

TOWN OF CAMDEN MAINE

Snow Bowl - Ski Area FY 17 Budget



CAMDEN
SNOW BOWL

**Town of Camden, Maine
Camden Snow Bowl Budget FY 17**

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Town of Camden, Maine



Town of Camden, Maine

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June 7, 2016

Honorable Chair John R. French, Jr., Honorable Chair Thomas C. Bland, Members of the Select Board, Committee Members, and Town Residents:

This year we have approached the Snow Bowl budget proposal with the intention of providing an affordable public service, supported by users of the system, under the assumption that the Snow Bowl will have an average ski season of 65 days.

You will notice that we have updated our budget format; this is designed to explain to readers of this document all that encompass the running of our regional ski area for six months out of the year - mid-October through mid-April.

This document will also provide information on "who we are", how the Snow Bowl operates, how to read the budget document, and will provide statistical information that we believe is helpful in estimating a budget for the coming winter season.

We have worked diligently to develop a realistic budget and bring the expenses and revenues in line thereby eliminating the need for support from the Town's general fund. However, there will be some changes on the mountain, given the budget presented to you. Management will be monitoring more closely the use of part-time personnel, and will require more from the full-time members of the staff. Hours of operations will be slightly reduced, and the operations of the ski lifts will be modified as well.

In the event we receive a sufficient amount of snow fall that does not require additional snowmaking during the winter of 2016-2017, if revenues increase, we may be able to add hours of operation to our days, and more action from our ski lifts. Conversely, if we have another winter like last year, management is prepared to curtail events at the Snow Bowl in an effort to keep expenses to the minimum amount necessary to keep open and provide the public with the services they have come to enjoy, for as long as it possible.

In working on the budget this year, we have researched the years passed in which others have also faced years when there was very little snow, a fair amount of rain, and warm weather. History tells us in all certainty - if there is SNOW - we will have a good season.

As members of the Snow Bowl Budget Team and members of the Select Board review this budget, I am hopeful you will recognize the time, effort, and deliberation that went into developing this budget proposal before you; and will join us in approving the budget as it has been presented.

Town of Camden, Maine

Town Manger Budget Letter

June 7, 2016 - Page 2

The staff and I welcome the opportunity to answer your questions and concerns about this budget proposal. We will be available to discuss the budget proposal with you, and to offer insight into our proposal.

I hope each of you takes the opportunity to read the material provided in this budget. The information provided will give the reader an understanding of the Snow Bowl, and I believe will give you valuable information as you begin to review the budget and consider our recommendations.

Please let me know if we can provide you with any additional information.

Respectfully submitted,

A handwritten signature in black ink that reads "Patricia A. Finnigan". The signature is written in a cursive style with a large, sweeping initial "P".

Patricia A. Finnigan
Camden Town Manager

Town of Camden, Maine

An Overview of How to Read the Budget Document

The budget is broken out into a number of different sections. The first sections leading up to the actual "numbers" is informational about the community, including demographics and statistical information about the Town.

Town Manager's Letter

The Town Manager's Letter serves as an introduction to the budget and lays out her recommendations for the budget proposal.

Snow Bowl Directory, Staff Members

The Directory lists the Select Board members, the Snow Bowl management team, as well as the Budget Review Team.

Organizational Chart

The organization chart depicts the town manager form of government, and designates the municipal officials involved in maintaining and supporting the Snow Bowl department.

Staffing Levels

Staffing levels include full-time as well as part-time personnel. Part-time staffing levels can change year-to-year.

Snow Bowl History

A brief statement about the history of the Snow Bowl, and where the Snow Bowl is today.

Demographics; Income; Day Ticket Sales Chart, Statistical Information

A snapshot of the Snow Bowl and Ragged Mountain; Information about revenue and income; Day Ticket Sales Chart indicating the where the users of the Snow Bowl come from; and a multitude of statistical information.

Snow - Revenue, Expense, and Combo Charts

A number of charts indicating the revenues and expenses during a given year as it relates to natural snowfall.

Executive Summary

A summary of the town government operations and management; the Snow Bowl as an "Enterprise Fund", and the development of the budget proposal including the Budget Team.

Budget Summary

The Summary of the proposed expenses and revenues, as well as previous budgets - both budgeted and actual costs.

Budget Process

The Snow Bowl budget is separate from the town's general fund budget, as it operates as an Enterprise Fund. In governmental accounting, an Enterprise Fund provides goods or services to the public for a fee that makes the entity self-supporting.

Sales and Fees

Sales of ski items, passes, attendance at special events, lessons, rental of Town facilities all accumulate and are used to maintain and provide services to the public - mostly during the winter months, but also year 'round as well.

Budget Comparisons and Summary (Budget v. Actual)

Budget requests of the Department Head, Town Manager and Select Board are compared to previous year's budgets.

Expenditures and Revenues Summaries

The **Expenditures and Revenues Summaries** includes totals from all departments, comparing proposed expenses and revenues to previous year's budgets.

Departmental Budgets

Each budget includes both appropriations (also known as expenses) and revenues (fees for services and goods purchased) applicable to a particular department.

Each department page header includes the department name and number. The department number is designated by two sets of numbers (i.e. 70-01), the first is the department and the second is the section of a particular department and becomes the entire "department number". In the example below the number 70-01 represents the *Snow Bowl - Administration* budget.

Town of Camden, Maine

An Overview of How to Read the Budget Document - *continued*

Expenditures are indicated next to their corresponding line item number. Across the page are columns representing the "Actual" expenses for three previous years; the current budget and Year-To-Date expenses; and then the proposals of the Department Head, the Town Manager, and the final approved budget of the Select Board.

Following is an example of the header of a budget page:

Department 70-01 APPROPRIATIONS	Actual	Actual	Actual	Budget	YTD	Department Head	Town Manager	Select Board APPROVED
New Line	FY 13	FY 14	FY 15	FY 16		Proposed FY 17	Proposed FY 17	FY 17

At the beginning of each departmental budget there is a summary page. The summary page summarizes the requests for Personnel Services, Employee Benefits, Supplies, Contractual Services, Other Contractual Services, and Capital Outlay, as applicable, noted in the left-hand corner of the summary document. The summary page also includes graphs depicting the expenses and revenues pertaining to each department over time.

Account Name

Each account is assigned a name. Account descriptions are universal so comparisons between departments are easily made. For example, Personnel Services 01 would be the same account name and number, and the second set of numbers Full-time Wages 01, are the same numbers for each department.

To summarize: Use the Department Number as in the example, and the second set of numbers for the entire line item. The tracking number then becomes 70-01-01-01, which translates to the *Snow Bowl-Administration Budget-Personnel Services-Full-time Wages*.

FY 13 Actual

Actual Expenses and Revenues during the fiscal year July 2012 through June 2013.

FY 14 Actual

Actual Expenses and Revenues during the fiscal year July 2013 through June 2014.

FY 15 Actual

Actual Expenses and Revenues during the fiscal year July 2014 through June 2015.

FY 16 Budget Y-T-D

Budget v Year-To-Date Expenses and Revenues for the fiscal year July 2015 through June 2016.

FY 17 Budget

After review and consideration of the Town Manager's recommendations the Select Board adopts a final budget. The last column will form the basis for the next fiscal year budget.

Glossary

A glossary of budgetary and financial terms is included in the budget document, providing definitions and a better understanding of financials and budgetary terminology.

Putting it all Together

The budget is a series of spreadsheets whereby budget requests are presented by department. Recommendations are considered at various stages and carefully reviewed. The design of the budget is methodical in nature, in an order and format that helps the user to easily access information.

Camden Select Board

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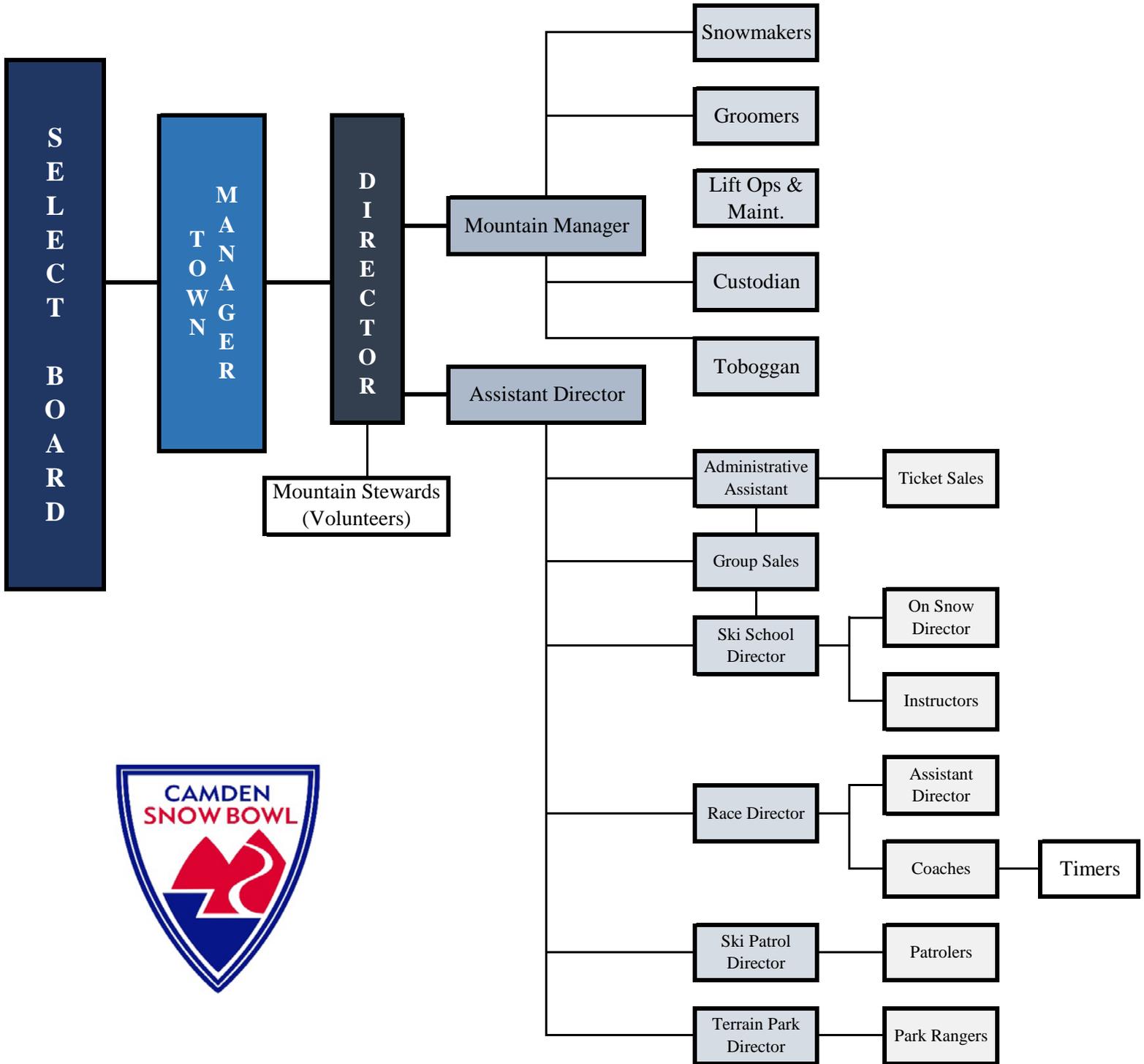
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Camden Snow Bowl - Organizational Chart



Town of Camden, Maine

		FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	<i>Proposed</i> FY 17
Snow Bowl - Ski Area Administration	Number of Positions									
	Full-time	2	2	2	2	1	2	2	2	2
	Part-time	2	2	2	2	3	2	2	2	2
Lodge	Full-time	0	0	0	0	1	1	1	1	0
	Part-time	1	1	1	1	0	0	0	1	1
Alpine	Full-time	4	4	4	4	4	6	5	5	5
	Part-time	66	77	68	62	58	71	88	87	79
Rental Shop	Full-time	1	1	1	1	0	0	0	0	0
	Part-time	6	5	5	4	5	3	0	0	0
Toboggan Chute	Full-time	0	0	0	0	0	0	0	0	0
	Part-time	1	1	1	1	1	1	1	1	1
* Toboggan Nationals	Full-time	N/A								
	Part-time	N/A								

* Toboggan Nationals requires management, staff, and community volunteers to work throughout the week/weekend to make this event successful.

Alpine

Staffing for Alpine has changed over the years due to staff availability.

FY 15 Due to redevelopment of the Snow Bowl more Lift Attendants, Patrollers, and Groomers are required.

Rental Shop

FY 13 Effective in the FY 13 season Snow Bowl management contracted with Ragged Mountain Sports to provide rental staff and maintain gear.

Each year the Snow Bowl uses nearly 30 Volunteer Stewards that help the staff and the public. Volunteers Stewards are required to work 12 hours each week during the ski season. Volunteers help with parking, assisting children, older folks, and anyone looking for direction or help with small things. Volunteers are people that love the Snow Bowl and are eager to help support the staff in making the ski area a wonderful, friendly, family oriented recreational area for all to enjoy.





CAMDEN SNOW BOWL

The Camden Snow Bowl has become a year-round destination for many people that visit the mid-coast region. Where else on the East Coast can you ski on a mountain and view the beautiful scenery of Penobscot Bay all at the same time?

Early origins of the Snow Bowl have people skiing on the mountain around 1936; with a winter carnival and the crowning of a local snow queen. Through the war years of 1942-1945 the Snow Bowl continued to gain in popularity with the local population; and growth and expansion on the mountain ensued in the early 1960s through the mid 1970s.

In 1991 the Ragged Mountain Recreation Area Foundation was formed, with the intention of helping fund improvements at the Snow Bowl. And in 2002 the Snow Bowl received a federal grant for snowmaking improvements. In 2010 the former summit triple chairlift from Shawnee Peak was purchased and placed in storage for the redevelopment project. The redevelopment of the mountain began in March of 2014, but did not get completed until the 2015-2016 ski season.

Throughout the history of the Snow Bowl, the locals have prayed for snow each year. Living along the coast of Maine has made it difficult in keeping a ski area open with the oft times lack of snow during the winter months. This dilemma continues today; even with the advent of snow machines that can make snow as long as temperatures are cool enough. Everyone living along the coast is well aware of the temperature changes during the winter, along with mixtures of rain and snow, which can make it difficult for a ski mountain to survive.

The mountain isn't just used by people that love to ski and snow board. Annually, the Snow Bowl holds Toboggan Fest, which brings tobogganers from near and far for the simple pleasure of being on the mountain with family and friends in the hopes of sliding down the mountain on the toboggan chute that carries them as far as Hosmer Pond - that has hopefully iced over for the popular event.

And during the warmer weather months hikers, bird watchers, and nature lovers, to name a few, are drawn to the area for the vast open spaces and the chance to hike the mountain for a glimpse of what the world looks like from on top of Ragged Mountain to the Atlantic Sea below. The views are majestic, and breathtaking. For those willing to hike the mountain in mid to late summer, they are often rewarded with the privilege of picking wild blueberries as they trek through the wild.

Another recreational activity year round is that of mountain biking. As mountain biking has gained in popularity, Ragged Mountain is enjoyed by mountain bikers for all seasons. The local high school even has a mountain biking team.

The mountain continues to be an economic boon for the entire mid-coast region. Now with the most recent redevelopment of the mountain completed; and with an anticipated average snowfall season - things are looking better for the Snow Bowl during the season of 2016-2017.

Camden Snow Bowl

Physical Address:

20 Barnestown Road - Camden



Even though winter activities on the slope of Ragged Mountain date back to 1936, the first actual "season" was dated sometime in the 1950s. There are nearly 1,000 feet of vertical runs and more than 20 recently expanded runs. The Snow Bowl is the only ski area on the East Coast with ocean views of Penobscot Bay.

The Snow Bowl comprises 290 acres of land; 14 of which are located in the Town of Rockport. In total, the Town of Camden owns about 770 acres open to the public around Town, including Ragged Mountain, which all total comprises about 1.2 square miles. The entire Town of Camden contains just over 17,000 acres or about 26.6 square miles.



