

Town of Skowhegan

Municipal Budget Fiscal Year 2016



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

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

Board of Selectmen

Betty Austin, Vice Chairman
Darla L. Pickett
Donald Skillings
Paul York

Town Office Phone: 207-474-6900

2015 Budget & Finance Committee Members

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

TOWN OF SKOWHEGAN OPERATING BUDGET

COMPOSITE

	2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
General Government								
Finance Department pg.1-4	393,533.00	406,636.00	426,970.00	305,441.21	434,053.00	434,053.00	434,053.00	434,053.00
Municipal Building Maintenance pg.5-6	105,558.00	107,203.00	106,044.00	80,705.65	102,519.00	102,519.00	102,519.00	102,519.00
Assessing pg.7-8	103,168.00	106,990.00	102,755.00	71,067.96	105,596.00	105,596.00	105,596.00	105,596.00
Town Manager pg.9-10	138,535.00	138,845.00	150,430.00	115,298.74	151,981.00	151,981.00	151,981.00	151,981.00
Planning & Ordinance Administration pg.11-12	22,109.00	21,915.00	19,320.00	3,856.04	18,383.00	18,383.00	18,383.00	18,383.00
Code Enforcement pg.13-14	145,183.00	137,373.00	141,583.00	116,218.44	150,568.00	150,568.00	150,568.00	150,568.00
Employee Benefits pg.15-16	96,500.00	114,650.00	110,650.00	75,914.25	114,580.00	114,580.00	114,580.00	114,580.00
Town Insurances pg.15-16	80,680.00	85,665.00	94,310.00	85,187.80	101,195.00	101,195.00	101,195.00	101,195.00
Economic & Community Development pg.17-18	147,656.00	149,956.00	155,686.00	113,440.30	145,396.00	145,396.00	145,396.00	145,396.00
ARTICLE 3	1,232,922.00	1,269,233.00	1,307,748.00	967,130.39	1,324,271.00	1,324,271.00	1,324,271.00	1,324,271.00
Public Safety								
Police Department pg.19-21	1,078,945.00	1,102,790.00	1,146,850.00	894,613.89	1,283,870.00	1,283,870.00	1,283,870.00	1,283,870.00
ARTICLE 4								
Public Safety								
Fire Department pg.22-24	716,151.00	745,445.00	803,566.00	628,635.20	821,827.00	821,827.00	821,827.00	821,827.00
ARTICLE 5								
Public Safety								
Other Protection pg.25-26	512,503.00	535,614.00	530,856.00	443,927.23	501,502.00	501,502.00	501,502.00	501,502.00
ARTICLE 6								
Health & Human Services								
General Assistance pg.27-28	78,075.00	78,608.00	84,024.00	124,784.22	109,734.00	109,734.00	109,734.00	109,734.00
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	79,367.00	79,900.00	85,316.00	125,860.72	111,026.00	111,026.00	111,026.00	111,026.00
Health & Human Services								
Human Service Agencies pg.29	28,266.00	34,327.00	13,700.00	13,700.00	72,803.15	29,472.00	0.00	0.00
ARTICLES 36-42								
Waste Water Treatment pg.32-36								
Pollution Control Plant	467,944.00	479,536.00	487,774.00	396,732.84	508,020.00	508,020.00	508,020.00	508,020.00
Pumping Stations	21,025.00	21,600.00	21,700.00	14,441.23	21,250.00	21,250.00	21,250.00	21,250.00
Sewers	20,000.00	22,000.00	22,000.00	19,249.76	22,000.00	22,000.00	22,000.00	22,000.00
ARTICLE 8	508,969.00	523,136.00	531,474.00	430,423.83	551,270.00	551,270.00	551,270.00	551,270.00
Sanitation								
Solid Waste & Recycling pg.37-39	796,204.00	804,881.00	805,419.00	568,187.21	816,065.00	816,065.00	816,065.00	816,065.00
ARTICLE 9								
Public Works pg.40-45								
Summer Roads Maintenance	418,531.00	424,842.00	406,786.00	272,772.28	428,936.00	428,936.00	428,936.00	428,936.00
Winter Roads Maintenance	568,699.00	581,509.00	576,398.00	481,513.06	586,996.00	586,996.00	586,996.00	586,996.00
Vehicle Maintenance	264,445.00	268,445.00	257,000.00	180,172.21	247,000.00	247,000.00	247,000.00	247,000.00
ARTICLE 10								
ARTICLE 11								
ARTICLE 12								
	1,251,675.00	1,274,796.00	1,240,184.00	934,457.55	1,262,932.00	1,262,932.00	1,262,932.00	1,262,932.00
Public Properties								
Cemeteries pg.46-47	75,154.00	77,869.00	81,684.00	59,024.63	83,716.00	83,716.00	83,716.00	83,716.00
ARTICLE 13								
Parks & Recreation								
Recreation pg.48-51	443,203.00	447,471.00	441,315.00	318,395.21	454,971.00	454,971.00	454,971.00	454,971.00
ARTICLE 14								
Community Services								
Service Organizations pg.52	126,867.00	146,867.00	136,867.00	136,867.00	143,367.00	126,867.00	68,434.00	108,282.00
ARTICLES 32-35								
Capital Expenditures								
Debt Retirement pg.54-55	884,079.00	871,905.00	932,373.00	912,370.29	1,802,999.00	1,802,999.00	1,802,999.00	1,802,999.00
Capital Reserve Funds pg.56-62	1,127,596.00	951,432.00	920,812.00	908,336.00	1,018,236.00	1,018,136.00	1,168,135.00	998,236.00
ARTICLE 15								
ARTICLES 16-31								
TOTAL	8,861,901.00	8,865,666.00	8,978,164.00	7,341,929.15	10,248,855.15	10,188,924.00	10,251,018.00	10,120,967.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 01-01 General Government / Finance Department									
Personnel Services									
01-01 Regular		177,321.00	184,363.00	190,168.00	153,909.54	195,108.00	195,108.00	195,108.00	195,108.00
01-05 Overtime		1,500.00	1,500.00	1,500.00	1084.51	1,500.00	1,500.00	1,500.00	1,500.00
	Personnel Services	178,821.00	185,863.00	191,668.00	154,994.05	196,608.00	196,608.00	196,608.00	196,608.00
Employee Costs									
05-01 Travel		500.00	700.00	700.00	263.43	700.00	700.00	700.00	700.00
05-05 Training		1,700.00	1,500.00	1,500.00	643.00	1,500.00	1,500.00	1,500.00	1,500.00
05-15 Dues		14,385.00	14,385.00	14,385.00	12583.00	13,500.00	13,500.00	13,500.00	13,500.00
05-20 Meals		200.00	200.00	200.00	17.00	200.00	200.00	200.00	200.00
05-65 Substance Abuse Testing		1,500.00	1,500.00	1,650.00	1251.68	2,000.00	2,000.00	2,000.00	2,000.00
05-70 Pre-Employment Testing		3,000.00	3,000.00	3,000.00	1,969.71	3,000.00	3,000.00	3,000.00	3,000.00
05-75 Respiratory Testing		1,890.00	1,615.00	1,260.00	344.19	1,520.00	1,520.00	1,520.00	1,520.00
	Employee Costs	23,175.00	22,900.00	22,695.00	17,072.01	22,420.00	22,420.00	22,420.00	22,420.00
Benefits									
08-01 Fica/Medicare		13,680.00	14,219.00	14,663.00	11,240.01	15,041.00	15,041.00	15,041.00	15,041.00
08-05 Retirement		4,770.00	6,404.00	8,066.00	6,436.12	9,598.00	9,598.00	9,598.00	9,598.00
08-10 Health		53,505.00	45,621.00	54,262.00	33,338.64	54,408.00	54,408.00	54,408.00	54,408.00
08-15 Dental		2,202.00	2,334.00	2,427.00	1,721.30	2,524.00	2,524.00	2,524.00	2,524.00
	Benefits	74,157.00	68,578.00	79,418.00	52,736.07	81,571.00	81,571.00	81,571.00	81,571.00
Supplies									
10-01 Office		10,000.00	9,000.00	9,000.00	7,926.86	9,000.00	9,000.00	9,000.00	9,000.00
10-05 Postage		5,000.00	5,500.00	6,000.00	5,496.73	6,500.00	6,500.00	6,500.00	6,500.00
10-10 Tax Billing		3,500.00	4,500.00	4,500.00	3,821.78	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	2,819.76	7,000.00	7,000.00	7,000.00	7,000.00
10-25 Advertising		3,500.00	5,000.00	4,000.00	1754.36	3,000.00	3,000.00	3,000.00	3,000.00
10-70 Printing Services		3,500.00	3,500.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00	3,000.00
	Supplies	32,500.00	34,500.00	33,500.00	21,819.49	33,000.00	33,000.00	33,000.00	33,000.00
Utilities									
15-15 Telephone		2,000.00	2,000.00	3,114.00	2,222.91	2,900.00	2,900.00	2,900.00	2,900.00
	Utilities	2,000.00	2,000.00	3,114.00	2,222.91	2,900.00	2,900.00	2,900.00	2,900.00
Contract Services									
25-05 Copier Lease		3,210.00	4,830.00	4,700.00	2763.81	4,700.00	4,700.00	4,700.00	4,700.00
25-20 Software Support		23,100.00	26,100.00	27,300.00	25,592.10	28,400.00	28,400.00	28,400.00	28,400.00
25-22 Internet						1,900.00	1,900.00	1,900.00	1,900.00
25-23 Web Site Maintenance		3,000.00	4,150.00	4,275.00	4,274.50	4,404.00	4,404.00	4,404.00	4,404.00
25-25 Audit		13,000.00	13,500.00	13,500.00	0.00	13,500.00	13,500.00	13,500.00	13,500.00
25-30 Voting Machine		550.00	550.00	550.00		0.00	0.00	0.00	0.00
	Contract Services	42,860.00	49,130.00	50,325.00	32,630.41	52,904.00	52,904.00	52,904.00	52,904.00
Repairs & Maintenance									
30-15 Computer		24,000.00	24,000.00	26,000.00	11,250.77	24,000.00	24,000.00	24,000.00	24,000.00
30-23 Copy Machine		2,520.00	2,665.00	4,250.00	3,766.00	4,650.00	4,650.00	4,650.00	4,650.00
	Repairs & Maintenance	26,520.00	26,665.00	30,250.00	15,016.77	28,650.00	28,650.00	28,650.00	28,650.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Miscellaneous Expenses									
60-10 Christmas Decorations		1,500.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
60-15 Legal Services		12,000.00	15,000.00	14,000.00	6,949.50	14,000.00	14,000.00	14,000.00	14,000.00
Miscellaneous Expenses		13,500.00	17,000.00	16,000.00	8,949.50	16,000.00	16,000.00	16,000.00	16,000.00
Finance Department		393,533.00	406,636.00	426,970.00	305,441.21	434,053.00	434,053.00	434,053.00	434,053.00

**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 3% 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 8.9% 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.
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	\$49,661.94
Town Clerk/Treasurer	\$48,346.15
Deputy Clerk/Deputy Treasurer/	\$34,217.40
Deputy Tax Collector/Municipal Agent	
Collections Clerk I	\$24,268.86
Collections Clerk II (Part Time)	\$13,594.69
Collections Clerk III (Part Time)	\$13,975.54
Board of Registrars	\$ 4,393.00
Board of Selectmen	\$ 6,400.00
Finance/Deputy Finance	\$ 250.00
Overtime	\$ 1,500.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 01-02 General Government / Municipal Building Mainte									
Personnel Services									
01-01 Regular		20,797.00	21,319.00	21,906.00	18,814.12	22,594.00	22,594.00	22,594.00	22,594.00
01-05 Overtime		1,000.00	1,000.00	500.00	60.01	500.00	500.00	500.00	500.00
	Personnel Services	21,797.00	22,319.00	22,406.00	18,874.13	23,094.00	23,094.00	23,094.00	23,094.00
Employee Costs									
05-01 Travel		50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Employee Costs	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Benefits									
08-01 Fica/Medicare		1,668.00	1,708.00	1,715.00	1073.33	1,767.00	1,767.00	1,767.00	1,767.00
08-05 Retirement		908.00	1,217.00	1,492.00	1270.76	1,791.00	1,791.00	1,791.00	1,791.00
08-10 Health		15,434.00	14,692.00	15,520.00	11,044.89	16,487.00	16,487.00	16,487.00	16,487.00
08-15 Dental		441.00	467.00	486.00	359.98	505.00	505.00	505.00	505.00
	Benefits	18,451.00	18,084.00	19,213.00	13,748.96	20,550.00	20,550.00	20,550.00	20,550.00
Supplies									
10-40 Cleaning		5,000.00	5,500.00	5,500.00	2,752.24	5,500.00	5,500.00	5,500.00	5,500.00
	Supplies	5,000.00	5,500.00	5,500.00	2,752.24	5,500.00	5,500.00	5,500.00	5,500.00
Utilities									
15-01 Electricity		19,000.00	17,000.00	14,000.00	8,596.33	16,000.00	16,000.00	16,000.00	16,000.00
15-05 Heat		26,960.00	27,000.00	27,500.00	26,646.02	20,000.00	20,000.00	20,000.00	20,000.00
15-10 Water		650.00	700.00	775.00	564.21	800.00	800.00	800.00	800.00
	Utilities	46,610.00	44,700.00	42,275.00	35,806.56	36,800.00	36,800.00	36,800.00	36,800.00
Contract Services									
25-92 Sprinkler System			950.00	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	831.00	1,200.00	1,200.00	1,200.00	1,200.00
	Contract Services	1,200.00	2,150.00	2,150.00	1,741.00	2,150.00	2,150.00	2,150.00	2,150.00
Repairs & Maintenance									
30-01 General		6,000.00	13,000.00	13,000.00	7,511.81	13,000.00	13,000.00	13,000.00	13,000.00
30-10 Building		4,000.00							
30-20 Equipment		1,000.00							
	Repairs & Maintenance	11,000.00	13,000.00	13,000.00	7,511.81	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	25.00	25.00	25.00	25.00
35-50 Landscaping		700.00	700.00	700.00	15.95	700.00	700.00	700.00	700.00
	Purchase	800.00	800.00	800.00	15.95	725.00	725.00	725.00	725.00
Miscellaneous Expenses									
60-20 Inspections		650.00	650.00	700.00	255.00	700.00	700.00	700.00	700.00
	Miscellaneous Expenses	650.00	650.00	700.00	255.00	700.00	700.00	700.00	700.00
	Municipal Building Maint	105,558.00	107,203.00	106,044.00	80,705.65	102,519.00	102,519.00	102,519.00	102,519.00

