -</b>	<b>\$ 74,700</b>	<b>\$ 30,000</b>	

## Town Buildings – 10 Year CIP

Town of Lisbon						
Forecasted Capital Improvement Plan						
For Budget Year FY23						
Forecasted Years FY28 through FY32						
	Forecast	Forecast	Forecast	Forecast	Forecast	Funding
	6/30/2028	6/30/2029	6/30/2030	6/30/2031	6/30/2032	
<b>TOWN BUILDINGS &amp; INFRASTRUCTURE</b>						
Furnace - Library	10,000	-	-	-	-	Undes. Funds/Op. Budget
Heating/Cool Pumps - Library Children Room	-	-	-	-	-	Undes. Funds/Op. Budget
Heating/Cool Pumps - Library Main level	-	-	-	-	-	Undes. Funds/Op. Budget
Copier Machine - Library <sup>5</sup>	-	-	-	-	-	
Town Office HVAC Upgrades	-	-	-	-	-	Undes. Funds/Op. Budget
Town Office phone system <sup>6</sup>	-	-	-	-	-	Undes. Funds/Op. Budget
Town Office Photocopier machines (4 machines)	-	-	-	-	-	Undes. Funds/Op. Budget
Generator - Police side of Building <sup>1</sup>	-	-	-	-	-	
Heating System - PW Shop (Mechanic Bay) <sup>2</sup>	-	-	-	-	-	
Heating System - PW Main Building	-	-	-	-	-	Undes. Funds/Op. Budget
Heating System - Transfer Station Main Bldg	-	-	-	-	-	Undes. Funds/Op. Budget
Repitch roof - Transfer Station (4) Bay Bldg	-	-	-	-	-	Undes. Funds/Op. Budget
Generator - PW Building	-	-	-	-	-	Undes. Funds/Op. Budget
Roof at PW Garage <sup>3</sup>	-	-	-	-	-	Undes. Funds/Op. Budget
Roof at Transfer Station Main Bldg <sup>4</sup>	-	-	-	-	-	Undes. Funds/Op. Budget
Lisbon Falls Fire Generator	-	-	-	-	-	Reserve/Op. Budget
Lisbon Falls Fire Station Boiler	-	-	-	-	-	Reserve/Op. Budget
Lisbon Falls Electrical	-	-	-	-	-	
Lisbon Fire Station Generator	-	-	-	-	-	Reserve/Op. Budget
Lisbon Fire Station Boiler	-	-	-	-	-	Reserve/Op. Budget
<b>TOTAL TOWN BUILDINGS</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

## Town Buildings Footnote FY23

Town Buildings includes upgrades to the Town Office Building and all other offsite municipal buildings. These upgrades may be of building improvement or of equipment nature. The following footnotes support the five and ten year capital improvement plans as presented above.

Tickmarks to the five and ten year CIPs above:

- 1 - The copier machine in the Library is scheduled to be replaced in FY23. The cost to replace this machine based on a recent quote is \$4,420. As this amount is under the CIP dollar threshold, it is being notated here. Of note, the Town would like to replace all of the photocopier machines at once, but the Library's machine is older and is still under the Symquest contract. The Town Copiers are under FY26 of the CIP.
- 2 - The Town Office phone system replacement will be factored into our monthly payments; the \$30,000 is a current estimate and First Light will be able to provide a more accurate quote as we approach FY27.
- 3 - The Generator on the Police Department side of the Town Office was installed in FY21. The Generator is to have a 15-20 year life and would therefore need to be assessed for replacement in FY36-FY41.
- 5 - The Heating System at the PW Shop, in the Mechanic Bay, was purchased in 2014; the estimated year for replacement will be 2034.
- 6 - The Roof at the PW Garage was placed into service in 2012 and given a 20 year life; it is forecasted to be replaced in FY32 or when it fails for a projected cost of \$35,000.
- 7 - The Roof at the Transfer Station Main Building does not fall within the 10 year forecasted fiscal years notated above; it will more than likely be approximately 15 years out.

## Footnotes:

- The front counter at the Town Office is as old as the building itself (approximately 20 years). To be ADA compliant and ergonomically correct, the counter is to be re-constructed during FY23 with an approximate cost of \$8,000.00; as this falls under the \$10,000 capital asset policy, it is not notated in the chart above.
- The AEDs in the Town Office, MTM Center, Water Department and Sewer Department are to be replaced during FY23 with an approximate cost of \$3,905; as this is below the \$10,000 threshold, it is not notated in the chart above.

