

Town of Skowhegan

Municipal Budget Fiscal Year 2014



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John M. Doucette, Jr.
Cara L. Mason
Gregory Dore
Randall Gray
Gail Pelotte
Brent Dickey
Daniel A. Summers
Tom Keene
Denise LeBlanc
Bill Van Tuinen
Jeffrey Hewett
Christine Almand

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

Board of Selectmen

Joy Mase, Chairman
Newell Graf, Vice Chairman
Betty Austin
Donald Lowe
Steven Spaulding

Town Office Phone: 207-474-6900

2013 Budget & Finance Committee Members

Robert Washburn, Chairman
Joanne Woodard, Vice Chairman
Gene Rouse, Secretary
Harold Davoe (Resigned)
John Grohs
Brian Hale
Michelle Mills
Ann Spaulding
Ernest Stockford



In Memory of
Ernest C. Stockford (1966-2013)
Budget & Finance Committee Member
2003-2013



TOWN OF SKOWHEGAN OPERATING BUDGET

COMPOSITE

	2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
General Government								
Finance Department pg.1-4	387,168.00	355,756.00	393,533.00	312,236.89	407,336.00	406,636.00	406,636.00	406,636.00
Municipal Building Maintenance pg.5-6	95,065.00	95,472.00	105,558.00	81,365.67	107,203.00	107,203.00	107,203.00	107,203.00
Assessing pg.7-8	97,134.00	100,989.00	103,168.00	73,034.03	106,990.00	106,990.00	106,990.00	106,990.00
Town Manager pg.9-10	130,050.00	132,854.00	138,535.00	112,488.31	138,845.00	138,845.00	138,845.00	138,845.00
Planning & Ordinance Administration pg.11-12	28,359.00	25,109.00	22,109.00	9,821.34	22,109.00	21,915.00	21,915.00	21,915.00
Code Enforcement pg.13-14	127,947.00	135,036.00	145,183.00	107,775.57	137,373.00	137,373.00	137,373.00	137,373.00
Employee Benefits pg.15-16	98,660.00	96,500.00	96,500.00	84,089.06	114,650.00	114,650.00	114,650.00	114,650.00
Town Insurances pg.15-16	74,170.00	74,935.00	80,680.00	90,487.09	85,665.00	85,665.00	85,665.00	85,665.00
Economic & Community Development pg.17-18	137,555.00	145,000.00	147,656.00	124,006.38	150,106.00	149,956.00	149,856.00	149,956.00
ARTICLE 3	1,176,108.00	1,161,651.00	1,232,922.00	995,304.34	1,270,277.00	1,269,233.00	1,269,133.00	1,269,233.00
Public Safety								
Police Department pg.19-21 ARTICLE 4	975,075.00	994,485.00	1,078,945.00	813,221.43	1,102,790.00	1,102,790.00	1,102,790.00	1,102,790.00
Public Safety								
Fire Department pg.22-24 ARTICLE 5	604,465.00	658,954.00	716,151.00	601,995.97	745,445.00	744,795.00	745,445.00	745,445.00
Public Safety								
Other Protection pg.25-26 ARTICLE 6	484,413.00	512,298.00	512,503.00	449,937.98	535,614.00	535,614.00	535,614.00	535,614.00
Health & Human Services								
General Assistance pg.27-28	79,387.00	79,826.00	78,075.00	90,070.78	78,608.00	78,608.00	78,608.00	78,608.00
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	80,679.00	81,118.00	79,367.00	91,147.28	79,900.00	79,900.00	79,900.00	79,900.00
Health & Human Services								
Human Service Agencies pg.29 ARTICLES 37-45	17,750.00	16,500.00	28,266.00	28,266.00	68,502.00	18,760.00	7,200.00	18,760.00
Waste Water Treatment pg.32-36								
Pollution Control Plant	450,947.00	453,581.00	467,944.00	347,534.17	479,616.00	479,536.00	479,536.00	479,536.00
Pumping Stations	21,100.00	22,150.00	21,025.00	15,811.08	21,600.00	21,600.00	21,600.00	21,600.00
Sewers	20,000.00	20,000.00	20,000.00	3,300.86	22,000.00	22,000.00	22,000.00	22,000.00
ARTICLE 8	492,047.00	495,731.00	508,969.00	366,646.11	523,216.00	523,136.00	523,136.00	523,136.00
Sanitation								
Solid Waste & Recycling pg.37-39 ARTICLE 9	751,009.00	766,446.00	796,204.00	581,546.57	804,881.00	804,881.00	804,881.00	804,881.00
Public Works pg.40-45								
Summer Roads Maintenance ARTICLE 10	391,604.00	380,229.00	418,531.00	305,538.56	427,292.00	424,842.00	424,842.00	424,842.00
Winter Roads Maintenance ARTICLE 11	533,071.00	563,565.00	568,699.00	500,455.19	581,509.00	581,509.00	581,509.00	581,509.00
Vehicle Maintenance ARTICLE 12	227,360.00	234,790.00	264,445.00	187,090.27	268,445.00	268,445.00	268,445.00	268,445.00
	1,152,035.00	1,178,584.00	1,251,675.00	993,084.02	1,277,246.00	1,274,796.00	1,274,796.00	1,274,796.00
Public Properties								
Cemeteries pg.46-47 ARTICLE 13	70,428.00	70,628.00	75,154.00	62,711.89	77,869.00	77,869.00	77,869.00	77,869.00
Parks & Recreation								
Recreation pg.48-51 ARTICLE 14	426,286.00	435,252.00	443,203.00	366,218.71	449,871.00	447,471.00	447,471.00	447,471.00
Community Services								
Service Organizations pg.52 ARTICLES 32-36	105,730.00	117,867.00	126,867.00	126,867.00	146,867.00	115,589.00	Incomplete	112,596.00
Capital Expenditures								
Debt Retirement pg.54-55 ARTICLE 15	828,123.00	901,967.00	884,079.00	864,078.16	871,905.00	871,905.00	Incomplete	871,905.00
Capital Reserve Funds pg.56-63 ARTICLES 16-31	497,140.00	927,140.00	1,127,596.00	1,084,314.00	1,207,632.00	1,198,132.00	Incomplete	951,432.00
TOTAL	7,661,288.00	8,318,621.00	8,861,901.00	7,425,339.46	9,162,015.00	9,064,871.00	Incomplete	8,815,828.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 01-01 General Government / Finance Department									
Personnel Services									
01-01 Regular		185,612.00	155,540.00	177,321.00	150,335.35	184,363.00	184,363.00	184,363.00	184,363.00
01-05 Overtime		1,500.00	1,500.00	1,500.00	1,017.75	1,500.00	1,500.00	1,500.00	1,500.00
	Personnel Services	187,112.00	157,040.00	178,821.00	151,353.10	185,863.00	185,863.00	185,863.00	185,863.00
Employee Costs									
05-01 Travel		500.00	500.00	500.00	539.64	700.00	700.00	700.00	700.00
05-05 Training		1,700.00	1,700.00	1,700.00	345.00	1,700.00	1,500.00	1,500.00	1,500.00
05-15 Dues		14,385.00	14,385.00	14,385.00	12,819.00	14,385.00	14,385.00	14,385.00	14,385.00
05-20 Meals		200.00	200.00	200.00	45.00	200.00	200.00	200.00	200.00
05-65 Substance Abuse Testing		1,655.00	1,500.00	1,500.00	1,313.46	1,500.00	1,500.00	1,500.00	1,500.00
05-70 Pre-Employment Testing		2,500.00	2,500.00	3,000.00	804.16	3,000.00	3,000.00	3,000.00	3,000.00
05-75 Respiratory Testing		1,000.00	1,090.00	1,890.00	263.93	1,615.00	1,615.00	1,615.00	1,615.00
	Employee Costs	21,940.00	21,875.00	23,175.00	16,130.19	23,100.00	22,900.00	22,900.00	22,900.00
Benefits									
08-01 Fica/Medicare		14,315.00	12,014.00	13,680.00	11,225.12	14,219.00	14,219.00	14,219.00	14,219.00
08-05 Retirement		3,532.00	3,246.00	4,770.00	4,073.51	6,404.00	6,404.00	6,404.00	6,404.00
08-10 Health		52,742.00	55,094.00	53,505.00	35,101.95	45,621.00	45,621.00	45,621.00	45,621.00
08-15 Dental		2,467.00	2,117.00	2,202.00	1,836.00	2,334.00	2,334.00	2,334.00	2,334.00
	Benefits	73,056.00	72,471.00	74,157.00	52,236.58	68,578.00	68,578.00	68,578.00	68,578.00
Supplies									
10-01 Office		10,500.00	10,000.00	10,000.00	7,062.55	10,000.00	9,000.00	9,000.00	9,000.00
10-05 Postage		5,000.00	5,000.00	5,000.00	4,689.28	5,000.00	5,500.00	5,500.00	5,500.00
10-10 Tax Billing		6,000.00	4,000.00	3,500.00	3,924.50	4,500.00	4,500.00	4,500.00	4,500.00
10-20 Election Expenses		5,000.00	7,000.00	7,000.00	3,276.35	7,000.00	7,000.00	7,000.00	7,000.00
10-25 Advertising		4,000.00	3,000.00	3,500.00	4,872.52	5,000.00	5,000.00	5,000.00	5,000.00
10-70 Printing Services		5,000.00	4,000.00	3,500.00	0.00	3,500.00	3,500.00	3,500.00	3,500.00
	Supplies	35,500.00	33,000.00	32,500.00	23,825.20	35,000.00	34,500.00	34,500.00	34,500.00
Utilities									
15-15 Telephone		2,500.00	2,500.00	2,000.00	1,465.04	2,000.00	2,000.00	2,000.00	2,000.00
	Utilities	2,500.00	2,500.00	2,000.00	1,465.04	2,000.00	2,000.00	2,000.00	2,000.00
Contract Services									
25-05 Copier Lease		1,660.00	3,210.00	3,210.00	3,612.63	4,830.00	4,830.00	4,830.00	4,830.00
25-20 Software Support		20,000.00	21,000.00	23,100.00	22,851.84	26,100.00	26,100.00	26,100.00	26,100.00
25-23 Web Site Maintenance		3,000.00	3,000.00	3,000.00	1,100.00	4,150.00	4,150.00	4,150.00	4,150.00
25-25 Audit		12,600.00	13,000.00	13,000.00	0.00	13,500.00	13,500.00	13,500.00	13,500.00
25-30 Voting Machine		550.00	550.00	550.00	0.00	550.00	550.00	550.00	550.00
	Contract Services	37,810.00	40,760.00	42,860.00	27,564.47	49,130.00	49,130.00	49,130.00	49,130.00
Repairs & Maintenance									
30-15 Computer		12,000.00	12,000.00	24,000.00	17,270.39	24,000.00	24,000.00	24,000.00	24,000.00
30-23 Copy Machine		3,500.00	2,360.00	2,520.00	2,318.00	2,665.00	2,665.00	2,665.00	2,665.00
	Repairs & Maintenance	15,500.00	14,360.00	26,520.00	19,588.39	26,665.00	26,665.00	26,665.00	26,665.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Miscellaneous Expenses									
60-10 Christmas Decorations		1,500.00	1,500.00	1,500.00	1,500.00	2,000.00	2,000.00	2,000.00	2,000.00
60-15 Legal Services		12,000.00	12,000.00	12,000.00	18,573.92	15,000.00	15,000.00	15,000.00	15,000.00
60-30 Service Awards		250.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expense		13,750.00	13,750.00	13,500.00	20,073.92	17,000.00	17,000.00	17,000.00	17,000.00
Finance Department		387,168.00	355,756.00	393,533.00	312,236.89	407,336.00	406,636.00	406,636.00	406,636.00

**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 (Increase of \$2,000 requested); Deputy Clerk/Deputy Treasurer/Deputy Tax Collector/Municipal Agent; Collections Clerk I; Collections Clerk II (Part Time); Collections Clerk III (Part Time); Board of Registrars. Includes stipends for Elected Officials. The Board of Selectmen has voted for a 2% COLA and up to 1% merit increase.
Employee Costs	Provides travel, training, dues, and meals for all personnel listed above. Also includes substance abuse testing for all Town employees, pre-employment testing for Police Department employees and respiratory testing for Fire Department and Pollution Control employees.
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the POS-200 plan with a \$200 HRA. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 6.5% 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 and Christmas Decorations.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Finance Department (continued)

Salaries

Finance/Human Resources Director	\$45,592.96
Town Clerk/Treasurer	\$44,899.43
(Increase of \$2,000 requested)	
Deputy Clerk/Deputy Treasurer/	\$31,772.09
Deputy Tax Collector/Municipal Agent	
Collections Clerk I	\$25,294.80
Collections Clerk II (Part Time)	\$12,623.20
Collections Clerk III (Part Time Proposed)	\$13,260.00
Board of Registrars	\$ 4,160.00
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

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 01-02 General Government / Municipal Building Mainte									
Personnel Services									
01-01 Regular		19,770.00	20,375.00	20,797.00	18,302.30	21,319.00	21,319.00	21,319.00	21,319.00
01-05 Overtime		750.00	1,000.00	1,000.00	44.70	1,000.00	1,000.00	1,000.00	1,000.00
	Personnel Services	20,520.00	21,375.00	21,797.00	18,347.00	22,319.00	22,319.00	22,319.00	22,319.00
Employee Costs									
05-01 Travel		50.00	50.00	50.00	7.60	0.00	0.00	0.00	0.00
	Employee Costs	50.00	50.00	50.00	7.60	0.00	0.00	0.00	0.00
Benefits									
08-01 Fica/Medicare		1,589.00	1,636.00	1,668.00	1,037.80	1,708.00	1,708.00	1,708.00	1,708.00
08-05 Retirement		453.00	665.00	908.00	780.72	1,217.00	1,217.00	1,217.00	1,217.00
08-10 Health		12,916.00	15,047.00	15,434.00	11,652.35	14,692.00	14,692.00	14,692.00	14,692.00
08-15 Dental		412.00	424.00	441.00	367.20	467.00	467.00	467.00	467.00
	Benefits	15,370.00	17,772.00	18,451.00	13,838.07	18,084.00	18,084.00	18,084.00	18,084.00
Supplies									
10-40 Cleaning		5,000.00	5,000.00	5,000.00	3,427.39	5,500.00	5,500.00	5,500.00	5,500.00
	Supplies	5,000.00	5,000.00	5,000.00	3,427.39	5,500.00	5,500.00	5,500.00	5,500.00
Utilities									
15-01 Electricity		22,000.00	19,000.00	19,000.00	9,615.62	17,000.00	17,000.00	17,000.00	17,000.00
15-05 Heat		19,000.00	19,000.00	26,960.00	26,503.88	27,000.00	27,000.00	27,000.00	27,000.00
15-10 Water		650.00	650.00	650.00	609.08	700.00	700.00	700.00	700.00
	Utilities	41,650.00	38,650.00	46,610.00	36,728.58	44,700.00	44,700.00	44,700.00	44,700.00
Contract Services									
25-92 Sprinkler System						950.00	950.00	950.00	950.00
25-97 Alarm System		1,200.00	1,200.00	1,200.00	831.00	1,200.00	1,200.00	1,200.00	1,200.00
	Contract Services	1,200.00	1,200.00	1,200.00	831.00	2,150.00	2,150.00	2,150.00	2,150.00
Repairs & Maintenance									
30-01 General		6,000.00	6,000.00	6,000.00	3,383.92	13,000.00	13,000.00	13,000.00	13,000.00
30-10 Building		3,000.00	3,000.00	4,000.00	3,159.81				
30-20 Equipment		750.00	1,000.00	1,000.00	890.49				
	Repairs & Maintenance	9,750.00	10,000.00	11,000.00	7,434.22	13,000.00	13,000.00	13,000.00	13,000.00
Purchase									
35-40 Gas & Diesel		250.00	100.00	100.00	0.00	100.00	100.00	100.00	100.00
35-50 Landscaping		650.00	700.00	700.00	62.95	700.00	700.00	700.00	700.00
	Purchase	900.00	800.00	800.00	62.95	800.00	800.00	800.00	800.00
Miscellaneous Expenses									
60-20 Inspections		625.00	625.00	650.00	688.86	650.00	650.00	650.00	650.00
	Miscellaneous Expense	625.00	625.00	650.00	688.86	650.00	650.00	650.00	650.00
	Municipal Building Mair	95,065.00	95,472.00	105,558.00	81,365.67	107,203.00	107,203.00	107,203.00	107,203.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Municipal Building

