



**AGENDA**  
**SPECIAL COUNCIL MEETING**  
**POSTPONED TO MARCH 16, 2023**  
**LISBON TOWN OFFICE**  
**6:00 P.M.**

Zoom Link: <https://us02web.zoom.us/j/87966536352>, Passcode: 428186

Harry Moore, Jr., *Chair* 2024  
Raymond Robishaw, *Vice Chair* 2024  
Mark Lunt 2025  
Donald Fellows 2025  
Jo-Jean Keller 2025  
Christine Cain 2024  
Fern Larochelle 2023

1. CALL TO ORDER & PLEDGE TO FLAG
2. ROLL CALL  
\_\_\_\_ Councilor Lunt                      \_\_\_\_ Councilor Fellows                      \_\_\_\_ Councilor Larochelle                      \_\_\_\_ Councilor Keller  
\_\_\_\_ Councilor Moore, Jr                      \_\_\_\_ Councilor Robishaw                      \_\_\_\_ Councilor Cain
3. AUDIENCE PARTICIPATION & RESPONSE FOR AGENDA ITEMS
4. COUNCIL ORDERS, RESOLUTIONS, & ORDINANCES  
2023-44 ORDER – Municipal Budget, CIP and Sewer Presentation & Department Goals
7. OTHER BUSINESS
8. COUNCIL COMMUNICATIONS
9. AUDIENCE PARTICIPATION & RESPONSE TO NEW ITEMS
10. EXECUTIVE SESSION  
2023-45 ORDER – Per 1 MRSA §405(6)(A) Personnel Matters
11. ADJOURNMENT  
2023-46 ORDER – To Adjourn

## 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](http://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").

# Town of Lisbon, Maine

## Proposed Budget

### Fiscal Year 2023-2024



Submitted By  
Glenn Michalowski, Town Manager  
Kayla Tierney, Finance Director

## Table of Contents

Guide to the FY24 Budget Report.....	1-3
Budget Summary and Overview	
Town Manager Letter.....	5
Budget Summary and Statistics.....	6-14
Snapshot of Expenses.....	15-16
Expenditures	
FY24 Proposed Managerial Budget.....	18-35
Initial Budget Compared to Managerial Budget.....	37-48
YTD Budget to Actual Comparison FY23 Budget.....	50-65
Revenue	
FY24 Proposed Managerial Budget.....	67-69
YTD Budget to Actual Comparison FY23 Budget.....	72-74
School Budget.....	76

# Guide to the FY24 Budget Report

## About the Town of Lisbon

The Town of Lisbon is the third largest community in Androscoggin County and is centrally located where State Route 196 passes through the entire length of Lisbon connecting Lisbon to the Lewiston/Auburn area. Based on the Census data from April 1, 2020, the Town of Lisbon has a population of 9,711 residents. The Town of Lisbon's overall economic outlook continues to improve; the vision of the Route 196 and Downtown Master Plans continue to make great strides.

## Budget Guide

The Town of Lisbon budget report provides information to the public about Town government. This document highlights the Town's charter and specific policy statements to further assist in determining the allocation of municipal resources.

This document will outline the following:

- Budget Summary and Overview
- Expenditure Detail
- Revenue Detail
- School Budget

\*Please see separate document for Capital Improvement Plan

The Budget Summary and Overview section will provide general information about the budget and budget process as well as the letter from the Town Manager to the Town Council.

The Expenditure Detail will break down all expenditures related to payroll, benefits, repair & maintenance, general operations, etc. by each department of the Town of Lisbon. The expenditure detail will further include actual expenditures Year to Date for FY23 and proposed expenditures for FY24 from the initial ask to the proposed managerial budget.

The Revenue Detail will provide information on the Town's various revenue accounts. This will include actual revenue year to date for FY23 and proposed revenues for FY24.

The Capital Improvement Plan will provide information for both the five year and ten year capital improvement plans by each major department. It will provide amounts in total by department and then will give a narrative for major purchases proposed for FY24.

The School Budget will provide information from the Superintendent of Lisbon School Department for the upcoming fiscal year related to revenues, expenditures and capital improvements for the three schools in Lisbon.

## General Information

The Town accounts are organized by Fund and each fund is composed of assets, liabilities, fund equity, revenues and expenditures. A fund is a grouping of related accounts, used to maintain control over resources for specifically intended activities or objectives. Each fund is then organized by department which is reflected in the Organization Code in the Munis software system. Each Organization Code is paired with an Object Code which reflects the full account description. This budget is going to predominantly detail the operations of the Town's General Government Fund and Sewer Fund. The Town of Lisbon adopts an annual budget for its General Government Fund and Education Fund.

## Charter

Article VI Section 6.02 details the Submission of the Municipal Budget. Per the Charter, the Town Manager and the School Committee shall submit budget line items for the ensuing fiscal year on or before the third Tuesday of March each year. The budget messages accompanying the budget reports shall explain the respective budgets both in fiscal terms and in terms of programs. Furthermore, they shall outline the proposed financial policies for the Town and School Department, respectively for the ensuing fiscal year; in addition, it shall describe the important features of the respective budgets, indicate any major changes from the current year with respect to financial policies, expenditures, revenues, summarize the debt position of the Town and School Departments respectively and any other information that the Town Manager and School Committee deems pertinent.

Article VI Section 6.03 states that the budgets, excluding that of the Water Department, shall, respectively, provide financial plans for the Town and School Department funds and activities for the ensuing fiscal year. In organizing the budgets, the Town Manager and School Committee shall use the most feasible combination of expenditure classification by fund, organizational unit, program and purpose. It shall begin with a clear general summary of its contents; shall show in detail all estimated income, shall indicate the proposed property tax levy and shall set forth all proposed expenditures, including debt service, for the ensuing fiscal year. It shall further be arranged to reflect comparative figures for actual and estimated income and expenditures for the current fiscal year and actual income and expenditures for the preceding fiscal year.

Per Article VI, Section 6.04 the Council Action on the Budget is as follows:

- (a) Notice and Hearing. The Town Council shall publish in one or more newspapers having general circulation in the Town a general summary of the budgets and a notice stating:
  - a. The times and places where copies of the budget messages and the budgets will be available to the public, and
  - b. The time and place (not less than two weeks after the first such publication) of a public hearing on the proposed budgets.
- (b) Budget Deliberations. The Town Council shall review the proposed budgets at budget sessions which may be informal but which shall be open to the public. The Council shall complete its review of the budgets no later than the last Tuesday in June.
- (c) Amendments before Adoption. After the public hearing, the Town Council may adopt the Manager's budget with or without amendment. It may, by amendment, add or increase programs or amounts and delete or decrease programs or amounts. Except expenditures for debt service or otherwise required by law. The Council may adopt the School budget as proposed and may amend it, but such amendments shall be limited to adding to or decreasing the total amount of the budget.
- (d) Adoption.
  - a. Town Budget. The final vote on the Town Budget shall be taken on or before the last Tuesday of June. If Council fails to adopt a budget for the Town by the last Tuesday in June, the Budget

as presented by the Town Manager shall become the Budget to be implemented on a month to month basis until such time as a final Budget is approved.

- b. School Budget. Until such time as the Town of Lisbon becomes certified as a member of a Regional School Unit by the Commissioner of the Maine Department of Education, the Town Council shall act as the Board of the Regional School Unit, approving the Budget with or without amendment, and providing for Referendum vote on the Budget in accordance with the procedures and time frames provided in LD499 as amended.
- c. Post Adoption Amendments in School Budget. Within 30 days after the Budget for the School Department becomes final, the School Committee shall adopt such amendments in the school budget as may be necessary to absorb any decrease or expend any increase in the total amount of the budget which was approved by the Town Council. The Superintendent of Schools shall forward to the Town Council a copy of the final revised budget. Thereafter the School Department budget shall not be amended except in accordance with the provisions of the Charter.

(C.O. of 9-16-2008, § 2008-152F, Ref. of 11-4-2008)

## Budget Summary and Overview





# Town of Lisbon

Glenn Michalowski  
Town Manager

## Town Council

Harry Moore Jr., Chair  
Raymond Robishaw, Vice Chair  
Don Fellows  
Fern Larochelle  
Mark Lunt  
Christine Cain  
Jo-Jean Keller

To: Lisbon Town Council

From: Glenn Michalowski

Date: March 16, 2023

Subject: Fiscal Year 2024 Municipal Budget Introduction

I am pleased to present the FY24 Municipal and Waste Water Expenditure Budgets for your review and consideration. This budget is the result of hard work and careful consideration to ensure that operational and capital needs are met while maintaining the same level of service that the Town of Lisbon has always provided to its residents. As we move past the COVID-19 pandemic, we have emerged into a drastically different economic environment, with rising inflationary pressures, and the need to provide more competitive wages to recruit and retain staff. Year over year inflation has been increasing, reaching an average of 7% in 2021 and 6.5% in 2022. We are also facing increases in solid waste hauling for bio-solids and residential household trash, increases in insurance premiums, and employee healthcare costs. The department heads have worked diligently to develop a lean, structurally balanced budget that will continue to provide the same level of service that our residents have come to expect. We understand that our residents are experiencing the same inflationary pressures that we are, and we have worked hard to ensure that any increases in spending are done sensibly and with the best interest of our taxpayers in mind.

We are pleased that the code's department and clerk's office will be automating agenda management and making construction permits available online for the first time. This initiative is designed to increase transparency and make the user experience for residents more friendly and reduce trips to the town office as these services will be available online. We strive to provide our residents with top-notch services, and are committed to continuously evaluating new technologies to enhance service delivery, and reduce costs.

In addition, we are looking into budgeting for fleet management and work order software for the public works department. This will help us to better track assets, depreciation, calculate road salt usage more accurately, manage the fleet, and push work orders to the highway department digitally - without needing to rely on antiquated and expensive radio equipment and repeaters.

As I present my first budget for the Town of Lisbon as the new Town Manager, I would like to express my sincerest appreciation to the Council for their involvement in the development of this initial budget and their continued involvement as we work towards fine-tuning it. I am also grateful for all the hard work of the Lisbon department heads and staff. Finally, I look forward to working together with the Council to meet the goals and needs of the Town of Lisbon's citizens and employees.

Thank you.

Sincerely,

**Glenn Michalowski**  
Town Manager

**FY 2024 UPDATED MANAGERIAL BUDGET PRESENTATION**  
**TUESDAY MAY 14, 2023**  
**6:00 PM**

**Presented by:**

**Glenn Michalowski, Town Manager**

**Kayla Tierney, Finance Director**

**The Budget Request:**

The Budget process starts at the end of December each year. The Finance Director provides each department head with a spreadsheet of their year-to-date actuals in comparison to the current year's budget. A separate spreadsheet is given for each department head to provide their upcoming budget requests, all whilst taking into consideration what their current budget numbers are displaying. After individual meetings with each Department Head with senior management, a Managerial Budget is derived. Below is the initial (department head) budget in comparison to the Managerial Budget.

The Initial Municipal Budget request for FY24 Expenses is as follows:

Initial versus Managerial Budget Request	
2024 Initial GF (Excluding County Tax & School)	\$ 12,859,223.84
2024 Managerial GF (Excluding County Tax & School)	\$ 12,129,523.00
\$ Difference between initial and managerial	\$ (729,700.84)
% Difference between initial and managerial	-5.67%
2024 County Tax Increase	\$ 84,258.00
Increase over FY2023	10.08%
2024 Debt Service	\$ 738,126.00
2023 Debt Service	\$ 529,202.00
\$ Increase over FY23	\$ 208,924.00
% Increase over FY23	39.48%
2024 Initial Sewer Budget Request	\$ 1,290,925.00
2024 Managerial Sewer Budget Request	\$ 1,364,490.00
\$ Difference between initial and managerial	\$ 73,565.00
% Difference between initial and managerial	5.70%

At the tail end of FY22, a pay study was conducted as a result of an increase in employee turnover. The results of that pay study were presented to the Town Council during the FY23 budget presentations. The FY23 budget was built to incorporate the new pay scale step up table, with a three year plan as an incremental tax impact. The FY23 Budget built in a 2/3<sup>rd</sup> offset with a cash flow method of budgeting. This budget (FY24) factors in the final 1/3<sup>rd</sup> offset for a full tax impact in FY25. The analysis from the pay study showed that the salaries and wages for a significant percentage of positions were under a certain market valuation. The goal in FY23 was to focus in on employee retention and recruitment. As we present the FY24 budget, we can proudly say that the goal was achieved. The Town of Lisbon has been able to fill positions and offer a competitive wage to do so. In order for this to continue, the FY24 budget includes a 3% Cost of Living Adjustment (COLA), as well as having employees continue to hit their step up increases in the pay scale.

The Town of Lisbon is very fortunate to have great staff to provide exceptional services to the residents of our community. As shown below, Salaries and Benefits make up a significant portion of the overall budget; approximately 62% of the total General Fund budget is for salaries/benefits and approximately 40% for the Sewer Fund.

Salaries and Benefits	
2024 GF Wage and Benefits	\$ 7,481,764.78
2024 GF Managerial GF (Excluding County Tax & School)	\$ 12,129,523.00
% related to Salaries and Benefits	61.7%
2024 Sewer Wage & Benefit Request	\$ 549,709.84
2024 Total Managerial Sewer Fund Budget	\$ 1,364,490.00
% related to Salaries and Benefits	40.3%

Inflation and supply chain management constraints have continued to be a constant concern in a post-Covid world. The Town of Lisbon switched Worker's Compensation providers in FY23, which took a closer look at our coverage across departments; these updated worker's compensation numbers are a better reflection of the risk rates each department should be incurring. In addition, health insurance saw a 4.5% increase in the calendar year 2023 with an anticipated 10% increase in the calendar year 2024. Another benefit provided to the employees is retirement, which didn't show a change outside of the Public Safety plan decreasing in the Town's contribution for FY24.

Included in the above salary information are the following new positions that will enhance the services provided to the Town of Lisbon as we continue to grow:

- Tax Collector
- (2) Full Time Firefighters

There are a few vacancies for existing positions that were budgeted for in FY23, and of which we anticipate to fill.

FY24 Managerial Budget Request versus FY23 Adopted Budget	
2023 Adopted GF (Excluding County Tax, Debt & School)	\$ 10,945,435.00
2024 Managerial GF (Excluding County Tax, Debt & School)	\$ 12,129,523.00
\$ Difference between FY23 and FY24	\$ 1,184,088.00
% Difference between FY23 and FY24	10.82%
2024 County Tax Increase	\$ 84,258.00
Increase over FY2023	10.08%
2024 Debt Service	\$ 738,126.00
2023 Debt Service	\$ 529,202.00
\$ Increase over FY23	\$ 208,924.00
% Increase over FY23	39.48%
2023 Adopted Sewer Budget	\$ 1,360,312.00
2024 Managerial Sewer Budget Request	\$ 1,364,490.00
\$ Difference	\$ 4,178.00
% Difference	0.31%

The Town's FY24 share of the County budget will increase by \$84,258, or 10.08% over the FY23 amount. In addition to the increase to the share of the County budget, we are still experiencing price increases as a result of current economic conditions.

For example, the proposed budget includes a 15% increase in liability insurance across the board. It is also important to note we continue to see 5-7% increases on the manufacturing of goods across the nation. Standard vehicles continue to take 8-12 months from order date to completion date, unless we are fortunate to find a dealer that has inventory on the lot. Uncontrollable costs such as electricity, fuel, insurance and the county budget were budgeted prudently.

Debt service increased 39.48% or \$208,924 in FY24 which is mostly attributable to the first year of principal and interest payments on the Ferry Road Reconstruction Bond. The only debt service that will be retired in FY24 is the 2004 CWSRF Bond held with the Sewer Department and will not impact the total of debt service bonds on the General Fund side as the Sewer Debt is held in the Sewer Fund.

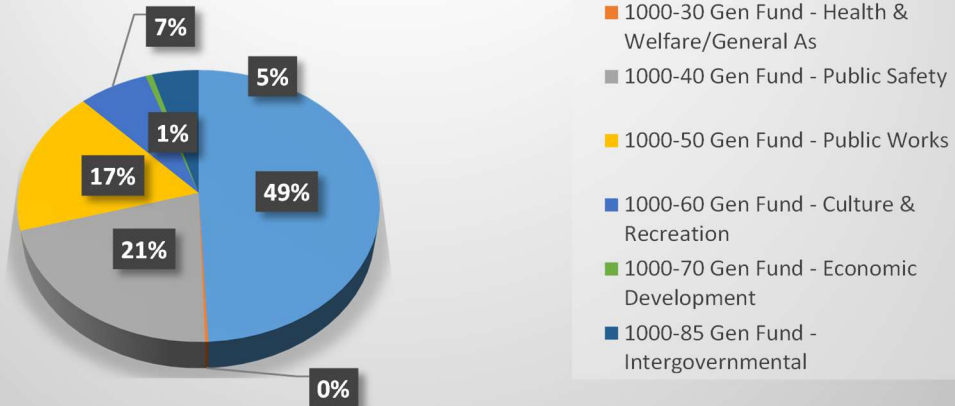
<b>FY24 Managerial Budget Request versus FY23 Adopted Budget</b>	
Bottom Line:	
Total General Fund including School and County	\$ 20,769,940.00
Plus Debt Service	\$ 738,126.00
Total	\$ 21,508,066.00
FY23 Adopted GF including School, County & Debt	\$ 20,066,784.00
\$ Increase	\$ 1,441,282.00
% increase	7.18%
FY23 \$ Increase Salaries and Benefits	\$ 1,415,828.00
2/3rds offset taken in FY23	\$ 943,885.33
Final offset taken in FY24	\$ 471,942.67
\$ Increase from FY23 to FY24	\$ 1,441,282.00
Less Final offset	\$ (471,942.67)
Total \$ increase from FY23 to FY24	\$ 969,339.33
Total F23 Adopted GF (inc. School, County & Debt)	
less 2/3rds offset	\$ 19,122,898.67
% increase	5.07%
2024 Total General Fund excluding School and County	\$ 12,129,523.00
Plus Debt Service	\$ 738,126.00
Total	\$ 12,867,649.00
FY23 Adopted GF plus debt service excluding School	\$ 11,474,637.00
\$ increase	\$ 1,393,012.00
% increase	12.14%
\$ increase	\$ 1,393,012.00
less final 1/3rd offset (Salaries & Wages FY23)	\$ (471,942.67)
difference net of offset	\$ 921,069.33
% increase	8.03%

As noted above, the General Fund is showing a 12.14% increase from FY23, which excludes School and County but includes debt service less the final offset. The Town has been conscience and deliberate in this presentation to not dramatically impact the tax burden. Capital Improvement projects were reviewed and re-distributed over our five year capital improvement plan to have a lean capital year in FY24.

Overall a 5.07% increase is being presented, which includes the General Fund (net of the final 1/3<sup>rd</sup> offset to the salaries and benefits from the pay study in FY23), School budget, County budget and Debt Service.

Expenses: General Fund by Dept		FY24 Budget
Elected Officials		28,235.00
Town Manager		473,696.00
Appeals Board		1,343.00
Planning Board		32,527.00
Legal		70,000.00
Clerk		201,075.00
Finance		283,570.00
Tax Collection		319,003.00
Assessor		135,067.00
Code Enforcement		150,857.00
Liability Insurance Program		123,516.00
Technology		359,826.00
School		7,695,723.00
Town Buildings		349,092.00
Health Officer		7,203.00
General Assistance		45,524.00
Police		2,518,583.00
Fire		1,018,496.00
Emergency Management		342,630.00
ACO		122,043.00
Lisbon Communication Center		382,573.00
Public Works		1,775,838.00
Winter Operations (PW)		499,039.00
Other Public Works		644,500.00
Solid Waste		692,985.00
Library		422,584.00
Parks & Rec		926,594.00
Other Public Services		65,179.00
Economic Development		137,945.00
County Tax		944,694.00
<b>TOTAL GENERAL FUND</b>		<b>20,769,940.00</b>

## FY24 Proposed Budget: General Government Fund



### Revenues:

Projected Revenues are included in this presentation and were also projected based on historical data over the past 3 years and projections of where the Town will land at June 30, 2023. Overall, projected revenues from a budgetary standpoint are increasing 5.96% or \$285,940 in FY24. This is largely attributable to the projected increase in motor vehicle excise taxes.

FY24 Managerial Budget Request versus FY23 Adopted Budget - Town	
2023 Adopted GF Revenues	\$ 4,794,415.00
2024 Managerial Revenues	\$ 5,080,355.00
\$ Difference between FY23 and FY24	\$ 285,940.00
% Difference between FY23 and FY24	5.96%

FY24 Managerial Budget Request versus FY23 Adopted Budget - Sewer	
2023 Adopted Sewer Revenues	\$ 1,497,120.00
2024 Managerial Sewer Revenues	\$ 1,560,302.00
\$ Difference between FY23 and FY24	\$ 63,182.00
% Difference between FY23 and FY24	4.22%

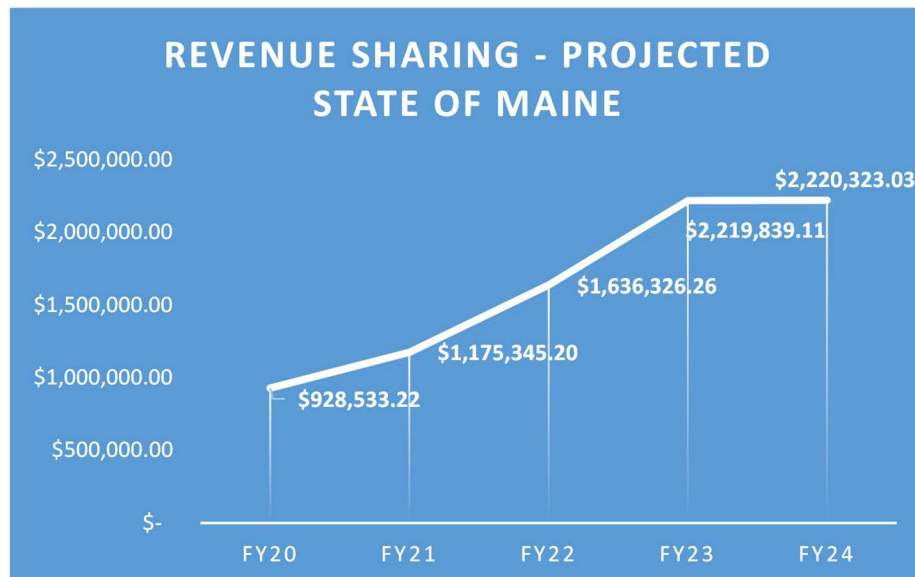
Revenues: General Fund by Dept	FY24 Budget
General Government	4,159,865.00
Clerk	30,750.00
Code Enforcement	46,500.00
General Assistance	28,350.00
Public Safety	164,752.00
Solid Waste	257,000.00
Library	3,500.00
Parks & Rec	304,825.00
TIF (ED)	68,973.00
Debt Service	15,840.00
<b>TOTAL GENERAL FUND</b>	<b>5,080,355.00</b>

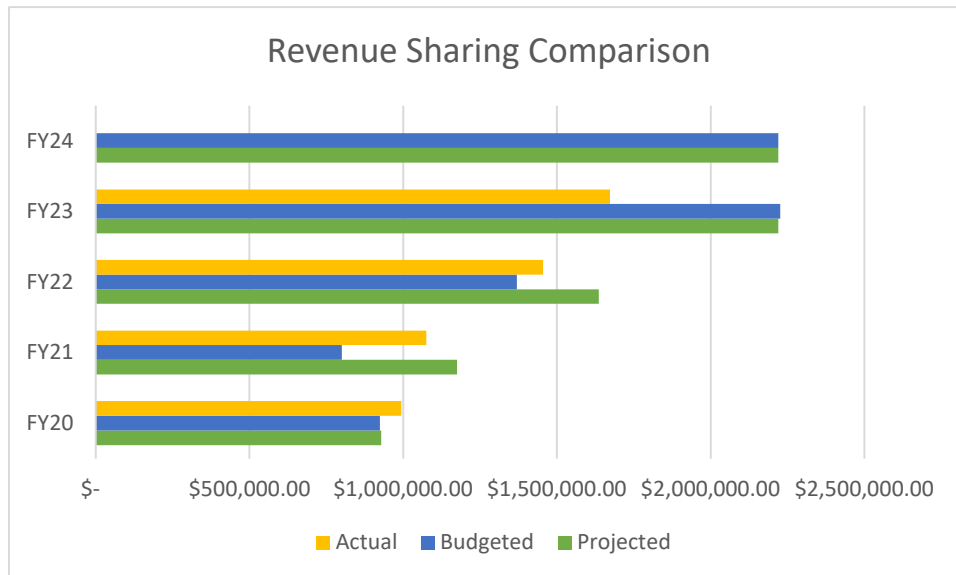
#### Revenue Sharing:

Fiscal Year	Projected	Budgeted	Actual
FY20	\$ 928,533.22	\$ 924,776.00	\$ 993,859.28
FY21	\$ 1,175,345.20	\$ 800,000.00	\$ 1,074,771.37
FY22	\$ 1,636,326.26	\$ 1,370,000.00	\$ 1,454,663.01
FY23	\$ 2,219,839.11	\$ 2,225,913.00	\$ 1,672,803.28 *
FY24	\$ 2,220,323.03	\$ 2,220,323.03	

\*projected through June 30, 2023

Revenue Sharing historical data is listed above. Based on the trend, we are starting to see State Revenue Sharing plateau. The expectation is that as we enter the new normal (post-Covid) world, the State Revenue Sharing will begin to be more consistent until we see a dramatic increase in population.

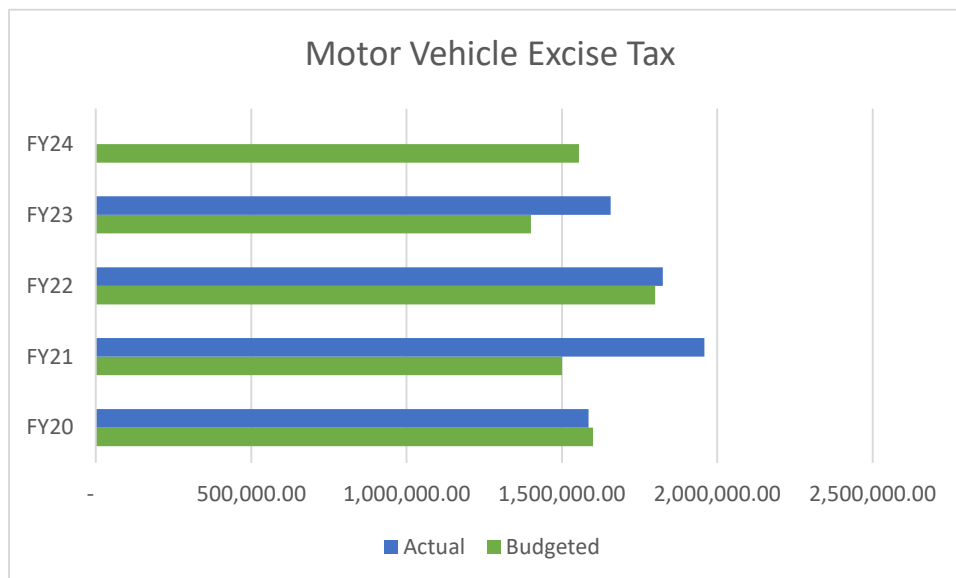




**Motor Vehicle Excise Taxes:**

Fiscal Year	Budgeted	Actual
FY20	1,600,000.00	1,585,638.39
FY21	1,500,000.00	1,959,133.42
FY22	1,800,000.00	1,824,664.27
FY23	1,400,000.00	1,657,264.86
FY24	1,555,383.00	

\*projected through June 30, 2023

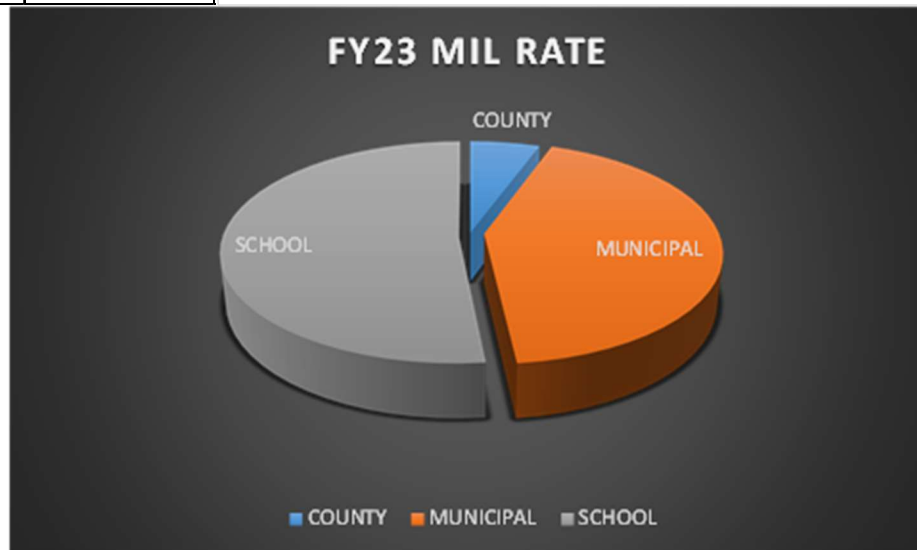
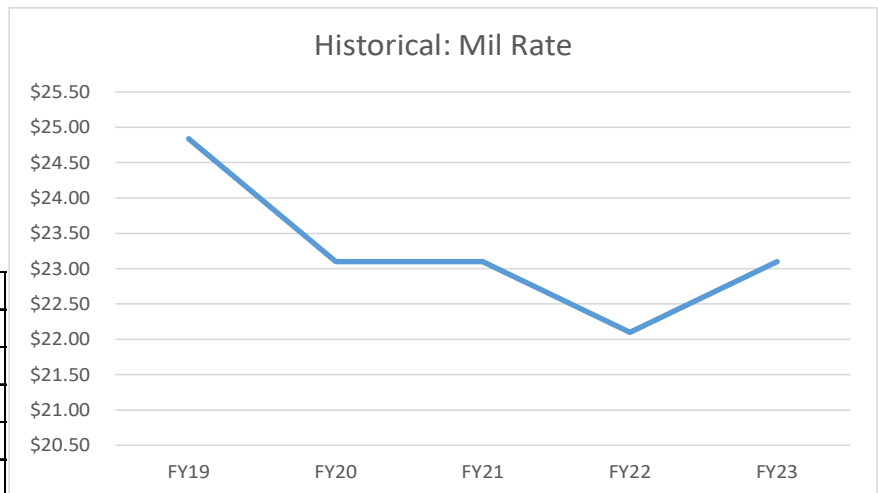




FY24 Net Difference - Expenses and Revenues - Town	
2024 Managerial GF (Excluding County Tax, Debt & School)	\$ 12,129,523.00
2024 Managerial Other Revenues	\$ 5,080,355.00
\$ Difference between FY23 and FY24	\$ 7,049,168.00
\$ Increase Expense Budget FY23 to FY24 net final offset	\$ 969,339.33
\$ Increase Revenue Budget FY23 to FY24	\$ 285,940.00
Net Effect	\$ 683,399.33

#### **Mil Rate:**

Fiscal Year	Mil Rate
FY19	\$ 24.84
FY20	\$ 23.10
FY21	\$ 23.10
FY22	\$ 22.10
FY23	\$ 23.10



Fiscal Year	County	Municipal	School
FY19	5.27%	40.33%	54.40%
FY20	5.20%	39.20%	55.60%
FY21	5.70%	38.20%	56.10%
FY22	5.60%	39.40%	55.00%
FY23	5.59%	42.73%	51.68%

Based on historical trends, as displayed above, we are seeing dips and peaks in the mil rate. The goal is to have the mil rate be more consistent, and when needed show a steady increase rather than a drastic one.

The net effect on the Town in this presentation is \$683,399.33 net of projected revenues. Based on this presentation, the expectation would be approximately 1 mil increase to the mil rate, which would put the Town more in line with where we were before the pandemic.

### **Fund Balance**

Per Town Charter, 12% of the fund balance is to be retained. The FY22 audit is still being finalized as of the date of this presentation. However, the way in which this budget has been built is to incorporate capital improvements into different funding sources (grants, reserve accounts or operating budget). The recommendation from the Finance Director is for the Town to finish the offsets to the pay study step increases in FY24 and then to grow the fund balance over the next two fiscal years.

### **Acknowledgment**

The FY24 Budget continues to focus on financial stability as well as sustainable solutions. This budget will continue to develop discussions around financial planning to align with our capital improvement plan. This budget will be the final year in offsetting the newly adopted pay scale structure for the Town of Lisbon, which has proven to increase employee retention and recruitment. Lastly, it will keep the big picture in sight as we continue to discuss prospects of growth and development in Town.

We look forward to work with the Council to meet the goals and needs of the Town of Lisbon's citizens and employees. We would like to express our sincerest appreciation for all involved in the development of this initial budget and for the continued involvement as we work towards fine-tuning it during this budget process. Finally, we would like to thank all department heads and staff for all of their hard work.

Respectfully,

Glenn Michalowski, Town Manager

Kayla Tierney, Finance Director, Tax Collector and Treasurer

## Snapshot of Expenses:

### Expense by Department:

Total General Government Budget	\$ Amount (budgeted)	% of total GF budget
Elected Officials	28,235.00	0.14%
Town Manager	473,696.00	2.28%
Appeals Board	1,343.00	0.01%
Planning Board	32,527.00	0.16%
Legal	70,000.00	0.34%
Clerk	201,075.00	0.97%
Finance	283,570.00	1.37%
Tax Collection	319,003.00	1.54%
Assessor	135,067.00	0.65%
Code Enforcement	150,857.00	0.73%
Liability Insurance Program	123,516.00	0.59%
Technology	359,826.00	1.73%
School	7,695,723.00	37.05%
Town Buildings	349,092.00	1.68%
Health Officer	7,203.00	0.03%
General Assistance	45,524.00	0.22%
Police	2,518,583.00	12.13%
Fire	1,018,496.00	4.90%
Emergency Management	342,630.00	1.65%
ACO	122,043.00	0.59%
Lisbon Communication Center	382,573.00	1.84%
Public Works	1,775,838.00	8.55%
Winter Operations (PW)	499,039.00	2.40%
Other Public Works	644,500.00	3.10%
Solid Waste	692,985.00	3.34%
Library	422,584.00	2.03%
Parks & Rec	926,594.00	4.46%
Other Public Services	65,179.00	0.31%
Economic Development	137,945.00	0.66%
County Tax	944,694.00	4.55%
Total General Government Fund	20,769,940.00	100.00%

### Expenses by Organization Level:

Expenses: General Fund by Org	YTD Expended
1000-20 Gen Fund - Gen Gov't	10,223,530.00
1000-30 Gen Fund - Health & Welfare/General As	52,727.00
1000-40 Gen Fund - Public Safety	4,384,325.00
1000-50 Gen Fund - Public Works	3,612,362.00
1000-60 Gen Fund - Culture & Recreation	1,414,357.00
1000-70 Gen Fund - Economic Development	137,945.00
1000-85 Gen Fund - Intergovernmental	944,694.00
<b>TOTAL</b>	<b>20,769,940.00</b>

Total Budget including School, County and Sewer	\$ Amount (budgeted)	% of total budget
School	7,695,723.00	35.78%
General Fund (All Departments)	12,129,523.00	56.40%
County	944,694.00	4.39%
Debt Service	738,126.00	3.43%
	21,508,066.00	100.00%
	Total FY24 Budget	

How can we provide an example on this? Let's take a \$1 bill and break it down based on the percentages of the total budget above; please note that sewer is excluded from this exercise since it has its own revenue stream and is not based on taxation.