Town Office Administration – 5 Year

Town of Lisbon						
Forecasted Capital Improvement Plan						
For Budget Year FY23						
Forecasted Years FY23 through FY27						
	Forecast	Forecast	Forecast	Forecast	Forecast	
	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027	Funding
TOWN OFFICE ADMINISTRATION						
Town Clerk records restoration	\$ 14,127	\$ 11,405	\$ -	\$ -	\$ -	Undes. Funds/Op. Budget
Assessing - Revaluation	30,000	30,000	30,000	30,000	30,000	Undes. Funds/Op. Budget
TOWN OFFICE ADMINISTRATION	\$ 44,127	\$ 41,405	\$ 30,000	\$ 30,000	\$ 30,000	

**Town Office Administration – 10 Year**

Town of Lisbon						
Forecasted Capital Improvement Plan						
For Budget Year FY23						
Forecasted Years FY28 through FY32						
	Forecast	Forecast	Forecast	Forecast	Forecast	
	6/30/2028	6/30/2029	6/30/2030	6/30/2031	6/30/2032	Funding
<b>TOWN OFFICE ADMINISTRATION</b>						
Town Clerk records restoration	\$ -	\$ -	\$ -	\$ -	\$ -	
Assessing - Revaluation	30,000	30,000	30,000	30,000	-	Undes. Funds/Op. Budget
<b>TOWN OFFICE ADMINISTRATION</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	

## Technology – 5 Year

Town of Lisbon						
Forecasted Capital Improvement Plan						
For Budget Year FY23						
Forecasted Years FY23 through FY27						
	Forecast	Forecast	Forecast	Forecast	Forecast	
	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027	Funding
<b>Technology</b>						
Server-Town Hall	\$ -	\$ -	\$ -	\$ -	\$ 20,900	Op. Budget
Cruiser laptops - Police Department	\$ -	\$ -	\$ -	\$ -	\$ -	Undesignated FB
Server-Police Department	-	-	18,000	-	-	Op. Budget
IMC Server - Police Department	-	-	13,000	-	-	Op. Budget
Town Office/Police Security System	70,000	-	-	-	-	Op. Budget/FB
<b>Total Technology</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>\$ 31,000</b>	<b>\$ -</b>	<b>\$ 20,900</b>	

## Technology - 10 Year

Town of Lisbon						
Forecasted Capital Improvement Plan						
For Budget Year FY23						
Forecasted Years FY28 through FY32						
	Forecast	Forecast	Forecast	Forecast	Forecast	
	6/30/2028	6/30/2029	6/30/2030	6/30/2031	6/30/2032	Funding
<b>Technology</b>						
Server-Town Hall	\$ -	\$ -	\$ -	\$ -	\$ -	Op. Budget
Cruiser Laptops - Police Department	\$ -	\$ -	\$ 32,000	\$ -	\$ -	Undesignated FB
Server-Police Department	-	-	20,000	-	-	Op. Budget
IMC Server - Police Department	-	-	-	-	-	Op. Budget
Town Office/Police Security System	-	-	-	-	-	Op. Budget/FB
<b>Total Technology</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52,000</b>	<b>\$ -</b>	<b>\$ -</b>	

## Technology Footnotes FY23:

The Town Technology Budget will include items such as servers, computers, and other related devices. Each department communicates their Technology needs for the upcoming year, as well as future years that they are anticipating.

The Police Department has indicated the following items in the upcoming forecasted 10 fiscal years:

FY23: Upgrade of the Police Department/Town Office security system in the amount of \$70,000.

FY25: PD IMC Computer Server in the amount of \$13,000.

FY25: PD WatchGuard Server: The server was replaced in 2020 and is being given a 5 year fiscal life; therefore it will be up for replacement in FY25 and again in FY30.

The Town Office has indicated the following items in the upcoming forecasted 10 fiscal years:

The Town Hall Server was replaced in FY22. The server is given a 5 year useful life and will therefore be up for replacement again in FY27 as indicated above in the amount of \$20,900.

Bonds – 5 Year

Town of Lisbon						
Forecasted Capital Improvement Plan						
For Budget Year FY23						
Forecasted Years FY23 through FY27						
	Forecast 6/30/2023	Forecast 6/30/2024	Forecast 6/30/2025	Forecast 6/30/2026	Forecast 6/30/2027	Funding
<b>COMMITTED</b>						
2010 R	66,865	65,337	63,809	62,281	60,669	Munic. Rev.
2017 B	169,658	166,613	163,320	159,765	155,993	Munic. Rev.
2004 FR - Sewer Dept	18,812	18,462	-	-	-	Sewer Rev.
2005 FR - Sewer Dept	27,564	27,189	26,813	26,438	-	Sewer Rev.
2014 QECB	79,757	79,757	79,757	79,757	79,757	72% Munic. Rev/28% Sewer Rev.
2020 MMBB - Pinewood	169,148	\$ 167,183	\$ 165,165	\$ 163,088	\$ 160,928	Munic. Rev.
2022 MMB - Ferry	38,670	\$ 224,823	\$ 223,769	\$ 222,649	\$ 221,435	
<b>Total Committed</b>	<b>\$570,473</b>	<b>\$ 749,364</b>	<b>\$ 722,633</b>	<b>\$ 713,977</b>	<b>\$ 678,782</b>	
<b>PROPOSED</b>						
RD Loan	\$ 322,525	\$ 322,525	\$ 322,525	\$ 322,525	\$ 322,525	Sewer Rev.
<b>Total Proposed</b>	<b>\$ 322,525</b>	<b>\$ 322,525</b>	<b>\$ 322,525</b>	<b>\$ 322,525</b>	<b>\$ 322,525</b>	
<b>TOTAL COMMITTED/PROPOSED</b>	<b>\$ 892,998</b>	<b>\$ 1,071,889</b>	<b>\$ 1,045,158</b>	<b>\$ 1,036,502</b>	<b>\$ 1,001,307</b>	