**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 3% 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 8.9% 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 9,000 gallons. This could be more if we hold more Opera House events.
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	Custodian \$22,593.17 Overtime \$ 500.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 01-03 General Government / Assessing									
Personnel Services									
01-01 Regular		40,654.00	41,763.00	43,097.00	37,820.60	44,651.00	44,651.00	44,651.00	44,651.00
01-05 Overtime		750.00	750.00	750.00	740.85	750.00	750.00	750.00	750.00
	Personnel Services	41,404.00	42,513.00	43,847.00	38,561.45	45,401.00	45,401.00	45,401.00	45,401.00
Employee Costs									
05-01 Travel		200.00	750.00	750.00	432.55	600.00	600.00	600.00	600.00
05-05 Training		500.00	960.00	960.00	410.00	800.00	800.00	800.00	800.00
05-10 Subscriptions		730.00	734.00	900.00	954.15	1,000.00	1,000.00	1,000.00	1,000.00
05-15 Dues			66.00	66.00	66.00	66.00	66.00	66.00	66.00
	Employee Costs	1,430.00	2,510.00	2,676.00	1,862.70	2,466.00	2,466.00	2,466.00	2,466.00
Benefits									
08-01 Fica/Medicare		3,187.00	3,253.00	3,355.00	2,948.05	3,474.00	3,474.00	3,474.00	3,474.00
08-05 Retirement		1,572.00	2,105.00	2,659.00	2,336.88	3,218.00	3,218.00	3,218.00	3,218.00
08-10 Health		15,434.00	14,692.00	9,673.00	6,830.45	10,267.00	10,267.00	10,267.00	10,267.00
08-15 Dental		441.00	467.00	486.00	359.98	505.00	505.00	505.00	505.00
	Benefits	20,634.00	20,517.00	16,173.00	12,475.36	17,464.00	17,464.00	17,464.00	17,464.00
Supplies									
10-01 Office		1,200.00	1,200.00	1,000.00	657.00	1,000.00	1,000.00	1,000.00	1,000.00
10-05 Postage		400.00	1,550.00	1,550.00	424.47	1,550.00	1,550.00	1,550.00	1,550.00
10-15 Registry of Deeds		500.00	500.00	500.00	256.00	400.00	400.00	400.00	400.00
10-75 Tax Map Upgrades		1,200.00	1,200.00	900.00	725.50	900.00	900.00	900.00	900.00
	Supplies	3,300.00	4,450.00	3,950.00	2,062.97	3,850.00	3,850.00	3,850.00	3,850.00
Utilities									
15-15 Telephone		400.00	500.00	609.00	327.48	415.00	415.00	415.00	415.00
	Utilities	400.00	500.00	609.00	327.48	415.00	415.00	415.00	415.00
Contract Services									
25-01 Assessor's Contract		36,000.00	36,500.00	35,500.00	15,778.00	36,000.00	36,000.00	36,000.00	36,000.00
	Contract Services	36,000.00	36,500.00	35,500.00	15,778.00	36,000.00	36,000.00	36,000.00	36,000.00
	Assessing	103,168.00	106,990.00	102,755.00	71,067.96	105,596.00	105,596.00	105,596.00	105,596.00

**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 3% 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 8.9% 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. Decrease due to costs being lower than previously estimated.
Assessor's Contract	Contract for the Assessor.
Salaries	Assistant Assessor \$44,650.25 Board of Assessors \$ 3,900.00 Overtime \$ 750.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 01-04 General Government / Town Manager									
Personnel Services									
01-01 Regular		96,296.00	97,171.00	100,569.00	85,147.80	101,904.00	101,904.00	101,904.00	101,904.00
01-05 Overtime		1,000.00	1,000.00	1,000.00	851.32	1,000.00	1,000.00	1,000.00	1,000.00
	Personnel Services	97,296.00	98,171.00	101,569.00	85,999.12	102,904.00	102,904.00	102,904.00	102,904.00
Employee Costs									
05-01 Travel		500.00	500.00	300.00	54.72	300.00	300.00	300.00	300.00
05-05 Training		350.00	350.00	750.00	244.00	750.00	750.00	750.00	750.00
05-06 Selectmen Training			300.00	500.00	318.00	500.00	500.00	500.00	500.00
05-10 Subscriptions		750.00	500.00	450.00	0.00	0.00	0.00	0.00	0.00
05-15 Dues		750.00	500.00	400.00	40.00	250.00	250.00	250.00	250.00
05-20 Meals		200.00	300.00	300.00	78.45	300.00	300.00	300.00	300.00
	Employee Costs	2,550.00	2,450.00	2,700.00	735.17	2,100.00	2,100.00	2,100.00	2,100.00
Benefits									
08-01 Fica/Medicare		7,482.00	7,511.00	7,771.00	5,955.24	7,873.00	7,873.00	7,873.00	7,873.00
08-05 Retirement		2,784.00	3,645.00	4,605.00	3,909.74	4,830.00	4,830.00	4,830.00	4,830.00
08-10 Health		22,042.00	21,134.00	28,164.00	16,637.89	29,914.00	29,914.00	29,914.00	29,914.00
08-15 Dental		881.00	934.00	971.00	359.98	1,010.00	1,010.00	1,010.00	1,010.00
	Benefits	33,189.00	33,224.00	41,511.00	26,862.85	43,627.00	43,627.00	43,627.00	43,627.00
Supplies									
10-01 Office		2,500.00	2,000.00	2,000.00	962.84	2,000.00	2,000.00	2,000.00	2,000.00
10-05 Postage		500.00	500.00	400.00	79.31	200.00	200.00	200.00	200.00
10-25 Advertising		750.00	750.00	750.00	297.07	200.00	200.00	200.00	200.00
	Supplies	3,750.00	3,250.00	3,150.00	1,339.22	2,400.00	2,400.00	2,400.00	2,400.00
Utilities									
15-15 Telephone		1,000.00	1,000.00	1,000.00	362.38	450.00	450.00	450.00	450.00
	Utilities	1,000.00	1,000.00	1,000.00	362.38	450.00	450.00	450.00	450.00
Miscellaneous Expenses									
60-05 Planning Expenses		750.00	750.00	500.00	0.00	500.00	500.00	500.00	500.00
	Miscellaneous Expenses	750.00	750.00	500.00	0.00	500.00	500.00	500.00	500.00
	Town Manager	138,535.00	138,845.00	150,430.00	115,298.74	151,981.00	151,981.00	151,981.00	151,981.00

**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 3% 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 8.9% 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.	
Miscellaneous	Provides planning expenses.	
Salaries	Town Manager (Vacant)	\$69,288.61
	Executive Secretary	\$32,614.56
	Overtime	\$ 1,000.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 01-06 General Government / Planning Ord.									
Personnel Services									
01-01 Regular		1,680.00	1,500.00	1,500.00	400.00	750.00	750.00	750.00	750.00
	Personnel Services	1,680.00	1,500.00	1,500.00	400.00	750.00	750.00	750.00	750.00
Employee Costs									
05-05 Training		700.00	700.00	500.00	0.00	250.00	250.00	250.00	250.00
05-20 Meals		50.00	50.00	50.00	32.57	75.00	75.00	75.00	75.00
	Employee Costs	750.00	750.00	550.00	32.57	325.00	325.00	325.00	325.00
Benefits									
08-01 Fica/Medicare		129.00	115.00	115.00	30.80	58.00	58.00	58.00	58.00
	Benefits	129.00	115.00	115.00	30.80	58.00	58.00	58.00	58.00
Supplies									
10-01 Office		1,000.00	1,000.00	700.00	609.32	1,000.00	1,000.00	1,000.00	1,000.00
10-05 Postage		500.00	500.00	500.00	18.80	300.00	300.00	300.00	300.00
10-25 Advertising		500.00	500.00	600.00	166.10	600.00	600.00	600.00	600.00
10-35 Application/Permits/Fees		250.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies	2,250.00	2,250.00	1,800.00	794.22	1,900.00	1,900.00	1,900.00	1,900.00
Utilities									
15-15 Telephone		300.00	300.00	355.00	246.35	350.00	350.00	350.00	350.00
	Utilities	300.00	300.00	355.00	246.35	350.00	350.00	350.00	350.00
Contract Services									
25-24 Professional Services		17,000.00	17,000.00	15,000.00	2,352.10	15,000.00	15,000.00	15,000.00	15,000.00
	Contract Services	17,000.00	17,000.00	15,000.00	2,352.10	15,000.00	15,000.00	15,000.00	15,000.00
	Planning Ord.	22,109.00	21,915.00	19,320.00	3,856.04	18,383.00	18,383.00	18,383.00	18,383.00

**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.
Contract Services	Professional Planning Services.

TOWN OF SKOWHEGAN OPERATING BUDGET

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 01-07 General Government / Code Enforcement									
Personnel Services									
01-01 Regular		97,820.00	92,240.00	95,492.00	82,638.38	99,302.00	99,302.00	99,302.00	99,302.00
01-05 Overtime		1,000.00	1,000.00	1,000.00	891.03	1,000.00	1,000.00	1,000.00	1,000.00
	Personnel Services	98,820.00	93,240.00	96,492.00	83,529.41	100,302.00	100,302.00	100,302.00	100,302.00
Employee Costs									
05-01 Travel		400.00	300.00	300.00	75.62	300.00	300.00	300.00	300.00
05-05 Training		1,500.00	800.00	600.00	25.00	600.00	600.00	600.00	600.00
05-15 Dues		100.00	150.00	150.00	125.00	150.00	150.00	150.00	150.00
05-20 Meals		150.00	150.00	150.00	0.00	100.00	100.00	100.00	100.00
05-25 Lodging		600.00	350.00	200.00	0.00	200.00	200.00	200.00	200.00
	Employee Costs	2,750.00	1,750.00	1,400.00	225.62	1,350.00	1,350.00	1,350.00	1,350.00
Benefits									
08-01 Fica/Medicare		7,560.00	7,133.00	7,382.00	5,959.22	7,674.00	7,674.00	7,674.00	7,674.00
08-05 Retirement		4,114.00	5,082.00	6,422.00	5,627.49	7,777.00	7,777.00	7,777.00	7,777.00
08-10 Health		27,958.00	21,134.00	23,211.00	18,243.82	26,855.00	26,855.00	26,855.00	26,855.00
08-15 Dental		881.00	934.00	971.00	719.96	1,010.00	1,010.00	1,010.00	1,010.00
	Benefits	40,513.00	34,283.00	37,986.00	30,550.49	43,316.00	43,316.00	43,316.00	43,316.00
Supplies									
10-01 Office		600.00	600.00	600.00	501.56	600.00	600.00	600.00	600.00
10-05 Postage		150.00	150.00	150.00	98.87	150.00	150.00	150.00	150.00
	Supplies	750.00	750.00	750.00	600.43	750.00	750.00	750.00	750.00
Utilities									
15-15 Telephone		600.00	600.00	355.00	184.00	350.00	350.00	350.00	350.00
	Utilities	600.00	600.00	355.00	184.00	350.00	350.00	350.00	350.00
Contract Services									
25-26 Contracted Code Enforcement			5,000.00	2,500.00	112.68	2,500.00	2,500.00	2,500.00	2,500.00
	Contract Services	0.00	5,000.00	2,500.00	112.68	2,500.00	2,500.00	2,500.00	2,500.00
Repairs & Maintenance									
30-05 Vehicle		1,000.00	1,000.00	1,500.00	694.99	1,500.00	1,500.00	1,500.00	1,500.00
	Repairs & Maintenance	1,000.00	1,000.00	1,500.00	694.99	1,500.00	1,500.00	1,500.00	1,500.00
Purchase									
35-40 Gas & Diesel		750.00	750.00	600.00	320.82	500.00	500.00	500.00	500.00
	Purchase	750.00	750.00	600.00	320.82	500.00	500.00	500.00	500.00
	Code Enforcement	145,183.00	137,373.00	141,583.00	116,218.44	150,568.00	150,568.00	150,568.00	150,568.00

**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 3% 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 8.9% 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.	
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	\$71,261.94
	Secretary	\$28,040.04
	Overtime	\$ 1,000.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 01-09 General Government / Employee Benefits									
Benefits									
08-20 Unemployment		17,000.00	9,000.00	5,000.00	322.25	4,700.00	4,700.00	4,700.00	4,700.00
08-25 Worker's Comp		78,000.00	104,000.00	102,000.00	72,388.75	107,000.00	107,000.00	107,000.00	107,000.00
08-30 Retiree Life		1,500.00	1,650.00	1,650.00	1,203.25	1,700.00	1,700.00	1,700.00	1,700.00
08-35 OPEB Actuarial				2,000.00	2,000.00	0.00	0.00	0.00	0.00
08-40 Christmas Bonuse					0.00	1,180.00	1,180.00	1,180.00	1,180.00
Benefits		96,500.00	114,650.00	110,650.00	75,914.25	114,580.00	114,580.00	114,580.00	114,580.00
Employee Benefits		96,500.00	114,650.00	110,650.00	75,914.25	114,580.00	114,580.00	114,580.00	114,580.00
Dept/Div: 01-12 General Government / Town Insurances									
Insurances									
20-01 Surety Bond		675.00	675.00	675.00	480.00	900.00	900.00	900.00	900.00
20-05 Boiler Inspections		960.00	1,120.00	1,120.00	240.00	480.00	480.00	480.00	480.00
20-10 Building/GL		46,675.00	45,000.00	48,000.00	47,775.00	52,000.00	52,000.00	52,000.00	52,000.00
20-15 Vehicle		19,300.00	25,000.00	28,000.00	26,912.80	30,000.00	30,000.00	30,000.00	30,000.00
20-20 Police & Fire Ins.		870.00	870.00	915.00	0.00	915.00	915.00	915.00	915.00
20-25 Law Enf. Liability		4,300.00	4,500.00	5,900.00	4,080.00	7,100.00	7,100.00	7,100.00	7,100.00
20-30 Public Officials		7,900.00	8,500.00	9,700.00	5,700.00	9,800.00	9,800.00	9,800.00	9,800.00
Insurances		80,680.00	85,665.00	94,310.00	85,187.80	101,195.00	101,195.00	101,195.00	101,195.00
Town Insurances		80,680.00	85,665.00	94,310.00	85,187.80	101,195.00	101,195.00	101,195.00	101,195.00

