

# Town of Skowhegan

## Municipal Budget Fiscal Year 2019



<http://www.skowhegan.org>

Christine Almand  
Trisha L. Austin  
David Bucknam  
Brent Dickey  
Gregory Dore  
Randall Gray  
Jeffrey Hewett  
Shawn Howard  
Denise LeBlanc  
Cara L. Mason  
Gail Pelotte  
Bill Van Tuinen

Town Manager/Tax Collector  
Finance/Human Resource Director  
Police Chief  
Pollution Control Director  
Road Commissioner  
CEO/Building & Plumbing Inspector  
Economic & Community Development Director  
Fire Chief  
Recreation Director  
Executive Secretary  
Town Clerk/Town Treasurer  
Assessor

### Board of Selectmen

Paul York, Chairman  
Darla Pickett, Vice Chairman  
Betty Austin  
Gene Rouse  
Soren Siren

Town Office Phone: 207-474-6900

2018 Budget & Finance Committee Members

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

**TOWN OF SKOWHEGAN OPERATING BUDGET**

**COMPOSITE**

|  | 2016 Budget          | 2017 Budget          | 2018 Budget          | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen       |
|--|----------------------|----------------------|----------------------|------------------------------------|--|--------------------------|--------------------------|----------------------|
| <b>General Government</b>                    |                      |                      |                      |                                    |  |                          |                          |                      |
| Finance Department pg.1-4                    | 434,053.00           | 535,524.00           | 536,313.00           | 358,155.85                         | 477,942.00                             | 477,942.00               | 477,942.00               | 477,942.00           |
| Municipal Building Maintenance pg.5-6        | 102,519.00           | 96,130.00            | 102,817.00           | 75,629.23                          | 103,454.00                             | 103,454.00               | 103,454.00               | 103,454.00           |
| Assessing pg.7-8                             | 105,596.00           | 106,543.00           | 107,746.00           | 75,415.85                          | 107,599.00                             | 107,599.00               | 107,599.00               | 107,599.00           |
| Town Manager pg.9-10                         | 151,981.00           | 153,668.00           | 157,519.00           | 131,030.59                         | 154,543.00                             | 154,543.00               | 154,543.00               | 154,543.00           |
| Planning & Ordinance Administration pg.11-12 | 18,383.00            | 13,383.00            | 14,383.00            | 5,945.51                           | 14,258.00                              | 14,258.00                | 14,258.00                | 14,258.00            |
| Code Enforcement pg.13-14                    | 150,568.00           | 154,376.00           | 158,828.00           | 138,705.58                         | 154,725.00                             | 154,725.00               | 154,725.00               | 154,725.00           |
| Employee Benefits pg.15-16                   | 114,580.00           | 112,995.00           | 103,080.00           | 74,354.02                          | 284,370.00                             | 284,370.00               | 284,370.00               | 284,370.00           |
| Town Insurances pg.15-16                     | 101,195.00           | 110,180.00           | 120,280.00           | 111,274.00                         | 122,280.00                             | 122,280.00               | 122,280.00               | 122,280.00           |
| Economic & Community Development pg.17-18    | 145,396.00           | 140,196.00           | 146,481.00           | 128,820.96                         | 150,128.00                             | 150,128.00               | 150,128.00               | 150,128.00           |
| <b>ARTICLE 3</b>                             | 1,324,271.00         | 1,422,995.00         | 1,447,447.00         | 1,099,331.59                       | 1,569,299.00                           | 1,569,299.00             | 1,569,299.00             | 1,569,299.00         |
| <b>Public Safety</b>                         |                      |                      |                      |                                    |  |                          |                          |                      |
| Police Department pg.19-21                   | 1,283,870.00         | 1,343,400.00         | 1,380,715.00         | 1,094,514.84                       | 1,453,092.00                           | 1,453,092.00             | 1,453,092.00             | 1,453,092.00         |
| <b>ARTICLE 4</b>                             |                      |                      |                      |                                    |  |                          |                          |                      |
| <b>Public Safety</b>                         |                      |                      |                      |                                    |  |                          |                          |                      |
| Fire Department pg.22-24                     | 821,827.00           | 852,341.00           | 872,457.00           | 691,710.22                         | 849,863.00                             | 849,863.00               | 849,863.00               | 849,863.00           |
| <b>ARTICLE 5</b>                             |                      |                      |                      |                                    |  |                          |                          |                      |
| <b>Public Safety</b>                         |                      |                      |                      |                                    |  |                          |                          |                      |
| Other Protection pg.25-26                    | 501,502.00           | 487,004.00           | 572,604.00           | 466,322.70                         | 580,435.00                             | 580,435.00               | 580,435.00               | 580,435.00           |
| <b>ARTICLE 6</b>                             |                      |                      |                      |                                    |  |                          |                          |                      |
| <b>Health &amp; Human Services</b>           |                      |                      |                      |                                    |  |                          |                          |                      |
| General Assistance pg.27-28                  | 109,734.00           | 150,441.00           | 187,221.00           | 190,729.22                         | 226,540.00                             | 226,540.00               | 226,540.00               | 226,540.00           |
| Health Department pg.30-31                   | 1,292.00             | 1,292.00             | 1,292.00             | 1,076.50                           | 1,292.00                               | 1,292.00                 | 1,292.00                 | 1,292.00             |
| <b>ARTICLE 7</b>                             | 111,026.00           | 151,733.00           | 188,513.00           | 191,805.72                         | 227,832.00                             | 227,832.00               | 227,832.00               | 227,832.00           |
| <b>Health &amp; Human Services</b>           |                      |                      |                      |                                    |  |                          |                          |                      |
| Human Service Agencies pg.29                 | 49,172.15            | 50,266.00            | 60,772.50            | 60,772.50                          | 65,888.50                              | 50,472.00                | 57,988.50                | 57,988.50            |
| <b>ARTICLES 37-44</b>                        |                      |                      |                      |                                    |  |                          |                          |                      |
| <b>Waste Water Treatment pg.32-36</b>        |                      |                      |                      |                                    |  |                          |                          |                      |
| Pollution Control Plant                      | 508,020.00           | 510,791.00           | 531,344.00           | 339,447.25                         | 508,822.00                             | 508,822.00               | 508,822.00               | 508,822.00           |
| Pumping Stations                             | 21,250.00            | 20,700.00            | 24,150.00            | 14,209.96                          | 24,525.00                              | 24,525.00                | 24,525.00                | 24,525.00            |
| Sewers                                       | 22,000.00            | 22,000.00            | 22,000.00            | 8,231.09                           | 22,000.00                              | 22,000.00                | 22,000.00                | 22,000.00            |
| <b>ARTICLE 8</b>                             | 551,270.00           | 553,491.00           | 577,494.00           | 361,888.30                         | 555,347.00                             | 555,347.00               | 555,347.00               | 555,347.00           |
| <b>Sanitation</b>                            |                      |                      |                      |                                    |  |                          |                          |                      |
| Solid Waste & Recycling pg.37-39             | 816,065.00           | 818,163.00           | 825,085.00           | 642,726.67                         | 858,821.00                             | 858,821.00               | 858,821.00               | 858,821.00           |
| <b>ARTICLE 9</b>                             |                      |                      |                      |                                    |  |                          |                          |                      |
| <b>Public Works pg.40-45</b>                 |                      |                      |                      |                                    |  |                          |                          |                      |
| Summer Roads Maintenance                     | 428,936.00           | 423,502.00           | 437,915.00           | 290,391.77                         | 471,792.00                             | 471,792.00               | 471,792.00               | 471,792.00           |
| Winter Roads Maintenance                     | 586,996.00           | 559,533.00           | 613,450.00           | 482,502.58                         | 655,458.00                             | 655,458.00               | 655,458.00               | 655,458.00           |
| Vehicle Maintenance                          | 247,000.00           | 220,000.00           | 232,000.00           | 179,559.34                         | 242,000.00                             | 242,000.00               | 242,000.00               | 242,000.00           |
| <b>ARTICLE 10</b>                            | 1,262,932.00         | 1,203,035.00         | 1,283,365.00         | 952,453.69                         | 1,369,250.00                           | 1,369,250.00             | 1,369,250.00             | 1,369,250.00         |
| <b>Public Properties</b>                     |                      |                      |                      |                                    |  |                          |                          |                      |
| Cemeteries pg.46-47                          | 83,716.00            | 83,316.00            | 84,849.00            | 73,453.46                          | 87,413.00                              | 87,413.00                | 87,413.00                | 87,413.00            |
| <b>ARTICLE 13</b>                            |                      |                      |                      |                                    |  |                          |                          |                      |
| <b>Parks &amp; Recreation</b>                |                      |                      |                      |                                    |  |                          |                          |                      |
| Recreation pg.48-51                          | 454,971.00           | 431,347.00           | 463,425.00           | 333,796.23                         | 467,657.00                             | 467,657.00               | 467,657.00               | 467,657.00           |
| <b>ARTICLE 14</b>                            |                      |                      |                      |                                    |  |                          |                          |                      |
| <b>Community Services</b>                    |                      |                      |                      |                                    |  |                          |                          |                      |
| Service Organizations pg.52                  | 139,367.00           | 185,452.00           | 193,275.00           | 193,275.00                         | 206,794.00                             | 193,275.00               | 206,794.00               | 194,275.00           |
| <b>ARTICLES 32-36</b>                        |                      |                      |                      |                                    |  |                          |                          |                      |
| <b>Capital Expenditures</b>                  |                      |                      |                      |                                    |  |                          |                          |                      |
| Debt Retirement pg.54-55                     | 1,802,999.00         | 1,689,062.00         | 1,667,944.00         | 1,650,803.40                       | 1,681,132.00                           | 1,681,132.00             | 1,681,132.00             | 1,681,132.00         |
| Capital Reserve Funds pg.56-63               | 1,168,236.00         | 906,984.00           | 1,166,384.00         | 1,168,604.00                       | 1,367,384.00                           | 1,367,384.00             | 1,367,384.00             | 1,367,384.00         |
| <b>ARTICLE 15</b>                            |                      |                      |                      |                                    |  |                          |                          |                      |
| <b>ARTICLES 16-31</b>                        |                      |                      |                      |                                    |  |                          |                          |                      |
| <b>TOTAL</b>                                 | <b>10,371,224.15</b> | <b>10,178,589.00</b> | <b>10,784,329.50</b> | <b>8,981,458.32</b>                | <b>11,340,207.50</b>                   | <b>11,311,272.00</b>     | <b>11,332,307.50</b>     | <b>11,319,788.50</b> |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|   |  | 2016 Budget | 2017 Budget | 2018 Budget | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|---|--|-------------|-------------|-------------|------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-01 General Government / Finance Department |  |             |             |             |                                    |  |                          |                          |                |
| Personnel Services                                      |  |             |             |             |                                    |  |                          |                          |                |
| 01-01 Regular   |  | 195,108.00  | 190,721.00  | 197,392.00  | 174,228.58                         | 217,256.00                             | 217,256.00               | 217,256.00               | 217,256.00     |
| 01-05 Overtime  |  | 1,500.00    | 1,500.00    | 1,500.00    | 678.13                             | 1,500.00                               | 1,500.00                 | 1,500.00                 | 1,500.00       |
| 01-06 Wage Adjustment                                   |  |             | 105,000.00  | 90,000.00   | 0.00                               | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
| Personnel Services                                      |  | 196,608.00  | 297,221.00  | 288,892.00  | 174,906.71                         | 218,756.00                             | 218,756.00               | 218,756.00               | 218,756.00     |
| Employee Costs  |  |             |             |             |                                    |  |                          |                          |                |
| 05-01 Travel  |  | 700.00      | 700.00      | 700.00      | 216.48                             | 700.00                                 | 700.00                   | 700.00                   | 700.00         |
| 05-05 Training  |  | 1,500.00    | 1,500.00    | 1,500.00    | 685.00                             | 1,500.00                               | 1,500.00                 | 1,500.00                 | 1,500.00       |
| 05-15 Dues  |  | 13,500.00   | 13,500.00   | 13,000.00   | 12,442.00                          | 13,000.00                              | 13,000.00                | 13,000.00                | 13,000.00      |
| 05-20 Meals   |  | 200.00      | 200.00      | 200.00      | 18.00                              | 200.00                                 | 200.00                   | 200.00                   | 200.00         |
| 05-65 Substance Abuse Testing                           |  | 2,000.00    | 1,500.00    | 1,750.00    | 1,825.22                           | 1,800.00                               | 1,800.00                 | 1,800.00                 | 1,800.00       |
| 05-70 Pre-Employment Testing                            |  | 3,000.00    | 3,000.00    | 4,500.00    | 734.00                             | 4,200.00                               | 4,200.00                 | 4,200.00                 | 4,200.00       |
| 05-75 Respiratory Testing                               |  | 1,520.00    | 1,520.00    | 1,520.00    | 184.40                             | 1,520.00                               | 1,520.00                 | 1,520.00                 | 1,520.00       |
| Employee Costs  |  | 22,420.00   | 21,920.00   | 23,170.00   | 16,105.10                          | 22,920.00                              | 22,920.00                | 22,920.00                | 22,920.00      |
| Benefits  |  |             |             |             |                                    |  |                          |                          |                |
| 08-01 Fica/Medicare                                     |  | 15,041.00   | 14,705.00   | 15,216.00   | 12,418.40                          | 16,735.00                              | 16,735.00                | 16,735.00                | 16,735.00      |
| 08-05 Retirement  |  | 9,598.00    | 10,021.00   | 11,555.00   | 7,683.22                           | 13,749.00                              | 13,749.00                | 13,749.00                | 13,749.00      |
| 08-10 Health  |  | 54,408.00   | 57,748.00   | 61,654.00   | 46,948.80                          | 68,757.00                              | 68,757.00                | 68,757.00                | 68,757.00      |
| 08-15 Dental  |  | 2,524.00    | 2,524.00    | 2,555.00    | 2,136.50                           | 3,214.00                               | 3,214.00                 | 3,214.00                 | 3,214.00       |
| Benefits  |  | 81,571.00   | 84,998.00   | 90,980.00   | 69,186.92                          | 102,455.00                             | 102,455.00               | 102,455.00               | 102,455.00     |
| Supplies  |  |             |             |             |                                    |  |                          |                          |                |
| 10-01 Office  |  | 9,000.00    | 9,000.00    | 9,000.00    | 4,363.49                           | 9,000.00                               | 9,000.00                 | 9,000.00                 | 9,000.00       |
| 10-05 Postage   |  | 6,500.00    | 6,500.00    | 6,500.00    | 4,362.43                           | 6,500.00                               | 6,500.00                 | 6,500.00                 | 6,500.00       |
| 10-10 Tax Billing                                       |  | 4,500.00    | 4,500.00    | 4,500.00    | 3,336.02                           | 4,500.00                               | 4,500.00                 | 4,500.00                 | 4,500.00       |
| 10-20 Election Expenses                                 |  | 7,000.00    | 7,000.00    | 7,600.00    | 2,078.35                           | 8,500.00                               | 8,500.00                 | 8,500.00                 | 8,500.00       |
| 10-25 Advertising                                       |  | 3,000.00    | 2,500.00    | 2,500.00    | 0.00                               | 1,500.00                               | 1,500.00                 | 1,500.00                 | 1,500.00       |
| 10-70 Printing Services                                 |  | 3,000.00    | 3,000.00    | 3,000.00    | 0.00                               | 3,000.00                               | 3,000.00                 | 3,000.00                 | 3,000.00       |
| Supplies  |  | 33,000.00   | 32,500.00   | 33,100.00   | 14,140.29                          | 33,000.00                              | 33,000.00                | 33,000.00                | 33,000.00      |
| Utilities   |  |             |             |             |                                    |  |                          |                          |                |
| 15-15 Telephone   |  | 2,900.00    | 2,900.00    | 2,900.00    | 2,816.27                           | 3,200.00                               | 3,200.00                 | 3,200.00                 | 3,200.00       |
| Utilities   |  | 2,900.00    | 2,900.00    | 2,900.00    | 2,816.27                           | 3,200.00                               | 3,200.00                 | 3,200.00                 | 3,200.00       |
| Contract Services                                       |  |             |             |             |                                    |  |                          |                          |                |
| 25-05 Copier Lease                                      |  | 4,700.00    | 3,000.00    | 3,000.00    | 0.00                               | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
| 25-20 Software Support                                  |  | 28,400.00   | 28,400.00   | 29,500.00   | 28,968.60                          | 32,200.00                              | 32,200.00                | 32,200.00                | 32,200.00      |
| 25-22 Internet  |  | 1,900.00    | 1,900.00    | 1,900.00    | 1,499.50                           | 1,900.00                               | 1,900.00                 | 1,900.00                 | 1,900.00       |
| 25-23 Web Site Maintenance                              |  | 4,404.00    | 4,535.00    | 4,671.00    | 4,866.69                           | 4,911.00                               | 4,911.00                 | 4,911.00                 | 4,911.00       |
| 25-25 Audit   |  | 13,500.00   | 13,500.00   | 13,500.00   | 12,800.00                          | 13,500.00                              | 13,500.00                | 13,500.00                | 13,500.00      |
| Contract Services                                       |  | 52,904.00   | 51,335.00   | 52,571.00   | 48,134.79                          | 52,511.00                              | 52,511.00                | 52,511.00                | 52,511.00      |
| Repairs & Maintenance                                   |  |             |             |             |                                    |  |                          |                          |                |
| 30-15 Computer  |  | 24,000.00   | 24,000.00   | 24,000.00   | 18,469.85                          | 24,000.00                              | 24,000.00                | 24,000.00                | 24,000.00      |
| 30-23 Copy Machine                                      |  | 4,650.00    | 4,650.00    | 4,700.00    | 4,550.09                           | 5,100.00                               | 5,100.00                 | 5,100.00                 | 5,100.00       |
| Repairs & Maintenance                                   |  | 28,650.00   | 28,650.00   | 28,700.00   | 23,019.94                          | 29,100.00                              | 29,100.00                | 29,100.00                | 29,100.00      |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|                             |                        | <b>2016 Budget</b> | <b>2017 Budget</b> | <b>2018 Budget</b> | <b>2018 Expenses<br/>YTD<br/>(5/9/2018)</b> | <b>2019 Initial<br/>Department<br/>Requests</b> | <b>2019 Manager<br/>Approved</b> | <b>2019 Budget<br/>Committee</b> | <b>2019 Selectmen</b> |
|-----------------------------|------------------------|--------------------|--------------------|--------------------|---|---|----------------------------------|----------------------------------|-----------------------|
| Miscellaneous Expenses      |                        |                    |                    |                    |   |   |                                  |                                  |                       |
| 60-10 Christmas Decorations |                        | 2,000.00           | 2,000.00           | 2,000.00           | 2,000.00                                    | 2,000.00  | 2,000.00                         | 2,000.00                         | 2,000.00              |
| 60-15 Legal Services        |                        | 14,000.00          | 14,000.00          | 14,000.00          | 7,845.83                                    | 14,000.00                                       | 14,000.00                        | 14,000.00                        | 14,000.00             |
|                             | Miscellaneous Expenses | 16,000.00          | 16,000.00          | 16,000.00          | 9,845.83                                    | 16,000.00                                       | 16,000.00                        | 16,000.00                        | 16,000.00             |
|                             | Finance Department     | 434,053.00         | 535,524.00         | 536,313.00         | 358,155.85                                  | 477,942.00                                      | 477,942.00                       | 477,942.00                       | 477,942.00            |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Finance Department**

|                                 |  |
|---------------------------------|--|
| <b>Personnel Services</b>       | Provides regular/overtime wages and includes the following positions: Finance/Human Resource Director; Town Clerk/Treasurer/Municipal Agent/Deputy Tax Collector; Deputy Clerk/Deputy Treasurer; Deputy Tax Collector/Deputy Municipal Agent; Collections Clerk I (Part Time); Collections Clerk II (Full Time – proposed change from part-time); Board of Registrars. Includes stipends for Elected Officials. Wage increases, if applicable, per non-union and union pay scales. |
| <b>Employee Costs</b>           | Provides travel, training, dues, and meals for all personnel listed above. Also includes substance abuse testing for all Town employees, pre-employment testing for Police Department employees and respiratory testing for Fire Department and Pollution Control employees.   |
| <b>Benefits</b>                 | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10%, if applicable.   |
| <b>Supplies</b>                 | Provides office supplies, postage, tax billing, election expenses and advertising for administration. Printing services includes Town budget books and Town Reports.   |
| <b>Utilities</b>                | Includes telephone for Clerks Office, Finance Director and Voter Registration.   |
| <b>Contract Services</b>        | Photo Copier Lease, Software Support, Website Maintenance, Contracts and audit.  |
| <b>Repair &amp; Maintenance</b> | Provides computer hardware maintenance for all Town computers and maintenance on (9) photo copiers located with: Town Manager/Tax Collector, Town Clerk/Treasurer, Code Enforcement, Police, Fire, Highway, Pollution Control and Recreation Departments.  |
| <b>Miscellaneous</b>            | Legal Services, Christmas Decorations and Service Awards.  |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Finance Department (continued)**

**Salaries**

|   |             |
|---|-------------|
| Finance/Human Resources Director                              | \$52,871.20 |
| Town Clerk/Treasurer/Municipal Agent/<br>Deputy Tax Collector | \$53,996.80 |
| Deputy Clerk/Deputy Treasurer                                 | \$29,938.50 |
| Deputy Tax Collector/Deputy Municipal Agent                   | \$27,805.13 |
| Collections Clerk I (Part Time)                               | \$14,731.40 |
| Collections Clerk II (Full Time)                              | \$25,369.50 |
| Board of Registrars   | \$ 4,393.00 |
| Board of Selectmen  | \$ 6,400.00 |
| Finance/Deputy Finance  | \$ 250.00   |
| Overtime  | \$ 1,500.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |                          | 2016 Budget | 2017 Budget | 2018 Budget | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|--|--------------------------|-------------|-------------|-------------|------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-02 General Government / Municipal Building Mainte |                          |             |             |             |                                    |  |                          |                          |                |
| Personnel Services   |                          |             |             |             |                                    |  |                          |                          |                |
| 01-01 Regular  |                          | 22,594.00   | 22,698.00   | 22,586.00   | 20,810.40                          | 24,131.00                              | 24,131.00                | 24,131.00                | 24,131.00      |
| 01-05 Overtime   |                          | 500.00      | 500.00      | 500.00      | 67.87                              | 500.00                                 | 500.00                   | 500.00                   | 500.00         |
|  | Personnel Services       | 23,094.00   | 23,198.00   | 23,086.00   | 20,878.27                          | 24,631.00                              | 24,631.00                | 24,631.00                | 24,631.00      |
| Benefits   |                          |             |             |             |                                    |  |                          |                          |                |
| 08-01 Fica/Medicare  |                          | 1,767.00    | 1,775.00    | 1,767.00    | 1,200.25                           | 1,885.00                               | 1,885.00                 | 1,885.00                 | 1,885.00       |
| 08-05 Retirement   |                          | 1,791.00    | 1,958.00    | 2,201.00    | 1,982.38                           | 2,464.00                               | 2,464.00                 | 2,464.00                 | 2,464.00       |
| 08-10 Health   |                          | 16,487.00   | 17,519.00   | 18,727.00   | 14,076.35                          | 15,033.00                              | 15,033.00                | 15,033.00                | 15,033.00      |
| 08-15 Dental   |                          | 505.00      | 505.00      | 511.00      | 427.30                             | 536.00                                 | 536.00                   | 536.00                   | 536.00         |
|  | Benefits                 | 20,550.00   | 21,757.00   | 23,206.00   | 17,686.28                          | 19,918.00                              | 19,918.00                | 19,918.00                | 19,918.00      |
| Supplies   |                          |             |             |             |                                    |  |                          |                          |                |
| 10-40 Cleaning   |                          | 5,500.00    | 5,500.00    | 5,500.00    | 2,380.93                           | 5,500.00                               | 5,500.00                 | 5,500.00                 | 5,500.00       |
|  | Supplies                 | 5,500.00    | 5,500.00    | 5,500.00    | 2,380.93                           | 5,500.00                               | 5,500.00                 | 5,500.00                 | 5,500.00       |
| Utilities  |                          |             |             |             |                                    |  |                          |                          |                |
| 15-01 Electricity  |                          | 16,000.00   | 16,000.00   | 16,000.00   | 8,732.30                           | 15,500.00                              | 15,500.00                | 15,500.00                | 15,500.00      |
| 15-05 Heat   |                          | 20,000.00   | 13,000.00   | 17,775.00   | 15,608.81                          | 20,655.00                              | 20,655.00                | 20,655.00                | 20,655.00      |
| 15-10 Water  |                          | 800.00      | 800.00      | 875.00      | 568.22                             | 875.00                                 | 875.00                   | 875.00                   | 875.00         |
|  | Utilities                | 36,800.00   | 29,800.00   | 34,650.00   | 24,909.33                          | 37,030.00                              | 37,030.00                | 37,030.00                | 37,030.00      |
| Contract Services  |                          |             |             |             |                                    |  |                          |                          |                |
| 25-92 Sprinkler System   |                          | 950.00      | 950.00      | 950.00      | 410.00                             | 950.00                                 | 950.00                   | 950.00                   | 950.00         |
| 25-97 Alarm System   |                          | 1,200.00    | 700.00      | 700.00      | 499.92                             | 700.00                                 | 700.00                   | 700.00                   | 700.00         |
|  | Contract Services        | 2,150.00    | 1,650.00    | 1,650.00    | 909.92                             | 1,650.00                               | 1,650.00                 | 1,650.00                 | 1,650.00       |
| Repairs & Maintenance  |                          |             |             |             |                                    |  |                          |                          |                |
| 30-01 General  |                          | 13,000.00   | 13,000.00   | 13,500.00   | 8,544.00                           | 13,500.00                              | 13,500.00                | 13,500.00                | 13,500.00      |
|  | Repairs & Maintenance    | 13,000.00   | 13,000.00   | 13,500.00   | 8,544.00                           | 13,500.00                              | 13,500.00                | 13,500.00                | 13,500.00      |
| Purchase   |                          |             |             |             |                                    |  |                          |                          |                |
| 35-40 Gas & Diesel   |                          | 25.00       | 25.00       | 25.00       | 0.00                               | 25.00                                  | 25.00                    | 25.00                    | 25.00          |
| 35-50 Landscaping  |                          | 700.00      | 500.00      | 500.00      | 0.00                               | 500.00                                 | 500.00                   | 500.00                   | 500.00         |
|  | Purchase                 | 725.00      | 525.00      | 525.00      | 0.00                               | 525.00                                 | 525.00                   | 525.00                   | 525.00         |
| Miscellaneous Expenses   |                          |             |             |             |                                    |  |                          |                          |                |
| 60-20 Inspections  |                          | 700.00      | 700.00      | 700.00      | 320.50                             | 700.00                                 | 700.00                   | 700.00                   | 700.00         |
|  | Miscellaneous Expenses   | 700.00      | 700.00      | 700.00      | 320.50                             | 700.00                                 | 700.00                   | 700.00                   | 700.00         |
|  | Municipal Building Maint | 102,519.00  | 96,130.00   | 102,817.00  | 75,629.23                          | 103,454.00                             | 103,454.00               | 103,454.00               | 103,454.00     |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Municipal Building**