The green portion (56.40%) includes all municipal government departments; the school is separated out and is 35.78%; county is 4.39%; and debt service is 3.43%

# EXPENDITURE: PROPOSED MANAGERIAL BUDGET COMPARED TO FY23 ADOPTED BUDGET

			FY24	compare Managerial to Department	compare Managerial to Department	FY23
ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Projected Managerial Budget Appropriation	% Change between Department Head Budget Appropriation and Managerial Budget Appropriation	\$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation	FY23 Approved Budget Appropriation
12020500	50108	Elected Officials	19,501.00	-0.04%	(7.00)	19,508.00
12020500	50202	Workers Comp Insurance	92.00	61.40%	35.00	57.00
12020500	50230	FICA Employer Costs	1,492.00	0.00%	-	1,492.00
12020500	50301	Office Supplies	250.00	-50.00%	(250.00)	500.00
12020500	50305	Books and Periodicals	150.00	100.00%	150.00	-
12020500	50306	Postage	50.00	0.00%	-	50.00
12020500	50307	Advertising	-	-100.00%	(800.00)	800.00
12020500	50401	Professional Development	500.00	0.00%	-	500.00
12020500	50960	Employee Recognition	6,200.00	24.00%	1,200.00	\$ 5,000.00
		<b>Total 12050500 Elected Officials</b>	<b>\$ 28,235.00</b>	<b>1.18%</b>	<b>\$ 328.00</b>	<b>\$ 27,907.00</b>
12021000	50101	Town Manager	113,300.00	1.87%	2,080.00	\$ 111,220.00
12021000	50104	Non Supervisory	177,842.00	7.13%	11,837.00	\$ 166,005.00
12021000	50107	Administrative	48,735.00	6.50%	2,975.00	\$ 45,760.00
12021000	50201	Unemployment Costs	236.00	-20.81%	(62.00)	\$ 298.00
12021000	50202	Workers Comp Insurance	4,850.00	37.32%	1,318.00	\$ 3,532.00
12021000	50210	MEPERS - Employer Share	34,668.00	5.23%	1,724.00	\$ 32,944.00
12021000	50220	Health Insurance	30,775.00	-51.85%	(33,145.00)	\$ 63,920.00
12021000	50230	FICA Employer Costs	26,001.00	5.23%	1,293.00	\$ 24,708.00
12021000	50301	Office Supplies	2,000.00	0.00%	-	\$ 2,000.00
12021000	50306	Postage	75.00	-75.00%	(225.00)	\$ 300.00
12021000	50307	Advertising	1,000.00	0.00%	-	\$ 1,000.00
12021000	50352	Cell Phone/Allowances	1,260.00	0.00%	-	\$ 1,260.00
12021000	50401	Professional Development	7,000.00	75.00%	3,000.00	\$ 4,000.00
12021000	50402	Dues and Memberships	2,000.00	1900.00%	1,900.00	\$ 100.00
12021000	50413	Mileage/ travel reimbursement	6,020.00	107.59%	3,120.00	\$ 2,900.00
12021000	50451	Contracted Professional Svs	5,000.00	100.00%	5,000.00	\$ -
12021000	50452	Audit services	12,934.00	30.20%	3,000.00	\$ 9,934.00
		<b>Total 12021000 Town Manager</b>	<b>\$ 473,696.00</b>	<b>0.81%</b>	<b>\$ 3,815.00</b>	<b>\$ 469,881.00</b>

ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Projected Managerial Budget Appropriation	% Change between Department Head Budget Appropriation and Managerial Budget Appropriation	\$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation	FY23 Approved Budget Appropriation
12021500	50108	Elected Officials	788.00	-0.13%	(1.00)	789.00
12021500	50202	Workers Comp Insurance	4.00	300.00%	3.00	1.00
12021500	50230	FICA Employer Costs	61.00	1.67%	1.00	60.00
12021500	50301	Office Supplies	50.00	0.00%	-	50.00
12021500	50306	Postage	50.00	0.00%	-	50.00
12021500	50307	Advertising	250.00	0.00%	-	250.00
12021500	50401	Professional Development	140.00	0.00%	-	140.00
		<b>Total 12021500 Appeals Board</b>	<b>\$ 1,343.00</b>	<b>0.22%</b>	<b>\$ 3.00</b>	<b>\$ 1,340.00</b>
12021600	50108	Elected Officials	5,250.00	0.00%	-	5,250.00
12021600	50202	Workers Comp Insurance	25.00	78.57%	11.00	14.00
12021600	50230	FICA Employer Costs	402.00	0.00%	-	402.00
12021600	50301	Office Supplies	250.00	0.00%	-	250.00
12021600	50306	Postage	200.00	33.33%	50.00	150.00
12021600	50307	Advertising	1,000.00	33.33%	250.00	750.00
12021600	50401	Professional Development	400.00	0.00%	-	400.00
12021600	50451	Contracted Professional Serv	25,000.00	0.00%	-	25,000.00
		<b>Total 12021600 Planning Board</b>	<b>\$ 32,527.00</b>	<b>0.97%</b>	<b>\$ 311.00</b>	<b>\$ 32,216.00</b>
12022000	50450	Legal expense	70,000.00	0.0%	-	70,000.00
		<b>Total 12022000 Legal</b>	<b>\$ 70,000.00</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 70,000.00</b>
12022500	50102	Department Head	64,272.00	0.0%	-	64,272.00
12022500	50104	Non Supervisory	51,903.00	33.7%	13,088.00	38,815.00
12022500	50130	Temporary/seasonal	10,000.00	25.0%	2,000.00	8,000.00
12022500	50140	Overtime wages	2,600.00	0.0%	-	2,600.00
12022500	50201	Unemployment Costs	239.00	28.5%	53.00	186.00
12022500	50202	Workers Comp Insurance	603.00	83.8%	275.00	328.00
12022500	50210	MEPERS - Employer Share	10,330.00	1.1%	110.00	10,220.00
12022500	50220	Health Insurance	14,986.00	-57.9%	(20,579.00)	35,565.00
12022500	50230	FICA Employer Costs	9,852.00	13.3%	1,155.00	8,697.00
12022500	50301	Office Supplies	5,300.00	165.0%	3,300.00	2,000.00
12022500	50306	Postage	4,200.00	162.5%	2,600.00	1,600.00

ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Projected Managerial Budget Appropriation	% Change between Department Head Budget Appropriation and Managerial Budget Appropriation	\$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation	FY23 Approved Budget Appropriation
12022500	50307	Advertising	1,800.00	125.0%	1,000.00	800.00
12022500	50308	Printing	5,200.00	92.6%	2,500.00	2,700.00
12022500	50352	Cell Phone/Allowances	420.00	0.0%	-	420.00
12022500	50401	Professional Development	2,000.00	11.1%	200.00	1,800.00
12022500	50402	Dues and Memberships	400.00	0.0%	-	400.00
12022500	50412	Meals and Lodging	1,010.00	0.0%	-	1,010.00
12022500	50413	Mileage/ travel reimbursement	450.00	0.0%	-	450.00
12022500	50451	Contracted Professional Servic	2,260.00	79.4%	1,000.00	1,260.00
12022500	50455	Profesional Services	10,450.00	0.0%	-	10,450.00
12022500	50536	R&M: Equipment	2,800.00	0.0%	-	2,800.00
		<b>Total 12022500 Clerk</b>	<b>\$ 201,075.00</b>	<b>3.45%</b>	<b>\$ 6,702.00</b>	<b>\$ 194,373.00</b>
12023000	50102	Department Head	90,281.00	3.0%	2,635.00	87,646.00
12023000	50104	Non Supervisory	94,164.00	11.6%	9,775.00	84,389.00
12023000	50140	Overtime wages	1,500.00	200.0%	1,000.00	500.00
12023000	50201	Unemployment Costs	177.00	-21.0%	(47.00)	224.00
12023000	50202	Workers Comp Insurance	870.00	103.3%	442.00	428.00
12023000	50210	MEPERS - Employer Share	18,814.00	7.2%	1,266.00	17,548.00
12023000	50220	Health Insurance	51,583.00	10.6%	4,938.00	46,645.00
12023000	50230	FICA Employer Costs	14,225.00	7.8%	1,026.00	13,199.00
12023000	50301	Office Supplies	3,000.00	0.0%	-	3,000.00
12023000	50306	Postage	1,000.00	25.0%	200.00	800.00
12023000	50352	Cell Phone/Allowances	420.00	0.0%	-	420.00
12023000	50401	Professional Development	4,400.00	0.0%	-	4,400.00
12023000	50402	Dues and Memberships	500.00	0.0%	-	500.00
12023000	50413	Mileage/ travel reimbursement	1,000.00	100.0%	500.00	500.00
12023000	50451	Contracted Professional Servic	1,636.00	0.0%	-	1,636.00
		<b>Total 12023000 Finance</b>	<b>\$ 283,570.00</b>	<b>8.30%</b>	<b>\$ 21,735.00</b>	<b>\$ 261,835.00</b>
12023500	50102	Department Head	70,000.00	100.0%	70,000.00	-
12023500	50104	Non Supervisory	120,939.00	3.0%	3,514.00	117,425.00
12023500	50140	Overtime	2,500.00	0.0%	-	2,500.00
12023500	50201	Unemployment Costs	236.00	5.4%	12.00	224.00
12023500	50202	Workers Comp Insurance	905.00	168.5%	568.00	337.00



ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Projected Managerial Budget Appropriation	% Change between Department Head Budget Appropriation and Managerial Budget Appropriation	\$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation	FY23 Approved Budget Appropriation
12023500	50210	MEPERS - Employer Share	19,476.00	62.6%	7,498.00	11,978.00
12023500	50220	Health Insurance	77,548.00	99.0%	38,572.00	38,976.00
12023500	50230	FICA Employer Costs	14,799.00	61.3%	5,625.00	9,174.00
12023500	50301	Office Supplies	3,000.00	0.0%	-	3,000.00
12023500	50306	Postage	8,000.00	0.0%	-	8,000.00
12023500	50401	Professional Development	1,000.00	66.7%	400.00	600.00
12023500	50402	Dues and Memberships	100.00	100.0%	100.00	-
12023500	50413	Mileage/ travel reimbursement	500.00	0.0%	-	500.00
		<b>Total 12023500 Tax Collection</b>	<b>\$ 319,003.00</b>	<b>65.53%</b>	<b>\$ 126,289.00</b>	<b>\$ 192,714.00</b>
12024000	50104	Non-supervisory wages	50,690.00	106.0%	26,083.00	24,607.00
12024000	50201	Unemployment Costs	59.00	-21.3%	(16.00)	75.00
12024000	50202	Workers Comp Insurance	238.00	108.8%	124.00	114.00
12024000	50210	MEPERS - Employer Share	5,171.00	106.0%	2,661.00	2,510.00
12024000	50220	Health Insurance	3,231.00	106.1%	1,663.00	1,568.00
12024000	50230	FICA Employer Costs	3,878.00	106.1%	1,996.00	1,882.00
12024000	50301	Office Supplies	1,700.00	300.0%	1,275.00	425.00
12024000	50306	Postage	400.00	33.3%	100.00	300.00
12024000	50308	Printing	350.00	6.1%	20.00	330.00
12024000	50401	Professional Development	600.00	20.0%	100.00	500.00
12024000	50402	Dues and Memberships	200.00	33.3%	50.00	150.00
12024000	50413	Mileage/ travel reimbursement	700.00	100.0%	350.00	350.00
12024000	50451	Contracted Professional Servic	35,000.00	0.0%	-	35,000.00
12024000	50470	Registry Services	850.00	21.4%	150.00	700.00
12024000	50624	Mapping & Microfiliming	2,000.00	0.0%	-	2,000.00
12024000	53935	Revaluation	30,000.00	0.0%	-	30,000.00
		<b>Total 12024000 Assessor</b>	<b>\$ 135,067.00</b>	<b>34.38%</b>	<b>\$ 34,556.00</b>	<b>\$ 100,511.00</b>
12024500	50102	Department Head	79,573.00	3.0%	2,318.00	77,255.00
12024500	50104	Non Supervisory	18,211.00	-56.4%	(23,555.00)	41,766.00
12024500	50201	Unemployment Costs	118.00	-20.8%	(31.00)	149.00
12024500	50202	Workers Comp Insurance	2,747.00	6.6%	169.00	2,578.00

ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Projected Managerial Budget Appropriation	% Change between Department Head Budget Appropriation and Managerial Budget Appropriation	\$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation	FY23 Approved Budget Appropriation
12024500	50210	MEPERS - Employer Share	8,117.00	-21.9%	(2,273.00)	10,390.00
12024500	50220	Health Insurance	27,270.00	38.8%	7,625.00	19,645.00
12024500	50230	FICA Employer Costs	7,481.00	-17.8%	(1,624.00)	9,105.00
12024500	50301	Office Supplies	1,600.00	1.6%	25.00	1,575.00
12024500	50306	Postage	200.00	33.3%	50.00	150.00
12024500	50352	Cell Phone/Allowances	420.00	0.0%	-	420.00
12024500	50375	Gas	850.00	0.0%	-	850.00
12024500	50401	Professional Development	800.00	33.3%	200.00	600.00
12024500	50402	Dues and Memberships	120.00	0.0%	-	120.00
12024500	50501	Vehicle Repairs	200.00	-80.0%	(800.00)	1,000.00
12024500	50624	Mapping & Microfiliming	3,150.00	215.0%	2,150.00	1,000.00
		<b>Total 12024500 Code Enforcement</b>	<b>\$ 150,857.00</b>	<b>-9.45%</b>	<b>\$ (15,746.00)</b>	<b>\$ 166,603.00</b>
12025500	50221	HRA Costs	34,500.00	15.0%	4,500.00	30,000.00
12025500	50601	General Liability	6,650.00	15.0%	868.00	5,782.00
12025500	50602	Vehicle Insurance	23,033.00	15.0%	3,005.00	20,028.00
12025500	50603	Police Liability	6,097.00	15.0%	796.00	5,301.00
12025500	50604	Property Insurance	43,728.00	15.0%	5,704.00	38,024.00
12025500	50606	Crime Insurance	489.00	15.1%	64.00	425.00
12025500	50607	Public Officials	1,777.00	15.0%	232.00	1,545.00
12025500	50608	Employment Liability	2,371.00	15.0%	310.00	2,061.00
12025500	50609	Public Officials Bond Insuranc	3,422.00	15.0%	447.00	2,975.00
12025500	50610	Critical Incident Ins.	1,449.00	15.0%	189.00	1,260.00
		<b>Total 12025500 Liability Insurance Progr</b>	<b>\$ 123,516.00</b>	<b>15.00%</b>	<b>\$ 16,115.00</b>	<b>\$ 107,401.00</b>
12026500	50360	Minor equipment	31,200.00	48.6%	10,200.00	\$ 21,000.00
12026500	50454	Internet and website hosting	14,256.00	2.8%	395.00	\$ 13,861.00
12026500	50530	Software and Services	252,370.00	14.3%	31,570.00	\$ 220,800.00
12026500	50536	R&M: Equipment	62,000.00	158.3%	38,000.00	\$ 24,000.00
		<b>Total 12026500 Technology</b>	<b>\$ 359,826.00</b>	<b>28.67%</b>	<b>\$ 80,165.00</b>	<b>\$ 279,661.00</b>

ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Projected Managerial Budget Appropriation	% Change between Department Head Budget Appropriation and Managerial Budget Appropriation	\$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation	FY23 Approved Budget Appropriation
12028000	51300	Required Local Share	4,799,493.00	8.7%	382,110.00	\$ 4,417,383.00
12028000	51310	Add'l Local Share	2,448,583.00	-14.2%	(406,228.00)	\$ 2,854,811.00
12028000	51320	Local Share Debt	430,229.00	-2.0%	(8,591.00)	\$ 438,820.00
12028000	51330	Local Share Adult Education	17,418.00	-20.3%	(4,450.00)	\$ 21,868.00
		<b>Total 12028000 School</b>	<b>\$ 7,695,723.00</b>	<b>-0.48%</b>	<b>\$ (37,159.00)</b>	<b>\$ 7,732,882.00</b>
12051500	50104	Non-supervisory wages	15,783.00	-2.1%	(337.00)	16,120.00
12051500	50201	Unemployment Costs	59.00	-21.3%	(16.00)	75.00
12051500	50202	Workers Comp Insurance	613.00	16.3%	86.00	527.00
12051500	50230	FICA taxes	1,017.00	-17.5%	(216.00)	1,233.00
12051500	50302	Operating supplies	6,500.00	0.0%	-	6,500.00
12051500	50451	Contracted Professional Serv	-	-100.0%	(20,000.00)	20,000.00
12051500	50510	Electricity	48,000.00	0.0%	-	48,000.00
12051500	50511	Water usage fees	2,622.00	14.0%	322.00	2,300.00
12051500	50512	Telephone	10,500.00	0.0%	-	10,500.00
12051500	50513	Sewer Expense	857.00	4.0%	33.00	824.00
12051500	50514	Heating Fuel	20,000.00	19.8%	3,300.00	16,700.00
12051500	50515	Natural Gas	37,000.00	8.8%	3,000.00	34,000.00
12051500	50520	Building Expense	138,141.00	207.0%	93,141.00	45,000.00
12051500	50536	R&M: Equipment	45,000.00	15.7%	6,095.00	38,905.00
12051500	50549	R & M Buildings	23,000.00	0.0%	-	23,000.00
		<b>Total 12051500 Town Buildings</b>	<b>\$ 349,092.00</b>	<b>32.39%</b>	<b>\$ 85,408.00</b>	<b>\$ 263,684.00</b>
		<b>Total 12020000 General Government Excluding School</b>	<b>\$ 2,527,807.00</b>	<b>16.59%</b>	<b>\$ 359,681.00</b>	<b>\$ 2,168,126.00</b>
13030500	50102	Department Head	5,901.00	3.0%	172.00	5,729.00
13030500	50202	Workers Comp Insurance	198.00	7.0%	13.00	185.00
13030500	50210	MEPERS - Employer Share	602.00	3.1%	18.00	584.00
13030500	50230	FICA Employer Costs	452.00	3.2%	14.00	438.00
13030500	50301	Office Supplies	50.00	0.0%	-	50.00
		<b>Total 13030500 Health Officer</b>	<b>\$ 7,203.00</b>	<b>3.11%</b>	<b>\$ 217.00</b>	<b>\$ 6,986.00</b>

ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Projected Managerial Budget Appropriation	% Change between Department Head Budget Appropriation and Managerial Budget Appropriation	\$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation	FY23 Approved Budget Appropriation
13031000	50140	Overtime wages	2,500.00	0.0%	-	2,500.00
13031000	50202	Workers Comp Insurance	12.00	-14.3%	(2.00)	14.00
13031000	50210	MEPERS - Employer Share	255.00	0.0%	-	255.00
13031000	50230	FICA Employer Costs	192.00	0.0%	-	192.00
13031000	50301	Office Supplies	800.00	0.0%	-	800.00
13031000	50306	Postage	100.00	0.0%	-	100.00
13031000	50352	Cell Phone allowance	365.00	0.0%	-	365.00
13031000	50401	Professional Development	800.00	0.0%	-	800.00
13031000	50440	General Assistance	40,500.00	35.0%	10,500.00	30,000.00
		<b>Total 13031000 General Assistance</b>	<b>\$ 45,524.00</b>	<b>29.97%</b>	<b>\$ 10,498.00</b>	<b>\$ 35,026.00</b>
14040500	50102	Department Head	98,144.00	3.0%	2,859.00	95,285.00
14040500	50104	Non Supervisory	1,098,057.00	10.8%	107,132.00	990,925.00
14040500	50107	Administrative	53,603.00	3.0%	1,561.00	52,042.00
14040500	50116	Union	17,000.00	0.0%	-	17,000.00
14040500	50117	Misc. Police Detail	10,000.00	42.9%	3,000.00	7,000.00
14040500	50130	Temporary/seasonal	34,994.00	0.0%	-	34,994.00
14040500	50140	Overtime wages	47,704.00	21.1%	8,304.00	39,400.00
14040500	50143	Court time	5,000.00	0.0%	-	5,000.00
14040500	50145	Replacement Wages	170,178.00	18.0%	25,978.00	144,200.00
14040500	50201	Unemployment Costs	1,309.00	-21.0%	(349.00)	1,658.00
14040500	50202	Workers Comp Insurance	74,449.00	75.3%	31,980.00	42,469.00
14040500	50210	MEPERS - Employer Share	187,115.00	6.5%	11,473.00	175,642.00
14040500	50220	Health Insurance	347,580.00	10.5%	33,130.00	314,450.00
14040500	50230	FICA Employer Costs	116,103.00	10.9%	11,386.00	104,717.00
14040500	50260	Uniform cleaning	500.00	0.0%	-	500.00
14040500	50301	Office Supplies	5,150.00	0.0%	-	5,150.00
14040500	50302	Operating supplies	17,000.00	21.4%	3,000.00	14,000.00
14040500	50306	Postage	300.00	-14.3%	(50.00)	350.00
14040500	50307	Advertising	200.00	0.0%	-	200.00
14040500	50308	Printing	3,400.00	30.8%	800.00	2,600.00
14040500	50349	Recruitment Testing	1,750.00	0.0%	-	1,750.00
14040500	50351	Clothing/Boot Allowance	21,800.00	12.4%	2,400.00	19,400.00
14040500	50352	Cell Phone/Allowances	6,634.00	5.7%	360.00	6,274.00
14040500	50353	Physicals	1,900.00	0.0%	-	1,900.00

ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Projected Managerial Budget Appropriation	% Change between Department Head Budget Appropriation and Managerial Budget Appropriation	\$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation	FY23 Approved Budget Appropriation
14040500	50375	Gas	33,775.00	-10.6%	(4,000.00)	37,775.00
14040500	50377	Diesel	234.00	0.0%	-	234.00
14040500	50378	Tires Expense	6,628.00	29.3%	1,500.00	5,128.00
14040500	50401	Professional Development	18,000.00	13.3%	2,114.00	15,886.00
14040500	50413	Mileage/ travel reimbursement	450.00	0.0%	-	450.00
14040500	50415	Education Program	2,608.00	0.0%	-	2,608.00
14040500	50501	Vehicle Repairs	13,000.00	0.0%	-	13,000.00
14040500	50512	Telephone	7,768.00	0.0%	-	7,768.00
14040500	50532	R&M Office Equipment	2,000.00	0.0%	-	2,000.00
14040500	50536	R&M: Equipment	5,500.00	0.0%	-	5,500.00
14040500	50710	Equipment	18,750.00	400.0%	15,000.00	3,750.00
14040500	50720	Equipment – vehicles	90,000.00	34.3%	23,000.00	67,000.00
		<b>Total 14040500 Police</b>	<b>\$ 2,518,583.00</b>	<b>12.54%</b>	<b>\$ 280,578.00</b>	<b>\$ 2,238,005.00</b>
14041500	50102	Department Head	95,232.00	8.7%	7,586.00	87,646.00
14041500	50104	Non Supervisory	198,776.00	118.9%	107,981.00	90,795.00
14041500	50130	Temporary/seasonal wages	208,526.00	13.9%	25,396.00	183,130.00
14041500	50201	Unemployment Costs	1,253.00	25.8%	257.00	996.00
14041500	50202	Workers Comp Insurance	68,528.00	276.5%	50,328.00	18,200.00
14041500	50210	MEPERS - Employer Share	37,633.00	57.4%	13,722.00	23,911.00
14041500	50220	Health Insurance	96,793.00	83.2%	43,952.00	52,841.00
14041500	50230	FICA Employer Costs	38,444.00	39.0%	10,784.00	27,660.00
14041500	50301	Office Supplies	500.00	0.0%	-	500.00
14041500	50302	Operating supplies	9,000.00	0.0%	-	9,000.00
14041500	50306	Postage	75.00	0.0%	-	75.00
14041500	50351	Clothing/Boot Allowance	6,000.00	50.0%	2,000.00	4,000.00
14041500	50352	Cell Phone/Allowances	420.00	0.0%	-	420.00
14041500	50353	Physicals	5,000.00	0.0%	-	5,000.00
14041500	50370	Parts - Supplies	6,200.00	0.0%	-	6,200.00
14041500	50375	Gas	2,400.00	22.1%	435.00	1,965.00
14041500	50377	Diesel	8,420.00	60.7%	3,180.00	5,240.00
14041500	50378	Tires Expense	4,800.00	71.4%	2,000.00	2,800.00
14041500	50401	Professional Development	7,500.00	0.0%	-	7,500.00
14041500	50413	Mileage/ travel reimbursement	150.00	0.0%	-	150.00
14041500	50490	Capital Projects Reserve	75,000.00	0.0%	-	75,000.00

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14041500	50511	Water Usage	599.00	14.1%	74.00	525.00
14041500	50512	Telephone	2,508.00	0.0%	-	2,508.00
14041500	50513	Sewer Expense	361.00	4.0%	14.00	347.00
14041500	50536	R&M: Equipment	40,000.00	60.0%	15,000.00	25,000.00
14041500	50544	R & M: Radios	16,878.00	22.1%	3,058.00	13,820.00
14041500	50560	Fire Fighting Foam	3,500.00	16.7%	500.00	3,000.00
14041500	50561	EMS Supplies	2,500.00	0.0%	-	2,500.00
14041500	50562	Personal Protective Equipment	40,900.00	-5.0%	(2,147.00)	43,047.00
14041500	50563	Hose Replacement	12,000.00	6.2%	700.00	11,300.00
14041500	50710	Equipment	28,600.00	-33.9%	(14,700.00)	43,300.00
		<b>Total 14041500 Fire Department</b>	<b>\$ 1,018,496.00</b>	<b>36.09%</b>	<b>\$ 270,120.00</b>	<b>\$ 748,376.00</b>
14043000	50100	LEMS Stipend	340,610.00	1.8%	5,983.00	334,627.00
14043000	50104	Non Supervisory	1,658.00	3.0%	49.00	1,609.00
14043000	50201	Unemployment Costs	9.00	-10.0%	(1.00)	10.00
14043000	50202	Workers Comp Insurance	56.00	-1.8%	(1.00)	57.00
14043000	50210	MEPERS - EMPLOYER SHARE	170.00	100.0%	170.00	-
14043000	50230	FICA Employer Costs	127.00	3.3%	4.00	123.00
		<b>Total 14043000 Emergency Management</b>	<b>\$ 342,630.00</b>	<b>1.84%</b>	<b>\$ 6,204.00</b>	<b>\$ 336,426.00</b>
14045000	50104	Non Supervisory	56,779.00	3.0%	1,654.00	55,125.00
14045000	50140	Overtime	2,160.00	0.0%	-	2,160.00
14045000	50201	Unemployment Costs	86.00	-23.2%	(26.00)	112.00
14045000	50202	Workers Comp Insurance	1,048.00	18.7%	165.00	883.00
14045000	50210	MEPERS - Employer Share	5,792.00	2.0%	115.00	5,677.00
14045000	50220	Health Insurance	27,270.00	9.7%	2,418.00	24,852.00
14045000	50230	FICA Employer Costs	4,509.00	2.9%	127.00	4,382.00
14045000	50302	Operating supplies	1,000.00	0.0%	-	1,000.00
14045000	50351	Clothing/Boot Allowance	600.00	0.0%	-	600.00
14045000	50352	Cell Phone/Allowances	720.00	15.2%	95.00	625.00
14045000	50375	Gas	3,968.00	0.0%	-	3,968.00
14045000	50378	Tires Expense	700.00	0.0%	-	700.00
14045000	50401	Professional Development	400.00	0.0%	-	400.00
14045000	50453	Animal Shelter Services	14,761.00	4.8%	680.00	14,081.00

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14045000	50536	R&M: Equipment	2,000.00	110.5%	1,050.00	950.00
14045000	50710	Equipment	250.00	0.0%	-	250.00
14045000	50720	Vehicles	0.00	0.0%	-	-
		<b>Total 14045000 Animal Control Officer</b>	<b>\$ 122,043.00</b>	<b>5.4%</b>	<b>\$ 6,278.00</b>	<b>\$ 115,765.00</b>
14046000	50104	Non Supervisory	199,286.00	1.9%	3,803.00	195,483.00
14046000	50116	Union	3,500.00	0.0%	-	3,500.00
14046000	50130	Temporary/seasonal	21,630.00	0.0%	-	21,630.00
14046000	50140	Overtime wages	1,350.00	0.0%	-	1,350.00
14046000	50145	Replacement Wages	62,325.00	21.0%	10,825.00	51,500.00
14046000	50201	Unemployment Costs	360.00	20.8%	62.00	298.00
14046000	50202	Workers Comp Insurance	1,318.00	71.4%	549.00	769.00
14046000	50210	MEPERS - Employer Share	33,275.00	1.2%	400.00	32,875.00
14046000	50220	Health Insurance	29,345.00	-26.8%	(10,746.00)	40,091.00
14046000	50230	FICA Employer Costs	22,039.00	6.5%	1,349.00	20,690.00
14046000	50301	Office Supplies	1,000.00	0.0%	-	1,000.00
14046000	50307	Advertising	120.00	0.0%	-	120.00
14046000	50349	Recruitment Testing	300.00	0.0%	-	300.00
14046000	50351	Clothing/Boot Allowance	2,250.00	0.0%	-	2,250.00
14046000	50401	Professional Development	1,450.00	0.0%	-	1,450.00
14046000	50512	Telephone	1,900.00	0.0%	-	1,900.00
14046000	50536	R&M: Equipment	1,125.00	0.0%	-	1,125.00
		<b>Total 14046000 Lisbon Communications Cen</b>	<b>\$ 382,573.00</b>	<b>1.66%</b>	<b>\$ 6,242.00</b>	<b>\$ 376,331.00</b>
15050500	40402	Fees & Fines	2,500.00	0.0%	-	2,500.00
15050500	50102	Department Head	92,724.00	3.0%	2,699.00	90,025.00
15050500	50104	Non Supervisory	456,561.00	5.7%	24,535.00	432,026.00
15050500	50107	Administrative	41,927.00	11.8%	4,435.00	37,492.00
15050500	50116	Union	25,500.00	0.0%	-	25,500.00
15050500	50140	Overtime wages	40,000.00	0.0%	-	40,000.00
15050500	50201	Unemployment Costs	706.00	-13.9%	(114.00)	820.00
15050500	50202	Workers Comp Insurance	47,676.00	23.2%	8,970.00	38,706.00
15050500	50210	MEPERS - Employer Share	64,384.00	5.3%	3,231.00	61,153.00
15050500	50220	Health Insurance	141,329.00	19.5%	23,041.00	118,288.00

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15050500	50230	FICA Employer Costs	50,239.00	5.1%	2,423.00	47,816.00
15050500	50240	Medical testing	1,000.00	66.7%	400.00	600.00
15050500	50301	Office Supplies	2,000.00	33.3%	500.00	1,500.00
15050500	50302	Operating supplies	8,500.00	0.0%	-	8,500.00
15050500	50306	Postage	150.00	0.0%	-	150.00
15050500	50307	Advertising	1,500.00	50.0%	500.00	1,000.00
15050500	50330	Drug Testing	1,500.00	0.0%	-	1,500.00
15050500	50351	Clothing/Boot Allowance	10,750.00	0.0%	-	10,750.00
15050500	50352	Cell Phone/Allowances	1,600.00	0.0%	-	1,600.00
15050500	50360	Minor equipment	5,000.00	66.7%	2,000.00	3,000.00
15050500	50363	Culverts	15,000.00	0.0%	-	15,000.00
15050500	50366	Asphalt- Hot Top	25,000.00	0.0%	-	25,000.00
15050500	50367	Excavation Expense	5,000.00	0.0%	-	5,000.00
15050500	50370	Parts - Supplies	80,000.00	45.5%	25,000.00	55,000.00
15050500	50371	Sand & Gravel	20,000.00	33.3%	5,000.00	15,000.00
15050500	50375	Gas	9,000.00	9.2%	760.00	8,240.00
15050500	50376	Oils and lubricants	6,000.00	33.3%	1,500.00	4,500.00
15050500	50377	Diesel	32,000.00	-9.4%	(3,312.00)	35,312.00
15050500	50378	Tires Expense	6,500.00	30.0%	1,500.00	5,000.00
15050500	50401	Professional Development	5,200.00	30.0%	1,200.00	4,000.00
15050500	50412	Meals and Lodging	665.00	33.0%	165.00	500.00
15050500	50413	Mileage/ travel reimbursement	500.00	0.0%	-	500.00
15050500	50430	Filing fees/licenses/permits	1,200.00	0.0%	-	1,200.00
15050500	50455	Profesional Services	28,000.00	6.1%	1,600.00	26,400.00
15050500	50511	Water Usage	570.00	14.0%	70.00	500.00
15050500	50512	Telephone	4,020.00	0.0%	-	4,020.00
15050500	50513	Sewer Expense	637.00	4.1%	25.00	612.00
15050500	50535	Rental of Equipment	25,000.00	0.0%	-	25,000.00
15050500	50536	R&M: Equipment	12,000.00	50.0%	4,000.00	8,000.00
15050500	50537	Equipment Painting	5,000.00	0.0%	-	5,000.00
15050500	50538	Loam & Seed	1,500.00	0.0%	-	1,500.00
15050500	50539	R&M: Catch Basins & Manhole Cv	5,000.00	0.0%	-	5,000.00
15050500	50541	Ground repair and maintenance	6,500.00	0.0%	-	6,500.00
15050500	50544	R & M: Radios	2,500.00	66.7%	1,000.00	1,500.00
15050500	50545	R & M: TREE REMOVE/REPLA	10,000.00	53.8%	3,500.00	6,500.00
15050500	50547	R & M: SIGNS	3,000.00	0.0%	-	3,000.00



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15050500	50548	R & M: STREETS	35,000.00	0.0%	-	35,000.00
15050500	50710	Equipment	435,500.00	233.2%	304,800.00	130,700.00
15050500	50770	Infrastructure- Paving	-	-100.0%	(475,000.00)	475,000.00
		<b>Total 15050500 Department of Public Work</b>	<b>\$ 1,775,838.00</b>	<b>-3.03%</b>	<b>\$ (55,572.00)</b>	<b>\$ 1,831,410.00</b>
15051000	50140	Overtime	65,000.00	0.0%	-	65,000.00
15051000	50202	Workers Comp Insurance	5,436.00	243.8%	3,855.00	1,581.00
15051000	50210	MEPERS - Employer Share	6,630.00	0.0%	-	6,630.00
15051000	50230	FICA Employer Costs	4,973.00	0.0%	-	4,973.00
15051000	50303	Other Supplies	312,000.00	62.2%	119,651.00	192,349.00
15051000	50370	Parts - Supplies	55,000.00	57.1%	20,000.00	35,000.00
15051000	50451	Contracted Professional Serv	50,000.00	0.0%	-	50,000.00
		<b>Total 15051000 Winter Operations</b>	<b>\$ 499,039.00</b>	<b>40.36%</b>	<b>\$ 143,506.00</b>	<b>\$ 355,533.00</b>
15052000	50104	Non Supervisory	225,998.00	6.0%	12,881.00	213,117.00
15052000	50116	Union Negotiations	5,600.00	0.0%	-	5,600.00
15052000	50140	Overtime wages	0.00	0.0%	-	-
15052000	50201	Unemployment Costs	412.00	-14.2%	(68.00)	480.00
15052000	50202	Workers Comp Insurance	12,318.00	73.3%	5,212.00	7,106.00
15052000	50210	MEPERS - Employer Share	23,052.00	6.0%	1,314.00	21,738.00
15052000	50220	Health Insurance	57,033.00	12.7%	6,425.00	50,608.00
15052000	50230	FICA Employer Costs	17,718.00	5.9%	986.00	16,732.00
15052000	50240	Medical testing	750.00	50.0%	250.00	500.00
15052000	50301	Office Supplies	500.00	0.0%	-	500.00
15052000	50302	Operating supplies	6,000.00	0.0%	-	6,000.00
15052000	50306	Postage	80.00	0.0%	-	80.00
15052000	50307	Advertising	100.00	0.0%	-	100.00
15052000	50308	Printing	1,500.00	0.0%	-	1,500.00
15052000	50330	Drug Testing	350.00	0.0%	-	350.00
15052000	50351	Clothing/Boot Allowance	3,500.00	0.0%	-	3,500.00
15052000	50352	Cell Phone allowance	420.00	0.0%	-	420.00
15052000	50369	Land Fill	5,000.00	0.0%	-	5,000.00
15052000	50370	Parts - Supplies	10,000.00	0.0%	-	10,000.00
15052000	50377	Diesel	6,180.00	0.0%	-	6,180.00

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15052000	50378	Tires Expense	5,500.00	22.2%	1,000.00	4,500.00
15052000	50401	Professional Development	250.00	0.0%	-	250.00
15052000	50413	Mileage/ travel reimbursement	250.00	0.0%	-	250.00
15052000	50430	Filing fees/licenses/permits	1,000.00	42.9%	300.00	700.00
15052000	50511	Water usage fees	2,394.00	14.0%	294.00	2,100.00
15052000	50512	Telephone	1,512.00	0.0%	-	1,512.00
15052000	50513	Sewer Expense	568.00	4.0%	22.00	546.00
15052000	50536	R&M: Equipment	5,000.00	0.0%	-	5,000.00
15052000	50556	Trash Removal	300,000.00	0.0%	-	300,000.00
15052000	50720	Equipment – vehicles	0.00	-100.0%	(2,500.00)	2,500.00
		<b>Total 15052000 Solid Waste</b>	<b>\$ 692,985.00</b>	<b>3.92%</b>	<b>\$ 26,116.00</b>	<b>\$ 666,869.00</b>
15053500	50510	Electricity	78,000.00	0.0%	-	78,000.00
15053500	50534	Hydrant Rental	549,500.00	14.5%	69,500.00	480,000.00
15053500	50536	R&M: Equipment	17,000.00	0.0%	-	17,000.00
		<b>Total 15053500 Other Public Works</b>	<b>\$ 644,500.00</b>	<b>12.09%</b>	<b>\$ 69,500.00</b>	<b>\$ 575,000.00</b>
16060500	50102	Department Head	65,853.00	-15.3%	(11,877.00)	77,730.00
16060500	50104	Non Supervisory	183,462.00	8.7%	14,644.00	168,818.00
16060500	50201	Unemployment Costs	315.00	-15.5%	(58.00)	373.00
16060500	50202	Workers Comp Insurance	1,339.00	104.4%	684.00	655.00
16060500	50210	MEPERS - Employer Share	25,431.00	1.1%	283.00	25,148.00
16060500	50220	Health Insurance	80,779.00	-6.9%	(5,983.00)	86,762.00
16060500	50230	FICA Employer Costs	19,073.00	1.1%	212.00	18,861.00
16060500	50301	Office Supplies	2,600.00	-16.1%	(500.00)	3,100.00
16060500	50302	Operating supplies	33,500.00	6.3%	2,000.00	31,500.00
16060500	50306	Postage	4,420.00	10.1%	405.00	4,015.00
16060500	50308	Printing	250.00	0.0%	-	250.00
16060500	50352	Cell Phone/Allowances	420.00	0.0%	-	420.00
16060500	50401	Professional Development	400.00	128.6%	225.00	175.00
16060500	50402	Dues and Memberships	170.00	70.0%	70.00	100.00
16060500	50413	Mileage/ travel reimbursement	150.00	100.0%	75.00	75.00
16060500	50511	Water usage fees	313.00	30.4%	73.00	240.00
16060500	50512	Telephone	2,420.00	0.0%	1.00	2,419.00

ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Projected Managerial Budget Appropriation	% Change between Department Head Budget Appropriation and Managerial Budget Appropriation	\$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation	FY23 Approved Budget Appropriation
16060500	50513	Sewer Expense	189.00	4.4%	8.00	181.00
16060500	50536	R&M: Equipment	1,500.00	-86.8%	(9,850.00)	11,350.00
		<b>Total 16060500 Library</b>	<b>\$ 422,584.00</b>	<b>-2.22%</b>	<b>\$ (9,588.00)</b>	<b>\$ 432,172.00</b>
16061500	50102	Department Head	92,018.00	2.8%	2,541.00	89,477.00
16061500	50104	Non Supervisory	288,204.00	7.1%	19,205.00	268,999.00
16061500	50130	Temporary/seasonal	176,738.00	6.7%	11,152.00	165,586.00
16061500	50140	Overtime	5,000.00	0.0%	-	5,000.00
16061500	50201	Unemployment Costs	1,528.00	310.8%	1,156.00	372.00
16061500	50202	Workers Comp Insurance	24,968.00	51.1%	8,448.00	16,520.00
16061500	50210	MEPERS - Employer Share	30,813.00	4.5%	1,316.00	29,497.00
16061500	50220	Health Insurance	42,255.00	-58.8%	(60,290.00)	102,545.00
16061500	50230	FICA Employer Costs	42,990.00	6.2%	2,517.00	40,473.00
16061500	50301	Office Supplies	1,800.00	20.0%	300.00	1,500.00
16061500	50302	Operating supplies	50,000.00	6.4%	3,000.00	47,000.00
16061500	50306	Postage	200.00	0.0%	-	200.00
16061500	50307	Advertising	1,000.00	0.0%	-	1,000.00
16061500	50351	Clothing/Boot Allowance	1,000.00	25.0%	200.00	800.00
16061500	50352	Cell Phone/Allowances	1,250.00	48.8%	410.00	840.00
16061500	50355	Co-Ed Softball/Fast Pitch	7,500.00	-4.5%	(353.00)	7,853.00
16061500	50356	Summer Trips	23,000.00	15.0%	3,000.00	20,000.00
16061500	50357	Sunshine Hill	3,800.00	26.7%	800.00	3,000.00
16061500	50358	New Programs	8,000.00	58.6%	2,955.00	5,045.00
16061500	50359	Officials	3,800.00	0.0%	-	3,800.00
16061500	50375	Gas	7,600.00	0.0%	-	7,600.00
16061500	50377	Diesel	1,800.00	0.0%	-	1,800.00
16061500	50380	Uniforms/safety equipment	1,000.00	0.0%	-	1,000.00
16061500	50401	Professional Development	3,000.00	100.0%	1,500.00	1,500.00
16061500	NEW	Bus Transportation	16,000.00	100.0%	16,000.00	-
16061500	50414	Senior Meals Expense	7,500.00	7.1%	500.00	7,000.00
16061500	50501	Vehicle Repairs	3,000	0.0%	-	3,000.00
16061500	50510	Electricity	3,000	900.0%	2,700.00	300.00
16061500	50511	Water Usage	5,130	14.0%	630.00	4,500.00
16061500	50512	Telephone	3,800	-0.7%	(28.00)	3,828.00
16061500	50513	Sewer Expense	1,000	29.4%	227.00	773.00

ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Projected Managerial Budget Appropriation	% Change between Department Head Budget Appropriation and Managerial Budget Appropriation	\$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation	FY23 Approved Budget Appropriation
16061500	50522	Space Rental	2,200	0.0%	-	2,200.00
16061500	50536	R&M: Equipment	23,000	360.0%	18,000.00	5,000.00
16061500	50541	Grounds maintenance	9,200	0.0%	-	9,200.00
16061500	50542	River Trail maint and repair	5,000	0.0%	-	5,000.00
16061500	50543	R&M: Green Thumb	4,800	2.3%	110.00	4,690.00
16061500	50556	Trash Removal	1,200	4.3%	50.00	1,150.00
16061500	50710	Equipment	20,000	72.4%	8,400.00	11,600.00
16061500	NEW	Scholarships	2,500	100.0%	2,500.00	-
		<b>Total 16061500 Parks &amp; Recreation</b>	<b>\$ 926,594.00</b>	<b>5.34%</b>	<b>\$ 46,946.00</b>	<b>\$ 879,648.00</b>
16062000	50442	Transportation services	50,000	11.1%	5,000.00	45,000.00
16062000	50650	Historical Society	2,000	0.0%	-	2,000.00
16062000	50651	LACO	1,000	0.0%	-	1,000.00
16062000	50652	Memorial Day	2,800	0.0%	-	2,800.00
16062000	50653	MMA	8,879	2.2%	192.00	8,687.00
16062000	NEW	Community Engagement Events	500	100.0%	500.00	-
		<b>Total 16062000 Other Public Services</b>	<b>\$ 65,179.00</b>	<b>9.57%</b>	<b>\$ 5,692.00</b>	<b>\$ 59,487.00</b>
17070500	50102	Department Head	76,784	3.0%	2,228.00	\$ 74,556.00
17070500	50201	Unemployment Costs	59	-21.3%	(16.00)	\$ 75.00
17070500	50202	Workers Comp Insurance	360	68.2%	146.00	\$ 214.00
17070500	50210	MEPERS - Employer Share	7,832	3.0%	227.00	\$ 7,605.00
17070500	50220	Health Insurance	3,231	3.0%	95.00	\$ 3,136.00
17070500	50230	FICA Employer Costs	5,874	3.0%	171.00	\$ 5,703.00
17070500	50302	Operating supplies	9,000	114.3%	4,800.00	\$ 4,200.00
17070500	50306	Postage	500	66.7%	200.00	\$ 300.00
17070500	50307	Advertising	10,100	68.3%	4,100.00	\$ 6,000.00
17070500	50352	Cell Phone/Allowances	695	0.0%	-	\$ 695.00
17070500	50401	Professional employee training	3,500	0.0%	-	\$ 3,500.00
17070500	50402	Dues and Memberships	2,500	11.1%	250.00	\$ 2,250.00
17070500	50406	AVCOG Dues	10,810	3.3%	344.00	\$ 10,466.00
17070500	50412	Meal allowance	1,200	128.6%	675.00	\$ 525.00
17070500	50413	Mileage/ travel reimbursement	5,500	423.8%	4,450.00	\$ 1,050.00

ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Projected Managerial Budget Appropriation	% Change between Department Head Budget Appropriation and Managerial Budget Appropriation	\$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation	FY23 Approved Budget Appropriation
		<b>Total 17070500 Economic Development</b>	\$ 137,945.00	14.69%	\$ 17,670.00	\$ 120,275.00
		<b>Total General Fund Excluding School</b>	\$ 12,129,523.00	10.82%	\$ 1,184,088.00	\$ 10,945,435.00
18085000	50405	PSAP Fees	24,144	5.1%	1,171.00	\$ 22,973.00
18085000	50920	County tax	920,550	10.1%	84,258.00	\$ 836,292.00
		<b>Total 18085000 County Tax</b>	\$ 944,694.00	9.94%	\$ 85,429.00	\$ 859,265.00
38081000	53403	2010 Bond Principal	53,040	0.0%	-	53,040.00
38081000	53405	2014 QECB Principal	43,780	0.0%	-	43,780.00
38081000	53406	2017 Bond Principal	150,000	0.0%	-	150,000.00
38081000	53409	2020 Bond Principal	150,000	0.0%	-	150,000.00
38081000	NEW	2022 Bond Principal	186,667	100.0%	186,667.00	-
38081000	53603	2010 Bond Interest	12,925	-10.6%	(1,529.00)	14,454.00
38081000	53605	2014 QECB Interest	13,646	0.0%	-	13,646.00
38081000	53607	2017 Bond Interest	16,613	-15.5%	(3,045.00)	19,658.00
38081000	53609	2020 Bond Interest	17,183	100.0%	17,183.00	-
38081000	53612	2022 Bond Int Ferry	86,772	2.5%	2,148.00	84,624.00
38081000	NEW	Harley Davidson - Lease	7,500	0.0%	7,500.00	-
		<b>Total 38081000 Debt Service-Bonds</b>	\$ 738,126.00	39.48%	\$ 208,924.00	\$ 529,202.00
		<b>Total General Fund (including County) and Debt Service Fund</b>	\$ 13,812,343.00	11.99%	\$ 1,478,441.00	\$ 12,333,902.00
		<b>Total General Fund (Excluding County &amp; School) plus Debt Service Fund</b>	\$ 12,867,649.00		\$ 1,393,012.00	\$ 11,474,637.00
				FY24 offset - final 1/3rd	\$ (471,943.00)	

ORG	OBI	ACCOUNT DESCRIPTION	FY24 Projected Managerial Budget Appropriation	% Change between Department Head Budget Appropriation and Managerial Budget Appropriation	\$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation	FY23 Approved Budget Appropriation
		<b>Total GF (Excluding County &amp; School) plus Debt Service net of offset</b>	<b>\$ 12,395,706.00</b>		<b>\$ 921,069.00</b>	
65052500	50102	Department Head	99,993.00	8.2%	7,537.00	92,456.00
65052500	50104	Non Supervisory	249,590.00	3.2%	7,832.00	241,758.00
65052500	50107	Admin Wages	18,287.00	-8.0%	(1,600.00)	19,887.00
65052500	50140	Overtime wages	22,900.00	0.0%	-	22,900.00
65052500	50201	Unemployment Costs	412.00	-7.8%	(35.00)	447.00
65052500	50202	Workers Comp Insurance	13,434.00	29.3%	3,041.00	10,393.00
65052500	50210	Maine State retirement	37,994.00	4.3%	1,568.00	36,426.00
65052500	50215	Admin Benefits	6,071.00	-30.8%	(2,707.00)	8,778.00
65052500	50220	Health insurance	76,387.00	-32.3%	(36,415.00)	112,802.00
65052500	50221	HRA Costs	3,836.00	3.0%	112.00	3,724.00
65052500	50230	FICA taxes	28,495.00	3.7%	1,017.00	27,478.00
65052500	50240	Medical testing	400.00	60.0%	150.00	250.00
65052500	50301	Office supplies	2,500.00	0.0%	-	2,500.00
65052500	50303	Other Supplies	42,700.00	0.0%	-	42,700.00
65052500	50306	Postage	8,500.00	0.0%	-	8,500.00
65052500	50307	Advertising	300.00	0.0%	-	300.00
65052500	50330	Drug Testing	400.00	0.0%	-	400.00
65052500	50331	Small Tools	3,000.00	0.0%	-	3,000.00
65052500	50351	Clothing/Boot Allowance	4,500.00	5.9%	250.00	4,250.00
65052500	50352	Cell Phone allowance	2,564.00	0.0%	-	2,564.00
65052500	50375	Gas	6,100.00	28.5%	1,352.00	4,748.00
65052500	50377	Diesel	2,410.00	37.2%	654.00	1,756.00
65052500	50401	Professional employee training	3,000.00	0.0%	-	3,000.00
65052500	50413	Mileage/Travel Reimbursement	300.00	0.0%	-	300.00
65052500	50430	Filing fees/licenses/permits	2,100.00	31.3%	500.00	1,600.00
65052500	50450	Legal expense	1,000.00	0.0%	-	1,000.00
65052500	50452	Audit services	2,634.00	0.0%	-	2,634.00
65052500	50455	Profesional Services	10,000.00	0.0%	-	10,000.00
65052500	50483	Security System Maintenance	3,500.00	0.0%	-	3,500.00
65052500	50510	Electricity	120,000.00	0.0%	-	120,000.00
65052500	50511	Water usage fees	22,800.00	47.1%	7,300.00	15,500.00
65052500	50512	Telephone	950.00	0.0%	-	950.00
65052500	50514	Heating Fuel	9,500.00	0.0%	-	9,500.00

ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Projected Managerial Budget Appropriation	% Change between Department Head Budget Appropriation and Managerial Budget Appropriation	\$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation	FY23 Approved Budget Appropriation
65052500	50530	Software and Services	19,080.00	-48.4%	(17,920.00)	37,000.00
65052500	50539	R&M: Catch Basins & Manhole Cv	7,500.00	0.0%	-	7,500.00
65052500	50546	R & M: SEWER	72,000.00	0.0%	-	72,000.00
65052500	50550	Meter Read	14,000.00	40.0%	4,000.00	10,000.00
65052500	50555	Sludge Disposal	188,000.00	50.4%	63,000.00	125,000.00
65052500	50556	Trash Removal	2,800.00	35.3%	730.00	2,070.00
65052500	50557	CCTV & Cleaning Out	10,000.00	0.0%	-	10,000.00
65052500	50601	General Liability	1,225.00	15.0%	160.00	1,065.00
65052500	50602	Vehicle Insurance	1,035.00	15.0%	135.00	900.00
65052500	50604	Property Insurance	11,908.00	15.0%	1,554.00	10,354.00
65052500	50750	Improvements other than buildi	160,200.00	0.0%	-	160,200.00
65052500	50806	Bond Administration Fees	2,200.00	0.0%	-	2,200.00
65052500	53307	Vactor Lease	0.00	-100.0%	(37,313.00)	37,313.00
65052500	53400	2004 FR Bond Principal	17,500.00	0.0%	-	17,500.00
65052500	53401	2005 FR Bond Principal	25,000.00	0.0%	-	25,000.00
65052500	53405	2014 QECB Principal	17,026.00	0.0%	-	17,026.00
65052500	53600	2004 FR Bond Interest	963.00	-26.6%	(349.00)	1,312.00
65052500	53601	2005 FR Bond Inteest	2,189.00	-14.6%	(375.00)	2,564.00
65052500	53605	2014 QECB Interest	5,307.00	0.0%	-	5,307.00
		<b>Total 65052500 Treatment Plant</b>	<b>\$ 1,364,490.00</b>	<b>0.31%</b>	<b>\$ 4,178.00</b>	<b>\$ 1,360,312.00</b>

EXPENDITURE: INITIAL BUDGET  
(DEPARTMENT HEAD) COMPARED TO  
PROPOSED MANAGERIAL BUDGET



			FY24	compare Managerial to Department	compare Managerial to Department	FY24	Compare FY24 to FY23	Compare FY24 to FY23	FY23
ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Projected Managerial Budget Appropriation	% Change between Department Head Budget Appropriation and Managerial Budget Appropriation	\$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation	FY24 Projected Department Head Budget Appropriation	% Change between FY23 Approved Budget and FY24 Projected Department Head Budget	\$Amount Increase/(Decrease) FY23 Budget compared to FY24 Department Head Budget	FY23 Approved Budget Appropriation
12020500	50108	Elected Officials	19,501.00	0%	-	19,501.00	-0.04%	(7.00)	19,508.00
12020500	50202	Workers Comp Insurance	92.00	0%	-	92.00	61.40%	35.00	57.00
12020500	50230	FICA Employer Costs	1,492.00	0%	-	1,492.00	0.00%	-	1,492.00
12020500	50301	Office Supplies	250.00	0%	-	250.00	-50.00%	(250.00)	500.00
12020500	50305	Books and Periodicals	150.00	0%	-	150.00	100.00%	150.00	-
12020500	50306	Postage	50.00	0%	-	50.00	0.00%	-	50.00
12020500	50307	Advertising	-	0%	-	-	-100.00%	(800.00)	800.00
12020500	50401	Professional Development	500.00	0%	-	500.00	0.00%	-	500.00
12020500	50960	Employee Recognition	6,200.00	24%	1,200.00	5,000.00	0.00%	-	5,000.00
		<b>Total 12050500 Elected Officials</b>	<b>\$ 28,235.00</b>	<b>4.44%</b>	<b>\$ 1,200.00</b>	<b>\$ 27,035.00</b>	<b>-3.12%</b>	<b>\$ (872.00)</b>	<b>\$ 27,907.00</b>
12021000	50101	Town Manager	113,300.00	0.0%	-	113,300.00	1.87%	2,080.00	\$ 111,220.00
12021000	50104	Non Supervisory	177,842.00	4.1%	6,947.00	170,895.00	2.95%	4,890.00	\$ 166,005.00
12021000	50107	Administrative	48,735.00	3.4%	1,602.00	47,133.00	3.00%	1,373.00	\$ 45,760.00
12021000	50201	Unemployment Costs	236.00	0.0%	-	236.00	-20.81%	(62.00)	\$ 298.00
12021000	50202	Workers Comp Insurance	4,850.00	0.8%	40.00	4,810.00	36.18%	1,278.00	\$ 3,532.00
12021000	50210	MEPERS - Employer Share	34,668.00	2.6%	872.00	33,796.00	2.59%	852.00	\$ 32,944.00
12021000	50220	Health Insurance	30,775.00	0.0%	-	30,775.00	-51.85%	(33,145.00)	\$ 63,920.00
12021000	50230	FICA Employer Costs	26,001.00	2.6%	654.00	25,347.00	2.59%	639.00	\$ 24,708.00
12021000	50301	Office Supplies	2,000.00	0.0%	-	2,000.00	0.00%	-	\$ 2,000.00
12021000	50306	Postage	75.00	0.0%	-	75.00	-75.00%	(225.00)	\$ 300.00
12021000	50307	Advertising	1,000.00	0.0%	-	1,000.00	0.00%	-	\$ 1,000.00
12021000	50352	Cell Phone/Allowances	1,260.00	0.0%	-	1,260.00	0.00%	-	\$ 1,260.00
12021000	50401	Professional Development	7,000.00	0.0%	-	7,000.00	75.00%	3,000.00	\$ 4,000.00
12021000	50402	Dues and Memberships	2,000.00	0.0%	-	2,000.00	1900.00%	1,900.00	\$ 100.00
12021000	50413	Mileage/ travel reimbursement	6,020.00	0.0%	-	6,020.00	107.59%	3,120.00	\$ 2,900.00
12021000	50451	Contracted Professional Svs	5,000.00	100.0%	5,000.00	-	0.00%	-	\$ -
12021000	50452	Audit services	12,934.00	0.0%	-	12,934.00	30.20%	3,000.00	\$ 9,934.00
		<b>Total 12021000 Town Manager</b>	<b>\$ 473,696.00</b>	<b>3.30%</b>	<b>\$ 15,115.00</b>	<b>\$ 458,581.00</b>	<b>-2.40%</b>	<b>\$ (11,300.00)</b>	<b>\$ 469,881.00</b>
12021500	50108	Elected Officials	788.00	0.0%	-	788.00	-0.13%	(1.00)	789.00
12021500	50202	Workers Comp Insurance	4.00	0.0%	-	4.00	300.00%	3.00	1.00
12021500	50230	FICA Employer Costs	61.00	0.0%	-	61.00	1.67%	1.00	60.00
12021500	50301	Office Supplies	50.00	0.0%	-	50.00	0.00%	-	50.00
12021500	50306	Postage	50.00	0.0%	-	50.00	0.00%	-	50.00
12021500	50307	Advertising	250.00	0.0%	-	250.00	0.00%	-	250.00
12021500	50401	Professional Development	140.00	0.0%	-	140.00	0.00%	-	140.00
		<b>Total 12021500 Appeals Board</b>	<b>\$ 1,343.00</b>	<b>0%</b>	<b>\$ -</b>	<b>\$ 1,343.00</b>	<b>0.22%</b>	<b>\$ 3.00</b>	<b>\$ 1,340.00</b>
12021600	50108	Elected Officials	5,250.00	0.0%	-	5,250.00	0.00%	-	5,250.00
12021600	50202	Workers Comp Insurance	25.00	0.0%	-	25.00	78.57%	11.00	14.00
12021600	50230	FICA Employer Costs	402.00	0.0%	-	402.00	0.00%	-	402.00
12021600	50301	Office Supplies	250.00	0.0%	-	250.00	0.00%	-	250.00
12021600	50306	Postage	200.00	0.0%	-	200.00	33.33%	50.00	150.00
12021600	50307	Advertising	1,000.00	0.0%	-	1,000.00	33.33%	250.00	750.00
12021600	50401	Professional Development	400.00	0.0%	-	400.00	0.00%	-	400.00
12021600	50451	Contracted Professional Serv	25,000.00	0.0%	-	25,000.00	0.00%	-	25,000.00
		<b>Total 12021600 Planning Board</b>	<b>\$ 32,527.00</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 32,527.00</b>	<b>0.97%</b>	<b>\$ 311.00</b>	<b>\$ 32,216.00</b>

ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Projected Managerial Budget Appropriation	% Change between Department Head Budget Appropriation and Managerial Budget Appropriation	\$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation	FY24 Projected Department Head Budget Appropriation	% Change between FY23 Approved Budget and FY24 Projected Department Head Budget	\$Amount Increase/(Decrease) FY23 Budget compared to FY24 Department Head Budget	FY23 Approved Budget Appropriation
12022000	50450	Legal expense	70,000.00	0.0%	-	70,000.00	0.00%	-	70,000.00
		<b>Total 12022000 Legal</b>	<b>\$ 70,000.00</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 70,000.00</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 70,000.00</b>
12022500	50102	Department Head	64,272.00	0.0%	-	64,272.00	0.00%	-	64,272.00
12022500	50104	Non Supervisory	51,903.00	-3.2%	(1,737.00)	53,640.00	38.19%	14,825.00	38,815.00
12022500	50130	Temporary/seasonal	10,000.00	0.0%	-	10,000.00	25.00%	2,000.00	8,000.00
12022500	50140	Overtime wages	2,600.00	0.0%	-	2,600.00	0.00%	-	2,600.00
12022500	50201	Unemployment Costs	239.00	0.0%	-	239.00	28.49%	53.00	186.00
12022500	50202	Workers Comp Insurance	603.00	-1.3%	(8.00)	611.00	86.28%	283.00	328.00
12022500	50210	MEPERS - Employer Share	10,330.00	0.0%	-	10,330.00	1.08%	110.00	10,220.00
12022500	50220	Health Insurance	14,986.00	0.0%	-	14,986.00	-57.86%	(20,579.00)	35,565.00
12022500	50230	FICA Employer Costs	9,852.00	-1.3%	(133.00)	9,985.00	14.81%	1,288.00	8,697.00
12022500	50301	Office Supplies	5,300.00	0.0%	-	5,300.00	165.00%	3,300.00	2,000.00
12022500	50306	Postage	4,200.00	0.0%	-	4,200.00	162.50%	2,600.00	1,600.00
12022500	50307	Advertising	1,800.00	0.0%	-	1,800.00	125.00%	1,000.00	800.00
12022500	50308	Printing	5,200.00	0.0%	-	5,200.00	92.59%	2,500.00	2,700.00
12022500	50352	Cell Phone/Allowances	420.00	0.0%	-	420.00	0.00%	-	420.00
12022500	50401	Professional Development	2,000.00	0.0%	-	2,000.00	11.11%	200.00	1,800.00
12022500	50402	Dues and Memberships	400.00	0.0%	-	400.00	0.00%	-	400.00
12022500	50412	Meals and Lodging	1,010.00	0.0%	-	1,010.00	0.00%	-	1,010.00
12022500	50413	Mileage/ travel reimbursement	450.00	0.0%	-	450.00	0.00%	-	450.00
12022500	50451	Contracted Professional Service	2,260.00	0.0%	-	2,260.00	79.37%	1,000.00	1,260.00
12022500	50455	Professional Services	10,450.00	0.0%	-	10,450.00	0.00%	-	10,450.00
12022500	50536	R&M: Equipment	2,800.00	0.0%	-	2,800.00	0.00%	-	2,800.00
		<b>Total 12022500 Clerk</b>	<b>\$ 201,075.00</b>	<b>-0.93%</b>	<b>\$ (1,878.00)</b>	<b>\$ 202,953.00</b>	<b>4.41%</b>	<b>\$ 8,580.00</b>	<b>\$ 194,373.00</b>
12023000	50102	Department Head	90,281.00	0.0%	-	90,281.00	3.01%	2,635.00	87,646.00
12023000	50104	Non Supervisory	94,164.00	8.1%	7,043.00	87,121.00	3.24%	2,732.00	84,389.00
12023000	50140	Overtime wages	1,500.00	0.0%	-	1,500.00	200.00%	1,000.00	500.00
12023000	50201	Unemployment Costs	177.00	0.0%	-	177.00	-20.98%	(47.00)	224.00
12023000	50202	Workers Comp Insurance	870.00	3.9%	33.00	837.00	95.56%	409.00	428.00
12023000	50210	MEPERS - Employer Share	18,814.00	4.0%	719.00	18,095.00	3.12%	547.00	17,548.00
12023000	50220	Health Insurance	51,583.00	0.0%	-	51,583.00	10.59%	4,938.00	46,645.00
12023000	50230	FICA Employer Costs	14,225.00	3.9%	539.00	13,686.00	3.69%	487.00	13,199.00
12023000	50301	Office Supplies	3,000.00	0.0%	-	3,000.00	0.00%	-	3,000.00
12023000	50306	Postage	1,000.00	0.0%	-	1,000.00	25.00%	200.00	800.00
12023000	50352	Cell Phone/Allowances	420.00	0.0%	-	420.00	0.00%	-	420.00
12023000	50401	Professional Development	4,400.00	0.0%	-	4,400.00	0.00%	-	4,400.00
12023000	50402	Dues and Memberships	500.00	0.0%	-	500.00	0.00%	-	500.00
12023000	50413	Mileage/ travel reimbursement	1,000.00	0.0%	-	1,000.00	100.00%	500.00	500.00
12023000	50451	Contracted Professional Service	1,636.00	0.0%	-	1,636.00	0.00%	-	1,636.00
		<b>Total 12023000 Finance</b>	<b>\$ 283,570.00</b>	<b>3.03%</b>	<b>\$ 8,334.00</b>	<b>\$ 275,236.00</b>	<b>5.12%</b>	<b>\$ 13,401.00</b>	<b>\$ 261,835.00</b>
12023500	50102	Department Head	70,000.00	0.0%	-	70,000.00	100.00%	70,000.00	-
12023500	50104	Non Supervisory	120,939.00	0.0%	-	120,939.00	2.99%	3,514.00	117,425.00
12023500	50140	Overtime	2,500.00	0.0%	-	2,500.00	0.00%	-	2,500.00
12023500	50201	Unemployment Costs	236.00	0.0%	-	236.00	5.36%	12.00	224.00
12023500	50202	Workers Comp Insurance	905.00	0.0%	-	905.00	168.55%	568.00	337.00
12023500	50210	MEPERS - Employer Share	19,476.00	0.0%	-	19,476.00	62.60%	7,498.00	11,978.00
12023500	50220	Health Insurance	77,548.00	0.0%	-	77,548.00	98.96%	38,572.00	38,976.00
12023500	50230	FICA Employer Costs	14,799.00	0.0%	-	14,799.00	61.31%	5,625.00	9,174.00
12023500	50301	Office Supplies	3,000.00	0.0%	-	3,000.00	0.00%	-	3,000.00

ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Projected Managerial Budget Appropriation	% Change between Department Head Budget Appropriation and Managerial Budget Appropriation	\$ Change between Budget Appropriation and Managerial Budget Appropriation	FY24 Projected Department Head Budget Appropriation	% Change between FY23 Approved Budget and FY24 Projected Department Head Budget	\$Amount Increase/(Decrease) FY23 Budget compared to FY24 Department Head Budget	FY23 Approved Budget Appropriation
12023500	50306	Postage	8,000.00	0.0%	-	8,000.00	0.00%	-	8,000.00
12023500	50401	Professional Development	1,000.00	0.0%	-	1,000.00	66.67%	400.00	600.00
12023500	50402	Dues and Memberships	100.00	0.0%	-	100.00	100.00%	100.00	-
12023500	50413	Mileage/ travel reimbursement	500.00	0.0%	-	500.00	0.00%	-	500.00
		<b>Total 12023500 Tax Collection</b>	<b>\$ 319,003.00</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 319,003.00</b>	<b>65.53%</b>	<b>\$ 126,289.00</b>	<b>\$ 192,714.00</b>
12024000	50104	Non-supervisory wages	50,690.00	0.0%	-	50,690.00	106.00%	26,083.00	24,607.00
12024000	50201	Unemployment Costs	59.00	0.0%	-	59.00	-21.33%	(16.00)	75.00
12024000	50202	Workers Comp Insurance	238.00	0.0%	-	238.00	108.77%	124.00	114.00
12024000	50210	MEPERS - Employer Share	5,171.00	0.0%	-	5,171.00	106.02%	2,661.00	2,510.00
12024000	50220	Health Insurance	3,231.00	0.0%	-	3,231.00	106.06%	1,663.00	1,568.00
12024000	50230	FICA Employer Costs	3,878.00	0.0%	-	3,878.00	106.06%	1,996.00	1,882.00
12024000	50301	Office Supplies	1,700.00	0.0%	-	1,700.00	300.00%	1,275.00	425.00
12024000	50306	Postage	400.00	0.0%	-	400.00	33.33%	100.00	300.00
12024000	50308	Printing	350.00	0.0%	-	350.00	6.06%	20.00	330.00
12024000	50401	Professional Development	600.00	0.0%	-	600.00	20.00%	100.00	500.00
12024000	50402	Dues and Memberships	200.00	0.0%	-	200.00	33.33%	50.00	150.00
12024000	50413	Mileage/ travel reimbursement	700.00	0.0%	-	700.00	100.00%	350.00	350.00
12024000	50451	Contracted Professional Servc	35,000.00	0.0%	-	35,000.00	0.00%	-	35,000.00
12024000	50470	Registry Services	850.00	0.0%	-	850.00	21.43%	150.00	700.00
12024000	50624	Mapping & Microfilming	2,000.00	0.0%	-	2,000.00	0.00%	-	2,000.00
12024000	53935	Revaluation	30,000.00	0.0%	-	30,000.00	0.00%	-	30,000.00
		<b>Total 12024000 Assessor</b>	<b>\$ 135,067.00</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 135,067.00</b>	<b>34.38%</b>	<b>\$ 34,556.00</b>	<b>\$ 100,511.00</b>
12024500	50102	Department Head	79,573.00	0.0%	-	79,573.00	3.00%	2,318.00	77,255.00
12024500	50104	Non Supervisory	18,211.00	0.0%	-	18,211.00	-56.40%	(23,555.00)	41,766.00
12024500	50201	Unemployment Costs	118.00	0.0%	-	118.00	-20.81%	(31.00)	149.00
12024500	50202	Workers Comp Insurance	2,747.00	0.0%	-	2,747.00	6.56%	169.00	2,578.00
12024500	50210	MEPERS - Employer Share	8,117.00	0.0%	-	8,117.00	-21.88%	(2,273.00)	10,390.00
12024500	50220	Health Insurance	27,270.00	0.0%	-	27,270.00	38.81%	7,625.00	19,645.00
12024500	50230	FICA Employer Costs	7,481.00	0.0%	-	7,481.00	-17.84%	(1,624.00)	9,105.00
12024500	50301	Office Supplies	1,600.00	0.0%	-	1,600.00	1.59%	25.00	1,575.00
12024500	50306	Postage	200.00	0.0%	-	200.00	33.33%	50.00	150.00
12024500	50352	Cell Phone/Allowances	420.00	0.0%	-	420.00	0.00%	-	420.00
12024500	50375	Gas	850.00	0.0%	-	850.00	0.00%	-	850.00
12024500	50401	Professional Development	800.00	0.0%	-	800.00	33.33%	200.00	600.00
12024500	50402	Dues and Memberships	120.00	0.0%	-	120.00	0.00%	-	120.00
12024500	50501	Vehicle Repairs	200.00	0.0%	-	200.00	-80.00%	(800.00)	1,000.00
12024500	50624	Mapping & Microfilming	3,150.00	0.0%	-	3,150.00	215.00%	2,150.00	1,000.00
		<b>Total 12024500 Code Enforcement</b>	<b>\$ 150,857.00</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 150,857.00</b>	<b>-9.45%</b>	<b>\$ (15,746.00)</b>	<b>\$ 166,603.00</b>
12025500	50221	HRA Costs	34,500.00	15.0%	4,500.00	30,000.00	0.00%	-	30,000.00
12025500	50601	General Liability	6,650.00	15.0%	868.00	5,782.00	0.00%	-	5,782.00
12025500	50602	Vehicle Insurance	23,033.00	15.0%	3,005.00	20,028.00	0.00%	-	20,028.00
12025500	50603	Police Liability	6,097.00	15.0%	796.00	5,301.00	0.00%	-	5,301.00
12025500	50604	Property Insurance	43,728.00	15.0%	5,704.00	38,024.00	0.00%	-	38,024.00
12025500	50606	Crime Insurance	489.00	15.1%	64.00	425.00	0.00%	-	425.00
12025500	50607	Public Officials	1,777.00	15.0%	232.00	1,545.00	0.00%	-	1,545.00
12025500	50608	Employment Liability	2,371.00	15.0%	310.00	2,061.00	0.00%	-	2,061.00

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12025500	50609	Public Officials Bond Insuranc	3,422.00	15.0%	447.00	2,975.00	0.00%	-	2,975.00
12025500	50610	Critical Incident Ins.	1,449.00	15.0%	189.00	1,260.00	0.00%	-	1,260.00
		<b>Total 12025500 Liability Insurance Progr</b>	<b>\$ 123,516.00</b>	<b>15.00%</b>	<b>\$ 16,115.00</b>	<b>\$ 107,401.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 107,401.00</b>
12026500	50360	Minor equipment	31,200.00	18.9%	4,950.00	26,250.00	25.00%	5,250.00	21,000.00
12026500	50454	Internet and website hosting	14,256.00	0.0%	-	14,256.00	2.85%	395.00	13,861.00
12026500	50530	Software and Services	252,370.00	7.7%	18,070.00	234,300.00	6.11%	13,500.00	220,800.00
12026500	50536	R&M: Equipment	62,000.00	158.3%	38,000.00	24,000.00	0.00%	-	24,000.00
		<b>Total 12026500 Technology</b>	<b>\$ 359,826.00</b>	<b>20.42%</b>	<b>\$ 61,020.00</b>	<b>\$ 298,806.00</b>	<b>6.85%</b>	<b>\$ 19,145.00</b>	<b>\$ 279,661.00</b>
12028000	51300	Required Local Share	4,799,493	8.7%	382,110.00	4,417,383.00	0.00%	-	4,417,383.00
12028000	51310	Add'l Local Share	2,448,583.00	-14.2%	(406,228.00)	2,854,811.00	-1.06%	(30,657.00)	2,885,468.00
12028000	51320	Local Share Debt	430,229.00	-2.0%	(8,591.00)	438,820.00	0.00%	-	438,820.00
12028000	51330	Local Share Adult Education	17,418.00	-20.3%	(4,450.00)	21,868.00	0.00%	-	21,868.00
		<b>Total 12028000 School</b>	<b>\$ 7,695,723.00</b>	<b>-0.48%</b>	<b>\$ (37,159.00)</b>	<b>\$ 7,732,882.00</b>	<b>-1%</b>	<b>\$ (30,657.00)</b>	<b>\$ 7,763,539.00</b>
12051500	50104	Non-supervisory wages	15,783.00	0.0%	-	15,783.00	-2.09%	(337.00)	16,120.00
12051500	50201	Unemployment Costs	59.00	0.0%	-	59.00	-21.33%	(16.00)	75.00
12051500	50202	Workers Comp Insurance	613.00	0.0%	-	613.00	16.32%	86.00	527.00
12051500	50230	FICA taxes	1,017.00	0.0%	-	1,017.00	-17.52%	(216.00)	1,233.00
12051500	50302	Operating supplies	6,500.00	0.0%	-	6,500.00	0.00%	-	6,500.00
12051500	50451	Contracted Professional Servic	-	-100.0%	-	-	-100.00%	(20,000.00)	20,000.00
12051500	50510	Electricity	48,000.00	0.0%	-	48,000.00	0.00%	-	48,000.00
12051500	50511	Water usage fees	2,622.00	14.0%	322.00	2,300.00	0.00%	-	2,300.00
12051500	50512	Telephone	10,500.00	0.0%	-	10,500.00	0.00%	-	10,500.00
12051500	50513	Sewer Expense	857.00	4.0%	33.00	824.00	0.00%	-	824.00
12051500	50514	Heating Fuel	20,000.00	19.8%	3,300.00	16,700.00	0.00%	-	16,700.00
12051500	50515	Natural Gas	37,000.00	8.8%	3,000.00	34,000.00	0.00%	-	34,000.00
12051500	50520	Building Expense	138,141.00	97.3%	68,141.00	70,000.00	55.56%	25,000.00	45,000.00
12051500	50536	R&M: Equipment	45,000.00	0.0%	-	45,000.00	15.67%	6,095.00	38,905.00
12051500	50549	R & M Buildings	23,000.00	0.0%	-	23,000.00	0.00%	-	23,000.00
		<b>Total 12051500 Town Buildings</b>	<b>\$ 349,092.00</b>	<b>27.27%</b>	<b>\$ 74,796.00</b>	<b>\$ 274,296.00</b>	<b>4.02%</b>	<b>\$ 10,612.00</b>	<b>\$ 263,684.00</b>
		<b>Total 12020000 General Government Excluding School</b>	<b>\$ 2,527,807.00</b>	<b>7.42%</b>	<b>\$ 174,702.00</b>	<b>\$ 2,353,105.00</b>	<b>8.53%</b>	<b>\$ 184,979.00</b>	<b>\$ 2,168,126.00</b>
13030500	50102	Department Head	5,901.00	0.0%	-	5,901.00	3.00%	172.00	5,729.00
13030500	50202	Workers Comp Insurance	198.00	0.0%	-	198.00	7.03%	13.00	185.00
13030500	50210	MEPERS - Employer Share	602.00	0.0%	-	602.00	3.08%	18.00	584.00
13030500	50230	FICA Employer Costs	452.00	0.0%	-	452.00	3.20%	14.00	438.00
13030500	50301	Office Supplies	50.00	0.0%	-	50.00	0.00%	-	50.00
		<b>Total 13030500 Health Officer</b>	<b>\$ 7,203.00</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 7,203.00</b>	<b>3.11%</b>	<b>\$ 217.00</b>	<b>\$ 6,986.00</b>
13031000	50140	Overtime wages	2,500.00	0.0%	-	2,500	0.00%	-	2,500.00
13031000	50202	Workers Comp Insurance	12.00	0.0%	-	12	-14.29%	(2.00)	14.00
13031000	50210	MEPERS - Employer Share	255.00	0.0%	-	255	0.00%	-	255.00
13031000	50230	FICA Employer Costs	192.00	0.0%	-	192	0.00%	-	192.00
13031000	50301	Office Supplies	800.00	0.0%	-	800	0.00%	-	800.00
13031000	50306	Postage	100.00	0.0%	-	100	0.00%	-	100.00
13031000	50352	Cell Phone allowance	365.00	0.0%	-	365	0.00%	-	365.00
13031000	50401	Professional Development	800.00	0.0%	-	800	0.00%	-	800.00
13031000	50440	General Assistance	40,500.00	0.0%	-	40,500	35.00%	10,500.00	30,000.00

