

Town of Skowhegan

Municipal Budget Fiscal Year 2017



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Christine Almand
Cara L. Mason
Randall Gray
Gail Pelotte
Brent Dickey
Donald Bolduc
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

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

Town Office Phone: 207-474-6900

2016 Budget & Finance Committee Members

Christian Savage, Chairman
Gene Rouse, Vice Chairman
Christopher Kruse, Secretary
Jimmy Carrier
Patrick Dore
John Grohs
Rebekah Shankar
Ann Spaulding
Judi York

TOWN OF SKOWHEGAN OPERATING BUDGET

COMPOSITE

	2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
General Government								
Finance Department pg.1-4	406,636.00	426,970.00	434,053.00	344,170.12	535,524.00	535,524.00	535,524.00	535,524.00
Municipal Building Maintenance pg.5-6	107,203.00	106,044.00	102,519.00	76,850.13	96,130.00	96,130.00	96,130.00	96,130.00
Assessing pg.7-8	106,990.00	102,755.00	105,596.00	78,720.03	106,543.00	106,543.00	106,543.00	106,543.00
Town Manager pg.9-10	138,845.00	150,430.00	151,981.00	128,355.77	153,668.00	153,668.00	153,668.00	153,668.00
Planning & Ordinance Administration pg.11-12	21,915.00	19,320.00	18,383.00	5,357.24	16,383.00	16,383.00	13,383.00	13,383.00
Code Enforcement pg.13-14	137,373.00	141,583.00	150,568.00	127,577.02	153,376.00	153,376.00	154,376.00	154,376.00
Employee Benefits pg.15-16	114,650.00	110,650.00	114,580.00	75,898.25	112,995.00	112,995.00	112,995.00	112,995.00
Town Insurances pg.15-16	85,665.00	94,310.00	101,195.00	98,034.00	110,180.00	110,180.00	110,180.00	110,180.00
Economic & Community Development pg.17-18	149,956.00	155,686.00	145,396.00	122,142.78	140,196.00	140,196.00	140,196.00	140,196.00
ARTICLE 3	1,269,233.00	1,307,748.00	1,324,271.00	1,057,105.34	1,424,995.00	1,424,995.00	1,422,995.00	1,422,995.00
Public Safety								
Police Department pg.19-21	1,102,790.00	1,146,850.00	1,283,870.00	993,334.45	1,348,400.00	1,348,400.00	1,343,400.00	1,343,400.00
ARTICLE 4								
Public Safety								
Fire Department pg.22-24	745,445.00	803,566.00	821,827.00	666,683.24	852,341.00	852,341.00	838,325.00	852,341.00
ARTICLE 5								
Public Safety								
Other Protection pg.25-26	535,614.00	530,856.00	501,502.00	410,849.31	487,004.00	487,004.00	487,004.00	487,004.00
ARTICLE 6								
Health & Human Services								
General Assistance pg.27-28	78,608.00	84,024.00	109,734.00	147,893.61	150,441.00	150,441.00	150,441.00	150,441.00
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	79,900.00	85,316.00	111,026.00	148,970.11	151,733.00	151,733.00	151,733.00	151,733.00
Health & Human Services								
Human Service Agencies pg.29	34,327.00	13,700.00	49,172.15	49,172.15	56,962.00	45,266.00	45,266.00	45,266.00
ARTICLES 35-40								
Waste Water Treatment pg.32-36								
Pollution Control Plant	479,536.00	487,774.00	508,020.00	420,602.63	510,791.00	510,791.00	510,791.00	510,791.00
Pumping Stations	21,600.00	21,700.00	21,250.00	12,414.37	20,700.00	20,700.00	20,700.00	20,700.00
Sewers	22,000.00	22,000.00	22,000.00	10,643.99	22,000.00	22,000.00	22,000.00	22,000.00
ARTICLE 8	523,136.00	531,474.00	551,270.00	443,660.99	553,491.00	553,491.00	553,491.00	553,491.00
Sanitation								
Solid Waste & Recycling pg.37-39	804,881.00	805,419.00	816,065.00	636,042.84	818,808.00	818,808.00	818,163.00	818,163.00
ARTICLE 9								
Public Works pg.40-45								
Summer Roads Maintenance	424,842.00	406,786.00	428,936.00	275,578.01	425,702.00	425,702.00	423,502.00	423,502.00
Winter Roads Maintenance	581,509.00	576,398.00	586,996.00	436,462.31	574,533.00	574,533.00	559,533.00	559,533.00
Vehicle Maintenance	268,445.00	257,000.00	247,000.00	157,125.92	237,000.00	237,000.00	220,000.00	220,000.00
ARTICLE 10	1,274,796.00	1,240,184.00	1,262,932.00	869,166.24	1,237,235.00	1,237,235.00	1,203,035.00	1,203,035.00
Public Properties								
Cemeteries pg.46-47	77,869.00	81,684.00	83,716.00	70,257.56	84,849.00	84,849.00	83,316.00	83,316.00
ARTICLE 13								
Parks & Recreation								
Recreation pg.48-51	447,471.00	441,315.00	454,971.00	331,597.25	431,347.00	431,347.00	431,347.00	431,347.00
ARTICLE 14								
Community Services								
Service Organizations pg.52	146,867.00	136,867.00	139,367.00	139,367.00	185,452.00	179,367.00	172,500.00	175,367.00
ARTICLES 30-34								
Capital Expenditures								
Debt Retirement pg.54-55	871,905.00	932,373.00	1,802,999.00	1,782,983.87	1,689,062.00	1,689,062.00	1,689,062.00	1,689,062.00
Capital Reserve Funds pg.56-62	951,432.00	920,812.00	1,168,236.00	1,169,984.00	1,022,984.00	1,022,984.00	905,484.00	906,984.00
ARTICLE 15								
ARTICLES 16-29								
TOTAL	8,865,666.00	8,978,164.00	10,371,224.15	8,769,174.35	10,344,663.00	10,326,882.00	10,145,121.00	10,163,504.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div: 01-01 General Government / Finance Department									
Personnel Services									
01-01 Regular		184,363.00	190,168.00	195,108.00	163,280.85	190,721.00	190,721.00	190,721.00	190,721.00
01-05 Overtime		1,500.00	1,500.00	1,500.00	587.83	1,500.00	1,500.00	1,500.00	1,500.00
01-06 Wage Adjustment		0.00	0.00	0.00	0.00	105,000.00	105,000.00	105,000.00	105,000.00
	Personnel Services	185,863.00	191,668.00	196,608.00	163,868.68	297,221.00	297,221.00	297,221.00	297,221.00
Employee Costs									
05-01 Travel		700.00	700.00	700.00	82.46	700.00	700.00	700.00	700.00
05-05 Training		1,500.00	1,500.00	1,500.00	140.00	1,500.00	1,500.00	1,500.00	1,500.00
05-15 Dues		14,385.00	14,385.00	13,500.00	12,678.00	13,500.00	13,500.00	13,500.00	13,500.00
05-20 Meals		200.00	200.00	200.00	119.00	200.00	200.00	200.00	200.00
05-65 Substance Abuse Testing		1,500.00	1,650.00	2,000.00	1,286.12	1,500.00	1,500.00	1,500.00	1,500.00
05-70 Pre-Employment Testing		3,000.00	3,000.00	3,000.00	2,945.81	3,000.00	3,000.00	3,000.00	3,000.00
05-75 Respiratory Testing		1,615.00	1,260.00	1,520.00	445.38	1,520.00	1,520.00	1,520.00	1,520.00
	Employee Costs	22,900.00	22,695.00	22,420.00	17,696.77	21,920.00	21,920.00	21,920.00	21,920.00
Benefits									
08-01 Fica/Medicare		14,219.00	14,663.00	15,041.00	11,624.10	14,705.00	14,705.00	14,705.00	14,705.00
08-05 Retirement		6,404.00	8,066.00	9,598.00	6,583.19	10,021.00	10,021.00	10,021.00	10,021.00
08-10 Health		45,621.00	54,262.00	54,408.00	41,949.50	57,748.00	57,748.00	57,748.00	57,748.00
08-15 Dental		2,334.00	2,427.00	2,524.00	1,961.76	2,524.00	2,524.00	2,524.00	2,524.00
	Benefits	68,578.00	79,418.00	81,571.00	62,118.55	84,998.00	84,998.00	84,998.00	84,998.00
Supplies									
10-01 Office		9,000.00	9,000.00	9,000.00	5,398.00	9,000.00	9,000.00	9,000.00	9,000.00
10-05 Postage		5,500.00	6,000.00	6,500.00	2,036.03	6,500.00	6,500.00	6,500.00	6,500.00
10-10 Tax Billing		4,500.00	4,500.00	4,500.00	4,024.50	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	1,807.64	7,000.00	7,000.00	7,000.00	7,000.00
10-25 Advertising		5,000.00	4,000.00	3,000.00	582.60	2,500.00	2,500.00	2,500.00	2,500.00
10-70 Printing Services		3,500.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00	3,000.00
	Supplies	34,500.00	33,500.00	33,000.00	13,848.77	32,500.00	32,500.00	32,500.00	32,500.00
Utilities									
15-15 Telephone		2,000.00	3,114.00	2,900.00	2,616.90	2,900.00	2,900.00	2,900.00	2,900.00
	Utilities	2,000.00	3,114.00	2,900.00	2,616.90	2,900.00	2,900.00	2,900.00	2,900.00
Contract Services									
25-05 Copier Lease		4,830.00	4,700.00	4,700.00	2898.90	3,000.00	3,000.00	3,000.00	3,000.00
25-20 Software Support		26,100.00	27,300.00	28,400.00	26,196.86	28,400.00	28,400.00	28,400.00	28,400.00
25-22 Internet		0.00	0.00	1,900.00	1,499.50	1,900.00	1,900.00	1,900.00	1,900.00
25-23 Web Site Maintenance		4,150.00	4,275.00	4,404.00	4,402.73	4,535.00	4,535.00	4,535.00	4,535.00
25-25 Audit		13,500.00	13,500.00	13,500.00	13146.00	13,500.00	13,500.00	13,500.00	13,500.00
25-30 Voting Machine		550.00	550.00	0.00	0.00	0.00	0.00	0.00	0.00
	Contract Services	49,130.00	50,325.00	52,904.00	48,143.99	51,335.00	51,335.00	51,335.00	51,335.00
Repairs & Maintenance									
30-15 Computer		24,000.00	26,000.00	24,000.00	21,340.95	24,000.00	24,000.00	24,000.00	24,000.00
30-23 Copy Machine		2,665.00	4,250.00	4,650.00	4,005.00	4,650.00	4,650.00	4,650.00	4,650.00
	Repairs & Maintenance	26,665.00	30,250.00	28,650.00	25,345.95	28,650.00	28,650.00	28,650.00	28,650.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Miscellaneous Expenses									
60-10 Christmas Decorations		2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
60-15 Legal Services		15,000.00	14,000.00	14,000.00	8,530.51	14,000.00	14,000.00	14,000.00	14,000.00
	Miscellaneous Expenses	17,000.00	16,000.00	16,000.00	10,530.51	16,000.00	16,000.00	16,000.00	16,000.00
	Finance Department	406,636.00	426,970.00	434,053.00	344,170.12	535,524.00	535,524.00	535,524.00	535,524.00

**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/Municipal Agent/Deputy Tax Collector; Deputy Clerk/Deputy Treasurer; Deputy Tax Collector/Deputy Municipal Agent; Collections Clerk I (Part Time); Collections Clerk II (Part Time); Board of Registrars. Includes stipends for Elected Officials. Wage increases pending for 3 unions and all non-union employees.
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 9.5% 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	\$49,934.34
Town Clerk/Treasurer/Municipal Agent/ Deputy Tax Collector	\$48,754.74
Deputy Clerk/Deputy Treasurer	\$27,787.50
Deputy Tax Collector/Deputy Municipal Agent	\$25,805.52
Collections Clerk I (Part Time)	\$13,670.18
Collections Clerk II (Part Time)	\$13,724.75
Board of Registrars	\$ 4,393.00
Board of Selectmen	\$ 6,400.00
Finance/Deputy Finance	\$ 250.00
Christmas Bonuses (5 Employees)	\$ 110.00
Overtime	\$ 1,500.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div: 01-02 General Government / Municipal Building Mainte									
Personnel Services									
01-01 Regular		21,319.00	21,906.00	22,594.00	19,879.76	22,698.00	22,698.00	22,698.00	22,698.00
01-05 Overtime		1,000.00	500.00	500.00	37.81	500.00	500.00	500.00	500.00
	Personnel Services	22,319.00	22,406.00	23,094.00	19,917.57	23,198.00	23,198.00	23,198.00	23,198.00
Benefits									
08-01 Fica/Medicare		1,708.00	1,715.00	1,767.00	1135.40	1,775.00	1,775.00	1,775.00	1,775.00
08-05 Retirement		1,217.00	1,492.00	1,791.00	1,562.32	1,958.00	1,958.00	1,958.00	1,958.00
08-10 Health		14,692.00	15,520.00	16,487.00	13,094.50	17,519.00	17,519.00	17,519.00	17,519.00
08-15 Dental		467.00	486.00	505.00	408.70	505.00	505.00	505.00	505.00
	Benefits	18,084.00	19,213.00	20,550.00	16,200.92	21,757.00	21,757.00	21,757.00	21,757.00
Supplies									
10-40 Cleaning		5,500.00	5,500.00	5,500.00	3,567.59	5,500.00	5,500.00	5,500.00	5,500.00
	Supplies	5,500.00	5,500.00	5,500.00	3,567.59	5,500.00	5,500.00	5,500.00	5,500.00
Utilities									
15-01 Electricity		17,000.00	14,000.00	16,000.00	10,410.94	16,000.00	16,000.00	16,000.00	16,000.00
15-05 Heat		27,000.00	27,500.00	20,000.00	15,267.90	13,000.00	13,000.00	13,000.00	13,000.00
15-10 Water		700.00	775.00	800.00	466.77	800.00	800.00	800.00	800.00
	Utilities	44,700.00	42,275.00	36,800.00	26,145.61	29,800.00	29,800.00	29,800.00	29,800.00
Contract Services									
25-92 Sprinkler System		950.00	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	855.00	700.00	700.00	700.00	700.00
	Contract Services	2,150.00	2,150.00	2,150.00	1,765.00	1,650.00	1,650.00	1,650.00	1,650.00
Repairs & Maintenance									
30-01 General		13,000.00	13,000.00	13,000.00	8,867.09	13,000.00	13,000.00	13,000.00	13,000.00
	Repairs & Maintenance	13,000.00	13,000.00	13,000.00	8,867.09	13,000.00	13,000.00	13,000.00	13,000.00
Purchase									
35-40 Gas & Diesel		100.00	100.00	25.00	0.00	25.00	25.00	25.00	25.00
35-50 Landscaping		700.00	700.00	700.00	21.35	500.00	500.00	500.00	500.00
	Purchase	800.00	800.00	725.00	21.35	525.00	525.00	525.00	525.00
Miscellaneous Expenses									
60-20 Inspections		650.00	700.00	700.00	365.00	700.00	700.00	700.00	700.00
	Miscellaneous Expenses	650.00	700.00	700.00	365.00	700.00	700.00	700.00	700.00
	Municipal Building Maint	107,203.00	106,044.00	102,519.00	76,850.13	96,130.00	96,130.00	96,130.00	96,130.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Municipal Building