**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

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 01-15 General Government / Economic & Community Dev.									
Personnel Services									
01-01 Regular		79,760.00	82,167.00	85,062.00	64,251.26	79,031.00	79,031.00	79,031.00	79,031.00
01-05 Overtime		600.00	600.00	300.00	266.50	300.00	300.00	300.00	300.00
	Personnel Services	80,360.00	82,767.00	85,362.00	64,517.76	79,331.00	79,331.00	79,331.00	79,331.00
Employee Costs									
05-01 Travel		800.00	800.00	800.00	35.00	700.00	700.00	700.00	700.00
05-05 Training		850.00	700.00	600.00	132.00	500.00	500.00	500.00	500.00
05-10 Subscriptions		200.00	200.00	150.00	0.00	0.00	0.00	0.00	0.00
05-15 Dues		16,390.00	16,615.00	16,715.00	16,515.00	16,781.00	16,781.00	16,781.00	16,781.00
	Employee Costs	18,240.00	18,315.00	18,265.00	16,682.00	17,981.00	17,981.00	17,981.00	17,981.00
Benefits									
08-01 Fica/Medicare		6,148.00	6,332.00	6,531.00	4,570.50	6,069.00	6,069.00	6,069.00	6,069.00
08-05 Retirement		3,346.00	4,512.00	5,681.00	3,670.51	6,151.00	6,151.00	6,151.00	6,151.00
08-10 Health		30,868.00	29,383.00	31,040.00	17,761.20	26,754.00	26,754.00	26,754.00	26,754.00
08-15 Dental		881.00	934.00	971.00	883.44	1,010.00	1,010.00	1,010.00	1,010.00
	Benefits	41,243.00	41,161.00	44,223.00	26,885.65	39,984.00	39,984.00	39,984.00	39,984.00
Supplies									
10-01 Office		1,150.00	1,150.00	1,100.00	446.67	1,100.00	1,100.00	1,100.00	1,100.00
10-05 Postage		280.00	280.00	200.00	110.81	200.00	200.00	200.00	200.00
10-25 Advertising		1,083.00	1,083.00	1,083.00	972.06	1,400.00	1,400.00	1,400.00	1,400.00
10-60 GIS Mapping		4,800.00	4,800.00	4,800.00	3,395.00	4,800.00	4,800.00	4,800.00	4,800.00
	Supplies	7,313.00	7,313.00	7,183.00	4,924.54	7,500.00	7,500.00	7,500.00	7,500.00
Utilities									
15-15 Telephone		500.00	400.00	653.00	430.35	600.00	600.00	600.00	600.00
	Utilities	500.00	400.00	653.00	430.35	600.00	600.00	600.00	600.00
	Economic & Community	147,656.00	149,956.00	155,686.00	113,440.30	145,396.00	145,396.00	145,396.00	145,396.00
	General Government	1,232,922.00	1,269,233.00	1,307,748.00	967,130.39	1,324,271.00	1,324,271.00	1,324,271.00	1,324,271.00

**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 3% 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.	
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 8.9% 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. Increase in advertising due to an overage in 2015 fiscal year.	
Utilities	Provides for telephone service.	
Salaries	Economic & Community Development Director (offsetting revenues of \$3,295.76)	\$51,900.25
	Secretary	\$27,130.39
	Overtime	\$ 300.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 05-01 Public Safety / Police Dept.									
Personnel Services									
01-01 Regular		625,157.00	644,081.00	659,793.00	491,528.67	684,303.00	684,303.00	684,303.00	684,303.00
01-05 Overtime		37,000.00	50,000.00	50,000.00	109,813.97	110,000.00	110,000.00	110,000.00	110,000.00
01-15 Holiday		26,000.00	20,000.00	18,000.00	14,866.21	18,000.00	18,000.00	18,000.00	18,000.00
01-20 Sick		9,000.00	7,000.00	6,000.00	4,381.83	6,000.00	6,000.00	6,000.00	6,000.00
01-25 Vacation		22,000.00	17,000.00	16,000.00	9,414.68	16,000.00	16,000.00	16,000.00	16,000.00
	Personnel Services	719,157.00	738,081.00	749,793.00	630,005.36	834,303.00	834,303.00	834,303.00	834,303.00
Employee Costs									
05-01 Travel		500.00	500.00	3,400.00	44.00	2,000.00	2,000.00	2,000.00	2,000.00
05-05 Training		5,000.00	5,800.00	8,580.00	7,267.82	8,580.00	8,580.00	8,580.00	8,580.00
05-10 Subscriptions		850.00	850.00	850.00	685.70	850.00	850.00	850.00	850.00
05-15 Dues		500.00	500.00	500.00	425.00	600.00	600.00	600.00	600.00
05-20 Meals		300.00	250.00	1,150.00	310.27	1,150.00	1,150.00	1,150.00	1,150.00
05-25 Lodging		500.00	700.00	1,640.00	970.27	1,640.00	1,640.00	1,640.00	1,640.00
05-80 Laundry		100.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00
05-85 Uniforms		8,000.00	9,000.00	9,000.00	8909.46	9,000.00	9,000.00	9,000.00	9,000.00
05-90 Physical Fitness		1,200.00	1,200.00	900.00	0.00	2,400.00	2,400.00	2,400.00	2,400.00
	Employee Costs	16,950.00	18,900.00	26,020.00	18,612.52	26,220.00	26,220.00	26,220.00	26,220.00
Benefits									
08-01 Fica/Medicare		55,016.00	56,464.00	58,613.00	48,017.64	63,825.00	63,825.00	63,825.00	63,825.00
08-05 Retirement		49,549.00	55,518.00	70,224.00	56,505.85	82,185.00	82,185.00	82,185.00	82,185.00
08-10 Health		165,834.00	158,202.00	166,654.00	92,092.35	201,716.00	201,716.00	201,716.00	201,716.00
08-15 Dental		6,164.00	6,775.00	7,281.00	4,381.09	7,571.00	7,571.00	7,571.00	7,571.00
	Benefits	276,563.00	276,959.00	302,772.00	200,996.93	355,297.00	355,297.00	355,297.00	355,297.00
Supplies									
10-01 Office		3,500.00	4,000.00	4,000.00	2,367.30	4,000.00	4,000.00	4,000.00	4,000.00
10-05 Postage		700.00	600.00	600.00	347.46	400.00	400.00	400.00	400.00
10-30 Laboratory Costs		300.00	300.00	300.00	0.00	300.00	300.00	300.00	300.00
10-35 Application/Permits/Fees		550.00	550.00	550.00	530.00	550.00	550.00	550.00	550.00
10-45 Ammunition		2,000.00	2,000.00	4,700.00	1494.91	4,700.00	4,700.00	4,700.00	4,700.00
10-50 Investigative		425.00	450.00	450.00	102.90	450.00	450.00	450.00	450.00
	Supplies	7,475.00	7,900.00	10,600.00	4,842.57	10,400.00	10,400.00	10,400.00	10,400.00
Utilities									
15-15 Telephone		7,500.00	8,000.00	9,015.00	6,343.34	8,500.00	8,500.00	8,500.00	8,500.00
15-25 Teletype		350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Utilities	7,850.00	8,000.00	9,015.00	6,343.34	8,500.00	8,500.00	8,500.00	8,500.00
Repairs & Maintenance									
30-01 General		750.00	750.00	750.00	697.43	750.00	750.00	750.00	750.00
30-05 Vehicle		10,000.00	10,000.00	10,000.00	8,537.29	10,000.00	10,000.00	10,000.00	10,000.00
30-20 Equipment		600.00	600.00	600.00	424.97	600.00	600.00	600.00	600.00
30-25 Radios		1,300.00	1,300.00	1,300.00	0.00	1,300.00	1,300.00	1,300.00	1,300.00
	Repairs & Maintenance	12,650.00	12,650.00	12,650.00	9,659.69	12,650.00	12,650.00	12,650.00	12,650.00
Purchase									
35-01 Equipment		600.00	600.00	600.00	569.38	2,000.00	2,000.00	2,000.00	2,000.00
35-20 Tires		2,700.00	2,700.00	3,400.00	976.32	4,500.00	4,500.00	4,500.00	4,500.00
35-40 Gas & Diesel		35,000.00	37,000.00	32,000.00	22,607.78	30,000.00	30,000.00	30,000.00	30,000.00
	Purchase	38,300.00	40,300.00	36,000.00	24,153.48	36,500.00	36,500.00	36,500.00	36,500.00
	Police Dept.	1,078,945.00	1,102,790.00	1,146,850.00	894,613.89	1,283,870.00	1,283,870.00	1,283,870.00	1,283,870.00

**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 3% COLA and up to 1% merit increase for non-union employees. Union employees have a pay scale based on years of service and rank. This is a union negotiation year.	
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 11.4% if applicable.	
Supplies	Provides for office supplies, postage, laboratory costs, application/permits/fees, ammunition and investigative services.	
Utilities	Provides for the telephone and data connections for cruisers.	
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	\$65,935.86
	Deputy Police Chief	\$55,842.63
	Secretary (Part Time)	\$20,138.56
	Reserve Officers	\$ 3,485.03

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Police Department (Continued)

Salaries (continued) (Union Employees)

Detective I	\$49,882.56
Detective II	\$45,099.60
Sergeant I	\$54,250.56
Sergeant II	\$47,283.60
Police Officer I (MDEA)	\$50,996.40
(offsetting revenues for all wages and benefits)	
Police Officer II (SRO)	\$49,798.56
(offsetting revenues for 35 weeks)	
Police Officer III (CRO)	\$42,915.60
Police Officer IV	\$46,774.56
Police Officer V	\$36,232.56
Police Officer VI	\$39,290.16
Police Officer VII	\$39,290.16
Police Officer VIII (Vacant)	\$36,232.56
Police Officer IX (Vacant)	\$36,232.56
Overtime	\$110,000.00
Holiday	\$18,000.00
Sick	\$ 6,000.00
Vacation	\$16,000.00

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TOWN OF SKOWHEGAN OPERATING BUDGET

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 05-03 Public Safety / Fire Dept.									
Personnel Services									
01-01 Regular		407,279.00	422,169.00	449,778.00	365,370.95	449,380.00	449,380.00	449,380.00	449,380.00
01-05 Overtime		32,872.00	34,210.00	35,466.00	30,822.39	40,090.00	40,090.00	40,090.00	40,090.00
01-15 Holiday		16,086.00	17,070.00	17,267.00	14,772.76	18,110.00	18,110.00	18,110.00	18,110.00
01-20 Sick		6,686.00	6,630.00	7,095.00	3,101.35	8,909.00	8,909.00	8,909.00	8,909.00
01-25 Vacation		22,000.00	23,895.00	26,295.00	30,275.09	33,809.00	33,809.00	33,809.00	33,809.00
	Personnel Services	484,923.00	503,974.00	535,901.00	444,342.54	550,298.00	550,298.00	550,298.00	550,298.00
Employee Costs									
05-01 Travel		150.00	150.00	150.00	0.00				
05-05 Training		2,000.00	2,500.00	2,500.00	508.21	2,500.00	2,500.00	2,500.00	2,500.00
05-10 Subscriptions		1,300.00	1,300.00	1,300.00	804.83	1,200.00	1,200.00	1,200.00	1,200.00
05-15 Dues		300.00	300.00	300.00	89.00	300.00	300.00	300.00	300.00
05-20 Meals		100.00	100.00	200.00	0.00				
05-25 Lodging		100.00	100.00	200.00	0.00				
05-80 Laundry		500.00	500.00	500.00	412.29	500.00	500.00	500.00	500.00
05-85 Uniforms		3,200.00	3,200.00	5,700.00	5,181.36	4,880.00	4,880.00	4,880.00	4,880.00
	Employee Costs	7,650.00	8,150.00	10,850.00	6,995.69	9,380.00	9,380.00	9,380.00	9,380.00
Benefits									
08-01 Fica/Medicare		37,097.00	38,555.00	40,997.00	32,380.31	42,098.00	42,098.00	42,098.00	42,098.00
08-05 Retirement		26,027.00	30,498.00	40,243.00	32,982.22	43,867.00	43,867.00	43,867.00	43,867.00
08-10 Health		96,896.00	98,544.00	106,711.00	70,549.98	107,116.00	107,116.00	107,116.00	107,116.00
08-15 Dental		3,523.00	3,734.00	3,884.00	2,801.24	4,038.00	4,038.00	4,038.00	4,038.00
	Benefits	163,543.00	171,331.00	191,835.00	138,713.75	197,119.00	197,119.00	197,119.00	197,119.00
Supplies									
10-01 Office		1,250.00	1,500.00	1,500.00	1,363.40	2,500.00	2,500.00	2,500.00	2,500.00
10-05 Postage		100.00	100.00	100.00	21.32	100.00	100.00	100.00	100.00
10-40 Cleaning		750.00	900.00	900.00	405.76	900.00	900.00	900.00	900.00
	Supplies	2,100.00	2,500.00	2,500.00	1,790.48	3,500.00	3,500.00	3,500.00	3,500.00
Utilities									
15-01 Electricity		6,000.00	6,000.00	6,000.00	4,992.46	8,000.00	8,000.00	8,000.00	8,000.00
15-05 Heat		10,110.00	10,110.00	13,000.00	9,878.67	13,250.00	13,250.00	13,250.00	13,250.00
15-10 Water		325.00	380.00	480.00	291.69	480.00	480.00	480.00	480.00
15-15 Telephone		4,500.00	4,500.00	4,500.00	946.50	2,500.00	2,500.00	2,500.00	2,500.00
	Utilities	20,935.00	20,990.00	23,980.00	16,109.32	24,230.00	24,230.00	24,230.00	24,230.00
Repairs & Maintenance									
30-05 Vehicle		9,000.00	10,000.00	10,000.00	4,573.89	10,000.00	10,000.00	10,000.00	10,000.00
30-10 Building		3,500.00	3,500.00	3,500.00	2,324.38	3,500.00	3,500.00	3,500.00	3,500.00
30-20 Equipment		12,500.00	12,500.00	12,500.00	7,012.16	12,500.00	12,500.00	12,500.00	12,500.00
30-25 Radios		2,500.00	3,000.00	3,000.00	724.31	3,000.00	3,000.00	3,000.00	3,000.00
	Repairs & Maintenance	27,500.00	29,000.00	29,000.00	14,634.74	29,000.00	29,000.00	29,000.00	29,000.00
Purchase									
35-40 Gas & Diesel		8,000.00	8,000.00	8,000.00	4,712.42	6,800.00	6,800.00	6,800.00	6,800.00
	Purchase	8,000.00	8,000.00	8,000.00	4,712.42	6,800.00	6,800.00	6,800.00	6,800.00
Miscellaneous Expenses									
60-25 Fire Prevent		1,500.00	1,500.00	1,500.00	1,336.26	1,500.00	1,500.00	1,500.00	1,500.00
	Miscellaneous Expenses	1,500.00	1,500.00	1,500.00	1,336.26	1,500.00	1,500.00	1,500.00	1,500.00
	Fire Dept.	716,151.00	745,445.00	803,566.00	628,635.20	821,827.00	821,827.00	821,827.00	821,827.00