Personnel Services	Provides regular/overtime wages for Municipal Building Custodian. The Board of Selectmen has voted for a 2% COLA and up to 1% merit increase.
Employee Costs	Provides expenses for Custodian.
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employee. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the POS-200 plan with a \$200 HRA. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 6.5% 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 8,000 gallons.
Contract Services	Maintenance contract for alarm monitoring system for the Municipal Building including the Police Department alarm and the annual sprinkler system contract.
Repair & Maintenance	Provides general repairs, scheduled repairs, and equipment repairs to Municipal Building.
Purchases	Provides gas for the lawnmower and landscaping the Municipal Building Parking Lot. Gas now includes propane usage for the Municipal Building Generator.
Inspections	Provides for annual inspections for the boiler, elevator and back flow inspections and licenses.
Salaries	Custodian \$21,293.35 Christmas Bonus (1 Employee) \$ 25.00 Overtime \$ 1,000.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 01-03 General Government / Assessing									
Personnel Services									
01-01 Regular		38,552.00	39,578.00	40,654.00	36,412.16	41,763.00	41,763.00	41,763.00	41,763.00
01-05 Overtime		750.00	1,000.00	750.00	282.70	750.00	750.00	750.00	750.00
	Personnel Services	39,302.00	40,578.00	41,404.00	36,694.86	42,513.00	42,513.00	42,513.00	42,513.00
Employee Costs									
05-01 Travel		200.00	200.00	200.00	368.60	750.00	750.00	750.00	750.00
05-05 Training		800.00	800.00	500.00	541.00	960.00	960.00	960.00	960.00
05-10 Subscriptions		600.00	600.00	730.00	829.15	734.00	734.00	734.00	734.00
05-15 Dues						66.00	66.00	66.00	66.00
	Employee Costs	1,600.00	1,600.00	1,430.00	1,738.75	2,510.00	2,510.00	2,510.00	2,510.00
Benefits									
08-01 Fica/Medicare		3,026.00	3,105.00	3,187.00	2,466.31	3,253.00	3,253.00	3,253.00	3,253.00
08-05 Retirement		778.00	1,135.00	1,572.00	1,395.00	2,105.00	2,105.00	2,105.00	2,105.00
08-10 Health		12,916.00	15,047.00	15,434.00	11,652.35	14,692.00	14,692.00	14,692.00	14,692.00
08-15 Dental		412.00	424.00	441.00	367.20	467.00	467.00	467.00	467.00
	Benefits	17,132.00	19,711.00	20,634.00	15,880.86	20,517.00	20,517.00	20,517.00	20,517.00
Supplies									
10-01 Office		1,200.00	1,200.00	1,200.00	430.65	1,200.00	1,200.00	1,200.00	1,200.00
10-05 Postage		300.00	300.00	400.00	368.34	1,550.00	1,550.00	1,550.00	1,550.00
10-15 Registry of Deeds		400.00	400.00	500.00	355.50	500.00	500.00	500.00	500.00
10-75 Tax Map Upgrades		1,300.00	1,300.00	1,200.00	775.50	1,200.00	1,200.00	1,200.00	1,200.00
	Supplies	3,200.00	3,200.00	3,300.00	1,929.99	4,450.00	4,450.00	4,450.00	4,450.00
Utilities									
15-15 Telephone		400.00	400.00	400.00	403.57	500.00	500.00	500.00	500.00
	Utilities	400.00	400.00	400.00	403.57	500.00	500.00	500.00	500.00
Contract Services									
25-01 Assessor's Contract		35,500.00	35,500.00	36,000.00	16,386.00	36,500.00	36,500.00	36,500.00	36,500.00
	Contract Services	35,500.00	35,500.00	36,000.00	16,386.00	36,500.00	36,500.00	36,500.00	36,500.00
	Assessing	97,134.00	100,989.00	103,168.00	73,034.03	106,990.00	106,990.00	106,990.00	106,990.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Assessing

Personnel Services	Provides regular/overtime wages for the Assistant Assessor and the Board of Assessors. The Board of Selectmen has voted for a 2% COLA and up to 1% merit increase.								
Employee Costs	Provides travel, training and subscription renewals for employees listed above. Travel and Training have been increased because members of the Board of Assessors have shown an interest in attending Assessing School. Subscriptions has increased for the Marshall & Swift Manuals.								
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employee. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the POS-200 plan with a \$200 HRA. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 6.5% if applicable.								
Supplies	Provides office supplies, postage, registry of deeds expenses and tax map upgrades. The postage was increased this year because we may have state mandated mailings that need to be done.								
Utilities	Provides for telephone service for Assistant Assessor and Assessor.								
Assessor's Contract	Contract for the Assessor. (Includes \$500.00 increase)								
Salaries	<table><tr><td>Assistant Assessor</td><td>\$37,837.92</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	\$37,837.92	Board of Assessors	\$ 3,900.00	Christmas Bonus (1 Employee)	\$ 25.00	Overtime	\$ 750.00
Assistant Assessor	\$37,837.92								
Board of Assessors	\$ 3,900.00								
Christmas Bonus (1 Employee)	\$ 25.00								
Overtime	\$ 750.00								

TOWN OF SKOWHEGAN OPERATING BUDGET

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 01-04 General Government / Town Manager									
Personnel Services									
01-01 Regular		90,351.00	91,084.00	96,296.00	83,311.63	97,171.00	97,171.00	97,171.00	97,171.00
01-05 Overtime		1,500.00	1,500.00	1,000.00	44.07	1,000.00	1,000.00	1,000.00	1,000.00
	Personnel Services	91,851.00	92,584.00	97,296.00	83,355.70	98,171.00	98,171.00	98,171.00	98,171.00
Employee Costs									
05-01 Travel		750.00	750.00	500.00	83.60	500.00	500.00	500.00	500.00
05-05 Training		250.00	250.00	350.00	325.00	350.00	350.00	350.00	350.00
05-06 Selectmen Training						300.00	300.00	300.00	300.00
05-10 Subscriptions		1,500.00	1,000.00	750.00	77.00	500.00	500.00	500.00	500.00
05-15 Dues		750.00	750.00	750.00	159.80	500.00	500.00	500.00	500.00
05-20 Meals		200.00	200.00	200.00	198.00	300.00	300.00	300.00	300.00
	Employee Costs	3,450.00	2,950.00	2,550.00	843.40	2,450.00	2,450.00	2,450.00	2,450.00
Benefits									
08-01 Fica/Medicare		7,027.00	7,083.00	7,482.00	6,147.91	7,511.00	7,511.00	7,511.00	7,511.00
08-05 Retirement		2,003.00	1,951.00	2,784.00	2,465.01	3,645.00	3,645.00	3,645.00	3,645.00
08-10 Health		18,446.00	21,489.00	22,042.00	16,655.65	21,134.00	21,134.00	21,134.00	21,134.00
08-15 Dental		823.00	847.00	881.00	734.40	934.00	934.00	934.00	934.00
	Benefits	28,299.00	31,370.00	33,189.00	26,002.97	33,224.00	33,224.00	33,224.00	33,224.00
Supplies									
10-01 Office		3,000.00	2,500.00	2,500.00	1,110.96	2,000.00	2,000.00	2,000.00	2,000.00
10-05 Postage		500.00	500.00	500.00	227.03	500.00	500.00	500.00	500.00
10-25 Advertising		1,000.00	1,000.00	750.00	350.88	750.00	750.00	750.00	750.00
	Supplies	4,500.00	4,000.00	3,750.00	1,688.87	3,250.00	3,250.00	3,250.00	3,250.00
Utilities									
15-15 Telephone		1,200.00	1,200.00	1,000.00	597.37	1,000.00	1,000.00	1,000.00	1,000.00
	Utilities	1,200.00	1,200.00	1,000.00	597.37	1,000.00	1,000.00	1,000.00	1,000.00
Miscellaneous Expenses									
60-05 Planning Expenses		750.00	750.00	750.00	0.00	750.00	750.00	750.00	750.00
	Miscellaneous Expense	750.00	750.00	750.00	0.00	750.00	750.00	750.00	750.00
	Town Manager	130,050.00	132,854.00	138,535.00	112,488.31	138,845.00	138,845.00	138,845.00	138,845.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Town Manager

Personnel Services	Provides regular/overtime wages for the Town Manager and Executive Secretary. Overtime is for Executive Secretary to attend meetings. The Board of Selectmen has voted for a 2% COLA and up to 1% merit increase. Town Manager contract no increase.								
Employee Costs	Provides travel, training, subscriptions renewal, dues and meals for above listed employees and training for the Board of Selectmen.								
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the POS-200 plan with a \$200 HRA. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 6.5% 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>\$66,836.64</td></tr><tr><td>Executive Secretary</td><td>\$30,283.51</td></tr><tr><td>Christmas Bonuses (2 Employees)</td><td>\$ 50.00</td></tr><tr><td>Overtime</td><td>\$ 1,000.00</td></tr></table>	Town Manager	\$66,836.64	Executive Secretary	\$30,283.51	Christmas Bonuses (2 Employees)	\$ 50.00	Overtime	\$ 1,000.00
Town Manager	\$66,836.64								
Executive Secretary	\$30,283.51								
Christmas Bonuses (2 Employees)	\$ 50.00								
Overtime	\$ 1,000.00								

TOWN OF SKOWHEGAN OPERATING BUDGET

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 01-06 General Government / Planning Ord.									
Personnel Services									
01-01 Regular		1,680.00	1,680.00	1,680.00	470.00	1,680.00	1,500.00	1,500.00	1,500.00
	Personnel Services	1,680.00	1,680.00	1,680.00	470.00	1,680.00	1,500.00	1,500.00	1,500.00
Employee Costs									
05-05 Training		500.00	700.00	700.00	0.00	700.00	700.00	700.00	700.00
05-10 Subscriptions		200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05-20 Meals		50.00	50.00	50.00	0.00	50.00	50.00	50.00	50.00
	Employee Costs	750.00	750.00	750.00	0.00	750.00	750.00	750.00	750.00
Benefits									
08-01 Fica/Medicare		129.00	129.00	129.00	36.16	129.00	115.00	115.00	115.00
	Benefits	129.00	129.00	129.00	36.16	129.00	115.00	115.00	115.00
Supplies									
10-01 Office		1,500.00	1,000.00	1,000.00	894.88	1,000.00	1,000.00	1,000.00	1,000.00
10-05 Postage		750.00	500.00	500.00	93.23	500.00	500.00	500.00	500.00
10-25 Advertising		1,000.00	500.00	500.00	343.60	500.00	500.00	500.00	500.00
10-35 Application/Permits/Fees		250.00	250.00	250.00	0.00	250.00	250.00	250.00	250.00
10-80 Conservation Commission Gen. Expense		1,000.00							
10-85 Heritage Council General Expense		1,000.00							
	Supplies	5,500.00	2,250.00	2,250.00	1,331.71	2,250.00	2,250.00	2,250.00	2,250.00
Utilities									
15-15 Telephone		300.00	300.00	300.00	150.69	300.00	300.00	300.00	300.00
	Utilities	300.00	300.00	300.00	150.69	300.00	300.00	300.00	300.00
Contract Services									
25-24 Professional Services		20,000.00	20,000.00	17,000.00	7,832.78	17,000.00	17,000.00	17,000.00	17,000.00
	Contract Services	20,000.00	20,000.00	17,000.00	7,832.78	17,000.00	17,000.00	17,000.00	17,000.00
	Planning Ord.	28,359.00	25,109.00	22,109.00	9,821.34	22,109.00	21,915.00	21,915.00	21,915.00

**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

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div:	01-07 General Government / Code Enforcement								
Personnel Services									
01-01 Regular		89,435.00	91,493.00	97,820.00	79,542.60	92,240.00	92,240.00	92,240.00	92,240.00
01-05 Overtime		1,000.00	1,000.00	1,000.00	475.05	1,000.00	1,000.00	1,000.00	1,000.00
	Personnel Services	90,435.00	92,493.00	98,820.00	80,017.65	93,240.00	93,240.00	93,240.00	93,240.00
Employee Costs									
05-01 Travel		300.00	400.00	400.00	315.40	300.00	300.00	300.00	300.00
05-05 Training		700.00	900.00	1,500.00	75.00	800.00	800.00	800.00	800.00
05-15 Dues		100.00	100.00	100.00	15.00	150.00	150.00	150.00	150.00
05-20 Meals		150.00	150.00	150.00	8.31	150.00	150.00	150.00	150.00
05-25 Lodging		400.00	200.00	600.00	0.00	350.00	350.00	350.00	350.00
	Employee Costs	1,650.00	1,750.00	2,750.00	413.71	1,750.00	1,750.00	1,750.00	1,750.00
Benefits									
08-01 Fica/Medicare		6,919.00	7,076.00	7,560.00	5,854.96	7,133.00	7,133.00	7,133.00	7,133.00
08-05 Retirement		1,973.00	2,863.00	4,114.00	3,405.23	5,082.00	5,082.00	5,082.00	5,082.00
08-10 Health		23,397.00	27,257.00	27,958.00	16,114.39	21,134.00	21,134.00	21,134.00	21,134.00
08-15 Dental		823.00	847.00	881.00	698.75	934.00	934.00	934.00	934.00
	Benefits	33,112.00	38,043.00	40,513.00	26,073.33	34,283.00	34,283.00	34,283.00	34,283.00
Supplies									
10-01 Office		500.00	500.00	600.00	544.07	600.00	600.00	600.00	600.00
10-05 Postage		150.00	150.00	150.00	109.83	150.00	150.00	150.00	150.00
	Supplies	650.00	650.00	750.00	653.90	750.00	750.00	750.00	750.00
Utilities									
15-15 Telephone		600.00	600.00	600.00	299.53	600.00	600.00	600.00	600.00
	Utilities	600.00	600.00	600.00	299.53	600.00	600.00	600.00	600.00
Contract Services									
25-26 Contracted Code Enforcement						5,000.00	5,000.00	5,000.00	5,000.00
	Contract Services	0.00	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
Repairs & Maintenance									
30-05 Vehicle		750.00	750.00	1,000.00	197.66	1,000.00	1,000.00	1,000.00	1,000.00
	Repairs & Maintenance	750.00	750.00	1,000.00	197.66	1,000.00	1,000.00	1,000.00	1,000.00
Purchase									
35-40 Gas & Diesel		750.00	750.00	750.00	119.79	750.00	750.00	750.00	750.00
	Purchase	750.00	750.00	750.00	119.79	750.00	750.00	750.00	750.00
	Code Enforcement	127,947.00	135,036.00	145,183.00	107,775.57	137,373.00	137,373.00	137,373.00	137,373.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Code Enforcement Office

