

**Agenda
Town of Skowhegan
Budget & Finance Committee
Tuesday, April 9, 2019
6:30 P.M.
Council Room**

Budget & Finance Committee:

Christian Savage
Michelle Cummings
Patrick Dore
John Grohs
David James
Rebekah Shankar
Judi York
Ida Earle

Town Manager:

Christine Almand

Finance Director:

Trisha Austin

Call Meeting to order.

Regular Agenda:

1. Discussion and decision regarding energy savings.
2. Discussion and decision regarding Pollution Control toxicity testing.
3. Discussion and decision regarding revenues.
4. Discussion and decision regarding surplus.
5. Other Business.

Adjourn Meeting.

Budget Comparison

	FY2019	FY2020	Increase/ (Reduction)
Amount to Fund (Expenses)	\$ 11,332,307.50	\$ 12,077,410.50 *	\$ 745,103.00
Less Operational Revenues	\$ (2,149,204.00)	\$ (2,111,333.00)	\$ 37,871.00
	\$ 9,183,103.50	\$ 9,966,077.50	\$ 782,974.00
Less Surplus	\$ (1,000,000.00)	\$ (600,000.00) **	\$ 400,000.00
Less State Revenue Sharing	\$ (464,704.70)	\$ (464,704.70)	\$ -
	\$ 7,718,398.80	\$ 8,901,372.80	\$ 1,182,974.00

* Includes service organization requests going on the town meeting warrant.

* Includes \$21,600 reduction in energy costs.

** Town Manager Recommendation

Significant Changes

	FY2019	FY2020	Increase
Wages & Benefits	\$ 4,862,466.00	\$ 5,301,618.00	\$ 439,152.00
Capital Reserves	\$ 1,367,384.00	\$ 1,649,016.00	\$ 281,632.00
Water	\$ 459,435.00	\$ 505,525.00	\$ 46,090.00
			\$ 766,874.00

Tax Levy Limit (LD1)

		Without Surplus
Amount to Fund (Expenses)	\$ 12,077,410.50	\$ 12,077,410.50
Less Operational Revenues	\$ (2,111,333.00)	\$ (2,111,333.00)
Less Surplus	\$ (600,000.00) *	\$ -
Less State Revenue Sharing	\$ (464,704.70)	\$ (464,704.70)
Less Homestead	\$ (413,770.00)	\$ (413,770.00)
Levy Limit (LD1)	\$ (8,581,318.00)	\$ (8,581,318.00)
Over/(Under) Levy Limit	\$ (93,715.20)	\$ 506,284.80
		Over Levy Limit

* Town Manager Recommendation

There is \$1,167,071.81 available surplus over the recommended level.

I recommend that we use \$600,000 of surplus to reduce the tax commitment.

In order to avoid increasing the tax levy limit, we need to use at least \$506,284.80 of surplus to reduce the tax commitment.

Capital Reserve Fund Account Balances

All expenses recorded through: 3/27/2019

Accounts reconciled through: 9/30/2018

Capacity Reserve Fee	\$ 206,565.45	Debe Park Construction	\$ -
Assessing (Revaluation)	\$ 136,365.36	Police Department	\$ 41,533.20
Administration	\$ 31,229.84	Cruiser Replacement	1,908.69
Information Technology Improvements	15,962.66	Protective Vests	6,224.98
Clerk Records Preservations	8,127.34	Audio & Visual Equipment	1,333.32
Office Equipment Replacement	7,139.84	Drug Forfeiture	7,806.21
		Training	6,260.00
		Firearms	18,000.00
Revolving Loan	\$ 355,215.07	Sale of Town Property	\$ 139,119.38
Fire Department	\$631,843.12	Sale of Town Property	31,385.38
Fire Truck Replacement	574,457.73	Southgate Infrastructure	107,734.00
Fire Station Building Improvements	14,305.34	Community & Economic Development	\$ 11,814.64
Protective Clothing	15,589.34	Mapping Computer	10,828.12
Dry Hydrants	500.00	Mapping Software	986.52
Fire Hose Replacement	7,811.02	Creative Playground - Maintenance	\$ 890.29
SCBA Maintenance	11,544.94	Micro Business	\$ 22,159.43
Rescue Tool	7,634.75	Opera House Renovations	\$ 3,625.46
Public Works - Buildings	\$ 90,809.52	Multi-Town Heating Program	\$ 13,863.46
Garage Office Floor		DARE Program	\$ 4,733.86
Salt Storage Building	21,365.68	Second Industrial Park Project	\$ 991.94
Building Repairs	69,443.84	Economic Development Sappi TIF	\$ 2,135,108.58
Public Works - Equipment	\$ 61,582.36	Econ & Comm Office TIF Projects	79,819.15
Snow Plow Equipment	24,228.72	Sewer/Water Extensions (Future)	319,251.31
Vehicle Purchases	37,353.64	Run of River (Construction)	1,421,160.12
Pollution Control - Treatment Plant	\$ 678,198.38	Marketing and Website	102,589.62
Building Maintenance & Improvement	34,745.00	Undesignated Projects	89,662.05
Equipment Maintenance & Repair	56,751.13	Sewer Plant Upgrade	9,090.51
Equipment Replacement	132,655.16	New Activity Designated by Selectmen each May	113,535.82
Information Tech Improvement	39,336.81	Downtown TIF	\$ 309,071.63
New Equipment	52,977.25	Downtown TIF	197,045.95
Pump Station Upgrades	109,255.85	Security Camera Maintenance	6,027.99
Sewer System Master Plan	20,999.92	ADA Trail Maintenance	90,350.00
Sludge Disposal	10,000.00	Parking Lot Maintenance	15,647.69
Sewer Collection System Upgrade	144,475.49	Planning, Ordinance Admin & Enforce	\$ 13,537.56
Vehicle Replacement	77,001.77	Building Permit Software	1,506.59
Solid Waste Mgmt & Recycling	\$ 698.71	GIS Mapping	1,845.00
Pavement Replacement	527.17	Conservation Commission	6,151.45
Equipment/Vehicle	171.54	Heritage Council	4,034.52
Public Works - Roads & Sidewalks	\$ 345,773.50	Cemeteries	\$ 25,253.34
Bridge Improvement	57,824.78	Emergency Management	\$ 38,437.05
Road Resurfacing	263,353.11	Catastrophic Wages	\$ 10,615.20
Sidewalks	24,145.63	Legal Fees	\$ 69,610.21
Yellow Fish Road	449.98	Run of River	\$ 93,248.75
Municipal Building	\$ 175,717.93	Public Safety Building	\$ 101,717.09
Repairs	47,486.32		
Heating System	48,231.61		
Roofing	80,000.00		
Parks & Recreation	\$ 176,037.31		
External Facilities	30,706.54		
Tennis Courts	7,001.00		
Building Repairs	4,262.07		
Ground Equipment Replacement	4,735.60		
Ballfield Compound	129,332.10		

* Highlighted accounts are CIP funds. All other accounts are reserve funds. (Per Dept. Heads based on definitions below)

Definitions provided by Town Manager:

CIP - planned work set up for infrastructure repair ie: road/sidewalks, sewer lines

Reserve - replacement or repair of equipment, vehicles, building