|                                 |  |
|---------------------------------|--|
| <b>Personnel Services</b>       | Provides regular/overtime wages for Municipal Building Custodian.  |
| <b>Employee Costs</b>           | Provides expenses for Custodian.   |
| <b>Benefits</b>                 | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10%, if applicable. |
| <b>Supplies</b>                 | Provides cleaning supplies for Municipal Building maintenance staff.   |
| <b>Utilities</b>                | Provides electricity, heat and water for Municipal Building. Average annual heating oil usage for the Municipal Building is 9,000 gallons. This could be more if we hold more opera house events. Also includes propane usage for the Municipal Building Generator.  |
| <b>Contract Services</b>        | Maintenance contract for alarm monitoring system for the Municipal Building including the Police Department alarm and the annual sprinkler system contract.  |
| <b>Repair &amp; Maintenance</b> | Provides general repairs, scheduled repairs, and equipment repairs to Municipal Building.  |
| <b>Purchases</b>                | Provides gas for the lawnmower and landscaping the Municipal Building Parking Lot.   |
| <b>Inspections</b>              | Provides for annual inspections for the boiler, elevator and back flow inspections and licenses.   |
| <b>Salaries</b>                 | Custodian \$24,130.40<br>Overtime \$ 500.00  |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |                    | 2016 Budget | 2017 Budget | 2018 Budget | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|--|--------------------|-------------|-------------|-------------|------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-03 General Government / Assessing |                    |             |             |             |                                    |  |                          |                          |                |
| Personnel Services                             |                    |             |             |             |                                    |  |                          |                          |                |
| 01-01 Regular                                  |                    | 44,651.00   | 44,674.00   | 44,674.00   | 39,844.16                          | 45,201.00                              | 45,201.00                | 45,201.00                | 45,201.00      |
| 01-05 Overtime                                 |                    | 750.00      | 750.00      | 750.00      | 857.84                             | 750.00                                 | 750.00                   | 750.00                   | 750.00         |
|  | Personnel Services | 45,401.00   | 45,424.00   | 45,424.00   | 40,702.00                          | 45,951.00                              | 45,951.00                | 45,951.00                | 45,951.00      |
| Employee Costs                                 |                    |             |             |             |                                    |  |                          |                          |                |
| 05-01 Travel                                   |                    | 600.00      | 600.00      |             |                                    | Consolidated to Training               |                          |                          |                |
| 05-05 Training                                 |                    | 800.00      | 800.00      | 1,400.00    | 98.00                              | 1,400.00                               | 1,400.00                 | 1,400.00                 | 1,400.00       |
| 05-10 Subscriptions                            |                    | 1,000.00    | 1,050.00    | 1,050.00    | 1,004.15                           | 1,100.00                               | 1,100.00                 | 1,100.00                 | 1,100.00       |
| 05-15 Dues                                     |                    | 66.00       | 66.00       | 66.00       | 60.00                              | 66.00                                  | 66.00                    | 66.00                    | 66.00          |
|  | Employee Costs     | 2,466.00    | 2,516.00    | 2,516.00    | 1,162.15                           | 2,566.00                               | 2,566.00                 | 2,566.00                 | 2,566.00       |
| Benefits                                       |                    |             |             |             |                                    |  |                          |                          |                |
| 08-01 Fica/Medicare                            |                    | 3,474.00    | 3,475.00    | 3,475.00    | 3,113.71                           | 3,516.00                               | 3,516.00                 | 3,516.00                 | 3,516.00       |
| 08-05 Retirement                               |                    | 3,218.00    | 3,504.00    | 3,956.00    | 3,493.18                           | 4,206.00                               | 4,206.00                 | 4,206.00                 | 4,206.00       |
| 08-10 Health                                   |                    | 10,267.00   | 10,904.00   | 11,649.00   | 8,785.10                           | 10,609.00                              | 10,609.00                | 10,609.00                | 10,609.00      |
| 08-15 Dental                                   |                    | 505.00      | 505.00      | 511.00      | 427.30                             | 536.00                                 | 536.00                   | 536.00                   | 536.00         |
|  | Benefits           | 17,464.00   | 18,388.00   | 19,591.00   | 15,819.29                          | 18,867.00                              | 18,867.00                | 18,867.00                | 18,867.00      |
| Supplies                                       |                    |             |             |             |                                    |  |                          |                          |                |
| 10-01 Office                                   |                    | 1,000.00    | 1,000.00    | 1,000.00    | 860.30                             | 1,000.00                               | 1,000.00                 | 1,000.00                 | 1,000.00       |
| 10-05 Postage                                  |                    | 1,550.00    | 1,500.00    | 1,500.00    | 319.87                             | 1,500.00                               | 1,500.00                 | 1,500.00                 | 1,500.00       |
| 10-15 Registry of Deeds                        |                    | 400.00      | 400.00      | 400.00      | 321.00                             | 400.00                                 | 400.00                   | 400.00                   | 400.00         |
| 10-75 Tax Map Upgrades                         |                    | 900.00      | 900.00      | 900.00      | 0.00                               | 900.00                                 | 900.00                   | 900.00                   | 900.00         |
|  | Supplies           | 3,850.00    | 3,800.00    | 3,800.00    | 1,501.17                           | 3,800.00                               | 3,800.00                 | 3,800.00                 | 3,800.00       |
| Utilities                                      |                    |             |             |             |                                    |  |                          |                          |                |
| 15-15 Telephone                                |                    | 415.00      | 415.00      | 415.00      | 375.24                             | 415.00                                 | 415.00                   | 415.00                   | 415.00         |
|  | Utilities          | 415.00      | 415.00      | 415.00      | 375.24                             | 415.00                                 | 415.00                   | 415.00                   | 415.00         |
| Contract Services                              |                    |             |             |             |                                    |  |                          |                          |                |
| 25-01 Assessor's Contract                      |                    | 36,000.00   | 36,000.00   | 36,000.00   | 15,856.00                          | 36,000.00                              | 36,000.00                | 36,000.00                | 36,000.00      |
|  | Contract Services  | 36,000.00   | 36,000.00   | 36,000.00   | 15,856.00                          | 36,000.00                              | 36,000.00                | 36,000.00                | 36,000.00      |
|  | Assessing          | 105,596.00  | 106,543.00  | 107,746.00  | 75,415.85                          | 107,599.00                             | 107,599.00               | 107,599.00               | 107,599.00     |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Assessing**

|                            |  |
|----------------------------|--|
| <b>Personnel Services</b>  | Provides regular/overtime wages for the Assistant Assessor and the Board of Assessors.   |
| <b>Employee Costs</b>      | Provides training and subscription renewals for employees listed above. The only amount that changed is the subscriptions because of Marshall & Swift Manual cost increases.   |
| <b>Benefits</b>            | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10%, if applicable. |
| <b>Supplies</b>            | Provides office supplies, postage, registry of deeds expenses and tax map upgrades.  |
| <b>Utilities</b>           | Provides for telephone service for Assistant Assessor and Assessor.  |
| <b>Assessor's Contract</b> | Contract for the Assessor.   |
| <b>Salaries</b>            | Assistant Assessor \$41,301.00<br>Board of Assessors \$ 3,900.00<br>Overtime \$ 750.00   |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|   |                        | 2016 Budget | 2017 Budget | 2018 Budget | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|---|------------------------|-------------|-------------|-------------|------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-04 General Government / Town Manager |                        |             |             |             |                                    |  |                          |                          |                |
| Personnel Services                                |                        |             |             |             |                                    |  |                          |                          |                |
| 01-01 Regular                                     |                        | 101,904.00  | 100,921.00  | 101,563.00  | 90,862.33                          | 104,579.00                             | 104,579.00               | 104,579.00               | 104,579.00     |
| 01-05 Overtime                                    |                        | 1,000.00    | 1,000.00    | 1,200.00    | 863.99                             | 1,200.00                               | 1,200.00                 | 1,200.00                 | 1,200.00       |
|   | Personnel Services     | 102,904.00  | 101,921.00  | 102,763.00  | 91,726.32                          | 105,779.00                             | 105,779.00               | 105,779.00               | 105,779.00     |
| Employee Costs                                    |                        |             |             |             |                                    |  |                          |                          |                |
| 05-01 Travel                                      |                        | 300.00      | 300.00      | 300.00      | 114.40                             | 300.00                                 | 300.00                   | 300.00                   | 300.00         |
| 05-05 Training                                    |                        | 750.00      | 750.00      | 750.00      | 211.00                             | 750.00                                 | 750.00                   | 750.00                   | 750.00         |
| 05-06 Selectmen Training                          |                        | 500.00      | 500.00      | 500.00      | 98.00                              | 500.00                                 | 500.00                   | 500.00                   | 500.00         |
| 05-15 Dues  |                        | 250.00      | 200.00      | 200.00      | 116.50                             | 150.00                                 | 150.00                   | 150.00                   | 150.00         |
| 05-20 Meals                                       |                        | 300.00      | 300.00      | 300.00      | 0.00                               | 350.00                                 | 350.00                   | 350.00                   | 350.00         |
|   | Employee Costs         | 2,100.00    | 2,050.00    | 2,050.00    | 539.90                             | 2,050.00                               | 2,050.00                 | 2,050.00                 | 2,050.00       |
| Benefits  |                        |             |             |             |                                    |  |                          |                          |                |
| 08-01 Fica/Medicare                               |                        | 7,873.00    | 7,797.00    | 7,862.00    | 6,302.55                           | 8,093.00                               | 8,093.00                 | 8,093.00                 | 8,093.00       |
| 08-05 Retirement                                  |                        | 4,830.00    | 5,756.00    | 6,500.00    | 5,778.76                           | 6,957.00                               | 6,957.00                 | 6,957.00                 | 6,957.00       |
| 08-10 Health                                      |                        | 29,914.00   | 31,784.00   | 33,972.00   | 24,797.65                          | 27,242.00                              | 27,242.00                | 27,242.00                | 27,242.00      |
| 08-15 Dental                                      |                        | 1,010.00    | 1,010.00    | 1,022.00    | 854.60                             | 1,072.00                               | 1,072.00                 | 1,072.00                 | 1,072.00       |
|   | Benefits               | 43,627.00   | 46,347.00   | 49,356.00   | 37,733.56                          | 43,364.00                              | 43,364.00                | 43,364.00                | 43,364.00      |
| Supplies  |                        |             |             |             |                                    |  |                          |                          |                |
| 10-01 Office                                      |                        | 2,000.00    | 2,000.00    | 2,000.00    | 627.62                             | 2,000.00                               | 2,000.00                 | 2,000.00                 | 2,000.00       |
| 10-05 Postage                                     |                        | 200.00      | 200.00      | 200.00      | 27.59                              | 200.00                                 | 200.00                   | 200.00                   | 200.00         |
| 10-25 Advertising                                 |                        | 200.00      | 200.00      | 200.00      | 0.00                               | 200.00                                 | 200.00                   | 200.00                   | 200.00         |
|   | Supplies               | 2,400.00    | 2,400.00    | 2,400.00    | 655.21                             | 2,400.00                               | 2,400.00                 | 2,400.00                 | 2,400.00       |
| Utilities   |                        |             |             |             |                                    |  |                          |                          |                |
| 15-15 Telephone                                   |                        | 450.00      | 450.00      | 450.00      | 375.60                             | 450.00                                 | 450.00                   | 450.00                   | 450.00         |
|   | Utilities              | 450.00      | 450.00      | 450.00      | 375.60                             | 450.00                                 | 450.00                   | 450.00                   | 450.00         |
| Miscellaneous Expenses                            |                        |             |             |             |                                    |  |                          |                          |                |
| 60-05 Planning Expenses                           |                        | 500.00      | 500.00      | 500.00      | 0.00                               | 500.00                                 | 500.00                   | 500.00                   | 500.00         |
|   | Miscellaneous Expenses | 500.00      | 500.00      | 500.00      | 0.00                               | 500.00                                 | 500.00                   | 500.00                   | 500.00         |
|   | Town Manager           | 151,981.00  | 153,668.00  | 157,519.00  | 131,030.59                         | 154,543.00                             | 154,543.00               | 154,543.00               | 154,543.00     |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Town Manager**

|                           |  |              |             |                     |             |          |             |
|---------------------------|--|--------------|-------------|---------------------|-------------|----------|-------------|
| <b>Personnel Services</b> | Provides regular/overtime wages for the Town Manager and Executive Secretary. Overtime is for Executive Secretary to attend meetings and mandatory training.   |              |             |                     |             |          |             |
| <b>Employee Costs</b>     | Provides travel, training, dues and meals for above listed employees and training for the Board of Selectmen.  |              |             |                     |             |          |             |
| <b>Benefits</b>           | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10%, if applicable. |              |             |                     |             |          |             |
| <b>Supplies</b>           | Provides office supplies, postage and advertising costs for the Town Manager's Office.   |              |             |                     |             |          |             |
| <b>Utilities</b>          | Provides for telephone lines for Town Manager's Department.  |              |             |                     |             |          |             |
| <b>Miscellaneous</b>      | Provides planning expenses.  |              |             |                     |             |          |             |
| <b>Salaries</b>           | <table><tr><td>Town Manager</td><td>\$69,563.96</td></tr><tr><td>Executive Secretary</td><td>\$35,014.50</td></tr><tr><td>Overtime</td><td>\$ 1,200.00</td></tr></table>   | Town Manager | \$69,563.96 | Executive Secretary | \$35,014.50 | Overtime | \$ 1,200.00 |
| Town Manager              | \$69,563.96  |              |             |                     |             |          |             |
| Executive Secretary       | \$35,014.50  |              |             |                     |             |          |             |
| Overtime                  | \$ 1,200.00  |              |             |                     |             |          |             |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|                    |                                    | 2016 Budget | 2017 Budget | 2018 Budget | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|--------------------|------------------------------------|-------------|-------------|-------------|------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-06    | General Government / Planning Ord. |             |             |             |                                    |  |                          |                          |                |
| Personnel Services |                                    |             |             |             |                                    |  |                          |                          |                |
| 01-01              | Regular                            | 750.00      | 750.00      | 750.00      | 360.00                             | 750.00                                 | 750.00                   | 750.00                   | 750.00         |
|                    | Personnel Services                 | 750.00      | 750.00      | 750.00      | 360.00                             | 750.00                                 | 750.00                   | 750.00                   | 750.00         |
| Employee Costs     |                                    |             |             |             |                                    |  |                          |                          |                |
| 05-05              | Training                           | 250.00      | 250.00      | 250.00      | 0.00                               | 150.00                                 | 150.00                   | 150.00                   | 150.00         |
| 05-20              | Meals                              | 75.00       | 75.00       | 75.00       | 73.18                              | 100.00                                 | 100.00                   | 100.00                   | 100.00         |
|                    | Employee Costs                     | 325.00      | 325.00      | 325.00      | 73.18                              | 250.00                                 | 250.00                   | 250.00                   | 250.00         |
| Benefits           |                                    |             |             |             |                                    |  |                          |                          |                |
| 08-01              | Fica/Medicare                      | 58.00       | 58.00       | 58.00       | 27.72                              | 58.00                                  | 58.00                    | 58.00                    | 58.00          |
|                    | Benefits                           | 58.00       | 58.00       | 58.00       | 27.72                              | 58.00                                  | 58.00                    | 58.00                    | 58.00          |
| Supplies           |                                    |             |             |             |                                    |  |                          |                          |                |
| 10-01              | Office                             | 1,000.00    | 1,000.00    | 1,000.00    | 691.07                             | 1,000.00                               | 1,000.00                 | 1,000.00                 | 1,000.00       |
| 10-05              | Postage                            | 300.00      | 300.00      | 300.00      | 19.13                              | 250.00                                 | 250.00                   | 250.00                   | 250.00         |
| 10-25              | Advertising                        | 600.00      | 600.00      | 600.00      | 269.32                             | 600.00                                 | 600.00                   | 600.00                   | 600.00         |
|                    | Supplies                           | 1,900.00    | 1,900.00    | 1,900.00    | 979.52                             | 1,850.00                               | 1,850.00                 | 1,850.00                 | 1,850.00       |
| Utilities          |                                    |             |             |             |                                    |  |                          |                          |                |
| 15-15              | Telephone                          | 350.00      | 350.00      | 350.00      | 277.68                             | 350.00                                 | 350.00                   | 350.00                   | 350.00         |
|                    | Utilities                          | 350.00      | 350.00      | 350.00      | 277.68                             | 350.00                                 | 350.00                   | 350.00                   | 350.00         |
| Contract Services  |                                    |             |             |             |                                    |  |                          |                          |                |
| 25-24              | Professional Services              | 15,000.00   | 10,000.00   | 11,000.00   | 4,227.41                           | 11,000.00                              | 11,000.00                | 11,000.00                | 11,000.00      |
|                    | Contract Services                  | 15,000.00   | 10,000.00   | 11,000.00   | 4,227.41                           | 11,000.00                              | 11,000.00                | 11,000.00                | 11,000.00      |
|                    | Planning Ord.                      | 18,383.00   | 13,383.00   | 14,383.00   | 5,945.51                           | 14,258.00                              | 14,258.00                | 14,258.00                | 14,258.00      |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Planning Department**

|                           |  |
|---------------------------|--|
| <b>Personnel Services</b> | Provides monthly meeting pay for Planning Board Members.   |
| <b>Employee Costs</b>     | Provides training, subscription renewals (Maine Planning & Land Use Laws Annual handbook) and meals (annual joint meeting w/Selectmen) for Planning Board Members. |
| <b>Benefits</b>           | Includes Fica/Medicare.  |
| <b>Supplies</b>           | Provide office supplies, postage, advertising supplies for subcontractor and application permits/fees for Planning Department.                                     |
| <b>Utilities</b>          | Provides for one half the telephone expense for the Planning/Code Enforcement Departments.   |
| <b>Contract Services</b>  | Professional Planning Services.  |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|   |                       | 2016 Budget | 2017 Budget | 2018 Budget | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|---|-----------------------|-------------|-------------|-------------|------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-07 General Government / Code Enforcement |                       |             |             |             |                                    |  |                          |                          |                |
| Personnel Services                                    |                       |             |             |             |                                    |  |                          |                          |                |
| 01-01 Regular   |                       | 99,302.00   | 100,031.00  | 100,843.00  | 96,197.04                          | 103,397.00                             | 103,397.00               | 103,397.00               | 103,397.00     |
| 01-05 Overtime  |                       | 1,000.00    | 1,000.00    | 1,000.00    | 557.72                             | 1,200.00                               | 1,200.00                 | 1,200.00                 | 1,200.00       |
|   | Personnel Services    | 100,302.00  | 101,031.00  | 101,843.00  | 96,754.76                          | 104,597.00                             | 104,597.00               | 104,597.00               | 104,597.00     |
| Employee Costs  |                       |             |             |             |                                    |  |                          |                          |                |
| 05-01 Travel  |                       | 300.00      | 300.00      | 350.00      | 494.56                             | 350.00                                 | 350.00                   | 350.00                   | 350.00         |
| 05-05 Training  |                       | 600.00      | 200.00      | 300.00      | 171.84                             | 300.00                                 | 300.00                   | 300.00                   | 300.00         |
| 05-15 Dues  |                       | 150.00      | 200.00      | 275.00      | 170.00                             | 275.00                                 | 275.00                   | 275.00                   | 275.00         |
| 05-20 Meals   |                       | 100.00      | 50.00       | 50.00       | 0.00                               | 50.00                                  | 50.00                    | 50.00                    | 50.00          |
| 05-25 Lodging   |                       | 200.00      | 0.00        | 0.00        | 0.00                               | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
|   | Employee Costs        | 1,350.00    | 750.00      | 975.00      | 836.40                             | 975.00                                 | 975.00                   | 975.00                   | 975.00         |
| Benefits  |                       |             |             |             |                                    |  |                          |                          |                |
| 08-01 Fica/Medicare                                   |                       | 7,674.00    | 7,729.00    | 7,791.00    | 6,922.68                           | 8,002.00                               | 8,002.00                 | 8,002.00                 | 8,002.00       |
| 08-05 Retirement                                      |                       | 7,777.00    | 8,526.00    | 9,706.00    | 8,888.24                           | 10,460.00                              | 10,460.00                | 10,460.00                | 10,460.00      |
| 08-10 Health  |                       | 26,855.00   | 28,530.00   | 30,491.00   | 22,692.60                          | 24,419.00                              | 24,419.00                | 24,419.00                | 24,419.00      |
| 08-15 Dental  |                       | 1,010.00    | 1,010.00    | 1,022.00    | 854.60                             | 1,072.00                               | 1,072.00                 | 1,072.00                 | 1,072.00       |
|   | Benefits              | 43,316.00   | 45,795.00   | 49,010.00   | 39,358.12                          | 43,953.00                              | 43,953.00                | 43,953.00                | 43,953.00      |
| Supplies  |                       |             |             |             |                                    |  |                          |                          |                |
| 10-01 Office  |                       | 600.00      | 2,800.00    | 3,000.00    | 705.53                             | 1,500.00                               | 1,500.00                 | 1,500.00                 | 1,500.00       |
| 10-05 Postage   |                       | 150.00      | 150.00      | 150.00      | 48.06                              | 150.00                                 | 150.00                   | 150.00                   | 150.00         |
|   | Supplies              | 750.00      | 2,950.00    | 3,150.00    | 753.59                             | 1,650.00                               | 1,650.00                 | 1,650.00                 | 1,650.00       |
| Utilities   |                       |             |             |             |                                    |  |                          |                          |                |
| 15-15 Telephone                                       |                       | 350.00      | 350.00      | 350.00      | 230.00                             | 350.00                                 | 350.00                   | 350.00                   | 350.00         |
|   | Utilities             | 350.00      | 350.00      | 350.00      | 230.00                             | 350.00                                 | 350.00                   | 350.00                   | 350.00         |
| Contract Services                                     |                       |             |             |             |                                    |  |                          |                          |                |
| 25-26 Contracted Code Enforcement                     |                       | 2,500.00    | 1,500.00    | 1,500.00    | 339.00                             | 1,200.00                               | 1,200.00                 | 1,200.00                 | 1,200.00       |
|   | Contract Services     | 2,500.00    | 1,500.00    | 1,500.00    | 339.00                             | 1,200.00                               | 1,200.00                 | 1,200.00                 | 1,200.00       |
| Repairs & Maintenance                                 |                       |             |             |             |                                    |  |                          |                          |                |
| 30-05 Vehicle   |                       | 1,500.00    | 1,500.00    | 1,500.00    | 223.86                             | 1,500.00                               | 1,500.00                 | 1,500.00                 | 1,500.00       |
|   | Repairs & Maintenance | 1,500.00    | 1,500.00    | 1,500.00    | 223.86                             | 1,500.00                               | 1,500.00                 | 1,500.00                 | 1,500.00       |
| Purchase  |                       |             |             |             |                                    |  |                          |                          |                |
| 35-40 Gas & Diesel                                    |                       | 500.00      | 500.00      | 500.00      | 209.85                             | 500.00                                 | 500.00                   | 500.00                   | 500.00         |
|   | Purchase              | 500.00      | 500.00      | 500.00      | 209.85                             | 500.00                                 | 500.00                   | 500.00                   | 500.00         |
|   | Code Enforcement      | 150,568.00  | 154,376.00  | 158,828.00  | 138,705.58                         | 154,725.00                             | 154,725.00               | 154,725.00               | 154,725.00     |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Code Enforcement Office**

