

Town of Skowhegan

Municipal Budget Fiscal Year 2015



<http://www.skowhegan.org>

Gregory Dore
Cara L. Mason
Randall Gray
Gail Pelotte
Brent Dickey
Edward T. Blais
Shawn Howard
Denise LeBlanc
Bill Van Tuinen
Jeffrey Hewett
Christine Almand

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

Board of Selectmen

Betty Austin, Chairman
Newell Graf, Vice Chairman
Donald Lowe
Steven Spaulding
Paul York

Town Office Phone: 207-474-6900

2014 Budget & Finance Committee Members

Robert Washburn, Chairman
Ann Spaulding, Vice Chairman
Gene Rouse, Secretary
Dan Blais
Michelle Cummings
John Grohs
Christopher Kruse
Michelle Mills
Christian Savage
Robert Schneider
Rebekah Shankar

TOWN OF SKOWHEGAN OPERATING BUDGET

COMPOSITE

	2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
General Government								
Finance Department pg.1-4	355,756.00	393,533.00	406,636.00	324,516.36	427,970.00	427,970.00	426,970.00	422,165.00
Municipal Building Maintenance pg.5-6	95,472.00	105,558.00	107,203.00	88,266.78	106,044.00	106,044.00	106,044.00	106,044.00
Assessing pg.7-8	100,989.00	103,168.00	106,990.00	74,636.16	104,255.00	104,255.00	102,755.00	102,255.00
Town Manager pg.9-10	132,854.00	138,535.00	138,845.00	105,369.38	151,530.00	151,530.00	149,430.00	150,430.00
Planning & Ordinance Administration pg.11-12	25,109.00	22,109.00	21,915.00	8,787.16	21,520.00	21,520.00	17,570.00	19,320.00
Code Enforcement pg.13-14	135,036.00	145,183.00	137,373.00	115,592.73	142,583.00	142,583.00	141,583.00	141,583.00
Employee Benefits pg.15-16	96,500.00	96,500.00	114,650.00	87,578.77	110,650.00	110,650.00	110,650.00	110,650.00
Town Insurances pg.15-16	74,935.00	80,680.00	85,665.00	86,176.20	94,310.00	94,310.00	94,310.00	94,310.00
Economic & Community Development pg.17-18	145,000.00	147,656.00	149,956.00	127,393.80	155,686.00	155,686.00	155,686.00	155,686.00
ARTICLE 3	1,161,651.00	1,232,922.00	1,269,233.00	1,018,317.34	1,314,548.00	1,314,548.00	1,304,998.00	1,302,443.00
Public Safety								
Police Department pg.19-21	994,485.00	1,078,945.00	1,102,790.00	895,256.54	1,163,238.00	1,163,238.00	1,146,850.00	1,137,798.00
Public Safety								
Fire Department pg.22-24	658,954.00	716,151.00	745,445.00	608,209.49	803,566.00	803,566.00	803,566.00	801,866.00
Public Safety								
Other Protection pg.25-26	512,298.00	512,503.00	535,614.00	465,470.65	535,856.00	535,856.00	530,856.00	530,856.00
Health & Human Services								
General Assistance pg.27-28	79,826.00	78,075.00	78,608.00	92,714.68	84,024.00	84,024.00	84,024.00	84,024.00
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
ARTICLE 7	81,118.00	79,367.00	79,900.00	93,791.18	85,316.00	85,316.00	85,316.00	85,316.00
Human Service Agencies pg.29	16,500.00	28,266.00	34,327.00	34,327.00	53,684.15	33,373.00	4,200.00	4,200.00
Waste Water Treatment pg.32-36								
Pollution Control Plant	453,581.00	467,944.00	479,536.00	385,042.69	488,274.00	488,274.00	487,774.00	487,774.00
Pumping Stations	22,150.00	21,025.00	21,600.00	15,145.23	21,700.00	21,700.00	21,700.00	21,700.00
Sewers	20,000.00	20,000.00	22,000.00	7,558.90	22,000.00	22,000.00	22,000.00	22,000.00
ARTICLE 8	495,731.00	508,969.00	523,136.00	407,746.82	531,974.00	531,974.00	531,474.00	531,474.00
Sanitation								
Solid Waste & Recycling pg.37-39	766,446.00	796,204.00	804,881.00	603,017.68	805,419.00	805,419.00	805,419.00	802,919.00
Public Works pg.40-45								
Summer Roads Maintenance	380,229.00	418,531.00	424,842.00	273,389.18	421,901.00	421,901.00	406,486.00	406,786.00
Winter Roads Maintenance	563,565.00	568,699.00	581,509.00	458,605.33	576,398.00	576,398.00	576,398.00	576,398.00
Vehicle Maintenance	234,790.00	264,445.00	268,445.00	192,996.39	257,000.00	257,000.00	257,000.00	257,000.00
	1,178,584.00	1,251,675.00	1,274,796.00	924,990.90	1,255,299.00	1,255,299.00	1,239,884.00	1,240,184.00
Public Properties								
Cemeteries pg.46-47	70,628.00	75,154.00	77,869.00	65,438.03	81,684.00	81,684.00	81,684.00	81,684.00
Parks & Recreation								
Recreation pg.48-51	435,252.00	443,203.00	447,471.00	342,603.98	441,965.00	441,965.00	441,315.00	441,015.00
Community Services								
Service Organizations pg.52	117,867.00	126,867.00	146,867.00	146,867.00	136,867.00	136,867.00	111,581.00	111,581.00
Capital Expenditures								
Debt Retirement pg.54-55	901,967.00	884,079.00	871,905.00	851,903.11	1,734,273.00	1,734,273.00	1,734,273.00	1,734,273.00
Capital Reserve Funds pg.56-63	927,140.00	1,127,596.00	951,432.00	955,812.00	966,812.00	966,812.00	920,812.00	900,812.00
TOTAL	8,318,621.00	8,861,901.00	8,865,666.00	7,413,751.72	9,910,501.15	9,890,190.00	9,742,228.00	9,706,421.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 01-01 General Government / Finance Department									
Personnel Services									
01-01 Regular		155,540.00	177,321.00	184,363.00	157,137.12	190,168.00	190,168.00	190,168.00	184,363.00
01-05 Overtime		1,500.00	1,500.00	1,500.00	964.79	1,500.00	1,500.00	1,500.00	1,500.00
	Personnel Services	157,040.00	178,821.00	185,863.00	158,101.91	191,668.00	191,668.00	191,668.00	185,863.00
Employee Costs									
05-01 Travel		500.00	500.00	700.00	295.23	700.00	700.00	700.00	700.00
05-05 Training		1,700.00	1,700.00	1,500.00	575.00	1,500.00	1,500.00	1,500.00	1,500.00
05-15 Dues		14,385.00	14,385.00	14,385.00	12,462.00	14,385.00	14,385.00	14,385.00	14,385.00
05-20 Meals		200.00	200.00	200.00	90.00	200.00	200.00	200.00	200.00
05-65 Substance Abuse Testing		1,500.00	1,500.00	1,500.00	1,348.33	1,650.00	1,650.00	1,650.00	1,650.00
05-70 Pre-Employment Testing		2,500.00	3,000.00	3,000.00	1,624.32	3,000.00	3,000.00	3,000.00	3,000.00
05-75 Respiratory Testing		1,090.00	1,890.00	1,615.00	350.13	1,260.00	1,260.00	1,260.00	1,260.00
	Employee Costs	21,875.00	23,175.00	22,900.00	16,745.01	22,695.00	22,695.00	22,695.00	22,695.00
Benefits									
08-01 Fica/Medicare		12,014.00	13,680.00	14,219.00	11,619.19	14,663.00	14,663.00	14,663.00	14,663.00
08-05 Retirement		3,246.00	4,770.00	6,404.00	5,459.01	8,066.00	8,066.00	8,066.00	8,066.00
08-10 Health		55,094.00	53,505.00	45,621.00	34,950.29	54,262.00	54,262.00	54,262.00	54,262.00
08-15 Dental		2,117.00	2,202.00	2,334.00	1,848.65	2,427.00	2,427.00	2,427.00	2,427.00
	Benefits	72,471.00	74,157.00	68,578.00	53,877.14	79,418.00	79,418.00	79,418.00	79,418.00
Supplies									
10-01 Office		10,000.00	10,000.00	9,000.00	5,710.92	9,000.00	9,000.00	9,000.00	9,000.00
10-05 Postage		5,000.00	5,000.00	5,500.00	4,714.03	6,000.00	6,000.00	6,000.00	6,000.00
10-10 Tax Billing		4,000.00	3,500.00	4,500.00	3,818.58	4,500.00	4,500.00	4,500.00	4,500.00
10-20 Election Expenses		7,000.00	7,000.00	7,000.00	2,525.49	7,000.00	7,000.00	7,000.00	7,000.00
10-25 Advertising		3,000.00	3,500.00	5,000.00	742.56	4,000.00	4,000.00	4,000.00	4,000.00
10-70 Printing Services		4,000.00	3,500.00	3,500.00	0.00	3,000.00	3,000.00	3,000.00	3,000.00
	Supplies	33,000.00	32,500.00	34,500.00	17,511.58	33,500.00	33,500.00	33,500.00	33,500.00
Utilities									
15-15 Telephone		2,500.00	2,000.00	2,000.00	1,460.65	3,114.00	3,114.00	3,114.00	3,114.00
	Utilities	2,500.00	2,000.00	2,000.00	1,460.65	3,114.00	3,114.00	3,114.00	3,114.00
Contract Services									
25-05 Copier Lease		3,210.00	3,210.00	4,830.00	4,388.26	4,700.00	4,700.00	4,700.00	4,700.00
25-20 Software Support		21,000.00	23,100.00	26,100.00	24,370.09	27,300.00	27,300.00	27,300.00	27,300.00
25-23 Web Site Maintenance		3,000.00	3,000.00	4,150.00	4,150.00	4,275.00	4,275.00	4,275.00	4,275.00
25-25 Audit		13,000.00	13,000.00	13,500.00	13,800.00	13,500.00	13,500.00	13,500.00	13,500.00
25-30 Voting Machine		550.00	550.00	550.00	0.00	550.00	550.00	550.00	550.00
	Contract Services	40,760.00	42,860.00	49,130.00	46,708.35	50,325.00	50,325.00	50,325.00	50,325.00
Repairs & Maintenance									
30-15 Computer		12,000.00	24,000.00	24,000.00	14,916.95	26,000.00	26,000.00	26,000.00	26,000.00
30-23 Copy Machine		2,360.00	2,520.00	2,665.00	2,470.80	4,250.00	4,250.00	4,250.00	4,250.00
	Repairs & Maintenance	14,360.00	26,520.00	26,665.00	17,387.75	30,250.00	30,250.00	30,250.00	30,250.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Miscellaneous Expenses									
60-10 Christmas Decorations		1,500.00	1,500.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
60-15 Legal Services		12,000.00	12,000.00	15,000.00	10,723.97	14,000.00	14,000.00	14,000.00	14,000.00
60-30 Service Awards		250.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
	Miscellaneous Expenses	13,750.00	13,500.00	17,000.00	12,723.97	17,000.00	17,000.00	16,000.00	17,000.00
	Finance Department	355,756.00	393,533.00	406,636.00	324,516.36	427,970.00	427,970.00	426,970.00	422,165.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Finance Department

Personnel Services	Provides regular/overtime wages and includes the following positions: Finance/Human Resource Director; Town Clerk/Treasurer; Deputy Clerk/Deputy Treasurer/Deputy Tax Collector/Municipal Agent; Collections Clerk I; Collections Clerk II (Part Time); Collections Clerk III (Part Time); Board of Registrars. Includes stipends for Elected Officials. The Board of Selectmen has voted for a 2.5% COLA and up to 1% merit increase.
Employee Costs	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.
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 POS-200 plan with a \$200 HRA. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 7.8% if applicable.
Supplies	Provides office supplies, postage, tax billing, election expenses and advertising for administration. Printing services includes Town budget books and Town Reports.
Utilities	Includes telephone for Clerks Office, Finance Director and Voter Registration. Increase due to estimated costs for the new phone system.
Contract Services	Photo Copier Lease, Software Support, Website Maintenance, Contracts and audit.
Repair & Maintenance	Provides computer hardware maintenance for all Town computers and maintenance on (7) photo copiers located with: Town Manager/Tax Collector, Town Clerk/Treasurer, Police, Fire, Highway, Pollution Control and Recreation Departments.
Miscellaneous	Legal Services, Christmas Decorations and Service Awards.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Finance Department (continued)

Salaries

Finance/Human Resources Director	\$47,199.94
Town Clerk/Treasurer	\$46,473.28
Deputy Clerk/Deputy Treasurer/	\$32,891.93
Deputy Tax Collector/Municipal Agent	
Collections Clerk I (Vacant)	\$26,186.45
Collections Clerk II (Part Time)	\$13,325.00
Collections Clerk III (Part Time)	\$13,065.62
Board of Registrars	\$ 4,265.00
Board of Selectmen	\$ 6,400.00
Finance/Deputy Finance	\$ 250.00
Christmas Bonuses (5 Employees)	\$ 110.00
Overtime	\$ 1,500.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 01-02 General Government / Municipal Building Mainte									
Personnel Services									
01-01 Regular		20,375.00	20,797.00	21,319.00	18,716.44	21,906.00	21,906.00	21,906.00	21,906.00
01-05 Overtime		1,000.00	1,000.00	1,000.00	45.71	500.00	500.00	500.00	500.00
	Personnel Services	21,375.00	21,797.00	22,319.00	18,762.15	22,406.00	22,406.00	22,406.00	22,406.00
Employee Costs									
05-01 Travel		50.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00
	Employee Costs	50.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00
Benefits									
08-01 Fica/Medicare		1,636.00	1,668.00	1,708.00	1,068.39	1,715.00	1,715.00	1,715.00	1,715.00
08-05 Retirement		665.00	908.00	1,217.00	1,034.30	1,492.00	1,492.00	1,492.00	1,492.00
08-10 Health		15,047.00	15,434.00	14,692.00	11,612.25	15,520.00	15,520.00	15,520.00	15,520.00
08-15 Dental		424.00	441.00	467.00	385.45	486.00	486.00	486.00	486.00
	Benefits	17,772.00	18,451.00	18,084.00	14,100.39	19,213.00	19,213.00	19,213.00	19,213.00
Supplies									
10-40 Cleaning		5,000.00	5,000.00	5,500.00	3,348.44	5,500.00	5,500.00	5,500.00	5,500.00
	Supplies	5,000.00	5,000.00	5,500.00	3,348.44	5,500.00	5,500.00	5,500.00	5,500.00
Utilities									
15-01 Electricity		19,000.00	19,000.00	17,000.00	9,091.81	14,000.00	14,000.00	14,000.00	14,000.00
15-05 Heat		19,000.00	26,960.00	27,000.00	30,944.01	27,500.00	27,500.00	27,500.00	27,500.00
15-10 Water		650.00	650.00	700.00	541.57	775.00	775.00	775.00	775.00
	Utilities	38,650.00	46,610.00	44,700.00	40,577.39	42,275.00	42,275.00	42,275.00	42,275.00
Contract Services									
25-92 Sprinkler System				950.00	910.00	950.00	950.00	950.00	950.00
25-97 Alarm System		1,200.00	1,200.00	1,200.00	1,068.50	1,200.00	1,200.00	1,200.00	1,200.00
	Contract Services	1,200.00	1,200.00	2,150.00	1,978.50	2,150.00	2,150.00	2,150.00	2,150.00
Repairs & Maintenance									
30-01 General		6,000.00	6,000.00	13,000.00	9,222.91	13,000.00	13,000.00	13,000.00	13,000.00
30-10 Building		3,000.00	4,000.00						
30-20 Equipment		1,000.00	1,000.00						
	Repairs & Maintenance	10,000.00	11,000.00	13,000.00	9,222.91	13,000.00	13,000.00	13,000.00	13,000.00
Purchase									
35-40 Gas & Diesel		100.00	100.00	100.00	0.00	100.00	100.00	100.00	100.00
35-50 Landscaping		700.00	700.00	700.00	52.00	700.00	700.00	700.00	700.00
	Purchase	800.00	800.00	800.00	52.00	800.00	800.00	800.00	800.00
Miscellaneous Expenses									
60-20 Inspections		625.00	650.00	650.00	225.00	700.00	700.00	700.00	700.00
	Miscellaneous Expenses	625.00	650.00	650.00	225.00	700.00	700.00	700.00	700.00
	Municipal Building Maint	95,472.00	105,558.00	107,203.00	88,266.78	106,044.00	106,044.00	106,044.00	106,044.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Municipal Building