Personnel Services	Provides regular/overtime wages for the Code Enforcement Officer and Secretary. Overtime is for Secretary to attend meetings. The Board of Selectmen has voted for 2% COLA and up to 1% merit increase.	
Employee Costs	Provides, travel, training, dues, meals and lodging for the Code Enforcement Officer and the Secretary.	
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the POS-200 plan with a \$200 HRA. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 6.5% if applicable.	
Supplies	Provides office supplies and postage for the Code Enforcement Department.	
Utilities	Provides for one half of the telephone expense for the Code Enforcement/Planning Departments.	
Contract Services	Provides for back up coverage for the Code Enforcement Officer (Vacations, sick time, etc.).	
Repair/Maintenance	Provides repair/maintenance to the Town-owned vehicle assigned to the Code Enforcement Officer.	
Purchases	Provides gas for the Town-owned vehicle used by the Code Enforcement Officer.	
Salaries	Code Enforcement Officer/Landfill Supervisor	\$66,168.80
	Secretary	\$26,036.01
	Christmas Bonuses (2 Employees)	\$ 35.00
	Overtime	\$ 1,000.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 01-09 General Government / Employee Benefits									
Benefits									
08-20 Unemployment		21,000.00	18,000.00	17,000.00	7,374.80	9,000.00	9,000.00	9,000.00	9,000.00
08-25 Worker's Comp		76,000.00	77,000.00	78,000.00	75,438.71	104,000.00	104,000.00	104,000.00	104,000.00
08-30 Retiree Life		1,660.00	1,500.00	1,500.00	1,275.55	1,650.00	1,650.00	1,650.00	1,650.00
	Benefits	98,660.00	96,500.00	96,500.00	84,089.06	114,650.00	114,650.00	114,650.00	114,650.00
	Employee Benefits	98,660.00	96,500.00	96,500.00	84,089.06	114,650.00	114,650.00	114,650.00	114,650.00
Dept/Div: 01-12 General Government / Town Insurances									
Insurances									
20-01 Surety Bond		660.00	675.00	675.00	642.00	675.00	675.00	675.00	675.00
20-05 Boiler Inspections		960.00	960.00	960.00	720.00	1,120.00	1,120.00	1,120.00	1,120.00
20-10 Building/GL		42,000.00	42,500.00	46,675.00	52,852.97	45,000.00	45,000.00	45,000.00	45,000.00
20-15 Vehicle		18,000.00	18,250.00	19,300.00	23,310.25	25,000.00	25,000.00	25,000.00	25,000.00
20-20 Police & Fire Ins.		850.00	850.00	870.00	784.00	870.00	870.00	870.00	870.00
20-25 Law Enf. Liability		3,800.00	3,800.00	4,300.00	4,277.87	4,500.00	4,500.00	4,500.00	4,500.00
20-30 Public Officials		7,900.00	7,900.00	7,900.00	7,900.00	8,500.00	8,500.00	8,500.00	8,500.00
	Insurances	74,170.00	74,935.00	80,680.00	90,487.09	85,665.00	85,665.00	85,665.00	85,665.00
	Town Insurances	74,170.00	74,935.00	80,680.00	90,487.09	85,665.00	85,665.00	85,665.00	85,665.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Employee Benefits

Benefits

Provides Unemployment, Worker's Compensation and Retiree Life Insurance for employees. This includes an additional quarterly payment for worker's compensation because of the payment schedule of our new insurance company. The fiscal year 2015 budget will be adjusted accordingly.

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

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 01-15 General Government / Economic & Community Dev.									
Personnel Services									
01-01 Regular		75,086.00	77,150.00	79,760.00	70,538.02	82,167.00	82,167.00	82,167.00	82,167.00
01-05 Overtime		600.00	600.00	600.00	184.71	600.00	600.00	600.00	600.00
	Personnel Services	75,686.00	77,750.00	80,360.00	70,722.73	82,767.00	82,767.00	82,767.00	82,767.00
Employee Costs									
05-01 Travel		750.00	800.00	800.00	270.18	800.00	800.00	800.00	800.00
05-05 Training		900.00	850.00	850.00	220.00	850.00	700.00	600.00	700.00
05-10 Subscriptions		100.00	100.00	200.00	0.00	200.00	200.00	200.00	200.00
05-15 Dues		17,943.00	18,293.00	16,390.00	16,415.00	16,615.00	16,615.00	16,615.00	16,615.00
	Employee Costs	19,693.00	20,043.00	18,240.00	16,905.18	18,465.00	18,315.00	18,215.00	18,315.00
Benefits									
08-01 Fica/Medicare		5,790.00	5,948.00	6,148.00	4,609.63	6,332.00	6,332.00	6,332.00	6,332.00
08-05 Retirement		1,651.00	2,406.00	3,346.00	3,009.63	4,512.00	4,512.00	4,512.00	4,512.00
08-10 Health		25,832.00	30,093.00	30,868.00	23,304.70	29,383.00	29,383.00	29,383.00	29,383.00
08-15 Dental		823.00	847.00	881.00	734.40	934.00	934.00	934.00	934.00
	Benefits	34,096.00	39,294.00	41,243.00	31,658.36	41,161.00	41,161.00	41,161.00	41,161.00
Supplies									
10-01 Office		1,500.00	1,150.00	1,150.00	426.63	1,150.00	1,150.00	1,150.00	1,150.00
10-05 Postage		280.00	280.00	280.00	104.65	280.00	280.00	280.00	280.00
10-25 Advertising		1,000.00	1,183.00	1,083.00	206.90	1,083.00	1,083.00	1,083.00	1,083.00
10-60 GIS Mapping		4,800.00	4,800.00	4,800.00	3,705.00	4,800.00	4,800.00	4,800.00	4,800.00
	Supplies	7,580.00	7,413.00	7,313.00	4,443.18	7,313.00	7,313.00	7,313.00	7,313.00
Utilities									
15-15 Telephone		500.00	500.00	500.00	276.93	400.00	400.00	400.00	400.00
	Utilities	500.00	500.00	500.00	276.93	400.00	400.00	400.00	400.00
	Economic & Community	137,555.00	145,000.00	147,656.00	124,006.38	150,106.00	149,956.00	149,856.00	149,956.00
	General Government	1,176,108.00	1,161,651.00	1,232,922.00	995,304.34	1,270,277.00	1,269,233.00	1,269,133.00	1,269,233.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Economic & Community Development

Personnel Services	Provides regular/overtime wages for the Community Development Director and Secretary. Overtime is for Secretary to attend meetings. The Board of Selectmen has voted for a 2% COLA and up to 1% merit increase.	
Employee Costs	Provides travel, training, subscription renewal and dues for the above employees. Dues cover the cost of joining KVCOG (Kennebec Valley Council of Government) and Membership to EDCM, MCDA and other organizations. Increase of \$300 this year to cover the same organizations. Training was decreased by \$150 to partially offset the increase in dues.	
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 6.5% 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. Phone cost was decreased by \$100 to partially offset increase in dues.	
Salaries	Economic & Community Development Director (offsetting revenues of \$3,295.76)	\$48,191.11
	Secretary	\$33,925.68
	Christmas Bonuses (2 Employees)	\$ 50.00
	Overtime	\$ 600.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div:	05-01 Public Safety / Police Dept.								
Personnel Services									
01-01 Regular		603,001.00	580,054.00	625,157.00	486,175.21	644,081.00	644,081.00	644,081.00	644,081.00
01-05 Overtime		33,633.00	36,688.00	37,000.00	44,817.52	50,000.00	50,000.00	50,000.00	50,000.00
01-15 Holiday		20,000.00	25,790.00	26,000.00	13,489.76	20,000.00	20,000.00	20,000.00	20,000.00
01-20 Sick		5,000.00	9,000.00	9,000.00	3,960.29	7,000.00	7,000.00	7,000.00	7,000.00
01-25 Vacation		21,202.00	22,166.00	22,000.00	11,776.13	17,000.00	17,000.00	17,000.00	17,000.00
	Personnel Services	682,836.00	673,698.00	719,157.00	560,218.91	738,081.00	738,081.00	738,081.00	738,081.00
Employee Costs									
05-01 Travel		750.00	750.00	500.00	108.79	500.00	500.00	500.00	500.00
05-05 Training		4,000.00	5,000.00	5,000.00	4,475.00	5,800.00	5,800.00	5,800.00	5,800.00
05-10 Subscriptions		750.00	750.00	850.00	685.70	850.00	850.00	850.00	850.00
05-15 Dues		450.00	450.00	500.00	455.00	500.00	500.00	500.00	500.00
05-20 Meals		300.00	300.00	300.00	86.50	250.00	250.00	250.00	250.00
05-25 Lodging		700.00	700.00	500.00	355.24	700.00	700.00	700.00	700.00
05-80 Laundry		100.00	100.00	100.00	0.00	100.00	100.00	100.00	100.00
05-85 Uniforms		8,000.00	8,000.00	8,000.00	6,696.36	9,000.00	9,000.00	9,000.00	9,000.00
05-90 Physical Fitness				1,200.00	0.00	1,200.00	1,200.00	1,200.00	1,200.00
	Employee Costs	15,050.00	16,050.00	16,950.00	12,862.59	18,900.00	18,900.00	18,900.00	18,900.00
Benefits									
08-01 Fica/Medicare		52,237.00	50,534.00	55,016.00	43,090.40	56,464.00	56,464.00	56,464.00	56,464.00
08-05 Retirement		24,830.00	29,945.00	49,549.00	39,671.68	55,518.00	55,518.00	55,518.00	55,518.00
08-10 Health		141,297.00	164,129.00	165,834.00	104,084.57	158,202.00	158,202.00	158,202.00	158,202.00
08-15 Dental		5,755.00	5,504.00	6,164.00	4,744.37	6,775.00	6,775.00	6,775.00	6,775.00
	Benefits	224,119.00	250,112.00	276,563.00	191,591.02	276,959.00	276,959.00	276,959.00	276,959.00
Supplies									
10-01 Office		4,000.00	4,000.00	3,500.00	2,636.95	4,000.00	4,000.00	4,000.00	4,000.00
10-05 Postage		700.00	700.00	700.00	242.30	600.00	600.00	600.00	600.00
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		500.00	500.00	550.00	483.00	550.00	550.00	550.00	550.00
10-45 Ammunition		1,500.00	2,000.00	2,000.00	1,971.00	2,000.00	2,000.00	2,000.00	2,000.00
10-50 Investigative		400.00	425.00	425.00	109.35	450.00	450.00	450.00	450.00
	Supplies	7,400.00	7,925.00	7,475.00	5,442.60	7,900.00	7,900.00	7,900.00	7,900.00
Utilities									
15-15 Telephone		7,000.00	7,500.00	7,500.00	7,298.90	8,000.00	8,000.00	8,000.00	8,000.00
15-25 Teletype		1,020.00	350.00	350.00	0.00	0.00	0.00	0.00	0.00
	Utilities	8,020.00	7,850.00	7,850.00	7,298.90	8,000.00	8,000.00	8,000.00	8,000.00
Repairs & Maintenance									
30-01 General		750.00	750.00	750.00	313.43	750.00	750.00	750.00	750.00
30-05 Vehicle		9,000.00	9,000.00	10,000.00	6,112.73	10,000.00	10,000.00	10,000.00	10,000.00
30-20 Equipment		500.00	600.00	600.00	532.40	600.00	600.00	600.00	600.00
30-25 Radios		1,300.00	1,300.00	1,300.00	469.95	1,300.00	1,300.00	1,300.00	1,300.00
	Repairs & Maintenance	11,550.00	11,650.00	12,650.00	7,428.51	12,650.00	12,650.00	12,650.00	12,650.00
Purchase									
35-01 Equipment		600.00	700.00	600.00	691.96	600.00	600.00	600.00	600.00
35-20 Tires		2,500.00	2,500.00	2,700.00	2,424.56	2,700.00	2,700.00	2,700.00	2,700.00
35-40 Gas & Diesel		23,000.00	24,000.00	35,000.00	25,262.38	37,000.00	37,000.00	37,000.00	37,000.00
	Purchase	26,100.00	27,200.00	38,300.00	28,378.90	40,300.00	40,300.00	40,300.00	40,300.00
	Police Dept.	975,075.00	994,485.00	1,078,945.00	813,221.43	1,102,790.00	1,102,790.00	1,102,790.00	1,102,790.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Police Department

Personnel Services	Provides regular/overtime, holiday, sick and vacation wages for the Police Chief, Deputy Police Chief, Detectives, Police Officers, Reserve Officers, Secretary, Crossing Guard, and Parking Regulator. The Board of Selectmen has voted for a 2% COLA and up to 1% merit increase for non-union employees. Union employees have a pay scale based on years of service and rank.	
Employee Costs	Provides, travel, training, subscription renewals, dues, meals, lodging, laundry and uniforms for the above employees.	
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the POS-200 plan with a \$200 HRA. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.5% if 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	\$64,301.81
	Deputy Police Chief	\$55,554.10
	Secretary (Part Time)	\$21,216.00
	Parking Enforcement	\$14,834.44
	Crossing Guard	\$ 3,857.92
	Reserve Officers	\$ 3,264.40
	Christmas Bonuses (2 Employees)	\$ 50.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Police Department (Continued)

Salaries (continued) (Union Employees)

Detective I	\$40,040.00
Detective II	\$39,520.00
Sergeant I	\$48,090.02
Sergeant II	\$41,600.00
Police Officer I (MDEA)	\$43,784.00
(offsetting revenues for all wages and benefits)	
Police Officer II (SRO)	\$39,520.00
(offsetting revenues for 35 weeks)	
Police Officer III	\$37,440.00
Police Officer IV	\$35,089.60
Police Officer V	\$34,985.60
Police Officer VI	\$34,902.40
Police Officer VII	\$34,444.80
Police Officer VIII	\$33,646.00
Police Officer IX	\$34,278.40
(offsetting reserve funds for partial wages and benefits)	
Christmas Bonuses (12 Employees)	\$ 270.00
Overtime	\$50,000.00
Holiday	\$20,000.00
Sick	\$ 7,000.00
Vacation	\$17,000.00

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TOWN OF SKOWHEGAN OPERATING BUDGET