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		<b>Total 13031000 General Assistance</b>	\$ 45,524.00	0.00%	\$ -	\$ 45,524.00	29.97%	\$ 10,498.00	\$ 35,026.00
14040500	50102	Department Head	98,144.00	0.0%	-	98,144	3.00%	2,859.00	95,285.00
14040500	50104	Non Supervisory	1,098,057.00	0.0%	-	1,098,057	10.81%	107,132.00	990,925.00
14040500	50107	Administrative	53,603.00	0.0%	-	53,603	3.00%	1,561.00	52,042.00
14040500	50116	Union	17,000.00	0.0%	-	17,000	0.00%	-	17,000.00
14040500	50117	Misc. Police Detail	10,000.00	0.0%	-	10,000	42.86%	3,000.00	7,000.00
14040500	50130	Temporary/seasonal	34,994.00	0.0%	-	34,994	0.00%	-	34,994.00
14040500	50140	Overtime wages	47,704.00	0.0%	-	47,704	21.08%	8,304.00	39,400.00
14040500	50143	Court time	5,000.00	0.0%	-	5,000	0.00%	-	5,000.00
14040500	50145	Replacement Wages	170,178.00	0.0%	-	170,178	18.02%	25,978.00	144,200.00
14040500	50201	Unemployment Costs	1,309.00	-4.3%	(59.00)	1,368	-17.49%	(290.00)	1,658.00
14040500	50202	Workers Comp Insurance	74,449.00	0.0%	-	74,449	75.30%	31,980.00	42,469.00
14040500	50210	MEPERS - Employer Share	187,115.00	0.0%	-	187,115	6.53%	11,473.00	175,642.00
14040500	50220	Health Insurance	347,580.00	0.0%	-	347,580	10.54%	33,130.00	314,450.00
14040500	50230	FICA Employer Costs	116,103.00	0.0%	-	116,103	10.87%	11,386.00	104,717.00
14040500	50260	Uniform cleaning	500.00	0.0%	-	500	0.00%	-	500.00
14040500	50301	Office Supplies	5,150.00	0.0%	-	5,150	0.00%	-	5,150.00
14040500	50302	Operating supplies	17,000.00	0.0%	-	17,000	21.43%	3,000.00	14,000.00
14040500	50306	Postage	300.00	0.0%	-	300	-14.29%	(50.00)	350.00
14040500	50307	Advertising	200.00	0.0%	-	200	0.00%	-	200.00
14040500	50308	Printing	3,400.00	0.0%	-	3,400	30.77%	800.00	2,600.00
14040500	50349	Recruitment Testing	1,750.00	0.0%	-	1,750	0.00%	-	1,750.00
14040500	50351	Clothing/Boot Allowance	21,800.00	0.0%	-	21,800	12.37%	2,400.00	19,400.00
14040500	50352	Cell Phone/Allowances	6,634.00	5.7%	360.00	6,274	0.00%	-	6,274.00
14040500	50353	Physicals	1,900.00	0.0%	-	1,900	0.00%	-	1,900.00
14040500	50375	Gas	33,775.00	0.0%	-	33,775	-10.59%	(4,000.00)	37,775.00
14040500	50377	Diesel	234.00	0.0%	-	234	0.00%	-	234.00
14040500	50378	Tires Expense	6,628.00	0.0%	-	6,628	29.25%	1,500.00	5,128.00
14040500	50401	Professional Development	18,000.00	0.0%	-	18,000	13.31%	2,114.00	15,886.00
14040500	50413	Mileage/ travel reimbursement	450.00	0.0%	-	450	0.00%	-	450.00
14040500	50415	Education Program	2,608.00	0.0%	-	2,608	0.00%	-	2,608.00
14040500	50501	Vehicle Repairs	13,000.00	0.0%	-	13,000	0.00%	-	13,000.00
14040500	50512	Telephone	7,768.00	0.0%	-	7,768	0.00%	-	7,768.00
14040500	50532	R&M Office Equipment	2,000.00	0.0%	-	2,000	0.00%	-	2,000.00
14040500	50536	R&M: Equipment	5,500.00	0.0%	-	5,500	0.00%	-	5,500.00
14040500	50710	Equipment	18,750.00	-21.1%	(5,000.00)	23,750	533.33%	20,000.00	3,750.00
14040500	50720	Equipment - vehicles	90,000.00	-21.7%	(25,000.00)	115,000	71.64%	48,000.00	67,000.00
		<b>Total 14040500 Police</b>	\$ 2,518,583.00	-1.17%	\$ (29,699.00)	\$ 2,548,282.00	13.86%	\$ 310,277.00	\$ 2,238,005.00
14041500	50102	Department Head	95,232.00	0.0%	-	95,232	8.66%	7,586.00	87,646.00
14041500	50104	Non Supervisory	198,776.00	0.0%	-	198,776	118.93%	107,981.00	90,795.00
14041500	50130	Temporary/seasonal wages	208,526.00	10.8%	20,243.00	188,283	2.81%	5,153.00	183,130.00
14041500	50201	Unemployment Costs	1,253.00	0.0%	-	1,253	25.80%	257.00	996.00
14041500	50202	Workers Comp Insurance	68,528.00	4.2%	2,760.00	65,768	261.36%	47,568.00	18,200.00
14041500	50210	MEPERS - Employer Share	37,633.00	0.0%	-	37,633	57.39%	13,722.00	23,911.00
14041500	50220	Health Insurance	96,793.00	0.0%	-	96,793	83.18%	43,952.00	52,841.00
14041500	50230	FICA Employer Costs	38,444.00	4.2%	1,548.00	36,896	33.39%	9,236.00	27,660.00
14041500	50301	Office Supplies	500.00	0.0%	-	500	0.00%	-	500.00
14041500	50302	Operating supplies	9,000.00	0.0%	-	9,000	0.00%	-	9,000.00
14041500	50306	Postage	75.00	0.0%	-	75	0.00%	-	75.00
14041500	50351	Clothing/Boot Allowance	6,000.00	0.0%	-	6,000	50.00%	2,000.00	4,000.00
14041500	50352	Cell Phone/Allowances	420.00	0.0%	-	420	0.00%	-	420.00
14041500	50353	Physicals	5,000.00	0.0%	-	5,000	0.00%	-	5,000.00

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14041500	50370	Parts - Supplies	6,200.00	0.0%	-	6,200	0.00%	-	6,200.00
14041500	50375	Gas	2,400.00	0.0%	-	2,400	22.14%	435.00	1,965.00
14041500	50377	Diesel	8,420.00	0.0%	-	8,420	60.69%	3,180.00	5,240.00
14041500	50378	Tires Expense	4,800.00	0.0%	-	4,800	71.43%	2,000.00	2,800.00
14041500	50401	Professional Development	7,500.00	0.0%	-	7,500	0.00%	-	7,500.00
14041500	50413	Mileage/ travel reimbursement	150.00	0.0%	-	150	0.00%	-	150.00
14041500	50490	Capital Projects Reserve	75,000.00	-16.7%	(15,000.00)	90,000	20.00%	15,000.00	75,000.00
14041500	50511	Water Usage	599.00	14.1%	74.00	525	0.00%	-	525.00
14041500	50512	Telephone	2,508.00	0.0%	-	2,508	0.00%	-	2,508.00
14041500	50513	Sewer Expense	361.00	4.0%	14.00	347	0.00%	-	347.00
14041500	50536	R&M: Equipment	40,000.00	0.0%	-	40,000	60.00%	15,000.00	25,000.00
14041500	50544	R & M: Radios	16,878.00	0.0%	-	16,878	22.13%	3,058.00	13,820.00
14041500	50560	Fire Fighting Foam	3,500.00	0.0%	-	3,500	16.67%	500.00	3,000.00
14041500	50561	EMS Supplies	2,500.00	0.0%	-	2,500	0.00%	-	2,500.00
14041500	50562	Personal Protective Equipment	40,900.00	0.0%	-	40,900	-4.99%	(2,147.00)	43,047.00
14041500	50563	Hose Replacement	12,000.00	0.0%	-	12,000	6.19%	700.00	11,300.00
14041500	50710	Equipment	28,600.00	0.0%	-	28,600	-33.95%	(14,700.00)	43,300.00
		<b>Total 14041500 Fire Department</b>	<b>\$ 1,018,496.00</b>	<b>0.96%</b>	<b>\$ 9,639.00</b>	<b>\$ 1,008,857.00</b>	<b>34.81%</b>	<b>\$ 260,481.00</b>	<b>\$ 748,376.00</b>
14043000	50100	LEMS Stipend	340,610.00	0.0%	-	340,610	1.79%	5,983.00	334,627.00
14043000	50104	Non Supervisory	1,658.00	0.0%	-	1,658	3.05%	49.00	1,609.00
14043000	50201	Unemployment Costs	9.00	0.0%	-	9	-10.00%	(1.00)	10.00
14043000	50202	Workers Comp Insurance	56.00	0.0%	-	56	-1.75%	(1.00)	57.00
14043000	50210	MEPERS - EMPLOYER SHARE	170.00	0.0%	-	170	100.00%	170.00	-
14043000	50230	FICA Employer Costs	127.00	0.0%	-	127	3.25%	4.00	123.00
		<b>Total 14043000 Emergency Management</b>	<b>\$ 342,630.00</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 342,630.00</b>	<b>1.84%</b>	<b>\$ 6,204.00</b>	<b>\$ 336,426.00</b>
14045000	50104	Non Supervisory	56,779.00	0.0%	-	56,779	3.00%	1,654.00	55,125.00
14045000	50140	Overtime	2,160.00	0.0%	-	2,160	0.00%	-	2,160.00
14045000	50201	Unemployment Costs	86.00	0.0%	-	86	-23.21%	(26.00)	112.00
14045000	50202	Workers Comp Insurance	1,048.00	0.0%	-	1,048	18.69%	165.00	883.00
14045000	50210	MEPERS - Employer Share	5,792.00	0.0%	-	5,792	2.03%	115.00	5,677.00
14045000	50220	Health Insurance	27,270.00	0.0%	-	27,270	9.73%	2,418.00	24,852.00
14045000	50230	FICA Employer Costs	4,509.00	0.0%	-	4,509	2.90%	127.00	4,382.00
14045000	50302	Operating supplies	1,000.00	0.0%	-	1,000	0.00%	-	1,000.00
14045000	50351	Clothing/Boot Allowance	600.00	0.0%	-	600	0.00%	-	600.00
14045000	50352	Cell Phone/Allowances	720.00	0.0%	-	720	15.20%	95.00	625.00
14045000	50375	Gas	3,968.00	0.0%	-	3,968	0.00%	-	3,968.00
14045000	50378	Tires Expense	700.00	0.0%	-	700	0.00%	-	700.00
14045000	50401	Professional Development	400.00	0.0%	-	400	0.00%	-	400.00
14045000	50453	Animal Shelter Services	14,761.00	0.0%	-	14,761	4.83%	680.00	14,081.00
14045000	50536	R&M: Equipment	2,000.00	0.0%	-	2,000	110.53%	1,050.00	950.00
14045000	50710	Equipment	250.00	-98.5%	(16,250.00)	16,500	6500.00%	16,250.00	250.00
14045000	50720	Vehicles	0.00	-100.0%	(45,500.00)	45,500	100.00%	45,500.00	-
		<b>Total 14045000 Animal Control Officer</b>	<b>\$ 122,043.00</b>	<b>-33.6%</b>	<b>\$ (61,750.00)</b>	<b>\$ 183,793.00</b>	<b>58.76%</b>	<b>\$ 68,028.00</b>	<b>\$ 115,765.00</b>
14046000	50104	Non Supervisory	199,286.00	0.0%	-	199,286	1.95%	3,803.00	195,483.00
14046000	50116	Union	3,500.00	0.0%	-	3,500	0.00%	-	3,500.00
14046000	50130	Temporary/seasonal	21,630.00	0.0%	-	21,630	0.00%	-	21,630.00
14046000	50140	Overtime wages	1,350.00	0.0%	-	1,350	0.00%	-	1,350.00
14046000	50145	Replacement Wages	62,325.00	0.0%	-	62,325	21.02%	10,825.00	51,500.00
14046000	50201	Unemployment Costs	360.00	0.0%	-	360	20.81%	62.00	298.00
14046000	50202	Workers Comp Insurance	1,318.00	0.0%	-	1,318	71.39%	549.00	769.00

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14046000	50210	MEPERS - Employer Share	33,275.00	0.0%	-	33,275	1.22%	400.00	32,875.00
14046000	50220	Health Insurance	29,345.00	0.0%	-	29,345	-26.80%	(10,746.00)	40,091.00
14046000	50230	FICA Employer Costs	22,039.00	0.0%	-	22,039	6.52%	1,349.00	20,690.00
14046000	50301	Office Supplies	1,000.00	0.0%	-	1,000	0.00%	-	1,000.00
14046000	50307	Advertising	120.00	0.0%	-	120	0.00%	-	120.00
14046000	50349	Recruitment Testing	300.00	0.0%	-	300	0.00%	-	300.00
14046000	50351	Clothing/Boot Allowance	2,250.00	0.0%	-	2,250	0.00%	-	2,250.00
14046000	50401	Professional Development	1,450.00	0.0%	-	1,450	0.00%	-	1,450.00
14046000	50512	Telephone	1,900.00	0.0%	-	1,900	0.00%	-	1,900.00
14046000	50536	R&M: Equipment	1,125.00	0.0%	-	1,125	0.00%	-	1,125.00
		<b>Total 14046000 Lisbon Communications Cen</b>	<b>\$ 382,573.00</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 382,573.00</b>	<b>1.66%</b>	<b>\$ 6,242.00</b>	<b>\$ 376,331.00</b>
15050500	40402	Fees & Fines	2,500.00	0.0%	-	2,500.00	0.00%	-	2,500.00
15050500	50102	Department Head	92,724.00	-2.8%	(2,704.00)	95,428.00	6.00%	5,403.00	90,025.00
15050500	50104	Non Supervisory	456,561.00	2.9%	12,827.00	443,734.00	2.71%	11,708.00	432,026.00
15050500	50107	Administrative	41,927.00	0.0%	-	41,927.00	11.83%	4,435.00	37,492.00
15050500	50116	Union	25,500.00	0.0%	-	25,500.00	0.00%	-	25,500.00
15050500	50140	Overtime wages	40,000.00	0.0%	-	40,000.00	0.00%	-	40,000.00
15050500	50201	Unemployment Costs	706.00	0.0%	-	706.00	-13.90%	(114.00)	820.00
15050500	50202	Workers Comp Insurance	47,676.00	1.6%	769.00	46,907.00	21.19%	8,201.00	38,706.00
15050500	50210	MEPERS - Employer Share	64,384.00	1.6%	1,033.00	63,351.00	3.59%	2,198.00	61,153.00
15050500	50220	Health Insurance	141,329.00	11.5%	14,601.00	126,728.00	7.14%	8,440.00	118,288.00
15050500	50230	FICA Employer Costs	50,239.00	1.6%	775.00	49,464.00	3.45%	1,648.00	47,816.00
15050500	50240	Medical testing	1,000.00	0.0%	-	1,000.00	66.67%	400.00	600.00
15050500	50301	Office Supplies	2,000.00	0.0%	-	2,000.00	33.33%	500.00	1,500.00
15050500	50302	Operating supplies	8,500.00	0.0%	-	8,500.00	0.00%	-	8,500.00
15050500	50306	Postage	150.00	0.0%	-	150.00	0.00%	-	150.00
15050500	50307	Advertising	1,500.00	0.0%	-	1,500.00	50.00%	500.00	1,000.00
15050500	50330	Drug Testing	1,500.00	0.0%	-	1,500.00	0.00%	-	1,500.00
15050500	50351	Clothing/Boot Allowance	10,750.00	0.0%	-	10,750.00	0.00%	-	10,750.00
15050500	50352	Cell Phone/Allowances	1,600.00	0.0%	-	1,600.00	0.00%	-	1,600.00
15050500	50360	Minor equipment	5,000.00	0.0%	-	5,000.00	66.67%	2,000.00	3,000.00
15050500	50363	Culverts	15,000.00	0.0%	-	15,000.00	0.00%	-	15,000.00
15050500	50366	Asphalt-Hot Top	25,000.00	0.0%	-	25,000.00	0.00%	-	25,000.00
15050500	50367	Excavation Expense	5,000.00	0.0%	-	5,000.00	0.00%	-	5,000.00
15050500	50370	Parts - Supplies	80,000.00	23.1%	15,000.00	65,000	18.18%	10,000.00	55,000.00
15050500	50371	Sand & Gravel	20,000.00	0.0%	-	20,000	33.33%	5,000.00	15,000.00
15050500	50375	Gas	9,000.00	0.0%	-	9,000	9.22%	760.00	8,240.00
15050500	50376	Oils and lubricants	6,000.00	0.0%	-	6,000	33.33%	1,500.00	4,500.00
15050500	50377	Diesel	32,000.00	0.0%	-	32,000	-9.38%	(3,312.00)	35,312.00
15050500	50378	Tires Expense	6,500.00	0.0%	-	6,500	30.00%	1,500.00	5,000.00
15050500	50401	Professional Development	5,200.00	0.0%	-	5,200	30.00%	1,200.00	4,000.00
15050500	50412	Meals and Lodging	665.00	0.0%	-	665	33.00%	165.00	500.00
15050500	50413	Mileage/ travel reimbursement	500.00	0.0%	-	500	0.00%	-	500.00
15050500	50430	Filing fees/licenses/permits	1,200.00	0.0%	-	1,200	0.00%	-	1,200.00
15050500	50455	Profesional Services	28,000.00	0.0%	-	28,000	6.06%	1,600.00	26,400.00
15050500	50511	Water Usage	570.00	14.0%	70.00	500	0.00%	-	500.00
15050500	50512	Telephone	4,020.00	0.0%	-	4,020	0.00%	-	4,020.00
15050500	50513	Sewer Expense	637.00	-15.1%	(113.00)	750	22.55%	138.00	612.00
15050500	50535	Rental of Equipment	25,000.00	0.0%	-	25,000	0.00%	-	25,000.00
15050500	50536	R&M: Equipment	12,000.00	0.0%	-	12,000	50.00%	4,000.00	8,000.00
15050500	50537	Equipment Painting	5,000.00	0.0%	-	5,000	0.00%	-	5,000.00
15050500	50538	Loam & Seed	1,500.00	0.0%	-	1,500	0.00%	-	1,500.00
15050500	50539	R&M: Catch Basins & Manhole Cv	5,000.00	0.0%	-	5,000	0.00%	-	5,000.00
15050500	50541	Ground repair and maintenance	6,500.00	0.0%	-	6,500	0.00%	-	6,500.00



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15050500	50544	R & M: Radios	2,500.00	0.0%	-	2,500	66.67%	1,000.00	1,500.00
15050500	50545	R & M: TREE REMOVE/REPLA	10,000.00	0.0%	-	10,000	53.85%	3,500.00	6,500.00
15050500	50547	R & M: SIGNS	3,000.00	0.0%	-	3,000	0.00%	-	3,000.00
15050500	50548	R & M: STREETS	35,000.00	0.0%	-	35,000	0.00%	-	35,000.00
15050500	50710	Equipment	435,500.00	-42.7%	(324,500.00)	760,000	481.48%	629,300.00	130,700.00
15050500	50770	Infrastructure- Paving	0.00	-100.0%	(475,000.00)	475,000	0.00%	-	475,000.00
		<b>Total 15050500 Department of Public Work</b>	<b>\$ 1,775,838.00</b>	<b>-29.89%</b>	<b>\$ (757,242.00)</b>	<b>\$ 2,533,080.00</b>	<b>38.31%</b>	<b>\$ 701,670.00</b>	<b>\$ 1,831,410.00</b>
15051000	50140	Overtime	65,000.00	0.0%	-	65,000.00	0.00%	-	65,000.00
15051000	50202	Workers Comp Insurance	5,436.00	0.0%	-	5,436.00	243.83%	3,855.00	1,581.00
15051000	50210	MEPERS - Employer Share	6,630.00	0.0%	-	6,630.00	0.00%	-	6,630.00
15051000	50230	FICA Employer Costs	4,973.00	0.0%	-	4,973.00	0.00%	-	4,973.00
15051000	50303	Other Supplies	312,000.00	0.0%	-	312,000.00	62.21%	119,651.00	192,349.00
15051000	50370	Parts - Supplies	55,000.00	0.0%	-	55,000.00	57.14%	20,000.00	35,000.00
15051000	50451	Contracted Professional Servic	50,000.00	0.0%	-	50,000.00	0.00%	-	50,000.00
		<b>Total 15051000 Winter Operations</b>	<b>\$ 499,039.00</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 499,039.00</b>	<b>40.36%</b>	<b>\$ 143,506.00</b>	<b>\$ 355,533.00</b>
15052000	50104	Non Supervisory	225,998.00	25.0%	45,208.00	180,790	-15.17%	(32,327.00)	213,117.00
15052000	50116	Union Negotiations	5,600.00	0.0%	-	5,600	0.00%	-	5,600.00
15052000	50140	Overtime wages	0.00	0.0%	-	0	0.00%	-	-
15052000	50201	Unemployment Costs	412.00	16.7%	59.00	353	-26.46%	(127.00)	480.00
15052000	50202	Workers Comp Insurance	12,318.00	25.0%	2,464.00	9,854	38.67%	2,748.00	7,106.00
15052000	50210	MEPERS - Employer Share	23,052.00	25.0%	4,611.00	18,441	-15.17%	(3,297.00)	21,738.00
15052000	50220	Health Insurance	57,033.00	81.8%	25,665.00	31,368	-38.02%	(19,240.00)	50,608.00
15052000	50230	FICA Employer Costs	17,718.00	24.3%	3,459.00	14,259	-14.78%	(2,473.00)	16,732.00
15052000	50240	Medical testing	750.00	0.0%	-	750	50.00%	250.00	500.00
15052000	50301	Office Supplies	500.00	0.0%	-	500	0.00%	-	500.00
15052000	50302	Operating supplies	6,000.00	0.0%	-	6,000	0.00%	-	6,000.00
15052000	50306	Postage	80.00	0.0%	-	80	0.00%	-	80.00
15052000	50307	Advertising	100.00	0.0%	-	100	0.00%	-	100.00
15052000	50308	Printing	1,500.00	0.0%	-	1,500	0.00%	-	1,500.00
15052000	50330	Drug Testing	350.00	0.0%	-	350	0.00%	-	350.00
15052000	50351	Clothing/Boot Allowance	3,500.00	0.0%	-	3,500	0.00%	-	3,500.00
15052000	50352	Cell Phone allowance	420.00	0.0%	-	420	0.00%	-	420.00
15052000	50369	Land Fill	5,000.00	0.0%	-	5,000	0.00%	-	5,000.00
15052000	50370	Parts - Supplies	10,000.00	0.0%	-	10,000	0.00%	-	10,000.00
15052000	50377	Diesel	6,180.00	0.0%	-	6,180	0.00%	-	6,180.00
15052000	50378	Tires Expense	5,500.00	0.0%	-	5,500	22.22%	1,000.00	4,500.00
15052000	50401	Professional Development	250.00	0.0%	-	250	0.00%	-	250.00
15052000	50413	Mileage/ travel reimbursement	250.00	0.0%	-	250	0.00%	-	250.00
15052000	50430	Filing fees/licenses/permits	1,000.00	0.0%	-	1,000	42.86%	300.00	700.00
15052000	50511	Water usage fees	2,394.00	14.0%	294.00	2,100	0.00%	-	2,100.00
15052000	50512	Telephone	1,512.00	0.0%	-	1,512	0.00%	-	1,512.00
15052000	50513	Sewer Expense	568.00	4.0%	22.00	546	0.00%	-	546.00
15052000	50536	R&M: Equipment	5,000.00	0.0%	-	5,000	0.00%	-	5,000.00
15052000	50556	Trash Removal	300,000.00	0.0%	-	300,000	0.00%	-	300,000.00
15052000	50720	Equipment – vehicles	0.00	-100.0%	(110,000.00)	110,000	4300.00%	107,500.00	2,500.00
		<b>Total 15052000 Solid Waste</b>	<b>\$ 692,985.00</b>	<b>-3.91%</b>	<b>\$ (28,218.00)</b>	<b>\$ 721,203.00</b>	<b>8.15%</b>	<b>\$ 54,334.00</b>	<b>\$ 666,869.00</b>
15053500	50510	Electricity	78,000.00	0.0%	-	78,000.00	0.00%	-	78,000.00
15053500	50534	Hydrant Rental	549,500.00	0.0%	-	549,500.00	14.48%	69,500.00	480,000.00
15053500	50536	R&M: Equipment	17,000.00	0.0%	-	17,000.00	0.00%	-	17,000.00



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		<b>Total 15053500 Other Public Works</b>	\$ 644,500.00	0.00%	\$ -	\$ 644,500.00	12.09%	\$ 69,500.00	\$ 575,000.00
16060500	50102	Department Head	65,853.00	-17.7%	(14,209.00)	80,062.00	3.00%	2,332.00	77,730.00
16060500	50104	Non Supervisory	183,462.00	4.8%	8,326.16	175,135.84	3.74%	6,317.84	168,818.00
16060500	50201	Unemployment Costs	315.00	0.0%	-	315.00	-15.55%	(58.00)	373.00
16060500	50202	Workers Comp Insurance	1,339.00	-2.0%	(27.00)	1,366.00	108.55%	711.00	655.00
16060500	50210	MEPERS - Employer Share	25,431.00	-2.3%	(600.00)	26,031.00	3.51%	883.00	25,148.00
16060500	50220	Health Insurance	80,779.00	1.1%	902.00	79,877.00	-7.94%	(6,885.00)	86,762.00
16060500	50230	FICA Employer Costs	19,073.00	-2.3%	(450.00)	19,523.00	3.51%	662.00	18,861.00
16060500	50301	Office Supplies	2,600.00	-16.1%	(500.00)	3,100.00	0.00%	-	3,100.00
16060500	50302	Operating supplies	33,500.00	-4.3%	(1,500.00)	35,000.00	11.11%	3,500.00	31,500.00
16060500	50306	Postage	4,420.00	0.0%	-	4,420.00	10.09%	405.00	4,015.00
16060500	50308	Printing	250.00	0.0%	-	250.00	0.00%	-	250.00
16060500	50352	Cell Phone/Allowances	420.00	0.0%	-	420.00	0.00%	-	420.00
16060500	50401	Professional Development	400.00	0.0%	-	400.00	128.57%	225.00	175.00
16060500	50402	Dues and Memberships	170.00	0.0%	-	170.00	70.00%	70.00	100.00
16060500	50413	Mileage/ travel reimbursement	150.00	0.0%	-	150.00	100.00%	75.00	75.00
16060500	50511	Water usage fees	313.00	14.2%	39.00	274.00	14.17%	34.00	240.00
16060500	50512	Telephone	2,420.00	0.0%	-	2,420.00	0.04%	1.00	2,419.00
16060500	50513	Sewer Expense	189.00	4.4%	8.00	181.00	0.00%	-	181.00
16060500	50536	R&M: Equipment	1,500.00	0.0%	-	1,500.00	-86.78%	(9,850.00)	11,350.00
		<b>Total 16060500 Library</b>	\$ 422,584.00	-1.86%	\$ (8,010.84)	\$ 430,594.84	-0.36%	\$ (1,577.16)	\$ 432,172.00
16061500	50102	Department Head	92,018.00	0.0%	-	92,018.00	2.84%	2,541.00	89,477.00
16061500	50104	Non Supervisory	288,204.00	2.2%	6,286.00	281,918.00	4.80%	12,919.00	268,999.00
16061500	50130	Temporary/seasonal	176,738.00	5.5%	9,252.00	167,486.00	1.15%	1,900.00	165,586.00
16061500	50140	Overtime	5,000.00	0.0%	-	5,000.00	0.00%	-	5,000.00
16061500	50201	Unemployment Costs	1,528.00	3.0%	45.00	1,483.00	298.66%	1,111.00	372.00
16061500	50202	Workers Comp Insurance	24,968.00	3.0%	732.00	24,236.00	46.71%	7,716.00	16,520.00
16061500	50210	MEPERS - Employer Share	30,813.00	1.5%	445.00	30,368.00	2.95%	871.00	29,497.00
16061500	50220	Health Insurance	42,255.00	0.0%	-	42,255.00	-58.79%	(60,290.00)	102,545.00
16061500	50230	FICA Employer Costs	42,990.00	2.8%	1,188.00	41,802.00	3.28%	1,329.00	40,473.00
16061500	50301	Office Supplies	1,800.00	0.0%	-	1,800.00	20.00%	300.00	1,500.00
16061500	50302	Operating supplies	50,000.00	0.0%	-	50,000.00	6.38%	3,000.00	47,000.00
16061500	50306	Postage	200.00	0.0%	-	200.00	0.00%	-	200.00
16061500	50307	Advertising	1,000.00	0.0%	-	1,000.00	0.00%	-	1,000.00
16061500	50351	Clothing/Boot Allowance	1,000.00	0.0%	-	1,000.00	25.00%	200.00	800.00
16061500	50352	Cell Phone/Allowances	1,250.00	0.0%	-	1,250.00	48.81%	410.00	840.00
16061500	50355	Co-Ed Softball/Fast Pitch	7,500.00	0.0%	-	7,500.00	-4.50%	(353.00)	7,853.00
16061500	50356	Summer Trips	23,000.00	0.0%	-	23,000.00	15.00%	3,000.00	20,000.00
16061500	50357	Sunshine Hill	3,800.00	0.0%	-	3,800.00	26.67%	800.00	3,000.00
16061500	50358	New Programs	8,000.00	-60.0%	(12,000.00)	20,000.00	296.43%	14,955.00	5,045.00
16061500	50359	Officials	3,800.00	0.0%	-	3,800.00	0.00%	-	3,800.00
16061500	50375	Gas	7,600.00	0.0%	-	7,600.00	0.00%	-	7,600.00
16061500	50377	Diesel	1,800.00	0.0%	-	1,800.00	0.00%	-	1,800.00
16061500	50380	Uniforms/safety equipment	1,000.00	0.0%	-	1,000.00	0.00%	-	1,000.00
16061500	50401	Professional Development	3,000.00	0.0%	-	3,000.00	100.00%	1,500.00	1,500.00
16061500	NEW	Bus Transportation	16,000.00	33.3%	4,000.00	12,000.00	100.00%	12,000.00	-
16061500	50414	Senior Meals Expense	7,500.00	0.0%	-	7,500.00	7.14%	500.00	7,000.00
16061500	50501	Vehicle Repairs	3,000.00	0.0%	-	3,000	0.00%	-	3,000.00
16061500	50510	Electricity	3,000.00	900.0%	2,700.00	300	0.00%	-	300.00
16061500	50511	Water Usage	5,130.00	14.0%	630.00	4,500	0.00%	-	4,500.00
16061500	50512	Telephone	3,800.00	0.0%	-	3,800	-0.73%	(28.00)	3,828.00
16061500	50513	Sewer Expense	1,000.00	11.1%	100.00	900	16.43%	127.00	773.00

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16061500	50522	Space Rental	2,200.00	0.0%	-	2,200	0.00%	-	2,200.00
16061500	50536	R&M: Equipment	23,000.00	0.0%	-	23,000	360.00%	18,000.00	5,000.00
16061500	50541	Grounds maintenance	9,200.00	0.0%	-	9,200	0.00%	-	9,200.00
16061500	50542	River Trail maint and repair	5,000.00	0.0%	-	5,000	0.00%	-	5,000.00
16061500	50543	R&M: Green Thumb	4,800.00	0.0%	-	4,800	2.35%	110.00	4,690.00
16061500	50556	Trash Removal	1,200.00	0.0%	-	1,200	4.35%	50.00	1,150.00
16061500	50710	Equipment	20,000.00	-71.4%	(50,000.00)	70,000	503.45%	58,400.00	11,600.00
16061500	NEW	Scholarships	2,500.00	100	2,500.00	0	100.00%	-	-
		<b>Total 16061500 Parks &amp; Recreation</b>	<b>\$ 926,594.00</b>	<b>-3.55%</b>	<b>\$ (34,122.00)</b>	<b>\$ 960,716.00</b>	<b>9.22%</b>	<b>\$ 81,068.00</b>	<b>\$ 879,648.00</b>
16062000	50442	Transportation services	50,000.00	11.1%	5,000.00	45,000	0.00%	-	45,000.00
16062000	50650	Historical Society	2,000.00	0.0%	-	2,000	0.00%	-	2,000.00
16062000	50651	LACO	1,000.00	0.0%	-	1,000	0.00%	-	1,000.00
16062000	50652	Memorial Day	2,800.00	0.0%	-	2,800	0.00%	-	2,800.00
16062000	50653	MMA	8,879.00	0.0%	-	8,879	2.21%	192.00	8,687.00
16062000	NEW	Community Engagement Events	500.00	0.0%	-	500	100.00%	500.00	-
		<b>Total 16062000 Other Public Services</b>	<b>\$ 65,179.00</b>	<b>8.31%</b>	<b>\$ 5,000.00</b>	<b>\$ 60,179.00</b>	<b>0.32%</b>	<b>\$ 192.00</b>	<b>\$ 59,487.00</b>
17070500	50102	Department Head	76,784.00	0.0%	-	76,784	2.99%	2,228.00	\$ 74,556.00
17070500	50201	Unemployment Costs	59.00	0.0%	-	59	-21.33%	(16.00)	\$ 75.00
17070500	50202	Workers Comp Insurance	360.00	0.0%	-	360	68.22%	146.00	\$ 214.00
17070500	50210	MEPERS - Employer Share	7,832.00	0.0%	-	7,832	2.98%	227.00	\$ 7,605.00
17070500	50220	Health Insurance	3,231.00	0.0%	-	3,231	3.03%	95.00	\$ 3,136.00
17070500	50230	FICA Employer Costs	5,874.00	0.0%	-	5,874	3.00%	171.00	\$ 5,703.00
17070500	50302	Operating supplies	9,000.00	0.0%	-	9,000	114.29%	4,800.00	\$ 4,200.00
17070500	50306	Postage	500.00	0.0%	-	500	66.67%	200.00	\$ 300.00
17070500	50307	Advertising	10,100.00	0.0%	-	10,100	68.33%	4,100.00	\$ 6,000.00
17070500	50352	Cell Phone/Allowances	695.00	0.0%	-	695	0.00%	-	\$ 695.00
17070500	50401	Professional employee training	3,500.00	0.0%	-	3,500	0.00%	-	\$ 3,500.00
17070500	50402	Dues and Memberships	2,500.00	0.0%	-	2,500	11.11%	250.00	\$ 2,250.00
17070500	50406	AVCOG Dues	10,810.00	0.0%	-	10,810	3.29%	344.00	\$ 10,466.00
17070500	50412	Meal allowance	1,200.00	0.0%	-	1,200	128.57%	675.00	\$ 525.00
17070500	50413	Mileage/ travel reimbursement	5,500.00	0.0%	-	5,500	423.81%	4,450.00	\$ 1,050.00
		<b>Total 17070500 Economic Development</b>	<b>\$ 137,945.00</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 137,945.00</b>	<b>14.69%</b>	<b>\$ 17,670.00</b>	<b>\$ 120,275.00</b>
		<b>Total General Fund Excluding School</b>	<b>\$ 12,129,523.00</b>	<b>-5.67%</b>	<b>\$ (729,700.84)</b>	<b>\$ 12,859,223.84</b>	<b>17.48%</b>	<b>\$ 1,913,288.84</b>	<b>\$ 10,945,435.00</b>
18085000	50405	PSAP Fees	24,144.00	0.0%	(0.12)	24,144	5.10%	1,171.12	\$ 22,973.00
18085000	50920	County tax	920,550.00	0.0%	-	920,550	10.08%	84,258.00	\$ 836,292.00
		<b>Total 18085000 County Tax</b>	<b>\$ 944,694.00</b>	<b>0.00%</b>	<b>\$ (0.12)</b>	<b>\$ 944,694.12</b>	<b>9.94%</b>	<b>\$ 85,429.12</b>	<b>\$ 859,265.00</b>
		<b>Total General Fund (excluding County and School)</b>	<b>\$ 12,129,523.00</b>	<b>-5.67%</b>	<b>\$ (729,700.84)</b>	<b>\$ 12,859,223.84</b>			
38081000	53403	2010 Bond Principal	53,040.00	0.0%	-	53,040	0.00%	-	53,040.00
38081000	53405	2014 QECB Principal	43,780.00	0.0%	-	43,780	0.00%	-	43,780.00
38081000	53406	2017 Bond Principal	150,000.00	0.0%	-	150,000	0.00%	-	150,000.00
38081000	53409	2020 Bond Principal	150,000.00	0.0%	-	150,000	0.00%	-	150,000.00
38081000	NEW	2022 Bond Principal	186,667.00	0.0%	-	186,667	100.00%	186,667.00	-
38081000	53603	2010 Bond Interest	12,925.00	0.0%	-	12,925	-10.58%	(1,529.00)	14,454.00
38081000	53605	2014 QECB Interest	13,646.00	0.0%	-	13,646	0.00%	-	13,646.00
38081000	53607	2017 Bond Interest	16,613.00	0.0%	-	16,613	-15.49%	(3,045.00)	19,658.00
38081000	53609	2020 Bond Interest	17,183.00	-10.3%	(1,965.00)	19,148	100.00%	19,148.00	-
38081000	53612	2022 Bond Int Ferry	86,772.00	0.0%	-	86,772	2.54%	2,148.00	84,624.00
38081000	NEW	Harley Davidson - Lease	7,500.00	100.0%	2,500.00	5,000	100.00%	5,000.00	-