Personnel Services	Provides regular/overtime wages for Municipal Building Custodian. The Board of Selectmen has voted for a 2.5% COLA and up to 1% merit increase.						
Employee Costs	Provides expenses for Custodian.						
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employee. 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 plan with a \$200 HRA. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 7.8% if applicable.						
Supplies	Provides cleaning supplies for Municipal Building maintenance staff.						
Utilities	Provides electricity, heat and water for Municipal Building. Average annual usage for the Municipal Building is 8,500 gallons.						
Contract Services	Maintenance contract for alarm monitoring system for the Municipal Building including the Police Department alarm and the annual sprinkler system contract.						
Repair & Maintenance	Provides general repairs, scheduled repairs, and equipment repairs to Municipal Building.						
Purchases	Provides gas for the lawnmower and landscaping the Municipal Building Parking Lot. Gas now includes propane usage for the Municipal Building Generator.						
Inspections	Provides for annual inspections for the boiler, elevator and back flow inspections and licenses.						
Salaries	<table><tr><td>Custodian</td><td>\$21,880.33</td></tr><tr><td>Christmas Bonus (1 Employee)</td><td>\$ 25.00</td></tr><tr><td>Overtime</td><td>\$ 500.00</td></tr></table>	Custodian	\$21,880.33	Christmas Bonus (1 Employee)	\$ 25.00	Overtime	\$ 500.00
Custodian	\$21,880.33						
Christmas Bonus (1 Employee)	\$ 25.00						
Overtime	\$ 500.00						

TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 01-03 General Government / Assessing									
Personnel Services									
01-01 Regular		39,578.00	40,654.00	41,763.00	37,241.52	43,097.00	43,097.00	43,097.00	43,097.00
01-05 Overtime		1,000.00	750.00	750.00	417.43	750.00	750.00	750.00	750.00
	Personnel Services	40,578.00	41,404.00	42,513.00	37,658.95	43,847.00	43,847.00	43,847.00	43,847.00
Employee Costs									
05-01 Travel		200.00	200.00	750.00	364.15	750.00	750.00	750.00	750.00
05-05 Training		800.00	500.00	960.00	470.00	960.00	960.00	960.00	960.00
05-10 Subscriptions		600.00	730.00	734.00	879.15	900.00	900.00	900.00	900.00
05-15 Dues				66.00	66.00	66.00	66.00	66.00	66.00
	Employee Costs	1,600.00	1,430.00	2,510.00	1,779.30	2,676.00	2,676.00	2,676.00	2,676.00
Benefits									
08-01 Fica/Medicare		3,105.00	3,187.00	3,253.00	2,879.07	3,355.00	3,355.00	3,355.00	3,355.00
08-05 Retirement		1,135.00	1,572.00	2,105.00	1,869.53	2,659.00	2,659.00	2,659.00	2,659.00
08-10 Health		15,047.00	15,434.00	14,692.00	7,182.25	9,673.00	9,673.00	9,673.00	9,673.00
08-15 Dental		424.00	441.00	467.00	385.45	486.00	486.00	486.00	486.00
	Benefits	19,711.00	20,634.00	20,517.00	12,316.30	16,173.00	16,173.00	16,173.00	16,173.00
Supplies									
10-01 Office		1,200.00	1,200.00	1,200.00	265.35	1,200.00	1,200.00		
10-05 Postage		300.00	400.00	1,550.00	367.00	1,550.00	1,550.00		
10-15 Registry of Deeds		400.00	500.00	500.00	297.00	500.00	500.00	3,950.00	3,450.00
10-75 Tax Map Upgrades		1,300.00	1,200.00	1,200.00	718.00	1,200.00	1,200.00		
	Supplies	3,200.00	3,300.00	4,450.00	1,647.35	4,450.00	4,450.00	3,950.00	3,450.00
Utilities									
15-15 Telephone		400.00	400.00	500.00	288.01	609.00	609.00	609.00	609.00
	Utilities	400.00	400.00	500.00	288.01	609.00	609.00	609.00	609.00
Contract Services									
25-01 Assessor's Contract		35,500.00	36,000.00	36,500.00	20,946.25	36,500.00	36,500.00	35,500.00	35,500.00
	Contract Services	35,500.00	36,000.00	36,500.00	20,946.25	36,500.00	36,500.00	35,500.00	35,500.00
	Assessing	100,989.00	103,168.00	106,990.00	74,636.16	104,255.00	104,255.00	102,755.00	102,255.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Assessing

Personnel Services	Provides regular/overtime wages for the Assistant Assessor and the Board of Assessors. The Board of Selectmen has voted for a 2.5% COLA and up to 1% merit increase.								
Employee Costs	Provides travel, training and subscription renewals for employees listed above. Travel and Training have been increased because members of the Board of Assessors have shown an interest in attending Assessing School. Subscriptions has increased for the Marshall & Swift Manuals.								
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employee. 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 plan with a \$200 HRA. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 7.8% if applicable.								
Supplies	Provides office supplies, postage, registry of deeds expenses and tax map upgrades. The postage was increased this year because we may have state mandated mailings that need to be done.								
Utilities	Provides for telephone service for Assistant Assessor and Assessor. Increase due to estimated costs for the new phone system.								
Assessor's Contract	Contract for the Assessor.								
Salaries	<table><tr><td>Assistant Assessor</td><td>\$39,171.60</td></tr><tr><td>Board of Assessors</td><td>\$ 3,900.00</td></tr><tr><td>Christmas Bonus (1 Employee)</td><td>\$ 25.00</td></tr><tr><td>Overtime</td><td>\$ 750.00</td></tr></table>	Assistant Assessor	\$39,171.60	Board of Assessors	\$ 3,900.00	Christmas Bonus (1 Employee)	\$ 25.00	Overtime	\$ 750.00
Assistant Assessor	\$39,171.60								
Board of Assessors	\$ 3,900.00								
Christmas Bonus (1 Employee)	\$ 25.00								
Overtime	\$ 750.00								

TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 01-04 General Government / Town Manager									
Personnel Services									
01-01 Regular		91,084.00	96,296.00	97,171.00	76,636.03	100,569.00	100,569.00	100,569.00	100,569.00
01-05 Overtime		1,500.00	1,000.00	1,000.00	820.47	1,000.00	1,000.00	1,000.00	1,000.00
	Personnel Services	92,584.00	97,296.00	98,171.00	77,456.50	101,569.00	101,569.00	101,569.00	101,569.00
Employee Costs									
05-01 Travel		750.00	500.00	500.00	115.52	500.00	500.00	200.00	300.00
05-05 Training		250.00	350.00	350.00	110.00	750.00	750.00	750.00	750.00
05-06 Selectmen Training				300.00	270.00	500.00	500.00	500.00	500.00
05-10 Subscriptions		1,000.00	750.00	500.00	360.12	500.00	500.00	100.00	450.00
05-15 Dues		750.00	750.00	500.00	139.80	500.00	500.00	500.00	400.00
05-20 Meals		200.00	200.00	300.00	228.41	300.00	300.00	300.00	300.00
	Employee Costs	2,950.00	2,550.00	2,450.00	1,223.85	3,050.00	3,050.00	2,350.00	2,700.00
Benefits									
08-01 Fica/Medicare		7,083.00	7,482.00	7,511.00	5,697.38	7,771.00	7,771.00	7,771.00	7,771.00
08-05 Retirement		1,951.00	2,784.00	3,645.00	2,692.29	4,605.00	4,605.00	4,605.00	4,605.00
08-10 Health		21,489.00	22,042.00	21,134.00	14,392.67	28,164.00	28,164.00	28,164.00	28,164.00
08-15 Dental		847.00	881.00	934.00	653.00	971.00	971.00	971.00	971.00
	Benefits	31,370.00	33,189.00	33,224.00	23,435.34	41,511.00	41,511.00	41,511.00	41,511.00
Supplies									
10-01 Office		2,500.00	2,500.00	2,000.00	1,696.45	2,500.00	2,500.00		
10-05 Postage		500.00	500.00	500.00	37.91	400.00	400.00	2,650.00	3,150.00
10-25 Advertising		1,000.00	750.00	750.00	799.20	750.00	750.00		
	Supplies	4,000.00	3,750.00	3,250.00	2,533.56	3,650.00	3,650.00	2,650.00	3,150.00
Utilities									
15-15 Telephone		1,200.00	1,000.00	1,000.00	548.90	1,000.00	1,000.00	1,000.00	1,000.00
	Utilities	1,200.00	1,000.00	1,000.00	548.90	1,000.00	1,000.00	1,000.00	1,000.00
Miscellaneous Expenses									
60-05 Planning Expenses		750.00	750.00	750.00	171.23	750.00	750.00	350.00	500.00
	Miscellaneous Expenses	750.00	750.00	750.00	171.23	750.00	750.00	350.00	500.00
	Town Manager	132,854.00	138,535.00	138,845.00	105,369.38	151,530.00	151,530.00	149,430.00	150,430.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Town Manager

Personnel Services	Provides regular/overtime wages for the Town Manager and Executive Secretary. Overtime is for Executive Secretary to attend meetings. The Board of Selectmen has voted for a 2.5% COLA and up to 1% merit increase.								
Employee Costs	Provides travel, training, subscriptions renewal, dues and meals for above listed employees and training for the Board of Selectmen.								
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 POS-200 plan with a \$200 HRA. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 7.8% if applicable.								
Supplies	Provides office supplies, postage and advertising costs for the Town Manager's Office.								
Utilities	Provides for telephone lines for Town Manager's Department. Increase due to estimated costs for the new phone system.								
Miscellaneous	Provides planning expenses.								
Salaries	<table><tr><td>Town Manager (Vacant)</td><td>\$69,192.63</td></tr><tr><td>Executive Secretary</td><td>\$31,351.13</td></tr><tr><td>Christmas Bonuses (2 Employees)</td><td>\$ 25.00</td></tr><tr><td>Overtime</td><td>\$ 1,000.00</td></tr></table>	Town Manager (Vacant)	\$69,192.63	Executive Secretary	\$31,351.13	Christmas Bonuses (2 Employees)	\$ 25.00	Overtime	\$ 1,000.00
Town Manager (Vacant)	\$69,192.63								
Executive Secretary	\$31,351.13								
Christmas Bonuses (2 Employees)	\$ 25.00								
Overtime	\$ 1,000.00								

TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 01-06 General Government / Planning Ord.									
Personnel Services									
01-01 Regular		1,680.00	1,680.00	1,500.00	380.00	1,500.00	1,500.00	1,500.00	1,500.00
	Personnel Services	1,680.00	1,680.00	1,500.00	380.00	1,500.00	1,500.00	1,500.00	1,500.00
Employee Costs									
05-05 Training		700.00	700.00	700.00	0.00	700.00	700.00	0.00	500.00
05-20 Meals		50.00	50.00	50.00	0.00	50.00	50.00	50.00	50.00
	Employee Costs	750.00	750.00	750.00	0.00	750.00	750.00	50.00	550.00
Benefits									
08-01 Fica/Medicare		129.00	129.00	115.00	29.22	115.00	115.00	115.00	115.00
	Benefits	129.00	129.00	115.00	29.22	115.00	115.00	115.00	115.00
Supplies									
10-01 Office		1,000.00	1,000.00	1,000.00	724.97	700.00	700.00	700.00	700.00
10-05 Postage		500.00	500.00	500.00	81.51	500.00	500.00	250.00	500.00
10-25 Advertising		500.00	500.00	500.00	283.10	600.00	600.00	600.00	600.00
10-35 Application/Permits/Fees		250.00	250.00	250.00	0.00	0.00	0.00	0.00	0.00
	Supplies	2,250.00	2,250.00	2,250.00	1,089.58	1,800.00	1,800.00	1,550.00	1,800.00
Utilities									
15-15 Telephone		300.00	300.00	300.00	149.74	355.00	355.00	355.00	355.00
	Utilities	300.00	300.00	300.00	149.74	355.00	355.00	355.00	355.00
Contract Services									
25-24 Professional Services		20,000.00	17,000.00	17,000.00	7,138.62	17,000.00	17,000.00	14,000.00	15,000.00
	Contract Services	20,000.00	17,000.00	17,000.00	7,138.62	17,000.00	17,000.00	14,000.00	15,000.00
	Planning Ord.	25,109.00	22,109.00	21,915.00	8,787.16	21,520.00	21,520.00	17,570.00	19,320.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Planning Department

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

TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 01-07 General Government / Code Enforcement									
Personnel Services									
01-01 Regular		91,493.00	97,820.00	92,240.00	81,535.44	95,492.00	95,492.00	95,492.00	95,492.00
01-05 Overtime		1,000.00	1,000.00	1,000.00	756.20	1,000.00	1,000.00	1,000.00	1,000.00
	Personnel Services	92,493.00	98,820.00	93,240.00	82,291.64	96,492.00	96,492.00	96,492.00	96,492.00
Employee Costs									
05-01 Travel		400.00	400.00	300.00	137.94	300.00	300.00	300.00	300.00
05-05 Training		900.00	1,500.00	800.00	25.00	800.00	800.00	600.00	600.00
05-15 Dues		100.00	100.00	150.00	140.00	150.00	150.00	150.00	150.00
05-20 Meals		150.00	150.00	150.00	0.00	150.00	150.00	150.00	150.00
05-25 Lodging		200.00	600.00	350.00	0.00	350.00	350.00	200.00	200.00
	Employee Costs	1,750.00	2,750.00	1,750.00	302.94	1,750.00	1,750.00	1,400.00	1,400.00
Benefits									
08-01 Fica/Medicare		7,076.00	7,560.00	7,133.00	5,858.01	7,382.00	7,382.00	7,382.00	7,382.00
08-05 Retirement		2,863.00	4,114.00	5,082.00	4,537.35	6,422.00	6,422.00	6,422.00	6,422.00
08-10 Health		27,257.00	27,958.00	21,134.00	18,667.50	23,211.00	23,211.00	23,211.00	23,211.00
08-15 Dental		847.00	881.00	934.00	770.90	971.00	971.00	971.00	971.00
	Benefits	38,043.00	40,513.00	34,283.00	29,833.76	37,986.00	37,986.00	37,986.00	37,986.00
Supplies									
10-01 Office		500.00	600.00	600.00	587.56	600.00	600.00	600.00	600.00
10-05 Postage		150.00	150.00	150.00	87.78	150.00	150.00	150.00	150.00
	Supplies	650.00	750.00	750.00	675.34	750.00	750.00	750.00	750.00
Utilities									
15-15 Telephone		600.00	600.00	600.00	138.08	355.00	355.00	355.00	355.00
	Utilities	600.00	600.00	600.00	138.08	355.00	355.00	355.00	355.00
Contract Services									
25-26 Contracted Code Enforcement				5,000.00	462.36	3,000.00	3,000.00	2,500.00	2,500.00
	Contract Services	0.00	0.00	5,000.00	462.36	3,000.00	3,000.00	2,500.00	2,500.00
Repairs & Maintenance									
30-05 Vehicle		750.00	1,000.00	1,000.00	1,586.91	1,500.00	1,500.00	1,500.00	1,500.00
	Repairs & Maintenance	750.00	1,000.00	1,000.00	1,586.91	1,500.00	1,500.00	1,500.00	1,500.00
Purchase									
35-40 Gas & Diesel		750.00	750.00	750.00	301.70	750.00	750.00	600.00	600.00
	Purchase	750.00	750.00	750.00	301.70	750.00	750.00	600.00	600.00
	Code Enforcement	135,036.00	145,183.00	137,373.00	115,592.73	142,583.00	142,583.00	141,583.00	141,583.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Code Enforcement Office