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div:	05-03 Public Safety / Fire Dept.								
Personnel Services									
01-01 Regular		351,272.00	375,406.00	407,279.00	361,000.80	422,169.00	422,169.00	422,169.00	422,169.00
01-05 Overtime		29,778.00	33,525.00	32,872.00	27,586.16	34,210.00	34,210.00	34,210.00	34,210.00
01-15 Holiday		14,285.00	15,400.00	16,086.00	14,612.91	17,070.00	17,070.00	17,070.00	17,070.00
01-20 Sick		5,512.00	6,005.00	6,686.00	3,189.04	6,630.00	6,630.00	6,630.00	6,630.00
01-25 Vacation		16,102.00	17,550.00	22,000.00	17,197.14	23,895.00	23,895.00	23,895.00	23,895.00
	Personnel Services	416,949.00	447,886.00	484,923.00	423,586.05	503,974.00	503,974.00	503,974.00	503,974.00
Employee Costs									
05-01 Travel		150.00	150.00	150.00	0.00	150.00	150.00	150.00	150.00
05-05 Training		2,000.00	2,000.00	2,000.00	553.17	2,500.00	2,500.00	2,500.00	2,500.00
05-10 Subscriptions		750.00	1,300.00	1,300.00	189.90	1,300.00	1,300.00	1,300.00	1,300.00
05-15 Dues		300.00	300.00	300.00	25.00	300.00	300.00	300.00	300.00
05-20 Meals		100.00	100.00	100.00	53.16	100.00	100.00	100.00	100.00
05-25 Lodging		200.00	200.00	100.00	0.00	100.00	100.00	100.00	100.00
05-80 Laundry		800.00	800.00	500.00	0.00	500.00	500.00	500.00	500.00
05-85 Uniforms		2,800.00	3,200.00	3,200.00	2,704.12	3,200.00	3,200.00	3,200.00	3,200.00
	Employee Costs	7,100.00	8,050.00	7,650.00	3,525.35	8,150.00	8,150.00	8,150.00	8,150.00
Benefits									
08-01 Fica/Medicare		31,897.00	34,264.00	37,097.00	30,926.33	38,555.00	38,555.00	38,555.00	38,555.00
08-05 Retirement		11,216.00	17,977.00	26,027.00	22,309.23	30,498.00	30,498.00	30,498.00	30,498.00
08-10 Health		81,089.00	94,465.00	96,896.00	78,536.90	98,544.00	98,544.00	98,544.00	98,544.00
08-15 Dental		3,289.00	3,387.00	3,523.00	2,937.60	3,734.00	3,734.00	3,734.00	3,734.00
	Benefits	127,491.00	150,093.00	163,543.00	134,710.06	171,331.00	171,331.00	171,331.00	171,331.00
Supplies									
10-01 Office		1,250.00	1,250.00	1,250.00	1,265.04	1,500.00	1,500.00	1,500.00	1,500.00
10-05 Postage		100.00	100.00	100.00	13.12	100.00	100.00	100.00	100.00
10-40 Cleaning		750.00	750.00	750.00	644.78	900.00	750.00	900.00	900.00
	Supplies	2,100.00	2,100.00	2,100.00	1,922.94	2,500.00	2,350.00	2,500.00	2,500.00
Utilities									
15-01 Electricity		6,000.00	6,000.00	6,000.00	4,527.34	6,000.00	6,000.00	6,000.00	6,000.00
15-05 Heat		8,000.00	8,000.00	10,110.00	8,800.18	10,110.00	10,110.00	10,110.00	10,110.00
15-10 Water		325.00	325.00	325.00	271.26	380.00	380.00	380.00	380.00
15-15 Telephone		2,500.00	4,500.00	4,500.00	2,277.83	4,500.00	4,500.00	4,500.00	4,500.00
	Utilities	16,825.00	18,825.00	20,935.00	15,876.61	20,990.00	20,990.00	20,990.00	20,990.00
Repairs & Maintenance									
30-05 Vehicle		7,000.00	7,000.00	9,000.00	6,777.26	10,000.00	10,000.00	10,000.00	10,000.00
30-10 Building		3,000.00	3,000.00	3,500.00	1,981.97	3,500.00	3,500.00	3,500.00	3,500.00
30-20 Equipment		4,000.00	11,000.00	12,500.00	6,760.92	12,500.00	12,500.00	12,500.00	12,500.00
30-25 Radios		4,500.00	2,500.00	2,500.00	881.42	3,000.00	2,500.00	3,000.00	3,000.00
	Repairs & Maintenance	18,500.00	23,500.00	27,500.00	16,401.57	29,000.00	28,500.00	29,000.00	29,000.00
Purchase									
35-01 Equipment		7,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35-40 Gas & Diesel		7,000.00	7,000.00	8,000.00	4,560.79	8,000.00	8,000.00	8,000.00	8,000.00
	Purchase	14,000.00	7,000.00	8,000.00	4,560.79	8,000.00	8,000.00	8,000.00	8,000.00
Miscellaneous Expenses									
60-25 Fire Prevent		1,500.00	1,500.00	1,500.00	1,412.60	1,500.00	1,500.00	1,500.00	1,500.00
	Miscellaneous Expense	1,500.00	1,500.00	1,500.00	1,412.60	1,500.00	1,500.00	1,500.00	1,500.00
	Fire Dept.	604,465.00	658,954.00	716,151.00	601,995.97	745,445.00	744,795.00	745,445.00	745,445.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Fire Department

Personnel Services	Provides regular/overtime, holiday, sick and vacation wages for the Fire Chief, (3) Captains, (3) Firefighters, Utility Firefighter and Call Firefighters. The Board of Selectmen has voted for a 2% COLA and up to 1% merit increase for non-union employees. Union employees have a pay scale based on years of service and rank.						
Employee Costs	Provides travel, training, subscriptions, dues, meals, lodging, laundry and uniforms expenses for above employees.						
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the POS-200 plan with a \$200 HRA for non-union employee. This new health plan will be effective January 1, 2014 for union employees. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.5% if applicable.						
Supplies	Provides office supplies, postage and cleaning supplies for the Fire Department.						
Utilities	Provides electricity, heat, water and telephone service for the Fire Department.						
Repairs/Maintenance	Provides repair and maintenance for the fire trucks, building, equipment and radios.						
Purchases	Provides for the purchase of gas/diesel for the Fire Department's fleet of vehicles.						
Fire Prevention	Provides for the material to do public training pertaining to fire prevention.						
Salaries (Non Union Employee)	<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">Fire Chief</td> <td style="text-align: right;">\$53,309.68</td> </tr> <tr> <td>Call Firefighters</td> <td style="text-align: right;">\$56,610.00</td> </tr> <tr> <td>Christmas Bonus (1 Employee)</td> <td style="text-align: right;">\$ 25.00</td> </tr> </table>	Fire Chief	\$53,309.68	Call Firefighters	\$56,610.00	Christmas Bonus (1 Employee)	\$ 25.00
Fire Chief	\$53,309.68						
Call Firefighters	\$56,610.00						
Christmas Bonus (1 Employee)	\$ 25.00						

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Fire Department (continued)

Salaries (Union Employees)	Captain I	\$47,877.55
	Captain II	\$48,117.64
	Captain III	\$50,353.71
	Firefighter I	\$47,623.68
	Firefighter II	\$43,860.68
	Firefighter III	\$40,091.85
	Utility Firefighter	\$34,124.05
	Christmas Bonuses (7 Employees)	\$ 175.00
	Overtime	\$34,210.00
	Holiday	\$17,070.00
	Sick	\$ 6,630.00
	Vacation	\$23,895.00

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TOWN OF SKOWHEGAN OPERATING BUDGET

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 05-12 Public Safety / Other Protection									
Personnel Services									
01-01 Regular		5,000.00	5,000.00	5,190.00	3,557.66	5,295.00	5,295.00	5,295.00	5,295.00
	Personnel Services	5,000.00	5,000.00	5,190.00	3,557.66	5,295.00	5,295.00	5,295.00	5,295.00
Employee Costs									
05-01 Travel		3,000.00	3,000.00	3,000.00	2,386.40	3,500.00	3,500.00	3,500.00	3,500.00
	Employee Costs	3,000.00	3,000.00	3,000.00	2,386.40	3,500.00	3,500.00	3,500.00	3,500.00
Benefits									
08-01 Fica/Medicare		383.00	383.00	398.00	272.18	406.00	406.00	406.00	406.00
	Benefits	383.00	383.00	398.00	272.18	406.00	406.00	406.00	406.00
Utilities									
15-01 Electricity		105,000.00	100,000.00	100,000.00	76,210.37	100,000.00	100,000.00	100,000.00	100,000.00
15-10 Water		360,000.00	392,885.00	392,885.00	358,564.47	413,529.00	413,529.00	413,529.00	413,529.00
	Utilities	465,000.00	492,885.00	492,885.00	434,774.84	513,529.00	513,529.00	513,529.00	513,529.00
Contract Services									
25-10 Animal Shelter		11,030.00	11,030.00	11,030.00	8,946.90	12,884.00	12,884.00	12,884.00	12,884.00
	Contract Services	11,030.00	11,030.00	11,030.00	8,946.90	12,884.00	12,884.00	12,884.00	12,884.00
	Other Protection	484,413.00	512,298.00	512,503.00	449,937.98	535,614.00	535,614.00	535,614.00	535,614.00
	Public Safety	2,063,953.00	2,165,737.00	2,307,599.00	1,865,155.38	2,383,849.00	2,383,199.00	2,383,849.00	2,383,849.00

**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

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 10-01 Health & Human Services / General Assistance									
Personnel Services									
01-01 Regular		12,288.00	12,611.00	10,722.00	9,475.68	11,046.00	11,046.00	11,046.00	11,046.00
	Personnel Services	12,288.00	12,611.00	10,722.00	9,475.68	11,046.00	11,046.00	11,046.00	11,046.00
Employee Costs									
05-01 Travel		200.00	200.00	200.00	0.00	200.00	200.00	200.00	200.00
05-05 Training		150.00	150.00	150.00	0.00	150.00	150.00	150.00	150.00
05-15 Dues		100.00	100.00	100.00	0.00	100.00	100.00	100.00	100.00
	Employee Costs	450.00	450.00	450.00	0.00	450.00	450.00	450.00	450.00
Benefits									
08-01 Fica/Medicare		941.00	408.00	821.00	725.06	846.00	846.00	846.00	846.00
08-05 Retirement		583.00	1,232.00	957.00	866.90	1,291.00	1,291.00	1,291.00	1,291.00
	Benefits	1,524.00	1,640.00	1,778.00	1,591.96	2,137.00	2,137.00	2,137.00	2,137.00
Supplies									
10-01 Office		400.00	400.00	400.00	154.34	400.00	400.00	400.00	400.00
10-05 Postage		75.00	75.00	75.00	77.50	75.00	75.00	75.00	75.00
	Supplies	475.00	475.00	475.00	231.84	475.00	475.00	475.00	475.00
General Assistance									
40-01 Heat		15,000.00	15,000.00	15,000.00	35,755.99	15,000.00	15,000.00	15,000.00	15,000.00
40-05 Food		400.00	400.00	400.00	0.00	750.00	750.00	750.00	750.00
40-10 Rent		40,000.00	40,000.00	40,000.00	32,769.25	37,000.00	37,000.00	37,000.00	37,000.00
40-15 Medicines		250.00	250.00	250.00	103.33	250.00	250.00	250.00	250.00
40-20 Burials		2,500.00	2,500.00	2,500.00	3,928.00	4,000.00	4,000.00	4,000.00	4,000.00
40-25 Personal/Household		4,000.00	4,000.00	4,000.00	3,968.51	3,500.00	3,500.00	3,500.00	3,500.00
40-30 Electricity		2,000.00	2,000.00	2,000.00	2,123.83	3,000.00	3,000.00	3,000.00	3,000.00
40-35 Water		500.00	500.00	500.00	122.39	1,000.00	1,000.00	1,000.00	1,000.00
	General Assistance	64,650.00	64,650.00	64,650.00	78,771.30	64,500.00	64,500.00	64,500.00	64,500.00
	General Assistance	79,387.00	79,826.00	78,075.00	90,070.78	78,608.00	78,608.00	78,608.00	78,608.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

General Assistance

Personnel Services	Provides regular wages for the Part-Time General Assistance Caseworker. The Board of Selectmen has voted for a 2% COLA and up to 1% merit increase.	
Employee Costs	Provides travel, training and dues for above employee.	
Benefits	Includes Fica/Medicare and Retirement. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 6.5% 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 50% for these expenses.	
Salaries	General Assistance Case Worker (Part Time)	\$11,045.30

TOWN OF SKOWHEGAN OPERATING BUDGET

	2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 10-03 Health & Human Services / Human Services								
Community Services								
50-25 KVCAP Transportation Svs	1,500.00	1,500.00	1,500.00	1,500.00	3,700.00	3,700.00	3,700.00	3,700.00
50-30 KVCAP Child Dev. Program	3,000.00	3,000.00	8,000.00	8,000.00	10,700.00	4,366.00	500.00	4,366.00
50-35 Family Violence	4,500.00	4,500.00	4,500.00	4,500.00	19,925.00	3,320.00	500.00	3,320.00
50-40 Kennebec Behavioral Health	2,500.00	2,500.00	0.00	0.00	7,500.00	0.00	0.00	0.00
50-45 Spectrum Generations	3,750.00	5,000.00	7,766.00	7,766.00	7,766.00	2,884.00	500.00	2,884.00
50-55 Hospice Volunteers of Somerset Co	2,500.00	0.00	5,000.00	5,000.00	5,000.00	3,490.00	500.00	3,490.00
50-75 Sexual Assault Crisis & Support Center	0.00	0.00	1,500.00	1,500.00	3,088.00	1,000.00	500.00	1,000.00
50-85 Community Health & Counseling					823.00	0.00	500.00	0.00
50-95 Skowhegan Food Cupboard					10,000.00	0.00	500.00	0.00
Community Services	17,750.00	16,500.00	28,266.00	28,266.00	68,502.00	18,760.00	7,200.00	18,760.00
Human Services	17,750.00	16,500.00	28,266.00	28,266.00	68,502.00	18,760.00	7,200.00	18,760.00

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TOWN OF SKOWHEGAN OPERATING BUDGET

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 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 Serv	98,429.00	97,618.00	107,633.00	119,413.28	148,402.00	98,660.00	87,100.00	98,660.00