**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 3% 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.	
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 11.4% 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)	\$66,058.95
	Call Firefighters	\$58,030.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Fire Department (continued)

Salaries (Union Employees)	Captain I	\$51,674.47
	Captain II	\$54,564.56
	Captain III	\$49,963.10
	Firefighter I	\$50,517.48
	Firefighter II	\$47,710.60
	Firefighter III	\$37,478.95
	Utility Firefighter	\$33,381.52
	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

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 05-12 Public Safety / Other Protection									
Personnel Services									
01-01 Regular		5,190.00	5,295.00	5,427.00	4,759.13	5,590.00	5,590.00	5,590.00	5,590.00
	Personnel Services	5,190.00	5,295.00	5,427.00	4,759.13	5,590.00	5,590.00	5,590.00	5,590.00
Employee Costs									
05-01 Travel		3,000.00	3,500.00	3,600.00	2,210.46	3,600.00	3,600.00	3,600.00	3,600.00
	Employee Costs	3,000.00	3,500.00	3,600.00	2,210.46	3,600.00	3,600.00	3,600.00	3,600.00
Benefits									
08-01 Fica/Medicare		398.00	406.00	416.00	362.19	428.00	428.00	428.00	428.00
	Benefits	398.00	406.00	416.00	362.19	428.00	428.00	428.00	428.00
Utilities									
15-01 Electricity		100,000.00	100,000.00	95,000.00	78,844.70	122,000.00	122,000.00	122,000.00	122,000.00
15-10 Water		392,885.00	413,529.00	413,529.00	347,014.45	357,000.00	357,000.00	357,000.00	357,000.00
	Utilities	492,885.00	513,529.00	508,529.00	425,859.15	479,000.00	479,000.00	479,000.00	479,000.00
Contract Services									
25-10 Animal Shelter		11,030.00	12,884.00	12,884.00	10,736.30	12,884.00	12,884.00	12,884.00	12,884.00
	Contract Services	11,030.00	12,884.00	12,884.00	10,736.30	12,884.00	12,884.00	12,884.00	12,884.00
	Other Protection	512,503.00	535,614.00	530,856.00	443,927.23	501,502.00	501,502.00	501,502.00	501,502.00
	Public Safety	2,307,599.00	2,383,849.00	2,481,272.00	1,967,176.32	2,607,199.00	2,607,199.00	2,607,199.00	2,607,199.00

**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

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 10-01 Health & Human Services / General Assistance									
Personnel Services									
01-01 Regular		10,722.00	11,046.00	11,433.00	9,886.86	11,896.00	11,896.00	11,896.00	11,896.00
	Personnel Services	10,722.00	11,046.00	11,433.00	9,886.86	11,896.00	11,896.00	11,896.00	11,896.00
Employee Costs									
05-01 Travel		200.00	200.00	200.00	0.00	100.00	100.00	100.00	100.00
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	0.00	0.00	0.00	0.00
	Employee Costs	450.00	450.00	450.00	0.00	250.00	250.00	250.00	250.00
Benefits									
08-01 Fica/Medicare		821.00	846.00	875.00	756.18	911.00	911.00	911.00	911.00
08-05 Retirement		957.00	1,291.00	1,631.00	1,439.41	1,977.00	1,977.00	1,977.00	1,977.00
	Benefits	1,778.00	2,137.00	2,506.00	2,195.59	2,888.00	2,888.00	2,888.00	2,888.00
Supplies									
10-01 Office		400.00	400.00	400.00	100.75	300.00	300.00	300.00	300.00
10-05 Postage		75.00	75.00	85.00	87.78	150.00	150.00	150.00	150.00
	Supplies	475.00	475.00	485.00	188.53	450.00	450.00	450.00	450.00
General Assistance									
40-01 Heat		15,000.00	15,000.00	12,000.00	11,740.69	12,000.00	12,000.00	12,000.00	12,000.00
40-05 Food		400.00	750.00	200.00	0.00	200.00	200.00	200.00	200.00
40-10 Rent		40,000.00	37,000.00	45,000.00	79,878.44	70,000.00	70,000.00	70,000.00	70,000.00
40-15 Medicines		250.00	250.00	250.00	1,595.59	750.00	750.00	750.00	750.00
40-20 Burials		2,500.00	4,000.00	4,000.00	5,205.00	4,000.00	4,000.00	4,000.00	4,000.00
40-25 Personal/Household		4,000.00	3,500.00	4,500.00	12,754.73	4,500.00	4,500.00	4,500.00	4,500.00
40-30 Electricity		2,000.00	3,000.00	2,700.00	1,338.79	2,500.00	2,500.00	2,500.00	2,500.00
40-35 Water		500.00	1,000.00	500.00	0.00	300.00	300.00	300.00	300.00
	General Assistance	64,650.00	64,500.00	69,150.00	112,513.24	94,250.00	94,250.00	94,250.00	94,250.00
	General Assistance	78,075.00	78,608.00	84,024.00	124,784.22	109,734.00	109,734.00	109,734.00	109,734.00

**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 3% 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 8.9% 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)	\$11,895.36

TOWN OF SKOWHEGAN OPERATING BUDGET

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 10-03 Health & Human Services / Human Services									
Community Services									
50-05 Crisis & Counseling Centers		0.00	0.00	0.00	0.00	19,268.00	0.00	0.00	0.00
50-25 KVCAP Transportation Svs		1,500.00	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	0.00	0.00
50-30 KVCAP Child Dev. Program		8,000.00	5,000.00	0.00	0.00	8,700.00	5,000.00	0.00	0.00
50-35 Family Violence		4,500.00	4,500.00	0.00	0.00	6,000.00	4,500.00	0.00	0.00
50-40 Kennebec Behavioral Health		0.00	4,273.00	0.00	0.00	0.00	0.00	0.00	0.00
50-43 Stepping Stones		0.00	0.00	0.00	0.00	Not Specified	0.00	0.00	0.00
50-45 Spectrum Generations		7,766.00	7,766.00	0.00	0.00	7,766.00	7,766.00	0.00	0.00
50-50 American Red Cross		0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00
50-55 Hospice Volunteers of Somerset Co		5,000.00	5,000.00	0.00	0.00	10,000.00	5,000.00	0.00	0.00
50-75 Sexual Assault Crisis & Support Center		1,500.00	3,088.00	0.00	0.00	3,006.15	3,006.00	0.00	0.00
50-80 LifeFlight Foundation		0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00
50-85 Community Health & Counseling			500.00	0.00	0.00	863.00	0.00	0.00	0.00
50-95 Skowhegan Food Cupboard			500.00	10,000.00	10,000.00	10,000.00	500.00	0.00	0.00
Community Services		28,266.00	34,327.00	13,700.00	13,700.00	72,803.15	29,472.00	0.00	0.00
Human Services		28,266.00	34,327.00	13,700.00	13,700.00	72,803.15	29,472.00	0.00	0.00

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TOWN OF SKOWHEGAN OPERATING BUDGET

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 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	107,633.00	114,227.00	99,016.00	139,560.72	183,829.15	140,498.00	111,026.00	111,026.00

**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

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 15-01 Waste Water Treatment / Pollution Control									
Personnel Services									
01-01 Regular		160,429.00	170,239.00	176,401.00	152,498.27	183,407.00	183,407.00	183,407.00	183,407.00
01-05 Overtime		11,462.00	12,129.00	12,442.00	9,685.89	12,814.00	12,814.00	12,814.00	12,814.00
	Personnel Services	171,891.00	182,368.00	188,843.00	162,184.16	196,221.00	196,221.00	196,221.00	196,221.00
Employee Costs									
05-05 Training		1,325.00	1,575.00	1,500.00	810.00	2,675.00	2,675.00	2,675.00	2,675.00
05-10 Subscriptions		8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
05-15 Dues		635.00	685.00	670.00	584.46	700.00	700.00	700.00	700.00
05-85 Uniforms		2,040.00	2,100.00	2,100.00	1,172.35	2,100.00	2,100.00	2,100.00	2,100.00
	Employee Costs	4,008.00	4,368.00	4,278.00	2,574.81	5,483.00	5,483.00	5,483.00	5,483.00
Benefits									
08-01 Fica/Medicare		13,150.00	13,952.00	14,447.00	11,443.78	15,011.00	15,011.00	15,011.00	15,011.00
08-05 Retirement		7,156.00	9,940.00	12,568.00	10,960.11	15,213.00	15,213.00	15,213.00	15,213.00
08-10 Health		43,987.00	46,006.00	53,356.00	37,892.14	56,668.00	56,668.00	56,668.00	56,668.00
08-15 Dental		1,762.00	1,867.00	1,942.00	1,439.92	2,019.00	2,019.00	2,019.00	2,019.00
	Benefits	66,055.00	71,765.00	82,313.00	61,735.95	88,911.00	88,911.00	88,911.00	88,911.00
Supplies									
10-01 Office		500.00	500.00	500.00	179.67	500.00	500.00	500.00	500.00
10-05 Postage		75.00	75.00	75.00	25.42	75.00	75.00	75.00	75.00
10-30 Laboratory Costs		5,230.00	5,400.00	5,800.00	5,498.97	6,100.00	6,100.00	6,100.00	6,100.00
10-35 Application/Permits/Fees		1,600.00	1,600.00	1,750.00	1,570.81	1,750.00	1,750.00	1,750.00	1,750.00
10-40 Cleaning		1,400.00	1,400.00	1,400.00	716.14	1,400.00	1,400.00	1,400.00	1,400.00
10-55 Chemicals		27,600.00	28,950.00	21,750.00	12,963.64	21,100.00	21,100.00	21,100.00	21,100.00
	Supplies	36,405.00	37,925.00	31,275.00	20,954.65	30,925.00	30,925.00	30,925.00	30,925.00
Utilities									
15-01 Electricity		50,900.00	47,900.00	47,400.00	45,443.79	61,200.00	61,200.00	61,200.00	61,200.00
15-05 Heat		20,220.00	20,220.00	19,500.00	14,486.13	12,750.00	12,750.00	12,750.00	12,750.00
15-10 Water		1,475.00	1,475.00	1,550.00	1,247.59	1,600.00	1,600.00	1,600.00	1,600.00
15-15 Telephone		1,415.00	1,415.00	1,565.00	943.36	1,385.00	1,385.00	1,385.00	1,385.00
	Utilities	74,010.00	71,010.00	70,015.00	62,120.87	76,935.00	76,935.00	76,935.00	76,935.00
Contract Services									
25-75 Sludge Disposal		77,000.00	74,400.00	75,000.00	64,405.15	73,565.00	73,565.00	73,565.00	73,565.00
25-85 Special Waste Removal		3,500.00	3,750.00	3,550.00	2,667.27	3,800.00	3,800.00	3,800.00	3,800.00
25-96 Toxicity Testing		4,825.00	600.00	600.00	0.00	600.00	600.00	600.00	600.00
	Contract Services	85,325.00	78,750.00	79,150.00	67,072.42	77,965.00	77,965.00	77,965.00	77,965.00
Repairs & Maintenance									
30-01 General		1,200.00	1,300.00	1,300.00	934.12	1,300.00	1,300.00	1,300.00	1,300.00
30-05 Vehicle		2,000.00	2,200.00	2,000.00	1,479.76	2,500.00	2,500.00	2,500.00	2,500.00
30-10 Building		1,250.00	1,100.00	1,000.00	639.18	1,000.00	1,000.00	1,000.00	1,000.00
30-20 Equipment		14,950.00	15,800.00	15,000.00	12,215.64	16,900.00	16,900.00	16,900.00	16,900.00
30-25 Radios			400.00	300.00	0.00	300.00	300.00	300.00	300.00
	Repairs & Maintenance	19,400.00	20,800.00	19,600.00	15,268.70	22,000.00	22,000.00	22,000.00	22,000.00
Purchase									
35-01 Equipment		2,000.00	2,200.00	2,400.00	922.53	2,700.00	2,700.00	2,700.00	2,700.00
35-20 Tires			1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
35-40 Gas & Diesel		8,350.00	8,850.00	9,400.00	3,718.10	6,380.00	6,380.00	6,380.00	6,380.00
35-45 Safety Equip.		500.00	500.00	500.00	180.65	500.00	500.00	500.00	500.00
	Purchase	10,850.00	12,550.00	12,300.00	4,821.28	9,580.00	9,580.00	9,580.00	9,580.00
	Pollution Control	467,944.00	479,536.00	487,774.00	396,732.84	508,020.00	508,020.00	508,020.00	508,020.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 15-03 Waste Water Treatment / Pumping Stations									
Utilities									
15-01 Electricity		15,025.00	14,900.00	15,000.00	11,438.98	14,550.00	14,550.00	14,550.00	14,550.00
15-10 Water		200.00	200.00	200.00	136.31	200.00	200.00	200.00	200.00
	Utilities	15,225.00	15,100.00	15,200.00	11,575.29	14,750.00	14,750.00	14,750.00	14,750.00
Repairs & Maintenance									
30-01 General		4,000.00	4,200.00	4,200.00	1,674.87	4,200.00	4,200.00	4,200.00	4,200.00
30-20 Equipment		1,800.00	2,300.00	2,300.00	1,191.07	2,300.00	2,300.00	2,300.00	2,300.00
	Repairs & Maintenance	5,800.00	6,500.00	6,500.00	2,865.94	6,500.00	6,500.00	6,500.00	6,500.00
	Pumping Stations	21,025.00	21,600.00	21,700.00	14,441.23	21,250.00	21,250.00	21,250.00	21,250.00
Dept/Div: 15-06 Waste Water Treatment / Sewers									
Repairs & Maintenance									
30-01 General		18,000.00	20,000.00	20,000.00	17,562.64	20,000.00	20,000.00	20,000.00	20,000.00
	Repairs & Maintenance	18,000.00	20,000.00	20,000.00	17,562.64	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	1,687.12	2,000.00	2,000.00	2,000.00	2,000.00
	Purchase	2,000.00	2,000.00	2,000.00	1,687.12	2,000.00	2,000.00	2,000.00	2,000.00
	Sewers	20,000.00	22,000.00	22,000.00	19,249.76	22,000.00	22,000.00	22,000.00	22,000.00
	Waste Water Treatment	508,969.00	523,136.00	531,474.00	430,423.83	551,270.00	551,270.00	551,270.00	551,270.00