Personnel Services	Provides regular/overtime wages for the Code Enforcement Officer and Secretary. Overtime is for Secretary to attend meetings. The Board of Selectmen has voted for 2.5% COLA and up to 1% merit increase.	
Employee Costs	Provides, travel, training, dues, meals and lodging for the Code Enforcement Officer and the Secretary.	
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 POS-200 plan with a \$200 HRA. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 7.8% if applicable.	
Supplies	Provides office supplies and postage for the Code Enforcement Department.	
Utilities	Provides for one half of the telephone expense for the Code Enforcement/Planning Departments. Increase due to estimated costs for the new phone system.	
Contract Services	Provides for back up coverage for the Code Enforcement Officer (Vacations, sick time, etc.).	
Repair/Maintenance	Provides repair/maintenance to the Town-owned vehicle assigned to the Code Enforcement Officer.	
Purchases	Provides gas for the Town-owned vehicle used by the Code Enforcement Officer.	
Salaries	Code Enforcement Officer/Landfill Supervisor	\$68,488.17
	Secretary	\$26,953.78
	Christmas Bonuses (2 Employees)	\$ 50.00
	Overtime	\$ 1,000.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 01-09 General Government / Employee Benefits									
Benefits									
08-20 Unemployment		18,000.00	17,000.00	9,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
08-25 Worker's Comp		77,000.00	78,000.00	104,000.00	86,288.00	102,000.00	102,000.00	102,000.00	102,000.00
08-30 Retiree Life		1,500.00	1,500.00	1,650.00	1,290.77	1,650.00	1,650.00	1,650.00	1,650.00
08-35 OPEB Actuarial					0.00	2,000.00	2,000.00	2,000.00	2,000.00
Benefits		96,500.00	96,500.00	114,650.00	87,578.77	110,650.00	110,650.00	110,650.00	110,650.00
Employee Benefits		96,500.00	96,500.00	114,650.00	87,578.77	110,650.00	110,650.00	110,650.00	110,650.00
Dept/Div: 01-12 General Government / Town Insurances									
Insurances									
20-01 Surety Bond		675.00	675.00	675.00	832.00	675.00	675.00	675.00	675.00
20-05 Boiler Inspections		960.00	960.00	1,120.00	900.00	1,120.00	1,120.00	1,120.00	1,120.00
20-10 Building/GL		42,500.00	46,675.00	45,000.00	44,956.00	48,000.00	48,000.00	48,000.00	48,000.00
20-15 Vehicle		18,250.00	19,300.00	25,000.00	24,709.20	28,000.00	28,000.00	28,000.00	28,000.00
20-20 Police & Fire Ins.		850.00	870.00	870.00	0.00	915.00	915.00	915.00	915.00
20-25 Law Enf. Liability		3,800.00	4,300.00	4,500.00	5,564.00	5,900.00	5,900.00	5,900.00	5,900.00
20-30 Public Officials		7,900.00	7,900.00	8,500.00	9,215.00	9,700.00	9,700.00	9,700.00	9,700.00
Insurances		74,935.00	80,680.00	85,665.00	86,176.20	94,310.00	94,310.00	94,310.00	94,310.00
Town Insurances		74,935.00	80,680.00	85,665.00	86,176.20	94,310.00	94,310.00	94,310.00	94,310.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Employee Benefits

Benefits

Provides Unemployment, Worker's Compensation and Retiree Life Insurance for employees. OPEB Actuarial services now required bi-annually for the financial reporting.

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

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 01-15 General Government / Economic & Community Dev.									
Personnel Services									
01-01 Regular		77,150.00	79,760.00	82,167.00	72,661.07	85,062.00	85,062.00	85,062.00	85,062.00
01-05 Overtime		600.00	600.00	600.00	182.65	300.00	300.00	300.00	300.00
	Personnel Services	77,750.00	80,360.00	82,767.00	72,843.72	85,362.00	85,362.00	85,362.00	85,362.00
Employee Costs									
05-01 Travel		800.00	800.00	800.00	237.88	800.00	800.00	800.00	800.00
05-05 Training		850.00	850.00	700.00	185.00	600.00	600.00	600.00	600.00
05-10 Subscriptions		100.00	200.00	200.00	0.00	150.00	150.00	150.00	150.00
05-15 Dues		18,293.00	16,390.00	16,615.00	16,515.00	16,715.00	16,715.00	16,715.00	16,715.00
	Employee Costs	20,043.00	18,240.00	18,315.00	16,937.88	18,265.00	18,265.00	18,265.00	18,265.00
Benefits									
08-01 Fica/Medicare		5,948.00	6,148.00	6,332.00	4,765.88	6,531.00	6,531.00	6,531.00	6,531.00
08-05 Retirement		2,406.00	3,346.00	4,512.00	4,016.75	5,681.00	5,681.00	5,681.00	5,681.00
08-10 Health		30,093.00	30,868.00	29,383.00	23,224.50	31,040.00	31,040.00	31,040.00	31,040.00
08-15 Dental		847.00	881.00	934.00	770.90	971.00	971.00	971.00	971.00
	Benefits	39,294.00	41,243.00	41,161.00	32,778.03	44,223.00	44,223.00	44,223.00	44,223.00
Supplies									
10-01 Office		1,150.00	1,150.00	1,150.00	684.61	1,100.00	1,100.00	1,100.00	1,100.00
10-05 Postage		280.00	280.00	280.00	77.20	200.00	200.00	200.00	200.00
10-25 Advertising		1,183.00	1,083.00	1,083.00	527.85	1,083.00	1,083.00	1,083.00	1,083.00
10-60 GIS Mapping		4,800.00	4,800.00	4,800.00	3,270.00	4,800.00	4,800.00	4,800.00	4,800.00
	Supplies	7,413.00	7,313.00	7,313.00	4,559.66	7,183.00	7,183.00	7,183.00	7,183.00
Utilities									
15-15 Telephone		500.00	500.00	400.00	274.51	653.00	653.00	653.00	653.00
	Utilities	500.00	500.00	400.00	274.51	653.00	653.00	653.00	653.00
	Economic & Community	145,000.00	147,656.00	149,956.00	127,393.80	155,686.00	155,686.00	155,686.00	155,686.00
	General Government	1,161,651.00	1,232,922.00	1,269,233.00	1,018,317.34	1,314,548.00	1,314,548.00	1,304,998.00	1,302,443.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Economic & Community Development

Personnel Services	Provides regular/overtime wages for the Community Development Director and Secretary. Overtime is for Secretary to attend meetings. The Board of Selectmen has voted for a 2.5% COLA and up to 1% merit increase. Decrease of \$300 from overtime budget.	
Employee Costs	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. Increase of \$100 is dues to Somerset EDC, decrease of \$150 from training and Subscriptions	
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 POS-200 plan with a \$200 HRA. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 7.8% if applicable.	
Supplies	Provides office supplies, postage, advertising for both general and legal notice for grants, creation of promotion items for the web and GIS Mapping services, updates, and new files. Decrease by \$130 from supplies and Postage	
Utilities	Provides for telephone service. Increase due to estimated costs for the new phone system.	
Salaries	Economic & Community Development Director (offsetting revenues of \$3,295.76)	\$49,889.81
	Secretary	\$35,121.51
	Christmas Bonuses (2 Employees)	\$ 50.00
	Overtime	\$ 300.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 05-01 Public Safety / Police Dept.									
Personnel Services									
01-01 Regular		580,054.00	625,157.00	644,081.00	519,396.76	676,181.00	676,181.00	659,793.00	656,181.00
01-05 Overtime		36,688.00	37,000.00	50,000.00	68,275.11	50,000.00	50,000.00	50,000.00	50,000.00
01-15 Holiday		25,790.00	26,000.00	20,000.00	16,376.23	18,000.00	18,000.00	18,000.00	18,000.00
01-20 Sick		9,000.00	9,000.00	7,000.00	10,813.25	6,000.00	6,000.00	6,000.00	6,000.00
01-25 Vacation		22,166.00	22,000.00	17,000.00	12,421.33	16,000.00	16,000.00	16,000.00	16,000.00
	Personnel Services	673,698.00	719,157.00	738,081.00	627,282.68	766,181.00	766,181.00	749,793.00	746,181.00
Employee Costs									
05-01 Travel		750.00	500.00	500.00	199.40	3,400.00	3,400.00	3,400.00	2,000.00
05-05 Training		5,000.00	5,000.00	5,800.00	3,155.00	8,580.00	8,580.00	8,580.00	6,580.00
05-10 Subscriptions		750.00	850.00	850.00	685.70	850.00	850.00	850.00	850.00
05-15 Dues		450.00	500.00	500.00	395.00	500.00	500.00	500.00	500.00
05-20 Meals		300.00	300.00	250.00	198.16	1,150.00	1,150.00	1,150.00	750.00
05-25 Lodging		700.00	500.00	700.00	587.98	1,640.00	1,640.00	1,640.00	1,000.00
05-80 Laundry		100.00	100.00	100.00	0.00	0.00	0.00	0.00	0.00
05-85 Uniforms		8,000.00	8,000.00	9,000.00	8,783.78	9,000.00	9,000.00	9,000.00	9,000.00
05-90 Physical Fitness			1,200.00	1,200.00	0.00	900.00	900.00	900.00	900.00
	Employee Costs	16,050.00	16,950.00	18,900.00	14,005.02	26,020.00	26,020.00	26,020.00	21,580.00
Benefits									
08-01 Fica/Medicare		50,534.00	55,016.00	56,464.00	48,438.92	58,613.00	58,613.00	58,613.00	58,613.00
08-05 Retirement		29,945.00	49,549.00	55,518.00	51,259.53	70,224.00	70,224.00	70,224.00	70,224.00
08-10 Health		164,129.00	165,834.00	158,202.00	103,848.46	166,654.00	166,654.00	166,654.00	166,654.00
08-15 Dental		5,504.00	6,164.00	6,775.00	5,086.43	7,281.00	7,281.00	7,281.00	7,281.00
	Benefits	250,112.00	276,563.00	276,959.00	208,633.34	302,772.00	302,772.00	302,772.00	302,772.00
Supplies									
10-01 Office		4,000.00	3,500.00	4,000.00	2,296.45	4,000.00	4,000.00	4,000.00	4,000.00
10-05 Postage		700.00	700.00	600.00	276.47	600.00	600.00	600.00	600.00
10-30 Laboratory Costs		300.00	300.00	300.00	263.64	300.00	300.00	300.00	300.00
10-35 Application/Permits/Fees		500.00	550.00	550.00	420.00	550.00	550.00	550.00	550.00
10-45 Ammunition		2,000.00	2,000.00	2,000.00	666.00	4,700.00	4,700.00	4,700.00	3,700.00
10-50 Investigative		425.00	425.00	450.00	328.87	450.00	450.00	450.00	450.00
	Supplies	7,925.00	7,475.00	7,900.00	4,251.43	10,600.00	10,600.00	10,600.00	9,600.00
Utilities									
15-15 Telephone		7,500.00	7,500.00	8,000.00	6,059.91	9,015.00	9,015.00	9,015.00	9,015.00
15-25 Teletype		350.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00
	Utilities	7,850.00	7,850.00	8,000.00	6,059.91	9,015.00	9,015.00	9,015.00	9,015.00
Repairs & Maintenance									
30-01 General		750.00	750.00	750.00	493.65	750.00	750.00	750.00	750.00
30-05 Vehicle		9,000.00	10,000.00	10,000.00	5,849.79	10,000.00	10,000.00	10,000.00	10,000.00
30-20 Equipment		600.00	600.00	600.00	819.55	600.00	600.00	600.00	600.00
30-25 Radios		1,300.00	1,300.00	1,300.00	537.63	1,300.00	1,300.00	1,300.00	1,300.00
	Repairs & Maintenance	11,650.00	12,650.00	12,650.00	7,700.62	12,650.00	12,650.00	12,650.00	12,650.00
Purchase									
35-01 Equipment		700.00	600.00	600.00	538.92	600.00	600.00	600.00	600.00
35-20 Tires		2,500.00	2,700.00	2,700.00	1,595.16	3,400.00	3,400.00	3,400.00	3,400.00
35-40 Gas & Diesel		24,000.00	35,000.00	37,000.00	25,189.46	32,000.00	32,000.00	32,000.00	32,000.00
	Purchase	27,200.00	38,300.00	40,300.00	27,323.54	36,000.00	36,000.00	36,000.00	36,000.00
	Police Dept.	994,485.00	1,078,945.00	1,102,790.00	895,256.54	1,163,238.00	1,163,238.00	1,146,850.00	1,137,798.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Police Department

Personnel Services	Provides regular/overtime, holiday, sick and vacation wages for the Police Chief, Deputy Police Chief, Detectives, Police Officers, Reserve Officers, Secretary, Crossing Guard, and Parking Regulator. The Board of Selectmen has voted for a 2.5% COLA and up to 1% merit increase for non-union employees. Union employees have a pay scale based on years of service and rank.	
Employee Costs	Provides, travel, training, subscription renewals, dues, meals, lodging, laundry and uniforms for the above employees.	
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 POS-200 plan with a \$200 HRA. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 11% if applicable.	
Supplies	Provides for office supplies, postage, laboratory costs, application/permits/fees, ammunition and investigative services.	
Utilities	Provides for the telephone expenses. Increase due to estimated costs for the new phone system.	
Repair/Maintenance	Provides repair and maintenance for vehicles, equipment and radios and any general repair not listed.	
Purchases	Provides for purchase of equipment, new tires and gas for the police cruisers.	
Salaries (Non-Union Employees)	Police Chief	\$63,381.72
	Deputy Police Chief	\$53,679.25
	Secretary (Part Time)	\$20,040.80
	Parking Enforcement	\$16,389.75
	Crossing Guard (Vacant)	\$ 3,954.36
	Reserve Officers	\$ 3,400.19
	Christmas Bonuses (2 Employees)	\$ 20.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Police Department (Continued)

Salaries (continued) (Union Employees)

Detective I	\$42,785.60
Detective II	\$39,695.60
Sergeant I	\$48,090.02
Sergeant II	\$42,723.20
Police Officer I (MDEA)	\$46,030.40
(offsetting revenues for all wages and benefits)	
Police Officer II (SRO)	\$40,705.60
(offsetting revenues for 35 weeks)	
Police Officer III (CRO)	\$37,821.60
Police Officer IV	\$38,563.20
Police Officer V	\$38,027.60
Police Officer VI	\$36,750.40
Police Officer VII	\$33,265.60
Police Officer VIII (Vacant)	\$35,297.60
Police Officer IX (Vacant)	\$35,297.60
Christmas Bonuses (11 Employees)	\$ 260.00
Overtime	\$50,000.00
Holiday	\$18,000.00
Sick	\$ 6,000.00
Vacation	\$16,000.00