**Bonds 10 Year –**

Town of Lisbon						
Forecasted Capital Improvement Plan						
For Budget Year FY23						
Forecasted Years FY23 through FY27						
	Forecast 6/30/2028	Forecast 6/30/2029	Forecast 6/30/2030	Forecast 6/30/2031	Forecast 6/30/2032	Funding
<b>COMMITTED</b>						
2010 R	58,974	57,279	55,583	53,888	-	Munic. Rev.
2017 B	152,033	-	-	-	-	Munic. Rev.
2004 FR - Sewer Dept	-	-	-	-	-	Sewer Rev.
2005 FR - Sewer Dept	-	-	-	-	-	Sewer Rev.
2014 QECB	79,757	79,757	79,757	-	-	72% Munic. Rev/28% Sewer Rev.
2020 MMBB - Pinewood	\$ 158,678	\$ 156,323	\$ 153,863	\$ 151,305	\$ -	Munic. Rev.
2022 MMB - Ferry	\$ 220,063	\$ 218,458	\$ 216,582	\$ 214,426	\$ 211,981	
<b>Total Committed</b>	<b>\$669,505</b>	<b>\$511,816</b>	<b>\$505,784</b>	<b>\$419,619</b>	<b>\$211,981</b>	
<b>PROPOSED</b>						
RD Loan	\$ 322,525	\$ 322,525	\$ 322,525	\$ 322,525	\$ 322,525	Sewer Rev.
<b>Total Proposed</b>	<b>\$ 322,525</b>	<b>\$ 322,525</b>	<b>\$ 322,525</b>	<b>\$ 322,525</b>	<b>\$ 322,525</b>	
<b>TOTAL COMMITTED/PROPOSED</b>	<b>\$ 992,030</b>	<b>\$ 834,341</b>	<b>\$ 828,309</b>	<b>\$ 742,144</b>	<b>\$ 534,506</b>	



FY2023 Proposed Budget

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 Projected Managerial Budget Appropriation	\$ Amount Increase/(Decrease) FY22 Budget compared to FY23 Projected Managerial Budget	% Change between FY22 Approved Budget and FY23 Projected Managerial Budget
12024000	50104	Non-supervisory wages	\$24,607.00	\$ (11,099.00)	-31.08%
12024000	50201	Unemployment Costs	\$75.00	\$ (21.00)	-21.88%
12024000	50202	Workers Comp Insurance	\$114.00	\$ (1.00)	-0.87%
12024000	50210	MEPERS - Employer Share	\$2,510.00	\$ (1,168.00)	-31.76%
12024000	50220	Health Insurance	\$1,553.00	\$ (1,492.00)	-49.00%
12024000	50230	FICA Employer Costs	\$1,882.00	\$ (849.00)	-31.09%
12024000	50301	Office Supplies	\$425.00	\$ 50.00	13.33%
12024000	50306	Postage	\$300.00	\$ 50.00	20.00%
12024000	50308	Printing	\$330.00	\$ 30.00	10.00%
12024000	50401	Professional Development	\$500.00	\$ -	0.00%
12024000	50402	Dues and Memberships	\$150.00	\$ -	0.00%
12024000	50413	Mileage/ travel reimbursement	\$350.00	\$ 50.00	16.67%
12024000	50451	Contracted Professional Servic	\$35,000.00	\$ -	0.00%
12024000	50470	Registry Services	\$700.00	\$ 100.00	16.67%
12024000	50624	Mapping & Microfiliming	\$2,000.00	\$ -	0.00%
12024000	53922	Revaluation	\$30,000.00	\$ 30,000.00	100.00%
Total 12024000 Assessor			\$100,496.00	\$ 15,650.00	18.45%