CAMDEN SNOW BOWL

The Town of Camden operates the Snow Bowl as an "enterprise fund". What this accounting terminology means essentially is that the Snow Bowl creates its own income to support its operations. GAAP requires local governments to use "enterprise funds" to account for "business-type activities" - similar to activities found in the private sector. These business type activities are primarily funded through user fees and charges.

Below is a partial list of some of the charges that the Snow Bowl assessed during the FY 16 winter season to bring in revenue for its operations:

Lodge Rental

- \$500 Weekend Rental
- \$300 Non-profit Weekend Rental
- \$300 Weekday Rental
- \$100 Weekday Meeting Rental
- \$125 Private Duty Police Fee

Snow Bowl Season Passes

- \$929 Family Resident
 - \$1,229 Family Non-Resident
 - \$379 Adult Resident
 - \$529 Adult Non-Resident
 - \$279 Student, Military, Senior Resident
 - \$399 Student, Military, Senior Non-Resident
- Early Bird Passes at reduced rates are available until October 30th; visit the Snow Bowl website*

Other Activities

Visit the Snow Bowl website at www.camdensnowbowl.com

Ski School Programs

Ages 7 thru 17

Ski and Freestyle (ski & snowboard)

- February Vacation
- 5 Day Winter Vacation Program
- Mid-Winter Program

All prices vary based on age of child

Ski Race Development & Competition Programs

- February Vacation; Speed Camp
- Mid-Winter Program
- 5 Day Winter Program
- Dry Land Pre-Season Training

All prices vary based on age of child

Toboggan Championships

Experimental Division	\$100
4 Person Division	\$120
3 Person Division	\$90
2 Person Division	\$60

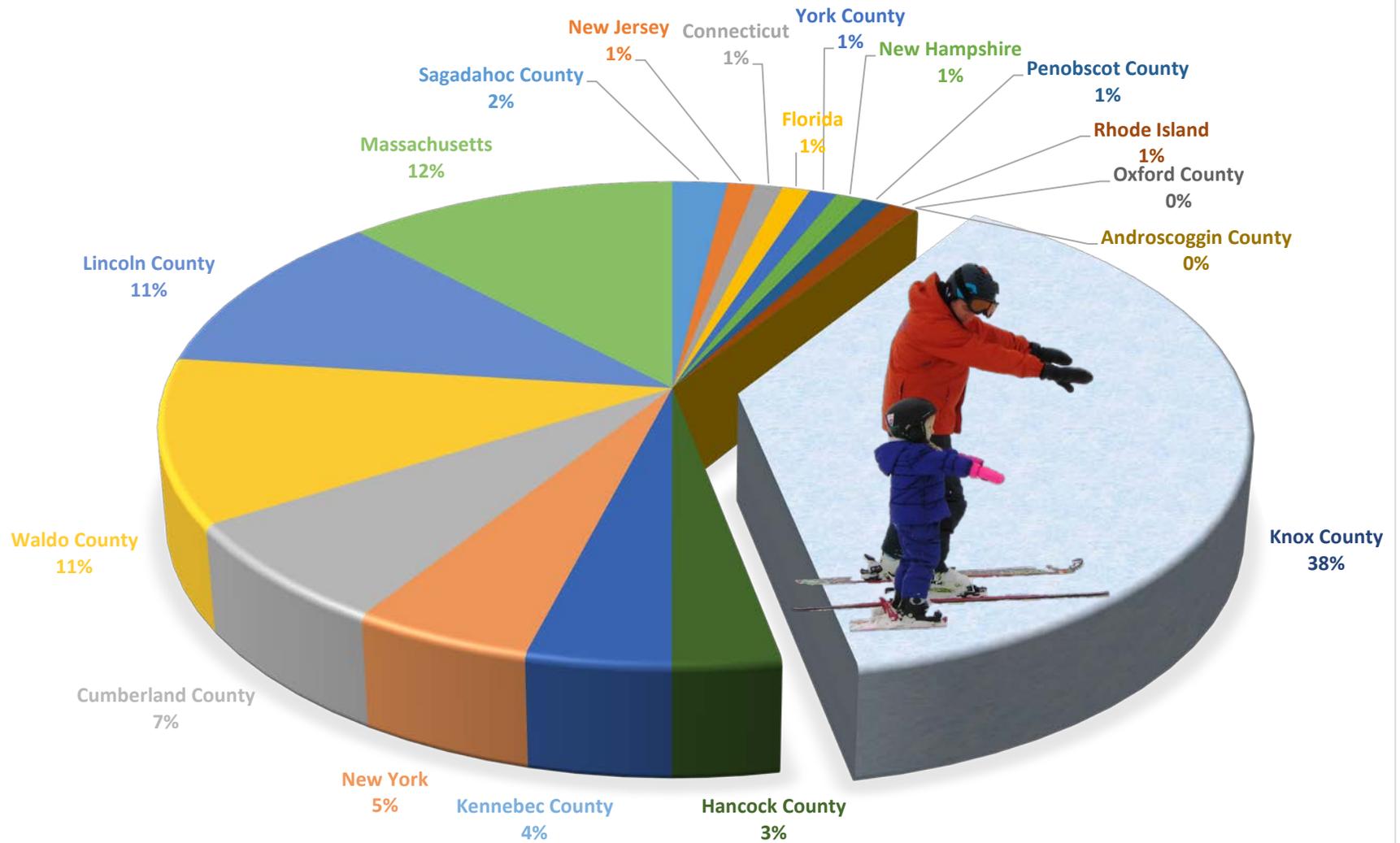
Contact staff at the Snow Bowl for information about fees and special events.



4th Graders from the local schools learn to Ski each year free of charge.

Town of Camden, Maine - Snow Bowl

FY 16 DAY TICKET SALES - BY COUNTY AND STATE



Town of Camden
Knox County - State of Maine

Statistical Information

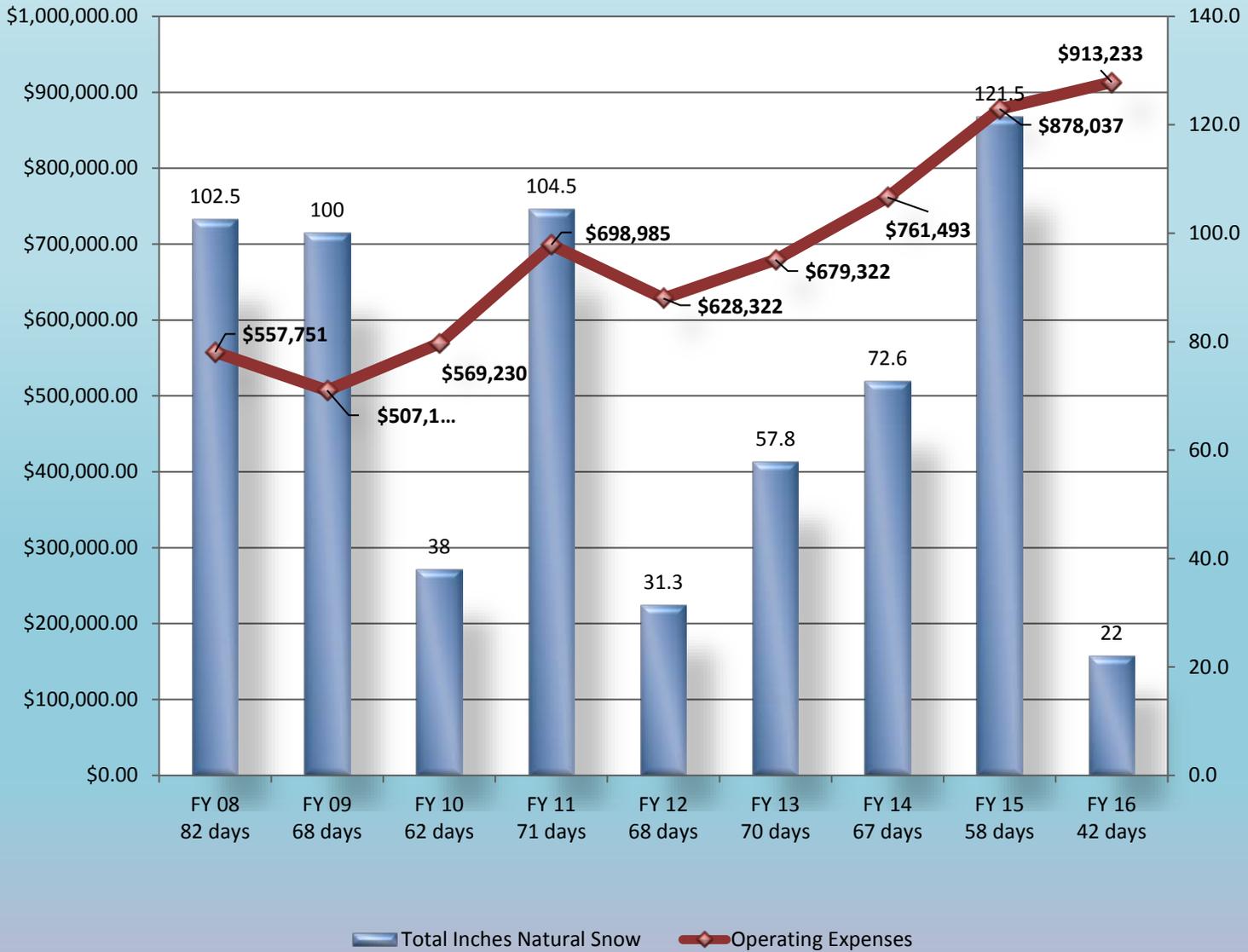
Town Ownership/Management	1982/1989
Form of Government	Select Board/Town Manager
Number of full-time employees-Snow Bowl	8
Number of seasonal employees-Snow Bowl	91+/-
Snow Bowl Area in Acres	290

	Days of Operation	Total Inches Natural Snow	Shut-down Days (Rain/Wind/Cold)	Total Operating Expenses	Operations Income	Net	
FY 16 est.	42	22	9	\$913,233	\$715,901	(\$197,332)	Expenses Exceeded Revenue
FY 15	58	121.5	2	\$878,037	\$792,615	(\$85,422)	Expenses Exceeded Revenue
FY 14	67	72.6	2	\$761,493	\$774,373	\$12,880	Revenue Exceeded Operations
FY 13	70	57.8	2	\$679,322	\$689,196	\$9,874	Revenue Exceeded Operations
FY 12	68	31.3	1	\$628,943	\$571,774	(\$57,169)	Expenses Exceeded Revenue
FY 11	71	104.5	1	\$698,985	\$740,686	\$41,702	Revenue Exceeded Operations
FY 10	62	38	3.2	\$569,230	\$629,692	\$60,462	Revenue Exceeded Operations
FY 09	68	100	1.5	\$507,187	\$599,938	\$92,751	Revenue Exceeded Operations
FY 08	82	102.5	4	\$557,751	\$574,763	\$17,012	Revenue Exceeded Operations
Averages	65.3	72.24	2.9	\$688,242	\$676,549	(\$11,694)	

Camden Snow Bowl - Expenses Compared to Natural Snowfall and Number of Days of Operation

Operating Expenses

Total Inches Natural Snow



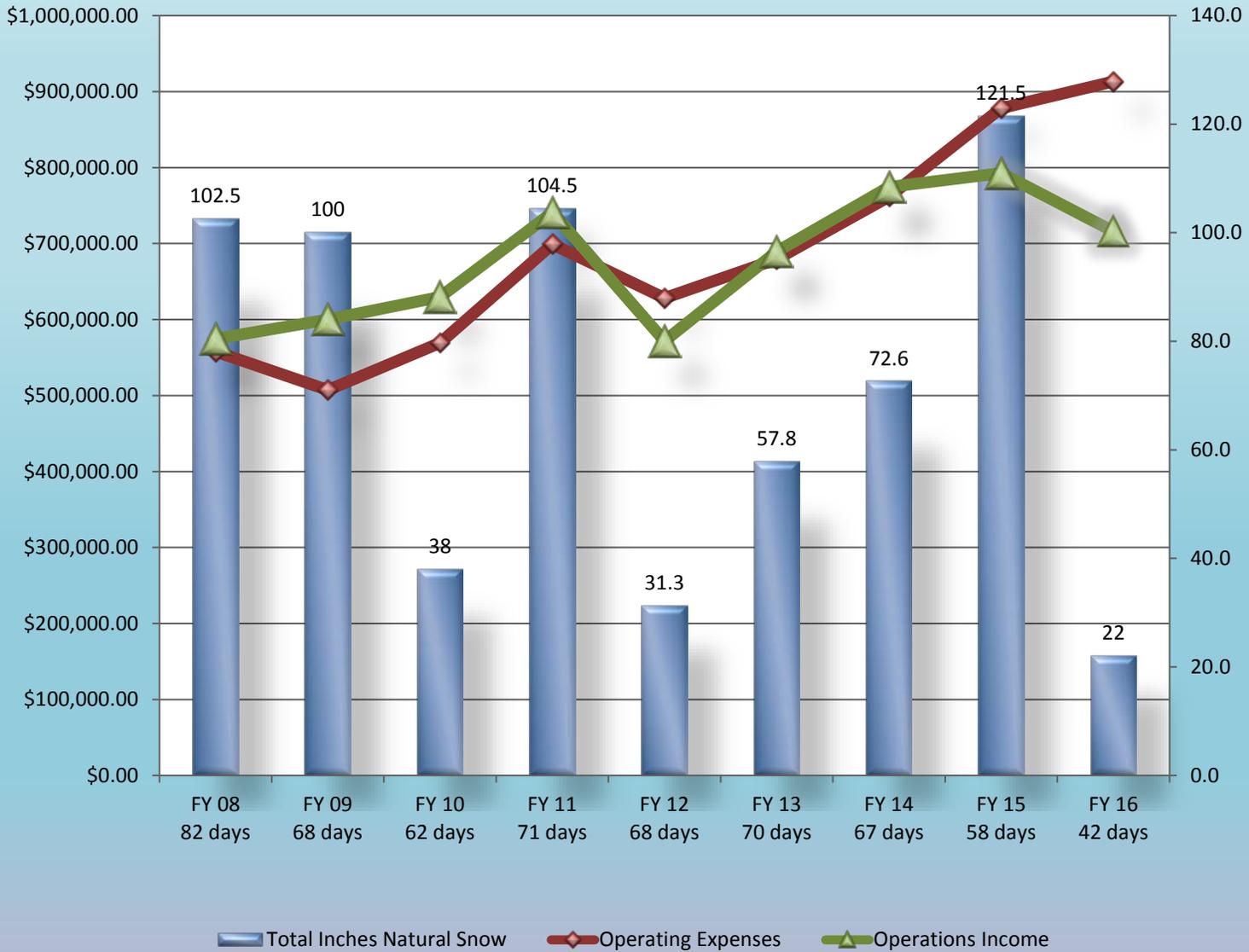
Camden Snow Bowl - Revenue Compared to Natural Snowfall and Number of Days of Operation



Camden Snow Bowl - Expenses and Revenue Compared to Natural Snowfall and Number of Days of Operation

Operating Expenses

Total Inches Natural Snow



Town of Camden, Maine

Incorporation

Megunticook Plantation was incorporated as the Town of Camden on February 17, 1791, while part of the Commonwealth of Massachusetts. Nearly 100 years to the day later Rockport separated from Camden and became its own Town. What remained of the town continued under the name of the Town of Camden under the laws of the State of Maine in the year 1891.

Town Government

The Town operates under the Select Board - Town Manager form of municipal government. Policy making and legislative authority are vested in the five member Select Board, which is elected. The Select Board members are elected to serve staggered three-year terms. The Select Board represents the executive branch of the municipal government, of which the Select Board members are the chief executive officers. The duty of the Select Board is to execute the will of the people, to manage Town affairs, and to provide leadership and oversight on issues of importance to the Town.