Personnel Services	Provides regular/overtime wages for Municipal Building Custodian.	
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 9.5% 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. Also includes propane usage for the Municipal Building Generator.	
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.	
Inspections	Provides for annual inspections for the boiler, elevator and back flow inspections and licenses.	
Salaries	Custodian	\$22,697.46
	Christmas Bonus (1 Employee)	\$ 25.00
	Overtime	\$ 500.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div: 01-03 General Government / Assessing									
Personnel Services									
01-01 Regular		41,763.00	43,097.00	44,651.00	39,628.44	44,674.00	44,674.00	44,674.00	44,674.00
01-05 Overtime		750.00	750.00	750.00	565.23	750.00	750.00	750.00	750.00
	Personnel Services	42,513.00	43,847.00	45,401.00	40,193.67	45,424.00	45,424.00	45,424.00	45,424.00
Employee Costs									
05-01 Travel		750.00	750.00	600.00	118.56	600.00	600.00	600.00	600.00
05-05 Training		960.00	960.00	800.00	422.00	800.00	800.00	800.00	800.00
05-10 Subscriptions		734.00	900.00	1,000.00	984.15	1,050.00	1,050.00	1,050.00	1,050.00
05-15 Dues		66.00	66.00	66.00	66.00	66.00	66.00	66.00	66.00
	Employee Costs	2,510.00	2,676.00	2,466.00	1,590.71	2,516.00	2,516.00	2,516.00	2,516.00
Benefits									
08-01 Fica/Medicare		3,253.00	3,355.00	3,474.00	3,074.78	3,475.00	3,475.00	3,475.00	3,475.00
08-05 Retirement		2,105.00	2,659.00	3,218.00	2,847.60	3,504.00	3,504.00	3,504.00	3,504.00
08-10 Health		14,692.00	9,673.00	10,267.00	8,096.35	10,904.00	10,904.00	10,904.00	10,904.00
08-15 Dental		467.00	486.00	505.00	408.70	505.00	505.00	505.00	505.00
	Benefits	20,517.00	16,173.00	17,464.00	14,427.43	18,388.00	18,388.00	18,388.00	18,388.00
Supplies									
10-01 Office		1,200.00	1,000.00	1,000.00	898.38	1,000.00	1,000.00	1,000.00	1,000.00
10-05 Postage		1,550.00	1,550.00	1,550.00	273.52	1,500.00	1,500.00	1,500.00	1,500.00
10-15 Registry of Deeds		500.00	500.00	400.00	267.00	400.00	400.00	400.00	400.00
10-75 Tax Map Upgrades		1,200.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00
	Supplies	4,450.00	3,950.00	3,850.00	2,338.90	3,800.00	3,800.00	3,800.00	3,800.00
Utilities									
15-15 Telephone		500.00	609.00	415.00	374.32	415.00	415.00	415.00	415.00
	Utilities	500.00	609.00	415.00	374.32	415.00	415.00	415.00	415.00
Contract Services									
25-01 Assessor's Contract		36,500.00	35,500.00	36,000.00	19,795.00	36,000.00	36,000.00	36,000.00	36,000.00
	Contract Services	36,500.00	35,500.00	36,000.00	19,795.00	36,000.00	36,000.00	36,000.00	36,000.00
	Assessing	106,990.00	102,755.00	105,596.00	78,720.03	106,543.00	106,543.00	106,543.00	106,543.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Assessing

Personnel Services	Provides regular/overtime wages for the Assistant Assessor and the Board of Assessors.								
Employee Costs	Provides travel, training and subscription renewals for employees listed above. Subscriptions was increased due to the cost of the Core Logic (Marshall & Swift) renewal.								
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 9.5% if applicable.								
Supplies	Provides office supplies, postage, registry of deeds expenses and tax map upgrades. The postage is decreased this year because of minor changes in mailings that may need to be done.								
Utilities	Provides for telephone service for Assistant Assessor and Assessor.								
Assessor's Contract	Contract for the Assessor.								
Salaries	<table><tr><td>Assistant Assessor</td><td>\$40,773.53</td></tr><tr><td>Board of Assessors</td><td>\$ 3,900.00</td></tr><tr><td>Christmas Bonus (1 Employee)</td><td>\$ 25.00</td></tr><tr><td>Overtime</td><td>\$ 750.00</td></tr></table>	Assistant Assessor	\$40,773.53	Board of Assessors	\$ 3,900.00	Christmas Bonus (1 Employee)	\$ 25.00	Overtime	\$ 750.00
Assistant Assessor	\$40,773.53								
Board of Assessors	\$ 3,900.00								
Christmas Bonus (1 Employee)	\$ 25.00								
Overtime	\$ 750.00								

TOWN OF SKOWHEGAN OPERATING BUDGET

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div: 01-04 General Government / Town Manager									
Personnel Services									
01-01 Regular		97,171.00	100,569.00	101,904.00	88,663.48	100,921.00	100,921.00	100,921.00	100,921.00
01-05 Overtime		1,000.00	1,000.00	1,000.00	889.19	1,000.00	1,000.00	1,000.00	1,000.00
	Personnel Services	98,171.00	101,569.00	102,904.00	89,552.67	101,921.00	101,921.00	101,921.00	101,921.00
Employee Costs									
05-01 Travel		500.00	300.00	300.00	71.82	300.00	300.00	300.00	300.00
05-05 Training		350.00	750.00	750.00	185.00	750.00	750.00	750.00	750.00
05-06 Selectmen Training		300.00	500.00	500.00	140.00	500.00	500.00	500.00	500.00
05-10 Subscriptions		500.00	450.00	0.00	0.00	0.00	0.00	0.00	0.00
05-15 Dues		500.00	400.00	250.00	115.00	200.00	200.00	200.00	200.00
05-20 Meals		300.00	300.00	300.00	310.98	300.00	300.00	300.00	300.00
	Employee Costs	2,450.00	2,700.00	2,100.00	822.80	2,050.00	2,050.00	2,050.00	2,050.00
Benefits									
08-01 Fica/Medicare		7,511.00	7,771.00	7,873.00	6,212.08	7,797.00	7,797.00	7,797.00	7,797.00
08-05 Retirement		3,645.00	4,605.00	4,830.00	4,693.72	5,756.00	5,756.00	5,756.00	5,756.00
08-10 Health		21,134.00	28,164.00	29,914.00	23,830.55	31,784.00	31,784.00	31,784.00	31,784.00
08-15 Dental		934.00	971.00	1,010.00	817.40	1,010.00	1,010.00	1,010.00	1,010.00
	Benefits	33,224.00	41,511.00	43,627.00	35,553.75	46,347.00	46,347.00	46,347.00	46,347.00
Supplies									
10-01 Office		2,000.00	2,000.00	2,000.00	1623.19	2,000.00	2,000.00	2,000.00	2,000.00
10-05 Postage		500.00	400.00	200.00	44.28	200.00	200.00	200.00	200.00
10-25 Advertising		750.00	750.00	200.00	225.08	200.00	200.00	200.00	200.00
	Supplies	3,250.00	3,150.00	2,400.00	1,892.55	2,400.00	2,400.00	2,400.00	2,400.00
Utilities									
15-15 Telephone		1,000.00	1,000.00	450.00	374.00	450.00	450.00	450.00	450.00
	Utilities	1,000.00	1,000.00	450.00	374.00	450.00	450.00	450.00	450.00
Miscellaneous Expenses									
60-05 Planning Expenses		750.00	500.00	500.00	160.00	500.00	500.00	500.00	500.00
	Miscellaneous Expenses	750.00	500.00	500.00	160.00	500.00	500.00	500.00	500.00
	Town Manager	138,845.00	150,430.00	151,981.00	128,355.77	153,668.00	153,668.00	153,668.00	153,668.00

**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.								
Employee Costs	Provides travel, training, 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 9.5% 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	<table><tr><td>Town Manager</td><td>\$68,199.87</td></tr><tr><td>Executive Secretary</td><td>\$32,720.42</td></tr><tr><td>Christmas Bonuses (2 Employees)</td><td>\$ 25.00</td></tr><tr><td>Overtime</td><td>\$ 1,000.00</td></tr></table>	Town Manager	\$68,199.87	Executive Secretary	\$32,720.42	Christmas Bonuses (2 Employees)	\$ 25.00	Overtime	\$ 1,000.00
Town Manager	\$68,199.87								
Executive Secretary	\$32,720.42								
Christmas Bonuses (2 Employees)	\$ 25.00								
Overtime	\$ 1,000.00								

TOWN OF SKOWHEGAN OPERATING BUDGET

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div: 01-06 General Government / Planning Ord.									
Personnel Services									
01-01 Regular		1,500.00	1,500.00	750.00	330.00	750.00	750.00	750.00	750.00
	Personnel Services	1,500.00	1,500.00	750.00	330.00	750.00	750.00	750.00	750.00
Employee Costs									
05-05 Training		700.00	500.00	250.00	0.00	250.00	250.00	250.00	250.00
05-20 Meals		50.00	50.00	75.00	33.69	75.00	75.00	75.00	75.00
	Employee Costs	750.00	550.00	325.00	33.69	325.00	325.00	325.00	325.00
Benefits									
08-01 Fica/Medicare		115.00	115.00	58.00	25.41	58.00	58.00	58.00	58.00
	Benefits	115.00	115.00	58.00	25.41	58.00	58.00	58.00	58.00
Supplies									
10-01 Office		1,000.00	700.00	1,000.00	910.93	1,000.00	1,000.00	1,000.00	1,000.00
10-05 Postage		500.00	500.00	300.00	44.87	300.00	300.00	300.00	300.00
10-25 Advertising		500.00	600.00	600.00	201.88	600.00	600.00	600.00	600.00
10-35 Application/Permits/Fees		250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies	2,250.00	1,800.00	1,900.00	1,157.68	1,900.00	1,900.00	1,900.00	1,900.00
Utilities									
15-15 Telephone		300.00	355.00	350.00	276.00	350.00	350.00	350.00	350.00
	Utilities	300.00	355.00	350.00	276.00	350.00	350.00	350.00	350.00
Contract Services									
25-24 Professional Services		17,000.00	15,000.00	15,000.00	3,534.46	13,000.00	13,000.00	10,000.00	10,000.00
	Contract Services	17,000.00	15,000.00	15,000.00	3,534.46	13,000.00	13,000.00	10,000.00	10,000.00
	Planning Ord.	21,915.00	19,320.00	18,383.00	5,357.24	16,383.00	16,383.00	13,383.00	13,383.00

**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

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div: 01-07 General Government / Code Enforcement									
Personnel Services									
01-01 Regular		92,240.00	95,492.00	99,302.00	87,773.32	100,031.00	100,031.00	100,031.00	100,031.00
01-05 Overtime		1,000.00	1,000.00	1,000.00	872.23	1,000.00	1,000.00	1,000.00	1,000.00
	Personnel Services	93,240.00	96,492.00	100,302.00	88,645.55	101,031.00	101,031.00	101,031.00	101,031.00
Employee Costs									
05-01 Travel		300.00	300.00	300.00	226.48	300.00	300.00	300.00	300.00
05-05 Training		800.00	600.00	600.00	0.00	200.00	200.00	200.00	200.00
05-15 Dues		150.00	150.00	150.00	135.00	200.00	200.00	200.00	200.00
05-20 Meals		150.00	150.00	100.00	0.00	50.00	50.00	50.00	50.00
05-25 Lodging		350.00	200.00	200.00	0.00	0.00	0.00	0.00	0.00
	Employee Costs	1,750.00	1,400.00	1,350.00	361.48	750.00	750.00	750.00	750.00
Benefits									
08-01 Fica/Medicare		7,133.00	7,382.00	7,674.00	6,311.13	7,729.00	7,729.00	7,729.00	7,729.00
08-05 Retirement		5,082.00	6,422.00	7,777.00	6,983.50	8,526.00	8,526.00	8,526.00	8,526.00
08-10 Health		21,134.00	23,211.00	26,855.00	21,772.10	28,530.00	28,530.00	28,530.00	28,530.00
08-15 Dental		934.00	971.00	1,010.00	817.40	1,010.00	1,010.00	1,010.00	1,010.00
	Benefits	34,283.00	37,986.00	43,316.00	35,884.13	45,795.00	45,795.00	45,795.00	45,795.00
Supplies									
10-01 Office		600.00	600.00	600.00	477.90	2,800.00	2,800.00	2,800.00	2,800.00
10-05 Postage		150.00	150.00	150.00	82.01	150.00	150.00	150.00	150.00
	Supplies	750.00	750.00	750.00	559.91	2,950.00	2,950.00	2,950.00	2,950.00
Utilities									
15-15 Telephone		600.00	355.00	350.00	230.00	350.00	350.00	350.00	350.00
	Utilities	600.00	355.00	350.00	230.00	350.00	350.00	350.00	350.00
Contract Services									
25-26 Contracted Code Enforcement		5,000.00	2,500.00	2,500.00	253.50	1,500.00	1,500.00	1,500.00	1,500.00
	Contract Services	5,000.00	2,500.00	2,500.00	253.50	1,500.00	1,500.00	1,500.00	1,500.00
Repairs & Maintenance									
30-05 Vehicle		1,000.00	1,500.00	1,500.00	1,441.55	500.00	500.00	1,500.00	1,500.00
	Repairs & Maintenance	1,000.00	1,500.00	1,500.00	1,441.55	500.00	500.00	1,500.00	1,500.00
Purchase									
35-40 Gas & Diesel		750.00	600.00	500.00	200.90	500.00	500.00	500.00	500.00
	Purchase	750.00	600.00	500.00	200.90	500.00	500.00	500.00	500.00
	Code Enforcement	137,373.00	141,583.00	150,568.00	127,577.02	153,376.00	153,376.00	154,376.00	154,376.00