FY22 YTD Data for comparison

			FY22 YTD - Data as of 3/3/2022				
			FY22 Approved Budget Appropriation	FY22 YTD EXPENDED	ENCUMBRANCES	FY22 Available Budget/(Over Budget)	% USED
12024000	50104	Non-supervisory wages	\$ 35,706.00	\$ 25,708.11	\$ -	\$ 9,997.89	72.0%
12024000	50201	Unemployment Costs	\$ 96.00	\$ 48.10	\$ -	\$ 47.90	50.1%
12024000	50202	Workers Comp Insurance	\$ 115.00	\$ 100.56	\$ -	\$ 14.44	87.4%
12024000	50210	MEPERS - Employer Share	\$ 3,678.00	\$ 2,647.92	\$ -	\$ 1,030.08	72.0%
12024000	50220	Health Insurance	\$ 3,045.00	\$ 2,108.16	\$ -	\$ 936.84	69.2%
12024000	50230	FICA Employer Costs	\$ 2,731.00	\$ 2,127.98	\$ -	\$ 603.02	77.9%
12024000	50301	Office Supplies	\$ 375.00	\$ 158.62	\$ -	\$ 216.38	42.3%
12024000	50306	Postage	\$ 250.00	\$ 224.57	\$ -	\$ 25.43	89.8%
12024000	50308	Printing	\$ 300.00	\$ -	\$ -	\$ 300.00	0.0%
12024000	50401	Professional Development	\$ 500.00	\$ 25.00	\$ -	\$ 475.00	5.0%
12024000	50402	Dues and Memberships	\$ 150.00	\$ 40.00	\$ -	\$ 110.00	26.7%
12024000	50413	Mileage/ travel reimbursement	\$ 300.00	\$ 82.23	\$ -	\$ 217.77	27.4%
12024000	50451	Contracted Professional Servic	\$ 35,000.00	\$ 17,600.00	\$ 1,650.00	\$ 15,750.00	55.0%
12024000	50470	Registry Services	\$ 600.00	\$ 500.00	\$ -	\$ 100.00	83.3%
12024000	50624	Mapping & Microfiliming	\$ 2,000.00	\$ 482.85	\$ -	\$ 1,517.15	24.1%
Total 12024000 Assessor			\$ 84,846.00	\$ 51,854.10	\$ 1,650.00	\$ 31,341.90	63.1%

**FY2023 Proposed Budget**

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 Projected Managerial Budget Appropriation	\$ Amount Increase/(Decrease) FY22 Budget compared to FY23 Projected Managerial Budget	% Change between FY22 Approved Budget and FY23 Projected Managerial Budget
12020500	50108	Elected Officials	\$19,508.00	\$1,778.00	10.03%
12020500	50202	Workers Comp Insurance	\$57.00	\$2.00	3.64%
12020500	50230	FICA Employer Costs	\$1,357.00	\$0.00	0.00%
12020500	50301	Office Supplies	\$500.00	\$0.00	0.00%
12020500	50306	Postage	\$50.00	\$50.00	100.00%
12020500	50307	Advertising	\$800.00	\$0.00	0.00%
12020500	50401	Professional Development	\$500.00	\$250.00	100.00%
12020500	50960	Employee Recognition	\$5,000.00	\$0.00	0.00%
<b>Total 12020500 Elected Officials</b>			<b>\$27,772.00</b>	<b>\$2,080.00</b>	<b>8.10%</b>

FY22 YTD Data for comparison

			FY22 YTD - Data as of 3/3/2022				
			FY22 Approved Budget Appropriation	FY22 YTD EXPENDED	ENCUMBRANCES	FY22 Available Budget/(Over Budget)	% USED
12020500	50108	Elected Officials	\$ 17,730.00	\$ 12,273.12	\$ -	\$ 5,456.88	69.2%
12020500	50202	Workers Comp Insurance	\$ 55.00	\$ 49.29	\$ -	\$ 5.71	89.6%
12020500	50230	FICA Employer Costs	\$ 1,357.00	\$ 938.53	\$ -	\$ 418.47	69.2%
12020500	50301	Office Supplies	\$ 500.00	\$ 385.76	\$ -	\$ 114.24	77.2%
12020500	50306	Postage	\$ -	\$ 20.32	\$ -	\$ (20.32)	0.0%
12020500	50307	Advertising	\$ 800.00	\$ 626.09	\$ -	\$ 173.91	78.3%
12020500	50401	Professional Development	\$ 250.00	\$ 180.00	\$ -	\$ 70.00	72.0%
12020500	50960	Employee Recognition	\$ 5,000.00	\$ 1,637.02	\$ -	\$ 3,362.98	32.7%
<b>Total 12020500 Elected Officials</b>			<b>\$ 25,692.00</b>	<b>\$ 16,110.13</b>	<b>\$ -</b>	<b>\$ 9,581.87</b>	<b>62.7%</b>

