



**TOWN COUNCIL
MEETING MINUTES
MARCH 22, 2022
LISBON TOWN HALL**

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

CALL TO ORDER. The Chairman, Fern Larochelle, called the meeting to order and led the pledge of allegiance to the flag at 6:00 PM.

ROLL CALL. Members present were Councilors Fellows, Lunt, Larochelle, Robishaw, and Moore. Councilors Miller and Smith were absent. Finance Committee members present were Heather Ward, Jesse Zack, Curtis Lunt and Dan Leeman. Also present were Ryan McGee, Interim Town Manager; Kayla Tierney, Finance Director; Amy Wiers, Assessing Clerk; Mark Stevens, Parks & Recreation Director; Nate LeClair, Fire Chief; and one guest.

**PAY STUDY - CAREER MANAGEMENT ASSOCIATES
CHARLES WILKINSON**

Charles Wilkinson from CMA presented the findings of the Pay Study contracted by the town. He commended Lisbon for taking on this study. He said the project scope looked at 75 different jobs in the town to find where we want the compensation to be. He said town leadership directed the goal to be at the market rate, at the 50% mark, not above at 75% and not below at 25%. He said they developed a pay structure for pay grades and ranges and evaluated market equity so they could make recommendations for implementation and maintenance strategies.

Mr. Wilkinson presented an example of the pay structure, from entry level to top level, broken out by years of service, with a Job Table by grade. He included market competitive steps and best practices to get employees to the higher rate most effectively. He summarized that they looked at all of the data for employees (excluding seasonal) and found that Lisbon was 12% below the market ratio across the board. He said it could take 1-3 years to bring Lisbon up to market value. He said Council will be provided with a copy of the study results. He recommended Lisbon re-assess annually, or at least once every 2-3 years.

Councilor Fellows asked about cost of living increases and cost of labor adjustments. Mr. Wilkinson explained there is no need for labor adjustments in this pay structure, with the pay steps and ranges we could keep pace with the market. He said the Unions should be okay with this structure as well, for those employees who are in Unions. He stated nothing was offset for Benefits, most of the comparisons were the same or similar. He said step increases will vary, and increases per year will change per step.

Mr. Lunt asked how many full time employees in Lisbon, Mr. McGee said there are 114.

BUDGET WORKSHOP

A. Capital Improvement Plan to Council and Planning Board

Interim Manager Ryan McGee handed out a letter to all attendees from James MacLeod from Portland Trust Company. In it he stated the funds in the IMA account represented "excess" tax receipts. He said Ed Karass, former Lisbon Finance Director, was very clear that these funds were part of the Town's general fund and may be needed at any time to bridge future cash flows between the timing of expenditures and tax receipts. The purpose of the account has always been to make idle funds as productive as possible within the confines of permissible investments under state law. As such, the funds have only been invested in FDIC insured Certificates of Deposit. The current balance in the IMA account is \$2,163,032.74, all of which is fully liquid. Also, there have been no distributions from the account since it was opened in 2016. In his opinion, the funds in the IMA account are not restricted and are available for the Town's budgetary purposes just like any other tax dollars.

Mrs. Tierney reviewed the forecasted 10-year CIP. She explained we will build in the pay increases due to the Pay Study over the next three years to reduce impact. We will still have the amount required by Charter to keep liquid at 12½%, and there will still be money available in case of emergency.

Heather Ward asked if we can also grow the IMA to continue to make use of it. Mrs. Tierney said she discussed that with the bank president and we can reinvest funds since those funds are not currently growing. She said future plans for the account will be the senior program and capital improvement, it will be a big benefit. Mrs. Ward recommended the Finance Committee should see the cash flow to see where cash is on a regular basis, they can help better with budgeting with that information.

Councilor Larochelle gave credit to Leadership for finding a way to make the Pay Study work for the town.

Mrs. Tierney presented an overview of the Capital Improvement Plan (CIP). She said this is a very important document as 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.

Mrs. Tierney said the CIP demonstrates specific projects, amounts of those projects, and the sources of funding for those projects. In addition to the 5 and 10 year plan forecasts, this report includes estimated annual cost of operating and maintaining vehicles and equipment, as well as the current mileage of those vehicles. The Debt Structure (Bonds and Leases) is also included in this report. Each department submitted their requests for capital needs.