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TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 05-03 Public Safety / Fire Dept.									
Personnel Services									
01-01 Regular		375,406.00	407,279.00	422,169.00	341,879.93	449,778.00	449,778.00	449,778.00	449,778.00
01-05 Overtime		33,525.00	32,872.00	34,210.00	24,166.50	35,466.00	35,466.00	35,466.00	35,466.00
01-15 Holiday		15,400.00	16,086.00	17,070.00	14,971.15	17,267.00	17,267.00	17,267.00	17,267.00
01-20 Sick		6,005.00	6,686.00	6,630.00	18,546.64	7,095.00	7,095.00	7,095.00	7,095.00
01-25 Vacation		17,550.00	22,000.00	23,895.00	20,932.44	26,295.00	26,295.00	26,295.00	26,295.00
	Personnel Services	447,886.00	484,923.00	503,974.00	420,496.66	535,901.00	535,901.00	535,901.00	535,901.00
Employee Costs									
05-01 Travel		150.00	150.00	150.00	19.00	150.00	150.00	150.00	150.00
05-05 Training		2,000.00	2,000.00	2,500.00	489.65	2,500.00	2,500.00	2,500.00	2,000.00
05-10 Subscriptions		1,300.00	1,300.00	1,300.00	871.83	1,300.00	1,300.00	1,300.00	1,300.00
05-15 Dues		300.00	300.00	300.00	165.00	300.00	300.00	300.00	300.00
05-20 Meals		100.00	100.00	100.00	63.93	200.00	200.00	200.00	200.00
05-25 Lodging		200.00	100.00	100.00	104.86	200.00	200.00	200.00	200.00
05-80 Laundry		800.00	500.00	500.00	168.59	500.00	500.00	500.00	500.00
05-85 Uniforms		3,200.00	3,200.00	3,200.00	2,763.75	5,700.00	5,700.00	5,700.00	4,500.00
	Employee Costs	8,050.00	7,650.00	8,150.00	4,646.61	10,850.00	10,850.00	10,850.00	9,150.00
Benefits									
08-01 Fica/Medicare		34,264.00	37,097.00	38,555.00	30,538.67	40,997.00	40,997.00	40,997.00	40,997.00
08-05 Retirement		17,977.00	26,027.00	30,498.00	27,246.70	40,243.00	40,243.00	40,243.00	40,243.00
08-10 Health		94,465.00	96,896.00	98,544.00	75,970.55	106,711.00	106,711.00	106,711.00	106,711.00
08-15 Dental		3,387.00	3,523.00	3,734.00	2,887.10	3,884.00	3,884.00	3,884.00	3,884.00
	Benefits	150,093.00	163,543.00	171,331.00	136,643.02	191,835.00	191,835.00	191,835.00	191,835.00
Supplies									
10-01 Office		1,250.00	1,250.00	1,500.00	1,105.03	1,500.00	1,500.00	1,500.00	1,500.00
10-05 Postage		100.00	100.00	100.00	80.22	100.00	100.00	100.00	100.00
10-40 Cleaning		750.00	750.00	900.00	654.96	900.00	900.00	900.00	900.00
	Supplies	2,100.00	2,100.00	2,500.00	1,840.21	2,500.00	2,500.00	2,500.00	2,500.00
Utilities									
15-01 Electricity		6,000.00	6,000.00	6,000.00	4,135.89	6,000.00	6,000.00	6,000.00	6,000.00
15-05 Heat		8,000.00	10,110.00	10,110.00	10,039.46	13,000.00	13,000.00	13,000.00	13,000.00
15-10 Water		325.00	325.00	380.00	288.68	480.00	480.00	480.00	480.00
15-15 Telephone		4,500.00	4,500.00	4,500.00	2,037.38	4,500.00	4,500.00	4,500.00	4,500.00
	Utilities	18,825.00	20,935.00	20,990.00	16,501.41	23,980.00	23,980.00	23,980.00	23,980.00
Repairs & Maintenance									
30-05 Vehicle		7,000.00	9,000.00	10,000.00	9,909.21	10,000.00	10,000.00	10,000.00	10,000.00
30-10 Building		3,000.00	3,500.00	3,500.00	3,362.94	3,500.00	3,500.00	3,500.00	3,500.00
30-20 Equipment		11,000.00	12,500.00	12,500.00	7,219.06	12,500.00	12,500.00	12,500.00	12,500.00
30-25 Radios		2,500.00	2,500.00	3,000.00	2,015.49	3,000.00	3,000.00	3,000.00	3,000.00
	Repairs & Maintenance	23,500.00	27,500.00	29,000.00	22,506.70	29,000.00	29,000.00	29,000.00	29,000.00
Purchase									
35-40 Gas & Diesel		7,000.00	8,000.00	8,000.00	4,140.61	8,000.00	8,000.00	8,000.00	8,000.00
	Purchase	7,000.00	8,000.00	8,000.00	4,140.61	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	1,434.27	1,500.00	1,500.00	1,500.00	1,500.00
	Miscellaneous Expenses	1,500.00	1,500.00	1,500.00	1,434.27	1,500.00	1,500.00	1,500.00	1,500.00
	Fire Dept.	658,954.00	716,151.00	745,445.00	608,209.49	803,566.00	803,566.00	803,566.00	801,866.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Fire Department

Personnel Services	Provides regular/overtime, holiday, sick and vacation wages for the Fire Chief, (3) Captains, (3) Firefighters, Utility Firefighter and Call Firefighters. The Board of Selectmen has voted for a 2.5% COLA and up to 1% merit increase for non-union employees. Union employees have a pay scale based on years of service and rank.	
Employee Costs	Provides travel, training, subscriptions, dues, meals, lodging, laundry and uniforms expenses for above employees. We are requesting a one year increase to purchase seventeen (17) uniforms for Call Firefighters. The Call firefighters often work at the stations when we are shorthanded or for special details and should be in a department uniform when doing so.	
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 POS-200 plan with a \$200 HRA. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 11% if applicable.	
Supplies	Provides office supplies, postage and cleaning supplies for the Fire Department.	
Utilities	Provides electricity, heat, water and telephone service for the Fire Department.	
Repairs/Maintenance	Provides repair and maintenance for the fire trucks, building, equipment and radios.	
Purchases	Provides for the purchase of gas/diesel for the Fire Department's fleet of vehicles.	
Fire Prevention	Provides for the material to do public training pertaining to fire prevention.	
Salaries (Non Union Employee)	Fire Chief (Vacant)	\$66,737.20
	Call Firefighters	\$58,030.00
	Christmas Bonus (1 Employee)	\$ 0.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Fire Department (continued)

Salaries (Union Employees)	Captain I	\$49,591.04
	Captain II	\$49,855.51
	Captain III	\$52,407.46
	Firefighter I	\$49,056.80
	Firefighter II	\$45,658.44
	Firefighter III	\$42,495.40
	Utility Firefighter	\$35,770.23
	Christmas Bonuses (7 Employees)	\$ 175.00
	Overtime	\$35,466.00
	Holiday	\$17,267.00
	Sick	\$ 7,095.00
	Vacation	\$26,295.00

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TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 05-12 Public Safety / Other Protection									
Personnel Services									
01-01 Regular		5,000.00	5,190.00	5,295.00	4,079.24	5,427.00	5,427.00	5,427.00	5,427.00
	Personnel Services	5,000.00	5,190.00	5,295.00	4,079.24	5,427.00	5,427.00	5,427.00	5,427.00
Employee Costs									
05-01 Travel		3,000.00	3,000.00	3,500.00	2,539.16	3,600.00	3,600.00	3,600.00	3,600.00
	Employee Costs	3,000.00	3,000.00	3,500.00	2,539.16	3,600.00	3,600.00	3,600.00	3,600.00
Benefits									
08-01 Fica/Medicare		383.00	398.00	406.00	310.74	416.00	416.00	416.00	416.00
	Benefits	383.00	398.00	406.00	310.74	416.00	416.00	416.00	416.00
Utilities									
15-01 Electricity		100,000.00	100,000.00	100,000.00	79,074.08	100,000.00	100,000.00	95,000.00	95,000.00
15-10 Water		392,885.00	392,885.00	413,529.00	368,731.13	413,529.00	413,529.00	413,529.00	413,529.00
	Utilities	492,885.00	492,885.00	513,529.00	447,805.21	513,529.00	513,529.00	508,529.00	508,529.00
Contract Services									
25-10 Animal Shelter		11,030.00	11,030.00	12,884.00	10,736.30	12,884.00	12,884.00	12,884.00	12,884.00
	Contract Services	11,030.00	11,030.00	12,884.00	10,736.30	12,884.00	12,884.00	12,884.00	12,884.00
	Other Protection	512,298.00	512,503.00	535,614.00	465,470.65	535,856.00	535,856.00	530,856.00	530,856.00
	Public Safety	2,165,737.00	2,307,599.00	2,383,849.00	1,968,936.68	2,502,660.00	2,502,660.00	2,481,272.00	2,470,520.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Other Protection

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

TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 10-01 Health & Human Services / General Assistance									
Personnel Services									
01-01 Regular		12,611.00	10,722.00	11,046.00	9,768.40	11,433.00	11,433.00	11,433.00	11,433.00
	Personnel Services	12,611.00	10,722.00	11,046.00	9,768.40	11,433.00	11,433.00	11,433.00	11,433.00
Employee Costs									
05-01 Travel		200.00	200.00	200.00	0.00	200.00	200.00	200.00	200.00
05-05 Training		150.00	150.00	150.00	0.00	150.00	150.00	150.00	150.00
05-15 Dues		100.00	100.00	100.00	0.00	100.00	100.00	100.00	100.00
	Employee Costs	450.00	450.00	450.00	0.00	450.00	450.00	450.00	450.00
Benefits									
08-01 Fica/Medicare		408.00	821.00	846.00	747.37	875.00	875.00	875.00	875.00
08-05 Retirement		1,232.00	957.00	1,291.00	1,160.44	1,631.00	1,631.00	1,631.00	1,631.00
	Benefits	1,640.00	1,778.00	2,137.00	1,907.81	2,506.00	2,506.00	2,506.00	2,506.00
Supplies									
10-01 Office		400.00	400.00	400.00	94.76	400.00	400.00	400.00	400.00
10-05 Postage		75.00	75.00	75.00	110.94	85.00	85.00	85.00	85.00
	Supplies	475.00	475.00	475.00	205.70	485.00	485.00	485.00	485.00
General Assistance									
40-01 Heat		15,000.00	15,000.00	15,000.00	12,166.32	12,000.00	12,000.00	12,000.00	12,000.00
40-05 Food		400.00	400.00	750.00	0.00	200.00	200.00	200.00	200.00
40-10 Rent		40,000.00	40,000.00	37,000.00	58,896.27	45,000.00	45,000.00	45,000.00	45,000.00
40-15 Medicines		250.00	250.00	250.00	0.00	250.00	250.00	250.00	250.00
40-20 Burials		2,500.00	2,500.00	4,000.00	2,205.00	4,000.00	4,000.00	4,000.00	4,000.00
40-25 Personal/Household		4,000.00	4,000.00	3,500.00	6,155.83	4,500.00	4,500.00	4,500.00	4,500.00
40-30 Electricity		2,000.00	2,000.00	3,000.00	1,209.00	2,700.00	2,700.00	2,700.00	2,700.00
40-35 Water		500.00	500.00	1,000.00	200.35	500.00	500.00	500.00	500.00
	General Assistance	64,650.00	64,650.00	64,500.00	80,832.77	69,150.00	69,150.00	69,150.00	69,150.00
	General Assistance	79,826.00	78,075.00	78,608.00	92,714.68	84,024.00	84,024.00	84,024.00	84,024.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

General Assistance

Personnel Services	Provides regular wages for the Part-Time General Assistance Caseworker. The Board of Selectmen has voted for a 2.5% COLA and up to 1% merit increase.	
Employee Costs	Provides travel, training and dues for above employee.	
Benefits	Includes Fica/Medicare and Retirement. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 7.8% if applicable.	
Supplies	Provides office supplies and postage for the General Assistance Office.	
General Assistance	Provides heat, food, rent, medicines, burials, personal/household items, electricity and water for eligible general assistance recipients. State of Maine reimburses the town 50% for these expenses.	
Salaries	General Assistance Case Worker (Part Time)	\$11,432.42

TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 10-03 Health & Human Services / Human Services									
Community Services									
50-25 KVCAP Transportation Sys		1,500.00	1,500.00	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00
50-30 KVCAP Child Dev. Program		3,000.00	8,000.00	5,000.00	5,000.00	9,200.00	5,000.00	0.00	0.00
50-35 Family Violence		4,500.00	4,500.00	4,500.00	4,500.00	6,000.00	4,500.00	0.00	0.00
50-40 Kennebec Behavioral Health		2,500.00	0.00	4,273.00	4,273.00	3,700.00	3,400.00	0.00	0.00
50-45 Spectrum Generations		5,000.00	7,766.00	7,766.00	7,766.00	7,766.00	7,766.00	0.00	0.00
50-55 Hospice Volunteers of Somerset Co		0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00
50-65 Children's Center					0.00	4,412.00	0.00	0.00	0.00
50-75 Sexual Assault Crisis & Support Center		0.00	1,500.00	3,088.00	3,088.00	3,006.15	3,007.00	0.00	0.00
50-85 Community Health & Counseling				500.00	500.00	900.00	500.00	0.00	0.00
50-95 Skowhegan Food Cupboard				500.00	500.00	10,000.00	500.00	500.00	500.00
Community Services		16,500.00	28,266.00	34,327.00	34,327.00	53,684.15	33,373.00	4,200.00	4,200.00
Human Services		16,500.00	28,266.00	34,327.00	34,327.00	53,684.15	33,373.00	4,200.00	4,200.00

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TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
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	97,618.00	107,633.00	114,227.00	128,118.18	139,000.15	118,689.00	89,516.00	89,516.00

**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

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 15-01 Waste Water Treatment / Pollution Control									
Personnel Services									
01-01 Regular		155,985.00	160,429.00	170,239.00	150,820.94	176,401.00	176,401.00	176,401.00	176,401.00
01-05 Overtime		11,221.00	11,462.00	12,129.00	9,681.49	12,442.00	12,442.00	12,442.00	12,442.00
	Personnel Services	167,206.00	171,891.00	182,368.00	160,502.43	188,843.00	188,843.00	188,843.00	188,843.00
Employee Costs									
05-05 Training		1,400.00	1,325.00	1,575.00	659.00	1,700.00	1,700.00	1,500.00	1,500.00
05-10 Subscriptions			8.00	8.00	8.00	8.00	8.00	8.00	8.00
05-15 Dues		605.00	635.00	685.00	670.46	670.00	670.00	670.00	670.00
05-85 Uniforms		2,040.00	2,040.00	2,100.00	1,272.90	2,400.00	2,400.00	2,100.00	2,100.00
	Employee Costs	4,045.00	4,008.00	4,368.00	2,610.36	4,778.00	4,778.00	4,278.00	4,278.00
Benefits									
08-01 Fica/Medicare		12,792.00	13,150.00	13,952.00	11,465.49	14,447.00	14,447.00	14,447.00	14,447.00
08-05 Retirement		5,175.00	7,156.00	9,940.00	8,863.87	12,568.00	12,568.00	12,568.00	12,568.00
08-10 Health		42,884.00	43,987.00	46,006.00	40,044.64	53,356.00	53,356.00	53,356.00	53,356.00
08-15 Dental		1,694.00	1,762.00	1,867.00	1,541.80	1,942.00	1,942.00	1,942.00	1,942.00
	Benefits	62,545.00	66,055.00	71,765.00	61,915.80	82,313.00	82,313.00	82,313.00	82,313.00
Supplies									
10-01 Office		500.00	500.00	500.00	217.07	500.00	500.00	500.00	500.00
10-05 Postage		75.00	75.00	75.00	38.61	75.00	75.00	75.00	75.00
10-30 Laboratory Costs		4,800.00	5,230.00	5,400.00	5,064.30	5,800.00	5,800.00	5,800.00	5,800.00
10-35 Application/Permits/Fees		1,600.00	1,600.00	1,600.00	1,585.64	1,750.00	1,750.00	1,750.00	1,750.00
10-40 Cleaning		1,400.00	1,400.00	1,400.00	633.08	1,400.00	1,400.00	1,400.00	1,400.00
10-55 Chemicals		29,450.00	27,600.00	28,950.00	9,222.24	21,750.00	21,750.00	21,750.00	21,750.00
	Supplies	37,825.00	36,405.00	37,925.00	16,760.94	31,275.00	31,275.00	31,275.00	31,275.00
Utilities									
15-01 Electricity		52,000.00	50,900.00	47,900.00	37,154.75	47,400.00	47,400.00	47,400.00	47,400.00
15-05 Heat		18,000.00	20,220.00	20,220.00	18,082.28	19,500.00	19,500.00	19,500.00	19,500.00
15-10 Water		1,340.00	1,475.00	1,475.00	1,337.09	1,550.00	1,550.00	1,550.00	1,550.00
15-15 Telephone		2,210.00	1,415.00	1,415.00	1,126.21	1,565.00	1,565.00	1,565.00	1,565.00
	Utilities	73,550.00	74,010.00	71,010.00	57,700.33	70,015.00	70,015.00	70,015.00	70,015.00
Contract Services									
25-75 Sludge Disposal		76,300.00	77,000.00	74,400.00	58,784.89	75,000.00	75,000.00	75,000.00	75,000.00
25-85 Special Waste Removal		3,850.00	3,500.00	3,750.00	2,227.30	3,550.00	3,550.00	3,550.00	3,550.00
25-96 Toxicity Testing		360.00	4,825.00	600.00	90.00	600.00	600.00	600.00	600.00
	Contract Services	80,510.00	85,325.00	78,750.00	61,102.19	79,150.00	79,150.00	79,150.00	79,150.00
Repairs & Maintenance									
30-01 General		1,200.00	1,200.00	1,300.00	1,251.74	1,300.00	1,300.00	1,300.00	1,300.00
30-05 Vehicle		1,800.00	2,000.00	2,200.00	1,468.23	2,000.00	2,000.00	2,000.00	2,000.00
30-10 Building		1,500.00	1,250.00	1,100.00	591.74	1,000.00	1,000.00	1,000.00	1,000.00
30-20 Equipment		15,000.00	14,950.00	15,800.00	12,837.29	15,000.00	15,000.00	15,000.00	15,000.00
30-25 Radios				400.00	200.25	300.00	300.00	300.00	300.00
	Repairs & Maintenance	19,500.00	19,400.00	20,800.00	16,349.25	19,600.00	19,600.00	19,600.00	19,600.00
Purchase									
35-01 Equipment		2,000.00	2,000.00	2,200.00	1,303.10	2,400.00	2,400.00	2,400.00	2,400.00
35-20 Tires				1,000.00	536.00	0.00	0.00	0.00	0.00
35-40 Gas & Diesel		6,000.00	8,350.00	8,850.00	6,203.05	9,400.00	9,400.00	9,400.00	9,400.00
35-45 Safety Equip.		400.00	500.00	500.00	59.24	500.00	500.00	500.00	500.00
	Purchase	8,400.00	10,850.00	12,550.00	8,101.39	12,300.00	12,300.00	12,300.00	12,300.00
	Pollution Control	453,581.00	467,944.00	479,536.00	385,042.69	488,274.00	488,274.00	487,774.00	487,774.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 15-03 Waste Water Treatment / Pumping Stations									
Utilities									
15-01 Electricity		16,150.00	15,025.00	14,900.00	13,299.93	15,000.00	15,000.00	15,000.00	15,000.00
15-10 Water		200.00	200.00	200.00	132.07	200.00	200.00	200.00	200.00
	Utilities	16,350.00	15,225.00	15,100.00	13,432.00	15,200.00	15,200.00	15,200.00	15,200.00
Repairs & Maintenance									
30-01 General		4,000.00	4,000.00	4,200.00	982.91	4,200.00	4,200.00	4,200.00	4,200.00
30-20 Equipment		1,800.00	1,800.00	2,300.00	730.32	2,300.00	2,300.00	2,300.00	2,300.00
	Repairs & Maintenance	5,800.00	5,800.00	6,500.00	1,713.23	6,500.00	6,500.00	6,500.00	6,500.00
	Pumping Stations	22,150.00	21,025.00	21,600.00	15,145.23	21,700.00	21,700.00	21,700.00	21,700.00
Dept/Div: 15-06 Waste Water Treatment / Sewers									
Repairs & Maintenance									
30-01 General		18,000.00	18,000.00	20,000.00	7,451.40	20,000.00	20,000.00	20,000.00	20,000.00
	Repairs & Maintenance	18,000.00	18,000.00	20,000.00	7,451.40	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	107.50	2,000.00	2,000.00	2,000.00	2,000.00
	Purchase	2,000.00	2,000.00	2,000.00	107.50	2,000.00	2,000.00	2,000.00	2,000.00
	Sewers	20,000.00	20,000.00	22,000.00	7,558.90	22,000.00	22,000.00	22,000.00	22,000.00
	Waste Water Treatment	495,731.00	508,969.00	523,136.00	407,746.82	531,974.00	531,974.00	531,474.00	531,474.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Pollution Control Plant

