

**Agenda
Town of Skowhegan
Joint Meeting
Selectmen and Budget & Finance Committee Meeting
Saturday, April 8, 2023
9:00 A.M.
Municipal Building – Council Room**

****Public wishing to see this meeting may also do so from the
Town of Skowhegan Facebook page****

Board of Selectmen:

Todd Smith, Chairman
Charles Robbins, Vice Chairman
Harold Bigelow
Steven Govoni
Paul York

Budget & Finance Committee:

Christian Savage, Chairman
Judi York, Vice Chairman
Patrick Dore, Secretary
Jimmy Bigelow
Donna Ferenc McGorty
John Grohs
E. Gene Rouse
Adrian Sincyr

Town Manager:

Christine Almand

Finance Director:

Trisha Austin

Executive Secretary:

Cara Mason

Call Meeting to order.

Joint Meeting:

1. Discussion and decision regarding department budgets.
2. Discussion and decision regarding revenues.
3. Other Business.

Adjourn Meeting.

Town of Skowhegan

Municipal Budget Fiscal Year 2024



<http://www.skowhegan.org>

Christine Almand
Trisha L. Austin
David Bucknam
Brent Dickey
Bryan Belliveau
Jason Finley
Jeffrey Hewett
Denise LeBlanc
Cara L. Mason
Gail Pelotte
Ronald Rodriguez
Bill Van Tuinen

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

Board of Selectmen

Todd Smith, Chairman
Charles Robbins, Vice Chairman
Harold Bigelow
Steve Govoni
Paul York

Town Office Phone: 207-474-6900

2023 Budget & Finance Committee Members

Christian Savage, Chairman

Judy York, Vice Chairman

Patrick Dore, Secretary

Jimmy Bigelow

Donna Ferenc McGorty

John Grohs

Gene Rouse

Adrian Sincyr

TOWN OF SKOWHEGAN OPERATING BUDGET

COMPOSITE

| | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|--|----------------------|----------------------|----------------------|-------------------------------------|--|--------------------------|--------------------------|-------------------|
| General Government | | | | | | | | |
| Finance Department pg.1-4 | 550,540.00 | 659,931.00 | 1,481,596.00 | 447,384.71 | 723,706.00 | 0.00 | 0.00 | 0.00 |
| Municipal Building Maintenance pg.5-6 | 103,293.00 | 144,974.00 | 149,711.00 | 111,973.94 | 155,766.00 | 0.00 | 0.00 | 0.00 |
| Assessing pg.7-8 | 115,322.00 | 119,487.00 | 120,986.00 | 66,214.60 | 129,252.00 | 0.00 | 0.00 | 0.00 |
| Town Manager pg.9-10 | 172,513.00 | 177,587.00 | 198,892.00 | 148,810.41 | 213,613.00 | 0.00 | 0.00 | 0.00 |
| Planning & Ordinance Administration pg.11-12 | 32,334.00 | 32,984.00 | 31,984.00 | 11,796.74 | 34,726.00 | 0.00 | 0.00 | 0.00 |
| Code Enforcement pg.13-14 | 164,396.00 | 166,141.00 | 171,807.00 | 130,699.54 | 192,891.00 | 0.00 | 0.00 | 0.00 |
| Employee Benefits pg.15-16 | 168,985.00 | 205,035.00 | 230,427.00 | 168,157.12 | 301,522.00 | 0.00 | 0.00 | 0.00 |
| Town Insurances pg.15-16 | 133,780.00 | 144,780.00 | 175,580.00 | 142,875.20 | 227,102.00 | 0.00 | 0.00 | 0.00 |
| Economic & Community Development pg.17-18 | 173,326.00 | 177,970.00 | 180,505.00 | 138,676.88 | 202,843.00 | 0.00 | 0.00 | 0.00 |
| ARTICLE 3 | 1,614,489.00 | 1,828,889.00 | 2,741,488.00 | 1,366,589.14 | 2,181,421.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | | | | | |
| Police Department pg.19-21 | 1,628,815.00 | 1,798,599.00 | 1,984,441.00 | 1,566,030.47 | 2,405,899.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | | | | | |
| Fire Department pg.22-24 | 970,703.00 | 1,194,936.00 | 1,181,315.00 | 1,011,519.65 | 1,687,726.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | | | | | | | | |
| Public Safety Building pg.25-26 | 0.00 | 0.00 | 8,900.00 | 0.00 | 87,100.00 | 0.00 | 0.00 | 0.00 |
| Other Protection pg.25-26 | 552,075.00 | 565,167.00 | 586,306.00 | 431,875.89 | 598,975.00 | 0.00 | 0.00 | 0.00 |
| | 552,075.00 | 565,167.00 | 595,206.00 | 431,875.89 | 686,075.00 | 0.00 | 0.00 | 0.00 |
| Health & Human Services | | | | | | | | |
| General Assistance pg.27-28 | 154,329.00 | 156,360.00 | 127,425.00 | 42,799.49 | 96,172.00 | 0.00 | 0.00 | 0.00 |
| Health Department pg.30-31 | 1,292.00 | 1,292.00 | 1,292.00 | 968.85 | 1,292.00 | 0.00 | 0.00 | 0.00 |
| ARTICLE 8 | 155,621.00 | 157,652.00 | 128,717.00 | 43,768.34 | 97,464.00 | 0.00 | 0.00 | 0.00 |
| Health & Human Services | | | | | | | | |
| Human Service Agencies pg.29 | 66,376.50 | 59,127.00 | 56,377.00 | 56,377.00 | 62,924.00 | 0.00 | 51,907.00 | 51,907.00 |
| Waste Water Treatment pg.32-36 | | | | | | | | |
| Pollution Control Plant | 576,898.00 | 584,165.00 | 658,125.00 | 423,474.98 | 758,119.00 | 0.00 | 0.00 | 0.00 |
| Pumping Stations | 31,515.00 | 32,805.00 | 39,325.00 | 29,333.48 | 46,350.00 | 0.00 | 0.00 | 0.00 |
| Sewers | 22,000.00 | 22,000.00 | 27,000.00 | 8,067.78 | 28,000.00 | 0.00 | 0.00 | 0.00 |
| ARTICLE 9 | 630,413.00 | 638,970.00 | 724,450.00 | 460,876.24 | 832,469.00 | 0.00 | 0.00 | 0.00 |
| Sanitation | | | | | | | | |
| Solid Waste & Recycling pg.37-39 | 912,817.00 | 896,281.00 | 946,299.00 | 691,405.27 | 1,146,081.00 | 0.00 | 0.00 | 0.00 |
| Public Works pg.40-45 | | | | | | | | |
| Summer Roads Maintenance | 574,022.00 | 602,378.00 | 638,628.00 | 336,571.56 | 707,741.00 | 0.00 | 0.00 | 0.00 |
| Winter Roads Maintenance | 767,137.00 | 787,914.00 | 837,690.00 | 602,274.70 | 918,812.00 | 0.00 | 0.00 | 0.00 |
| Vehicle Maintenance | 247,000.00 | 252,000.00 | 282,000.00 | 208,919.74 | 332,000.00 | 0.00 | 0.00 | 0.00 |
| | 1,588,159.00 | 1,642,292.00 | 1,758,318.00 | 1,147,766.00 | 1,958,553.00 | 0.00 | 0.00 | 0.00 |
| Public Properties | | | | | | | | |
| Cemeteries pg.46-47 | 108,205.00 | 111,905.00 | 124,460.00 | 86,998.54 | 140,087.00 | 0.00 | 0.00 | 0.00 |
| Parks & Recreation | | | | | | | | |
| Recreation pg.48-51 | 524,216.00 | 613,440.00 | 629,219.00 | 466,810.29 | 700,767.00 | 0.00 | 0.00 | 0.00 |
| Community Services | | | | | | | | |
| Service Organizations pg.52 | 309,000.00 | 320,000.00 | 363,000.00 | 363,000.00 | 356,225.00 | 0.00 | 330,000.00 | 307,000.00 |
| Capital Expenditures | | | | | | | | |
| Debt Retirement pg.54-55 | 1,739,639.00 | 1,860,213.00 | 2,217,653.00 | 2,197,649.54 | 2,198,058.00 | 0.00 | 0.00 | 0.00 |
| Capital Reserve Funds pg.56-65 | 1,777,432.00 | 1,894,224.00 | 2,259,670.00 | 2,257,658.00 | 2,857,708.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 12,577,960.50 | 13,581,695.00 | 15,710,613.00 | 12,148,324.37 | 17,311,457.00 | 0.00 | 381,907.00 | 358,907.00 |

TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|---|-----------------------|-------------|-------------|--------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-01 General Government / Finance Department | | | | | | | | | |
| Personnel Services | | | | | | | | | |
| 01-01 Regular | | 251,420.00 | 271,240.00 | 310,376.00 | 232,897.94 | 355,631.00 | | | |
| 01-05 Overtime | | 1,500.00 | 1,500.00 | 1,500.00 | 1,146.03 | 1,500.00 | | | |
| 01-06 Wage Adjustment | | 0.00 | 87,394.00 | 814,597.00 | | TBD | | | |
| | Personnel Services | 252,920.00 | 360,134.00 | 1,126,473.00 | 234,043.97 | 357,131.00 | 0.00 | 0.00 | 0.00 |
| Employee Costs | | | | | | | | | |
| 05-01 Travel | | 700.00 | 700.00 | 500.00 | 282.53 | 500.00 | | | |
| 05-05 Training | | 1,500.00 | 1,500.00 | 1,200.00 | 520.00 | 1,000.00 | | | |
| 05-15 Dues | | 10,000.00 | 10,000.00 | 10,400.00 | 10,284.00 | 10,500.00 | | | |
| 05-20 Meals | | 100.00 | 100.00 | 100.00 | | 100.00 | | | |
| 05-65 Substance Abuse Testing | | 2,200.00 | 2,500.00 | 2,500.00 | 1,723.96 | 2,700.00 | | | |
| 05-70 Pre-Employment Testing | | 4,000.00 | 4,000.00 | 4,000.00 | 1,915.60 | 3,300.00 | | | |
| 05-75 Respiratory Testing | | 1,200.00 | 1,200.00 | 1,200.00 | 1,216.00 | 1,900.00 | | | |
| | Employee Costs | 19,700.00 | 20,000.00 | 19,900.00 | 15,942.09 | 20,000.00 | 0.00 | 0.00 | 0.00 |
| Benefits | | | | | | | | | |
| 08-01 Fica/Medicare | | 19,349.00 | 20,865.00 | 23,859.00 | 16,091.93 | 27,321.00 | | | |
| 08-05 Retirement | | 16,465.00 | 14,044.00 | 17,726.00 | 12,650.26 | 21,937.00 | | | |
| 08-10 Health | | 93,693.00 | 95,549.00 | 129,160.00 | 66,350.95 | 120,908.00 | | | |
| 08-15 Dental | | 3,214.00 | 3,214.00 | 3,786.00 | 2,101.92 | 3,786.00 | | | |
| | Benefits | 132,721.00 | 133,672.00 | 174,531.00 | 97,195.06 | 173,952.00 | 0.00 | 0.00 | 0.00 |
| Supplies | | | | | | | | | |
| 10-01 Office | | 10,400.00 | 10,400.00 | 10,400.00 | 7,791.06 | 10,400.00 | | | |
| 10-05 Postage | | 7,000.00 | 7,000.00 | 7,000.00 | 4,484.62 | 7,000.00 | | | |
| 10-10 Tax Billing | | 4,500.00 | 4,500.00 | 4,500.00 | 4,494.09 | 5,000.00 | | | |
| 10-20 Election Expenses | | 9,500.00 | 10,000.00 | 10,000.00 | 2,289.00 | 12,000.00 | | | |
| 10-25 Advertising | | 1,500.00 | 1,500.00 | 1,500.00 | 378.75 | 1,500.00 | | | |
| 10-70 Printing Services | | 3,000.00 | 2,500.00 | 2,500.00 | | 3,000.00 | | | |
| | Supplies | 35,900.00 | 35,900.00 | 35,900.00 | 19,437.52 | 38,900.00 | 0.00 | 0.00 | 0.00 |
| Utilities | | | | | | | | | |
| 15-15 Telephone | | 3,300.00 | 3,300.00 | 3,300.00 | 2,277.96 | 3,100.00 | | | |
| | Utilities | 3,300.00 | 3,300.00 | 3,300.00 | 2,277.96 | 3,100.00 | 0.00 | 0.00 | 0.00 |
| Contract Services | | | | | | | | | |
| 25-05 Copier Lease | | 0.00 | 0.00 | 0.00 | 0.00 | 4,288.00 | | | |
| 25-20 Software Support | | 41,788.00 | 42,414.00 | 54,964.00 | 44,904.00 | 59,700.00 | | | |
| 25-23 Web Site Maintenance | | 5,211.00 | 5,211.00 | 5,528.00 | 5,366.35 | 5,635.00 | | | |
| 25-25 Audit | | 13,500.00 | 13,500.00 | 15,500.00 | | 15,500.00 | | | |
| | Contract Services | 60,499.00 | 61,125.00 | 75,992.00 | 50,270.35 | 85,123.00 | 0.00 | 0.00 | 0.00 |
| Repairs & Maintenance | | | | | | | | | |
| 30-15 Computer | | 24,000.00 | 24,000.00 | 24,000.00 | 15,366.26 | 24,000.00 | | | |
| 30-23 Copy Machine | | 5,000.00 | 5,000.00 | 3,500.00 | 1,980.00 | 3,500.00 | | | |
| | Repairs & Maintenance | 29,000.00 | 29,000.00 | 27,500.00 | 17,346.26 | 27,500.00 | 0.00 | 0.00 | 0.00 |

TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|-----------------------------|------------------------|-------------|-------------|--------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Miscellaneous Expenses | | | | | | | | | |
| 60-10 Christmas Decorations | | 2,500.00 | 2,800.00 | 4,000.00 | 3,500.00 | 4,000.00 | | | |
| 60-15 Legal Services | | 14,000.00 | 14,000.00 | 14,000.00 | 7,371.50 | 14,000.00 | | | |
| | Miscellaneous Expenses | 16,500.00 | 16,800.00 | 18,000.00 | 10,871.50 | 18,000.00 | 0.00 | 0.00 | 0.00 |
| | Finance Department | 550,540.00 | 659,931.00 | 1,481,596.00 | 447,384.71 | 723,706.00 | 0.00 | 0.00 | 0.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Finance Department

| | |
|---------------------------------|--|
| Personnel Services | Provides regular/overtime wages and includes the following positions: Finance/Human Resource Director; Town Clerk/Treasurer/Municipal Agent/Deputy Tax Collector/Voter Registrar; Deputy Clerk/Deputy Treasurer; Deputy Tax Collector/Deputy Municipal Agent; Collections Clerk I; Collections Clerk II; Board of Registrars. Includes stipends for Elected Officials. |
| Employee Costs | Provides travel, training, dues, and meals for all personnel listed above. Also includes substance abuse testing for all Town employees, pre-employment testing for Police Department employees and respiratory testing for Fire Department and Pollution Control employees. |
| Benefits | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.2%, if applicable. |
| Supplies | Provides office supplies, postage, tax billing, election expenses and advertising for administration. Printing services includes Town budget books and Town Reports. |
| Utilities | Includes telephone for Clerks Office and Finance Director. |
| Contract Services | Software Support, Website Maintenance, Contracts and audit. |
| Repair & Maintenance | Provides computer hardware maintenance for all Town computers and maintenance on (9) photo copiers located with: Town Manager/Tax Collector, Town Clerk/Treasurer, Code Enforcement, Police, Fire, Highway, Pollution Control and Recreation Departments. |
| Miscellaneous | Legal Services and Christmas Decorations. |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Finance Department (continued)

| | | |
|---------------------------------------|---|-------------|
| Salaries (non-union employees) | Finance/Human Resources Director | \$74,990.40 |
| | Town Clerk/Treasurer/Municipal Agent/ Deputy Tax Collector/Voter Registrar | \$76,552.00 |
| Salaries (union employees) | Deputy Clerk/Deputy Treasurer | \$46,621.50 |
| | Deputy Tax Collector/Deputy Municipal Agent | \$43,312.13 |
| | Collections Clerk I (full time) | \$39,755.63 |
| | Collections Clerk II (full time) | \$39,507.00 |
| | Finance/HR Admin. Asst. (split position) | \$21,242.50 |
| Boards/Committees (non-union) | Board of Registrars & Part-Time Clerk Work | \$ 7,000.00 |
| | Board of Selectmen | \$ 6,400.00 |
| | Finance/Deputy Finance | \$ 250.00 |
| | Overtime | \$ 1,500.00 |

TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|--|--------------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-02 General Government / Municipal Building Mainte | | | | | | | | | |
| Personnel Services | | | | | | | | | |
| 01-01 Regular | | 30,189.00 | 33,432.00 | 34,266.00 | 27,904.00 | 38,330.00 | | | |
| 01-05 Overtime | | 500.00 | 500.00 | 500.00 | 13.08 | 500.00 | | | |
| | Personnel Services | 30,689.00 | 33,932.00 | 34,766.00 | 27,917.08 | 38,830.00 | 0.00 | 0.00 | 0.00 |
| Benefits | | | | | | | | | |
| 08-01 Fica/Medicare | | 2,348.00 | 2,596.00 | 2,660.00 | 1,699.18 | 2,971.00 | | | |
| 08-05 Retirement | | 3,100.00 | 3,495.00 | 3,547.00 | 2,840.63 | 3,961.00 | | | |
| 08-10 Health | | 17,790.00 | 18,144.00 | 18,867.00 | 11,959.44 | 19,902.00 | | | |
| 08-15 Dental | | 536.00 | 536.00 | 541.00 | 350.32 | 541.00 | | | |
| | Benefits | 23,774.00 | 24,771.00 | 25,615.00 | 16,849.57 | 27,375.00 | 0.00 | 0.00 | 0.00 |
| Supplies | | | | | | | | | |
| 10-40 Cleaning | | 5,600.00 | 5,600.00 | 7,100.00 | 5,941.13 | 8,000.00 | | | |
| | Supplies | 5,600.00 | 5,600.00 | 7,100.00 | 5,941.13 | 8,000.00 | 0.00 | 0.00 | 0.00 |
| Utilities | | | | | | | | | |
| 15-01 Electricity | | 11,000.00 | 16,000.00 | 16,000.00 | 10,353.24 | 16,000.00 | | | |
| 15-05 Heat | | 11,000.00 | 11,500.00 | 12,000.00 | 6,995.52 | 10,000.00 | | | |
| 15-10 Water | | 1,205.00 | 1,255.00 | 1,331.00 | 655.39 | 1,200.00 | | | |
| | Utilities | 23,205.00 | 28,755.00 | 29,331.00 | 18,004.15 | 27,200.00 | 0.00 | 0.00 | 0.00 |
| Contract Services | | | | | | | | | |
| 25-92 Sprinkler System | | 1,000.00 | 1,000.00 | 1,000.00 | 1,011.92 | 1,100.00 | | | |
| 25-97 Alarm System | | 600.00 | 600.00 | 600.00 | 760.00 | 1,000.00 | | | |
| 25-98 Energy System Automation | | | 31,491.00 | 32,074.00 | 32,074.00 | 33,036.00 | | | |
| | Contract Services | 1,600.00 | 33,091.00 | 33,674.00 | 33,845.92 | 35,136.00 | 0.00 | 0.00 | 0.00 |
| Repairs & Maintenance | | | | | | | | | |
| 30-01 General | | 17,000.00 | 17,000.00 | 17,000.00 | 9,000.50 | 17,000.00 | | | |
| | Repairs & Maintenance | 17,000.00 | 17,000.00 | 17,000.00 | 9,000.50 | 17,000.00 | 0.00 | 0.00 | 0.00 |
| Purchase | | | | | | | | | |
| 35-40 Gas & Diesel | | 25.00 | 25.00 | 25.00 | 13.59 | 25.00 | | | |
| 35-50 Landscaping | | 800.00 | 800.00 | 1,000.00 | 0.00 | 1,000.00 | | | |
| | Purchase | 825.00 | 825.00 | 1,025.00 | 13.59 | 1,025.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous Expenses | | | | | | | | | |
| 60-20 Inspections | | 600.00 | 1,000.00 | 1,200.00 | 402.00 | 1,200.00 | | | |
| | Miscellaneous Expenses | 600.00 | 1,000.00 | 1,200.00 | 402.00 | 1,200.00 | 0.00 | 0.00 | 0.00 |
| | Municipal Building Maint | 103,293.00 | 144,974.00 | 149,711.00 | 111,973.94 | 155,766.00 | 0.00 | 0.00 | 0.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Municipal Building

| | | |
|----------------------------------|---|-------------|
| Personnel Services | Provides regular/overtime wages for Municipal Building Custodian. | |
| Employee Costs | Provides expenses for Custodian. | |
| Benefits | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employee. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.2%, if applicable. | |
| Supplies | Provides cleaning supplies for Municipal Building maintenance staff. | |
| Utilities | Provides electricity, heat and water for Municipal Building. Includes propane usage for the generator. Energy Performance Contract with Siemens. | |
| Contract Services | Maintenance contract for alarm monitoring system for the Municipal Building and the annual sprinkler system contract. Energy Systems Automation contracts. | |
| Repair & Maintenance | Provides general repairs, scheduled repairs, and equipment repairs to Municipal Building. Gas for the lawnmower and landscaping for the Municipal Building Parking Lot. | |
| Purchases | Provides gas for the lawnmower and landscaping the Municipal Building Parking Lot. | |
| Inspections | Provides for annual inspections for the boiler, elevator and back flow inspections and licenses. Opera House licenses. | |
| Salaries (union employee) | Custodian | \$38,329.60 |
| | Overtime | \$ 500.00 |

TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|--|--------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-03 General Government / Assessing | | | | | | | | | |
| Personnel Services | | | | | | | | | |
| 01-01 Regular | | 51,441.00 | 54,561.00 | 54,561.00 | 41,627.92 | 59,241.00 | | | |
| 01-05 Overtime | | 750.00 | 750.00 | 750.00 | 158.37 | 750.00 | | | |
| | Personnel Services | 52,191.00 | 55,311.00 | 55,311.00 | 41,786.29 | 59,991.00 | 0.00 | 0.00 | 0.00 |
| Employee Costs | | | | | | | | | |
| 05-05 Training | | 1,400.00 | 1,400.00 | 1,400.00 | 1,506.00 | 1,500.00 | | | |
| 05-10 Subscriptions | | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | | | |
| 05-15 Dues | | 80.00 | 100.00 | 100.00 | 85.00 | 100.00 | | | |
| | Employee Costs | 2,480.00 | 2,500.00 | 2,500.00 | 1,591.00 | 2,600.00 | 0.00 | 0.00 | 0.00 |
| Benefits | | | | | | | | | |
| 08-01 Fica/Medicare | | 3,993.00 | 4,232.00 | 4,232.00 | 3,198.88 | 4,590.00 | | | |
| 08-05 Retirement | | 4,878.00 | 5,296.00 | 5,244.00 | 4,083.70 | 5,722.00 | | | |
| 08-10 Health | | 10,994.00 | 11,212.00 | 11,658.00 | 7,375.20 | 13,308.00 | | | |
| 08-15 Dental | | 536.00 | 536.00 | 541.00 | 350.32 | 541.00 | | | |
| | Benefits | 20,401.00 | 21,276.00 | 21,675.00 | 15,008.10 | 24,161.00 | 0.00 | 0.00 | 0.00 |
| Supplies | | | | | | | | | |
| 10-01 Office | | 1,200.00 | 1,200.00 | 1,200.00 | 297.85 | 1,200.00 | | | |
| 10-05 Postage | | 1,000.00 | 1,000.00 | 1,000.00 | 37.53 | 1,000.00 | | | |
| 10-15 Registry of Deeds | | 500.00 | 500.00 | 600.00 | 259.50 | 600.00 | | | |
| 10-75 Tax Map Upgrades | | 1,100.00 | 1,100.00 | 1,100.00 | 1,100.00 | 1,100.00 | | | |
| | Supplies | 3,800.00 | 3,800.00 | 3,900.00 | 1,694.88 | 3,900.00 | 0.00 | 0.00 | 0.00 |
| Utilities | | | | | | | | | |
| 15-15 Telephone | | 450.00 | 600.00 | 600.00 | 436.18 | 600.00 | | | |
| | Utilities | 450.00 | 600.00 | 600.00 | 436.18 | 600.00 | 0.00 | 0.00 | 0.00 |
| Contract Services | | | | | | | | | |
| 25-01 Assessor's Contract | | 36,000.00 | 36,000.00 | 37,000.00 | 5,698.15 | 38,000.00 | | | |
| | Contract Services | 36,000.00 | 36,000.00 | 37,000.00 | 5,698.15 | 38,000.00 | 0.00 | 0.00 | 0.00 |
| | Assessing | 115,322.00 | 119,487.00 | 120,986.00 | 66,214.60 | 129,252.00 | 0.00 | 0.00 | 0.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Assessing

| | | |
|---------------------------------------|---|-------------|
| Personnel Services | Provides regular/overtime wages for the Assistant Assessor and the Board of Assessors. | |
| Employee Costs | Provides training and subscription renewals for employees listed above. | |
| Benefits | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employee. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.2%, if applicable. | |
| Supplies | Provides office supplies, postage, registry of deeds expenses and tax map upgrades. Increase because we are receiving more deeds. | |
| Utilities | Provides for telephone service for Assistant Assessor and Assessor. | |
| Assessor's Contract | Contract for the Assessor. | |
| Salaries (union employees) | Assistant Assessor | \$55,341.00 |
| | Overtime | \$ 750.00 |
| Salaries (non-union employees) | Board of Assessors | \$ 3,900.00 |

TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|---|------------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-04 General Government / Town Manager | | | | | | | | | |
| Personnel Services | | | | | | | | | |
| 01-01 Regular | | 115,760.00 | 121,345.00 | 134,234.00 | 105,091.73 | 141,036.00 | | | |
| 01-05 Overtime | | 1,400.00 | 1,600.00 | 1,800.00 | 1,344.01 | 2,000.00 | | | |
| | Personnel Services | 117,160.00 | 122,945.00 | 136,034.00 | 106,435.74 | 143,036.00 | 0.00 | 0.00 | 0.00 |
| Employee Costs | | | | | | | | | |
| 05-01 Travel | | 300.00 | 300.00 | 300.00 | 0.00 | 300.00 | | | |
| 05-05 Training | | 1,000.00 | 1,000.00 | 1,000.00 | 614.68 | 1,000.00 | | | |
| 05-06 Selectmen Training | | 500.00 | 500.00 | 500.00 | 0.00 | 500.00 | | | |
| 05-15 Dues | | 150.00 | 150.00 | 150.00 | 156.25 | 200.00 | | | |
| 05-20 Meals | | 400.00 | 400.00 | 400.00 | 115.52 | 400.00 | | | |
| | Employee Costs | 2,350.00 | 2,350.00 | 2,350.00 | 886.45 | 2,400.00 | 0.00 | 0.00 | 0.00 |
| Benefits | | | | | | | | | |
| 08-01 Fica/Medicare | | 8,963.00 | 9,406.00 | 10,407.00 | 7,537.79 | 10,943.00 | | | |
| 08-05 Retirement | | 7,382.00 | 7,845.00 | 13,876.00 | 10,960.14 | 14,590.00 | | | |
| 08-10 Health | | 32,236.00 | 29,469.00 | 30,643.00 | 19,609.55 | 36,062.00 | | | |
| 08-15 Dental | | 1,072.00 | 1,072.00 | 1,082.00 | 700.64 | 1,082.00 | | | |
| | Benefits | 49,653.00 | 47,792.00 | 56,008.00 | 38,808.12 | 62,677.00 | 0.00 | 0.00 | 0.00 |
| Supplies | | | | | | | | | |
| 10-01 Office | | 2,000.00 | 2,000.00 | 2,000.00 | 907.69 | 2,000.00 | | | |
| 10-05 Postage | | 200.00 | 200.00 | 200.00 | 73.96 | 200.00 | | | |
| 10-25 Advertising | | 200.00 | 200.00 | 200.00 | 369.98 | 200.00 | | | |
| | Supplies | 2,400.00 | 2,400.00 | 2,400.00 | 1,351.63 | 2,400.00 | 0.00 | 0.00 | 0.00 |
| Utilities | | | | | | | | | |
| 15-15 Telephone | | 450.00 | 1,100.00 | 1,100.00 | 792.35 | 1,100.00 | | | |
| | Utilities | 450.00 | 1,100.00 | 1,100.00 | 792.35 | 1,100.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous Expenses | | | | | | | | | |
| 60-05 Planning Expenses | | 500.00 | 1,000.00 | 1,000.00 | 536.12 | 2,000.00 | | | |
| | Miscellaneous Expenses | 500.00 | 1,000.00 | 1,000.00 | 536.12 | 2,000.00 | 0.00 | 0.00 | 0.00 |
| | Town Manager | 172,513.00 | 177,587.00 | 198,892.00 | 148,810.41 | 213,613.00 | 0.00 | 0.00 | 0.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Town Manager

| | | |
|---------------------------------------|--|-------------|
| Personnel Services | Provides regular/overtime wages for the Town Manager and Executive Secretary. Overtime is for Executive Secretary to attend meetings and mandatory training. | |
| Employee Costs | Provides travel, training, dues and meals for above listed employees and training for the Board of Selectmen. | |
| Benefits | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.2%, if applicable. | |
| Supplies | Provides office supplies, postage and advertising costs for the Town Manager's Office. | |
| Utilities | Provides for telephone lines for Town Manager's Office. | |
| Miscellaneous | Provides planning expenses. | |
| Salaries (non-union employees) | Town Manager | \$87,547.20 |
| | Executive Secretary | \$53,488.50 |
| | Overtime | \$ 2,000.00 |

TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|--|--------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-06 General Government / Planning Ord. | | | | | | | | | |
| Personnel Services | | | | | | | | | |
| 01-01 Regular | | 1,680.00 | 1,750.00 | 1,750.00 | 930.00 | 2,160.00 | | | |
| | Personnel Services | 1,680.00 | 1,750.00 | 1,750.00 | 930.00 | 2,160.00 | 0.00 | 0.00 | 0.00 |
| Employee Costs | | | | | | | | | |
| 05-05 Training | | 150.00 | 150.00 | 150.00 | 90.00 | 250.00 | | | |
| 05-20 Meals | | 250.00 | 250.00 | 250.00 | 134.64 | 250.00 | | | |
| | Employee Costs | 400.00 | 400.00 | 400.00 | 224.64 | 500.00 | 0.00 | 0.00 | 0.00 |
| Benefits | | | | | | | | | |
| 08-01 Fica/Medicare | | 129.00 | 134.00 | 134.00 | 71.35 | 166.00 | | | |
| | Benefits | 129.00 | 134.00 | 134.00 | 71.35 | 166.00 | 0.00 | 0.00 | 0.00 |
| Supplies | | | | | | | | | |
| 10-01 Office | | 1,000.00 | 1,000.00 | 1,000.00 | 665.13 | 1,500.00 | | | |
| 10-05 Postage | | 175.00 | 350.00 | 350.00 | 415.71 | 450.00 | | | |
| 10-25 Advertising | | 600.00 | 1,000.00 | 1,000.00 | 1,050.45 | 1,500.00 | | | |
| | Supplies | 1,775.00 | 2,350.00 | 2,350.00 | 2,131.29 | 3,450.00 | 0.00 | 0.00 | 0.00 |
| Utilities | | | | | | | | | |
| 15-15 Telephone | | 350.00 | 350.00 | 350.00 | 144.27 | 450.00 | | | |
| | Utilities | 350.00 | 350.00 | 350.00 | 144.27 | 450.00 | 0.00 | 0.00 | 0.00 |
| Contract Services | | | | | | | | | |
| 25-24 Professional Services | | 28,000.00 | 28,000.00 | 27,000.00 | 8,295.19 | 28,000.00 | | | |
| | Contract Services | 28,000.00 | 28,000.00 | 27,000.00 | 8,295.19 | 28,000.00 | 0.00 | 0.00 | 0.00 |
| | Planning Ord. | 32,334.00 | 32,984.00 | 31,984.00 | 11,796.74 | 34,726.00 | 0.00 | 0.00 | 0.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Planning Department

| | |
|---------------------------|--|
| Personnel Services | Provides monthly meeting pay for Planning Board Members. |
| Employee Costs | Provides training, subscription renewals (Maine Planning & Land Use Laws Annual handbook) and meals (annual joint meeting w/Selectmen) for Planning Board Members. |
| Benefits | Includes Fica/Medicare. |
| Supplies | Provide office supplies, postage, advertising supplies for subcontractor and application permits/fees for Planning Department. |
| Utilities | Provides for one half the telephone expense for the Planning/Code Enforcement Departments. |
| Contract Services | Professional Planning Services. We will be working on several ordinances as well as the Comprehensive Plan. |

TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|---|-----------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-07 General Government / Code Enforcement | | | | | | | | | |
| Personnel Services | | | | | | | | | |
| 01-01 Regular | | 97,489.00 | 104,891.00 | 107,172.00 | 88,429.31 | 114,241.00 | | | |
| 01-05 Overtime | | 2,400.00 | 2,400.00 | 2,400.00 | 1,308.45 | 1,800.00 | | | |
| | Personnel Services | 99,889.00 | 107,291.00 | 109,572.00 | 89,737.76 | 116,041.00 | 0.00 | 0.00 | 0.00 |
| Employee Costs | | | | | | | | | |
| 05-01 Travel | | 350.00 | 250.00 | 250.00 | 68.15 | 250.00 | | | |
| 05-05 Training | | 600.00 | 600.00 | 600.00 | 440.00 | 2,500.00 | | | |
| 05-15 Dues | | 275.00 | 300.00 | 300.00 | 35.00 | 300.00 | | | |
| 05-20 Meals | | 100.00 | 100.00 | 100.00 | 0.00 | 100.00 | | | |
| | Employee Costs | 1,325.00 | 1,250.00 | 1,250.00 | 543.15 | 3,150.00 | 0.00 | 0.00 | 0.00 |
| Benefits | | | | | | | | | |
| 08-01 Fica/Medicare | | 7,642.00 | 8,208.00 | 8,383.00 | 6,384.56 | 8,878.00 | | | |
| 08-05 Retirement | | 10,089.00 | 11,051.00 | 11,177.00 | 9,237.23 | 11,837.00 | | | |
| 08-10 Health | | 35,579.00 | 29,469.00 | 30,643.00 | 17,590.77 | 39,803.00 | | | |
| 08-15 Dental | | 1,072.00 | 1,072.00 | 1,082.00 | 700.64 | 1,082.00 | | | |
| | Benefits | 54,382.00 | 49,800.00 | 51,285.00 | 33,913.20 | 61,600.00 | 0.00 | 0.00 | 0.00 |
| Supplies | | | | | | | | | |
| 10-01 Office | | 1,500.00 | 3,000.00 | 3,500.00 | 2,749.24 | 4,500.00 | | | |
| 10-05 Postage | | 150.00 | 150.00 | 200.00 | 110.19 | 450.00 | | | |
| | Supplies | 1,650.00 | 3,150.00 | 3,700.00 | 2,859.43 | 4,950.00 | 0.00 | 0.00 | 0.00 |
| Utilities | | | | | | | | | |
| 15-15 Telephone | | 350.00 | 850.00 | 850.00 | 595.22 | 1,000.00 | | | |
| | Utilities | 350.00 | 850.00 | 850.00 | 595.22 | 1,000.00 | 0.00 | 0.00 | 0.00 |
| Contract Services | | | | | | | | | |
| 25-26 Contracted Code Enforcement | | 1,200.00 | 1,200.00 | 2,400.00 | 0.00 | 2,400.00 | | | |
| | Contract Services | 1,200.00 | 1,200.00 | 2,400.00 | 0.00 | 2,400.00 | 0.00 | 0.00 | 0.00 |
| Repairs & Maintenance | | | | | | | | | |
| 30-05 Vehicle | | 5,000.00 | 2,000.00 | 2,000.00 | 2,749.03 | 2,500.00 | | | |
| | Repairs & Maintenance | 5,000.00 | 2,000.00 | 2,000.00 | 2,749.03 | 2,500.00 | 0.00 | 0.00 | 0.00 |
| Purchase | | | | | | | | | |
| 35-40 Gas & Diesel | | 600.00 | 600.00 | 750.00 | 301.75 | 1,250.00 | | | |
| | Purchase | 600.00 | 600.00 | 750.00 | 301.75 | 1,250.00 | 0.00 | 0.00 | 0.00 |
| | Code Enforcement | 164,396.00 | 166,141.00 | 171,807.00 | 130,699.54 | 192,891.00 | 0.00 | 0.00 | 0.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Code Enforcement Office

| | | |
|--------------------------------------|--|-------------|
| Personnel Services | Provides regular/overtime wages for the Code Enforcement Officer and Administrative Assistant. Overtime is for the Administrative Assistant to attend meetings. | |
| Employee Costs | Provides, travel, training, dues, meals and lodging for the Code Enforcement Officer and the Administrative Assistant. | |
| Benefits | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.2%, if applicable. | |
| Supplies | Provides office supplies storage, code books and postage for the Code Enforcement Department. | |
| Utilities | Provides for one half of the telephone and data plan expense for the Code Enforcement/Planning Departments. | |
| Contract Services | Provides for back up coverage for the Code Enforcement Officer (Vacations, sick time, etc.). | |
| Repair/Maintenance | Provides repair/maintenance to the Town-owned vehicle assigned to the Code Enforcement Officer. | |
| Purchases | Provides gas for the Town-owned vehicle used by the Code Enforcement Officer. | |
| Salaries (non-union employee) | Code Enforcement Officer/Landfill Supervisor | \$74,733.60 |
| Salaries (union employee) | Administrative Assistant | \$39,507.00 |
| | Overtime | \$ 1,800.00 |

TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|--|--|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-09 General Government / Employee Benefits | | | | | | | | | |
| Benefits | | | | | | | | | |
| 08-20 Unemployment | | 10,000.00 | 10,600.00 | 9,132.00 | 4,772.02 | 10,100.00 | | | |
| 08-25 Worker's Comp | | 129,000.00 | 140,000.00 | 160,000.00 | 117,748.00 | 210,000.00 | | | |
| 08-30 Retiree Life | | 2,200.00 | 2,200.00 | 2,900.00 | 1,302.10 | 2,900.00 | | | |
| 08-40 Christmas Bonuses | | 1,345.00 | 1,355.00 | 1,395.00 | 1,330.00 | 1,480.00 | | | |
| 08-45 Health Reimbursement Account | | 26,440.00 | 50,880.00 | 57,000.00 | 43,005.00 | 77,042.00 | | | |
| Benefits | | 168,985.00 | 205,035.00 | 230,427.00 | 168,157.12 | 301,522.00 | 0.00 | 0.00 | 0.00 |
| Employee Benefits | | 168,985.00 | 205,035.00 | 230,427.00 | 168,157.12 | 301,522.00 | 0.00 | 0.00 | 0.00 |
| Dept/Div: 01-12 General Government / Town Insurances | | | | | | | | | |
| Insurances | | | | | | | | | |
| 20-01 Surety Bond | | 800.00 | 800.00 | 800.00 | 750.00 | 800.00 | | | |
| 20-05 Boiler Inspections | | 480.00 | 480.00 | 480.00 | 50.00 | 480.00 | | | |
| 20-10 Building/GL | | 75,500.00 | 79,500.00 | 100,500.00 | 85,384.20 | 141,000.00 | | | |
| 20-15 Vehicle | | 32,000.00 | 37,000.00 | 41,800.00 | 33,170.00 | 50,122.00 | | | |
| 20-20 Police & Fire Ins. | | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | | | |
| 20-25 Law Enf. Liability | | 12,000.00 | 14,000.00 | 17,500.00 | 12,523.80 | 17,900.00 | | | |
| 20-30 Public Officials | | 12,000.00 | 12,000.00 | 13,500.00 | 10,997.20 | 15,800.00 | | | |
| Insurances | | 133,780.00 | 144,780.00 | 175,580.00 | 142,875.20 | 227,102.00 | 0.00 | 0.00 | 0.00 |
| Town Insurances | | 133,780.00 | 144,780.00 | 175,580.00 | 142,875.20 | 227,102.00 | 0.00 | 0.00 | 0.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Employee Benefits

Benefits

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

Town Insurances

Insurances

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

TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|--|----------------------|--------------|--------------|--------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-15 General Government / Economic & Community Dev. | | | | | | | | | |
| Personnel Services | | | | | | | | | |
| 01-01 Regular | | 101,250.00 | 103,722.00 | 104,570.00 | 82,772.71 | 115,287.00 | | | |
| 01-05 Overtime | | 350.00 | 350.00 | 350.00 | 135.39 | 350.00 | | | |
| | Personnel Services | 101,600.00 | 104,072.00 | 104,920.00 | 82,908.10 | 115,637.00 | 0.00 | 0.00 | 0.00 |
| Employee Costs | | | | | | | | | |
| 05-01 Travel | | 1,000.00 | 1,000.00 | 1,000.00 | 206.25 | 1,000.00 | | | |
| 05-05 Training | | 600.00 | 600.00 | 500.00 | 0.00 | 600.00 | | | |
| 05-15 Dues | | 15,832.00 | 15,165.00 | 15,665.00 | 15,490.00 | 16,216.00 | | | |
| | Employee Costs | 17,432.00 | 16,765.00 | 17,165.00 | 15,696.25 | 17,816.00 | 0.00 | 0.00 | 0.00 |
| Benefits | | | | | | | | | |
| 08-01 Fica/Medicare | | 7,773.00 | 7,962.00 | 8,027.00 | 6,036.27 | 8,847.00 | | | |
| 08-05 Retirement | | 10,262.00 | 10,720.00 | 10,702.00 | 8,456.54 | 11,795.00 | | | |
| 08-10 Health | | 21,987.00 | 22,424.00 | 23,316.00 | 14,990.61 | 32,198.00 | | | |
| 08-15 Dental | | 1,072.00 | 1,072.00 | 1,082.00 | 394.11 | 1,082.00 | | | |
| | Benefits | 41,094.00 | 42,178.00 | 43,127.00 | 29,877.53 | 53,922.00 | 0.00 | 0.00 | 0.00 |
| Supplies | | | | | | | | | |
| 10-01 Office | | 900.00 | 900.00 | 900.00 | 893.24 | 1,000.00 | | | |
| 10-05 Postage | | 300.00 | 300.00 | 300.00 | 74.33 | 300.00 | | | |
| 10-25 Advertising | | 2,400.00 | 2,400.00 | 2,400.00 | 715.89 | 2,400.00 | | | |
| 10-60 GIS Mapping | | 9,000.00 | 10,555.00 | 10,693.00 | 7,956.97 | 10,768.00 | | | |
| | Supplies | 12,600.00 | 14,155.00 | 14,293.00 | 9,640.43 | 14,468.00 | 0.00 | 0.00 | 0.00 |
| Utilities | | | | | | | | | |
| 15-15 Telephone | | 600.00 | 800.00 | 1,000.00 | 554.57 | 1,000.00 | | | |
| | Utilities | 600.00 | 800.00 | 1,000.00 | 554.57 | 1,000.00 | 0.00 | 0.00 | 0.00 |
| | Economic & Community | 173,326.00 | 177,970.00 | 180,505.00 | 138,676.88 | 202,843.00 | 0.00 | 0.00 | 0.00 |
| | General Government | 1,614,489.00 | 1,828,889.00 | 2,741,488.00 | 1,366,589.14 | 2,181,421.00 | 0.00 | 0.00 | 0.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Economic & Community Development

| | | |
|--------------------------------------|--|-------------|
| Personnel Services | Provides regular/overtime wages for the Community Development Director and Administrative Assistant. Overtime is for Administrative Assistant to attend meetings. | |
| Employee Costs | Provides travel, training, subscription renewal and dues for the above employees. Dues cover the cost of joining KVCOG and Membership to EDCM, MCDA, and other organizations. | |
| Benefits | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.2%, if applicable. | |
| Supplies | Provides office supplies, postage, advertising for both general and legal notice for grants, creation of promotion items for the web. Annual fee for Arcview, maintenance contract for the plotter, plotter supplies and updating tax maps. Hosting of online mapping system. | |
| Utilities | Provides for telephone service. | |
| Salaries (non-union employee) | Economic & Community Development Director (offsetting revenues of \$3,295.76) | \$79,364.00 |
| Salaries (union employee) | Administrative Assistant | \$35,922.75 |
| | Overtime | \$ 350.00 |

TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|--|-----------------------|--------------|--------------|--------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 05-01 Public Safety / Police Dept. | | | | | | | | | |
| Personnel Services | | | | | | | | | |
| 01-01 Regular | | 954,968.00 | 1,070,001.00 | 1,157,073.00 | 961,395.18 | 1,424,410.00 | | | |
| 01-05 Overtime | | 100,000.00 | 160,000.00 | 180,000.00 | 161,190.08 | 200,000.00 | | | |
| 01-15 Holiday | | 28,000.00 | | | 0.00 | | | | |
| 01-20 Sick | | 10,000.00 | | | 0.00 | | | | |
| 01-25 Vacation | | 16,000.00 | | | 0.00 | | | | |
| | Personnel Services | 1,108,968.00 | 1,230,001.00 | 1,337,073.00 | 1,122,585.26 | 1,624,410.00 | 0.00 | 0.00 | 0.00 |
| Employee Costs | | | | | | | | | |
| 05-01 Travel | | 1,500.00 | 1,500.00 | 1,500.00 | 1,204.64 | 2,500.00 | | | |
| 05-05 Training | | 11,000.00 | 11,000.00 | 11,000.00 | 8,119.00 | 15,000.00 | | | |
| 05-10 Subscriptions | | 3,375.00 | 6,900.00 | 0.00 | 0.00 | 0.00 | | | |
| 05-15 Dues | | 900.00 | 900.00 | 1,000.00 | 885.00 | 1,300.00 | | | |
| 05-20 Meals | | 1,500.00 | 1,500.00 | 1,500.00 | 930.40 | 2,000.00 | | | |
| 05-25 Lodging | | 2,500.00 | 2,500.00 | 3,000.00 | 272.00 | 3,000.00 | | | |
| 05-85 Uniforms | | 10,500.00 | 10,500.00 | 10,500.00 | 9,082.69 | 16,000.00 | | | |
| 05-90 Pay Incentives | | 2,400.00 | 2,400.00 | 2,400.00 | 0.00 | 2,400.00 | | | |
| | Employee Costs | 33,675.00 | 37,200.00 | 30,900.00 | 20,493.73 | 42,200.00 | 0.00 | 0.00 | 0.00 |
| Benefits | | | | | | | | | |
| 08-01 Fica/Medicare | | 84,837.00 | 94,096.00 | 102,287.00 | 84,943.24 | 124,268.00 | | | |
| 08-05 Retirement | | 135,880.00 | 163,197.00 | 177,386.00 | 149,650.43 | 206,221.00 | | | |
| 08-10 Health | | 188,936.00 | 196,051.00 | 254,901.00 | 133,959.59 | 273,265.00 | | | |
| 08-15 Dental | | 8,569.00 | 9,104.00 | 9,194.00 | 5,342.38 | 9,735.00 | | | |
| | Benefits | 418,222.00 | 462,448.00 | 543,768.00 | 373,895.64 | 613,489.00 | 0.00 | 0.00 | 0.00 |
| Supplies | | | | | | | | | |
| 10-01 Office | | 4,000.00 | 4,000.00 | 4,000.00 | 3,952.40 | 5,000.00 | | | |
| 10-05 Postage | | 400.00 | 600.00 | 600.00 | 200.34 | 600.00 | | | |
| 10-30 Laboratory Costs | | 1,000.00 | 800.00 | 800.00 | 775.00 | 1,200.00 | | | |
| 10-35 Application/Permits/Fees | | 600.00 | 600.00 | 600.00 | 236.25 | 600.00 | | | |
| 10-45 Ammunition | | 6,000.00 | 7,000.00 | 7,000.00 | 5,892.81 | 10,000.00 | | | |
| 10-50 Investigative | | 900.00 | 900.00 | 900.00 | 918.24 | 1,200.00 | | | |
| | Supplies | 12,900.00 | 13,900.00 | 13,900.00 | 11,975.04 | 18,600.00 | 0.00 | 0.00 | 0.00 |
| Utilities | | | | | | | | | |
| 15-15 Telephone | | 10,500.00 | 10,500.00 | 10,500.00 | 7,219.33 | 14,000.00 | | | |
| | Utilities | 10,500.00 | 10,500.00 | 10,500.00 | 7,219.33 | 14,000.00 | 0.00 | 0.00 | 0.00 |
| Repairs & Maintenance | | | | | | | | | |
| 30-01 General | | 750.00 | 750.00 | 1,000.00 | 956.87 | 1,200.00 | | | |
| 30-05 Vehicle | | 10,000.00 | 10,000.00 | 10,000.00 | 4,636.78 | 14,000.00 | | | |
| 30-10 Building | | | | | | 35,000.00 | | | |
| 30-20 Equipment | | 600.00 | 600.00 | 600.00 | 446.86 | 2,000.00 | | | |
| 30-25 Radios | | 1,300.00 | 1,300.00 | 1,300.00 | 1,225.50 | 2,000.00 | | | |
| | Repairs & Maintenance | 12,650.00 | 12,650.00 | 12,900.00 | 7,266.01 | 54,200.00 | 0.00 | 0.00 | 0.00 |
| Purchase | | | | | | | | | |
| 35-01 Equipment | | 2,400.00 | 2,400.00 | 2,400.00 | 1,825.39 | 3,000.00 | | | |
| 35-20 Tires | | 4,500.00 | 4,500.00 | 1,500.00 | 0.00 | 4,500.00 | | | |
| 35-40 Gas & Diesel | | 25,000.00 | 25,000.00 | 31,500.00 | 20,770.07 | 31,500.00 | | | |
| | Purchase | 31,900.00 | 31,900.00 | 35,400.00 | 22,595.46 | 39,000.00 | 0.00 | 0.00 | 0.00 |
| | Police Dept. | 1,628,815.00 | 1,798,599.00 | 1,984,441.00 | 1,566,030.47 | 2,405,899.00 | 0.00 | 0.00 | 0.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Police Department

| | |
|---------------------------------------|--|
| Personnel Services | Provides regular/overtime, holiday, sick and vacation wages for the Police Chief, Deputy Chief, Sergeants, Corporals, Detectives, Police Officers, Reserve Officers and Administrative Assistant. Union employees have a pay scale based on years of service and rank. |
| Employee Costs | Provides, travel, training, subscription renewals, dues, meals, lodging, laundry and uniforms for the above employees. To assist the agency in retention of officers, the training program has expanded which provides subject matter experts in certain fields of Law Enforcement. This training also works into the community policing efforts. |
| Benefits | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 12.8% or 10.2%, where applicable. |
| Supplies | Provides for office supplies, postage, laboratory costs, application/permits/fees, ammunition and investigative services. |
| Building Repairs/Maintenance | Provides cleaning services, equipment, chemicals and paper products. |
| Utilities | Provides for the telephone expenses. |
| Repair/Maintenance | Provides repair and maintenance for vehicles, equipment and radios and any general repair not listed. |
| Purchases | Provides for purchase of equipment, new tires and gas for the police cruisers. |
| Salaries (non-union employees) | Police Chief \$92,386.40 Deputy Chief \$82,867.20 Reserve Officers \$ 5,100.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Police Department (Continued)

| | | |
|--|--|-------------|
| Salaries (union employees) | Administrative Assistant | \$40,444.13 |
| | Sergeant I | \$80,808.00 |
| | Sergeant II | \$80,808.00 |
| | Detective/Sergeant | \$76,960.00 |
| | Detective | \$69,920.00 |
| | Police Officer I (MDEA)(vacant) | \$70,844.80 |
| | (offsetting revenues for all wages and benefits) | |
| | Police Officer II (SRO) | \$75,348.00 |
| | (offsetting revenues for 36 weeks) | |
| | Police Officer III (HRO) | \$78,624.00 |
| | (offsetting revenues for all wages and benefits) | |
| | Corporal/Police Officer IV | \$76,440.00 |
| | Corporal/Police Officer V | \$66,318.00 |
| | Police Officer VI | \$64,974.00 |
| | Police Officer VII | \$60,816.00 |
| | Police Officer VIII | \$59,388.00 |
| Police Officer IX | \$66,360.00 | |
| Police Officer X | \$57,351.00 | |
| Police Officer XI (HRO) | \$65,772.00 | |
| (offsetting revenues for all wages and benefits) | | |
| Police Officer XII (HRO) | \$78,624.00 | |
| (offsetting revenues for all wages and benefits) | | |
| Police Officer XIII (HRO) | \$74,265.00 | |
| (offsetting revenues for all wages and benefits) | | |
| Overtime | \$200,000.00 | |