## FY2023 Proposed Budget

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 Projected Managerial Budget Appropriation	\$ Amount Increase/(De crease) FY22 Budget compared to FY23 Projected Managerial Budget	% Change between FY22 Approved Budget and FY23 Projected Managerial Budget
12021000	50101	Town Manager	\$111,220.00	\$8,229.00	7.99%
12021000	50104	Non-Supervisory	\$166,005.00	\$166,005.00	100.00%
12021000	50107	Administrative	\$52,000.00	-\$8,000.00	-13.33%
12021000	50201	Unemployment Costs	\$298.00	\$106.00	55.21%
12021000	50202	Workers Comp Insurance	\$3,532.00	-\$233.00	-6.19%
12021000	50210	MEPERS - Employer Share	\$33,581.00	\$16,791.00	100.01%
12021000	50220	Health Insurance	\$99,408.00	\$58,711.00	144.26%
12021000	50230	FICA Employer Costs	\$25,186.00	\$12,716.00	101.97%
12021000	50301	Office Supplies	\$1,000.00	\$800.00	400.00%
12021000	50306	Postage	\$300.00	\$50.00	20.00%
12021000	50307	Advertising	\$1,000.00	\$0.00	0.00%
12021000	50352	Cell Phone/Allowances	\$1,260.00	\$420.00	50.00%
12021000	50401	Professional Development	\$4,000.00	\$3,000.00	300.00%
12021000	50402	Dues and Memberships	\$100.00	\$100.00	100.00%
12021000	50413	Mileage/ travel reimbursement	\$2,900.00	\$0.00	0.00%
12021000	50452	Audit services	\$9,934.00	\$84.00	85.00%
Total 12021000 Town Manager			\$511,724.00	\$258,779.00	102.31%

FY22 YTD Data for comparison

			FY22 YTD - Data as of 3/3/2022				
			FY22 Approved Budget Appropriation	FY22 YTD EXPENDED	ENCUMBRANCES	FY22 Available Budget/(Over Budget)	% USED
12021000	50101	Town Manager	\$ 102,991.00	\$ 82,756.75	\$ -	\$ 20,234.25	80.4%
12021000	50104	Non-Supervisory	\$ -	\$ -	\$ -	\$ -	0.0%
12021000	50107	Administrative	\$ 60,000.00	\$ 34,998.02	\$ -	\$ 25,001.98	58.3%
12021000	50201	Unemployment Costs	\$ 192.00	\$ 96.18	\$ -	\$ 95.82	50.1%
12021000	50202	Workers Comp Insurance	\$ 3,765.00	\$ 3,195.84	\$ -	\$ 569.16	84.9%
12021000	50210	MEPERS - Employer Share	\$ 16,790.00	\$ 12,068.55	\$ -	\$ 4,721.45	71.9%
12021000	50220	Health Insurance	\$ 40,697.00	\$ 25,646.26	\$ -	\$ 15,050.74	63.0%
12021000	50230	FICA Employer Costs	\$ 12,470.00	\$ 8,881.17	\$ -	\$ 3,588.83	71.2%
12021000	50301	Office Supplies	\$ 200.00	\$ 1,346.56	\$ 12.09	\$ (1,158.65)	679.3%
12021000	50306	Postage	\$ 250.00	\$ 194.26	\$ -	\$ 55.74	77.7%
12021000	50307	Advertising	\$ 1,000.00	\$ 180.00	\$ -	\$ 820.00	18.0%
12021000	50352	Cell Phone/Allowances	\$ 840.00	\$ 525.00	\$ 35.00	\$ 280.00	66.7%
12021000	50401	Professional Development	\$ 1,000.00	\$ 523.74	\$ -	\$ 476.26	52.4%
12021000	50402	Dues and Memberships	\$ -	\$ -	\$ -	\$ -	
12021000	50413	Mileage/ travel reimbursement	\$ 2,900.00	\$ 1,400.00	\$ 200.00	\$ 1,300.00	55.2%
12021000	50452	Audit services	\$ 9,850.00	\$ 9,933.33	\$ -	\$ (83.33)	100.8%
<b>Total 12021000 Town Manager</b>			<b>\$ 252,945.00</b>	<b>\$ 181,745.66</b>	<b>\$ 247.09</b>	<b>\$ 70,952.25</b>	<b>71.9%</b>

FY2023 Proposed Budget

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 Projected Managerial Budget Appropriation	\$ Amount Increase/(Decrease) FY22 Budget compared to FY23 Projected Managerial Budget	% Change between FY22 Approved Budget and FY23 Projected Managerial Budget
12025500	50221	HRA Costs	\$30,000.00	\$0.00	0.00%
12025500	50601	General Liability	\$5,782.00	\$276.00	5.01%
12025500	50602	Vehicle Insurance	\$20,028.00	\$954.00	5.00%
12025500	50603	Police Liability	\$5,301.00	\$252.00	4.99%
12025500	50604	Property Insurance	\$38,024.00	\$1,811.00	5.00%
12025500	50606	Crime Insurance	\$425.00	\$20.00	4.94%
12025500	50607	Public Officials	\$1,545.00	\$74.00	5.03%
12025500	50608	Employment Liability	\$2,061.00	\$98.00	4.99%
12025500	50609	Public Officials Bond Insuranc	\$2,175.00	\$50.00	2.35%
12025500	50610	Critical Incident Ins.	\$1,260.00	\$60.00	5.00%
Total 12025500 Liability Insurance Progr			\$106,601.00	\$3,595.00	3.49%