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		Total 38081000 Debt Service-Bonds	\$ 738,126.00	0.07%	\$ 535.00	\$ 737,591.00	39.38%	\$ 208,389.00	\$ 529,202.00
		Total General Fund (excluding County & School) plus Debt Service Fund	\$ 12,867,649.00	-5.01%	\$ (729,165.96)	\$ 14,541,508.96	17.89%	\$ 2,207,106.96	\$ 12,333,902.00
65052500	50102	Department Head	99,993.00	5.0%	4,763.00	95,230	3.00%	2,774.00	92,456.00
65052500	50104	Non Supervisory	249,590.00	0.0%	-	249,590	3.24%	7,832.00	241,758.00
65052500	50107	Admin Wages	18,287.00	0.0%	-	18,287	-8.05%	(1,600.00)	19,887.00
65052500	50140	Overtime wages	22,900.00	0.0%	-	22,900	0.00%	-	22,900.00
65052500	50201	Unemployment Costs	412.00	0.0%	-	412	-7.83%	(35.00)	447.00
65052500	50202	Workers Comp Insurance	13,434.00	1.4%	191.00	13,243	27.42%	2,850.00	10,393.00
65052500	50210	Maine State retirement	37,994.00	1.3%	486.00	37,508	2.97%	1,082.00	36,426.00
65052500	50215	Admin Benefits	6,071.00	0.0%	-	6,071	-30.84%	(2,707.00)	8,778.00
65052500	50220	Health insurance	76,387.00	0.0%	-	76,387	-32.28%	(36,415.00)	112,802.00
65052500	50221	HRA Costs	3,836.00	3.0%	112.00	3,724	0.00%	-	3,724.00
65052500	50230	FICA taxes	28,495.00	1.3%	364.00	28,131	2.38%	653.00	27,478.00
65052500	50240	Medical testing	400.00	0.0%	-	400	60.00%	150.00	250.00
65052500	50301	Office supplies	2,500.00	0.0%	-	2,500	0.00%	-	2,500.00
65052500	50303	Other Supplies	42,700.00	0.0%	-	42,700	0.00%	-	42,700.00
65052500	50306	Postage	8,500.00	0.0%	-	8,500	0.00%	-	8,500.00
65052500	50307	Advertising	300.00	0.0%	-	300	0.00%	-	300.00
65052500	50330	Drug Testing	400.00	0.0%	-	400	0.00%	-	400.00
65052500	50331	Small Tools	3,000.00	0.0%	-	3,000	0.00%	-	3,000.00
65052500	50351	Clothing/Boot Allowance	4,500.00	0.0%	-	4,500	5.88%	250.00	4,250.00
65052500	50352	Cell Phone allowance	2,564.00	0.0%	-	2,564	0.00%	-	2,564.00
65052500	50375	Gas	6,100.00	0.0%	-	6,100	28.48%	1,352.00	4,748.00
65052500	50377	Diesel	2,410.00	0.0%	-	2,410	37.24%	654.00	1,756.00
65052500	50401	Professional employee training	3,000.00	0.0%	-	3,000	0.00%	-	3,000.00
65052500	50413	Mileage/Travel Reimbursement	300.00	0.0%	-	300	0.00%	-	300.00
65052500	50430	Filing fees/licenses/permits	2,100.00	0.0%	-	2,100	31.25%	500.00	1,600.00
65052500	50450	Legal expense	1,000.00	0.0%	-	1,000	0.00%	-	1,000.00
65052500	50452	Audit services	2,634.00	0.0%	-	2,634	0.00%	-	2,634.00
65052500	50455	Profesional Services	10,000.00	0.0%	-	10,000	0.00%	-	10,000.00
65052500	50483	Security System Maintenance	3,500.00	0.0%	-	3,500	0.00%	-	3,500.00
65052500	50510	Electricity	120,000.00	0.0%	-	120,000	0.00%	-	120,000.00
65052500	50511	Water usage fees	22,800.00	14.0%	2,800.00	20,000	29.03%	4,500.00	15,500.00
65052500	50512	Telephone	950.00	0.0%	-	950	0.00%	-	950.00
65052500	50514	Heating Fuel	9,500.00	0.0%	-	9,500	0.00%	-	9,500.00
65052500	50530	Software and Services	19,080.00	0.0%	-	19,080	-48.43%	(17,920.00)	37,000.00
65052500	50539	R&M: Catch Basins & Manhole Cv	7,500.00	0.0%	-	7,500	0.00%	-	7,500.00
65052500	50546	R & M: SEWER	72,000.00	0.0%	-	72,000	0.00%	-	72,000.00
65052500	50550	Meter Read	14,000.00	0.0%	-	14,000	40.00%	4,000.00	10,000.00
65052500	50555	Sludge Disposal	188,000.00	50.4%	63,000.00	125,000	0.00%	-	125,000.00
65052500	50556	Trash Removal	2,800.00	0.0%	-	2,800	35.27%	730.00	2,070.00
65052500	50557	CCTV & Cleaning Out	10,000.00	0.0%	-	10,000	0.00%	-	10,000.00
65052500	50601	General Liability	1,225.00	15.0%	160.00	1,065	0.00%	-	1,065.00
65052500	50602	Vehicle Insurance	1,035.00	15.0%	135.00	900	0.00%	-	900.00
65052500	50604	Property Insurance	11,908.00	15.0%	1,554.00	10,354	0.00%	-	10,354.00
65052500	50790	Improvements other than buildi	160,200.00	0.0%	-	160,200	0.00%	-	160,200.00
65052500	50806	Bond Administration Fees	2,200.00	0.0%	-	2,200	0.00%	-	2,200.00
65052500	53307	Vactor Lease	0.00	0.0%	-	0	-100.00%	(37,313.00)	37,313.00
65052500	53400	2004 FR Bond Principal	17,500.00	0.0%	-	17,500	0.00%	-	17,500.00
65052500	53401	2005 FR Bond Principal	25,000.00	0.0%	-	25,000	0.00%	-	25,000.00
65052500	53405	2014 QECB Principal	17,026.00	0.0%	-	17,026	0.00%	-	17,026.00
65052500	53600	2004 FR Bond Interest	963.00	0.0%	-	963	-26.60%	(349.00)	1,312.00
65052500	53601	2005 FR Bond Inteast	2,189.00	0.0%	-	2,189	-14.63%	(375.00)	2,564.00

ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Projected Managerial Budget Appropriation	% Change between Department Head Budget Appropriation and Managerial Budget Appropriation	\$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation	FY24 Projected Department Head Budget Appropriation	% Change between FY23 Approved Budget and FY24 Projected Department Head Budget	\$Amount Increase/(Decrease) FY23 Budget compared to FY24 Department Head Budget	FY23 Approved Budget Appropriation
65052500	53605	2014 QECB Interest	5,307.00	0.0%	-	5,307	0.00%	-	5,307.00
		<b>Total 65052500 Treatment Plant</b>	<b>\$ 1,364,490.00</b>	<b>5.70%</b>	<b>\$ 73,565.00</b>	<b>\$ 1,290,925.00</b>	<b>-5.10%</b>	<b>\$ (69,387.00)</b>	<b>\$ 1,360,312.00</b>

# EXPENSE: YTD ACTUAL COMPARED TO FY23 BUDGET

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 APPROVED BUDGET	YTD Data pulled 3/2/2023			
				YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
12020500	50108	Elected Officials	19,508.00	12,581.20	-	6,926.80	64.50
12020500	50202	Workers Comp Insurance	57.00	42.02	-	14.98	73.70
12020500	50230	FICA Employer Costs	1,492.00	957.59	-	534.41	64.20
12020500	50301	Office Supplies	500.00	216.95	-	283.05	43.40
12020500	50306	Postage	50.00	-	-	50.00	0.00
12020500	50307	Advertising	800.00	194.99	-	605.01	24.40
12020500	50401	Professional Development	500.00	(395.00)	-	895.00	-79.00
12020500	50960	Employee Recognition	5,000.00	1,876.73	-	3,123.27	37.50
		<b>Total 12020500 Elected Officials</b>	<b>27,907.00</b>	<b>15,474.48</b>	<b>-</b>	<b>12,432.52</b>	<b>55.50</b>
12021000	50101	Town Manager	111,220.00	63,745.44	-	47,474.56	57.30
12021000	50104	Non Supervisory	166,005.00	93,269.24	-	72,735.76	56.20
12021000	50107	Administrative	45,760.00	32,190.80	-	13,569.20	70.30
12021000	50201	Unemployment Costs	298.00	-	-	298.00	0.00
12021000	50202	Workers Comp Insurance	3,532.00	3,028.75	-	503.25	85.80
12021000	50210	MEPERS - Employer Share	32,944.00	20,847.80	-	12,096.20	63.30
12021000	50220	Health Insurance	63,920.00	21,983.89	-	41,936.11	34.40
12021000	50230	FICA Employer Costs	24,708.00	14,281.75	-	10,426.25	57.80
12021000	50301	Office Supplies	2,000.00	1,815.51	109.97	74.52	96.30
12021000	50306	Postage	300.00	70.32	-	229.68	23.40
12021000	50307	Advertising	1,000.00	-	-	1,000.00	0.00
12021000	50352	Cell Phone/Allowances	1,260.00	525.00	105.00	630.00	50.00
12021000	50401	Professional Development	4,000.00	4,619.14	25.00	(644.14)	116.10
12021000	50402	Dues and Memberships	100.00	1,913.00	-	(1,813.00)	1,913.00
12021000	50413	Mileage/ travel reimbursement	2,900.00	1,370.42	300.00	1,229.58	57.60
12021000	50451	Contracted Professional Servic	-	-	2,925.00	(2,925.00)	100.00
12021000	50452	Audit services	9,934.00	7,183.33	-	2,750.67	72.30
		<b>Total 12021000 Town Manager</b>	<b>469,881.00</b>	<b>266,844.39</b>	<b>3,464.97</b>	<b>199,571.64</b>	<b>57.50</b>
12021500	50108	Elected Officials	789.00	216.14	-	572.86	27.40
12021500	50202	Workers Comp Insurance	1.00	1.47	-	(0.47)	147.00
12021500	50230	FICA Employer Costs	60.00	16.59	-	43.41	27.70
12021500	50301	Office Supplies	50.00	-	-	50.00	0.00
12021500	50306	Postage	50.00	-	-	50.00	0.00
12021500	50307	Advertising	250.00	-	-	250.00	0.00
12021500	50401	Professional Development	140.00	-	-	140.00	0.00

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 APPROVED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
		<b>Total 12021500 Appeals Board</b>	1,340.00	234.20	-	1,105.80	17.50
12021600	50108	Elected Officials	5,250.00	3,311.15	-	1,938.85	63.10
12021600	50202	Workers Comp Insurance	14.00	12.83	-	1.17	91.60
12021600	50230	FICA Employer Costs	402.00	253.42	-	148.58	63.00
12021600	50301	Office Supplies	250.00	14.08	-	235.92	5.60
12021600	50306	Postage	150.00	36.32	-	113.68	24.20
12021600	50307	Advertising	750.00	797.86	-	(47.86)	106.40
12021600	50401	Professional Development	400.00	-	-	400.00	0.00
12021600	50451	Contracted Professional Servic	25,000.00	3,751.07	-	21,248.93	15.00
		<b>Total 12021600 Planning Board</b>	32,216.00	8,176.73	-	24,039.27	25.38
12022000	50450	Legal expense	70,000.00	28,227.25	3,227.25	38,545.50	44.90
		<b>Total 12022000 Legal</b>	70,000.00	28,227.25	3,227.25	38,545.50	44.90
12022500	50102	Department Head	64,272.00	40,821.22	-	23,450.78	63.50
12022500	50104	Non Supervisory	38,815.00	23,515.04	-	15,299.96	60.60
12022500	50130	Temporary/seasonal	8,000.00	4,543.59	-	3,456.41	56.80
12022500	50140	Overtime wages	2,600.00	731.82	-	1,868.18	28.10
12022500	50201	Unemployment Costs	186.00	-	-	186.00	0.00
12022500	50202	Workers Comp Insurance	328.00	313.49	-	14.51	95.60
12022500	50210	MEPERS - Employer Share	10,220.00	6,631.91	-	3,588.09	64.90
12022500	50220	Health Insurance	35,565.00	9,071.91	-	26,493.09	25.50
12022500	50230	FICA Employer Costs	8,697.00	5,091.65	-	3,605.35	58.50
12022500	50301	Office Supplies	2,000.00	1,958.04	72.25	(30.29)	101.50
12022500	50306	Postage	1,600.00	1,136.97	-	463.03	71.10
12022500	50307	Advertising	800.00	261.63	-	538.37	32.70
12022500	50308	Printing	2,700.00	1,414.98	-	1,285.02	52.40
12022500	50352	Cell Phone/Allowances	420.00	245.00	35.00	140.00	66.70
12022500	50401	Professional Development	1,800.00	(685.00)	65.00	2,420.00	-34.40
12022500	50402	Dues and Memberships	400.00	130.00	-	270.00	32.50
12022500	50412	Meals and Lodging	1,010.00	-	-	1,010.00	0.00
12022500	50413	Mileage/ travel reimbursement	450.00	42.84	-	407.16	9.50
12022500	50451	Contracted Professional Servic	1,260.00	-	-	1,260.00	0.00
12022500	50455	Profesional Services	10,450.00	-	-	10,450.00	0.00
12022500	50536	R&M: Equipment	2,800.00	1,196.00	-	1,604.00	42.70
12022500	50710	Equipment	-	4,545.00	-	(4,545.00)	100.00
		<b>Total 12022500 Clerk</b>	194,373.00	100,966.09	172.25	93,234.66	52.00

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 APPROVED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
12023000	50102	Department Head	87,646.00	58,848.92	-	28,797.08	67.10
12023000	50104	Non Supervisory	84,389.00	56,771.35	-	27,617.65	67.30
12023000	50140	Overtime wages	500.00	1,421.66	-	(921.66)	284.30
12023000	50201	Unemployment Costs	224.00	-	-	224.00	0.00
12023000	50202	Workers Comp Insurance	428.00	425.12	-	2.88	99.30
12023000	50210	MEPERS - Employer Share	17,548.00	11,938.27	-	5,609.73	68.00
12023000	50220	Health Insurance	46,645.00	31,407.97	-	15,237.03	67.30
12023000	50230	FICA Employer Costs	13,199.00	8,468.56	-	4,730.44	64.20
12023000	50301	Office Supplies	3,000.00	1,199.99	318.36	1,481.65	50.60
12023000	50306	Postage	800.00	560.00	-	240.00	70.00
12023000	50352	Cell Phone/Allowances	420.00	245.00	35.00	140.00	66.70
12023000	50401	Professional Development	4,400.00	2,100.75	50.00	2,249.25	48.90
12023000	50402	Dues and Memberships	500.00	260.00	-	240.00	52.00
12023000	50413	Mileage/ travel reimbursement	500.00	356.12	-	143.88	71.20
12023000	50451	Contracted Professional Servic	1,636.00	817.98	408.99	409.03	75.00
		<b>Total 12023000 Finance</b>	<b>261,835.00</b>	<b>174,821.69</b>	<b>812.35</b>	<b>86,200.96</b>	<b>67.08</b>
12023500	50104	Non Supervisory	117,425.00	70,962.87	-	46,462.13	60.40
12023500	50140	Overtime	2,500.00	838.10	-	1,661.90	33.50
12023500	50201	Unemployment Costs	224.00	-	-	224.00	0.00
12023500	50202	Workers Comp Insurance	337.00	437.27	-	(100.27)	129.80
12023500	50210	MEPERS - Employer Share	11,978.00	7,323.68	-	4,654.32	61.10
12023500	50220	Health Insurance	38,976.00	25,306.23	-	13,669.77	64.90
12023500	50230	FICA Employer Costs	9,174.00	5,128.58	-	4,045.42	55.90
12023500	50301	Office Supplies	3,000.00	926.00	294.50	1,779.50	40.70
12023500	50306	Postage	8,000.00	3,975.76	-	4,024.24	49.70
12023500	50401	Professional Development	600.00	(24.00)	-	624.00	-4.00
12023500	50413	Mileage/ travel reimbursement	500.00	-	-	500.00	0.00
		<b>Total 12023500 Tax Collection</b>	<b>192,714.00</b>	<b>114,874.49</b>	<b>294.50</b>	<b>77,545.01</b>	<b>59.76</b>
12024000	50104	Non-supervisory wages	24,607.00	18,244.88	-	6,362.12	74.10
12024000	50201	Unemployment Costs	75.00	-	-	75.00	0.00
12024000	50202	Workers Comp Insurance	114.00	118.44	-	(4.44)	103.90
12024000	50210	MEPERS - Employer Share	2,510.00	1,860.94	-	649.06	74.10
12024000	50220	Health Insurance	1,568.00	1,327.00	-	241.00	84.60
12024000	50230	FICA Employer Costs	1,882.00	1,497.11	-	384.89	79.50
12024000	50301	Office Supplies	425.00	358.95	-	66.05	84.50
12024000	50306	Postage	300.00	619.57	-	(319.57)	206.50



ORG	OBJ	ACCOUNT DESCRIPTION	FY23 APPROVED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
12024000	50308	Printing	330.00	-	-	330.00	0.00
12024000	50401	Professional Development	500.00	414.20	1,650.00	(1,564.20)	412.80
12024000	50402	Dues and Memberships	150.00	40.00	-	110.00	26.70
12024000	50413	Mileage/ travel reimbursement	350.00	852.16	-	(502.16)	243.50
12024000	50451	Contracted Professional Serv	35,000.00	22,000.00	-	13,000.00	62.90
12024000	50470	Registry Services	700.00	537.00	-	163.00	76.70
12024000	50624	Mapping & Microfiliming	2,000.00	-	-	2,000.00	0.00
12024000	53935	Revaluation	30,000.00	30,000.00	-	-	100.00
		<b>Total 12024000 Assessor</b>	<b>100,511.00</b>	<b>77,870.25</b>	<b>1,650.00</b>	<b>20,990.75</b>	<b>79.10</b>
12024500	50102	Department Head	77,255.00	54,940.31	-	22,314.69	71.10
12024500	50104	Non Supervisory	41,766.00	21,721.40	-	20,044.60	52.00
12024500	50201	Unemployment Costs	149.00	-	-	149.00	0.00
12024500	50202	Workers Comp Insurance	2,578.00	1,643.78	-	934.22	63.80
12024500	50210	MEPERS - Employer Share	10,390.00	6,626.39	-	3,763.61	63.80
12024500	50220	Health Insurance	19,645.00	11,561.44	-	8,083.56	58.90
12024500	50230	FICA Employer Costs	9,105.00	5,458.21	-	3,646.79	59.90
12024500	50301	Office Supplies	1,575.00	1,079.29	-	495.71	68.50
12024500	50306	Postage	150.00	73.56	-	76.44	49.00
12024500	50352	Cell Phone/Allowances	420.00	245.00	35.00	140.00	66.70
12024500	50375	Gas	850.00	471.19	-	378.81	55.40
12024500	50401	Professional Development	600.00	130.00	-	470.00	21.70
12024500	50402	Dues and Memberships	120.00	35.00	-	85.00	29.20
12024500	50501	Vehicle Repairs	1,000.00	66.31	-	933.69	6.60
12024500	50530	Software and Services	-	-	1,500.00	(1,500.00)	100.00
12024500	50624	Mapping & Microfiliming	1,000.00	-	-	1,000.00	0.00
		<b>Total 12024500 Code Enforcement</b>	<b>166,603.00</b>	<b>104,051.88</b>	<b>1,535.00</b>	<b>61,016.12</b>	<b>63.40</b>
12025500	50221	HRA Costs	30,000.00	7,807.14	-	22,192.86	26.00
12025500	50601	General Liability	5,782.00	7,654.00	-	(1,872.00)	132.40
12025500	50602	Vehicle Insurance	20,028.00	18,420.00	-	1,608.00	92.00
12025500	50603	Police Liability	5,301.00	5,838.00	-	(537.00)	110.10
12025500	50604	Property Insurance	38,024.00	41,468.00	-	(3,444.00)	109.10
12025500	50606	Crime Insurance	425.00	408.00	-	17.00	96.00
12025500	50607	Public Officials	1,545.00	1,589.00	-	(44.00)	102.80
12025500	50608	Employment Liability	2,061.00	2,276.00	-	(215.00)	110.40
12025500	50609	Public Officials Bond Insuranc	2,975.00	1,325.00	-	1,650.00	44.50
12025500	50610	Critical Incident Ins.	1,260.00	-	-	1,260.00	0.00

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 APPROVED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
		<b>Total 12025500 Liability Insurance Program</b>	107,401.00	86,785.14	-	20,615.86	80.80
12026500	50360	Minor equipment	21,000.00	11,141.38	776.01	9,082.61	56.70
12026500	50454	Internet and website hosting	13,861.00	8,951.26	303.03	4,606.71	66.80
12026500	50530	Software and Services	220,800.00	179,397.10	8,684.79	32,718.11	85.20
12026500	50536	R&M: Equipment	24,000.00	5,776.93	-	18,223.07	24.10
		<b>Total 12026500 Technology</b>	279,661.00	205,266.67	9,763.83	64,630.50	76.90
12028000	51300	Required Local Share	4,417,383.00	2,944,922.00	-	1,472,461.00	63.64
12028000	51310	Add'l Local Share	2,854,811.00	1,903,207.36	-	951,603.64	70.66
12028000	51320	Local Share Debt	438,820.00	292,546.65	-	146,273.35	65.47
12028000	51330	Local Share Adult Education	21,868.00	14,578.64	-	7,289.36	65.07
		<b>Total 12028000 School</b>	7,732,882.00	5,155,254.65	-	2,577,627.35	66.17
12051500	50104	Non-supervisory wages	16,120.00	9,693.69	-	6,426.31	60.10
12051500	50201	Unemployment Costs	75.00	-	-	75.00	0.00
12051500	50202	Workers Comp Insurance	527.00	321.00	-	206.00	60.90
12051500	50230	FICA taxes	1,233.00	729.23	-	503.77	59.10
12051500	50302	Operating supplies	6,500.00	4,124.71	166.03	2,209.26	66.00
12051500	50451	Contracted Professional Servic	20,000.00	5,160.00	-	14,840.00	25.80
12051500	50510	Electricity	48,000.00	27,064.59	4,804.12	16,131.29	66.40
12051500	50511	Water usage fees	2,300.00	1,563.30	-	736.70	68.00
12051500	50512	Telephone	10,500.00	7,094.40	-	3,405.60	67.60
12051500	50513	Sewer Expense	824.00	587.88	-	236.12	71.30
12051500	50514	Heating Fuel	16,700.00	14,307.40	1,715.49	677.11	95.90
12051500	50515	Natural Gas	34,000.00	16,905.38	8,100.84	8,993.78	73.50
12051500	50520	Building Expense	45,000.00	20,506.48	-	24,493.52	45.60
12051500	50536	R&M: Equipment	38,905.00	37,777.01	1,554.30	(426.31)	101.10
12051500	50549	R & M Buildings	23,000.00	9,558.64	273.00	13,168.36	42.70
		<b>Total 12051500 Town Buildings</b>	263,684.00	155,393.71	16,613.78	91,676.51	65.20
		<b>Total General Government</b>	<b>9,901,008.00</b>	<b>6,494,241.62</b>	<b>37,533.93</b>	<b>3,369,232.45</b>	<b>65.59</b>
		<b>Total General Gov't Excluding School</b>	<b>2,168,126.00</b>	<b>1,338,986.97</b>	<b>37,533.93</b>	<b>791,605.10</b>	<b>63.02</b>
13030500	50102	Department Head	5,729.00	3,745.78	-	1,983.22	65.40
13030500	50202	Workers Comp Insurance	185.00	118.10	-	66.90	63.80
13030500	50210	MEPERS - Employer Share	584.00	502.01	-	81.99	86.00

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 APPROVED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
13030500	50230	FICA Employer Costs	438.00	272.64	-	165.36	62.20
13030500	50301	Office Supplies	50.00	-	-	50.00	0.00
		<b>Total 13030500 Health Officer</b>	<b>6,986.00</b>	<b>4,638.53</b>	<b>-</b>	<b>2,347.47</b>	<b>66.40</b>
13031000	50140	Overtime wages	2,500.00	-	-	2,500.00	0.00
13031000	50202	Workers Comp Insurance	14.00	7.69	-	6.31	54.90
13031000	50210	MEPERS - Employer Share	255.00	176.58	-	78.42	69.20
13031000	50230	FICA Employer Costs	192.00	132.39	-	59.61	69.00
13031000	50301	Office Supplies	800.00	16.83	-	783.17	2.10
13031000	50306	Postage	100.00	84.10	-	15.90	84.10
13031000	50352	Cell Phone allowance	365.00	199.98	35.00	130.02	64.40
13031000	50401	Professional Development	800.00	294.44	-	505.56	36.80
13031000	50440	General Assistance	30,000.00	21,907.71	1,686.18	6,406.11	78.60
		<b>Total 13031000 General Assistance</b>	<b>35,026.00</b>	<b>22,819.72</b>	<b>1,721.18</b>	<b>10,485.10</b>	<b>70.10</b>
		<b>Total Health &amp; Welfare/General A</b>	<b>42,012.00</b>	<b>27,458.25</b>	<b>1,721.18</b>	<b>12,832.57</b>	<b>69.45</b>
14040500	50102	Department Head	95,285.00	59,850.30	-	35,434.70	62.80
14040500	50104	Non Supervisory	990,925.00	639,683.16	-	351,241.84	64.60
14040500	50107	Administrative	52,042.00	33,351.66	-	18,690.34	64.10
14040500	50116	Union	17,000.00	-	-	17,000.00	0.00
14040500	50117	Misc. Police Detail	7,000.00	5,361.03	-	1,638.97	76.60
14040500	50130	Temporary/seasonal	34,994.00	8,516.32	-	26,477.68	24.30
14040500	50140	Overtime wages	39,400.00	19,120.82	-	20,279.18	48.50
14040500	50143	Court time	5,000.00	3,905.44	-	1,094.56	78.10
14040500	50145	Replacement Wages	144,200.00	106,241.35	-	37,958.65	73.70
14040500	50201	Unemployment Costs	1,658.00	-	-	1,658.00	0.00
14040500	50202	Workers Comp Insurance	42,469.00	24,512.48	-	17,956.52	57.70
14040500	50210	MEPERS - Employer Share	175,642.00	107,056.74	-	68,585.26	61.00
14040500	50220	Health Insurance	314,450.00	190,896.57	-	123,553.43	60.70
14040500	50230	FICA Employer Costs	104,717.00	63,138.07	-	41,578.93	60.30
14040500	50260	Uniform cleaning	500.00	-	-	500.00	0.00
14040500	50301	Office Supplies	5,150.00	2,593.63	468.61	2,087.76	59.50
14040500	50302	Operating supplies	14,000.00	3,655.90	175.74	10,168.36	27.40
14040500	50306	Postage	350.00	172.34	-	177.66	49.20
14040500	50307	Advertising	200.00	-	-	200.00	0.00
14040500	50308	Printing	2,600.00	2,217.00	-	383.00	85.30
14040500	50349	Recruitment Testing	1,750.00	400.14	-	1,349.86	22.90
14040500	50351	Clothing/Boot Allowance	19,400.00	16,108.25	52.74	3,239.01	83.30

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 APPROVED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
14040500	50352	Cell Phone/Allowances	6,274.00	3,618.72	70.00	2,585.28	58.80
14040500	50353	Physicals	1,900.00	-	640.00	1,260.00	33.70
14040500	50375	Gas	37,775.00	19,782.97	-	17,992.03	52.37
14040500	50377	Diesel	234.00	145.25	-	88.75	62.10
14040500	50378	Tires Expense	5,128.00	5,713.39	-	(585.39)	111.40
14040500	50401	Professional Development	15,886.00	(328.89)	252.88	15,962.01	-0.50
14040500	50413	Mileage/ travel reimbursement	450.00	-	-	450.00	0.00
14040500	50415	Education Program	2,608.00	-	-	2,608.00	0.00
14040500	50501	Vehicle Repairs	13,000.00	7,927.32	63.14	5,009.54	61.47
14040500	50512	Telephone	7,768.00	5,619.80	120.30	2,027.90	73.90
14040500	50532	R&M Office Equipment	2,000.00	1,010.13	-	989.87	50.50
14040500	50536	R&M: Equipment	5,500.00	4,252.19	-	1,247.81	77.30
14040500	50710	Equipment	3,750.00	2,231.91	-	1,518.09	59.50
14040500	50720	Equipment – vehicles	67,000.00	39,480.03	-	27,519.97	58.90
		<b>Total 14040500 Police</b>	<b>2,238,005.00</b>	<b>1,376,234.02</b>	<b>1,843.41</b>	<b>859,927.57</b>	<b>61.58</b>
14041500	50102	Department Head	87,646.00	57,310.40	-	30,335.60	65.40
14041500	50104	Non Supervisory	90,795.00	49,492.22	-	41,302.78	54.50
14041500	50130	Temporary/seasonal wages	183,130.00	93,634.20	-	89,495.80	51.10
14041500	50201	Unemployment Costs	996.00	-	-	996.00	0.00
14041500	50202	Workers Comp Insurance	18,200.00	15,120.74	-	3,079.26	83.10
14041500	50210	MEPERS - Employer Share	23,911.00	13,805.24	-	10,105.76	57.70
14041500	50220	Health Insurance	52,841.00	24,375.39	-	28,465.61	46.10
14041500	50230	FICA Employer Costs	27,660.00	15,236.05	-	12,423.95	55.10
14041500	50301	Office Supplies	500.00	243.92	-	256.08	48.80
14041500	50302	Operating supplies	9,000.00	4,953.89	333.20	3,712.91	58.70
14041500	50306	Postage	75.00	11.39	-	63.61	15.20
14041500	50351	Clothing/Boot Allowance	4,000.00	2,585.10	-	1,414.90	64.60
14041500	50352	Cell Phone/Allowances	420.00	245.00	35.00	140.00	66.70
14041500	50353	Physicals	5,000.00	2,531.00	-	2,469.00	50.60
14041500	50370	Parts - Supplies	6,200.00	2,746.41	-	3,453.59	44.30
14041500	50375	Gas	1,965.00	1,349.18	-	615.82	68.70
14041500	50377	Diesel	5,240.00	4,573.60	-	666.40	87.30
14041500	50378	Tires Expense	2,800.00	-	-	2,800.00	0.00
14041500	50401	Professional Development	7,500.00	1,450.14	842.70	5,207.16	30.60
14041500	50413	Mileage/ travel reimbursement	150.00	43.80	-	106.20	29.20
14041500	50490	Capital Projects Reserve	75,000.00	75,000.00	-	-	100.00
14041500	50511	Water Usage	525.00	342.00	-	183.00	65.10
14041500	50512	Telephone	2,508.00	2,028.61	154.20	325.19	87.00
14041500	50513	Sewer Expense	347.00	213.60	-	133.40	61.60

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 APPROVED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
14041500	50536	R&M: Equipment	25,000.00	46,490.63	576.70	(22,067.33)	188.30
14041500	50544	R & M: Radios	13,820.00	11,492.09	-	2,327.91	83.20
14041500	50560	Fire Fighting Foam	3,000.00	-	-	3,000.00	0.00
14041500	50561	EMS Supplies	2,500.00	1,835.13	-	664.87	73.40
14041500	50562	Personal Protective Equipment	43,047.00	19,864.77	-	23,182.23	46.15
14041500	50563	Hose Replacement	11,300.00	4,345.85	5,876.00	1,078.15	90.50
14041500	50710	Equipment	43,300.00	33,287.65	-	10,012.35	76.90
		<b>Total 14041500 Fire Department</b>	<b>748,376.00</b>	<b>484,608.00</b>	<b>7,817.80</b>	<b>255,950.20</b>	<b>65.80</b>
14043000	50100	LEMS Stipend	334,627.00	250,970.22	-	83,656.78	75.00
14043000	50104	Non Supervisory	1,609.00	-	-	1,609.00	0.00
14043000	50201	Unemployment Costs	10.00	-	-	10.00	0.00
14043000	50202	Workers Comp Insurance	57.00	34.22	-	22.78	60.00
14043000	50230	FICA Employer Costs	123.00	-	-	123.00	0.00
		<b>Total 14043000 Emergency Management</b>	<b>336,426.00</b>	<b>251,004.44</b>	<b>-</b>	<b>85,421.56</b>	<b>74.60</b>
14045000	50104	Non Supervisory	55,125.00	33,110.40	-	22,014.60	60.10
14045000	50140	Overtime	2,160.00	1,580.04	-	579.96	73.20
14045000	50201	Unemployment Costs	112.00	-	-	112.00	0.00
14045000	50202	Workers Comp Insurance	883.00	499.66	-	383.34	56.60
14045000	50210	MEPERS - Employer Share	5,677.00	3,250.29	-	2,426.71	57.30
14045000	50220	Health Insurance	24,852.00	16,847.76	-	8,004.24	67.80
14045000	50230	FICA Employer Costs	4,382.00	2,380.10	-	2,001.90	54.30
14045000	50302	Operating supplies	1,000.00	135.35	-	864.65	13.50
14045000	50351	Clothing/Boot Allowance	600.00	88.96	-	511.04	14.80
14045000	50352	Cell Phone/Allowances	625.00	448.99	-	176.01	71.80
14045000	50375	Gas	3,968.00	1,850.71	-	2,117.29	46.60
14045000	50378	Tires Expense	700.00	-	-	700.00	0.00
14045000	50401	Professional Development	400.00	-	-	400.00	0.00
14045000	50453	Animal Shelter Services	14,081.00	14,080.95	-	0.05	100.00
14045000	50536	R&M: Equipment	950.00	1,509.08	39.09	(598.17)	163.00
14045000	50710	Equipment	250.00	-	-	250.00	0.00
		<b>Total 14045000 Animal Control Officer</b>	<b>115,765.00</b>	<b>75,782.29</b>	<b>39.09</b>	<b>39,943.62</b>	<b>65.50</b>
14046000	50104	Non Supervisory	195,483.00	120,260.63	-	75,222.37	61.50
14046000	50116	Union	3,500.00	-	-	3,500.00	0.00
14046000	50130	Temporary/seasonal	21,630.00	6,984.42	-	14,645.58	32.30
14046000	50140	Overtime wages	1,350.00	538.74	-	811.26	39.90

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 APPROVED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
14046000	50145	Replacement Wages	51,500.00	42,415.11	-	9,084.89	82.40
14046000	50201	Unemployment Costs	298.00	-	-	298.00	0.00
14046000	50202	Workers Comp Insurance	769.00	683.10	-	85.90	88.80
14046000	50210	MEPERS - Employer Share	32,875.00	22,055.96	-	10,819.04	67.10
14046000	50220	Health Insurance	40,091.00	17,618.86	-	22,472.14	43.90
14046000	50230	FICA Employer Costs	20,690.00	12,800.46	-	7,889.54	61.90
14046000	50301	Office Supplies	1,000.00	578.84	106.64	314.52	68.50
14046000	50307	Advertising	120.00	-	-	120.00	0.00
14046000	50349	Recruitment Testing	300.00	-	-	300.00	0.00
14046000	50351	Clothing/Boot Allowance	2,250.00	1,225.02	-	1,024.98	54.40
14046000	50401	Professional Development	1,450.00	212.50	-	1,237.50	14.70
14046000	50512	Telephone	1,900.00	1,019.00	181.63	699.37	63.20
14046000	50536	R&M: Equipment	1,125.00	575.00	-	550.00	51.10
		<b>Total 14046000 Lisbon Communications Center</b>	<b>376,331.00</b>	<b>226,967.64</b>	<b>288.27</b>	<b>149,075.09</b>	<b>60.40</b>
		<b>Total Public Safety</b>	<b>3,814,903.00</b>	<b>2,414,596.39</b>	<b>9,988.57</b>	<b>1,390,318.04</b>	<b>63.56</b>
15050500	40402	Fees & Fines	2,500.00	59.92	-	2,440.08	2.40
15050500	50102	Department Head	90,025.00	58,860.80	-	31,164.20	65.40
15050500	50104	Non Supervisory	432,026.00	235,686.03	-	196,339.97	54.60
15050500	50107	Administrative	37,492.00	26,556.49	-	10,935.51	70.80
15050500	50116	Union	25,500.00	-	-	25,500.00	0.00
15050500	50140	Overtime wages	40,000.00	17,250.82	-	22,749.18	43.10
15050500	50201	Unemployment Costs	820.00	-	-	820.00	0.00
15050500	50202	Workers Comp Insurance	38,706.00	16,060.17	-	22,645.83	41.50
15050500	50210	MEPERS - Employer Share	61,153.00	35,107.55	-	26,045.45	57.40
15050500	50220	Health Insurance	118,288.00	61,222.96	-	57,065.04	51.80
15050500	50230	FICA Employer Costs	47,816.00	25,954.84	-	21,861.16	54.30
15050500	50240	Medical testing	600.00	899.10	-	(299.10)	149.90
15050500	50301	Office Supplies	1,500.00	660.64	-	839.36	44.00
15050500	50302	Operating supplies	8,500.00	4,922.20	119.00	3,458.80	59.30
15050500	50306	Postage	150.00	8.28	-	141.72	5.50
15050500	50307	Advertising	1,000.00	-	-	1,000.00	0.00
15050500	50330	Drug Testing	1,500.00	1,619.85	187.00	(306.85)	120.50
15050500	50351	Clothing/Boot Allowance	10,750.00	9,435.95	58.49	1,255.56	88.30
15050500	50352	Cell Phone/Allowances	1,600.00	952.81	70.00	577.19	63.90
15050500	50360	Minor equipment	3,000.00	1,733.59	-	1,266.41	57.80
15050500	50363	Culverts	15,000.00	616.74	-	14,383.26	4.10
15050500	50366	Asphalt-Hot Top	25,000.00	6,916.04	86.34	17,997.62	28.00

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 APPROVED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
15050500	50367	Excavation Expense	5,000.00	-	-	5,000.00	0.00
15050500	50370	Parts - Supplies	55,000.00	32,772.72	(622.46)	22,849.74	58.46
15050500	50371	Sand & Gravel	15,000.00	2,507.96	120.20	12,371.84	17.50
15050500	50375	Gas	8,240.00	10,266.50	3,046.38	(5,072.88)	161.60
15050500	50376	Oils and lubricants	4,500.00	6,132.59	-	(1,632.59)	136.30
15050500	50377	Diesel	35,312.00	18,174.62	-	17,137.38	51.47
15050500	50378	Tires Expense	5,000.00	5,452.47	(362.09)	(90.38)	101.80
15050500	50401	Professional Development	4,000.00	467.17	-	3,532.83	11.70
15050500	50402	Dues and Memberships	-	105.00	-	(105.00)	100.00
15050500	50412	Meals and Lodging	500.00	608.42	-	(108.42)	121.70
15050500	50413	Mileage/ travel reimbursement	500.00	-	-	500.00	0.00
15050500	50430	Filing fees/licenses/permits	1,200.00	694.10	-	505.90	57.80
15050500	50455	Profesional Services	26,400.00	10,455.29	-	15,944.71	39.60
15050500	50511	Water Usage	500.00	246.00	-	254.00	49.20
15050500	50512	Telephone	4,020.00	2,580.85	154.20	1,284.95	68.00
15050500	50513	Sewer Expense	612.00	366.68	-	245.32	59.90
15050500	50535	Rental of Equipment	25,000.00	12,145.61	-	12,854.39	48.60
15050500	50536	R&M: Equipment	8,000.00	13,403.77	1,489.65	(6,893.42)	186.20
15050500	50537	Equipment Painting	5,000.00	106.94	-	4,893.06	2.10
15050500	50538	Loam & Seed	1,500.00	-	-	1,500.00	0.00
15050500	50539	R&M: Catch Basins & Manhole Cv	5,000.00	139.24	-	4,860.76	2.80
15050500	50541	Ground repair and maintenance	6,500.00	3,642.02	-	2,857.98	56.00
15050500	50544	R & M: Radios	1,500.00	974.33	-	525.67	65.00
15050500	50545	R & M: TREE REMOVE/REPLA	6,500.00	4,200.00	-	2,300.00	64.60
15050500	50547	R & M: SIGNS	3,000.00	536.89	-	2,463.11	17.90
15050500	50548	R & M: STREETS	35,000.00	19,943.29	-	15,056.71	57.00
15050500	50710	Equipment	130,700.00	12,500.00	-	118,200.00	9.60
15050500	50770	Infrastructure- Paving	475,000.00	480,134.45	-	(5,134.45)	101.10
		<b>Total 15050500 Department of Public Work</b>	<b>1,831,410.00</b>	<b>1,143,081.69</b>	<b>4,346.71</b>	<b>683,981.60</b>	<b>62.65</b>
15051000	50140	Overtime	65,000.00	39,745.19	-	25,254.81	61.10
15051000	50202	Workers Comp Insurance	1,581.00	4,067.84	-	(2,486.84)	257.30
15051000	50210	MEPERS - Employer Share	6,630.00	3,822.30	-	2,807.70	57.70
15051000	50230	FICA Employer Costs	4,973.00	2,903.69	-	2,069.31	58.40
15051000	50303	Other Supplies	192,349.00	244,380.21	-	(52,031.21)	127.05
15051000	50370	Parts - Supplies	35,000.00	39,741.46	-	(4,741.46)	113.50
15051000	50451	Contracted Professional Servic	50,000.00	41,665.00	-	8,335.00	83.30
		<b>Total 15051000 Winter Operations</b>	<b>355,533.00</b>	<b>376,325.69</b>	<b>-</b>	<b>(20,792.69)</b>	<b>105.85</b>

