



AGENDA
COUNCIL WORKSHOP
MARCH 29, 2020
LISBON TOWN OFFICE
6:00 P.M.

Mark Lunt 2022
Donald Fellows 2022
Jason Smith 2022
Fern Larochelle 2023
Harry Moore, Jr. 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. BUDGET WORKSHOP

- A. Town Clerk
- B. Police Department/Comm Center/ACO
- C. Fire Department
- D. Lisbon Emergency
- E. EMA Budget

4. ADJOURNMENT

SUMMARY OF LISBON COUNCIL MEETING RULES

This summary is provided for guidance only. The complete council working rules may be found on the town website www.lisbonme.org on the Town Officials, Town Council page.

The meeting agenda is available from the town website under Council Agendas and Minutes.

1. Please note the order that agenda items may be acted upon by the Council, however, if necessary, the Council may elect to change the order of the agenda.
2. The Council Chairman presides over the meeting. When the Chairman is not present, the Vice Chairman serves that function. The chair shall preserve decorum and decide all questions of order and procedure subject to appeal to the town council.
3. Public comment is not typically allowed during Council workshops. There may be occasions where public comment may be recruited, but normally, workshops are reserved for Council members to discuss and educate themselves on a variety of issues facing the Town. Prior to the conclusion of a workshop, if time permits, the chair may allow questions from the public.
4. During audience participation, anyone wishing to address council will wait to be recognized by the chair before beginning any remarks. Audience members will move to the lectern to address council, and shall provide name and address prior to addressing the council.
5. Note that "Consent Agenda" items (if there are any) are acted upon first, voted upon as a group, and will most often be voted on without discussion as these items often involve "housekeeping" issues (such as minor parking changes). On occasion "Consent Agenda" items are separated out as stand-alone action items by the Council to allow for more discussion.
6. Public comment on agenda items. General comments on agenda items should be made during audience participation. After introduction of an agenda item, appropriate motions, and time for explanation and council questions, the public may be allowed to comment on that agenda item at the discretion of the chair. During that period of time, the public comment shall address only the agenda item before council.
7. Action on agenda items. As each item on the agenda for any meeting is brought to the floor for discussion:
 - a. The town clerk reads the agenda item and the action being requested of council.
 - b. The sponsor of each item or, if there is no council sponsor, the town manager, or town staff, shall first be allowed to present their initial comments for consideration by the public and councilors.
 - c. Following this introduction of the issue, there will be time devoted to any questions of the sponsor or the town manager or staff regarding the agenda item which any councilor may have which would help to clarify the question presented by the agenda item. The chair may allow questions from the public during this time however; no debate or discussion of collateral issues shall be permitted.
 - d. When authorized by the chair, any additional public comment shall be no longer than two minutes per person and must be to request or furnish new or undisclosed information or viewpoints only.
 - e. Once an agenda item has been explained and clarified by any questioning, the discussion on the specific agenda item will remain with the council. Additional public comment, prior to final council vote; will only be allowed at the chairman's discretion.
8. New business is for the council to receive input on town matters not on the agenda for that meeting. It is not intended, nor shall it be construed as an opportunity for debate of previous agenda items or reinforcement of a point made by another speaker. Comments shall be to furnish new or undisclosed information or viewpoints and limited to a time period of two minutes or less and shall be directed through the chair.
9. If an "Executive Session" is conducted by the Council, State Statute prohibits public attendance for any discussion of the action to be addressed by the Council. Any action taken by the Council on any "Executive Session" matter must be acted upon in a public meeting, and may occur at the end of the "Executive Session" (which has no time element relative to the length of the discussion involved in the "session").

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
12022500	50102	Department Head	\$64,272.00	-\$520.00	-0.80%
12022500	50104	Non Supervisory	\$38,815.00	\$5,035.00	14.91%
12022500	50130	Temporary/seasonal	\$8,000.00	\$1,000.00	14.29%
12022500	50140	Overtime wages	\$2,600.00	\$300.00	13.04%
12022500	50201	Unemployment Costs	\$186.00	-\$62.00	-25.00%
12022500	50202	Workers Comp Insurance	\$328.00	-\$19.00	-5.48%
12022500	50210	MEPERS - Employer Share	\$10,220.00	-\$170.00	-1.64%
12022500	50220	Health Insurance	\$21,793.00	\$428.00	2.00%
12022500	50230	FICA Employer Costs	\$8,697.00	\$445.00	5.39%
12022500	50301	Office Supplies	\$2,000.00	\$0.00	0.00%
12022500	50306	Postage	\$1,600.00	\$100.00	6.67%
12022500	50307	Advertising	\$800.00	\$0.00	0.00%
12022500	50308	Printing	\$2,700.00	-\$500.00	-15.63%
12022500	50352	Cell Phone/Allowances	\$420.00	\$0.00	0.00%
12022500	50401	Professional Development	\$1,800.00	\$1,100.00	157.14%
12022500	50402	Dues and Memberships	\$400.00	-\$200.00	-33.33%
12022500	50412	Meals and Lodging	\$1,010.00	\$960.00	1920.00%
12022500	50413	Mileage/ travel reimbursement	\$450.00	\$350.00	350.00%
12022500	50451	Contracted Professional Servic	\$1,260.00	\$660.00	110.00%
12022500	50455	Profesional Services	\$10,450.00	\$1,650.00	18.75%
12022500	50536	R&M: Equipment	\$2,800.00	\$0.00	0.00%
Total 12022500 Clerk			\$180,601.00	\$10,557.00	6.21%

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
12022500	50102	Department Head	\$ 64,792.00	\$ 44,856.06	\$ -	\$ 19,935.94	69.2%
12022500	50104	Non Supervisory	\$ 33,780.00	\$ 25,216.75	\$ -	\$ 8,563.25	74.6%
12022500	50130	Temporary/seasonal	\$ 7,000.00	\$ 2,384.48	\$ -	\$ 4,615.52	34.1%
12022500	50140	Overtime wages	\$ 2,300.00	\$ 48.72	\$ -	\$ 2,251.28	2.1%
12022500	50201	Unemployment Costs	\$ 248.00	\$ 124.24	\$ -	\$ 123.76	50.1%
12022500	50202	Workers Comp Insurance	\$ 347.00	\$ 295.54	\$ -	\$ 51.46	85.2%
12022500	50210	MEPERS - Employer Share	\$ 10,390.00	\$ 7,098.61	\$ -	\$ 3,291.39	68.3%
12022500	50220	Health Insurance	\$ 21,365.00	\$ 16,124.99	\$ -	\$ 5,240.01	75.5%
12022500	50230	FICA Employer Costs	\$ 8,252.00	\$ 5,107.29	\$ -	\$ 3,144.71	61.9%
12022500	50301	Office Supplies	\$ 2,000.00	\$ 927.42	\$ -	\$ 1,072.58	46.4%
12022500	50306	Postage	\$ 1,500.00	\$ 2,503.07	\$ -	\$ (1,003.07)	166.9%
12022500	50307	Advertising	\$ 800.00	\$ 245.25	\$ -	\$ 554.75	30.7%
12022500	50308	Printing	\$ 3,200.00	\$ 144.95	\$ -	\$ 3,055.05	4.5%
12022500	50352	Cell Phone/Allowances	\$ 420.00	\$ 280.00	\$ -	\$ 140.00	66.7%
12022500	50401	Professional Development	\$ 700.00	\$ 420.00	\$ -	\$ 280.00	60.0%
12022500	50402	Dues and Memberships	\$ 600.00	\$ 267.74	\$ 99.00	\$ 233.26	61.1%
12022500	50412	Meals and Lodging	\$ 50.00	\$ -	\$ -	\$ 50.00	0.0%
12022500	50413	Mileage/ travel reimbursement	\$ 100.00	\$ -	\$ -	\$ 100.00	0.0%
12022500	50451	Contracted Professional Servic	\$ 600.00	\$ -	\$ -	\$ 600.00	0.0%
12022500	50455	Profesional Services	\$ 8,800.00	\$ 2,044.49	\$ -	\$ 6,755.51	23.2%
12022500	50536	R&M: Equipment	\$ 2,800.00	\$ 1,191.00	\$ -	\$ 1,609.00	42.5%
Total 12022500 Clerk			\$ 170,044.00	\$ 109,280.60	\$ 99.00	\$ 60,664.40	64.3%

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
14040500	50102	Department Head	\$92,560.00	\$ 10,962.00	13.43%
14040500	50104	Non Supervisory	\$903,253.00	\$ 122,109.00	15.63%
14040500	50107	Administrative	\$52,042.00	\$ 10,264.00	24.57%
14040500	50116	Union	\$17,000.00	\$ -	0.00%
14040500	50117	Misc. Police Detail	\$7,000.00	\$ -	0.00%
14040500	50130	Temporary/seasonal	\$34,994.00	\$ 16,994.00	94.41%
14040500	50140	Overtime wages	\$34,000.00	\$ 6,960.00	25.74%
14040500	50143	Court time	\$5,000.00	\$ -	0.00%
14040500	50145	Replacement Wages	\$143,000.00	\$ 34,597.00	31.92%
14040500	50201	Unemployment Costs	\$1,562.00	\$ (478.00)	-23.43%
14040500	50202	Workers Comp Insurance	\$34,820.00	\$ (2,343.00)	-6.30%
14040500	50210	MEPERS - Employer Share	\$139,633.00	\$ 23,440.00	20.17%
14040500	50220	Health Insurance	\$299,813.00	\$ 5,879.00	2.00%
14040500	50230	FICA Employer Costs	\$96,914.00	\$ 15,064.00	18.40%
14040500	50260	Uniform cleaning	\$500.00	\$ -	0.00%
14040500	50301	Office Supplies	\$5,150.00	\$ 1,200.00	30.38%
14040500	50302	Operating supplies	\$14,000.00	\$ -	0.00%
14040500	50306	Postage	\$350.00	\$ -	0.00%
14040500	50307	Advertising	\$200.00	\$ -	0.00%
14040500	50308	Printing	\$2,600.00	\$ 250.00	10.64%
14040500	50349	Recruitment Testing	\$1,750.00	\$ -	0.00%
14040500	50351	Clothing/Boot Allowance	\$19,400.00	\$ -	0.00%
14040500	50352	Cell Phone/Allowances	\$6,274.00	\$ 420.00	7.17%
14040500	50353	Physicals	\$1,900.00	\$ 600.00	46.15%
14040500	50375	Gas	\$33,775.00	\$ 4,429.00	15.09%
14040500	50377	Diesel	\$234.00	\$ 155.00	196.20%
14040500	50378	Tires Expense	\$5,128.00	\$ 1,000.00	24.22%
14040500	50401	Professional Development	\$15,886.00	\$ 3,500.00	28.26%
14040500	50413	Mileage/ travel reimbursement	\$450.00	\$ -	0.00%
14040500	50415	Education Program	\$2,608.00	\$ -	0.00%
14040500	50501	Vehicle Repairs	\$9,000.00	\$ -	0.00%
14040500	50512	Telephone	\$7,768.00	\$ (1,460.00)	-15.82%
14040500	50532	R&M Office Equipment	\$2,000.00	\$ -	0.00%
14040500	50536	R&M: Equipment	\$5,500.00	\$ -	0.00%
14040500	50710	Equipment	\$3,750.00	\$ -	0.00%
14040500	50720	Equipment – vehicles	\$67,000.00	\$ -	0.00%
Total 14040500 Police			\$2,066,814.00	\$ 253,542.00	13.98%