Town Charter

By Town Charter the municipality is required to have an annual budget, reviewed by a budget committee, and approved by a majority of the Town's Select Board. However, the Town's Charter is silent as it relates to the review of the Snow Bowl budget. The Snow Bowl was designated as an "enterprise fund" several years ago; therefore there is no requirement that the budget committee review the budget prepared annually for the operations on Ragged Mountain.

Budget Review

Even though a review by the budget committee of the Snow Bowl budget is not required, the Select Board felt it was important to have a smaller group of budget committee members and other citizens representing the community and appointed a "Budget Team" to review the annual Snow Bowl budget proposal in the spring of 2016. The Budget Team, consisting of five members chosen from the established budget committee, along with two alternates, and one Select Board liaison, were charged with the review of the budget proposal.

The directive from the Select Board was to:

- 1) Review the FY 17 Snow Bowl Budget
- 2) Analyze actual and project costs and revenue
- 3) Identify essential expenses (minimum necessary to operate safely and efficiently)
- 4) Consider opportunities for cost containment and revenue growth
- 5) Develop a balanced budget based on an "average" winter (snowfall)
- 6) Identify and consider various scenarios to respond to difficult seasons that prohibit projections
- 7) Recommend the FY 17 Snow Bowl budget to the Select Board
- 8) Bring forward recommendations to the Select Board for consideration

Committee members met with the Town Manager, Finance Director, General Manager/Snow Bowl Director, and Assistant Snow Bowl director during the latter part of May and month of June and reviewed operations (current and past history); expenses, revenues, snowfall data, and a number of other issues dealing with the Snow Bowl. As a result of these meetings the Snow Bowl Team and Town personnel agreed that a budget developed on the premise of an average 65 day ski season was more than likely the best way to develop a budget for the coming year.

With that in mind, and in keeping with the discussions of the "team", **the Snow Bowl budget for FY 17 was developed anticipating an average snowfall for the winter of 2016-2017**, which means about 65 days of operations.

Town of Camden, Maine

Financial Policies

The Town of Camden operates on a July to June fiscal year. The Snow Bowl is a department within the town; Ragged Mountain is owned by the town and operates a ski area as an "Enterprise Fund" for the benefit of the public.

As an Enterprise Fund, revenues gained through the sales of goods and services are used to offset operating costs, with the goal that the Snow Bowl can operate with little or no financial help from the Town.

In a review of past years, when the snowfall is average or better, the Snow Bowl can operate nearly on its own or better. When revenues exceed expenses, the revenues are held in an account for future expenses of the Snow Bowl. In past years the additional funds have been used to purchase large ticket items such as heavy equipment for use at the facility.

In years when expenses exceed income, the Snow Bowl can either "ride it out" for future anticipated increases in revenue, or they can ask the Town for financial support.

As an Enterprise Fund within town government all expenses and revenue for the Snow Bowl are kept separate from regular governmental activities and are not co-mingled. However, management of the Snow Bowl still rests with the select board/ town manager form of government.

The Enterprise Fund - or Snow Bowl Budget includes costs directly related to its operations and ability to generate income.

The current Snow Bowl budget includes:

Direct Costs	Costs directly related to the Enterprise Fund
Employee Benefits	Benefits paid on behalf of personnel

Future budgets may include:

Legal and borrowing costs	Expenses directly related to the Enterprise Fund for debt, bond counsel, or any financial services related to the Fund
Budgeted Surplus	A budgeted surplus when the prior year's operation resulted in little or no retained earnings

As an Enterprise Fund the Town can show the full cost of the services provided by the Snow Bowl, and is able to retain investment income and surplus.

Even though an Enterprise Fund may be self-supporting, it is permissible to subsidize the expenses from the Town's general fund. It is important to note that the Snow Bowl is still a department of the Town and subject to ordinary municipal finance procedures.

Town of Camden, Maine

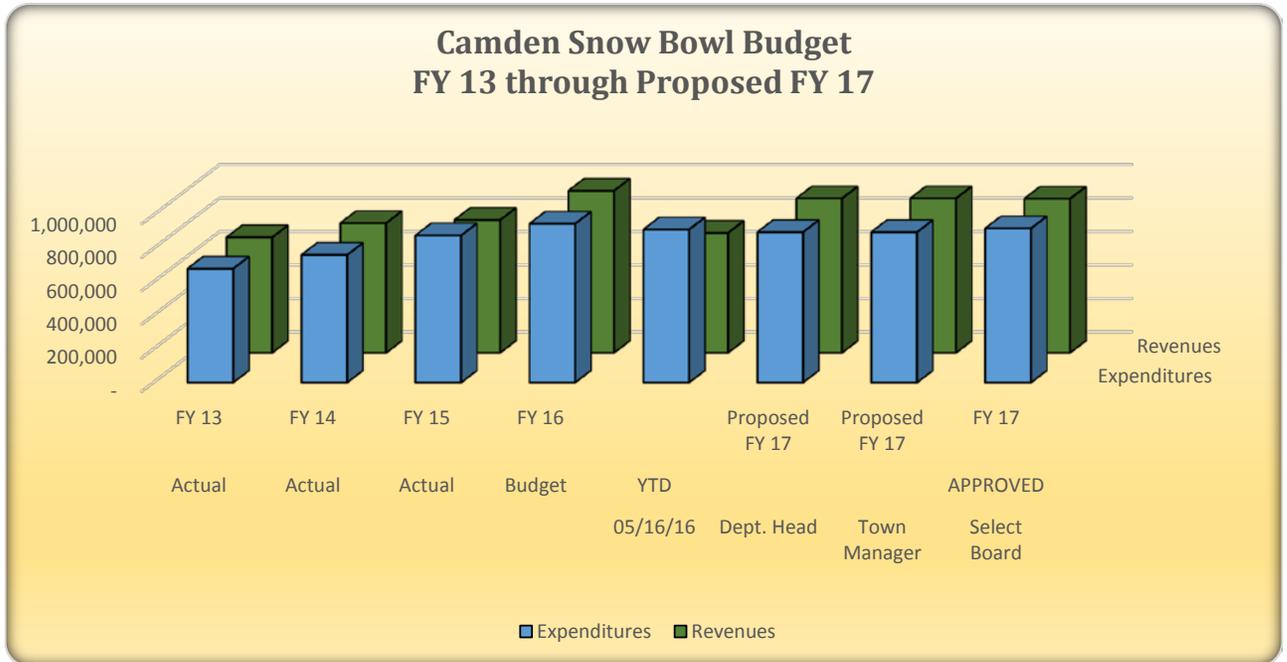
**Camden Snow Bowl
Budget Comparison & Summary**

Department	Actual FY 13	Actual FY 14	Actual FY 15	05/16/16		Department Head Proposed FY 17	Town Manager Proposed FY 17	Select Board APPROVED FY 17
				Budget FY 16	YTD			
Expenditures	679,322	761,493	878,037	947,464	913,233	897,575 -5.3%	897,565 -5.3%	920,000 -2.9%
Revenues	689,196	774,373	792,615	967,480	715,901	922,000 -4.7%	922,000 -4.7%	920,000 -4.9%
NET SNOW BOWL BUDGET	(9,874)	(12,880)	85,422	(20,016)	197,332	(24,425) 22.0%	(24,435) 22.1%	- -100.0%
<i>Difference from Previous Year</i>		(3,006)	98,302	(105,438)	217,348	(4,409)	(4,419)	20,016
<i>% Difference from Previous Year</i>		30.44%	-763.20%	-123.43%		22.03%	22.08%	-100.00%

Note: The Department Head Proposal and the Town Manager's Proposal represents a reduction in the number of hours the Snow Bowl is open during the week, and limited lift operations .

Budget Team Recommendation

The Budget Team recommendation maintains normal hours of operation during the week and does not limit the lift operations. Additional recommendations by the Budget Team include operational procedures and management decisions related to maintaining the slopes, managing personnel, monitoring weather, potentially increasing ticket prices, and weekly assessments of expenses and revenues in the management and administration of the facility and its operations.



Town of Camden, Maine

**CAMDEN SNOW BOWL
Summary of Expenses and Revenues**

EXPENDITURES SUMMARY											
Department	Actual	Actual	Actual	Budget	05/16/16 YTD	Department Head		Town Manager		Select Board APPROVED	
	FY 13	FY 14	FY 15	FY 16	FY 16	Proposed FY 17	Proposed FY 17	Proposed FY 17	Proposed FY 17	FY 17	
CAMDEN SNOW BOWL											
70-01 Administration	132,397	179,037	252,031	218,120	219,961	214,420	-1.7%	214,410	-1.7%	214,410	-1.70%
70-05 Lodge	29,792	38,031	42,880	53,552	45,180	54,500	1.8%	54,500	1.8%	54,500	1.77%
70-10 Maintenance Shop	5,236	7,505	9,314	8,200	5,100	-		-		-	
70-15 Alpine	437,350	456,729	488,303	583,441	575,723	585,690	0.4%	585,690	0.4%	608,125	4.23%
70-20 Rental Shop	37,685	24,677	31,362	33,000	30,295	-		-		-	
70-25 Toboggan Chute	18,786	16,437	11,652	5,003	6,186	-		-		-	
70-30 Toboggan Nationals	18,076	39,077	42,495	46,148	30,788	27,240	-41.0%	27,240	-41.0%	27,240	-40.97%
70-35 Capital						15,725		15,725		15,725	
Total Expenses	679,322	761,493	878,037	947,464	913,233	897,575	-5.3%	897,565	-5.3%	920,000	-2.90%
		82,171	116,544	69,427		(49,889)		(49,899)		(27,464)	
		12.10%	15.30%	7.91%		-5.27%		-5.27%		-2.90%	

REVENUES SUMMARY											
Department	Actual	Actual	Actual	Budget	05/16/16 YTD	Department Head		Town Manager		Select Board APPROVED	
	FY 13	FY 14	FY 15	FY 16	FY 16	Proposed FY 17	Proposed FY 17	Proposed FY 17	Proposed FY 17	FY 17	
CAMDEN SNOW BOWL											
70-01 Administration	21,736	4,094	7,104	46,080	62,002	31,000	-32.7%	31,000	-32.7%	31,000	-32.73%
70-05 Lodge	13,703	19,101	9,666	12,900	13,641	13,500	4.7%	13,500	4.7%	13,500	4.65%
70-10 Maintenance Shop	-	-	-	-	-	-		-		-	
70-15 Alpine	499,841	574,456	609,810	722,500	524,330	772,500	6.9%	772,500	6.9%	770,500	6.64%
70-20 Rental Shop	67,485	77,981	63,917	90,000	38,754	-		-		-	
70-25 Toboggan Chute	15,381	19,051	5,035	6,000	1,485	-		-		-	
70-30 Toboggan Nationals	71,050	79,690	97,083	90,000	75,689	90,000	0.0%	90,000	0.0%	90,000	0.00%
70-35 Capital						15,000		15,000		15,000	
Total Revenues	689,196	774,373	792,615	967,480	715,901	922,000	-4.7%	922,000	-4.7%	920,000	-4.91%
		85,177	18,242	174,865		(45,480)		(45,480)		(47,480)	
		12.36%	2.36%	22.06%		-4.70%		-4.70%		-4.91%	

NET BUDGET	(9,874)	(12,880)	85,422	(20,016)	197,332	(24,425)	22.0%	(24,435)	22.1%	-
<i>Difference from Previous Year</i>		(3,006)	98,302	(105,438)		(4,409)		(4,419)		
<i>% Difference from Previous Year</i>		30.44%	-763.20%	-123.43%		22.03%		22.08%		
	Revenues Exceed Expenses	Revenues Exceed Expenses	Revenues did NOT cover Expenses	Revenues Exceed Expenses	Revenues did NOT cover Expenses	Revenues Exceed Expenses		Revenues Exceed Expenses		

Town of Camden, Maine

SNOW BOWL BUDGET

Select Board's FY 17 Summary Budget Approved Compared to FY 16 Budget

APPROPRIATIONS		01		05		34		31	
Department		Personnel Services		Employees' Benefits		Supplies		Contractual Services	
		FY 16	FY 17	FY 16	FY 17	FY 16	FY 17	FY 16	FY 17
70-01	Administration	69,460	83,470	30,260	35,440	9,100	6,500	99,300	81,000
70-05	Lodge	12,700	10,610	972	940	9,320	16,100	6,860	8,250
70-10	Maintenance Shop					4,500	-		
70-15	Alpine	282,600	303,420	71,591	66,270	59,750	48,500	3,000	31,935
70-20	Rental Shop	-	-	-	-	33,000	-		
70-25	Toboggan Chute	2,000	-	153	-	-	-	-	-
70-30	Toboggan Nationals	15,000	3,000	1,148	240	8,000	2,000	22,000	22,000
70-35	Capital	-	-	-	-				
Total Expenses		381,760	400,500	104,124	102,890	123,670	73,100	131,160	143,185

18,740

(1,234)

(50,570)

12,025

APPROPRIATIONS		32		35		35			
Department		Other Contractual		Capital (under \$50,000)		Capital (over \$50,000)			
		FY 16	FY 17	FY 16	FY 17	FY 16	FY 17		
70-01	Administration	10,000	8,000					-	-
70-05	Lodge	23,700	18,600	-					
70-10	Maintenance Shop	3,700	-	-					
70-15	Alpine	166,500	158,000	-					
70-20	Rental Shop	-	-	-					
70-25	Toboggan Chute	1,850	-	1,000	-				
70-30	Toboggan Nationals	-	-	-					
70-35	Capital	-	-	-			15,725		
Total Expenses		205,750	184,600	1,000	-	-	15,725	-	-

4.91%

-1.19%

-40.89%

APPROPRIATIONS		TOTALS	
Department		Budget	Proposed
		FY 16	FY 17
70-01	Administration	218,120	214,410
70-05	Lodge	53,552	54,500
70-10	Maintenance Shop	8,200	-
70-15	Alpine	583,441	608,125
70-20	Rental Shop	33,000	-
70-25	Toboggan Chute	5,003	-
70-30	Toboggan Nationals	46,148	27,240
70-35	Capital	-	15,725
Total Expenses		947,464	920,000

(27,464)

-2.90%

REVENUES		TOTALS	
Department		Budget	Proposed
		FY 16	FY 17
70-01	Administration	46,080	31,000
70-05	Lodge	12,900	13,500
70-10	Maintenance Shop	-	
70-15	Alpine	722,500	770,500
70-20	Rental Shop	90,000	
70-25	Toboggan Chute	6,000	
70-30	Toboggan Nationals	90,000	90,000
70-35	Capital	-	15,000
Total Revenues		967,480	920,000

(47,480)

-4.91%

Select Board's Proposal		
	Budget	Proposed
	FY 16	FY 17
Expenses	947,464	920,000
Revenues	967,480	920,000
Net Budget	(20,016)	-

Town of Camden, Maine

SNOW BOWL BUDGET

Town Manager's FY 17 Summary Budget Proposal Compared to FY 16 Budget

APPROPRIATIONS		01		05		34		31	
Department		Personnel Services		Employees' Benefits		Supplies		Contractual Services	
		FY 16	FY 17	FY 16	FY 17	FY 16	FY 17	FY 16	FY 17
70-01	Administration	69,460	83,470	30,260	35,440	9,100	6,500	99,300	81,000
70-05	Lodge	12,700	10,610	972	940	9,320	16,100	6,860	8,250
70-10	Maintenance Shop					4,500	-		
70-15	Alpine	282,600	303,420	71,591	66,270	59,750	48,500	3,000	9,500
70-20	Rental Shop	-	-	-	-	33,000	-		
70-25	Toboggan Chute	2,000	-	153	-	-	-	-	-
70-30	Toboggan Nationals	15,000	3,000	1,148	240	8,000	2,000	22,000	22,000
70-35	Capital	-	-	-	-				
Total Expenses		381,760	400,500	104,124	102,890	123,670	73,100	131,160	120,750

18,740

(1,234)

(50,570)