**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.	
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 9.5% if applicable.	
Supplies	Provides office supplies and postage for the Code Enforcement Department. Also provides for new 2015 IBC, IRC and NFPA Code Books.	
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	\$71,905.34
	Secretary	\$28,125.63
	Christmas Bonuses (2 Employees)	\$ 50.00
	Overtime	\$ 1,000.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div: 01-09 General Government / Employee Benefits									
Benefits									
08-20 Unemployment		9,000.00	5,000.00	4,700.00	2,985.17	10,000.00	10,000.00	10,000.00	10,000.00
08-25 Worker's Comp		104,000.00	102,000.00	107,000.00	70,590.25	100,000.00	100,000.00	100,000.00	100,000.00
08-30 Retiree Life		1,650.00	1,650.00	1,700.00	1,227.83	1,750.00	1,750.00	1,750.00	1,750.00
08-35 OPEB Actuarial		0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
08-40 Christmas Bonuse		0.00	0.00	1,180.00	1,095.00	1,245.00	1,245.00	1,245.00	1,245.00
Benefits		114,650.00	110,650.00	114,580.00	75,898.25	112,995.00	112,995.00	112,995.00	112,995.00
Employee Benefits		114,650.00	110,650.00	114,580.00	75,898.25	112,995.00	112,995.00	112,995.00	112,995.00
Dept/Div: 01-12 General Government / Town Insurances									
Insurances									
20-01 Surety Bond		675.00	675.00	900.00	750.00	800.00	800.00	800.00	800.00
20-05 Boiler Inspections		1,120.00	1,120.00	480.00	80.00	480.00	480.00	480.00	480.00
20-10 Building/GL		45,000.00	48,000.00	52,000.00	52,482.00	58,000.00	58,000.00	58,000.00	58,000.00
20-15 Vehicle		25,000.00	28,000.00	30,000.00	27,653.00	31,000.00	31,000.00	31,000.00	31,000.00
20-20 Police & Fire Ins.		870.00	915.00	915.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
20-25 Law Enf. Liability		4,500.00	5,900.00	7,100.00	7,600.00	9,100.00	9,100.00	9,100.00	9,100.00
20-30 Public Officials		8,500.00	9,700.00	9,800.00	9,469.00	9,800.00	9,800.00	9,800.00	9,800.00
Insurances		85,665.00	94,310.00	101,195.00	98,034.00	110,180.00	110,180.00	110,180.00	110,180.00
Town Insurances		85,665.00	94,310.00	101,195.00	98,034.00	110,180.00	110,180.00	110,180.00	110,180.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Employee Benefits

Benefits

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

Town Insurances

Insurances

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

TOWN OF SKOWHEGAN OPERATING BUDGET

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div: 01-15 General Government / Economic & Community Dev.									
Personnel Services									
01-01 Regular		82,167.00	85,062.00	79,031.00	69,123.98	78,414.00	78,414.00	78,414.00	78,414.00
01-05 Overtime		600.00	300.00	300.00	242.25	300.00	300.00	300.00	300.00
	Personnel Services	82,767.00	85,362.00	79,331.00	69,366.23	78,714.00	78,714.00	78,714.00	78,714.00
Employee Costs									
05-01 Travel		800.00	800.00	700.00	364.80	700.00	700.00	700.00	700.00
05-05 Training		700.00	600.00	500.00	270.00	500.00	500.00	500.00	500.00
05-10 Subscriptions		200.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00
05-15 Dues		16,615.00	16,715.00	16,781.00	16,581.00	16,700.00	16,700.00	16,700.00	16,700.00
	Employee Costs	18,315.00	18,265.00	17,981.00	17,215.80	17,900.00	17,900.00	17,900.00	17,900.00
Benefits									
08-01 Fica/Medicare		6,332.00	6,531.00	6,069.00	5,121.19	6,022.00	6,022.00	6,022.00	6,022.00
08-05 Retirement		4,512.00	5,681.00	6,151.00	5,463.30	6,643.00	6,643.00	6,643.00	6,643.00
08-10 Health		29,383.00	31,040.00	26,754.00	18,099.54	21,807.00	21,807.00	21,807.00	21,807.00
08-15 Dental		934.00	971.00	1,010.00	817.40	1,010.00	1,010.00	1,010.00	1,010.00
	Benefits	41,161.00	44,223.00	39,984.00	29,501.43	35,482.00	35,482.00	35,482.00	35,482.00
Supplies									
10-01 Office		1,150.00	1,100.00	1,100.00	890.32	1,100.00	1,100.00	1,100.00	1,100.00
10-05 Postage		280.00	200.00	200.00	174.32	200.00	200.00	200.00	200.00
10-25 Advertising		1,083.00	1,083.00	1,400.00	293.68	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	4,195.00	4,800.00	4,800.00	4,800.00	4,800.00
	Supplies	7,313.00	7,183.00	7,500.00	5,553.32	7,500.00	7,500.00	7,500.00	7,500.00
Utilities									
15-15 Telephone		400.00	653.00	600.00	506.00	600.00	600.00	600.00	600.00
	Utilities	400.00	653.00	600.00	506.00	600.00	600.00	600.00	600.00
	Economic & Community	149,956.00	155,686.00	145,396.00	122,142.78	140,196.00	140,196.00	140,196.00	140,196.00
	General Government	1,269,233.00	1,307,748.00	1,324,271.00	1,057,105.34	1,424,995.00	1,424,995.00	1,422,995.00	1,422,995.00

**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.	
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 9.5% 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.	
Utilities	Provides for telephone service.	
Salaries	Economic & Community Development Director (offsetting revenues of \$3,295.76)	\$51,910.14
	Secretary	\$26,503.56
	Christmas Bonuses (2 Employees)	\$ 50.00
	Overtime	\$ 300.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div:	05-01 Public Safety / Police Dept.								
Personnel Services									
01-01 Regular		644,081.00	659,793.00	684,303.00	568,962.18	714,082.00	714,082.00	714,082.00	714,082.00
01-05 Overtime		50,000.00	50,000.00	110,000.00	95,145.22	95,000.00	95,000.00	95,000.00	95,000.00
01-15 Holiday		20,000.00	18,000.00	18,000.00	17,369.82	20,000.00	20,000.00	20,000.00	20,000.00
01-20 Sick		7,000.00	6,000.00	6,000.00	673.68	6,000.00	6,000.00	6,000.00	6,000.00
01-25 Vacation		17,000.00	16,000.00	16,000.00	9,482.39	16,000.00	16,000.00	16,000.00	16,000.00
	Personnel Services	738,081.00	749,793.00	834,303.00	691,633.29	851,082.00	851,082.00	851,082.00	851,082.00
Employee Costs									
05-01 Travel		500.00	3,400.00	2,000.00	382.87	2,000.00	2,000.00	2,000.00	2,000.00
05-05 Training		5,800.00	8,580.00	8,580.00	3,852.08	8,580.00	8,580.00	4,580.00	4,580.00
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	600.00	500.00	600.00	600.00	600.00	600.00
05-20 Meals		250.00	1,150.00	1,150.00	117.43	1,150.00	1,150.00	1,150.00	1,150.00
05-25 Lodging		700.00	1,640.00	1,640.00	109.00	1,640.00	1,640.00	1,640.00	1,640.00
05-80 Laundry		100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05-85 Uniforms		9,000.00	9,000.00	9,000.00	8281.53	9,000.00	9,000.00	9,000.00	9,000.00
05-90 Physical Fitness		1,200.00	900.00	2,400.00	900.00	2,400.00	2,400.00	2,400.00	2,400.00
	Employee Costs	18,900.00	26,020.00	26,220.00	14,828.61	26,220.00	26,220.00	22,220.00	22,220.00
Benefits									
08-01 Fica/Medicare		56,464.00	58,613.00	63,825.00	53,469.67	65,108.00	65,108.00	65,108.00	65,108.00
08-05 Retirement		55,518.00	70,224.00	82,185.00	68,307.77	134,982.00	134,982.00	134,982.00	134,982.00
08-10 Health		158,202.00	166,654.00	201,716.00	123,374.07	197,627.00	197,627.00	197,627.00	197,627.00
08-15 Dental		6,775.00	7,281.00	7,571.00	5,855.60	8,581.00	8,581.00	8,581.00	8,581.00
	Benefits	276,959.00	302,772.00	355,297.00	251,007.11	406,298.00	406,298.00	406,298.00	406,298.00
Supplies									
10-01 Office		4,000.00	4,000.00	4,000.00	1,959.90	4,000.00	4,000.00	4,000.00	4,000.00
10-05 Postage		600.00	600.00	400.00	270.93	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	441.00	600.00	600.00	600.00	600.00
10-45 Ammunition		2,000.00	4,700.00	4,700.00	193.80	6,000.00	6,000.00	5,000.00	5,000.00
10-50 Investigative		450.00	450.00	450.00	120.00	450.00	450.00	450.00	450.00
	Supplies	7,900.00	10,600.00	10,400.00	2,985.63	11,750.00	11,750.00	10,750.00	10,750.00
Utilities									
15-15 Telephone		8,000.00	9,015.00	8,500.00	6,592.64	8,500.00	8,500.00	8,500.00	8,500.00
	Utilities	8,000.00	9,015.00	8,500.00	6,592.64	8,500.00	8,500.00	8,500.00	8,500.00
Repairs & Maintenance									
30-01 General		750.00	750.00	750.00	687.75	750.00	750.00	750.00	750.00
30-05 Vehicle		10,000.00	10,000.00	10,000.00	5,632.12	10,000.00	10,000.00	10,000.00	10,000.00
30-20 Equipment		600.00	600.00	600.00	519.48	600.00	600.00	600.00	600.00
30-25 Radios		1,300.00	1,300.00	1,300.00	1107.68	1,300.00	1,300.00	1,300.00	1,300.00
	Repairs & Maintenance	12,650.00	12,650.00	12,650.00	7,947.03	12,650.00	12,650.00	12,650.00	12,650.00
Purchase									
35-01 Equipment		600.00	600.00	2,000.00	1969.82	2,400.00	2,400.00	2,400.00	2,400.00
35-20 Tires		2,700.00	3,400.00	4,500.00	2782.91	4,500.00	4,500.00	4,500.00	4,500.00
35-40 Gas & Diesel		37,000.00	32,000.00	30,000.00	13,587.41	25,000.00	25,000.00	25,000.00	25,000.00
	Purchase	40,300.00	36,000.00	36,500.00	18,340.14	31,900.00	31,900.00	31,900.00	31,900.00
	Police Dept.	1,102,790.00	1,146,850.00	1,283,870.00	993,334.45	1,348,400.00	1,348,400.00	1,343,400.00	1,343,400.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Police Department

Personnel Services	Provides regular/overtime, holiday, sick and vacation wages for the Police Chief, Sergeants, Detectives, Police Officers, Reserve Officers and Secretary. 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, uniforms and physical fitness 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% or 9.5% where applicable.	
Supplies	Provides for office supplies, postage, laboratory costs, application/permits/fees, ammunition and investigative services.	
Utilities	Provides for the telephone expenses.	
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	\$65,520.00
	Secretary	\$23,920.00
	Reserve Officers	\$ 3,383.52
	Christmas Bonuses (2 Employees)	\$ 35.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Police Department (Continued)

Salaries (continued) (Union Employees)

Sergeant I	\$51,667.20
Sergeant II	\$49,587.20
Sergeant III	\$49,587.20
Detective/Sergeant	\$47,112.00
Detective	\$39,499.20
Police Officer I (MDEA)	\$52,083.20
(offsetting revenues for all wages and benefits)	
Police Officer II (SRO)	\$47,507.20
(offsetting revenues for 36 weeks)	
Police Officer III (HRO)	\$34,507.20
(offsetting revenues for all wages and benefits)	
Police Officer IV	\$40,872.00
Police Officer V	\$35,459.20
Police Officer VI	\$35,067.20
Police Officer VII	\$34,731.20
Police Officer VIII	\$34,563.20
Police Officer IX	\$34,507.20
Police Officer X	\$34,507.20
Christmas Bonuses (11 Employees)	\$ 210.00
Overtime	\$95,000.00
Holiday	\$20,000.00
Sick	\$ 6,000.00
Vacation	\$16,000.00

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TOWN OF SKOWHEGAN OPERATING BUDGET

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div:	05-03 Public Safety / Fire Dept.								
Personnel Services									
01-01 Regular		422,169.00	449,778.00	449,380.00	389,239.94	478,072.00	478,072.00	453,410.00	478,072.00
01-05 Overtime		34,210.00	35,466.00	40,090.00	24,220.54	44,600.00	44,600.00	40,561.00	44,600.00
01-15 Holiday		17,070.00	17,267.00	18,110.00	15,673.26	22,000.00	22,000.00	19,000.00	22,000.00
01-20 Sick		6,630.00	7,095.00	8,909.00	7,090.11	4,510.00	4,510.00	9,015.00	4,510.00
01-25 Vacation		23,895.00	26,295.00	33,809.00	28,024.48	10,000.00	10,000.00	40,560.00	10,000.00
	Personnel Services	503,974.00	535,901.00	550,298.00	464,248.33	559,182.00	559,182.00	562,546.00	559,182.00
Employee Costs									
05-01 Travel		150.00	150.00		0.00				
05-05 Training		2,500.00	2,500.00	2,500.00	6265.84	5,500.00	5,500.00	5,500.00	5,500.00
05-10 Subscriptions		1,300.00	1,300.00	1,200.00	244.30	1,200.00	1,200.00	1,200.00	1,200.00
05-15 Dues		300.00	300.00	300.00	89.00	100.00	100.00	100.00	100.00
05-20 Meals		100.00	200.00		0.00				
05-25 Lodging		100.00	200.00		0.00				
05-80 Laundry		500.00	500.00	500.00	0.00	500.00	500.00	500.00	500.00
05-85 Uniforms		3,200.00	5,700.00	4,880.00	3,010.93	4,000.00	4,000.00	4,000.00	4,000.00
	Employee Costs	8,150.00	10,850.00	9,380.00	9,610.07	11,300.00	11,300.00	11,300.00	11,300.00
Benefits									
08-01 Fica/Medicare		38,555.00	40,997.00	42,098.00	33,802.67	42,778.00	42,778.00	43,036.00	42,778.00
08-05 Retirement		30,498.00	40,243.00	43,867.00	36,742.72	46,443.00	46,443.00	46,827.00	46,443.00
08-10 Health		98,544.00	106,711.00	107,116.00	83,197.21	131,315.00	131,315.00	113,797.00	131,315.00
08-15 Dental		3,734.00	3,884.00	4,038.00	3,269.60	4,543.00	4,543.00	4,039.00	4,543.00
	Benefits	171,331.00	191,835.00	197,119.00	157,012.20	225,079.00	225,079.00	207,699.00	225,079.00
Supplies									
10-01 Office		1,500.00	1,500.00	2,500.00	1,600.72	2,500.00	2,500.00	2,500.00	2,500.00
10-05 Postage		100.00	100.00	100.00	4.08	100.00	100.00	100.00	100.00
10-40 Cleaning		900.00	900.00	900.00	869.00	1,000.00	1,000.00	1,000.00	1,000.00
	Supplies	2,500.00	2,500.00	3,500.00	2,473.80	3,600.00	3,600.00	3,600.00	3,600.00
Utilities									
15-01 Electricity		6,000.00	6,000.00	8,000.00	5,683.21	8,000.00	8,000.00	8,000.00	8,000.00
15-05 Heat		10,110.00	13,000.00	13,250.00	5,841.56	8,000.00	8,000.00	8,000.00	8,000.00
15-10 Water		380.00	480.00	480.00	236.89	480.00	480.00	480.00	480.00
15-15 Telephone		4,500.00	4,500.00	2,500.00	989.48	1,200.00	1,200.00	1,200.00	1,200.00
	Utilities	20,990.00	23,980.00	24,230.00	12,751.14	17,680.00	17,680.00	17,680.00	17,680.00
Repairs & Maintenance									
30-05 Vehicle		10,000.00	10,000.00	10,000.00	6,451.27	10,000.00	10,000.00	10,000.00	10,000.00
30-10 Building		3,500.00	3,500.00	3,500.00	2,621.62	3,500.00	3,500.00	3,500.00	3,500.00
30-20 Equipment		12,500.00	12,500.00	12,500.00	5,199.01	12,500.00	12,500.00	12,500.00	12,500.00
30-25 Radios		3,000.00	3,000.00	3,000.00	882.73	2,000.00	2,000.00	2,000.00	2,000.00
	Repairs & Maintenance	29,000.00	29,000.00	29,000.00	15,154.63	28,000.00	28,000.00	28,000.00	28,000.00
Purchase									
35-40 Gas & Diesel		8,000.00	8,000.00	6,800.00	4,142.16	6,000.00	6,000.00	6,000.00	6,000.00
	Purchase	8,000.00	8,000.00	6,800.00	4,142.16	6,000.00	6,000.00	6,000.00	6,000.00
Miscellaneous Expenses									
60-25 Fire Prevent		1,500.00	1,500.00	1,500.00	1,290.91	1,500.00	1,500.00	1,500.00	1,500.00
	Miscellaneous Expenses	1,500.00	1,500.00	1,500.00	1,290.91	1,500.00	1,500.00	1,500.00	1,500.00
	Fire Dept.	745,445.00	803,566.00	821,827.00	666,683.24	852,341.00	852,341.00	838,325.00	852,341.00