FY22 YTD Data for comparison

			FY22 YTD - Data as of 3/3/2022				
			FY22 Approved Budget	FY22 YTD EXPENDED	ENCUMBRANCES	FY22 Available Budget/(Over Budget)	% USED
14040500	50102	Department Head	\$ 81,598.00	\$ 54,864.31	\$ -	\$ 26,733.69	67.2%
14040500	50104	Non Supervisory	\$ 781,144.00	\$ 453,178.21	\$ -	\$ 327,965.79	58.0%
14040500	50107	Administrative	\$ 41,778.00	\$ 28,232.64	\$ -	\$ 13,545.36	67.6%
14040500	50116	Union	\$ 17,000.00	\$ -	\$ -	\$ 17,000.00	0.0%
14040500	50117	Misc. Police Detail	\$ 7,000.00	\$ 2,618.75	\$ -	\$ 4,381.25	37.4%
14040500	50130	Temporary/seasonal	\$ 18,000.00	\$ 6,443.25	\$ -	\$ 11,556.75	35.8%
14040500	50140	Overtime wages	\$ 27,040.00	\$ 13,880.19	\$ -	\$ 13,159.81	51.3%
14040500	50143	Court time	\$ 5,000.00	\$ 1,849.58	\$ -	\$ 3,150.42	37.0%
14040500	50145	Replacement Wages	\$ 108,403.00	\$ 88,846.89	\$ -	\$ 19,556.11	82.0%
14040500	50201	Unemployment Costs	\$ 2,040.00	\$ 1,022.02	\$ -	\$ 1,017.98	50.1%
14040500	50202	Workers Comp Insurance	\$ 37,163.00	\$ 31,524.80	\$ -	\$ 5,638.20	84.8%
14040500	50210	MEPERS - Employer Share	\$ 116,193.00	\$ 63,804.29	\$ -	\$ 52,388.71	54.9%
14040500	50220	Health Insurance	\$ 293,934.00	\$ 171,067.51	\$ -	\$ 122,866.49	58.2%
14040500	50230	FICA Employer Costs	\$ 81,850.00	\$ 45,669.84	\$ -	\$ 36,180.16	55.8%
14040500	50260	Uniform cleaning	\$ 500.00	\$ -	\$ -	\$ 500.00	0.0%
14040500	50301	Office Supplies	\$ 3,950.00	\$ 2,638.95	\$ -	\$ 1,311.05	66.8%
14040500	50302	Operating supplies	\$ 14,000.00	\$ 4,043.30	\$ -	\$ 9,956.70	28.9%
14040500	50306	Postage	\$ 350.00	\$ 160.67	\$ -	\$ 189.33	45.9%
14040500	50307	Advertising	\$ 200.00	\$ -	\$ -	\$ 200.00	0.0%
14040500	50308	Printing	\$ 2,350.00	\$ 1,724.12	\$ -	\$ 625.88	73.4%
14040500	50349	Recruitment Testing	\$ 1,750.00	\$ 275.00	\$ -	\$ 1,475.00	15.7%
14040500	50351	Clothing/Boot Allowance	\$ 19,400.00	\$ 11,511.46	\$ -	\$ 7,888.54	59.3%
14040500	50352	Cell Phone/Allowances	\$ 5,854.00	\$ 3,849.10	\$ -	\$ 2,004.90	65.8%
14040500	50353	Physicals	\$ 1,300.00	\$ 1,072.00	\$ -	\$ 228.00	82.5%
14040500	50375	Gas	\$ 29,346.00	\$ 14,695.66	\$ -	\$ 14,650.34	50.1%
14040500	50377	Diesel	\$ 79.00	\$ 75.47	\$ -	\$ 3.53	95.5%
14040500	50378	Tires Expense	\$ 4,128.00	\$ 3,798.71	\$ -	\$ 329.29	92.0%
14040500	50401	Professional Development	\$ 12,386.00	\$ 6,594.62	\$ 11.35	\$ 5,780.03	53.3%
14040500	50413	Mileage/ travel reimbursement	\$ 450.00	\$ -	\$ -	\$ 450.00	0.0%
14040500	50415	Education Program	\$ 2,608.00	\$ -	\$ -	\$ 2,608.00	0.0%
14040500	50501	Vehicle Repairs	\$ 9,000.00	\$ 3,520.14	\$ -	\$ 5,479.86	39.1%
14040500	50512	Telephone	\$ 9,228.00	\$ 5,358.36	\$ -	\$ 3,869.64	58.1%
14040500	50532	R&M Office Equipment	\$ 2,000.00	\$ 254.98	\$ -	\$ 1,745.02	12.7%
14040500	50536	R&M: Equipment	\$ 5,500.00	\$ 2,845.50	\$ -	\$ 2,654.50	51.7%
14040500	50710	Equipment	\$ 3,750.00	\$ 434.58	\$ 71.00	\$ 3,244.42	13.5%
14040500	50720	Equipment – vehicles	\$ 67,000.00	\$ -	\$ 61,506.00	\$ 5,494.00	91.8%
Total 14040500 Police			\$ 1,813,272.00	\$ 1,025,854.90	\$ 61,588.35	\$ 725,828.75	60.0%

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
14046000	50104	Non Supervisory	\$199,000.00	\$ 745.00	0.38%
14046000	50116	Union	\$3,500.00	\$ -	0.00%
14046000	50130	Temporary/seasonal	\$21,000.00	\$ -	0.00%
14046000	50140	Overtime wages	\$1,350.00	\$ -	0.00%
14046000	50145	Replacement Wages	\$46,000.00	\$ 11,000.00	31.43%
14046000	50201	Unemployment Costs	\$298.00	\$ (382.00)	-56.18%
14046000	50202	Workers Comp Insurance	\$769.00	\$ (53.00)	-6.45%
14046000	50210	MEPERS - Employer Share	\$28,084.00	\$ 5,046.00	21.90%
14046000	50220	Health Insurance	\$40,030.00	\$ 785.00	2.00%
14046000	50230	FICA Employer Costs	\$20,452.00	\$ 898.00	4.59%
14046000	50301	Office Supplies	\$1,000.00	\$ 120.00	13.64%
14046000	50307	Advertising	\$120.00	\$ -	0.00%
14046000	50349	Recruitment Testing	\$300.00	\$ -	0.00%
14046000	50351	Clothing/Boot Allowance	\$2,250.00	\$ -	0.00%
14046000	50401	Professional Development	\$1,450.00	\$ -	0.00%
14046000	50512	Telephone	\$1,900.00	\$ 218.00	12.96%
14046000	50536	R&M: Equipment	\$1,125.00	\$ -	0.00%
Total 14046000 Lisbon Communications Cen			\$368,628.00	\$ 18,377.00	5.25%

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
14046000 50104 Non Supervisory	\$ 198,255.00	\$ 131,926.89	\$ -	\$ 66,328.11	66.5%
14046000 50116 Union	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	0.0%
14046000 50130 Temporary/seasonal	\$ 21,000.00	\$ 9,862.21	\$ -	\$ 11,137.79	47.0%
14046000 50140 Overtime wages	\$ 1,350.00	\$ 635.45	\$ -	\$ 714.55	47.1%
14046000 50145 Replacement Wages	\$ 35,000.00	\$ 37,020.92	\$ -	\$ (2,020.92)	105.8%
14046000 50201 Unemployment Costs	\$ 680.00	\$ 340.68	\$ -	\$ 339.32	50.1%
14046000 50202 Workers Comp Insurance	\$ 822.00	\$ 696.73	\$ -	\$ 125.27	84.8%
14046000 50210 MEPPERS - Employer Share	\$ 23,038.00	\$ 14,869.72	\$ -	\$ 8,168.28	64.5%
14046000 50220 Health Insurance	\$ 39,245.00	\$ 19,140.84	\$ -	\$ 20,104.16	48.8%
14046000 50230 FICA Employer Costs	\$ 19,554.00	\$ 13,450.40	\$ -	\$ 6,103.60	68.8%
14046000 50301 Office Supplies	\$ 880.00	\$ 638.85	\$ -	\$ 241.15	72.6%
14046000 50307 Advertising	\$ 120.00	\$ -	\$ -	\$ 120.00	0.0%
14046000 50349 Recruitment Testing	\$ 300.00	\$ 300.00	\$ -	\$ -	100.0%
14046000 50351 Clothing/Boot Allowance	\$ 2,250.00	\$ 345.21	\$ -	\$ 1,904.79	15.3%
14046000 50401 Professional Development	\$ 1,450.00	\$ 105.00	\$ -	\$ 1,345.00	7.2%
14046000 50512 Telephone	\$ 1,682.00	\$ 1,142.65	\$ -	\$ 539.35	67.9%
14046000 50536 R&M: Equipment	\$ 1,125.00	\$ 225.94	\$ -	\$ 899.06	20.1%
Total 14046000 Lisbon Communications Cen	\$ 350,251.00	\$ 230,701.49	\$ -	\$ 119,549.51	65.9%

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
14045000	50104	Non Supervisory	\$54,796.00	\$ 8,592.00	18.60%
14045000	50140	Overtime	\$2,160.00	\$ -	0.00%
14045000	50201	Unemployment Costs	\$112.00	\$ (25.00)	-18.25%
14045000	50202	Workers Comp Insurance	\$883.00	\$ (62.00)	-6.56%
14045000	50210	MEPERS - Employer Share	\$5,677.00	\$ 1,228.00	27.60%
14045000	50220	Health Insurance	\$24,852.00	\$ 487.00	2.00%
14045000	50230	FICA Employer Costs	\$4,357.00	\$ 657.00	17.76%
14045000	50302	Operating supplies	\$1,000.00	\$ 575.00	135.29%
14045000	50351	Clothing/Boot Allowance	\$600.00	\$ -	0.00%
14045000	50352	Cell Phone/Allowances	\$625.00	\$ 275.00	78.57%
14045000	50375	Gas	\$3,968.00	\$ 1,718.00	76.36%
14045000	50378	Tires Expense	\$700.00	\$ -	0.00%
14045000	50401	Professional Development	\$400.00	\$ -	0.00%
14045000	50453	Animal Shelter Services	\$14,081.00	\$ 1,017.00	7.78%
14045000	50536	R&M: Equipment	\$950.00	\$ -	0.00%
14045000	50710	Equipment	\$250.00	\$ -	0.00%
Total 14045000 Animal Control Officer			\$115,411.00	\$ 14,462.00	14.33%

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
14045000	50104	Non Supervisory	\$ 46,204.00	\$ 29,978.72	\$ -	\$ 16,225.28	64.9%
14045000	50140	Overtime	\$ 2,160.00	\$ 1,183.83	\$ -	\$ 976.17	54.8%
14045000	50201	Unemployment Costs	\$ 137.00	\$ 68.64	\$ -	\$ 68.36	50.1%
14045000	50202	Workers Comp Insurance	\$ 945.00	\$ 800.43	\$ -	\$ 144.57	84.7%
14045000	50210	MEPERS - Employer Share	\$ 4,449.00	\$ 3,312.51	\$ -	\$ 1,136.49	74.5%
14045000	50220	Health Insurance	\$ 24,365.00	\$ 16,344.86	\$ -	\$ 8,020.14	67.1%
14045000	50230	FICA Employer Costs	\$ 3,700.00	\$ 2,117.20	\$ -	\$ 1,582.80	57.2%
14045000	50302	Operating supplies	\$ 425.00	\$ 162.49	\$ -	\$ 262.51	38.2%
14045000	50351	Clothing/Boot Allowance	\$ 600.00	\$ 221.95	\$ -	\$ 378.05	37.0%
14045000	50352	Cell Phone/Allowances	\$ 350.00	\$ 280.12	\$ -	\$ 69.88	80.0%
14045000	50375	Gas	\$ 2,250.00	\$ 1,498.85	\$ -	\$ 751.15	66.6%
14045000	50378	Tires Expense	\$ 700.00	\$ -	\$ -	\$ 700.00	0.0%
14045000	50401	Professional Development	\$ 400.00	\$ -	\$ -	\$ 400.00	0.0%
14045000	50453	Animal Shelter Services	\$ 13,064.00	\$ 13,063.05	\$ -	\$ 0.95	100.0%
14045000	50536	R&M: Equipment	\$ 950.00	\$ 413.72	\$ -	\$ 536.28	43.5%
14045000	50710	Equipment	\$ 250.00	\$ -	\$ -	\$ 250.00	0.0%
Total 14045000 Animal Control Officer			\$ 100,949.00	\$ 69,446.37	\$ -	\$ 31,502.63	68.8%

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
14041500	50102	Department Head	\$87,646.00	\$ 13,714.00	18.55%
14041500	50104	Non Supervisory	\$90,795.00	\$ (34,870.00)	-16.00%
14041500	50130	Temporary/Seasonal	\$183,130.00	\$ 183,130.00	100.00%
14041500	50201	Unemployment Costs	\$996.00	\$ (192.00)	-16.16%
14041500	50202	Workers Comp Insurance	\$18,200.00	\$ (1,234.00)	-6.35%
14041500	50210	MEPERS - Employer Share	\$20,342.00	\$ 12,727.00	167.13%
14041500	50220	Health Insurance	\$49,704.00	\$ 25,339.00	104.00%
14041500	50230	FICA Employer Costs	\$27,660.00	\$ 5,327.00	23.85%
14041500	50301	Office Supplies	\$500.00	\$ -	0.00%
14041500	50302	Operating supplies	\$9,000.00	\$ -	0.00%
14041500	50306	Postage	\$75.00	\$ -	0.00%
14041500	50351	Clothing/Boot Allowance	\$4,000.00	\$ 1,000.00	33.33%
14041500	50352	Cell Phone/Allowances	\$420.00	\$ -	0.00%
14041500	50353	Physicals	\$5,000.00	\$ -	0.00%
14041500	50370	Parts - Supplies	\$6,200.00	\$ -	0.00%
14041500	50375	Gas	\$1,965.00	\$ 715.00	57.20%
14041500	50377	Diesel	\$5,240.00	\$ 1,740.00	49.71%
14041500	50378	Tires Expense	\$2,800.00	\$ 300.00	12.00%
14041500	50401	Professional Development	\$7,500.00	\$ -	0.00%
14041500	50413	Mileage/ travel reimbursement	\$150.00	\$ (25.00)	-14.29%
14041500	50490	Capital Projects Reserve	\$75,000.00	\$ -	0.00%
14041500	50511	Water Usage	\$525.00	\$ -	0.00%
14041500	50512	Telephone	\$2,508.00	\$ -	0.00%
14041500	50513	Sewer Expense	\$347.00	\$ 10.00	2.97%
14041500	50536	R&M: Equipment	\$25,000.00	\$ -	0.00%
14041500	50544	R & M: Radios	\$13,820.00	\$ 8,020.00	138.28%
14041500	50560	Fire Fighting Foam	\$3,000.00	\$ -	0.00%
14041500	50561	EMS Supplies	\$2,500.00	\$ -	0.00%
14041500	50562	Personal Protective Equipment	\$29,020.00	\$ 2,560.00	9.67%
14041500	50563	Hose Replacement	\$11,300.00	\$ 3,300.00	41.25%
14041500	50710	Equipment	\$43,300.00	\$ 29,125.00	205.47%
Total 14041500 Fire Department			\$727,643.00	\$ 158,351.00	27.82%