Personnel Services	Provides regular/overtime wages for the Superintendent and three employees. Includes scheduled overtime, call-ins and \$50.00 weekly pager stipend for hourly employees. The Board of Selectmen has voted for a 2.5% COLA and up to 1% merit increase for this union and non-union employees.
Employee Costs	Provides training and uniforms for employees, subscription to Maine Townsman Magazine and annual dues to ME Wastewater Control Association, Water Environment Federation & ME Rural Water. Three of 4 employees are licensed wastewater treatment plant operators. Each licensed employee must complete a minimum of 18 hours of DEP-approved training every 2 years.
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 POS-200 plan with a \$200 HRA. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 7.8% if applicable.
Supplies	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 fee, cleaning products, chemicals, paper products and other expendable items.
Utilities	Electricity (480,000 kw-hrs), heat (6,000 gallons of #2 fuel oil at \$3.232 per gallon), water (~\$107.00 per month for fire hydrant on site plus \$50 per quarter for domestic water), and telephone (three lines @ \$90.00/ month, pager service @ \$7/month and cell phone service at \$400.00 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 \$90. \$500 budgeted for effluent screening tests in the event of a plant upset.

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 (gloves, glasses, earplugs, Tyvek suits, etc.) purchases, and gas/diesel for vehicles (1,440 gallons gas @ \$3.47/gallon and 1,100 gallons diesel @ \$3.85/gallon).

Salaries (Non-Union Employee)

Waste Water Treatment Plant Supervisor	\$62,347.39
Christmas Bonus (1 Employee)	\$ 25.00

Salaries (Union Employees)

Operator	\$40,723.39
Mechanic	\$39,173.40
Assistant Operator	\$34,056.03
Christmas Bonuses (3 Employees)	\$ 75.00
Overtime	\$12,441.81

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Waste Water Treatment/Pumping Stations

Utilities

Provides electricity and water for pump stations. Estimated electricity consumption 91,000 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.

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TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 20-01 Sanitation / Solid Waste & Recycling									
Personnel Services									
01-01 Regular		122,203.00	138,308.00	140,496.00	124,221.36	145,460.00	145,460.00	145,460.00	145,460.00
01-05 Overtime		9,000.00	9,000.00	9,000.00	6,270.84	9,000.00	9,000.00	9,000.00	9,000.00
	Personnel Services	131,203.00	147,308.00	149,496.00	130,492.20	154,460.00	154,460.00	154,460.00	154,460.00
Employee Costs									
05-01 Travel		300.00	200.00	200.00	25.08	200.00	200.00	200.00	200.00
05-05 Training		450.00	575.00	700.00	1,210.00	1,400.00	1,400.00	1,400.00	1,400.00
05-20 Meals		200.00	200.00	125.00	0.00	125.00	125.00	125.00	125.00
05-25 Lodging		400.00	600.00	600.00	260.00	600.00	600.00	600.00	600.00
05-85 Uniforms		2,900.00	3,650.00	3,650.00	2,458.66	3,650.00	3,650.00	3,650.00	3,650.00
	Employee Costs	4,250.00	5,225.00	5,275.00	3,953.74	5,975.00	5,975.00	5,975.00	5,975.00
Benefits									
08-01 Fica/Medicare		10,038.00	11,270.00	11,437.00	9,357.43	11,817.00	11,817.00	11,817.00	11,817.00
08-05 Retirement		3,140.00	4,857.00	5,144.00	4,374.01	6,481.00	6,481.00	6,481.00	6,481.00
08-10 Health		53,062.00	62,427.00	61,976.00	46,207.55	57,182.00	57,182.00	57,182.00	57,182.00
08-15 Dental		1,903.00	2,202.00	2,334.00	1,927.25	2,427.00	2,427.00	2,427.00	2,427.00
	Benefits	68,143.00	80,756.00	80,891.00	61,866.24	77,907.00	77,907.00	77,907.00	77,907.00
Supplies									
10-01 Office		1,500.00	1,500.00	1,500.00	360.81		Consolidated to General Supplies		
10-05 Postage		300.00	300.00	150.00	48.30	150.00	150.00	150.00	150.00
10-35 Application/Permits/Fees		700.00	700.00	700.00	697.00	600.00	600.00	600.00	600.00
10-40 Cleaning		1,300.00	1,300.00	1,300.00	884.62		Consolidated to General Supplies		
10-99 General					0.00	2,800.00	2,800.00	2,800.00	2,800.00
	Supplies	3,800.00	3,800.00	3,650.00	1,990.73	3,550.00	3,550.00	3,550.00	3,550.00
Utilities									
15-01 Electricity		9,000.00	9,000.00	9,000.00	7,658.37	9,000.00	9,000.00	9,000.00	9,000.00
15-05 Heat		3,000.00	3,370.00	3,374.00	3,372.65	3,232.00	3,232.00	3,232.00	3,232.00
15-10 Water		150.00	150.00	150.00	178.30	200.00	200.00	200.00	200.00
15-15 Telephone		1,000.00	600.00	600.00	320.31	450.00	450.00	450.00	450.00
	Utilities	13,150.00	13,120.00	13,124.00	11,529.63	12,882.00	12,882.00	12,882.00	12,882.00
Contract Services									
25-35 Container Rental		3,650.00							
25-40 Hauling/MSW/CD		27,000.00							
25-45 Tipping Fee		473,800.00							
25-46 Disposal Costs			504,450.00	504,450.00	366,705.47	504,450.00	504,450.00	504,450.00	502,450.00
25-50 Tire Removal		1,800.00	1,800.00	1,800.00	341.50	1,000.00	1,000.00	1,000.00	1,000.00
25-55 Chipping		12,000.00	12,000.00	12,000.00	5,213.23	12,000.00	12,000.00	12,000.00	11,500.00
25-80 Recycling Programs		12,500.00	12,500.00	15,000.00	6,194.11	15,000.00	15,000.00	15,000.00	15,000.00
	Contract Services	530,750.00	530,750.00	533,250.00	378,454.31	532,450.00	532,450.00	532,450.00	529,950.00
Repairs & Maintenance									
30-01 General					0.00	8,600.00	8,600.00	8,600.00	8,600.00
30-05 Vehicle		2,500.00	2,500.00	2,800.00	786.22	2,800.00	2,800.00	2,800.00	2,800.00
30-10 Building		2,000.00	2,000.00	2,600.00	4,053.14		Consolidated to General Repairs & Maintenance		
30-20 Equipment		4,000.00	4,000.00	6,000.00	4,057.71				
30-75 Pest Control		650.00	650.00	700.00	580.00	700.00	700.00	700.00	700.00
	Repairs & Maintenance	9,150.00	9,150.00	12,100.00	9,477.07	12,100.00	12,100.00	12,100.00	12,100.00
Purchase									
35-40 Gas & Diesel		5,000.00	6,095.00	6,095.00	4,500.87	6,095.00	6,095.00	6,095.00	6,095.00
35-55 Permits & Stickers		1,000.00	0.00	1,000.00	752.89	0.00	0.00	0.00	0.00
	Purchase	6,000.00	6,095.00	7,095.00	5,253.76	6,095.00	6,095.00	6,095.00	6,095.00
	Solid Waste & Recycling	766,446.00	796,204.00	804,881.00	603,017.68	805,419.00	805,419.00	805,419.00	802,919.00
	Sanitation	766,446.00	796,204.00	804,881.00	603,017.68	805,419.00	805,419.00	805,419.00	802,919.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Solid Waste Management

Personnel Services	Provides regular and overtime wages for five full-time employees. The Board of Selectmen has voted for a 2.5% COLA and up to 1% merit increase for this union.
Employee Costs	Provides travel, training, meals, lodging and uniforms for the above employees.
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 POS-200 plan with a \$200 HRA. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 7.8% if applicable.
Supplies	Provides office supplies, postage, applications/permits/fees and cleaning supplies for Solid Waste Management Facility.
Utilities	Provides electricity, water, telephone and 1000 gallons of fuel oil for Solid Waste Management Facility.
Contract Services	Provides contracts and services for container rental, hauls, tipping fees, the removal, chipping and recycling.
Repair/Maintenance	Provides repair and maintenance for vehicles, equipment, radios and the control of rodents at this facility.
Purchases	Provides gas/diesel for the vehicles and purchase of permits and stickers.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Solid Waste Management (Continued)

Salaries (Union Employees)	Transfer Station Attendant I	\$32,649.96
	Transfer Station Attendant II	\$32,412.65
	Transfer Station Attendant III	\$29,542.07
	Transfer Station Attendant IV	\$26,351.11
	Transfer Station Attendant V	\$24,378.62
	Christmas Bonuses (5 Employees)	\$ 125.00
	Overtime	\$ 9,000.00