(10,410)

APPROPRIATIONS		32		35		35			
Department		Other Contractual		Capital (under \$50,000)		Capital (over \$50,000)			
		FY 16	FY 17	FY 16	FY 17	FY 16	FY 17		
70-01	Administration	10,000	8,000					-	-
70-05	Lodge	23,700	18,600						
70-10	Maintenance Shop	3,700	-						
70-15	Alpine	166,500	158,000						
70-20	Rental Shop	-	-						
70-25	Toboggan Chute	1,850	-	1,000	-				
70-30	Toboggan Nationals	-	-						
70-35	Capital	-	-				15,725		
Total Expenses		205,750	184,600	1,000	-	-	15,725	-	-

4.91%

-1.18%

-40.89%

APPROPRIATIONS		TOTALS	
Department		Budget	Proposed
		FY 16	FY 17
70-01	Administration	218,120	214,410
70-05	Lodge	53,552	54,500
70-10	Maintenance Shop	8,200	-
70-15	Alpine	583,441	585,690
70-20	Rental Shop	33,000	-
70-25	Toboggan Chute	5,003	-
70-30	Toboggan Nationals	46,148	27,240
70-35	Capital	-	15,725
Total Expenses		947,464	897,565

(49,899)

-5.27%

REVENUES		TOTALS	
Department		Budget	Proposed
		FY 16	FY 17
70-01	Administration	46,080	31,000
70-05	Lodge	12,900	13,500
70-10	Maintenance Shop	-	-
70-15	Alpine	722,500	772,500
70-20	Rental Shop	90,000	-
70-25	Toboggan Chute	6,000	-
70-30	Toboggan Nationals	90,000	90,000
70-35	Capital	-	15,000
Total Revenues		967,480	922,000

(45,480)

-4.70%

Town Manager's Proposal		
	Budget	Proposed
	FY 16	FY 17
Expenses	947,464	897,565
Revenues	967,480	922,000
Net Budget	(20,016)	(24,435)

(4,419)

22%

Town of Camden, Maine

SNOW BOWL BUDGET

Department Head's FY 17 Summary Budget Proposal Compared to FY 16 Budget

APPROPRIATIONS		01		05		34		31	
Department		Personnel Services		Employees' Benefits		Supplies		Contractual Services	
		FY 16	FY 17	FY 16	FY 17	FY 16	FY 17	FY 16	FY 17
70-01	Administration	69,460	83,470	30,260	35,450	9,100	6,500	99,300	81,000
70-05	Lodge	12,700	10,610	972	940	9,320	16,100	6,860	8,250
70-10	Maintenance Shop					4,500	-		
70-15	Alpine	282,600	303,420	71,591	66,270	59,750	48,500	3,000	9,500
70-20	Rental Shop	-	-	-	-	33,000	-		
70-25	Toboggan Chute	2,000		153	-	-	-	-	-
70-30	Toboggan Nationals	15,000	3,000	1,148	240	8,000	2,000	22,000	22,000
70-35	Capital	-	-	-	-	-	-		
Total Expenses		381,760	400,500	104,124	102,900	123,670	73,100	131,160	120,750

18,740

(1,224)

(50,570)

(10,410)

APPROPRIATIONS		32		35		35			
Department		Other Contractual		Capital (under \$50,000)		Capital (over \$50,000)			
		FY 16	FY 17	FY 16	FY 17	FY 16	FY 17		
70-01	Administration	10,000	8,000					-	-
70-05	Lodge	23,700	18,600	-	-				
70-10	Maintenance Shop	3,700	-	-	-				
70-15	Alpine	166,500	158,000	-	-				
70-20	Rental Shop	-	-	-	-				
70-25	Toboggan Chute	1,850	-	1,000	-				
70-30	Toboggan Nationals	-	-	-	-				
70-35	Capital	-	-	-	-		15,725		
Total Expenses		205,750	184,600	1,000	-	-	15,725	-	-

4.91%

-1.18%

-40.89%

APPROPRIATIONS		TOTALS	
Department		Budget	Proposed
		FY 16	FY 17
70-01	Administration	218,120	214,420
70-05	Lodge	53,552	54,500
70-10	Maintenance Shop	8,200	-
70-15	Alpine	583,441	585,690
70-20	Rental Shop	33,000	-
70-25	Toboggan Chute	5,003	-
70-30	Toboggan Nationals	46,148	27,240
70-35	Capital	-	15,725
Total Expenses		947,464	897,575

(49,889)

-5.27%

REVENUES		Department	
		Budget	Proposed
		FY 16	FY 17
70-01	Administration	46,080	31,000
70-05	Lodge	12,900	13,500
70-10	Maintenance Shop	-	-
70-15	Alpine	722,500	772,500
70-20	Rental Shop	90,000	-
70-25	Toboggan Chute	6,000	-
70-30	Toboggan Nationals	90,000	90,000
70-35	Capital	-	15,000
Total Revenues		967,480	922,000

(45,480)

-4.70%

Department Head's Proposal		
	Budget	Proposed
	FY 16	FY 17
Expenses	947,464	897,575
Revenues	967,480	922,000
Net Budget	(20,016)	(24,425)

(4,409)

22%

Town of Camden, Maine

SNOW BOWL BUDGET PROPOSALS

Departmental Proposal - FY 17

APPROPRIATIONS Categories	Departments					TOTALS
	70-01 Administration	70-05 Lodge	70-15 Alpine	70-30 Toboggan Nationals	70-35 Capital Improvements	
01 Personnel Services	83,470	10,610	303,420	3,000		400,500
05 Employee's Benefits	35,450	940	66,270	240		102,900
10 Supplies	6,500	16,100	48,500	2,000		73,100
34 Contractual Services	81,000	8,250	9,500	22,000		120,750
32 Other Contractual Services	8,000	18,600	158,000	-		184,600
35 Capital	-	-	-	-	15,725	15,725
	-					-
Total Expenses	214,420	54,500	585,690	27,240	15,725	897,575

REVENUES	Departments					TOTALS
	70-01 Administration	70-05 Lodge	70-15 Alpine	70-30 Toboggan Nationals	70-35 Capital Improvements	
Totals by Department	31,000	13,500	772,500	90,000	15,000	922,000
Total Revenues	31,000	13,500	772,500	90,000	15,000	922,000

NET BUDGET	183,420	41,000	(186,810)	(62,760)	725	(24,425)
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Manager's Proposal - FY 17

APPROPRIATIONS Categories	Departments					TOTALS
	70-01 Administration	70-05 Lodge	70-15 Alpine	70-30 Toboggan Nationals	70-35 Capital Improvements	
01 Personnel Services	83,470	10,610	303,420	3,000		400,500
05 Employee's Benefits	35,440	940	66,270	240		102,890
10 Supplies	6,500	16,100	48,500	2,000		73,100
31 Contractual Services	81,000	8,250	9,500	22,000		120,750
33 Other Contractual Services	8,000	18,600	158,000	-		184,600
35 Capital	-	-	-	-	15,725	15,725
Total Expenses	214,410	54,500	585,690	27,240	15,725	897,565

0.00%

REVENUES	Departments					TOTALS
	70-01 Administration	70-05 Lodge	70-15 Alpine	70-30 Toboggan Nationals	70-35 Capital Improvements	
Totals by Department	31,000	13,500	772,500	90,000	15,000	922,000
Total Revenues	31,000	13,500	772,500	90,000	15,000	922,000

0.00%

NET BUDGET	183,410	41,000	(186,810)	(62,760)	725	(24,435)
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Change from Department Heads' Proposal

(10)

Note: Funding for the Maintenance Shop, Rental Shop, and Toboggan Chute have been transferred to the Alpine Budget.

Town of Camden, Maine

Select Board's Proposal - FY 17

APPROPRIATIONS Categories		Departments					TOTALS
		70-01 Administration	70-05 Lodge	70-15 Alpine	70-30 Toboggan Nationals	70-35 Capital Improvements	
01	Personnel Services	83,470	10,610	303,420	3,000		400,500
05	Employee's Benefits	35,440	940	66,270	240		102,890
10	Supplies	6,500	16,100	48,500	2,000		73,100
31	Contractual Services	81,000	8,250	31,935	22,000		143,185
33	Other Contractual Services	8,000	18,600	158,000	-		184,600
35	Capital	-	-	-	-	15,725	15,725
Total Expenses		214,410	54,500	608,125	27,240	15,725	920,000

2.50%

REVENUES		Departments					TOTALS
		70-01 Administration	70-05 Lodge	70-15 Alpine	70-30 Toboggan Nationals	70-35 Capital Improvements	
	Totals by Department	31,000	13,500	770,500	90,000	15,000	920,000
Total Revenues		31,000	13,500	770,500		15,000	920,000

NET BUDGET		183,410	41,000	(162,375)		725	-
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Change from Department Heads' Proposal

24,425

Note: Funding to the Maintenance Shop, Rental Shop, and Toboggan Chute have been transferred to the Alpine Budget.

Town of Camden Maine

Snow Bowl

01 Administration

05 Lodge

10 Maintenance Shop

15 Alpine

20 Rental Shop

25 Toboggan Chute

30 Toboggan Nationals

Town of Camden, Maine

Fund 3, Department 70-01 - Snow Bowl Administration

Landon Fake, Snow Bowl Director
Beth Ward, Assistant Snow Bowl Director

Department Outline

The Administration office of the Snow Bowl includes the General Manager/Director and an Assistant Snow Bowl Director. They manage the personnel required to run the facility, to maintain the grounds, to keep the mountain free from debris and covered in snow during the winter months; and they manage and operate the ski area based on an annual budget approved by the Town.

Mission

The Town along with its Director and supporting staff and mountain personnel endeavor to provide a community based, friendly mountain on which the public has access to winter skiing, family fun winter activities, and gives the region a boon from the economic impact of having a ski area along the glorious coast of Maine.

Staffing

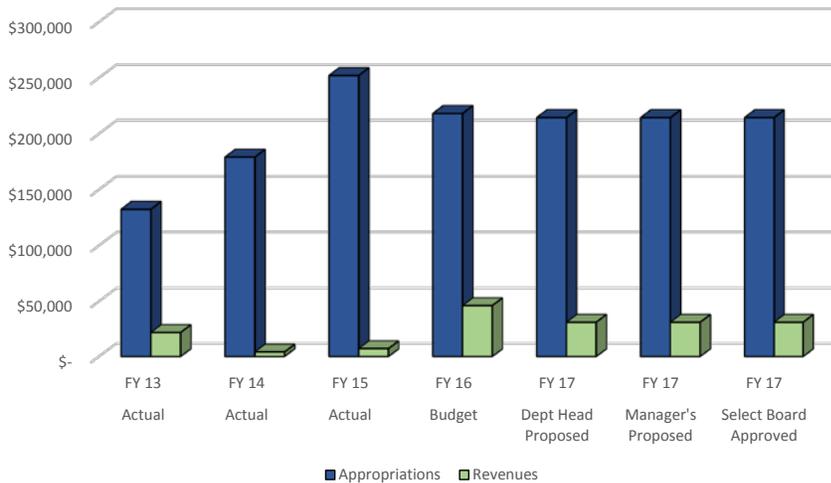
All staffing is for a six month period as the Snow Bowl operates as a seasonal recreation area. The staff includes a General Manager/Director, and Assistant Director, and Administrative Assistant and a Sales & Promotion Director.

SUMMARY

Department 70-01		Actual	Actual	Actual	Budget	05/16/16 YTD	Department Head	Town Manager	Select Board
Old Line	New Line	FY 13	FY 14	FY 15	FY 16		Proposed FY 17	Proposed FY 17	APPROVED FY 17
APPROPRIATIONS									
01	Personnel Services	54,170	78,621	80,918	69,460	84,477	83,470	83,470	83,470
05	Employees' Benefits	18,371	28,651	31,009	30,260	32,133	35,450	35,440	35,440
34	Supplies	5,324	4,445	31,511	9,100	12,414	6,500	6,500	6,500
31	Contractual Services	53,120	64,025	103,660	99,300	79,444	81,000	81,000	81,000
32	Other Contractual Services	1,412	3,295	4,933	10,000	11,494	8,000	8,000	8,000
		132,397	179,037	252,031	218,120	219,961	214,420	214,410	214,410
TOTAL APPROPRIATIONS		132,397	179,037	252,031	218,120	219,961	214,420	214,410	214,410
			46,640	72,994	(33,911)	1,841	(3,700)	(3,710)	(3,710)
			35.23%	40.77%	-13.46%	Over Budget	-1.70%	-1.70%	-1.70%

Account 92-01		Actual	Actual	Actual	Budget	05/16/16 YTD	Department Head	Town Manager	Select Board
Old Line	New Line	FY 13	FY 14	FY 15	FY 16		Proposed FY 17	Proposed FY 17	APPROVED FY 17
REVENUE									
01	Revenue	21,736	4,094	7,104	46,080	62,002	31,000	31,000	31,000
TOTAL REVENUE		21,736	4,094	7,104	46,080	62,002	31,000	31,000	31,000
			(17,642)	3,010	38,976	15,922	(15,080)	(15,080)	(15,080)
						Exceed Estimate			-32.73%
NET BUDGET		110,661	174,943	244,927	172,040	157,960	183,420	183,410	183,410
			64,282	69,984	(72,887)	Under Budget	11,380	11,370	11,370
			58.09%	40.00%	-29.76%		6.61%	6.61%	6.61%

Snow Bowl Administrative Budget



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Town of Camden, Maine

Fund 3, Department 70-01 - Snow Bowl Administration

Landon Fake, General Manager/Snow Bowl Director
Beth Ward, Assistant Snow Bowl Director

Department 70-01		Actual	Actual	Actual	Budget	05/16/16 YTD	Department Head	Town Manager	Select Board	
Old Line	New Line	APPROPRIATIONS FY 13	FY 14	FY 15	FY 16		Proposed FY 17	Proposed FY 17	APPROVED FY 17	
01 Personnel Services										
01	01	Full-time Salaries	33,681	61,952	63,242	65,000	67,678	67,310	67,310	67,310 3.6%
05	31	Administrative Assistant (2) <i>20 hours each</i>	20,489	16,669	17,676	4,460	16,799	16,160	16,160	16,160 262.3%
			54,170	78,621	80,918	69,460	84,477	83,470 20.2%	83,470 20.2%	83,470 20.2%
05 Employees' Benefits										
	01	FICA	5,056	6,017	6,190	5,925	6,472	5,180 -12.6%	5,180 -12.6%	5,180 -12.6%
	02	Medicare						1,220	1,210	1,210
	04	Cell Phone Stipend						360	360	360
	06	MPERS	2,519	5,021	6,258	5,147	5,872	7,930 54.1%	7,930 54.1%	7,930 54.1%
	10	Medical Insurance	10,796	17,613	18,561	19,188	19,788	20,760 8.2%	20,760 8.2%	20,760 8.2%
			18,371	28,651	31,009	30,260	32,133	35,450 17.2%	35,440 17.1%	35,440 17.1%
34 Supplies										
12	05	06 Clothing/Uniforms	267	111	24,846	2,000	958	500 -75.0%	500 -75.0%	500 -75.0%
15	20	30 Communications	1,850	2,169	2,559	3,000	2,916	3,000 0.0%	3,000 0.0%	3,000 0.0%
	01	37 Office Supplies	2,876	2,165	3,063	4,000	8,540	3,000 -25.0%	3,000 -25.0%	3,000 -25.0%
	04	Advertising	331	-	1,043	100	-			
			5,324	4,445	31,511	9,100	12,414	6,500 -28.6%	6,500 -28.6%	6,500 -28.6%
31 Contractual Services										
30	24	02 Credit Card Fees	12,235	12,917	14,394	12,000	5,702	7,000 -41.7%	7,000 -41.7%	7,000 -41.7%
12	15	21 Advertising/Marketing	8,786	9,810	36,856	35,500	29,342	25,000 -29.6%	25,000 -29.6%	25,000 -29.6%
		25 Dues & Memberships	2,469	2,528	2,824	3,000	2,961	2,500 -16.7%	2,500 -16.7%	2,500 -16.7%
30	11	32 Printing	1,509	1,509	6,293	6,000	916	1,500 -75.0%	1,500 -75.0%	1,500 -75.0%
12	02	34 Professional Development	1,807	2,389	2,010	2,500	2,071	2,000 -20.0%	2,000 -20.0%	2,000 -20.0%
25	01	45 General Liability Insurance	26,314	34,872	41,283	40,000	38,452	38,000 -5.0%	38,000 -5.0%	38,000 -5.0%
30	01	73 Legal Fees	-	-	-	300	-	-	-	-
		80 Software Licenses & Support						5,000	5,000	5,000
			53,120	64,025	103,660	99,300	79,444	81,000 -18.4%	81,000 -18.4%	81,000 -18.4%
32 Other Contractual Services										
		35 Computers Repairs & Maintenance	319	1,600	3,590	9,000	11,145	7,000 -22.2%	7,000 -22.2%	7,000 -22.2%
12	01	65 Mileage	1,093	1,695	1,343	1,000	349	1,000 0.0%	1,000 0.0%	1,000 0.0%
			1,412	3,295	4,933	10,000	11,494	8,000	8,000	8,000
TOTAL APPROPRIATIONS			132,397	179,037	252,031	218,120	219,961	214,420 -1.7%	214,410 -1.7%	214,410 -1.7%
				46,640	72,994	(33,911)	1,841	(3,700)	(3,710)	(3,710)
				35.23%	40.77%	-13.46%	Over Budget	-1.70%	-1.70%	-1.70%