**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

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 15-01 Waste Water Treatment / Pollution Control									
Personnel Services									
01-01 Regular		152,157.00	155,985.00	160,429.00	126,862.04	170,239.00	170,239.00	170,239.00	170,239.00
01-05 Overtime		11,025.00	11,221.00	11,462.00	6,894.84	12,129.00	12,129.00	12,129.00	12,129.00
	Personnel Services	163,182.00	167,206.00	171,891.00	133,756.88	182,368.00	182,368.00	182,368.00	182,368.00
Employee Costs									
05-05 Training		1,250.00	1,400.00	1,325.00	270.00	1,575.00	1,575.00	1,575.00	1,575.00
05-10 Subscriptions				8.00	8.00	8.00	8.00	8.00	8.00
05-15 Dues		685.00	605.00	635.00	549.46	685.00	685.00	685.00	685.00
05-85 Uniforms		2,040.00	2,040.00	2,040.00	941.25	2,100.00	2,100.00	2,100.00	2,100.00
	Employee Costs	3,975.00	4,045.00	4,008.00	1,768.71	4,368.00	4,368.00	4,368.00	4,368.00
Benefits									
08-01 Fica/Medicare		12,484.00	12,792.00	13,150.00	9,836.62	13,952.00	13,952.00	13,952.00	13,952.00
08-05 Retirement		3,559.00	5,175.00	7,156.00	5,726.63	9,940.00	9,940.00	9,940.00	9,940.00
08-10 Health		36,812.00	42,884.00	43,987.00	32,200.31	46,006.00	46,006.00	46,006.00	46,006.00
08-15 Dental		1,645.00	1,694.00	1,762.00	1,326.20	1,867.00	1,867.00	1,867.00	1,867.00
	Benefits	54,500.00	62,545.00	66,055.00	49,089.76	71,765.00	71,765.00	71,765.00	71,765.00
Supplies									
10-01 Office		500.00	500.00	500.00	318.75	500.00	500.00	500.00	500.00
10-05 Postage		100.00	75.00	75.00	70.49	75.00	75.00	75.00	75.00
10-30 Laboratory Costs		4,640.00	4,800.00	5,230.00	5,061.09	5,400.00	5,400.00	5,400.00	5,400.00
10-35 Application/Permits/Fees		1,600.00	1,600.00	1,600.00	1,549.67	1,600.00	1,600.00	1,600.00	1,600.00
10-40 Cleaning		1,400.00	1,400.00	1,400.00	937.33	1,400.00	1,400.00	1,400.00	1,400.00
10-55 Chemicals		29,300.00	29,450.00	27,600.00	6,725.25	28,950.00	28,950.00	28,950.00	28,950.00
	Supplies	37,540.00	37,825.00	36,405.00	14,662.58	37,925.00	37,925.00	37,925.00	37,925.00
Utilities									
15-01 Electricity		63,950.00	52,000.00	50,900.00	43,835.30	47,900.00	47,900.00	47,900.00	47,900.00
15-05 Heat		16,000.00	18,000.00	20,220.00	17,592.65	20,300.00	20,220.00	20,220.00	20,220.00
15-10 Water		1,340.00	1,340.00	1,475.00	1,166.52	1,475.00	1,475.00	1,475.00	1,475.00
15-15 Telephone		2,060.00	2,210.00	1,415.00	1,125.71	1,415.00	1,415.00	1,415.00	1,415.00
	Utilities	83,350.00	73,550.00	74,010.00	63,720.18	71,090.00	71,010.00	71,010.00	71,010.00
Contract Services									
25-75 Sludge Disposal		75,000.00	76,300.00	77,000.00	60,863.65	74,400.00	74,400.00	74,400.00	74,400.00
25-85 Special Waste Removal		3,850.00	3,850.00	3,500.00	2,749.27	3,750.00	3,750.00	3,750.00	3,750.00
25-96 Toxicity Testing		300.00	360.00	4,825.00	4,629.40	600.00	600.00	600.00	600.00
	Contract Services	79,150.00	80,510.00	85,325.00	68,242.32	78,750.00	78,750.00	78,750.00	78,750.00
Repairs & Maintenance									
30-01 General		1,600.00	1,200.00	1,200.00	952.17	1,300.00	1,300.00	1,300.00	1,300.00
30-05 Vehicle		1,650.00	1,800.00	2,000.00	944.24	2,200.00	2,200.00	2,200.00	2,200.00
30-10 Building		1,500.00	1,500.00	1,250.00	263.46	1,100.00	1,100.00	1,100.00	1,100.00
30-20 Equipment		15,000.00	15,000.00	14,950.00	8,414.95	15,800.00	15,800.00	15,800.00	15,800.00
30-25 Radios						400.00	400.00	400.00	400.00
	Repairs & Maintenance	19,750.00	19,500.00	19,400.00	10,574.82	20,800.00	20,800.00	20,800.00	20,800.00
Purchase									
35-01 Equipment		1,500.00	2,000.00	2,000.00	873.95	2,200.00	2,200.00	2,200.00	2,200.00
35-20 Tires						1,000.00	1,000.00	1,000.00	1,000.00
35-40 Gas & Diesel		7,500.00	6,000.00	8,350.00	4,711.54	8,850.00	8,850.00	8,850.00	8,850.00
35-45 Safety Equip.		500.00	400.00	500.00	133.43	500.00	500.00	500.00	500.00
	Purchase	9,500.00	8,400.00	10,850.00	5,718.92	12,550.00	12,550.00	12,550.00	12,550.00
	Pollution Control	450,947.00	453,581.00	467,944.00	347,534.17	479,616.00	479,536.00	479,536.00	479,536.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 15-03 Waste Water Treatment / Pumping Stations									
Utilities									
15-01 Electricity		16,700.00	16,150.00	15,025.00	11,592.18	14,900.00	14,900.00	14,900.00	14,900.00
15-10 Water		400.00	200.00	200.00	130.14	200.00	200.00	200.00	200.00
	Utilities	17,100.00	16,350.00	15,225.00	11,722.32	15,100.00	15,100.00	15,100.00	15,100.00
Repairs & Maintenance									
30-01 General		2,200.00	4,000.00	4,000.00	2,963.28	4,200.00	4,200.00	4,200.00	4,200.00
30-20 Equipment		1,800.00	1,800.00	1,800.00	1,125.48	2,300.00	2,300.00	2,300.00	2,300.00
	Repairs & Maintenance	4,000.00	5,800.00	5,800.00	4,088.76	6,500.00	6,500.00	6,500.00	6,500.00
	Pumping Stations	21,100.00	22,150.00	21,025.00	15,811.08	21,600.00	21,600.00	21,600.00	21,600.00
Dept/Div: 15-06 Waste Water Treatment / Sewers									
Repairs & Maintenance									
30-01 General		18,000.00	18,000.00	18,000.00	2,682.36	20,000.00	20,000.00	20,000.00	20,000.00
	Repairs & Maintenance	18,000.00	18,000.00	18,000.00	2,682.36	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	618.50	2,000.00	2,000.00	2,000.00	2,000.00
	Purchase	2,000.00	2,000.00	2,000.00	618.50	2,000.00	2,000.00	2,000.00	2,000.00
	Sewers	20,000.00	20,000.00	20,000.00	3,300.86	22,000.00	22,000.00	22,000.00	22,000.00
	Waste Water Treatmer	492,047.00	495,731.00	508,969.00	366,646.11	523,216.00	523,136.00	523,136.00	523,136.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Pollution Control Plant

Personnel Services	Provides regular/overtime wages for the Superintendent and three employees. Includes scheduled overtime, call-ins and \$50.00 weekly pager stipend for hourly employees. The Board of Selectmen has voted for a 2% COLA and up to 1% merit increase for non-union employees.
Employee Costs	Provides training and uniforms for employees, subscription to Maine Townsman Magazine and annual dues to ME Wastewater Control Association, Water Environment Federation & ME Rural Water. Two of four employees are licensed wastewater plant operators and are required to attend a minimum of 18 hours of DEP-approved training every two 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. The Town provides the POS-200 health plan with a \$200 HRA for the non-union employee and currently provides the Comprehensive POS plan for union employees. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 6.5% 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, chemicals, paper products and other expendable items.
Utilities	Electricity (540,000 kw-hrs), heat (6,000 gallons of #2 fuel oil at \$3.37 per gallon), water (\$102.00 per month for fire hydrant on site plus \$580 per quarter for domestic water), and telephone three lines (\$90.00/ month plus pager service @ \$7/month and two Tracfones 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, 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. Quarterly effluent mercury analyses by commercial lab at \$90 each. \$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 – 1,300 gallons gas @ \$3.43/gallon and 1,100 gallons diesel @ \$3.84/gallon.

Salaries (Non-Union Employee)

Waste Water Treatment Plant Supervisor	\$60,235.95
Christmas Bonus (1 Employee)	\$ 25.00

Salaries (Union Employees)

Salaries for union employees have not been determined due to pending union negotiations.	
Christmas Bonuses (3 Employees)	\$ 75.00
Overtime	\$12,128.13

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Waste Water Treatment/Pumping Stations

Utilities

Provides electricity and water for pump stations. Estimated electricity consumption 95,000 kw-hr.

Repairs/Maintenance

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

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TOWN OF SKOWHEGAN OPERATING BUDGET

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 20-01 Sanitation / Solid Waste & Recycling									
Personnel Services									
01-01 Regular		119,344.00	122,203.00	138,308.00	121,709.00	140,496.00	140,496.00	140,496.00	140,496.00
01-05 Overtime		8,000.00	9,000.00	9,000.00	4,962.15	9,000.00	9,000.00	9,000.00	9,000.00
	Personnel Services	127,344.00	131,203.00	147,308.00	126,671.15	149,496.00	149,496.00	149,496.00	149,496.00
Employee Costs									
05-01 Travel		300.00	300.00	200.00	69.54	200.00	200.00	200.00	200.00
05-05 Training		450.00	450.00	575.00	1,050.00	700.00	700.00	700.00	700.00
05-20 Meals		200.00	200.00	200.00	20.32	125.00	125.00	125.00	125.00
05-25 Lodging		400.00	400.00	600.00	228.00	600.00	600.00	600.00	600.00
05-85 Uniforms		2,900.00	2,900.00	3,650.00	2,487.93	3,650.00	3,650.00	3,650.00	3,650.00
	Employee Costs	4,250.00	4,250.00	5,225.00	3,855.79	5,275.00	5,275.00	5,275.00	5,275.00
Benefits									
08-01 Fica/Medicare		9,742.00	10,038.00	11,270.00	9,067.41	11,437.00	11,437.00	11,437.00	11,437.00
08-05 Retirement		2,777.00	3,140.00	4,857.00	3,396.00	5,144.00	5,144.00	5,144.00	5,144.00
08-10 Health		43,198.00	53,062.00	62,427.00	46,139.30	61,976.00	61,976.00	61,976.00	61,976.00
08-15 Dental		1,848.00	1,903.00	2,202.00	1,836.00	2,334.00	2,334.00	2,334.00	2,334.00
	Benefits	57,565.00	68,143.00	80,756.00	60,438.71	80,891.00	80,891.00	80,891.00	80,891.00
Supplies									
10-01 Office		1,500.00	1,500.00	1,500.00	875.28	1,500.00	1,500.00	1,500.00	1,500.00
10-05 Postage		300.00	300.00	300.00	53.68	150.00	150.00	150.00	150.00
10-35 Application/Permits/Fees		700.00	700.00	700.00	516.00	700.00	700.00	700.00	700.00
10-40 Cleaning		1,500.00	1,300.00	1,300.00	971.61	1,300.00	1,300.00	1,300.00	1,300.00
	Supplies	4,000.00	3,800.00	3,800.00	2,416.57	3,650.00	3,650.00	3,650.00	3,650.00
Utilities									
15-01 Electricity		9,300.00	9,000.00	9,000.00	6,951.43	9,000.00	9,000.00	9,000.00	9,000.00
15-05 Heat		2,500.00	3,000.00	3,370.00	0.00	3,374.00	3,374.00	3,374.00	3,374.00
15-10 Water		150.00	150.00	150.00	130.64	150.00	150.00	150.00	150.00
15-15 Telephone		1,000.00	1,000.00	600.00	318.99	600.00	600.00	600.00	600.00
	Utilities	12,950.00	13,150.00	13,120.00	7,401.06	13,124.00	13,124.00	13,124.00	13,124.00
Contract Services									
25-35 Container Rental		3,650.00	3,650.00						
25-40 Hauling/MSW/CD		27,000.00	27,000.00						
25-45 Tipping Fee		473,800.00	473,800.00						
25-46 Disposal Costs				504,450.00	349,942.22	504,450.00	504,450.00	504,450.00	504,450.00
25-50 Tire Removal		1,800.00	1,800.00	1,800.00	511.25	1,800.00	1,800.00	1,800.00	1,800.00
25-55 Chipping		12,000.00	12,000.00	12,000.00	8,286.52	12,000.00	12,000.00	12,000.00	12,000.00
25-80 Recycling Programs		12,500.00	12,500.00	12,500.00	9,143.58	15,000.00	15,000.00	15,000.00	15,000.00
	Contract Services	530,750.00	530,750.00	530,750.00	367,883.57	533,250.00	533,250.00	533,250.00	533,250.00
Repairs & Maintenance									
30-05 Vehicle		2,500.00	2,500.00	2,500.00	2,462.41	2,800.00	2,800.00	2,800.00	2,800.00
30-10 Building		2,000.00	2,000.00	2,000.00	2,022.09	2,600.00	2,600.00	2,600.00	2,600.00
30-20 Equipment		4,000.00	4,000.00	4,000.00	3,881.01	6,000.00	6,000.00	6,000.00	6,000.00
30-75 Pest Control		650.00	650.00	650.00	580.00	700.00	700.00	700.00	700.00
	Repairs & Maintenance	9,150.00	9,150.00	9,150.00	8,945.51	12,100.00	12,100.00	12,100.00	12,100.00
Purchase									
35-40 Gas & Diesel		5,000.00	5,000.00	6,095.00	3,934.21	6,095.00	6,095.00	6,095.00	6,095.00
35-55 Permits & Stickers		0.00	1,000.00	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
	Purchase	5,000.00	6,000.00	6,095.00	3,934.21	7,095.00	7,095.00	7,095.00	7,095.00
	Solid Waste & Recyclin	751,009.00	766,446.00	796,204.00	581,546.57	804,881.00	804,881.00	804,881.00	804,881.00
	Sanitation	751,009.00	766,446.00	796,204.00	581,546.57	804,881.00	804,881.00	804,881.00	804,881.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Solid Waste Management

Personnel Services	Provides regular and overtime wages for five full-time employees.
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. The Town currently provides the Comprehensive POS plan for union employees. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 6.5% if applicable.
Supplies	Provides office supplies, postage, applications/permits/fees and cleaning supplies for Solid Waste Management Facility.
Utilities	Provides electricity, water, telephone and 1000 gallons of fuel oil for Solid Waste Management Facility.
Contract Services	Provides contracts and services for container rental, hauls, tipping fees, the removal, chipping and recycling.
Repair/Maintenance	Provides repair and maintenance for vehicles, equipment, radios and the control of rodents at this facility.
Purchases	Provides gas/diesel for the vehicles and purchase of permits and stickers.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Solid Waste Management (Continued)

Salaries (Union Employees)

Salaries for union employees have not been determined due to pending union negotiations.

Christmas Bonuses (5 Employees)	\$ 110.00
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Overtime	\$ 9,000.00
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TOWN OF SKOWHEGAN OPERATING BUDGET