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
14041500	50102	Department Head	\$ 73,932.00	\$ 51,248.64	\$ -	\$ 22,683.36	69.3%
14041500	50104	Non Supervisory	\$ 218,000.00	\$ 93,205.94	\$ -	\$ 124,794.06	42.8%
14041500	50130	Temporary/Seasonal	\$ -	\$ -	\$ -	\$ -	0.0%
14041500	50201	Unemployment Costs	\$ 1,188.00	\$ 595.18	\$ -	\$ 592.82	50.1%
14041500	50202	Workers Comp Insurance	\$ 19,434.00	\$ 16,481.49	\$ -	\$ 2,952.51	84.8%
14041500	50210	MEPERS - Employer Share	\$ 7,615.00	\$ 7,553.71	\$ -	\$ 61.29	99.2%
14041500	50220	Health Insurance	\$ 24,365.00	\$ 17,909.63	\$ -	\$ 6,455.37	73.5%
14041500	50230	FICA Employer Costs	\$ 22,333.00	\$ 10,855.10	\$ -	\$ 11,477.90	48.6%
14041500	50301	Office Supplies	\$ 500.00	\$ 278.93	\$ -	\$ 221.07	55.8%
14041500	50302	Operating supplies	\$ 9,000.00	\$ 4,017.90	\$ -	\$ 4,982.10	44.6%
14041500	50306	Postage	\$ 75.00	\$ -	\$ -	\$ 75.00	0.0%
14041500	50351	Clothing/Boot Allowance	\$ 3,000.00	\$ 498.31	\$ -	\$ 2,501.69	16.6%
14041500	50352	Cell Phone/Allowances	\$ 420.00	\$ 280.00	\$ -	\$ 140.00	66.7%
14041500	50353	Physicals	\$ 5,000.00	\$ 2,350.00	\$ -	\$ 2,650.00	47.0%
14041500	50370	Parts - Supplies	\$ 6,200.00	\$ 5,212.69	\$ -	\$ 987.31	84.1%
14041500	50375	Gas	\$ 1,250.00	\$ 950.18	\$ -	\$ 299.82	76.0%
14041500	50377	Diesel	\$ 3,500.00	\$ 2,950.74	\$ -	\$ 549.26	84.3%
14041500	50378	Tires Expense	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	0.0%
14041500	50401	Professional Development	\$ 7,500.00	\$ 2,886.40	\$ -	\$ 4,613.60	38.5%
14041500	50413	Mileage/ travel reimbursement	\$ 175.00	\$ 119.78	\$ -	\$ 55.22	68.4%
14041500	50490	Capital Projects Reserve	\$ 75,000.00	\$ 75,000.00	\$ -	\$ -	100.0%
14041500	50511	Water Usage	\$ 525.00	\$ 228.00	\$ -	\$ 297.00	43.4%
14041500	50512	Telephone	\$ 2,508.00	\$ 1,969.78	\$ -	\$ 538.22	78.5%
14041500	50513	Sewer Expense	\$ 337.00	\$ 142.40	\$ -	\$ 194.60	42.3%
14041500	50536	R&M: Equipment	\$ 25,000.00	\$ 21,458.73	\$ -	\$ 3,541.27	85.8%
14041500	50544	R & M: Radios	\$ 5,800.00	\$ 9,144.07	\$ -	\$ (3,344.07)	157.7%
14041500	50560	Fire Fighting Foam	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	0.0%
14041500	50561	EMS Supplies	\$ 2,500.00	\$ 1,246.20	\$ -	\$ 1,253.80	49.8%
14041500	50562	Personal Protective Equipment	\$ 26,460.00	\$ 3,634.93	\$ -	\$ 22,825.07	13.7%
14041500	50563	Hose Replacement	\$ 8,000.00	\$ 3,450.00	\$ -	\$ 4,550.00	43.1%
14041500	50710	Equipment	\$ 14,175.00	\$ 8,873.68	\$ -	\$ 5,301.32	62.6%
Total 14041500 Fire Department			\$ 569,292.00	\$ 342,542.41	\$ -	\$ 226,749.59	60.2%

Emergency Medical Services for Lisbon and Bowdoin

Lisbon Emergency Business Plan for Fiscal Year 2022-2023

Mission Statement

Lisbon Emergency, Inc. is a private, non-profit, 501 (c) 3 Emergency Ambulance Service. Our goals are to employ and maintain dedicated, compassionate individuals and to provide high quality medical services, education, and outreach programs in our service area. We will work with surrounding mutual-aid towns, facilities, and hospitals to create lasting mutually beneficial relationships.

We will continually strive to provide high-quality pre-hospital care, basic and advanced life support, and medical transportation services utilizing professionalism, innovation, and teamwork. We will maintain excellence in all aspects of patient care by enhancing our skills through continuing education and training to keep up with the ever changing demands of emergency medicine and pre-hospital care.

Service Area

Lisbon Emergency's provides emergent and non-emergent medical transport for the towns of Lisbon and Bowdoin. We provide standby at fire and law enforcement scenes for Lisbon and Bowdoin Departments as well as providing coverage for sporting events, parades, fireworks, races, etc. within Lisbon and the surrounding areas. Lisbon Emergency has mutual aid agreements with Durham, Auburn and United Ambulance.

Definition of EMS License Levels as defined by Maine EMS

Emergency Medical Technician: A person licensed at the EMT level may, in addition to basic emergency medical treatment, provide the following skills or treatments, within the scope of their training as defined by Maine EMS approved curricula, as permitted by protocol and in accordance with this chapter of the Rules: 1. IV maintenance (non-medicated fluids). 2. Set-up of intravenous administration equipment and attachment of cardiac monitor leads to a patient. 3. Assisting a patient in the administration of the patient's own medication. 4. CPAP and Duo-Neb Nebulizer Treatments (by calling online Medical Control) 5. Drug and medication administration, and procedures as approved by the Maine Directions & Practices Board and as allowed by Maine EMS protocol.

Advanced Emergency Medical Technician (AEMT): All practices, skills and techniques authorized at the Emergency Medical Technician (EMT) plus advanced life support airway - Blind Insertion Airway Devices; IV/IO therapy; blood sampling; cardiac monitoring/counter shock (semiautomatic external or manual); drug and medication administration as approved by the Maine Directions & Practices Board and as allowed by Maine EMS protocol; and other techniques and practices approved and published by the Maine Directions & Practices Board.

Paramedic: All practices, skills and techniques authorized at the Advanced Emergency Medical Technician (AEMT) level; advanced life support airway-endotracheal intubation; magill forceps for foreign body airway obstruction; drug and medication administration as approved by the Maine Directions & Practices Board and as allowed by Maine EMS protocol; chest decompression; transtracheal insufflation; cricothyrotomy; and other techniques and practices approved and published by the Maine Directions & Practices Board.

EMS Models for Delivery of Emergency Medical Care

There are five models of EMS Delivery:

- Fire Service i.e. Topsham, Brunswick and Auburn Fire Departments provide EMS coverage for their towns.
- Private For-Profit; Northeast and American Ambulance are two "For-Profit" services.
- Town Department; Wiscasset, Turner, and Buckfield are town departments and not affiliated with
- Not For-Profit; Lisbon Emergency, Med Care, Sacopee Rescue, Delta
- Hospital-Based; United, Northern Light Health EMS and North Star

Emergency Medical Services for Lisbon and Bowdoin

Operations & Staffing

Lisbon Emergency has an ambulance on duty 24/7 with a staff of two consisting of one ALS (Paramedic or Advanced EMT) provider and one BLS (Advanced EMT or Basic EMT) provider. Lisbon Emergency currently has two ambulances that rotate every other day as the primary transport unit, the backup unit is available for providers located in town to respond to second calls. We are licensed by Maine EMS at the "Basic Level permitted to the Paramedic" which means that any license level can run the ambulance to a call and we are allowed by Maine EMS to practice at the Paramedic Level of care which is the highest level permitted. We currently have 7 basic EMT-B's, 5 Advanced EMT's and 8 Paramedics and 4 support Paramedics on staff.

Principal Members & Governing Structure

Lisbon Emergency is governed by the 2018 Corporate Bylaws that was voted on and enacted by the voting members and board of directors in March of 2018. We reviewed our bylaws in 2021 with no major changes; our next review will be in 2023. The membership has the authority to vote on any Capital Improvement financial matters over \$5,000. The membership can veto decisions made by board of director with a 2/3 vote of the voting members. Lisbon Emergency's Board of Director and/or membership cannot adopt a plan of merger or consolidation without a 2/3 of both the Board of Director and Voting Members

The day to day is run by the Chief and Officers, while the Board of Director's responsibility is to insure the mission statement and By-Laws of Lisbon Emergency are being carried out through sound, financial practices. The Board of Directors oversees the Chief and financial budget. The Voting Members and Board of Directors both oversee the Capital Improvement Plan.

Board of Directors: Lisbon Emergency has a nine Board of Directors of which 51% cannot receive any form of compensation. Three of the board seats are appointed positions by financial support towns. Lisbon Emergency's membership vote on the other six seats: Member-at-Large, Health Care Provider, Local Business and three Lisbon Emergency's Representatives. The board members serve a two year term. Board Members vote for the Board's President, Vice President and Treasurer.

Membership:

In the past to be a member of Lisbon Emergency it was required to be an active volunteer member with minimum hours required quarterly. Lisbon Emergency has six classes of membership with the classes of active voting members and Gold Lifetime members being the only two classes given voting rights on matters that will shape Lisbon Emergency. To become a voting member the members must be active, in good standing and be nominated by two Voting Members, they then must be voted on by 2/3 vote of the Voting Members.

Chief of Service: The only full time employee; the Chief is hired and supervised by the board of directors. Responsible for EMS operations, billing, reporting to Board of Directors, meetings, filing state reports, human resources and Standard Operating Procedures.

Deputy Chief: Must be a member in good standing a minimum of 2 years. Voted to the position by the membership. Assists the Chief in daily operations, employee supervision, hiring and firing and is responsible for operations in the Chief's absence.

1st Captain: Must be a member in good standing a minimum of 2 years. Voted to the position by the membership. Assists the Deputy Chief and Chief with daily operations in relation to employees i.e. disciplinary action, hiring and firing. The 1st Captain is responsible for Operations in the absence of the Chief and Deputy Chief.

2nd Captain: Must be a member in good standing a minimum of 2 years. Voted to the position by the membership. Is responsible for finances i.e. budgets and accounting.

Emergency Medical Services for Lisbon and Bowdoin

Per Diem Employee: A Per Diem employee of Lisbon Emergency works shifts on the ambulance and has no voting rights.

Continuous Quality Improvement & Training

Lisbon Emergency has a strong Quality Control program that is reviewed each year and updated as needed. The CQI Team is mandated to review 80% of EMS calls for quality improvement; we are currently reviewing 100% of all calls. Lisbon Emergency's CQI Team also review EMS calls for Lisbon Fire and Bowdoin Fire.

Lisbon Emergency has an active Training program, we offer EMS trainings open to anyone in Maine EMS. We offer CPR classes to the community and the school departments. All Lisbon Emergency's providers are required to have Maine DHHS "Child Abuse" training, Emergency Vehicle Training (EVOC or AVOC), National Incident Command Training and Lisbon Emergency competency test.

Legal Structure

Lisbon Emergency is a Maine Corporation in good standing and is a 501 (c) (3) non-profit as defined by the IRS. Fiscal year is July 1 to June 30th.

Regulation

Lisbon Emergency falls under the rules and regulations of Maine EMS, Tri County EMS, OSHA, DOT, FCC, HIPAA, Center of Medicare Services, Federal and State Department of Labor and our Medical Director.

Coverage Area and Surrounding Services

Lisbon Emergency provides emergent and non-emergent ambulance service to Lisbon and Bowdoin. Lisbon Emergency is classified as "Community Non Profit" by Maine EMS, there are roughly 40 other services that are in this classification in Maine. Other transporting ambulance services in the area are Durham Fire/Rescue – Fire Department Service; Topsham Fire/Rescue – Fire Department Service; Auburn Fire/Rescue – Fire Department Service; United Ambulance – non-profit Hospital Based Service covering Lewiston, Sabattus, Greene, Minot and Mechanic Falls at night.

Relationship with the Town of Bowdoin

Lisbon Emergency has been providing Ambulance coverage to the Town of Bowdoin since 1996. The Town of Bowdoin currently has a First Responder based service licensed at the Basic EMT level; they are dispatched simultaneously on all EMS calls with Lisbon Emergency. Lisbon Emergency provides Bowdoin Rescue with supplies and Continuous Quality Improvement by reviewing run sheets and provides training. Lisbon Emergency, prior to 2018, had not charged the Town of Bowdoin since 2015; previously they were being charged a rate of \$3900 per year. Lisbon Emergency re-started charging the Town of Bowdoin in our Fiscal Year 2018-2019. The Town of Bowdoin's contract for EMS coverage is put to bid in December; the contract is based on a twelve month calendar year January to December.

Relationship with the Town of Lisbon

Lisbon Emergency has been providing the Emergency Medical Services since the mid 1970's. The town of Lisbon currently has a First Responder service through the Lisbon Fire department licensed at the Basic EMT level. They are dispatched for Delta and Echo Emergency Medical Dispatched calls and when requested by Lisbon Emergency. Lisbon Police department is contracted by Lisbon Emergency to provide dispatching. The Town of Lisbon had been supporting Lisbon Emergency from the late 1980's until 2012. Lisbon Emergency has provided EMS coverage for the Moxie Festival, has worked closely with the Lisbon School Department providing EMS Coverage for Sport's and teaching CPR at the High School, these services have been fee based. Lisbon Emergency started charging the Town of Lisbon for EMS coverage in fiscal year 2018-2019.

Emergency Medical Services for Lisbon and Bowdoin

Past History

Lisbon Emergency was founded in the mid 1970's after a motor vehicle crash that ended in a high school student losing his life. There was a delay in starting emergency medical care, the ambulance was responding from the city of Lewiston.