**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 3% COLA and up to 1% merit increase for 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 8.9% 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 (530,000 kw-hrs), heat (6,000 gallons of #2 fuel oil at \$2.119 per gallon), water (~\$111.00 per month for fire hydrant on site plus \$50 per quarter for domestic water), and telephone (three lines @ \$75.00/ 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 \$100. \$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 (1,380 gallons gas @ \$2.60/gallon and 1,040 gallons diesel @ \$2.50/gallon).

Salaries (Non-Union Employee)

Waste Water Treatment Plant Supervisor	\$64,860.07
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Salaries (Union Employees)

Operator	\$42,365.85
Mechanic	\$40,752.12
Assistant Operator	\$35,428.57
Overtime	\$12,813.16

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Waste Water Treatment/Pumping Stations

Utilities

Provides electricity and water for pump stations. Estimated electricity consumption 92,550 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

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 20-01 Sanitation / Solid Waste & Recycling									
Personnel Services									
01-01 Regular		138,308.00	140,496.00	145,460.00	126,058.75	151,185.00	151,185.00	151,185.00	151,185.00
01-05 Overtime		9,000.00	9,000.00	9,000.00	5,630.29	9,000.00	9,000.00	9,000.00	9,000.00
	Personnel Services	147,308.00	149,496.00	154,460.00	131,689.04	160,185.00	160,185.00	160,185.00	160,185.00
Employee Costs									
05-01 Travel		200.00	200.00	200.00	0.00	100.00	100.00	100.00	100.00
05-05 Training		575.00	700.00	1,400.00	1095.00	1,400.00	1,400.00	1,400.00	1,400.00
05-20 Meals		200.00	125.00	125.00	0.00	125.00	125.00	125.00	125.00
05-25 Lodging		600.00	600.00	600.00	319.00	600.00	600.00	600.00	600.00
05-85 Uniforms		3,650.00	3,650.00	3,650.00	2,224.05	3,650.00	3,650.00	3,650.00	3,650.00
	Employee Costs	5,225.00	5,275.00	5,975.00	3,638.05	5,875.00	5,875.00	5,875.00	5,875.00
Benefits									
08-01 Fica/Medicare		11,270.00	11,437.00	11,817.00	9,482.48	12,255.00	12,255.00	12,255.00	12,255.00
08-05 Retirement		4,857.00	5,144.00	6,481.00	5,380.67	7,820.00	7,820.00	7,820.00	7,820.00
08-10 Health		62,427.00	61,976.00	57,182.00	40,508.15	60,715.00	60,715.00	60,715.00	60,715.00
08-15 Dental		2,202.00	2,334.00	2,427.00	1,799.90	2,524.00	2,524.00	2,524.00	2,524.00
	Benefits	80,756.00	80,891.00	77,907.00	57,171.20	83,314.00	83,314.00	83,314.00	83,314.00
Supplies									
10-01 Office		1,500.00	1,500.00			Consolidated to General Supplies			
10-05 Postage		300.00	150.00	150.00	31.75	100.00	100.00	100.00	100.00
10-35 Application/Permits/Fees		700.00	700.00	600.00	475.00	700.00	700.00	700.00	700.00
10-40 Cleaning		1,300.00	1,300.00			Consolidated to General Supplies			
10-99 General				2,800.00	2,127.31	2,800.00	2,800.00	2,800.00	2,800.00
	Supplies	3,800.00	3,650.00	3,550.00	2,634.06	3,600.00	3,600.00	3,600.00	3,600.00
Utilities									
15-01 Electricity		9,000.00	9,000.00	9,000.00	6,981.73	11,000.00	11,000.00	11,000.00	11,000.00
15-05 Heat		3,370.00	3,374.00	3,232.00	3,150.23	2,756.00	2,756.00	2,756.00	2,756.00
15-10 Water		150.00	150.00	200.00	184.18	200.00	200.00	200.00	200.00
15-15 Telephone		600.00	600.00	450.00	257.50	350.00	350.00	350.00	350.00
	Utilities	13,120.00	13,124.00	12,882.00	10,573.64	14,306.00	14,306.00	14,306.00	14,306.00
Contract Services									
25-46 Disposal Costs		504,450.00	504,450.00	504,450.00	343,914.90	504,450.00	504,450.00	504,450.00	504,450.00
25-50 Tire Removal		1,800.00	1,800.00	1,000.00	316.25	1,000.00	1,000.00	1,000.00	1,000.00
25-55 Chipping		12,000.00	12,000.00	12,000.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00
25-80 Recycling Programs		12,500.00	15,000.00	15,000.00	5,528.68	14,750.00	14,750.00	14,750.00	14,750.00
	Contract Services	530,750.00	533,250.00	532,450.00	349,759.83	530,200.00	530,200.00	530,200.00	530,200.00
Repairs & Maintenance									
30-01 General				8,600.00	5,964.85	8,600.00	8,600.00	8,600.00	8,600.00
30-05 Vehicle		2,500.00	2,800.00	2,800.00	1,576.56	2,800.00	2,800.00	2,800.00	2,800.00
30-10 Building		2,000.00	2,600.00			Consolidated to General Repairs & Maintenance			
30-20 Equipment		4,000.00	6,000.00			Consolidated to General Repairs & Maintenance			
30-75 Pest Control		650.00	700.00	700.00	549.00	740.00	740.00	740.00	740.00
	Repairs & Maintenance	9,150.00	12,100.00	12,100.00	8,090.41	12,140.00	12,140.00	12,140.00	12,140.00
Purchase									
35-40 Gas & Diesel		6,095.00	6,095.00	6,095.00	4,630.98	5,645.00	5,645.00	5,645.00	5,645.00
35-55 Permits & Stickers		0.00	1,000.00	0.00	0.00	800.00	800.00	800.00	800.00
	Purchase	6,095.00	7,095.00	6,095.00	4,630.98	6,445.00	6,445.00	6,445.00	6,445.00
	Solid Waste & Recycling	796,204.00	804,881.00	805,419.00	568,187.21	816,065.00	816,065.00	816,065.00	816,065.00
	Sanitation	796,204.00	804,881.00	805,419.00	568,187.21	816,065.00	816,065.00	816,065.00	816,065.00

**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 3% 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 8.9% if applicable.
Supplies	Provides office supplies, postage, applications/permits/fees and cleaning supplies for Solid Waste Management Facility.
Utilities	Provides electricity, water, telephone and 1,300 gallons of fuel oil for Solid Waste Management Facility. The amount of waste oil brought into the facility from taxpayers has decreased over the past couple of years.
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	\$33,959.13
	Transfer Station Attendant II	\$33,718.80
	Transfer Station Attendant III	\$30,732.55
	Transfer Station Attendant IV	\$27,412.98
	Transfer Station Attendant V	\$25,361.17
	Overtime	\$ 9,000.00

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TOWN OF SKOWHEGAN OPERATING BUDGET

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 25-01 Public Works / Summer Roads									
Personnel Services									
01-01 Regular		175,362.00	180,234.00	168,417.00	122,299.80	174,377.00	174,377.00	174,377.00	174,377.00
01-05 Overtime		7,320.00	7,520.00	6,860.00	4,979.46	7,094.00	7,094.00	7,094.00	7,094.00
	Personnel Services	182,682.00	187,754.00	175,277.00	127,279.26	181,471.00	181,471.00	181,471.00	181,471.00
Employee Costs									
05-01 Travel		750.00	500.00	500.00	0.00	500.00	500.00	500.00	500.00
05-05 Training		1,000.00	1,000.00	1,000.00	997.00	1,000.00	1,000.00	1,000.00	1,000.00
05-15 Dues		250.00	250.00	250.00	249.00	250.00	250.00	250.00	250.00
05-20 Meals		400.00	400.00	300.00	287.28	300.00	300.00	300.00	300.00
05-25 Lodging		500.00	500.00	500.00	214.00	500.00	500.00	500.00	500.00
05-85 Uniforms		9,000.00	9,000.00	8,000.00	4,017.81	8,000.00	8,000.00	8,000.00	8,000.00
	Employee Costs	11,900.00	11,650.00	10,550.00	5,765.09	10,550.00	10,550.00	10,550.00	10,550.00
Benefits									
08-01 Fica/Medicare		13,976.00	14,364.00	14,428.00	9,211.64	13,883.00	13,883.00	13,883.00	13,883.00
08-05 Retirement		5,814.00	7,829.00	11,646.00	8,207.66	14,070.00	14,070.00	14,070.00	14,070.00
08-10 Health		60,966.00	63,709.00	54,087.00	35,671.33	68,068.00	68,068.00	68,068.00	68,068.00
08-15 Dental		2,393.00	2,536.00	2,398.00	1,650.60	2,494.00	2,494.00	2,494.00	2,494.00
	Benefits	83,149.00	88,438.00	82,559.00	54,741.23	98,515.00	98,515.00	98,515.00	98,515.00
Supplies									
10-01 Office		1,000.00	1,000.00	1,000.00	885.62	1,200.00	1,200.00	1,200.00	1,200.00
10-05 Postage		100.00	100.00	100.00	8.67	100.00	100.00	100.00	100.00
10-35 Application/Permits/Fees		500.00	300.00	300.00	0.00	200.00	200.00	200.00	200.00
10-40 Cleaning		2,000.00	2,000.00	1,800.00	1010.39	1,500.00	1,500.00	1,500.00	1,500.00
10-65 Safety Equip		3,000.00	3,000.00	2,500.00	2,688.62	3,000.00	3,000.00	3,000.00	3,000.00
	Supplies	6,600.00	6,400.00	5,700.00	4,593.30	6,000.00	6,000.00	6,000.00	6,000.00
Utilities									
15-01 Electricity		7,900.00	6,000.00	5,000.00	3,916.17	5,000.00	5,000.00	5,000.00	5,000.00
15-05 Heat		13,500.00	11,500.00	11,500.00	12,920.56	10,000.00	10,000.00	10,000.00	10,000.00
15-10 Water		1,600.00	1,600.00	1,600.00	1405.00	1,600.00	1,600.00	1,600.00	1,600.00
15-15 Telephone		1,600.00	1,600.00	1,600.00	687.56	1,000.00	1,000.00	1,000.00	1,000.00
	Utilities	24,600.00	20,700.00	19,700.00	18,929.29	17,600.00	17,600.00	17,600.00	17,600.00
Contract Services									
25-60 Hired Equipment		8,400.00	8,400.00	9,000.00	0.00	9,000.00	9,000.00	9,000.00	9,000.00
25-65 Street Painting		16,000.00	16,000.00	18,000.00	4,286.81	18,000.00	18,000.00	18,000.00	18,000.00
	Contract Services	24,400.00	24,400.00	27,000.00	4,286.81	27,000.00	27,000.00	27,000.00	27,000.00
Repairs & Maintenance									
30-10 Building		2,500.00	2,500.00	3,000.00	2,329.40	2,500.00	2,500.00	2,500.00	2,500.00
30-25 Radios		500.00	500.00	500.00	483.00	500.00	500.00	500.00	500.00
30-50 Street/Traffic Signs		4,200.00	4,500.00	4,500.00	4,739.06	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	3,300.00	4,000.00	4,000.00	4,000.00	4,000.00
30-85 Road Maint		55,000.00	55,000.00	55,000.00	43,097.32	57,300.00	57,300.00	57,300.00	57,300.00
30-90 Bridges		2,500.00	2,500.00	2,500.00	330.76	2,500.00	2,500.00	2,500.00	2,500.00
	Repairs & Maintenance	68,700.00	69,000.00	69,500.00	54,279.54	71,300.00	71,300.00	71,300.00	71,300.00
Purchase									
35-30 Gravel & Sand		9,000.00	9,000.00	9,000.00	2,420.00	9,000.00	9,000.00	9,000.00	9,000.00
35-35 Culverts		7,500.00	7,500.00	7,500.00	477.76	7,500.00	7,500.00	7,500.00	7,500.00
	Purchase	16,500.00	16,500.00	16,500.00	2,897.76	16,500.00	16,500.00	16,500.00	16,500.00
	Summer Roads	418,531.00	424,842.00	406,786.00	272,772.28	428,936.00	428,936.00	428,936.00	428,936.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 25-03 Public Works / Winter Roads									
Personnel Services									
01-01 Regular		212,148.00	217,771.00	219,697.00	199,608.85	226,755.00	226,755.00	226,755.00	226,755.00
01-05 Overtime		46,956.00	48,200.00	46,469.00	43,057.81	48,068.00	48,068.00	48,068.00	48,068.00
	Personnel Services	259,104.00	265,971.00	266,166.00	242,666.66	274,823.00	274,823.00	274,823.00	274,823.00
Benefits									
08-01 Fica/Medicare		19,822.00	20,347.00	20,362.00	17,781.69	21,024.00	21,024.00	21,024.00	21,024.00
08-05 Retirement		6,838.00	9,208.00	12,713.00	10,727.94	16,674.00	16,674.00	16,674.00	16,674.00
08-10 Health		64,484.00	67,384.00	58,700.00	37,341.25	71,920.00	71,920.00	71,920.00	71,920.00
08-15 Dental		2,451.00	2,599.00	2,457.00	1,578.23	2,555.00	2,555.00	2,555.00	2,555.00
	Benefits	93,595.00	99,538.00	94,232.00	67,429.11	112,173.00	112,173.00	112,173.00	112,173.00
Purchase									
35-25 Sand/Salt /CP		216,000.00	216,000.00	216,000.00	171,417.29	200,000.00	200,000.00	200,000.00	200,000.00
	Purchase	216,000.00	216,000.00	216,000.00	171,417.29	200,000.00	200,000.00	200,000.00	200,000.00
	Winter Roads	568,699.00	581,509.00	576,398.00	481,513.06	586,996.00	586,996.00	586,996.00	586,996.00
Dept/Div: 25-06 Public Works / Vehicle Maintenance									
Repairs & Maintenance									
30-08 Vehicle & Equipment		123,000.00	125,000.00	125,000.00	124,936.56	125,000.00	125,000.00	125,000.00	125,000.00
	Repairs & Maintenance	123,000.00	125,000.00	125,000.00	124,936.56	125,000.00	125,000.00	125,000.00	125,000.00
Purchase									
35-20 Tires		10,000.00	12,000.00	12,000.00	1686.38	12,000.00	12,000.00	12,000.00	12,000.00
35-40 Gas & Diesel		131,445.00	131,445.00	120,000.00	53,549.27	110,000.00	110,000.00	110,000.00	110,000.00
	Purchase	141,445.00	143,445.00	132,000.00	55,235.65	122,000.00	122,000.00	122,000.00	122,000.00
	Vehicle Maintenance	264,445.00	268,445.00	257,000.00	180,172.21	247,000.00	247,000.00	247,000.00	247,000.00
	Public Works	1,251,675.00	1,274,796.00	1,240,184.00	934,457.55	1,262,932.00	1,262,932.00	1,262,932.00	1,262,932.00