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TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|--|------------------------|-------------|--------------|--------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 05-03 Public Safety / Fire Dept. | | | | | | | | | |
| Personnel Services | | | | | | | | | |
| 01-01 Regular | | 580,310.00 | 722,898.00 | 697,308.00 | 560,362.18 | 1,026,845.00 | | | |
| 01-05 Overtime | | 45,100.00 | 80,000.00 | 100,000.00 | 155,387.76 | 160,000.00 | | | |
| 01-15 Holiday | | 25,000.00 | | | 0.00 | | | | |
| 01-20 Sick | | 2,500.00 | | | 0.00 | | | | |
| 01-25 Vacation | | 10,000.00 | | | 0.00 | | | | |
| | Personnel Services | 662,910.00 | 802,898.00 | 797,308.00 | 715,749.94 | 1,186,845.00 | 0.00 | 0.00 | 0.00 |
| Employee Costs | | | | | | | | | |
| 05-05 Training | | 5,500.00 | 5,500.00 | 10,000.00 | 3,996.53 | 10,000.00 | | | |
| 05-15 Dues | | 200.00 | 200.00 | 200.00 | 360.00 | 400.00 | | | |
| 05-80 Laundry | | 500.00 | 600.00 | 600.00 | 322.03 | 600.00 | | | |
| 05-85 Uniforms | | 6,000.00 | 6,000.00 | 6,000.00 | 6,938.59 | 7,000.00 | | | |
| | Employee Costs | 12,200.00 | 12,300.00 | 16,800.00 | 11,617.15 | 18,000.00 | 0.00 | 0.00 | 0.00 |
| Benefits | | | | | | | | | |
| 08-01 Fica/Medicare | | 50,713.00 | 61,424.00 | 60,995.00 | 53,772.95 | 90,794.00 | | | |
| 08-05 Retirement | | 69,463.00 | 99,549.00 | 98,800.00 | 78,716.49 | 136,140.00 | | | |
| 08-10 Health | | 106,947.00 | 148,725.00 | 121,413.00 | 96,627.18 | 176,875.00 | | | |
| 08-15 Dental | | 4,820.00 | 5,890.00 | 5,949.00 | 4,203.84 | 7,572.00 | | | |
| | Benefits | 231,943.00 | 315,588.00 | 287,157.00 | 233,320.46 | 411,381.00 | 0.00 | 0.00 | 0.00 |
| Supplies | | | | | | | | | |
| 10-01 Office | | 2,500.00 | 2,500.00 | 3,000.00 | 1,168.07 | 2,500.00 | | | |
| 10-05 Postage | | 100.00 | 100.00 | 100.00 | 0.57 | 100.00 | | | |
| 10-40 Cleaning | | 1,500.00 | 1,500.00 | 1,750.00 | 617.45 | 1,500.00 | | | |
| 10-47 EMS Supplies | | | 1,000.00 | 2,500.00 | 2,088.22 | 3,000.00 | | | |
| | Supplies | 4,100.00 | 5,100.00 | 7,350.00 | 3,874.31 | 7,100.00 | 0.00 | 0.00 | 0.00 |
| Utilities | | | | | | | | | |
| 15-01 Electricity | | 7,000.00 | 7,000.00 | 8,500.00 | 4,756.31 | 3,000.00 | | | |
| 15-05 Heat | | 7,000.00 | 7,000.00 | 10,000.00 | 5,584.04 | 3,500.00 | | | |
| 15-10 Water | | 850.00 | 850.00 | 1,000.00 | 421.78 | 200.00 | | | |
| 15-15 Telephone | | 1,200.00 | 1,200.00 | 2,400.00 | 826.04 | 3,700.00 | | | |
| | Utilities | 16,050.00 | 16,050.00 | 21,900.00 | 11,588.17 | 10,400.00 | 0.00 | 0.00 | 0.00 |
| Repairs & Maintenance | | | | | | | | | |
| 30-05 Vehicle | | 15,000.00 | 15,000.00 | 18,000.00 | 10,667.90 | 18,000.00 | | | |
| 30-10 Building | | 3,500.00 | 3,500.00 | 3,500.00 | 3,282.87 | 3,500.00 | | | |
| 30-20 Equipment | | 14,000.00 | 14,000.00 | 18,000.00 | 11,869.52 | 18,000.00 | | | |
| 30-25 Radios | | 2,000.00 | 2,000.00 | 2,800.00 | 1,828.47 | 2,800.00 | | | |
| | Repairs & Maintenance | 34,500.00 | 34,500.00 | 42,300.00 | 27,648.76 | 42,300.00 | 0.00 | 0.00 | 0.00 |
| Purchase | | | | | | | | | |
| 35-40 Gas & Diesel | | 7,000.00 | 6,500.00 | 6,500.00 | 6,550.65 | 9,700.00 | | | |
| | Purchase | 7,000.00 | 6,500.00 | 6,500.00 | 6,550.65 | 9,700.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous Expenses | | | | | | | | | |
| 60-25 Fire Prevent | | 2,000.00 | 2,000.00 | 2,000.00 | 1,170.21 | 2,000.00 | | | |
| | Miscellaneous Expenses | 2,000.00 | 2,000.00 | 2,000.00 | 1,170.21 | 2,000.00 | 0.00 | 0.00 | 0.00 |
| | Fire Dept. | 970,703.00 | 1,194,936.00 | 1,181,315.00 | 1,011,519.65 | 1,687,726.00 | 0.00 | 0.00 | 0.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Fire Department

| | | |
|---------------------------------------|--|-------------|
| Personnel Services | Provides regular/overtime, holiday, sick and vacation wages for the (1) Fire Chief, (1) Deputy Fire Chief, (3) Captains, (8) Firefighters and (20) Call Firefighters. Union employees have a pay scale based on years of service and rank. | |
| Employee Costs | Provides training, subscriptions, dues, laundry and uniform expenses for above employees. | |
| Benefits | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 12.8%, if applicable. | |
| Supplies | Provides office supplies, postage, EMS supplies and cleaning supplies for the Fire Department. | |
| Utilities | Provides electricity, heat, water and telephone service for the Fire Department. | |
| Repairs/Maintenance | Provides repair and maintenance for the fire trucks, building, equipment and radios. | |
| Purchases | Provides for the purchase of gas/diesel for the Fire Department's fleet of vehicles. | |
| Fire Prevention | Provides for the material to do public training pertaining to fire prevention. | |
| Salaries (non-union employees) | Fire Chief | \$92,456.00 |
| | Deputy Chief | \$82,867.20 |
| | Call Firefighters | \$40,000.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Fire Department (continued)

| | | |
|-----------------------------------|------------------|-------------|
| Salaries (union employees) | Captain I | \$86,896.68 |
| | Captain II | \$91,113.36 |
| | Captain III | \$78,604.83 |
| | Captain IV | \$69,408.80 |
| | Firefighter I | \$66,339.57 |
| | Firefighter II | \$60,947.88 |
| | Firefighter III | \$61,274.36 |
| | Firefighter IV | \$59,997.06 |
| | Firefighter V | \$59,796.72 |
| | Firefighter VI | \$59,974.80 |
| | Firefighter VII | \$58,839.54 |
| | Firefighter VIII | \$58,327.56 |
| Overtime | \$160,000.00 | |

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TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|--|------------------------|--------------|--------------|--------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 05-10 Public Safety / Public Safety Building | | | | | | | | | |
| Utilities | | | | | | | | | |
| 15-01 Electricity | | | | 6,000.00 | 0.00 | 76,000.00 | | | |
| 15-05 Heat | | | | 2,500.00 | 0.00 | 8,400.00 | | | |
| 15-10 Water | | | | 400.00 | 0.00 | 2,700.00 | | | |
| | Utilities | 0.00 | 0.00 | 8,900.00 | 0.00 | 87,100.00 | 0.00 | 0.00 | 0.00 |
| | Public Safety Building | 0.00 | 0.00 | 8,900.00 | 0.00 | 87,100.00 | 0.00 | 0.00 | 0.00 |
| Dept/Div: 05-12 Public Safety / Other Protection | | | | | | | | | |
| Personnel Services | | | | | | | | | |
| 01-01 Regular | | 6,864.00 | 6,950.00 | 8,008.00 | 4,158.00 | 8,008.00 | | | |
| | Personnel Services | 6,864.00 | 6,950.00 | 8,008.00 | 4,158.00 | 8,008.00 | 0.00 | 0.00 | 0.00 |
| Employee Costs | | | | | | | | | |
| 05-01 Travel | | 4,200.00 | 4,200.00 | 4,200.00 | 895.49 | 4,200.00 | | | |
| | Employee Costs | 4,200.00 | 4,200.00 | 4,200.00 | 895.49 | 4,200.00 | 0.00 | 0.00 | 0.00 |
| Benefits | | | | | | | | | |
| 08-01 Fica/Medicare | | 526.00 | 532.00 | 613.00 | 313.81 | 613.00 | | | |
| | Benefits | 526.00 | 532.00 | 613.00 | 313.81 | 613.00 | 0.00 | 0.00 | 0.00 |
| Supplies | | | | | | | | | |
| 10-99 General | | | | | | 1,500.00 | | | |
| | Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | 0.00 | 0.00 | 0.00 |
| Utilities | | | | | | | | | |
| 15-01 Electricity | | 17,000.00 | 20,000.00 | 30,000.00 | 18,224.27 | 30,000.00 | | | |
| 15-10 Water | | 510,000.00 | 520,000.00 | 530,000.00 | 398,170.75 | 540,000.00 | | | |
| | Utilities | 527,000.00 | 540,000.00 | 560,000.00 | 416,395.02 | 570,000.00 | 0.00 | 0.00 | 0.00 |
| Contract Services | | | | | | | | | |
| 25-10 Animal Shelter | | 13,485.00 | 13,485.00 | 13,485.00 | 10,113.57 | 14,654.00 | | | |
| | Contract Services | 13,485.00 | 13,485.00 | 13,485.00 | 10,113.57 | 14,654.00 | 0.00 | 0.00 | 0.00 |
| | Other Protection | 552,075.00 | 565,167.00 | 586,306.00 | 431,875.89 | 598,975.00 | 0.00 | 0.00 | 0.00 |
| | Public Safety | 3,151,593.00 | 3,558,702.00 | 3,760,962.00 | 3,009,426.01 | 4,779,700.00 | 0.00 | 0.00 | 0.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Public Safety Building

Utilities Provides electricity, heat, and water for the Public Safety Building.

Other Protection

Personnel Services Provides wages for Animal Control Officer.

Employee Costs Provides travel expenses for Animal Control Officer.

Benefits Includes Fica/Medicare.

Contract Services Contract with Somerset Humane Society.

Utilities Provides Street Lighting and Hydrant Rental for the Town of Skowhegan.

Salaries Animal Control Officer (two on-call) \$8,008.00

TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|--|--------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 10-01 Health & Human Services / General Assistance | | | | | | | | | |
| Personnel Services | | | | | | | | | |
| 01-01 Regular | | 14,949.00 | 16,465.00 | 14,998.00 | 12,699.59 | 18,587.00 | | | |
| | Personnel Services | 14,949.00 | 16,465.00 | 14,998.00 | 12,699.59 | 18,587.00 | 0.00 | 0.00 | 0.00 |
| Employee Costs | | | | | | | | | |
| 05-01 Travel | | 100.00 | 100.00 | 100.00 | 86.25 | 200.00 | | | |
| 05-05 Training | | 300.00 | 300.00 | 300.00 | 145.00 | 300.00 | | | |
| | Employee Costs | 400.00 | 400.00 | 400.00 | 231.25 | 500.00 | 0.00 | 0.00 | 0.00 |
| Benefits | | | | | | | | | |
| 08-01 Fica/Medicare | | 1,144.00 | 1,260.00 | 1,148.00 | 971.52 | 1,422.00 | | | |
| 08-05 Retirement | | 3,236.00 | 3,635.00 | 3,279.00 | 2,812.77 | 4,063.00 | | | |
| | Benefits | 4,380.00 | 4,895.00 | 4,427.00 | 3,784.29 | 5,485.00 | 0.00 | 0.00 | 0.00 |
| Supplies | | | | | | | | | |
| 10-01 Office | | 500.00 | 500.00 | 500.00 | 73.48 | 500.00 | | | |
| 10-05 Postage | | 100.00 | 100.00 | 100.00 | 5.04 | 100.00 | | | |
| | Supplies | 600.00 | 600.00 | 600.00 | 78.52 | 600.00 | 0.00 | 0.00 | 0.00 |
| General Assistance | | | | | | | | | |
| 40-01 Heat | | 12,000.00 | 12,000.00 | 8,000.00 | 0.00 | 6,000.00 | | | |
| 40-05 Food | | 500.00 | 500.00 | 500.00 | 508.89 | 500.00 | | | |
| 40-10 Rent | | 100,000.00 | 100,000.00 | 80,000.00 | 24,933.00 | 50,000.00 | | | |
| 40-15 Medicines | | 4,000.00 | 4,000.00 | 3,000.00 | 72.89 | 500.00 | | | |
| 40-20 Burials | | 5,000.00 | 5,000.00 | 6,000.00 | 0.00 | 6,000.00 | | | |
| 40-25 Personal/Household | | 8,000.00 | 8,000.00 | 6,000.00 | 237.01 | 5,000.00 | | | |
| 40-30 Electricity | | 3,000.00 | 3,000.00 | 2,000.00 | 254.05 | 2,000.00 | | | |
| 40-35 Water | | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 | 1,000.00 | | | |
| | General Assistance | 134,000.00 | 134,000.00 | 107,000.00 | 26,005.84 | 71,000.00 | 0.00 | 0.00 | 0.00 |
| | General Assistance | 154,329.00 | 156,360.00 | 127,425.00 | 42,799.49 | 96,172.00 | 0.00 | 0.00 | 0.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

General Assistance

| | | |
|--------------------------------|---|-------------|
| Personnel Services | Provides regular wages for the Part-Time General Assistance Caseworker. | |
| Employee Costs | Provides travel, training and dues for above employee. | |
| Benefits | Includes Fica/Medicare and Retirement. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.2% if applicable. | |
| Supplies | Provides office supplies and postage for the General Assistance Office. | |
| General Assistance | Provides heat, food, rent, medicines, burials, personal/household items, electricity and water for eligible general assistance recipients. State of Maine reimburses the town 70% for these expenses. | |
| Salary (union employee) | General Assistance Case Worker (split position) | \$18,586.93 |

TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|--|--|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 10-03 Health & Human Services / Human Services | | | | | | | | | |
| Community Services | | | | | | | | | |
| 50-25 KVCAP Transportation Svs | | 3,700.00 | 3,700.00 | 0.00 | 0.00 | 3,700.00 | | 3,700.00 | 3,700.00 |
| 50-30 KVCAP Child & Family Svs | | 9,300.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 50-35 Family Violence | | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 | | 0.00 | 0.00 |
| 50-45 Spectrum Generations | | 8,370.00 | 8,420.00 | 8,370.00 | 8,370.00 | 9,207.00 | | 9,207.00 | 9,207.00 |
| 50-55 Hospice Volunteers of Somerset Co | | 18,000.00 | 20,000.00 | 21,000.00 | 21,000.00 | 21,000.00 | | 21,000.00 | 21,000.00 |
| 50-75 Sexual Assault Crisis & Support Center | | 3,006.50 | 3,007.00 | 3,007.00 | 3,007.00 | 3,017.00 | | 0.00 | 0.00 |
| 50-80 LifeFlight Foundation | | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | | | 0.00 |
| 50-95 Skowhegan Food Cupboard | | 18,000.00 | 18,000.00 | 18,000.00 | 18,000.00 | 18,000.00 | | 18,000.00 | 18,000.00 |
| Community Services | | 66,376.50 | 59,127.00 | 56,377.00 | 56,377.00 | 62,924.00 | 0.00 | 51,907.00 | 51,907.00 |
| Human Services | | 66,376.50 | 59,127.00 | 56,377.00 | 56,377.00 | 62,924.00 | 0.00 | 51,907.00 | 51,907.00 |

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TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|--|-------------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 10-06 Health & Human Services / Health Dept. | | | | | | | | | |
| Personnel Services | | | | | | | | | |
| 01-01 Regular | | 1,200.00 | 1,200.00 | 1,200.00 | 900.00 | 1,200.00 | | | |
| | Personnel Services | 1,200.00 | 1,200.00 | 1,200.00 | 900.00 | 1,200.00 | 0.00 | 0.00 | 0.00 |
| Benefits | | | | | | | | | |
| 08-01 Fica/Medicare | | 92.00 | 92.00 | 92.00 | 68.85 | 92.00 | | | |
| | Benefits | 92.00 | 92.00 | 92.00 | 68.85 | 92.00 | 0.00 | 0.00 | 0.00 |
| | Health Dept. | 1,292.00 | 1,292.00 | 1,292.00 | 968.85 | 1,292.00 | 0.00 | 0.00 | 0.00 |
| | Health & Human Services | 221,997.50 | 216,779.00 | 185,094.00 | 100,145.34 | 160,388.00 | 0.00 | 51,907.00 | 51,907.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Health Department

Personnel Services

Provides regular wages for Health Officer.

Benefits

Fica/Medicare for the employee listed above.

Salary (non-union employee)

Health Officer \$1,200.00

TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|---|-----------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 15-01 Waste Water Treatment / Pollution Control | | | | | | | | | |
| Personnel Services | | | | | | | | | |
| 01-01 Regular | | 214,491.00 | 213,509.00 | 224,886.00 | 164,975.86 | 249,932.00 | | | |
| 01-05 Overtime | | 11,793.00 | 11,557.00 | 12,288.00 | 11,983.09 | 18,166.00 | | | |
| | Personnel Services | 226,284.00 | 225,066.00 | 237,174.00 | 176,958.95 | 268,098.00 | 0.00 | 0.00 | 0.00 |
| Employee Costs | | | | | | | | | |
| 05-05 Training | | 3,725.00 | 3,900.00 | 4,150.00 | 562.49 | 4,100.00 | | | |
| 05-10 Subscriptions | | 8.00 | 8.00 | 0.00 | 0.00 | 10.00 | | | |
| 05-15 Dues | | 140.00 | 140.00 | 160.00 | 0.00 | 200.00 | | | |
| 05-85 Uniforms | | 2,700.00 | 2,700.00 | 3,000.00 | 1,311.60 | 4,100.00 | | | |
| | Employee Costs | 6,573.00 | 6,748.00 | 7,310.00 | 1,874.09 | 8,410.00 | 0.00 | 0.00 | 0.00 |
| Benefits | | | | | | | | | |
| 08-01 Fica/Medicare | | 17,311.00 | 17,218.00 | 18,144.00 | 13,071.90 | 20,510.00 | | | |
| 08-05 Retirement | | 22,855.00 | 19,122.00 | 19,805.00 | 14,136.86 | 21,968.00 | | | |
| 08-10 Health | | 48,132.00 | 42,128.00 | 43,743.00 | 26,530.94 | 58,339.00 | | | |
| 08-15 Dental | | 2,143.00 | 2,143.00 | 2,164.00 | 1,269.91 | 2,164.00 | | | |
| | Benefits | 90,441.00 | 80,611.00 | 83,856.00 | 55,009.61 | 102,981.00 | 0.00 | 0.00 | 0.00 |
| Supplies | | | | | | | | | |
| 10-01 Office | | 250.00 | 750.00 | 750.00 | 36.74 | 750.00 | | | |
| 10-05 Postage | | 50.00 | 100.00 | 150.00 | 0.00 | 150.00 | | | |
| 10-30 Laboratory Costs | | 9,600.00 | 10,500.00 | 12,500.00 | 6,778.59 | 19,550.00 | | | |
| 10-35 Application/Permits/Fees | | 2,650.00 | 2,400.00 | 2,725.00 | 2,525.19 | 2,950.00 | | | |
| 10-40 Cleaning | | 2,400.00 | 2,400.00 | 3,200.00 | 964.32 | 3,600.00 | | | |
| 10-55 Chemicals | | 31,300.00 | 36,550.00 | 37,050.00 | 22,453.43 | 48,050.00 | | | |
| | Supplies | 46,250.00 | 52,700.00 | 56,375.00 | 32,758.27 | 75,050.00 | 0.00 | 0.00 | 0.00 |
| Utilities | | | | | | | | | |
| 15-01 Electricity | | 46,470.00 | 46,880.00 | 57,780.00 | 38,987.29 | 71,200.00 | | | |
| 15-05 Heat | | 9,200.00 | 15,000.00 | 16,700.00 | 13,108.34 | 16,000.00 | | | |
| 15-10 Water | | 2,100.00 | 2,100.00 | 2,100.00 | 1,427.46 | 2,100.00 | | | |
| 15-15 Telephone | | 1,230.00 | 1,310.00 | 1,285.00 | 859.27 | 1,285.00 | | | |
| | Utilities | 59,000.00 | 65,290.00 | 77,865.00 | 54,382.36 | 90,585.00 | 0.00 | 0.00 | 0.00 |
| Contract Services | | | | | | | | | |
| 25-75 Sludge Disposal | | 92,725.00 | 94,225.00 | 132,495.00 | 75,897.33 | 135,170.00 | | | |
| 25-85 Special Waste Removal | | 4,300.00 | 4,300.00 | 5,000.00 | 1,540.26 | 5,000.00 | | | |
| 25-96 Toxicity Testing | | 1,125.00 | 1,125.00 | 1,125.00 | 128.00 | 1,200.00 | | | |
| | Contract Services | 98,150.00 | 99,650.00 | 138,620.00 | 77,565.59 | 141,370.00 | 0.00 | 0.00 | 0.00 |
| Repairs & Maintenance | | | | | | | | | |
| 30-01 General | | 1,500.00 | 1,500.00 | 1,500.00 | 547.81 | 1,500.00 | | | |
| 30-05 Vehicle | | 3,000.00 | 3,000.00 | 4,000.00 | 1,007.12 | 5,000.00 | | | |
| 30-10 Building | | 1,000.00 | 1,000.00 | 1,000.00 | 543.00 | 1,500.00 | | | |
| 30-20 Equipment | | 31,100.00 | 34,000.00 | 36,600.00 | 18,345.80 | 48,000.00 | | | |
| | Repairs & Maintenance | 36,600.00 | 39,500.00 | 43,100.00 | 20,443.73 | 56,000.00 | 0.00 | 0.00 | 0.00 |
| Purchase | | | | | | | | | |
| 35-01 Equipment | | 5,000.00 | 6,000.00 | 6,000.00 | 1,710.56 | 7,000.00 | | | |
| 35-40 Gas & Diesel | | 7,400.00 | 7,400.00 | 6,625.00 | 2,665.02 | 6,625.00 | | | |
| 35-45 Safety Equip. | | 1,200.00 | 1,200.00 | 1,200.00 | 106.80 | 2,000.00 | | | |
| | Purchase | 13,600.00 | 14,600.00 | 13,825.00 | 4,482.38 | 15,625.00 | 0.00 | 0.00 | 0.00 |
| | Pollution Control | 576,898.00 | 584,165.00 | 658,125.00 | 423,474.98 | 758,119.00 | 0.00 | 0.00 | 0.00 |

TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|--|-----------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 15-03 Waste Water Treatment / Pumping Stations | | | | | | | | | |
| Utilities | | | | | | | | | |
| 15-01 Electricity | | 17,740.00 | 17,530.00 | 24,050.00 | 14,688.28 | 24,075.00 | | | |
| 15-10 Water | | 275.00 | 275.00 | 275.00 | 154.50 | 275.00 | | | |
| | Utilities | 18,015.00 | 17,805.00 | 24,325.00 | 14,842.78 | 24,350.00 | 0.00 | 0.00 | 0.00 |
| Repairs & Maintenance | | | | | | | | | |
| 30-01 General | | 7,500.00 | 7,500.00 | 7,500.00 | 6,012.97 | 10,000.00 | | | |
| 30-20 Equipment | | 6,000.00 | 7,500.00 | 7,500.00 | 8,477.73 | 12,000.00 | | | |
| | Repairs & Maintenance | 13,500.00 | 15,000.00 | 15,000.00 | 14,490.70 | 22,000.00 | 0.00 | 0.00 | 0.00 |
| | Pumping Stations | 31,515.00 | 32,805.00 | 39,325.00 | 29,333.48 | 46,350.00 | 0.00 | 0.00 | 0.00 |
| Dept/Div: 15-06 Waste Water Treatment / Sewers | | | | | | | | | |
| Repairs & Maintenance | | | | | | | | | |
| 30-01 General | | 20,000.00 | 20,000.00 | 22,500.00 | 6,730.03 | 23,000.00 | | | |
| | Repairs & Maintenance | 20,000.00 | 20,000.00 | 22,500.00 | 6,730.03 | 23,000.00 | 0.00 | 0.00 | 0.00 |
| Purchase | | | | | | | | | |
| 35-01 Equipment | | 2,000.00 | 2,000.00 | 4,500.00 | 1,337.75 | 5,000.00 | | | |
| | Purchase | 2,000.00 | 2,000.00 | 4,500.00 | 1,337.75 | 5,000.00 | 0.00 | 0.00 | 0.00 |
| | Sewers | 22,000.00 | 22,000.00 | 27,000.00 | 8,067.78 | 28,000.00 | 0.00 | 0.00 | 0.00 |
| | Waste Water Treatment | 630,413.00 | 638,970.00 | 724,450.00 | 460,876.24 | 832,469.00 | 0.00 | 0.00 | 0.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Pollution Control Plant

| | |
|---------------------------|--|
| Personnel Services | Provides wages for superintendent and three staff. Includes scheduled overtime (weekends & holidays), call-ins (2-hour minimum) and \$125 weekly pager stipend for hourly employees. |
| Employee Costs | Provides training and uniforms for employees and annual dues to Maine Water Environment Association. Each licensed employee must complete a minimum of 18 hours of DEP-approved training every 2 years. |
| Benefits | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.2%, if applicable. |
| Supplies | Office supplies, laboratory supplies, routine maintenance and certification of laboratory equipment, analyses performed by commercial labs, DEP waste discharge license annual fee, Hazardous Materials annual facility registration and inventory fee, cleaning products, waste treatment process chemicals, paper products and other expendable items. |
| Utilities | Electricity (504,000 kw-hrs), heat (5,000 gallons of #2 fuel oil), water (\$150 per month for fire hydrant on site plus \$60 per quarter for domestic water), and telephone (three lines @ \$90/ month), pager service (\$7/month). |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Pollution Control Plant (continued)

| | | |
|--------------------------------------|---|-------------|
| Contract Services | Sludge landfill disposal @ \$100 per ton, sludge analyses, DEP site license fees, DEP report fees, sludge building annual lease fee, pumping charges for sludge building holding tank. One effluent mercury analysis by a commercial lab at \$125. An additional \$1,000 budgeted for effluent screening tests in the event of a plant upset. | |
| Repair/Maintenance | Provides for general, vehicle, building and equipment repair and maintenance; instrument calibration, repair and replacement; SCADA maintenance & programming; hoist inspections; fire extinguisher inspections; and lubricants. | |
| Purchases | Provides for tools, equipment, furniture, and consumable safety equipment purchases (gloves, glasses, earplugs, Tyvek suits, etc.), and gas/diesel for vehicles. | |
| Salaries (non-union employee) | Waste Water Treatment Plant Supervisor | \$89,419.20 |
| Salaries (union employees) | Operator | \$58,484.80 |
| | Mechanic | \$49,302.00 |
| | Assistant Operator | \$52,725.60 |
| | Overtime | \$18,165.90 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Waste Water Treatment/Pumping Stations

Utilities

Twelve electricity accounts and domestic water for CSO building.

Repairs/Maintenance

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

Waste Water Treatment/Pumping Stations

Repairs/Maintenance

Routine maintenance and emergency repairs of the sewer collection system.

Purchases

Equipment and consumables for repair of the sewer collection system.