Town of Camden, Maine

Account 92-01		Actual	Actual	Actual	Budget	05/16/16 YTD	Department Head	Town Manager	Select Board		
Old Line	New Line	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	Proposed FY 17	Proposed FY 17	APPROVED FY 17		
		FY 13	FY 14	FY 15	FY 16						
01 REVENUE											
14	14	Miscellaneous	-	-	100	-	30	-	-	-	
17	17	Scholarship	5,686	3,094	7,004	6,080	5,326	6,000	-1.3%	6,000	-1.3%
19	19	Town Matching Funds	15,000	-	-	-	-	-	-	-	-
02-20	20	Sponsorship Revenue	1,050	1,000	-	5,000	-	10,000	100.0%	10,000	100.0%
26	26	Programs/Donations	-	-	-	35,000	56,646	15,000	-57.1%	15,000	-57.1%
			21,736	4,094	7,104	46,080	62,002	31,000	-32.7%	31,000	-32.7%
TOTAL REVENUE			21,736	4,094	7,104	46,080	62,002	31,000	-32.7%	31,000	-32.7%
				(17,642)	3,010	38,976	15,922	(15,080)		(15,080)	
NET BUDGET			110,661	174,943	244,927	172,040	157,960	183,420	6.6%	183,410	6.6%
				64,282	69,984	(72,887)	Under Budget	11,380		11,370	
				58.09%	40.00%	-29.76%		6.61%		6.61%	
										11,370	6.61%

Town of Camden, Maine

Fund 3, Department 70-05 - Lodge

Landon Fake, General Manager/Snow Bowl Director
Beth Ward, Assistant Snow Bowl Director

Department Outline

The lodge is a place to gather and enjoy the company of fellow skiers during the winter ski, snowboarding, and tobogganing season. The building is also available for rent for activities such as weddings, parties, and other occasions for holding special events.

Mission

The purpose of the lodge is to provide a place where winter event participants can gather to share in the joy of the mountain, to meet new and old friends, and to create a harmonious place for people to gather when they are not on the mountain or outside enjoying the beauty they behold.

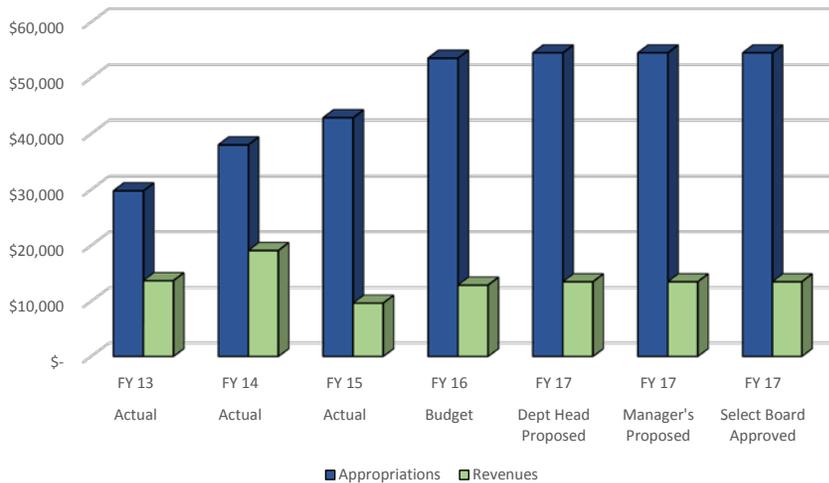
Staffing

Staffing at the Lodge includes a seasonal custodian. The custodian's services includes tending to the public restrooms at the public landing in Town.

SUMMARY

Department 70-05		Actual	Actual	Actual	Budget	05/16/16 YTD	Department Head	Town Manager	Select Board
Old Line	New Line	FY 13	FY 14	FY 15	FY 16	FY 16	Proposed FY 17	Proposed FY 17	APPROVED FY 17
APPROPRIATIONS									
01	Personnel Services	9,869	11,658	13,594	12,700	10,802	10,610 -16.5%	10,610 -16.5%	10,610 -16.5%
05	Employees' Benefits	755	891	1,040	972	826	940 -3.3%	940 -3.3%	940 -3.3%
34	Supplies	9,143	7,899	9,858	9,320	6,396	16,100 72.7%	16,100 72.7%	16,100 72.7%
31	Contractual Services	553	292	246	6,860	596	8,250 20.3%	8,250 20.3%	8,250 20.3%
32	Other Contractual Services	9,472	17,291	18,142	23,700	26,559	18,600 -21.5%	18,600 -21.5%	18,600 -21.5%
37	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS		29,792	38,031	42,880	53,552	45,180	54,500 1.8%	54,500 1.8%	54,500 1.8%
			8,239 27.66%	4,849 12.75%	10,672 24.89%	(8,372) Under Budget	948 1.77%	948 1.77%	948 1.77%
Account 92-01									
REVENUE									
01	Revenue	13,703	19,101	9,666	12,900	13,641	13,500 4.7%	13,500 4.7%	13,500 4.7%
TOTAL REVENUE		13,703	19,101	9,666	12,900	13,641	13,500 4.7%	13,500 4.7%	13,500 4.7%
			5,398	(9,435)	3,234	741 Exceed Estimate	600	600	600 4.65%
NET BUDGET		16,089	18,930	33,214	40,652	31,539	41,000 0.9%	41,000 0.9%	41,000 0.9%
			2,841 17.66%	14,284 75.46%	7,438 22.39%	Under Budget	348 0.86%	348 0.86%	348 0.86%

Snow Bowl Lodge Budget



Town of Camden, Maine

Fund 3, Department 70-05 - Lodge

Landon Fake, General Manager/Snow Bowl Director
Beth Ward, Assistant Snow Bowl Director

Note: Maintenance Shop and Lodge budgets are combined.

Department 70-05		Actual FY 13	Actual FY 14	Actual FY 15	05/16/16 YTD		Department Head Proposed FY 17	Town Manager Proposed FY 17	Select Board APPROVED FY 17
Old Line	New Line				Budget FY 16	Budget FY 16			
01 Personnel Services									
05	55 Part-time Cleaning Staff	9,869	11,658	13,594	12,700	10,802	10,610 -16.5%	10,610 -16.5%	10,610 -16.5%
		9,869	11,658	13,594	12,700	10,802	10,610 -16.5%	10,610 -16.5%	10,610 -16.5%
05 Employees' Benefits									
	01 FICA	755	891	1,040	972	826	660 -32.1%	660 -32.1%	660 -32.1%
	02 Medicare						160	160	160
	04 Cell Phone Stipend						120	120	120
		755	891	1,040	972	826	940 -3.3%	940 -3.3%	940 -3.3%
34 Supplies									
15-05	25 Heating Fuel	7,457	7,490	9,385	8,500	5,281	10,000 17.6%	10,000 17.6%	10,000 17.6%
15-25	27 Propane	872	264	318	320	1,115	800 150.0%	800 150.0%	800 150.0%
Maint. Shop	40 Shop Supplies	-	-	-	-	-	2,000	2,000	2,000
70	45 Vending Machine Products	-	-	-	-	-	-	-	-
05	56 Building Supplies	-	-	-	-	-	3,000	3,000	3,000
06	58 Cleaning Supplies	814	145	155	500	-	300 -40.0%	300 -40.0%	300 -40.0%
		9,143	7,899	9,858	9,320	6,396	16,100 72.7%	16,100 72.7%	16,100 72.7%
31 Contractual Services									
12-38	08 Gift Card Reimbursements	-	-	-	6,160	-	8,000 29.9%	8,000 29.9%	8,000 29.9%
30-35	54 Security Monitoring	123	246	246	200	246	250 25.0%	250 25.0%	250 25.0%
30-14	68 Cleaning Service	430	46	-	500	350	-	-	-
		553	292	246	6,860	596	8,250 20.3%	8,250 20.3%	8,250 20.3%
32 Other Contractual Services									
20-30, 32	33 Buildings Repairs & Maintenance	3,631	10,463	11,046	17,000	20,640	8,000 -52.9%	8,000 -52.9%	8,000 -52.9%
20-70	46 Parking Lot Maintenance	-	-	-	-	-	500	500	500
30-32	52 Rubbish Removal	2,898	3,206	4,025	3,200	2,068	2,100 -34.4%	2,100 -34.4%	2,100 -34.4%
15-01	70 Electricity	2,943	3,622	3,071	3,000	3,851	7,000 133.3%	7,000 133.3%	7,000 133.3%
20-20	38 Equipment Repairs & Maintenance	-	-	-	500	-	1,000 100.0%	1,000 100.0%	1,000 100.0%
		9,472	17,291	18,142	23,700	26,559	18,600 -21.5%	18,600 -21.5%	18,600 -21.5%
37 Capital Outlay									
		-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS		29,792	38,031	42,880	53,552	45,180	54,500 1.8%	54,500 1.8%	54,500 1.8%
			8,239	4,849	10,672	(8,372)	948	948	948
			27.66%	12.75%	24.89%	Under Budget	1.77%	1.77%	1.77%

Account 92-01		Actual FY 13	Actual FY 14	Actual FY 15	05/16/16 YTD		Department Head Proposed FY 17	Town Manager Proposed FY 17	Select Board APPROVED FY 17
Old Line	New Line				Budget FY 16	Budget FY 16			
01 REVENUE									
01	Lodge Rental	4,835	10,519	3,435	4,000	3,200	4,000 0.0%	4,000 0.0%	4,000 0.0%
08	Kitchen Lease/Reimbursement	4,202	4,732	2,331	5,000	6,741	5,500 10.0%	5,500 10.0%	5,500 10.0%
02-22	Locker Rentals	4,666	3,850	3,900	3,900	3,700	4,000 2.6%	4,000 2.6%	4,000 2.6%
		13,703	19,101	9,666	12,900	13,641	13,500 4.7%	13,500 4.7%	13,500 4.7%
TOTAL REVENUE		13,703	19,101	9,666	12,900	13,641	13,500 4.7%	13,500 4.7%	13,500 4.7%
			5,398	(9,435)	3,234	741	600	600	600
									4.65%
NET BUDGET		16,089	18,930	33,214	40,652	31,539	41,000 0.9%	41,000 0.9%	41,000 0.9%
			2,841	14,284	7,438	Under Budget	348	348	348
			17.66%	75.46%	22.39%		0.86%	0.86%	0.86%

Town of Camden, Maine

Fund 3, Department 70-10 - Maintenance Shop

Landon Fake, General Manager/Snow Bowl Director
Beth Ward, Assistant Snow Bowl Director

Department Outline

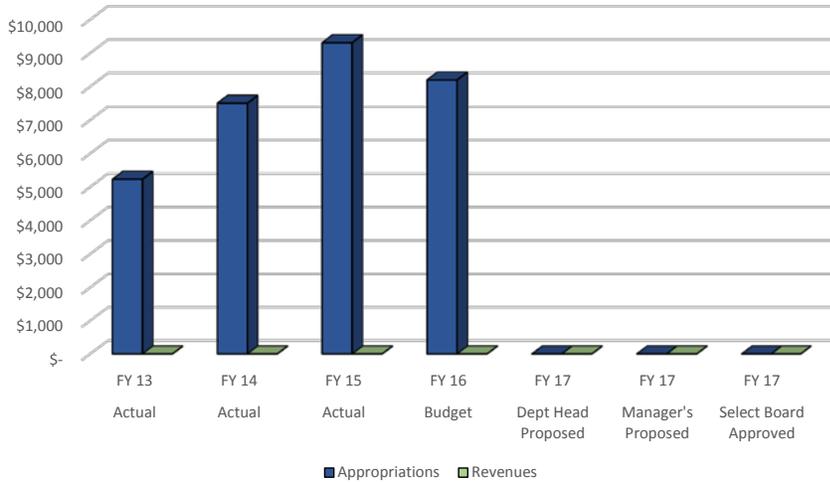
FY 17 All Expenses for the Maintenance Shop have been transferred to the Lodge budget.

SUMMARY

Department 70-10						05/16/16			
Line	New Line	Actual	Actual	Actual	Budget	YTD			
		FY 13	FY 14	FY 15	FY 16	FY 16			
	34	3,222	5,059	5,466	4,500	2,918	-	-	-
	32	2,014	2,446	3,848	3,700	2,182	-	-	-
	37	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS		5,236	7,505	9,314	8,200	5,100	-	-	-
			2,269	1,809	(1,114)	(3,100)			
			43.33%	24.10%	-11.96%	Under Budget			

Account 92-01						05/16/16			
Old Line	New Line	Actual	Actual	Actual	Budget	YTD			
		FY 13	FY 14	FY 15	FY 16	FY 16			
	01	-	-	-	-	-	-	-	-
TOTAL REVENUE		-	-	-	-	-	-	-	-
			-	-	-	-	Under Estimate		
NET BUDGET		5,236	7,505	9,314	8,200	5,100	-	-	-
			2,269	1,809	(1,114)	Under Budget			
			43.33%	24.10%	-11.96%				

Snow Bowl Lodge Maintenance Shop



Town of Camden, Maine

Fund 3, Department 70-10 - Maintenance Shop

Landon Fake, General Manager/Snow Bowl Director
Beth Ward, Assistant Snow Bowl Director

Department 70-10							05/16/16	
Old Line	New Line	Actual	Actual	Actual	Budget	YTD		
APPROPRIATIONS		FY 13	FY 14	FY 15	FY 16			
34 Supplies								See Apline Budget
15-05	25 Heating Fuel	2,650	4,395	3,476	3,500	2,067		
15	40 Shop Supplies	572	664	1,990	1,000	851		
		3,222	5,059	5,466	4,500	2,918		
20-30, 32	32 Other Contractual Services							
	33 Buildings Repairs & Maintenance				500	26		
15-01	70 Electricity	2,014	2,446	3,848	3,200	2,156		
37 Capital Outlay		2,014	2,446	3,848	3,700	2,182		
		-	-	-	-	-		
TOTAL APPROPRIATIONS		5,236	7,505	9,314	8,200	5,100		
			2,269	1,809	(1,114)	(3,100)		
			43.33%	24.10%	-11.96%	Under Budget		

Account 92-01							05/16/16	
Old Line	New Line	Actual	Actual	Actual	Budget	YTD		
REVENUE		FY 13	FY 14	FY 15	FY 16			
01 REVENUE								
		-	-	-	-	-		
TOTAL REVENUE		-	-	-	-	-		
			-	-	-	-		
NET BUDGET		5,236	7,505	9,314	8,200	5,100		
			2,269	1,809	(1,114)	Under Budget		
			43.33%	24.10%	-11.96%			

Town of Camden, Maine

Fund 3, Department 70-15 - Alpine

Landon Fake, General Manager/Snow Bowl Director
Beth Ward, Assistant Snow Bowl Director

Department Outline

Alpine is where most of the activity is logged. Alpine includes all aspects of the winter snow season - skiing, snowboarding, tobogganing. A multitude of activities are held on the mountain during the winter months; much of the public visits frequently to enjoy the beauty we know as "The Snow Bowl".