**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, (2) Utility Firefighters and Call Firefighters. Union employees have a pay scale based on years of service and rank. This year is a union negotiation year.	
Employee Costs	Provides training, subscriptions, dues, 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 Employees)	Fire Chief	\$66,058.93
	Call Firefighters	\$50,000.00
	Christmas Bonus (1 Employee)	\$ 25.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Fire Department (continued)

Salaries (Union Employees)	Captain I	\$52,166.84
	Captain II	\$55,314.51
	Captain III	\$50,430.65
	Firefighter I	\$50,517.48
	Firefighter II	\$48,450.48
	Firefighter III	\$38,112.63
	Utility Firefighter I	\$34,058.33
	Utility Firefighter II (Proposed)	\$32,961.76
	Christmas Bonuses (8 Employees)	\$ 175.00
	Overtime	\$44,600.00
	Holiday	\$22,000.00
	Sick	\$ 4,510.00
	Vacation	\$10,000.00

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TOWN OF SKOWHEGAN OPERATING BUDGET

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div: 05-12 Public Safety / Other Protection									
Personnel Services									
01-01 Regular		5,295.00	5,427.00	5,590.00	4,828.02	6,056.00	6,056.00	6,056.00	6,056.00
	Personnel Services	5,295.00	5,427.00	5,590.00	4,828.02	6,056.00	6,056.00	6,056.00	6,056.00
Employee Costs									
05-01 Travel		3,500.00	3,600.00	3,600.00	2,642.90	3,600.00	3,600.00	3,600.00	3,600.00
	Employee Costs	3,500.00	3,600.00	3,600.00	2,642.90	3,600.00	3,600.00	3,600.00	3,600.00
Benefits									
08-01 Fica/Medicare		406.00	416.00	428.00	368.82	464.00	464.00	464.00	464.00
	Benefits	406.00	416.00	428.00	368.82	464.00	464.00	464.00	464.00
Utilities									
15-01 Electricity		100,000.00	95,000.00	122,000.00	81,170.26	107,000.00	107,000.00	107,000.00	107,000.00
15-10 Water		413,529.00	413,529.00	357,000.00	310,029.38	357,000.00	357,000.00	357,000.00	357,000.00
	Utilities	513,529.00	508,529.00	479,000.00	391,199.64	464,000.00	464,000.00	464,000.00	464,000.00
Contract Services									
25-10 Animal Shelter		12,884.00	12,884.00	12,884.00	11,809.93	12,884.00	12,884.00	12,884.00	12,884.00
	Contract Services	12,884.00	12,884.00	12,884.00	11,809.93	12,884.00	12,884.00	12,884.00	12,884.00
	Other Protection	535,614.00	530,856.00	501,502.00	410,849.31	487,004.00	487,004.00	487,004.00	487,004.00
	Public Safety	2,383,849.00	2,481,272.00	2,607,199.00	2,070,867.00	2,687,745.00	2,687,745.00	2,668,729.00	2,682,745.00

**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

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div: 10-01 Health & Human Services / General Assistance									
Personnel Services									
01-01 Regular		11,046.00	11,433.00	11,896.00	10,515.24	11,962.00	11,962.00	11,962.00	11,962.00
	Personnel Services	11,046.00	11,433.00	11,896.00	10,515.24	11,962.00	11,962.00	11,962.00	11,962.00
Employee Costs									
05-01 Travel		200.00	200.00	100.00	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	0.00	0.00	0.00	0.00	0.00	0.00
	Employee Costs	450.00	450.00	250.00	0.00	250.00	250.00	250.00	250.00
Benefits									
08-01 Fica/Medicare		846.00	875.00	911.00	804.34	916.00	916.00	916.00	916.00
08-05 Retirement		1,291.00	1,631.00	1,977.00	1,774.57	2,163.00	2,163.00	2,163.00	2,163.00
	Benefits	2,137.00	2,506.00	2,888.00	2,578.91	3,079.00	3,079.00	3,079.00	3,079.00
Supplies									
10-01 Office		400.00	400.00	300.00	155.06	300.00	300.00	300.00	300.00
10-05 Postage		75.00	85.00	150.00	68.87	150.00	150.00	150.00	150.00
	Supplies	475.00	485.00	450.00	223.93	450.00	450.00	450.00	450.00
General Assistance									
40-01 Heat		15,000.00	12,000.00	12,000.00	6,951.27	12,000.00	12,000.00	12,000.00	12,000.00
40-05 Food		750.00	200.00	200.00	49.62	200.00	200.00	200.00	200.00
40-10 Rent		37,000.00	45,000.00	70,000.00	101,725.60	100,000.00	100,000.00	100,000.00	100,000.00
40-15 Medicines		250.00	250.00	750.00	4,310.19	3,500.00	3,500.00	3,500.00	3,500.00
40-20 Burials		4,000.00	4,000.00	4,000.00	4,676.03	4,000.00	4,000.00	4,000.00	4,000.00
40-25 Personal/Household		3,500.00	4,500.00	4,500.00	12,904.70	12,000.00	12,000.00	12,000.00	12,000.00
40-30 Electricity		3,000.00	2,700.00	2,500.00	2,022.44	2,000.00	2,000.00	2,000.00	2,000.00
40-35 Water		1,000.00	500.00	300.00	1935.68	1,000.00	1,000.00	1,000.00	1,000.00
	General Assistance	64,500.00	69,150.00	94,250.00	134,575.53	134,700.00	134,700.00	134,700.00	134,700.00
	General Assistance	78,608.00	84,024.00	109,734.00	147,893.61	150,441.00	150,441.00	150,441.00	150,441.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

General Assistance

Personnel Services	Provides regular wages for the Part-Time General Assistance Caseworker.	
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 9.5% 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 70% for these expenses.	
Salaries	General Assistance Case Worker (Part Time)	\$11,961.40

TOWN OF SKOWHEGAN OPERATING BUDGET

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 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	1,401.00	0.00	0.00	0.00
50-25 KVCAP Transportation Svs		3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00
50-30 KVCAP Child Dev. Program		5,000.00	0.00	8,700.00	8,700.00	7,800.00	7,800.00	7,800.00	7,800.00
50-35 Family Violence		4,500.00	0.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
50-40 Kennebec Behavioral Health		4,273.00	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00
50-45 Spectrum Generations		7,766.00	0.00	7,766.00	7,766.00	7,766.00	7,766.00	7,766.00	7,766.00
50-55 Hospice Volunteers of Somerset Co		5,000.00	0.00	10,000.00	10,000.00	15,000.00	10,000.00	10,000.00	10,000.00
50-75 Sexual Assault Crisis & Support Center		3,088.00	0.00	3,006.15	3,006.15	0.00	0.00	0.00	0.00
50-80 LifeFlight Foundation		0.00	0.00	0.00	0.00	Not Specified	0.00	0.00	0.00
50-85 Community Health & Counseling		500.00	0.00	0.00	0.00	2,795.00	0.00	0.00	0.00
50-95 Skowhegan Food Cupboard		500.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Community Services		34,327.00	13,700.00	49,172.15	49,172.15	56,962.00	45,266.00	45,266.00	45,266.00
Human Services		34,327.00	13,700.00	49,172.15	49,172.15	56,962.00	45,266.00	45,266.00	45,266.00

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TOWN OF SKOWHEGAN OPERATING BUDGET

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 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 Servic	114,227.00	99,016.00	160,198.15	198,142.26	208,695.00	196,999.00	196,999.00	196,999.00

**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

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div: 15-01 Waste Water Treatment / Pollution Control									
Personnel Services									
01-01 Regular		170,239.00	176,401.00	183,407.00	162,064.43	184,647.00	184,647.00	184,647.00	184,647.00
01-05 Overtime		12,129.00	12,442.00	12,814.00	9,248.29	10,663.00	10,663.00	10,663.00	10,663.00
	Personnel Services	182,368.00	188,843.00	196,221.00	171,312.72	195,310.00	195,310.00	195,310.00	195,310.00
Employee Costs									
05-05 Training		1,575.00	1,500.00	2,675.00	1240.00	2,150.00	2,150.00	2,150.00	2,150.00
05-10 Subscriptions		8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
05-15 Dues		685.00	670.00	700.00	584.46	700.00	700.00	700.00	700.00
05-85 Uniforms		2,100.00	2,100.00	2,100.00	1082.04	2,250.00	2,250.00	2,250.00	2,250.00
	Employee Costs	4,368.00	4,278.00	5,483.00	2,914.50	5,108.00	5,108.00	5,108.00	5,108.00
Benefits									
08-01 Fica/Medicare		13,952.00	14,447.00	15,011.00	12,078.33	14,942.00	14,942.00	14,942.00	14,942.00
08-05 Retirement		9,940.00	12,568.00	15,213.00	13,439.50	16,482.00	16,482.00	16,482.00	16,482.00
08-10 Health		46,006.00	53,356.00	56,668.00	45,321.40	60,206.00	60,206.00	60,206.00	60,206.00
08-15 Dental		1,867.00	1,942.00	2,019.00	1,634.80	2,019.00	2,019.00	2,019.00	2,019.00
	Benefits	71,765.00	82,313.00	88,911.00	72,474.03	93,649.00	93,649.00	93,649.00	93,649.00
Supplies									
10-01 Office		500.00	500.00	500.00	280.64	500.00	500.00	500.00	500.00
10-05 Postage		75.00	75.00	75.00	25.32	75.00	75.00	75.00	75.00
10-30 Laboratory Costs		5,400.00	5,800.00	6,100.00	4,432.48	6,270.00	6,270.00	6,270.00	6,270.00
10-35 Application/Permits/Fees		1,600.00	1,750.00	1,750.00	1,728.07	1,800.00	1,800.00	1,800.00	1,800.00
10-40 Cleaning		1,400.00	1,400.00	1,400.00	647.67	1,400.00	1,400.00	1,400.00	1,400.00
10-55 Chemicals		28,950.00	21,750.00	21,100.00	14,135.52	21,350.00	21,350.00	21,350.00	21,350.00
	Supplies	37,925.00	31,275.00	30,925.00	21,249.70	31,395.00	31,395.00	31,395.00	31,395.00
Utilities									
15-01 Electricity		47,900.00	47,400.00	61,200.00	51,632.92	61,200.00	61,200.00	61,200.00	61,200.00
15-05 Heat		20,220.00	19,500.00	12,750.00	10,641.67	8,400.00	8,400.00	8,400.00	8,400.00
15-10 Water		1,475.00	1,550.00	1,600.00	1001.24	1,600.00	1,600.00	1,600.00	1,600.00
15-15 Telephone		1,415.00	1,565.00	1,385.00	995.64	1,235.00	1,235.00	1,235.00	1,235.00
	Utilities	71,010.00	70,015.00	76,935.00	64,271.47	72,435.00	72,435.00	72,435.00	72,435.00
Contract Services									
25-75 Sludge Disposal		74,400.00	75,000.00	73,565.00	64,792.41	73,265.00	73,265.00	73,265.00	73,265.00
25-85 Special Waste Removal		3,750.00	3,550.00	3,800.00	2,915.35	3,800.00	3,800.00	3,800.00	3,800.00
25-96 Toxicity Testing		600.00	600.00	600.00	0.00	600.00	600.00	600.00	600.00
	Contract Services	78,750.00	79,150.00	77,965.00	67,707.76	77,665.00	77,665.00	77,665.00	77,665.00
Repairs & Maintenance									
30-01 General		1,300.00	1,300.00	1,300.00	608.50	1,300.00	1,300.00	1,300.00	1,300.00
30-05 Vehicle		2,200.00	2,000.00	2,500.00	960.93	2,200.00	2,200.00	2,200.00	2,200.00
30-10 Building		1,100.00	1,000.00	1,000.00	530.18	1,200.00	1,200.00	1,200.00	1,200.00
30-20 Equipment		15,800.00	15,000.00	16,900.00	13,859.74	20,550.00	20,550.00	20,550.00	20,550.00
30-25 Radios		400.00	300.00	300.00	0.00	300.00	300.00	300.00	300.00
	Repairs & Maintenance	20,800.00	19,600.00	22,000.00	15,959.35	25,550.00	25,550.00	25,550.00	25,550.00
Purchase									
35-01 Equipment		2,200.00	2,400.00	2,700.00	1677.81	3,500.00	3,500.00	3,500.00	3,500.00
35-20 Tires		1,000.00	0.00	0.00	0.00	1,200.00	1,200.00	1,200.00	1,200.00
35-40 Gas & Diesel		8,850.00	9,400.00	6,380.00	3,035.29	4,579.00	4,579.00	4,579.00	4,579.00
35-45 Safety Equip.		500.00	500.00	500.00	0.00	400.00	400.00	400.00	400.00
	Purchase	12,550.00	12,300.00	9,580.00	4,713.10	9,679.00	9,679.00	9,679.00	9,679.00
	Pollution Control	479,536.00	487,774.00	508,020.00	420,602.63	510,791.00	510,791.00	510,791.00	510,791.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div: 15-03 Waste Water Treatment / Pumping Stations									
Utilities									
15-01 Electricity		14,900.00	15,000.00	14,550.00	11,232.99	14,000.00	14,000.00	14,000.00	14,000.00
15-10 Water		200.00	200.00	200.00	108.97	200.00	200.00	200.00	200.00
	Utilities	15,100.00	15,200.00	14,750.00	11,341.96	14,200.00	14,200.00	14,200.00	14,200.00
Repairs & Maintenance									
30-01 General		4,200.00	4,200.00	4,200.00	0.00	4,200.00	4,200.00	4,200.00	4,200.00
30-20 Equipment		2,300.00	2,300.00	2,300.00	1,072.41	2,300.00	2,300.00	2,300.00	2,300.00
	Repairs & Maintenance	6,500.00	6,500.00	6,500.00	1,072.41	6,500.00	6,500.00	6,500.00	6,500.00
	Pumping Stations	21,600.00	21,700.00	21,250.00	12,414.37	20,700.00	20,700.00	20,700.00	20,700.00
Dept/Div: 15-06 Waste Water Treatment / Sewers									
Repairs & Maintenance									
30-01 General		20,000.00	20,000.00	20,000.00	8,658.24	20,000.00	20,000.00	20,000.00	20,000.00
	Repairs & Maintenance	20,000.00	20,000.00	20,000.00	8,658.24	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	1,985.75	2,000.00	2,000.00	2,000.00	2,000.00
	Purchase	2,000.00	2,000.00	2,000.00	1,985.75	2,000.00	2,000.00	2,000.00	2,000.00
	Sewers	22,000.00	22,000.00	22,000.00	10,643.99	22,000.00	22,000.00	22,000.00	22,000.00
	Waste Water Treatmen	523,136.00	531,474.00	551,270.00	443,660.99	553,491.00	553,491.00	553,491.00	553,491.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Pollution Control Plant