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 APPROVED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
15052000	50104	Non Supervisory	213,117.00	91,470.47	-	121,646.53	42.90
15052000	50116	Union Negotiations	5,600.00	-	-	5,600.00	0.00
15052000	50140	Overtime wages	-	1,999.75	-	(1,999.75)	100.00
15052000	50201	Unemployment Costs	480.00	-	-	480.00	0.00
15052000	50202	Workers Comp Insurance	7,106.00	4,535.91	-	2,570.09	63.80
15052000	50210	MEPERS - Employer Share	21,738.00	5,593.80	-	16,144.20	25.70
15052000	50220	Health Insurance	50,608.00	21,295.71	-	29,312.29	42.10
15052000	50230	FICA Employer Costs	16,732.00	6,955.59	-	9,776.41	41.60
15052000	50240	Medical testing	500.00	202.84	-	297.16	40.60
15052000	50301	Office Supplies	500.00	115.16	-	384.84	23.00
15052000	50302	Operating supplies	6,000.00	1,672.91	-	4,327.09	27.90
15052000	50306	Postage	80.00	18.98	-	61.02	23.70
15052000	50307	Advertising	100.00	-	-	100.00	0.00
15052000	50308	Printing	1,500.00	283.08	-	1,216.92	18.90
15052000	50330	Drug Testing	350.00	12.50	-	337.50	3.60
15052000	50351	Clothing/Boot Allowance	3,500.00	1,735.62	-	1,764.38	49.60
15052000	50352	Cell Phone allowance	420.00	245.00	35.00	140.00	66.70
15052000	50369	Land Fill	5,000.00	2,841.25	-	2,158.75	56.80
15052000	50370	Parts - Supplies	10,000.00	4,208.82	366.30	5,424.88	45.80
15052000	50377	Diesel	6,180.00	5,462.70	-	717.30	88.40
15052000	50378	Tires Expense	4,500.00	777.20	-	3,722.80	17.30
15052000	50401	Professional Development	250.00	-	-	250.00	0.00
15052000	50413	Mileage/ travel reimbursement	250.00	-	-	250.00	0.00
15052000	50430	Filing fees/licenses/permits	700.00	1,065.40	-	(365.40)	152.20
15052000	50511	Water usage fees	2,100.00	1,101.21	-	998.79	52.40
15052000	50512	Telephone	1,512.00	869.56	-	642.44	57.50
15052000	50513	Sewer Expense	546.00	107.12	-	438.88	19.60
15052000	50536	R&M: Equipment	5,000.00	6,438.99	-	(1,438.99)	128.80
15052000	50556	Trash Removal	300,000.00	174,779.85	-	125,220.15	58.30
15052000	50720	Equipment – vehicles	2,500.00	573.75	-	1,926.25	23.00
		<b>Total 15052000 Solid Waste</b>	<b>666,869.00</b>	<b>334,363.17</b>	<b>401.30</b>	<b>332,104.53</b>	<b>50.20</b>
15053500	50510	Electricity	78,000.00	38,504.35	700.19	38,795.46	50.30
15053500	50534	Hydrant Rental	480,000.00	360,000.00	-	120,000.00	75.00
15053500	50536	R&M: Equipment	17,000.00	2,449.39	-	14,550.61	14.40
		<b>Total 15053500 Other Public Works</b>	<b>575,000.00</b>	<b>400,953.74</b>	<b>700.19</b>	<b>173,346.07</b>	<b>69.90</b>
		<b>Total Public Works</b>	<b>3,428,812.00</b>	<b>2,254,724.29</b>	<b>5,448.20</b>	<b>1,168,639.51</b>	<b>65.92</b>



ORG	OBJ	ACCOUNT DESCRIPTION	FY23 APPROVED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
16060500	50102	Department Head	77,730.00	50,987.18	-	26,742.82	65.60
16060500	50104	Non Supervisory	168,818.00	104,066.10	-	64,751.90	61.60
16060500	50201	Unemployment Costs	373.00	-	-	373.00	0.00
16060500	50202	Workers Comp Insurance	655.00	684.87	-	(29.87)	104.60
16060500	50210	MEPERS - Employer Share	25,148.00	15,359.28	-	9,788.72	61.10
16060500	50220	Health Insurance	86,762.00	48,481.85	-	38,280.15	55.90
16060500	50230	FICA Employer Costs	18,861.00	11,211.09	-	7,649.91	59.40
16060500	50301	Office Supplies	3,100.00	601.98	-	2,498.02	19.40
16060500	50302	Operating supplies	31,500.00	14,855.45	41.84	16,602.71	47.30
16060500	50306	Postage	4,015.00	2,604.51	-	1,410.49	64.90
16060500	50308	Printing	250.00	-	-	250.00	0.00
16060500	50352	Cell Phone/Allowances	420.00	245.00	35.00	140.00	66.70
16060500	50401	Professional Development	175.00	-	-	175.00	0.00
16060500	50402	Dues and Memberships	100.00	-	-	100.00	0.00
16060500	50413	Mileage/ travel reimbursement	75.00	-	-	75.00	0.00
16060500	50511	Water usage fees	240.00	171.00	-	69.00	71.30
16060500	50512	Telephone	2,419.00	1,337.75	-	1,081.25	55.30
16060500	50513	Sewer Expense	181.00	123.60	-	57.40	68.30
16060500	50536	R&M: Equipment	11,350.00	377.90	-	10,972.10	3.30
		<b>Total 16060500 Library</b>	<b>432,172.00</b>	<b>251,107.56</b>	<b>76.84</b>	<b>180,987.60</b>	<b>58.12</b>
16061500	50102	Department Head	89,477.00	58,551.24	-	30,925.76	65.40
16061500	50104	Non Supervisory	268,999.00	146,541.77	-	122,457.23	54.50
16061500	50130	Temporary/seasonal	165,586.00	144,251.32	-	21,334.68	87.10
16061500	50140	Overtime	5,000.00	4,030.34	-	969.66	80.60
16061500	50201	Unemployment Costs	372.00	-	-	372.00	0.00
16061500	50202	Workers Comp Insurance	16,520.00	9,688.76	-	6,831.24	58.60
16061500	50210	MEPERS - Employer Share	29,497.00	18,707.15	-	10,789.85	63.40
16061500	50220	Health Insurance	102,545.00	43,372.44	-	59,172.56	42.30
16061500	50230	FICA Employer Costs	40,473.00	26,267.36	-	14,205.64	64.90
16061500	50301	Office Supplies	1,500.00	1,615.55	-	(115.55)	107.70
16061500	50302	Operating supplies	47,000.00	37,234.08	244.63	9,521.29	79.70
16061500	50306	Postage	200.00	42.59	-	157.41	21.30
16061500	50307	Advertising	1,000.00	268.58	-	731.42	26.90
16061500	50351	Clothing/Boot Allowance	800.00	591.31	-	208.69	73.90
16061500	50352	Cell Phone/Allowances	840.00	490.00	70.00	280.00	66.70
16061500	50355	Co-Ed Softball/Fast Pitch	7,853.00	200.00	-	7,653.00	2.50
16061500	50356	Summer Trips	20,000.00	22,846.00	-	(2,846.00)	114.20
16061500	50357	Sunshine Hill	3,000.00	4,107.20	7,336.87	(8,444.07)	381.50
16061500	50358	New Programs	5,045.00	24,054.90	2,098.09	(21,107.99)	518.40

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 APPROVED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
16061500	50359	Officials	3,800.00	2,763.60	-	1,036.40	72.70
16061500	50375	Gas	7,600.00	3,902.68	40.77	3,656.55	51.89
16061500	50377	Diesel	1,800.00	806.33	-	993.67	44.80
16061500	50380	Uniforms/safety equipment	1,000.00	564.01	7.19	428.80	57.10
16061500	50401	Professional Development	1,500.00	1,499.12	-	0.88	99.90
16061500	50414	Senior Meals Expense	7,000.00	4,297.06	611.53	2,091.41	70.10
16061500	50501	Vehicle Repairs	3,000.00	871.44	-	2,128.56	29.00
16061500	50510	Electricity	300.00	132.16	22.45	145.39	51.50
16061500	50511	Water Usage	4,500.00	1,417.20	-	3,082.80	31.50
16061500	50512	Telephone	3,828.00	2,631.20	-	1,196.80	68.70
16061500	50513	Sewer Expense	773.00	630.12	-	142.88	81.50
16061500	50522	Space Rental	2,200.00	-	-	2,200.00	0.00
16061500	50536	R&M: Equipment	5,000.00	2,988.20	-	2,011.80	59.80
16061500	50541	Grounds maintenance	9,200.00	4,697.80	51.74	4,450.46	51.60
16061500	50542	River Trail maint and repair	5,000.00	2,970.06	-	2,029.94	59.40
16061500	50543	R&M: Green Thumb	4,690.00	1,194.79	-	3,495.21	25.50
16061500	50556	Trash Removal	1,150.00	808.13	153.09	188.78	83.60
16061500	50710	Equipment	11,600.00	12,900.00	-	(1,300.00)	111.20
		<b>Total 16061500 Parks &amp; Recreation</b>	<b>879,648.00</b>	<b>587,934.49</b>	<b>10,636.36</b>	<b>281,077.15</b>	<b>68.05</b>
16062000	50442	Transportation services	45,000.00	30,000.00	-	15,000.00	66.70
16062000	50650	Historical Society	2,000.00	-	-	2,000.00	0.00
16062000	50651	LACO	1,000.00	-	-	1,000.00	0.00
16062000	50652	Memorial Day	2,800.00	-	-	2,800.00	0.00
16062000	50653	MMA	8,687.00	8,879.00	-	(192.00)	102.20
		<b>Total 16062000 Other Public Services</b>	<b>59,487.00</b>	<b>38,879.00</b>	<b>-</b>	<b>20,608.00</b>	<b>65.40</b>
		<b>Total Culture &amp; Recreation</b>	<b>1,371,307.00</b>	<b>877,921.05</b>	<b>10,713.20</b>	<b>482,672.75</b>	<b>64.80</b>
17070500	50102	Department Head	74,556.00	49,067.63	-	25,488.37	65.80
17070500	50201	Unemployment Costs	75.00	-	-	75.00	0.00
17070500	50202	Workers Comp Insurance	214.00	188.86	-	25.14	88.30
17070500	50210	MEPERS - Employer Share	7,605.00	5,004.85	-	2,600.15	65.80
17070500	50220	Health Insurance	3,136.00	2,050.71	-	1,085.29	65.40
17070500	50230	FICA Employer Costs	5,703.00	3,898.90	-	1,804.10	68.40
17070500	50302	Operating supplies	4,200.00	3,421.91	168.41	609.68	85.50
17070500	50306	Postage	300.00	6.51	-	293.49	2.20
17070500	50307	Advertising	6,000.00	1,729.06	-	4,270.94	28.82
17070500	50352	Cell Phone/Allowances	695.00	245.00	35.00	415.00	40.30

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 APPROVED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
17070500	50401	Professional employee training	3,500.00	270.05	-	3,229.95	7.70
17070500	50402	Dues and Memberships	2,250.00	1,427.50	-	822.50	63.40
17070500	50406	AVCOG Dues	10,466.00	10,465.36	-	0.64	100.00
17070500	50412	Meal allowance	525.00	329.32	15.46	180.22	65.70
17070500	50413	Mileage/ travel reimbursement	1,050.00	1,023.38	111.25	(84.63)	108.10
		<b>Total 17070500 Economic Development</b>	<b>120,275.00</b>	<b>79,129.04</b>	<b>330.12</b>	<b>40,815.84</b>	<b>66.06</b>
		<b>Total Economic Development</b>	<b>120,275.00</b>	<b>79,129.04</b>	<b>330.12</b>	<b>40,815.84</b>	<b>66.06</b>
18085000	50405	PSAP Fees	22,973.00	22,972.95	-	0.05	100.00
18085000	50920	County tax	836,292.00	836,291.50	-	0.50	100.00
		<b>Total 18085000 County Tax</b>	<b>859,265.00</b>	<b>859,264.45</b>	<b>-</b>	<b>0.55</b>	<b>100.00</b>
		<b>Total Intergovernmental</b>	<b>859,265.00</b>	<b>859,264.45</b>	<b>-</b>	<b>0.55</b>	<b>100.00</b>
		<b>Total 1000 General Fund Including School</b>	<b>19,537,582.00</b>	<b>13,007,335.09</b>	<b>65,735.20</b>	<b>6,464,511.71</b>	<b>66.72</b>
38081000	53403	2010 Bond Principal	53,040.00	53,040.00	-	-	100.00
38081000	53405	2014 QECB Principal	43,780.00	-	-	43,780.00	0.00
38081000	53406	2017 Bond Principal	150,000.00	150,000.00	-	-	100.00
38081000	53409	2020 Bond Principal	150,000.00	150,000.00	-	-	100.00
38081000	53603	2010 Bond Interest	14,454.00	7,625.91	-	6,828.09	52.80
38081000	53605	2014 QECB Interest	13,646.00	-	-	13,646.00	0.00
38081000	53607	2017 Bond Interest	19,658.00	10,560.00	-	9,098.00	53.70
38081000	53612	2022 Bond Int Ferry	84,624.00	40,084.80	-	44,539.20	47.40
		<b>Total 38081000 Debt Service-Bonds</b>	<b>529,202.00</b>	<b>411,310.71</b>	<b>-</b>	<b>117,891.29</b>	<b>77.72</b>
		<b>Total Debt Service</b>	<b>529,202.00</b>	<b>411,310.71</b>	<b>-</b>	<b>117,891.29</b>	<b>77.72</b>
65052500	50102	Department Head	92,456.00	64,921.02	-	27,534.98	70.20
65052500	50104	Non Supervisory	241,758.00	114,833.21	-	126,924.79	47.50
65052500	50107	Admin Wages	19,887.00	-	-	19,887.00	0.00
65052500	50140	Overtime wages	22,900.00	18,445.17	-	4,454.83	80.50
65052500	50201	Unemployment Costs	447.00	-	-	447.00	0.00
65052500	50202	Workers Comp Insurance	10,393.00	2,177.17	-	8,215.83	20.90
65052500	50210	Maine State retirement	36,426.00	14,094.88	-	22,331.12	38.70
65052500	50215	Admin Benefits	8,778.00	-	-	8,778.00	0.00
65052500	50220	Health insurance	112,802.00	36,004.05	-	76,797.95	31.90

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 APPROVED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
65052500	50221	HRA Costs	3,724.00	920.08	-	2,803.92	24.70
65052500	50230	FICA taxes	27,478.00	14,551.17	-	12,926.83	53.00
65052500	50240	Medical testing	250.00	268.42	-	(18.42)	107.40
65052500	50301	Office supplies	2,500.00	1,550.10	401.85	548.05	78.10
65052500	50303	Other Supplies	42,700.00	24,102.00	-	18,598.00	56.40
65052500	50306	Postage	8,500.00	3,441.01	-	5,058.99	40.50
65052500	50307	Advertising	300.00	-	-	300.00	0.00
65052500	50330	Drug Testing	400.00	338.65	72.00	(10.65)	102.70
65052500	50331	Small Tools	3,000.00	2,491.21	173.99	334.80	88.80
65052500	50351	Clothing/Boot Allowance	4,250.00	2,441.02	-	1,808.98	57.40
65052500	50352	Cell Phone allowance	2,564.00	1,123.67	140.00	1,300.33	49.30
65052500	50375	Gas	4,748.00	3,049.85	-	1,698.15	64.20
65052500	50377	Diesel	1,756.00	637.29	-	1,118.71	36.30
65052500	50401	Professional employee training	3,000.00	510.00	-	2,490.00	17.00
65052500	50413	Mileage/Travel Reimbursement	300.00	-	-	300.00	0.00
65052500	50430	Filing fees/licenses/permits	1,600.00	1,561.04	-	38.96	97.60
65052500	50450	Legal expense	1,000.00	999.88	-	0.12	100.00
65052500	50452	Audit services	2,634.00	1,083.33	-	1,550.67	41.10
65052500	50455	Profesional Services	10,000.00	1,914.50	653.00	7,432.50	25.70
65052500	50483	Security System Maintenance	3,500.00	1,890.36	-	1,609.64	54.00
65052500	50510	Electricity	120,000.00	66,597.02	20,040.28	33,362.70	72.20
65052500	50511	Water usage fees	15,500.00	15,602.50	-	(102.50)	100.70
65052500	50512	Telephone	950.00	519.18	-	430.82	54.70
65052500	50514	Heating Fuel	9,500.00	6,043.48	301.84	3,154.68	66.80
65052500	50530	Software and Services	37,000.00	-	-	37,000.00	0.00
65052500	50539	R&M: Catch Basins & Manhole Cv	7,500.00	789.90	-	6,710.10	10.50
65052500	50546	R & M: SEWER	72,000.00	33,794.52	4,946.81	33,258.67	53.80
65052500	50550	Meter Read	10,000.00	14,565.69	(2,101.88)	(2,463.81)	124.60
65052500	50555	Sludge Disposal	125,000.00	53,549.48	12,339.00	59,111.52	52.70
65052500	50556	Trash Removal	2,070.00	1,634.70	223.25	212.05	89.80
65052500	50557	CCTV & Cleaning Out	10,000.00	1,650.00	-	8,350.00	16.50
65052500	50601	General Liability	1,065.00	1,217.00	-	(152.00)	114.30
65052500	50602	Vehicle Insurance	900.00	990.00	-	(90.00)	110.00
65052500	50604	Property Insurance	10,354.00	11,027.00	-	(673.00)	106.50
65052500	50750	Improvements other than buildi	160,200.00	49,769.30	-	110,430.70	31.10
65052500	50806	Bond Administration Fees	2,200.00	-	-	2,200.00	0.00
65052500	53307	Vactor Lease	37,313.00	37,312.89	-	0.11	100.00
65052500	53400	2004 FR Bond Principal	17,500.00	-	-	17,500.00	0.00
65052500	53401	2005 FR Bond Principal	25,000.00	25,000.00	-	-	100.00
65052500	53405	2014 QECB Principal	17,026.00	-	-	17,026.00	0.00
65052500	53600	2004 FR Bond Interest	1,312.00	349.59	-	962.41	26.60
65052500	53601	2005 FR Bond Inteest	2,564.00	2,000.76	563.06	0.18	100.00
65052500	53605	2014 QECB Interest	5,307.00	-	-	5,307.00	0.00

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 APPROVED BUDGET		YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
							-	
		Total 65052500 Treatment Plant	1,360,312.00		635,762.09	37,753.20	686,796.71	48.00

# REVENUE: PROPOSED FY24 MANAGERIAL BUDGET

			FY24				
					Compare FY24 to FY23		FY23
					\$ Amount	% Amount	
ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Projected Managerial Budget	Notes	Increase/(Decrease) from FY23 Budget	Increase/(Decrease) from FY23 Budget	FY23 APPROVED BUDGET APPROPRIATION
12020000	40002	In lieu of property taxes	9,000.00	Greater Brunswick Housing Corp; 50% reimbursement for being tax exempt	(1,000.00)	-10.00%	10,000.00
12020000	40020	Motor vehicle excise taxes	1,600,000.00	There were peaks and drops in motor vehicle excise tax since COVID-19. This projection is based on how much I anticipate the Town to collect by June 30, 2023 and taking into consideration actual collections over the past few years.	200,000.00	14.29%	1,400,000.00
12020000	40021	Boat excise taxes	7,000.00	based on a three year average	250.00	3.70%	6,750.00
12020000	40030	Interest/Penalties on Taxes	36,000.00	consistent over the past few years; don't expect an increase as we are seeing a reduction in total number of residents entering lien status	-	0.00%	36,000.00
12020000	40160	Agent Fees	40,000.00	based on collection of past 3 years (average)	2,000.00	5.26%	38,000.00
12020000	40226	State revenue sharing	2,220,323.00	FY23 numbers as the State of Maine hasn't provided the FY24 numbers as of 2.28.2023	(5,590.00)	-0.25%	2,225,913.00
12020000	40227	Urban road initiative program	101,000.00	based on average 3 years	3,300.00	3.38%	97,700.00
12020000	40231	Veterans Reimbursement	10,000.00	not expected to change	-	0.00%	10,000.00
12020000	40232	Tree Growth Reimbursement	16,000.00	based on a three year average	3,000.00	23.08%	13,000.00
12020000	40235	State Road Revenue	21,727.00	not expected to change	-	0.00%	21,727.00
12020000	40261	Copier Revenue	250.00	seeing a decrease in this service	(150.00)	-37.50%	400.00
12020000	40262	NSF Fees	500.00	not expected to change	-	0.00%	500.00
12020000	40901	Sewer Dept Admin Reimbursement	18,287.00	Reimb from Sewer for Admin duties (Manager, Treas, FD 8% Salaries; see calculation in Water-Sewer Tab of All Employees payroll spreadsheet	377.00	2.10%	17,910.00
12020000	40902	Sewer Dept Benefit Reimburseme	6,071.00	Reimb from Sewer for Admin Duties (Manager, Treas, FD 8% of benefits); see calculation in Water-Sewer Tab of All Employees payroll spreadsheet	(1,052.00)	-14.77%	7,123.00
12020000	40903	Water Dept Admin Reimbursement	14,192.00	Reimb from Water for Admin Duties (Manager, Treas, FD & HR 5% Salaries); see calculation in Water-Sewer Tab of All Employees payroll spreadsheet	353.00	2.55%	13,839.00
12020000	40904	Water Dept Benefit Reimburseme	5,122.00	Reimb for Admin Duties (Manager, Treas, FD & HR 5% of Benefits); see calculation in Water-Sewer Tab of All Employees payroll spreadsheet	(594.00)	-10.39%	5,716.00
12020000	40905	Water Dept IT Reimbursement	4,800.00	Reimb for user access & support	700.00	17.07%	4,100.00
12020000	40906	Water Dept Insur Reimbursement	19,593.00	Reimb for Property & Casualty, Employ Liability, Crime, Vehicle, Cyber and GL; waiting on insurance numbers	2,556.00	15.00%	17,037.00
12020000	40992	MEMIC Dividend	-	switched from MEMIC to MMA in FY23; will not receive again	-	100.00%	-
12020000	40993	Unemployment Dividend	-	received dividend in FY23; not expecting one in FY24	-	100.00%	-
12020000	44409	Investment earnings	30,000.00	based on average 3 years	2,000.00	7.14%	28,000.00
12020000	48033	Insurance Claim Revenue	-		-	100.00%	-

ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Projected Managerial Budget	Notes	\$ Amount Increase/(Decrease) from FY23 Budget	% Amount Increase/(Decrease) from FY23 Budget	FY23 APPROVED BUDGET APPROPRIATION
		<b>Total 12020000 General Government</b>	\$ 4,159,865.00		\$ 206,150.00	5.21%	\$ 3,953,715.00
12022500	40100	Business licenses	18,500.00		(10,600.00)	-36.43%	29,100.00
12022500	40110	Clerk Fees	-		-	100.00%	-
12022500	40112	Vital Records	9,000.00		1,500.00	20.00%	7,500.00
12022500	40113	Animal Licenses	750.00		225.00	42.86%	525.00
12022500	40263	Notary Fees	2,500.00		-	0.00%	2,500.00
		<b>Total 12022500 Clerk</b>	\$ 30,750.00		\$ (8,875.00)	-22.40%	\$ 39,625.00
12024500	40114	Town Plumbing permits	7,500.00		1,500.00	25.00%	6,000.00
12024500	40116	Code Enforcement Fines	-		-	0.00%	-
12024500	40266	Construction Fees	30,000.00		-	0.00%	30,000.00
12024500	40269	Electrical Permits	9,000.00		3,000.00	50.00%	6,000.00
12024500	40710	Codes-Sign	-		-	0.00%	-
		<b>Total 12024500 Code Enforcement</b>	\$ 46,500.00		\$ 4,500.00	10.71%	\$ 42,000.00
		<b>Total General Government</b>	\$ 4,237,115.00		\$ 201,775.00	5.00%	4,035,340.00
13031000	40228	General assistance reimburseme	28,350.00	70% Reimbursement of budgeted expenses	3,832.00	15.63%	24,518.00
		<b>Total 30 Health &amp; Welfare/General A</b>	\$ 28,350.00		\$ 3,832.00	15.63%	\$ 24,518.00
14040500	40400	Court fines	-		-	0.00%	-
14040500	40401	Parking Tickets	-		-	0.00%	-
14040500	40410	Police Report Fees	1,800.00		-	0.00%	1,800.00
14040500	40412	Town Concealed Weapon Permit	-		-	0.00%	-
14040500	NEW	MDEA Reimbursement	28,635.00		28,635.00	0.00%	-
14040500	40420	SRO Reimbursement	76,837.00	School's reimbursement of 75% of wages and benefits for 1 SRO Officer	4,845.00	6.73%	71,992.00
14040500	40421	School Detail	7,000.00		-	0.00%	7,000.00
14040500	40990	Misc. Fees	200.00		-	0.00%	200.00
14040500	40991	Misc Revenue	-		-	0.00%	-
		<b>Total 14040500 Police</b>	\$ 114,472.00		\$ 33,480.00	41.34%	80,992.00
14045000	40450	ACO Fines & Fees	300.00		-	0.00%	300.00
14045000	40451	Sabattus ACO Revenue	19,446.00	Sabattus share of ACO Budget excluding Animal Shelter contract (based on per capita)	232.00	1.21%	19,214.00
14045000	40452	Bowdoin ACO Revenue	11,539.00	Bowdoin share of ACO Budget excluding Animal Shelter contract (based on per capita)	271.00	2.41%	11,268.00
14045000	40453	Durham ACO Revenue	11,995.00	Durham share of ACO Budget excluding Animal Shelter contract (based on per capita)	(139.00)	-1.15%	12,134.00
		<b>Total 14045000 Animal Control Officer</b>	\$ 43,280.00		364.00	0.85%	42,916.00
14046000	40431	Lisbon Emergency Dispatch	7,000.00	Lisbon Emergency reimbursement for dispatching services	-	0.00%	7,000.00



ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Projected Managerial Budget	Notes	\$ Amount Increase/(Decrease) from FY23 Budget	% Amount Increase/(Decrease) from FY23 Budget	FY23 APPROVED BUDGET APPROPRIATION
		<b>Total 14046000 Lisbon Communications Cen</b>	\$ 7,000.00		\$ -	0.00%	\$ 7,000.00
		<b>Total Public Safety</b>	\$ 164,752.00		\$ 33,844.00	25.85%	130,908.00
15052000	40500	Solid Waste Permits	156,000.00	average 3,000 stickers; increasing price to \$52 for sticker for the year	37,560.00	31.71%	118,440.00
15052000	40501	Metal	23,000.00		-	0.00%	23,000.00
15052000	40502	Cardboard	14,000.00		-	0.00%	14,000.00
15052000	40503	Mixed Paper	2,500.00		(2,500.00)	-50.00%	5,000.00
15052000	40504	Newspaper	500.00		-	0.00%	500.00
15052000	40505	Yard Items	32,500.00		-	0.00%	32,500.00
15052000	40506	Tires	2,300.00		-	0.00%	2,300.00
15052000	40515	Unversal Waste	8,200.00		-	0.00%	8,200.00
15052000	40521	Commercial Disposal Fee	15,000.00	based on current year after FY23 rate increase	12,700.00	552.17%	2,300.00
15052000	40522	Excavation Revenue	3,000.00		1,000.00	50.00%	2,000.00
		<b>Total 15052000 Solid Waste</b>	\$ 257,000.00		\$ 48,760.00	23.42%	\$ 208,240.00
		<b>Total Public Works</b>	\$ 257,000.00		\$ 48,760.00	23.42%	208,240.00
16060500	40360	Library Non-Resident	1,900.00		400.00	26.67%	1,500.00
16060500	40361	Library Fines	1,000.00		-	0.00%	1,000.00
16060500	40362	Library Fax	200.00		-	0.00%	200.00
16060500	40363	Damage/Lost Fee	400.00		100.00	33.33%	300.00
16060500	40960	Restricted Donations	-		-	0.00%	-
		<b>Total 605 Library</b>	3,500.00		500.00	16.67%	3,000.00
16061500	40300	Before School	86,000.00	Based on FY22 numbers; there were ups and downs during covid years of 2020-2021 and we are seeing things go back to normal and an increased demand.	16,000.00	22.86%	70,000.00
16061500	40301	Fitness Center	15,000.00		(3,000.00)	-16.67%	18,000.00
16061500	40303	Playground	54,075.00	based on 2022 summer numbers of 103 kids; increased rate from \$475 to \$525	19,075.00	54.50%	35,000.00
16061500	40304	Trekker	44,000.00		-	0.00%	44,000.00
16061500	40305	Trips/Excursions	20,000.00		-	0.00%	20,000.00
16061500	40306	Marion T. Morse	4,500.00		-	0.00%	4,500.00
16061500	40307	Fitness Instruction	8,000.00		(4,000.00)	-33.33%	12,000.00
16061500	40308	Senior Meals	7,000.00		-	0.00%	7,000.00
16061500	40309	New Programs	15,000.00		10,000.00	200.00%	5,000.00
16061500	NEW	Bus Transportation	16,000.00		16,000.00	100.00%	-
16061500	40310	Moxie 5-K	3,000.00		-	0.00%	3,000.00
16061500	40311	Moxie Car Show	3,000.00		-	0.00%	3,000.00
16061500	40320	Basketball 1-3	2,000.00		790.00	65.29%	1,210.00
16061500	40321	Basketball 4-6	2,500.00		477.00	23.58%	2,023.00
16061500	40322	Winter/Spring Swim	-		(1,500.00)	-100.00%	1,500.00
16061500	40330	Summer Basketball	1,000.00		600.00	150.00%	400.00
16061500	40332	Summer Football	2,000.00		-	0.00%	2,000.00
16061500	40333	Summer Pee Wee Field Hockey	600.00		480.00	400.00%	120.00
16061500	40334	Summer Soccer	1,000.00		300.00	42.86%	700.00

ORG	OBJ	ACCOUNT DESCRIPTION	FY24 Projected Managerial Budget	Notes	\$ Amount Increase/(Decrease) from FY23 Budget	% Amount Increase/(Decrease) from FY23 Budget	FY23 APPROVED BUDGET APPROPRIATION
16061500	40335	Summer Swim	-		(1,500.00)	-100.00%	1,500.00
16061500	40336	Co-ed Softball	1,200.00		(5,800.00)	-82.86%	7,000.00
16061500	40337	Summer Tennis	250.00		-	0.00%	250.00
16061500	40340	Fall Field Hockey	1,200.00		680.00	130.77%	520.00
16061500	40341	Fall Soccer	5,000.00		-	0.00%	5,000.00
16061500	40342	Football Tackle 5-6	3,000.00		(300.00)	-9.09%	3,300.00
16061500	40343	Football Tackle 7-8	2,000.00		(500.00)	-20.00%	2,500.00
16061500	40344	Track & Field	2,700.00		(300.00)	-10.00%	3,000.00
16061500	40380	Park Cabin Rent	4,800.00		-	0.00%	4,800.00
		Total 16061500 Parks & Recreation	\$ 304,825.00		\$ 47,502.00	18.46%	\$ 257,323.00
		<b>Total Culture &amp; Recreation</b>	<b>\$ 308,325.00</b>		<b>\$ 48,002.00</b>	<b>18.44%</b>	<b>\$ 260,323.00</b>
17070500	40670	TIF Revenue	68,973.00	50% offset to the ECD budget from existing Dingley TIF; TIF expired in FY23	(50,273.00)	-42.16%	119,246.00
		<b>Total 705 Economic Development</b>	<b>68,973.00</b>		<b>\$ (50,273.00)</b>	<b>-42.16%</b>	<b>\$ 119,246.00</b>
18080500	40800	Interest Rebate	15,840.00		-	0.00%	15,840.00
		<b>Total 805 Capital Leases</b>	<b>15,840.00</b>		<b>\$ -</b>	<b>0.00%</b>	<b>\$ 15,840.00</b>
		<b>Total 1000 General Fund</b>	<b>\$ 5,080,355.00</b>		<b>\$ 285,940.00</b>	<b>5.96%</b>	<b>\$ 4,794,415.00</b>
65052500	40600	Domestic Sewer Revenue	1,243,509.00	4% rate fee increase less \$48,000 account being moved to industrial billing	1,674.00	0.13%	1,241,835.00
65052500	40601	Industrial Sewer Revenue	130,748.00	4% rate fee increase plus \$48,000 new industrial account	51,183.00	64.33%	79,565.00
65052500	40602	Septage Revenue	139,385.00	8% rate fee increase	10,325.00	8.00%	129,060.00
65052500	40603	Finance Charges	8,500.00		-	0.00%	8,500.00
65052500	40605	Equipment Rental	10,000.00		-	0.00%	10,000.00
65052500	40606	Sewer Application Fee	-		-	0.00%	-
65052500	40607	Sewer Hook-Up Fee	7,000.00		-	0.00%	7,000.00
65052500	40800	Interest Rebate	6,160.00		-	0.00%	6,160.00
65052500	40991	Misc Revenue	15,000.00		-	0.00%	15,000.00
		<b>Total 65052500 Treatment Plant</b>	<b>\$ 1,560,302.00</b>		<b>63,182.00</b>	<b>4.22%</b>	<b>1,497,120.00</b>
		<b>Grand Total</b>	<b>\$ 6,640,657.00</b>		<b>\$ 349,122.00</b>	<b>5.55%</b>	<b>\$ 6,291,535.00</b>

## REVENUE: FY23 YTD BUDGET TO ACTUAL

ORG	OBJ	ACCOUNT DESCRIPTION	FY23	FY23 Data pulled 2/27/2023			
			FY23 APPROVED BUDGET APPROPRIATION	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
12020000	40002	In lieu of property taxes	10,000.00	-	-	10,000.00	0.00
12020000	40020	Motor vehicle excise taxes	1,400,000.00	1,036,850.82	-	363,149.18	74.06
12020000	40021	Boat excise taxes	6,750.00	1,522.60	-	5,227.40	22.56
12020000	40030	Interest/Penalties on Taxes	36,000.00	16,318.21	-	19,681.79	45.33
12020000	40160	Agent Fees	38,000.00	23,783.75	-	14,216.25	62.59
12020000	40226	State revenue sharing	2,225,913.00	1,439,960.73	-	785,952.27	64.69
12020000	40227	Urban road initiative program	97,700.00	101,096.00	-	(3,396.00)	103.48
12020000	40231	Veterans Reimbursement	10,000.00	-	-	10,000.00	0.00%
12020000	40232	Tree Growth Reimbursement	13,000.00	16,866.08	-	(3,866.08)	129.74
12020000	40235	State Road Revenue	21,727.00	-	-	21,727.00	0.00%
12020000	40261	Copier Revenue	400.00	53.85	-	346.15	13.46
12020000	40262	NSF Fees	500.00	140.00	-	360.00	28.00
12020000	40901	Sewer Dept Admin Reimbursement	17,910.00	-	-	17,910.00	0
12020000	40902	Sewer Dept Benefit Reimburseme	7,123.00	-	-	7,123.00	0
12020000	40903	Water Dept Admin Reimbursement	13,839.00	8,072.75	-	5,766.25	58.33
12020000	40904	Water Dept Benefit Reimburseme	5,716.00	3,334.31	-	2,381.69	58.33
12020000	40905	Water Dept IT Reimbursement	4,100.00	2,391.69	-	1,708.31	58.33
12020000	40906	Water Dept Insur Reimbursement	17,037.00	17,763.00	-	(726.00)	104.26
12020000	40992	MEMIC Dividend	-	17,304.95	-	(17,304.95)	100.00
12020000	40993	Unemployment Dividend	-	5,444.00	-	(5,444.00)	100.00
12020000	44409	Investment earnings	28,000.00	65,235.71	-	(37,235.71)	233.00
12020000	48033	Insurance Claim Revenue	-	3,760.43	-	(3,760.43)	100.00
Total 12020000 General Government			\$ 3,953,715.00	2,759,898.88	-	1,193,816.12	69.81
12022500	40100	Business licenses	29,100.00	6,555.00	-	22,545.00	22.53
12022500	40110	Clerk Fees	-	219.32	-	(219.32)	100.00
12022500	40112	Vital Records	7,500.00	6,362.80	-	1,137.20	84.84
12022500	40113	Animal Licenses	525.00	662.00	-	(137.00)	126.10
12022500	40263	Notary Fees	2,500.00	1,444.00	-	1,056.00	57.76
Total 12022500 Clerk			\$ 39,625.00	15,243.12	-	24,381.88	38.47
12024500	40114	Town Plumbing permits	6,000.00	4,872.50	-	1,127.50	81.21
12024500	40116	Code Enforcement Fines	-	1,200.00	-	(1,200.00)	100.00
12024500	40266	Construction Fees	30,000.00	18,242.55	-	11,757.45	60.81
12024500	40269	Electrical Permits	6,000.00	6,451.08	-	(451.08)	107.52
12024500	40710	Codes-Sign	-	175.00	-	(175.00)	100.00
Total 12024500 Code Enforcement			\$ 42,000.00	30,941.13	-	11,058.87	73.67
Total General Government			4,035,340.00	2,806,083.13	-	1,229,256.87	69.54
13031000	40228	General assistance reimburseme	24,518.00	21,217.38	-	3,300.62	86.54
Total 30 Health & Welfare/General A			\$ 24,518.00	21,217.38	-	3,300.62	86.54
14040500	40400	Court fines	-	713.69	-	(713.69)	100.00
14040500	40401	Parking Tickets	-	150.00	-	(150.00)	100.00
14040500	40410	Police Report Fees	1,800.00	798.60	-	1,001.40	44.37
14040500	40412	Town Concealed Weapon Permit	-	316.00	-	(316.00)	100.00
14040500	NEW	MDEA Reimbursement	-	-	-	-	0.00