|  |  |  |             |                          |             |          |             |
|--|--|--|-------------|--------------------------|-------------|----------|-------------|
| <b>Personnel Services</b>                    | Provides regular/overtime wages for the Code Enforcement Officer and Administrative Assistant. Overtime is for the Administrative Assistant to attend meetings.  |  |             |                          |             |          |             |
| <b>Employee Costs</b>                        | Provides, travel, training, dues, meals and lodging for the Code Enforcement Officer and the Administrative Assistant.   |  |             |                          |             |          |             |
| <b>Benefits</b>                              | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10%, if applicable. |  |             |                          |             |          |             |
| <b>Supplies</b>                              | Provides office supplies and postage for the Code Enforcement Department.  |  |             |                          |             |          |             |
| <b>Utilities</b>                             | Provides for one half of the telephone expense for the Code Enforcement/Planning Departments.  |  |             |                          |             |          |             |
| <b>Contract Services</b>                     | Provides for back up coverage for the Code Enforcement Officer (Vacations, sick time, etc.).   |  |             |                          |             |          |             |
| <b>Repair/Maintenance</b>                    | Provides repair/maintenance to the Town-owned vehicle assigned to the Code Enforcement Officer.  |  |             |                          |             |          |             |
| <b>Purchases</b>                             | Provides gas for the Town-owned vehicle used by the Code Enforcement Officer.  |  |             |                          |             |          |             |
| <b>Salaries</b>                              | <table><tr><td>Code Enforcement Officer/Landfill Supervisor</td><td style="text-align: right;">\$72,716.80</td></tr><tr><td>Administrative Assistant</td><td style="text-align: right;">\$30,679.50</td></tr><tr><td>Overtime</td><td style="text-align: right;">\$ 1,200.00</td></tr></table>   | Code Enforcement Officer/Landfill Supervisor | \$72,716.80 | Administrative Assistant | \$30,679.50 | Overtime | \$ 1,200.00 |
| Code Enforcement Officer/Landfill Supervisor | \$72,716.80  |  |             |                          |             |          |             |
| Administrative Assistant                     | \$30,679.50  |  |             |                          |             |          |             |
| Overtime                                     | \$ 1,200.00  |  |             |                          |             |          |             |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |  | 2016 Budget | 2017 Budget | 2018 Budget | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|--|--|-------------|-------------|-------------|------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-09 General Government / Employee Benefits |  |             |             |             |                                    |  |                          |                          |                |
| Benefits   |  |             |             |             |                                    |  |                          |                          |                |
| 08-20 Unemployment                                     |  | 4,700.00    | 10,000.00   | 10,000.00   | 9,397.40                           | 10,000.00                              | 10,000.00                | 10,000.00                | 10,000.00      |
| 08-25 Worker's Comp                                    |  | 107,000.00  | 100,000.00  | 90,000.00   | 62,414.75                          | 85,000.00                              | 85,000.00                | 85,000.00                | 85,000.00      |
| 08-30 Retiree Life                                     |  | 1,700.00    | 1,750.00    | 1,750.00    | 1,326.87                           | 1,750.00                               | 1,750.00                 | 1,750.00                 | 1,750.00       |
| 08-40 Christmas Bonuses                                |  | 1,180.00    | 1,245.00    | 1,330.00    | 1,215.00                           | 1,370.00                               | 1,370.00                 | 1,370.00                 | 1,370.00       |
| 08-45 Health Reimbursement Account                     |  |             |             |             |                                    | 186,250.00                             | 186,250.00               | 186,250.00               | 186,250.00     |
| Benefits   |  | 114,580.00  | 112,995.00  | 103,080.00  | 74,354.02                          | 284,370.00                             | 284,370.00               | 284,370.00               | 284,370.00     |
| Employee Benefits                                      |  | 114,580.00  | 112,995.00  | 103,080.00  | 74,354.02                          | 284,370.00                             | 284,370.00               | 284,370.00               | 284,370.00     |
| Dept/Div: 01-12 General Government / Town Insurances   |  |             |             |             |                                    |  |                          |                          |                |
| Insurances   |  |             |             |             |                                    |  |                          |                          |                |
| 20-01 Surety Bond                                      |  | 900.00      | 800.00      | 800.00      | 750.00                             | 800.00                                 | 800.00                   | 800.00                   | 800.00         |
| 20-05 Boiler Inspections                               |  | 480.00      | 480.00      | 480.00      | 0.00                               | 480.00                                 | 480.00                   | 480.00                   | 480.00         |
| 20-10 Building/GL                                      |  | 52,000.00   | 58,000.00   | 65,000.00   | 62,652.00                          | 66,000.00                              | 66,000.00                | 66,000.00                | 66,000.00      |
| 20-15 Vehicle  |  | 30,000.00   | 31,000.00   | 32,000.00   | 28,547.00                          | 32,000.00                              | 32,000.00                | 32,000.00                | 32,000.00      |
| 20-20 Police & Fire Ins.                               |  | 915.00      | 1,000.00    | 1,000.00    | 0.00                               | 1,000.00                               | 1,000.00                 | 1,000.00                 | 1,000.00       |
| 20-25 Law Enf. Liability                               |  | 7,100.00    | 9,100.00    | 10,000.00   | 8,797.00                           | 10,000.00                              | 10,000.00                | 10,000.00                | 10,000.00      |
| 20-30 Public Officials                                 |  | 9,800.00    | 9,800.00    | 11,000.00   | 10,528.00                          | 12,000.00                              | 12,000.00                | 12,000.00                | 12,000.00      |
| Insurances   |  | 101,195.00  | 110,180.00  | 120,280.00  | 111,274.00                         | 122,280.00                             | 122,280.00               | 122,280.00               | 122,280.00     |
| Town Insurances  |  | 101,195.00  | 110,180.00  | 120,280.00  | 111,274.00                         | 122,280.00                             | 122,280.00               | 122,280.00               | 122,280.00     |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Employee Benefits**

**Benefits**

Provides Unemployment, Worker's Compensation, Retiree Life Insurance and Health Reimbursement Account for employees.

**Town Insurances**

**Insurances**

Provides bond insurance for the Town Clerk/Treasurer and Tax Collector. Provides insurance for boiler inspections for all Town boilers, building and general liability, vehicle accident insurance, insurance for the Police/Fire Department employees, law enforcement liability and public official's liability.

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |                      | 2016 Budget  | 2017 Budget  | 2018 Budget  | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|--|----------------------|--------------|--------------|--------------|------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-15 General Government / Economic & Community Dev. |                      |              |              |              |                                    |  |                          |                          |                |
| Personnel Services   |                      |              |              |              |                                    |  |                          |                          |                |
| 01-01 Regular  |                      | 79,031.00    | 78,414.00    | 81,375.00    | 72,745.91                          | 84,015.00                              | 84,015.00                | 84,015.00                | 84,015.00      |
| 01-05 Overtime   |                      | 300.00       | 300.00       | 300.00       | 238.18                             | 300.00                                 | 300.00                   | 300.00                   | 300.00         |
|  | Personnel Services   | 79,331.00    | 78,714.00    | 81,675.00    | 72,984.09                          | 84,315.00                              | 84,315.00                | 84,315.00                | 84,315.00      |
| Employee Costs   |                      |              |              |              |                                    |  |                          |                          |                |
| 05-01 Travel   |                      | 700.00       | 700.00       | 700.00       | 0.00                               | 700.00                                 | 700.00                   | 700.00                   | 700.00         |
| 05-05 Training   |                      | 500.00       | 500.00       | 500.00       | 80.00                              | 500.00                                 | 500.00                   | 500.00                   | 500.00         |
| 05-15 Dues   |                      | 16,781.00    | 16,700.00    | 16,219.00    | 16,119.00                          | 16,870.00                              | 16,870.00                | 16,870.00                | 16,870.00      |
|  | Employee Costs       | 17,981.00    | 17,900.00    | 17,419.00    | 16,199.00                          | 18,070.00                              | 18,070.00                | 18,070.00                | 18,070.00      |
| Benefits   |                      |              |              |              |                                    |  |                          |                          |                |
| 08-01 Fica/Medicare  |                      | 6,069.00     | 6,022.00     | 6,249.00     | 5,598.72                           | 6,451.00                               | 6,451.00                 | 6,451.00                 | 6,451.00       |
| 08-05 Retirement   |                      | 6,151.00     | 6,643.00     | 7,784.00     | 6,991.13                           | 8,432.00                               | 8,432.00                 | 8,432.00                 | 8,432.00       |
| 08-10 Health   |                      | 26,754.00    | 21,807.00    | 23,297.00    | 20,170.20                          | 21,218.00                              | 21,218.00                | 21,218.00                | 21,218.00      |
| 08-15 Dental   |                      | 1,010.00     | 1,010.00     | 1,022.00     | 854.60                             | 1,072.00                               | 1,072.00                 | 1,072.00                 | 1,072.00       |
|  | Benefits             | 39,984.00    | 35,482.00    | 38,352.00    | 33,614.65                          | 37,173.00                              | 37,173.00                | 37,173.00                | 37,173.00      |
| Supplies   |                      |              |              |              |                                    |  |                          |                          |                |
| 10-01 Office   |                      | 1,100.00     | 1,100.00     | 900.00       | 577.55                             | 900.00                                 | 900.00                   | 900.00                   | 900.00         |
| 10-05 Postage  |                      | 200.00       | 200.00       | 250.00       | 95.12                              | 270.00                                 | 270.00                   | 270.00                   | 270.00         |
| 10-25 Advertising  |                      | 1,400.00     | 1,400.00     | 1,200.00     | 418.28                             | 1,200.00                               | 1,200.00                 | 1,200.00                 | 1,200.00       |
| 10-60 GIS Mapping  |                      | 4,800.00     | 4,800.00     | 6,085.00     | 4,426.00                           | 7,600.00                               | 7,600.00                 | 7,600.00                 | 7,600.00       |
|  | Supplies             | 7,500.00     | 7,500.00     | 8,435.00     | 5,516.95                           | 9,970.00                               | 9,970.00                 | 9,970.00                 | 9,970.00       |
| Utilities  |                      |              |              |              |                                    |  |                          |                          |                |
| 15-15 Telephone  |                      | 600.00       | 600.00       | 600.00       | 506.27                             | 600.00                                 | 600.00                   | 600.00                   | 600.00         |
|  | Utilities            | 600.00       | 600.00       | 600.00       | 506.27                             | 600.00                                 | 600.00                   | 600.00                   | 600.00         |
|  | Economic & Community | 145,396.00   | 140,196.00   | 146,481.00   | 128,820.96                         | 150,128.00                             | 150,128.00               | 150,128.00               | 150,128.00     |
|  | General Government   | 1,324,271.00 | 1,422,995.00 | 1,447,447.00 | 1,099,331.59                       | 1,569,299.00                           | 1,569,299.00             | 1,569,299.00             | 1,569,299.00   |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Economic & Community Development**

|                           |  |             |
|---------------------------|--|-------------|
| <b>Personnel Services</b> | Provides regular/overtime wages for the Community Development Director and Administrative Assistant. Overtime is for Administrative Assistant to attend meetings.  |             |
| <b>Employee Costs</b>     | Provides travel, training, subscription renewal and dues for the above employees. Dues cover the cost of joining KVCOG (Kennebec Valley Council of Government) and Membership to EDCM, MCDA, and other organizations. Minor decrease in dues to KVCOG.   |             |
| <b>Benefits</b>           | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10%, if applicable. |             |
| <b>Supplies</b>           | Provides office supplies, postage, advertising for both general and legal notice for grants, creation of promotion items for the web. Postage did increase for grant applications. Under GIS Mapping we have an annual fee for arcview, maintenance contract for the plotter, plotter supplies and updating the tax maps. GIS Mapping was increased to for online costs for mapping.   |             |
| <b>Utilities</b>          | Provides for telephone service.  |             |
| <b>Salaries</b>           | Economic & Community Development Director<br>(offsetting revenues of \$3,295.76)   | \$55,972.40 |
|                           | Administrative Assistant   | \$28,042.50 |
|                           | Overtime   | \$ 300.00   |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |                       | 2016 Budget  | 2017 Budget  | 2018 Budget  | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|--|-----------------------|--------------|--------------|--------------|------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 05-01 Public Safety / Police Dept. |                       |              |              |              |                                    |  |                          |                          |                |
| Personnel Services                           |                       |              |              |              |                                    |  |                          |                          |                |
| 01-01 Regular                                |                       | 684,303.00   | 714,082.00   | 772,491.00   | 622,839.46                         | 808,562.00                             | 808,562.00               | 808,562.00               | 808,562.00     |
| 01-05 Overtime                               |                       | 110,000.00   | 95,000.00    | 95,000.00    | 90,599.18                          | 90,430.00                              | 90,430.00                | 90,430.00                | 90,430.00      |
| 01-15 Holiday                                |                       | 18,000.00    | 20,000.00    | 20,000.00    | 21,192.09                          | 25,000.00                              | 25,000.00                | 25,000.00                | 25,000.00      |
| 01-20 Sick                                   |                       | 6,000.00     | 6,000.00     | 6,000.00     | 4,051.52                           | 6,000.00                               | 6,000.00                 | 6,000.00                 | 6,000.00       |
| 01-25 Vacation                               |                       | 16,000.00    | 16,000.00    | 16,000.00    | 7,225.00                           | 16,000.00                              | 16,000.00                | 16,000.00                | 16,000.00      |
|  | Personnel Services    | 834,303.00   | 851,082.00   | 909,491.00   | 745,907.25                         | 945,992.00                             | 945,992.00               | 945,992.00               | 945,992.00     |
| Employee Costs                               |                       |              |              |              |                                    |  |                          |                          |                |
| 05-01 Travel                                 |                       | 2,000.00     | 2,000.00     | 1,500.00     | 737.86                             | 1,500.00                               | 1,500.00                 | 1,500.00                 | 1,500.00       |
| 05-05 Training                               |                       | 8,580.00     | 4,580.00     | 8,580.00     | 8,440.71                           | 11,000.00                              | 11,000.00                | 11,000.00                | 11,000.00      |
| 05-10 Subscriptions                          |                       | 850.00       | 850.00       | 850.00       | 205.70                             | 700.00                                 | 700.00                   | 700.00                   | 700.00         |
| 05-15 Dues                                   |                       | 600.00       | 600.00       | 600.00       | 400.00                             | 600.00                                 | 600.00                   | 600.00                   | 600.00         |
| 05-20 Meals                                  |                       | 1,150.00     | 1,150.00     | 1,000.00     | 284.31                             | 1,500.00                               | 1,500.00                 | 1,500.00                 | 1,500.00       |
| 05-25 Lodging                                |                       | 1,640.00     | 1,640.00     | 2,000.00     | 1,132.85                           | 2,500.00                               | 2,500.00                 | 2,500.00                 | 2,500.00       |
| 05-85 Uniforms                               |                       | 9,000.00     | 9,000.00     | 9,000.00     | 6,673.92                           | 9,000.00                               | 9,000.00                 | 9,000.00                 | 9,000.00       |
| 05-90 Physical Fitness                       |                       | 2,400.00     | 2,400.00     | 2,400.00     | 1,200.00                           | 2,400.00                               | 2,400.00                 | 2,400.00                 | 2,400.00       |
|  | Employee Costs        | 26,220.00    | 22,220.00    | 25,930.00    | 19,075.35                          | 29,200.00                              | 29,200.00                | 29,200.00                | 29,200.00      |
| Benefits                                     |                       |              |              |              |                                    |  |                          |                          |                |
| 08-01 Fica/Medicare                          |                       | 63,825.00    | 65,108.00    | 69,577.00    | 57,386.08                          | 72,369.00                              | 72,369.00                | 72,369.00                | 72,369.00      |
| 08-05 Retirement                             |                       | 82,185.00    | 134,982.00   | 106,590.00   | 89,848.37                          | 118,952.00                             | 118,952.00               | 118,952.00               | 118,952.00     |
| 08-10 Health                                 |                       | 201,716.00   | 197,627.00   | 198,492.00   | 131,803.54                         | 214,225.00                             | 214,225.00               | 214,225.00               | 214,225.00     |
| 08-15 Dental                                 |                       | 7,571.00     | 8,581.00     | 8,685.00     | 6,030.60                           | 9,104.00                               | 9,104.00                 | 9,104.00                 | 9,104.00       |
|  | Benefits              | 355,297.00   | 406,298.00   | 383,344.00   | 285,068.59                         | 414,650.00                             | 414,650.00               | 414,650.00               | 414,650.00     |
| Supplies                                     |                       |              |              |              |                                    |  |                          |                          |                |
| 10-01 Office                                 |                       | 4,000.00     | 4,000.00     | 4,000.00     | 4,041.57                           | 4,000.00                               | 4,000.00                 | 4,000.00                 | 4,000.00       |
| 10-05 Postage                                |                       | 400.00       | 400.00       | 400.00       | 191.90                             | 400.00                                 | 400.00                   | 400.00                   | 400.00         |
| 10-30 Laboratory Costs                       |                       | 300.00       | 300.00       | 1,000.00     | 360.00                             | 1,000.00                               | 1,000.00                 | 1,000.00                 | 1,000.00       |
| 10-35 Application/Permits/Fees               |                       | 550.00       | 600.00       | 600.00       | 621.00                             | 600.00                                 | 600.00                   | 600.00                   | 600.00         |
| 10-45 Ammunition                             |                       | 4,700.00     | 5,000.00     | 5,000.00     | 0.00                               | 5,000.00                               | 5,000.00                 | 5,000.00                 | 5,000.00       |
| 10-50 Investigative                          |                       | 450.00       | 450.00       | 900.00       | 457.25                             | 900.00                                 | 900.00                   | 900.00                   | 900.00         |
|  | Supplies              | 10,400.00    | 10,750.00    | 11,900.00    | 5,671.72                           | 11,900.00                              | 11,900.00                | 11,900.00                | 11,900.00      |
| Utilities                                    |                       |              |              |              |                                    |  |                          |                          |                |
| 15-15 Telephone                              |                       | 8,500.00     | 8,500.00     | 8,500.00     | 7,659.87                           | 9,800.00                               | 9,800.00                 | 9,800.00                 | 9,800.00       |
|  | Utilities             | 8,500.00     | 8,500.00     | 8,500.00     | 7,659.87                           | 9,800.00                               | 9,800.00                 | 9,800.00                 | 9,800.00       |
| Repairs & Maintenance                        |                       |              |              |              |                                    |  |                          |                          |                |
| 30-01 General                                |                       | 750.00       | 750.00       | 750.00       | 506.60                             | 750.00                                 | 750.00                   | 750.00                   | 750.00         |
| 30-05 Vehicle                                |                       | 10,000.00    | 10,000.00    | 10,000.00    | 10,682.63                          | 10,000.00                              | 10,000.00                | 10,000.00                | 10,000.00      |
| 30-20 Equipment                              |                       | 600.00       | 600.00       | 600.00       | 571.00                             | 600.00                                 | 600.00                   | 600.00                   | 600.00         |
| 30-25 Radios                                 |                       | 1,300.00     | 1,300.00     | 1,300.00     | 272.00                             | 1,300.00                               | 1,300.00                 | 1,300.00                 | 1,300.00       |
|  | Repairs & Maintenance | 12,650.00    | 12,650.00    | 12,650.00    | 12,032.23                          | 12,650.00                              | 12,650.00                | 12,650.00                | 12,650.00      |
| Purchase                                     |                       |              |              |              |                                    |  |                          |                          |                |
| 35-01 Equipment                              |                       | 2,000.00     | 2,400.00     | 2,400.00     | 2,109.68                           | 2,400.00                               | 2,400.00                 | 2,400.00                 | 2,400.00       |
| 35-20 Tires                                  |                       | 4,500.00     | 4,500.00     | 4,500.00     | 0.00                               | 4,500.00                               | 4,500.00                 | 4,500.00                 | 4,500.00       |
| 35-40 Gas & Diesel                           |                       | 30,000.00    | 25,000.00    | 22,000.00    | 16,990.15                          | 22,000.00                              | 22,000.00                | 22,000.00                | 22,000.00      |
|  | Purchase              | 36,500.00    | 31,900.00    | 28,900.00    | 19,099.83                          | 28,900.00                              | 28,900.00                | 28,900.00                | 28,900.00      |
|  | Police Dept.          | 1,283,870.00 | 1,343,400.00 | 1,380,715.00 | 1,094,514.84                       | 1,453,092.00                           | 1,453,092.00             | 1,453,092.00             | 1,453,092.00   |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Police Department**

|                                       |   |             |
|---------------------------------------|---|-------------|
| <b>Personnel Services</b>             | Provides regular/overtime, holiday, sick and vacation wages for the Police Chief, Sergeants, Detectives, Police Officers, Reserve Officers and Administrative Assistant. Union employees have a pay scale based on years of service and rank.   |             |
| <b>Employee Costs</b>                 | Provides, travel, training, subscription renewals, dues, meals, lodging, laundry and uniforms for the above employees.  |             |
| <b>Benefits</b>                       | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the POS-200 or the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 12.7% or 10%, where applicable. |             |
| <b>Supplies</b>                       | Provides for office supplies, postage, laboratory costs, application/permits/fees, ammunition and investigative services.   |             |
| <b>Utilities</b>                      | Provides for the telephone expenses.  |             |
| <b>Repair/Maintenance</b>             | Provides repair and maintenance for vehicles, equipment and radios and any general repair not listed.   |             |
| <b>Purchases</b>                      | Provides for purchase of equipment, new tires and gas for the police cruisers.  |             |
| <b>Salaries (Non-Union Employees)</b> | Police Chief  | \$65,824.00 |
|                                       | Deputy Chief  | \$57,563.60 |
|                                       | Reserve Officers  | \$ 3,572.15 |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Police Department (Continued)**

**Salaries (continued) (Union Employees)**

|  |             |
|--|-------------|
| Administrative Assistant   | \$25,839.75 |
| Salaries for the following union employees have not been determined due to pending union negotiations. |             |
| Sergeant I   | \$          |
| Sergeant II  | \$          |
| Detective/Sergeant   | \$          |
| Detective  | \$          |
| Police Officer I (MDEA)  | \$          |
| (offsetting revenues for all wages and benefits)   |             |
| Police Officer II (SRO)  | \$          |
| (offsetting revenues for 36 weeks)   |             |
| Police Officer III (HRO)   | \$          |
| (offsetting revenues for all wages and benefits)   |             |
| Police Officer IV  | \$          |
| Police Officer V   | \$          |
| Police Officer VI  | \$          |
| Police Officer VII   | \$          |
| Police Officer VIII  | \$          |
| Police Officer IX  | \$          |
| Police Officer X   | \$          |
| Overtime   | \$90,730.00 |
| Holiday  | \$25,000.00 |
| Sick   | \$ 6,000.00 |
| Vacation   | \$16,000.00 |

**Page intentionally left blank.**

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |                        | 2016 Budget | 2017 Budget | 2018 Budget | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|--|------------------------|-------------|-------------|-------------|------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 05-03 Public Safety / Fire Dept. |                        |             |             |             |                                    |  |                          |                          |                |
| Personnel Services                         |                        |             |             |             |                                    |  |                          |                          |                |
| 01-01 Regular                              |                        | 449,380.00  | 478,072.00  | 485,897.00  | 424,994.69                         | 500,076.00                             | 500,076.00               | 500,076.00               | 500,076.00     |
| 01-05 Overtime                             |                        | 40,090.00   | 44,600.00   | 45,100.00   | 32,941.76                          | 45,100.00                              | 45,100.00                | 45,100.00                | 45,100.00      |
| 01-15 Holiday                              |                        | 18,110.00   | 22,000.00   | 25,000.00   | 18,508.89                          | 25,000.00                              | 25,000.00                | 25,000.00                | 25,000.00      |
| 01-20 Sick                                 |                        | 8,909.00    | 4,510.00    | 5,000.00    | 1,170.02                           | 5,000.00                               | 5,000.00                 | 5,000.00                 | 5,000.00       |
| 01-25 Vacation                             |                        | 33,809.00   | 10,000.00   | 10,000.00   | 2,171.22                           | 10,000.00                              | 10,000.00                | 10,000.00                | 10,000.00      |
|  | Personnel Services     | 550,298.00  | 559,182.00  | 570,997.00  | 479,786.58                         | 585,176.00                             | 585,176.00               | 585,176.00               | 585,176.00     |
| Employee Costs                             |                        |             |             |             |                                    |  |                          |                          |                |
| 05-05 Training                             |                        | 2,500.00    | 5,500.00    | 5,500.00    | 1,726.68                           | 5,500.00                               | 5,500.00                 | 5,500.00                 | 5,500.00       |
| 05-10 Subscriptions                        |                        | 1,200.00    | 1,200.00    | 600.00      | 493.74                             | 600.00                                 | 600.00                   | 600.00                   | 600.00         |
| 05-15 Dues                                 |                        | 300.00      | 100.00      | 200.00      | 25.00                              | 200.00                                 | 200.00                   | 200.00                   | 200.00         |
| 05-80 Laundry                              |                        | 500.00      | 500.00      | 500.00      | 478.81                             | 500.00                                 | 500.00                   | 500.00                   | 500.00         |
| 05-85 Uniforms                             |                        | 4,880.00    | 4,000.00    | 4,000.00    | 3,398.20                           | 4,500.00                               | 4,500.00                 | 4,500.00                 | 4,500.00       |
|  | Employee Costs         | 9,380.00    | 11,300.00   | 10,800.00   | 6,122.43                           | 11,300.00                              | 11,300.00                | 11,300.00                | 11,300.00      |
| Benefits                                   |                        |             |             |             |                                    |  |                          |                          |                |
| 08-01 Fica/Medicare                        |                        | 42,098.00   | 42,778.00   | 43,682.00   | 35,409.12                          | 44,766.00                              | 44,766.00                | 44,766.00                | 44,766.00      |
| 08-05 Retirement                           |                        | 43,867.00   | 46,443.00   | 56,978.00   | 44,605.46                          | 54,485.00                              | 54,485.00                | 54,485.00                | 54,485.00      |
| 08-10 Health                               |                        | 107,116.00  | 131,315.00  | 122,002.00  | 80,590.62                          | 90,416.00                              | 90,416.00                | 90,416.00                | 90,416.00      |
| 08-15 Dental                               |                        | 4,038.00    | 4,543.00    | 4,598.00    | 3,845.70                           | 4,820.00                               | 4,820.00                 | 4,820.00                 | 4,820.00       |
|  | Benefits               | 197,119.00  | 225,079.00  | 227,260.00  | 164,450.90                         | 194,487.00                             | 194,487.00               | 194,487.00               | 194,487.00     |
| Supplies                                   |                        |             |             |             |                                    |  |                          |                          |                |
| 10-01 Office                               |                        | 2,500.00    | 2,500.00    | 2,500.00    | 1,237.98                           | 2,500.00                               | 2,500.00                 | 2,500.00                 | 2,500.00       |
| 10-05 Postage                              |                        | 100.00      | 100.00      | 100.00      | 14.48                              | 100.00                                 | 100.00                   | 100.00                   | 100.00         |
| 10-40 Cleaning                             |                        | 900.00      | 1,000.00    | 1,000.00    | 565.53                             | 1,500.00                               | 1,500.00                 | 1,500.00                 | 1,500.00       |
|  | Supplies               | 3,500.00    | 3,600.00    | 3,600.00    | 1,817.99                           | 4,100.00                               | 4,100.00                 | 4,100.00                 | 4,100.00       |
| Utilities                                  |                        |             |             |             |                                    |  |                          |                          |                |
| 15-01 Electricity                          |                        | 8,000.00    | 8,000.00    | 8,000.00    | 6,355.40                           | 7,000.00                               | 7,000.00                 | 7,000.00                 | 7,000.00       |
| 15-05 Heat                                 |                        | 13,250.00   | 8,000.00    | 11,000.00   | 6,832.64                           | 7,000.00                               | 7,000.00                 | 7,000.00                 | 7,000.00       |
| 15-10 Water                                |                        | 480.00      | 480.00      | 600.00      | 316.77                             | 600.00                                 | 600.00                   | 600.00                   | 600.00         |
| 15-15 Telephone                            |                        | 2,500.00    | 1,200.00    | 1,200.00    | 920.66                             | 1,200.00                               | 1,200.00                 | 1,200.00                 | 1,200.00       |
|  | Utilities              | 24,230.00   | 17,680.00   | 20,800.00   | 14,425.47                          | 15,800.00                              | 15,800.00                | 15,800.00                | 15,800.00      |
| Repairs & Maintenance                      |                        |             |             |             |                                    |  |                          |                          |                |
| 30-05 Vehicle                              |                        | 10,000.00   | 10,000.00   | 10,000.00   | 7,013.42                           | 10,000.00                              | 10,000.00                | 10,000.00                | 10,000.00      |
| 30-10 Building                             |                        | 3,500.00    | 3,500.00    | 3,500.00    | 1,819.03                           | 3,500.00                               | 3,500.00                 | 3,500.00                 | 3,500.00       |
| 30-20 Equipment                            |                        | 12,500.00   | 12,500.00   | 14,000.00   | 9,700.88                           | 14,000.00                              | 14,000.00                | 14,000.00                | 14,000.00      |
| 30-25 Radios                               |                        | 3,000.00    | 2,000.00    | 2,000.00    | 744.94                             | 2,000.00                               | 2,000.00                 | 2,000.00                 | 2,000.00       |
|  | Repairs & Maintenance  | 29,000.00   | 28,000.00   | 29,500.00   | 19,278.27                          | 29,500.00                              | 29,500.00                | 29,500.00                | 29,500.00      |
| Purchase                                   |                        |             |             |             |                                    |  |                          |                          |                |
| 35-40 Gas & Diesel                         |                        | 6,800.00    | 6,000.00    | 8,000.00    | 4,751.58                           | 8,000.00                               | 8,000.00                 | 8,000.00                 | 8,000.00       |
|  | Purchase               | 6,800.00    | 6,000.00    | 8,000.00    | 4,751.58                           | 8,000.00                               | 8,000.00                 | 8,000.00                 | 8,000.00       |
| Miscellaneous Expenses                     |                        |             |             |             |                                    |  |                          |                          |                |
| 60-25 Fire Prevent                         |                        | 1,500.00    | 1,500.00    | 1,500.00    | 1,077.00                           | 1,500.00                               | 1,500.00                 | 1,500.00                 | 1,500.00       |
|  | Miscellaneous Expenses | 1,500.00    | 1,500.00    | 1,500.00    | 1,077.00                           | 1,500.00                               | 1,500.00                 | 1,500.00                 | 1,500.00       |
|  | Fire Dept.             | 821,827.00  | 852,341.00  | 872,457.00  | 691,710.22                         | 849,863.00                             | 849,863.00               | 849,863.00               | 849,863.00     |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Fire Department**