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TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 25-01 Public Works / Summer Roads									
Personnel Services									
01-01 Regular		158,447.00	175,362.00	180,234.00	132,042.42	181,093.00	181,093.00	168,417.00	168,417.00
01-05 Overtime		7,112.00	7,320.00	7,520.00	2,752.74	7,499.00	7,499.00	6,860.00	6,860.00
	Personnel Services	165,559.00	182,682.00	187,754.00	134,795.16	188,592.00	188,592.00	175,277.00	175,277.00
Employee Costs									
05-01 Travel		750.00	750.00	500.00	282.82	500.00	500.00	500.00	500.00
05-05 Training		1,000.00	1,000.00	1,000.00	722.00	1,000.00	1,000.00	1,000.00	1,000.00
05-15 Dues		250.00	250.00	250.00	244.00	250.00	250.00	250.00	250.00
05-20 Meals		400.00	400.00	400.00	380.72	400.00	400.00	300.00	300.00
05-25 Lodging		500.00	500.00	500.00	340.26	500.00	500.00	500.00	500.00
05-85 Uniforms		8,500.00	9,000.00	9,000.00	7,035.51	9,000.00	9,000.00	8,000.00	8,000.00
	Employee Costs	11,400.00	11,900.00	11,650.00	9,005.31	11,650.00	11,650.00	10,550.00	10,550.00
Benefits									
08-01 Fica/Medicare		12,666.00	13,976.00	14,364.00	9,868.37	14,428.00	14,428.00	14,428.00	14,428.00
08-05 Retirement		3,829.00	5,814.00	7,829.00	5,366.76	11,646.00	11,646.00	11,646.00	11,646.00
08-10 Health		53,033.00	60,966.00	63,709.00	33,483.24	54,087.00	54,087.00	54,087.00	54,087.00
08-15 Dental		2,092.00	2,393.00	2,536.00	1,410.31	2,398.00	2,398.00	2,398.00	2,398.00
	Benefits	71,620.00	83,149.00	88,438.00	50,128.68	82,559.00	82,559.00	82,559.00	82,559.00
Supplies									
10-01 Office		750.00	1,000.00	1,000.00	1,120.87	1,000.00	1,000.00	1,000.00	1,000.00
10-05 Postage		100.00	100.00	100.00	9.36	100.00	100.00	100.00	100.00
10-35 Application/Permits/Fees		500.00	500.00	300.00	150.00	300.00	300.00	300.00	300.00
10-40 Cleaning		1,500.00	2,000.00	2,000.00	1,118.23	2,000.00	2,000.00	1,500.00	1,800.00
10-65 Safety Equip		3,000.00	3,000.00	3,000.00	1,909.97	3,000.00	3,000.00	2,500.00	2,500.00
	Supplies	5,850.00	6,600.00	6,400.00	4,308.43	6,400.00	6,400.00	5,400.00	5,700.00
Utilities									
15-01 Electricity		7,500.00	7,900.00	6,000.00	4,197.04	5,000.00	5,000.00	5,000.00	5,000.00
15-05 Heat		13,000.00	13,500.00	11,500.00	15,535.22	11,500.00	11,500.00	11,500.00	11,500.00
15-10 Water		1,500.00	1,600.00	1,600.00	1,447.77	1,600.00	1,600.00	1,600.00	1,600.00
15-15 Telephone		1,500.00	1,600.00	1,600.00	799.73	1,600.00	1,600.00	1,600.00	1,600.00
	Utilities	23,500.00	24,600.00	20,700.00	21,979.76	19,700.00	19,700.00	19,700.00	19,700.00
Contract Services									
25-60 Hired Equipment		8,000.00	8,400.00	8,400.00	0.00	9,000.00	9,000.00	9,000.00	9,000.00
25-65 Street Painting		14,500.00	16,000.00	16,000.00	4,222.13	18,000.00	18,000.00	18,000.00	18,000.00
	Contract Services	22,500.00	24,400.00	24,400.00	4,222.13	27,000.00	27,000.00	27,000.00	27,000.00
Repairs & Maintenance									
30-10 Building		2,500.00	2,500.00	2,500.00	882.97	3,000.00	3,000.00	3,000.00	3,000.00
30-25 Radios		500.00	500.00	500.00	229.50	500.00	500.00	500.00	500.00
30-50 Street/Traffic Signs		3,800.00	4,200.00	4,500.00	3,678.01	4,500.00	4,500.00	4,500.00	4,500.00
30-60 Tree Cutting		4,000.00	4,000.00	4,000.00	3,800.00	4,000.00	4,000.00	4,000.00	4,000.00
30-85 Road Maint		50,000.00	55,000.00	55,000.00	38,817.72	55,000.00	55,000.00	55,000.00	55,000.00
30-90 Bridges		2,500.00	2,500.00	2,500.00	221.51	2,500.00	2,500.00	2,500.00	2,500.00
	Repairs & Maintenance	63,300.00	68,700.00	69,000.00	47,629.71	69,500.00	69,500.00	69,500.00	69,500.00
Purchase									
35-30 Gravel & Sand		9,000.00	9,000.00	9,000.00	0.00	9,000.00	9,000.00	9,000.00	9,000.00
35-35 Culverts		7,500.00	7,500.00	7,500.00	1,320.00	7,500.00	7,500.00	7,500.00	7,500.00
	Purchase	16,500.00	16,500.00	16,500.00	1,320.00	16,500.00	16,500.00	16,500.00	16,500.00
	Summer Roads	380,229.00	418,531.00	424,842.00	273,389.18	421,901.00	421,901.00	406,486.00	406,786.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 25-03 Public Works / Winter Roads									
Personnel Services									
01-01 Regular		206,572.00	212,148.00	217,771.00	191,951.92	219,697.00	219,697.00	219,697.00	219,697.00
01-05 Overtime		49,182.00	46,956.00	48,200.00	42,423.24	46,469.00	46,469.00	46,469.00	46,469.00
	Personnel Services	255,754.00	259,104.00	265,971.00	234,375.16	266,166.00	266,166.00	266,166.00	266,166.00
Benefits									
08-01 Fica/Medicare		19,566.00	19,822.00	20,347.00	17,325.17	20,362.00	20,362.00	20,362.00	20,362.00
08-05 Retirement		5,029.00	6,838.00	9,208.00	9,379.36	12,713.00	12,713.00	12,713.00	12,713.00
08-10 Health		64,859.00	64,484.00	67,384.00	46,160.24	58,700.00	58,700.00	58,700.00	58,700.00
08-15 Dental		2,357.00	2,451.00	2,599.00	2,095.02	2,457.00	2,457.00	2,457.00	2,457.00
	Benefits	91,811.00	93,595.00	99,538.00	74,959.79	94,232.00	94,232.00	94,232.00	94,232.00
Purchase									
35-25 Sand/Salt /CP		216,000.00	216,000.00	216,000.00	149,270.38	216,000.00	216,000.00	216,000.00	216,000.00
	Purchase	216,000.00	216,000.00	216,000.00	149,270.38	216,000.00	216,000.00	216,000.00	216,000.00
	Winter Roads	563,565.00	568,699.00	581,509.00	458,605.33	576,398.00	576,398.00	576,398.00	576,398.00
Dept/Div: 25-06 Public Works / Vehicle Maintenance									
Repairs & Maintenance									
30-08 Vehicle & Equipment		116,000.00	123,000.00	125,000.00	128,435.93	125,000.00	125,000.00	125,000.00	125,000.00
	Repairs & Maintenance	116,000.00	123,000.00	125,000.00	128,435.93	125,000.00	125,000.00	125,000.00	125,000.00
Purchase									
35-20 Tires		10,000.00	10,000.00	12,000.00	2,579.70	12,000.00	12,000.00	12,000.00	12,000.00
35-40 Gas & Diesel		108,790.00	131,445.00	131,445.00	61,980.76	120,000.00	120,000.00	120,000.00	120,000.00
	Purchase	118,790.00	141,445.00	143,445.00	64,560.46	132,000.00	132,000.00	132,000.00	132,000.00
	Vehicle Maintenance	234,790.00	264,445.00	268,445.00	192,996.39	257,000.00	257,000.00	257,000.00	257,000.00
	Public Works	1,178,584.00	1,251,675.00	1,274,796.00	924,990.90	1,255,299.00	1,255,299.00	1,239,884.00	1,240,184.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Public Works – Summer Roads Maintenance

Personnel Services	Provides regular and overtime wages for the Road Commissioner, nine full-time employees and one proposed seasonal employee for 26 weeks beginning the first week in May. Our Department currently is responsible for road maintenance, sewer line maintenance and bridge maintenance. The Board of Selectmen has voted for a 2.5% COLA and up to 1% merit increase for this union and non-union employees. We did not replace one of the full time employees. We did allow funds to provide for a seasonal person to help when needed.
Employee Costs	Provides travel, training, dues, meals, lodging and uniforms for above employees.
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 POS-200 plan with a \$200 HRA. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 7.8% if applicable.
Supplies	Provides for office supplies, postage, application/permits/fees, cleaning supplies and safety equipment for Public Works Department. Increase in office supplies and cleaning supplies.
Utilities	Provides electricity, heat, water and telephone for Public Works Department. We use approximately 3,500 gallons of heating oil each year that we can expect to be purchased at \$3.232 per gallon. I have reduced the electricity to reflect a more accurate usage.
Contract Services	Provides contracts for hired equipment such as street sweeper in the spring, excavator for ditching and street painting. The increase in this line item is to reflect the increase in rental for the mechanical sweeper.
Repair/Maintenance	Provides repair and maintenance for vehicles, building, equipment, radios, street and traffic signs, tree cutting/planting, roads, bridges, sidewalks and road resurfacing. The increase in the line item building is due to the increase of cost to maintenance of the building.

**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	\$33,471.27 (26 weeks)
Seasonal Employee (Proposed) (1 @ 40 hours per week)	\$12,676.45 (26 weeks)
Overtime (35 hours)	\$639.92

Salaries (continued) (Union Employees)

Mechanic	\$17,701.29 (26 weeks)
Sewer Technician	\$17,522.56 (26 weeks)
Truck Driver/Laborer I	\$17,255.16 (26 weeks)
Truck Driver/Laborer II	\$17,029.75 (26 weeks)
Truck Driver/Laborer III	\$14,081.77 (26 weeks)
Truck Driver/Laborer IV	\$13,080.73 (26 weeks)
Truck Driver/Laborer V	\$12,842.91 (26 weeks)
Truck Driver/Laborer VI	\$12,715.45 (26 weeks)
Truck Driver/Laborer VII (Vacant)	\$12,715.45 (26 weeks)
Overtime (35 hours per employee)	\$ 6,858.51

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Public Works – Winter Roads Maintenance

Personnel Services	Provides regular/overtime wages for the Road Commissioner, 9 full-time and 4 seasonal employees for 26 weeks beginning the first week of November. The Board of Selectmen has voted for a 2.5% COLA and up to 1% merit increase for this union and non-union employees.	
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 POS-200 plan with a \$200 HRA. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 7.8% if applicable.	
Purchases	Provides for the purchase of sand, salt, and cold patch. Projected purchase of 4,500 cubic yards of winter sand at \$7 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 \$95 per ton in this year’s budget.	
Salaries (Non Union Employees)	Road Commissioner	\$33,471.27 (26 weeks)
	Seasonal Employees (4 @ 40 hours per week) (One additional proposed)	\$50,705.78
	Overtime (100 hours per seasonal employee)	\$ 7,313.33
	Christmas Bonus	\$ 25.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Public Works – Winter Roads Maintenance (Continued)

(Union Employees)	Mechanic	\$17,728.44 (26 weeks)
	Sewer Technician	\$17,609.90 (26 weeks)
	Truck Driver/Laborer I	\$17,228.69 (26 weeks)
	Truck Driver/Laborer II	\$17,114.48 (26 weeks)
	Truck Driver/Laborer III	\$14,043.97 (26 weeks)
	Truck Driver/Laborer IV	\$13,060.64 (26 weeks)
	Truck Driver/Laborer V	\$12,926.62 (26 weeks)
	Truck Driver/Laborer VI	\$12,798.33 (26 weeks)
	Truck Driver/Laborer VII (Vacant)	\$12,798.33 (26 weeks)
	Christmas Bonuses	\$ 185.00
	Overtime	\$39,154.93
	(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 with the purchase of three new pieces of equipment this will help keep within budget.

Purchases

Provides for tires, gasoline and diesel. I have budgeted for \$3.47 per gallon for gasoline and \$3.85 for diesel, and we consume approximately 23,000 gallons a year in diesel and 11,000 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 prices. The reduction in this line item is due to the projected cost per gallon and a more accurate determination of gasoline consumption.

TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 30-01 Public Properties / Cemeteries									
Utilities									
15-01 Electricity		225.00	225.00	225.00	115.60	225.00	225.00	225.00	225.00
15-10 Water		525.00	600.00	1,200.00	333.23	1,200.00	1,200.00	1,200.00	1,200.00
	Utilities	750.00	825.00	1,425.00	448.83	1,425.00	1,425.00	1,425.00	1,425.00
Contract Services									
25-23 Web Site Maintenance					0.00	2,000.00	2,000.00	2,000.00	2,000.00
25-90 Sexton		66,028.00	70,479.00	72,594.00	63,519.75	74,409.00	74,409.00	74,409.00	74,409.00
25-95 Cemetery - Catholic Cemetery		600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00
	Contract Services	66,628.00	71,079.00	73,194.00	64,119.75	77,009.00	77,009.00	77,009.00	77,009.00
Repairs & Maintenance									
30-60 Tree Cutting		1,250.00	1,250.00	1,250.00	600.00	1,250.00	1,250.00	1,250.00	1,250.00
30-96 Cemeteries		2,000.00	2,000.00	2,000.00	269.45	2,000.00	2,000.00	2,000.00	2,000.00
	Repairs & Maintenance	3,250.00	3,250.00	3,250.00	869.45	3,250.00	3,250.00	3,250.00	3,250.00
	Cemeteries	70,628.00	75,154.00	77,869.00	65,438.03	81,684.00	81,684.00	81,684.00	81,684.00
	Public Properties	70,628.00	75,154.00	77,869.00	65,438.03	81,684.00	81,684.00	81,684.00	81,684.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Cemeteries

Utilities	Provides water to the cemeteries and electricity to the Southside Cemetery.
Contract Services	Provides contract for the Cemetery Sexton. (Includes \$1,815.00 increase) Stipend paid to Catholic Cemetery for lot maintenance. Website Maintenance for CemeteryFind.com.
Repair/Maintenance	Provides for tree cutting in the cemeteries and repair/maintenance of the cemeteries.

TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 35-01 Parks & Recreation / Recreation									
Personnel Services									
01-01 Regular		182,027.00	185,867.00	195,219.00	155,409.36	194,649.00	194,649.00	194,649.00	194,649.00
01-05 Overtime		1,000.00	1,000.00	1,000.00	636.96	1,000.00	1,000.00	1,000.00	1,000.00
	Personnel Services	183,027.00	186,867.00	196,219.00	156,046.32	195,649.00	195,649.00	195,649.00	195,649.00
Employee Costs									
05-01 Travel		1,000.00	1,000.00	1,000.00	942.40	1,300.00	1,300.00	1,000.00	1,000.00
05-05 Training		750.00	750.00	750.00	735.00	1,050.00	1,050.00	900.00	900.00
05-15 Dues		300.00	300.00	300.00	200.00	300.00	300.00	300.00	300.00
05-25 Lodging		750.00	750.00	750.00	750.00	900.00	900.00	700.00	900.00
	Employee Costs	2,800.00	2,800.00	2,800.00	2,627.40	3,550.00	3,550.00	2,900.00	3,100.00
Benefits									
08-01 Fica/Medicare		14,002.00	14,296.00	15,011.00	12,257.78	14,968.00	14,968.00	14,968.00	14,968.00
08-05 Retirement		3,282.00	4,109.00	5,800.00	4,315.22	7,521.00	7,521.00	7,521.00	7,521.00
08-10 Health		55,187.00	56,607.00	51,430.00	35,587.87	44,633.00	44,633.00	44,633.00	44,633.00
08-15 Dental		2,117.00	2,202.00	2,334.00	1,655.17	1,942.00	1,942.00	1,942.00	1,942.00
	Benefits	74,588.00	77,214.00	74,575.00	53,816.04	69,064.00	69,064.00	69,064.00	69,064.00
Supplies									
10-01 Office		1,350.00	1,350.00	1,500.00	922.95	1,500.00	1,500.00	1,500.00	1,500.00
10-05 Postage		350.00	350.00	250.00	140.88	250.00	250.00	250.00	250.00
10-25 Advertising		1,500.00	1,500.00	1,500.00	219.64	1,500.00	1,500.00	1,500.00	1,500.00
10-40 Cleaning		5,400.00	5,400.00	5,400.00	5,141.03	5,400.00	5,400.00	5,400.00	5,400.00
	Supplies	8,600.00	8,600.00	8,650.00	6,424.50	8,650.00	8,650.00	8,650.00	8,650.00
Utilities									
15-01 Electricity		18,400.00	18,000.00	18,000.00	11,917.31	15,000.00	15,000.00	15,000.00	15,000.00
15-05 Heat		27,150.00	28,530.00	26,500.00	27,888.47	26,500.00	26,500.00	26,500.00	26,500.00
15-10 Water		3,325.00	3,325.00	3,325.00	2,140.32	3,500.00	3,500.00	3,500.00	3,500.00
15-15 Telephone		1,875.00	1,875.00	1,350.00	1,139.24	3,200.00	3,200.00	3,200.00	3,200.00
	Utilities	50,750.00	51,730.00	49,175.00	43,085.34	48,200.00	48,200.00	48,200.00	48,200.00
Contract Services									
25-15 Portable Toilet Rental		2,500.00	2,500.00	2,500.00	1,894.00	2,500.00	2,500.00	2,500.00	2,500.00
25-35 Container Rental		540.00	420.00	480.00	480.00	480.00	480.00	480.00	480.00
	Contract Services	3,040.00	2,920.00	2,980.00	2,374.00	2,980.00	2,980.00	2,980.00	2,980.00
Repairs & Maintenance									
30-01 General		6,750.00	6,750.00	6,750.00	4,537.60	6,750.00	6,750.00	6,750.00	6,750.00
30-05 Vehicle		650.00	650.00	650.00	170.30	650.00	650.00	650.00	650.00
30-10 Building		4,435.00	4,435.00	4,435.00	3,298.01	4,435.00	4,435.00	4,435.00	4,435.00
30-20 Equipment		1,925.00	1,925.00	1,925.00	1,552.68	1,925.00	1,925.00	1,925.00	1,925.00
30-30 Lawns		8,000.00	8,000.00	8,000.00	2,626.89	8,000.00	8,000.00	8,000.00	8,000.00
30-35 Alarm		612.00	612.00	612.00	612.00	612.00	612.00	612.00	612.00
30-45 Multi-Purpose Room Floor		1,200.00	1,200.00	1,200.00	733.32	2,000.00	2,000.00	2,000.00	2,000.00
	Repairs & Maintenance	23,572.00	23,572.00	23,572.00	13,530.80	24,372.00	24,372.00	24,372.00	24,372.00
Purchase									
35-20 Tires		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35-40 Gas & Diesel		3,375.00	4,000.00	4,000.00	2,010.03	4,000.00	4,000.00	4,000.00	4,000.00
	Purchase	3,375.00	4,000.00	4,000.00	2,010.03	4,000.00	4,000.00	4,000.00	4,000.00
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	57,935.48	80,500.00	80,500.00	80,500.00	80,000.00
	Community Services	84,700.00	84,700.00	84,700.00	62,135.48	84,700.00	84,700.00	84,700.00	84,200.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Miscellaneous Expenses									
60-20 Inspections		800.00	800.00	800.00	554.07	800.00	800.00	800.00	800.00
	Miscellaneous Expenses	800.00	800.00	800.00	554.07	800.00	800.00	800.00	800.00
	Recreation	435,252.00	443,203.00	447,471.00	342,603.98	441,965.00	441,965.00	441,315.00	441,015.00
	Parks & Recreation	435,252.00	443,203.00	447,471.00	342,603.98	441,965.00	441,965.00	441,315.00	441,015.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Parks & Recreation