**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 3% COLA and up to 1% merit increase for this union and non-union employees.
Employee Costs	Provides travel, training, dues, meals, lodging and uniforms for above employees. This account also funds purchase of boots, gloves and other necessary clothing.
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 8.9% if applicable.
Supplies	Provides for office supplies, postage, application/permits/fees, cleaning supplies and safety equipment for Public Works Department. The adjustments made are reflective of historic expenditures.
Utilities	Provides electricity, heat, water and telephone for Public Works Department. The heat line item has been reduced by \$1,500.00. The estimated usage for heating oil is 4,000 gallons at \$2.119 per gallon. The Telephone line item was reduced by \$600.
Contract Services	Provides contracts for hired equipment such as street sweeper in the spring, excavator for ditching and street painting. Street painting will be more this year due to the need to paint the rural roads.
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 road maintenance increase is due to the shortfall we experienced last year. The building line item has been reduced.

**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	\$34,820.17 (26 weeks)
Salaries (continued) (Union Employees)		
	Mechanic	\$18,323.49 (26 weeks)
	Sewer Technician	\$18,228.82 (26 weeks)
	Truck Driver/Laborer I	\$17,950.54 (26 weeks)
	Truck Driver/Laborer II	\$17,716.02 (26 weeks)
	Truck Driver/Laborer III	\$14,649.23 (26 weeks)
	Truck Driver/Laborer IV	\$13,192.39 (26 weeks)
	Truck Driver/Laborer V	\$13,302.26 (26 weeks)
	Truck Driver/Laborer VI	\$13,096.92 (26 weeks)
	Truck Driver/Laborer VII	\$13,096.92 (26 weeks)
	Overtime (35 hours per employee)	\$ 7,093.63

**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 3% COLA and up to 1% merit increase for 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 8.9% if applicable.						
Purchases	Provides for the purchase of sand, salt, and cold patch. Projected purchase of 4,500 cubic yards of winter sand at \$6 per cubic yard, 2,500 ton of bulk salt at \$60 per ton, 6,000 gallons of ice-b-gone at \$1.36 per gallon and 100 cubic yards of cold patch at \$135 per ton in this year's budget.						
Salaries (Non Union Employees)	<table><tr><td>Road Commissioner</td><td>\$34,820.17 (26 weeks)</td></tr><tr><td>Seasonal Employees (4 @ 40 hours per week)</td><td>\$52,227.00</td></tr><tr><td>Overtime (100 hours per seasonal employee)</td><td>\$ 7,532.74</td></tr></table>	Road Commissioner	\$34,820.17 (26 weeks)	Seasonal Employees (4 @ 40 hours per week)	\$52,227.00	Overtime (100 hours per seasonal employee)	\$ 7,532.74
Road Commissioner	\$34,820.17 (26 weeks)						
Seasonal Employees (4 @ 40 hours per week)	\$52,227.00						
Overtime (100 hours per seasonal employee)	\$ 7,532.74						

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Public Works – Winter Roads Maintenance (Continued)

(Union Employees)	Mechanic	\$18,351.59 (26 weeks)
	Sewer Technician	\$18,319.69 (26 weeks)
	Truck Driver/Laborer I	\$17,923.01 (26 weeks)
	Truck Driver/Laborer II	\$17,804.16 (26 weeks)
	Truck Driver/Laborer III	\$14,609.91 (26 weeks)
	Truck Driver/Laborer IV	\$13,187.32 (26 weeks)
	Truck Driver/Laborer V	\$13,307.36 (26 weeks)
	Truck Driver/Laborer VI	\$13,101.95 (26 weeks)
	Truck Driver/Laborer VII (Vacant)	\$13,101.95 (26 weeks)
	Overtime	\$40,535.02
	(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 have seen a significant increase in the cost for repairs for our older trucks and equipment. This winter was a very long and active winter.

Purchases

Provides for tires, motor oil, gasoline and diesel. I have budgeted for \$2.60 per gallon for gasoline and \$2.50 for diesel, and we consume approximately 30,000 gallons a year in diesel and 14,500 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.

TOWN OF SKOWHEGAN OPERATING BUDGET

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 30-01 Public Properties / Cemeteries									
Utilities									
15-01 Electricity		225.00	225.00	225.00	141.41	225.00	225.00	225.00	225.00
15-10 Water		600.00	1,200.00	1,200.00	308.18	1,200.00	1,200.00	1,200.00	1,200.00
	Utilities	825.00	1,425.00	1,425.00	449.59	1,425.00	1,425.00	1,425.00	1,425.00
Contract Services									
25-23 Web Site Maintenance				2,000.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
25-90 Sexton		70,479.00	72,594.00	74,409.00	55,806.78	76,641.00	76,641.00	76,641.00	76,641.00
25-95 Cemetery - Catholic Cemetery		600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00
	Contract Services	71,079.00	73,194.00	77,009.00	58,206.78	79,041.00	79,041.00	79,041.00	79,041.00
Repairs & Maintenance									
30-60 Tree Cutting		1,250.00	1,250.00	1,250.00	0.00	1,250.00	1,250.00	1,250.00	1,250.00
30-96 Cemeteries		2,000.00	2,000.00	2,000.00	368.26	2,000.00	2,000.00	2,000.00	2,000.00
	Repairs & Maintenance	3,250.00	3,250.00	3,250.00	368.26	3,250.00	3,250.00	3,250.00	3,250.00
	Cemeteries	75,154.00	77,869.00	81,684.00	59,024.63	83,716.00	83,716.00	83,716.00	83,716.00
	Public Properties	75,154.00	77,869.00	81,684.00	59,024.63	83,716.00	83,716.00	83,716.00	83,716.00

**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, stipend paid to Catholic Cemetery for lot maintenance and 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

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 35-01 Parks & Recreation / Recreation									
Personnel Services									
01-01 Regular		185,867.00	195,219.00	194,649.00	155,590.91	189,474.00	189,474.00	189,474.00	189,474.00
01-05 Overtime		1,000.00	1,000.00	1,000.00	842.74	750.00	750.00	750.00	750.00
	Personnel Services	186,867.00	196,219.00	195,649.00	156,433.65	190,224.00	190,224.00	190,224.00	190,224.00
Employee Costs									
05-01 Travel		1,000.00	1,000.00	1,000.00	849.68	1,000.00	1,000.00	1,000.00	1,000.00
05-05 Training		750.00	750.00	900.00	633.00	900.00	900.00	900.00	900.00
05-15 Dues		300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
05-25 Lodging		750.00	750.00	700.00	587.93	700.00	700.00	700.00	700.00
	Employee Costs	2,800.00	2,800.00	2,900.00	2,270.61	2,900.00	2,900.00	2,900.00	2,900.00
Benefits									
08-01 Fica/Medicare		14,296.00	15,011.00	14,968.00	12,765.03	14,553.00	14,553.00	14,553.00	14,553.00
08-05 Retirement		4,109.00	5,800.00	7,521.00	5,293.57	8,055.00	8,055.00	8,055.00	8,055.00
08-10 Health		56,607.00	51,430.00	44,633.00	26,834.55	63,775.00	63,775.00	63,775.00	63,775.00
08-15 Dental		2,202.00	2,334.00	1,942.00	1,317.31	2,524.00	2,524.00	2,524.00	2,524.00
	Benefits	77,214.00	74,575.00	69,064.00	46,210.46	88,907.00	88,907.00	88,907.00	88,907.00
Supplies									
10-01 Office		1,350.00	1,500.00	1,500.00	1,411.47	1,500.00	1,500.00	1,500.00	1,500.00
10-05 Postage		350.00	250.00	250.00	115.36	250.00	250.00	250.00	250.00
10-25 Advertising		1,500.00	1,500.00	1,500.00	838.64	1,500.00	1,500.00	1,500.00	1,500.00
10-40 Cleaning		5,400.00	5,400.00	5,400.00	2,487.96	5,400.00	5,400.00	5,400.00	5,400.00
	Supplies	8,600.00	8,650.00	8,650.00	4,853.43	8,650.00	8,650.00	8,650.00	8,650.00
Utilities									
15-01 Electricity		18,000.00	18,000.00	15,000.00	10,058.11	17,000.00	17,000.00	17,000.00	17,000.00
15-05 Heat		28,530.00	26,500.00	26,500.00	27,817.21	25,000.00	25,000.00	25,000.00	25,000.00
15-10 Water		3,325.00	3,325.00	3,500.00	2,381.88	3,500.00	3,500.00	3,500.00	3,500.00
15-15 Telephone		1,875.00	1,350.00	3,200.00	2,514.00	3,000.00	3,000.00	3,000.00	3,000.00
	Utilities	51,730.00	49,175.00	48,200.00	42,771.20	48,500.00	48,500.00	48,500.00	48,500.00
Contract Services									
25-15 Portable Toilet Rental		2,500.00	2,500.00	2,500.00	1,450.07	2,500.00	2,500.00	2,500.00	2,500.00
25-35 Container Rental		420.00	480.00	480.00	300.64	550.00	550.00	550.00	550.00
	Contract Services	2,920.00	2,980.00	2,980.00	1,750.71	3,050.00	3,050.00	3,050.00	3,050.00
Repairs & Maintenance									
30-01 General		6,750.00	6,750.00	6,750.00	5,989.79	6,750.00	6,750.00	6,750.00	6,750.00
30-05 Vehicle		650.00	650.00	650.00	612.00	650.00	650.00	650.00	650.00
30-10 Building		4,435.00	4,435.00	4,435.00	4,101.95	4,435.00	4,435.00	4,435.00	4,435.00
30-20 Equipment		1,925.00	1,925.00	1,925.00	364.37	1,925.00	1,925.00	1,925.00	1,925.00
30-30 Lawns		8,000.00	8,000.00	8,000.00	2,296.59	8,000.00	8,000.00	8,000.00	8,000.00
30-35 Alarm		612.00	612.00	612.00	0.00	580.00	580.00	580.00	580.00
30-45 Multi-Purpose Room Floor		1,200.00	1,200.00	2,000.00	1,516.00	1,500.00	1,500.00	1,500.00	1,500.00
	Repairs & Maintenance	23,572.00	23,572.00	24,372.00	14,880.70	23,840.00	23,840.00	23,840.00	23,840.00
Purchase									
35-40 Gas & Diesel		4,000.00	4,000.00	4,000.00	2,116.83	3,400.00	3,400.00	3,400.00	3,400.00
	Purchase	4,000.00	4,000.00	4,000.00	2,116.83	3,400.00	3,400.00	3,400.00	3,400.00
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	42,807.62	80,500.00	80,500.00	80,500.00	80,500.00
	Community Services	84,700.00	84,700.00	84,700.00	47,007.62	84,700.00	84,700.00	84,700.00	84,700.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Miscellaneous Expenses									
60-20 Inspections		800.00	800.00	800.00	100.00	800.00	800.00	800.00	800.00
	Miscellaneous Expenses	800.00	800.00	800.00	100.00	800.00	800.00	800.00	800.00
	Recreation	443,203.00	447,471.00	441,315.00	318,395.21	454,971.00	454,971.00	454,971.00	454,971.00
	Parks & Recreation	443,203.00	447,471.00	441,315.00	318,395.21	454,971.00	454,971.00	454,971.00	454,971.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Parks & Recreation