|                                       |  |             |
|---------------------------------------|--|-------------|
| <b>Personnel Services</b>             | Provides regular/overtime, holiday, sick and vacation wages for the Fire Chief, Inspector, (3) Captains, (3) Firefighters, (2) Utility Firefighters and Call Firefighters. Union employees have a pay scale based on years of service and rank.  |             |
| <b>Employee Costs</b>                 | Provides training, subscriptions, dues, laundry and uniform expenses for above employees.  |             |
| <b>Benefits</b>                       | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 12.7%, if applicable. |             |
| <b>Supplies</b>                       | Provides office supplies, postage and cleaning supplies for the Fire Department.   |             |
| <b>Utilities</b>                      | Provides electricity, heat, water and telephone service for the Fire Department.   |             |
| <b>Repairs/Maintenance</b>            | Provides repair and maintenance for the fire trucks, building, equipment and radios.   |             |
| <b>Purchases</b>                      | Provides for the purchase of gas/diesel for the Fire Department's fleet of vehicles.   |             |
| <b>Fire Prevention</b>                | Provides for the material to do public training pertaining to fire prevention.   |             |
| <b>Salaries (Non Union Employees)</b> | Fire Chief   | \$71,061.20 |
|                                       | Call Firefighters  | \$50,000.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Fire Department (continued)**

|                                   |                        |             |
|-----------------------------------|------------------------|-------------|
| <b>Salaries (Union Employees)</b> | Captain I              | \$54,238.61 |
|                                   | Captain II             | \$54,158.24 |
|                                   | Captain III            | \$52,641.72 |
|                                   | Firefighter I          | \$52,005.72 |
|                                   | Firefighter II         | \$51,142.88 |
|                                   | Firefighter III        | \$40,078.60 |
|                                   | Utility Firefighter I  | \$37,638.48 |
|                                   | Utility Firefighter II | \$37,109.54 |
|                                   | Overtime               | \$45,100.00 |
|                                   | Holiday                | \$22,000.00 |
|                                   | Sick                   | \$ 5,000.00 |
|                                   | Vacation               | \$10,000.00 |

**Page intentionally left blank.**

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |                    | 2016 Budget  | 2017 Budget  | 2018 Budget  | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|--|--------------------|--------------|--------------|--------------|------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 05-12 Public Safety / Other Protection |                    |              |              |              |                                    |  |                          |                          |                |
| Personnel Services                               |                    |              |              |              |                                    |  |                          |                          |                |
| 01-01 Regular                                    |                    | 5,590.00     | 6,056.00     | 6,056.00     | 4,459.96                           | 6,828.00                               | 6,828.00                 | 6,828.00                 | 6,828.00       |
|  | Personnel Services | 5,590.00     | 6,056.00     | 6,056.00     | 4,459.96                           | 6,828.00                               | 6,828.00                 | 6,828.00                 | 6,828.00       |
| Employee Costs                                   |                    |              |              |              |                                    |  |                          |                          |                |
| 05-01 Travel                                     |                    | 3,600.00     | 3,600.00     | 4,200.00     | 2,805.44                           | 4,200.00                               | 4,200.00                 | 4,200.00                 | 4,200.00       |
|  | Employee Costs     | 3,600.00     | 3,600.00     | 4,200.00     | 2,805.44                           | 4,200.00                               | 4,200.00                 | 4,200.00                 | 4,200.00       |
| Benefits   |                    |              |              |              |                                    |  |                          |                          |                |
| 08-01 Fica/Medicare                              |                    | 428.00       | 464.00       | 464.00       | 341.20                             | 523.00                                 | 523.00                   | 523.00                   | 523.00         |
|  | Benefits           | 428.00       | 464.00       | 464.00       | 341.20                             | 523.00                                 | 523.00                   | 523.00                   | 523.00         |
| Utilities  |                    |              |              |              |                                    |  |                          |                          |                |
| 15-01 Electricity                                |                    | 122,000.00   | 107,000.00   | 107,000.00   | 84,688.57                          | 107,000.00                             | 107,000.00               | 107,000.00               | 107,000.00     |
| 15-10 Water                                      |                    | 357,000.00   | 357,000.00   | 442,000.00   | 362,217.60                         | 449,000.00                             | 449,000.00               | 449,000.00               | 449,000.00     |
|  | Utilities          | 479,000.00   | 464,000.00   | 549,000.00   | 446,906.17                         | 556,000.00                             | 556,000.00               | 556,000.00               | 556,000.00     |
| Contract Services                                |                    |              |              |              |                                    |  |                          |                          |                |
| 25-10 Animal Shelter                             |                    | 12,884.00    | 12,884.00    | 12,884.00    | 11,809.93                          | 12,884.00                              | 12,884.00                | 12,884.00                | 12,884.00      |
|  | Contract Services  | 12,884.00    | 12,884.00    | 12,884.00    | 11,809.93                          | 12,884.00                              | 12,884.00                | 12,884.00                | 12,884.00      |
|  | Other Protection   | 501,502.00   | 487,004.00   | 572,604.00   | 466,322.70                         | 580,435.00                             | 580,435.00               | 580,435.00               | 580,435.00     |
|  | Public Safety      | 2,607,199.00 | 2,682,745.00 | 2,825,776.00 | 2,252,547.76                       | 2,883,390.00                           | 2,883,390.00             | 2,883,390.00             | 2,883,390.00   |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Other Protection**

|                           |  |
|---------------------------|--|
| <b>Personnel Services</b> | Provides wages for Animal Control Officer.                             |
| <b>Employee Costs</b>     | Provides travel expenses for Animal Control Officer.                   |
| <b>Benefits</b>           | Includes Fica/Medicare.  |
| <b>Contract Services</b>  | Contract with Somerset Humane Society.                                 |
| <b>Utilities</b>          | Provides Street Lighting and Hydrant Rental for the Town of Skowhegan. |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |                    | 2016 Budget | 2017 Budget | 2018 Budget | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|--|--------------------|-------------|-------------|-------------|------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 10-01 Health & Human Services / General Assistance |                    |             |             |             |                                    |  |                          |                          |                |
| Personnel Services   |                    |             |             |             |                                    |  |                          |                          |                |
| 01-01 Regular  |                    | 11,896.00   | 11,962.00   | 11,962.00   | 11,105.74                          | 12,890.00                              | 12,890.00                | 12,890.00                | 12,890.00      |
|  | Personnel Services | 11,896.00   | 11,962.00   | 11,962.00   | 11,105.74                          | 12,890.00                              | 12,890.00                | 12,890.00                | 12,890.00      |
| Employee Costs   |                    |             |             |             |                                    |  |                          |                          |                |
| 05-01 Travel   |                    | 100.00      | 100.00      | 100.00      | 58.70                              | 100.00                                 | 100.00                   | 100.00                   | 100.00         |
| 05-05 Training   |                    | 150.00      | 150.00      | 150.00      | 130.00                             | 150.00                                 | 150.00                   | 150.00                   | 150.00         |
|  | Employee Costs     | 250.00      | 250.00      | 250.00      | 188.70                             | 250.00                                 | 250.00                   | 250.00                   | 250.00         |
| Benefits   |                    |             |             |             |                                    |  |                          |                          |                |
| 08-01 Fica/Medicare  |                    | 911.00      | 916.00      | 916.00      | 849.62                             | 987.00                                 | 987.00                   | 987.00                   | 987.00         |
| 08-05 Retirement   |                    | 1,977.00    | 2,163.00    | 2,443.00    | 2,264.63                           | 2,763.00                               | 2,763.00                 | 2,763.00                 | 2,763.00       |
|  | Benefits           | 2,888.00    | 3,079.00    | 3,359.00    | 3,114.25                           | 3,750.00                               | 3,750.00                 | 3,750.00                 | 3,750.00       |
| Supplies   |                    |             |             |             |                                    |  |                          |                          |                |
| 10-01 Office   |                    | 300.00      | 300.00      | 300.00      | 107.81                             | 300.00                                 | 300.00                   | 300.00                   | 300.00         |
| 10-05 Postage  |                    | 150.00      | 150.00      | 150.00      | 71.89                              | 150.00                                 | 150.00                   | 150.00                   | 150.00         |
|  | Supplies           | 450.00      | 450.00      | 450.00      | 179.70                             | 450.00                                 | 450.00                   | 450.00                   | 450.00         |
| General Assistance   |                    |             |             |             |                                    |  |                          |                          |                |
| 40-01 Heat   |                    | 12,000.00   | 12,000.00   | 12,000.00   | 11,113.08                          | 14,000.00                              | 14,000.00                | 14,000.00                | 14,000.00      |
| 40-05 Food   |                    | 200.00      | 200.00      | 200.00      | 702.72                             | 200.00                                 | 200.00                   | 200.00                   | 200.00         |
| 40-10 Rent   |                    | 70,000.00   | 100,000.00  | 130,000.00  | 138,220.50                         | 160,000.00                             | 160,000.00               | 160,000.00               | 160,000.00     |
| 40-15 Medicines  |                    | 750.00      | 3,500.00    | 3,500.00    | 5,582.06                           | 3,500.00                               | 3,500.00                 | 3,500.00                 | 3,500.00       |
| 40-20 Burials  |                    | 4,000.00    | 4,000.00    | 4,000.00    | 3,675.00                           | 5,000.00                               | 5,000.00                 | 5,000.00                 | 5,000.00       |
| 40-25 Personal/Household                                     |                    | 4,500.00    | 12,000.00   | 17,000.00   | 14,145.30                          | 22,000.00                              | 22,000.00                | 22,000.00                | 22,000.00      |
| 40-30 Electricity  |                    | 2,500.00    | 2,000.00    | 3,000.00    | 1,118.96                           | 3,000.00                               | 3,000.00                 | 3,000.00                 | 3,000.00       |
| 40-35 Water  |                    | 300.00      | 1,000.00    | 1,500.00    | 1,583.21                           | 1,500.00                               | 1,500.00                 | 1,500.00                 | 1,500.00       |
|  | General Assistance | 94,250.00   | 134,700.00  | 171,200.00  | 176,140.83                         | 209,200.00                             | 209,200.00               | 209,200.00               | 209,200.00     |
|  | General Assistance | 109,734.00  | 150,441.00  | 187,221.00  | 190,729.22                         | 226,540.00                             | 226,540.00               | 226,540.00               | 226,540.00     |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**General Assistance**

|                           |   |             |
|---------------------------|---|-------------|
| <b>Personnel Services</b> | Provides regular wages for the Part-Time General Assistance Caseworker.   |             |
| <b>Employee Costs</b>     | Provides travel, training and dues for above employee.  |             |
| <b>Benefits</b>           | Includes Fica/Medicare and Retirement. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10% if applicable.   |             |
| <b>Supplies</b>           | Provides office supplies and postage for the General Assistance Office.   |             |
| <b>General Assistance</b> | Provides heat, food, rent, medicines, burials, personal/household items, electricity and water for eligible general assistance recipients. State of Maine reimburses the town 70% for these expenses. |             |
| <b>Salaries</b>           | General Assistance Case Worker (Part Time)  | \$12,889.98 |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |  | 2016 Budget | 2017 Budget | 2018 Budget | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|--|--|-------------|-------------|-------------|------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 10-03 Health & Human Services / Human Services |  |             |             |             |                                    |  |                          |                          |                |
| Community Services                                       |  |             |             |             |                                    |  |                          |                          |                |
| 50-25 KVCAP Transportation Svs                           |  | 3,700.00    | 3,700.00    | 4,000.00    | 4,000.00                           | 3,700.00                               | 3,700.00                 | 3,700.00                 | 3,700.00       |
| 50-30 KVCAP Child Dev. Program                           |  | 8,700.00    | 7,800.00    | 7,500.00    | 7,500.00                           | 8,200.00                               | 0.00                     | 7,500.00                 | 7,500.00       |
| 50-35 Family Violence                                    |  | 6,000.00    | 6,000.00    | 6,000.00    | 6,000.00                           | 6,000.00                               | 6,000.00                 | 6,000.00                 | 6,000.00       |
| 50-40 Kennebec Behavioral Health                         |  | 0.00        | 0.00        | 2,500.00    | 2,500.00                           | 2,500.00                               | 0.00                     | 0.00                     | 0.00           |
| 50-45 Spectrum Generations                               |  | 7,766.00    | 7,766.00    | 7,766.00    | 7,766.00                           | 7,782.00                               | 7,766.00                 | 7,782.00                 | 7,782.00       |
| 50-55 Hospice Volunteers of Somerset Co                  |  | 10,000.00   | 15,000.00   | 15,000.00   | 15,000.00                          | 15,000.00                              | 15,000.00                | 15,000.00                | 15,000.00      |
| 50-75 Sexual Assault Crisis & Support Center             |  | 3,006.15    | 0.00        | 3,006.50    | 3,006.50                           | 3,006.50                               | 3,006.00                 | 3,006.50                 | 3,006.50       |
| 50-80 LifeFlight Foundation                              |  | 0.00        | 0.00        | 0.00        | 0.00                               | 2,000.00                               | 0.00                     | 0.00                     | 0.00           |
| 50-85 Community Health & Counseling                      |  | 0.00        | 0.00        | 0.00        | 0.00                               | 2,700.00                               | 0.00                     | 0.00                     | 0.00           |
| 50-95 Skowhegan Food Cupboard                            |  | 10,000.00   | 10,000.00   | 15,000.00   | 15,000.00                          | 15,000.00                              | 15,000.00                | 15,000.00                | 15,000.00      |
| Community Services                                       |  | 49,172.15   | 50,266.00   | 60,772.50   | 60,772.50                          | 65,888.50                              | 50,472.00                | 57,988.50                | 57,988.50      |
| Human Services   |  | 49,172.15   | 50,266.00   | 60,772.50   | 60,772.50                          | 65,888.50                              | 50,472.00                | 57,988.50                | 57,988.50      |

**Page intentionally left blank.**

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |                         | <b>2016 Budget</b> | <b>2017 Budget</b> | <b>2018 Budget</b> | <b>2018 Expenses<br/>YTD<br/>(5/9/2018)</b> | <b>2019 Initial<br/>Department<br/>Requests</b> | <b>2019 Manager<br/>Approved</b> | <b>2019 Budget<br/>Committee</b> | <b>2019 Selectmen</b> |
|--|-------------------------|--------------------|--------------------|--------------------|---|---|----------------------------------|----------------------------------|-----------------------|
| Dept/Div: 10-06 Health & Human Services / Health Dept. |                         |                    |                    |                    |   |   |                                  |                                  |                       |
| Personnel Services                                     |                         |                    |                    |                    |   |   |                                  |                                  |                       |
| 01-01 Regular  |                         | 1,200.00           | 1,200.00           | 1,200.00           | 1,000.00                                    | 1,200.00  | 1,200.00                         | 1,200.00                         | 1,200.00              |
|  | Personnel Services      | 1,200.00           | 1,200.00           | 1,200.00           | 1,000.00                                    | 1,200.00  | 1,200.00                         | 1,200.00                         | 1,200.00              |
| Benefits   |                         |                    |                    |                    |   |   |                                  |                                  |                       |
| 08-01 Fica/Medicare                                    |                         | 92.00              | 92.00              | 92.00              | 76.50                                       | 92.00   | 92.00                            | 92.00                            | 92.00                 |
|  | Benefits                | 92.00              | 92.00              | 92.00              | 76.50                                       | 92.00   | 92.00                            | 92.00                            | 92.00                 |
|  | Health Dept.            | 1,292.00           | 1,292.00           | 1,292.00           | 1,076.50                                    | 1,292.00  | 1,292.00                         | 1,292.00                         | 1,292.00              |
|  | Health & Human Services | 160,198.15         | 201,999.00         | 249,285.50         | 252,578.22                                  | 293,720.50                                      | 278,304.00                       | 285,820.50                       | 285,820.50            |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Health Department**

**Personnel Services**

Provides regular wages for Health Officer.

**Benefits**

Fica/Medicare for the employee listed above.

**Salary**

Health Officer        \$1,200.00

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|   |                       | 2016 Budget | 2017 Budget | 2018 Budget | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|---|-----------------------|-------------|-------------|-------------|------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 15-01 Waste Water Treatment / Pollution Control |                       |             |             |             |                                    |  |                          |                          |                |
| Personnel Services  |                       |             |             |             |                                    |  |                          |                          |                |
| 01-01 Regular   |                       | 183,407.00  | 184,647.00  | 185,867.00  | 124,628.86                         | 178,032.00                             | 178,032.00               | 178,032.00               | 178,032.00     |
| 01-05 Overtime  |                       | 12,814.00   | 10,663.00   | 10,439.00   | 6,445.02                           | 9,946.00                               | 9,946.00                 | 9,946.00                 | 9,946.00       |
|   | Personnel Services    | 196,221.00  | 195,310.00  | 196,306.00  | 131,073.88                         | 187,978.00                             | 187,978.00               | 187,978.00               | 187,978.00     |
| Employee Costs  |                       |             |             |             |                                    |  |                          |                          |                |
| 05-05 Training  |                       | 2,675.00    | 2,150.00    | 2,450.00    | 347.26                             | 2,100.00                               | 2,100.00                 | 2,100.00                 | 2,100.00       |
| 05-10 Subscriptions                                       |                       | 8.00        | 8.00        | 8.00        | 8.00                               | 8.00                                   | 8.00                     | 8.00                     | 8.00           |
| 05-15 Dues  |                       | 700.00      | 700.00      | 700.00      | 70.00                              | 140.00                                 | 140.00                   | 140.00                   | 140.00         |
| 05-85 Uniforms  |                       | 2,100.00    | 2,250.00    | 2,385.00    | 798.44                             | 2,885.00                               | 2,885.00                 | 2,885.00                 | 2,885.00       |
|   | Employee Costs        | 5,483.00    | 5,108.00    | 5,543.00    | 1,223.70                           | 5,133.00                               | 5,133.00                 | 5,133.00                 | 5,133.00       |
| Benefits  |                       |             |             |             |                                    |  |                          |                          |                |
| 08-01 Fica/Medicare                                       |                       | 15,011.00   | 14,942.00   | 15,018.00   | 9,055.68                           | 14,381.00                              | 14,381.00                | 14,381.00                | 14,381.00      |
| 08-05 Retirement  |                       | 15,213.00   | 16,482.00   | 18,709.00   | 12,270.64                          | 18,798.00                              | 18,798.00                | 18,798.00                | 18,798.00      |
| 08-10 Health  |                       | 56,668.00   | 60,206.00   | 67,829.00   | 33,112.69                          | 60,129.00                              | 60,129.00                | 60,129.00                | 60,129.00      |
| 08-15 Dental  |                       | 2,019.00    | 2,019.00    | 2,044.00    | 983.42                             | 2,143.00                               | 2,143.00                 | 2,143.00                 | 2,143.00       |
|   | Benefits              | 88,911.00   | 93,649.00   | 103,600.00  | 55,422.43                          | 95,451.00                              | 95,451.00                | 95,451.00                | 95,451.00      |
| Supplies  |                       |             |             |             |                                    |  |                          |                          |                |
| 10-01 Office  |                       | 500.00      | 500.00      | 500.00      | 162.83                             | 500.00                                 | 500.00                   | 500.00                   | 500.00         |
| 10-05 Postage   |                       | 75.00       | 75.00       | 50.00       | 5.12                               | 50.00                                  | 50.00                    | 50.00                    | 50.00          |
| 10-30 Laboratory Costs                                    |                       | 6,100.00    | 6,270.00    | 6,000.00    | 5,549.28                           | 8,085.00                               | 8,085.00                 | 8,085.00                 | 8,085.00       |
| 10-35 Application/Permits/Fees                            |                       | 1,750.00    | 1,800.00    | 1,750.00    | 1,696.73                           | 1,800.00                               | 1,800.00                 | 1,800.00                 | 1,800.00       |
| 10-40 Cleaning  |                       | 1,400.00    | 1,400.00    | 1,200.00    | 475.16                             | 1,200.00                               | 1,200.00                 | 1,200.00                 | 1,200.00       |
| 10-55 Chemicals   |                       | 21,100.00   | 21,350.00   | 25,900.00   | 12,994.14                          | 27,200.00                              | 27,200.00                | 27,200.00                | 27,200.00      |
|   | Supplies              | 30,925.00   | 31,395.00   | 35,400.00   | 20,883.26                          | 38,835.00                              | 38,835.00                | 38,835.00                | 38,835.00      |
| Utilities   |                       |             |             |             |                                    |  |                          |                          |                |
| 15-01 Electricity   |                       | 61,200.00   | 61,200.00   | 63,550.00   | 35,110.31                          | 48,880.00                              | 48,880.00                | 48,880.00                | 48,880.00      |
| 15-05 Heat  |                       | 12,750.00   | 8,400.00    | 11,850.00   | 8,347.84                           | 12,800.00                              | 12,800.00                | 12,800.00                | 12,800.00      |
| 15-10 Water   |                       | 1,600.00    | 1,600.00    | 2,050.00    | 1,283.28                           | 1,750.00                               | 1,750.00                 | 1,750.00                 | 1,750.00       |
| 15-15 Telephone   |                       | 1,385.00    | 1,235.00    | 1,235.00    | 1,002.56                           | 1,110.00                               | 1,110.00                 | 1,110.00                 | 1,110.00       |
|   | Utilities             | 76,935.00   | 72,435.00   | 78,685.00   | 45,743.99                          | 64,540.00                              | 64,540.00                | 64,540.00                | 64,540.00      |
| Contract Services   |                       |             |             |             |                                    |  |                          |                          |                |
| 25-75 Sludge Disposal                                     |                       | 73,565.00   | 73,265.00   | 72,465.00   | 61,508.65                          | 72,415.00                              | 72,415.00                | 72,415.00                | 72,415.00      |
| 25-85 Special Waste Removal                               |                       | 3,800.00    | 3,800.00    | 3,800.00    | 1,556.74                           | 3,800.00                               | 3,800.00                 | 3,800.00                 | 3,800.00       |
| 25-96 Toxicity Testing                                    |                       | 600.00      | 600.00      | 600.00      | 0.00                               | 5,300.00                               | 5,300.00                 | 5,300.00                 | 5,300.00       |
|   | Contract Services     | 77,965.00   | 77,665.00   | 76,865.00   | 63,065.39                          | 81,515.00                              | 81,515.00                | 81,515.00                | 81,515.00      |
| Repairs & Maintenance                                     |                       |             |             |             |                                    |  |                          |                          |                |
| 30-01 General   |                       | 1,300.00    | 1,300.00    | 1,300.00    | 430.29                             | 1,000.00                               | 1,000.00                 | 1,000.00                 | 1,000.00       |
| 30-05 Vehicle   |                       | 2,500.00    | 2,200.00    | 2,000.00    | 1,301.65                           | 2,000.00                               | 2,000.00                 | 2,000.00                 | 2,000.00       |
| 30-10 Building  |                       | 1,000.00    | 1,200.00    | 1,200.00    | 0.00                               | 1,000.00                               | 1,000.00                 | 1,000.00                 | 1,000.00       |
| 30-20 Equipment   |                       | 16,900.00   | 20,550.00   | 21,200.00   | 17,477.98                          | 21,900.00                              | 21,900.00                | 21,900.00                | 21,900.00      |
| 30-25 Radios  |                       | 300.00      | 300.00      | 0.00        | 0.00                               | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
|   | Repairs & Maintenance | 22,000.00   | 25,550.00   | 25,700.00   | 19,209.92                          | 25,900.00                              | 25,900.00                | 25,900.00                | 25,900.00      |
| Purchase  |                       |             |             |             |                                    |  |                          |                          |                |
| 35-01 Equipment   |                       | 2,700.00    | 3,500.00    | 3,500.00    | 515.34                             | 3,500.00                               | 3,500.00                 | 3,500.00                 | 3,500.00       |
| 35-20 Tires   |                       | 0.00        | 1,200.00    | 0.00        | 0.00                               | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
| 35-40 Gas & Diesel  |                       | 6,380.00    | 4,579.00    | 5,345.00    | 2,172.97                           | 5,570.00                               | 5,570.00                 | 5,570.00                 | 5,570.00       |
| 35-45 Safety Equip.                                       |                       | 500.00      | 400.00      | 400.00      | 136.37                             | 400.00                                 | 400.00                   | 400.00                   | 400.00         |
|   | Purchase              | 9,580.00    | 9,679.00    | 9,245.00    | 2,824.68                           | 9,470.00                               | 9,470.00                 | 9,470.00                 | 9,470.00       |
|   | Pollution Control     | 508,020.00  | 510,791.00  | 531,344.00  | 339,447.25                         | 508,822.00                             | 508,822.00               | 508,822.00               | 508,822.00     |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |                       | 2016 Budget | 2017 Budget | 2018 Budget | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|--|-----------------------|-------------|-------------|-------------|------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 15-03 Waste Water Treatment / Pumping Stations |                       |             |             |             |                                    |  |                          |                          |                |
| Utilities  |                       |             |             |             |                                    |  |                          |                          |                |
| 15-01 Electricity  |                       | 14,550.00   | 14,000.00   | 14,875.00   | 12,850.93                          | 15,250.00                              | 15,250.00                | 15,250.00                | 15,250.00      |
| 15-10 Water  |                       | 200.00      | 200.00      | 275.00      | 135.93                             | 275.00                                 | 275.00                   | 275.00                   | 275.00         |
|  | Utilities             | 14,750.00   | 14,200.00   | 15,150.00   | 12,986.86                          | 15,525.00                              | 15,525.00                | 15,525.00                | 15,525.00      |
| Repairs & Maintenance                                    |                       |             |             |             |                                    |  |                          |                          |                |
| 30-01 General  |                       | 4,200.00    | 4,200.00    | 5,000.00    | 250.00                             | 5,000.00                               | 5,000.00                 | 5,000.00                 | 5,000.00       |
| 30-20 Equipment  |                       | 2,300.00    | 2,300.00    | 4,000.00    | 973.10                             | 4,000.00                               | 4,000.00                 | 4,000.00                 | 4,000.00       |
|  | Repairs & Maintenance | 6,500.00    | 6,500.00    | 9,000.00    | 1,223.10                           | 9,000.00                               | 9,000.00                 | 9,000.00                 | 9,000.00       |
|  | Pumping Stations      | 21,250.00   | 20,700.00   | 24,150.00   | 14,209.96                          | 24,525.00                              | 24,525.00                | 24,525.00                | 24,525.00      |
| Dept/Div: 15-06 Waste Water Treatment / Sewers           |                       |             |             |             |                                    |  |                          |                          |                |
| Repairs & Maintenance                                    |                       |             |             |             |                                    |  |                          |                          |                |
| 30-01 General  |                       | 20,000.00   | 20,000.00   | 20,000.00   | 8,231.09                           | 20,000.00                              | 20,000.00                | 20,000.00                | 20,000.00      |
|  | Repairs & Maintenance | 20,000.00   | 20,000.00   | 20,000.00   | 8,231.09                           | 20,000.00                              | 20,000.00                | 20,000.00                | 20,000.00      |
| Purchase   |                       |             |             |             |                                    |  |                          |                          |                |
| 35-01 Equipment  |                       | 2,000.00    | 2,000.00    | 2,000.00    | 0.00                               | 2,000.00                               | 2,000.00                 | 2,000.00                 | 2,000.00       |
|  | Purchase              | 2,000.00    | 2,000.00    | 2,000.00    | 0.00                               | 2,000.00                               | 2,000.00                 | 2,000.00                 | 2,000.00       |
|  | Sewers                | 22,000.00   | 22,000.00   | 22,000.00   | 8,231.09                           | 22,000.00                              | 22,000.00                | 22,000.00                | 22,000.00      |
|  | Waste Water Treatment | 551,270.00  | 553,491.00  | 577,494.00  | 361,888.30                         | 555,347.00                             | 555,347.00               | 555,347.00               | 555,347.00     |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Pollution Control Plant**