Town of Lisbon						
Forecasted Capital Improvement Plan - 5 Year						
Department Summary						
For Budget Year FY23						
Forecasted Years FY23 through FY27						
	Forecast	Forecast	Forecast	Forecast	Forecast	
DEPARTMENT TOTALS	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027	
POLICE DEPARTMENT	\$ 83,000	\$ 43,500	\$ 77,000	\$ 77,000	\$ 91,000	
ANIMAL CONTROL	-	33,500	-	-	-	
COMMUNICATION CENTER	-	-	220,000	-	-	
FIRE DEPARTMENT	102,628	96,069	1,454,373	8,900,149	59,115	
PARKS AND RECREATION	61,200	60,000	40,000	40,000	95,000	
PUBLIC WORKS	945,000	1,105,000	620,000	505,000	650,000	
SOLID WASTE	145,000	50,000	-	-	-	
TREATMENT PLANT	150,000	145,000	165,000	150,000	100,000	
TOWN BUILDINGS	-	577,990	-	74,700	30,000	
TOWN OFFICE ADMIN	44,127	41,405	30,000	30,000	30,000	
TECHNOLOGY	70,000	-	31,000	-	20,900	
Total Capital Expenditures	\$ 1,600,955	\$2,152,464	\$2,637,373	\$9,776,849	\$1,076,015	

Mrs. Tierney said Public Works FY23 totals \$945,000, which includes \$450,000 for the new salt shed that will be redesignated from FY22 use of unassigned fund balance to FY23 use of unassigned fund balance. It also includes \$475,000 of annual paving funded through municipal budget; the Town has set up a paving plan that slates a certain number of roads each year to keep the Town on track for financial planning and for infrastructure improvements. Guardrails and sidewalks of \$10,000 each, respectively are also funded through municipal budget. Lastly, \$95,000 to be funded through the municipal budget is to replace the gasoline tank and pumps at the PW Garage. The Public Works Director is suggesting the replacement of the 2,000 gallon tank to a 4,000 gallon tank; we are seeing more school buses running on gasoline rather than on diesel.

Mrs. Tierney highlighted additional departmental needs, including Solid Waste at \$145,000 total for a tractor trailer slated for replacement in FY23 to be funded through unassigned fund balance. She said the Treatment Plant amount of \$150,000 in FY23 funded through Sewer Budget includes: \$20,000 Freightliner FL80, \$60,000 75KW Onan Generator – portable, \$10,000 Polymer feed system, \$60,000 Eimco Clarifier Rehab. The Freightliner FL80 truck was purchased Used at a state auction in 2012/2013; it was due to be replaced in the prior fiscal year but was removed due to the pandemic. The 75kw portable generator is to replace a 70s era portable generator currently in use for power failures at 9 of our 12 pump stations. The Polymer feed system is to replace the now obsolete system installed in 2007. The Eimco Clarifier rehab is to rebuild and refinish the

interior of the clarifier installed in the early 1990s; the steel framework is rusting and the equipment is mostly original.

Mrs. Tierney pointed out that the total for Town Office Administration for FY23 is \$44,127, which includes \$14,127 for the ongoing Town Clerk records restoration project and \$30,000 for the Assessing Revaluation. The \$14,127 is to be funded through unassigned fund balance and the \$30,000 is to be funded through municipal budget. The revaluation target date is 2031 and we would need approximately \$300,000 for that revaluation; keeping in mind financial planning, it is recommended to set aside \$30,000 each year into a reserve account to be able to pay for the revaluation in 2031; this is included in the assessing budget. She also specified the total FY23 is \$70,000 for Town Office/Police Security Camera system.

Mrs. Tierney highlighted the FY23 CIP for all departments:

Police

- The PD Cruiser Replacement Plan replaces (1) Cruiser 1 year and (2) Cruisers the next year. By keeping it at \$67,000 per year, it offsets the total cost in the subsequent year. FY23 is a (1) Cruiser replacement year.
- Firearm Replacement - funded through Unassigned Fund Balance.

Fire

- Car #4 (2010 pick up truck) – funded through TIF
- Turnout Gear – funded through Municipal Budget
- Hydraulic Rescue Tools – funded through Municipal Budget

Parks & Recreation

- 1 Ton Dump Body Truck – funded through unassigned fund balance
- Side by side Utility 4 Wheeler – funded through Municipal Budget

Public Works

- Salt Shed – re-designate fund balance from FY22 to FY23
- Annual Paving – funded through Municipal Budget
- Guardrail repairs – funded through Municipal Budget
- Sidewalks – funded through Municipal Budget
- Gasoline Tank and Pump replacement – funded through Municipal Budget

Solid Waste

- Tractor Trailer – funded through unassigned fund balance
- Treatment Plant:
 - Freightliner FL80 – funded through Sewer Budget
 - 75KW Onan Generator – Portable – funded through Sewer Budget
 - Polymer feed system – funded through Sewer Budget
 - Eimco Clarifier Rehab – funded through Sewer Budget

B. Assessing

Item taken up after Pay Study Above

Mrs. Tierney said this year's Assessing budget totals \$ 100,496.00, as compared to last year's at \$ 84,846.00, which is \$15,650.00 over last years.