Personnel Services

Provides wages for superintendent and three staff. Includes scheduled overtime (weekends & holidays), call-ins (2-hour minimum) and \$50 weekly pager stipend for hourly employees.

Employee Costs

Provides training and uniforms for employees, subscription to Maine Townsman Magazine and annual dues to Maine Water Environment Association, Water Environment Federation & Maine Rural Water Association. Three of four employees are licensed wastewater treatment plant operators. Each licensed employee must complete a minimum of 18 hours of DEP-approved training every 2 years.

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 9.5% 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, waste treatment process chemicals, paper products and other expendable items.

Utilities

Electricity (530,000 kw-hrs), heat (6,000 gallons of #2 fuel oil at \$1.399 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 two cell phone service at \$125.00/ each per year).

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Pollution Control Plant (continued)

Contract Services

Sludge analyses, DEP site fees and report fees, sludge building property lease fee, sawdust for composting, fertilizers for soil nutrient balance, lime for pathogen control, pumping charges for sludge building holding tank, payments to landowners (\$25.00 per acre for permitted land) and payments to site operator (Tim Hewett) for land application and compost preparation. Tim will be paid \$14.00 per yard for land application and \$22.00 per yard for compost preparation and disposal. Tim provides tractor, mixer, fuel and labor. One effluent mercury analysis by a commercial lab at \$100. \$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 (1,150 gallons gas @ \$1.79/gallon and 1,100 gallons diesel @ \$2.19/gallon).

Salaries (Non-Union Employee)

Waste Water Treatment Plant Supervisor	\$65,407.99
Christmas Bonus (1 Employee)	\$ 25.00

Salaries (Union Employees)

Operator	\$42,527.68
Mechanic	\$40,962.69
Assistant Operator	\$35,748.47
Christmas Bonuses (3 Employees)	\$ 75.00
Overtime	\$10,662.08

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Waste Water Treatment/Pumping Stations

Utilities

Provides electricity and water for pump stations. Estimated electricity consumption 92,750 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

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div: 20-01 Sanitation / Solid Waste & Recycling									
Personnel Services									
01-01 Regular		140,496.00	145,460.00	151,185.00	133,672.13	151,988.00	151,988.00	151,988.00	151,988.00
01-05 Overtime		9,000.00	9,000.00	9,000.00	7,007.77	9,000.00	9,000.00	9,000.00	9,000.00
	Personnel Services	149,496.00	154,460.00	160,185.00	140,679.90	160,988.00	160,988.00	160,988.00	160,988.00
Employee Costs									
05-01 Travel		200.00	200.00	100.00	0.00	50.00	50.00	50.00	50.00
05-05 Training		700.00	1,400.00	1,400.00	918.00	1,400.00	1,400.00	1,400.00	1,400.00
05-20 Meals		125.00	125.00	125.00	0.00	100.00	100.00	100.00	100.00
05-25 Lodging		600.00	600.00	600.00	405.00	600.00	600.00	600.00	600.00
05-85 Uniforms		3,650.00	3,650.00	3,650.00	2,472.52	3,650.00	3,650.00	3,650.00	3,650.00
	Employee Costs	5,275.00	5,975.00	5,875.00	3,795.52	5,800.00	5,800.00	5,800.00	5,800.00
Benefits									
08-01 Fica/Medicare		11,437.00	11,817.00	12,255.00	10,130.67	12,316.00	12,316.00	12,316.00	12,316.00
08-05 Retirement		5,144.00	6,481.00	7,820.00	6,648.62	8,556.00	8,556.00	8,556.00	8,556.00
08-10 Health		61,976.00	57,182.00	60,715.00	48,019.60	64,494.00	64,494.00	64,494.00	64,494.00
08-15 Dental		2,334.00	2,427.00	2,524.00	2,043.50	2,524.00	2,524.00	2,524.00	2,524.00
	Benefits	80,891.00	77,907.00	83,314.00	66,842.39	87,890.00	87,890.00	87,890.00	87,890.00
Supplies									
10-01 Office		1,500.00				Consolidated to General Supplies			
10-05 Postage		150.00	150.00	100.00	36.13	75.00	75.00	75.00	75.00
10-35 Application/Permits/Fees		700.00	600.00	700.00	610.00	700.00	700.00	700.00	700.00
10-40 Cleaning		1,300.00				0.00			
10-99 General			2,800.00	2,800.00	2,064.55	2,800.00	2,800.00	2,800.00	2,800.00
	Supplies	3,650.00	3,550.00	3,600.00	2,710.68	3,575.00	3,575.00	3,575.00	3,575.00
Utilities									
15-01 Electricity		9,000.00	9,000.00	11,000.00	7,371.09	10,000.00	10,000.00	10,000.00	10,000.00
15-05 Heat		3,374.00	3,232.00	2,756.00	749.70	1,800.00	1,800.00	1,800.00	1,800.00
15-10 Water		150.00	200.00	200.00	147.70	200.00	200.00	200.00	200.00
15-15 Telephone		600.00	450.00	350.00	275.07	350.00	350.00	350.00	350.00
	Utilities	13,124.00	12,882.00	14,306.00	8,543.56	12,350.00	12,350.00	12,350.00	12,350.00
Contract Services									
25-46 Disposal Costs		504,450.00	504,450.00	504,450.00	380,778.40	504,450.00	504,450.00	504,450.00	504,450.00
25-50 Tire Removal		1,800.00	1,000.00	1,000.00	859.50	1,000.00	1,000.00	1,000.00	1,000.00
25-55 Chipping		12,000.00	12,000.00	10,000.00	9962.44	10,000.00	10,000.00	10,000.00	10,000.00
25-80 Recycling Programs		15,000.00	15,000.00	14,750.00	8,118.32	14,750.00	14,750.00	14,750.00	14,750.00
	Contract Services	533,250.00	532,450.00	530,200.00	399,718.66	530,200.00	530,200.00	530,200.00	530,200.00
Repairs & Maintenance									
30-01 General			8,600.00	8,600.00	6,185.08	8,600.00	8,600.00	8,600.00	8,600.00
30-05 Vehicle		2,800.00	2,800.00	2,800.00	2,720.78	3,000.00	3,000.00	3,000.00	3,000.00
30-10 Building		2,600.00				Consolidated to General Supplies			
30-20 Equipment		6,000.00							
30-75 Pest Control		700.00	700.00	740.00	610.00	760.00	760.00	760.00	760.00
	Repairs & Maintenance	12,100.00	12,100.00	12,140.00	9,515.86	12,360.00	12,360.00	12,360.00	12,360.00
Purchase									
35-40 Gas & Diesel		6,095.00	6,095.00	5,645.00	3,396.27	5,645.00	5,645.00	5,000.00	5,000.00
35-55 Permits & Stickers		1,000.00	0.00	800.00	840.00	0.00	0.00	0.00	0.00
	Purchase	7,095.00	6,095.00	6,445.00	4,236.27	5,645.00	5,645.00	5,000.00	5,000.00
	Solid Waste & Recycling	804,881.00	805,419.00	816,065.00	636,042.84	818,808.00	818,808.00	818,163.00	818,163.00
	Sanitation	804,881.00	805,419.00	816,065.00	636,042.84	818,808.00	818,808.00	818,163.00	818,163.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Solid Waste Management

Personnel Services	Provides regular and overtime wages for five full-time employees. This is a union negotiation year.
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 9.5% if applicable.
Supplies	Provides office supplies, postage, applications/permits/fees and general supplies for Solid Waste Management Facility.
Utilities	Provides electricity, water, telephone and 1300 gallons of fuel oil for Solid Waste Management Facility. The amount of waste oil being brought into the facility from taxpayers has decreased over the past couple years.
Contract Services	Provides contracts and services for container rental, hauls, tipping fees, tire 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	\$34,219.72
	Transfer Station Attendant II	\$33,880.08
	Transfer Station Attendant III	\$31,021.88
	Transfer Station Attendant IV	\$27,480.96
	Transfer Station Attendant V	\$25,385.36
	Christmas Bonuses (5 Employees)	\$ 125.00
	Overtime	\$ 9,000.00

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TOWN OF SKOWHEGAN OPERATING BUDGET

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div: 25-01 Public Works / Summer Roads									
Personnel Services									
01-01 Regular		180,234.00	168,417.00	174,377.00	135,073.62	175,312.00	175,312.00	175,312.00	175,312.00
01-05 Overtime		7,520.00	6,860.00	7,094.00	2,697.30	7,080.00	7,080.00	7,080.00	7,080.00
	Personnel Services	187,754.00	175,277.00	181,471.00	137,770.92	182,392.00	182,392.00	182,392.00	182,392.00
Employee Costs									
05-01 Travel		500.00	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	859.00	1,000.00	1,000.00	1,000.00	1,000.00
05-15 Dues		250.00	250.00	250.00	254.00	275.00	275.00	275.00	275.00
05-20 Meals		400.00	300.00	300.00	81.86	300.00	300.00	300.00	300.00
05-25 Lodging		500.00	500.00	500.00	0.00	500.00	500.00	500.00	500.00
05-85 Uniforms		9,000.00	8,000.00	8,000.00	5,515.25	8,000.00	8,000.00	8,000.00	8,000.00
	Employee Costs	11,650.00	10,550.00	10,550.00	6,710.11	10,575.00	10,575.00	10,575.00	10,575.00
Benefits									
08-01 Fica/Medicare		14,364.00	14,428.00	13,883.00	10,064.50	13,953.00	13,953.00	13,953.00	13,953.00
08-05 Retirement		7,829.00	11,646.00	14,070.00	9,179.87	13,149.00	13,149.00	13,149.00	13,149.00
08-10 Health		63,709.00	54,087.00	68,068.00	36,794.61	56,240.00	56,240.00	56,240.00	56,240.00
08-15 Dental		2,536.00	2,398.00	2,494.00	2,043.50	2,493.00	2,493.00	2,493.00	2,493.00
	Benefits	88,438.00	82,559.00	98,515.00	58,082.48	85,835.00	85,835.00	85,835.00	85,835.00
Supplies									
10-01 Office		1,000.00	1,000.00	1,200.00	690.24	1,200.00	1,200.00	1,200.00	1,200.00
10-05 Postage		100.00	100.00	100.00	10.61	100.00	100.00	100.00	100.00
10-35 Application/Permits/Fees		300.00	300.00	200.00	0.00	200.00	200.00	200.00	200.00
10-40 Cleaning		2,000.00	1,800.00	1,500.00	1558.42	1,800.00	1,800.00	1,800.00	1,800.00
10-65 Safety Equip		3,000.00	2,500.00	3,000.00	2,122.84	3,000.00	3,000.00	3,000.00	3,000.00
	Supplies	6,400.00	5,700.00	6,000.00	4,382.11	6,300.00	6,300.00	6,300.00	6,300.00
Utilities									
15-01 Electricity		6,000.00	5,000.00	5,000.00	3,523.08	5,000.00	5,000.00	5,000.00	5,000.00
15-05 Heat		11,500.00	11,500.00	10,000.00	6,731.42	6,000.00	6,000.00	6,000.00	6,000.00
15-10 Water		1,600.00	1,600.00	1,600.00	1146.81	1,600.00	1,600.00	1,600.00	1,600.00
15-15 Telephone		1,600.00	1,600.00	1,000.00	762.38	1,000.00	1,000.00	1,000.00	1,000.00
	Utilities	20,700.00	19,700.00	17,600.00	12,163.69	13,600.00	13,600.00	13,600.00	13,600.00
Contract Services									
25-60 Hired Equipment		8,400.00	9,000.00	9,000.00	6,225.00	9,000.00	9,000.00	9,000.00	9,000.00
25-65 Street Painting		16,000.00	18,000.00	18,000.00	2,746.83	25,000.00	25,000.00	25,000.00	25,000.00
	Contract Services	24,400.00	27,000.00	27,000.00	8,971.83	34,000.00	34,000.00	34,000.00	34,000.00
Repairs & Maintenance									
30-10 Building		2,500.00	3,000.00	2,500.00	2,603.92	2,500.00	2,500.00	2,500.00	2,500.00
30-25 Radios		500.00	500.00	500.00	0.00	500.00	500.00	500.00	500.00
30-50 Street/Traffic Signs		4,500.00	4,500.00	4,500.00	4,693.36	5,000.00	5,000.00	5,000.00	5,000.00
30-60 Tree Cutting		4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
30-85 Road Maint		55,000.00	55,000.00	57,300.00	30,904.20	59,500.00	59,500.00	57,300.00	57,300.00
30-90 Bridges		2,500.00	2,500.00	2,500.00	344.95	2,500.00	2,500.00	2,500.00	2,500.00
	Repairs & Maintenance	69,000.00	69,500.00	71,300.00	42,546.43	74,000.00	74,000.00	71,800.00	71,800.00
Purchase									
35-30 Gravel & Sand		9,000.00	9,000.00	9,000.00	4,923.50	10,000.00	10,000.00	10,000.00	10,000.00
35-35 Culverts		7,500.00	7,500.00	7,500.00	26.94	9,000.00	9,000.00	9,000.00	9,000.00
	Purchase	16,500.00	16,500.00	16,500.00	4,950.44	19,000.00	19,000.00	19,000.00	19,000.00
	Summer Roads	428,842.00	406,786.00	428,936.00	275,578.01	425,702.00	425,702.00	423,502.00	423,502.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div: 25-03 Public Works / Winter Roads									
Personnel Services									
01-01 Regular		217,771.00	219,697.00	226,755.00	189,836.84	227,539.00	227,539.00	227,539.00	227,539.00
01-05 Overtime		48,200.00	46,469.00	48,068.00	22,328.51	47,990.00	47,990.00	47,990.00	47,990.00
	Personnel Services	265,971.00	266,166.00	274,823.00	212,165.35	275,529.00	275,529.00	275,529.00	275,529.00
Benefits									
08-01 Fica/Medicare		20,347.00	20,362.00	21,024.00	15,893.71	21,078.00	21,078.00	21,078.00	21,078.00
08-05 Retirement		9,208.00	12,713.00	16,674.00	12,409.41	15,961.00	15,961.00	15,961.00	15,961.00
08-10 Health		67,384.00	58,700.00	71,920.00	49,665.88	59,410.00	59,410.00	59,410.00	59,410.00
08-15 Dental		2,599.00	2,457.00	2,555.00	1,920.89	2,555.00	2,555.00	2,555.00	2,555.00
	Benefits	99,538.00	94,232.00	112,173.00	79,889.89	99,004.00	99,004.00	99,004.00	99,004.00
Purchase									
35-25 Sand/Salt /CP		216,000.00	216,000.00	200,000.00	144,407.07	200,000.00	200,000.00	185,000.00	185,000.00
	Purchase	216,000.00	216,000.00	200,000.00	144,407.07	200,000.00	200,000.00	185,000.00	185,000.00
	Winter Roads	581,509.00	576,398.00	586,996.00	436,462.31	574,533.00	574,533.00	559,533.00	559,533.00
Dept/Div: 25-06 Public Works / Vehicle Maintenance									
Repairs & Maintenance									
30-08 Vehicle & Equipment		125,000.00	125,000.00	125,000.00	108,401.11	125,000.00	125,000.00	125,000.00	125,000.00
	Repairs & Maintenance	125,000.00	125,000.00	125,000.00	108,401.11	125,000.00	125,000.00	125,000.00	125,000.00
Purchase									
35-20 Tires		12,000.00	12,000.00	12,000.00	6949.67	12,000.00	12,000.00	10,000.00	10,000.00
35-40 Gas & Diesel		131,445.00	120,000.00	110,000.00	41,775.14	100,000.00	100,000.00	85,000.00	85,000.00
	Purchase	143,445.00	132,000.00	122,000.00	48,724.81	112,000.00	112,000.00	95,000.00	95,000.00
	Vehicle Maintenance	268,445.00	257,000.00	247,000.00	157,125.92	237,000.00	237,000.00	220,000.00	220,000.00
	Public Works	1,274,796.00	1,240,184.00	1,262,932.00	869,166.24	1,237,235.00	1,237,235.00	1,203,035.00	1,203,035.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Public Works – Summer Roads Maintenance