Personnel Services	Provides regular/overtime wages for the Director, Maintenance Assistant, Program Assistant, Staff Assistants, Part-time employees that include Seasonal Employees, Ice Rink Attendant and Summer Maintenance Employees. The Board of Selectmen has voted for a 3% 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 8.9% if applicable.
Supplies	Provides office supplies, postage, advertising of programs and cleaning supplies for this Department.
Utilities	Provides Electricity – Estimated usage for the Community Center, Tennis Courts and the Ice Rink. Provides Heat – Estimated usage for the Community Center (8,000 gal.) and Maintenance Garage (500 gal.) @ \$2.119 per gal. Estimated propane usage for the Community Center Kitchen (100 gal.) and the Ice Rink (400 gal.) @ \$1.22 per gal. Provides Water – Estimated usage for the Community Center, Maintenance Garage, Fire Protection and all outside facilities. Provides Telephone – 4 phone lines and 1 cell phone at the Community Center.
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 @ \$2.73 per gal. and diesel 115 gal. @ \$2.50 per gallon.	
Community Services	Provides funding for the Water Safety program @ Lake George \$4,200 and all Recreation Department programs \$42,000 with budgeted program revenue of \$42,000.	
Miscellaneous	Provides for annual inspection of elevator, fire extinguishers, kitchen hood system, sprinklers and back flow testing.	
Salaries	Recreation Director	\$53,815.44
	Maintenance Assistant	\$31,665.53
	Programmer	\$27,130.14
	Staff Assistant (Full-Time)	\$23,106.09
	Staff Assistant (Proposed Full-Time)	\$22,433.10
	Seasonal Program Part-Timers	\$16,000.00
	2 Summer Crew (16 wks)	\$10,000.00
	Ice Rink Attendant (12 wks)	\$ 4,896.00
	Overtime	\$ 750.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 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	101,867.00	97,867.00	48,934.00	77,426.00
50-10 Coburn Park Commission		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	5,000.00	7,912.00
50-15 Skowhegan History House		5,000.00	5,000.00	5,000.00	5,000.00	7,500.00	5,000.00	2,500.00	3,956.00
50-60 Chamber of Commerce		14,000.00	24,000.00	24,000.00	24,000.00	24,000.00	14,000.00	12,000.00	18,988.00
50-90 Chamber of Commerce (Indian)			10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services		126,867.00	146,867.00	136,867.00	136,867.00	143,367.00	126,867.00	68,434.00	108,282.00
Service Organizations		126,867.00	146,867.00	136,867.00	136,867.00	143,367.00	126,867.00	68,434.00	108,282.00
Community Services		126,867.00	146,867.00	136,867.00	136,867.00	143,367.00	126,867.00	68,434.00	108,282.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 45-01 Tax Assessments / Education									
Unclassified									
45-03 School Tax		9,301,320.00	9,614,652.00	9,731,088.00	8,109,240.00				
	Unclassified	9,301,320.00	9,614,652.00	9,731,088.00	8,109,240.00	0.00	0.00	0.00	0.00
	Education	9,301,320.00	9,614,652.00	9,731,088.00	8,109,240.00	0.00	0.00	0.00	0.00
Dept/Div: 45-03 Tax Assessments / County									
Unclassified									
45-01 County Tax		2,617,822.33	2,520,396.87	2,373,279.18	2,373,279.18				
	Unclassified	2,617,822.33	2,520,396.87	2,373,279.18	2,373,279.18	0.00	0.00	0.00	0.00
	County	2,617,822.33	2,520,396.87	2,373,279.18	2,373,279.18	0.00	0.00	0.00	0.00
	Tax Assessments	11,919,142.33	12,135,048.87	12,104,367.18	10,482,519.18	0.00	0.00	0.00	0.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 50-01 Capital Expenditures / Debt Retirement									
Long Term Debt									
55-10 Combined Sewer Overflow P		281,189.00	278,457.00	275,724.00	275,724.00	272,992.00	272,992.00	272,992.00	272,992.00
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		439,827.00	433,992.00	428,157.00	428,156.85	422,323.00	422,323.00	422,323.00	422,323.00
55-40 Highway Obligation Loan		143,063.00	139,456.00	135,916.00	135,915.11	132,376.00	132,376.00	132,376.00	132,376.00
55-45 Highway Loader				23,275.00	23,274.86	23,275.00	23,275.00	23,275.00	23,275.00
55-50 Highway Grader				20,737.00	20736.44	20,737.00	20,737.00	20,737.00	20,737.00
55-55 Highway Tandem Axle Truck				28,564.00	28,563.03	28,564.00	28,564.00	28,564.00	28,564.00
55-60 Combine Sewer Overflow III				0.00	0.00	882,732.00	882,732.00	882,732.00	882,732.00
Long Term Debt		884,079.00	871,905.00	932,373.00	912,370.29	1,802,999.00	1,802,999.00	1,802,999.00	1,802,999.00
Debt Retirement		884,079.00	871,905.00	932,373.00	912,370.29	1,802,999.00	1,802,999.00	1,802,999.00	1,802,999.00

**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

		2013 Budget	2014 Budget	2015 Budget	2015 Expenses YTD (5/07/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 50-03 Capital Expenditures / Capital Reserve Funds									
Capital Reserve Funds									
65-01 Pollution Cont Plant		167,000.00	124,300.00	83,800.00	83,800.00	108,000.00	108,000.00	108,000.00	108,000.00
65-05 Recreation Dept		52,000.00	67,000.00	43,000.00	43,000.00	45,000.00	45,000.00	45,000.00	45,000.00
65-10 Municipal Bldg		10,000.00	20,000.00	48,000.00	48,000.00	10,000.00	10,000.00	10,000.00	10,000.00
65-15 Solid Waste		17,000.00	9,000.00	6,000.00	6,000.00	5,000.00	5,000.00	5,000.00	5,000.00
65-20 Police Dept		44,640.00	35,000.00	0.00	0.00	39,400.00	39,400.00	39,400.00	39,400.00
65-25 Public Works Equipment		100,000.00	85,000.00	80,000.00	80,000.00	121,000.00	121,000.00	121,000.00	121,000.00
65-30A Public Works Roads/Sidewalks		310,000.00	225,000.00	250,000.00	250,000.00	265,000.00	265,000.00	265,000.00	265,000.00
65-30B URIP Funds (Block Grant)		154,756.00	148,632.00	153,012.00	140,536.00	140,236.00	140,236.00	140,236.00	140,236.00
65-35 Fire Dept.		106,700.00	150,000.00	170,000.00	170,000.00	195,000.00	195,000.00	195,000.00	175,000.00
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	5,000.00
65-55 Catastrophic Wages		10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-60 Legal			0.00	55,000.00	55,000.00	0.00	0.00	0.00	0.00
65-70 Administration		15,000.00	12,000.00	15,000.00	15,000.00	15,000.00	15,000.00	14,999.00	15,000.00
65-75 Assessor's Dept.		100,000.00	50,000.00	0.00	0.00	50,000.00	50,000.00	200,000.00	50,000.00
65-85 Cemeteries		7,500.00	7,500.00	0.00	0.00	7,500.00	7,500.00	7,500.00	7,500.00
65-90 Planning		3,000.00	3,000.00	2,000.00	2,000.00	2,100.00	2,000.00	2,000.00	2,100.00
65-95 Public Works Buildings		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Capital Reserve Funds		1,127,596.00	951,432.00	920,812.00	908,336.00	1,018,236.00	1,018,136.00	1,168,135.00	998,236.00
Capital Reserve Funds		1,127,596.00	951,432.00	920,812.00	908,336.00	1,018,236.00	1,018,136.00	1,168,135.00	998,236.00
Capital Expenditures		2,011,675.00	1,823,337.00	1,853,185.00	1,820,706.29	2,821,235.00	2,821,135.00	2,971,134.00	2,801,235.00
Expense Totals:		20,781,043.33	21,000,714.87	21,082,531.18	17,824,448.33	10,248,855.15	10,188,924.00	10,251,018.00	10,120,967.00
Dept/Div: 45-01 Tax Assessments / Education									
Unclassified									
45-03 School Tax		9,301,320.00	9,614,652.00	9,731,088.00	8,109,240.00				
Unclassified		9,301,320.00	9,614,652.00	9,731,088.00	8,109,240.00	0.00	0.00	0.00	0.00
Education		9,301,320.00	9,614,652.00	9,731,088.00	8,109,240.00	0.00	0.00	0.00	0.00
Dept/Div: 45-03 Tax Assessments / County									
Unclassified									
45-01 County Tax		2,617,822.33	2,520,396.87	2,373,279.18	2,373,279.18				
Unclassified		2,617,822.33	2,520,396.87	2,373,279.18	2,373,279.18	0.00	0.00	0.00	0.00
County		2,617,822.33	2,520,396.87	2,373,279.18	2,373,279.18	0.00	0.00	0.00	0.00
Tax Assessments		11,919,142.33	12,135,048.87	12,104,367.18	10,482,519.18	0.00	0.00	0.00	0.00
Raise and Appropriate		\$8,861,901.00	\$8,865,666.00	\$8,978,164.00	\$7,341,929.15	\$10,248,855.15	\$10,188,924.00	\$10,251,018.00	\$10,120,967.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds

Pollution Control Plant

Department Request \$108,000

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

\$25,000 Equipment Maintenance and Repair. For routine maintenance in excess of \$5,000 and unanticipated repairs in excess of \$1,000. Replenishing account this year after step screen and wash press repairs scheduled to be performed in March 2015 that are estimated to cost \$26,040.

\$20,000 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.

\$12,000 Pump Station Upgrades. For future upgrades to the pump stations.

\$3,000 Sewer System Master Plan. Combined Sewer Overflow Master Plan updates are required by Maine DEP every five years. The cost of the updates since 1993 has ranged from \$25,000 to over \$50,000. The next update for DEP is due in 2018 at an estimated cost of \$25,000 and will be paid from the CSO Bond. This appropriation will begin to fund the 2023 update.

\$25,000 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 \$11,880,000 State Revolving Loan Fund bond.

\$12,000 Vehicle Replacement. Service truck replacement planned in 2024 at an estimated cost of \$50,000 with trade. Dump truck replacement planned in 2028 at an estimated cost of \$100,000 with trade. Replacement of '97 Ford Ranger pickup has not been determined.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

Recreation Department

Department Request \$45,000

\$40,000 Ball Field Compound. Continue to set funds aside for the ball field complex at the Community Center.

\$5,000 Building Repairs. Window Replacement/door repairs and any unexpected or emergency repairs at the Community Center.

Municipal Building

Department Request \$10,000

\$5,000 – Building Repairs. Replacing the tile flooring in the Police Department patrolman’s room with TOLI flooring.

\$5,000 Roofing. Roof leak repairs and/or replacement.

Solid Waste

Department Request \$5,000

\$5,000 – Recycling Building Alteration. To complete the addition to the recycling building which will allow for easier sorting and recycling of the plastic materials.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

Police Department

Department Request \$39,400

\$37,000 Cruiser Replacement. To purchase a new cruiser with up-fitting.

\$2,400 Protective Vests. This is half of the cost for 6 new vests that we will need for 6 new officers.

Public Works

Department Request for Equipment \$121,000.00

\$121,000 Vehicle Purchases. This account is used to maintain our replacement of equipment. We presently own \$2,105,500 worth of equipment at today's price and it is depreciating at more than \$160,000 per year. The \$24,495.09 presently in the account plus the \$121,000 equipment payment we have is an attempt to establish a sustainable amount of money to keep our equipment on an acceptable replacement schedule. This year we will be replacing the 1998 Kodiak single axle dump truck. We are planning to do a joint purchase with the City of Waterville; they are purchasing two trucks and the Town of Winslow who are planning on purchasing one truck. I have attached a replacement schedule for all the larger pieces of equipment we own.

Department Request for Roads and Sidewalks \$265,000.00

\$5,000 of the funds requested is for Bridge Improvement. We need to set aside money to do bridge repairs to Mill Street Bridge, the Red Bridge on the Red Bridge Road and the bridge on the Notch Road. We presently have \$858.89 in this account.

\$5,000 of the funds requested is for Sidewalks. We are planning to rebuild Willow Street and a portion of Elm Street. The account balance at this time is \$15,066.23

We are requesting the remaining \$255,000 for paving this summer. We plan to do the Russell Road and Palmer Road with a shim and overlay, and the finish coat will be placed on the Burrill Hill Road.

Department Projection for Urban Renewal Improvement Funds \$140,236

These are state funds paid to the town for capital improvement to town roads. These funds will be used to fund the summer of 2016 paving program.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

**Public Works
(Continued)**

Our paving plan for the 2015 season includes the following:

	Width	Length	Depth	Other work	Tonnage	Misc. work	Price per ton	Project total
Russell Road	21	7100	2.00	\$0.00	1,819	\$ 1,491.60	\$ 82.00	\$ 150,651.24
Burrill Hill Road	22	2750	1.25	\$0.00	461	\$ 378.28	\$ 82.00	\$ 38,205.90
Palmer Road	22	7600	2.00	\$0.00	2,040	\$ 1,672.67	\$ 82.00	\$ 168,939.55
Miles	3				4,320			\$ 357,796.69

CIP Amount	\$ -
URIP Funds	\$ 140,236.00
Taxation	\$ 257,796.69

Our ten year plan for sidewalks includes the following:

Priority	Name	Length	Paving year
1	Willow Street	900	2015
2	Willow Street	900	2015
3	Bridge Street	370	2015
4	Elm Street	1,000	2016
5	Greenwood Ave	850	2017
6	Spring Street	600	2020
7	Olive Street	550	2021
8	Pine Street	825	2023
9	French Street	1,000	2024
10	Bennett Ave	1,270	2025

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

Fire Department

Department Request \$195,000

\$150,000.00 Fire Truck Replacement. Estimated amount to continue the implementation of our Fire Truck Replacement Plan. The current plan is to replace the Ladder truck in fiscal year 2017. The truck will be 27 years old. This purchase is estimated at \$1,000,000.00.