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 APPROVED BUDGET APPROPRIATION	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
14040500	40420	SRO Reimbursement	71,992.00	48,951.18	-	23,040.82	68.00
14040500	40421	School Detail	7,000.00	2,578.21	-	4,421.79	36.83
14040500	40990	Misc. Fees	200.00	-	-	200.00	0
14040500	40991	Misc Revenue	-	50.00	-	(50.00)	100.00
		<b>Total 14040500 Police</b>	<b>80,992.00</b>	<b>53,557.68</b>	<b>-</b>	<b>27,434.32</b>	<b>66.13</b>
14045000	40450	ACO Fines & Fees	300.00	200.00	-	100.00	66.67
14045000	40451	Sabattus ACO Revenue	19,214.00	19,214.00	-	-	100.00
14045000	40452	Bowdoin ACO Revenue	11,268.00	5,634.00	-	5,634.00	50.00
14045000	40453	Durham ACO Revenue	12,134.00	9,100.50	-	3,033.50	75.00
		<b>Total 14045000 Animal Control Officer</b>	<b>42,916.00</b>	<b>34,148.50</b>	<b>-</b>	<b>8,767.50</b>	<b>79.57</b>
14046000	40431	Lisbon Emergency Dispatch	7,000.00	5,250.00	-	1,750.00	75.00
		<b>Total 14046000 Lisbon Communications Cen</b>	<b>\$ 7,000.00</b>	<b>5,250.00</b>	<b>-</b>	<b>1,750.00</b>	<b>75.00</b>
		<b>Total Public Safety</b>	<b>130,908.00</b>	<b>92,956.18</b>	<b>-</b>	<b>37,951.82</b>	<b>71.01</b>
15052000	40500	Solid Waste Permits	118,440.00	103,745.00	-	14,695.00	87.59
15052000	40501	Metal	23,000.00	8,507.10	-	14,492.90	36.99
15052000	40502	Cardboard	14,000.00	9,121.06	-	4,878.94	65.15
15052000	40503	Mixed Paper	5,000.00	-	-	5,000.00	0
15052000	40504	Newspaper	500.00	-	-	500.00	0
15052000	40505	Yard Items	32,500.00	22,244.00	-	10,256.00	68.44
15052000	40506	Tires	2,300.00	1,644.00	-	656.00	71.48
15052000	40515	Unversal Waste	8,200.00	4,909.00	-	3,291.00	59.87
15052000	40521	Commercial Disposal Fee	2,300.00	15,118.00	-	(12,818.00)	657.30
15052000	40522	Excavation Revenue	2,000.00	1,600.00	-	400.00	80.00
		<b>Total 15052000 Solid Waste</b>	<b>\$ 208,240.00</b>	<b>166,888.16</b>	<b>-</b>	<b>41,351.84</b>	<b>80.14</b>
		<b>Total Public Works</b>	<b>208,240.00</b>	<b>166,888.16</b>	<b>-</b>	<b>41,351.84</b>	<b>80.14</b>
16060500	40360	Library Non-Resident	1,500.00	1,320.00	-	180.00	88.00
16060500	40361	Library Fines	1,000.00	638.10	-	361.90	63.81
16060500	40362	Library Fax	200.00	82.50	-	117.50	41.25
16060500	40363	Damage/Lost Fee	300.00	333.33	-	(33.33)	111.11
16060500	40960	Restricted Donations	-	220.00	-	(220.00)	100.00
		<b>Total 605 Library</b>	<b>3,000.00</b>	<b>2,593.93</b>	<b>-</b>	<b>406.07</b>	<b>86.46</b>
16061500	40300	Before School	70,000.00	68,363.86	-	1,636.14	97.70
16061500	40301	Fitness Center	18,000.00	12,656.40	-	5,343.60	70.30
16061500	40303	Playground	35,000.00	48,501.04	-	(13,501.04)	138.60
16061500	40304	Trekker	44,000.00	36,438.90	-	7,561.10	82.80
16061500	40305	Trips/Excursions	20,000.00	-	-	20,000.00	0.00
16061500	40306	Marion T. Morse	4,500.00	4,271.00	-	229.00	94.90
16061500	40307	Fitness Instruction	12,000.00	4,689.72	-	7,310.28	39.10
16061500	40308	Senior Meals	7,000.00	4,082.00	-	2,918.00	58.30
16061500	40309	New Programs	5,000.00	27,414.00	-	(22,414.00)	548.30
16061500	NEW	Bus Transportation	-	-	-	-	-
16061500	40310	Moxie 5-K	3,000.00	9,881.74	-	(6,881.74)	329.40
16061500	40311	Moxie Car Show	3,000.00	3,000.00	-	-	100.00
16061500	40320	Basketball 1-3	1,210.00	2,593.40	-	(1,383.40)	214.30
16061500	40321	Basketball 4-6	2,023.00	2,848.40	-	(825.40)	140.80
16061500	40322	Winter/Spring Swim	1,500.00	-	-	1,500.00	0.00
16061500	40330	Summer Basketball	400.00	1,272.60	-	(872.60)	318.20
16061500	40332	Summer Football	2,000.00	1,384.88	-	615.12	69.20
16061500	40333	Summer Pee Wee Field Hockey	120.00	318.00	-	(198.00)	265.00
16061500	40334	Summer Soccer	700.00	345.60	-	354.40	49.40
16061500	40335	Summer Swim	1,500.00	-	-	1,500.00	0.00
16061500	40336	Co-ed Softball	7,000.00	1,050.00	-	5,950.00	15.00
16061500	40337	Summer Tennis	250.00	-	-	250.00	0.00
16061500	40340	Fall Field Hockey	520.00	1,378.00	-	(858.00)	265.00
16061500	40341	Fall Soccer	5,000.00	4,080.60	-	919.40	81.60
16061500	40342	Football Tackle 5-6	3,300.00	2,963.60	-	336.40	89.80
16061500	40343	Football Tackle 7-8	2,500.00	1,550.40	-	949.60	62.00
16061500	40344	Track & Field	3,000.00	2,532.00	-	468.00	84.40
16061500	40380	Park Cabin Rent	4,800.00	4,800.00	-	-	100.00

ORG	OBJ	ACCOUNT DESCRIPTION	FY23 APPROVED BUDGET APPROPRIATION	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
		Total 16061500 Parks & Recreation	\$ 257,323.00	246,416.14	-	10,906.86	95.76	
		<b>Total Culture &amp; Recreation</b>	<b>\$ 260,323.00</b>	249,010.07	-	11,312.93	95.65	
17070500	40670	TIF Revenue	119,246.00	-	-	119,246.00	0.00	
		<b>Total 705 Economic Development</b>	<b>\$ 119,246.00</b>	-	-	119,246.00	0.00	
18080500	40800	Interest Rebate	15,840.00	-	-	15,840.00	0.00	
		<b>Total 805 Capital Leases</b>	<b>\$ 15,840.00</b>	-	-	15,840.00	0.00	
		<b>Total 1000 General Fund</b>	<b>\$ 4,794,415.00</b>	3,336,154.92	-	1,458,260.08	69.58	
65052500	40600	Domestic Sewer Revenue	1,241,835.00	620,230.14	-	621,604.86	49.94	
65052500	40601	Industrial Sewer Revenue	79,565.00	30,534.93	-	49,030.07	38.38	
65052500	40602	Septage Revenue	129,060.00	112,722.08	-	16,337.92	87.34	
65052500	40603	Finance Charges	8,500.00	6,945.46	-	1,554.54	81.71	
65052500	40605	Equipment Rental	10,000.00	-	-	10,000.00	0	
65052500	40606	Sewer Application Fee	-	276.22	-	(276.22)	100	
65052500	40607	Sewer Hook-Up Fee	7,000.00	11,048.78	-	(4,048.78)	157.84	
65052500	40800	Interest Rebate	6,160.00	-	-	6,160.00	0	
65052500	40991	Misc Revenue	15,000.00	95.20	-	14,904.80	0.63	
		<b>Total 65052500 Treatment Plant</b>	<b>1,497,120.00</b>	781,852.81	-	715,267.19	52.22	
		<b>Grand Total</b>	<b>\$ 6,291,535.00</b>					

# SCHOOL BUDGET

### 23-24 Subsidy Comparison Report Lisbon School Department

*(All Subsidy figures for 23/24 are Preliminary!)*

	<u>FUNDING 22/23**</u>	<u>FUNDING 23/24</u>	<u>Difference</u>
<u>General Education Budget:</u>		<u>Budget Expenditures as of 06/30/2022</u>	
<b>Budget Expenditures-Fund 100</b>	<b>\$ 18,990,943</b>	<b>\$ 19,565,062</b>	<b>\$574,119.00</b>
Amount from Unassigned Fund Balance:			
Balance to help defray taxes	\$236,422	\$118,211	(\$118,211)
State Grant/MLTI	\$0	\$0	\$0
Regular Instruction Reserve Account	\$0	\$93,524	
Anticipated Revenue:			
Capital Reserve Fund-GPC	\$43,209	\$67,896	\$24,687
Interest Credit	\$0	\$0	\$0
ARF Funds	\$164,425	\$0	(\$164,425)
Special Purpose School	\$300,000	\$300,000	\$0
<b>Total Revenue</b>	<b>\$744,056</b>	<b>\$579,631</b>	<b>(\$164,425)</b>
<b>Total Budget after Revenue</b>	<b>\$18,246,887</b>	<b>\$ 18,985,431</b>	<b>\$738,544</b>
<b>Local Only Debt Service</b>	<b>\$438,820</b>	<b>\$430,229</b>	<b>(\$8,591)</b>
<b>Total Budget after Revenue and Local Only Debt Service</b>	<b>\$17,808,067</b>	<b>\$ 18,555,202</b>	<b>\$747,135</b>
100% EPS	<b>\$14,953,256</b>	<b>\$16,106,619 *</b>	<b>\$1,153,363</b>
Amount above 100% EPS	<b>\$2,854,811</b>	<b>\$ 2,448,583</b>	<b>\$ (406,228)</b>
<b>Transition Amount</b>	<b>\$0</b>	<b>\$0 *</b>	<b>\$0</b>
<b>Total Additional Local Funds</b>	<b>\$2,854,811</b>	<b>\$ 2,448,583</b>	<b>\$ (406,228)</b>
<u>State Subsidy:</u>			
<b>State Contribution</b>	<b>\$10,617,530</b>	<b>\$11,394,377 *</b>	<b>\$776,847</b>
<b>Required Local Contribution</b>	<b>\$4,417,383</b>	<b>\$4,799,493 *</b>	<b>\$382,110</b>
<b>Local Only Debt Service</b>	<b>\$438,820</b>	<b>\$430,229</b>	<b>(\$8,591)</b>
<b>Local Additional Funds</b>	<b>\$2,854,811</b>	<b>\$ 2,448,583</b>	<b>(\$406,228)</b>
<b>Total Local Funding</b>	<b>\$7,711,014</b>	<b>\$7,678,305</b>	<b>(\$32,709)</b>
	<b>\$18,328,544</b>	<b>\$19,072,682</b>	<b>\$744,138</b>

There is an increase in State Funding from 22/23 to 23/24 of \$776,847  
There is a increase in Local Funding from 22/23 to 23/24 of (\$32,709)

\* Amounts based on Legislative Budget Approval FY 23/24 ED279 as of January 31, 2023

\*\* Amounts from Town Council Meeting dated \_\_\_\_\_

**Adult Education:**

Anticipated Revenue	\$3,500	\$3,500	#	\$0
State Contribution	\$8,250 **	\$7,735	***	(\$515)
Total Local Funding	\$16,903 **	\$17,418		\$515
Total Expenditures	<b>\$28,653</b>	<b>\$28,653</b>		<b>\$0</b>

There is an increase in State Funding from 21/22 to 22/23 of (\$515)  
There is a decrease in Local Funding from 21/22 to 22/23 of \$515

# Amount based on actual revenue received in 22-23

\*\*\* Amount based on actual subsidy received in 22-23

<b>Total Increase to Taxes:</b>	<b>\$7,727,917</b>	<b>\$7,695,723</b>	<b>(\$32,194)</b>
<b>Total increase in Budget Including Adult Education:</b>	<b>\$19,019,596</b>	<b>\$19,593,715</b>	<b>\$574,119</b>



# Town of Lisbon



## Capital Improvement Plan FY24

# Table of Contents

Introduction	
Introduction to the Capital Improvement Plan.....	1
About the Plan.....	1
CIP or Operating Budget.....	2
Charter Excerpt.....	3
Capital Improvement Program Policy.....	4-5
Town of Lisbon Summary 5 Year CIP.....	7
Town of Lisbon Summary 10 Year CIP.....	8
Police Department	
Police Department 5 Year CIP.....	9
Animal Control 5 Year CIP.....	10
Communication Center 5 Year CIP.....	10
Police Department 10 Year CIP.....	11
Animal Control 10 Year CIP.....	12
Communication Center 10 Year CIP.....	12
Footnotes.....	13
Mileage.....	14
Fire Department	
Fire Department 5 Year CIP.....	15
Fire Department 10 Year CIP.....	16
Footnotes.....	17
Parks and Recreation Department	
Parks & Rec 5 Year CIP.....	18
Parks & Rec 10 Year CIP.....	19
Footnotes.....	20
Public Works Department	
Public Works 5 Year CIP.....	21
Solid Waste 5 Year CIP.....	22
Public Works 10 Year CIP.....	23
Solid Waste 10 Year CIP.....	24
Footnotes.....	25-26
Treatment Plant	
Treatment Plant 5 Year CIP.....	27
Treatment Plant 10 Year CIP.....	28
Treatment Plant CIP Descriptions.....	29
Mileage and Maintenance Costs.....	29
Future Improvements.....	30
Town Buildings	
Buildings 5 Year CIP.....	31
Buildings 10 Year CIP.....	32
Footnotes.....	33
Town Office Admin	
Town Office Admin 5 Year CIP.....	34
Town Office Admin 10 Year CIP.....	35
Technology	
Technology 5 Year CIP.....	36
Technology 10 Year CIP.....	37
Technology Footnotes.....	38
Bonds	
Bonds 5 Year.....	39
Bonds 10 Year.....	40
Acknowledgement.....	41

# Town of Lisbon

## Capital Improvement Plan Introduction

### I. Introduction

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

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

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

### II. About the Plan

The CIP for FY24 shows the five fiscal years FY24 through FY28, which are separated on a department level. The CIP demonstrates specific projects, amounts of those projects as well as sources of funding for those projects. This document is a living and fluid document that considers community needs as well as a framework for making the best use of financial resources.

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

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

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

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

III. CIP or Operating Budget?

The FY24 column of the CIP will be incorporated into our FY24 budget. Within each department's plan structure, it will identify how each project will be funded. The projects that are to be funded with Municipal Revenue and are then to be brought into the budgetary process for FY24, will refer to operating budget in the funding source column. Other forms of funding include bonds, leases and grants.

The projects that are funded by bonds and leases are still going to impact the FY24 Operating Budget as the calculations for principal and interest would need to be included.

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

Town of Lisbon  
Charter Excerpt – Capital Program

Sec. 6.08. – Capital Program.

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

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

# Town of Lisbon

## Capital Improvement Plan Program Policy

### **Capital Improvement Program Policy**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Methods of Financing**

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

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

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

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

Town  
Departmental Level  
Capital Improvement Plan



## Town of Lisbon Summary – 5 Year CIP

**Town of Lisbon**  
**Forecasted Capital Improvement Plan - 5 Year**  
**Department Summary**  
**For Budget Year FY24**  
**Forecasted Years FY24 through FY28**

<b>DEPARTMENT TOTALS</b>	<b>Forecast 6/30/2024</b>	<b>Forecast 6/30/2025</b>	<b>Forecast 6/30/2026</b>	<b>Forecast 6/30/2027</b>	<b>Forecast 6/30/2028</b>
<b>POLICE DEPARTMENT</b>	<b>\$ 117,500</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>\$ 107,000</b>	<b>\$ 90,000</b>
<b>ANIMAL CONTROL</b>	<b>-</b>	<b>62,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>COMMUNICATION CENTER</b>	<b>-</b>	<b>220,000</b>	<b>270,000</b>	<b>-</b>	<b>-</b>
<b>FIRE DEPARTMENT</b>	<b>112,918</b>	<b>33,970</b>	<b>66,109</b>	<b>69,569</b>	<b>2,040,621</b>
<b>PARKS AND RECREATION</b>	<b>38,000</b>	<b>110,000</b>	<b>50,000</b>	<b>145,000</b>	<b>-</b>
<b>PUBLIC WORKS</b>	<b>455,500</b>	<b>910,000</b>	<b>505,000</b>	<b>660,000</b>	<b>845,000</b>
<b>SOLID WASTE</b>	<b>-</b>	<b>110,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TREATMENT PLANT</b>	<b>2,165,000</b>	<b>165,000</b>	<b>150,000</b>	<b>140,000</b>	<b>108,000</b>
<b>TOWN BUILDINGS</b>	<b>159,000</b>	<b>94,990</b>	<b>99,700</b>	<b>14,500,000</b>	<b>10,000</b>
<b>TOWN OFFICE ADMIN</b>	<b>41,405</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>TECHNOLOGY</b>	<b>66,200</b>	<b>141,000</b>	<b>-</b>	<b>20,900</b>	<b>-</b>
<b>Total Capital Expenditures</b>	<b>\$ 3,155,523</b>	<b>\$ 1,966,960</b>	<b>\$ 1,260,809</b>	<b>\$ 15,672,469</b>	<b>\$ 3,123,621</b>

## Town of Lisbon Summary – 10 Year CIP

**Town of Lisbon**  
**Forecasted Capital Improvement Plan - 10 Year**  
**Department Summary**  
**For Budget Year FY24**  
**Forecasted Years FY29 through FY33**

<b>DEPARTMENT TOTALS</b>	<b>Forecast 6/30/2029</b>	<b>Forecast 6/30/2030</b>	<b>Forecast 6/30/2031</b>	<b>Forecast 6/30/2032</b>	<b>Forecast 6/30/2033</b>
<b>POLICE DEPARTMENT</b>	<b>\$ 110,000</b>	<b>\$ 118,450</b>	<b>\$ 98,450</b>	<b>\$ 113,450</b>	<b>\$133,950</b>
<b>ANIMAL CONTROL</b>	-	-	62,000	-	-
<b>COMMUNICATION CENTER</b>	-	-	-	-	300,000
<b>FIRE DEPARTMENT</b>	726,077	70,000	10,000	-	470,000
<b>PARKS AND RECREATION</b>	8,000	8,000	60,000	100,000	-
<b>PUBLIC WORKS</b>	825,000	675,000	505,000	485,000	-
<b>SOLID WASTE</b>	-	-	76,000	-	-
<b>TREATMENT PLANT</b>	500,000	160,000	125,000	110,000	50,000
<b>TOWN BUILDINGS</b>	30,000	-	-	35,000	8,000
<b>TOWN OFFICE ADMIN</b>	30,000	30,000	30,000	30,000	-
<b>TECHNOLOGY</b>	-	55,000	-	-	-
<b>Total Capital Expenditures</b>	<b>\$ 2,229,077</b>	<b>\$1,116,450</b>	<b>\$ 966,450</b>	<b>\$ 873,450</b>	<b>\$961,950</b>

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

## Police Department – 5 Year CIP

Town of Lisbon						
Forecasted Capital Improvement Plan						
For Budget Year FY24						
Forecasted Years FY24 through FY28						
	Forecast 6/30/2024	Forecast 6/30/2025	Forecast 6/30/2026	Forecast 6/30/2027	Forecast 6/30/2028	Funding
<b>POLICE DEPARTMENT</b>						
<b>Vehicles</b>						
PD 1 2022 FORD EXPLORER	-	-	45,000	-	-	Op. Budget
PD 2 2020 FORD EXPLORER	45,000	-	-	-	45,000	Op. Budget
PD 3 2019 FORD EXPLORER	-	-	-	90,000	-	Op. Budget
PD 4 2021 FORD EXPLORER	-	-	45,000	-	-	Op. Budget
PD 5 2020 FORD EXPLORER	-	-	-	-	45,000	Op. Budget
PD 6 2018 FORD EXPLORER	45,000	-	-	-	-	Op. Budget
PD 7 2017 FORD EXPLORER	-	90,000	-	-	-	Op. Budget
PD 8 2018 FORD EXPLORER	-	-	-	-	-	Op. Budget
PD 9 2022 FORD EXPLORER	-	-	-	-	-	Op. Budget
PD Harley-Davidson	7,500	-	-	-	-	Lease
<b>Equipment</b>						
PD WatchGuard Cameras	-	-	-	-	-	
Harley Equipment and training	5,000	-	-	-	-	
PD Firearms Replacement	-	-	-	-	-	
Bullet Proof Vests	-	-	-	17,000	-	Op. Budget/Grant
New police K9 and equipment	15,000	-	-	-	-	Op. Budget
Portable Radios	-	-	-	-	-	
<b>Total Police Department</b>	<b>\$ 117,500</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>\$ 107,000</b>	<b>\$ 90,000</b>	

Police Department: Animal Control – 5 Year CIP

Town of Lisbon  
Forecasted Capital Improvement Plan  
For Budget Year FY24  
Forecasted Years FY24 through FY28

	Forecast 6/30/2024	Forecast 6/30/2025	Forecast 6/30/2026	Forecast 6/30/2027	Forecast 6/30/2028	Funding
<hr/>						
POLICE DEPARTMENT						
 ANIMAL CONTROL						
AC0 1 FORD PICK UP	-	45,500	-	-	-	Op. Budget
Vehicle Equipment		16,500				Op. Budget
Total Animal Control	\$ -	\$ 62,000	\$ -	\$ -	\$ -	-

Police Department: Communication Center – 5 Year CIP

Town of Lisbon  
Forecasted Capital Improvement Plan  
For Budget Year FY24  
Forecasted Years FY24 through FY28

	Forecast 6/30/2024	Forecast 6/30/2025	Forecast 6/30/2026	Forecast 6/30/2027	Forecast 6/30/2028	Funding
<hr/>						
POLICE DEPARTMENT						
 COMMUNICATIONS						
Com Center Consoles	-	220,000	-	-	-	Op. Budget
Com Center Back Room Radio setup	-	-	270,000	-	-	Op. Budget
Total Communications	\$ -	\$ 220,000	\$ 270,000	\$ -	\$ -	-

## Police Department – 10 Year CIP

Town of Lisbon  
Forecasted Capital Improvement Plan  
For Budget Year FY24  
Forecasted Years FY29 through FY33

	Forecast 6/30/2029	Forecast 6/30/2030	Forecast 6/30/2031	Forecast 6/30/2032	Forecast 6/30/2033	Funding
<b>POLICE DEPARTMENT</b>						
<b>Vehicles</b>						
PD 1 2022 FORD EXPLORER	-	45,000	-	-	-	Op. Budget
PD 2 2020 FORD EXPLORER	-	-	-	45,000	-	Op. Budget
PD 3 2019 FORD EXPLORER	-	-	90,000	-	-	Op. Budget
PD 4 2021 FORD EXPLORER	-	45,000	-	-	-	Op. Budget
PD 5 2020 FORD EXPLORER	-	-	-	45,000	-	Op. Budget
PD 6 2018 FORD EXPLORER	-	-	-	-	90,000	Op. Budget
PD 7 2017 FORD EXPLORER	-	-	-	-	-	Op. Budget
PD 8 2018 FORD EXPLORER	-	-	-	-	-	Op. Budget
PD 9 2022 FORD EXPLORER	90,000	-	-	-	-	Op. Budget
<b>PD - Harley Davidson</b>						
<b>Equipment</b>						
PD WatchGuard Cameras	-	8,450	8,450	8,450	8,450	Op. Budget
PD Firearms Replacement	-	-	-	-	17,500	Op. Budget
<b>PD Harley Davidson equipment</b>						
Bullet Proof Vests	-	-	-	15,000	-	Op. Budget/Grant
New police K9 and equipment	-	-	-	-	18,000	Op. Budget
Portable Radios	-	20,000	-	-	-	Grants
Cruiser Radios	20,000	-	-	-	-	Grants
<b>Total Police Department</b>	<b>\$ 110,000</b>	<b>\$ 118,450</b>	<b>\$ 98,450</b>	<b>\$ 113,450</b>	<b>\$ 133,950</b>	

## Police Department: Animal Control – 10 Year CIP

Town of Lisbon  
Forecasted Capital Improvement Plan  
For Budget Year FY24  
Forecasted Years FY29 through FY33

	Forecast 6/30/2029	Forecast 6/30/2030	Forecast 6/30/2031	Forecast 6/30/2032	Forecast 6/30/2033	Funding
<b>POLICE DEPARTMENT</b>						
<b>ANIMAL CONTROL</b>						
AC0 1 FORD PICK UP	-	-	45,500	-	-	Op. Budget
Vehicle Equipment			16,500			Op. Budget
<b>Total Animal Control</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62,000</b>	<b>\$ -</b>	<b>\$ -</b>	

## Police Department: Communication Center – 10 Year CIP

Town of Lisbon  
Forecasted Capital Improvement Plan  
For Budget Year FY24  
Forecasted Years FY29 through FY33

	Forecast 6/30/2029	Forecast 6/30/2030	Forecast 6/30/2031	Forecast 6/30/2032	Forecast 6/30/2033	Funding
<b>POLICE DEPARTMENT</b>						
<b>COMMUNICATIONS</b>						
Com Center Consoles	-	-	-	-	-	Op. Budget
Com Center Back Room Radio setup	-	-	-	-	300,000	Op. Budget
<b>Total Communications</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>	

## Police Department Footnotes FY24

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

- Cruiser replacement plan: The above 5 and 10 year CIPs highlight the current continuous cruiser replacement plan that is updated annually and runs on a ten year basis. The maintenance costs and mileage information, following this footnote, further supports the ten year cruiser replacement plan. FY24 is a two cruiser replacement year and the funding source is built into the operating budget.
- Duty weapon replacement: The firearms that Officers carry on a daily basis are generally replaced every 10 years due to wear. This agency's weapons were replaced in FY23 and won't need to be replaced again until FY33.
- Harley Davidson: The Lisbon PD is seeking to bring back the Harley Davidson Motorcycle unit program in FY24. The \$7,500 budgeted amount will be a lease and is included in the debt structure department of the General Fund. In addition to the lease, there will be an additional \$5,000 for equipment and training that is included in the operating budget of the Police Department's budget.
- K9 Unit and Equipment: The Lisbon PD is seeking to return the K9 program in FY24 which include the K-9 and equipment for the K-9 (including cruiser outfitting). The budgeted amount for the K-9 and the equipment is \$15,000 and the funding source is built into the operating budget.

### Animal Control

- ACO Ford Pick-up: The current ACO pick-up truck is a 2015 and is slated to be replaced within the 5 year Capital Improvement Plan, in FY25. It is recommended to trade in the 2015 truck and to purchase another Ford pick-up truck. The pick-up truck is much more convenient to transport animals within.

### Communication Center

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

## Police Department Mileage

**TOWN OF LISBON**  
**Forecasted Vehicle Mileage**  
**For Budget Year FY24**  
**Forecasted Fiscal Years 2024-2034**  
**CAPITAL IMPROVEMENT PLAN FOR MUNICIPAL GOVERNMENT**

	Estimated Mileage 6/30/2024	Estimated Mileage 6/30/2025	Estimated Mileage 6/30/2026	Estimated Mileage 6/30/2027	Estimated Mileage 6/30/2028	Estimated Mileage 6/30/2029	Estimated Mileage 6/30/2030	Estimated Mileage 6/30/2031	Estimated Mileage 6/30/2032	Estimated Mileage 6/30/2033
Replacing one vehicle annually and two vehicles semi annually										
PD 1 2022 FORD EXPLORER	44,000	66,000	88,000	22,000	44,000	66,000	88,000	22,000	44,000	66,000
PD 2 2020 FORD EXPLORER	77,000	22,000	44,000	66,000	88,000	22,000	44,000	66,000	88,000	22,000
PD 3 2022 FORD EXPLORER	22,000	44,000	66,000	88,000	22,000	44,000	66,000	88,000	22,000	44,000
PD 4 2020 FORD EXPLORER	66,000	88,000	110,000	22,000	44,000	66,000	88,000	22,000	44,000	66,000
PD 5 2020 FORD EXPLORER	77,000	22,000	44,000	66,000	88,000	22,000	44,000	66,000	88,000	22,000
PD 6 2018 FORD EXPLORER	100,000	85,000	94,000	103,000	110,000	94,000	103,000	110,000	94,000	103,000
PD 7 2017 FORD EXPLORER	85,000	94,000	12,000	24,000	36,000	48,000	60,000	72,000	84,000	96,000
PD 8 2018 FORD EXPLORER	90,000	85,000	94,000	103,000	110,000	94,000	103,000	94,000	103,000	110,000
PD 9 2022 FORD EXPLORER	34,000	51,000	68,000	85,000	102,000	119,000	17,000	34,000	51,000	68,000
PD 10 undercover unit	8,000	16,000	24,000	32,000	40,000	48,000	56,000	64,000	72,000	80,000
PD Harley-Davidson										

Unit#2 and Unit #5 will be replaced with new marked cruisers, and then moved to become Unit #6 and Unit #8 unmarked cruisers. Both Unit #6 and Unit #8 will be traded in when purchasing the new vehicles. (Unit #5 will become the K-9 Unit)



## Fire Department – 5 Year CIP

**TOWN OF LISBON**  
**Forecasted Capital Improvements & Equipment Purchases**  
**For Budget Year FY24**  
**Forecasted Fiscal Years 2024-2028**  
**CAPITAL IMPROVEMENT PLAN FOR MUNICIPAL GOVERNMENT**

	Forecast 6/30/2024	Forecast 6/30/2025	Forecast 6/30/2026	Forecast 6/30/2027	Forecast 6/30/2028	Funding
<b>FIRE DEPARTMENT</b>						
ENGINE 1 - 2003	-	-	***			- BAN/Bond
ENGINE 2 - 2000	-	***	-			- BAN/Bond
SQUAD 3 - 2009 Ford F-450	-	-	-	-		- Munic. Rev.
ENGINE 7 - 2020	-	-	-	-		- BAN/Bond
TRUCK 6 - 2003	-	-	-	-	1,925,000	BAN/Bond
RESCUE 10 - 2004	-	-	***	-		- BAN/Bond
Medical Response Unit - ARPA						ARPA
CAR 1 - 2016	70,000	-	-	-		- Reserve
Utility 4 - 2023	-	-	-	-		- TIF
AIR BAGS	-	-	-	-		- Op. Budget
THERMAL IMAGING CAMERAS	10,000	-	-	-		- Op. Budget
TURNOUT GEAR	20,000	22,400	25,088	28,098	31,471	Op. Budget
HYDRAULIC RESCUE TOOLS	-	-	-	-	38,000	Op. Budget
PORTABLE RADIOS	6,500	7,150	7,865	8,652	9,517	Op. Budget
VEHICLE RADIOS	6,418	4,420	1,900	-	2,173	Op. Budget
SCBAs (Air packs)	-	-	-	-	-	
SCBABOTTLES	-	-	31,256	32,819	34,460	
Lis Falls Station Boiler	-	-	-	-	-	
Lisbon Fire Station Boiler	-	-	-	-	-	
<b>Total FIRE DEPARTMENT</b>	<b>\$ 112,918</b>	<b>\$ 33,970</b>	<b>\$ 66,109</b>	<b>\$ 69,569</b>	<b>\$ 2,040,621</b>	

## Fire Department – 10 Year CIP

**TOWN OF LISBON**  
**Forecasted Capital Improvements & Equipment Purchases**  
**For Budget Year FY24**  
**Forecasted Fiscal Years 2029-2033**  
**CAPITAL IMPROVEMENT PLAN FOR MUNICIPAL GOVERNMENT**

	Forecast 6/30/2029	Forecast 6/30/2030	Forecast 6/30/2031	Forecast 6/30/2032	Forecast 6/30/2033	Funding
<b>FIRE DEPARTMENT</b>						
ENGINE 1 - 2003	\$ -	\$ -	\$ -	\$ -	-	BAN/Bond
ENGINE 2 - 2000	-	-	-	-	-	BAN/Bond
SQUAD 3 - 2009 Ford F-450	250,000	-	-	-	-	Op. Budget
ENGINE 7 - 2020	-	-	-	-	-	BAN/Bond
TRUCK 6 - 2003	-	-	-	-	-	BAN/Bond
RESCUE 10 - 2004	-	-	-	-	-	BAN/Bond
Medical Response Unit - ARPA					400,000	ARPA
CAR 1 - 2016	-	70,000	-	-	-	Reserve
Utility 4 - 2023	-	-	-	-	70,000	Op. Budget
AIR BAGS	-	-	10,000	-	-	Op. Budget
THERMAL IMAGING CAMERAS	12,000	-	-	-	-	Op. Budget
TURNOUT GEAR	35,247	-	-	-	-	Op. Budget
HYDRAULIC RESCUE TOOLS	-	-	-	-	-	
PORTABLE RADIOS	-	-	-	-	-	
VEHICLE RADIOS	-	-	-	-	-	
SCBAs (Air packs)	428,830	-	-	-	-	Op. Budget
SCBA BOTTLES	-	-	-	-	-	Op. Budget
Lis Falls Station Boiler	-	-	-	-	-	
Lisbon Fire Station Boiler	-	-	-	-	-	
<b>Total FIRE DEPARTMENT</b>	<b>\$ 726,077</b>	<b>\$ 70,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 470,000</b>	

## Fire Department Footnotes FY24

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

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

- Vehicle Replacement Plan – The original vehicle replacement plan was written in 2002 and it called for a 25 (engines) to 30 (ladder) year life on fire apparatus. With the increase in call volume and the added technology, trucks are not lasting that long. Some components are becoming obsolete after 15 years. National Fire Protection Association (NFPA) 1901, which is the standard as adopted by the State of Maine, recommends trucks to be replaced or put into reserve status after 15 years. The presented CIP shows replacing the vehicles sooner than the original replacement plan cited above.
  - \*\*\* New vehicles were ordered in November of 2022.
  - Engine 2 replacement has a 30 month lead time
  - Rescue 10/Engine 1 replacement has a 41 lead time; Rescue 10 and Engine 1 will be retired and a one new truck will be the new rescue/pumper.
  - Car 1 was moved to 2024 and is budgeted for \$70,000 to be paid out of the Fire Reserve account.
  - Medical Response Unit This was ordered November of 2022 and the lead time is estimated at 28 months.
- Turnout Gear - This will be the regular purchase of structural turnout gear and will rotate the older worn-out garments. Turnout gear is reflected in the CIP above because collectively, it is over the dollar threshold. Turnout gear funding source is cited as Operating Budget and is therefore part of the Personal Protective Equipment Expense account.
- Portable Radios – Portable Radios were quoted under \$10,000 and therefore were not added to the CIP above but will be incorporated into the Operating budget. The quote for this equipment is as follows: FY24 \$6,500; FY25 \$7,150; FY26 \$7,865; FY27 \$8,652; and FY28 \$9,517.
- Vehicle Radios – Vehicle Radios were quoted under \$10,000 and therefore were not added to the CIP above but will be incorporated into the Operating Budget. The quote for this equipment is as follows: FY24 \$6,418; FY25 \$4,420; and FY26 \$1,900.
- SCBAs – The self-contained breathing apparatus (SCBA) were purchased in 2013. The air packs also include electronics. NFPA no longer considers an air-pack compliant after 4 revisions; in 2028, our air-packs will no longer be compliant. Current cost is \$8,800 (includes pack, mask and 2 bottles); spreading the costs out over a few budget years may not be possible based on the designs at the time of purchase.
- SCBA Bottles – Under DOT regulations, the air bottles have a life of 15 years and then must be replaced. The replacement of the 30 minute bottles that were purchased in 2013 has been spread out over 3 years to reduce the cost burden. The current cost is \$1,060 per bottle. These are projected to begin replacement in FY26.
- Squad 3 Vehicle – Looking at the 10 year forecasted CIP, this vehicle will be replaced in FY29 with an estimated cost of \$250,000.