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TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|--|-------------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 20-01 Sanitation / Solid Waste & Recycling | | | | | | | | | |
| Personnel Services | | | | | | | | | |
| 01-01 Regular | | 215,118.00 | 202,079.00 | 220,100.00 | 180,403.38 | 320,053.00 | | | |
| 01-05 Overtime | | 9,000.00 | 9,000.00 | 10,500.00 | 6,661.27 | 10,500.00 | | | |
| | Personnel Services | 224,118.00 | 211,079.00 | 230,600.00 | 187,064.65 | 330,553.00 | 0.00 | 0.00 | 0.00 |
| Employee Costs | | | | | | | | | |
| 05-01 Travel | | 115.00 | 115.00 | 115.00 | 0.00 | 115.00 | | | |
| 05-05 Training | | 1,400.00 | 1,400.00 | 2,000.00 | 70.00 | 4,000.00 | | | |
| 05-20 Meals | | 100.00 | 100.00 | 100.00 | 97.44 | 250.00 | | | |
| 05-25 Lodging | | 600.00 | 600.00 | 600.00 | 0.00 | 1,000.00 | | | |
| 05-85 Uniforms | | 3,650.00 | 3,650.00 | 3,650.00 | 2,045.91 | 4,250.00 | | | |
| | Employee Costs | 5,865.00 | 5,865.00 | 6,465.00 | 2,213.35 | 9,615.00 | 0.00 | 0.00 | 0.00 |
| Benefits | | | | | | | | | |
| 08-01 Fica/Medicare | | 17,146.00 | 16,148.00 | 17,641.00 | 14,348.65 | 25,288.00 | | | |
| 08-05 Retirement | | 19,040.00 | 17,981.00 | 19,441.00 | 15,310.95 | 28,684.00 | | | |
| 08-10 Health | | 58,420.00 | 49,930.00 | 48,192.00 | 38,268.77 | 85,246.00 | | | |
| 08-15 Dental | | 2,678.00 | 2,678.00 | 2,705.00 | 1,532.65 | 3,245.00 | | | |
| | Benefits | 97,284.00 | 86,737.00 | 87,979.00 | 69,461.02 | 142,463.00 | 0.00 | 0.00 | 0.00 |
| Supplies | | | | | | | | | |
| 10-05 Postage | | 75.00 | 75.00 | 75.00 | 24.72 | 75.00 | | | |
| 10-35 Application/Permits/Fees | | 750.00 | 750.00 | 750.00 | 531.00 | 750.00 | | | |
| 10-99 General | | 2,900.00 | 2,900.00 | 3,000.00 | 2,396.18 | 5,000.00 | | | |
| | Supplies | 3,725.00 | 3,725.00 | 3,825.00 | 2,951.90 | 5,825.00 | 0.00 | 0.00 | 0.00 |
| Utilities | | | | | | | | | |
| 15-01 Electricity | | 10,000.00 | 10,000.00 | 12,000.00 | 8,081.14 | 18,250.00 | | | |
| 15-05 Heat | | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | | | |
| 15-10 Water | | 275.00 | 275.00 | 350.00 | 279.43 | 475.00 | | | |
| 15-15 Telephone | | 350.00 | 350.00 | 350.00 | 270.21 | 400.00 | | | |
| | Utilities | 11,625.00 | 11,625.00 | 13,700.00 | 8,630.78 | 20,125.00 | 0.00 | 0.00 | 0.00 |
| Contract Services | | | | | | | | | |
| 25-46 Disposal Costs | | 523,500.00 | 528,000.00 | 546,480.00 | 388,002.97 | 575,000.00 | | | |
| 25-50 Tire Removal | | 1,600.00 | 1,750.00 | 1,750.00 | 1,459.00 | 3,500.00 | | | |
| 25-55 Chipping | | 13,000.00 | 13,000.00 | 18,000.00 | 13,550.36 | 18,000.00 | | | |
| 25-80 Recycling Programs | | 14,750.00 | 14,750.00 | 15,250.00 | 12,224.72 | 16,500.00 | | | |
| | Contract Services | 552,850.00 | 557,500.00 | 581,480.00 | 415,237.05 | 613,000.00 | 0.00 | 0.00 | 0.00 |
| Repairs & Maintenance | | | | | | | | | |
| 30-01 General | | 8,600.00 | 9,500.00 | 12,000.00 | 996.98 | 12,000.00 | | | |
| 30-05 Vehicle | | 3,000.00 | 3,000.00 | 4,000.00 | 843.15 | 4,500.00 | | | |
| 30-75 Pest Control | | 1,000.00 | 1,000.00 | 1,250.00 | 696.00 | 1,500.00 | | | |
| | Repairs & Maintenance | 12,600.00 | 13,500.00 | 17,250.00 | 2,536.13 | 18,000.00 | 0.00 | 0.00 | 0.00 |
| Purchase | | | | | | | | | |
| 35-40 Gas & Diesel | | 4,750.00 | 4,750.00 | 5,000.00 | 3,310.39 | 5,000.00 | | | |
| 35-55 Permits & Stickers | | 0.00 | 1,500.00 | 0.00 | 0.00 | 1,500.00 | | | |
| | Purchase | 4,750.00 | 6,250.00 | 5,000.00 | 3,310.39 | 6,500.00 | 0.00 | 0.00 | 0.00 |
| | Solid Waste & Recycling | 912,817.00 | 896,281.00 | 946,299.00 | 691,405.27 | 1,146,081.00 | 0.00 | 0.00 | 0.00 |
| | Sanitation | 912,817.00 | 896,281.00 | 946,299.00 | 691,405.27 | 1,146,081.00 | 0.00 | 0.00 | 0.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Solid Waste Management

| | |
|---------------------------|--|
| Personnel Services | Provides regular and overtime wages for the Solid Waste Supervisor and five full-time employees. |
| Employee Costs | Provides travel, training, meals, lodging and uniforms for the above employees. |
| Benefits | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.2%, if applicable. |
| Supplies | Provides office supplies, postage, applications/permits/fees and general supplies for Solid Waste Management Facility. |
| Utilities | Provides electricity, water, telephone and approximately 900 gallons of fuel oil for Solid Waste Management Facility. |
| Contract Services | Provides contracts and services for container rental, hauls, tipping fees, tire removal, chipping and recycling. |
| Repair/Maintenance | Provides repair and maintenance for vehicles, minor building repairs, equipment, radios and the control of rodents at this facility. |
| Purchases | Provides gas/diesel for the vehicles and purchase of permits and stickers. |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Solid Waste Management (Continued)

| | | |
|--------------------------------------|---------------------------------------|-------------|
| Salaries (non-union employee) | SWFM Supervisor | \$64,079.20 |
| Salaries (union employees) | Transfer Station Attendant I | \$56,201.60 |
| | Transfer Station Attendant II | \$53,631.60 |
| | Transfer Station Attendant III | \$51,376.00 |
| | Transfer Station Attendant IV | \$49,345.20 |
| | Transfer Station Attendant V (vacant) | \$45,419.20 |
| | Overtime | \$10,500.00 |

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TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|---|-----------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 25-01 Public Works / Summer Roads | | | | | | | | | |
| Personnel Services | | | | | | | | | |
| 01-01 Regular | | 262,489.00 | 271,334.00 | 273,809.00 | 180,373.16 | 313,034.00 | | | |
| 01-05 Overtime | | 10,670.00 | 10,739.00 | 11,448.00 | 5,968.58 | 13,130.00 | | | |
| | Personnel Services | 273,159.00 | 282,073.00 | 285,257.00 | 186,341.74 | 326,164.00 | 0.00 | 0.00 | 0.00 |
| Employee Costs | | | | | | | | | |
| 05-01 Travel | | 500.00 | 500.00 | 500.00 | 0.00 | 500.00 | | | |
| 05-05 Training | | 1,200.00 | 1,200.00 | 1,200.00 | 275.00 | 1,200.00 | | | |
| 05-15 Dues | | 275.00 | 300.00 | 300.00 | 75.00 | 300.00 | | | |
| 05-20 Meals | | 500.00 | 700.00 | 700.00 | 105.18 | 700.00 | | | |
| 05-25 Lodging | | 500.00 | 500.00 | 500.00 | 0.00 | 500.00 | | | |
| 05-85 Uniforms | | 10,000.00 | 10,500.00 | 11,960.00 | 6,047.64 | 13,525.00 | | | |
| | Employee Costs | 12,975.00 | 13,700.00 | 15,160.00 | 6,502.82 | 16,725.00 | 0.00 | 0.00 | 0.00 |
| Benefits | | | | | | | | | |
| 08-01 Fica/Medicare | | 20,896.00 | 21,579.00 | 21,823.00 | 13,951.24 | 24,952.00 | | | |
| 08-05 Retirement | | 24,139.00 | 27,333.00 | 27,222.00 | 15,171.61 | 31,584.00 | | | |
| 08-10 Health | | 72,929.00 | 76,719.00 | 75,060.00 | 28,782.45 | 79,110.00 | | | |
| 08-15 Dental | | 3,174.00 | 3,174.00 | 3,206.00 | 1,313.70 | 3,206.00 | | | |
| | Benefits | 121,138.00 | 128,805.00 | 127,311.00 | 59,219.00 | 138,852.00 | 0.00 | 0.00 | 0.00 |
| Supplies | | | | | | | | | |
| 10-01 Office | | 1,500.00 | 2,000.00 | 2,000.00 | 1,779.48 | 2,000.00 | | | |
| 10-05 Postage | | 100.00 | 100.00 | 200.00 | 1.68 | 200.00 | | | |
| 10-35 Application/Permits/Fees | | 250.00 | 300.00 | 300.00 | 0.00 | 300.00 | | | |
| 10-40 Cleaning | | 2,000.00 | 2,000.00 | 2,500.00 | 803.38 | 2,000.00 | | | |
| 10-65 Safety Equip | | 3,500.00 | 7,800.00 | 7,800.00 | 3,744.33 | 8,500.00 | | | |
| | Supplies | 7,350.00 | 12,200.00 | 12,800.00 | 6,328.87 | 13,000.00 | 0.00 | 0.00 | 0.00 |
| Utilities | | | | | | | | | |
| 15-01 Electricity | | 5,500.00 | 8,500.00 | 8,500.00 | 4,439.51 | 8,500.00 | | | |
| 15-05 Heat | | 10,000.00 | 7,500.00 | 9,000.00 | 10,290.27 | 11,200.00 | | | |
| 15-10 Water | | 2,300.00 | 2,500.00 | 2,500.00 | 1,505.66 | 2,500.00 | | | |
| 15-15 Telephone | | 1,600.00 | 1,600.00 | 1,600.00 | 847.12 | 1,800.00 | | | |
| | Utilities | 19,400.00 | 20,100.00 | 21,600.00 | 17,082.56 | 24,000.00 | 0.00 | 0.00 | 0.00 |
| Contract Services | | | | | | | | | |
| 25-60 Hired Equipment | | 12,000.00 | 12,000.00 | 18,000.00 | 3,255.00 | 14,000.00 | | | |
| 25-65 Street Painting | | 28,000.00 | 28,000.00 | 34,000.00 | 0.00 | 38,000.00 | | | |
| | Contract Services | 40,000.00 | 40,000.00 | 52,000.00 | 3,255.00 | 52,000.00 | 0.00 | 0.00 | 0.00 |
| Repairs & Maintenance | | | | | | | | | |
| 30-10 Building | | 4,000.00 | 4,000.00 | 6,000.00 | 2,465.22 | 7,000.00 | | | |
| 30-25 Radios | | 500.00 | 500.00 | 500.00 | 0.00 | 500.00 | | | |
| 30-50 Street/Traffic Signs | | 5,000.00 | 5,000.00 | 10,000.00 | 6,156.60 | 12,000.00 | | | |
| 30-60 Tree Cutting | | 4,000.00 | 4,000.00 | 10,000.00 | 1,000.00 | 12,000.00 | | | |
| 30-85 Road Maint | | 65,000.00 | 70,000.00 | 70,000.00 | 45,065.18 | 75,000.00 | | | |
| 30-90 Bridges | | 2,500.00 | 3,000.00 | 5,000.00 | 3,154.57 | 7,500.00 | | | |
| | Repairs & Maintenance | 81,000.00 | 86,500.00 | 101,500.00 | 57,841.57 | 114,000.00 | 0.00 | 0.00 | 0.00 |
| Purchase | | | | | | | | | |
| 35-30 Gravel & Sand | | 10,000.00 | 10,000.00 | 12,000.00 | 0.00 | 12,000.00 | | | |
| 35-35 Culverts | | 9,000.00 | 9,000.00 | 11,000.00 | 0.00 | 11,000.00 | | | |
| | Purchase | 19,000.00 | 19,000.00 | 23,000.00 | 0.00 | 23,000.00 | 0.00 | 0.00 | 0.00 |
| | Summer Roads | 574,022.00 | 602,378.00 | 638,628.00 | 336,571.56 | 707,741.00 | 0.00 | 0.00 | 0.00 |

TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|--|-----------------------|--------------|--------------|--------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 25-03 Public Works / Winter Roads | | | | | | | | | |
| Personnel Services | | | | | | | | | |
| 01-01 Regular | | 314,885.00 | 326,525.00 | 331,571.00 | 266,562.40 | 379,804.00 | | | |
| 01-05 Overtime | | 68,394.00 | 69,240.00 | 73,740.00 | 70,430.43 | 84,659.00 | | | |
| | Personnel Services | 383,279.00 | 395,765.00 | 405,311.00 | 336,992.83 | 464,463.00 | 0.00 | 0.00 | 0.00 |
| Benefits | | | | | | | | | |
| 08-01 Fica/Medicare | | 29,320.00 | 30,277.00 | 31,007.00 | 25,554.18 | 35,532.00 | | | |
| 08-05 Retirement | | 29,297.00 | 32,585.00 | 32,721.00 | 25,573.04 | 37,879.00 | | | |
| 08-10 Health | | 76,988.00 | 81,034.00 | 79,366.00 | 55,122.45 | 83,653.00 | | | |
| 08-15 Dental | | 3,253.00 | 3,253.00 | 3,285.00 | 2,452.24 | 3,285.00 | | | |
| | Benefits | 138,858.00 | 147,149.00 | 146,379.00 | 108,701.91 | 160,349.00 | 0.00 | 0.00 | 0.00 |
| Purchase | | | | | | | | | |
| 35-25 Sand/Salt /CP | | 245,000.00 | 245,000.00 | 286,000.00 | 156,579.96 | 294,000.00 | | | |
| | Purchase | 245,000.00 | 245,000.00 | 286,000.00 | 156,579.96 | 294,000.00 | 0.00 | 0.00 | 0.00 |
| | Winter Roads | 767,137.00 | 787,914.00 | 837,690.00 | 602,274.70 | 918,812.00 | 0.00 | 0.00 | 0.00 |
| Dept/Div: 25-06 Public Works / Vehicle Maintenance | | | | | | | | | |
| Repairs & Maintenance | | | | | | | | | |
| 30-08 Vehicle & Equipment | | 130,000.00 | 135,000.00 | 160,000.00 | 121,691.80 | 190,000.00 | | | |
| | Repairs & Maintenance | 130,000.00 | 135,000.00 | 160,000.00 | 121,691.80 | 190,000.00 | 0.00 | 0.00 | 0.00 |
| Purchase | | | | | | | | | |
| 35-20 Tires | | 12,000.00 | 12,000.00 | 12,000.00 | 4,867.60 | 12,000.00 | | | |
| 35-40 Gas & Diesel | | 105,000.00 | 105,000.00 | 110,000.00 | 82,360.34 | 130,000.00 | | | |
| | Purchase | 117,000.00 | 117,000.00 | 122,000.00 | 87,227.94 | 142,000.00 | 0.00 | 0.00 | 0.00 |
| | Vehicle Maintenance | 247,000.00 | 252,000.00 | 282,000.00 | 208,919.74 | 332,000.00 | 0.00 | 0.00 | 0.00 |
| | Public Works | 1,588,159.00 | 1,642,292.00 | 1,758,318.00 | 1,147,766.00 | 1,958,553.00 | 0.00 | 0.00 | 0.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Public Works – Summer Roads Maintenance

| | |
|---------------------------|--|
| Personnel Services | Provides regular and overtime wages for the Road Commissioner, administrative assistant and ten full-time employees for 26 weeks beginning the first week in May. Our department currently is responsible for road maintenance, sewer line maintenance and bridge maintenance. |
| Employee Costs | Provides travel, training, dues, meals, lodging and uniforms for above employees |
| Benefits | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.2%, if applicable. |
| Supplies | Provides for office supplies, postage, application/permits/fees, cleaning supplies and safety equipment for Public Works Department. |
| Utilities | Provides electricity, heat, water and telephone for Public Works Department. |
| Contract Services | Provides contracts for hired equipment such as excavator for ditching and street painting. |
| Repair/Maintenance | Provides repair and maintenance for vehicles, building, equipment, radios, street and traffic signs, tree cutting/planting, roads, bridges, sidewalks and road resurfacing. Increase due to expected asphalt increase and increase in decking for the walking bridge. |
| Purchases | Provides for the purchase of gravel, sand and culverts. |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Public Works – Summer Roads Maintenance (Continued)

| | | |
|---------------------------------------|-------------------------------------|------------------------|
| Salaries (non-union employees) | Road Commissioner | \$33,729.60 (26 weeks) |
| Salaries (union employees) | Mechanic | \$31,556.00 (26 weeks) |
| | Highway Foreman | \$23,888.40 (26 weeks) |
| | Sewer Technician | \$30,284.80 (26 weeks) |
| | Truck Driver/Laborer I | \$29,837.60 (26 weeks) |
| | Truck Driver/Laborer II | \$24,546.40 (26 weeks) |
| | Truck Driver/Laborer III | \$22,914.40 (26 weeks) |
| | Truck Driver/Laborer IV | \$25,025.60 (26 weeks) |
| | Truck Driver/Laborer V | \$23,407.20 (26 weeks) |
| | Truck Driver/Laborer VI | \$22,984.80 (26 weeks) |
| | Truck Driver/Laborer VII | \$22,984.80 (26 weeks) |
| | Administrative Assistant | \$21,873.75 (26 weeks) |
| | Overtime (35 hours per employee) | \$13,129.20 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Public Works – Winter Roads Maintenance

| | | |
|---------------------------------------|--|------------------------|
| Personnel Services | Provides regular/overtime wages for the Road Commissioner, administrative assistant and ten full-time and three seasonal employees for 26 weeks beginning the first week of November. | |
| Benefits | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.2%, if applicable. | |
| Purchases | Provides for the purchase of sand, salt, and cold patch. Projected purchase of 4,500 cubic yards of winter sand at \$11 per cubic yard, 2,500 ton of bulk salt at \$88 per ton (this price includes 7 gallons pretreatment of ice-b-gone) and 100 cubic yards of cold patch at \$178 per ton in this year's budget. | |
| Salaries (non-union employees) | Road Commissioner | \$33,883.20 (26 weeks) |
| | Seasonal Employees (3 @ 40 hours per week) | \$66,799.20 |
| | Overtime (100 hours per seasonal employee) | \$ 9,634.50 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Public Works – Winter Roads Maintenance (Continued)

(union employees)

| | |
|------------------------------------|------------------------|
| Mechanic | \$31,604.00 (26 weeks) |
| Highway Foreman | \$24,086.40 (26 weeks) |
| Sewer Technician | \$30,284.80 (26 weeks) |
| Truck Driver/Laborer I | \$29,837.60 (26 weeks) |
| Truck Driver/Laborer II | \$24,564.80 (26 weeks) |
| Truck Driver/Laborer III | \$22,703.20 (26 weeks) |
| Truck Driver/Laborer IV | \$25,064.00 (26 weeks) |
| Truck Driver/Laborer V | \$23,618.40 (26 weeks) |
| Truck Driver/Laborer VI | \$22,738.40 (26 weeks) |
| Truck Driver/Laborer VII | \$22,808.80 (26 weeks) |
| Administrative Assistant | \$21,810.75 (26 weeks) |
| Overtime | \$75,024.00 |
| (200 hours per full-time employee) | |

Public Works / Vehicle Maintenance

Repairs & Maintenance

Provides for the purchase of parts, cutting edges for plows, routine maintenance of equipment and miscellaneous items such as nuts, bolts, shovels and other hand tools. Increase due to costs for parts, labor, cutting edges, etc.

Purchases

Provides for tires, gasoline and diesel. I have budgeted for \$2.75 per gallon for gasoline and \$4.00 for diesel, and we consume approximately 28,500 gallons a year of diesel and 16,000 gallons of gasoline. I use the short-term energy outlook page on the energy Information Administration web site to predict our cost for gasoline and diesel.

TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|--|-----------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 30-01 Public Properties / Cemeteries | | | | | | | | | |
| Utilities | | | | | | | | | |
| 15-01 Electricity | | 225.00 | 225.00 | 275.00 | 180.39 | 400.00 | | | |
| 15-10 Water | | 800.00 | 800.00 | 800.00 | 376.10 | 1,000.00 | | | |
| | Utilities | 1,025.00 | 1,025.00 | 1,075.00 | 556.49 | 1,400.00 | 0.00 | 0.00 | 0.00 |
| Contract Services | | | | | | | | | |
| 25-23 Web Site Maintenance | | 1,980.00 | 1,980.00 | 2,400.00 | 2,178.00 | 2,400.00 | | | |
| 25-90 Sexton | | 85,000.00 | 86,700.00 | 91,035.00 | 56,896.85 | 95,587.00 | | | |
| 25-95 Cemetery - Catholic Cemetery | | 950.00 | 950.00 | 950.00 | 950.00 | 1,200.00 | | | |
| | Contract Services | 87,930.00 | 89,630.00 | 94,385.00 | 60,024.85 | 99,187.00 | 0.00 | 0.00 | 0.00 |
| Repairs & Maintenance | | | | | | | | | |
| 30-60 Tree Cutting | | 1,250.00 | 1,250.00 | 1,500.00 | 1,250.00 | 2,000.00 | | | |
| 30-96 Cemeteries | | 2,000.00 | 2,000.00 | 2,500.00 | 1,277.20 | 2,500.00 | | | |
| 30-97 Record Maintenance | | 1,000.00 | | | | | | | |
| 30-99 Monument Reconstruction | | 15,000.00 | 18,000.00 | 25,000.00 | 23,890.00 | 35,000.00 | | | |
| | Repairs & Maintenance | 19,250.00 | 21,250.00 | 29,000.00 | 26,417.20 | 39,500.00 | 0.00 | 0.00 | 0.00 |
| | Cemeteries | 108,205.00 | 111,905.00 | 124,460.00 | 86,998.54 | 140,087.00 | 0.00 | 0.00 | 0.00 |
| | Public Properties | 108,205.00 | 111,905.00 | 124,460.00 | 86,998.54 | 140,087.00 | 0.00 | 0.00 | 0.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Cemeteries

| | |
|---------------------------|---|
| Utilities | Provides water to the cemeteries and electricity to the Southside Cemetery. |
| Contract Services | Provides contract for the Cemetery Sexton. (Includes 5% increase) Stipend paid to Catholic Cemetery for lot maintenance. Website Maintenance for CemeteryFind.com. |
| Repair/Maintenance | Provides for tree cutting in the cemeteries, updating the cemetery website, monument reconstruction and repair/maintenance of the cemeteries. |

TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|---|-----------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 35-01 Parks & Recreation / Recreation | | | | | | | | | |
| Personnel Services | | | | | | | | | |
| 01-01 Regular | | 257,553.00 | 307,089.00 | 311,564.00 | 245,907.81 | 350,066.00 | | | |
| 01-05 Overtime | | 1,500.00 | 1,500.00 | 1,000.00 | 369.18 | 1,000.00 | | | |
| | Personnel Services | 259,053.00 | 308,589.00 | 312,564.00 | 246,276.99 | 351,066.00 | 0.00 | 0.00 | 0.00 |
| Employee Costs | | | | | | | | | |
| 05-01 Travel | | 1,750.00 | 1,750.00 | 1,750.00 | 422.51 | 1,750.00 | | | |
| 05-05 Training | | 1,300.00 | 1,300.00 | 1,300.00 | 375.00 | 1,300.00 | | | |
| 05-15 Dues | | 480.00 | 480.00 | 480.00 | 505.00 | 580.00 | | | |
| 05-25 Lodging | | 1,500.00 | 1,500.00 | 1,500.00 | 762.51 | 2,000.00 | | | |
| | Employee Costs | 5,030.00 | 5,030.00 | 5,030.00 | 2,065.02 | 5,630.00 | 0.00 | 0.00 | 0.00 |
| Benefits | | | | | | | | | |
| 08-01 Fica/Medicare | | 19,818.00 | 23,608.00 | 23,912.00 | 19,869.57 | 26,857.00 | | | |
| 08-05 Retirement | | 13,924.00 | 18,908.00 | 26,272.00 | 21,456.24 | 29,842.00 | | | |
| 08-10 Health | | 56,240.00 | 81,076.00 | 69,948.00 | 44,251.20 | 73,776.00 | | | |
| 08-15 Dental | | 2,678.00 | 3,213.00 | 3,245.00 | 2,101.92 | 3,245.00 | | | |
| | Benefits | 92,660.00 | 126,805.00 | 123,377.00 | 87,678.93 | 133,720.00 | 0.00 | 0.00 | 0.00 |
| Supplies | | | | | | | | | |
| 10-01 Office | | 1,500.00 | 1,500.00 | 1,500.00 | 1,380.36 | 1,500.00 | | | |
| 10-05 Postage | | 100.00 | 100.00 | 50.00 | 89.03 | 50.00 | | | |
| 10-25 Advertising | | 1,500.00 | 1,500.00 | 1,500.00 | 970.00 | 1,500.00 | | | |
| 10-40 Cleaning | | 5,400.00 | 5,400.00 | 5,400.00 | 4,293.96 | 5,400.00 | | | |
| | Supplies | 8,500.00 | 8,500.00 | 8,450.00 | 6,733.35 | 8,450.00 | 0.00 | 0.00 | 0.00 |
| Utilities | | | | | | | | | |
| 15-01 Electricity | | 12,400.00 | 12,400.00 | 12,400.00 | 9,238.43 | 16,000.00 | | | |
| 15-05 Heat | | 18,100.00 | 18,100.00 | 18,100.00 | 10,953.38 | 18,100.00 | | | |
| 15-10 Water | | 5,750.00 | 6,000.00 | 6,200.00 | 5,506.75 | 6,200.00 | | | |
| 15-15 Telephone | | 3,500.00 | 2,500.00 | 2,500.00 | 1,453.98 | 2,500.00 | | | |
| | Utilities | 39,750.00 | 39,000.00 | 39,200.00 | 27,152.54 | 42,800.00 | 0.00 | 0.00 | 0.00 |
| Contract Services | | | | | | | | | |
| 25-15 Portable Toilet Rental | | 3,223.00 | 3,223.00 | 3,690.00 | 1,372.50 | 2,500.00 | | | |
| 25-35 Container Rental | | 550.00 | 550.00 | 692.00 | 376.00 | 696.00 | | | |
| | Contract Services | 3,773.00 | 3,773.00 | 4,382.00 | 1,748.50 | 3,196.00 | 0.00 | 0.00 | 0.00 |
| Repairs & Maintenance | | | | | | | | | |
| 30-01 General | | 7,000.00 | 7,000.00 | 7,000.00 | 5,293.31 | 7,000.00 | | | |
| 30-05 Vehicle | | 650.00 | 650.00 | 650.00 | 154.62 | 650.00 | | | |
| 30-10 Building | | 5,000.00 | 5,000.00 | 5,000.00 | 2,892.97 | 6,000.00 | | | |
| 30-17 Bldg Mech Primary Maint. Services | | | 6,278.00 | 6,466.00 | 6,466.00 | 6,822.00 | | | |
| 30-20 Equipment | | 1,925.00 | 1,925.00 | 1,925.00 | 864.15 | 1,925.00 | | | |
| 30-30 Lawns | | 8,000.00 | 8,000.00 | 22,250.00 | 15,242.25 | 8,000.00 | | | |
| 30-35 Alarm | | 675.00 | 690.00 | 725.00 | 747.00 | 758.00 | | | |
| 30-45 Multi-Purpose Room Floor | | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 | 3,000.00 | | | |
| 30-46 Landscaping | | | | | | 36,500.00 | | | |
| | Repairs & Maintenance | 26,250.00 | 32,543.00 | 47,016.00 | 31,660.30 | 70,655.00 | 0.00 | 0.00 | 0.00 |
| Purchase | | | | | | | | | |
| 35-40 Gas & Diesel | | 3,000.00 | 3,000.00 | 3,000.00 | 1,713.20 | 3,000.00 | | | |
| | Purchase | 3,000.00 | 3,000.00 | 3,000.00 | 1,713.20 | 3,000.00 | 0.00 | 0.00 | 0.00 |
| Community Services | | | | | | | | | |
| 50-65 Water Safety | | 4,200.00 | 4,200.00 | 4,200.00 | 0.00 | 0.00 | | | |
| 50-70 Recreation Dept Programs | | 80,500.00 | 80,500.00 | 80,500.00 | 61,341.46 | 80,500.00 | | | |
| | Community Services | 84,700.00 | 84,700.00 | 84,700.00 | 61,341.46 | 80,500.00 | 0.00 | 0.00 | 0.00 |

TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|------------------------|------------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Miscellaneous Expenses | | | | | | | | | |
| 60-20 Inspections | | 1,500.00 | 1,500.00 | 1,500.00 | 440.00 | 1,750.00 | | | |
| | Miscellaneous Expenses | 1,500.00 | 1,500.00 | 1,500.00 | 440.00 | 1,750.00 | 0.00 | 0.00 | 0.00 |
| | Recreation | 524,216.00 | 613,440.00 | 629,219.00 | 466,810.29 | 700,767.00 | 0.00 | 0.00 | 0.00 |
| | Parks & Recreation | 524,216.00 | 613,440.00 | 629,219.00 | 466,810.29 | 700,767.00 | 0.00 | 0.00 | 0.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Parks & Recreation

| | |
|---------------------------|--|
| Personnel Services | Provides regular wages for the Director, and regular/overtime wages for the Maintenance Supervisor, Program Assistant, (2) Staff Assistants, Custodian, Part-time seasonal employees that include; Officials, Program Coordinators, Summer Camp, Community/Special Events/Office Fill-In and (3) Summer Maintenance Employees. |
| Employee Costs | Provides travel, training, and dues for director and staff. |
| Benefits | Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.2%, if applicable. |
| Supplies | Provides office supplies, postage, advertising of programs and cleaning supplies. |
| Utilities | Provides Electricity – Estimated usage for the Community Center, Maintenance Garage, Tennis Courts, Ice Rink and Ballfield concession stand. Provides Heat – Estimated propane usage for the Community Center (10,000 gal.), Community Center Kitchen (200 gal.) and the Ice Rink (600 gal.) Provides Water – Estimated usage for the Community Center, Maintenance Garage, Fire Protection and all outside facilities. 3% increase to water. Provides Telephone – 4 phone lines at the Community Center. |
| Contract Services | Provides contract services for portable toilets at outdoor facilities, dumpster at the Community Center. Increase due to added the landscape services contract for all departments. Memorial Field portable toilets eliminated due to MSAD 54 purchasing that land. |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Parks & Recreation (Continued)

| | | |
|---------------------------------------|--|-------------|
| Repair/Maintenance | Provides for vehicle, building, equipment, lawns, fire & security alarm monitoring, multi-purpose floor maintenance, mechanical services, general repairs and supplies; unscheduled and/or scheduled. Landscape services moved to Contract Services. | |
| Purchases | Gasoline & diesel for the truck, lawn equipment, snow blower, ice rink tractor/snowblower, and all other outdoor maintenance equipment. Average use of gasoline is 1300 gallons @ \$2.75/gal. and diesel 115 gallons @ \$4.00/gal. | |
| Community Services | Provides funding for community service and programs for all ages \$40,500.00 with budgeted program revenue of \$40,000.00. | |
| Miscellaneous | Provides for annual inspection of elevator, fire extinguishers, kitchen hood system, alarm tests, sprinklers and the air handler system. | |
| Salaries (non-union employees) | Recreation Director | \$77,795.20 |
| | Maintenance Supervisor | \$51,960.80 |
| | Program Assistant | \$48,558.00 |
| | Custodian | \$39,080.00 |
| | Staff Assistant I | \$37,305.60 |
| | Staff Assistant II | \$36,865.60 |
| | Seasonal Program Part-Timers | \$32,000.00 |
| | 3 Summer Crew (16 weeks) | \$26,500.00 |
| | Overtime | \$ 1,000.00 |

TOWN OF SKOWHEGAN OPERATING BUDGET

| | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|--|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 40-01 Community Services / Service Organizations | | | | | | | | |
| Community Services | | | | | | | | |
| 50-01 Skowhegan Free Public Lib | 175,000.00 | 195,000.00 | 195,000.00 | 195,000.00 | 198,000.00 | | 198,000.00 | 175,000.00 |
| 50-10 Coburn Park Commission | 10,000.00 | 10,000.00 | 12,000.00 | 12,000.00 | 12,000.00 | | 12,000.00 | 12,000.00 |
| 50-15 Skowhegan History House | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | | 10,000.00 | 10,000.00 |
| 50-17 Eaton Mountain Foundation | | | 25,000.00 | 25,000.00 | 0.00 | | | |
| 50-53 Main Street Skowhegan | 60,000.00 | 60,000.00 | 60,000.00 | 60,000.00 | 75,000.00 | | 75,000.00 | 75,000.00 |
| 50-60 Chamber of Commerce | 24,000.00 | | | 0.00 | | | 35,000.00 | 35,000.00 |
| 50-97 Skowhegan Area Welcome & Info Center | | 30,000.00 | 31,000.00 | 31,000.00 | 35,000.00 | | | |
| 50-98 Lake George Regional Park | 30,000.00 | 15,000.00 | 30,000.00 | 30,000.00 | 23,225.00 | | 0.00 | 0.00 |
| 50-XX Androscoggin Home Healthcare & Hospice | | | | | 500.00 | | | 0.00 |
| 50-XX Baker Mountain Ski Town Club | | | | 0.00 | 1,000.00 | | | 0.00 |
| 50-XX Northern Light Home Care & Hospice | | | | 0.00 | 1,500.00 | | | 0.00 |
| Community Services | 309,000.00 | 320,000.00 | 363,000.00 | 363,000.00 | 356,225.00 | 0.00 | 330,000.00 | 307,000.00 |
| Service Organizations | 309,000.00 | 320,000.00 | 363,000.00 | 363,000.00 | 356,225.00 | 0.00 | 330,000.00 | 307,000.00 |
| Community Services | 309,000.00 | 320,000.00 | 363,000.00 | 363,000.00 | 356,225.00 | 0.00 | 330,000.00 | 307,000.00 |

TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|---|--|---------------|---------------|---------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 45-01 Tax Assessments / Education | | | | | | | | | |
| Unclassified | | | | | | | | | |
| 45-03 School Tax | | 8,892,737.00 | 9,083,051.00 | 9,263,239.50 | 6,947,429.58 | | | | |
| Unclassified | | 8,892,737.00 | 9,083,051.00 | 9,263,239.50 | 6,947,429.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| Education | | 8,892,737.00 | 9,083,051.00 | 9,263,239.50 | 6,947,429.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| Dept/Div: 45-03 Tax Assessments / County | | | | | | | | | |
| Unclassified | | | | | | | | | |
| 45-01 County Tax | | 2,556,947.12 | 2,666,111.02 | 2,682,378.31 | 2,682,378.31 | | | | |
| Unclassified | | 2,556,947.12 | 2,666,111.02 | 2,682,378.31 | 2,682,378.31 | 0.00 | 0.00 | 0.00 | 0.00 |
| County | | 2,556,947.12 | 2,666,111.02 | 2,682,378.31 | 2,682,378.31 | 0.00 | 0.00 | 0.00 | 0.00 |
| Tax Assessments | | 11,449,684.12 | 11,749,162.02 | 11,945,617.81 | 9,629,807.89 | 0.00 | 0.00 | 0.00 | 0.00 |

TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|--|-----------------|--------------|--------------|--------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 50-01 Capital Expenditures / Debt Retirement | | | | | | | | | |
| Long Term Debt | | | | | | | | | |
| 55-10 Combined Sewer Overflow P | | 259,330.00 | 256,598.00 | 253,865.00 | 253,864.80 | 251,133.00 | | | |
| 55-15 TAN | | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | | | |
| 55-25 Combined Sewer Overflow II | | 393,149.00 | 387,314.00 | 381,479.00 | 381,478.71 | 375,644.00 | | | |
| 55-50 Highway Grader | | 20,737.00 | 20,737.00 | | 0.00 | 0.00 | | | |
| 55-60 Combine Sewer Overflow III | | 744,948.00 | 735,966.00 | 726,985.00 | 726,984.72 | 718,004.00 | | | |
| 55-65 Highway Sidewalk Plow | | 0.00 | 0.00 | 0.00 | | 0.00 | | | |
| 55-70 Highway Western Star | | 31,141.00 | 31,141.00 | 31,141.00 | 31,140.28 | 31,141.00 | | | |
| 55-75 Highway Street Sweeper | | 38,891.00 | 38,891.00 | 38,891.00 | 38,890.28 | 38,891.00 | | | |
| 55-80 Energy Performance | | 175,328.00 | 173,495.00 | 173,495.00 | 173,494.14 | 173,495.00 | | | |
| 55-81 Front End Loader | | 56,115.00 | 56,115.00 | 0.00 | 0.00 | 0.00 | | | |
| 55-82 Public Safety Building | | | 139,956.00 | 591,797.00 | 591,796.61 | 589,750.00 | | | |
| | Long Term Debt | 1,739,639.00 | 1,860,213.00 | 2,217,653.00 | 2,197,649.54 | 2,198,058.00 | 0.00 | 0.00 | 0.00 |
| | Debt Retirement | 1,739,639.00 | 1,860,213.00 | 2,217,653.00 | 2,197,649.54 | 2,198,058.00 | 0.00 | 0.00 | 0.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Expenditures – Debt Retirement

| Pay To | Purpose | Date Paid In Full | Interest Rate |
|---------------------------|--------------------------|------------------------------|----------------------|
| Maine Municipal Bond Bank | CSO Phase I | 04/01/2024 | 1.1% |
| Maine Municipal Bond Bank | CSO Phase II | 10/01/2027 | 1.67% |
| Maine Municipal Bond Bank | CSO Phase III | 10/01/2033 | 1.44% |
| KS State Bank | Highway Truck | 03/14/2025 | 4.190% |
| Gorham Leasing Group | Street Sweeper | 02/15/2025 | 3.920% |
| Signature Public Funding | Energy Performance Audit | 03/30/2035 | 2.69% |
| Maine Municipal Bond Bank | Public Safety Building | 11/01/2041 | 2.0497% |

TOWN OF SKOWHEGAN OPERATING BUDGET

| | | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Expenses YTD (3/29/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|--|-----------------------------|----------------------|----------------------|----------------------|-------------------------------------|--|--------------------------|--------------------------|-------------------|
| Dept/Div: 50-03 Capital Expenditures / Capital Reserve Funds | | | | | | | | | |
| Capital Reserve Funds | | | | | | | | | |
| 65-01 Pollution Cont Plant | | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | 238,000.00 | | | |
| 65-05 Recreation Dept | | 129,000.00 | 157,000.00 | 58,950.00 | 58,950.00 | 150,000.00 | | | |
| 65-10 Municipal Bldg | | 40,000.00 | 40,000.00 | 59,000.00 | 59,000.00 | 137,000.00 | | | |
| 65-13 Opera House | | | | 25,000.00 | 25,000.00 | 50,000.00 | | | |
| 65-15 Solid Waste | | 27,000.00 | 47,000.00 | 61,500.00 | 61,500.00 | 66,500.00 | | | |
| 65-20 Police Dept | | 62,400.00 | 67,400.00 | 7,500.00 | 7,500.00 | 167,000.00 | | | |
| 65-25 Public Works Equipment | | 218,000.00 | 200,000.00 | 397,000.00 | 397,000.00 | 59,000.00 | | | |
| 65-30A Public Works Roads/Sidewalks | | 750,000.00 | 770,000.00 | 1,030,000.00 | 1,178,208.00 | 1,386,000.00 | | | |
| 65-30B URIP Funds (Block Grant) | | 149,532.00 | 139,664.00 | 150,220.00 | 0.00 | 148,208.00 | | | |
| 65-35 Fire Dept. | | 202,000.00 | 242,000.00 | 242,000.00 | 242,000.00 | 279,500.00 | | | |
| 65-45 Emergency Management | | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | | | |
| 65-70 Administration | | 20,000.00 | 20,000.00 | 20,000.00 | 20,000.00 | 20,000.00 | | | |
| 65-75 Assessor's Dept. | | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | | | |
| 65-80 Comm. & Econ. Development | | 4,500.00 | 10,660.00 | 10,000.00 | 10,000.00 | 10,000.00 | | | |
| 65-85 Cemeteries | | 26,000.00 | 41,000.00 | 30,000.00 | 30,000.00 | 40,000.00 | | | |
| 65-90 Planning, Ord., Admin & Enf. | | 4,000.00 | 4,500.00 | 13,500.00 | 13,500.00 | 51,500.00 | | | |
| 65-95 Public Works Buildings | | 20,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | | | |
| 65-96 Street Lights | | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | | | |
| | Capital Reserve Funds | 1,777,432.00 | 1,894,224.00 | 2,259,670.00 | 2,257,658.00 | 2,857,708.00 | 0.00 | 0.00 | 0.00 |
| | Capital Reserve Funds | 1,777,432.00 | 1,894,224.00 | 2,259,670.00 | 2,257,658.00 | 2,857,708.00 | 0.00 | 0.00 | 0.00 |
| | Capital Expenditures | 3,517,071.00 | 3,754,437.00 | 4,477,323.00 | 4,455,307.54 | 5,055,766.00 | 0.00 | 0.00 | 0.00 |
| | Expense Totals: | 24,027,644.62 | 25,330,857.02 | 27,656,230.81 | 21,778,132.26 | 17,311,457.00 | 0.00 | 381,907.00 | 358,907.00 |
| Dept/Div: 45-01 Tax Assessments / Education | | | | | | | | | |
| Unclassified | | | | | | | | | |
| 45-03 School Tax | | 8,892,737.00 | 9,083,051.00 | 9,263,239.50 | 6,947,429.58 | | | | |
| | Unclassified | 8,892,737.00 | 9,083,051.00 | 9,263,239.50 | 6,947,429.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Education | 8,892,737.00 | 9,083,051.00 | 9,263,239.50 | 6,947,429.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| Dept/Div: 45-03 Tax Assessments / County | | | | | | | | | |
| Unclassified | | | | | | | | | |
| 45-01 County Tax | | 2,556,947.12 | 2,666,111.02 | 2,682,378.31 | 2,682,378.31 | | | | |
| | Unclassified | 2,556,947.12 | 2,666,111.02 | 2,682,378.31 | 2,682,378.31 | 0.00 | 0.00 | 0.00 | 0.00 |
| | County | 2,556,947.12 | 2,666,111.02 | 2,682,378.31 | 2,682,378.31 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Tax Assessments | 11,449,684.12 | 11,749,162.02 | 11,945,617.81 | 9,629,807.89 | 0.00 | 0.00 | 0.00 | 0.00 |
| Raise and Appropriate | | 12,577,960.50 | 13,581,695.00 | 15,710,613.00 | 12,148,324.37 | 17,311,457.00 | 0.00 | 381,907.00 | 358,907.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds

Pollution Control Plant

Department Request \$238,000

\$5,000 Building Maintenance and Improvements.

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

\$17,500 Equipment Replacement. For replacement of process equipment that has reached the end of its service life.

\$2,000 Information Technology Improvements. Repair and replacement of computers, network components, control system and software.

\$6,000 New Equipment.

\$2,000 Sewer System Master Plan. Combined Sewer Overflow Master Plan updates are required by Maine DEP every five years. The next update is due in 2024 at an estimated cost of \$25,000.

\$73,000 Sludge Disposal/Composting Program. 600 tons of finished compost remains on-site.

\$95,000 Sewer Collection System Upgrades. This appropriation is intended for emergency or spot repairs to the sewer and storm drain system. Replenishing funds used for sludge disposal.

\$15,000 Pump Station Upgrades. Improvements, repairs or replacement of pump stations.

\$10,000 Vehicle Replacement. Service truck replacement planned in 2024 at an estimated cost of \$50,000 with trade. Dump truck replacement planned in 2028 at an estimated cost of \$100,000 with trade.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserves Funds (Continued)

Recreation Department

Department Request \$150,000

\$50,000 Ball field Compound. For the continuation of the multi-use ball field complex at the Community Center (2009 DEP/DOT permitted). Engineering, construction and facility amenities.

\$90,000 Building. Installation of an EDPM roof system on the Community Center Gymnasium. Expected and unexpected repairs.

\$5,000 Grounds Equipment. Replacement of grounds equipment, includes commercial mowers, utility vehicle, trailers, tractor, truck, snow removal, field maintenance and equipment to maintain recreation areas.

\$5,000 External Facilities. Expected and unexpected repairs/replacement to all outside facilities including, grounds, ground material, infrastructure, ballfields, skatepark, basketball courts, parks, playgrounds, trails, bleachers, benches, signage, fencing, walkways, ADA accessibility, dugouts, concession stand, outdoor fit equipment, tree removal, etc.

Municipal Building

Department Request \$137,000

\$83,000 General Repairs. Replace some flooring on first floor.

\$30,000 Masonry Repairs. Full cost is over \$150,000.

\$5,000 Sprinkler/Alarm System. Replace the alarm system.

\$5,000 Fire Escape. Repairs to fire escape and design for new fire escape.

\$10,000 Heating System. Repairs to heating system.

\$4,000 Roofing. Future replacement of the roof. Next replacement expected to be over \$100,000.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserves Funds (Continued)

Opera House

Department Request \$50,000

\$50,000 Opera House Renovations. Renovations and maintenance of the Opera House.

Solid Waste

Department Request \$66,500

\$30,000 Equipment Replacement. Necessary repairs or future replacement of the existing equipment/vehicles. Future addition of equipment.

\$6,500 Paving. Replacing or repairing the pavement.

\$20,000 Building Alterations/Repairs. Repairs to existing buildings.

\$10,000 Retaining Wall. Panel replacements for the retaining wall.

Police Department

Department Request \$167,000

\$2,500 Body Armor. To purchase and replace body armor for the officers (50% grant match).

\$8,000 Audio/Visual Equipment. Maintain and purchase cameras for the Public Safety Building, Municipal Building and downtown.

\$106,500 Cruiser Replacement. To purchase two new cruisers, with upfit, computer and radar. This includes a K9 cruiser.

\$35,000 K9 program. K9 drug dog, training, salary and insurance.

\$15,000 Taser. Contract with Taser International. Renewal in 2024.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

Public Works

Department Request for Equipment \$59,000

To replace the vacuum machine and trailer with a trailer and leaf vacuum system, estimated cost \$25,000.00. Maintenance costs on the current vacuum machine has increased significantly. Quick release loader forks, estimated cost of \$11,000.00. Pavement Planer Attachment for the Multihog, estimated cost of \$23,000.00.

Department Request for Streets and Sidewalks \$1,386,000

\$1,346,000 to fund this year's paving program; \$20,000 will go into bridges and \$20,000 into sidewalks. We currently have \$ 506,789.20 in our Road Resurfacing, \$182,729.54 in the Bridge Improvements and \$1,026.97 in Sidewalks. Our paving plan for the 2023 season includes the following: 7,300' of Rowe Road with 1.5" shim and .75" overlay starting at the intersection of Back Road to Bigelow Hill Road, 10,000' of Oak Pond Road with 1.25" shim and .75" overlay from Town line to Red Bridge Road. Bungalow Street, Cedar Street, Chamberlain Street, Dane Avenue, East Chandler Street, Pooler Avenue, Prospect Street and St. Mark Street will be milled 2" and receive a shim and overlay. Mary Street and Pine Street will be full depth reclamation the 2.5" base course. Parlin Street will receive a .75" overlay. [Norridgewock Ave Sidewalk /LPA and Jewett Street project is scheduled for the year 2024]

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

Public Works (Continued)

| | | | | 2023 Paving Plan | | | Price per ton | Project total |
|---------------------------------|--------------|---------------|--------------|-----------------------------|----------------|-------------------|----------------------|----------------------|
| | Width | Length | Depth | Other work | Tonnage | Misc. work | | |
| Rowe Road | 22 | 7300 | 2.25 | \$53,533.33 | 2,204 | \$63,371.76 | \$115.00 | \$370,392.11 |
| Oak Pond Road | 22 | 10000 | 2.00 | \$73,333.33 | 2,684 | \$30,866.00 | \$115.00 | \$412,859.33 |
| Bungalow Street | 20 | 500 | 2.00 | \$3,333.33 | 122 | \$1,647.00 | \$135.00 | \$21,450.33 |
| Cedar Street | 19 | 670 | 2.00 | \$4,243.33 | 155 | \$3,144.95 | \$135.00 | \$28,354.59 |
| Chamberlain Street | 21 | 1375 | 2.00 | \$9,625.00 | 352 | \$4,755.71 | \$135.00 | \$61,937.84 |
| Dane Avenue | 21 | 710 | 2.00 | \$4,970.00 | 182 | \$3,683.52 | \$135.00 | \$33,210.29 |
| East Chandler Street | 20 | 380 | 2.00 | \$2,533.33 | 93 | \$1,877.58 | \$135.00 | \$16,928.11 |
| Mary Street | 25 | 780 | 2.50 | \$6,500.00 | 297 | \$6,021.84 | \$135.00 | \$52,667.47 |
| Parlin Street | 20 | 1450 | 0.75 | \$9,666.67 | 133 | \$2,686.67 | \$135.00 | \$30,264.46 |
| Pine Street | 20 | 880 | 2.50 | \$5,866.67 | 268 | \$5,435.10 | \$135.00 | \$47,535.77 |
| Pooler Avenue | 22 | 1425 | 2.00 | \$10,450.00 | 382 | \$5,163.35 | \$135.00 | \$67,246.80 |
| Prospect Street | 20 | 1150 | 2.00 | \$7,666.67 | 281 | \$5,682.15 | \$135.00 | \$51,229.82 |
| St. Mark Street | 21 | 1350 | 2.00 | \$9,450.00 | 346 | \$4,669.25 | \$135.00 | \$60,811.70 |
| Jewett Street (MPI) | 26 | 1500 | 2.00 | \$13,000.00 | 476 | \$201,107.20 | \$135.00 | \$278,340.20 |
| Norridgewock Ave Sidewalk (LPA) | | | | | | \$500,000.00 | | \$500,000.00 |
| | | | | | 7,500 | | | \$2,033,228.81 |
| | | 5.6 | | | | | | |
| | | | | | | | MPI Refund | \$139,170.10 |
| | | | | | | | LPA Refund | \$400,000.00 |
| | | | | | | | CIP Amount | \$0.00 |
| | | | | | | | LRAP Funds | \$148,208.00 |
| | | | | | | | Taxation | \$1,345,850.71 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

**Public Works
(Continued)**

Department Projection for Urban Renewal Improvement Program Funds \$148,208

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

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

| Priority | Name | Length | Paving year |
|-----------------|-----------------|---------------|------------------------|
| 1 | Jewett Street | 1350 | 2022 |
| 1 | Main Street | 2,900 | 2023 |
| 1 | Madison Ave | 13,230 | 2023 |
| 1 | Water Street | 2,310 | 2023 |
| 1 | Cedar Street | 660 | 2023 |
| 1 | Pine Street | 400 | 2023 |
| 1 | Prospect Street | 1,200 | 2023 |
| 2 | Dane Avenue | 605 | 2023 |
| 3 | Bridge Street | 370 | 2024 |
| 2 | Fairview Ave | 3,130 | 2024 |
| 5 | East Dyer St | 400 | 2025 |
| 1 | High Street | 1,100 | 2025 |
| 6 | Spring Street | 600 | 2025 |
| 2 | Poulin Drive | 875 | 2026 |
| 2 | Hathaway Street | 980 | 2027 |

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

Fire Department:

Department Request \$279,500

\$235,000 Fire Truck Replacement. Estimated amount required to continue the implementation of our Fire Truck Replacement Plan. 17% annual increase.

\$25,000 SCBA Replacement. The anticipated cost to replace our SCBA is \$170,000. NFPA recommends a 15-year maximum life cycle.

\$17,500 Protective Equipment. This account pays for Structural Firefighter Turnout Gear. Each set costs \$3,000 - \$3,500. The life expectancy of a set is 5 - 10 years. All gear must be taken out of service after 10 years.

\$2,000 Fire Hose replacement. Fire Hose replacement for hose that fails an annual service test or is damaged in a fire. Replacement cost runs anywhere from \$4 - \$6 per foot.

Emergency Management

Department Request \$5,000

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

Administration

Department Request \$20,000

\$20,000 Information Technology Improvements. This is used to purchase new computers, copiers, servers and technology equipment as needed.

Assessor

Department Request \$15,000

\$15,000 Revaluation. Future property revaluation, last completed FY 2018.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

Econ. & Comm. Dev.

Department Request \$10,000

\$4,000 Mapping Computer. Future replacement of plotter and NAS hard drives.

\$4,000 Mapping Software. Future upgrade to GIS mapping.

\$2,000 Aerial Photography. Future aerial photos for the mapping system.

Cemeteries

Department Request \$40,000

\$10,000 Tree Care. Removal of damaged or fallen trees and planting of new trees.

\$20,000 Cemetery Maintenance. Upkeep of cemeteries. Fencing replacement.

\$10,000 Cemetery Survey. Survey all town cemeteries.

Planning/Code Dept.

Department Request \$51,500

\$1,500 Office Upgrades. Additional file cabinets for document storage

\$5,000 CEO Vehicle Replacement. To replace the CEO vehicle.

\$30,000 Building Permit/Ordinance Codification Software. Future software updates.

\$14,000 Conservation Commission. Increased efforts in informing the public about outdoor activities. Hosting trail cleanup days and coordinating with other groups on outdoor activities. Grant funding match for Whitten Brook.

\$1,000 Heritage Council. Working toward completion of the interior of the Dudley Corner Schoolhouse to be able to open it to the public. Purchase supplies for Abner Coburn Day and the Boston Post Cane.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

Public Works Bldgs.

Department Request \$30,000 – The request this year will be designated as follows: \$15,000 for the salt building and \$15,000 building repairs. We will continue to set a portion of this money aside to eventually construct a shed just for salt.

Street Lights

Department Request \$5,000
\$5,000 Street Light Maintenance. Regular maintenance of the street lights.