Personnel Services	Provides regular and overtime wages for the Road Commissioner and nine full-time employees for 26 weeks beginning the first week in May. Our Department currently is responsible for road maintenance, sewer line maintenance and bridge maintenance. This is a union negotiation year.
Employee Costs	Provides travel, training, dues, meals, lodging and uniforms for above employees. Dues has been increased to cover the APWA annual dues increase 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 9.5% if applicable.
Supplies	Provides for office supplies, postage, application/permits/fees, cleaning supplies and safety equipment for Public Works Department. Increase in office supplies and cleaning supplies. The increase in cleaning supplies is expected due to a 20 hour/ week custodian from the National ABLÉ program.
Utilities	Provides electricity, heat, water and telephone for Public Works Department. We use approximately 4,500 gallons of heating oil each year that we can expect to be purchased at \$1.399 per gallon.
Contract Services	Provides contracts for hired equipment such as street sweeper in the spring, excavator for ditching and street painting. The increase is due to more street painting.
Repair/Maintenance	Provides repair and maintenance for vehicles, building, equipment, radios, street and traffic signs, tree cutting/planting, roads, bridges, sidewalks and road resurfacing.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Public Works – Summer Roads Maintenance (Continued)

Purchases

Provides for the purchase of, gravel, sand and culverts. Adjustments made to both lines items to keep up with the increases we have had over the past several years.

Salaries (Non Union Employee) Road Commissioner \$35,060.57 (26 weeks)

Salaries (continued) (Union Employees)

Mechanic	\$18,449.91 (26 weeks)
Sewer Technician	\$18,354.65 (26 weeks)
Truck Driver/Laborer I	\$18,074.44 (26 weeks)
Truck Driver/Laborer II	\$17,804.18 (26 weeks)
Truck Driver/Laborer III	\$14,750.35 (26 weeks)
Truck Driver/Laborer IV	\$13,386.19 (26 weeks)
Truck Driver/Laborer V	\$13,187.35 (26 weeks)
Truck Driver/Laborer VI	\$13,187.35 (26 weeks)
Truck Driver/Laborer VII (Vacant)	\$13,056.78 (26 weeks)
Overtime (35 hours per employee)	\$ 7,079.99

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Public Works – Winter Roads Maintenance

Personnel Services

Provides regular/overtime wages for the Road Commissioner, nine full-time and four seasonal employees for 26 weeks beginning the first week of November. This is a union negotiation year.

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 9.5% if applicable.

Purchases

Provides for the purchase of sand, salt, and cold patch. Projected purchase of 4,500 cubic yards of winter sand at \$7 per cubic yard, 2,200 ton of bulk salt at \$75 per ton (this price includes 7 gallons pretreatment of ice-b-gone) and 100 cubic yards of cold patch at \$135 per ton in this year’s budget.

Salaries (Non Union Employees)

Road Commissioner	\$35,060.57 (26 weeks)
Seasonal Employees (4 @ 40 hours per week)	\$52,227.14
Overtime (100 hours per seasonal employee)	\$ 7,532.76
Christmas Bonus	\$ 25.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Public Works – Winter Roads Maintenance (Continued)

(Union Employees)	Mechanic	\$18,449.91 (26 weeks)
	Sewer Technician	\$18,354.65 (26 weeks)
	Truck Driver/Laborer I	\$18,074.44 (26 weeks)
	Truck Driver/Laborer II	\$17,804.18 (26 weeks)
	Truck Driver/Laborer III	\$14,750.35 (26 weeks)
	Truck Driver/Laborer IV	\$13,386.19 (26 weeks)
	Truck Driver/Laborer V	\$13,187.35 (26 weeks)
	Truck Driver/Laborer VI	\$13,187.35 (26 weeks)
	Truck Driver/Laborer VII	\$13,056.78 (26 weeks)
	Christmas Bonuses	\$ 170.00
	Overtime	\$40,457.08
	(200 hours per full-time employee)	

Public Works / Vehicle Maintenance

Repairs & Maintenance

Provides for the purchase of parts, cutting edges for plows, routine maintenance of equipment and miscellaneous items such as nuts and bolts, shovels and other hand tools. We are hoping the purchase of new equipment will help keep within the budget.

Purchases

Provides for tires, gasoline and diesel. I have budgeted for \$1.79 per gallon for gasoline and \$2.19 for diesel, and we consume approximately 28,000 gallons a year in diesel and 7,000 in gasoline. I use the short-term energy outlook page on the energy Information Administration web site to predict our cost for gasoline and diesel prices.

TOWN OF SKOWHEGAN OPERATING BUDGET

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div: 30-01 Public Properties / Cemeteries									
Utilities									
15-01 Electricity		225.00	225.00	225.00	150.00	225.00	225.00	225.00	225.00
15-10 Water		1,200.00	1,200.00	1,200.00	268.83	800.00	800.00	800.00	800.00
	Utilities	1,425.00	1,425.00	1,425.00	418.83	1,025.00	1,025.00	1,025.00	1,025.00
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	1,800.00
25-90 Sexton		72,594.00	74,409.00	76,641.00	67,060.91	78,174.00	78,174.00	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	73,194.00	77,009.00	79,041.00	69,460.91	80,574.00	80,574.00	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	377.82	2,000.00	2,000.00	2,000.00	2,000.00
	Repairs & Maintenance	3,250.00	3,250.00	3,250.00	377.82	3,250.00	3,250.00	3,250.00	3,250.00
	Cemeteries	77,869.00	81,684.00	83,716.00	70,257.56	84,849.00	84,849.00	83,316.00	83,316.00
	Public Properties	77,869.00	81,684.00	83,716.00	70,257.56	84,849.00	84,849.00	83,316.00	83,316.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Cemeteries

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

TOWN OF SKOWHEGAN OPERATING BUDGET

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div:	35-01 Parks & Recreation / Recreation								
Personnel Services									
01-01 Regular		195,219.00	194,649.00	189,474.00	151,983.67	182,801.00	182,801.00	182,801.00	182,801.00
01-05 Overtime		1,000.00	1,000.00	750.00	797.74	1,000.00	1,000.00	1,000.00	1,000.00
	Personnel Services	196,219.00	195,649.00	190,224.00	152,781.41	183,801.00	183,801.00	183,801.00	183,801.00
Employee Costs									
05-01 Travel		1,000.00	1,000.00	1,000.00	1000.00	1,500.00	1,500.00	1,500.00	1,500.00
05-05 Training		750.00	900.00	900.00	900.00	1,100.00	1,100.00	1,100.00	1,100.00
05-15 Dues		300.00	300.00	300.00	265.00	365.00	365.00	365.00	365.00
05-25 Lodging		750.00	700.00	700.00	700.00	1,100.00	1,100.00	1,100.00	1,100.00
	Employee Costs	2,800.00	2,900.00	2,900.00	2,865.00	4,065.00	4,065.00	4,065.00	4,065.00
Benefits									
08-01 Fica/Medicare		15,011.00	14,968.00	14,553.00	13,089.56	14,061.00	14,061.00	14,061.00	14,061.00
08-05 Retirement		5,800.00	7,521.00	8,055.00	5,800.46	8,361.00	8,361.00	8,361.00	8,361.00
08-10 Health		51,430.00	44,633.00	63,775.00	33,353.03	54,517.00	54,517.00	54,517.00	54,517.00
08-15 Dental		2,334.00	1,942.00	2,524.00	1,675.67	2,524.00	2,524.00	2,524.00	2,524.00
	Benefits	74,575.00	69,064.00	88,907.00	53,918.72	79,463.00	79,463.00	79,463.00	79,463.00
Supplies									
10-01 Office		1,500.00	1,500.00	1,500.00	1,028.88	1,500.00	1,500.00	1,500.00	1,500.00
10-05 Postage		250.00	250.00	250.00	156.17	200.00	200.00	200.00	200.00
10-25 Advertising		1,500.00	1,500.00	1,500.00	990.00	1,200.00	1,200.00	1,200.00	1,200.00
10-40 Cleaning		5,400.00	5,400.00	5,400.00	3,362.60	5,400.00	5,400.00	5,400.00	5,400.00
	Supplies	8,650.00	8,650.00	8,650.00	5,537.65	8,300.00	8,300.00	8,300.00	8,300.00
Utilities									
15-01 Electricity		18,000.00	15,000.00	17,000.00	10,080.12	17,200.00	17,200.00	17,200.00	17,200.00
15-05 Heat		26,500.00	26,500.00	25,000.00	14,767.26	16,000.00	16,000.00	16,000.00	16,000.00
15-10 Water		3,325.00	3,500.00	3,500.00	2,002.69	3,500.00	3,500.00	3,500.00	3,500.00
15-15 Telephone		1,350.00	3,200.00	3,000.00	2,673.63	4,000.00	4,000.00	4,000.00	4,000.00
	Utilities	49,175.00	48,200.00	48,500.00	29,523.70	40,700.00	40,700.00	40,700.00	40,700.00
Contract Services									
25-15 Portable Toilet Rental		2,500.00	2,500.00	2,500.00	1,170.00	2,500.00	2,500.00	2,500.00	2,500.00
25-35 Container Rental		480.00	480.00	550.00	368.48	550.00	550.00	550.00	550.00
	Contract Services	2,980.00	2,980.00	3,050.00	1,538.48	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	6,592.13	6,750.00	6,750.00	6,750.00	6,750.00
30-05 Vehicle		650.00	650.00	650.00	95.55	650.00	650.00	650.00	650.00
30-10 Building		4,435.00	4,435.00	4,435.00	5,414.40	4,435.00	4,435.00	4,435.00	4,435.00
30-20 Equipment		1,925.00	1,925.00	1,925.00	1,239.95	1,925.00	1,925.00	1,925.00	1,925.00
30-30 Lawns		8,000.00	8,000.00	8,000.00	3,921.75	8,000.00	8,000.00	8,000.00	8,000.00
30-35 Alarm		612.00	612.00	580.00	580.00	608.00	608.00	608.00	608.00
30-45 Multi-Purpose Room Floor		1,200.00	2,000.00	1,500.00	973.88	1,500.00	1,500.00	1,500.00	1,500.00
	Repairs & Maintenance	23,572.00	24,372.00	23,840.00	18,817.66	23,868.00	23,868.00	23,868.00	23,868.00
Purchase									
35-40 Gas & Diesel		4,000.00	4,000.00	3,400.00	1,998.99	2,600.00	2,600.00	2,600.00	2,600.00
	Purchase	4,000.00	4,000.00	3,400.00	1,998.99	2,600.00	2,600.00	2,600.00	2,600.00
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	59,615.64	80,500.00	80,500.00	80,500.00	80,500.00
	Community Services	84,700.00	84,700.00	84,700.00	63,815.64	84,700.00	84,700.00	84,700.00	84,700.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Miscellaneous Expenses									
60-20 Inspections		800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00
	Miscellaneous Expenses	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00
	Recreation	447,471.00	441,315.00	454,971.00	331,597.25	431,347.00	431,347.00	431,347.00	431,347.00
	Parks & Recreation	447,471.00	441,315.00	454,971.00	331,597.25	431,347.00	431,347.00	431,347.00	431,347.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Parks & Recreation