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 25-01 Public Works / Summer Roads									
Personnel Services									
01-01 Regular		166,942.00	158,447.00	175,362.00	133,103.88	180,234.00	180,234.00	180,234.00	180,234.00
01-05 Overtime		6,925.00	7,112.00	7,320.00	4,519.23	7,520.00	7,520.00	7,520.00	7,520.00
	Personnel Services	173,867.00	165,559.00	182,682.00	137,623.11	187,754.00	187,754.00	187,754.00	187,754.00
Employee Costs									
05-01 Travel		750.00	750.00	750.00	138.37	750.00	500.00	500.00	500.00
05-05 Training		1,000.00	1,000.00	1,000.00	605.00	1,000.00	1,000.00	1,000.00	1,000.00
05-15 Dues		250.00	250.00	250.00	224.00	250.00	250.00	250.00	250.00
05-20 Meals		400.00	400.00	400.00	194.04	400.00	400.00	400.00	400.00
05-25 Lodging		500.00	500.00	500.00	298.00	500.00	500.00	500.00	500.00
05-85 Uniforms		9,500.00	8,500.00	9,000.00	4,799.99	9,000.00	9,000.00	9,000.00	9,000.00
	Employee Costs	12,400.00	11,400.00	11,900.00	6,259.40	11,900.00	11,650.00	11,650.00	11,650.00
Benefits									
08-01 Fica/Medicare		13,301.00	12,666.00	13,976.00	9,992.66	14,364.00	14,364.00	14,364.00	14,364.00
08-05 Retirement		3,792.00	3,829.00	5,814.00	4,079.44	7,829.00	7,829.00	7,829.00	7,829.00
08-10 Health		54,610.00	53,033.00	60,966.00	36,711.41	63,709.00	63,709.00	63,709.00	63,709.00
08-15 Dental		2,234.00	2,092.00	2,393.00	1,554.35	2,536.00	2,536.00	2,536.00	2,536.00
	Benefits	73,937.00	71,620.00	83,149.00	52,337.86	88,438.00	88,438.00	88,438.00	88,438.00
Supplies									
10-01 Office		750.00	750.00	1,000.00	741.52	1,000.00	1,000.00	1,000.00	1,000.00
10-05 Postage		100.00	100.00	100.00	17.15	100.00	100.00	100.00	100.00
10-35 Application/Permits/Fees		500.00	500.00	500.00	150.00	500.00	300.00	300.00	300.00
10-40 Cleaning		2,000.00	1,500.00	2,000.00	979.83	2,000.00	2,000.00	2,000.00	2,000.00
10-65 Safety Equip		2,500.00	3,000.00	3,000.00	1,188.57	3,000.00	3,000.00	3,000.00	3,000.00
	Supplies	5,850.00	5,850.00	6,600.00	3,077.07	6,600.00	6,400.00	6,400.00	6,400.00
Utilities									
15-01 Electricity		7,500.00	7,500.00	7,900.00	4,654.92	6,000.00	6,000.00	6,000.00	6,000.00
15-05 Heat		10,500.00	13,000.00	13,500.00	12,924.86	11,500.00	11,500.00	11,500.00	11,500.00
15-10 Water		1,500.00	1,500.00	1,600.00	1,473.36	1,600.00	1,600.00	1,600.00	1,600.00
15-15 Telephone		1,500.00	1,500.00	1,600.00	781.80	1,600.00	1,600.00	1,600.00	1,600.00
	Utilities	21,000.00	23,500.00	24,600.00	19,834.94	20,700.00	20,700.00	20,700.00	20,700.00
Contract Services									
25-60 Hired Equipment		8,000.00	8,000.00	8,400.00	6,800.00	8,400.00	8,400.00	8,400.00	8,400.00
25-65 Street Painting		16,000.00	14,500.00	16,000.00	3,371.70	18,000.00	16,000.00	16,000.00	16,000.00
	Contract Services	24,000.00	22,500.00	24,400.00	10,171.70	26,400.00	24,400.00	24,400.00	24,400.00
Repairs & Maintenance									
30-10 Building		2,500.00	2,500.00	2,500.00	2,184.90	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		3,800.00	3,800.00	4,200.00	3,602.70	4,500.00	4,500.00	4,500.00	4,500.00
30-60 Tree Cutting		4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
30-65 Tree Planting		750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-85 Road Maint		50,000.00	50,000.00	55,000.00	53,225.89	55,000.00	55,000.00	55,000.00	55,000.00
30-90 Bridges		2,500.00	2,500.00	2,500.00	2,530.02	2,500.00	2,500.00	2,500.00	2,500.00
	Repairs & Maintenance	64,050.00	63,300.00	68,700.00	65,543.51	69,000.00	69,000.00	69,000.00	69,000.00
Purchase									
35-30 Gravel & Sand		9,000.00	9,000.00	9,000.00	8,561.00	9,000.00	9,000.00	9,000.00	9,000.00
35-35 Culverts		7,500.00	7,500.00	7,500.00	2,129.97	7,500.00	7,500.00	7,500.00	7,500.00
	Purchase	16,500.00	16,500.00	16,500.00	10,690.97	16,500.00	16,500.00	16,500.00	16,500.00
	Summer Roads	391,604.00	380,229.00	418,531.00	305,538.56	427,292.00	424,842.00	424,842.00	424,842.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 25-03 Public Works / Winter Roads									
Personnel Services									
01-01 Regular		213,864.00	206,572.00	212,148.00	201,414.16	217,771.00	217,771.00	217,771.00	217,771.00
01-05 Overtime		47,985.00	49,182.00	46,956.00	31,642.28	48,200.00	48,200.00	48,200.00	48,200.00
	Personnel Services	261,849.00	255,754.00	259,104.00	233,056.44	265,971.00	265,971.00	265,971.00	265,971.00
Benefits									
08-01 Fica/Medicare		20,032.00	19,566.00	19,822.00	17,154.15	20,347.00	20,347.00	20,347.00	20,347.00
08-05 Retirement		4,838.00	5,029.00	6,838.00	6,219.17	9,208.00	9,208.00	9,208.00	9,208.00
08-10 Health		61,855.00	64,859.00	64,484.00	57,571.14	67,384.00	67,384.00	67,384.00	67,384.00
08-15 Dental		2,497.00	2,357.00	2,451.00	2,409.27	2,599.00	2,599.00	2,599.00	2,599.00
	Benefits	89,222.00	91,811.00	93,595.00	83,353.73	99,538.00	99,538.00	99,538.00	99,538.00
Purchase									
35-25 Sand/Salt /CP		182,000.00	216,000.00	216,000.00	184,045.02	216,000.00	216,000.00	216,000.00	216,000.00
	Purchase	182,000.00	216,000.00	216,000.00	184,045.02	216,000.00	216,000.00	216,000.00	216,000.00
	Winter Roads	533,071.00	563,565.00	568,699.00	500,455.19	581,509.00	581,509.00	581,509.00	581,509.00
Dept/Div: 25-06 Public Works / Vehicle Maintenance									
Repairs & Maintenance									
30-08 Vehicle & Equipment		116,000.00	116,000.00	123,000.00	113,798.89	125,000.00	125,000.00	125,000.00	125,000.00
	Repairs & Maintenance	116,000.00	116,000.00	123,000.00	113,798.89	125,000.00	125,000.00	125,000.00	125,000.00
Purchase									
35-20 Tires		10,000.00	10,000.00	10,000.00	10,189.55	12,000.00	12,000.00	12,000.00	12,000.00
35-40 Gas & Diesel		101,360.00	108,790.00	131,445.00	63,101.83	131,445.00	131,445.00	131,445.00	131,445.00
	Purchase	111,360.00	118,790.00	141,445.00	73,291.38	143,445.00	143,445.00	143,445.00	143,445.00
	Vehicle Maintenance	227,360.00	234,790.00	264,445.00	187,090.27	268,445.00	268,445.00	268,445.00	268,445.00
	Public Works	1,152,035.00	1,178,584.00	1,251,675.00	993,084.02	1,277,246.00	1,274,796.00	1,274,796.00	1,274,796.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Public Works – Summer Roads Maintenance

Personnel Services	Provides regular and overtime wages for the Road Commissioner and ten full-time employees for 26 weeks beginning the first week in May. Our Department is responsible for road maintenance, sewer line maintenance and bridge maintenance. The Board of Selectmen has voted for a 2% COLA and up to 1% merit increase for non-union employees.
Employee Costs	Provides travel, training, dues, meals, lodging and uniforms for above employees.
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents. The Town provides the POS-200 health plan with a \$200 HRA for the non-union employee and currently provides the Comprehensive POS plan for union employees. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 6.5% if applicable.
Supplies	Provides for office supplies, postage, application/permits/fees, cleaning supplies and safety equipment for Public Works Department.
Utilities	Provides electricity, heat, water and telephone for Public Works Department. We use approximately 4,000 gallons of heating oil each year that we can expect to be purchased at \$3.374 per gallon.
Contract Services	Provides contracts for hired equipment such as street sweeper in the spring, excavator for ditching and 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.
Purchases	Provides for the purchase of, gravel, sand and culverts.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Public Works – Summer Roads Maintenance (Continued)

Salaries (Non Union Employee)	Road Commissioner	\$32,331.58 (26 weeks)
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Salaries (continued) (Union Employees)	Salaries for union employees have not been determined due to pending union negotiations.	
	Overtime	\$ 7,519.48
	(35 hours per employee)	

Public Works – Winter Roads Maintenance

Personnel Services	Provides regular/overtime wages for the Road Commissioner, ten full-time and three seasonal employees for 26 weeks beginning the first week of November. The Board of Selectmen has voted for a 2% COLA and up to 1% merit increase for non-union employees. Union employees will receive a 2% COLA and up to 1% merit increase.
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. The Town provides the POS-200 health plan with a \$200 HRA for the non-union employee and currently provides the Comprehensive POS plan for union employees. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 6.5% 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, 2,500 ton of bulk salt at \$75 per ton (this price includes 7 gallons pretreatment of ice-b-gone) and 100 cubic yards of cold patch at \$95 per ton in this year's budget.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Public Works – Winter Roads Maintenance (Continued)

Salaries (Non Union Employees)	Road Commissioner	\$32,331.58 (26 weeks)
	Seasonal Employees (3 @ 40 hours per week)	\$37,101.69
	Overtime (100 hours per seasonal employee)	\$ 5,351.21
	Christmas Bonus (1 Employee)	\$ 25.00
(Union Employees)	Salaries for union employees have not been determined due to pending union negotiations.	
	Christmas Bonuses (10 Employees)	\$ 250.00
	Overtime (200 hours per full-time employee)	\$42,848.63

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Public Works / Vehicle Maintenance

Repairs & Maintenance

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

Purchases

Provides for tires, gasoline and diesel. I have budgeted for \$3.83 per gallon for gasoline and \$4.28 for diesel, and we consume approximately 23,000 gallons a year in diesel and 11,500 in gasoline. I use the short-term energy outlook page on the energy Information Administration web site to predict our cost for gasoline and diesel prices.

TOWN OF SKOWHEGAN OPERATING BUDGET

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 30-01 Public Properties / Cemeteries									
Utilities									
15-01 Electricity		150.00	225.00	225.00	87.71	225.00	225.00	225.00	225.00
15-10 Water		400.00	525.00	600.00	318.73	1,200.00	1,200.00	1,200.00	1,200.00
	Utilities	550.00	750.00	825.00	406.44	1,425.00	1,425.00	1,425.00	1,425.00
Contract Services									
25-90 Sexton		66,028.00	66,028.00	70,479.00	61,669.16	72,594.00	72,594.00	72,594.00	72,594.00
25-95 Cemetery - Catholic Cemetery		600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00
	Contract Services	66,628.00	66,628.00	71,079.00	62,269.16	73,194.00	73,194.00	73,194.00	73,194.00
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	36.29	2,000.00	2,000.00	2,000.00	2,000.00
	Repairs & Maintenance	3,250.00	3,250.00	3,250.00	36.29	3,250.00	3,250.00	3,250.00	3,250.00
	Cemeteries	70,428.00	70,628.00	75,154.00	62,711.89	77,869.00	77,869.00	77,869.00	77,869.00
	Public Properties	70,428.00	70,628.00	75,154.00	62,711.89	77,869.00	77,869.00	77,869.00	77,869.00

**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 \$2,115.00 increase) Stipend paid to Catholic Cemetery for lot maintenance.
Repair/Maintenance	Provides for tree cutting in the cemeteries and repair/maintenance of the cemeteries.

TOWN OF SKOWHEGAN OPERATING BUDGET

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 35-01 Parks & Recreation / Recreation									
Personnel Services									
01-01 Regular		178,370.00	182,027.00	185,867.00	162,883.20	195,219.00	195,219.00	195,219.00	195,219.00
01-05 Overtime		1,000.00	1,000.00	1,000.00	652.88	1,000.00	1,000.00	1,000.00	1,000.00
	Personnel Services	179,370.00	183,027.00	186,867.00	163,536.08	196,219.00	196,219.00	196,219.00	196,219.00
Employee Costs									
05-01 Travel		1,000.00	1,000.00	1,000.00	674.88	1,000.00	1,000.00	1,000.00	1,000.00
05-05 Training		1,000.00	750.00	750.00	655.00	750.00	750.00	750.00	750.00
05-15 Dues		300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
05-25 Lodging		1,000.00	750.00	750.00	310.00	750.00	750.00	750.00	750.00
	Employee Costs	3,300.00	2,800.00	2,800.00	1,939.88	2,800.00	2,800.00	2,800.00	2,800.00
Benefits									
08-01 Fica/Medicare		13,722.00	14,002.00	14,296.00	12,852.93	15,011.00	15,011.00	15,011.00	15,011.00
08-05 Retirement		3,039.00	3,282.00	4,109.00	3,724.85	5,800.00	5,800.00	5,800.00	5,800.00
08-10 Health		44,777.00	55,187.00	56,607.00	40,050.51	51,430.00	51,430.00	51,430.00	51,430.00
08-15 Dental		2,056.00	2,117.00	2,202.00	1,800.35	2,334.00	2,334.00	2,334.00	2,334.00
	Benefits	63,594.00	74,588.00	77,214.00	58,428.64	74,575.00	74,575.00	74,575.00	74,575.00
Supplies									
10-01 Office		1,500.00	1,350.00	1,350.00	1,273.12	1,500.00	1,500.00	1,500.00	1,500.00
10-05 Postage		350.00	350.00	350.00	172.70	250.00	250.00	250.00	250.00
10-25 Advertising		1,750.00	1,500.00	1,500.00	921.80	1,500.00	1,500.00	1,500.00	1,500.00
10-40 Cleaning		5,400.00	5,400.00	5,400.00	3,813.76	5,400.00	5,400.00	5,400.00	5,400.00
	Supplies	9,000.00	8,600.00	8,600.00	6,181.38	8,650.00	8,650.00	8,650.00	8,650.00
Utilities									
15-01 Electricity		23,000.00	18,400.00	18,000.00	11,628.42	18,000.00	18,000.00	18,000.00	18,000.00
15-05 Heat		27,000.00	27,150.00	28,530.00	24,417.40	28,500.00	26,500.00	26,500.00	26,500.00
15-10 Water		3,325.00	3,325.00	3,325.00	2,771.14	3,325.00	3,325.00	3,325.00	3,325.00
15-15 Telephone		1,875.00	1,875.00	1,875.00	1,167.90	1,350.00	1,350.00	1,350.00	1,350.00
	Utilities	55,200.00	50,750.00	51,730.00	39,984.86	51,175.00	49,175.00	49,175.00	49,175.00
Contract Services									
25-15 Portable Toilet Rental		2,250.00	2,500.00	2,500.00	1,716.00	2,500.00	2,500.00	2,500.00	2,500.00
25-35 Container Rental		480.00	540.00	420.00	420.23	480.00	480.00	480.00	480.00
	Contract Services	2,730.00	3,040.00	2,920.00	2,136.23	2,980.00	2,980.00	2,980.00	2,980.00
Repairs & Maintenance									
30-01 General		6,750.00	6,750.00	6,750.00	5,542.31	6,750.00	6,750.00	6,750.00	6,750.00
30-05 Vehicle		650.00	650.00	650.00	0.00	650.00	650.00	650.00	650.00
30-10 Building		4,435.00	4,435.00	4,435.00	4,430.83	4,435.00	4,435.00	4,435.00	4,435.00
30-20 Equipment		1,925.00	1,925.00	1,925.00	1,575.57	1,925.00	1,925.00	1,925.00	1,925.00
30-30 Lawns		8,000.00	8,000.00	8,000.00	3,154.75	8,000.00	8,000.00	8,000.00	8,000.00
30-35 Alarm		612.00	612.00	612.00	612.00	612.00	612.00	612.00	612.00
30-45 Multi-Purpose Room Floor		1,200.00	1,200.00	1,200.00	1,000.00	1,200.00	1,200.00	1,200.00	1,200.00
	Repairs & Maintenance	23,572.00	23,572.00	23,572.00	16,315.46	23,572.00	23,572.00	23,572.00	23,572.00
Purchase									
35-20 Tires		550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35-40 Gas & Diesel		3,470.00	3,375.00	4,000.00	2,696.89	4,400.00	4,000.00	4,000.00	4,000.00
	Purchase	4,020.00	3,375.00	4,000.00	2,696.89	4,400.00	4,000.00	4,000.00	4,000.00
Community Services									
50-65 Water Safety		4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
50-70 Recreation Dept Programs		80,500.00	80,500.00	80,500.00	70,499.29	80,500.00	80,500.00	80,500.00	80,500.00
	Community Services	84,700.00	84,700.00	84,700.00	74,699.29	84,700.00	84,700.00	84,700.00	84,700.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Miscellaneous Expenses									
60-20 Inspections		800.00	800.00	800.00	300.00	800.00	800.00	800.00	800.00
	Miscellaneous Expense	800.00	800.00	800.00	300.00	800.00	800.00	800.00	800.00
	Recreation	426,286.00	435,252.00	443,203.00	366,218.71	449,871.00	447,471.00	447,471.00	447,471.00
	Parks & Recreation	426,286.00	435,252.00	443,203.00	366,218.71	449,871.00	447,471.00	447,471.00	447,471.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Parks & Recreation