In the early 1980's Lisbon Emergency incorporated as a State of Maine Non-Profit ambulance service; Lisbon Emergency was an all-volunteer ambulance service.

In the 1990's as the Town of Lisbon's demographics changed as well as the call volume (increasing) volunteerism also started to change (decreasing), Lisbon Emergency responded by hiring per-diem ALS providers to cover the day shift.

In the 2000's Volunteerism across the United States was still declining; Lisbon Emergency went from over 20 volunteer members to 5 volunteers in the mid 2000's. Lisbon Emergency was forced with the fact that the time had come to start paying the second provider during the day shift (Monday to Friday) with an hourly wage. With the increase in calls and state regulations Lisbon Emergency hired an office manager, part-time office help and full time operations manager due to the increased demands.

The volunteer crisis continued to worsen in 2010's; Lisbon Emergency went from paying weekend day providers an on call rate of pay to paying an hourly wage. In 2017 Lisbon Emergency was informed that the night shift provider needed to receive an hourly wage (this position had been volunteer). Lisbon Emergency hired a lawyer to research the Federal Fair Labor Standards Act, the opinion of the lawyer was Lisbon Emergency had too many restrictions on the volunteer providers. To insure ambulance coverage providers need to schedule for shifts, providers need to be within 5 minutes of the base, they have to be ready at all times during the shift, be in a Lisbon Emergency's uniform and can't drink or be under influence. The second factor the lawyer looked at was Lisbon Emergency's night time call volume. These restrictions prohibit Lisbon Emergency from paying only a stipend to respond to a call, the lawyer's opinion was that providers were no longer able to be a volunteer and W2 employee which had been a common practice.

On April 15, 2017 Lisbon Emergency started paying two providers for both the day and night shifts. On a second call, the providers are paid a minimum of time and half. With paying both providers 24 hours a day/365 days per year it became imperative to start charging the towns of Lisbon and Bowdoin for EMS coverage in order to remain financially viable. Lisbon Emergency went before both towns to start charging for EMS coverage; the towns formed an Emergency Medical Services committee to look at the future of EMS for their towns. Lisbon Emergency submitted all financials to the towns and committee for review and was transparent in the process. The committee looked at all options and put a Request for Proposal for other EMS agencies to bid on coverage for Lisbon and Bowdoin. The only other EMS service to bid was United Ambulance; an ambulance would respond to the Town of Lisbon at no cost from their base located at Russell St. Lewiston. Lisbon Emergency was selected to continue coverage for the towns of Lisbon and Bowdoin.

Lisbon Emergency understood that with the Towns of Lisbon and Bowdoin making a significant payment for services that voluntary transparency and oversight would benefit both the Towns and our service. Our board was revised to allow the Lisbon Town Manager to appoint two board members and the Town of Bowdoin Selectmen to appoint one board member. A budgetary committee was formed consisting of the Chief of Service, the second Captain and three other board members of which one member from each town and one non-town, non Lisbon Emergency board member..

Emergency Medical Services for Lisbon and Bowdoin

Reimbursement and Expenses History

- In 2013 Lisbon Emergency started paying for plowing and sanding at the 42 Village St. base which has cost on average \$3,500 per year, previously the town had plowed Lisbon Emergency's driveways.
- In 2013 Lisbon Emergency started paying for dispatching to the Town of Lisbon, the 2017-2018 contract was for \$4,500.
- In 2014 Lisbon Emergency stopped receiving diesel fuel at a reduced rate.
- 2015 Surrounding Services started charging a rate of \$100 to \$200 for Paramedic Intercepts.
- 2016 Central Maine Medical Center and St. Mary's have stopped exchanging medical supplies used for calls on a "one to one" bases i.e. Lisbon Emergency now must purchase I.V. supplies, non re-breather's, etc... This has added \$4,000 per year in expenses.
- July 2017 Mid Coast Hospital has stopped exchanging medications; all medications used on calls by Lisbon Emergency must be purchased at the hospital adding an estimated \$2,500 per year.
- New Ambulance replacement costs have risen by 80% in the last 10 years.
- Medicare reimbursement has been sporadic for the last three years with periods of up to 12 weeks not receiving payments.
- 2017 State of Maine Minimum Wage Act went into effect. This act has created a significant increase the Payroll Budget line.
- 2021 Maine Paid Time Off Act will go into effect. This act will create an increase in the Payroll Budget Line. Maine EMS is now requiring all transporting EMS services to hire their own Medical Director.
- 2021 Central Maine Medical Center no longer has an in house neuro surgeon or pediatric ICU; this will cause more emergent transports to Maine Medical Center in Portland.

2012-2017 Fiscal Operations

Lisbon Emergency started 2012 with a near zero account balance. The years 2013 to 2015 were spent building liquid reserves of 3 months expenses and starting a capital replacement fund. This goal was met in late 2014 by keeping expenses down, no raises were given during this time period and a minimal increase was given to the "volunteers" in the form of an increased stipend. Member's that volunteered their time on shifts were the key to meeting this goal. The capital improvement account was financed with savings from coming in below budget during fiscal years 2014 to 2016. Our cardiac monitors were older models that were no longer supported by the manufacturer; we were able to replace these with grants from Fire House Sub's and the Davis Foundation. We were able to acquire one power stretcher with a grant from the Steven King Foundation, power stretcher's help in reducing back injuries which is a major cause of injury to EMS and First Responder's. In 2013 we acquired a used 2001 ambulance (call sign 402) based upon a previous capital improvement plan. In 2016 we replaced an ambulance with a 2009 used ambulance (call sign 401) due to severe maintenance issues with our old ambulance (this was the gray/green ambulance call sign 401). With member's volunteering much of their time to working shifts fundraising was difficult. In 2016 we were able to lower our interest rate on the 42 Village St. mortgage saving \$1,464 per year. In 2017 we opened a \$60,000 line of credit with Lisbon Credit Union for use in future funding needs, this line of credit was secured with equity in the 42 Village St. property. This line of credit has not been used to date.

Fiscal Year 2017-2018

Due to unforeseen payroll expenses Lisbon Emergency faced its biggest budget deficit in our history. While we had saved for the worst case scenario it took all of our resources to financially make it through this fiscal year. We had not given raises to our membership or per diem employees since 2013; due to the new minimum wage laws and being the second lowest service in the State for Paramedic hourly rate we were forced to increase wages. We had put on hold all capital improvements except those needed to provide EMS service during this fiscal year. We predicted a zero balance in our capital improvement savings by the end of this fiscal year with a significant majority of our liquid capital used to continue operations. We raised our fees for EMS on scene and transporting calls, the lack of ability to collect from "self-pay" patients continued to be a challenge.

Fiscal Year 2018-2019

With contracts in place with the Towns of Lisbon and Bowdoin we were able to be proactive instead of reactionary with our planning. Losses incurred to Savings and Capital Improvement accounts in Fiscal Year 2017-2018 were slowly replaced and

Emergency Medical Services for Lisbon and Bowdoin

modest raises were given to all members. We have had some success in recruiting at the basic and Advanced level, however recruitment at the Paramedic level has been difficult due to being one of the lowest paying services in the State.

Fiscal Year 2019-2020

Lisbon EMS gave a significant increase in pay at the Paramedic level, this increase helped with Paramedic recruitment and retention while also decreasing our ALS intercept expense. We went from some months being as low as 60% coverage at the Paramedic level in FY 2018-2019 for some months to 90% rate in some months for FY 2019-2020. Funding for the pay raises came from reduced savings in capital improvements. While this is not a perfect scenario it was required to compete with area services for recruitment and retention of providers.

Lisbon EMS implemented our debt reduction strategy as outlined in the Capital Improvement History below. With an increase in hourly pay rate across all levels and a substantial increase in the rate of pay at the Paramedic level we were able to become competitive with surrounding EMS agencies and were successful in recruiting providers. We were able to achieve a roughly 90% Paramedic coverage of shifts throughout the year. We switched insurance agents in December 2019 which saved over \$2800 in our yearly premiums. We have also changed medical billing companies, our new billing company started in May 2020.

Covid-19 Financial Response 2019-2020

The Covid-19 pandemic is unprecedented in the history of EMS in the State of Maine. Financials at Lisbon Emergency have been designed for long term planning and not for a state of emergency. Our policy of having a minimum of three months cash on hand enabled us to be prepared and financially sound for this event. At the onset of the Covid-19 arrival in Maine we started to self-evaluate our financial status and look for ways to remain financially sound for the duration of this state of emergency. We ran a financial stress test to determine our financial ability to respond to this event. The stress test showed our ability to respond to scenarios for greater than 12 months (with a substantial loss for the fiscal year assuming normal ambulance reimbursements and town income in the worst-case scenario).

Our current S.O.P.'s stated that our Capital Savings account can only be used for capital improvements. Our membership and board passed a new S.O.P. that states "to allow the Chief of Lisbon EMS and/or Second Captain to use Capital Savings for operational expenses in times of National or State Emergencies – all other liquid cash assets must be exhausted before use of Capital Savings. If Capital Savings is used for operations it must be replenished before increasing any other savings accounts and within 18 months of end of state of emergency." This would allow us to use our capital savings as cash on hand to further operate Lisbon Emergency if needed. At no time have we had to enact this S.O.P.

Lisbon EMS had a line of credit for the amount of \$60,000, this line of credit has not been used since it was opened roughly three years ago. The line of credit was taken out to be used to fund our three months of cash on hand or in times of emergency. Lisbon Emergency requested that Lisbon Credit Union review our line of credit on 3/22/2020; the Credit Union stated that there is no reason that our line of credit status would change within the next six months unless something drastic happened such as a 50% reduction in property values. Lisbon Emergency requested that our line of credit be reviewed for an increase to \$80,000, the reason for the request is to evaluate if this is a viable option for funding in a time of financial emergency due to a state of emergency; this increase was approved.

On April 3rd, 2020 the Small Business Administration opened the "Payroll Protection Program Loan"; as an incorporated 501c(3) Lisbon Emergency qualifies for this loan. We applied for the loan on April 3rd for the amount of \$69,400; this loan had a term of 24 months at .5% interest and no prepayment penalties. This loan was forgiven and Lisbon Emergency was able to use this loan towards payroll. Lisbon Emergency did not meet eligibility for the second round PPP loan.

Emergency Medical Services for Lisbon and Bowdoin

Lisbon EMS also received a grant in the amount of \$8,900 from the Federal Government Care Act in the 2019-2020 fiscal year.

Lisbon Emergency's expenses were mostly due to the unending changes in responding to medical calls and the unfunded mandates for Personal Protective Equipment.

Income was down during Covid-19 as most people stayed home and did not want to go to the hospital. Our transporting call volume was considerably lower for March and April, it started to recover in May and was back to normal levels in June.

Fiscal Year 2021-2022

The start of this fiscal year was promising, Covid infections had fallen, restrictions were being lifted, call volume and income had recovered and there was hope that we had moved beyond Covid. Lisbon Emergency was in a good position both financially and staffing with calls being covered 97% at the Paramedic level. During the late summer and early fall the Delta variant started to spread and Governor Mills mandated all EMS providers be vaccinated. The vaccine mandate for health care facilities went into effect until the end of October, the mandated deadline for EMS agencies was October 15th. Staffing in EMS was in trouble before Covid hit, it is now in crisis, this is not a local issue but all over the state of Maine and the nation. There were numerous articles that came out in Maine papers; the Town of Waldoboro's town manager reported to Waldoboro town officials "We're not facing a crisis, we're in it". Some services had lost no providers or only a very few, the problem is that EMS in Maine was so short staffed before Covid and before the mandate that even losing a few providers had a negative effect. Virtually all EMS services were and still are recruiting heavily for employees with some giving large sign on bonuses of up to \$3,000. Other contributing factors to a lack of EMS personnel are non-competitive pay, long hours, not treating EMS as a career, physical and mental health.

Lisbon Emergency lost three providers directly due to the mandate and one indirectly; three of these were Paramedics and one Basic EMT. If the vaccine mandate were rescinded we would gain back these providers. We had an emergency board meeting the end of September, at that board meeting the officers recommended the following changes:

1. A \$2.00 per hour raise among all providers; this brings a basic EMT to \$16 per hour, Advanced EMT to \$18 per hour and Paramedic to \$23.50 per hour. In the officers opinion this increase in pay will help only a little with recruitment, this increase is more for retention of current and new employees.
2. Allowing the Ambulance to be staffed with a driver and one licensed provider. Since the towns of Lisbon and Bowdoin have staffed our ambulances with two licensed providers. We had in the past had one driver and one licensed provider; this is not abnormal and is a strategy used at other ambulance services. The driver must pass background checks, be CPR certified and take an Ambulance Vehicle Operators Course.
3. Allow the ambulance to be staffed at the basic EMT level. Our goal is to always have the ambulance staffed at the Advanced Life Support Level with an Advanced EMT or Paramedic.
4. Increase the orientation budget for new providers. Basic EMT classes that were held during Covid did not allow students clinical time in the hospital or ambulance. We are finding that we need more time to train new EMT's since they have not had any real world experience.
5. Actively recruit new EMS providers at all levels.
6. The increase in pay and training hours raised our budget by \$45,000.

All of these recommendations were approved by our board at the emergency meeting. We had 100% coverage at the ALS level this fiscal year to date. We have never not had 24 hour ambulance coverage with two employees with at least one being a licensed provider. We have been able to cover all shifts since the mandate was put in place although at an average 62% Paramedic coverage rate. We currently need more EMS providers, especially at the ALS level. All services are struggling at this time for providers in Maine and the country.