|                           |  |
|---------------------------|--|
| <b>Personnel Services</b> | Provides wages for superintendent and three staff. Includes scheduled overtime (weekends & holidays), call-ins (2-hour minimum) and \$50 weekly pager stipend for hourly employees.  |
| <b>Employee Costs</b>     | Provides training and uniforms for employees, subscription to Maine Townsman Magazine and annual dues to Maine Water Environment Association. Three of four employees are licensed wastewater treatment plant operators. Each licensed employee must complete a minimum of 18 hours of DEP-approved training every 2 years.  |
| <b>Benefits</b>           | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10%, if applicable. |
| <b>Supplies</b>           | Provides office supplies, laboratory supplies, routine maintenance and certification of laboratory equipment, analyses performed by commercial labs, DEP waste discharge license annual fee, Hazardous Materials annual inventory fee, cleaning products, waste treatment process chemicals, paper products and other expendable items.  |
| <b>Utilities</b>          | Electricity (530,000 kw-hrs), heat (6,000 gallons of #2 fuel oil at \$1.975 per gallon), water (\$140 per month for fire hydrant on site plus \$70 per quarter for domestic water), and telephone (three lines @ \$75/ month, pager service (\$7/month) and two cell phones (\$125.00/ each per year).   |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Pollution Control Plant (continued)**

**Contract Services**

Sludge analyses, DEP site fees and report fees, sludge building property lease fee, sawdust for composting, fertilizers for soil nutrient balance, lime for pathogen control, pumping charges for sludge building holding tank, payments to landowners (\$25.00 per acre for permitted land) and payments to site operator (Tim Hewett) for land application and compost preparation. Tim will be paid \$14.00 per yard for land application and \$22.00 per yard for compost preparation and disposal. Tim provides tractor, mixer, fuel and labor. One effluent mercury analysis by a commercial lab at \$100. And additional \$500 is budgeted for effluent screening tests in the event of a plant upset. Effluent toxicity test with related chemistry required at an estimated cost of \$4,700. This test determines whether our effluent is toxic to fish and aquatic organisms and must be done every five years.

**Repair/Maintenance**

Provides for general, vehicle, building and equipment repair and maintenance; instrument calibration, repair and replacement; SCADA maintenance & programming; hoist inspections; fire extinguisher inspections; and lubricants.

**Purchases**

Provides for tools, equipment, furniture, and consumable safety equipment purchases (gloves, glasses, earplugs, Tyvek suits, etc.) purchases, and gas/diesel for vehicles (1,150 gallons gas @ \$2.09/gallon and 1,100 gallons diesel @ \$2.59/gallon).

**Salaries (Non-Union Employee)**

|  |             |
|--|-------------|
| Waste Water Treatment Plant Supervisor | \$71,547.20 |
|--|-------------|

**Salaries (Union Employees)**

|                    |             |
|--------------------|-------------|
| Operator           | \$39,595.20 |
| Mechanic           | \$37,305.60 |
| Assistant Operator | \$29,584.00 |
| Overtime           | \$ 9,945.80 |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Waste Water Treatment/Pumping Stations**

**Utilities**

Provides electricity and water for pump stations. Estimated electricity consumption 85,200 kw-hr.

**Repairs/Maintenance**

Provides for cleaning pump station wetwells, general repairs to structures and grounds. Repairs to pumps, valves, controls, telemetry, etc. at eleven pump stations.

**Page intentionally left blank.**

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |                         | 2016 Budget | 2017 Budget | 2018 Budget | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|--|-------------------------|-------------|-------------|-------------|------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 20-01 Sanitation / Solid Waste & Recycling |                         |             |             |             |                                    |  |                          |                          |                |
| Personnel Services                                   |                         |             |             |             |                                    |  |                          |                          |                |
| 01-01 Regular  |                         | 151,185.00  | 151,988.00  | 151,988.00  | 148,111.22                         | 173,540.00                             | 173,540.00               | 173,540.00               | 173,540.00     |
| 01-05 Overtime                                       |                         | 9,000.00    | 9,000.00    | 9,000.00    | 6,441.95                           | 9,000.00                               | 9,000.00                 | 9,000.00                 | 9,000.00       |
|  | Personnel Services      | 160,185.00  | 160,988.00  | 160,988.00  | 154,553.17                         | 182,540.00                             | 182,540.00               | 182,540.00               | 182,540.00     |
| Employee Costs                                       |                         |             |             |             |                                    |  |                          |                          |                |
| 05-01 Travel   |                         | 100.00      | 50.00       | 115.00      | 68.64                              | 115.00                                 | 115.00                   | 115.00                   | 115.00         |
| 05-05 Training                                       |                         | 1,400.00    | 1,400.00    | 1,400.00    | 873.00                             | 1,400.00                               | 1,400.00                 | 1,400.00                 | 1,400.00       |
| 05-20 Meals  |                         | 125.00      | 100.00      | 100.00      | 0.00                               | 100.00                                 | 100.00                   | 100.00                   | 100.00         |
| 05-25 Lodging  |                         | 600.00      | 600.00      | 600.00      | 381.00                             | 600.00                                 | 600.00                   | 600.00                   | 600.00         |
| 05-85 Uniforms                                       |                         | 3,650.00    | 3,650.00    | 3,650.00    | 2,425.38                           | 3,650.00                               | 3,650.00                 | 3,650.00                 | 3,650.00       |
|  | Employee Costs          | 5,875.00    | 5,800.00    | 5,865.00    | 3,748.02                           | 5,865.00                               | 5,865.00                 | 5,865.00                 | 5,865.00       |
| Benefits   |                         |             |             |             |                                    |  |                          |                          |                |
| 08-01 Fica/Medicare                                  |                         | 12,255.00   | 12,316.00   | 12,316.00   | 11,564.71                          | 13,965.00                              | 13,965.00                | 13,965.00                | 13,965.00      |
| 08-05 Retirement                                     |                         | 7,820.00    | 8,556.00    | 9,662.00    | 11,729.58                          | 14,592.00                              | 14,592.00                | 14,592.00                | 14,592.00      |
| 08-10 Health   |                         | 60,715.00   | 64,494.00   | 61,839.00   | 45,761.70                          | 54,646.00                              | 54,646.00                | 54,646.00                | 54,646.00      |
| 08-15 Dental   |                         | 2,524.00    | 2,524.00    | 2,555.00    | 2,136.50                           | 2,678.00                               | 2,678.00                 | 2,678.00                 | 2,678.00       |
|  | Benefits                | 83,314.00   | 87,890.00   | 86,372.00   | 71,192.49                          | 85,881.00                              | 85,881.00                | 85,881.00                | 85,881.00      |
| Supplies   |                         |             |             |             |                                    |  |                          |                          |                |
| 10-05 Postage  |                         | 100.00      | 75.00       | 75.00       | 23.11                              | 75.00                                  | 75.00                    | 75.00                    | 75.00          |
| 10-35 Application/Permits/Fees                       |                         | 700.00      | 700.00      | 750.00      | 581.00                             | 750.00                                 | 750.00                   | 750.00                   | 750.00         |
| 10-99 General  |                         | 2,800.00    | 2,800.00    | 2,800.00    | 1,429.18                           | 2,800.00                               | 2,800.00                 | 2,800.00                 | 2,800.00       |
|  | Supplies                | 3,600.00    | 3,575.00    | 3,625.00    | 2,033.29                           | 3,625.00                               | 3,625.00                 | 3,625.00                 | 3,625.00       |
| Utilities  |                         |             |             |             |                                    |  |                          |                          |                |
| 15-01 Electricity                                    |                         | 11,000.00   | 10,000.00   | 10,000.00   | 8,546.71                           | 10,000.00                              | 10,000.00                | 10,000.00                | 10,000.00      |
| 15-05 Heat   |                         | 2,756.00    | 1,800.00    | 1,975.00    | 0.00                               | 2,200.00                               | 2,200.00                 | 2,200.00                 | 2,200.00       |
| 15-10 Water  |                         | 200.00      | 200.00      | 235.00      | 187.77                             | 235.00                                 | 235.00                   | 235.00                   | 235.00         |
| 15-15 Telephone                                      |                         | 350.00      | 350.00      | 350.00      | 277.83                             | 350.00                                 | 350.00                   | 350.00                   | 350.00         |
|  | Utilities               | 14,306.00   | 12,350.00   | 12,560.00   | 9,012.31                           | 12,785.00                              | 12,785.00                | 12,785.00                | 12,785.00      |
| Contract Services                                    |                         |             |             |             |                                    |  |                          |                          |                |
| 25-46 Disposal Costs                                 |                         | 504,450.00  | 504,450.00  | 510,000.00  | 381,024.94                         | 523,500.00                             | 523,500.00               | 523,500.00               | 523,500.00     |
| 25-50 Tire Removal                                   |                         | 1,000.00    | 1,000.00    | 1,350.00    | 967.75                             | 1,400.00                               | 1,400.00                 | 1,400.00                 | 1,400.00       |
| 25-55 Chipping                                       |                         | 10,000.00   | 10,000.00   | 11,000.00   | 0.00                               | 11,000.00                              | 11,000.00                | 11,000.00                | 11,000.00      |
| 25-80 Recycling Programs                             |                         | 14,750.00   | 14,750.00   | 14,750.00   | 9,417.11                           | 14,750.00                              | 14,750.00                | 14,750.00                | 14,750.00      |
|  | Contract Services       | 530,200.00  | 530,200.00  | 537,100.00  | 391,409.80                         | 550,650.00                             | 550,650.00               | 550,650.00               | 550,650.00     |
| Repairs & Maintenance                                |                         |             |             |             |                                    |  |                          |                          |                |
| 30-01 General  |                         | 8,600.00    | 8,600.00    | 8,600.00    | 4,738.76                           | 8,600.00                               | 8,600.00                 | 8,600.00                 | 8,600.00       |
| 30-05 Vehicle  |                         | 2,800.00    | 3,000.00    | 3,000.00    | 823.53                             | 3,000.00                               | 3,000.00                 | 3,000.00                 | 3,000.00       |
| 30-75 Pest Control                                   |                         | 740.00      | 760.00      | 775.00      | 687.00                             | 875.00                                 | 875.00                   | 875.00                   | 875.00         |
|  | Repairs & Maintenance   | 12,140.00   | 12,360.00   | 12,375.00   | 6,249.29                           | 12,475.00                              | 12,475.00                | 12,475.00                | 12,475.00      |
| Purchase   |                         |             |             |             |                                    |  |                          |                          |                |
| 35-40 Gas & Diesel                                   |                         | 5,645.00    | 5,000.00    | 5,000.00    | 3,463.30                           | 5,000.00                               | 5,000.00                 | 5,000.00                 | 5,000.00       |
| 35-55 Permits & Stickers                             |                         | 800.00      | 0.00        | 1,200.00    | 1,065.00                           | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
|  | Purchase                | 6,445.00    | 5,000.00    | 6,200.00    | 4,528.30                           | 5,000.00                               | 5,000.00                 | 5,000.00                 | 5,000.00       |
|  | Solid Waste & Recycling | 816,065.00  | 818,163.00  | 825,085.00  | 642,726.67                         | 858,821.00                             | 858,821.00               | 858,821.00               | 858,821.00     |
|  | Sanitation              | 816,065.00  | 818,163.00  | 825,085.00  | 642,726.67                         | 858,821.00                             | 858,821.00               | 858,821.00               | 858,821.00     |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Solid Waste Management**

|                           |  |
|---------------------------|--|
| <b>Personnel Services</b> | Provides regular and overtime wages for five full-time employees.  |
| <b>Employee Costs</b>     | Provides travel, training, meals, lodging and uniforms for the above employees.  |
| <b>Benefits</b>           | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10%, if applicable. |
| <b>Supplies</b>           | Provides office supplies, postage, applications/permits/fees and general supplies for Solid Waste Management Facility.   |
| <b>Utilities</b>          | Provides electricity, water, telephone and 958 gallons of fuel oil for Solid Waste Management Facility. The amount of waste oil being brought into the facility from taxpayers has decreased over the past couple years.   |
| <b>Contract Services</b>  | Provides contracts and services for container rental, hauls, tipping fees, tire removal, chipping and recycling.   |
| <b>Repair/Maintenance</b> | Provides repair and maintenance for vehicles, equipment, radios and the control of rodents at this facility.   |
| <b>Purchases</b>          | Provides gas/diesel for the vehicles and purchase of permits and stickers.   |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Solid Waste Management (Continued)**

|                                   |                                |             |
|-----------------------------------|--------------------------------|-------------|
| <b>Salaries (Union Employees)</b> | Transfer Station Attendant I   | \$36,628.80 |
|                                   | Transfer Station Attendant II  | \$36,875.20 |
|                                   | Transfer Station Attendant III | \$33,016.00 |
|                                   | Transfer Station Attendant IV  | \$29,686.80 |
|                                   | Transfer Station Attendant V   | \$37,332.80 |
|                                   | Overtime                       | \$ 9,000.00 |

**Page intentionally left blank.**

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|   |                       | 2016 Budget | 2017 Budget | 2018 Budget | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|---|-----------------------|-------------|-------------|-------------|------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 25-01 Public Works / Summer Roads |                       |             |             |             |                                    |  |                          |                          |                |
| Personnel Services                          |                       |             |             |             |                                    |  |                          |                          |                |
| 01-01 Regular                               |                       | 174,377.00  | 175,312.00  | 176,479.00  | 133,521.29                         | 201,648.00                             | 201,648.00               | 201,648.00               | 201,648.00     |
| 01-05 Overtime                              |                       | 7,094.00    | 7,080.00    | 7,074.00    | 5,207.62                           | 8,469.00                               | 8,469.00                 | 8,469.00                 | 8,469.00       |
|   | Personnel Services    | 181,471.00  | 182,392.00  | 183,553.00  | 138,728.91                         | 210,117.00                             | 210,117.00               | 210,117.00               | 210,117.00     |
| Employee Costs                              |                       |             |             |             |                                    |  |                          |                          |                |
| 05-01 Travel                                |                       | 500.00      | 500.00      | 500.00      | 7.05                               | 500.00                                 | 500.00                   | 500.00                   | 500.00         |
| 05-05 Training                              |                       | 1,000.00    | 1,000.00    | 1,000.00    | 150.00                             | 1,000.00                               | 1,000.00                 | 1,000.00                 | 1,000.00       |
| 05-15 Dues                                  |                       | 250.00      | 275.00      | 275.00      | 265.00                             | 275.00                                 | 275.00                   | 275.00                   | 275.00         |
| 05-20 Meals                                 |                       | 300.00      | 300.00      | 500.00      | 445.04                             | 500.00                                 | 500.00                   | 500.00                   | 500.00         |
| 05-25 Lodging                               |                       | 500.00      | 500.00      | 500.00      | 398.00                             | 500.00                                 | 500.00                   | 500.00                   | 500.00         |
| 05-85 Uniforms                              |                       | 8,000.00    | 8,000.00    | 8,500.00    | 5,810.11                           | 8,500.00                               | 8,500.00                 | 8,500.00                 | 8,500.00       |
|   | Employee Costs        | 10,550.00   | 10,575.00   | 11,275.00   | 7,075.20                           | 11,275.00                              | 11,275.00                | 11,275.00                | 11,275.00      |
| Benefits                                    |                       |             |             |             |                                    |  |                          |                          |                |
| 08-01 Fica/Medicare                         |                       | 13,883.00   | 13,953.00   | 14,042.00   | 10,266.86                          | 16,074.00                              | 16,074.00                | 16,074.00                | 16,074.00      |
| 08-05 Retirement                            |                       | 14,070.00   | 13,149.00   | 14,961.00   | 9,737.73                           | 15,293.00                              | 15,293.00                | 15,293.00                | 15,293.00      |
| 08-10 Health                                |                       | 68,068.00   | 56,240.00   | 58,041.00   | 45,107.06                          | 61,063.00                              | 61,063.00                | 61,063.00                | 61,063.00      |
| 08-15 Dental                                |                       | 2,494.00    | 2,493.00    | 2,543.00    | 1,990.04                           | 2,910.00                               | 2,910.00                 | 2,910.00                 | 2,910.00       |
|   | Benefits              | 98,515.00   | 85,835.00   | 89,587.00   | 67,101.69                          | 95,340.00                              | 95,340.00                | 95,340.00                | 95,340.00      |
| Supplies                                    |                       |             |             |             |                                    |  |                          |                          |                |
| 10-01 Office                                |                       | 1,200.00    | 1,200.00    | 1,200.00    | 935.35                             | 1,200.00                               | 1,200.00                 | 1,200.00                 | 1,200.00       |
| 10-05 Postage                               |                       | 100.00      | 100.00      | 100.00      | 39.50                              | 100.00                                 | 100.00                   | 100.00                   | 100.00         |
| 10-35 Application/Permits/Fees              |                       | 200.00      | 200.00      | 200.00      | 150.00                             | 200.00                                 | 200.00                   | 200.00                   | 200.00         |
| 10-40 Cleaning                              |                       | 1,500.00    | 1,800.00    | 2,000.00    | 752.66                             | 2,000.00                               | 2,000.00                 | 2,000.00                 | 2,000.00       |
| 10-65 Safety Equip                          |                       | 3,000.00    | 3,000.00    | 3,000.00    | 1,824.55                           | 3,000.00                               | 3,000.00                 | 3,000.00                 | 3,000.00       |
|   | Supplies              | 6,000.00    | 6,300.00    | 6,500.00    | 3,702.06                           | 6,500.00                               | 6,500.00                 | 6,500.00                 | 6,500.00       |
| Utilities                                   |                       |             |             |             |                                    |  |                          |                          |                |
| 15-01 Electricity                           |                       | 5,000.00    | 5,000.00    | 5,500.00    | 3,882.76                           | 6,000.00                               | 6,000.00                 | 6,000.00                 | 6,000.00       |
| 15-05 Heat                                  |                       | 10,000.00   | 6,000.00    | 7,500.00    | 9,112.47                           | 8,000.00                               | 8,000.00                 | 8,000.00                 | 8,000.00       |
| 15-10 Water                                 |                       | 1,600.00    | 1,600.00    | 2,000.00    | 1,401.81                           | 2,000.00                               | 2,000.00                 | 2,000.00                 | 2,000.00       |
| 15-15 Telephone                             |                       | 1,000.00    | 1,000.00    | 1,000.00    | 1,064.54                           | 1,560.00                               | 1,560.00                 | 1,560.00                 | 1,560.00       |
|   | Utilities             | 17,600.00   | 13,600.00   | 16,000.00   | 15,461.58                          | 17,560.00                              | 17,560.00                | 17,560.00                | 17,560.00      |
| Contract Services                           |                       |             |             |             |                                    |  |                          |                          |                |
| 25-60 Hired Equipment                       |                       | 9,000.00    | 9,000.00    | 9,000.00    | 7,785.00                           | 9,000.00                               | 9,000.00                 | 9,000.00                 | 9,000.00       |
| 25-65 Street Painting                       |                       | 18,000.00   | 25,000.00   | 25,000.00   | 696.49                             | 25,000.00                              | 25,000.00                | 25,000.00                | 25,000.00      |
|   | Contract Services     | 27,000.00   | 34,000.00   | 34,000.00   | 8,481.49                           | 34,000.00                              | 34,000.00                | 34,000.00                | 34,000.00      |
| Repairs & Maintenance                       |                       |             |             |             |                                    |  |                          |                          |                |
| 30-10 Building                              |                       | 2,500.00    | 2,500.00    | 4,000.00    | 3,479.62                           | 4,000.00                               | 4,000.00                 | 4,000.00                 | 4,000.00       |
| 30-25 Radios                                |                       | 500.00      | 500.00      | 500.00      | 564.42                             | 500.00                                 | 500.00                   | 500.00                   | 500.00         |
| 30-50 Street/Traffic Signs                  |                       | 4,500.00    | 5,000.00    | 5,000.00    | 2,346.05                           | 5,000.00                               | 5,000.00                 | 5,000.00                 | 5,000.00       |
| 30-60 Tree Cutting                          |                       | 4,000.00    | 4,000.00    | 4,000.00    | 2,500.00                           | 4,000.00                               | 4,000.00                 | 4,000.00                 | 4,000.00       |
| 30-85 Road Maint                            |                       | 57,300.00   | 57,300.00   | 62,000.00   | 35,694.13                          | 62,000.00                              | 62,000.00                | 62,000.00                | 62,000.00      |
| 30-90 Bridges                               |                       | 2,500.00    | 2,500.00    | 2,500.00    | 135.62                             | 2,500.00                               | 2,500.00                 | 2,500.00                 | 2,500.00       |
|   | Repairs & Maintenance | 71,300.00   | 71,800.00   | 78,000.00   | 44,719.84                          | 78,000.00                              | 78,000.00                | 78,000.00                | 78,000.00      |
| Purchase                                    |                       |             |             |             |                                    |  |                          |                          |                |
| 35-30 Gravel & Sand                         |                       | 9,000.00    | 10,000.00   | 10,000.00   | 5,121.00                           | 10,000.00                              | 10,000.00                | 10,000.00                | 10,000.00      |
| 35-35 Culverts                              |                       | 7,500.00    | 9,000.00    | 9,000.00    | 0.00                               | 9,000.00                               | 9,000.00                 | 9,000.00                 | 9,000.00       |
|   | Purchase              | 16,500.00   | 19,000.00   | 19,000.00   | 5,121.00                           | 19,000.00                              | 19,000.00                | 19,000.00                | 19,000.00      |
|   | Summer Roads          | 428,936.00  | 423,502.00  | 437,915.00  | 290,391.77                         | 471,792.00                             | 471,792.00               | 471,792.00               | 471,792.00     |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |                       | 2016 Budget  | 2017 Budget  | 2018 Budget  | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|--|-----------------------|--------------|--------------|--------------|------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 25-03 Public Works / Winter Roads        |                       |              |              |              |                                    |  |                          |                          |                |
| Personnel Services                                 |                       |              |              |              |                                    |  |                          |                          |                |
| 01-01 Regular                                      |                       | 226,755.00   | 227,539.00   | 230,012.00   | 201,629.92                         | 242,384.00                             | 242,384.00               | 242,384.00               | 242,384.00     |
| 01-05 Overtime                                     |                       | 48,068.00    | 47,990.00    | 48,141.00    | 43,995.06                          | 54,181.00                              | 54,181.00                | 54,181.00                | 54,181.00      |
|  | Personnel Services    | 274,823.00   | 275,529.00   | 278,153.00   | 245,624.98                         | 296,565.00                             | 296,565.00               | 296,565.00               | 296,565.00     |
| Benefits   |                       |              |              |              |                                    |  |                          |                          |                |
| 08-01 Fica/Medicare                                |                       | 21,024.00    | 21,078.00    | 21,279.00    | 17,831.34                          | 22,688.00                              | 22,688.00                | 22,688.00                | 22,688.00      |
| 08-05 Retirement                                   |                       | 16,674.00    | 15,961.00    | 18,139.00    | 14,812.07                          | 19,317.00                              | 19,317.00                | 19,317.00                | 19,317.00      |
| 08-10 Health                                       |                       | 71,920.00    | 59,410.00    | 61,312.00    | 38,286.38                          | 68,906.00                              | 68,906.00                | 68,906.00                | 68,906.00      |
| 08-15 Dental                                       |                       | 2,555.00     | 2,555.00     | 2,567.00     | 1,939.86                           | 2,982.00                               | 2,982.00                 | 2,982.00                 | 2,982.00       |
|  | Benefits              | 112,173.00   | 99,004.00    | 103,297.00   | 72,869.65                          | 113,893.00                             | 113,893.00               | 113,893.00               | 113,893.00     |
| Purchase   |                       |              |              |              |                                    |  |                          |                          |                |
| 35-25 Sand/Salt /CP                                |                       | 200,000.00   | 185,000.00   | 232,000.00   | 164,007.95                         | 245,000.00                             | 245,000.00               | 245,000.00               | 245,000.00     |
|  | Purchase              | 200,000.00   | 185,000.00   | 232,000.00   | 164,007.95                         | 245,000.00                             | 245,000.00               | 245,000.00               | 245,000.00     |
|  | Winter Roads          | 586,996.00   | 559,533.00   | 613,450.00   | 482,502.58                         | 655,458.00                             | 655,458.00               | 655,458.00               | 655,458.00     |
| Dept/Div: 25-06 Public Works / Vehicle Maintenance |                       |              |              |              |                                    |  |                          |                          |                |
| Repairs & Maintenance                              |                       |              |              |              |                                    |  |                          |                          |                |
| 30-08 Vehicle & Equipment                          |                       | 125,000.00   | 125,000.00   | 125,000.00   | 126,430.54                         | 130,000.00                             | 130,000.00               | 130,000.00               | 130,000.00     |
|  | Repairs & Maintenance | 125,000.00   | 125,000.00   | 125,000.00   | 126,430.54                         | 130,000.00                             | 130,000.00               | 130,000.00               | 130,000.00     |
| Purchase   |                       |              |              |              |                                    |  |                          |                          |                |
| 35-20 Tires  |                       | 12,000.00    | 10,000.00    | 12,000.00    | 13,065.21                          | 12,000.00                              | 12,000.00                | 12,000.00                | 12,000.00      |
| 35-40 Gas & Diesel                                 |                       | 110,000.00   | 85,000.00    | 95,000.00    | 40,063.59                          | 100,000.00                             | 100,000.00               | 100,000.00               | 100,000.00     |
|  | Purchase              | 122,000.00   | 95,000.00    | 107,000.00   | 53,128.80                          | 112,000.00                             | 112,000.00               | 112,000.00               | 112,000.00     |
|  | Vehicle Maintenance   | 247,000.00   | 220,000.00   | 232,000.00   | 179,559.34                         | 242,000.00                             | 242,000.00               | 242,000.00               | 242,000.00     |
|  | Public Works          | 1,262,932.00 | 1,203,035.00 | 1,283,365.00 | 952,453.69                         | 1,369,250.00                           | 1,369,250.00             | 1,369,250.00             | 1,369,250.00   |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Public Works – Summer Roads Maintenance**