Mission

It is important to provide the best Alpine skiing, racing, and other events on the mountain in a friendly and safe environment. The Town joins in supporting community pride in its ski area, and the rare ability for skiers and guests to the mountain to view the sea from the mountains that lie so close to our shores.

Staffing

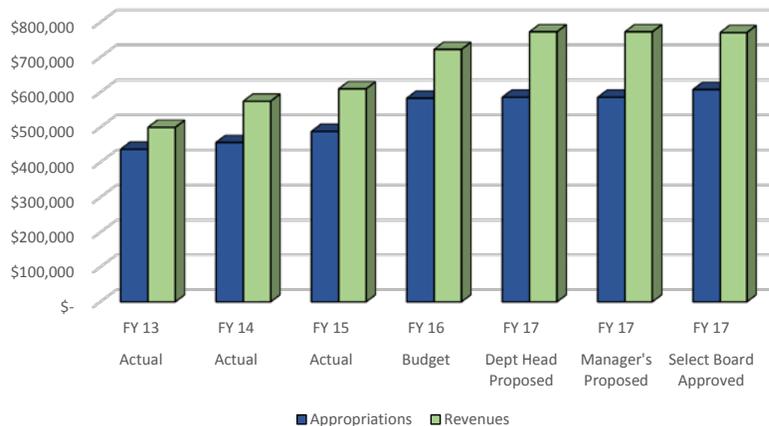
There are five full-time seasonal staff members that work in the Alpine Department. Those positions include the Director and Snow Director at the Ski School; the Director of the Ski Patrol; the Race Director and an Assistant Race Director. In addition, the staff is supported by 33 Ski School Instructors; six paid Patrollers; an Assistant Race Director, and five paid Race Coaches; three seasonal Ticket Sellers; five terrain Park Rangers, two Groomers, 17 Lift Attendants; one Mechanic; and nine Snowmakers. Beginning in FY 17 funding for the Toboggan Chute falls under the Alpine budget; therefore, another seasonal employee will be assigned to manage the toboggan chute rides on weekends and holidays.

SUMMARY

Department 70-15		Actual	Actual	Actual	Budget	05/16/16 YTD	Department Head		Town Manager		Select Board APPROVED	
Old Line	New Line	FY 13	FY 14	FY 15	FY 16	FY 16	Proposed FY 17		Proposed FY 17		FY 17	
APPROPRIATIONS												
01	Personnel Services	244,846	248,917	185,213	282,600	272,018	303,420	7.4%	303,420	7.4%	303,420	7.4%
05	Employees' Benefits	54,179	63,883	62,419	71,591	70,513	66,270	-7.4%	66,270	-7.4%	66,270	-7.4%
34	Supplies	41,216	47,988	40,232	59,750	45,295	48,500	-18.8%	48,500	-18.8%	48,500	-18.8%
31	Contractual Services	2,016	4,199	304	3,000	2,013	9,500	216.7%	9,500	216.7%	31,935	964.5%
32	Other Contractual Services	95,093	91,742	200,135	166,500	185,884	158,000	-5.1%	158,000	-5.1%	158,000	-5.1%
37	Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
		437,350	456,729	488,303	583,441	575,723	585,690	0.4%	585,690	0.4%	608,125	4.2%
TOTAL APPROPRIATIONS		437,350	456,729	488,303	583,441	575,723	585,690	0.4%	585,690	0.4%	608,125	4.2%
			19,379	31,574	95,138	(7,718)	2,249		2,249		24,684	
			4.43%	6.91%	19.48%	Under Budget	0.39%		0.39%		4.23%	

Account 92-01		Actual	Actual	Actual	Budget	05/16/16 YTD	Department Head		Town Manager		Select Board APPROVED	
Old Line	New Line	FY 13	FY 14	FY 15	FY 16	FY 16	Proposed FY 17		Proposed FY 17		FY 17	
REVENUE												
01	Revenue	499,841	574,456	609,810	722,500	524,330	772,500	6.9%	772,500	6.9%	770,500	6.6%
TOTAL REVENUE		499,841	574,456	609,810	722,500	524,330	772,500	6.9%	772,500	6.9%	770,500	6.6%
			74,615	35,354	112,690	(198,170)	50,000		50,000		48,000	
						Under Estimate					6.64%	
NET BUDGET		(62,491)	(117,727)	(121,507)	(139,059)	51,392	(186,810)	34.3%	(186,810)	34.3%	(162,375)	16.8%
			(55,236)	(3,780)	(17,552)	Over Budget	(47,751)		(47,751)		(23,316)	
			88.39%	3.21%	14.45%		34.34%		34.34%		16.77%	

Snow Bowl Alpine Budget



Town of Camden, Maine

Fund 3, Department 70-15 - Alpine

Landon Fake, General Manager/Snow Bowl Director
Beth Ward, Assistant Snow Bowl Director

Department 70-15		Actual FY 13	Actual FY 14	Actual FY 15	05/16/16		Department Head		Town Manager		Select Board APPROVED	
Old Line	New Line				Budget FY 16	YTD	Proposed FY 17	Proposed FY 17	Proposed FY 17	Proposed FY 17	FY 17	FY 17
01 Personnel Services												
01	01 Full-time Salaries	45,272	57,882	(19,181)	70,000	92,723	105,620	50.9%	105,620	50.9%	105,620	50.9%
05	31 Administrative Assistant (20 hrs)						7,800		7,800		7,800	
05	55 Part-time Employees	12,536	12,352	56,691	20,000	37,195	20,000	0.0%	20,000	0.0%	20,000	0.0%
40	40 Ski School Wages	54,145	49,921	42,820	52,000	35,785	52,000	0.0%	52,000	0.0%	52,000	0.0%
41	41 Ski Patrol Wages	18,810	15,658	15,299	19,600	12,553	17,000	-13.3%	17,000	-13.3%	17,000	-13.3%
42	42 Ski Race Wages	10,477	5,979	7,362	9,500	7,754	12,000	26.3%	12,000	26.3%	12,000	26.3%
43	43 Ticket Sales Wages	9,430	10,478	6,184	12,000	8,490	10,000	-16.7%	10,000	-16.7%	10,000	-16.7%
44	44 Terrain Park Wages	8,053	11,850	9,366	7,000	6,124	6,000	-14.3%	6,000	-14.3%	6,000	-14.3%
45	45 Groomer Wages	12,447	10,478	12,716	15,500	6,396	12,000	-22.6%	12,000	-22.6%	12,000	-22.6%
46	46 Lift Operators Wages	54,280	53,035	36,595	56,000	38,939	35,000	-37.5%	35,000	-37.5%	35,000	-37.5%
47	47 Snowmaking Wages	19,396	21,284	17,360	21,000	26,058	21,000	0.0%	21,000	0.0%	21,000	0.0%
	48 Toboggan Chute Wages						5,000		5,000		5,000	
	49 Toboggan Nationals Wages						-		-		-	
05 Employees' Benefits		244,846	248,917	185,213	282,600	272,018	303,420	7.4%	303,420	7.4%	303,420	7.4%
01	01 FICA	18,900	19,042	13,135	21,619	20,814	19,260		19,260		19,260	-10.9%
01	02 Medicare	-	-	-	-	-	4,740		4,740		4,740	
05	05 MPERS	3,869	6,260	10,249	9,617	11,759	10,040	4.4%	10,040	4.4%	10,040	4.4%
10	10 Health Insurance	31,410	38,581	39,035	40,355	37,940	32,230	-20.1%	32,230	-20.1%	32,230	-20.1%
34 Supplies		54,179	63,883	62,419	71,591	70,513	66,270	-7.4%	66,270	-7.4%	66,270	-7.4%
	07 Ticket Supplies	3,980	4,565	3,585	9,000	9,477	3,000		3,000		3,000	
<i>Rental Shop</i>	08 Ski Equipment	-	-	-	-	-	15,000		15,000		15,000	
	73 Signs	-	-	-	1,000	-	-		-		-	
<i>Tob. Chute</i>	35 Merchandise	-	-	-	-	-	2,500		2,500		2,500	
01	37 Office Supplies	1,000	697	642	750	2,183	-		-		-	
15	40 Shop Supplies	302	208	1,465	1,000	1,491	-		-		-	
13	42 Safety Equipment/Supplies	578	-	1,639	1,500	1,401	1,500	0.0%	1,500	0.0%	1,500	0.0%
20-74	74 Trail Maintenance Supplies	6,464	10,544	3,248	8,000	7,238	3,000	-62.5%	3,000	-62.5%	3,000	-62.5%
20-75	75 Mountain Building Supplies	1,096	327	630	1,000	1,396	-		-		-	
20-76	76 Terrain Park Supplies	2,227	2,000	229	500	-	500	0.0%	500	0.0%	500	0.0%
71	85 Ski Race Supplies	3,214	5,884	9,482	12,000	11,196	10,000	-16.7%	10,000	-16.7%	10,000	-16.7%
72	86 Ski Patrol Supplies	2,004	2,516	2,700	3,000	637	1,000	-66.7%	1,000	-66.7%	1,000	-66.7%
73	87 Ski School Supplies	1,100	1,009	2,189	2,000	2,121	1,000	-50.0%	1,000	-50.0%	1,000	-50.0%
14	95 Gasoline/Diesel/Oil	19,251	20,238	14,423	20,000	8,155	11,000	-45.0%	11,000	-45.0%	11,000	-45.0%
31 Contractual Services		41,216	47,988	40,232	59,750	45,295	48,500	-18.8%	48,500	-18.8%	48,500	-18.8%
23 Contingency												22,435
12-02	33 Professional Development/Training	2,016	4,199	304	3,000	2,013	1,500	-50.0%	1,500	-50.0%	1,500	-50.0%
	08 Gift Cards Reimbursement						8,000		8,000		8,000	
32 Other Contractual Services		2,016	4,199	304	3,000	2,013	9,500	216.7%	9,500	216.7%	31,935	964.5%
New	33 Building Repairs & Maintenance	-	-	-	-	-	-		-		-	
20-72	38 Equipment Repair & Maintenance	630	34	216	500	24	-		-		-	
New	41 General Repairs & Maintenance	-	-	-	-	-	-		-		-	
20-33	44 Lift Repair & Maintenance	22,121	12,295	13,885	13,000	25,784	10,000	-23.1%	10,000	-23.1%	10,000	-23.1%
<i>Tob. Chute</i>	62 General Maintenance Supplies	-	-	-	-	-	-		-		-	
20-05	64 Vehicles Repair & Maintenance	18,892	27,608	65,973	45,000	30,560	25,000	-44.4%	25,000	-44.4%	25,000	-44.4%
15-01	70 Electricity	4,783	13,380	19,747	25,000	41,389	25,000	0.0%	25,000	0.0%	25,000	0.0%
15-04	72 Snowmaking Electricity	44,629	28,453	59,491	53,000	46,770	55,000	3.8%	55,000	3.8%	55,000	3.8%
<i>Rental Shop</i>	94 Management Fee (Ragged Mtn. Spts)						20,000		20,000		20,000	
20-73	87 Snowmaking Equipment Lease (2)	4,038	9,972	40,823	30,000	41,358	23,000	-23.3%	23,000	-23.3%	23,000	-23.3%
37 Capital Outlay		95,093	91,742	200,135	166,500	185,884	158,000	-5.1%	158,000	-5.1%	158,000	-5.1%
<i>Tob. Chute</i>	56 Toboggan Chute Reserve	-	-	-	-	-	-		-		-	
TOTAL APPROPRIATIONS		437,350	456,729	488,303	583,441	575,723	585,690	0.4%	585,690	0.4%	608,125	4.2%
			19,379	31,574	95,138	(7,718)	2,249		2,249		24,684	
			4.43%	6.91%	19.48%	Under Budget	0.39%		0.39%		4.23%	

Town of Camden, Maine

Account 92-01		Actual FY 13	Actual FY 14	Actual FY 15	05/16/16		Department Head Proposed FY 17	Town Manager		Select Board APPROVED		
Old Line	New Line				REVENUE	Budget FY 16		YTD	Proposed FY 17	Proposed FY 17	FY 17	
01 REVENUE												
02	02 Daily Tickets	185,434	222,811	259,679	303,000	170,791	305,000	0.7%	305,000	0.7%	303,000	0.0%
03	03 Season Tickets	180,213	194,197	197,252	243,000	226,134	200,000	-17.7%	200,000	-17.7%	200,000	-17.7%
04	04 Lesson Income	96,384	100,376	92,599	112,000	64,757	112,000	0.0%	112,000	0.0%	112,000	0.0%
05	05 Races & Events Income	17,765	31,348	44,296	47,000	37,527	45,000	-4.3%	45,000	-4.3%	45,000	-4.3%
06	06 Gift Card Purchases	11,090	11,672	14,984	11,000	14,470	14,000	27.3%	14,000	27.3%	14,000	27.3%
New	27 Ski Race Supplies Donation						10,000		10,000		10,000	
07	07 Summer Chair Lift	7,855	13,532	-	5,000	6,795	7,000	40.0%	7,000	40.0%	7,000	40.0%
<i>Tob. Chute</i>	09 Tube Rentals/Rides	-	-	-	-	-	-		-		-	
<i>Tob. Chute</i>	10 Toboggan Rentals/Rides	-	-	-	-	-	6,000		6,000		6,000	
<i>Rental Shop</i>	11 Rental Equipment	-	-	-	-	-	70,000		70,000		70,000	
12	12 Merchandise Sales	1,100	520	1,000	1,500	3,856	3,500	133.3%	3,500	133.3%	3,500	133.3%
		499,841	574,456	609,810	722,500	524,330	772,500	6.9%	772,500	6.9%	770,500	6.6%
TOTAL REVENUE		499,841	574,456	609,810	722,500	524,330	772,500	6.9%	772,500	6.9%	770,500	6.6%
			74,615	35,354	112,690	(198,170)	50,000		50,000		48,000	
						Under Estimate					6.64%	
NET BUDGET		(62,491)	(117,727)	(121,507)	(139,059)	51,392	(186,810)	34.3%	(186,810)	34.3%	(162,375)	16.8%
			(55,236)	(3,780)	(17,552)	Under Budget	(47,751)		(47,751)		(23,316)	
			88.39%	3.21%	14.45%		34.34%		34.34%		16.77%	

Proposed Changes are indicated in **RED**.

Note: Revenues are based on a 60 day Open schedule (including Christmas)

Town of Camden, Maine

Fund 3, Department 70-20 - Rental Shop

Landon Fake, General Manager/Snow Bowl Director
Beth Ward, Assistant Snow Bowl Director

Department Outline

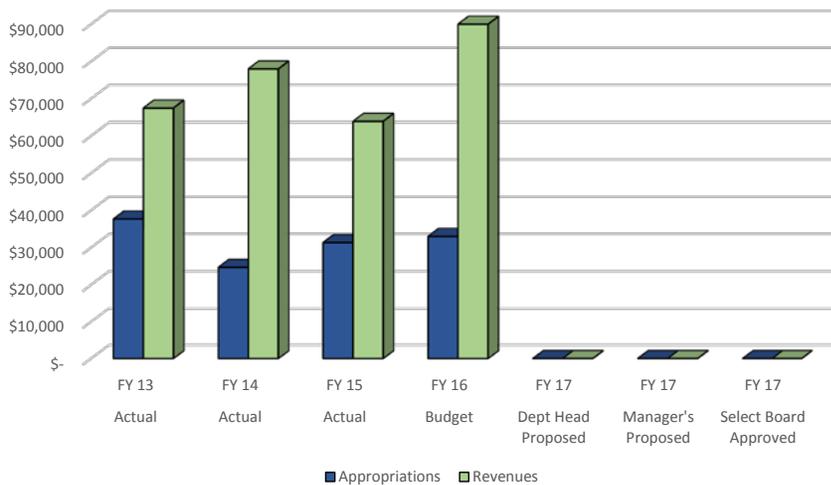
FY 17 All Expenses for the Rental Shop have been transferred to the Alpine budget.