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There have been numerous revisions due to the ever changing situations in Covid as well as unfunded mandates for procedures and equipment by Maine EMS. Lisbon Emergency held to only a \$500 increase in the required stipend from the Towns of Lisbon and Bowdoin for fiscal year 2021-2022; we were able to perform this by using available cash to fund this year's capital improvement budget. We did not plan on a pay increase until next fiscal year, with the steep increase in pay among other employers and the mandate we determined at the emergency board meeting that if we did not raise our pay immediately, we would be at critical staffing within months. We used cash on hand that was going to be used to pay ahead on capital improvement to fund this pay increase.

Hospitals in late fall through winter were inundated with Delta and Omicron Covid cases. Hospitals began diverting ambulances more often; one of the consequences of a hospital going on diversion is that patients will be transported by ambulance to other hospitals after they are evaluated and stabilized. When hospitals go on normal diversion they will still take trauma (if they are a trauma center), Stroke, Pediatrics and MI's (heart attacks), when they are on critical care diversion they will not take any patients, they will stabilize and transfer to another hospital. There is no notice when a hospital goes on diversion and there is no pattern; it can happen at any random time. There has been no communication from the hospitals to EMS agencies as to when diversions will happen or become less. Hospital diversions further reduce the amount of available ambulances in our area as more ambulances are needed for interfacility transfers and Emergency calls possibly having to transport to a further hospital. We began working with United ambulance on a trial basis to staff one ambulance one to two times a week (if we have the staff available) to answer calls in Lewiston and perform transfers. The call volume available in Lewiston paid for the cost of the ambulance, payroll and supplies as well as bringing in extra revenue to Lisbon Emergency; if our primary ambulance is on a call the second ambulance will stage at the Lisbon/Lewiston line. By adding this ambulance to the available calls it helped reduce the stress on the hospitals and EMS allowing the hospital to come off of diversion sooner, less waiting times in the ER and have more ambulances available to answer emergency calls. FEMA stationed eight ambulances for transfers at Maine hospitals in January and February to help with transfers and free hospital beds.

Why not staff the second ambulance for Lisbon and Bowdoin? The cost to run a 8 hour to 12 hour second ambulance would not be possible with our current budget or cash on hand. When the town manager and council formed the EMS committee in 2018 Rick Petrie, at that time from Atlantic Partners EMS, stated that it takes 2500 calls to have one ambulance be profitable, Lisbon EMS budgets 1,040 call per year. Lisbon Emergency owns two ambulances, one is a 2009 and the other is a 2012; in order to consistently run two ambulances you need three – both of our units are older and all vehicles (even new ones) are prone to break down. Ambulance 401, the 2009, is scheduled for replacement in 2022.

EMS is a non essential service according to the State of Maine; no town or city in Maine is under obligation to provide EMS service to its residents. The staffing issue among EMS agencies was becoming very serious before Covid, it has now reached a crisis in Maine. As an "essential" non-essential service there are no current plans for help from the Federal or State levels at this time; all funding needed will come at the town level. Almost all EMS services in the State of Maine are under duress due to a lack of staffing, Lisbon EMS currently needs one or two EMT/AEMT and three-four Paramedics; this is not unusual for any EMS service at this time. Staffing will be the biggest issue of every EMS agency over the next three years, especially at the Paramedic level. Lisbon EMS is currently in a good position in regards to equipment, with the replacement of 401 in fiscal year 2022-2023 and upgrades accomplished in 2019-2022 fiscal years. We have been below average for services over the last 10 years, we must get to at least an average pay scale to be able to recruit and retain over the next couple of years.

CMMC has been a Level 2 trauma center for numerous years, this means that they provide a Neurological Surgeon on staff at all times. CMMC will stop their pediatric and Neurological Surgery in 2021, this means that any pediatric patient that needs acute care must be brought to Portland to Maine Medical Center. We will also be transporting any patient with neurological deficits as well as certain stroke patients to Maine Medical Center. As Maine Medical Center is a minimum of 75 minutes round trip travel time, plus on scene and at hospital time, this has the possibility of our ambulance being out of town for longer periods of time.

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Capital Improvement History

Lisbon Emergency moved into its new base in 2011, the funding for the purchase was from major fundraising campaign done by an outside company. The campaigns ran from 2006 to 2011 bringing in \$84,000; Lisbon Emergency contributed \$40,000 from our capital improvement fund and the balance as funded with a mortgage.

2012-2017

With the lack of revenue not keeping pace with inflation along with the cost of medical equipment and supplies drastically increasing capital improvements were extremely limited from 2012 to 2017. Lisbon Emergency's ambulance fund had to restart in 2013 with limited funds. Lisbon Emergency purchased two used ambulances, one in 2013 (Unit 402 – 2001 Road Rescue Ford E450) and one in 2016 (Unit 401 - 2009 Wheel Coach Chevrolet C4500). The last time Lisbon Emergency purchased a new ambulance was 2006. While purchasing used ambulances allowed us to replace old ambulances it had its own challenges; we have seen a significant increase in repair costs and long lead time for repair parts with older model ambulances. Unit 402 was out of service over 4 weeks during fiscal year 2017-2018 with repairs and waiting for parts. Finding quality used ambulances had been also become more difficult, Unit 401 was purchased after a two year nationwide search for an ambulance that would meet our needs. Since 2012 Lisbon Emergency was able to replace equipment through grants: two cardiac monitors (\$30,000 each), one power stretcher (\$17,000; power stretcher's are the standard now) and many other smaller items. Without the grants Lisbon Emergency received, the service would be behind in excess of \$90,000 in capital asset replacement from 2012-2016. The bays where the ambulances are parked had a major moisture problem, Phase one replacement of the blown in insulation was performed using funds from the ambulance's replacement fund in 2016; Phase two (dehumidifiers) and three (painting and repair of drywall) had been put on hold for lack of funding.

2018-2019

With funding received from the towns long delayed capital improvements could begin. The fiscal year started with the replacement of Unit 402 with a used 2012 Horton Ford E450 (Unit# 44). This ambulance came with a power stretcher and powered stretcher lift, both items on our long term capital improvement plan. Phase 2 of 3 for the bays was completed with two dehumidifiers installed, two garage doors were repaired and necessary electrical work was performed in the bays (electrical breakers would trip when ambulances were plugged in). We were very successful in obtaining grants; patient care laptop, bullet proof vests, our base radio and the generator at our radio tower were all funded with grants. While not shown on previous year capital improvement plan the base radio and generator at the base tower were added in the summer of 2018. The base radio failed and was repaired; we were advised that it needed to be replaced very soon due to age and condition. The generator at the tower failed numerous times and was deemed not repairable due to age and condition.

2019-2021

There was limited Capital Improvements due to Covid-19 financial restrictions starting in February 2020, we replaced our portable radios on the ambulances and first in bags with grants. As income increased late in the 202-2021 fiscal year we were able to take advantage of a 0% three year lease to own from Stryker Medical Equipment. We were able to purchase Internet modems for our LifePack monitors, Power Lift for ambulance 401 and Lucas Mechanical CPR device. All of these items were on our long term capital improvement plan. The three year lease to own plan at 0% interest allowed us to accelerate needed equipment earlier than planned while not changing planned long term equipment replacement. We replaced our medication pumps as well as acquiring neo-nate harness devices. We were also able to upgrade and repair our base lighting (especially in the bays) to LED's; 90% of our old lighting fixtures in our bays needed repair.

2022 to the future

Lisbon Emergency did not have a true Capital Improvement plan until the 2020-2021 fiscal year, all previous years the Capital Improvement funds had been used to fix items as they broke due to lack of funds. Our biggest expense other than payroll is ambulance replacement; Lisbon Emergency has not purchased a new ambulance since 2006 and has relied on purchasing used

Emergency Medical Services for Lisbon and Bowdoin

ambulances. The officers have been looking for a used ambulance that would suit our service since purchasing Ambulance 44 in 2016 and have been unsuccessful. As ambulances become more expensive over the years more services hold onto them longer; there is also the issue that maintenance becomes increasingly expensive as we have ambulances that are consistently over 10 to 13 years old. The lack of parts for discontinued chassis has also lead to us having ambulances out of service for an extended time. By purchasing a new ambulance we would possibly be able to negotiate a "loaner" with a local ambulance dealer if ours were to be out of service. We had to revise our Capital Improvement plan to include the extreme inflation, especially with vehicles, that occurred over the last year.

Tablet for Ambulances and Stock Room – We have been using I am responding for the last year for text of calls and it has been very successful and much more reliable than IMC page that Lisbon Police currently uses. There is a CAD feature that would allow Lisbon Dispatch and Lisbon EMS officers to see where the ambulances are and any in town responders. This will be better for patient care, utilization of resources and crew safety. If we implement use of this feature we would need tablets; we also need one tablet for the stock room for the inventory software.

\$100,675 over three years would be to replace 401; this has been accelerated by one year. We have had some issues this year with 401 that make it not ideal to be a frontline ambulance. It has been out of service for roughly 6 weeks this year (3 weeks waiting for the transmission control module). While parts are still available it is taking a long time to get them in and they are getting harder to find. The ambulance chassis is a 2009 which was the last year of that this model was ever made (was discontinued completely by GM after 2009). Details for financing/acquiring this ambulance will be held under executive session until all bids/offers are received to keep the process competitive; Lisbon Emergency will answer any and all questions from the towns about this replacement under executive session until bids/offers are received.

We have added \$1500 for medical equipment and base equipment for unknown repairs per year up to 26-27 and then increasing at that time. The reason for this line item is that we are having unexpected items needing replacement that are expensive and are breaking without notice and cannot be predicted. An IO drill, which is required equipment for a paramedic level truck, is over \$700. These devices have a sealed battery that cannot be replaced and do not have any warning indicator that the battery is low (this is not a joke or an exaggeration). Maine EMS has also added required equipment (usually late fall/early winter) with no notice or funding to purchase this equipment. The idea is that if we do not use the funds to roll it over to the following year so that an emergency or unexpected expense is not hurting us financially.

Ambulance 44 is scheduled for replacement in 26-27; this is a 2012 ambulance currently with 100,000 miles; United has ambulances of this style with 170,000 miles. This is another reason to replace 401 this fiscal year so we can avoid putting as many miles on 44 to make it last another four years.

Our accelerated debt reduction plan is still 100% on track, we have paid off Ambulance 44 and are paying the extra payments on the base mortgage (shown as 42 Village St. Loan in the budget); the \$27k and change includes the accelerated payments. This loan will be paid off in December of 2023; when this loan is paid off the funds will go to capital improvement. We will have to increase our contribution from the towns for capital improvement in future years due to the tremendous increase in replacement ambulance cost which have doubled over the last five years.

Monitor replacement is scheduled for 30-31 but could be moved up to 29-30 if necessary.

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Capital Improvement Revision & Debt Reduction Plan 2019-2024

Since 2017 Lisbon Emergency had three loans consisting of two ambulances and a mortgage, as of fiscal year 2021-2022 we only have debt service for the mortgage on our base of operations. In order to replace both ambulances we will need to pay off our current loans and structure our finances so that we are not debt heavy with interest rate payments.

We have kept three months expenses cash on hand and a \$80,000 line of credit as back up to emergencies and slow reimbursements. With cash on hand combined with the line of credit we paid \$50,000 towards debt reduction on 7/1/2019. While the line of credit will be counted as contributing towards our three months of liquid assets it is not expected to be used, in the unlikely case that it would need to be used we would reevaluate the accelerated debt payments. In no time during the last ten year history would Lisbon Emergency had to use the line of credit or have used the line of credit with this debt reduction strategy

On 7/1/2019 we paid off the loan on Unit# 401 for the amount of \$31,096.22, this saved \$3,814.86 interest over the remaining term of the loan. The remaining \$18,903.78 was applied to Ambulance 44 principal on 7/1/19; we applied the amount of the 401 monthly loan payment of \$425.23 and apply it to the principal of Ambulance 44 each month. We will save \$4,629.30 in interest on the loan for Ambulance 44; this loan was paid off on 11/1/21. On 12/1/21 we took the amount of both previous Ambulance loans and applied it to the mortgage principal; the mortgage will be paid off on 12/1/23. This strategy has saved \$11,004.10 in interest over five years and put Lisbon EMS in a position to replace both ambulances by 2026.

Our strategy for capital improvement expenses utilizes no debt or extremely limited debt going forward for Lisbon EMS. Our budgets have been extremely tight as we need to increase payroll to recruit providers. Paying interest on loans eats into our ability to keep our budget down. Two new \$240,000 ambulance payments @4% for 10 years would be \$4,859.76 per month or \$58,317.12 per year; this would be double our current monthly loan payments and account for an average of \$10,000 in interest per year. To take out loans for capital improvements would require us to raise the amount of revenue needed from the towns. The current cost of ambulances as of 2/15/21 are \$275,000 to \$310,000.

Our previous business plan accounted for \$70,000 per year to be put into Capital Improvement starting in 2024-2025, we revised this amount to \$80,000 and \$100,000 in 2025-2026 due to the extraordinary amount of inflation in the last year that does not appear to be going away. With no debt after December of 2023 we will be able to put our previous amount of debt service (\$27,000) into capital improvement.

This plan will have to be revised in 2026 but shows our forecasted ability to maintain a funded Capital Improvement plan going forward.