|                           |  |
|---------------------------|--|
| <b>Personnel Services</b> | Provides regular and overtime wages for the Road Commissioner and ten (proposed increase from nine) full-time employees for 26 weeks beginning the first week in May. Our Department currently is responsible for road maintenance, sewer line maintenance and bridge maintenance.   |
| <b>Employee Costs</b>     | Provides travel, training, dues, meals, lodging and uniforms for above employees.  |
| <b>Benefits</b>           | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10%, if applicable. |
| <b>Supplies</b>           | Provides for office supplies, postage, application/permits/fees, cleaning supplies and safety equipment for Public Works Department.   |
| <b>Utilities</b>          | Provides electricity, heat, water and telephone for Public Works Department. We average about 5,000 kilowatts per year at both locations expected to increase approximately \$500. We use approximately 3,500 gallons of heating oil each year that we expect to purchase at \$2.295 per gallon. The total increase is \$500 for the year. The new telephone system has a projected increase of \$560 per year.                  |
| <b>Contract Services</b>  | Provides contracts for hired equipment such as street sweeper in the spring, excavator for ditching and street painting.   |
| <b>Repair/Maintenance</b> | Provides repair and maintenance for vehicles, building, equipment, radios, street and traffic signs, tree cutting/planting, roads, bridges, sidewalks and road resurfacing. I have increased this line to keep up with projected increases in the cost of asphalt and work load.   |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Public Works – Summer Roads Maintenance (Continued)**

**Purchases**

Provides for the purchase of, gravel, sand and culverts.

**Salaries (Non Union Employee)**      Road Commissioner                      \$36,358.40 (26 weeks)

**Salaries (continued) (Union Employees)**

|                                     |                        |
|-------------------------------------|------------------------|
| Mechanic                            | \$19,785.60 (26 weeks) |
| Sewer Technician                    | \$19,837.60 (26 weeks) |
| Truck Driver/Laborer I              | \$19,449.60 (26 weeks) |
| Truck Driver/Laborer II             | \$19,063.20 (26 weeks) |
| Truck Driver/Laborer III            | \$15,960.80 (26 weeks) |
| Truck Driver/Laborer IV             | \$14,460.80 (26 weeks) |
| Truck Driver/Laborer V              | \$14,107.20 (26 weeks) |
| Truck Driver/Laborer VI             | \$13,747.60 (26 weeks) |
| Truck Driver/Laborer VII            | \$14,878.40 (26 weeks) |
| Truck Driver/Laborer VIII           | \$13,998.40 (26 weeks) |
| Overtime<br>(35 hours per employee) | \$ 8,468.25            |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Public Works – Winter Roads Maintenance**

**Personnel Services**

Provides regular/overtime wages for the Road Commissioner, ten full-time and three seasonal (proposed change from nine full-time and four seasonal) employees for 26 weeks beginning the first week of November.

**Benefits**

Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10%, if applicable.

**Purchases**

Provides for the purchase of sand, salt, and cold patch. Projected purchase of 4,500 cubic yards of winter sand at \$8 per cubic yard, 2,500 ton of bulk salt at \$75 per ton (this price includes 7 gallons pretreatment of ice-b-gone) and 100 cubic yards of cold patch at \$135 per ton in this year's budget. I increased the estimate purchase of bulk salt from 2,200 to 2,500 ton. The projected increases will be a \$13,000 total increase to this account.

**Salaries (Non Union Employees)**

|   |                        |
|---|------------------------|
| Road Commissioner                             | \$36,358.40 (26 weeks) |
| Seasonal Employees<br>(4 @ 40 hours per week) | \$40,149.61            |
| Overtime<br>(100 hours per seasonal employee) | \$ 5,790.81            |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Public Works – Winter Roads Maintenance (Continued)**

|                          |                                    |                        |
|--------------------------|------------------------------------|------------------------|
| <b>(Union Employees)</b> | Mechanic                           | \$19,860.80 (26 weeks) |
|                          | Sewer Technician                   | \$20,027.20 (26 weeks) |
|                          | Truck Driver/Laborer I             | \$19,376.00 (26 weeks) |
|                          | Truck Driver/Laborer II            | \$19,302.40 (26 weeks) |
|                          | Truck Driver/Laborer III           | \$15,854.40 (26 weeks) |
|                          | Truck Driver/Laborer IV            | \$14,365.60 (26 weeks) |
|                          | Truck Driver/Laborer V             | \$14,012.00 (26 weeks) |
|                          | Truck Driver/Laborer VI            | \$13,998.40 (26 weeks) |
|                          | Truck Driver/Laborer VII           | \$15,080.00 (26 weeks) |
|                          | Truck Driver/Laborer VIII          | \$13,998.40 (26 weeks) |
|                          | Overtime                           | \$48,390.00            |
|                          | (200 hours per full-time employee) |                        |

**Public Works / Vehicle Maintenance**

**Repairs & Maintenance**

Provides for the purchase of parts, cutting edges for plows, routine maintenance of equipment and miscellaneous items such as nuts and bolts, shovels and other hand tools. We are hoping the purchase of new equipment will help keep within the budget. We have requested a \$5,000 increase to this account to help prevent over expenditures in the future.

**Purchases**

Provides for tires, gasoline and diesel. I have budgeted for \$2.27 per gallon for gasoline and \$2.95 for diesel, and we consume approximately 28,000 gallons a year in diesel and 7,000 in gasoline. I use the short-term energy outlook page on the energy Information Administration web site to predict our cost for gasoline and diesel. I will need to purchase an additional load of diesel during this budget period due to the shortage created from the severe winter we had. The expected increased cost will be \$13,000.

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |                       | 2016 Budget | 2017 Budget | 2018 Budget | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|--|-----------------------|-------------|-------------|-------------|------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 30-01 Public Properties / Cemeteries |                       |             |             |             |                                    |  |                          |                          |                |
| Utilities                                      |                       |             |             |             |                                    |  |                          |                          |                |
| 15-01 Electricity                              |                       | 225.00      | 225.00      | 225.00      | 153.94                             | 225.00                                 | 225.00                   | 225.00                   | 225.00         |
| 15-10 Water                                    |                       | 1,200.00    | 800.00      | 800.00      | 357.09                             | 800.00                                 | 800.00                   | 800.00                   | 800.00         |
|  | Utilities             | 1,425.00    | 1,025.00    | 1,025.00    | 511.03                             | 1,025.00                               | 1,025.00                 | 1,025.00                 | 1,025.00       |
| Contract Services                              |                       |             |             |             |                                    |  |                          |                          |                |
| 25-23 Web Site Maintenance                     |                       | 1,800.00    | 1,800.00    | 1,800.00    | 1,800.00                           | 1,800.00                               | 1,800.00                 | 1,800.00                 | 1,800.00       |
| 25-90 Sexton                                   |                       | 76,641.00   | 76,641.00   | 78,174.00   | 68,402.25                          | 80,738.00                              | 80,738.00                | 80,738.00                | 80,738.00      |
| 25-95 Cemetery - Catholic Cemetery             |                       | 600.00      | 600.00      | 600.00      | 600.00                             | 600.00                                 | 600.00                   | 600.00                   | 600.00         |
|  | Contract Services     | 79,041.00   | 79,041.00   | 80,574.00   | 70,802.25                          | 83,138.00                              | 83,138.00                | 83,138.00                | 83,138.00      |
| Repairs & Maintenance                          |                       |             |             |             |                                    |  |                          |                          |                |
| 30-60 Tree Cutting                             |                       | 1,250.00    | 1,250.00    | 1,250.00    | 1,150.00                           | 1,250.00                               | 1,250.00                 | 1,250.00                 | 1,250.00       |
| 30-96 Cemeteries                               |                       | 2,000.00    | 2,000.00    | 2,000.00    | 990.18                             | 2,000.00                               | 2,000.00                 | 2,000.00                 | 2,000.00       |
|  | Repairs & Maintenance | 3,250.00    | 3,250.00    | 3,250.00    | 2,140.18                           | 3,250.00                               | 3,250.00                 | 3,250.00                 | 3,250.00       |
|  | Cemeteries            | 83,716.00   | 83,316.00   | 84,849.00   | 73,453.46                          | 87,413.00                              | 87,413.00                | 87,413.00                | 87,413.00      |
|  | Public Properties     | 83,716.00   | 83,316.00   | 84,849.00   | 73,453.46                          | 87,413.00                              | 87,413.00                | 87,413.00                | 87,413.00      |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Cemeteries**

|                           |  |
|---------------------------|--|
| <b>Utilities</b>          | Provides water to the cemeteries and electricity to the Southside Cemetery.  |
| <b>Contract Services</b>  | Provides contract for the Cemetery Sexton. (Includes 2% increase plus \$1,000)<br>Stipend paid to Catholic Cemetery for lot maintenance. Website Maintenance for CemeteryFind.com. |
| <b>Repair/Maintenance</b> | Provides for tree cutting in the cemeteries and repair/maintenance of the cemeteries.  |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|   |                       | 2016 Budget | 2017 Budget | 2018 Budget | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|---|-----------------------|-------------|-------------|-------------|------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 35-01 Parks & Recreation / Recreation |                       |             |             |             |                                    |  |                          |                          |                |
| Personnel Services                              |                       |             |             |             |                                    |  |                          |                          |                |
| 01-01 Regular                                   |                       | 189,474.00  | 182,801.00  | 202,249.00  | 165,796.32                         | 209,267.00                             | 209,267.00               | 209,267.00               | 209,267.00     |
| 01-05 Overtime                                  |                       | 750.00      | 1,000.00    | 1,000.00    | 641.41                             | 1,000.00                               | 1,000.00                 | 1,000.00                 | 1,000.00       |
|   | Personnel Services    | 190,224.00  | 183,801.00  | 203,249.00  | 166,437.73                         | 210,267.00                             | 210,267.00               | 210,267.00               | 210,267.00     |
| Employee Costs                                  |                       |             |             |             |                                    |  |                          |                          |                |
| 05-01 Travel                                    |                       | 1,000.00    | 1,500.00    | 1,750.00    | 1,015.96                           | 1,750.00                               | 1,750.00                 | 1,750.00                 | 1,750.00       |
| 05-05 Training                                  |                       | 900.00      | 1,100.00    | 1,100.00    | 898.00                             | 1,100.00                               | 1,100.00                 | 1,100.00                 | 1,100.00       |
| 05-15 Dues                                      |                       | 300.00      | 365.00      | 365.00      | 345.00                             | 380.00                                 | 380.00                   | 380.00                   | 380.00         |
| 05-25 Lodging                                   |                       | 700.00      | 1,100.00    | 1,100.00    | 847.00                             | 1,100.00                               | 1,100.00                 | 1,100.00                 | 1,100.00       |
|   | Employee Costs        | 2,900.00    | 4,065.00    | 4,315.00    | 3,105.96                           | 4,330.00                               | 4,330.00                 | 4,330.00                 | 4,330.00       |
| Benefits  |                       |             |             |             |                                    |  |                          |                          |                |
| 08-01 Fica/Medicare                             |                       | 14,553.00   | 14,061.00   | 15,549.00   | 13,306.39                          | 16,087.00                              | 16,087.00                | 16,087.00                | 16,087.00      |
| 08-05 Retirement                                |                       | 8,055.00    | 8,361.00    | 10,364.00   | 8,584.67                           | 11,143.00                              | 11,143.00                | 11,143.00                | 11,143.00      |
| 08-10 Health                                    |                       | 63,775.00   | 54,517.00   | 58,242.00   | 35,950.30                          | 54,001.00                              | 54,001.00                | 54,001.00                | 54,001.00      |
| 08-15 Dental                                    |                       | 2,524.00    | 2,524.00    | 2,555.00    | 1,878.86                           | 2,678.00                               | 2,678.00                 | 2,678.00                 | 2,678.00       |
|   | Benefits              | 88,907.00   | 79,463.00   | 86,710.00   | 59,720.22                          | 83,909.00                              | 83,909.00                | 83,909.00                | 83,909.00      |
| Supplies  |                       |             |             |             |                                    |  |                          |                          |                |
| 10-01 Office                                    |                       | 1,500.00    | 1,500.00    | 1,500.00    | 1,269.63                           | 1,500.00                               | 1,500.00                 | 1,500.00                 | 1,500.00       |
| 10-05 Postage                                   |                       | 250.00      | 200.00      | 200.00      | 72.06                              | 200.00                                 | 200.00                   | 200.00                   | 200.00         |
| 10-25 Advertising                               |                       | 1,500.00    | 1,200.00    | 1,200.00    | 1,200.00                           | 1,200.00                               | 1,200.00                 | 1,200.00                 | 1,200.00       |
| 10-40 Cleaning                                  |                       | 5,400.00    | 5,400.00    | 5,400.00    | 2,654.68                           | 5,400.00                               | 5,400.00                 | 5,400.00                 | 5,400.00       |
|   | Supplies              | 8,650.00    | 8,300.00    | 8,300.00    | 5,196.37                           | 8,300.00                               | 8,300.00                 | 8,300.00                 | 8,300.00       |
| Utilities                                       |                       |             |             |             |                                    |  |                          |                          |                |
| 15-01 Electricity                               |                       | 17,000.00   | 17,200.00   | 17,200.00   | 13,538.55                          | 17,200.00                              | 17,200.00                | 17,200.00                | 17,200.00      |
| 15-05 Heat                                      |                       | 25,000.00   | 16,000.00   | 20,000.00   | 15,826.44                          | 20,000.00                              | 20,000.00                | 20,000.00                | 20,000.00      |
| 15-10 Water                                     |                       | 3,500.00    | 3,500.00    | 3,900.00    | 2,563.37                           | 3,900.00                               | 3,900.00                 | 3,900.00                 | 3,900.00       |
| 15-15 Telephone                                 |                       | 3,000.00    | 4,000.00    | 4,000.00    | 2,827.30                           | 4,000.00                               | 4,000.00                 | 4,000.00                 | 4,000.00       |
|   | Utilities             | 48,500.00   | 40,700.00   | 45,100.00   | 34,755.66                          | 45,100.00                              | 45,100.00                | 45,100.00                | 45,100.00      |
| Contract Services                               |                       |             |             |             |                                    |  |                          |                          |                |
| 25-15 Portable Toilet Rental                    |                       | 2,500.00    | 2,500.00    | 2,500.00    | 993.00                             | 2,500.00                               | 2,500.00                 | 2,500.00                 | 2,500.00       |
| 25-35 Container Rental                          |                       | 550.00      | 550.00      | 550.00      | 360.00                             | 550.00                                 | 550.00                   | 550.00                   | 550.00         |
|   | Contract Services     | 3,050.00    | 3,050.00    | 3,050.00    | 1,353.00                           | 3,050.00                               | 3,050.00                 | 3,050.00                 | 3,050.00       |
| Repairs & Maintenance                           |                       |             |             |             |                                    |  |                          |                          |                |
| 30-01 General                                   |                       | 6,750.00    | 6,750.00    | 7,000.00    | 4,592.88                           | 7,000.00                               | 7,000.00                 | 7,000.00                 | 7,000.00       |
| 30-05 Vehicle                                   |                       | 650.00      | 650.00      | 650.00      | 79.05                              | 650.00                                 | 650.00                   | 650.00                   | 650.00         |
| 30-10 Building                                  |                       | 4,435.00    | 4,435.00    | 4,000.00    | 1,617.88                           | 4,000.00                               | 4,000.00                 | 4,000.00                 | 4,000.00       |
| 30-20 Equipment                                 |                       | 1,925.00    | 1,925.00    | 1,925.00    | 1,495.88                           | 1,925.00                               | 1,925.00                 | 1,925.00                 | 1,925.00       |
| 30-30 Lawns                                     |                       | 8,000.00    | 8,000.00    | 8,000.00    | 1,841.35                           | 8,000.00                               | 8,000.00                 | 8,000.00                 | 8,000.00       |
| 30-35 Alarm                                     |                       | 580.00      | 608.00      | 626.00      | 626.00                             | 626.00                                 | 626.00                   | 626.00                   | 626.00         |
| 30-45 Multi-Purpose Room Floor                  |                       | 1,500.00    | 1,500.00    | 1,500.00    | 314.99                             | 1,500.00                               | 1,500.00                 | 1,500.00                 | 1,500.00       |
|   | Repairs & Maintenance | 23,840.00   | 23,868.00   | 23,701.00   | 10,568.03                          | 23,701.00                              | 23,701.00                | 23,701.00                | 23,701.00      |
| Purchase  |                       |             |             |             |                                    |  |                          |                          |                |
| 35-40 Gas & Diesel                              |                       | 3,400.00    | 2,600.00    | 3,000.00    | 1,303.96                           | 3,000.00                               | 3,000.00                 | 3,000.00                 | 3,000.00       |
|   | Purchase              | 3,400.00    | 2,600.00    | 3,000.00    | 1,303.96                           | 3,000.00                               | 3,000.00                 | 3,000.00                 | 3,000.00       |
| Community Services                              |                       |             |             |             |                                    |  |                          |                          |                |
| 50-65 Water Safety                              |                       | 4,200.00    | 4,200.00    | 4,200.00    | 4,200.00                           | 4,200.00                               | 4,200.00                 | 4,200.00                 | 4,200.00       |
| 50-70 Recreation Dept Programs                  |                       | 80,500.00   | 80,500.00   | 80,500.00   | 46,233.75                          | 80,500.00                              | 80,500.00                | 80,500.00                | 80,500.00      |
|   | Community Services    | 84,700.00   | 84,700.00   | 84,700.00   | 50,433.75                          | 84,700.00                              | 84,700.00                | 84,700.00                | 84,700.00      |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|                        |                        | <b>2016 Budget</b> | <b>2017 Budget</b> | <b>2018 Budget</b> | <b>2018 Expenses<br/>YTD<br/>(5/9/2018)</b> | <b>2019 Initial<br/>Department<br/>Requests</b> | <b>2019 Manager<br/>Approved</b> | <b>2019 Budget<br/>Committee</b> | <b>2019 Selectmen</b> |
|------------------------|------------------------|--------------------|--------------------|--------------------|---|---|----------------------------------|----------------------------------|-----------------------|
| Miscellaneous Expenses |                        |                    |                    |                    |   |   |                                  |                                  |                       |
| 60-20 Inspections      |                        | 800.00             | 800.00             | 1,300.00           | 921.55                                      | 1,300.00  | 1,300.00                         | 1,300.00                         | 1,300.00              |
|                        | Miscellaneous Expenses | 800.00             | 800.00             | 1,300.00           | 921.55                                      | 1,300.00  | 1,300.00                         | 1,300.00                         | 1,300.00              |
|                        | Recreation             | 454,971.00         | 431,347.00         | 463,425.00         | 333,796.23                                  | 467,657.00                                      | 467,657.00                       | 467,657.00                       | 467,657.00            |
|                        | Parks & Recreation     | 454,971.00         | 431,347.00         | 463,425.00         | 333,796.23                                  | 467,657.00                                      | 467,657.00                       | 467,657.00                       | 467,657.00            |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Parks & Recreation**

|                           |  |
|---------------------------|--|
| <b>Personnel Services</b> | Provides regular/overtime wages for the Director, Maintenance Supervisor, Program Assistant, (2) Staff Assistants, Part-time employees that include Seasonal Employees; Ref, Timers, Scorers, Program Coordinators, Community Events/Office Fill-In, Seasonal Ice Rink Attendant and Summer Maintenance Employees.   |
| <b>Employee Costs</b>     | Provides travel, training, and dues for director and staff.  |
| <b>Benefits</b>           | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10%, if applicable.   |
| <b>Supplies</b>           | Provides office supplies, postage, advertising of programs and cleaning supplies.  |
| <b>Utilities</b>          | <b>Provides Electricity</b> – Estimated usage for the Community Center, Tennis Courts and the Ice Rink.<br><b>Provides Heat</b> – Estimated usage for the Community Center (9,000 gal.) and Maintenance Garage (500 gal.) @ \$2.295 per gal. Estimated propane usage for the Community Center Kitchen (100 gal.) and the Ice Rink (600 gal.) @ \$2.275 per gal.<br><b>Provides Water</b> – Estimated usage for the Community Center, Maintenance Garage, Fire Protection and all outside facilities.<br><b>Provides Telephone</b> – 4 phone lines at the Community Center. |
| <b>Contract Services</b>  | Provides contract services for portable toilet rentals at public facilities for programs and public use and container rental for garbage disposal at the Community Center.   |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Parks & Recreation (Continued)**