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TOWN OF SKOWHEGAN OPERATIONAL REVENUES

| | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Revenues YTD (4/3/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|--|--------------|--------------|--------------|------------------------------|----------------------------------|-----------------------|-----------------------|----------------|
| Dept/Div: 01-01 General Government / Finance Department | | | | | | | | |
| 04 Interest on Taxes | 18,000.00 | 18,000.00 | 18,000.00 | 11,396.17 | 18,000.00 | | | |
| 05 Interest on Liens | 35,000.00 | 35,000.00 | 35,000.00 | 30,056.93 | 35,000.00 | | | |
| 06 Interest on Investments | 30,000.00 | 5,000.00 | 5,000.00 | 38,607.41 | 10,000.00 | | | |
| 07 Excise-BMV | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,272,675.95 | 1,600,000.00 | | | |
| 08 Excise-IFW | 5,000.00 | 5,000.00 | 5,000.00 | 1,967.40 | 5,000.00 | | | |
| 10 Clerk Fees | 4,500.00 | 4,500.00 | 4,500.00 | 2,880.50 | 4,500.00 | | | |
| 11 Agent Fees | 24,000.00 | 24,000.00 | 24,000.00 | 28,171.00 | 30,000.00 | | | |
| 12 Benefit Reimb. | 10,000.00 | 142,147.00 | 171,570.00 | 102,833.30 | 228,396.00 | | | |
| 14 Photo Copies | 0.00 | | 0.00 | 5.00 | 0.00 | | | |
| 15 Returned Check Charge | 200.00 | 150.00 | 175.00 | 105.00 | 100.00 | | | |
| 17 Certified Copies | 16,000.00 | 12,000.00 | 12,000.00 | 12,950.40 | 12,000.00 | | | |
| 18 Burial Permits | 4,000.00 | 4,000.00 | 4,000.00 | 4,459.40 | 4,000.00 | | | |
| 20 Victualers Licenses | 1,500.00 | 1,500.00 | 1,500.00 | 660.00 | 1,500.00 | | | |
| 23 Business Names | 50.00 | 50.00 | 50.00 | 20.00 | 50.00 | | | |
| 26 Non-Resident Notary Fees | 200.00 | 200.00 | 200.00 | 350.00 | 200.00 | | | |
| 29 Passport Fee | 8,000.00 | 2,000.00 | 2,500.00 | 5,518.00 | 5,000.00 | | | |
| 35 Ordinance Fines | 800.00 | 500.00 | 500.00 | 174.50 | 300.00 | | | |
| 37 Election Reimb. | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | | | |
| Finance Department | 1,657,650.00 | 1,754,047.00 | 1,784,395.00 | 1,512,830.96 | 1,954,446.00 | 0.00 | 0.00 | 0.00 |
| Dept/Div: 01-02 General Government / Municipal Building Mainte | | | | | | | | |
| 01 Opera House Charge For Svs. | 1,600.00 | 0.00 | 2,000.00 | 1,350.00 | 2,000.00 | | | |
| Municipal Building Main | 1,600.00 | 0.00 | 2,000.00 | 1,350.00 | 2,000.00 | 0.00 | 0.00 | 0.00 |
| Dept/Div: 01-03 General Government / Assessing | | | | | | | | |
| 01 Veteran Reimb. | 7,000.00 | 7,000.00 | 7,000.00 | 6,943.00 | 6,000.00 | | | |
| 02 Tree Growth Reimb | 20,000.00 | 18,000.00 | 20,000.00 | 27,343.38 | 24,000.00 | | | |
| Assessing | 27,000.00 | 25,000.00 | 27,000.00 | 34,286.38 | 30,000.00 | 0.00 | 0.00 | 0.00 |
| Dept/Div: 01-06 General Government / Planning Ord. | | | | | | | | |
| 01 Flood Planning Permit | 100.00 | 100.00 | 200.00 | 50.00 | 200.00 | | | |
| 02 Site Plan Review | 1,000.00 | 1,000.00 | 1,250.00 | 5,850.00 | 1,250.00 | | | |
| 03 Subdivision Permits | 250.00 | 200.00 | 200.00 | 100.00 | 200.00 | | | |
| Planning Ord. | 1,350.00 | 1,300.00 | 1,650.00 | 6,000.00 | 1,650.00 | 0.00 | 0.00 | 0.00 |
| Dept/Div: 01-07 General Government / Code Enforcement | | | | | | | | |
| 01 Plumbing Insp. Fees | 5,000.00 | 5,000.00 | 6,000.00 | 4,595.00 | 7,500.00 | | | |
| 02 Junkyard Licenses | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | | | |
| 04 Shore Land Zoning App. Fees | 1,000.00 | 1,000.00 | 1,000.00 | 500.00 | 500.00 | | | |
| 05 Building Permit Fees | 13,000.00 | 12,500.00 | 13,000.00 | 87,485.49 | 14,000.00 | | | |
| Code Enforcement | 19,300.00 | 18,800.00 | 20,300.00 | 92,880.49 | 22,300.00 | 0.00 | 0.00 | 0.00 |

TOWN OF SKOWHEGAN OPERATIONAL REVENUES

| | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Revenues YTD (4/3/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen |
|--|--------------|--------------|--------------|------------------------------|----------------------------------|-----------------------|-----------------------|----------------|
| Dept/Div: 01-15 General Government / Economic & Community Dev. | | | | | | | | |
| 01 Salary | 3,295.00 | 3,295.00 | 3,295.00 | 2,471.82 | 2,471.82 | | | |
| 02 Fica/Medicare | 252.00 | 252.00 | 252.00 | 189.06 | 189.06 | | | |
| 03 Worker's Comp. | 125.00 | 125.00 | 125.00 | 93.90 | 93.90 | | | |
| 04 MSRS | 92.00 | 92.00 | 92.00 | 62.11 | 62.11 | | | |
| 05 Grant Admin Fees | 200.00 | 200.00 | 200.00 | 0.00 | 0.00 | | | |
| Economic & Community | 3,964.00 | 3,964.00 | 3,964.00 | 2,816.89 | 2,816.89 | 0.00 | 0.00 | 0.00 |
| General Government | 1,710,864.00 | 1,803,111.00 | 1,839,309.00 | 1,650,164.72 | 2,013,212.89 | 0.00 | 0.00 | 0.00 |
| Dept/Div: 05-01 Public Safety / Police Dept. | | | | | | | | |
| 01 Gun Permits | 200.00 | 350.00 | 350.00 | 260.00 | 350.00 | | | |
| 02 Parking Fines | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 04 Accident Reports | 2,500.00 | 2,500.00 | 2,500.00 | 2,322.00 | 2,500.00 | | | |
| 05 Taxi Permits | 1,000.00 | 1,000.00 | 1,000.00 | 472.00 | 1,000.00 | | | |
| 06 Animal Control | 5,000.00 | 5,000.00 | 5,000.00 | 4,588.40 | 5,000.00 | | | |
| 07 SRO | 37,682.00 | 37,872.00 | 39,821.00 | 30,240.00 | 49,680.00 | | | |
| 08 Fica/Medicare | 2,882.00 | | | | | | | |
| 09 Health | 9,635.00 | | | | | | | |
| 10 Dental | 357.00 | | | | | | | |
| 11 MSRS | 4,860.00 | | | | | | | |
| 12 Worker's Comp | 1,345.00 | | | | | | | |
| 13 Unemployment | 376.00 | | | | | | | |
| 14 Witness Fees | 200.00 | | 200.00 | 11.00 | 200.00 | | | |
| 15 Sex Offense Registry | 50.00 | | | 95.00 | 0.00 | | | |
| 20 MDEA Agent | 59,030.00 | 54,329.00 | 65,666.00 | 26,675.04 | 70,845.00 | | | |
| 21 FICA/Medicare | 4,515.00 | | | | | | | |
| 22 Health | 1,500.00 | | | | | | | |
| 23 Dental | 0.00 | | | | | | | |
| 24 MSRS | 7,614.00 | | | | | | | |
| 25 Workers Comp | 2,107.00 | | | | | | | |
| 26 Unemployment | 590.00 | | | | | | | |
| 27 Liability Ins | 229.00 | | | | | | | |
| 30 HRO | 112,018.00 | 208,671.00 | 233,291.00 | 119,376.11 | 299,208.00 | | | |
| 31 FICA/Medicare | 8,568.00 | | | | | | | |
| 32 Health | 19,229.00 | | | | | | | |
| 33 Dental | 520.00 | | | | | | | |
| 34 MSRS | 14,450.00 | | | | | | | |
| 35 Workers Comp | 3,999.00 | | | | | | | |
| 36 Unemployment | 1,120.00 | | | | | | | |
| 37 Liability Ins | 458.00 | | | | | | | |
| Police Dept. | 302,134.00 | 309,722.00 | 347,828.00 | 184,039.55 | 428,783.00 | 0.00 | 0.00 | 0.00 |