Personnel Services	Provides regular/overtime wages for the Director, Maintenance Supervisor, Program Assistant, (2) Staff Assistants, Part-time employees that include Seasonal Employees; Ref, Timers, Scorers, Program Coordinators, Community Events/Office Fill-In, Ice Rink Attendant and Summer Maintenance Employees.
Employee Costs	Provides travel, training, and dues for director and staff. Increase reflects increases in dues, lodging and training fees per venue for present and new 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 9.5% if applicable.
Supplies	Provides office supplies, postage, advertising of programs and cleaning supplies.
Utilities	Provides Electricity – Estimated usage for the Community Center, Tennis Courts and the Ice Rink. Provides Heat – Estimated usage for the Community Center (9,000 gal.) and Maintenance Garage (500 gal.) @ \$1.399 per gal. Estimated propane usage for the Community Center Kitchen (100 gal.) and the Ice Rink (600 gal.) @ \$1.65 per gal. Provides Water – Estimated usage for the Community Center, Maintenance Garage, Fire Protection and all outside facilities. Provides Telephone – 4 phone lines at the Community Center. Increase reflects additional line added for fax machine.
Contract Services	Provides contracts services for portable toilet rentals at public facilities for programs and public use and container rental for garbage disposal at the Community Center.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Parks & Recreation (Continued)

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 1300 gallons @ \$1.79 per gallon and diesel 115 gallons @ \$2.19 per gallon.	
Community Services	Provides funding for the Water Safety program at Lake George \$4,200.00 and all Recreation Department programs \$40,500.00 with budgeted program revenue of \$40,000.00.	
Miscellaneous	Provides for annual inspection of elevator, fire extinguishers, kitchen hood system, sprinklers and back flow testing.	
Salaries	Recreation Director	\$53,827.07
	Maintenance Supervisor	\$30,986.80
	Program Assistant	\$26,946.40
	Staff Assistant I	\$21,840.00
	Staff Assistant II	\$18,304.00
	Seasonal Program Part-Timers	\$16,000.00
	2 Summer Crew (16 wks)	\$10,000.00
	Ice Rink Attendant (12 wks)	\$ 4,896.00
	Christmas Bonuses (5 Employees)	\$ 70.00
	Overtime	\$ 1,000.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 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	103,952.00	97,867.00	95,000.00	97,867.00
50-10 Coburn Park Commission		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
50-15 Skowhegan History House		5,000.00	5,000.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
50-53 Main Street Skowhegan		0.00	0.00	0.00	0.00	40,000.00	40,000.00	40,000.00	40,000.00
50-60 Chamber of Commerce		24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	20,000.00	20,000.00
50-90 Chamber of Commerce (Indian)		10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Community Services	146,867.00	136,867.00	139,367.00	139,367.00	185,452.00	179,367.00	172,500.00	175,367.00
	Service Organizations	146,867.00	136,867.00	139,367.00	139,367.00	185,452.00	179,367.00	172,500.00	175,367.00
	Community Services	146,867.00	136,867.00	139,367.00	139,367.00	185,452.00	179,367.00	172,500.00	175,367.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div: 45-01 Tax Assessments / Education									
Unclassified									
45-03 School Tax		9,614,652.00	9,731,088.00	9,470,013.00	7,895,415.11				
	Unclassified	9,614,652.00	9,731,088.00	9,470,013.00	7,895,415.11	0.00	0.00	0.00	0.00
	Education	9,614,652.00	9,731,088.00	9,470,013.00	7,895,415.11	0.00	0.00	0.00	0.00
Dept/Div: 45-03 Tax Assessments / County									
Unclassified									
45-01 County Tax		2,520,396.87	2,373,279.18	2,549,341.30	2,549,341.30				
	Unclassified	2,520,396.87	2,373,279.18	2,549,341.30	2,549,341.30	0.00	0.00	0.00	0.00
	County	2,520,396.87	2,373,279.18	2,549,341.30	2,549,341.30	0.00	0.00	0.00	0.00
	Tax Assessments	12,135,048.87	12,104,367.18	12,019,354.30	10,444,756.41	0.00	0.00	0.00	0.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div: 50-01 Capital Expenditures / Debt Retirement									
Long Term Debt									
55-10 Combined Sewer Overflow P		278,457.00	275,724.00	272,992.00	272,991.60	270,260.00	270,260.00	270,260.00	270,260.00
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		433,992.00	428,157.00	422,323.00	422,322.07	416,488.00	416,488.00	416,488.00	416,488.00
55-40 Highway Obligation Loan		139,456.00	135,916.00	132,376.00	132,364.35	128,865.00	128,865.00	128,865.00	128,865.00
55-45 Highway Loader			23,275.00	23,275.00	23,274.86	23,275.00	23,275.00	23,275.00	23,275.00
55-50 Highway Grader			20,737.00	20,737.00	20,736.44	20,737.00	20,737.00	20,737.00	20,737.00
55-55 Highway Tandem Axle Truck			28,564.00	28,564.00	28,563.03	28,564.00	28,564.00	28,564.00	28,564.00
55-60 Combine Sewer Overflow III			0.00	882,732.00	882,731.52	780,873.00	780,873.00	780,873.00	780,873.00
Long Term Debt		871,905.00	932,373.00	1,802,999.00	1,782,983.87	1,689,062.00	1,689,062.00	1,689,062.00	1,689,062.00
Debt Retirement		871,905.00	932,373.00	1,802,999.00	1,782,983.87	1,689,062.00	1,689,062.00	1,689,062.00	1,689,062.00

**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	2.95%
Bank of the West	Highway Loader	12/01/2018	3.05%
Caterpillar Financial	Highway Grader	04/01/2023	3.2%
Androscoggin Bank	Highway Tandem Axle Truck	02/14/2020	2.86%
Maine Municipal Bond Bank	CSO Phase III	10/01/2033	1.44%

TOWN OF SKOWHEGAN OPERATING BUDGET

	2014 Budget	2015 Budget	2016 Budget	2016 Expenses YTD (5/12/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div: 50-03 Capital Expenditures / Capital Reserve Funds								
Capital Reserve Funds								
65-01 Pollution Cont Plant	124,300.00	83,800.00	108,000.00	108,000.00	108,000.00	108,000.00	94,000.00	94,000.00
65-05 Recreation Dept	67,000.00	43,000.00	45,000.00	45,000.00	50,000.00	50,000.00	43,000.00	43,000.00
65-10 Municipal Bldg	20,000.00	48,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00
65-15 Solid Waste	9,000.00	6,000.00	5,000.00	5,000.00	6,000.00	6,000.00	4,500.00	6,000.00
65-20 Police Dept	35,000.00	0.00	39,400.00	39,400.00	44,400.00	44,400.00	44,400.00	44,400.00
65-25 Public Works Equipment	85,000.00	80,000.00	121,000.00	121,000.00	160,000.00	160,000.00	150,000.00	150,000.00
65-30A Public Works Roads/Sidewalks	225,000.00	250,000.00	265,000.00	406,984.00	275,000.00	275,000.00	270,000.00	270,000.00
65-30B URIP Funds (Block Grant)	148,632.00	153,012.00	140,236.00	0.00	141,984.00	141,984.00	141,984.00	141,984.00
65-35 Fire Dept.	150,000.00	170,000.00	195,000.00	195,000.00	173,000.00	173,000.00	123,000.00	123,000.00
65-45 Emergency Management	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
65-55 Catastrophic Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-60 Legal	0.00	55,000.00	0.00	0.00	0.00	0.00	0.00	0.00
65-70 Administration	12,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
65-75 Assessor's Dept.	50,000.00	0.00	200,000.00	200,000.00	0.00	0.00	0.00	0.00
65-85 Cemeteries	7,500.00	0.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
65-90 Planning, Ord., Admin & Enf.	3,000.00	2,000.00	2,100.00	2,100.00	17,100.00	17,100.00	2,100.00	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	5,000.00	5,000.00
Capital Reserve Funds	951,432.00	920,812.00	1,168,236.00	1,169,984.00	1,022,984.00	1,022,984.00	905,484.00	906,984.00
Capital Reserve Funds	951,432.00	920,812.00	1,168,236.00	1,169,984.00	1,022,984.00	1,022,984.00	905,484.00	906,984.00
Capital Expenditures	1,823,337.00	1,853,185.00	2,971,235.00	2,952,967.87	2,712,046.00	2,712,046.00	2,594,546.00	2,596,046.00
Expense Totals:	21,000,714.87	21,082,531.18	22,390,578.45	19,213,930.76	10,344,663.00	10,326,882.00	10,145,121.00	10,163,504.00
Dept/Div: 45-01 Tax Assessments / Education								
Unclassified								
45-03 School Tax	9,614,652.00	9,731,088.00	9,470,013.00	7,895,415.11				
Unclassified	9,614,652.00	9,731,088.00	9,470,013.00	7,895,415.11	0.00	0.00	0.00	0.00
Education	9,614,652.00	9,731,088.00	9,470,013.00	7,895,415.11	0.00	0.00	0.00	0.00
Dept/Div: 45-03 Tax Assessments / County								
Unclassified								
45-01 County Tax	2,520,396.87	2,373,279.18	2,549,341.30	2,549,341.30				
Unclassified	2,520,396.87	2,373,279.18	2,549,341.30	2,549,341.30	0.00	0.00	0.00	0.00
County	2,520,396.87	2,373,279.18	2,549,341.30	2,549,341.30	0.00	0.00	0.00	0.00
Tax Assessments	12,135,048.87	12,104,367.18	12,019,354.30	10,444,756.41	0.00	0.00	0.00	0.00
Raise and Appropriate	\$8,865,666.00	\$8,978,164.00	\$10,371,224.15	\$8,769,174.35	\$10,344,663.00	\$10,326,882.00	\$10,145,121.00	\$10,163,504.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds

Pollution Control Plant

Department Request \$94,000

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

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

\$20,000 Equipment Replacement. For replacement of process equipment that has reached the end of its service life.

\$2,500 Information Technology Improvements. Repair and replacement of computers, networks, control systems and software.

\$4,000 New Equipment. For purchase and installation of new equipment to improve process control.

\$12,000 Pump Station Upgrades. For future upgrades to our eleven 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 this 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 an \$11,880,000 State Revolving Loan Fund bond.

\$10,000 Vehicle Replacement. Service truck replacement planned in 2024 at estimated cost of \$50,000 with trade. Dump truck replacement planned in 2028 at estimated cost of \$100,000 with trade. The replacement of our 1997 Ford Ranger 2WD pickup has not been budgeted or scheduled.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

Recreation Department

Department Request \$43,000

\$30,000 Ball field Compound. Continue to set funds aside for the continuation of the multi-use ball field complex at the Community Center.

\$13,000 Building Repairs. Carpet replacement, kitchen hood code upgrade, boiler and any unexpected or emergency repairs at the Community Center.

Solid Waste

Department Request \$6,000

\$6,000 Vehicle Replacement. This money will go towards the purchase of a used pickup truck with a plow to replace the existing 1999 pickup. This will allow for better cleanup of snow at the facility as well as better serve our recycling program with the local schools.

Police Department

Department Request \$44,400

\$42,000 Cruiser Replacement. To purchase a new cruiser, with up-fitting.

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

Public Works

Department Request for Equipment \$150,000

This account is used to maintain and replace our equipment. We presently own \$2,341,000 worth of equipment at today's price and it is depreciating at more than \$150,000 per year. The cost to bring our fleet up to date this year would be \$767,500. The account presently has approximately \$19,735.00. Last year we replaced the 1998 GMC single axle dump truck with a 2016 International single axle truck with side dump. This year I would like to replace the 2001 GMC single axle dump truck. The replacement cost for this truck will be approximately \$145,000.00. I am hoping that we will be able to receive at least \$8,500 in trade for the existing truck. We have the 2003 Sterling single axle dump that is due for replacement in 2017/18 and the 2001 Sterling Wheeler.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

**Public Works
(Continued)**

Department Request for Streets and Sidewalks \$270,000

We will use \$265,000 to fund this year's paving program, \$5,000 will go into Bridges. We currently have \$246,216.23 in our Road Resurfacing, \$2,824.78 in the Bridge Improvements and \$15,832.93 in Sidewalks.

Our paving plan for the 2016 season includes the following:

The work planned for High Street, Pleasant Street and Norridgewock Ave is a share project with the Maine Department of Transportation participating in the Municipal Partnership Initiative program where the state pays 50% of the cost. The share for the town and the MDOT is not to exceed \$135,000 each. The remaining work will be funded by \$265,000 from taxation and \$107,000 from the reserve.

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

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

Our paving plan for 2016 season includes the following:

	Width	Length	Depth	Other work	Tonnage	Misc. work	Price per ton	Project total
Back Road	22	5,500	1.50	\$0.00	1,107	\$ 11,126.86	\$ 67.00	\$ 85,305.91
Steven's Road	21	5,400	2.50	\$0.00	1,729	\$ 17,379.97	\$ 67.00	\$ 133,246.42
High Street	36	1,700	2.00	\$0.00	747	\$ 20,000.00	\$ 72.00	\$ 73,758.08
Pleasant Street	28	1,700	2.00	\$0.00	581	\$ 15,500.00	\$ 72.00	\$ 57,311.84
Norridgewock Ave	26	4,000	2.00	\$0.00	1,269	\$ 20,500.00	\$ 72.00	\$ 111,853.60
Main Street	24	5,400	1.50	\$0.00	1,186	\$ 8,000.00	\$ 72.00	\$ 93,380.48
Heselton Street	21	2,700	2.00	\$0.00	<u>692</u>	<u>\$ 7,470.79</u>	\$ 72.00	<u>\$ 57,276.07</u>
Miles		5			7,310	\$ 99,977.62	Sub-Total	\$ 612,132.40
							MPI Funds	\$ 135,000.00
							Less LRAP (URIP) Funds	\$ 141,984.00
							Taxation	\$ 265,000.00
							CIP Amount	\$ 70,148.40

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

**Public Works
(Continued)**

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

Priority	Name	Length	Paving year
1	Willow Street	900	2016
2	Bridge	370	2016
3	Willow Street	900	2016
4	Elm Street	1,000	2017
5	Greenwood Ave	850	2018
5	East Chandler	400	2018
6	Greenwood Ave	800	2019
6	Spring Street	600	2019
7	Olive Street	550	2020
7	Bush Street	634	2020
8	Pine Street	825	2021
9	French Street	1,000	2022
10	French Street	1,060	2023
11	Greenwood Ave	1,100	2024

Fire Department

Department Request \$123,000

\$100,000 Fire Truck Replacement, Estimated amount required to continue the implementation of our Fire Truck Replacement Plan.

\$10,000 Fire Station Building Improvement. This account is used to pay for maintenance and improvements to the building that are more than the traditional daily up keep to the building. We are also continuing our feasibility study of a new Public Safety Building.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

**Fire Department
(Continued)**

\$1,000 SCBA Maintenance. This account pays for repairs and maintenance of our self contained breathing apparatus.