Personnel Services	Provides regular/overtime wages for the Director, Assistant Director, Maintenance Assistant, Program Assistant, Staff Assistant, Part-time employees that include Seasonal Employees, Ice Rink Attendant, Staff Assistant, and Summer Maintenance Employees. The Board of Selectmen has voted for a 2% COLA and up to 1% merit increase for non-union employees.
Employee Costs	Provides travel, training, and dues for director and staff.
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the POS-200 plan with a \$200 HRA. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 6.5% if applicable.
Supplies	Provides office supplies, postage, advertising of programs and cleaning supplies for this Department.
Utilities	Provides Electricity – Estimated usage for the Community Center, Tennis Courts and the Ice Rink. Provides Heat – Estimated usage for the Community Center (8,000 gal.) and Maintenance Garage (500 gal.) @ \$3.374 per gal. Estimated propane usage for the Community Center Kitchen (100 gal.) and the Ice Rink (400 gal.) @ \$3.22 per gal. Provides Water – Estimated usage for the Community Center, Maintenance Garage, Fire Protection and all outside facilities. Provides Telephone – 2 phone lines at the Community Center and 1 cell phone.
Contract Services	Provides contracts for portable toilet rental at outside facilities for programs and container rental for garbage disposal at the Community Center.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Parks & Recreation (Continued)

Repair/Maintenance	Provides for vehicle, building, equipment, lawns, fire & security alarm monitoring, multi-purpose floor maintenance, general repairs and supplies; unscheduled and/or scheduled.	
Purchases	Gasoline & diesel for the truck, lawn equipment, snow blower, ice rink tractor/zamboni, and all other outdoor maintenance equipment. Average use of gasoline is 1000 gallons @ \$3.93 per gal. and diesel 115 gal. @ \$4.28 per gallon.	
Community Services	Provides funding for the Water Safety program @ Lake George \$4,200.00 and all Recreation Department programs \$40,500.00 with budgeted program revenue of \$40,000.00.	
Miscellaneous	Provides for annual inspection of elevator, fire extinguishers, kitchen hood system, sprinklers and back flow testing.	
Salaries	Recreation Director	\$49,961.08
	Assistant Director	\$28,290.27
	Maintenance Assistant	\$29,690.61
	Programmer	\$25,498.57
	Staff Assistant	\$21,840.12
	Staff Assistant (Part-Time)	\$ 9,932.91
	Seasonal Program Part-Timers	\$15,237.00
	2 Summer Crew (16 wks)	\$ 9,762.00
	Ice Rink Attendant (12 wks)	\$ 4,896.00
	Christmas Bonuses (5 Employees)	\$ 110.00
	Overtime	\$ 1,000.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 40-01 Community Services / Service Organizations									
Community Services									
50-01 Skowhegan Free Public Lib		87,730.00	97,867.00	97,867.00	97,867.00	97,867.00	93,674.00	90,000.00	90,000.00
50-10 Coburn Park Commission		9,000.00	10,000.00	10,000.00	10,000.00	10,000.00	8,040.00	8,040.00	10,000.00
50-15 Skowhegan History House		4,000.00	5,000.00	5,000.00	5,000.00	5,000.00	2,596.00	2,596.00	2,596.00
50-60 Chamber of Commerce		5,000.00	5,000.00	14,000.00	14,000.00	24,000.00	11,279.00	Lack of Quorum	10,000.00
50-90 Chamber of Commerce (Indian)						10,000.00	0.00	10,000.00	0.00
Community Services		105,730.00	117,867.00	126,867.00	126,867.00	146,867.00	115,589.00	Incomplete	112,596.00
Service Organizations		105,730.00	117,867.00	126,867.00	126,867.00	146,867.00	115,589.00	Incomplete	112,596.00
Community Services		105,730.00	117,867.00	126,867.00	126,867.00	146,867.00	115,589.00	Incomplete	112,596.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 45-01 Tax Assessments / Education									
Unclassified									
45-03 School Tax		9,294,719.84	9,043,886.00	9,301,320.00	8,526,210.00				
	Unclassified	9,294,719.84	9,043,886.00	9,301,320.00	8,526,210.00	0.00	0.00	0.00	0.00
	Education	9,294,719.84	9,043,886.00	9,301,320.00	8,526,210.00	0.00	0.00	0.00	0.00
Dept/Div: 45-03 Tax Assessments / County									
Unclassified									
45-01 County Tax		2,613,960.79	2,553,508.89	2,617,822.33	2,617,822.33				
	Unclassified	2,613,960.79	2,553,508.89	2,617,822.33	2,617,822.33	0.00	0.00	0.00	0.00
	County	2,613,960.79	2,553,508.89	2,617,822.33	2,617,822.33	0.00	0.00	0.00	0.00
	Tax Assessments	11,908,680.63	11,597,394.89	11,919,142.33	11,144,032.33	0.00	0.00	0.00	0.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 50-01 Capital Expenditures / Debt Retirement									
Long Term Debt									
55-10 Combined Sewer Overflow P		286,654.00	283,922.00	281,189.00	281,188.80	278,457.00	278,457.00	No Recommendation Due to Lack of Quorum	278,457.00
55-15 TAN		20,000.00	20,000.00	20,000.00	0.00	20,000.00	20,000.00		20,000.00
55-25 Combined Sewer Overflow II		284,824.00	445,662.00	439,827.00	439,826.37	433,992.00	433,992.00		433,992.00
55-35 Highway Trucks/plow equipment		79,942.00	0.00	0.00	0.00	0.00	0.00		0.00
55-40 Highway Obligation Loan		156,703.00	152,383.00	143,063.00	143,062.99	139,456.00	139,456.00		139,456.00
	Long Term Debt	828,123.00	901,967.00	884,079.00	864,078.16	871,905.00	871,905.00	Incomplete	871,905.00
	Debt Retirement	828,123.00	901,967.00	884,079.00	864,078.16	871,905.00	871,905.00	Incomplete	871,905.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Expenditures – Debt Retirement

Pay To	Purpose	Date Paid In Full	Interest Rate
Maine Municipal Bond Bank	CSO Phase I	04/01/2024	1.1%
Maine Municipal Bond Bank	CSO Phase II	10/01/2027	1.67%
Skowhegan Savings Bank	Highway Obligation Loan	08/08/2018	2.950%

TOWN OF SKOWHEGAN OPERATING BUDGET

		2011 Budget	2012 Budget	2013 Budget	2013 Expenses YTD (5/16/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 50-03 Capital Expenditures / Capital Reserve Funds									
Capital Reserve Funds									
65-01 Pollution Cont Plant		100,000.00	153,000.00	167,000.00	167,000.00	129,300.00	129,300.00	No Recommendation Due to Lack of Quorum	124,300.00
65-05 Recreation Dept		5,000.00	80,000.00	52,000.00	52,000.00	117,000.00	117,000.00		67,000.00
65-10 Municipal Bldg		25,000.00	53,000.00	10,000.00	10,000.00	20,000.00	20,000.00		20,000.00
65-15 Solid Waste		0.00	20,000.00	17,000.00	17,000.00	9,000.00	9,000.00		9,000.00
65-20 Police Dept		20,640.00	43,640.00	44,640.00	44,640.00	35,000.00	35,000.00		35,000.00
65-25 Public Works Equipment		60,000.00	85,000.00	100,000.00	100,000.00	85,000.00	85,000.00		85,000.00
65-30A Public Works Roads/Sidewalks		200,000.00	250,000.00	310,000.00	310,000.00	325,000.00	325,000.00		225,000.00
65-30B URIP Funds (Block Grant)			127,000.00	154,756.00	111,474.00	148,632.00	148,632.00		148,632.00
65-35 Fire Dept.		35,000.00	60,000.00	106,700.00	106,700.00	173,700.00	173,700.00		150,000.00
65-45 Emergency Management				20,000.00	20,000.00	10,000.00	5,000.00		5,000.00
65-55 Catastrophic Wages				10,000.00	10,000.00	5,000.00	5,000.00		0.00
65-60 Legal						10,000.00	10,000.00		0.00
65-70 Administration		15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00		12,000.00
65-75 Assessor's Dept.		25,000.00	25,000.00	100,000.00	100,000.00	100,000.00	100,000.00		50,000.00
65-85 Cemeteries		10,000.00	10,000.00	7,500.00	7,500.00	10,000.00	7,500.00		7,500.00
65-90 Planning		0.00	4,000.00	3,000.00	3,000.00	5,000.00	3,000.00	3,000.00	
65-95 Public Works Buildings		1,500.00	1,500.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
Capital Reserve Funds		497,140.00	927,140.00	1,127,596.00	1,084,314.00	1,207,632.00	1,198,132.00	Incomplete	951,432.00
Capital Reserve Funds		497,140.00	927,140.00	1,127,596.00	1,084,314.00	1,207,632.00	1,198,132.00	Incomplete	951,432.00
Capital Expenditures		1,325,263.00	1,829,107.00	2,011,675.00	1,948,392.16	2,079,537.00	2,070,037.00	Incomplete	1,823,337.00
Expense Totals:		19,569,968.63	19,916,015.89	20,781,043.33	18,569,371.79	9,162,015.00	9,064,871.00	Incomplete	8,815,828.00
Dept/Div: 45-01 Tax Assessments / Education									
Unclassified									
45-03 School Tax		9,294,719.84	9,043,886.00	9,301,320.00	8,526,210.00				
Unclassified		9,294,719.84	9,043,886.00	9,301,320.00	8,526,210.00	0.00	0.00	0.00	0.00
Education		9,294,719.84	9,043,886.00	9,301,320.00	8,526,210.00	0.00	0.00	0.00	0.00
Dept/Div: 45-03 Tax Assessments / County									
Unclassified									
45-01 County Tax		2,613,960.79	2,553,508.89	2,617,822.33	2,617,822.33				
Unclassified		2,613,960.79	2,553,508.89	2,617,822.33	2,617,822.33	0.00	0.00	0.00	0.00
County		2,613,960.79	2,553,508.89	2,617,822.33	2,617,822.33	0.00	0.00	0.00	0.00
Tax Assessments		11,908,680.63	11,597,394.89	11,919,142.33	11,144,032.33	0.00	0.00	0.00	0.00
Raise and Appropriate		\$7,661,288.00	\$8,318,621.00	\$8,861,901.00	\$7,425,339.46	\$9,162,015.00	\$9,064,871.00	Incomplete	\$8,815,828.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds

Pollution Control Plant

Department Request \$129,300

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

\$10,000 Equipment Maintenance and Repair. For routine maintenance in excess of \$5,000 and unanticipated repairs in excess of \$1,000

\$30,000 Equipment Replacement. For replacement of process equipment that has reached the end of its service life. Planning to replace process water piping in late summer 2013 at estimated cost of \$50,000.

\$25,000 Information Technology Improvement. For repair and replacement of computer hardware and software. Planning to replace three computers and updating SCADA program in late summer 2013 during Aeration and Clarifier project. Cost has been estimated by Olver Associates at \$30,000.

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

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

\$5,000 Sewer System Master Plan. (the CSO Master Plan update is due by April 2012)

\$20,000 Sewer Collection System Upgrades. For sewer line replacement and repair. This FY2014 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 the method of funding those projects has not been finalized.

Vehicle Replacement

\$9,000 Dump Truck Replacement. New International 7300 cab & chassis purchased in 2012 (\$72,318.23). Next replacement anticipated in 2027 with new body at estimated cost of \$125,000.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

**Pollution Control Plant
(Continued)**

\$9,000 Service Truck and Pickup Truck Replacement. Replacement of '04 GMC service truck planned in 2014 at estimated cost of \$50,000 with service body, electric crane and plow. Replacement date of '97 Ford Ranger pickup has not been determined.

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

Recreation Department

Department Request \$117,000

\$75,000 Ballfield Compound. Continue to expand on the ball field complex at the Community Center. The Army National Guard will provide the labor and equipment to do the major portion of the project, which will save us a substantial amount of money.

\$34,000 Building Repairs. For women's locker room shower replacement, carpet replacement for front entryway and conference rooms, and unexpected or emergency repairs on boilers/air handler, etc.

\$8,000 Tennis Courts. For structural crack repair and repainting.

Municipal Building

Department Request \$20,000

\$7,000 Heating System for unpredictable breakdowns and/or replacement.

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

\$8,000 Repairs to replace the double steel entrance doors and repair the walls and floors in the police department.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

Solid Waste

Department Request \$9,000

\$5,000 Recycling Building Alteration. Addition for containing plastics within the building footprint and eliminate the 20 yard container of plastics on the outside of the building. This would keep all plastics undercover and would help the staff process the plastics more quickly. The reimbursement for recycled plastics has been up over the past several years, but currently it is very difficult for the staff to recycle the plastics from outside the storage container, especially during the winter months when the container is snow covered. This project should be completed this year.

\$4,000 Three phase converter to replace the existing converter. The current converter is 22 years old and has been rebuilt at least four times.

Police Department

Department Request \$35,000

\$34,000 Cruiser Replacement. This will include some equipment, installation and lettering.

\$1,000 Protective Vests.

No funds requested for Audio and Visual Equipment.

Public Works

Department Request for Equipment \$85,000

This account is used to maintain and replace our equipment. We presently own \$1,665,000 worth of equipment at today's price and it is depreciating at more than \$125,000 per year. The account presently has approximately \$3,000. Last year we replaced the 1990 936E CAT Loader, 1983 CAT G140 Grader and the side dump on the 2001 Sterling Wheeler. This year we are planning to replace the 1985 Mack with a new wheeler. The replacement cost for a new wheeler with conventional dump body, plow, wing, head gear and stainless steel sander with stand is expected to be approximately \$205,000. If we finance this purchase over a ten-year period, the estimated annual payment would be \$26,000. We have the 1998 GMC and 2008 Ford 550 due for replacement in 2014/2015.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

**Public Works
(Continued)**

Department Request for Streets and Sidewalks \$325,000

We have depleted our reserve account so it is important to replenish this account beyond the URIP funds received from the State.

Department Projection for Urban Renewal Improvement Program Funds \$148,632

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

Our paving plan for the 2013/2014 season includes the following:

2013/2014	Width	Length	Depth	Other work	Tonnage	Misc. work	Price per ton	Project total
Russell Road	21	7,100	1.50	\$0.00	1,364	\$16,371.18	\$80.00	\$125,512.38
Back Road	21	5,000	1.25	\$12,000.00	801	\$9,607.50	\$80.00	\$85,657.50
Bigelow Hill Road	21	3,600	1.50	\$35,058.00	692	\$8,300.88	\$80.00	\$98,698.08
Dr. Mann Road	21	3,800	1.50	\$2,500.00	730	\$8,762.04	\$80.00	\$69,675.64
Malbons Mills Road	21	6,400	1.25	\$0.00	1,025	\$12,297.60	\$80.00	\$94,281.60
Spring Street	21	1,250	1.25	\$0.00	200	\$2,401.88	\$80.00	\$18,414.38
Burrill Hill Road	21	600	2.50	\$0.00	201	\$2,415.60	\$80.00	\$18,519.60
							MPI Funds	(\$81,978.62)
							TOTAL	
							5.3 Miles	\$428,780.56
							URIP Funds	\$113,780.56
							Taxation	\$315,000.00

**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:

<u>Priority</u>	<u>Name</u>	<u>Length</u>	<u>Paving year</u>
1	Willow Street	900	2013
2	Bridge	370	2013
3	Willow Street	900	2014
4	Elm Street	1,000	2015
5	Greenwood Ave	850	2016
5	East Chandler	400	2016
6	Greenwood Ave	800	2017
6	Spring Street	600	2017
7	Olive Street	550	2018
7	Bush Street	634	2018
8	Pine Street	825	2019
9	French Street	1,000	2020
10	French Street	1,060	2021
11	Greenwood Ave	1,100	2021

Public Works Bldgs.