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Current Capital Improvement Plan 2021-2034

Project Name	Problem/Issue	Project year	Cost to Complete	
Neonate Car Seat		21-22	\$1,500.00	
Bay Lighting repair/upgrade		21-22	\$4,400.00	
IV Pumps		21-22	\$5,000.00	\$10,900.00
Tablet for Ambulance & Stock Room		22-23	\$1,900.00	
Replace Ambulance		22-23	\$100,675.00	
Stryker Purchase		22-23	\$12,677.20	
Base Equipment		22-23	\$1,500.00	
Medical Equipment		22-23	\$1,500.00	
Bay repairs phase 3		22-23	\$6,000.00	
Water Softener		22-23	\$5,000.00	\$129,252.20
Replace Ambulance		23-24	\$100,675.00	
Stryker Purchase		23-24	\$12,677.20	
Base Equipment		23-24	\$1,500.00	
Medical Equipment		23-24	\$1,500.00	\$116,352.20
Replace Ambulance		24-25	\$100,675.00	
Base Equipment		24-25	\$1,500.00	
Medical Equipment		24-25	\$1,500.00	\$103,675.00
Base Equipment		25-26	\$1,500.00	
Medical Equipment		25-26	\$1,500.00	\$3,000.00
Replace Ambulance		26-27	\$125,000.00	
Base Equipment		26-27	\$1,500.00	
Medical Equipment		26-27	\$1,500.00	\$128,000.00
Replace Ambulance		26-27	\$125,000.00	
Base Equipment		27-28	\$2,000.00	
Medical Equipment		27-28	\$2,000.00	\$129,000.00
Replace Ambulance		28-29	\$125,000.00	
Base Equipment		28-29	\$2,000.00	
Medical Equipment		28-29	\$2,000.00	\$129,000.00
Base Equipment		29-30	\$2,000.00	
Medical Equipment		29-30	\$2,000.00	\$4,000.00
Base Equipment		30-31	\$2,000.00	
Medical Equipment		30-31	\$2,000.00	\$4,000.00
Base Equipment		30-31	\$2,000.00	
Medical Equipment		30-31	\$2,000.00	
Replace Monitors x2		30-31	\$80,000.00	
Driveway		30-31	\$18,000.00	\$102,000.00
Base Equipment		31-32	\$2,500.00	
Medical Equipment		31-32	\$2,500.00	\$5,000.00
Base Equipment		32-33	\$2,500.00	
Medical Equipment		32-33	\$2,500.00	\$5,000.00
Replace Ambulance		33-34	\$150,000.00	

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Base Equipment		33-34	\$2,500.00	
Medical Equipment		33-34	\$2,500.00	\$155,000.00
Total			\$859,179.40	

Year	Capital Roll Over	Capital Increase	Capital Expense	Balance
2021-22	\$156,000.00	\$0.00	\$10,900.00	\$145,100.00
2022-23	\$145,100.00	\$50,000.00	\$129,252.20	\$65,847.80
2023-24	\$65,847.80	\$80,000.00	\$116,352.20	\$29,495.60
2024-25	\$29,495.60	\$100,000.00	\$103,675.00	\$25,820.60
2025-26	\$25,820.60	\$100,000.00	\$3,000.00	\$122,820.60
2026-27	\$122,820.60	\$100,000.00	\$128,000.00	\$94,820.60
2027-28	\$94,820.60	\$100,000.00	\$129,000.00	\$65,820.60
2028-29	\$65,820.60	\$100,000.00	\$129,000.00	\$36,820.60
2029-30	\$36,820.60	\$100,000.00	\$4,000.00	\$132,820.60
2030-31	\$132,820.60	\$100,000.00	\$102,000.00	\$130,820.60
2031-32	\$130,820.60	\$100,000.00	\$5,000.00	\$225,820.60
2032-33	\$225,820.60	\$115,000.00	\$5,000.00	\$335,820.60
2033-34	\$335,820.60	\$115,000.00	\$155,000.00	\$295,820.60

Future Strategy

Lisbon Emergency is a viable entity with an active membership and board of directors. We have been ingenuitive with the resources and reimbursement that we have received. Recruitment of EMS providers (in particular Paramedics) has become difficult for all services including Lisbon Emergency. This business plan takes that into account and will put us in the average hourly wage for the area. We must look to increase wages in the form of cost of living adjustments in payroll to stay at an average pay rate with other area EMS agencies to retain and recruit. We have come up with a plan for future ambulance replacements that will stop the reactionary cycle of replacing with used ambulances and hoping that we will be able to find a reliable unit on the market. We will need to continue to think "outside of the box" to strategize the best way to provide service to our towns and navigate the unprecedented world of healthcare we are now in. We must remain aggressive in ways to recruit new providers and retain the ones we have. We must remain in tune to our providers, communities and patients' needs to pursue a proactive EMS service. The amount of change that we have seen in the last 12 months has been extraordinary, we will most likely see extreme changes in EMS over the next 24 months.

Lisbon Emergency Fee Schedule

- Transporting loaded miles \$ 22.25 per mile.
- BLS emergency \$ 880.00
- BLS non-emergency \$ 825.00
- ALS 1 emergency \$1,285.00
- ALS 1 non-emergency \$1,170.00
- ALS 2 emergency \$1,850.00
- On scene calls- no transport, no medication given or supplies used \$ 200.00 (examples are but not limited to: Lift Assist, MVC, Assist, Welfare Check or Evaluation)
- 2nd On scene for the same patient within 24 hours \$ 300.00
- 3rd or above on scene for the same patient within 24 hours \$ 400.00
- Accidental Medical Alarm first two per year No Charge

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- Accidental Medical Alarm after third per year \$ 200.00
- Paramedic Intercept Fee:
United Ambulance, Auburn Fire, or Durham Fire \$ 150.00
- Lisbon Emergency does not charge for a stand-by

Debt/Loans

- 42 Village St. Mortgage balance as of 12/31/2021 \$55,465.52 @ 3.75% interest, monthly payment \$1,144.21 Payoff date: 12/1/2023*. (*With \$1,306.44 extra monthly principal payment being applied)
- Line of Credit available \$80,000. Current balance as of 12/1/21 \$0 We are pursuing our line of credit to be raised to \$100,000
- Stryker Medical \$38,031.59 36 months @ 0% - two years payment remaining at \$12,677.19 per payment (single yearly payment due September 2022 and September 2023).

Income Past & Future

Budget Fiscal Year 2022-2023

The projected future budget accounts for inflation of normal operating expenses over the next three years. Payroll, Infection Control and Computer Expenses will increase greater than basic inflation. This budget represents debt reduction, payroll increases for employee recruitment and retention, capital improvement replacements (including the ability to replace an ambulance in fiscal year 2022-2023) and a fully funded capital improvement plan.

While all line items were increase due to inflation, the biggest increase is due to payroll. The future projected budget allows for a roughly \$4.00 increase at the lower license levels and a \$4.50 pay increase at the higher license levels for fiscal year 2022-2023, the officers feel that even with this pay increase it will put Lisbon EMS at or just below the average pay for our area in fiscal year 2022-2023. There is a severe shortage of EMS providers at all license levels (especially at the Paramedic level), we must raise payroll for recruitment and retention of providers. The shortage in EMS providers at the Paramedic Level will not go away within the next 12 to 24 months; to obtain your paramedic license is ten to 14 months on average. Maine needs an estimated 100 medics to fill all of the open positions at area services; Maine graduates roughly 40 to 50 medics per year. We must stay competitive with our payroll or risk losing providers or providers putting in more hours at other services.

If we continue to operate at a 62% Paramedic coverage rate and with the future need to transport to Maine Medical Center we have increased the ALS Intercept line. We hope with our increased payroll that we will be able to recruit medics and avoid as many ALS intercepts.

Computer Expense has been increased; this is to change our scheduling software to one that is currently being used by most area services. This software will also track our medication expiration dates and checks, truck checks and employee requirements to employment. The increase also includes software to track inventory, this is necessary to maintain due to shortages and the possibility of one inventory control manager going out sick with no notice for 10 days (if they acquired Covid).

Accounting fees were increased by \$6,000; this is to perform an independent audit of our financial books which has not been done since 2012. Our accountant reviews our books every year for taxes; our financial reports are also open for anyone to review.

Emergency Medical Services for Lisbon and Bowdoin

Lisbon Emergency switched billing companies in May of 2020, since this switch we have seen an increase in revenue. This increase in ambulance billing revenue has become consistent to the point of being able to be put into our budget. We had received excess revenue in fiscal year 2020-2021, we used this revenue to pay ahead on fiscal year 2021-2022 out of our savings account. By paying out of our savings in the 2021-2022 fiscal year, along with projected increased revenue, we greatly reduced the projected need of funding from the towns. We have also seen increased revenue for fiscal year 2021-2022, we are using \$100,000 in excess cash on hand out of our savings account to reduce the amount of funding needed by the towns in fiscal year 2022-2023.

Emergency Medical Services for Lisbon and Bowdoin

Budget for Fiscal Year 21-22 and 22-23

Account	Account	Budget 21-22	Budget 22-23
Income			
1001	Ambulance Income	\$412,000.00	\$419,923.00
1002	Charitable Donation	\$200.00	\$200.00
1003	Interest Income	\$600.00	\$600.00
1004	Event Coverage/CPR Classes	\$4,200.00	\$4,200.00
1005	Fundraising	\$300.00	\$300.00
1006	Grants		
1011	Town of Bowdoin		
1012	Town of Lisbon		
1008	Misc.		
Expenses			
2110	Building Supplies	\$775.00	\$1,163.00
2110A	Bottle Water	\$200.00	\$350.00
2121	Building Service Contract	\$600.00	\$650.00
2122	Landscaping and Plowing	\$4,200.00	\$4,700.00
2123	Building Repairs	\$2,000.00	\$3,705.00
2123	Trash Removal	\$735.00	\$808.00
2120	Repairs & Maintenance		
2131	Cable TV, Internet, Phone	\$2,814.00	\$3,095.00
2132	Electricity	\$2,940.00	\$4,116.00
2133	Heating Oil	\$3,255.00	\$3,960.00
2132	Propane	\$315.00	\$350.00
2135	Water & Sewer	\$751.28	\$826.00
2150	PR & Community Outreach	\$250.00	\$275.00
2200	Bank Fee Other	\$60.00	\$60.00
2210	Interest Expense	\$2,166.98	\$1,217.32
2250	Credit Card Fees	\$500.00	\$500.00
	Loan Payment on 42 Village	\$27,089.04	\$27,089.04
2310	Education & Training	\$1,500.00	\$2,000.00
2321	Employee Gift		
2320	Employee Benefits	\$1,600.00	\$1,600.00
2322	Food Allowance		
2330	Payroll	\$529,707.56	\$675,486.00
2340	Stipend	\$400.00	\$400.00
2350	Uniforms	\$945.00	\$1,045.00

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2360	Employee Health	\$1,000.00	\$2,100.00
2300	Food Allowance		
2410	ALS Intercept Fees	\$3,000.00	\$5,000.00
2420	Dispatching	\$6,500.00	\$7,000.00
2431	Medical Equipment PM	\$1,400.00	\$4,560.00
2432	EMS Equipment	\$1,550.00	\$1,750.00
2441	Medical Oxygen	\$2,800.00	\$3,000.00
2442	Medical Supplies	\$13,300.00	\$16,000.00
2443	Medication	\$700.00	\$800.00
2445	Medical Director		\$6,000.00
2450	Medical Billing	\$14,200.00	\$16,796.92
2460	Radio, Pagers & Equipment	\$700.00	\$800.00
2471	Registration & Inspection	\$1,375.00	\$800.00
2472	Vehicle Repair & Maintenance	\$12,000.00	\$16,000.00
2473	Vehicle Fuel	\$11,007.57	\$13,000.00
2474	Reimbursement for miles	\$800.00	\$800.00
2510	Computers	\$2,420.00	\$5,890.00
	HIPAA/Privacy	\$175.00	\$200.00
2520	Office Supplies	\$625.00	\$1,200.00
2530	Postage	\$120.00	\$150.00
2610	Account Fees	\$600.00	\$6,650.00
2621	Business Auto/Liability Insurance	\$13,125.00	\$17,000.00
2622	Business Liability Insurance		
2624	Health Insurance	\$12,000.00	\$13,000.00
2626	Workman's Comp Insurance	\$12,000.00	\$45,000.00
2630	Legal Fees	\$600.00	\$700.00
2640	Licenses & Permits	\$1,600.00	\$2,300.00
2600	Profession Fee Other		
2710	In-House Fundraising Exp	\$500.00	\$500.00
	Chief Slush Fund		\$1,000.00
	Capital Improvement		\$50,000.00
	Lisbon EMS excess cash on hand to reduce budget		-\$100,000.00
	Total Income	\$417,300.00	\$425,223.00
	Total Expense	\$696,901.43	\$871,392.28
	Over/Under	\$279,601.43	\$446,169.28

Emergency Medical Services for Lisbon and Bowdoin

Town of Bowdoin Funding	\$52,851.34	\$111,542.32
Town of Lisbon Funding	\$199,841.25	\$334,626.96
Increase over 21-22 Bowdoin		\$58,690.98
Increase over 21-22 Lisbon		\$134,785.71
Total Cost per capita	\$21.76	\$34.73

Projected Funding needed from the Towns of Lisbon & Bowdoin

	2021-2022	2022-2023
Bowdoin	\$52,851.34	\$111,542.32
Lisbon	\$199,841.25	\$334,626.96

Emergency Medical Services for Lisbon and Bowdoin

Profit & Loss Budget vs. Actual – Past

Numbers shown for past Profit & Loss Budget vs. Actual are taken directly from Quickbooks and are not altered. Certain items such as Payroll have sub accounts and the total budgeted number is shown at the bottom. Interest Expenses are not shown as a budgeted item but are accounted for and voted on by the board as part of the loan payments with the overall budget. Fiscal Year 2019-2020 does not include depreciation at this time, this will be changed after annual accountants review for our Federal and State Tax return.