|                           |  |             |
|---------------------------|--|-------------|
| <b>Repair/Maintenance</b> | Provides for vehicle, building, equipment, lawns, fire & security alarm monitoring, multi-purpose floor maintenance, general repairs and supplies; unscheduled and/or scheduled.   |             |
| <b>Purchases</b>          | Gasoline & diesel for the truck, lawn equipment, snow blower, ice rink tractor/zamboni, and all other outdoor maintenance equipment. Average use of gasoline is 1300 gallons @ \$2.28 per gallon and diesel 115 gallons @ \$2.65 per gallon. |             |
| <b>Community Services</b> | Provides funding for the Water Safety program at Lake George \$4,200.00 and all Recreation Department programs \$40,500.00 with budgeted program revenue of \$40,000.00.   |             |
| <b>Miscellaneous</b>      | Provides for annual inspection of elevator, fire extinguishers, kitchen hood system, alarm tests, sprinklers and the air handler system.   |             |
| <b>Salaries</b>           | Recreation Director  | \$57,302.40 |
|                           | Maintenance Supervisor   | \$33,456.00 |
|                           | Program Assistant  | \$30,545.60 |
|                           | Staff Assistant I  | \$23,345.60 |
|                           | Staff Assistant II   | \$23,076.80 |
|                           | Seasonal Program Part-Timers   | \$19,700.00 |
|                           | 3 Summer Crew (16 wks)   | \$19,200.00 |
|                           | Ice Rink Attendant (12 wks)  | \$ 2,640.00 |
|                           | Overtime   | \$ 1,000.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |  | <b>2016 Budget</b> | <b>2017 Budget</b> | <b>2018 Budget</b> | <b>2018 Expenses<br/>YTD<br/>(5/9/2018)</b> | <b>2019 Initial<br/>Department<br/>Requests</b> | <b>2019 Manager<br/>Approved</b> | <b>2019 Budget<br/>Committee</b> | <b>2019 Selectmen</b> |
|--|--|--------------------|--------------------|--------------------|---|---|----------------------------------|----------------------------------|-----------------------|
| Dept/Div: 40-01 Community Services / Service Organizations |  |                    |                    |                    |   |   |                                  |                                  |                       |
| Community Services   |  |                    |                    |                    |   |   |                                  |                                  |                       |
| 50-01 Skowhegan Free Public Lib                            |  | 97,867.00          | 103,952.00         | 107,775.00         | 107,775.00                                  | 120,294.00                                      | 107,775.00                       | 120,294.00                       | 107,775.00            |
| 50-10 Coburn Park Commission                               |  | 10,000.00          | 10,000.00          | 10,000.00          | 10,000.00                                   | 10,000.00                                       | 10,000.00                        | 10,000.00                        | 10,000.00             |
| 50-15 Skowhegan History House                              |  | 7,500.00           | 7,500.00           | 7,500.00           | 7,500.00                                    | 7,500.00  | 7,500.00                         | 7,500.00                         | 7,500.00              |
| 50-53 Main Street Skowhegan                                |  | 0.00               | 40,000.00          | 45,000.00          | 45,000.00                                   | 45,000.00                                       | 45,000.00                        | 45,000.00                        | 45,000.00             |
| 50-60 Chamber of Commerce                                  |  | 24,000.00          | 24,000.00          | 23,000.00          | 23,000.00                                   | 24,000.00                                       | 23,000.00                        | 24,000.00                        | 24,000.00             |
| Community Services   |  | 139,367.00         | 185,452.00         | 193,275.00         | 193,275.00                                  | 206,794.00                                      | 193,275.00                       | 206,794.00                       | 194,275.00            |
| Service Organizations                                      |  | 139,367.00         | 185,452.00         | 193,275.00         | 193,275.00                                  | 206,794.00                                      | 193,275.00                       | 206,794.00                       | 194,275.00            |
| Community Services   |  | 139,367.00         | 185,452.00         | 193,275.00         | 193,275.00                                  | 206,794.00                                      | 193,275.00                       | 206,794.00                       | 194,275.00            |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|   |                 | 2016 Budget   | 2017 Budget   | 2018 Budget   | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|---|-----------------|---------------|---------------|---------------|------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 45-01 Tax Assessments / Education |                 |               |               |               |                                    |  |                          |                          |                |
| Unclassified                                |                 |               |               |               |                                    |  |                          |                          |                |
| 45-03 School Tax                            |                 | 9,470,013.00  | 9,249,350.00  | 9,552,286.00  | 7,960,238.30                       |  |                          |                          |                |
|   | Unclassified    | 9,470,013.00  | 9,249,350.00  | 9,552,286.00  | 7,960,238.30                       | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
|   | Education       | 9,470,013.00  | 9,249,350.00  | 9,552,286.00  | 7,960,238.30                       | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
| Dept/Div: 45-03 Tax Assessments / County    |                 |               |               |               |                                    |  |                          |                          |                |
| Unclassified                                |                 |               |               |               |                                    |  |                          |                          |                |
| 45-01 County Tax                            |                 | 2,549,341.30  | 2,535,990.46  | 2,546,406.93  | 2,546,406.93                       |  |                          |                          |                |
|   | Unclassified    | 2,549,341.30  | 2,535,990.46  | 2,546,406.93  | 2,546,406.93                       | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
|   | County          | 2,549,341.30  | 2,535,990.46  | 2,546,406.93  | 2,546,406.93                       | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
|   | Tax Assessments | 12,019,354.30 | 11,785,340.46 | 12,098,692.93 | 10,506,645.23                      | 0.00                                   | 0.00                     | 0.00                     | 0.00           |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |  | <b>2016 Budget</b> | <b>2017 Budget</b> | <b>2018 Budget</b> | <b>2018 Expenses<br/>YTD<br/>(5/9/2018)</b> | <b>2019 Initial<br/>Department<br/>Requests</b> | <b>2019 Manager<br/>Approved</b> | <b>2019 Budget<br/>Committee</b> | <b>2019 Selectmen</b> |
|--|--|--------------------|--------------------|--------------------|---|---|----------------------------------|----------------------------------|-----------------------|
| Dept/Div: 50-01 Capital Expenditures / Debt Retirement |  |                    |                    |                    |   |   |                                  |                                  |                       |
| Long Term Debt   |  |                    |                    |                    |   |   |                                  |                                  |                       |
| 55-10 Combined Sewer Overflow P                        |  | 272,992.00         | 270,260.00         | 267,527.00         | 267,526.80                                  | 264,795.00                                      | 264,795.00                       | 264,795.00                       | 264,795.00            |
| 55-15 TAN  |  | 20,000.00          | 20,000.00          | 20,000.00          | 2,863.50                                    | 20,000.00                                       | 20,000.00                        | 20,000.00                        | 20,000.00             |
| 55-25 Combined Sewer Overflow II                       |  | 422,323.00         | 416,488.00         | 410,653.00         | 410,652.55                                  | 404,818.00                                      | 404,818.00                       | 404,818.00                       | 404,818.00            |
| 55-40 Highway Obligation Loan                          |  | 132,376.00         | 128,865.00         | 125,296.00         | 125,295.10                                  | 121,619.00                                      | 121,619.00                       | 121,619.00                       | 121,619.00            |
| 55-45 Highway Loader                                   |  | 23,275.00          | 23,275.00          | 23,275.00          | 23,274.86                                   | 23,275.00                                       | 23,275.00                        | 23,275.00                        | 23,275.00             |
| 55-50 Highway Grader                                   |  | 20,737.00          | 20,737.00          | 20,737.00          | 20,736.44                                   | 20,737.00                                       | 20,737.00                        | 20,737.00                        | 20,737.00             |
| 55-55 Highway Tandem Axle Truck                        |  | 28,564.00          | 28,564.00          | 28,564.00          | 28,563.03                                   | 28,564.00                                       | 28,564.00                        | 28,564.00                        | 28,564.00             |
| 55-60 Combine Sewer Overflow III                       |  | 882,732.00         | 780,873.00         | 771,892.00         | 771,891.12                                  | 762,910.00                                      | 762,910.00                       | 762,910.00                       | 762,910.00            |
| 55-65 Highway Sidewalk Plow                            |  |                    |                    | 0.00               | 0.00  | 34,414.00                                       | 34,414.00                        | 34,414.00                        | 34,414.00             |
| Long Term Debt   |  | 1,802,999.00       | 1,689,062.00       | 1,667,944.00       | 1,650,803.40                                | 1,681,132.00                                    | 1,681,132.00                     | 1,681,132.00                     | 1,681,132.00          |
| Debt Retirement  |  | 1,802,999.00       | 1,689,062.00       | 1,667,944.00       | 1,650,803.40                                | 1,681,132.00                                    | 1,681,132.00                     | 1,681,132.00                     | 1,681,132.00          |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Capital Expenditures – Debt Retirement**

| <b>Pay To</b>             | <b>Purpose</b>            | <b>Date Paid<br/>In Full</b> | <b>Interest Rate</b> |
|---------------------------|---------------------------|------------------------------|----------------------|
| Maine Municipal Bond Bank | CSO Phase I               | 04/01/2024                   | 1.1%                 |
| Maine Municipal Bond Bank | CSO Phase II              | 10/01/2027                   | 1.67%                |
| Skowhegan Savings Bank    | Highway Obligation Loan   | 07/08/2018                   | 2.95%                |
| Bank of the West          | Highway Loader            | 12/01/2018                   | 3.05%                |
| Caterpillar Financial     | Highway Grader            | 04/01/2023                   | 3.2%                 |
| Androscoggin Bank         | Highway Tandem Axle Truck | 02/14/2020                   | 2.86%                |
| Maine Municipal Bond Bank | CSO Phase III             | 10/01/2033                   | 1.44%                |
| Androscoggin Bank         | Highway Sidewalk Plow     | 11/29/2019                   | 2.79%                |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  | 2016 Budget          | 2017 Budget          | 2018 Budget          | 2018 Expenses<br>YTD<br>(5/9/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen       |
|--|----------------------|----------------------|----------------------|------------------------------------|--|--------------------------|--------------------------|----------------------|
| Dept/Div: 50-03 Capital Expenditures / Capital Reserve Funds |                      |                      |                      |                                    |  |                          |                          |                      |
| Capital Reserve Funds  |                      |                      |                      |                                    |  |                          |                          |                      |
| 65-01 Pollution Cont Plant                                   | 108,000.00           | 94,000.00            | 101,000.00           | 101,000.00                         | 100,000.00                             | 100,000.00               | 100,000.00               | 100,000.00           |
| 65-05 Recreation Dept  | 45,000.00            | 43,000.00            | 60,000.00            | 60,000.00                          | 87,500.00                              | 87,500.00                | 87,500.00                | 87,500.00            |
| 65-10 Municipal Bldg   | 10,000.00            | 0.00                 | 37,500.00            | 37,500.00                          | 72,500.00                              | 72,500.00                | 72,500.00                | 72,500.00            |
| 65-15 Solid Waste  | 5,000.00             | 6,000.00             | 12,000.00            | 12,000.00                          | 45,000.00                              | 45,000.00                | 45,000.00                | 45,000.00            |
| 65-20 Police Dept  | 39,400.00            | 44,400.00            | 50,400.00            | 50,400.00                          | 50,400.00                              | 50,400.00                | 50,400.00                | 50,400.00            |
| 65-25 Public Works Equipment                                 | 121,000.00           | 150,000.00           | 190,000.00           | 190,000.00                         | 190,000.00                             | 190,000.00               | 190,000.00               | 190,000.00           |
| 65-30A Public Works Roads/Sidewalks                          | 265,000.00           | 270,000.00           | 300,000.00           | 444,204.00                         | 450,000.00                             | 450,000.00               | 450,000.00               | 450,000.00           |
| 65-30B URIP Funds (Block Grant)                              | 140,236.00           | 141,984.00           | 141,984.00           | 0.00                               | 141,984.00                             | 141,984.00               | 141,984.00               | 141,984.00           |
| 65-35 Fire Dept.   | 195,000.00           | 123,000.00           | 224,500.00           | 224,500.00                         | 174,500.00                             | 174,500.00               | 174,500.00               | 174,500.00           |
| 65-45 Emergency Management                                   | 5,000.00             | 5,000.00             | 5,000.00             | 5,000.00                           | 5,000.00                               | 5,000.00                 | 5,000.00                 | 5,000.00             |
| 65-70 Administration   | 15,000.00            | 15,000.00            | 15,000.00            | 15,000.00                          | 15,000.00                              | 15,000.00                | 15,000.00                | 15,000.00            |
| 65-75 Assessor's Dept.                                       | 200,000.00           | 0.00                 | 0.00                 | 0.00                               | 0.00                                   | 0.00                     | 0.00                     | 0.00                 |
| 65-80 Comm. & Econ. Development                              |                      |                      | 2,000.00             | 2,000.00                           | 8,500.00                               | 8,500.00                 | 8,500.00                 | 8,500.00             |
| 65-85 Cemeteries   | 7,500.00             | 7,500.00             | 15,000.00            | 15,000.00                          | 15,000.00                              | 15,000.00                | 15,000.00                | 15,000.00            |
| 65-90 Planning, Ord., Admin & Enf.                           | 2,100.00             | 2,100.00             | 2,000.00             | 2,000.00                           | 2,000.00                               | 2,000.00                 | 2,000.00                 | 2,000.00             |
| 65-95 Public Works Buildings                                 | 10,000.00            | 5,000.00             | 10,000.00            | 10,000.00                          | 10,000.00                              | 10,000.00                | 10,000.00                | 10,000.00            |
| Capital Reserve Funds  | 1,168,236.00         | 906,984.00           | 1,166,384.00         | 1,168,604.00                       | 1,367,384.00                           | 1,367,384.00             | 1,367,384.00             | 1,367,384.00         |
| Capital Reserve Funds  | 1,168,236.00         | 906,984.00           | 1,166,384.00         | 1,168,604.00                       | 1,367,384.00                           | 1,367,384.00             | 1,367,384.00             | 1,367,384.00         |
| Capital Expenditures   | 2,971,235.00         | 2,596,046.00         | 2,834,328.00         | 2,819,407.40                       | 3,048,516.00                           | 3,048,516.00             | 3,048,516.00             | 3,048,516.00         |
| <b>Expense Totals:</b>                                       | <b>22,390,578.45</b> | <b>21,963,929.46</b> | <b>22,883,022.43</b> | <b>19,488,103.55</b>               | <b>11,340,207.50</b>                   | <b>11,311,272.00</b>     | <b>11,332,307.50</b>     | <b>11,319,788.50</b> |
| Dept/Div: 45-01 Tax Assessments / Education                  |                      |                      |                      |                                    |  |                          |                          |                      |
| Unclassified   |                      |                      |                      |                                    |  |                          |                          |                      |
| 45-03 School Tax   | 9,470,013.00         | 9,249,350.00         | 9,552,286.00         | 7,960,238.30                       |  |                          |                          |                      |
| Unclassified   | 9,470,013.00         | 9,249,350.00         | 9,552,286.00         | 7,960,238.30                       | 0.00                                   | 0.00                     | 0.00                     | 0.00                 |
| Education  | 9,470,013.00         | 9,249,350.00         | 9,552,286.00         | 7,960,238.30                       | 0.00                                   | 0.00                     | 0.00                     | 0.00                 |
| Dept/Div: 45-03 Tax Assessments / County                     |                      |                      |                      |                                    |  |                          |                          |                      |
| Unclassified   |                      |                      |                      |                                    |  |                          |                          |                      |
| 45-01 County Tax   | 2,549,341.30         | 2,535,990.46         | 2,546,406.93         | 2,546,406.93                       |  |                          |                          |                      |
| Unclassified   | 2,549,341.30         | 2,535,990.46         | 2,546,406.93         | 2,546,406.93                       | 0.00                                   | 0.00                     | 0.00                     | 0.00                 |
| County   | 2,549,341.30         | 2,535,990.46         | 2,546,406.93         | 2,546,406.93                       | 0.00                                   | 0.00                     | 0.00                     | 0.00                 |
| Tax Assessments  | 12,019,354.30        | 11,785,340.46        | 12,098,692.93        | 10,506,645.23                      | 0.00                                   | 0.00                     | 0.00                     | 0.00                 |
| <b>Raise and Appropriate</b>                                 | <b>10,371,224.15</b> | <b>10,178,589.00</b> | <b>10,784,329.50</b> | <b>8,981,458.32</b>                | <b>11,340,207.50</b>                   | <b>11,311,272.00</b>     | <b>11,332,307.50</b>     | <b>11,319,788.50</b> |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Capital Reserve Funds**

**Pollution Control Plant**

**Department Request \$100,000**

\$5,000 Building Maintenance and Improvement. For repairs, improvements and energy efficiency.

\$12,500 Equipment Maintenance and Repair. For routine maintenance in excess of \$5,000 and unanticipated repairs in excess of \$1,500.

\$17,500 Equipment Replacement. For replacement of process equipment that has reached the end of its service life.

\$2,000 Information Technology Improvements. Repair and replacement of computers, network components, control system and software.

\$8,000 New Equipment. For purchase and installation of new equipment to improve process control.

\$15,000 Pump Station Upgrades. For future upgrades to our eleven pump stations.

\$2,000 Sewer System Master Plan. Combined Sewer Overflow Master Plan updates are required by Maine DEP every five years. The cost of the updates since 1993 has ranged from \$25,000 to over \$50,000. The next update for DEP is due in 2018 at an estimated cost of \$25,000 and will be paid from this CSO Bond. This appropriation will begin to fund the 2023 update.

\$30,000 Sewer Collection System Upgrades. This appropriation is intended for emergency or spot repairs only. The final phase of sewer rehabilitation projects funded by the \$11,880,000 State Revolving Loan Fund Combined Sewer Overflow bond will be completed this year.

\$10,000 Vehicle Replacement. Service truck replacement planned in 2024 at estimated cost of \$50,000 with trade. Dump truck replacement planned in 2028 at estimated cost of \$100,000 with trade.

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Capital Reserve Funds (Continued)**

**Recreation Department**

**Department Request \$87,500**

\$60,000 Ball field Compound. For the continuation of the multi-use ball field complex at the Community Center (2009 DEP/DOT permitted)

\$7,500 Building. (\$5,000) Repairs of the building as well as any unexpected or emergency repairs at the Community Center. (\$2,500) Chairs for the conference rooms to facilitate rentals.

\$3,000 Tennis Courts. Refurbishing of the Tennis Court surface over a period of time (7 year cycle).

\$2,000 Grounds Equipment. Funding for the replacement of equipment to maintain and keep all outside facilities safe.

\$15,000 External Facilities. Funding for repairs and replacement of all outside facilities, including fencing, bleachers, dugouts, trails, playgrounds, fields, parks as needed. (\$1000 tree removal, \$12,000 ball field, fencing/dugouts, ADA access and \$2,000 Trails)

**Municipal Building**

**Department Request \$72,500**

\$15,000 Exterior Repairs. This money will go towards repairs on the exterior of the south side of the Municipal Building as well as repairs to the entryway granite on the north side.

\$7,500 Heating System. This money will go towards any necessary repairs to the existing heating system.

\$50,000 Roofing. This money is for the replacement of the Municipal Building roof. The roof has been patched a few times this year and the seams are going way now causing more leaks.

**Solid Waste**

**Department Request \$45,000**

\$45,000 Equipment Replacement. This money will go towards half of the cost of replacing the existing 15-year-old shared piece of equipment with the Highway Department.

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Capital Reserve Funds (Continued)**

**Police Department**

**Department Request \$50,400**

\$48,000 Cruiser Replacement. To purchase a new cruiser, with up-fitting and watch guard system.

\$2,400 Protective Vests. This is half of the cost for new vests, and we apply for a grant to cover the rest.

**Public Works**

**Department Request for Equipment \$190,000**

This account is used to maintain and replace our equipment. We presently own \$2,419,000 worth of equipment at today's price and it is depreciating at more than \$171,000 per year. The cost to bring our fleet up to date this year would be \$576,000. The account presently has approximately \$73,303.50. Last year we replaced the 2003 Sterling single axle dump truck a 2018 Western Star single axle truck with side dump. This year we would like to replace the 2001 Sterling tandem axle dump truck. The replacement cost for this truck will be approximately \$190,000. We are hoping that we will be able to receive at least \$19,500 in trade for the existing truck. We hope to do another 7 year lease which would equal approximately \$30,000 per year. We are also planning to replace the 2002 F550 crew cab. The estimated cost for this truck is \$75,000.00. I estimate the trade in value at \$2,500. The street sweep / catch basin cleaner needs to be replace with and estimated cost of \$225,000. The 1994 Ford chassis will need replacing also. The last time we replaced the sweeper/catch basin unit we kept the chassis. We are hoping we could do a seven-year lease in order to keep our annual expenditures down. The annual expense will be approximately \$35,000 per year. We share a 410 John Deere back hoe with the solid waste facility. It has worked well for both of us and is in dire need of replacement. A new machine is approximately \$117,000 less estimated trade in value of \$25,000. The amount requested is \$46,000 which would be our half of the cost. Last but not least, the 1995 parts truck needs to be replaced. It has been a good truck for us for the last 23 years and has some significant rusting problems and engine issues. We would like to replace this with a half cab ½ ton four wheel drive. The trade in value for this truck would be less than \$1,000.

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Capital Reserve Funds (Continued)**

**Public Works  
(Continued)**

**Department Request for Streets and Sidewalks \$450,000**

We will use \$300,000 to fund this year's paving program; \$10,000 will go into Bridges and \$10,000 into sidewalks. We currently have \$147,933.30 in our Road Resurfacing, \$12,824.78 in the Bridge Improvements and \$14,145.63 in Sidewalks. Our paving plan for the 2018 season includes the following: Work planned for Greenwood Ave, Silver Street, Robinson Street, Dyer Street, McClellan Street, Stewart Hill Road and East River Road. Gem Street and Cleveland Street include the construction of a new sidewalk. The work will be funded by \$418,000 from taxation and \$144,204 from the reserve.

**Our paving plan for 2018 season includes the following:**

|                             |    |       |      |             |       |             |         |              |
|-----------------------------|----|-------|------|-------------|-------|-------------|---------|--------------|
| Cleveland Street            | 20 | 650   | 2.00 | \$7,944.44  | 159   | \$3,885.70  | \$70.00 | \$22,932.14  |
| Greenwood Ave               | 20 | 1650  | 1.25 | \$0.00      | 252   | \$6,164.81  | \$70.00 | \$23,778.56  |
| Sliver Street/ Robinson St. | 21 | 3100  | 1.5  | \$14,466.67 | 596   | \$2,000.00  | \$70.00 | \$58,186.67  |
| Dyer Street                 | 21 | 1,200 | 2    | \$8,400.00  | 307   | \$7,378.56  | \$70.00 | \$37,299.36  |
| East River Road             | 22 | 13000 | 1.50 | \$0.00      | 2,617 | \$27,477.45 | \$70.00 | \$210,660.45 |
| Stewart Hill Road           | 22 | 5800  | 2.00 | \$0.00      | 1,557 | \$16,345.56 | \$70.00 | \$125,315.96 |
| Forest Green Street         | 21 | 450   | 1.25 | \$0.00      | 72    | \$756.59    | \$70.00 | \$5,800.53   |
| McClellan Street            | 22 | 2250  | 2    | \$11,000.00 | 604   | \$5,000.00  | \$70.00 | \$58,273.00  |
| Willow Street               | 22 | 1000  | 1.5  | \$4,888.89  | 201   | \$1,000.00  | \$70.00 | \$19,979.89  |
|                             |    | 5.5   |      |             | 5,559 |             |         | \$562,226.56 |

|               |              |
|---------------|--------------|
| CIP<br>Amount | \$0.00       |
| URIP<br>Funds | \$144,204.00 |
| Taxation      | \$418,022.56 |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Capital Reserve Funds (Continued)**

**Public Works  
(Continued)**

**Department Projection for Urban Renewal Improvement Program Funds \$141,984**

These are state funds paid to the town for capital improvement to town roads. These funds will be used to fund the paving program.

The following is our priority list for sidewalks for the next ten years:

| <b>Priority</b> | <b>Name</b>   | <b>Length</b> | <b>Paving<br/>year</b> |
|-----------------|---------------|---------------|------------------------|
| 2               | Willow Street | 900           | 2018                   |
| 5               | Greenwood Ave | 850           | 2018                   |
| 5               | Greenwood Ave | 800           | 2019                   |
| 2               | Bridge        | 370           | 2020                   |
| 5               | East Chandler | 400           | 2020                   |
| 6               | Spring Street | 600           | 2021                   |
| 7               | Olive Street  | 550           | 2022                   |
| 9               | French Street | 1,000         | 2023                   |
| 9               | French Street | 1,060         | 2024                   |
| 1               | Main Street   | 1,000         | 2025                   |
| 1               | Main Street   | 1,000         | 2026                   |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Capital Reserve Funds (Continued)**

**Fire Department:**

**Department Request \$174,500**

\$150,000 Fire Truck Replacement. Estimated amount required to continue the implementation of our Fire Truck Replacement Plan.

\$10,000 Fire Station Building Improvement. This account is used to pay for maintenance and improvements to the building that are more than the traditional daily up keep to the building.

\$2,500 SCBA Replacement. The anticipated cost to replace our SCBA is \$170,000. Our SCBA are now 5 years old. NFPA recommends a 15-year maximum life cycle.

\$10,000 Protective Equipment. This account pays for Structural Firefighter Turnout Gear. Each set costs \$2,000 - \$2500. The life expectancy of a set is 5 - 10 years. All gear must be taken out of service after 10 years.

\$2,000 Fire Hose replacement. Each year 400' – 500' of Fire Hose fails its' yearly service test or is damaged in a fire. Replacement cost runs anywhere from \$4 - \$6 per foot.

**Emergency Management**

**Department Request \$5,000**

\$5,000 To do necessary repairs to the communication system and replace items as needed.

**Administration**

**Department Request \$15,000**

\$15,000 Information Technology Improvements. This is used to purchase new computers and equipment as needed.

**Econ. & Comm. Dev.**

**Department Request \$8,500**

\$2,000 For future replacement of mapping computer and plotter.