Combined benefits into one line - See R 01-01-12

Combined benefits into one line - See R 01-01-12

Combined benefits into one line - See R 01-01-12

TOWN OF SKOWHEGAN OPERATIONAL REVENUES

| | 2021 Budget | 2022 Budget | 2023 Budget | 2023 Revenues YTD (4/3/2023) | 2024 Initial Department Requests | 2024 Manager Approved | 2024 Budget Committee | 2024 Selectmen | |
|--|---------------------|---------------------|---------------------|------------------------------|----------------------------------|-----------------------|-----------------------|----------------|------|
| Dept/Div: 05-03 Public Safety / Fire Dept. | | | | | | | | | |
| 01 Fire Reports | 20.00 | 30.00 | 100.00 | 20.00 | 0.00 | | | | |
| 02 Fire Call Reimbursement | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Fire Dept. | 5,020.00 | 30.00 | 100.00 | 20.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety | 307,154.00 | 309,752.00 | 347,928.00 | 184,059.55 | 428,783.00 | 0.00 | 0.00 | 0.00 | |
| Dept/Div: 10-01 Health & Human Services / General Assistance | | | | | | | | | |
| 01 GA State Reimb | 93,800.00 | 93,800.00 | 74,900.00 | 40,420.99 | 49,700.00 | | | | |
| General Assistance | 93,800.00 | 93,800.00 | 74,900.00 | 40,420.99 | 49,700.00 | 0.00 | 0.00 | 0.00 | |
| Health & Human Serv | 93,800.00 | 93,800.00 | 74,900.00 | 40,420.99 | 49,700.00 | 0.00 | 0.00 | 0.00 | |
| Dept/Div: 20-01 Sanitation / Solid Waste & Recycling | | | | | | | | | |
| 01 Charge for Svs.- Landfill | 10,000.00 | 9,000.00 | 9,000.00 | 7,078.00 | 8,000.00 | | | | |
| 02 Sale Recyclable Materials | 30,000.00 | 30,000.00 | 40,000.00 | 49,119.10 | 35,000.00 | | | | |
| 03 Landfill Permit Fees | 9,000.00 | 12,000.00 | 9,000.00 | 6,490.00 | 12,000.00 | | | | |
| 04 Comm Haulers Licenses | 2,000.00 | 2,000.00 | 2,000.00 | 1,050.00 | 2,000.00 | | | | |
| Solid Waste & Recycling | 51,000.00 | 53,000.00 | 60,000.00 | 63,737.10 | 57,000.00 | 0.00 | 0.00 | 0.00 | |
| Sanitation | 51,000.00 | 53,000.00 | 60,000.00 | 63,737.10 | 57,000.00 | 0.00 | 0.00 | 0.00 | |
| Dept/Div: 25-01 Public Works / Summer Roads | | | | | | | | | |
| 01 Road Opening Permits | 6,000.00 | 6,000.00 | 6,000.00 | 8,260.77 | 6,000.00 | | | | |
| 02 Sewer Permits | 500.00 | 500.00 | 500.00 | 0.00 | 500.00 | | | | |
| 03 Block Grant | 149,532.00 | 139,664.00 | 150,220.00 | 148,208.00 | 148,208.00 | | | | |
| Summer Roads | 156,032.00 | 146,164.00 | 156,720.00 | 156,468.77 | 154,708.00 | 0.00 | 0.00 | 0.00 | |
| Public Works | 156,032.00 | 146,164.00 | 156,720.00 | 156,468.77 | 154,708.00 | 0.00 | 0.00 | 0.00 | |
| Dept/Div: 30-01 Public Properties / Cemeteries | | | | | | | | | |
| 01 Sale of Cemetery Lots | 100.00 | 200.00 | 300.00 | 560.00 | 300.00 | | | | |
| 05 Burial Fees | 6,750.00 | 8,000.00 | 8,000.00 | 7,500.00 | 8,000.00 | | | | |
| 10 Perpetual Care Income | 17,500.00 | 17,500.00 | 17,500.00 | 19,647.71 | 17,500.00 | | | | |
| Cemeteries | 24,350.00 | 25,700.00 | 25,800.00 | 27,707.71 | 25,800.00 | 0.00 | 0.00 | 0.00 | |
| Public Properties | 24,350.00 | 25,700.00 | 25,800.00 | 27,707.71 | 25,800.00 | 0.00 | 0.00 | 0.00 | |
| Dept/Div: 35-01 Parks & Recreation / Recreation | | | | | | | | | |
| 01 Charge for Svs.- Communit | 25,000.00 | 25,000.00 | 25,000.00 | 17,958.71 | 25,000.00 | | | | |
| 04 Programs | 40,000.00 | 40,000.00 | 40,000.00 | 23,011.47 | 40,000.00 | | | | |
| Recreation | 65,000.00 | 65,000.00 | 65,000.00 | 40,970.18 | 65,000.00 | 0.00 | 0.00 | 0.00 | |
| Parks & Recreation | 65,000.00 | 65,000.00 | 65,000.00 | 40,970.18 | 65,000.00 | 0.00 | 0.00 | 0.00 | |
| Revenue Totals: | 2,408,200.00 | 2,496,527.00 | 2,569,657.00 | 2,163,529.02 | 2,794,203.89 | 0.00 | 0.00 | 0.00 | |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|---|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 01-01 General Government / Finance Department | | | | | | | |
| Personnel Services | | | | | | | |
| 01-01 Regular | 251,420.00 | 248,037.94 | 271,240.00 | 269,923.95 | 310,376.00 | 232,897.94 | 77,478.06 |
| 01-05 Overtime | 1,500.00 | 1,315.17 | 1,500.00 | 1,121.50 | 1,500.00 | 1,146.03 | 353.97 |
| 01-06 Wage Adjustments | 0.00 | 0.00 | 87,394.00 | 20,511.76 | 814,597.00 | 0.00 | 814,597.00 |
| Personnel Services | 252,920.00 | 249,353.11 | 360,134.00 | 291,557.21 | 1,126,473.00 | 234,043.97 | 892,429.03 |
| Employee Costs | | | | | | | |
| 05-01 Travel | 700.00 | 86.24 | 700.00 | 162.80 | 500.00 | 282.53 | 217.47 |
| 05-05 Training | 1,500.00 | 120.00 | 1,500.00 | 465.00 | 1,200.00 | 520.00 | 680.00 |
| 05-15 Dues | 10,000.00 | 9,594.00 | 10,000.00 | 9,950.00 | 10,400.00 | 10,284.00 | 116.00 |
| 05-20 Meals | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 |
| 05-65 Substance Abuse Testing | 2,200.00 | 2,225.73 | 2,500.00 | 1,815.84 | 2,500.00 | 1,723.96 | 776.04 |
| 05-70 Pre-Employment Testing | 4,000.00 | 3,590.34 | 4,000.00 | 2,615.06 | 4,000.00 | 1,915.60 | 2,084.40 |
| 05-75 Respiratory Testing | 1,200.00 | 749.33 | 1,200.00 | 523.75 | 1,200.00 | 1,216.00 | -16.00 |
| Employee Costs | 19,700.00 | 16,365.64 | 20,000.00 | 15,532.45 | 19,900.00 | 15,942.09 | 3,957.91 |
| Benefits | | | | | | | |
| 08-01 Fica/Medicare | 19,349.00 | 17,039.49 | 20,865.00 | 18,530.59 | 23,859.00 | 16,091.93 | 7,767.07 |
| 08-05 Retirement | 16,465.00 | 12,882.80 | 14,044.00 | 14,044.00 | 17,726.00 | 12,650.26 | 5,075.74 |
| 08-10 Health | 93,693.00 | 88,274.46 | 95,549.00 | 91,964.11 | 129,160.00 | 66,350.95 | 62,809.05 |
| 08-15 Dental | 3,214.00 | 3,121.92 | 3,214.00 | 3,183.77 | 3,786.00 | 2,101.92 | 1,684.08 |
| Benefits | 132,721.00 | 121,318.67 | 133,672.00 | 127,722.47 | 174,531.00 | 97,195.06 | 77,335.94 |
| Supplies | | | | | | | |
| 10-01 Office | 10,400.00 | 9,436.03 | 10,400.00 | 9,350.63 | 10,400.00 | 7,791.06 | 2,608.94 |
| 10-05 Postage | 7,000.00 | 4,841.06 | 7,000.00 | 4,759.56 | 7,000.00 | 4,484.62 | 2,515.38 |
| 10-10 Tax Billing | 4,500.00 | 3,492.61 | 4,500.00 | 3,541.03 | 4,500.00 | 4,494.09 | 5.91 |
| 10-20 Election Expenses | 9,500.00 | 6,873.12 | 10,000.00 | 5,572.93 | 10,000.00 | 2,289.00 | 7,711.00 |
| 10-25 Advertising | 1,500.00 | 480.00 | 1,500.00 | 0.00 | 1,500.00 | 378.75 | 1,121.25 |
| 10-70 Printing Services | 3,000.00 | 3,985.00 | 2,500.00 | 2,255.98 | 2,500.00 | 0.00 | 2,500.00 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 01-01 General Government / Finance Department CONT'D | | | | | | | |
| Supplies | 35,900.00 | 29,107.82 | 35,900.00 | 25,480.13 | 35,900.00 | 19,437.52 | 16,462.48 |
| Utilities | | | | | | | |
| 15-15 Telephone | 3,300.00 | 3,956.14 | 3,300.00 | 3,026.16 | 3,300.00 | 2,277.96 | 1,022.04 |
| Utilities | 3,300.00 | 3,956.14 | 3,300.00 | 3,026.16 | 3,300.00 | 2,277.96 | 1,022.04 |
| Insurances | | | | | | | |
| Insurances | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Contract Services | | | | | | | |
| 25-20 Software Support | 41,788.00 | 40,427.28 | 42,414.00 | 42,413.33 | 54,964.00 | 44,904.00 | 10,060.00 |
| 25-23 Web Site Maintenance | 5,211.00 | 5,210.06 | 5,211.00 | 5,210.06 | 5,528.00 | 5,366.35 | 161.65 |
| 25-25 Audit | 13,500.00 | 12,600.00 | 13,500.00 | 13,200.00 | 15,500.00 | 0.00 | 15,500.00 |
| Contract Services | 60,499.00 | 58,237.34 | 61,125.00 | 60,823.39 | 75,992.00 | 50,270.35 | 25,721.65 |
| Repairs & Maintenance | | | | | | | |
| 30-15 Computer | 24,000.00 | 20,479.95 | 24,000.00 | 17,933.10 | 24,000.00 | 15,366.26 | 8,633.74 |
| 30-23 Copy Machine | 5,000.00 | 2,552.25 | 5,000.00 | 2,411.48 | 3,500.00 | 1,980.00 | 1,520.00 |
| Repairs & Maintenance | 29,000.00 | 23,032.20 | 29,000.00 | 20,344.58 | 27,500.00 | 17,346.26 | 10,153.74 |
| Community Services | | | | | | | |
| Community Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous Expenses | | | | | | | |
| 60-10 Christmas Decorations | 2,500.00 | 2,500.00 | 2,800.00 | 3,000.00 | 4,000.00 | 3,500.00 | 500.00 |
| 60-15 Legal Services | 14,000.00 | 15,546.08 | 14,000.00 | 34,303.54 | 14,000.00 | 7,371.50 | 6,628.50 |
| Miscellaneous Expenses | 16,500.00 | 18,046.08 | 16,800.00 | 37,303.54 | 18,000.00 | 10,871.50 | 7,128.50 |
| Finance Department | 550,540.00 | 519,417.00 | 659,931.00 | 581,789.93 | 1,481,596.00 | 447,384.71 | 1,034,211.29 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 01-02 General Government / Municipal Building Mainte | | | | | | | |
| Personnel Services | | | | | | | |
| 01-01 Regular | 30,189.00 | 30,188.80 | 33,432.00 | 33,432.00 | 34,266.00 | 27,904.00 | 6,362.00 |
| 01-05 Overtime | 500.00 | 21.75 | 500.00 | 44.14 | 500.00 | 13.08 | 486.92 |
| Personnel Services | 30,689.00 | 30,210.55 | 33,932.00 | 33,476.14 | 34,766.00 | 27,917.08 | 6,848.92 |
| Employee Costs | | | | | | | |
| Employee Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Benefits | | | | | | | |
| 08-01 Fica/Medicare | 2,348.00 | 1,728.13 | 2,596.00 | 2,038.53 | 2,660.00 | 1,699.18 | 960.82 |
| 08-05 Retirement | 3,100.00 | 3,051.26 | 3,495.00 | 3,495.00 | 3,547.00 | 2,840.63 | 706.37 |
| 08-10 Health | 17,790.00 | 16,762.51 | 18,144.00 | 17,294.94 | 18,867.00 | 11,959.44 | 6,907.56 |
| 08-15 Dental | 536.00 | 520.32 | 536.00 | 523.33 | 541.00 | 350.32 | 190.68 |
| Benefits | 23,774.00 | 22,062.22 | 24,771.00 | 23,351.80 | 25,615.00 | 16,849.57 | 8,765.43 |
| Supplies | | | | | | | |
| 10-40 Cleaning | 5,600.00 | 2,528.00 | 5,600.00 | 5,867.84 | 7,100.00 | 5,941.13 | 1,158.87 |
| Supplies | 5,600.00 | 2,528.00 | 5,600.00 | 5,867.84 | 7,100.00 | 5,941.13 | 1,158.87 |
| Utilities | | | | | | | |
| 15-01 Electricity | 11,000.00 | 13,167.49 | 16,000.00 | 15,738.21 | 16,000.00 | 10,353.24 | 5,646.76 |
| 15-05 Heat | 11,000.00 | 12,584.44 | 11,500.00 | 11,359.53 | 12,000.00 | 6,995.52 | 5,004.48 |
| 15-10 Water | 1,205.00 | 773.90 | 1,255.00 | 845.74 | 1,331.00 | 655.39 | 675.61 |
| Utilities | 23,205.00 | 26,525.83 | 28,755.00 | 27,943.48 | 29,331.00 | 18,004.15 | 11,326.85 |
| Insurances | | | | | | | |
| Insurances | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Contract Services | | | | | | | |
| 25-92 Sprinkler System | 1,000.00 | 914.92 | 1,000.00 | 967.92 | 1,000.00 | 1,011.92 | -11.92 |
| 25-97 Alarm System | 600.00 | 500.00 | 600.00 | 0.00 | 600.00 | 760.00 | -160.00 |
| 25-98 Energy System Automation | 0.00 | 0.00 | 31,491.00 | 31,130.00 | 32,074.00 | 32,074.00 | 0.00 |
| Contract Services | 1,600.00 | 1,414.92 | 33,091.00 | 32,097.92 | 33,674.00 | 33,845.92 | -171.92 |
| Repairs & Maintenance | | | | | | | |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|---|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 01-02 General Government / Municipal Building Mainte CONT'D | | | | | | | |
| 30-01 General | 17,000.00 | 13,469.31 | 17,000.00 | 8,697.07 | 17,000.00 | 9,000.50 | 7,999.50 |
| Repairs & Maintenance | 17,000.00 | 13,469.31 | 17,000.00 | 8,697.07 | 17,000.00 | 9,000.50 | 7,999.50 |
| Purchase | | | | | | | |
| 35-40 Gas & Diesel | 25.00 | 14.35 | 25.00 | 9.97 | 25.00 | 13.59 | 11.41 |
| 35-50 Landscaping | 800.00 | 508.42 | 800.00 | 800.00 | 1,000.00 | 0.00 | 1,000.00 |
| Purchase | 825.00 | 522.77 | 825.00 | 809.97 | 1,025.00 | 13.59 | 1,011.41 |
| Miscellaneous Expenses | | | | | | | |
| 60-20 Inspections | 600.00 | 407.50 | 1,000.00 | 265.00 | 1,200.00 | 402.00 | 798.00 |
| Miscellaneous Expenses | 600.00 | 407.50 | 1,000.00 | 265.00 | 1,200.00 | 402.00 | 798.00 |
| Trust Funds | | | | | | | |
| Trust Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Municipal Building Mainte | 103,293.00 | 97,141.10 | 144,974.00 | 132,509.22 | 149,711.00 | 111,973.94 | 37,737.06 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 01-03 General Government / Assessing | | | | | | | |
| Personnel Services | | | | | | | |
| 01-01 Regular | 51,441.00 | 51,441.00 | 54,561.00 | 54,561.00 | 54,561.00 | 41,627.92 | 12,933.08 |
| 01-05 Overtime | 750.00 | 115.81 | 750.00 | 136.42 | 750.00 | 158.37 | 591.63 |
| Personnel Services | 52,191.00 | 51,556.81 | 55,311.00 | 54,697.42 | 55,311.00 | 41,786.29 | 13,524.71 |
| Employee Costs | | | | | | | |
| 05-05 Training | 1,400.00 | 350.00 | 1,400.00 | 105.00 | 1,400.00 | 1,506.00 | -106.00 |
| 05-10 Subscriptions | 1,000.00 | 656.20 | 1,000.00 | 664.20 | 1,000.00 | 0.00 | 1,000.00 |
| 05-15 Dues | 80.00 | 85.00 | 100.00 | 85.00 | 100.00 | 85.00 | 15.00 |
| Employee Costs | 2,480.00 | 1,091.20 | 2,500.00 | 854.20 | 2,500.00 | 1,591.00 | 909.00 |
| Benefits | | | | | | | |
| 08-01 Fica/Medicare | 3,993.00 | 3,944.10 | 4,232.00 | 4,232.00 | 4,232.00 | 3,198.88 | 1,033.12 |
| 08-05 Retirement | 4,878.00 | 4,813.37 | 5,296.00 | 5,296.00 | 5,244.00 | 4,083.70 | 1,160.30 |
| 08-10 Health | 10,994.00 | 10,337.21 | 11,212.00 | 10,665.54 | 11,658.00 | 7,375.20 | 4,282.80 |
| 08-15 Dental | 536.00 | 520.32 | 536.00 | 523.33 | 541.00 | 350.32 | 190.68 |
| Benefits | 20,401.00 | 19,615.00 | 21,276.00 | 20,716.87 | 21,675.00 | 15,008.10 | 6,666.90 |
| Supplies | | | | | | | |
| 10-01 Office | 1,200.00 | 675.10 | 1,200.00 | 1,122.73 | 1,200.00 | 297.85 | 902.15 |
| 10-05 Postage | 1,000.00 | 288.66 | 1,000.00 | 336.26 | 1,000.00 | 37.53 | 962.47 |
| 10-15 Registry of Deeds | 500.00 | 412.00 | 500.00 | 414.00 | 600.00 | 259.50 | 340.50 |
| 10-75 Tax Map Upgrades | 1,100.00 | 1,100.00 | 1,100.00 | 0.00 | 1,100.00 | 1,100.00 | 0.00 |
| Supplies | 3,800.00 | 2,475.76 | 3,800.00 | 1,872.99 | 3,900.00 | 1,694.88 | 2,205.12 |
| Utilities | | | | | | | |
| 15-15 Telephone | 450.00 | 540.76 | 600.00 | 561.90 | 600.00 | 436.18 | 163.82 |
| Utilities | 450.00 | 540.76 | 600.00 | 561.90 | 600.00 | 436.18 | 163.82 |
| Contract Services | | | | | | | |
| 25-01 Assessor's Contract | 36,000.00 | 21,721.40 | 36,000.00 | 14,744.35 | 37,000.00 | 5,698.15 | 31,301.85 |
| Contract Services | 36,000.00 | 21,721.40 | 36,000.00 | 14,744.35 | 37,000.00 | 5,698.15 | 31,301.85 |
| Repairs & Maintenance | | | | | | | |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|---|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 01-03 General Government / Assessing CONT'D | | | | | | | |
| Repairs & Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Assessing | 115,322.00 | 97,000.93 | 119,487.00 | 93,447.73 | 120,986.00 | 66,214.60 | 54,771.40 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 01-04 General Government / Town Manager CONT'D | | | | | | | |
| Repairs & Maintenance | | | | | | | |
| Repairs & Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous Expenses | | | | | | | |
| 60-05 Planning Expenses | 500.00 | 384.00 | 1,000.00 | 1,499.97 | 1,000.00 | 536.12 | 463.88 |
| Miscellaneous Expenses | 500.00 | 384.00 | 1,000.00 | 1,499.97 | 1,000.00 | 536.12 | 463.88 |
| Town Manager | 172,513.00 | 170,920.03 | 177,587.00 | 182,397.92 | 198,892.00 | 148,968.03 | 49,923.97 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 01-06 General Government / Planning Ord. | | | | | | | |
| Personnel Services | | | | | | | |
| 01-01 Regular | 1,680.00 | 920.00 | 1,750.00 | 1,160.00 | 1,750.00 | 930.00 | 820.00 |
| Personnel Services | 1,680.00 | 920.00 | 1,750.00 | 1,160.00 | 1,750.00 | 930.00 | 820.00 |
| Employee Costs | | | | | | | |
| 05-05 Training | 150.00 | 0.00 | 150.00 | 45.00 | 150.00 | 90.00 | 60.00 |
| 05-20 Meals | 250.00 | 0.00 | 250.00 | 0.00 | 250.00 | 134.64 | 115.36 |
| Employee Costs | 400.00 | 0.00 | 400.00 | 45.00 | 400.00 | 224.64 | 175.36 |
| Benefits | | | | | | | |
| 08-01 Fica/Medicare | 129.00 | 70.55 | 134.00 | 88.98 | 134.00 | 71.35 | 62.65 |
| Benefits | 129.00 | 70.55 | 134.00 | 88.98 | 134.00 | 71.35 | 62.65 |
| Supplies | | | | | | | |
| 10-01 Office | 1,000.00 | 2,617.97 | 1,000.00 | 998.69 | 1,000.00 | 665.13 | 334.87 |
| 10-05 Postage | 175.00 | 280.75 | 350.00 | 249.33 | 350.00 | 415.71 | -65.71 |
| 10-25 Advertising | 600.00 | 1,896.38 | 1,000.00 | 156.96 | 1,000.00 | 1,050.45 | -50.45 |
| Supplies | 1,775.00 | 4,795.10 | 2,350.00 | 1,404.98 | 2,350.00 | 2,131.29 | 218.71 |
| Utilities | | | | | | | |
| 15-15 Telephone | 350.00 | 308.62 | 350.00 | 280.08 | 350.00 | 144.27 | 205.73 |
| Utilities | 350.00 | 308.62 | 350.00 | 280.08 | 350.00 | 144.27 | 205.73 |
| Contract Services | | | | | | | |
| 25-24 Professional Services | 28,000.00 | 21,644.73 | 28,000.00 | 16,056.12 | 27,000.00 | 8,295.19 | 18,704.81 |
| Contract Services | 28,000.00 | 21,644.73 | 28,000.00 | 16,056.12 | 27,000.00 | 8,295.19 | 18,704.81 |
| Planning Ord. | 32,334.00 | 27,739.00 | 32,984.00 | 19,035.16 | 31,984.00 | 11,796.74 | 20,187.26 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|---|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 01-07 General Government / Code Enforcement | | | | | | | |
| Personnel Services | | | | | | | |
| 01-01 Regular | 97,489.00 | 97,489.13 | 104,891.00 | 104,891.00 | 107,172.00 | 88,429.31 | 18,742.69 |
| 01-05 Overtime | 2,400.00 | 1,155.75 | 2,400.00 | 1,350.80 | 2,400.00 | 1,308.45 | 1,091.55 |
| Personnel Services | 99,889.00 | 98,644.88 | 107,291.00 | 106,241.80 | 109,572.00 | 89,737.76 | 19,834.24 |
| Employee Costs | | | | | | | |
| 05-01 Travel | 350.00 | 153.61 | 250.00 | 0.00 | 250.00 | 68.15 | 181.85 |
| 05-05 Training | 600.00 | 554.95 | 600.00 | 2,619.00 | 600.00 | 440.00 | 160.00 |
| 05-15 Dues | 275.00 | 35.00 | 300.00 | 35.00 | 300.00 | 35.00 | 265.00 |
| 05-20 Meals | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 |
| Employee Costs | 1,325.00 | 743.56 | 1,250.00 | 2,654.00 | 1,250.00 | 543.15 | 706.85 |
| Benefits | | | | | | | |
| 08-01 Fica/Medicare | 7,642.00 | 6,817.39 | 8,208.00 | 7,667.76 | 8,383.00 | 6,384.56 | 1,998.44 |
| 08-05 Retirement | 10,089.00 | 9,972.04 | 11,051.00 | 11,051.00 | 11,177.00 | 9,237.23 | 1,939.77 |
| 08-10 Health | 35,579.00 | 27,881.20 | 29,469.00 | 25,447.32 | 30,643.00 | 17,590.77 | 13,052.23 |
| 08-15 Dental | 1,072.00 | 1,040.64 | 1,072.00 | 1,046.66 | 1,082.00 | 700.64 | 381.36 |
| Benefits | 54,382.00 | 45,711.27 | 49,800.00 | 45,212.74 | 51,285.00 | 33,913.20 | 17,371.80 |
| Supplies | | | | | | | |
| 10-01 Office | 1,500.00 | 1,493.08 | 3,000.00 | 2,470.76 | 3,500.00 | 2,749.24 | 750.76 |
| 10-05 Postage | 150.00 | 125.27 | 150.00 | 76.19 | 200.00 | 110.19 | 89.81 |
| Supplies | 1,650.00 | 1,618.35 | 3,150.00 | 2,546.95 | 3,700.00 | 2,859.43 | 840.57 |
| Utilities | | | | | | | |
| 15-15 Telephone | 350.00 | 280.98 | 850.00 | 761.93 | 850.00 | 595.22 | 254.78 |
| Utilities | 350.00 | 280.98 | 850.00 | 761.93 | 850.00 | 595.22 | 254.78 |
| Contract Services | | | | | | | |
| 25-26 Contracted Code Enforcement | 1,200.00 | 162.88 | 1,200.00 | 831.16 | 2,400.00 | 0.00 | 2,400.00 |
| Contract Services | 1,200.00 | 162.88 | 1,200.00 | 831.16 | 2,400.00 | 0.00 | 2,400.00 |
| Repairs & Maintenance | | | | | | | |
| 30-05 Vehicle | 5,000.00 | 4,162.68 | 2,000.00 | 0.00 | 2,000.00 | 2,749.03 | -749.03 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 01-07 General Government / Code Enforcement CONT'D | | | | | | | |
| Repairs & Maintenance | 5,000.00 | 4,162.68 | 2,000.00 | 0.00 | 2,000.00 | 2,749.03 | -749.03 |
| Purchase | | | | | | | |
| 35-40 Gas & Diesel | 600.00 | 54.10 | 600.00 | 351.80 | 750.00 | 301.75 | 448.25 |
| Purchase | 600.00 | 54.10 | 600.00 | 351.80 | 750.00 | 301.75 | 448.25 |
| Code Enforcement | 164,396.00 | 151,378.70 | 166,141.00 | 158,600.38 | 171,807.00 | 130,699.54 | 41,107.46 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 01-09 General Government / Employee Benefits | | | | | | | |
| Employee Costs | | | | | | | |
| Employee Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Benefits | | | | | | | |
| 08-20 Unemployment | 10,000.00 | 5,495.10 | 10,600.00 | 7,748.74 | 9,132.00 | 4,772.02 | 4,359.98 |
| 08-25 Worker's Comp | 129,000.00 | 128,646.50 | 140,000.00 | 143,402.00 | 160,000.00 | 117,748.00 | 42,252.00 |
| 08-30 Retiree Life | 2,200.00 | 1,818.22 | 2,200.00 | 2,155.78 | 2,900.00 | 1,302.10 | 1,597.90 |
| 08-40 Christmas Bonuses | 1,345.00 | 1,225.00 | 1,355.00 | 1,235.00 | 1,395.00 | 1,330.00 | 65.00 |
| 08-45 Health Reimbursement Account | 26,440.00 | 26,440.00 | 50,880.00 | 33,826.90 | 57,000.00 | 43,005.00 | 13,995.00 |
| Benefits | 168,985.00 | 163,624.82 | 205,035.00 | 188,368.42 | 230,427.00 | 168,157.12 | 62,269.88 |
| Insurances | | | | | | | |
| Insurances | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Employee Benefits | 168,985.00 | 163,624.82 | 205,035.00 | 188,368.42 | 230,427.00 | 168,157.12 | 62,269.88 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 01-12 General Government / Town Insurances | | | | | | | |
| Benefits | | | | | | | |
| Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Utilities | | | | | | | |
| Utilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Insurances | | | | | | | |
| 20-01 Surety Bond | 800.00 | 750.00 | 800.00 | 750.00 | 800.00 | 750.00 | 50.00 |
| 20-05 Boiler Inspections | 480.00 | 0.00 | 480.00 | 200.00 | 480.00 | 50.00 | 430.00 |
| 20-10 Building/GL | 75,500.00 | 74,451.00 | 79,500.00 | 87,125.80 | 100,500.00 | 85,384.20 | 15,115.80 |
| 20-15 Vehicle | 32,000.00 | 32,422.20 | 37,000.00 | 38,768.40 | 41,800.00 | 33,170.00 | 8,630.00 |
| 20-20 Police & Fire Ins. | 1,000.00 | 880.00 | 1,000.00 | 880.00 | 1,000.00 | 0.00 | 1,000.00 |
| 20-25 Law Enf. Liability | 12,000.00 | 11,469.80 | 14,000.00 | 14,050.80 | 17,500.00 | 12,523.80 | 4,976.20 |
| 20-30 Public Officials | 12,000.00 | 11,569.00 | 12,000.00 | 12,161.80 | 13,500.00 | 10,997.20 | 2,502.80 |
| Insurances | 133,780.00 | 131,542.00 | 144,780.00 | 153,936.80 | 175,580.00 | 142,875.20 | 32,704.80 |
| Contract Services | | | | | | | |
| Contract Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Town Insurances | 133,780.00 | 131,542.00 | 144,780.00 | 153,936.80 | 175,580.00 | 142,875.20 | 32,704.80 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|--------------|-----------------|
| Dept/Div: 01-15 General Government / Economic & Community Dev. | | | | | | | |
| CONT'D | | | | | | | |
| Capital Reserve Funds | | | | | | | |
| Capital Reserve Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Economic & Community Dev. | 173,326.00 | 154,596.64 | 177,970.00 | 165,223.43 | 180,505.00 | 138,676.88 | 41,828.12 |
| General Government | 1,614,489.00 | 1,513,360.22 | 1,828,889.00 | 1,675,308.99 | 2,741,488.00 | 1,366,746.76 | 1,374,741.24 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|--------------|-----------------|
| Dept/Div: 05-01 Public Safety / Police Dept. | | | | | | | |
| Personnel Services | | | | | | | |
| 01-01 Regular | 954,968.00 | 921,539.02 | 1,070,001.00 | 1,038,961.86 | 1,157,073.00 | 961,395.18 | 195,677.82 |
| 01-05 Overtime | 100,000.00 | 94,893.74 | 160,000.00 | 164,764.35 | 180,000.00 | 161,190.08 | 18,809.92 |
| 01-10 Reimbursed Wages | 0.00 | 27.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-15 Holiday | 28,000.00 | 26,769.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-20 Sick | 10,000.00 | 6,378.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-25 Vacation | 16,000.00 | 10,883.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Personnel Services | 1,108,968.00 | 1,060,490.94 | 1,230,001.00 | 1,203,726.21 | 1,337,073.00 | 1,122,585.26 | 214,487.74 |
| Employee Costs | | | | | | | |
| 05-01 Travel | 1,500.00 | 253.14 | 1,500.00 | 1,055.18 | 1,500.00 | 1,204.64 | 295.36 |
| 05-05 Training | 11,000.00 | 8,181.50 | 11,000.00 | 7,850.50 | 11,000.00 | 8,119.00 | 2,881.00 |
| 05-10 Subscriptions | 3,375.00 | 200.00 | 6,900.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-15 Dues | 900.00 | 905.00 | 900.00 | 910.00 | 1,000.00 | 885.00 | 115.00 |
| 05-20 Meals | 1,500.00 | 363.22 | 1,500.00 | 521.11 | 1,500.00 | 930.40 | 569.60 |
| 05-25 Lodging | 2,500.00 | 1,115.19 | 2,500.00 | 3,705.23 | 3,000.00 | 272.00 | 2,728.00 |
| 05-85 Uniforms | 10,500.00 | 8,924.19 | 10,500.00 | 11,675.50 | 10,500.00 | 9,082.69 | 1,417.31 |
| 05-90 Physical Fitness | 2,400.00 | 600.00 | 2,400.00 | 300.00 | 2,400.00 | 0.00 | 2,400.00 |
| Employee Costs | 33,675.00 | 20,542.24 | 37,200.00 | 26,017.52 | 30,900.00 | 20,493.73 | 10,406.27 |
| Benefits | | | | | | | |
| 08-01 Fica/Medicare | 84,837.00 | 80,729.98 | 94,096.00 | 90,412.77 | 102,287.00 | 84,943.24 | 17,343.76 |
| 08-05 Retirement | 135,880.00 | 126,478.87 | 163,197.00 | 157,450.70 | 177,386.00 | 149,650.43 | 27,735.57 |
| 08-10 Health | 188,936.00 | 169,616.98 | 196,051.00 | 177,589.67 | 254,901.00 | 133,959.59 | 120,941.41 |
| 08-15 Dental | 8,569.00 | 7,761.44 | 9,104.00 | 7,409.04 | 9,194.00 | 5,342.38 | 3,851.62 |
| Benefits | 418,222.00 | 384,587.27 | 462,448.00 | 432,862.18 | 543,768.00 | 373,895.64 | 169,872.36 |
| Supplies | | | | | | | |
| 10-01 Office | 4,000.00 | 3,937.71 | 4,000.00 | 4,162.47 | 4,000.00 | 3,952.40 | 47.60 |
| 10-05 Postage | 400.00 | 448.04 | 600.00 | 351.51 | 600.00 | 200.34 | 399.66 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|---|----------------|----------------|----------------|----------------|----------------|--------------|-----------------|
| Dept/Div: 05-01 Public Safety / Police Dept. CONT'D | | | | | | | |
| 10-30 Laboratory Costs | 1,000.00 | 73.98 | 800.00 | 726.64 | 800.00 | 775.00 | 25.00 |
| 10-35 Application/Permits/Fees | 600.00 | 60.00 | 600.00 | 328.00 | 600.00 | 236.25 | 363.75 |
| 10-45 Ammunition | 6,000.00 | 6,417.06 | 7,000.00 | 0.00 | 7,000.00 | 5,892.81 | 1,107.19 |
| 10-50 Investigative | 900.00 | 886.72 | 900.00 | 738.47 | 900.00 | 918.24 | -18.24 |
| Supplies | 12,900.00 | 11,823.51 | 13,900.00 | 6,307.09 | 13,900.00 | 11,975.04 | 1,924.96 |
| Utilities | | | | | | | |
| 15-15 Telephone | 10,500.00 | 11,010.53 | 10,500.00 | 10,291.04 | 10,500.00 | 7,219.33 | 3,280.67 |
| Utilities | 10,500.00 | 11,010.53 | 10,500.00 | 10,291.04 | 10,500.00 | 7,219.33 | 3,280.67 |
| Insurances | | | | | | | |
| Insurances | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Repairs & Maintenance | | | | | | | |
| 30-01 General | 750.00 | 705.13 | 750.00 | 684.82 | 1,000.00 | 956.87 | 43.13 |
| 30-05 Vehicle | 10,000.00 | 7,302.92 | 10,000.00 | 11,017.65 | 10,000.00 | 4,636.78 | 5,363.22 |
| 30-20 Equipment | 600.00 | 1,012.19 | 600.00 | 1,666.80 | 600.00 | 446.86 | 153.14 |
| 30-25 Radios | 1,300.00 | 185.29 | 1,300.00 | 918.78 | 1,300.00 | 1,225.50 | 74.50 |
| Repairs & Maintenance | 12,650.00 | 9,205.53 | 12,650.00 | 14,288.05 | 12,900.00 | 7,266.01 | 5,633.99 |
| Purchase | | | | | | | |
| 35-01 Equipment | 2,400.00 | 2,349.79 | 2,400.00 | 2,511.27 | 2,400.00 | 1,825.39 | 574.61 |
| 35-20 Tires | 4,500.00 | 4,305.48 | 4,500.00 | 4,393.36 | 1,500.00 | 0.00 | 1,500.00 |
| 35-40 Gas & Diesel | 25,000.00 | 17,543.46 | 25,000.00 | 23,840.06 | 31,500.00 | 20,770.07 | 10,729.93 |
| Purchase | 31,900.00 | 24,198.73 | 31,900.00 | 30,744.69 | 35,400.00 | 22,595.46 | 12,804.54 |
| Community Services | | | | | | | |
| Community Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Long Term Debt | | | | | | | |
| Long Term Debt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Police Dept. | 1,628,815.00 | 1,521,858.75 | 1,798,599.00 | 1,724,236.78 | 1,984,441.00 | 1,566,030.47 | 418,410.53 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 05-03 Public Safety / Fire Dept. | | | | | | | |
| Personnel Services | | | | | | | |
| 01-01 Regular | 580,310.00 | 541,129.21 | 722,898.00 | 649,469.53 | 697,308.00 | 560,362.18 | 136,945.82 |
| 01-05 Overtime | 45,100.00 | 29,764.58 | 80,000.00 | 90,536.48 | 100,000.00 | 155,387.76 | -55,387.76 |
| 01-15 Holiday | 25,000.00 | 23,407.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-20 Sick | 2,500.00 | 7,900.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-25 Vacation | 10,000.00 | 1,568.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Personnel Services | 662,910.00 | 603,770.82 | 802,898.00 | 740,006.01 | 797,308.00 | 715,749.94 | 81,558.06 |
| Employee Costs | | | | | | | |
| 05-05 Training | 5,500.00 | 4,963.36 | 5,500.00 | 4,140.91 | 10,000.00 | 3,996.53 | 6,003.47 |
| 05-15 Dues | 200.00 | 30.00 | 200.00 | 30.00 | 200.00 | 360.00 | -160.00 |
| 05-80 Laundry | 500.00 | 420.67 | 600.00 | 201.30 | 600.00 | 322.03 | 277.97 |
| 05-85 Uniforms | 6,000.00 | 7,619.01 | 6,000.00 | 5,387.96 | 6,000.00 | 6,938.59 | -938.59 |
| Employee Costs | 12,200.00 | 13,033.04 | 12,300.00 | 9,760.17 | 16,800.00 | 11,617.15 | 5,182.85 |
| Benefits | | | | | | | |
| 08-01 Fica/Medicare | 50,713.00 | 44,129.89 | 61,424.00 | 55,607.90 | 60,995.00 | 53,772.95 | 7,222.05 |
| 08-05 Retirement | 69,463.00 | 71,233.47 | 99,549.00 | 95,178.08 | 98,800.00 | 78,716.49 | 20,083.51 |
| 08-10 Health | 106,947.00 | 99,476.76 | 148,725.00 | 110,436.15 | 121,413.00 | 96,627.18 | 24,785.82 |