07/01/21 - 12/31/21 Profit & Loss

	Jul - Dec 21
Ordinary Income/Expense	
Income	
1001 · Ambulance Income	
1001B · Income from Collection Agency	1,770.00
1001 · Ambulance Income - Other	<u>226,172.96</u>
Total 1001 · Ambulance Income	227,942.96
1002 · Charitable Donations	2,136.30
1003 · Interest Income	147.41
1004 · Event Coverage & CPR Classes	4,613.50
1007 · Long Term Capital Gain	-1,449.99
1011 · Town of Bowdoin Income	26,425.66
1012 · Town of Lisbon Income	<u>99,920.62</u>
Total Income	<u>359,736.46</u>
Gross Profit	359,736.46
Expense	
2100 · 42 Village Expenses	
Repairs & Maintenance	
2110 · Building Supplies	
2110a · Bottle Water	16.72
2110 · Building Supplies - Other	<u>186.98</u>
Total 2110 · Building Supplies	203.70
2121 · Building Service Contracts	200.00
2122 · Landscaping and Plowing	386.49
2123 · Building Repairs & Maintenance	694.93
2124 · Trash Removal	<u>345.60</u>
Total Repairs & Maintenance	1,830.72
Utilities	
2131 · Cable TV, Internet, Telephone	1,527.59
2132 · Electricity	876.22
2133 · Heating Oil	1,807.07
2134 · Propane	406.80
2135 · Water & Sewer	<u>318.15</u>
Total Utilities	4,935.83

Emergency Medical Services for Lisbon and Bowdoin

2100 · 42 Village Expenses - Other	58.03
Total 2100 · 42 Village Expenses	6,824.58
2150 · P.R. & Community Outreach	69.45
2200 · Bank Fees	
2210 · Interest Expense	1,383.45
2200 · Bank Fees - Other	22.00
Total 2200 · Bank Fees	1,405.45
2250 · Credit Card Fees	227.92
2300 · Employee	
2310 · Education & Training	100.00
2320 · Employee Benefits& Gifts	
2322 · Food Allowance	163.37
2320 · Employee Benefits & Gifts - Other	75.11
Total 2320 · Employee Benefits& Gifts	238.48
2330 · Payroll	
2331 · Agency Payments	927.53
2335 · Payroll Processing Fees	1,070.40
2336 · Payroll Taxes	58,920.54
2337 · Wages & Salaries	150,768.56
2330 · Payroll - Other	13,284.08
Total 2330 · Payroll	224,971.11
2340 · Stipends	0.00
2350 · Uniforms	519.13
Total 2300 · Employee	225,828.72
2400 · EMS Operations	
2410 · ALS Intercept Fees	1,500.00
2420 · Dispatching	3,250.00
2430 · Medical Equipment	
2431 · Medical Equip PM & Service Con	573.00
2432 · EMS Equipment	521.55
2433 · Ambulance Medication Cost	254.67
Total 2430 · Medical Equipment	1,349.22
2440 · Medical Supplies	
2441 · Medical Oxygen	
2441b · Oxygen Rental	860.06
2441 · Medical Oxygen - Other	644.84
Total 2441 · Medical Oxygen	1,504.90
2442 · Medical Supplies	
2443 · Member PPE	1,158.05
2442 · Medical Supplies - Other	5,902.24
Total 2442 · Medical Supplies	7,060.29
2440 · Medical Supplies - Other	16.87
Total 2440 · Medical Supplies	8,582.06

Emergency Medical Services for Lisbon and Bowdoin

2450 · Monthly Billing Fees	5,584.80
2460 · Radio's, Pager, & Equipment	1,657.13
2470 · Vehicle expenses	
2472 · Vehicle Repair & Maintenance	
401 · 401 Repairs	6,555.11
44 · 44 Repairs	1,997.44
2472 · Vehicle Repair & Maintenance - Other	<u>25.96</u>
Total 2472 · Vehicle Repair & Maintenance	8,578.51
2473 · Vehicle Fuel	
F401 · 401 Fuel	2,781.04
F403 · F44 - New Ambulance Fuel	<u>5,047.00</u>
Total 2473 · Vehicle Fuel	7,828.04
2470 · Vehicle expenses - Other	<u>286.66</u>
Total 2470 · Vehicle expenses	<u>16,693.21</u>
Total 2400 · EMS Operations	38,616.42
2500 · Office	
2510 · Computer & Software	1,434.94
2520 · Office Supplies	718.27
2530 · Postage	<u>58.00</u>
Total 2500 · Office	2,211.21
2600 · Professional Fees	
2620 · Insurance Expense	
2622 · Liability Insurance	5,476.25
2623 · Workman's Comp. Insurance	<u>20,863.53</u>
Total 2620 · Insurance Expense	26,339.78
2630 · Legal Fee	122.50
2640 · Licenses & Permits	248.32
2650 · Service Licenses	<u>25.00</u>
Total 2600 · Professional Fees	26,735.60
2810 · Misc. Expense	11.20
66900 · *Reconciliation Discrepancies	<u>0.00</u>
Total Expense	<u>301,930.55</u>
Net Ordinary Income	<u>57,805.91</u>
Net Income	<u><u>57,805.91</u></u>

Emergency Medical Services for Lisbon and Bowdoin

Fiscal Years 20/21 and 19/20 Profit and Loss

	Jul '20 - Jun 21	Jul '19 - Jun 20
Ordinary Income/Expense		
Income		
1001 · Ambulance Income		
1001B · Income from Collection Agency	7,757.82	4,104.29
1001 · Ambulance Income - Other	429,631.72	329,915.08
Total 1001 · Ambulance Income	437,389.54	334,019.37
1002 · Charitable Donations	315.42	521.00
1003 · Interest Income	281.60	711.79
1004 · Event Coverage & CPR Classes	2,138.75	6,976.00
1006 · Grants	0.00	11,213.85
1008 · Miscellaneous Income	100.00	0.00
1011 · Town of Bowdoin Income	41,988.76	41,988.76
1012 · Town of Lisbon Income	199,246.00	149,173.55
1013 · Income Covid-19	0.00	8,751.04
1015 · Income from SBA PPP Loan	69,400.00	0.00
Total Income	750,860.07	553,355.36
Gross Profit	750,860.07	553,355.36
Expense		
2100 · 42 Village Expenses		
Repairs & Maintenance		
2110 · Building Supplies		
2110a · Bottle Water	52.18	6.96
2110 · Building Supplies - Other	586.07	334.44
Total 2110 · Building Supplies	638.25	341.40
2121 · Building Service Contracts	382.00	688.85
2122 · Landscaping and Plowing	2,603.23	2,625.85
2123 · Building Repairs & Maintenance	1,238.02	3,387.18
2124 · Trash Removal	721.96	651.75
Repairs & Maintenance - Other	0.00	140.74
Total Repairs & Maintenance	5,583.46	7,835.77
Utilities		
2131 · Cable TV, Internet, Telephone	2,939.64	2,571.85
2132 · Electricity	2,187.36	2,430.61
2133 · Heating Oil	0.00	967.99
2134 · Propane	535.22	476.93
2135 · Water & Sewer	694.68	611.16
Total Utilities	6,356.90	7,058.54
Total 2100 · 42 Village Expenses	11,940.36	14,894.31
2150 · P.R. & Community Outreach	45.98	58.56
2200 · Bank Fees		

Emergency Medical Services for Lisbon and Bowdoin

2210 · Interest Expense	3,170.95	4,385.92
2200 · Bank Fees - Other	122.82	90.00
Total 2200 · Bank Fees	3,293.77	4,475.92
2250 · Credit Card Fees	1,536.41	1,938.57
2300 · Employee		
2310 · Education & Training		
2311 · In House Training Fee Expense	305.00	0.00
2312 · Specialty ABC Classes	1,600.00	0.00
2310 · Education & Training - Other	1,264.74	651.36
Total 2310 · Education & Training	3,169.74	651.36
2320 · Employee Benefits & Gifts	617.00	764.37
2330 · Payroll		
2331 · Agency Payments	0.00	0.00
2335 · Payroll Processing Fees	1,979.40	1,945.50
2336 · Payroll Taxes	28,460.53	28,724.18
2337 · Wages & Salaries	368,024.50	335,333.79
2338 · Payroll Expenses	0.00	0.00
2330 · Payroll - Other	0.00	0.00
Total 2330 · Payroll	398,464.43	366,003.47
2340 · Stipends		
2345 · Sport/Event Coverage	0.00	0.00
2340 · Stipends - Other	110.00	1,738.00
Total 2340 · Stipends	110.00	1,738.00
2350 · Uniforms	728.95	991.46
2360 · Infection Control/Employee Heal	174.00	1,352.00
2300 · Employee - Other	0.00	144.00
Total 2300 · Employee	403,264.12	371,644.66
2400 · EMS Operations		
2410 · ALS Intercept Fees	700.00	2,750.00
2420 · Dispatching	6,000.00	5,000.00
2430 · Medical Equipment		
2431 · Medical Equip PM & Service Con	0.00	1,337.14
2432 · EMS Equipment	3,764.65	262.15
2433 · Ambulance Medication Cost	460.88	624.41
2430 · Medical Equipment - Other	369.99	1,656.13
Total 2430 · Medical Equipment	4,595.52	3,879.83
2440 · Medical Supplies		
2441 · Medical Oxygen	9,349.07	3,659.85
2442 · Medical Supplies		
2443 · Member PPE	824.58	0.00
2442 · Medical Supplies - Other	12,688.45	9,846.11
Total 2442 · Medical Supplies	13,513.03	9,846.11
Total 2440 · Medical Supplies	22,862.10	13,505.96

Emergency Medical Services for Lisbon and Bowdoin

2450 · Monthly Billing Fees	17,861.55	20,429.59
2460 · Radio's, Pager, & Equipment	566.91	2,247.65
2470 · Vehicle expenses		
2471 · Registration & Inspection	617.02	1,072.46
2472 · Vehicle Repair & Maintenance		
401 · 401 Repairs	6,461.36	6,545.52
44 · 44 Repairs	5,190.28	1,658.94
2472 · Vehicle Repair & Maintenance - Other	67.42	500.00
Total 2472 · Vehicle Repair & Maintenance	11,719.06	8,704.46
2473 · Vehicle Fuel		
F401 · 401 Fuel	3,498.16	4,072.39
F403 · F44 - New Ambulance Fuel	5,620.20	4,199.39
2473 · Vehicle Fuel - Other	0.00	37.03
Total 2473 · Vehicle Fuel	9,118.36	8,308.81
2470 · Vehicle expenses - Other	29.86	0.00
Total 2470 · Vehicle expenses	21,484.30	18,085.73
2400 · EMS Operations - Other	0.00	68.18
Total 2400 · EMS Operations	74,070.38	65,966.94
2474 · Reimbursement for Mileage	8.15	764.20
2500 · Office		
2510 · Computer & Software	2,134.52	433.55
2515 · Hipaa compliance		
2520 · Office Supplies	529.79	871.50
2530 · Postage	165.00	114.60
Total 2500 · Office	2,829.31	1,419.65
2600 · Professional Fees		
2610 · Accountant Fees	550.00	525.00
2620 · Insurance Expense		
2621 · Business Auto Insurance	2,721.50	7,440.00
2623 · Workman's Comp. Insurance	15,460.76	7,570.63
2620 · Insurance Expense - Other	8,044.00	0.00
Total 2620 · Insurance Expense	26,226.26	15,010.63
2630 · Legal Fee	225.00	672.40
2640 · Licenses & Permits	948.96	796.36
2600 · Professional Fees - Other	430.00	5.00
Total 2600 · Professional Fees	28,380.22	17,009.39
2800 · Depreciation Expense	47,124.00	46,736.00
2810 · Misc. Expense	-12.50	1,307.49
66900 · *Reconciliation Discrepancies	0.00	0.00
Total Expense	572,480.20	526,215.69
Net Ordinary Income	178,379.87	27,139.67
	<u>178,379.87</u>	<u>27,139.67</u>

Emergency Medical Services for Lisbon and Bowdoin

Balance Sheet 12/31/21

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1050 · TD Bank	7,463.92
1100 · LCCU Checking	13,345.08
1110 · LCCU Savings	130,337.64
1115 · LCCU Capital Savings	156,100.55
1120 · LCCU Money Market	58,678.06
1135 · LCCU Donations	2,136.81
1150 · Androscoggin Bank	<u>19,143.83</u>
Total Checking/Savings	387,205.89
Other Current Assets	
12000 · *Undeposited Funds	<u>675.00</u>
Total Other Current Assets	<u>675.00</u>
Total Current Assets	387,880.89
Fixed Assets	
Accumulated	
Accum Depr Building	-80,034.00
Accum Depr Leasehold Improvemen	-48,127.00
Accum Depr Machinery & Equipmen	301,344.60
Accum Depr Motor Vehicles	<u>-86,460.00</u>
Total Accumulated	515,965.60
Fixed Assets	
Building	218,267.00
Leasehold Improvements	63,440.00
Machinery and Equipment	353,954.50
Motor Vehicles	120,400.00
12500 · Medical Equipment	17,306.56
Fixed Assets - Other	<u>418.65</u>
Total Fixed Assets	<u>773,786.71</u>
Total Fixed Assets	<u>257,821.11</u>
TOTAL ASSETS	<u><u>645,702.00</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
1300 · Accounts Payable	<u>-2,600.48</u>
Total Accounts Payable	-2,600.48
Credit Cards	
1401 · WEX	<u>1,329.06</u>