\$6,500 Aerial photos for mapping. This will be used for future aerial photos.

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Capital Reserve Funds (Continued)**

**Cemeteries**

**Department Request \$15,000**

\$15,000 Cemeteries. Headstone cleaning and repairs. Road Maintenance in Southside Cemetery

**Planning/Code Dept.**

**Department Request \$2,000**

\$1,000 The Skowhegan Conservation Commission would like to continue to do water quality testing on certain Skowhegan bodies of water. They would also like to continue to increase their efforts in informing the townspeople of Skowhegan of outdoor activities happening in town. This would include hosting additional events at the Yankee Wood Lot and other trail cleanup days in town. They would also like to restart the tree planting program in town.

\$1,000 The Skowhegan Heritage Council would like to complete the interior of the Dudley Corner Schoolhouse and be able to open it to the public. This is an ongoing project. They would also like to purchase additional supplies for Abner Coburn Day and the Boston Post Cane.

**Public Works Bldgs.**

**Department Request \$10,000**

We would like to continue on with redoing the floors in the hallway and bathrooms. There is approximately \$19,145.58 in this account. The request this year will be designated as follows: \$2,000 for garage office floors and \$5,000 for the salt building and \$3,000 building repairs. The money for building repairs will be to replace the last four exterior doors. We will continue to set a portion of this money aside to eventually construct a shed just for salt.

**Page intentionally left blank.**

**TOWN OF SKOWHEGAN OPERATIONAL REVENUES**

|  | 2016 Budget  | 2017 Budget  | 2018 Budget  | 2018 Revenues<br>YTD<br>(5/14/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|--|--------------|--------------|--------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-01 General Government / Finance Department        |              |              |              |                                     |  |                          |                          |                |
| 04 Interest on Taxes   | 15,000.00    | 15,000.00    | 15,000.00    | 15,531.02                           | 15,000.00                              | 15,000.00                | 15,000.00                | 15,000.00      |
| 05 Interest on Liens   | 30,000.00    | 30,000.00    | 30,000.00    | 33,248.59                           | 30,000.00                              | 30,000.00                | 30,000.00                | 30,000.00      |
| 06 Interest on Investments                                     | 1,000.00     | 750.00       | 5,000.00     | 26,796.30                           | 5,000.00                               | 5,000.00                 | 5,000.00                 | 5,000.00       |
| 07 Excise-BMV  | 1,100,000.00 | 1,200,000.00 | 1,300,000.00 | 1,266,950.00                        | 1,300,000.00                           | 1,300,000.00             | 1,300,000.00             | 1,300,000.00   |
| 08 Excise-IFW  | 5,000.00     | 5,000.00     | 5,000.00     | 3,900.50                            | 5,000.00                               | 5,000.00                 | 5,000.00                 | 5,000.00       |
| 10 Clerk Fees  | 4,500.00     | 4,500.00     | 4,500.00     | 3,895.25                            | 4,500.00                               | 4,500.00                 | 4,500.00                 | 4,500.00       |
| 11 Agent Fees  | 24,000.00    | 24,000.00    | 24,000.00    | 22,475.00                           | 24,000.00                              | 24,000.00                | 24,000.00                | 24,000.00      |
| 12 Benefit Reimb.  | 7,000.00     | 7,000.00     | 7,000.00     | 10,627.00                           | 7,000.00                               | 7,000.00                 | 7,000.00                 | 7,000.00       |
| 14 Photo Copies  | 5.00         | 10.00        | 0.00         | 4.15                                | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
| 15 Returned Check Charge                                       | 350.00       | 200.00       | 200.00       | 315.00                              | 200.00                                 | 200.00                   | 200.00                   | 200.00         |
| 17 Certified Copies  | 17,000.00    | 17,000.00    | 16,000.00    | 12,479.60                           | 16,000.00                              | 16,000.00                | 16,000.00                | 16,000.00      |
| 18 Burial Permits  | 3,500.00     | 3,500.00     | 4,000.00     | 5,138.00                            | 4,000.00                               | 4,000.00                 | 4,000.00                 | 4,000.00       |
| 20 Victualers Licenses   | 1,500.00     | 1,500.00     | 1,500.00     | 1,710.00                            | 1,500.00                               | 1,500.00                 | 1,500.00                 | 1,500.00       |
| 21 Amusement Permits   | 175.00       | 175.00       | 200.00       | 210.00                              | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
| 23 Business Names  | 50.00        | 50.00        | 50.00        | 60.00                               | 50.00                                  | 50.00                    | 50.00                    | 50.00          |
| 26 Non-Resident Notary Fees                                    | 200.00       | 200.00       | 200.00       | 340.00                              | 200.00                                 | 200.00                   | 200.00                   | 200.00         |
| 29 Passport Fee  | 7,500.00     | 8,000.00     | 8,000.00     | 6,501.10                            | 10,000.00                              | 10,000.00                | 10,000.00                | 10,000.00      |
| 35 Ordinance Fines   | 800.00       | 800.00       | 800.00       | 608.00                              | 800.00                                 | 800.00                   | 800.00                   | 800.00         |
| 37 Election Reimb.   | 200.00       | 200.00       | 200.00       | 0.00                                | 400.00                                 | 400.00                   | 400.00                   | 400.00         |
| Finance Department   | 1,217,780.00 | 1,317,885.00 | 1,421,650.00 | 1,410,789.51                        | 1,423,650.00                           | 1,423,650.00             | 1,423,650.00             | 1,423,650.00   |
| Dept/Div: 01-02 General Government / Municipal Building Mainte |              |              |              |                                     |  |                          |                          |                |
| 01 Opera House Charge For Svs.                                 | 2,000.00     | 2,000.00     | 2,000.00     | 756.04                              | 2,000.00                               | 2,000.00                 | 2,000.00                 | 2,000.00       |
| Municipal Building Main  | 2,000.00     | 2,000.00     | 2,000.00     | 756.04                              | 2,000.00                               | 2,000.00                 | 2,000.00                 | 2,000.00       |
| Dept/Div: 01-03 General Government / Assessing                 |              |              |              |                                     |  |                          |                          |                |
| 01 Veteran Reimb.  | 6,000.00     | 6,000.00     | 6,000.00     | 7,809.00                            | 6,000.00                               | 6,000.00                 | 6,000.00                 | 6,000.00       |
| 02 Tree Growth Reimb   | 19,000.00    | 9,000.00     | 23,000.00    | 29,250.36                           | 32,000.00                              | 32,000.00                | 32,000.00                | 32,000.00      |
| Assessing  | 25,000.00    | 15,000.00    | 29,000.00    | 37,059.36                           | 38,000.00                              | 38,000.00                | 38,000.00                | 38,000.00      |
| Dept/Div: 01-06 General Government / Planning Ord.             |              |              |              |                                     |  |                          |                          |                |
| 01 Flood Planning Permit                                       | 100.00       | 100.00       | 100.00       | 150.00                              | 100.00                                 | 100.00                   | 100.00                   | 100.00         |
| 02 Site Plan Review  | 300.00       | 300.00       | 500.00       | 50.00                               | 500.00                                 | 500.00                   | 500.00                   | 500.00         |
| 03 Subdivision Permits   | 300.00       | 300.00       | 300.00       | 250.00                              | 200.00                                 | 200.00                   | 200.00                   | 200.00         |
| Planning Ord.  | 700.00       | 700.00       | 900.00       | 450.00                              | 800.00                                 | 800.00                   | 800.00                   | 800.00         |
| Dept/Div: 01-07 General Government / Code Enforcement          |              |              |              |                                     |  |                          |                          |                |
| 01 Plumbing Insp. Fees   | 4,500.00     | 4,800.00     | 4,800.00     | 6,062.50                            | 5,000.00                               | 5,000.00                 | 5,000.00                 | 5,000.00       |
| 02 Junkyard Licenses   | 300.00       | 300.00       | 300.00       | 300.00                              | 300.00                                 | 300.00                   | 300.00                   | 300.00         |
| 04 Shore Land Zoning App. Fees                                 | 600.00       | 800.00       | 1,000.00     | 1,300.00                            | 1,000.00                               | 1,000.00                 | 1,000.00                 | 1,000.00       |
| 05 Building Permit Fees  | 10,000.00    | 12,000.00    | 12,000.00    | 12,846.00                           | 12,000.00                              | 12,000.00                | 12,000.00                | 12,000.00      |
| Code Enforcement   | 15,400.00    | 17,900.00    | 18,100.00    | 20,508.50                           | 18,300.00                              | 18,300.00                | 18,300.00                | 18,300.00      |

**TOWN OF SKOWHEGAN OPERATIONAL REVENUES**

|  |  | 2016 Budget  | 2017 Budget  | 2018 Budget  | 2018 Revenues<br>YTD<br>(5/14/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen |
|--|--|--------------|--------------|--------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-15 General Government / Economic & Community Dev. |  |              |              |              |                                     |  |                          |                          |                |
| 01 Salary  |  | 3,295.00     | 3,295.00     | 3,295.00     | 2,725.34                            | 3,295.00                               | 3,295.00                 | 3,295.00                 | 3,295.00       |
| 02 Fica/Medicare   |  | 252.00       | 252.00       | 252.00       | 208.45                              | 252.00                                 | 252.00                   | 252.00                   | 252.00         |
| 03 Worker's Comp.  |  | 125.00       | 125.00       | 125.00       | 103.53                              | 125.00                                 | 125.00                   | 125.00                   | 125.00         |
| 04 MSRS  |  | 92.00        | 92.00        | 92.00        | 69.21                               | 92.00                                  | 92.00                    | 92.00                    | 92.00          |
| 05 Grant Admin Fees  |  | 400.00       | 400.00       | 600.00       | 0.00                                | 600.00                                 | 600.00                   | 600.00                   | 600.00         |
| Economic & Community   |  | 4,164.00     | 4,164.00     | 4,364.00     | 3,106.53                            | 4,364.00                               | 4,364.00                 | 4,364.00                 | 4,364.00       |
| General Government   |  | 1,265,044.00 | 1,357,649.00 | 1,476,014.00 | 1,472,669.94                        | 1,487,114.00                           | 1,487,114.00             | 1,487,114.00             | 1,487,114.00   |
| Dept/Div: 05-01 Public Safety / Police Dept.                   |  |              |              |              |                                     |  |                          |                          |                |
| 01 Gun Permits   |  | 800.00       | 200.00       | 200.00       | 266.00                              | 200.00                                 | 200.00                   | 200.00                   | 200.00         |
| 02 Parking Fines   |  | 1,000.00     | 0.00         | 0.00         | 10.00                               | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
| 03 Restitution   |  | 0.00         | 0.00         | 0.00         | 32.68                               | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
| 04 Accident Reports  |  | 2,500.00     | 2,500.00     | 2,500.00     | 2,458.00                            | 2,500.00                               | 2,500.00                 | 2,500.00                 | 2,500.00       |
| 05 Taxi Permits  |  | 1,400.00     | 1,400.00     | 900.00       | 1,032.00                            | 900.00                                 | 900.00                   | 900.00                   | 900.00         |
| 06 Animal Control  |  | 5,000.00     | 5,000.00     | 5,000.00     | 8,870.00                            | 5,000.00                               | 5,000.00                 | 5,000.00                 | 5,000.00       |
| 07 SRO   |  | 27,398.00    | 32,890.00    | 32,890.00    | 27,408.00                           | 32,890.00                              | 32,890.00                | 32,890.00                | 32,890.00      |
| 08 Fica/Medicare   |  | 2,095.00     | 2,517.00     | 2,517.00     | 2,096.72                            | 2,517.00                               | 2,517.00                 | 2,517.00                 | 2,517.00       |
| 09 Health  |  | 10,110.00    | 10,754.00    | 9,337.00     | 8,957.36                            | 10,538.00                              | 10,538.00                | 10,538.00                | 10,538.00      |
| 10 Dental  |  | 326.00       | 327.00       | 337.00       | 320.24                              | 358.00                                 | 358.00                   | 358.00                   | 358.00         |
| 11 MSRS  |  | 3,123.00     | 3,750.00     | 3,750.00     | 3,343.78                            | 4,013.00                               | 4,013.00                 | 4,013.00                 | 4,013.00       |
| 12 Worker's Comp   |  | 832.00       | 1,000.00     | 1,000.00     | 830.46                              | 1,000.00                               | 1,000.00                 | 1,000.00                 | 1,000.00       |
| 13 Unemployment  |  | 273.00       | 329.00       | 329.00       | 274.08                              | 329.00                                 | 329.00                   | 329.00                   | 329.00         |
| 14 Witness Fees  |  | 500.00       | 500.00       | 200.00       | 400.00                              | 200.00                                 | 200.00                   | 200.00                   | 200.00         |
| 15 Sex Offense Registry  |  | 50.00        | 50.00        | 50.00        | 70.00                               | 50.00                                  | 50.00                    | 50.00                    | 50.00          |
| 20 MDEA Agent  |  | 48,568.00    | 52,084.00    | 51,792.00    | 24,948.00                           | 52,292.00                              | 52,292.00                | 52,292.00                | 52,292.00      |
| 21 FICA/Medicare   |  | 3,715.00     | 3,985.00     | 3,963.00     | 1,908.54                            | 4,001.00                               | 4,001.00                 | 4,001.00                 | 4,001.00       |
| 22 Health  |  | 12,305.00    | 13,089.00    | 10,644.00    | 4,606.00                            | 1,644.00                               | 1,644.00                 | 1,644.00                 | 1,644.00       |
| 23 Dental  |  | 490.00       | 491.00       | 506.00       | 210.60                              | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
| 24 MSRS  |  | 5,536.00     | 5,938.00     | 5,905.00     | 3,043.67                            | 6,380.00                               | 6,380.00                 | 6,380.00                 | 6,380.00       |
| 25 Workers Comp  |  | 1,476.00     | 1,584.00     | 1,575.00     | 755.95                              | 1,590.00                               | 1,590.00                 | 1,590.00                 | 1,590.00       |
| 26 Unemployment  |  | 485.00       | 521.00       | 518.00       | 249.48                              | 523.00                                 | 523.00                   | 523.00                   | 523.00         |
| 27 Liability Ins   |  | 229.00       | 230.00       | 230.00       | 110.25                              | 230.00                                 | 230.00                   | 230.00                   | 230.00         |
| 30 HRO   |  | 0.00         | 34,508.00    | 34,508.00    | 39,196.93                           | 34,508.00                              | 34,508.00                | 34,508.00                | 34,508.00      |
| 31 FICA/Medicare   |  | 0.00         | 2,640.00     | 2,640.00     | 0.00                                | 2,640.00                               | 2,640.00                 | 2,640.00                 | 2,640.00       |
| 32 Health  |  | 0.00         | 9,948.00     | 10,644.00    | 0.00                                | 11,176.00                              | 11,176.00                | 11,176.00                | 11,176.00      |
| 33 Dental  |  | 0.00         | 491.00       | 506.00       | 0.00                                | 521.00                                 | 521.00                   | 521.00                   | 521.00         |
| 34 MSRS  |  | 0.00         | 3,934.00     | 3,934.00     | 0.00                                | 4,210.00                               | 4,210.00                 | 4,210.00                 | 4,210.00       |
| 35 Workers Comp  |  | 0.00         | 1,050.00     | 1,050.00     | 0.00                                | 1,050.00                               | 1,050.00                 | 1,050.00                 | 1,050.00       |
| 36 Unemployment  |  | 0.00         | 346.00       | 346.00       | 0.00                                | 346.00                                 | 346.00                   | 346.00                   | 346.00         |
| 37 Liability Ins   |  | 0.00         | 230.00       | 230.00       | 0.00                                | 230.00                                 | 230.00                   | 230.00                   | 230.00         |
| Police Dept.   |  | 128,211.00   | 192,286.00   | 188,001.00   | 131,398.74                          | 181,836.00                             | 181,836.00               | 181,836.00               | 181,836.00     |

**TOWN OF SKOWHEGAN OPERATIONAL REVENUES**

|  | 2016 Budget         | 2017 Budget         | 2018 Budget         | 2018 Revenues<br>YTD<br>(5/14/2018) | 2019 Initial<br>Department<br>Requests | 2019 Manager<br>Approved | 2019 Budget<br>Committee | 2019 Selectmen      |
|--|---------------------|---------------------|---------------------|-------------------------------------|--|--------------------------|--------------------------|---------------------|
| Dept/Div: 05-03 Public Safety / Fire Dept.                   |                     |                     |                     |                                     |  |                          |                          |                     |
| 01 Fire Reports  | 0.00                | 10.00               | 10.00               | 1,352.00                            | 20.00                                  | 20.00                    | 20.00                    | 20.00               |
| 02 Fire Call Reimbursement                                   | 0.00                | 0.00                | 0.00                | 0.00                                | 30,000.00                              | 30,000.00                | 30,000.00                | 30,000.00           |
| Fire Dept.   | 0.00                | 10.00               | 10.00               | 1,352.00                            | 30,020.00                              | 30,020.00                | 30,020.00                | 30,020.00           |
| Public Safety  | 128,211.00          | 192,296.00          | 188,011.00          | 132,750.74                          | 211,856.00                             | 211,856.00               | 211,856.00               | 211,856.00          |
| Dept/Div: 10-01 Health & Human Services / General Assistance |                     |                     |                     |                                     |  |                          |                          |                     |
| 01 GA State Reimb  | 47,000.00           | 94,000.00           | 119,000.00          | 50,529.22                           | 146,000.00                             | 146,000.00               | 146,000.00               | 146,000.00          |
| General Assistance   | 47,000.00           | 94,000.00           | 119,000.00          | 50,529.22                           | 146,000.00                             | 146,000.00               | 146,000.00               | 146,000.00          |
| Health & Human Servic  | 47,000.00           | 94,000.00           | 119,000.00          | 50,529.22                           | 146,000.00                             | 146,000.00               | 146,000.00               | 146,000.00          |
| Dept/Div: 20-01 Sanitation / Solid Waste & Recycling         |                     |                     |                     |                                     |  |                          |                          |                     |
| 01 Charge for Svs.- Landfill                                 | 10,000.00           | 9,500.00            | 9,500.00            | 8,765.00                            | 9,000.00                               | 9,000.00                 | 9,000.00                 | 9,000.00            |
| 02 Sale Recyclable Materials                                 | 50,000.00           | 50,000.00           | 50,000.00           | 59,288.45                           | 50,000.00                              | 50,000.00                | 50,000.00                | 50,000.00           |
| 03 Landfill Permit Fees                                      | 8,000.00            | 5,500.00            | 18,000.00           | 20,711.00                           | 7,500.00                               | 7,500.00                 | 7,500.00                 | 7,500.00            |
| 04 Comm Haulers Licenses                                     | 2,000.00            | 2,000.00            | 2,000.00            | 2,100.00                            | 2,000.00                               | 2,000.00                 | 2,000.00                 | 2,000.00            |
| Solid Waste & Recycling                                      | 70,000.00           | 67,000.00           | 79,500.00           | 90,864.45                           | 68,500.00                              | 68,500.00                | 68,500.00                | 68,500.00           |
| Sanitation   | 70,000.00           | 67,000.00           | 79,500.00           | 90,864.45                           | 68,500.00                              | 68,500.00                | 68,500.00                | 68,500.00           |
| Dept/Div: 25-01 Public Works / Summer Roads                  |                     |                     |                     |                                     |  |                          |                          |                     |
| 01 Road Opening Permits                                      | 2,500.00            | 2,500.00            | 2,500.00            | 5,058.40                            | 2,500.00                               | 2,500.00                 | 2,500.00                 | 2,500.00            |
| 02 Sewer Permits   | 250.00              | 250.00              | 250.00              | 0.00                                | 250.00                                 | 250.00                   | 250.00                   | 250.00              |
| 03 Block Grant   | 140,236.00          | 141,984.00          | 141,984.00          | 144,204.00                          | 141,884.00                             | 141,884.00               | 141,884.00               | 141,884.00          |
| Summer Roads   | 142,986.00          | 144,734.00          | 144,734.00          | 149,262.40                          | 144,634.00                             | 144,634.00               | 144,634.00               | 144,634.00          |
| Public Works   | 142,986.00          | 144,734.00          | 144,734.00          | 149,262.40                          | 144,634.00                             | 144,634.00               | 144,634.00               | 144,634.00          |
| Dept/Div: 30-01 Public Properties / Cemeteries               |                     |                     |                     |                                     |  |                          |                          |                     |
| 01 Sale of Cemetery Lots                                     | 100.00              | 100.00              | 100.00              | 380.00                              | 100.00                                 | 100.00                   | 100.00                   | 100.00              |
| 05 Burial Fees   | 7,500.00            | 7,500.00            | 7,500.00            | 8,800.00                            | 8,500.00                               | 8,500.00                 | 8,500.00                 | 8,500.00            |
| 10 Perpetual Care Income                                     | 13,500.00           | 13,000.00           | 17,500.00           | 18,191.95                           | 17,500.00                              | 17,500.00                | 17,500.00                | 17,500.00           |
| Cemeteries   | 21,100.00           | 20,600.00           | 25,100.00           | 27,371.95                           | 26,100.00                              | 26,100.00                | 26,100.00                | 26,100.00           |
| Public Properties  | 21,100.00           | 20,600.00           | 25,100.00           | 27,371.95                           | 26,100.00                              | 26,100.00                | 26,100.00                | 26,100.00           |
| Dept/Div: 35-01 Parks & Recreation / Recreation              |                     |                     |                     |                                     |  |                          |                          |                     |
| 01 Charge for Svs.- Communit                                 | 25,000.00           | 25,000.00           | 25,000.00           | 20,671.49                           | 25,000.00                              | 25,000.00                | 25,000.00                | 25,000.00           |
| 04 Programs  | 40,000.00           | 40,000.00           | 40,000.00           | 19,000.00                           | 40,000.00                              | 40,000.00                | 40,000.00                | 40,000.00           |
| Recreation   | 65,000.00           | 65,000.00           | 65,000.00           | 39,671.49                           | 65,000.00                              | 65,000.00                | 65,000.00                | 65,000.00           |
| Parks & Recreation   | 65,000.00           | 65,000.00           | 65,000.00           | 39,671.49                           | 65,000.00                              | 65,000.00                | 65,000.00                | 65,000.00           |
| <b>Revenue Totals:</b>                                       | <b>1,739,341.00</b> | <b>1,941,279.00</b> | <b>2,097,359.00</b> | <b>1,963,120.19</b>                 | <b>2,149,204.00</b>                    | <b>2,149,204.00</b>      | <b>2,149,204.00</b>      | <b>2,149,204.00</b> |

**TOWN OF SKOWHEGAN**

**Town Meeting Warrant Articles 45-48  
Undesignated Fund Balance**

Undesignated Fund Balance or “surplus” is the residual amount of fund balance in the general fund and is maintained in order to cover unexpected expenditures and revenue shortfalls. The Town of Skowhegan Fund Balance Policy requires a minimum surplus equal to 10% of general fund expenditures. The Town’s audited surplus is \$3,815,704. The amount over the minimum level is \$1,527,402 and is available to be appropriated by the voters. This year’s recommended appropriations are listed in the chart below. For the past five years surplus has been appropriated as follows:

|        |                |   |
|--------|----------------|---|
| FY2014 | \$1,000,000.00 | <i>to reduce tax commitment</i>   |
| FY2015 | \$1,000,000.00 | <i>to reduce tax commitment</i>   |
| FY2016 | \$1,000,000.00 | <i>to reduce tax commitment</i>   |
| FY2017 | \$750,000.00   | <i>to reduce tax commitment</i>   |
| FY2018 | \$750,000.00   | <i>\$475,000 to reduce tax commitment; \$150,000 for Roads &amp; Sidewalks; \$100,000 for Public Safety Building; \$25,000 for Ballfield Compound</i> |

| <b>Fiscal Year 2019 Recommendations:</b>  | <b>Town Manager</b> | <b>Board of Selectmen</b> | <b>Budget Committee</b> |
|---|---------------------|---------------------------|-------------------------|
| <p><b><u>ARTICLE 45.</u> For the Police Department</b><br/>                     \$12,000 of additional funding will be used to replace the 1960’s era Department of Defense patrol rifles currently on the inventory at the Police Department.<br/>                     \$6,000 of additional funding will be utilized to purchase an on board video camera system (Watch Guard) to be placed inside a Department Patrol Vehicle.</p>   | <b>\$ 0</b>         | <b>\$ 18,000</b>          | <b>\$ 18,000</b>        |
| <p><b><u>ARTICLE 46.</u> For Roads &amp; Sidewalks</b><br/>                     \$70,000 of additional funding for roads would be used to leverage up to \$70,000 additional funding from the Municipal Partnership Initiative, which combined would be used to mill and pave North Avenue from Water Street to Jewett Street.<br/>                     The additional \$30,000 will be put towards bridge reserve account.</p>   | <b>\$ 0</b>         | <b>\$ 100,000</b>         | <b>\$ 100,000</b>       |
| <p><b><u>ARTICLE 47.</u> For the Ballfield Compound</b><br/>                     The \$300,000 would be used for the continuation of the Ballfield Compound Phase 1 project located at the Community Center per the 2006 DEP/DOT Permit. In order to keep the DEP permit viable construction must be consistent on a yearly basis. Phase 1 projects consist of the planning and construction of the parking lot expansion/walkways at the Community Center, maintenance garage relocation, and restroom/concession stand.</p> | <b>\$ 0</b>         | <b>\$ 300,000</b>         | <b>\$ 300,000</b>       |
| <p><b><u>ARTICLE 48.</u> To reduce taxes (mill rate)</b><br/>                     This year’s presented budget could result in an increase of \$542,743.80 to the property tax levy limit (LD 1). Any amount used from the undesignated fund balance would reduce and potentially eliminate the LD1 override.</p>   | <b>\$ 1,000,000</b> | <b>\$ 1,000,000</b>       | <b>\$ 600,000</b>       |
| <b>Totals</b>   | <b>\$ 1,000,000</b> | <b>\$ 1,418,000</b>       | <b>\$ 1,018,000</b>     |