## Parks and Recreation Department – 5 year CIP

Town of Lisbon  
Forecasted Capital Improvement Plan  
For Budget Year FY24  
Forecasted Years FY24 through FY28

PARKS AND RECREATION DEPARTMENT	Forecast 6/30/2024	Forecast 6/30/2025	Forecast 6/30/2026	Forecast 6/30/2027	Forecast 6/30/2028	Funding
<b>Vehicles:</b>						
2011 GMC	\$ -	\$ 50,000	\$ -	\$ -	\$ -	Op. Budget
2010 Ford 450 Bus	-	-	50,000	-	-	Op. Budget
2022 Ram 3500 Dually	-	-	-	-	-	Unassigned FB
2003 Chevy 2500 Plow Truck *	-	-	-	50,000	-	Op. Budget
2022 Chevy Black Silverado w/ Plow	-	-	-	-	-	-
<b>Equipment</b>						
***Ex Mark Mower #1 New 2021	-	-	-	-	-	Op. Budget
Kabota Mower New in 2020	-	-	-	-	-	Op. Budget
2006 Kabota Tractor	-	-	-	35,000	-	Op. Budget
2008 Rhino Side by Side Utility 4-wheeler	-	-	-	-	-	Op. Budget
2022 Landmaster L5W LM-4 UTV	-	-	-	-	-	-
1998 Snowmobile	-	-	-	-	-	Op. Budget
2016 Arctic Cat Snowmobile	-	-	-	-	-	-
Ex Mark Mower #2	-	-	-	-	-	-
Stand up Ex Mark Mower	12,000	-	-	-	-	Op. Budget
Commercial Combo Sander/Salt Spreader	8,000	-	-	-	-	Op. Budget
<b>Building</b>						
New Log Cabin	-	-	-	60,000	-	-
Beaver Park Roof	-	10,000	-	-	-	-
MTM Boilers	-	-	-	-	-	Op. Budget
MTM Roof 3	-	-	-	-	-	-
<b>Land Improvement</b>						
Miller Trail Fence	-	-	-	-	-	Unassigned FB
Beaver Park Playground	-	50,000	-	-	-	Op. Budget
****Summer Street Parking	10,000	-	-	-	-	Op. Budget
Summer Street Dog Park Fence	8,000	-	-	-	-	Op. Budget
Androscoggin River Trail **	-	-	-	-	-	Op. Budget
Tennis Courts <sup>2</sup>	-	-	-	-	-	Op. Budget
<b>TOTAL PARKS AND RECREATION DEPARTMENT</b>	<b>\$ 38,000</b>	<b>\$ 110,000</b>	<b>\$ 50,000</b>	<b>\$ 145,000</b>	<b>\$ -</b>	

## Parks and Recreation Department – 10 year CIP

Town of Lisbon  
Forecasted Capital Improvement Plan  
For Budget Year FY24  
Forecasted Years FY29 through FY33

PARKS AND RECREATION DEPARTMENT	Forecast 6/30/2029	Forecast 6/30/2030	Forecast 6/30/2031	Forecast 6/30/2032	Forecast 6/30/2033	Funding
<b>Vehicles:</b>						
2011 GMC	\$ -	\$ -	\$ -	\$ -	\$ -	Op. Budget
2010 Ford 450 Bus	-	-	-	-	-	Op. Budget
2022 Ram 3500 Dually	-	-	-	90,000	-	
2003 Chevy 2500 Plow Truck *	-	-	-	-	-	
2022 Chevy Black Silverado Truck w/ plow	-	-	60,000	-	-	Op. Budget
	-	-	-	-	-	Op. Budget
<b>Equipment</b>						
Ex Mark Mower #1	-	8,000	-	-	-	Op. Budget
Kabota Mower New in 2020	8,000	-	-	-	-	Op. Budget
2006 Kabota Tractor	-	-	-	-	-	Op. Budget
2008 Rhino Side by Side Utility 4-wheeler	-	-	-	-	-	Op. Budget
Arctic Cat Snowmobile	-	-	-	10,000	-	Op. Budget
<b>Building</b>						
New Log Cabin	-	-	-	-	-	Rev. from Timber harvest at BP
MTM Boilers	-	-	-	-	-	
MTM Roof3	-	-	-	-	-	
Beaver Park Roof						
<b>Land Improvement</b>						
Miller Trail Fence	-	-	-	-	-	Op. Budget
Beaver Park Playground	-	-	-	-	-	Grant funding
Summer Street Parking	-	-	-	-	-	Op. Budget
Androscoggin River Trail **	-	-	-	-	-	Op. Budget
Tennis Courts <sup>2</sup>	-	-	-	-	-	Op. Budget
<b>TOTAL PARKS AND RECREATION DEPARTMENT</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 60,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	

## Parks and Recreation Department Footnotes FY24

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

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

- Tennis Courts: There are two tennis courts located at the Lisbon High School. These tennis courts are used for both public use as well as sport camps and school use. As far as overall replacement, it is being projected for FY38.
- Cabin at Beaver Park: The Cabin on the 5 year CIP above (FY27) in the amount of \$60,000 would be to build a new log cabin in addition to the one that is already at Beaver Park. This new log cabin would be a smaller version of the log cabin already in the Park; it would be either a 1 or 2 bedroom cabin. The idea is to have multiple cabins in Beaver Park for public camping in the future with staffing closer to the camping areas.
- Playground: There is currently a playground located at Beaver Park. The FY25 \$50,000 amount is to replace the existing playground at Beaver Park. The current playground is made of wood and cement pillars/pipes. The new plan for the new playground, is to make it handicapped accessible and creative to meet the needs of K-5<sup>th</sup> grade aged children.
- Summer Street Parking: Expected to be done in FY24 with an estimated cost of \$10,000. The intention is to turn the Summer Street Park into a dog park in FY24 and with that \$8,000 has been budgeted in the operating budget to build a dog park fence.
- Stand up Ex Mark Mower: This budget year includes \$12,000 from the operating budget to purchase a stand up Ex Mark Mower; this mower will assist the Parks staff in mowing cemeteries and keep their fleet up to date with maintenance as they would have an alternative mower when one needs to be sent to annual maintenance.
- Commercial Combo Sander/Salt Spreader: This is to be added to an existing truck to aid the Parks Maintenance staff with their snow plowing routes for Town building locations.

# Public Works Department – 5 Year CIP

Town of Lisbon  
Forecasted Capital Improvement Plan  
For Budget Year FY24  
Forecasted Years FY24 through FY28

Year	Make	Forecast 6/30/2024	Forecast 6/30/2025	Forecast 6/30/2026	Forecast 6/30/2027	Forecast 6/30/2028	Funding
<b>PUBLIC WORKS</b>							
<b>Vehicles</b>							
2020	Chevy Silverado <sup>1</sup>	-	-	-	-	-	Op. Budget
2021	Dodge Dually, 1 ton w/Rack & Dump <sup>2</sup>	-	-	-	-	-	Op. Budget
2009	GMC Sierra	-	50,000	-	-	-	Op. Budget
2015	Ford F550	-	-	-	-	-	Op. Budget
2022	Chevy 3500 w/plow	-	-	-	-	-	Op. Budget
		-	-	-	-	-	Op. Budget
2008	Ford F250 S.D. Move to SW	-	-	-	50,000	-	Op. Budget
2020	Freightliner 108 SD	-	-	-	-	-	Debt/Cap. Lease
2018	Freightliner 108 SD	-	-	-	-	105,000	Debt/Cap. Lease
2018	Freightliner 108 SD	-	-	-	-	105,000	Debt/Cap. Lease
2017	Freightliner	-	-	-	105,000	-	Debt/Cap. Lease
2005	Volvo	-	-	-	-	-	-
2015	Peterbilt 348	-	95,000	-	-	-	Debt/Cap. Lease
2008	International 4400	155,000	-	-	-	-	Op. Budget
2008	Plows/head gear and accessories*	95,000	-	-	-	-	Op. Budget
<b>Equipment</b>							
2020	Spectec Trailer(packing) <sup>3</sup>	-	-	-	-	-	Debt/Cap. Lease
2006	Johnston MX450	-	240,000	-	-	-	Debt/Cap. Lease/Op. Budget
2009	Kawasaki 65ZV-2	185,500	-	-	-	-	Debt/Cap. Lease
2005	Case 590SM	-	-	-	-	-	Debt/Cap. Lease
2017	Case 621G	-	-	-	-	150,000	Debt/Cap. Lease
2019	SkidSteer	-	-	-	-	-	Op. Budget
2021	New Salt Shed	-	-	-	-	-	Unassigned Fund Balance
2021	New 2021 Trailer / 20-ton	-	-	-	-	-	Op. Budget
2021	New 2021 Excavator	-	-	-	-	-	Op. Budget
	Equipment Lifts PW Garage <sup>4</sup>	-	-	-	-	-	Op. Budget
<b>Infrastructure</b>							
	Annual Paving - Specific Roads TBD	-	475,000	475,000	475,000	475,000	Op. Budget
	Street Light controls at 196/Canal/Main St <sup>5</sup>	-	20,000	-	-	-	TIF
	Street Light controls at 196/Village St <sup>5</sup>	-	20,000	-	-	-	TIF
	Street Light controls at 196/Capital Ave <sup>5</sup>	-	-	20,000	-	-	TIF
	Street Light controls 196/Rt 9 <sup>5</sup>	-	-	-	20,000	-	TIF
	Guardrail reparis Town wide	10,000	10,000	10,000	10,000	10,000	Op. Budget
	Pave sidewalks	10,000	-	-	-	-	Op. Budget
	PW Gasoline Tank and Pump	-	-	-	-	-	Op. Budget
<b>TOTAL PUBLIC WORKS</b>		<b>\$ 455,500</b>	<b>\$ 910,000</b>	<b>\$505,000</b>	<b>\$660,000</b>	<b>\$845,000</b>	

Solid Waste (Transfer Station) – 5 year CIP

Town of Lisbon  
Forecasted Capital Improvement Plan  
For Budget Year FY24  
Forecasted Years FY24 through FY28

		Forecast	Forecast	Forecast	Forecast	Forecast	Funding
		6/30/2024	6/30/2025	6/30/2026	6/30/2027	6/30/2028	
Year	Make						
SOLID WASTE							
Equipment							
2007	Sterling lt9500	\$ -	\$ -	\$ -	\$ -	\$ -	Unassigned FB
2003	Montaine Dump Trailer	-	110,000	-	-	-	Op. Budget
2010	Stecco Dump Trailer	-	-	-	-	-	Op. Budget
2012	Manac Wood Trailer	-	-	-	-	-	Op. Budget
2013	J&J Trash Trailer	-	-	-	-	-	Op. Budget
2001	Daewood Forklift	-	-	-	-	-	Unassigned FB
TOTAL SOLID WASTE		\$ -	\$ 110,000	\$ -	\$ -	\$ -	



## Public Works – 10 Year CIP

Town of Lisbon  
Forecasted Capital Improvement Plan  
For Budget Year FY24  
Forecasted Years FY29 through FY33

Year	Make	Forecast 6/30/2029	Forecast 6/30/2030	Forecast 6/30/2031	Forecast 6/30/2032	Forecast 6/30/2033	Funding
<b>PUBLIC WORKS</b>							
<b>Vehicles</b>							
2020	Chevy Silverado <sup>1</sup>	\$ -	\$ -	\$ 50,000	\$ -	\$ -	Op. Budget
2021	Dodge Dually, 1 ton w/Rack & Dump <sup>2</sup>	-	-	-	-	-	- Op. Budget
2009	GMC Sierra	-	-	-	-	-	- Op. Budget
2015	Ford F550	-	65,000	-	-	-	- Op. Budget
		-	-	-	-	-	- Op. Budget
		-	-	-	-	-	- Op. Budget
2008	Ford F250 S.D. Move to SW	-	-	-	-	-	- Op. Budget
2020	Freightliner 108 SD	-	105,000	-	-	-	- Debt/Cap. Lease
2018	Freightliner 108 SD	-	-	-	-	-	- Debt/Cap. Lease
2018	Freightliner 108 SD	-	-	-	-	-	- Debt/Cap. Lease
2017	Freightliner	-	-	-	-	-	- Debt/Cap. Lease
2005	Volvo	-	-	-	-	-	-
2015	Peterbilt 348	-	-	-	-	-	- Debt/Cap. Lease
2008	International 4400	-	-	-	-	-	- Debt/Cap. Lease
2008	Plows/head gear and accessories*	-	-	-	-	-	- Op. Budget
<b>Equipment</b>							
2020	Spectec Trailer(packing) <sup>3</sup>	-	-	-	-	-	- Debt/Cap. Lease
2006	Johnston MX450	-	-	-	-	-	- Debt/Cap. Lease
2009	Kawasaki 65ZV-2	-	-	-	-	-	- Debt/Cap. Lease
2005	Case 590SM	-	-	-	-	-	- Debt/Cap. Lease
2017	Case 621G	-	-	-	-	-	- Debt/Cap. Lease
2019	SkidSteer	-	-	-	-	-	- Op. Budget
2021	New Salt Shed	-	-	-	-	-	Op. Budget
2021	New 2021 Trailer / 20-ton	-	-	-	-	-	- Op. Budget
2021	New 2021 Excavator	-	-	-	-	-	- Op. Budget
	Equipment Lifts PW Garage <sup>4</sup>	-	-	-	-	-	- Op. Budget
<b>Infrastructure</b>							
	Annual Paving - Specific Roads TBD	475,000	475,000	475,000	475,000	-	- Op. Budget
	Street Light controls at 196/Canal/Main St <sup>5</sup>	20,000	-	-	-	-	- TIF
	Street Light controls at 196/Village St <sup>5</sup>	20,000	-	-	-	-	- TIF
	Street Light controls at 196/Capital Ave <sup>5</sup>	-	20,000	-	-	-	- TIF
	Street Light controls 196/Rt 9 <sup>5</sup>	-	-	20,000	-	-	- TIF
	Guardrail repairs Town wide	10,000	10,000	10,000	10,000	-	- Op. Budget
	Pave sidewalks	-	-	-	-	-	- Op. Budget
	Fuel Pumps	300,000	-	-	-	-	-
<b>TOTAL PUBLIC WORKS</b>		<b>\$ 825,000</b>	<b>\$ 675,000</b>	<b>\$505,000</b>	<b>\$485,000</b>	<b>\$ -</b>	

## Solid Waste – 10 Year CIP

Town of Lisbon  
Forecasted Capital Improvement Plan  
For Budget Year FY24  
Forecasted Years FY29 through FY33

Year	Make	Forecast 6/30/2029	Forecast 6/30/2030	Forecast 6/30/2031	Forecast 6/30/2032	Forecast 6/30/2033	Funding
<b>SOLID WASTE</b>							
<b>Equipment</b>							
2007	Sterling It9500	\$ -	\$ -	\$ -	\$ -	\$ -	Cap. Lease
2003	Montaine Dump Trailer	-	-	-	-	-	Op. Budget
2010	Stecco Dump Trailer	-	-	76,000	-	-	Op. Budget
2012	Manac Wood Trailer	-	-	-	-	-	Op. Budget
2013	J&J Trash Trailer	-	-	-	-	-	Op. Budget
2001	Daewood Forklift	-	-	-	-	-	Op. Budget
<b>TOTAL SOLID WASTE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 76,000</b>	<b>\$ -</b>	<b>\$ -</b>	

## Public Works and Solid Waste Department Footnotes FY24

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

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

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

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

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

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

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

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

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

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

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

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

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

Public Works:

- International 4400 – The International is a 2008 truck that is at the end of its useful life; there has been approximately \$12,000 worth of maintenance put into this truck in FY23 to keep it on the road for this winter season. The quoted price of the new plow truck is \$155,000; an additional \$95,000 is needed to outfit the truck with a plow, head gear and accessories. The total cost of this purchase is to be funded through the operating budget.
- Kawasaki 65ZV-C – This 2009 loader is at the end of its useful life and has been in need of substantial repairs. The loader is currently out of commission for safety reasons and the Town needed to rent a loader in FY23 to assist in snow removal. The vendor that the Town is renting the loader from has agreed to do a capital lease with the Town if this budget is adopted and the current rental payments will reduce the purchase price of the loader by \$16,400.
- Paving – The Publics Works Director is recommending the deferral of annual paving in FY24 to FY25. The streets that were on schedule for FY24 are the side streets off of RT. 125; as McGee construction

is still undergoing the Main Street construction project, this recommendation is keeping the residents in mind.

- Street Light Controls – See note 5 related to the Street Light Controls. Two street light controls are slated for FY25 in the approximate cost of \$20,000 each; the funding source for these items will come from the TIF.
- Fuel Pumps – The \$300,000 in the FY29 column is based on a quote obtained in FY21, to which similar items and pricing are estimated to be in the RFP process in FY29. The fuel pumps that are underneath the ground at the Public Works Garage location would need to be removed and replaced; this includes an underground diesel tank and gasoline pumps. In addition, soil testing will need to be performed, all the while working within the requirements of the Maine DEP and Fire Marshall's Office.
  - Diesel tank replacement:
    1. Provide proper cleaning and removal of existing 10,000 gallon underground diesel tank and associated piping.
    2. Provide State DEP permitting and environmental site assessment.
    3. Supply and install (1) new 10,000 gallon underground storage tank with all required accessories to meet current code.
    4. Supply and install fiberglass vent and product lines to location of existing pump.
    5. Replace old ump with new Gasboy single product suction pump, tie into fuel management system in above gasoline proposal.
    6. Provide all excavation, backfill and compaction
    7. Provide concrete tank top pad.
    8. Asphalt paving by others.

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

Solid Waste:

- Dump Trailer: This is to be purchased in FY25 to be a triple axel aluminum dump trailer. This will be used to haul gravel, salt and OBW.

## Treatment Plant – 5 Year CIP

Town of Lisbon  
Forecasted Capital Improvement Plan  
For Budget Year FY24  
Forecasted Years FY24 through FY28

Year	Description	Forecast 6/30/2024	Forecast 6/30/2025	Forecast 6/30/2026	Forecast 6/30/2027	Forecast 6/30/2028	Funding
<b>TREATMENT PLANT</b>							
<b>Vehicles</b>							
2013	Ford Explorer	\$ -	\$ -	\$ -	\$ 40,000	\$ -	Op. Budget
2018	Ford F-250	-	-	-	-	-	Op. Budget
2001	Freightliner FL80	20,000	-	-	-	-	Op. Budget - Carry Over
2014	Freightliner Vactor FL80	-	-	-	-	-	LTD/Lease
2022	Chevy Silverado 2500	-	-	-	-	-	Op Budget
2015	Massey Ferguson Tractor	-	-	-	-	30,000	Op Budget
<b>Equipment</b>							
2003	GEA Centrifuge CC-450	2,000,000	-	-	-	-	Grant/RD & Fund Balance
	75KW Onan Generator - portable	-	-	-	-	-	Sewer Res.
	Polymer feed system	-	-	-	-	-	Op. Budget
	Eimco Clarifier Rehab	-	-	-	-	60,000	Op. Budget
	Janus Cellular Terminals for Alarms	-	-	-	-	10,000	Op. Budget
	National Guard Building Roof	-	-	-	-	8,000	Op. Budget
	Boerger rotary lobe pump - 2009	15,000	-	-	-	-	Op. Budget
	GEA Centrifuge Major Service	30,000	-	-	-	-	Op. Budget
	Aeration Tank Concrete re-hab	20,000	-	-	-	-	Op. Budget
	Netzsch progressive cavity pump	-	15,000	-	-	-	Op. Budget
	Lakeside Raptor Micro-Screen	-	-	-	-	-	Op. Budget
	Grit King grit removal system	-	-	-	-	-	Op. Budget
	Eimco Clarifier Rehab	-	-	-	-	-	Op. Budget
	Brook Street pump station	80,000	-	-	-	-	RD Funds/SRF
	Replace Brook Street pump station	-	-	-	100,000	-	Op. Budget
	D&B pump station	-	-	150,000	-	-	Op. Budget/RD Funds
	Moody Road pump station	-	-	-	-	-	Op. Budget
	Lewiston Line pump station	-	-	-	-	-	Op. Budget
	Rt. 196 pump station	-	150,000	-	-	-	RD Funds
	National Guard Building Roof	-	-	-	-	-	Op. Budget
<b>TOTAL TREATMENT PLANT</b>		<b>\$ 2,165,000</b>	<b>\$ 165,000</b>	<b>\$ 150,000</b>	<b>\$ 140,000</b>	<b>\$ 108,000</b>	

## Treatment Plant – 10 Year CIP

Town of Lisbon  
Forecasted Capital Improvement Plan  
For Budget Year FY24  
Forecasted Years FY29 through FY33

Year	Make	Forecast 6/30/2029	Forecast 6/30/2030	Forecast 6/30/2031	Forecast 6/30/2032	Forecast 6/30/2033	Funding
<b>TREATMENT PLANT</b>							
<b>Vehicles</b>							
2018	Ford F-250 W/ V-Plow	\$ -	\$ -	\$ -	\$ -	\$ 50,000	Op. Budget
2001	Freightliner FL80	-	-	-	-	-	Op. Budget
2014	Freightliner Vactor FL80	500,000	-	-	-	-	LTD/Lease
2022	Chevy Silverado 2500 W/ V-Plow	-	-	-	-	-	added in FY22
<b>Equipment</b>							
	Isco 5800 Samplers	-	-	-	-	-	Op. Budget
	Wemco Torque flow pumps	-	-	-	-	-	Op. Budget
2003	GEA Centrifuge CC-450	-	-	-	-	-	Grant/RD
	75KW Onan Generator - portable	-	-	-	-	-	Sewer Res.
	Polymer feed system	-	-	-	-	-	Op. Budget
	Eimco Clarifier Rehab	-	-	-	-	-	Op. Budget
	Boerger rotary lobe pump - 2009	-	-	-	-	-	Op. Budget
	GEA Centrifuge Major Service	-	-	-	-	-	Op. Budget
	Aeration Tank Concrete re-hab	-	-	-	-	-	
	Netsch progressive cavity pump	-	-	-	-	-	Op. Budget
	Lakeside Raptor Micro-Screen	-	-	50,000	-	-	Op. Budget
	Grit King grit removal system	-	-	75,000	-	-	Op. Budget
	Eimco Clarifier Rehab	-	-	-	-	-	Op. Budget
	Janus Cellular terminals	-	-	-	-	-	Op. Budget
	Brook Street pump station	-	-	-	-	-	RD Funds/SRF
	Replace Brook Street pump station	-	-	-	-	-	Op. Budget
	D&B pump station	-	-	-	-	-	Op. Budget/RD Funds
	Moody Road pump station	-	80,000	-	-	-	Op. Budget
	Lewiston Line pump station	-	80,000	-	-	-	Op. Budget
	Rt. 196 pump station	-	-	-	-	-	RD Funds
	National Guard Building Roof	-	-	-	-	-	Op. Budget
	Replace Aeration Blowers & VFD's	-	-	-	50,000	-	Op. Budget
	Replace Farwell Street Pump Station	-	-	-	60,000	-	Op. Budget
<b>TOTAL TREATMENT PLANT</b>		<b>\$500,000</b>	<b>\$160,000</b>	<b>\$125,000</b>	<b>\$110,000</b>	<b>\$ 50,000</b>	

## Treatment Plant – CIP Descriptions FY24

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

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

- **GEA Centrifuge Major Replacement** – This is the equipment used for sludge dewatering. Out of all of the equipment that the Treatment Plant has, this is the most vital piece of equipment to the operation of the plant. Without this, or a similar piece of equipment, the Treatment Plant cannot properly operate. The current centrifuge is approaching 20 years old and has over 20,000 hours on it. This is currently in the engineering stage and has been approved to go out to bid. The plan is to begin the installation process later this year (2023).
- **GEA Centrifuge Major Service** – This work is dependent on the Centrifuge replacement; once it is replaced, work can be scheduled.
- **Freightliner FL80 Boom/Bucket Truck** - This truck was purchased used at State Auction in 2012. It was due to be replaced in FY22 but there were none that were available and it was pulled from the CIP due to the pandemic. It is being added back into the CIP for FY24 at an estimated cost of \$20,000, whereas we are looking to purchase another used vehicle.
- **Boerger Rotary Lobe Pump** - This is the P-4 pump and may be replaced by a pump with a different design; the WWTP will work with vendors through a bid process for a replacement.
- **Brook Street Pump Station** – This station is well overdue to be replaced (age wise); it is oversized for the flow it receives, so there is not a lot of wear and tear on the equipment.
- **National Guard Building Roof:** Expected to have \$8,000 worth of work done to replace the shingled roof (installed in 2008) done in FY28.

**Treatment Plant Vehicle and Equipment Mileage and Maintenance Costs:** below please find the estimated yearly maintenance costs for the Treatment Plant.

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

## Treatment Plant – CIP Descriptions FY24 Cont.

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

2032	Replace Aeration Blowers
2032	Farwell Street Pump Station
2033	Replace 2018 Ford F250 with V-plow
2034	Replace Pinewoods Rd. pump station
2034	Replace Summer Street pump station
2035	Replace Winter park pump station
2036	Replace Madelyn Street pump station
2037	Replace P.S. RACO Alarm Dialers
2037	Replace Utility body truck and V-Plow
2038	Replace dewatering equipment
2039	Replace Maintenance garage roof
2040	Replace Upland Rd. pump station
2040	Replace WWTP generator
2042	Replace Wemco Torque-Flow Pumps



## Town Buildings – 5 Year CIP

Town of Lisbon  
Forecasted Capital Improvement Plan  
For Budget Year FY24  
Forecasted Years FY24 through FY28

	Forecast 6/30/2024	Forecast 6/30/2025	Forecast 6/30/2026	Forecast 6/30/2027	Forecast 6/30/2028	Funding
<b>TOWN BUILDINGS &amp; INFRASTRUCTURE</b>						
Public Works Office/Bunk House	\$ -	\$ 303,550.00	\$ -	\$ -	\$ -	Op. Budget
Furnace - Library	-	-	-	-	10,000.00	Undes. Funds/Op. Budget
Library Egress	20,000	-	-	-	-	ARPA
Heating/Cool Pumps - Library Children Room	-	-	-	-	-	Undes. Funds/Op. Budget
Heating/Cool Pumps - Library Main level	-	-	26,000	-	-	Undes. Funds/Op. Budget
Copier Machine - Library <sup>1</sup>	-	-	-	-	-	Op. Budget
Town Office HVAC Upgrades	84,000	-	-	-	-	ARPA/Op. Budget
MTM Bathrooms	30,000	-	-	-	-	ARPA
Bathroom at Beaver Park Lodge	-	12,000	-	-	-	Op. Budget
Town Office phone system <sup>2</sup>	-	30,000	-	-	-	Undes. Funds/Op. Budget
Town Office Photocopier machines (4 machines)	-	-	48,700	-	-	Undes. Funds/Op. Budget
Town Office Entrance Lights <sup>3</sup>	-	-	-	-	-	Undes. Funds/Op. Budget
Generator - Police side of Building <sup>4</sup>	-	-	-	-	-	Grants/Op. Budget
Heating System - PW Shop (Mechanic Bay) <sup>5</sup>	-	-	-	-	-	Op. Budget
Heating System - PW Main Building	-	-	25,000	-	-	Undes. Funds/Op. Budget
Heating System - Transfer Station Main Bldg	-	25,000	-	-	-	Undes. Funds/Op. Budget
Repitch roof - Transfer Station (4) Bay Bldg	-	-	-	-	-	Undes. Funds/Op. Budget
Generator - PW Building	-	-	-	-	-	Undes. Funds/Op. Budget
Roof at PW Garage <sup>6</sup>	-	-	-	-	-	Undes. Funds/Op. Budget
Front Counter reconstruction	25,000	-	-	-	-	Op. Budget
AEDs	-	-	-	-	-	Op. Budget
Roof at Transfer Station Main Bldg <sup>7</sup>	-	-	-	-	-	Undes. Funds/Op. Budget
Lisbon Falls Fire Generator	-	-	-	-	-	Reserve/Op. Budget
Lisbon Falls Fire Station Boiler	-	-	-	-	-	Reserve/Op. Budget
Lisbon Falls Electrical	-	-	-	-	-	Op. Budget
Lisbon Fire Station Generator	-	-	-	-	-	Reserve/Op. Budget
Lisbon Fire Station Boiler	-	27,990	-	-	-	TIF
Public Safety Building	-	-	-	14,500,000	-	grants/bond
<b>TOTAL TOWN BUILDINGS</b>	<b>\$ 159,000</b>	<b>\$ 94,990</b>	<b>\$ 99,700</b>	<b>\$ 14,500,000</b>	<b>\$ 10,000</b>	

## Town Buildings – 10 Year CIP

Town of Lisbon  
Forecasted Capital Improvement Plan  
For Budget Year FY24  
Forecasted Years FY29 through FY33

	Forecast 6/30/2029	Forecast 6/30/2030	Forecast 6/30/2031	Forecast 6/30/2032	Forecast 6/30/2033	Funding
<b>TOWN BUILDINGS &amp; INFRASTRUCTURE</b>						
Furnace - Library	\$ -	\$ -	\$ -	\$ -	\$ -	Undes. Funds/Op. Budget
Heating/Cool Pumps - Library Children Room	-	-	-	-	-	Undes. Funds/Op. Budget
Heating/Cool Pumps - Library Main level	-	-	-	-	-	Undes. Funds/Op. Budget
Copier Machine - Library <sup>5</sup>	-	-	-	-	8,000	Op. Budget
Town Office HVAC Upgrades	30,000	-	-	-	-	Undes. Funds/Op. Budget
MTM Bathrooms	-	-	-	-	-	
Bathroom at Beaver Park	-	-	-	-	-	
Town Office phone system <sup>6</sup>	-	-	-	-	-	Undes. Funds/Op. Budget
Town Office Photocopier machines (4 machines)	-	-	-	-	-	Undes. Funds/Op. Budget
Town Office Entrance Lights						
Generator - Police side of Building <sup>1</sup>	-	-	-	-	-	
Heating System - PW Shop (Mechanic Bay) <sup>2</sup>	-	-	-	-	-	
Heating System - PW Main Building	-	-	-	-	-	Undes. Funds/Op. Budget
Heating System - Transfer Station Main Bldg	-	-	-	-	-	Undes. Funds/Op. Budget
Repitch roof - Transfer Station (4) Bay Bldg	-	-	-	-	-	Undes. Funds/Op. Budget
Generator - PW Building	-	-	-	-	-	Undes. Funds/Op. Budget
Front Counter Reconstruction	-	-	-	-	-	
AEDs	-	-	-	-	-	
Roof at PW Garage <sup>3</sup>	-	-	-	35,000	-	Undes. Funds/Op. Budget
Roof at Transfer Station Main Bldg <sup>4</sup>	-	-	-	-	-	Undes. Funds/Op. Budget
Lisbon Falls Fire Generator	-	-	-	-	-	Reserve/Op. Budget
Lisbon Falls Fire Station Boiler	-	-	-	-	-	Reserve/Op. Budget
Lisbon Falls Electrical	-	-	-	-	-	Reserve/Op. Budget
Lisbon Fire Station Generator	-	-	-	-	-	Reserve/Op. Budget
Lisbon Fire Station Boiler	-	-	-	-	-	Reserve/Op. Budget
Public Safety Building	-	-	-	-	-	
<b>TOTAL TOWN BUILDINGS</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ 8,000</b>	

## Town Buildings Footnote FY24

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

Notes to the five and ten year CIPs above:

3 – The Generator on the Police Department side of the Town Office was installed in FY21. The Generator is to have a 15-20 year life and would therefore need to be assessed for replacement in FY36-FY41.

5 – The Heating System at the PW Shop, in the Mechanic Bay, was purchased in 2014; the estimated year for replacement will be 2034.

6 – The Roof at the PW Garage was placed into service in 2012 and given a 20 year life; it is forecasted to be replaced in FY32 or when it fails for a projected cost of \$35,000.

7 – The Roof at the Transfer Station Main Building does not fall within the 10 year forecasted fiscal years notated above; it will more than likely be approximately 15 years out.

The Recommendation from senior management is to begin to explore the idea of having a Building/Facility Director to oversee the Town Buildings and assist in taking a deeper look into building needs; this suggestion would be for the FY25 budget season.

### Footnotes:

- The front counter at the Town Office is as old as the building itself (approximately 20 years). To be ADA compliant and ergonomically correct, the counter is to be re-constructed during FY24 with an approximate cost of \$25,000.00.
- The HVAC system is in need of upgrades in the upcoming budget season totaling \$84,000, where \$68,141 is specific to updating the controls and the remainder is for an air quality update to the HVAC system. The updates to the controls are incorporated in the Town Buildings Department of the operating budget and the air quality costs is to be paid through ARPA funds.
- The MTM bathrooms are very outdated and are in dire need of updates; \$30,000 has been slated to come out of the ARPA funds
- The Library is a pre-1922 building and has two floors. The floor that is accessible from Main Street only has one fire escape egress route and in an emergency situation would not be safe for those in the Library to properly exit; as such, \$20,000 has been budgeted from ARPA funds.

Town Office Administration – 5 Year

Town of Lisbon  
Forecasted Capital Improvement Plan  
For Budget Year FY24  
Forecasted Years FY24 through FY28

	Forecast 6/30/2024	Forecast 6/30/2025	Forecast 6/30/2026	Forecast 6/30/2027	Forecast 6/30/2028	Funding
TOWN OFFICE ADMINISTRATION						
Town Clerk records restoration	\$ 11,405	\$ -	\$ -	\$ -	\$ -	Reserve/Op. Budget
Assessing - Revaluation	30,000	30,000	30,000	30,000	30,000	Op. Budget
TOWN OFFICE ADMINISTRATION	\$ 41,405	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	

Town Office Administration – 10 Year

Town of Lisbon  
Forecasted Capital Improvement Plan  
For Budget Year FY24  
Forecasted Years FY29 through FY33

	Forecast 6/30/2029	Forecast 6/30/2030	Forecast 6/30/2031	Forecast 6/30/2032	Forecast 6/30/2033	Funding
<b>TOWN OFFICE ADMINISTRATION</b>						
Town Clerk records restoration	\$ -	\$ -	\$ -	\$ -	\$ -	
Assessing - Revaluation	30,000	30,000	30,000	30,000	-	Op. Budget
<b>TOWN OFFICE ADMINISTRATION</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	

## Technology – 5 Year

Town of Lisbon  
Forecasted Capital Improvement Plan  
For Budget Year FY24  
Forecasted Years FY24 through FY28

	Forecast 6/30/2024	Forecast 6/30/2025	Forecast 6/30/2026	Forecast 6/30/2027	Forecast 6/30/2028	Funding
<b>Technology</b>						
Server-Town Hall	\$ -	\$ -	\$ -	\$ 20,900	\$ -	Op. Budget
Town and Police Department Laptops/Computers	31,200	-	-	-	-	Op. Budget
Retrofitting sound system - Council Room	35,000	-	-	-	-	
Server-Police Department	-	18,000	-	-	-	Op. Budget
IMC Server - Police Department	-	13,000	-	-	-	Op. Budget
Town Office/Police Security System	-	110,000	-	-	-	Op. Budget/FB
<b>Total Technology</b>	<b>\$ 66,200</b>	<b>\$ 141,000</b>	<b>\$ -</b>	<b>\$ 20,900</b>	<b>\$ -</b>	

## Technology - 10 Year

**Town of Lisbon  
Forecasted Capital Improvement Plan  
For Budget Year FY24  
Forecasted Years FY29 through FY33**

	Forecast 6/30/2029	Forecast 6/30/2030	Forecast 6/30/2031	Forecast 6/30/2032	Forecast 6/30/2033	Funding
<b>Technology</b>						
Server-Town Hall	\$ -	\$ -	\$ -	\$ -	\$ -	Op. Budget
Cruiser Laptops - Police Department	-	35,000	-	-	-	Op. Budget
Server-Police Department	-	20,000	-	-	-	Op. Budget
IMC Server - Police Department	-	-	-	-	-	Op. Budget
Town Office/Police Security System	-	-	-	-	-	Op. Budget/FB
<b>Total Technology</b>	<b>\$ -</b>	<b>\$ 55,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

## Technology Footnotes FY24:

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

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

- FY25: Upgrade of the Police Department/Town Office security system in the amount of \$110,000.
- FY25: PD IMC Computer Server in the amount of \$13,000.
- FY25: PD WatchGuard Server: The server was replaced in 2020 and is being given a 5 year fiscal life; therefore it will be up for replacement in FY25 and again in FY30.

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

- The Town Hall Server was replaced in FY22. The server is given a 5 year useful life and will therefore be up for replacement again in FY27 as indicated above in the amount of \$20,900.
- Town and Police Department Laptops: In total, this will be \$31,200 to be budgeted through the operating budget, where \$4,200 is for Police laptops and \$3,000 is to update Council tablets.
- Retrofitting sound system – This is for the Council Meeting room and the rooms adjacent to the Council meeting room; this will update the ability for viewers to better hear meetings online. The cost for this is budgeted in the operating budget for FY24 in the amount of \$35,000.



## Bonds – 5 Year

Town of Lisbon  
Forecasted Capital Improvement Plan  
For Budget Year FY24  
Forecasted Years FY24 through FY28

	Forecast 6/30/2024	Forecast 6/30/2025	Forecast 6/30/2026	Forecast 6/30/2027	Forecast 6/30/2028	Funding
<b>COMMITTED</b>						
2010 R	65,965	63,809	62,281	60,669	60,669	Munic. Rev.
2017 B	166,613	163,320	159,765	155,993	155,993	Munic. Rev.
2004 FR - Sewer Dept	18,463	-	-	-	-	Sewer Rev.
2005 FR - Sewer Dept	27,189	26,813	26,438	-	-	Sewer Rev.
2014 QECB	79,759	79,759	79,759	79,759	79,759	72% Munic. Rev/28% Sewer Rev.
2020 MMBB - Pinewood	167,183	\$ 165,165	\$ 163,088	\$ 160,928	\$ 158,678	Munic. Rev.
2022 MMB - Ferry	273,439	\$ 268,642	\$ 263,583	\$ 258,422	\$ 258,422	Munic. Rev.
<b>Total Committed</b>	<b>\$ 798,611</b>	<b>\$ 767,508</b>	<b>\$ 754,914</b>	<b>\$ 715,771</b>	<b>\$ 713,521</b>	
<b>PROPOSED</b>						
RD Loan	\$ 322,525	\$ 322,525	\$ 322,525	\$ 322,525	\$ 322,525	Sewer Rev.
Harley Davidson	2,500	2,500	2,500			Munic. Rev
<b>Total Proposed</b>	<b>\$ 325,025</b>	<b>\$ 325,025</b>	<b>\$ 325,025</b>	<b>\$ 322,525</b>	<b>\$ 322,525</b>	
<b>TOTAL COMMITTED/PROPOSED</b>	<b>\$ 1,123,636</b>	<b>\$ 1,092,533</b>	<b>\$ 1,079,939</b>	<b>\$ 1,038,296</b>	<b>\$ 1,036,046</b>	

## Bonds 10 Year

**Town of Lisbon**  
**Forecasted Capital Improvement Plan**  
**For Budget Year FY24**  
**Forecasted Years FY29 through FY33**

	Forecast 6/30/2029	Forecast 6/30/2030	Forecast 6/30/2031	Forecast 6/30/2032	Forecast 6/30/2033	Funding
<b>COMMITTED</b>						
2010 R	57,279	55,583	53,888	-	-	Munic. Rev.
2017 B	-	-	-	-	-	Munic. Rev.
2004 FR - Sewer Dept	-	-	-	-	-	Sewer Rev.
2005 FR - Sewer Dept	-	-	-	-	-	Sewer Rev.
2014 QECB	79,757	79,757	-	-	-	72% Munic. Rev./28% Sewer Rev.
2020 MMBB - Pinewood	\$ 156,323	\$ 153,863	\$ 151,305	\$ -	\$ -	Munic. Rev.
2022 MMB - Ferry	\$ 247,744	\$ 242,116	\$ 236,320	\$ 230,394	\$ 224,355	Munic. Rev.
<b>Total Committed</b>	<b>\$ 541,103</b>	<b>\$ 531,319</b>	<b>\$ 441,513</b>	<b>\$ 230,394</b>	<b>\$ 224,355</b>	
<b>PROPOSED</b>						
RD Loan	\$ 322,525	\$ 322,525	\$ 322,525	\$ 322,525	\$ 322,525	Sewer Rev.
<b>Total Proposed</b>	<b>\$ 322,525</b>	<b>\$ 322,525</b>	<b>\$ 322,525</b>	<b>\$ 322,525</b>	<b>\$ 322,525</b>	
<b>TOTAL COMMITTED/PROPOSED</b>	<b>\$ 863,628</b>	<b>\$ 853,844</b>	<b>\$ 764,038</b>	<b>\$ 552,919</b>	<b>\$ 546,880</b>	

## **Acknowledgement**

The FY24 Capital Improvement Plan and Budget continues to focus on financial stability as well as sustainable solutions. This budget will continue to develop discussions around financial planning to align with this capital improvement plan. We would like to express our sincerest appreciation for all of those who were involved; thank you department heads and staff for all of your hard work.