Personnel Services	Provides regular/overtime wages for the Director, Maintenance Assistant, Program Assistant, (3) Staff Assistants, Part-time employees that include Seasonal Employees, Ice Rink Attendant and Summer Maintenance Employees. The Board of Selectmen has voted for a 2.5% COLA and up to 1% merit increase for non-union employees.
Employee Costs	Provides travel, training, and dues for director and staff.
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 POS-200 plan with a \$200 HRA. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 7.8% if applicable.
Supplies	Provides office supplies, postage, advertising of programs and cleaning supplies for this Department.
Utilities	<p>Provides Electricity – Estimated usage for the Community Center, Tennis Courts and the Ice Rink.</p> <p>Provides Heat – Estimated usage for the Community Center (8,000 gal.) and Maintenance Garage (500 gal.) @ 3.232 per gal. Estimated propane usage for the Community Center Kitchen (100 gal.) and the Ice Rink (400 gal.) @ per gal.</p> <p>Provides Water – Estimated usage for the Community Center, Maintenance Garage, Fire Protection and all outside facilities.</p> <p>Provides Telephone – 4 phone lines at the Community Center and 1 cell phone. Increase due to estimated costs for the new phone system.</p>
Contract Services	Provides contracts for portable toilet rental at outside recreation facilities for programs and container rental for garbage disposal at the Community Center.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Parks & Recreation (Continued)

Repair/Maintenance	Provides for vehicle, building, equipment, lawns, fire & security alarm monitoring, multi-purpose floor maintenance, general repairs and supplies; unscheduled and/or scheduled.	
Purchases	Gasoline & diesel for the truck, lawn equipment, snow blower, ice rink tractor/zamboni, and all other outdoor maintenance equipment. Average use of gasoline is 1000 gallons @ \$3.47 per gal. and diesel 115 gal. @ \$3.85 per gallon.	
Community Services	Provides funding for the Water Safety program @ Lake George \$4,200.00 and all Recreation Department programs \$40,500.00 with budgeted program revenue of \$40,000.00.	
Miscellaneous	Provides for annual inspection of elevator, fire extinguishers, kitchen hood system, sprinklers and back flow testing.	
Salaries	Recreation Director	\$51,722.21
	Maintenance Assistant	\$30,584.99
	Programmer	\$26,266.58
	Staff Assistant	\$22,498.23
	Staff Assistant (Part-Time)	\$16,290.02
	(Proposed increase in hours)	
	Staff Assistant (Part-Time) (Proposed)	\$16,290.02
	Seasonal Program Part-Timers	\$16,000.00
	2 Summer Crew (16 wks)	\$10,000.00
	Ice Rink Attendant (12 wks)	\$ 4,896.00
	Christmas Bonuses (5 Employees)	\$ 100.00
	Overtime	\$ 1,000.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 40-01 Community Services / Service Organizations									
Community Services									
50-01 Skowhegan Free Public Lib		97,867.00	97,867.00	97,867.00	97,867.00	97,867.00	97,867.00	88,081.00	88,081.00
50-10 Coburn Park Commission		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	9,000.00	9,000.00
50-15 Skowhegan History House		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	4,500.00	4,500.00
50-60 Chamber of Commerce		5,000.00	14,000.00	24,000.00	24,000.00	24,000.00	24,000.00	10,000.00	10,000.00
50-90 Chamber of Commerce (Indian)				10,000.00	10,000.00	0.00	0.00	0.00	0.00
Community Services		117,867.00	126,867.00	146,867.00	146,867.00	136,867.00	136,867.00	111,581.00	111,581.00
Service Organizations		117,867.00	126,867.00	146,867.00	146,867.00	136,867.00	136,867.00	111,581.00	111,581.00
Community Services		117,867.00	126,867.00	146,867.00	146,867.00	136,867.00	136,867.00	111,581.00	111,581.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 45-01 Tax Assessments / Education									
Unclassified									
45-03 School Tax		9,043,886.00	9,301,320.00	9,614,652.00	8,012,210.00				
	Unclassified	9,043,886.00	9,301,320.00	9,614,652.00	8,012,210.00	0.00	0.00	0.00	0.00
	Education	9,043,886.00	9,301,320.00	9,614,652.00	8,012,210.00	0.00	0.00	0.00	0.00
Dept/Div: 45-03 Tax Assessments / County									
Unclassified									
45-01 County Tax		2,553,508.89	2,617,822.33	2,520,396.87	2,520,396.87				
	Unclassified	2,553,508.89	2,617,822.33	2,520,396.87	2,520,396.87	0.00	0.00	0.00	0.00
	County	2,553,508.89	2,617,822.33	2,520,396.87	2,520,396.87	0.00	0.00	0.00	0.00
	Tax Assessments	11,597,394.89	11,919,142.33	12,135,048.87	10,532,606.87	0.00	0.00	0.00	0.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 50-01 Capital Expenditures / Debt Retirement									
Long Term Debt									
55-10 Combined Sewer Overflow P		283,922.00	281,189.00	278,457.00	278,456.40	275,724.00	275,724.00	275,724.00	275,724.00
55-15 TAN		20,000.00	20,000.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00	20,000.00
55-25 Combined Sewer Overflow II		445,662.00	439,827.00	433,992.00	433,991.61	428,157.00	428,157.00	428,157.00	428,157.00
55-40 Highway Obligation Loan		152,383.00	143,063.00	139,456.00	139,455.10	135,916.00	135,916.00	135,916.00	135,916.00
55-45 Highway Loader					0.00	23,275.00	23,275.00	23,275.00	23,275.00
55-50 Highway Grader					0.00	20,737.00	20,737.00	20,737.00	20,737.00
55-55 Highway Tandem Axle Truck					0.00	28,564.00	28,564.00	28,564.00	28,564.00
55-60 Combine Sewer Overflow III					0.00	801,900.00	801,900.00	801,900.00	801,900.00
Long Term Debt		901,967.00	884,079.00	871,905.00	851,903.11	1,734,273.00	1,734,273.00	1,734,273.00	1,734,273.00
Debt Retirement		901,967.00	884,079.00	871,905.00	851,903.11	1,734,273.00	1,734,273.00	1,734,273.00	1,734,273.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Expenditures – Debt Retirement

Pay To	Purpose	Date Paid In Full	Interest Rate
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	08/08/2018	2.950%
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	1.440%

TOWN OF SKOWHEGAN OPERATING BUDGET

		2012 Budget	2013 Budget	2014 Budget	2014 Expenses YTD (5/15/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 50-03 Capital Expenditures / Capital Reserve Funds									
Capital Reserve Funds									
65-01 Pollution Cont Plant		153,000.00	167,000.00	124,300.00	124,300.00	93,800.00	93,800.00	83,800.00	83,800.00
65-05 Recreation Dept		80,000.00	52,000.00	67,000.00	67,000.00	43,000.00	43,000.00	43,000.00	43,000.00
65-10 Municipal Bldg		53,000.00	10,000.00	20,000.00	20,000.00	50,000.00	50,000.00	48,000.00	48,000.00
65-15 Solid Waste		20,000.00	17,000.00	9,000.00	9,000.00	6,000.00	6,000.00	6,000.00	6,000.00
65-20 Police Dept		43,640.00	44,640.00	35,000.00	35,000.00	0.00	0.00	0.00	0.00
65-25 Public Works Equipment		85,000.00	100,000.00	85,000.00	85,000.00	80,000.00	80,000.00	80,000.00	80,000.00
65-30A Public Works Roads/Sidewalks		250,000.00	310,000.00	225,000.00	225,000.00	275,000.00	275,000.00	250,000.00	250,000.00
65-30B URIP Funds (Block Grant)		127,000.00	154,756.00	148,632.00	153,012.00	153,012.00	153,012.00	153,012.00	153,012.00
65-35 Fire Dept.		60,000.00	106,700.00	150,000.00	150,000.00	174,000.00	174,000.00	170,000.00	150,000.00
65-45 Emergency Management			20,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
65-55 Catastrophic Wages			10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
65-60 Legal				0.00	0.00	5,000.00	5,000.00	55,000.00	55,000.00
65-70 Administration		15,000.00	15,000.00	12,000.00	12,000.00	20,000.00	20,000.00	15,000.00	15,000.00
65-75 Assessor's Dept.		25,000.00	100,000.00	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.00
65-85 Cemeteries		10,000.00	7,500.00	7,500.00	7,500.00	0.00	0.00	0.00	0.00
65-90 Planning		4,000.00	3,000.00	3,000.00	3,000.00	2,000.00	2,000.00	2,000.00	2,000.00
65-95 Public Works Buildings		1,500.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Capital Reserve Funds		927,140.00	1,127,596.00	951,432.00	955,812.00	966,812.00	966,812.00	920,812.00	900,812.00
Capital Reserve Funds		927,140.00	1,127,596.00	951,432.00	955,812.00	966,812.00	966,812.00	920,812.00	900,812.00
Capital Expenditures		1,829,107.00	2,011,675.00	1,823,337.00	1,807,715.11	2,701,085.00	2,701,085.00	2,655,085.00	2,635,085.00
Expense Totals:		19,916,015.89	20,781,043.33	21,000,714.87	17,946,358.59	9,910,501.15	9,890,190.00	9,742,228.00	9,706,421.00
Dept/Div: 45-01 Tax Assessments / Education									
Unclassified									
45-03 School Tax		9,043,886.00	9,301,320.00	9,614,652.00	8,012,210.00				
Unclassified		9,043,886.00	9,301,320.00	9,614,652.00	8,012,210.00	0.00	0.00	0.00	0.00
Education		9,043,886.00	9,301,320.00	9,614,652.00	8,012,210.00	0.00	0.00	0.00	0.00
Dept/Div: 45-03 Tax Assessments / County									
Unclassified									
45-01 County Tax		2,553,508.89	2,617,822.33	2,520,396.87	2,520,396.87				
Unclassified		2,553,508.89	2,617,822.33	2,520,396.87	2,520,396.87	0.00	0.00	0.00	0.00
County		2,553,508.89	2,617,822.33	2,520,396.87	2,520,396.87	0.00	0.00	0.00	0.00
Tax Assessments		11,597,394.89	11,919,142.33	12,135,048.87	10,532,606.87	0.00	0.00	0.00	0.00
Raise and Appropriate		\$8,318,621.00	\$8,861,901.00	\$8,865,666.00	\$7,413,751.72	\$9,910,501.15	\$9,890,190.00	\$9,742,228.00	\$9,706,421.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds

Pollution Control Plant

Department Request \$93,800

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

\$7,500 Equipment Maintenance and Repair. For routine maintenance in excess of \$5,000 and unanticipated repairs in excess of \$1,000

\$25,000 Equipment Replacement. For replacement of process equipment that has reached the end of its service life.

\$6,000 New Equipment. For purchase and installation of new equipment to improve process control.

\$10,000 Pump Station Upgrades. For future upgrades to the pump stations.

\$5,000 Sewer System Master Plan. The next CSO Master Plan update for DEP is due in 2018 at an estimated cost of \$25,000.

\$20,000 Sewer Collection System Upgrades. This appropriation is intended for emergency or spot repairs only. The CSO Master Plan approved by Maine DEP in 2013 lists specific sewer replacement projects through the next five years and will be funded by a State Revolving Loan Fund bond.

\$15,000 Vehicle Replacement. \$9,000 for 2012 International cab & chassis replacement in 2028 with new aluminum dump body at estimated cost of \$125,000. \$6,000 for replacement of 2014 Dodge 3500 cab & chassis with service body, electric crane and plow in 2024. Replacement date of 1997 Ford Ranger pickup has not been determined.

\$300 Forklift. A used forklift was received from the Solid Waste Management Facility in 2012. Expected service life is over 10 years.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

Recreation Department

Department Request \$43,000

\$25,000 Ball field Compound. Continue to set funds aside to expand on the ball field complex at the Community Center. The Army National Guard will provide the labor and equipment to do the major portion of the project, which will save us a substantial amount of money.

\$10,000 Building Repairs. Carpet replacement in lobby/hallway, window/door repairs and any unexpected or emergency repairs at the Community Center.

\$8,000 Equipment Replacement- Replacement of the 2002 Exmark Commercial Mower.

Municipal Building

Department Request \$50,000

\$12,000 - Painting and repairing walls in the following areas in the Police Department. Elevator and ADA Ramp hallways, front entrance area and stairway, the patrolmen's room, both bathrooms, hallway by the detective offices, the back entryway and stairway, the main hallway throughout the department, hallway by the chief's office and detectives offices.

\$18,000 – Replacing the carpet in the Police Department with TOLI flooring. The following areas would be replaced. The main hallway, both bathrooms, and the rear entrance stairs (both sets).

\$15,000- Painting, mortar and brick repairs to the exterior of the Municipal Building.

\$5,000 Roofing for unpredictable roof leak repairs and/or replacement.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

Solid Waste

Department Request \$6,000

\$6,000 – Compost Area- improving the storage area for the leaf and yard waste by adding a 35' x 160' gravel pad.

Police Department

Department Request \$0 (Revised)

Upon complete review of the Police Department budget, the 2014/2015 budget figures have been altered to reflect the re-designation within the department's reserve accounts of \$55,920.00 from the COPS Grant 4th year Investment. These funds have been in reserves since 2009. This COPS Grant designation of funds was originally designated for the last year of a four year contract with the federal government's COPS Grant Program. The COPS Grant was designed to get more officers on the street by funding three out of four years from the grant in which the town agrees to pay for the last year. The Town of Skowhegan entered this agreement in 2009 and set aside money each year to assist with that last year. As personnel conditions changed for the Skowhegan Police Department, the monies that were set aside were not used. The designation currently has a balance of \$55,920.00 dollars. Town Selectmen have authorized the rededication of these funds to assist with the 2014/2015 budget. It was decided that \$45,700.00 dollars will be placed in the 2014/2015 Cruiser Replacement designation for the funding of a new police cruiser. The remainder of \$10,220 will be used to offset taxation and will be placed in a newly created training designation within the police department reserve account to assist in the 2014/2015 training, travel, meals, lodging and ammunition lines of the budget. The police department must put more of a focus on training to increase our effectiveness and minimize liability.

Public Works

Department Request for Equipment \$80,000

This account is used to maintain and replace our equipment. We presently own \$1,850,000 worth of equipment at today's price and it is depreciating at more than \$125,000 per year. The account presently has approximately \$3,000.00. Last year we replaced the 1983 Mack truck with a 2014 International tandem axle wheeler with side dump, wing and plow. This year I would like to replace the 2008 Ford 550 one ton. The replacement cost for the Ford 550 with a new one ton , side dump body, plow, wing and head gear is expected to cost approximately\$105,000.00. I am hoping that we will be able to receive at least \$25,000 in trade for the existing truck. We have the 1998 GMC that is due for replacement in 2014/15.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

**Public Works
(Continued)**

Department Request for Streets and Sidewalks \$275,000

We have depleted our reserve account so it is important to replenish this account beyond the URIP funds received from the State. We have included \$10,000 to rebuild a portion of the sidewalk on Willow Street.