Emergency Medical Services for Lisbon and Bowdoin

Total Credit Cards	1,329.06
Other Current Liabilities	
1201 • Village Street Loan	55,465.52
1206 • 44 Loan	<u>168.71</u>
Total Other Current Liabilities	<u>55,634.23</u>
Total Current Liabilities	<u>54,362.81</u>
Total Liabilities	54,362.81
Equity	
32000 • Unrestricted Net Assets	533,533.28
Net Income	<u>57,805.91</u>
Total Equity	<u>591,339.19</u>
TOTAL LIABILITIES & EQUITY	<u><u>645,702.00</u></u>

Emergency Medical Services for Lisbon and Bowdoin

Balance Sheet as of 6/30/21 and 6/30/20

	Jun 30, 21	Jun 30, 20
ASSETS		
Current Assets		
Checking/Savings		
1050 · TD Bank	3,242.90	8,166.38
1100 · LCCU Checking	2,888.03	7,561.23
1110 · LCCU Savings	140,158.58	55,581.72
1115 · LCCU Capital Savings	142,848.98	60,274.68
1120 · LCCU Money Market	58,618.93	58,484.60
1150 · Androscoggin Bank	10,047.38	46,163.42
Total Checking/Savings	<u>357,804.80</u>	<u>236,232.03</u>
Total Current Assets	357,804.80	236,232.03
Fixed Assets		
Accumulated		
Accum Depr Building	-80,034.00	-72,758.00
Accum Depr Leasehold Improvemen	-48,127.00	-47,649.00
Accum Depr Machinery & Equipmen	301,344.60	-293,097.00
Accum Depr Motor Vehicles	<u>-86,460.00</u>	<u>-56,480.00</u>
Total Accumulated	515,965.60	-469,984.00
Fixed Assets		
Building	218,267.00	218,267.00
Leasehold Improvements	63,440.00	63,440.00
Machinery and Equipment	353,574.51	350,574.51
Motor Vehicles	120,400.00	120,400.00
12500 · Medical Equipment	<u>4,629.36</u>	<u>0.00</u>
Total Fixed Assets	<u>760,310.87</u>	<u>752,681.51</u>
Total Fixed Assets	<u>244,345.27</u>	<u>282,697.51</u>
TOTAL ASSETS	<u><u>602,150.07</u></u>	<u><u>518,929.54</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
1300 · Accounts Payable	<u>-2,600.48</u>	<u>-2,600.48</u>
Total Accounts Payable	-2,600.48	-2,600.48
Credit Cards		
1401 · WEX	<u>1,034.52</u>	<u>557.01</u>
Total Credit Cards	1,034.52	557.01
Other Current Liabilities		
1201 · Village Street Loan	62,506.71	73,664.86
1206 · 44 Loan	7,676.04	22,754.74

Emergency Medical Services for Lisbon and Bowdoin

1207 · SBA PPP LOAN	0.00	69,400.00
Total Other Current Liabilities	70,182.75	165,819.60
Total Current Liabilities	68,616.79	163,776.13
Total Liabilities	68,616.79	163,776.13
Equity		
32000 · Unrestricted Net Assets	355,153.41	328,013.74
Net Income	178,379.87	27,139.67
Total Equity	533,533.28	355,153.41
TOTAL LIABILITIES & EQUITY	602,150.07	518,929.54

Emergency Medical Services for Lisbon and Bowdoin

Amortization Schedule 42 Village St. Loan

Loan Amortization Schedule

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Loan Information

Loan Amount	72,747.70
Annual Interest Rate	3.75%
Term of Loan in Years	5.9159
First Payment Date	8/1/2020
Payment Frequency	Monthly
Compound Period	Monthly
Payment Type	End of Period

Summary

Rate (per period)	0.313%
Number of Payments	41
Total Payments	78,467.58
Total Interest	5,719.88
Est. Interest Savings	2,760.78

Monthly Payment 1,144.21

☒ Rounding On

Amortization Schedule

No.	Due Date	Payment	Additional Payment	Interest	Principal	Balance
						72,747.70
1	8/1/20	1,144.21		227.34	916.87	71,830.83
2	9/1/20	1,144.21		224.47	919.74	70,911.09
3	10/1/20	1,144.21		221.60	922.61	69,988.48
4	11/1/20	1,144.21		218.71	925.50	69,062.98
5	12/1/20	1,144.21		215.82	928.39	68,134.59
6	1/1/21	1,144.21		212.92	931.29	67,203.30
7	2/1/21	1,144.21		210.01	934.20	66,269.10
8	3/1/21	1,144.21		207.09	937.12	65,331.98
9	4/1/21	1,144.21		204.16	940.05	64,391.93
10	5/1/21	1,144.21		201.22	942.99	63,448.94
11	6/1/21	1,144.21		198.28	945.93	62,503.01
12	7/1/21	1,144.21		195.32	948.89	61,554.12
13	8/1/21	1,144.21		192.36	951.85	60,602.27
14	9/1/21	1,144.21		189.38	954.83	59,647.44
15	10/1/21	1,144.21		186.40	957.81	58,689.63
16	11/1/21	1,144.21		183.41	960.80	57,728.83
17	12/1/21	1,144.21		180.40	963.81	56,765.02
18	1/1/22	1,144.21	1,306.44	177.39	2,273.26	54,491.76
19	2/1/22	1,144.21	1,306.44	170.29	2,280.36	52,211.40
20	3/1/22	1,144.21	1,306.44	163.16	2,287.49	49,923.91
21	4/1/22	1,144.21	1,306.44	156.01	2,294.64	47,629.27
22	5/1/22	1,144.21	1,306.44	148.84	2,301.81	45,327.46
23	6/1/22	1,144.21	1,306.44	141.65	2,309.00	43,018.46

Emergency Medical Services for Lisbon and Bowdoin

24	7/1/22	1,144.21	1,306.44	134.43	2,316.22	40,702.24
25	8/1/22	1,144.21	1,306.44	127.19	2,323.46	38,378.78
26	9/1/22	1,144.21	1,306.44	119.93	2,330.72	36,048.06
27	10/1/22	1,144.21	1,306.44	112.65	2,338.00	33,710.06
28	11/1/22	1,144.21	1,306.44	105.34	2,345.31	31,364.75
29	12/1/22	1,144.21	1,306.44	98.01	2,352.64	29,012.11
30	1/1/23	1,144.21	1,306.44	90.66	2,359.99	26,652.12
31	2/1/23	1,144.21	1,306.44	83.29	2,367.36	24,284.76
32	3/1/23	1,144.21	1,306.44	75.89	2,374.76	21,910.00
33	4/1/23	1,144.21	1,306.44	68.47	2,382.18	19,527.82
34	5/1/23	1,144.21	1,306.44	61.02	2,389.63	17,138.19
35	6/1/23	1,144.21	1,306.44	53.56	2,397.09	14,741.10
36	7/1/23	1,144.21	1,306.44	46.07	2,404.58	12,336.52
37	8/1/23	1,144.21	1,306.44	38.55	2,412.10	9,924.42
38	9/1/23	1,144.21	1,306.44	31.01	2,419.64	7,504.78
39	10/1/23	1,144.21	1,306.44	23.45	2,427.20	5,077.58
40	11/1/23	1,144.21	1,306.44	15.87	2,434.78	2,642.80
41	12/1/23	1,144.21	1,506.85	8.26	2,642.80	0.00

Emergency Medical Services for Lisbon and Bowdoin

Budget for Fiscal Year 21-22 and 22-23

Account	Account	Budget 21-22	Budget 22-23
Income			
1001	Ambulance Income	\$412,000.00	\$419,923.00
1002	Charitable Donation	\$200.00	\$200.00
1003	Interest Income	\$600.00	\$600.00
1004	Event Coverage/CPR Classes	\$4,200.00	\$4,200.00
1005	Fundraising	\$300.00	\$300.00
1006	Grants		
1011	Town of Bowdoin		
1012	Town of Lisbon		
1008	Misc.		
Expenses			
2110	Building Supplies	\$775.00	\$1,163.00
2110A	Bottle Water	\$200.00	\$350.00
2121	Building Service Contract	\$600.00	\$650.00
2122	Landscaping and Plowing	\$4,200.00	\$4,700.00
2123	Building Repairs	\$2,000.00	\$3,705.00
2123	Trash Removal	\$735.00	\$808.00
2120	Repairs & Maintenance		
2131	Cable TV, Internet, Phone	\$2,814.00	\$3,095.00
2132	Electricity	\$2,940.00	\$4,116.00
2133	Heating Oil	\$3,255.00	\$3,960.00
2132	Propane	\$315.00	\$350.00
2135	Water & Sewer	\$751.28	\$826.00
2150	PR & Community Outreach	\$250.00	\$275.00
2200	Bank Fee Other	\$60.00	\$60.00
2210	Interest Expense	\$2,166.98	\$1,217.32
2250	Credit Card Fees	\$500.00	\$500.00
	Loan Payment on 42 Village	\$27,089.04	\$27,089.04
2310	Education & Training	\$1,500.00	\$2,000.00
2321	Employee Gift		
2320	Employee Benefits	\$1,600.00	\$1,600.00
2322	Food Allowance		
2330	Payroll	\$529,707.56	\$675,486.00
2340	Stipend	\$400.00	\$400.00
2350	Uniforms	\$945.00	\$1,045.00

Emergency Medical Services for Lisbon and Bowdoin

2360	Employee Health	\$1,000.00	\$2,100.00
2300	Food Allowance		
2410	ALS Intercept Fees	\$3,000.00	\$5,000.00
2420	Dispatching	\$6,500.00	\$7,000.00
2431	Medical Equipment PM	\$1,400.00	\$4,560.00
2432	EMS Equipment	\$1,550.00	\$1,750.00
2441	Medical Oxygen	\$2,800.00	\$3,000.00
2442	Medical Supplies	\$13,300.00	\$16,000.00
2443	Medication	\$700.00	\$800.00
2445	Medical Director		\$6,000.00
2450	Medical Billing	\$14,200.00	\$16,796.92
2460	Radio, Pagers & Equipment	\$700.00	\$800.00
2471	Registration & Inspection	\$1,375.00	\$800.00
2472	Vehicle Repair & Maintenance	\$12,000.00	\$16,000.00
2473	Vehicle Fuel	\$11,007.57	\$13,000.00
2474	Reimbursement for miles	\$800.00	\$800.00
2510	Computers	\$2,420.00	\$5,890.00
	HIPAA/Privacy	\$175.00	\$200.00
2520	Office Supplies	\$625.00	\$1,200.00
2530	Postage	\$120.00	\$150.00
2610	Account Fees	\$600.00	\$6,650.00
2621	Business Auto/Liability Insurance	\$13,125.00	\$17,000.00
2622	Business Liability Insurance		
2624	Health Insurance	\$12,000.00	\$13,000.00
2626	Workman's Comp Insurance	\$12,000.00	\$45,000.00
2630	Legal Fees	\$600.00	\$700.00
2640	Licenses & Permits	\$1,600.00	\$2,300.00
2600	Profession Fee Other		
2710	In-House Fundraising Exp	\$500.00	\$500.00
	Chief Slush Fund		\$1,000.00
	Capital Improvement		\$50,000.00
	Lisbon EMS excess cash on hand to reduce budget		-\$100,000.00
	Total Income	\$417,300.00	\$425,223.00
	Total Expense	\$696,901.43	\$871,392.28
	Over/Under	\$279,601.43	\$446,169.28

Emergency Medical Services for Lisbon and Bowdoin

Town of Bowdoin Funding	\$52,851.34	\$111,542.32
Town of Lisbon Funding	\$199,841.25	\$334,626.96
Increase over 21-22 Bowdoin		\$58,690.98
Increase over 21-22 Lisbon		\$134,785.71
Total Cost per capita	\$21.76	\$34.73

Projected Funding needed from the Towns of Lisbon & Bowdoin

	2021-2022	2022-2023
Bowdoin	\$52,851.34	\$111,542.32
Lisbon	\$199,841.25	\$334,626.96

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
14043000	50100	LEMS Stipend	\$334,627.00	\$ 134,785.00	67.45%
14043000	50104	Non Supervisory	\$1,609.00	\$ 39.00	2.48%
14043000	50201	Unemployment Costs	\$10.00	\$ (2.00)	-16.67%
14043000	50202	Workers Comp Insurance	\$57.00	\$ (5.00)	-8.06%
14043000	50230	FICA Employer Costs	\$123.00	\$ 3.00	2.50%
Total 14043000 Emergency Management			\$336,426.00	\$ 134,820.00	66.87%

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
14043000	50100	LEMS Stipend	\$ 199,842.00	\$ 149,880.93	\$ -	\$ 49,961.07	75.0%
14043000	50104	Non Supervisory	\$ 1,570.00	\$ 1,113.30	\$ -	\$ 456.70	70.9%
14043000	50201	Unemployment Costs	\$ 12.00	\$ 6.02	\$ -	\$ 5.98	50.2%
14043000	50202	Workers Comp Insurance	\$ 62.00	\$ 52.04	\$ -	\$ 9.96	83.9%
14043000	50230	FICA Employer Costs	\$ 120.00	\$ 85.14	\$ -	\$ 34.86	71.0%
Total 14043000 Emergency Management			\$ 201,606.00	\$ 151,137.43	\$ -	\$ 50,468.57	75.0%