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

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

Emergency Management

Department Request \$5,000

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

Administration

Department Request \$15,000

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

Cemeteries

Department Request \$7,500

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

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

Planning/Code Dept.

Department Request \$2,100

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

\$1,100 The Skowhegan Heritage Council would like to complete the interior of the Dudley Corner Schoolhouse now that the exterior has been completed other than the door. This is an ongoing project. They would also like to purchase additional supplies for Abner Coburn Day events.

Public Works Bldgs.

Department Request \$5,000

We need to replace several doors on the highway garage building and would like to continue on with redoing the floors in the hallway and bathrooms. There is approximately \$19,256.67 in this account. The request this year will be designated as follows: \$2,000 for garage office floors and \$3,000 for building repairs. The money for building repairs will be to replace the last four exterior doors. We will continue to set a portion of this money aside to eventually construct a shed just for salt.

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TOWN OF SKOWHEGAN OPERATIONAL REVENUES

	2014 Budget	2015 Budget	2016 Budget	2016 Revenues YTD (5/11/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div: 01-01 General Government / Finance Department								
04 Interest on Taxes	15,000.00	15,000.00	15,000.00	12,020.30	15,000.00	15,000.00	15,000.00	15,000.00
05 Interest on Liens	30,000.00	30,000.00	30,000.00	27,666.59	30,000.00	30,000.00	30,000.00	30,000.00
06 Interest on Investments	2,000.00	1,000.00	1,000.00	4,466.11	750.00	750.00	750.00	750.00
07 Excise-BMV	1,050,000.00	1,050,000.00	1,100,000.00	1,248,383.06	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00
08 Excise-IFW	5,000.00	5,000.00	5,000.00	4,130.40	5,000.00	5,000.00	5,000.00	5,000.00
10 Clerk Fees	5,000.00	5,000.00	4,500.00	3,981.50	4,500.00	4,500.00	4,500.00	4,500.00
11 Agent Fees	20,000.00	20,000.00	24,000.00	22,482.00	24,000.00	24,000.00	24,000.00	24,000.00
12 Benefit Reimb.	6,000.00	7,000.00	7,000.00	13,537.38	7,000.00	7,000.00	7,000.00	7,000.00
14 Photo Copies	1.00	5.00	5.00	14.20	10.00	10.00	10.00	10.00
15 Returned Check Charge	600.00	350.00	350.00	175.00	200.00	200.00	200.00	200.00
17 Certified Copies	15,000.00	15,000.00	17,000.00	24,952.62	17,000.00	17,000.00	17,000.00	17,000.00
18 Burial Permits	2,000.00	2,000.00	3,500.00	4,760.00	3,500.00	3,500.00	3,500.00	3,500.00
20 Victualers Licenses	1,200.00	1,200.00	1,500.00	1,730.00	1,500.00	1,500.00	1,500.00	1,500.00
21 Amusement Permits	175.00	175.00	175.00	360.00	175.00	175.00	175.00	175.00
23 Business Names	50.00	50.00	50.00	30.00	50.00	50.00	50.00	50.00
26 Non-Resident Notary Fees	100.00	100.00	200.00	425.00	200.00	200.00	200.00	200.00
27 Hospital Liens	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Passport Fee	5,000.00	8,000.00	7,500.00	8,412.10	8,000.00	8,000.00	8,000.00	8,000.00
35 Ordinance Fines	800.00	800.00	800.00	1,809.00	800.00	800.00	800.00	800.00
37 Election Reimb.	150.00	200.00	200.00	0.00	200.00	200.00	200.00	200.00
Finance Department	1,158,126.00	1,160,880.00	1,217,780.00	1,379,335.26	1,317,885.00	1,317,885.00	1,317,885.00	1,317,885.00
Dept/Div: 01-02 General Government / Municipal Building Mainte								
01 Opera House Charge For Svs.	2,000.00	2,000.00	2,000.00	697.64	2,000.00	2,000.00	2,000.00	2,000.00
Municipal Building Main	2,000.00	2,000.00	2,000.00	697.64	2,000.00	2,000.00	2,000.00	2,000.00
Dept/Div: 01-03 General Government / Assessing								
01 Veteran Reimb.	6,000.00	6,000.00	6,000.00	7,155.00	6,000.00	6,000.00	6,000.00	6,000.00
02 Tree Growth Reimb	17,000.00	17,000.00	19,000.00	23,111.64	9,000.00	9,000.00	9,000.00	9,000.00
Assessing	23,000.00	23,000.00	25,000.00	30,266.64	15,000.00	15,000.00	15,000.00	15,000.00
Dept/Div: 01-06 General Government / Planning Ord.								
01 Flood Planning Permit	100.00	100.00	100.00	50.00	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	150.00	150.00	300.00	100.00	300.00	300.00	300.00	300.00
Planning Ord.	550.00	550.00	700.00	150.00	700.00	700.00	700.00	700.00
Dept/Div: 01-07 General Government / Code Enforcement								
01 Plumbing Insp. Fees	3,000.00	4,500.00	4,500.00	5,670.00	4,800.00	4,800.00	4,800.00	4,800.00
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	1,500.00	800.00	800.00	800.00	800.00
05 Building Permit Fees	8,000.00	9,000.00	10,000.00	12,862.67	12,000.00	12,000.00	12,000.00	12,000.00
Code Enforcement	11,900.00	14,400.00	15,400.00	20,332.67	17,900.00	17,900.00	17,900.00	17,900.00

TOWN OF SKOWHEGAN OPERATIONAL REVENUES

		2014 Budget	2015 Budget	2016 Budget	2016 Revenues YTD (5/11/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div: 01-15 General Government / Economic & Community Dev.									
01 Salary		3,295.00	3,295.00	3,295.00	2,535.20	3,295.00	3,295.00	3,295.00	3,295.00
02 Fica/Medicare		252.00	252.00	252.00	193.91	252.00	252.00	252.00	252.00
03 Worker's Comp.		125.00	125.00	125.00	96.31	125.00	125.00	125.00	125.00
04 MSRS		92.00	92.00	92.00	70.98	92.00	92.00	92.00	92.00
05 Grant Admin Fees		250.00	400.00	400.00	0.00	400.00	400.00	400.00	400.00
Economic & Community		4,014.00	4,164.00	4,164.00	2,896.40	4,164.00	4,164.00	4,164.00	4,164.00
General Government		1,199,590.00	1,204,994.00	1,265,044.00	1,433,678.61	1,357,649.00	1,357,649.00	1,357,649.00	1,357,649.00
Dept/Div: 05-01 Public Safety / Police Dept.									
01 Gun Permits		700.00	800.00	800.00	235.00	200.00	200.00	200.00	200.00
02 Parking Fines		2,000.00	2,000.00	1,000.00	35.00	0.00	0.00	0.00	0.00
03 Restitution		700.00	600.00	0.00	3012.24	0.00	0.00	0.00	0.00
04 Accident Reports		3,000.00	2,600.00	2,500.00	2,235.00	2,500.00	2,500.00	2,500.00	2,500.00
05 Taxi Permits		1,150.00	1,150.00	1,400.00	870.00	1,400.00	1,400.00	1,400.00	1,400.00
06 Animal Control		6,000.00	5,000.00	5,000.00	7,863.00	5,000.00	5,000.00	5,000.00	5,000.00
07 SRO		26,600.00	27,398.00	27,398.00	0.00	32,890.00	32,890.00	32,890.00	32,890.00
08 Fica/Medicare		2,034.00	2,095.00	2,095.00	0.00	2,517.00	2,517.00	2,517.00	2,517.00
09 Health		8,987.00	9,503.00	10,110.00	0.00	10,754.00	10,754.00	10,754.00	10,754.00
10 Dental		302.00	314.00	326.00	0.00	327.00	327.00	327.00	327.00
11 MSRS		2,793.00	3,013.00	3,123.00	0.00	3,750.00	3,750.00	3,750.00	3,750.00
12 Worker's Comp		805.00	832.00	832.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
13 Unemployment		266.00	273.00	273.00	0.00	329.00	329.00	329.00	329.00
14 Witness Fees		1,500.00	1,500.00	500.00	180.80	500.00	500.00	500.00	500.00
15 Sex Offense Registry		150.00	150.00	50.00	60.00	50.00	50.00	50.00	50.00
20 MDEA Agent		43,784.00	46,030.00	48,568.00	26,905.30	52,084.00	52,084.00	52,084.00	52,084.00
21 FICA/Medicare		3,349.00	3,521.00	3,715.00	2058.26	3,985.00	3,985.00	3,985.00	3,985.00
22 Health		10,939.00	11,567.00	12,305.00	6,434.10	13,089.00	13,089.00	13,089.00	13,089.00
23 Dental		453.00	471.00	490.00	247.51	491.00	491.00	491.00	491.00
24 MSRS		4,597.00	5,063.00	5,536.00	3047.12	5,938.00	5,938.00	5,938.00	5,938.00
25 Workers Comp		1,326.00	1,399.00	1,476.00	815.22	1,584.00	1,584.00	1,584.00	1,584.00
26 Unemployment		437.00	450.00	485.00	269.04	521.00	521.00	521.00	521.00
27 Liability Ins		229.00	229.00	229.00	119.07	230.00	230.00	230.00	230.00
28 Fingerprint Fees		100.00	25.00	0.00	25.00	0.00	0.00	0.00	0.00
30 HRO		0.00	0.00	0.00	0.00	34,508.00	34,508.00	34,508.00	34,508.00
31 FICA/Medicare		0.00	0.00	0.00	0.00	2,640.00	2,640.00	2,640.00	2,640.00
32 Health		0.00	0.00	0.00	0.00	9,948.00	9,948.00	9,948.00	9,948.00
33 Dental		0.00	0.00	0.00	0.00	491.00	491.00	491.00	491.00
34 MSRS		0.00	0.00	0.00	0.00	3,934.00	3,934.00	3,934.00	3,934.00
35 Workers Comp		0.00	0.00	0.00	0.00	1,050.00	1,050.00	1,050.00	1,050.00
36 Unemployment		0.00	0.00	0.00	0.00	346.00	346.00	346.00	346.00
37 Liability Ins		0.00	0.00	0.00	0.00	230.00	230.00	230.00	230.00
Police Dept.		122,201.00	125,983.00	128,211.00	54,411.66	192,286.00	192,286.00	192,286.00	192,286.00

TOWN OF SKOWHEGAN OPERATIONAL REVENUES

	2014 Budget	2015 Budget	2016 Budget	2016 Revenues YTD (5/11/2016)	2017 Initial Department Requests	2017 Manager Approved	2017 Budget Committee	2017 Selectmen
Dept/Div: 05-03 Public Safety / Fire Dept.								
01 Fire Reports	50.00	10.00	0.00	10.00	10.00	10.00	10.00	10.00
Fire Dept.	50.00	10.00	0.00	10.00	10.00	10.00	10.00	10.00
Public Safety	122,251.00	125,993.00	128,211.00	54,421.66	192,296.00	192,296.00	192,296.00	192,296.00
Dept/Div: 10-01 Health & Human Services / General Assistance								
01 GA State Reimb	16,000.00	20,000.00	47,000.00	53,869.58	94,000.00	94,000.00	94,000.00	94,000.00
General Assistance	16,000.00	20,000.00	47,000.00	53,869.58	94,000.00	94,000.00	94,000.00	94,000.00
Health & Human Servic	16,000.00	20,000.00	47,000.00	53,869.58	94,000.00	94,000.00	94,000.00	94,000.00
Dept/Div: 20-01 Sanitation / Solid Waste & Recycling								
01 Charge for Svs.- Landfill	10,000.00	10,000.00	10,000.00	7,334.60	9,500.00	9,500.00	9,500.00	9,500.00
02 Sale Recyclable Materials	70,000.00	60,000.00	50,000.00	41,952.72	50,000.00	50,000.00	50,000.00	50,000.00
03 Landfill Permit Fees	5,000.00	6,000.00	8,000.00	10,185.00	5,500.00	5,500.00	5,500.00	5,500.00
04 Comm Haulers Licenses	1,500.00	2,000.00	2,000.00	2,100.00	2,000.00	2,000.00	2,000.00	2,000.00
Solid Waste & Recycling	86,500.00	78,000.00	70,000.00	61,572.32	67,000.00	67,000.00	67,000.00	67,000.00
Sanitation	86,500.00	78,000.00	70,000.00	61,572.32	67,000.00	67,000.00	67,000.00	67,000.00
Dept/Div: 25-01 Public Works / Summer Roads								
01 Road Opening Permits	2,000.00	2,000.00	2,500.00	2,631.20	2,500.00	2,500.00	2,500.00	2,500.00
02 Sewer Permits	250.00	250.00	250.00	0.00	250.00	250.00	250.00	250.00
03 Block Grant	148,632.00	153,012.00	140,236.00	141,984.00	141,984.00	141,984.00	141,984.00	141,984.00
Summer Roads	150,882.00	155,262.00	142,986.00	144,615.20	144,734.00	144,734.00	144,734.00	144,734.00
Public Works	150,882.00	155,262.00	142,986.00	144,615.20	144,734.00	144,734.00	144,734.00	144,734.00
Dept/Div: 30-01 Public Properties / Cemeteries								
01 Sale of Cemetery Lots	100.00	100.00	100.00	60.00	100.00	100.00	100.00	100.00
05 Burial Fees	5,000.00	5,000.00	7,500.00	6,350.00	7,500.00	7,500.00	7,500.00	7,500.00
10 Perpetual Care Income	15,000.00	14,500.00	13,500.00	0.00	13,000.00	13,000.00	13,000.00	13,000.00
Cemeteries	20,100.00	19,600.00	21,100.00	6,410.00	20,600.00	20,600.00	20,600.00	20,600.00
Public Properties	20,100.00	19,600.00	21,100.00	6,410.00	20,600.00	20,600.00	20,600.00	20,600.00
Dept/Div: 35-01 Parks & Recreation / Recreation								
01 Charge for Svs.- Communit	20,000.00	25,000.00	25,000.00	13,285.81	25,000.00	25,000.00	25,000.00	25,000.00
04 Programs	45,000.00	40,000.00	40,000.00	34,514.00	40,000.00	40,000.00	40,000.00	40,000.00
Recreation	65,000.00	65,000.00	65,000.00	47,799.81	65,000.00	65,000.00	65,000.00	65,000.00
Parks & Recreation	65,000.00	65,000.00	65,000.00	47,799.81	65,000.00	65,000.00	65,000.00	65,000.00
Revenue Totals:	1,660,323.00	1,668,849.00	1,739,341.00	1,802,367.18	1,941,279.00	1,941,279.00	1,941,279.00	1,941,279.00