SUMMARY

Department 70-20		Actual FY 13	Actual FY 14	Actual FY 15	Budget FY 16	05/16/16 YTD			
Line	New Line						APPROPRIATIONS		
	01 Personnel Services	21,513	16,404	-	-	-	-	-	-
	05 Employees' Benefits	2,361	2,051	-	-	-	-	-	-
	34 Supplies	12,203	5,100	13,715	15,000	17,545	-	-	-
	31 Contractual Services	-	-	-	-	-	-	-	-
	32 Other Contractual Services	1,608	1,122	17,647	18,000	12,750	-	-	-
	37 Capital Outlay	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS		37,685	24,677	31,362	33,000	30,295	-	-	-
			(13,008)	6,685	1,638	(2,705)			
			-34.52%	27.09%	5.22%	Under Budget			

Account 92-01		Actual FY 13	Actual FY 14	Actual FY 15	Budget FY 16	05/16/16 YTD			
Old Line	New Line						REVENUE		
	01 Revenue	67,485	77,981	63,917	90,000	38,754	-	-	-
TOTAL REVENUE		67,485	77,981	63,917	90,000	38,754	-	-	-
			10,496	(14,064)	26,083	(51,246)			
						Under Estimate			
NET BUDGET		(29,800)	(53,304)	(32,555)	(57,000)	(8,459)	-	-	-
			(23,504)	20,749	(24,445)	Under Budget			
			78.87%	-38.93%	75.09%				

Snow Bowl Rental Shop Budget



Town of Camden, Maine

Fund 3, Department 70-20 - Rental Shop

Landon Fake, General Manager/Snow Bowl Director
Beth Ward, Assistant Snow Bowl Director

Department 70-20						05/16/16			
Old Line	New Line	Actual	Actual	Actual	Budget	YTD			
APPROPRIATIONS		FY 13	FY 14	FY 15	FY 16				
01 Personnel Services									See Apline Budget
01	01 Full-time Salaries	1,410	33	-	-				
05	55 Part-time Employees	20,103	16,371	-	-				
		21,513	16,404	-	-	-			
05 Employees' Benefits									
	01 FICA	1,646	1,255	-	-				
	02 Medicare			-	-				
	06 MPERS	715	796	-	-				
	07 Dental Insurance			-	-				
		2,361	2,051	-	-	-			
34 Supplies									
	08 Ski Equipment	10,743	5,100	13,715	15,000	17,545			
	30 Miscellaneous Equipment	-	-	-	-	-			
70	62 General Maintenance Supplies	1,460	-	-	-	-			
		12,203	5,100	13,715	15,000	17,545			
31 Contractual Services									
30	91 Equipment Rental R & M	-	-	-	-	-			
		-	-	-	-	-			
32 Other Contractual Services									
20-20	38 Equipment Repair & Maintenance	1,608	1,122	17,647	-	-			
	94 Management Fee	-	-	-	18,000	12,750			
		1,608	1,122	17,647	18,000	12,750			
37 Capital Outlay									
		-	-	-	-	-			
TOTAL APPROPRIATIONS		37,685	24,677	31,362	33,000	30,295			
			(13,008)	6,685	1,638	(2,705)			
			-34.52%	27.09%	5.22%	Under Budget			

Account 92-01						05/16/16	Department Head	Town Manager	Select Board
Old Line	New Line	Actual	Actual	Actual	Budget	YTD	Proposed FY 17	Proposed FY 17	APPROVED
REVENUE		FY 13	FY 14	FY 15	FY 16				FY 17
01 REVENUE									
11	11 Rental Equipment	67,485	77,981	63,917	90,000	38,754			
		67,485	77,981	63,917	90,000	38,754			
TOTAL REVENUE		67,485	77,981	63,917	90,000	38,754			
			10,496	(14,064)	26,083	(51,246)			
					Under Estimate				
NET BUDGET		(29,800)	(53,304)	(32,555)	(57,000)	(8,459)			
			(23,504)	20,749	(24,445)	Under Budget			
			78.87%	-38.93%	75.09%				

Town of Camden, Maine

Fund 3, Department 70-25 - Toboggan Chute

Landon Fake, General Manager/Snow Bowl Director
Beth Ward, Assistant Snow Bowl Director

Department Outline

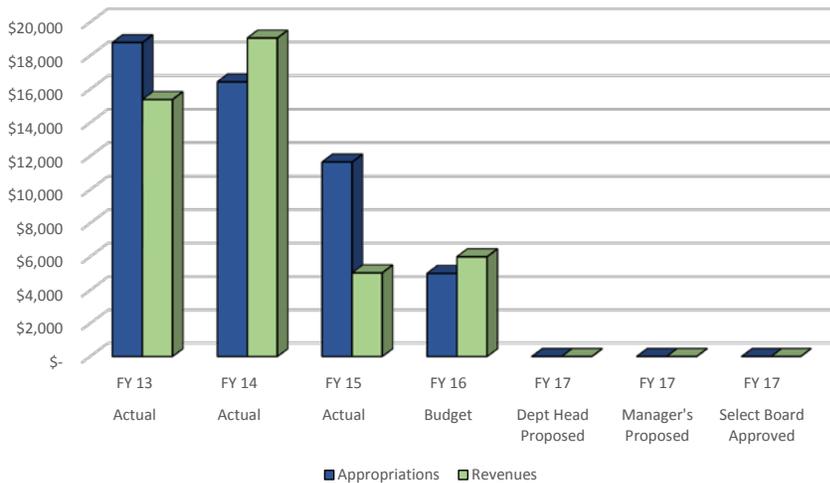
FY 17 All Expenses for the Toboggan Chute have been transferred to the Alpine budget.

SUMMARY

Department 70-25						05/16/16			
Line	New Line	Actual	Actual	Actual	Budget	YTD			
APPROPRIATIONS		FY 13	FY 14	FY 15	FY 16	FY 16			
	01 Personnel Services	13,562	10,099	10,773	2,000	5,223	See Alpine Budget		
	05 Employees' Benefits	1,038	773	879	153	455	-	-	-
	34 Supplies	3,186	4,565	-	-	509	-	-	-
	31 Contractual Services	-	-	-	-	-	-	-	-
	32 Other Contractual Services	-	-	-	1,850	-	-	-	-
	37 Capital Outlay	1,000	1,000	-	1,000	-	-	-	-
TOTAL APPROPRIATIONS		18,786	16,437	11,652	5,003	6,186	-	-	-
			(2,349)	(4,785)	(6,649)	1,183			
						Over Budget			

Account 92-01						05/16/16			
Old Line	New Line	Actual	Actual	Actual	Budget	YTD			
REVENUE		FY 13	FY 14	FY 15	FY 16	FY 16			
	15 Toboggan Fest	15,381	19,051	5,035	6,000	1,485	-	-	-
TOTAL REVENUE		15,381	19,051	5,035	6,000	1,485	-	-	-
			3,670	(14,016)	965	(4,515)			
						Under Estimate			
NET BUDGET		3,405	(2,614)	6,617	(997)	4,701	-	-	-
			(6,019)	9,231	(7,614)	Over Budget			

Snow Bowl Toboggan Chute Budget



Town of Camden, Maine

Fund 3, Department 70-30 - Toboggan Nationals

Landon Fake, General Manager/Snow Bowl Director
Beth Ward, Assistant Snow Bowl Director

Department Outline

Toboggan Nationals is a weekend event that is the major fundraiser for the Snow Bowl. The Snow Bowl relies on many volunteers from the community to help pull this event off.

Mission

The mission of having the Toboggan Nationals is to bring a much loved winter sport to the region; to promote outdoor activities; to raise money to help support the Snow Bowl and all its activities; and to bring people from around the State, Country, and the World to mid-coast Maine, which helps promote and have a positive impact on the region's economy.

Staffing

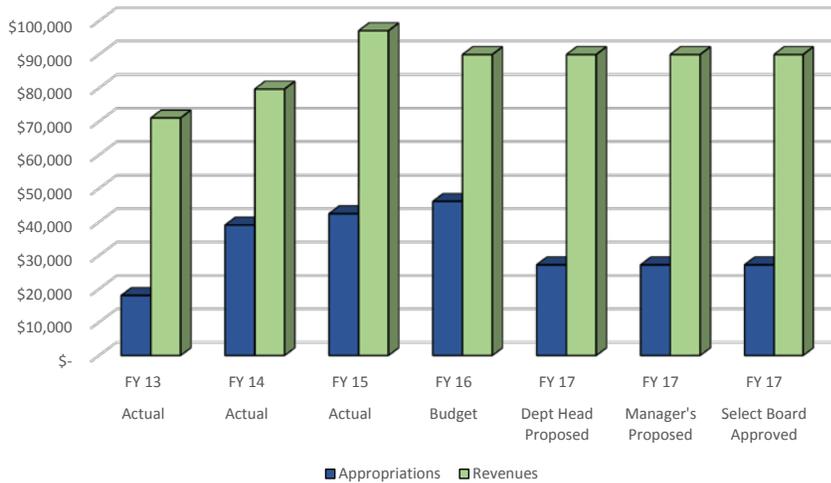
All full-time, part-time, and seasonal staff are called upon for the weekend long event. The event also utilizes the help and support from community volunteers to make the Toboggan Nationals a success every year.

SUMMARY

Department 70-30		Actual	Actual	Actual	Budget	05/16/16 YTD	Department Head		Town Manager		Select Board APPROVED	
Old Line	New Line	FY 13	FY 14	FY 15	FY 16	FY 16	Proposed FY 17		Proposed FY 17		FY 17	
APPROPRIATIONS												
	01 Personnel Services	-	-	-	15,000	-	3,000	-80.0%	3,000	-80.0%	3,000	-80.0%
	05 Employees' Benefits	-	-	-	1,148	-	240	-79.1%	240	-79.1%	240	-79.1%
	34 Supplies	-	-	-	8,000	15,605	2,000	-75.0%	2,000	-75.0%	2,000	-75.0%
	31 Contractual Services	18,076	39,077	42,495	22,000	15,184	22,000	0.0%	22,000	0.0%	22,000	0.0%
	32 Other Contractual Services	-	-	-	-	-	-	-	-	-	-	-
	35 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS		18,076	39,077	42,495	46,148	30,788	27,240	-41.0%	27,240	-41.0%	27,240	-41.0%
			21,001	3,418	3,653	(15,360)	(18,908)		(18,908)		(18,908)	
						Under Budget						-40.97%

Account 92-01		Actual	Actual	Actual	Budget	05/16/16 YTD	Department Head		Town Manager		Select Board APPROVED	
Old Line	New Line	FY 13	FY 14	FY 15	FY 16	FY 16	Proposed FY 17		Proposed FY 17		FY 17	
REVENUE												
	01 Revenue	71,050	79,690	97,083	90,000	75,689	90,000	0.0%	90,000	0.0%	90,000	0.0%
TOTAL REVENUE		71,050	79,690	97,083	90,000	75,689	90,000	0.0%	90,000	0.0%	90,000	0.0%
			8,640	17,393	(7,083)	(14,311)	-		-		-	
					Under Estimate							0.00%
NET BUDGET		(52,974)	(40,613)	(54,588)	(43,852)	(44,901)	(62,760)	43.1%	(62,760)	43.1%	(62,760)	43.1%
			12,361	(13,975)	10,736	Under Budget	(18,908)		(18,908)		(18,908)	
												43.12%

Snow Bowl Toboggan Nationals Budget



Town of Camden, Maine

Fund 3, Department 70-30 - Toboggan Nationals

Landon Fake, General Manager/Snow Bowl Director
Beth Ward, Assistant Snow Bowl Director

Department 70-30		Actual FY 13	Actual FY 14	Actual FY 15	05/16/16		Department Head Proposed FY 17	Town Manager Proposed FY 17	Select Board APPROVED FY 17
Old Line	New Line				APPROPRIATIONS	Budget FY 16			
	01 Personnel Services								
05	55 Part-time Wages				15,000	-	3,000 -80.0%	3,000 -80.0%	3,000 -80.0%
					15,000	-	3,000 -80.0%	3,000 -80.0%	3,000 -80.0%
	05 Employees' Benefits								
	01 FICA				1,148	-	190 -83.4%	190 -83.4%	190 -83.4%
	02 Medicare						50	50	50
					1,148	-	240 -79.1%	240 -79.1%	240 -79.1%
	34 Supplies								
40	35 Merchandise				2,000	3,052	2,000 0.0%	2,000 0.0%	2,000 0.0%
76	41 Special Event Supplies				6,000	12,553		-	
					8,000	15,605	2,000 -75.0%	2,000 -75.0%	2,000 -75.0%
	31 Contractual Services								
43	69 Parking				4,000	297	4,000 0.0%	4,000 0.0%	4,000
7025-1223	71 Fundraising	18,076	39,077	42,495	-	-	-	-	-
39	76 Marketing Services				10,000	8,196	7,000 -30.0%	7,000 -30.0%	7,000
42	78 Miscellaneous (Winterfest)				4,000	-	4,000 0.0%	4,000 0.0%	4,000
41	91 Equipment Rental				4,000	6,690	7,000 75.0%	7,000 75.0%	7,000
		18,076	39,077	42,495	22,000	15,184	22,000 0.0%	22,000 0.0%	22,000 0.0%
	32 Other Contractual Services								
	35 Capital Outlay								
	TOTAL APPROPRIATIONS	18,076	39,077	42,495	46,148	30,788	27,240 -41.0%	27,240 -41.0%	27,240 -41.0%
			21,001	3,418	3,653	(15,360)	(18,908)	(18,908)	(18,908)
			116.18%	8.75%		Under Budget	-40.97%	-40.97%	-40.97%

Account 92-01		Actual FY 13	Actual FY 14	Actual FY 15	05/16/16		Department Head Proposed FY 17	Town Manager Proposed FY 17	Select Board APPROVED FY 17
Old Line	New Line				REVENUE	Budget FY 16			
	15 Toboggan Fest	71,050	79,690	97,083	90,000	75,689	90,000 0.0%	90,000 0.0%	90,000
		71,050	79,690	97,083	90,000	75,689	90,000 0.0%	90,000 0.0%	90,000 0.0%
	TOTAL REVENUE	71,050	79,690	97,083	90,000	75,689	90,000 0.0%	90,000 0.0%	90,000 0.0%
			8,640	17,393	(7,083)	(14,311)	-	-	-
									0.00%
	NET BUDGET	(52,974)	(40,613)	(54,588)	(43,852)	(44,901)	(62,760) 43.1%	(62,760) 43.1%	(62,760) 43.1%
			12,361	(13,975)	10,736	Under Budget	(18,908)	(18,908)	(18,908)
							43.12%	43.12%	43.12%

Town of Camden Maine

Snow Bowl

Capital Improvements

Capital Improvement Plan

The purpose of the **CIP** is to systematically identify, plan, schedule, finance, track and monitor capital infrastructure and assets to ensure cost-effectiveness as well as conformance to policies. The policies require the Town to operate and maintain its infrastructure and assets in a manner that protects the public investment and ensures achievement of their maximum useful life.

Capital Infrastructure items cost more than **\$50,000** and have a useful (depreciable life) of five years or more. Generally, Capital Infrastructure is any expenditure for physical improvements, including costs for: acquisition of existing buildings, land, or interests in land; construction of new buildings or other structures, including additions and major alterations; construction of streets, highway, sidewalks, parking lots, or utilities; acquisition of fixed equipment; landscaping; and similar expenditures. It may mean any change, alteration, rearrangement or addition to existing facilities. It is also new construction, acquisition or improvements to sites, parking lots, buildings, or service systems.