FY22 YTD Data for comparison

			FY22 YTD - Data as of 3/3/2022				
			FY22 Approved Budget Appropriation	FY22 YTD EXPENDED	ENCUMBRANCES	FY22 Available Budget/(Over Budget)	% USED
12025500	50221	HRA Costs	\$ 30,000.00	\$ 9,622.82	\$ -	\$ 20,377.18	32.1%
12025500	50601	General Liability	\$ 5,506.00	\$ 5,506.00	\$ -	\$ -	100.0%
12025500	50602	Vehicle Insurance	\$ 19,074.00	\$ 19,724.00	\$ -	\$ (650.00)	103.4%
12025500	50603	Police Liability	\$ 5,049.00	\$ 5,049.00	\$ -	\$ -	100.0%
12025500	50604	Property Insurance	\$ 36,213.00	\$ 36,213.00	\$ -	\$ -	100.0%
12025500	50606	Crime Insurance	\$ 405.00	\$ 405.00	\$ -	\$ -	100.0%
12025500	50607	Public Officials	\$ 1,471.00	\$ 1,471.00	\$ -	\$ -	100.0%
12025500	50608	Employment Liability	\$ 1,963.00	\$ 1,963.00	\$ -	\$ -	100.0%
12025500	50609	Public Officials Bond Insuranc	\$ 2,125.00	\$ 2,125.00	\$ -	\$ -	100.0%
12025500	50610	Critical Incident Ins.	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	0.0%
Total 12025500 Liability Insurance Progr			\$ 103,006.00	\$ 82,078.82	\$ -	\$ 20,927.18	79.7%

**FY2023 Proposed Budget**

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 Projected Managerial Budget Appropriation	\$ Amount Increase/(Decrease) FY22 Budget compared to FY23 Projected Managerial Budget	% Change between FY22 Approved Budget and FY23 Projected Managerial Budget
12022000	50450	Legal expense	\$70,000.00	\$30,000.00	75.00%
		Total 12022000 Legal	\$70,000.00	\$30,000.00	75.00%

**FY22 YTD Data for comparison**

			FY22 YTD - Data as of 3/3/2022				
			FY22 Approved Budget Appropriation	FY22 YTD EXPENDED	ENCUMBRANCES	FY22 Available Budget/(Over Budget)	% USED
12022000	50450	Legal expense	\$ 40,000.00	\$ 29,926.06	\$ 2,944.00	\$ 7,129.94	82.2%
		Total 12022000 Legal	\$ 40,000.00	\$ 29,926.06	\$ 2,944.00	\$ 7,129.94	82.2%

**FY2023 Proposed Budget**

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 Projected Managerial Budget Appropriation	\$ Amount Increase/(Decrease) FY22 Budget compared to FY23 Projected Managerial Budget	% Change between FY22 Approved Budget and FY23 Projected Managerial Budget
12026500	50360	Minor equipment	\$20,000.00	\$0.00	0.00%
12026500	50454	Internet and website hosting	\$13,861.00	\$2,036.00	17.22%
12026500	50530	Software and Services	\$220,800.00	\$22,748.00	11.49%
12026500	50536	R&M: Equipment	\$94,000.00	\$74,000.00	370.00%
Total 12026500 Technology			\$348,661.00	\$98,784.00	39.53%

**FY22 YTD Data for comparison**

			FY22 YTD - Data as of 3/3/2022				
			FY22 Approved Budget Appropriation	FY22 YTD EXPENDED	ENCUMBRANCES	FY22 Available Budget/(Over Budget)	% USED
12026500	50360	Minor equipment	\$ 20,000.00	\$ 14,394.00	\$ -	\$ 5,606.00	72.0%
12026500	50454	Internet and website hosting	\$ 11,825.00	\$ 7,843.65	\$ -	\$ 3,981.35	66.3%
12026500	50530	Software and Services	\$ 198,052.00	\$ 148,801.14	\$ 5,297.74	\$ 43,953.12	77.8%
12026500	50536	R&M: Equipment	\$ 20,000.00	\$ 21,594.71	\$ -	\$ (1,594.71)	108.0%
Total 12026500 Technology			\$ 249,877.00	\$ 192,633.50	\$ 5,297.74	\$ 51,945.76	79.2%

FY2023 Proposed Budget

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 Projected Managerial Budget Appropriation	\$ Amount Increase/(Decrease) FY22 Budget compared to FY23 Projected Managerial Budget	% Change between FY22 Approved Budget and FY23 Projected Managerial Budget
12023000	50102	Department Head	\$87,646.00	\$13,522.00	18.24%
12023000	50104	Non Supervisory	\$84,389.00	\$15,070.00	21.74%
12023000	50140	Overtime wages	\$500.00	\$500.00	100.00%
12023000	50201	Unemployment Costs	\$224.00	-\$64.00	-22.22%
12023000	50202	Workers Comp Insurance	\$428.00	-\$33.00	-7.16%
12023000	50210	MEPERS - Employer Share	\$17,548.00	\$2,773.00	18.77%
12023000	50220	Health Insurance	\$46,645.00	\$915.00	2.00%
12023000	50230	FICA Employer Costs	\$13,199.00	\$2,225.00	20.80%
12023000	50301	Office Supplies	\$3,000.00	\$0.00	0.00%
12023000	50306	Postage	\$800.00	\$0.00	0.00%
12023000	50352	Cell Phone/Allowances	\$420.00	\$0.00	0.00%
12023000	50401	Professional Development	\$1,400.00	\$0.00	0.00%
12023000	50402	Dues and Memberships	\$500.00	\$0.00	0.00%
12023000	50413	Mileage/ travel reimbursement	\$500.00	\$0.00	0.00%
12023000	50451	Contracted Professional Servic	\$1,636.00	\$136.00	9.07%
Total 12023000 Finance			\$258,835.00	\$35,044.00	15.66%