Department Request \$10,000

We need to replace the shingles on the roof of the salt shed. There is approximately \$32,000 in the account now. The bids last summer for this work came in between \$34,000 and \$44,000. This should provide ample funds to do this work.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

Fire Department

Department Request \$173,700

\$125,000 Fire Truck Replacement for the purchase of future apparatus to replace old or aging apparatus. This account also covers routine maintenance in excess of \$2,000 and unanticipated repairs in excess of \$1,000. This is the estimated amount required to complete the funding for a replacement apparatus for Engine 14.

\$30,000 Fire Station Building Improvement. This account is used to pay for maintenance and improvements to the building that are more than the traditional daily upkeep to the building. We are increasing the request for this account to help pay for items of larger expense, such as engineer's evaluation of the structure, including the roof.

\$12,000 SCBA Maintenance for maintenance/repairs to our Self Contained Breathing Apparatus. We are in year 2 of our 9 year plan to replace the 56 cylinders as required by NIOSH.

\$6,700 Rescue Tool for the purchase and updating of items for the Rescue Tool. The "Jaws of Life" tool we are currently using was placed in service in October 1986. Last year we purchased a new cutting unit for the tool. This year we are planning to replace the power unit.

Emergency Management

Department Request \$10,000

\$10,000 To purchase up to 20 pagers for the fire department to replace outdated pagers that are no longer supported by the manufacturer for repairs.

Catastrophic Wages

Department Request \$5,000

\$5,000 To continue to build this contingency account established by the Board of Selectmen last year. This account can be used to pay wages and/or benefits for coverage when an employee is out of work for a considerable amount of time for unexpected circumstances, such as medical leave.

Legal

Department Request \$10,000

\$10,000 To establish a contingency account for legal expenses above and beyond the norm, such as arbitration and legal suits.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

Administration

Department Request \$15,000

\$13,500 Information Technology Improvements. This is used to purchase new computers and equipment as needed.

\$1,500 Clerk Records Preservation.

Assessor

Department Request \$100,000

\$100,000 Revaluation

Cemeteries

Department Request \$10,000

\$10,000 Headstone cleaning and repairs.

Planning Department

Department Request \$5,000

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

\$3,000 The Skowhegan Heritage Council is trying to complete renovations on the Dudley Corner Schoolhouse. They still have two sides of the building to re-side. This is an ongoing project, and they are also fundraising.

\$1,000 To upgrade the ACR View GIS software.

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TOWN OF SKOWHEGAN OPERATIONAL REVENUES

	2011 Budget	2012 Budget	2013 Budget	2013 Revenues YTD (5/15/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen	
Dept/Div: 01-01 General Government / Finance Department									
04 Interest on Taxes	20,000.00	15,000.00	15,000.00	15,732.19	15,000.00	15,000.00		15,000.00	
05 Interest on Liens	15,500.00	30,000.00	35,000.00	33,298.81	30,000.00	30,000.00		30,000.00	
06 Interest on Investments	7,500.00	2,500.00	4,000.00	1,158.66	2,000.00	2,000.00		2,000.00	
07 Excise-BMV	825,000.00	1,000,000.00	1,050,000.00	1,078,893.59	1,050,000.00	1,000,000.00		1,000,000.00	
08 Excise-IFW	3,000.00	3,000.00	3,000.00	4,664.80	3,000.00	4,000.00		5,000.00	
09 Excise-Aircraft	20.00	0.00	0.00	0.00	0.00	0.00		0.00	
10 Clerk Fees	6,000.00	5,000.00	5,000.00	4,377.75	5,000.00	5,000.00		5,000.00	
11 Agent Fees	15,000.00	20,000.00	20,000.00	22,948.00	20,000.00	20,000.00		20,000.00	
12 Benefit Reimb.	3,000.00	4,000.00	5,000.00	6,765.25	6,000.00	6,000.00		6,000.00	
14 Photo Copies	300.00	200.00	75.00	4.00	0.00	1.00		1.00	
15 Returned Check Charge	400.00	500.00	500.00	770.00	500.00	600.00		600.00	
17 Certified Copies	15,000.00	15,000.00	15,000.00	18,726.60	15,000.00	15,000.00		15,000.00	
18 Burial Permits	1,200.00	1,500.00	2,000.00	4,074.00	2,000.00	2,000.00		2,000.00	
20 Victualers Licenses	1,600.00	1,200.00	1,200.00	1,710.00	1,200.00	1,200.00		1,200.00	
21 Amusement Permits	200.00	175.00	175.00	210.00	175.00	175.00		175.00	
22 Pole Permits	20.00	0.00	0.00	0.00	0.00	0.00		0.00	
23 Business Names	50.00	50.00	50.00	150.00	50.00	50.00		50.00	
24 Partnerships	10.00	0.00	0.00	0.00	0.00	0.00		0.00	
26 Non-Resident Notary Fees	75.00	75.00	100.00	260.00	100.00	100.00		100.00	
27 Hospital Liens	250.00	200.00	150.00	0.00	50.00	50.00		50.00	
29 Passport Fee	7,000.00	5,000.00	5,000.00	8,207.10	5,000.00	5,000.00		5,000.00	
32 Voter Lists	100.00	40.00	0.00	3.75	0.00	0.00	No Recommendation Due to Lack of Quorum	0.00	
35 Ordinance Fines	200.00	300.00	800.00	1,057.25	800.00	800.00		800.00	
37 Election Reimb.	1,500.00	500.00	150.00	0.00	150.00	150.00		150.00	
Finance Department	922,925.00	1,104,240.00	1,162,200.00	1,203,011.75	1,156,025.00	1,107,126.00			1,108,126.00
Dept/Div: 01-02 General Government / Municipal Building Mainte									
01 Opera House Charge For Svs.	2,000.00	1,000.00	3,000.00	625.00	2,000.00	2,000.00		2,000.00	
Municipal Building Main	2,000.00	1,000.00	3,000.00	625.00	2,000.00	2,000.00		2,000.00	
Dept/Div: 01-03 General Government / Assessing									
01 Veteran Reimb.	5,250.00	5,250.00	6,000.00	7,250.00	6,000.00	6,000.00		6,000.00	
02 Tree Growth Reimb	9,000.00	9,000.00	16,000.00	27,064.62	17,000.00	17,000.00		17,000.00	
Assessing	14,250.00	14,250.00	22,000.00	34,314.62	23,000.00	23,000.00		23,000.00	
Dept/Div: 01-06 General Government / Planning Ord.									
01 Flood Planning Permit	100.00	100.00	100.00	50.00	100.00	100.00		100.00	
02 Site Plan Review	250.00	300.00	300.00	600.00	300.00	300.00		300.00	
03 Subdivision Permits	400.00	300.00	300.00	120.00	150.00	300.00		150.00	
04 Permits	375.00	0.00	0.00	0.00	0.00	0.00		0.00	
Planning Ord.	1,125.00	700.00	700.00	770.00	550.00	700.00		550.00	
Dept/Div: 01-07 General Government / Code Enforcement									
01 Plumbing Insp. Fees	3,000.00	3,000.00	3,000.00	6,300.00	3,000.00	3,000.00		3,000.00	
02 Junkyard Licenses	300.00	225.00	300.00	300.00	300.00	300.00		300.00	
04 Shore Land Zoning App. Fees	550.00	550.00	600.00	630.00	600.00	600.00		600.00	
05 Building Permit Fees				11,230.00	8,000.00	8,000.00		8,000.00	
Code Enforcement	3,850.00	3,775.00	3,900.00	18,460.00	11,900.00	11,900.00		11,900.00	

TOWN OF SKOWHEGAN OPERATIONAL REVENUES

	2011 Budget	2012 Budget	2013 Budget	2013 Revenues YTD (5/15/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 01-15 General Government / Economic & Community Dev.								
01 Salary	10,000.00	3,295.00	3,295.00	2,725.34	3,295.00	3,295.00		3,295.00
02 Fica/Medicare	0.00	252.00	252.00	208.45	252.00	252.00		252.00
03 Worker's Comp.	0.00	125.00	125.00	103.53	125.00	125.00		125.00
04 MSRS	0.00	92.00	92.00	76.31	92.00	92.00		92.00
05 Grant Admin Fees	0.00	400.00	400.00	0.00	250.00	250.00		250.00
Economic & Community	10,000.00	4,164.00	4,164.00	3,113.63	4,014.00	4,014.00		4,014.00
General Government	954,150.00	1,128,129.00	1,195,964.00	1,260,295.00	1,197,489.00	1,148,740.00		1,149,590.00
Dept/Div: 05-01 Public Safety / Police Dept.								
01 Gun Permits	350.00	400.00	600.00	1,057.00	700.00	700.00		700.00
02 Parking Fines	1,000.00	1,200.00	2,000.00	1,280.00	2,500.00	2,000.00		2,000.00
03 Restitution	100.00	500.00	700.00	320.50	700.00	700.00		700.00
04 Accident Reports	2,500.00	2,600.00	3,000.00	2,624.60	3,000.00	3,000.00		3,000.00
05 Taxi Permits	1,200.00	1,000.00	1,000.00	1,124.50	1,150.00	1,150.00		1,150.00
06 Animal Control	5,000.00	4,000.00	6,000.00	3,644.00	6,000.00	6,000.00		6,000.00
07 SRO	23,491.00	25,200.00	23,852.00	17,798.40	26,600.00	26,600.00		26,600.00
08 Fica/Medicare	1,797.00	1,927.00	1,927.00	1,361.58	2,034.00	2,034.00		2,034.00
09 Health	8,047.00	9,174.00	9,615.00	6,757.90	8,987.00	8,987.00		8,987.00
10 Dental	266.00	274.00	285.00	210.54	302.00	302.00		302.00
11 MSRS	1,550.00	1,335.00	2,520.00	1,779.84	2,793.00	2,793.00		2,793.00
12 Worker's Comp	711.00	763.00	763.00	539.29	805.00	805.00	No Recommendation Due to Lack of Quorum	805.00
13 Unemployment	234.00	252.00	252.00	177.98	266.00	266.00		266.00
14 Witness Fees	1,700.00	1,450.00	1,200.00	1,951.24	1,500.00	1,500.00		1,500.00
15 Sex Offense Registry	150.00	150.00	150.00	65.00	150.00	150.00		150.00
20 MDEA Agent	46,470.00	47,632.00	49,550.97	18,698.37	43,784.00	43,784.00		43,784.00
21 FICA/Medicare	3,554.00	3,643.00	3,944.00	1,430.42	3,349.00	3,349.00		3,349.00
22 Health	7,443.00	8,486.00	8,895.00	3,534.15	10,939.00	10,939.00		10,939.00
23 Dental	399.00	411.00	427.00	152.53	453.00	453.00		453.00
24 MSRS	3,067.00	2,524.00	5,156.00	1,849.83	4,597.00	4,597.00		4,597.00
25 Workers Comp	1,408.00	1,443.00	1,562.00	566.56	1,326.00	1,326.00		1,326.00
26 Unemployment	464.00	476.00	515.00	186.98	437.00	437.00	437.00	
27 Liability Ins	229.00	229.00	229.00	83.79	229.00	229.00	229.00	
28 Fingerprint Fees	0.00	0.00	200.00	9.00	100.00	100.00	100.00	
Police Dept.	111,130.00	115,069.00	124,342.97	67,204.00	122,701.00	122,201.00		122,201.00
Dept/Div: 05-03 Public Safety / Fire Dept.								
01 Fire Reports	0.00	0.00	50.00	10.00	50.00	50.00		50.00
Fire Dept.	0.00	0.00	50.00	10.00	50.00	50.00		50.00
Public Safety	111,130.00	115,069.00	124,392.97	67,214.00	122,751.00	122,251.00		122,251.00
Dept/Div: 10-01 Health & Human Services / General Assistance								
01 GA State Reimb	16,000.00	16,000.00	16,000.00	31,393.90	16,000.00	16,000.00		16,000.00
General Assistance	16,000.00	16,000.00	16,000.00	31,393.90	16,000.00	16,000.00		16,000.00
Health & Human Servic	16,000.00	16,000.00	16,000.00	31,393.90	16,000.00	16,000.00		16,000.00

TOWN OF SKOWHEGAN OPERATIONAL REVENUES

	2011 Budget	2012 Budget	2013 Budget	2013 Revenues YTD (5/15/13)	2014 Initial Department Requests	2014 Manager Approved	2014 Budget Committee	2014 Selectmen
Dept/Div: 20-01 Sanitation / Solid Waste & Recycling								
01 Charge for Svs.- Landfill	7,500.00	8,000.00	10,000.00	9,692.95	10,000.00	10,000.00		10,000.00
02 Sale Recyclable Materials	70,000.00	75,000.00	75,000.00	53,388.12	70,000.00	70,000.00		70,000.00
03 Landfill Permit Fees	3,000.00	7,500.00	5,000.00	4,455.00	5,000.00	5,000.00		5,000.00
04 Comm Haulers Licenses	1,500.00	1,500.00	1,500.00	2,100.00	1,500.00	1,500.00		1,500.00
Solid Waste & Recycling	82,000.00	92,000.00	91,500.00	69,636.07	86,500.00	86,500.00		86,500.00
Sanitation	82,000.00	92,000.00	91,500.00	69,636.07	86,500.00	86,500.00		86,500.00
Dept/Div: 25-01 Public Works / Summer Roads								
01 Road Opening Permits	1,500.00	1,500.00	4,000.00	586.40	2,000.00	2,000.00		2,000.00
02 Sewer Permits	250.00	250.00	250.00	0.00	250.00	250.00		250.00
03 Block Grant	127,304.00	127,000.00	154,756.00	111,474.00	148,632.00	148,632.00		148,632.00
Summer Roads	129,054.00	128,750.00	159,006.00	112,060.40	150,882.00	150,882.00	No Recommendation Due to Lack of Quorum	150,882.00
Public Works	129,054.00	128,750.00	159,006.00	112,060.40	150,882.00	150,882.00		150,882.00
Dept/Div: 30-01 Public Properties / Cemeteries								
01 Sale of Cemetery Lots	100.00	100.00	100.00	160.00	100.00	100.00		100.00
05 Burial Fees	4,500.00	5,000.00	5,000.00	6,150.00	5,000.00	5,000.00		5,000.00
10 Perpetual Care Income	20,000.00	20,000.00	16,000.00	15,876.14	15,000.00	15,000.00		15,000.00
Cemeteries	24,600.00	25,100.00	21,100.00	22,186.14	20,100.00	20,100.00		20,100.00
Public Properties	24,600.00	25,100.00	21,100.00	22,186.14	20,100.00	20,100.00		20,100.00
Dept/Div: 35-01 Parks & Recreation / Recreation								
01 Charge for Svs.- Communit	17,000.00	17,000.00	20,000.00	22,830.30	25,000.00	25,000.00		25,000.00
04 Programs	45,000.00	45,000.00	45,000.00	33,937.00	40,000.00	40,000.00		40,000.00
Recreation	62,000.00	62,000.00	65,000.00	56,767.30	65,000.00	65,000.00		65,000.00
Parks & Recreation	62,000.00	62,000.00	65,000.00	56,767.30	65,000.00	65,000.00		65,000.00
Revenue Totals:	1,378,934.00	1,567,048.00	1,672,962.97	1,619,552.81	1,658,722.00	1,609,473.00	Incomplete	1,610,323.00