A **Capital Asset** has a value of more than **\$5,000**, either individually, or collectively, and has an estimated useful life of more than one year. Capital Assets may include, but are not limited to computer equipment, office furniture, fiber optics, fleet vehicles, public works vehicles and machinery, and emergency response vehicles, to name a few.

Town of Camden, Maine

Fund 3, Department 70-35 - Capital Improvements

Landon Fake, General Manager/Snow Bowl Director
Beth Ward, Assistant Snow Bowl Director

Department Outline

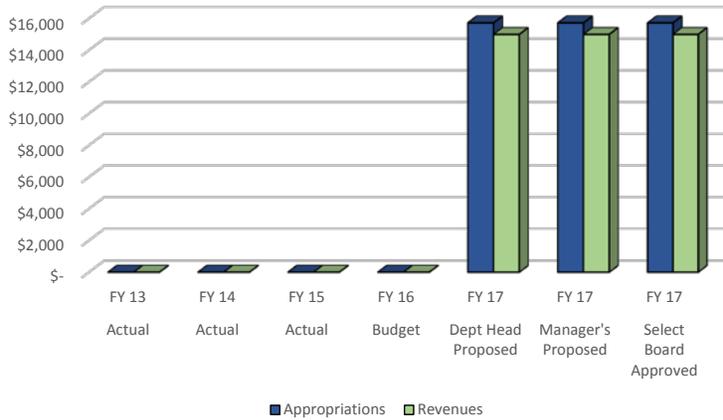
The Capital Improvement Budget is for items costing more than \$50,000 with a useful life expectancy of five (5) years or more.

SUMMARY

Department 70-35		Actual	Actual	Actual	Budget	05/16/16 YTD	Department Head	Town Manager	Select Board
Line	New Line	FY 13	FY 14	FY 15	FY 16	FY 16	Proposed FY 17	Proposed FY 17	APPROVED FY 17
	35 Capital Outlay	-	-	-	-	-	15,725	15,725 0.0%	15,725 0.0%
TOTAL APPROPRIATIONS		-	-	-	-	-	15,725	15,725	15,725
									15,725

Department 70-35		Actual	Actual	Actual	Budget	05/16/16 YTD	Department Head	Town Manager	Select Board
Old Line	New Line	FY 13	FY 14	FY 15	FY 16	FY 16	Proposed FY 17	Proposed FY 17	APPROVED FY 17
	01 Revenue	-	-	-	-	-	15,000	15,000	15,000
TOTAL REVENUE		-	-	-	-	-	15,000	15,000	15,000
NET BUDGET		-	-	-	-	-	725	725	725
									-

Capital Improvements



Town of Camden, Maine

Fund 3, Department 70-35 - Capital Improvements

Landon Fake, General Manager/Snow Bowl Director
Beth Ward, Assistant Snow Bowl Director

Department 70-35		Actual	Actual	Actual	Budget	05/16/16 YTD	Department Head	Town Manager	Select Board
Old Line	New Line	FY 13	FY 14	FY 15	FY 16		Proposed FY 17	Proposed FY 17	APPROVED FY 17
APPROPRIATIONS									
	36 Capital Outlay								
	20 Used Compressor						15,725	15,725	15,725
	(5 year lease/purchase)	-	-	-	-	-	15,725	15,725	15,725
TOTAL APPROPRIATIONS		-	-	-	-	-	15,725	15,725	15,725
									15,725

Department 92-01		Actual	Actual	Actual	Budget	05/16/16 YTD	Department Head	Town Manager	Select Board
Old Line	New Line	FY 13	FY 14	FY 15	FY 16		Proposed FY 17	Proposed FY 17	APPROVED FY 17
REVENUE									
	New								
	28 Foundation Donation						15,000	15,000	15,000
		-	-	-	-	-	15,000	15,000	15,000
TOTAL REVENUE		-	-	-	-	-	15,000	15,000	15,000
									15,000
NET BUDGET		-	-	-	-	-	725	725	725
									725



Town of Camden

Glossary

Town of Camden, Maine

GLOSSARY

ACCOUNTING SYSTEM:

The total set of records and procedures that are used to record, classify, and report information on the financial status and operations of City government.

ACCRUAL BASIS:

The basis of accounting under which transactions are recognized when they occur, regardless of timing of related cash receipts and disbursements.

ADOPTED BUDGET:

Refers to the budget amounts as originally approved by the City Council applicable to a single fiscal year.

APPROPRIATION:

An authorization granted by the City Council that permits officials to incur obligations against and to make expenditures of city's resources.

ASSESSED VALUATION:

The total value of all real and personal property in the City that is used as a basis for levying taxes. Tax exempt property is excluded from the assessable base.

BOND:

A written promise to pay a specified sum of money (called principal or face value) at a specified future date, plus periodic interest paid at a specified percentage of the principal (interest rate). In the budget document these payments are identified as "Long-Term Debt".

BUDGET:

The financial plan for the operations of the City for the year.

CAPITAL BUDGET:

The capital budget includes projects that exceed \$5,000 and may be budgeted, leased, mortgaged, or bonded for a period of three to five years or more. The capital budget is separate from the annual City budget, but may be included in the annual budget for informational purposes and as a means of tracking the long term project expenses.

CAPITAL ITEMS:

A category of account codes that identify major expenditures of public funds beyond maintenance and operating costs. Items may include vehicles, computer equipment, office furniture, and the acquisition or construction of a needed physical facility or improvements to land and/or buildings. Capital items have a value of \$500 or more and have a useful economic lifetime of more than one year.

CARRY-OVER FUNDS:

Carry-over funds are the result of unspent appropriations in the prior year, new growth, the expansion of the tax base beyond what was projected, and increased revenues over estimated amounts. These funds are brought forward from the preceding fiscal year reserves. Appropriated carry-over funds are known as unreserved fund balance.

CASH MANAGEMENT:

Management of cash flows in such a way that interest and penalties paid are minimized and interest earned is maximized. Checks received are deposited in a timely manner, and bills are paid no later than the due date unless discounts can be obtained by paying early. Future cash needs are determined, and cash on hand invested in interest-bearing secure accounts.

Town of Camden, Maine

GLOSSARY

COMPARATIVE DATA:

Information from prior fiscal periods provided to enhance the analysis of financial data of the current fiscal period.

CONTRACTUAL SERVICES:

A category of account codes which reflects services provided by contract (either written or verbal); subcontracts, advertising, printing, mileage reimbursement, training costs, and other services.

COST:

The amount of money or value exchanged for property or services.

COUNTY TAX:

The annual county tax assessment levied annually by Knox County. The State of Maine Revenue Service provides annual municipal assessments from which the County calculates its tax rate. Taxes are payable on September 1 of each year; interest on unpaid taxes commences sixty days after the due date at a rate established annually by the state of Maine Revenue Service.

DEBT:

An obligation resulting from the borrowing of money.

DEBT SERVICE:

The accounting for payments of principal and interest on long-term debt.

DEFICIT:

- (1) The excess of the liabilities of a fund over its assets.
- (2) The excess of expenditures over revenues during an accounting period.

DEPARTMENTAL BUDGET:

The financial plan for the operations of an individual department within the municipal government for the year.

DESIGNATED FUND BALANCE:

Funds approved and set aside for a specific defined purpose by the Select Board, from the City's overall fund balance.

EFFECTIVENESS:

Term used in connection with the evaluation of internal controls and performance measurement. The degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

EMPLOYEE BENEFITS:

Employee benefit expenditures in the budget are the City's share of employees' fringe benefits, including FICA, health insurance, life insurance, retirement, deferred compensation, unemployment, disability insurance, and workers' compensation.

ENCUMBRANCE:

A reservation of funds for an anticipated expenditure prior to actual payment for an item. Funds usually are reserved or encumbered once a contracted obligation has been signed for an item, but prior to the cash payment actually being dispersed. Funds are often encumbered from one year to another, based on an anticipated expense.

ENTERPRISE FUND:

Funds that provide for services to the public for a fee that makes the entity mostly or all self-supporting.

EXPENDITURE:

Payment in cash for current operating expenses, debt, and capital outlays.

EXPENSES:

Charges incurred, whether paid or unpaid, for operations, maintenance, interest and other charges which are presumed to benefit the current fiscal year.

Town of Camden, Maine

GLOSSARY

FAIR LABOR STANDARDS ACT (FLSA):

The FLSA sets minimum wage, overtime pay, recordkeeping, and youth employment standards for employment subject to its provisions. Non-exempt, covered employees must be paid at least the minimum wage and not less than one and one-half times their regular rates of pay for overtime hours worked.

Section 7(k)

FLSA Section 7(k) states that employees engaged in fire protection or law enforcement may be paid overtime on a "work period" basis. The "work period" may be from 7 consecutive days to 28 consecutive days in length. For work periods of at least 7 but less than 28 days, overtime pay is required when the number of hours worked exceeds the number of hours that bears the same relationship to 212 (fire) or 171 (police) as the number of days in the work period bears to 28. As an example, fire protection personnel are due overtime under such a plan after 106 hours worked during a 14-day work period, while law enforcement personnel must receive overtime after 86 hours worked during a 14-day work period.

FEES:

A general term used for any charges levied by the City associated with providing a service permitting an activity, or imposing a fine or penalty. Major types of fees include business and non-business licenses, fines, and user charges.

FISCAL POLICY:

The City government's policies with respect to taxes, spending and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

FISCAL YEAR:

In the City of Rockland, the twelve months beginning July 1 and ending the following June 30.

FUND:

A fiscal and accounting entity with a self-balancing set of accounts which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE:

The excess of a fund's assets over its liabilities and reserves. The excess balance is often referred to as "surplus". A negative fund balance is sometimes called a "deficit".

FUND BALANCE, THE - See "The New Fund Balance"

GENERAL FUND:

Accounts for the general operations of the City. This fund accounts for all financial transactions and resources not required to be accounted for in an enterprise fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

Government accounting and financial reporting is guided by what are referred to as "generally accepted accounting principles" (GAAP) applicable to governmental units. These standards were formulated through the voluntary action of several professional groups and are evaluated and updated by the Government Accounting Standards Board (GASB).

GOAL:

A long-range desirable development attained by time-phased objectives designed to implement a strategy.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA):

An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946.

Town of Camden, Maine

GLOSSARY

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB):

The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

GOVERNMENTAL FUNDS:

Funds generally used to account for tax-supported activities. There are five types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

GRANT:

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments.

INTERGOVERNMENTAL REVENUES:

Revenue from other governments primarily Federal and State grants, but also payments from other local governments.

INVESTMENT:

Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

LIABILITY:

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date, not including encumbrances.

LINE ITEM:

A specific expenditure category within a departmental budget, i.e. rent, travel, telephone, postage, printing, or office supplies. Defined by an appropriation number.

MPERS: Maine Public Employees Retirement System

OTHER

A category of account codes which includes items such as alarm/security monitoring, street lights, public agency funding, government and school assessments, and miscellaneous grants.

OVERLAY:

That amount of expenditure budgeted which has the affect of increasing the property tax levy, not to exceed 5% of the actual property tax levy, in order to cover potential property valuation adjustments necessary, which would have the affect of reducing property tax collections.

PERSONNEL SERVICES: A category of account codes which identifies various classification of wages, salaries, and overtime expenses.

Town of Camden, Maine

GLOSSARY

POSITION:

Placement of position within City government, describing duties and responsibilities to be performed by a person on a full-time, part-time, seasonal, temporary, or stipend basis. For the purpose of the City's budget, the following definitions are used solely in describing the status and funding of positions:

Full-time Employee: Appointment of a budgeted position to work a standard work week of no less than 40 hours on a continuing and indefinite basis. All benefits apply in conformity with the established personnel policy. (Rockland considers a full-time hourly clerical employee to work 37.5 hours per week.)

Part-time Employee: Appointment of a budgeted position to work less than a standard work week on a continuing basis. Part-time employees are paid only for hours actually worked, and are not eligible for any other benefits except those mandated by federal and state laws.

Temporary Employee: Appointment to work a standard work week, or less, on a regular basis but for a definite limited period of time, usually not to exceed six (6) months. Temporary employees are paid for hours worked and overtime is paid where applicable, but they receive no other benefits except those mandated by federal and state laws.

Seasonal Employee: Appointment to a temporary position on a seasonal basis. The employee is terminated at the end of the applicable season, and such employees are paid only for hours actually worked, and are not eligible for any other benefits except those mandated by federal and state laws.

On-Call Employee: Appointment to work on an intermittent and as-needed basis. Employees who are on call do not have a regular schedule but work as available and as needed. Such employees are paid only for hours worked or by annual stipend, and are not eligible for any other benefits except those mandated by federal and state laws.

Contracted Individual: Retained under a contract between the City and the individual. Such individual receives payments as negotiated by contract, and has no claim to benefits, except as specifically negotiated.

Student Employee: Appointment of school student during their enrollment in school, including summer employment. Students will be paid as determined by the City Manager. Student employees are not eligible for benefits other than those mandated by federal and state laws.

PROPOSED BUDGET:

The recommended City budget submitted by the City Manager to the City Council.

RESERVE:

An account that has been established either through appropriation, donation, excess surplus, or other for a specified purpose.

RETAINED EARNINGS:

Profits realized at the end of the year after paying all expenses. Retained Earnings are either reserved for a specific purpose or retained for future use to either offset expenses, purchase equipment, or other reasons for the benefits of the Enterprise Fund.

REVENUE:

Funds which the government receives as income. It includes such items as fees from specific services, property taxes, grants and interest income.

Town of Camden, Maine

GLOSSARY

SALARIES AND WAGES:

FLSA Exempt Employees are paid a salary based on the work week; FLSA Non-Exempt Employees are paid hourly wages, subject to wages and overtime provisions of FLSA.

SUPPLIES:

Supplies includes supplies of all types, which are consumed or deteriorated through use or which lose their identity through fabrication or incorporation into different or more complex units or substances.

TAX ANTICIPATION NOTES (TAN):

Notes issued in anticipation of taxes which are retired usually from taxes and other revenues collected.

TAX INCREMENTAL FINANCING DISTRICT (TIF):

Financing mechanism used to finance certain public improvements throughout a certain area defined within the City. Expenditures from these projects are recouped in future years via an incremental tax levied upon the districts "captured assessed value" at the inception of the TIF agreement.

TAXES:

Levied by the City based on assessed values of real estate and personal property for the purpose of financing public services performed for the common benefit of its citizenry.

THE NEW FUND BALANCE:

GASB 54 is effective for financial statements for periods beginning after June 15, 2010. Fund accounts will be reported in the following classifications:

- *Restricted* - amounts constrained by external parties, constitutional provision, or enabling legislation
- *Committed* - amounts constrained by a government using its highest level of decision-making authority
- *Assigned* - amounts a government intends to use for a particular purpose
- *Unassigned* - amounts that are not constrained at all will be reported in the general fund.

The new standards clarify the definitions of individual governmental fund types. It interprets certain terms within the definition of special revenue fund types, while further clarifying the debt service and capital projects fund type definitions.

UNENCUMBERED BALANCE:

The year-end cash balance of a fund less outstanding encumbrances. The unencumbered balance at year-end in a fund together with the estimated revenues for the upcoming year determine the maximum amount available for appropriation in the next year's budget.

UNAPPROPRIATED FUND BALANCE:

Fund balance at the close of a fiscal year that is not included in the annual budget.

UNASSIGNED FUND BALANCE (UFB) formerly Undesignated Fund Balance:

Funds not earmarked for any specific purpose and used at the discretion of the City Council, equal to at least 8% (by City policy) of the total annual budget comprising the proposed operating budget to be voted on at Public Meeting, the County assessment, the school assessment, the annual TIF payment, and the estimated Overlay.