Department Projection for Urban Renewal Improvement Program Funds \$153,012

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

Our paving plan for the 2014 season includes the following:

	Width	Length	Depth	Other work	Tonnage	Misc. work	Price per ton	Project total
Hilton Hill	21	1,800	1.50	\$0.00	345.9	\$ 2,800.00	\$ 81.00	\$ 30,815.47
Back Road	21	10,000	1.00	\$0.00	1,281	\$ 9,453.78	\$ 81.00	\$ 113,214.78
Bigelow Hill Road	21	5,000	1.00	\$0.00	640.5	\$ -	\$ 81.00	\$ 51,880.50
Dr. Mann Road	21	3,800	2.00	\$48,950.00	973.6	\$ 15,000.00	\$ 81.00	\$ 142,808.36
Malbons Mills Road	21	6,400	2.00	\$82,500.00	1,639.7	\$ 32,853.00	\$ 81.00	\$ 248,167.08
Burrill Hill Road	21	2,750	1.25	\$0.00	440.3	\$ 3,545.57	\$ 81.00	\$ 39,213.41
							Subtotal	\$ 626,099.60
							Less MPI Funds	(\$195,487.72)
		5.6	miles		5,321		Less LRAP (URIP) Funds	<u>(\$153,012.00)</u>
							Taxation	\$ 265,000.00
							CIP Amount	\$ 12,599.88

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

**Public Works
(Continued)**

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

Priority	Name	Length	Paving year
1	Willow Street	900	2014
2	Bridge	370	2014
3	Willow Street	900	2015
4	Elm Street	1,000	2016
5	Greenwood Ave	850	2017
5	East Chandler	400	2017
6	Greenwood Ave	800	2018
6	Spring Street	600	2018
7	Olive Street	550	2019
7	Bush Street	634	2019
8	Pine Street	825	2020
9	French Street	1,000	2021
10	French Street	1,060	2022
11	Greenwood Ave	1,100	2023

Public Works Bldgs.

Department Request \$10,000

We need to replace several doors on the highway garage building and would like to continue on with redoing the floors in the hallway and bathrooms. There is approximately \$\$3,700.00 in this account. We will continue to set a portion of this money aside to eventually construct a shed just for salt.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

Fire Department

Department Request \$174,000

\$142,000 Fire Truck Replacement, Estimated amount required to complete the funding for our scheduled apparatus replacement. This account also covers routine maintenance and unanticipated repairs in excess of \$1,000. We have applied for an AFG Grant to assist with the purchase of a Fire Truck. If awarded, we will reduce this amount.

\$8,000 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. We are also continuing our Engineering study of the Fire Station and a feasibility study of a new Public Safety Building.

\$12,000 SCBA Maintenance. We are in year 3 of our 9 year plan to replace the 56 cylinders as required by NIOSH. We have applied for an AFG grant for the replacement of the cylinders and some of the SCBA units, should we be successful we will reduce the request.

\$1,000 Rescue Tool. Used to purchase and update items for the Rescue Tool. The tool we currently are using was placed in service in October of 1986.

\$10,000 Protective Clothing. Used to repair, replace turnout Gear for Firefighters. Priorities this year include Boots, Gloves, and Hoods. 7 Fulltime personnel are scheduled for gear replacement in 2015.

\$1,000 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. We currently are in need of replacing several hundred feet of hose.

Emergency Management

Department Request \$5,000

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

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

Legal

Department Request \$5,000

\$5,000 Legal expenses above and beyond the norm, such as arbitration and legal suits.

Administration

Department Request \$20,000

\$20,000 Information Technology Improvements. This is used to purchase new computers and equipment as needed. This year's projects also include: a new phone system, and an offsite backup system.

Assessor

Department Request \$50,000

\$50,000 Revaluation

Planning Department

Department Request \$2,000

\$1,000 The Skowhegan Conservation Commission would like to do some water quality testing on certain Skowhegan bodies of water.

\$1,000 The Skowhegan Heritage Council is trying to complete renovations on the Dudley Corner Schoolhouse. They still have one side of the building to re-side and then will begin on completing the interior. This is an ongoing project, and they are also fundraising.

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TOWN OF SKOWHEGAN OPERATIONAL REVENUES

	2012 Budget	2013 Budget	2014 Budget	2014 Revenues YTD (5/12/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 01-01 General Government / Finance Department								
04 Interest on Taxes	15,000.00	15,000.00	15,000.00	12,779.31	15,000.00	15,000.00	15,000.00	15,000.00
05 Interest on Liens	30,000.00	35,000.00	30,000.00	31,495.10	30,000.00	30,000.00	30,000.00	30,000.00
06 Interest on Investments	2,500.00	4,000.00	2,000.00	374.96	1,000.00	1,000.00	1,000.00	1,000.00
07 Excise-BMV	1,000,000.00	1,050,000.00	1,050,000.00	1,139,540.18	1,050,000.00	1,050,000.00	1,050,000.00	1,050,000.00
08 Excise-IFW	3,000.00	3,000.00	5,000.00	3,879.00	5,000.00	5,000.00	5,000.00	5,000.00
10 Clerk Fees	5,000.00	5,000.00	5,000.00	4,223.75	5,000.00	5,000.00	5,000.00	5,000.00
11 Agent Fees	20,000.00	20,000.00	20,000.00	22,669.00	20,000.00	20,000.00	20,000.00	20,000.00
12 Benefit Reimb.	4,000.00	5,000.00	6,000.00	7,974.62	7,000.00	7,000.00	7,000.00	7,000.00
14 Photo Copies	200.00	75.00	1.00	19.00	5.00	5.00	5.00	5.00
15 Returned Check Charge	500.00	500.00	600.00	630.00	350.00	350.00	350.00	350.00
17 Certified Copies	15,000.00	15,000.00	15,000.00	17,182.80	15,000.00	15,000.00	15,000.00	15,000.00
18 Burial Permits	1,500.00	2,000.00	2,000.00	4,284.00	2,000.00	2,000.00	2,000.00	2,000.00
20 Victualers Licenses	1,200.00	1,200.00	1,200.00	210.00	1,200.00	1,200.00	1,200.00	1,200.00
21 Amusement Permits	175.00	175.00	175.00	270.00	175.00	175.00	175.00	175.00
23 Business Names	50.00	50.00	50.00	60.00	50.00	50.00	50.00	50.00
26 Non-Resident Notary Fees	75.00	100.00	100.00	380.00	100.00	100.00	100.00	100.00
27 Hospital Liens	200.00	150.00	50.00	0.00	0.00	0.00	0.00	0.00
29 Passport Fee	5,000.00	5,000.00	5,000.00	7,617.20	8,000.00	8,000.00	8,000.00	8,000.00
32 Voter Lists	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Ordinance Fines	300.00	800.00	800.00	1,603.00	800.00	800.00	800.00	800.00
37 Election Reimb.	500.00	150.00	150.00	0.00	200.00	200.00	200.00	200.00
Finance Department	1,104,240.00	1,162,200.00	1,158,126.00	1,255,191.92	1,160,880.00	1,160,880.00	1,160,880.00	1,160,880.00
Dept/Div: 01-02 General Government / Municipal Building Mainte								
01 Opera House Charge For Svs.	1,000.00	3,000.00	2,000.00	1,598.00	2,000.00	2,000.00	2,000.00	2,000.00
Municipal Building Main	1,000.00	3,000.00	2,000.00	1,598.00	2,000.00	2,000.00	2,000.00	2,000.00
Dept/Div: 01-03 General Government / Assessing								
01 Veteran Reimb.	5,250.00	6,000.00	6,000.00	7,212.00	6,000.00	6,000.00	6,000.00	6,000.00
02 Tree Growth Reimb	9,000.00	16,000.00	17,000.00	23,729.52	17,000.00	17,000.00	17,000.00	17,000.00
Assessing	14,250.00	22,000.00	23,000.00	30,941.52	23,000.00	23,000.00	23,000.00	23,000.00
Dept/Div: 01-06 General Government / Planning Ord.								
01 Flood Planning Permit	100.00	100.00	100.00	0.00	100.00	100.00	100.00	100.00
02 Site Plan Review	300.00	300.00	300.00	850.00	300.00	300.00	300.00	300.00
03 Subdivision Permits	300.00	300.00	150.00	1,000.00	150.00	150.00	150.00	150.00
Planning Ord.	700.00	700.00	550.00	1,850.00	550.00	550.00	550.00	550.00
Dept/Div: 01-07 General Government / Code Enforcement								
01 Plumbing Insp. Fees	3,000.00	3,000.00	3,000.00	4,455.00	4,500.00	4,500.00	4,500.00	4,500.00
02 Junkyard Licenses	225.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
04 Shore Land Zoning App. Fees	550.00	600.00	600.00	300.00	600.00	600.00	600.00	600.00
05 Building Permit Fees			8,000.00	10,647.65	9,000.00	9,000.00	9,000.00	9,000.00
Code Enforcement	3,775.00	3,900.00	11,900.00	15,702.65	14,400.00	14,400.00	14,400.00	14,400.00

TOWN OF SKOWHEGAN OPERATIONAL REVENUES

	2012 Budget	2013 Budget	2014 Budget	2014 Revenues YTD (5/12/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 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	189.06	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	67.44	92.00	92.00	92.00	92.00
05 Grant Admin Fees	400.00	400.00	250.00	0.00	400.00	400.00	400.00	400.00
Economic & Community	4,164.00	4,164.00	4,014.00	3,085.37	4,164.00	4,164.00	4,164.00	4,164.00
General Government	1,128,129.00	1,195,964.00	1,199,590.00	1,308,369.46	1,204,994.00	1,204,994.00	1,204,994.00	1,204,994.00
Dept/Div: 05-01 Public Safety / Police Dept.								
01 Gun Permits	400.00	600.00	700.00	713.00	800.00	800.00	800.00	800.00
02 Parking Fines	1,200.00	2,000.00	2,000.00	2,171.00	2,000.00	2,000.00	2,000.00	2,000.00
03 Restitution	500.00	700.00	700.00	0.00	600.00	600.00	600.00	600.00
04 Accident Reports	2,600.00	3,000.00	3,000.00	2,621.00	2,600.00	2,600.00	2,600.00	2,600.00
05 Taxi Permits	1,000.00	1,000.00	1,150.00	1,431.50	1,150.00	1,150.00	1,150.00	1,150.00
06 Animal Control	4,000.00	6,000.00	6,000.00	7,180.00	5,000.00	5,000.00	5,000.00	5,000.00
07 SRO	25,200.00	23,852.00	26,600.00	9,120.00	27,398.00	27,398.00	27,398.00	27,398.00
08 Fica/Medicare	1,927.00	1,927.00	2,034.00	697.68	2,095.00	2,095.00	2,095.00	2,095.00
09 Health	9,174.00	9,615.00	8,987.00	3,351.12	9,503.00	9,503.00	9,503.00	9,503.00
10 Dental	274.00	285.00	302.00	108.84	314.00	314.00	314.00	314.00
11 MSRS	1,335.00	2,520.00	2,793.00	957.60	3,013.00	3,013.00	3,013.00	3,013.00
12 Worker's Comp	763.00	763.00	805.00	276.34	832.00	832.00	832.00	832.00
13 Unemployment	252.00	252.00	266.00	91.20	273.00	273.00	273.00	273.00
14 Witness Fees	1,450.00	1,200.00	1,500.00	954.16	1,500.00	1,500.00	1,500.00	1,500.00
15 Sex Offense Registry	150.00	150.00	150.00	65.00	150.00	150.00	150.00	150.00
20 MDEA Agent	47,632.00	49,550.97	43,784.00	16,205.68	46,030.00	46,030.00	46,030.00	46,030.00
21 FICA/Medicare	3,643.00	3,944.00	3,349.00	1,239.74	3,521.00	3,521.00	3,521.00	3,521.00
22 Health	8,486.00	8,895.00	10,939.00	3,878.99	11,567.00	11,567.00	11,567.00	11,567.00
23 Dental	411.00	427.00	453.00	156.96	471.00	471.00	471.00	471.00
24 MSRS	2,524.00	5,156.00	4,597.00	1,701.59	5,063.00	5,063.00	5,063.00	5,063.00
25 Workers Comp	1,443.00	1,562.00	1,326.00	491.03	1,399.00	1,399.00	1,399.00	1,399.00
26 Unemployment	476.00	515.00	437.00	162.06	450.00	450.00	450.00	450.00
27 Liability Ins	229.00	229.00	229.00	79.38	229.00	229.00	229.00	229.00
28 Fingerprint Fees	0.00	200.00	100.00	8.00	25.00	25.00	25.00	25.00
Police Dept.	115,069.00	124,342.97	122,201.00	53,661.87	125,983.00	125,983.00	125,983.00	125,983.00
Dept/Div: 05-03 Public Safety / Fire Dept.								
01 Fire Reports	0.00	50.00	50.00	10.00	10.00	10.00	10.00	10.00
Fire Dept.	0.00	50.00	50.00	10.00	10.00	10.00	10.00	10.00
Public Safety	115,069.00	124,392.97	122,251.00	53,671.87	125,993.00	125,993.00	125,993.00	125,993.00
Dept/Div: 10-01 Health & Human Services / General Assistance								
01 GA State Reimb	16,000.00	16,000.00	16,000.00	28,029.63	20,000.00	20,000.00	20,000.00	20,000.00
General Assistance	16,000.00	16,000.00	16,000.00	28,029.63	20,000.00	20,000.00	20,000.00	20,000.00
Health & Human Servic	16,000.00	16,000.00	16,000.00	28,029.63	20,000.00	20,000.00	20,000.00	20,000.00

TOWN OF SKOWHEGAN OPERATIONAL REVENUES

	2012 Budget	2013 Budget	2014 Budget	2014 Revenues YTD (5/12/14)	2015 Initial Department Requests	2015 Manager Approved	2015 Budget Committee	2015 Selectmen
Dept/Div: 20-01 Sanitation / Solid Waste & Recycling								
01 Charge for Svs.- Landfill	8,000.00	10,000.00	10,000.00	8,576.00	10,000.00	10,000.00	10,000.00	10,000.00
02 Sale Recyclable Materials	75,000.00	75,000.00	70,000.00	54,014.76	60,000.00	60,000.00	60,000.00	60,000.00
03 Landfill Permit Fees	7,500.00	5,000.00	5,000.00	10,230.00	6,000.00	6,000.00	6,000.00	6,000.00
04 Comm Haulers Licenses	1,500.00	1,500.00	1,500.00	2,100.00	2,000.00	2,000.00	2,000.00	2,000.00
Solid Waste & Recycling	92,000.00	91,500.00	86,500.00	74,920.76	78,000.00	78,000.00	78,000.00	78,000.00
Sanitation	92,000.00	91,500.00	86,500.00	74,920.76	78,000.00	78,000.00	78,000.00	78,000.00
Dept/Div: 25-01 Public Works / Summer Roads								
01 Road Opening Permits	1,500.00	4,000.00	2,000.00	3,085.61	2,000.00	2,000.00	2,000.00	2,000.00
02 Sewer Permits	250.00	250.00	250.00	50.00	250.00	250.00	250.00	250.00
03 Block Grant	127,000.00	154,756.00	148,632.00	153,012.00	153,012.00	153,012.00	153,012.00	153,012.00
Summer Roads	128,750.00	159,006.00	150,882.00	156,147.61	155,262.00	155,262.00	155,262.00	155,262.00
Public Works	128,750.00	159,006.00	150,882.00	156,147.61	155,262.00	155,262.00	155,262.00	155,262.00
Dept/Div: 30-01 Public Properties / Cemeteries								
01 Sale of Cemetery Lots	100.00	100.00	100.00	260.00	100.00	100.00	100.00	100.00
05 Burial Fees	5,000.00	5,000.00	5,000.00	5,250.00	5,000.00	5,000.00	5,000.00	5,000.00
10 Perpetual Care Income	20,000.00	16,000.00	15,000.00	14,642.88	14,500.00	14,500.00	14,500.00	14,500.00
Cemeteries	25,100.00	21,100.00	20,100.00	20,152.88	19,600.00	19,600.00	19,600.00	19,600.00
Public Properties	25,100.00	21,100.00	20,100.00	20,152.88	19,600.00	19,600.00	19,600.00	19,600.00
Dept/Div: 35-01 Parks & Recreation / Recreation								
01 Charge for Svs.- Communit	17,000.00	20,000.00	25,000.00	19,783.92	25,000.00	25,000.00	25,000.00	25,000.00
04 Programs	45,000.00	45,000.00	40,000.00	34,402.00	40,000.00	40,000.00	40,000.00	40,000.00
Recreation	62,000.00	65,000.00	65,000.00	54,185.92	65,000.00	65,000.00	65,000.00	65,000.00
Parks & Recreation	62,000.00	65,000.00	65,000.00	54,185.92	65,000.00	65,000.00	65,000.00	65,000.00
Revenue Totals:	1,567,048.00	1,672,962.97	1,660,323.00	1,695,478.13	1,668,849.00	1,668,849.00	1,668,849.00	1,668,849.00