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

Mrs. Wiers explained this department has a contracted Assessor and a full time employee that serves as a part time Assessing Clerk and part time Code Enforcement Clerk so the salary for the full time employee is split between Assessing and Codes budget. Small increases were added to the budget for postage and printing. Councilor Larochelle asked if the Professional Development line was sufficient to cover all the training necessary for both employees. Mrs. Wiers indicated yes, that the amount will cover the Annual Assessing Conference and additional training.

C. Elected Officials

Mrs. Tierney said this year's Elected Officials budget totals \$27,772.00, as compared to last year's at \$ 25,692.00, which is \$ 2,080.00 over last year's budget.

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

Councilor Larochelle explained that the elected officials pay was cut quite a few years ago and that this increase will put them back where they were. He also said the Employee Recognition is fairly new to the budget but Council agreed it is vital for the town.

D. Town Manager

Mrs. Tierney said this year's Town Manager budget totals \$511,724.00, as compared to last year's at \$252,945.00, which is \$258,779.00 over last year's budget. Mr. McGee said there will be a total of 4 employees in this department now, to include Town Manager, Assistant Town Manager, Administrative Assistant to the Town Manager, and Human Resources.

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

E. Insurance

Mrs. Tierney said this year's Insurance budget totals \$106,601.00, as compared to last year's at \$103,006.00, which is \$3,595.00 over last year's budget. She reviewed the Insurance projections and stated they are primarily with Roger's Insurance.

Councilor Larochelle asked if we should add the new Assistant Town manager to the insurance since the bond for Public Officials is only for the Town Manager, Finance Director and the Assistant Finance Director. Mrs. Tierney agreed she can include \$800.00 more to the budget to add that position, it would allow that person to be active with financials, bonds and cash.

Heather Ward asked if the town has cybersecurity insurance, especially during these times. Mrs. Tierney said it is included under General Liability.

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

F. Legal

Mrs. Tierney said this year's Legal budget totals \$70,000.00, as compared to last year's at \$40,000.00, which is \$30,00.00 over last year's budget. Mr. McGee said the increase is due to new staff including Town Manager and other newer town employees. He said there will be more questions that will need to go to Legal.

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

G. Technology

Mrs. Tierney said this year's Technology budget totals \$348,661.00, as compared to last year's at \$249,877.00, which is \$98,784.00 over last year's budget.

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

Mr. McGee said all computers will need to change over to Windows 365 and Public Works needs to increase their internet. Mrs. Tierney added that several of the printers in the tax office are very old and need to be replaced. She said we are getting a quote for one consolidated printer for shared use, and several small ones for the tax office. She said the Library is also in need of a new copier, it is used a lot for making copies for residents.

Heather Ward asked if we still have two bookkeeping systems. Mrs. Tierney said we have two due to the time and cost to change over, we plan to completely convert over the next few years. She said we do plan to be completely converted by 2025.

H. Abatements

Mrs. Tierney said there are no items in the budget books for abatements because they are difficult to budget due to unknowns. Mr. Lunt asked how much they are approximately per year, Mrs. Tierney said \$20,000 and that is what they are most times. She said we have had fewer abatements in recent years.

I. Finance

Mrs. Tierney said this year's Finance budget totals \$258,835.00, as compared to last year's at \$223,791.00, which is \$35,044.00 over last year's budget.

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

Councilor Larochelle asked if \$1,400.00 for Professional Development is enough. Mrs. Tierney said it is enough for this year, that it includes enough for herself and her assistant.

J. Tax

Mrs. Tierney said this year's Tax Collection budget totals \$186,121.00, as compared to last year's at \$166,676.00, which is \$19,445.00 over last year's budget.

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

K. Debt Service

Mrs. Tierney said this year's Debt Service budget totals \$483,248.00, as compared to last year's at \$361,343.00, which is \$121,905.00 over last year's budget.

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

ADJOURN

The Chairman, seeing no further business, adjourned the meeting at 9:26 PM.

Lisa Ward, Town Clerk
Date Approved April 5, 2022