\$20,000.00 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 feasibility study of a new Public Safety Building.

\$0.00 SCBA Maintenance. This account pays for repairs and maintenance of our self contained breathing apparatus.

\$10,000.00 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. We have applied for a grant to replace the rescue tool. If awarded, we will reduce our funding request.

\$10,000.00 Protective Clothing. Used to repair, replace turnout Gear for Firefighters. Each set cost approximately \$2000.00. Gear has a life expectancy of 5 – 10 years.

\$5,000.00 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 Repairs to the communication system and to replace items as needed.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

Administration

Department Request \$15,000

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

Assessor

Department Request \$50,000

\$50,000 Revaluation

Cemeteries

Department Request \$7,500

\$7,500 Cemeteries. Headstone cleaning and repairs.

Planning Department

Department Request \$2,100

\$1,000 The Skowhegan Conservation Commission would like to do some water quality testing on certain Skowhegan bodies of water. They would also like to increase their efforts in informing the public of outdoor activities in town.

\$1,100 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. They would also like to use the additional \$100 for supplies for Abner Coburn Day events.

Public Works

Department Request for Buildings \$10,000

\$10,000 Salt Storage Building. We need to continue to set aside funds to eventually build a separate salt storage building which will help better utilize our sand storage space in the sand salt shed now.

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TOWN OF SKOWHEGAN OPERATIONAL REVENUES

	2013 Budget	2014 Budget	2015 Budget	2015 Revenues YTD (5/06/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 01-01 General Government / Finance Department								
04 Interest on Taxes	15,000.00	15,000.00	15,000.00	9,334.37	15,000.00	15,000.00	15,000.00	15,000.00
05 Interest on Liens	35,000.00	30,000.00	30,000.00	37,221.22	30,000.00	30,000.00	30,000.00	30,000.00
06 Interest on Investments	4,000.00	2,000.00	1,000.00	269.29	1,000.00	1,000.00	1,000.00	1,000.00
07 Excise-BMV	1,050,000.00	1,050,000.00	1,050,000.00	1,182,489.96	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00
08 Excise-IFW	3,000.00	5,000.00	5,000.00	3,194.40	5,000.00	5,000.00	5,000.00	5,000.00
10 Clerk Fees	5,000.00	5,000.00	5,000.00	4,291.75	4,500.00	4,500.00	4,500.00	4,500.00
11 Agent Fees	20,000.00	20,000.00	20,000.00	22,105.00	24,000.00	24,000.00	24,000.00	24,000.00
12 Benefit Reimb.	5,000.00	6,000.00	7,000.00	4,754.11	7,000.00	7,000.00	7,000.00	7,000.00
14 Photo Copies	75.00	1.00	5.00	11.04	5.00	5.00	5.00	5.00
15 Returned Check Charge	500.00	600.00	350.00	314.00	350.00	350.00	350.00	350.00
17 Certified Copies	15,000.00	15,000.00	15,000.00	13,814.20	17,000.00	17,000.00	17,000.00	17,000.00
18 Burial Permits	2,000.00	2,000.00	2,000.00	4,480.00	3,500.00	3,500.00	3,500.00	3,500.00
20 Victualers Licenses	1,200.00	1,200.00	1,200.00	450.00	1,500.00	1,500.00	1,500.00	1,500.00
21 Amusement Permits	175.00	175.00	175.00	240.00	175.00	175.00	175.00	175.00
23 Business Names	50.00	50.00	50.00	110.00	50.00	50.00	50.00	50.00
26 Non-Resident Notary Fees	100.00	100.00	100.00	425.00	200.00	200.00	200.00	200.00
27 Hospital Liens	150.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Passport Fee	5,000.00	5,000.00	8,000.00	5,931.10	7,500.00	7,500.00	7,500.00	7,500.00
35 Ordinance Fines	800.00	800.00	800.00	917.00	800.00	800.00	800.00	800.00
37 Election Reimb.	150.00	150.00	200.00	0.00	200.00	200.00	200.00	200.00
Finance Department	1,162,200.00	1,158,126.00	1,160,880.00	1,290,352.44	1,217,780.00	1,217,780.00	1,217,780.00	1,217,780.00
Dept/Div: 01-02 General Government / Municipal Building Mainte								
01 Opera House Charge For Svs.	3,000.00	2,000.00	2,000.00	611.27	2,000.00	2,000.00	2,000.00	2,000.00
Municipal Building Main	3,000.00	2,000.00	2,000.00	611.27	2,000.00	2,000.00	2,000.00	2,000.00
Dept/Div: 01-03 General Government / Assessing								
01 Veteran Reimb.	6,000.00	6,000.00	6,000.00	6,924.00	6,000.00	6,000.00	6,000.00	6,000.00
02 Tree Growth Reimb	16,000.00	17,000.00	17,000.00	21,897.79	19,000.00	19,000.00	19,000.00	19,000.00
Assessing	22,000.00	23,000.00	23,000.00	28,821.79	25,000.00	25,000.00	25,000.00	25,000.00
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	0.00	300.00	300.00	300.00	300.00
03 Subdivision Permits	300.00	150.00	150.00	0.00	300.00	300.00	300.00	300.00
Planning Ord.	700.00	550.00	550.00	0.00	700.00	700.00	700.00	700.00
Dept/Div: 01-07 General Government / Code Enforcement								
01 Plumbing Insp. Fees	3,000.00	3,000.00	4,500.00	3,960.00	4,500.00	4,500.00	4,500.00	4,500.00
02 Junkyard Licenses	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
04 Shore Land Zoning App. Fees	600.00	600.00	600.00	1,100.00	600.00	600.00	600.00	600.00
05 Building Permit Fees		8,000.00	9,000.00	11,041.50	10,000.00	10,000.00	10,000.00	10,000.00
Code Enforcement	3,900.00	11,900.00	14,400.00	16,401.50	15,400.00	15,400.00	15,400.00	15,400.00

TOWN OF SKOWHEGAN OPERATIONAL REVENUES

		2013 Budget	2014 Budget	2015 Budget	2015 Revenues YTD (5/06/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 01-15 General Government / Economic & Community Dev.									
01 Salary		3,295.00	3,295.00	3,295.00	2,471.82	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	93.90	125.00	125.00	125.00	125.00
04 MSRS		92.00	92.00	92.00	69.21	92.00	92.00	92.00	92.00
05 Grant Admin Fees		400.00	250.00	400.00	-108.00	400.00	400.00	400.00	400.00
Economic & Community		4,164.00	4,014.00	4,164.00	2,715.99	4,164.00	4,164.00	4,164.00	4,164.00
General Government		1,195,964.00	1,199,590.00	1,204,994.00	1,338,902.99	1,265,044.00	1,265,044.00	1,265,044.00	1,265,044.00
Dept/Div: 05-01 Public Safety / Police Dept.									
01 Gun Permits		600.00	700.00	800.00	690.00	800.00	800.00	800.00	800.00
02 Parking Fines		2,000.00	2,000.00	2,000.00	340.00	1,000.00	1,000.00	1,000.00	1,000.00
03 Restitution		700.00	700.00	600.00	50.00	0.00	0.00	0.00	0.00
04 Accident Reports		3,000.00	3,000.00	2,600.00	1,955.00	2,500.00	2,500.00	2,500.00	2,500.00
05 Taxi Permits		1,000.00	1,150.00	1,150.00	1,281.00	1,400.00	1,400.00	1,400.00	1,400.00
06 Animal Control		6,000.00	6,000.00	5,000.00	12,124.04	5,000.00	5,000.00	5,000.00	5,000.00
07 SRO		23,852.00	26,600.00	27,398.00	9,393.60	27,398.00	27,398.00	27,398.00	27,398.00
08 Fica/Medicare		1,927.00	2,034.00	2,095.00	718.61	2,095.00	2,095.00	2,095.00	2,095.00
09 Health		9,615.00	8,987.00	9,503.00	3,502.91	10,110.00	10,110.00	10,110.00	10,110.00
10 Dental		285.00	302.00	314.00	111.24	326.00	326.00	326.00	326.00
11 MSRS		2,520.00	2,793.00	3,013.00	1,033.30	3,123.00	3,123.00	3,123.00	3,123.00
12 Worker's Comp		763.00	805.00	832.00	285.57	832.00	832.00	832.00	832.00
13 Unemployment		252.00	266.00	273.00	93.94	273.00	273.00	273.00	273.00
14 Witness Fees		1,200.00	1,500.00	1,500.00	220.00	500.00	500.00	500.00	500.00
15 Sex Offense Registry		150.00	150.00	150.00	60.00	50.00	50.00	50.00	50.00
20 MDEA Agent		49,550.97	43,784.00	46,030.00	27,714.00	48,568.00	48,568.00	48,568.00	48,568.00
21 FICA/Medicare		3,944.00	3,349.00	3,521.00	2120.12	3,715.00	3,715.00	3,715.00	3,715.00
22 Health		8,895.00	10,939.00	11,567.00	6,680.54	12,305.00	12,305.00	12,305.00	12,305.00
23 Dental		427.00	453.00	471.00	270.32	490.00	490.00	490.00	490.00
24 MSRS		5,156.00	4,597.00	5,063.00	3048.54	5,536.00	5,536.00	5,536.00	5,536.00
25 Workers Comp		1,562.00	1,326.00	1,399.00	839.72	1,476.00	1,476.00	1,476.00	1,476.00
26 Unemployment		515.00	437.00	450.00	277.14	485.00	485.00	485.00	485.00
27 Liability Ins		229.00	229.00	229.00	136.71	229.00	229.00	229.00	229.00
28 Fingerprint Fees		200.00	100.00	25.00	0.00	0.00	0.00	0.00	0.00
Police Dept.		124,342.97	122,201.00	125,983.00	72,946.30	128,211.00	128,211.00	128,211.00	128,211.00
Dept/Div: 05-03 Public Safety / Fire Dept.									
01 Fire Reports		50.00	50.00	10.00	30.00	0.00	0.00	0.00	0.00
Fire Dept.		50.00	50.00	10.00	30.00	0.00	0.00	0.00	0.00
Public Safety		124,392.97	122,251.00	125,993.00	72,976.30	128,211.00	128,211.00	128,211.00	128,211.00
Dept/Div: 10-01 Health & Human Services / General Assistance									
01 GA State Reimb		16,000.00	16,000.00	20,000.00	44,359.30	47,000.00	47,000.00	47,000.00	47,000.00
General Assistance		16,000.00	16,000.00	20,000.00	44,359.30	47,000.00	47,000.00	47,000.00	47,000.00
Health & Human Servic		16,000.00	16,000.00	20,000.00	44,359.30	47,000.00	47,000.00	47,000.00	47,000.00

TOWN OF SKOWHEGAN OPERATIONAL REVENUES

	2013 Budget	2014 Budget	2015 Budget	2015 Revenues YTD (5/06/2015)	2016 Initial Department Requests	2016 Manager Approved	2016 Budget Committee	2016 Selectmen
Dept/Div: 20-01 Sanitation / Solid Waste & Recycling								
01 Charge for Svs.- Landfill	10,000.00	10,000.00	10,000.00	7,563.00	10,000.00	10,000.00	10,000.00	10,000.00
02 Sale Recyclable Materials	75,000.00	70,000.00	60,000.00	35,243.61	50,000.00	50,000.00	50,000.00	50,000.00
03 Landfill Permit Fees	5,000.00	5,000.00	6,000.00	4,825.00	8,000.00	8,000.00	8,000.00	8,000.00
04 Comm Haulers Licenses	1,500.00	1,500.00	2,000.00	2100.00	2,000.00	2,000.00	2,000.00	2,000.00
Solid Waste & Recycling	91,500.00	86,500.00	78,000.00	49,731.61	70,000.00	70,000.00	70,000.00	70,000.00
Sanitation	91,500.00	86,500.00	78,000.00	49,731.61	70,000.00	70,000.00	70,000.00	70,000.00
Dept/Div: 25-01 Public Works / Summer Roads								
01 Road Opening Permits	4,000.00	2,000.00	2,000.00	4,846.40	2,500.00	2,500.00	2,500.00	2,500.00
02 Sewer Permits	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
03 Block Grant	154,756.00	148,632.00	153,012.00	140,536.00	140,236.00	140,236.00	140,236.00	140,236.00
Summer Roads	159,006.00	150,882.00	155,262.00	145,632.40	142,986.00	142,986.00	142,986.00	142,986.00
Public Works	159,006.00	150,882.00	155,262.00	145,632.40	142,986.00	142,986.00	142,986.00	142,986.00
Dept/Div: 30-01 Public Properties / Cemeteries								
01 Sale of Cemetery Lots	100.00	100.00	100.00	240.00	100.00	100.00	100.00	100.00
05 Burial Fees	5,000.00	5,000.00	5,000.00	5,900.00	7,500.00	7,500.00	7,500.00	7,500.00
10 Perpetual Care Income	16,000.00	15,000.00	14,500.00	0.00	13,500.00	13,500.00	13,500.00	13,500.00
Cemeteries	21,100.00	20,100.00	19,600.00	6,140.00	21,100.00	21,100.00	21,100.00	21,100.00
Public Properties	21,100.00	20,100.00	19,600.00	6,140.00	21,100.00	21,100.00	21,100.00	21,100.00
Dept/Div: 35-01 Parks & Recreation / Recreation								
01 Charge for Svs.- Communit	20,000.00	20,000.00	25,000.00	20,060.37	25,000.00	25,000.00	25,000.00	25,000.00
04 Programs	45,000.00	45,000.00	40,000.00	25,057.00	40,000.00	40,000.00	40,000.00	40,000.00
Recreation	65,000.00	65,000.00	65,000.00	45,117.37	65,000.00	65,000.00	65,000.00	65,000.00
Parks & Recreation	65,000.00	65,000.00	65,000.00	45,117.37	65,000.00	65,000.00	65,000.00	65,000.00
Revenue Totals:	1,672,962.97	1,660,323.00	1,668,849.00	1,702,859.97	1,739,341.00	1,739,341.00	1,739,341.00	1,739,341.00