## FY22 YTD Data for comparison

			FY22 YTD - Data as of 3/3/2022				
			FY22 Approved Budget Appropriation	FY22 YTD EXPENDED	ENCUMBRANCES	FY22 Available Budget/(Over Budget)	% USED
12023000	50102	Department Head	\$ 74,124.00	\$ 51,898.51	\$ -	\$ 22,225.49	70.0%
12023000	50104	Non Supervisory	\$ 69,319.00	\$ 50,791.78	\$ -	\$ 18,527.22	73.3%
12023000	50140	Overtime wages	\$ -	\$ 60.75	\$ -	\$ (60.75)	100.0%
12023000	50201	Unemployment Costs	\$ 288.00	\$ 144.28	\$ -	\$ 143.72	50.1%
12023000	50202	Workers Comp Insurance	\$ 461.00	\$ 388.77	\$ -	\$ 72.23	84.3%
12023000	50210	MEPERS - Employer Share	\$ 14,775.00	\$ 10,583.31	\$ -	\$ 4,191.69	71.6%
12023000	50220	Health Insurance	\$ 45,730.00	\$ 29,521.74	\$ -	\$ 16,208.26	64.6%
12023000	50230	FICA Employer Costs	\$ 10,974.00	\$ 7,410.68	\$ -	\$ 3,563.32	67.5%
12023000	50301	Office Supplies	\$ 3,000.00	\$ 1,943.74	\$ -	\$ 1,056.26	64.8%
12023000	50306	Postage	\$ 800.00	\$ (4,264.97)	\$ -	\$ 5,064.97	-533.1%
12023000	50352	Cell Phone/Allowances	\$ 420.00	\$ 280.00	\$ -	\$ 140.00	66.7%
12023000	50401	Professional Development	\$ 1,400.00	\$ 55.00	\$ -	\$ 1,345.00	3.9%
12023000	50402	Dues and Memberships	\$ 500.00	\$ 305.00	\$ -	\$ 195.00	61.0%
12023000	50413	Mileage/ travel reimbursement	\$ 500.00	\$ 139.90	\$ -	\$ 360.10	28.0%
12023000	50451	Contracted Professional Servic	\$ 1,500.00	\$ 733.02	\$ -	\$ 766.98	48.9%
Total 12023000 Finance			\$ 223,791.00	\$ 149,991.51	\$ -	\$ 73,799.49	67.0%

**FY2023 Proposed Budget**

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 Projected Managerial Budget Appropriation	\$ Amount Increase/(Decrease) FY22 Budget compared to FY23 Projected Managerial Budget	% Change between FY22 Approved Budget and FY23 Projected Managerial Budget
12023500	50104	Non Supervisory	\$134,275.00	\$17,746.00	15.23%
12023500	50140	Overtime	\$2,500.00	\$0.00	0.00%
12023500	50201	Unemployment Costs	\$261.00	-\$27.00	-9.38%
12023500	50202	Workers Comp Insurance	\$356.00	-\$27.00	-7.05%
12023500	50210	MEPERS - Employer Share	\$11,978.00	-\$282.00	-2.30%
12023500	50220	Health Insurance	\$14,188.00	\$278.00	2.00%
12023500	50230	FICA Employer Costs	\$10,463.00	\$1,357.00	14.90%
12023500	50301	Office Supplies	\$3,000.00	\$0.00	0.00%
12023500	50306	Postage	\$8,000.00	\$500.00	6.67%
12023500	50401	Professional Development	\$600.00	\$0.00	0.00%
12023500	50402	Dues and Memberships	\$0.00	-\$100.00	-100.00%
12023500	50413	Mileage/ travel reimbursement	\$500.00	\$0.00	0.00%
Total 12023500 Tax Collection			\$186,121.00	\$19,445.00	11.67%

FY22 YTD Data for comparison

			FY22 YTD - Data as of 3/3/2022				
			FY22 Approved Budget Appropriation	FY22 YTD EXPENDED	ENCUMBRANCES	FY22 Available Budget/(Over Budget)	% USED
12023500	50104	Non Supervisory	\$ 116,529.00	\$ 71,257.22	\$ -	\$ 45,271.78	61.1%
12023500	50140	Overtime	\$ 2,500.00	\$ 1,020.71	\$ -	\$ 1,479.29	40.8%
12023500	50201	Unemployment Costs	\$ 288.00	\$ 144.28	\$ -	\$ 143.72	50.1%
12023500	50202	Workers Comp Insurance	\$ 383.00	\$ 323.52	\$ -	\$ 59.48	84.5%
12023500	50210	MEPERS - Employer Share	\$ 12,260.00	\$ 6,103.85	\$ -	\$ 6,156.15	49.8%
12023500	50220	Health Insurance	\$ 13,910.00	\$ 15,959.40	\$ -	\$ (2,049.40)	114.7%
12023500	50230	FICA Employer Costs	\$ 9,106.00	\$ 5,227.52	\$ -	\$ 3,878.48	57.4%
12023500	50301	Office Supplies	\$ 3,000.00	\$ 1,511.58	\$ -	\$ 1,488.42	50.4%
12023500	50306	Postage	\$ 7,500.00	\$ 4,570.17	\$ -	\$ 2,929.83	60.9%
12023500	50401	Professional Development	\$ 600.00	\$ -	\$ -	\$ 600.00	0.0%
12023500	50402	Dues and Memberships	\$ 100.00	\$ -	\$ -	\$ 100.00	0.0%
12023500	50413	Mileage/ travel reimbursement	\$ 500.00	\$ -	\$ -	\$ 500.00	0.0%
Total 12023500 Tax Collection			\$ 166,676.00	\$ 106,118.25	\$ -	\$ 60,557.75	63.7%

FY2023 Proposed Budget

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 Projected Managerial Budget Appropriation	\$ Amount Increase/(Decrease) FY22 Budget compared to FY23 Projected Managerial Budget	% Change between FY22 Approved Budget and FY23 Projected Managerial Budget
38081000	53401	2006 Bond Principal	\$0.00	\$ (36,000.00)	-100.00%
38081000	53403	2010 Bond Principal	\$53,040.00	\$ -	0.00%
38081000	53404	2011 Bond Principal	\$0.00	\$ (27,000.00)	-100.00%
38081000	53405	2014 QECB Principal	\$43,780.00	\$ 1,460.00	3.45%
38081000	53406	2017 Bond Principal	\$150,000.00	\$ -	0.00%
38081000	53409	2020 Bond Principal (Pinewood Road)	\$150,000.00	\$ 150,000.00	100.00%
38081000	53603	2010 Bond Interest	\$14,454.00	\$ (900.00)	-5.86%
38081000	53604	2011 Bond Interest	\$0.00	\$ (68.00)	-100.00%
38081000	53605	2014 QECB Interest	\$13,646.00	\$ (1,460.00)	-9.67%
38081000	53607	2017 Bond Interest	\$19,658.00	\$ (2,797.00)	-12.46%
38081000	53609	2020 Bond Interest (Pinewood Road)	\$0.00	\$ -	0.00%
38081000	53612	2022 Bond Interest (Ferry Road)	\$38,670.00	\$ 38,670.00	100.00%
Total 38081000 Debt Service-Bonds			\$483,248.00	\$ 121,905.00	33.74%

FY22 YTD Data for comparison

			FY22 YTD - Data as of 3/3/2022				
			FY22 Approved Budget Appropriation	FY22 YTD EXPENDED	ENCUMBRANCES	FY22 Available Budget/(Over Budget)	% USED
38081000	53401	2006 Bond Principal	\$ 36,000.00	\$ 36,000.00	\$ -	\$ -	100.0%
38081000	53403	2010 Bond Principal	\$ 53,040.00	\$ 53,040.00	\$ -	\$ -	100.0%
38081000	53404	2011 Bond Principal	\$ 27,000.00	\$ 27,000.00	\$ -	\$ -	100.0%
38081000	53405	2014 QECB Principal	\$ 42,320.00	\$ -	\$ -	\$ 42,320.00	0.0%
38081000	53406	2017 Bond Principal	\$ 150,000.00	\$ 150,000.00	\$ -	\$ -	100.0%
38081000	53409	2020 Bond Principal (Pinewood Road)	\$ -	\$ -	\$ -	\$ -	0.0%
38081000	53603	2010 Bond Interest	\$ 15,354.00	\$ 8,424.63	\$ -	\$ 6,929.37	54.9%
38081000	53604	2011 Bond Interest	\$ 68.00	\$ 67.50	\$ -	\$ 0.50	99.3%
38081000	53605	2014 QECB Interest	\$ 15,106.00	\$ -	\$ -	\$ 15,106.00	0.0%
38081000	53607	2017 Bond Interest	\$ 22,455.00	\$ 11,895.00	\$ -	\$ 10,560.00	53.0%
38081000	53609	2020 Bond Interest (Pinewood Road)	\$ -	\$ -	\$ -	\$ -	0.0%
38081000	53612	2022 Bond Interest (Ferry Road)	\$ -	\$ -	\$ -	\$ -	0.0%
Total 38081000 Debt Service-Bonds			\$ 361,343.00	\$ 286,427.13	\$ -	\$ 74,915.87	79.3%