| 08-15 Dental | 4,820.00 | 4,162.56 | 5,890.00 | 5,189.94 | 5,949.00 | 4,203.84 | 1,745.16 |
| Benefits | 231,943.00 | 219,002.68 | 315,588.00 | 266,412.07 | 287,157.00 | 233,320.46 | 53,836.54 |
| Supplies | | | | | | | |
| 10-01 Office | 2,500.00 | 1,440.65 | 2,500.00 | 847.29 | 3,000.00 | 1,168.07 | 1,831.93 |
| 10-05 Postage | 100.00 | 16.15 | 100.00 | 6.32 | 100.00 | 0.57 | 99.43 |
| 10-40 Cleaning | 1,500.00 | 776.46 | 1,500.00 | 789.48 | 1,750.00 | 617.45 | 1,132.55 |
| 10-47 EMS Supplies | 0.00 | 0.00 | 1,000.00 | 616.28 | 2,500.00 | 2,088.22 | 411.78 |
| Supplies | 4,100.00 | 2,233.26 | 5,100.00 | 2,259.37 | 7,350.00 | 3,874.31 | 3,475.69 |
| Utilities | | | | | | | |
| 15-01 Electricity | 7,000.00 | 6,451.91 | 7,000.00 | 6,590.70 | 8,500.00 | 4,756.31 | 3,743.69 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|---|----------------|----------------|----------------|----------------|----------------|--------------|-----------------|
| Dept/Div: 05-03 Public Safety / Fire Dept. CONT'D | | | | | | | |
| 15-05 Heat | 7,000.00 | 8,157.94 | 7,000.00 | 7,167.95 | 10,000.00 | 5,584.04 | 4,415.96 |
| 15-10 Water | 850.00 | 493.21 | 850.00 | 554.55 | 1,000.00 | 421.78 | 578.22 |
| 15-15 Telephone | 1,200.00 | 1,097.71 | 1,200.00 | 1,096.68 | 2,400.00 | 826.04 | 1,573.96 |
| Utilities | 16,050.00 | 16,200.77 | 16,050.00 | 15,409.88 | 21,900.00 | 11,588.17 | 10,311.83 |
| Insurances | | | | | | | |
| Insurances | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Repairs & Maintenance | | | | | | | |
| 30-05 Vehicle | 15,000.00 | 11,117.46 | 15,000.00 | 13,467.17 | 18,000.00 | 10,667.90 | 7,332.10 |
| 30-10 Building | 3,500.00 | 1,459.85 | 3,500.00 | 2,797.01 | 3,500.00 | 3,282.87 | 217.13 |
| 30-20 Equipment | 14,000.00 | 14,419.81 | 14,000.00 | 11,521.75 | 18,000.00 | 11,869.52 | 6,130.48 |
| 30-25 Radios | 2,000.00 | 6,583.17 | 2,000.00 | 662.82 | 2,800.00 | 1,828.47 | 971.53 |
| Repairs & Maintenance | 34,500.00 | 33,580.29 | 34,500.00 | 28,448.75 | 42,300.00 | 27,648.76 | 14,651.24 |
| Purchase | | | | | | | |
| 35-40 Gas & Diesel | 7,000.00 | 3,423.70 | 6,500.00 | 5,741.91 | 6,500.00 | 6,550.65 | -50.65 |
| Purchase | 7,000.00 | 3,423.70 | 6,500.00 | 5,741.91 | 6,500.00 | 6,550.65 | -50.65 |
| Miscellaneous Expenses | | | | | | | |
| 60-25 Fire Prevent | 2,000.00 | 1,240.24 | 2,000.00 | 1,380.50 | 2,000.00 | 1,170.21 | 829.79 |
| Miscellaneous Expenses | 2,000.00 | 1,240.24 | 2,000.00 | 1,380.50 | 2,000.00 | 1,170.21 | 829.79 |
| Capital Reserve Funds | | | | | | | |
| Capital Reserve Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fire Dept. | 970,703.00 | 892,484.80 | 1,194,936.00 | 1,069,418.66 | 1,181,315.00 | 1,011,519.65 | 169,795.35 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 05-10 Public Safety / Public Safety Building | | | | | | | |
| Utilities | | | | | | | |
| 15-01 Electricity | 0.00 | 0.00 | 0.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 |
| 15-05 Heat | 0.00 | 0.00 | 0.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 |
| 15-10 Water | 0.00 | 0.00 | 0.00 | 0.00 | 400.00 | 0.00 | 400.00 |
| Utilities | 0.00 | 0.00 | 0.00 | 0.00 | 8,900.00 | 0.00 | 8,900.00 |
| Public Safety Building | 0.00 | 0.00 | 0.00 | 0.00 | 8,900.00 | 0.00 | 8,900.00 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|--------------|-----------------|
| Dept/Div: 05-12 Public Safety / Other Protection | | | | | | | |
| Personnel Services | | | | | | | |
| 01-01 Regular | 6,864.00 | 3,263.72 | 6,950.00 | 4,958.91 | 8,008.00 | 4,158.00 | 3,850.00 |
| Personnel Services | 6,864.00 | 3,263.72 | 6,950.00 | 4,958.91 | 8,008.00 | 4,158.00 | 3,850.00 |
| Employee Costs | | | | | | | |
| 05-01 Travel | 4,200.00 | 2,819.52 | 4,200.00 | 630.43 | 4,200.00 | 895.49 | 3,304.51 |
| Employee Costs | 4,200.00 | 2,819.52 | 4,200.00 | 630.43 | 4,200.00 | 895.49 | 3,304.51 |
| Benefits | | | | | | | |
| 08-01 Fica/Medicare | 526.00 | 249.41 | 532.00 | 361.92 | 613.00 | 313.81 | 299.19 |
| Benefits | 526.00 | 249.41 | 532.00 | 361.92 | 613.00 | 313.81 | 299.19 |
| Utilities | | | | | | | |
| 15-01 Electricity | 17,000.00 | 11,068.47 | 20,000.00 | 18,681.93 | 30,000.00 | 18,224.27 | 11,775.73 |
| 15-10 Water | 510,000.00 | 483,166.46 | 520,000.00 | 509,835.08 | 530,000.00 | 398,170.75 | 131,829.25 |
| Utilities | 527,000.00 | 494,234.93 | 540,000.00 | 528,517.01 | 560,000.00 | 416,395.02 | 143,604.98 |
| Contract Services | | | | | | | |
| 25-10 Animal Shelter | 13,485.00 | 13,484.76 | 13,485.00 | 13,484.76 | 13,485.00 | 10,113.57 | 3,371.43 |
| Contract Services | 13,485.00 | 13,484.76 | 13,485.00 | 13,484.76 | 13,485.00 | 10,113.57 | 3,371.43 |
| Repairs & Maintenance | | | | | | | |
| Repairs & Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Protection | 552,075.00 | 514,052.34 | 565,167.00 | 547,953.03 | 586,306.00 | 431,875.89 | 154,430.11 |
| Public Safety | 3,151,593.00 | 2,928,395.89 | 3,558,702.00 | 3,341,608.47 | 3,760,962.00 | 3,009,426.01 | 751,535.99 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 10-01 Health & Human Services / General Assistance | | | | | | | |
| Personnel Services | | | | | | | |
| 01-01 Regular | 14,949.00 | 14,948.76 | 16,465.00 | 15,581.92 | 14,998.00 | 12,699.59 | 2,298.41 |
| Personnel Services | 14,949.00 | 14,948.76 | 16,465.00 | 15,581.92 | 14,998.00 | 12,699.59 | 2,298.41 |
| Employee Costs | | | | | | | |
| 05-01 Travel | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 86.25 | 13.75 |
| 05-05 Training | 300.00 | 0.00 | 300.00 | 40.00 | 300.00 | 145.00 | 155.00 |
| Employee Costs | 400.00 | 0.00 | 400.00 | 40.00 | 400.00 | 231.25 | 168.75 |
| Benefits | | | | | | | |
| 08-01 Fica/Medicare | 1,144.00 | 1,143.42 | 1,260.00 | 1,192.20 | 1,148.00 | 971.52 | 176.48 |
| 08-05 Retirement | 3,236.00 | 3,264.45 | 3,635.00 | 3,635.00 | 3,279.00 | 2,812.77 | 466.23 |
| Benefits | 4,380.00 | 4,407.87 | 4,895.00 | 4,827.20 | 4,427.00 | 3,784.29 | 642.71 |
| Supplies | | | | | | | |
| 10-01 Office | 500.00 | 175.48 | 500.00 | 163.05 | 500.00 | 73.48 | 426.52 |
| 10-05 Postage | 100.00 | 109.81 | 100.00 | 13.69 | 100.00 | 5.04 | 94.96 |
| Supplies | 600.00 | 285.29 | 600.00 | 176.74 | 600.00 | 78.52 | 521.48 |
| Repairs & Maintenance | | | | | | | |
| Repairs & Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Assistance | | | | | | | |
| 40-01 Heat | 12,000.00 | 0.00 | 12,000.00 | 159.95 | 8,000.00 | 0.00 | 8,000.00 |
| 40-05 Food | 500.00 | 121.36 | 500.00 | 0.00 | 500.00 | 508.89 | -8.89 |
| 40-10 Rent | 100,000.00 | 61,615.00 | 100,000.00 | 36,262.38 | 80,000.00 | 24,933.00 | 55,067.00 |
| 40-15 Medicines | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 3,000.00 | 72.89 | 2,927.11 |
| 40-20 Burials | 5,000.00 | 4,065.00 | 5,000.00 | 1,025.00 | 6,000.00 | 0.00 | 6,000.00 |
| 40-25 Personal/Household | 8,000.00 | 2,253.35 | 8,000.00 | 1,275.08 | 6,000.00 | 237.01 | 5,762.99 |
| 40-30 Electricity | 3,000.00 | 18.88 | 3,000.00 | 316.57 | 2,000.00 | 254.05 | 1,745.95 |
| 40-35 Water | 1,500.00 | 440.60 | 1,500.00 | 610.43 | 1,500.00 | 0.00 | 1,500.00 |
| General Assistance | 134,000.00 | 68,514.19 | 134,000.00 | 39,649.41 | 107,000.00 | 26,005.84 | 80,994.16 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|---|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 10-01 Health & Human Services / General Assistance CONT'D | | | | | | | |
| Community Services | | | | | | | |
| Community Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Assistance | 154,329.00 | 88,156.11 | 156,360.00 | 60,275.27 | 127,425.00 | 42,799.49 | 84,625.51 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 10-03 Health & Human Services / Human Services | | | | | | | |
| Community Services | | | | | | | |
| 50-25 KVCAP Transportation Svs | 3,700.00 | 3,700.00 | 3,700.00 | 3,700.00 | 0.00 | 0.00 | 0.00 |
| 50-30 KVCAP Child Dev. Program | 9,300.00 | 9,300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 50-35 Family Violence | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 | 0.00 |
| 50-45 Spectrum Generations | 8,370.00 | 8,370.00 | 8,420.00 | 8,420.00 | 8,370.00 | 8,370.00 | 0.00 |
| 50-55 Hospice Volunteers of Somerset | 18,000.00 | 18,000.00 | 20,000.00 | 20,000.00 | 21,000.00 | 21,000.00 | 0.00 |
| 50-75 Sexual Assault Crisis & Suppor | 3,006.00 | 3,006.50 | 3,007.00 | 3,007.00 | 3,007.00 | 3,007.00 | 0.00 |
| 50-80 LifeFlight Foundation | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 50-95 Skowhegan Food Cupboard | 18,000.00 | 18,000.00 | 18,000.00 | 18,000.00 | 18,000.00 | 18,000.00 | 0.00 |
| 50-99 Health Equity Alliance | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 68,876.00 | 66,376.50 | 59,127.00 | 59,127.00 | 56,377.00 | 56,377.00 | 0.00 |
| Human Services | 68,876.00 | 66,376.50 | 59,127.00 | 59,127.00 | 56,377.00 | 56,377.00 | 0.00 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 10-06 Health & Human Services / Health Dept. | | | | | | | |
| Personnel Services | | | | | | | |
| 01-01 Regular | 1,200.00 | 1,200.00 | 1,200.00 | 1,200.00 | 1,200.00 | 900.00 | 300.00 |
| Personnel Services | 1,200.00 | 1,200.00 | 1,200.00 | 1,200.00 | 1,200.00 | 900.00 | 300.00 |
| Benefits | | | | | | | |
| 08-01 Fica/Medicare | 92.00 | 91.80 | 92.00 | 91.80 | 92.00 | 68.85 | 23.15 |
| Benefits | 92.00 | 91.80 | 92.00 | 91.80 | 92.00 | 68.85 | 23.15 |
| Health Dept. | 1,292.00 | 1,291.80 | 1,292.00 | 1,291.80 | 1,292.00 | 968.85 | 323.15 |
| Health & Human Services | 224,497.00 | 155,824.41 | 216,779.00 | 120,694.07 | 185,094.00 | 100,145.34 | 84,948.66 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|---|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 15-01 Waste Water Treatment / Pollution Control | | | | | | | |
| Personnel Services | | | | | | | |
| 01-01 Regular | 214,491.00 | 199,150.58 | 213,509.00 | 213,509.00 | 224,886.00 | 164,975.86 | 59,910.14 |
| 01-05 Overtime | 11,793.00 | 10,779.15 | 11,557.00 | 10,367.91 | 12,288.00 | 11,983.09 | 304.91 |
| Personnel Services | 226,284.00 | 209,929.73 | 225,066.00 | 223,876.91 | 237,174.00 | 176,958.95 | 60,215.05 |
| Employee Costs | | | | | | | |
| 05-05 Training | 3,725.00 | 936.31 | 3,900.00 | 361.07 | 4,150.00 | 562.49 | 3,587.51 |
| 05-10 Subscriptions | 8.00 | 0.00 | 8.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-15 Dues | 140.00 | 0.00 | 140.00 | 40.00 | 160.00 | 0.00 | 160.00 |
| 05-85 Uniforms | 2,700.00 | 1,624.13 | 2,700.00 | 1,590.47 | 3,000.00 | 1,311.60 | 1,688.40 |
| Employee Costs | 6,573.00 | 2,560.44 | 6,748.00 | 1,991.54 | 7,310.00 | 1,874.09 | 5,435.91 |
| Benefits | | | | | | | |
| 08-01 Fica/Medicare | 17,311.00 | 15,454.92 | 17,218.00 | 16,858.55 | 18,144.00 | 13,071.90 | 5,072.10 |
| 08-05 Retirement | 22,855.00 | 16,968.79 | 19,122.00 | 18,266.82 | 19,805.00 | 12,594.50 | 7,210.50 |
| 08-10 Health | 48,132.00 | 38,604.65 | 42,128.00 | 37,559.31 | 43,743.00 | 28,073.30 | 15,669.70 |
| 08-15 Dental | 2,143.00 | 1,951.20 | 2,143.00 | 1,961.95 | 2,164.00 | 1,269.91 | 894.09 |
| Benefits | 90,441.00 | 72,979.56 | 80,611.00 | 74,646.63 | 83,856.00 | 55,009.61 | 28,846.39 |
| Supplies | | | | | | | |
| 10-01 Office | 250.00 | 81.49 | 750.00 | 151.02 | 750.00 | 36.74 | 713.26 |
| 10-05 Postage | 50.00 | 52.30 | 100.00 | 0.00 | 150.00 | 0.00 | 150.00 |
| 10-30 Laboratory Costs | 9,600.00 | 8,453.57 | 10,500.00 | 9,433.51 | 12,500.00 | 6,778.59 | 5,721.41 |
| 10-35 Application/Permits/Fees | 2,650.00 | 2,090.25 | 2,400.00 | 2,433.55 | 2,725.00 | 2,525.19 | 199.81 |
| 10-40 Cleaning | 2,400.00 | 1,164.70 | 2,400.00 | 1,225.18 | 3,200.00 | 964.32 | 2,235.68 |
| 10-55 Chemicals | 31,300.00 | 23,764.46 | 36,550.00 | 22,954.27 | 37,050.00 | 22,453.43 | 14,596.57 |
| Supplies | 46,250.00 | 35,606.77 | 52,700.00 | 36,197.53 | 56,375.00 | 32,758.27 | 23,616.73 |
| Utilities | | | | | | | |
| 15-01 Electricity | 46,470.00 | 46,618.98 | 46,880.00 | 53,275.13 | 57,780.00 | 38,987.29 | 18,792.71 |
| 15-05 Heat | 9,200.00 | 13,756.96 | 15,000.00 | 10,992.69 | 16,700.00 | 13,108.34 | 3,591.66 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 15-01 Waste Water Treatment / Pollution Control CONT'D | | | | | | | |
| 15-10 Water | 2,100.00 | 1,714.58 | 2,100.00 | 1,830.88 | 2,100.00 | 1,427.46 | 672.54 |
| 15-15 Telephone | 1,230.00 | 1,254.53 | 1,310.00 | 1,153.29 | 1,285.00 | 859.27 | 425.73 |
| Utilities | 59,000.00 | 63,345.05 | 65,290.00 | 67,251.99 | 77,865.00 | 54,382.36 | 23,482.64 |
| Contract Services | | | | | | | |
| 25-70 Engineering | 92,725.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25-75 Sludge Disposal | 0.00 | 83,407.48 | 94,225.00 | 72,150.42 | 132,495.00 | 75,897.33 | 56,597.67 |
| 25-85 Special Waste Removal | 4,300.00 | 3,007.98 | 4,300.00 | 2,321.96 | 5,000.00 | 1,540.26 | 3,459.74 |
| 25-96 Toxicity Testing | 1,125.00 | 128.00 | 1,125.00 | 128.00 | 1,125.00 | 128.00 | 997.00 |
| Contract Services | 98,150.00 | 86,543.46 | 99,650.00 | 74,600.38 | 138,620.00 | 77,565.59 | 61,054.41 |
| Repairs & Maintenance | | | | | | | |
| 30-01 General | 1,500.00 | 562.05 | 1,500.00 | 601.55 | 1,500.00 | 547.81 | 952.19 |
| 30-05 Vehicle | 3,000.00 | 2,004.13 | 3,000.00 | 2,866.86 | 4,000.00 | 1,007.12 | 2,992.88 |
| 30-10 Building | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 543.00 | 457.00 |
| 30-20 Equipment | 31,100.00 | 13,981.10 | 34,000.00 | 26,714.92 | 36,600.00 | 18,345.80 | 18,254.20 |
| Repairs & Maintenance | 36,600.00 | 16,547.28 | 39,500.00 | 30,183.33 | 43,100.00 | 20,443.73 | 22,656.27 |
| Purchase | | | | | | | |
| 35-01 Equipment | 5,000.00 | 2,924.88 | 6,000.00 | 2,177.79 | 6,000.00 | 1,710.56 | 4,289.44 |
| 35-40 Gas & Diesel | 7,400.00 | 4,180.85 | 7,400.00 | 3,730.27 | 6,625.00 | 2,665.02 | 3,959.98 |
| 35-45 Safety Equip. | 1,200.00 | 125.19 | 1,200.00 | 221.31 | 1,200.00 | 106.80 | 1,093.20 |
| Purchase | 13,600.00 | 7,230.92 | 14,600.00 | 6,129.37 | 13,825.00 | 4,482.38 | 9,342.62 |
| Pollution Control | 576,898.00 | 494,743.21 | 584,165.00 | 514,877.68 | 658,125.00 | 423,474.98 | 234,650.02 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 15-03 Waste Water Treatment / Pumping Stations | | | | | | | |
| Employee Costs | | | | | | | |
| Employee Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Utilities | | | | | | | |
| 15-01 Electricity | 17,740.00 | 19,058.09 | 17,530.00 | 17,179.56 | 24,050.00 | 14,688.28 | 9,361.72 |
| 15-10 Water | 275.00 | 190.40 | 275.00 | 204.88 | 275.00 | 154.50 | 120.50 |
| Utilities | 18,015.00 | 19,248.49 | 17,805.00 | 17,384.44 | 24,325.00 | 14,842.78 | 9,482.22 |
| Repairs & Maintenance | | | | | | | |
| 30-01 General | 7,500.00 | 5,955.00 | 7,500.00 | 900.00 | 7,500.00 | 6,012.97 | 1,487.03 |
| 30-20 Equipment | 6,000.00 | 3,915.62 | 7,500.00 | 2,128.24 | 7,500.00 | 8,477.73 | -977.73 |
| Repairs & Maintenance | 13,500.00 | 9,870.62 | 15,000.00 | 3,028.24 | 15,000.00 | 14,490.70 | 509.30 |
| Pumping Stations | 31,515.00 | 29,119.11 | 32,805.00 | 20,412.68 | 39,325.00 | 29,333.48 | 9,991.52 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 15-06 Waste Water Treatment / Sewers | | | | | | | |
| Supplies | | | | | | | |
| Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Repairs & Maintenance | | | | | | | |
| 30-01 General | 20,000.00 | 14,901.39 | 20,000.00 | 19,582.90 | 22,500.00 | 6,730.03 | 15,769.97 |
| Repairs & Maintenance | 20,000.00 | 14,901.39 | 20,000.00 | 19,582.90 | 22,500.00 | 6,730.03 | 15,769.97 |
| Purchase | | | | | | | |
| 35-01 Equipment | 2,000.00 | 3,436.95 | 2,000.00 | 805.00 | 4,500.00 | 1,337.75 | 3,162.25 |
| Purchase | 2,000.00 | 3,436.95 | 2,000.00 | 805.00 | 4,500.00 | 1,337.75 | 3,162.25 |
| Sewers | 22,000.00 | 18,338.34 | 22,000.00 | 20,387.90 | 27,000.00 | 8,067.78 | 18,932.22 |
| Waste Water Treatment | 630,413.00 | 542,200.66 | 638,970.00 | 555,678.26 | 724,450.00 | 460,876.24 | 263,573.76 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 20-01 Sanitation / Solid Waste & Recycling | | | | | | | |
| Personnel Services | | | | | | | |
| 01-01 Regular | 215,118.00 | 205,052.30 | 202,079.00 | 202,079.00 | 220,100.00 | 180,403.38 | 39,696.62 |
| 01-05 Overtime | 9,000.00 | 7,243.15 | 9,000.00 | 9,000.00 | 10,500.00 | 6,661.27 | 3,838.73 |
| Personnel Services | 224,118.00 | 212,295.45 | 211,079.00 | 211,079.00 | 230,600.00 | 187,064.65 | 43,535.35 |
| Employee Costs | | | | | | | |
| 05-01 Travel | 115.00 | 0.00 | 115.00 | 69.08 | 115.00 | 0.00 | 115.00 |
| 05-05 Training | 1,400.00 | 100.00 | 1,400.00 | 1,960.00 | 2,000.00 | 70.00 | 1,930.00 |
| 05-20 Meals | 100.00 | 52.96 | 100.00 | 86.94 | 100.00 | 97.44 | 2.56 |
| 05-25 Lodging | 600.00 | 0.00 | 600.00 | 407.00 | 600.00 | 0.00 | 600.00 |
| 05-85 Uniforms | 3,650.00 | 3,630.89 | 3,650.00 | 3,503.88 | 3,650.00 | 2,045.91 | 1,604.09 |
| Employee Costs | 5,865.00 | 3,783.85 | 5,865.00 | 6,026.90 | 6,465.00 | 2,213.35 | 4,251.65 |
| Benefits | | | | | | | |
| 08-01 Fica/Medicare | 17,146.00 | 16,009.47 | 16,148.00 | 16,148.00 | 17,641.00 | 14,348.65 | 3,292.35 |
| 08-05 Retirement | 19,040.00 | 17,737.51 | 17,981.00 | 17,981.00 | 19,441.00 | 15,310.95 | 4,130.05 |
| 08-10 Health | 58,420.00 | 47,744.96 | 49,930.00 | 42,462.66 | 48,192.00 | 38,268.77 | 9,923.23 |
| 08-15 Dental | 2,678.00 | 2,211.36 | 2,678.00 | 1,962.81 | 2,705.00 | 1,532.65 | 1,172.35 |
| Benefits | 97,284.00 | 83,703.30 | 86,737.00 | 78,554.47 | 87,979.00 | 69,461.02 | 18,517.98 |
| Supplies | | | | | | | |
| 10-05 Postage | 75.00 | 26.59 | 75.00 | 24.17 | 75.00 | 24.72 | 50.28 |
| 10-35 Application/Permits/Fees | 750.00 | 479.00 | 750.00 | 496.00 | 750.00 | 531.00 | 219.00 |
| 10-99 General | 2,900.00 | 2,847.01 | 2,900.00 | 2,429.23 | 3,000.00 | 2,396.18 | 603.82 |
| Supplies | 3,725.00 | 3,352.60 | 3,725.00 | 2,949.40 | 3,825.00 | 2,951.90 | 873.10 |
| Utilities | | | | | | | |
| 15-01 Electricity | 10,000.00 | 8,518.19 | 10,000.00 | 10,560.78 | 12,000.00 | 8,081.14 | 3,918.86 |
| 15-05 Heat | 1,000.00 | 916.74 | 1,000.00 | 384.62 | 1,000.00 | 0.00 | 1,000.00 |
| 15-10 Water | 275.00 | 191.74 | 275.00 | 216.40 | 350.00 | 279.43 | 70.57 |
| 15-15 Telephone | 350.00 | 340.93 | 350.00 | 362.25 | 350.00 | 270.21 | 79.79 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|---|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 20-01 Sanitation / Solid Waste & Recycling CONT'D | | | | | | | |
| Utilities | 11,625.00 | 9,967.60 | 11,625.00 | 11,524.05 | 13,700.00 | 8,630.78 | 5,069.22 |
| Contract Services | | | | | | | |
| 25-46 Disposal Costs | 523,500.00 | 513,053.66 | 528,000.00 | 546,147.15 | 546,480.00 | 388,002.97 | 158,477.03 |
| 25-50 Tire Removal | 1,600.00 | 1,486.00 | 1,750.00 | 1,186.00 | 1,750.00 | 1,459.00 | 291.00 |
| 25-55 Chipping | 13,000.00 | 12,675.00 | 13,000.00 | 17,119.50 | 18,000.00 | 13,550.36 | 4,449.64 |
| 25-80 Recycling Programs | 14,750.00 | 14,723.40 | 14,750.00 | 12,121.85 | 15,250.00 | 12,224.72 | 3,025.28 |
| Contract Services | 552,850.00 | 541,938.06 | 557,500.00 | 576,574.50 | 581,480.00 | 415,237.05 | 166,242.95 |
| Repairs & Maintenance | | | | | | | |
| 30-01 General | 8,600.00 | 9,321.34 | 9,500.00 | 8,987.72 | 12,000.00 | 996.98 | 11,003.02 |
| 30-05 Vehicle | 3,000.00 | 1,959.04 | 3,000.00 | 3,760.18 | 4,000.00 | 843.15 | 3,156.85 |
| 30-75 Pest Control | 1,000.00 | 852.00 | 1,000.00 | 900.00 | 1,250.00 | 696.00 | 554.00 |
| Repairs & Maintenance | 12,600.00 | 12,132.38 | 13,500.00 | 13,647.90 | 17,250.00 | 2,536.13 | 14,713.87 |
| Purchase | | | | | | | |
| 35-40 Gas & Diesel | 4,750.00 | 3,897.90 | 4,750.00 | 4,897.74 | 5,000.00 | 3,310.39 | 1,689.61 |
| 35-55 Permits & Stickers | 0.00 | 0.00 | 1,500.00 | 1,122.00 | 0.00 | 0.00 | 0.00 |
| Purchase | 4,750.00 | 3,897.90 | 6,250.00 | 6,019.74 | 5,000.00 | 3,310.39 | 1,689.61 |
| Capital Reserve Funds | | | | | | | |
| Capital Reserve Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Solid Waste & Recycling | 912,817.00 | 871,071.14 | 896,281.00 | 906,375.96 | 946,299.00 | 691,405.27 | 254,893.73 |
| Sanitation | 912,817.00 | 871,071.14 | 896,281.00 | 906,375.96 | 946,299.00 | 691,405.27 | 254,893.73 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|---|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 25-01 Public Works / Summer Roads | | | | | | | |
| Personnel Services | | | | | | | |
| 01-01 Regular | 262,489.00 | 251,207.76 | 271,334.00 | 245,206.71 | 273,809.00 | 180,373.16 | 93,435.84 |
| 01-05 Overtime | 10,670.00 | 4,461.84 | 10,739.00 | 10,739.00 | 11,448.00 | 5,968.58 | 5,479.42 |
| Personnel Services | 273,159.00 | 255,669.60 | 282,073.00 | 255,945.71 | 285,257.00 | 186,341.74 | 98,915.26 |
| Employee Costs | | | | | | | |
| 05-01 Travel | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 |
| 05-05 Training | 1,200.00 | 30.00 | 1,200.00 | 160.00 | 1,200.00 | 275.00 | 925.00 |
| 05-15 Dues | 275.00 | 283.00 | 300.00 | 183.00 | 300.00 | 75.00 | 225.00 |
| 05-20 Meals | 500.00 | 495.15 | 700.00 | 0.00 | 700.00 | 105.18 | 594.82 |
| 05-25 Lodging | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 |
| 05-85 Uniforms | 10,000.00 | 8,556.35 | 10,500.00 | 7,876.54 | 11,960.00 | 6,047.64 | 5,912.36 |
| Employee Costs | 12,975.00 | 9,364.50 | 13,700.00 | 8,219.54 | 15,160.00 | 6,502.82 | 8,657.18 |
| Benefits | | | | | | | |
| 08-01 Fica/Medicare | 20,896.00 | 18,170.75 | 21,579.00 | 18,852.36 | 21,823.00 | 13,951.24 | 7,871.76 |
| 08-05 Retirement | 24,139.00 | 22,105.87 | 27,333.00 | 20,622.01 | 27,222.00 | 15,171.61 | 12,050.39 |
| 08-10 Health | 72,929.00 | 51,813.76 | 76,719.00 | 62,780.79 | 75,060.00 | 28,782.45 | 46,277.55 |
| 08-15 Dental | 3,174.00 | 2,514.88 | 3,174.00 | 2,921.03 | 3,206.00 | 1,313.70 | 1,892.30 |
| Benefits | 121,138.00 | 94,605.26 | 128,805.00 | 105,176.19 | 127,311.00 | 59,219.00 | 68,092.00 |
| Supplies | | | | | | | |
| 10-01 Office | 1,500.00 | 1,487.81 | 2,000.00 | 1,605.49 | 2,000.00 | 1,779.48 | 220.52 |
| 10-05 Postage | 100.00 | 18.08 | 100.00 | 29.09 | 200.00 | 1.68 | 198.32 |
| 10-35 Application/Permits/Fees | 250.00 | 0.00 | 300.00 | 173.50 | 300.00 | 0.00 | 300.00 |
| 10-40 Cleaning | 2,000.00 | 776.81 | 2,000.00 | 1,285.05 | 2,500.00 | 803.38 | 1,696.62 |
| 10-65 Safety Equip | 3,500.00 | 3,394.76 | 7,800.00 | 7,723.46 | 7,800.00 | 3,744.33 | 4,055.67 |
| Supplies | 7,350.00 | 5,677.46 | 12,200.00 | 10,816.59 | 12,800.00 | 6,328.87 | 6,471.13 |
| Utilities | | | | | | | |
| 15-01 Electricity | 5,500.00 | 3,186.15 | 8,500.00 | 5,479.21 | 8,500.00 | 4,439.51 | 4,060.49 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 25-01 Public Works / Summer Roads CONT'D | | | | | | | |
| 15-05 Heat | 10,000.00 | 9,793.25 | 7,500.00 | 8,936.91 | 9,000.00 | 10,290.27 | -1,290.27 |
| 15-10 Water | 2,300.00 | 1,848.16 | 2,500.00 | 2,000.19 | 2,500.00 | 1,505.66 | 994.34 |
| 15-15 Telephone | 1,600.00 | 1,327.46 | 1,600.00 | 1,058.00 | 1,600.00 | 847.12 | 752.88 |
| Utilities | 19,400.00 | 16,155.02 | 20,100.00 | 17,474.31 | 21,600.00 | 17,082.56 | 4,517.44 |
| Contract Services | | | | | | | |
| 25-60 Hired Equipment | 12,000.00 | 7,612.50 | 12,000.00 | 3,320.00 | 18,000.00 | 3,255.00 | 14,745.00 |
| 25-65 Street Painting | 28,000.00 | 2,166.76 | 28,000.00 | 27,999.70 | 34,000.00 | 0.00 | 34,000.00 |
| Contract Services | 40,000.00 | 9,779.26 | 40,000.00 | 31,319.70 | 52,000.00 | 3,255.00 | 48,745.00 |
| Repairs & Maintenance | | | | | | | |
| 30-10 Building | 4,000.00 | 8,407.25 | 4,000.00 | 4,173.99 | 6,000.00 | 2,465.22 | 3,534.78 |
| 30-25 Radios | 500.00 | 0.00 | 500.00 | 195.00 | 500.00 | 0.00 | 500.00 |
| 30-50 Street/Traffic Signs | 5,000.00 | 7,661.10 | 5,000.00 | 5,425.55 | 10,000.00 | 6,156.60 | 3,843.40 |
| 30-60 Tree Cutting | 4,000.00 | 3,950.00 | 4,000.00 | 4,000.00 | 10,000.00 | 1,000.00 | 9,000.00 |
| 30-85 Road Maint | 65,000.00 | 77,942.05 | 70,000.00 | 54,897.37 | 70,000.00 | 45,065.18 | 24,934.82 |
| 30-90 Bridges | 2,500.00 | 7,103.08 | 3,000.00 | 2,762.19 | 5,000.00 | 3,154.57 | 1,845.43 |
| Repairs & Maintenance | 81,000.00 | 105,063.48 | 86,500.00 | 71,454.10 | 101,500.00 | 57,841.57 | 43,658.43 |
| Purchase | | | | | | | |
| 35-30 Gravel & Sand | 10,000.00 | 9,812.50 | 10,000.00 | 25,265.00 | 12,000.00 | 0.00 | 12,000.00 |
| 35-35 Culverts | 9,000.00 | 4,914.00 | 9,000.00 | 8,186.40 | 11,000.00 | 0.00 | 11,000.00 |
| Purchase | 19,000.00 | 14,726.50 | 19,000.00 | 33,451.40 | 23,000.00 | 0.00 | 23,000.00 |
| Community Services | | | | | | | |
| Community Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Summer Roads | 574,022.00 | 511,041.08 | 602,378.00 | 533,857.54 | 638,628.00 | 336,571.56 | 302,056.44 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|---|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 25-03 Public Works / Winter Roads | | | | | | | |
| Personnel Services | | | | | | | |
| 01-01 Regular | 314,885.00 | 260,062.10 | 326,525.00 | 284,836.18 | 331,571.00 | 266,562.40 | 65,008.60 |
| 01-05 Overtime | 68,394.00 | 34,936.35 | 69,240.00 | 64,022.05 | 73,740.00 | 70,430.43 | 3,309.57 |
| Personnel Services | 383,279.00 | 294,998.45 | 395,765.00 | 348,858.23 | 405,311.00 | 336,992.83 | 68,318.17 |
| Employee Costs | | | | | | | |
| Employee Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Benefits | | | | | | | |
| 08-01 Fica/Medicare | 29,320.00 | 22,104.48 | 30,277.00 | 26,212.12 | 31,007.00 | 25,554.18 | 5,452.82 |
| 08-05 Retirement | 29,297.00 | 25,450.03 | 32,585.00 | 27,269.84 | 32,721.00 | 25,573.04 | 7,147.96 |
| 08-10 Health | 76,988.00 | 58,888.44 | 81,034.00 | 55,970.43 | 79,366.00 | 55,122.45 | 24,243.55 |
| 08-15 Dental | 3,253.00 | 2,948.48 | 3,253.00 | 2,575.01 | 3,285.00 | 2,452.24 | 832.76 |
| Benefits | 138,858.00 | 109,391.43 | 147,149.00 | 112,027.40 | 146,379.00 | 108,701.91 | 37,677.09 |
| Contract Services | | | | | | | |
| Contract Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Repairs & Maintenance | | | | | | | |
| Repairs & Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Purchase | | | | | | | |
| 35-25 Sand/Salt /CP | 245,000.00 | 133,566.65 | 245,000.00 | 203,906.78 | 286,000.00 | 156,579.96 | 129,420.04 |
| Purchase | 245,000.00 | 133,566.65 | 245,000.00 | 203,906.78 | 286,000.00 | 156,579.96 | 129,420.04 |
| Winter Roads | 767,137.00 | 537,956.53 | 787,914.00 | 664,792.41 | 837,690.00 | 602,274.70 | 235,415.30 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|--------------|-----------------|
| Dept/Div: 25-06 Public Works / Vehicle Maintenance | | | | | | | |
| Employee Costs | | | | | | | |
| Employee Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Utilities | | | | | | | |
| Utilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Repairs & Maintenance | | | | | | | |
| 30-08 Vehicle & Equipment | 130,000.00 | 133,930.12 | 135,000.00 | 136,944.67 | 160,000.00 | 121,691.80 | 38,308.20 |
| Repairs & Maintenance | 130,000.00 | 133,930.12 | 135,000.00 | 136,944.67 | 160,000.00 | 121,691.80 | 38,308.20 |
| Purchase | | | | | | | |
| 35-20 Tires | 12,000.00 | 4,753.41 | 12,000.00 | 9,848.88 | 12,000.00 | 4,867.60 | 7,132.40 |
| 35-40 Gas & Diesel | 105,000.00 | 53,454.95 | 105,000.00 | 66,732.20 | 110,000.00 | 82,360.34 | 27,639.66 |
| Purchase | 117,000.00 | 58,208.36 | 117,000.00 | 76,581.08 | 122,000.00 | 87,227.94 | 34,772.06 |
| Vehicle Maintenance | 247,000.00 | 192,138.48 | 252,000.00 | 213,525.75 | 282,000.00 | 208,919.74 | 73,080.26 |
| Public Works | 1,588,159.00 | 1,241,136.09 | 1,642,292.00 | 1,412,175.70 | 1,758,318.00 | 1,147,766.00 | 610,552.00 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 30-01 Public Properties / Cemeteries | | | | | | | |
| Utilities | | | | | | | |
| 15-01 Electricity | 225.00 | 196.00 | 225.00 | 218.81 | 275.00 | 180.39 | 94.61 |
| 15-10 Water | 800.00 | 615.63 | 800.00 | 671.84 | 800.00 | 376.10 | 423.90 |
| Utilities | 1,025.00 | 811.63 | 1,025.00 | 890.65 | 1,075.00 | 556.49 | 518.51 |
| Contract Services | | | | | | | |
| 25-23 Web Site Maintenance | 1,980.00 | 1,980.00 | 1,980.00 | 1,980.00 | 2,400.00 | 2,178.00 | 222.00 |
| 25-90 Sexton | 85,000.00 | 85,000.00 | 86,700.00 | 86,700.00 | 91,035.00 | 56,896.85 | 34,138.15 |
| 25-95 Catholic Cemetery | 950.00 | 946.56 | 950.00 | 915.60 | 950.00 | 950.00 | 0.00 |
| Contract Services | 87,930.00 | 87,926.56 | 89,630.00 | 89,595.60 | 94,385.00 | 60,024.85 | 34,360.15 |
| Repairs & Maintenance | | | | | | | |
| 30-60 Tree Cutting | 1,250.00 | 900.00 | 1,250.00 | 1,250.00 | 1,500.00 | 1,250.00 | 250.00 |
| 30-96 Cemeteries | 2,000.00 | 2,077.15 | 2,000.00 | 1,929.51 | 2,500.00 | 1,277.20 | 1,222.80 |
| 30-97 Record Maintenance | 1,000.00 | 515.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 30-99 Monument Reconstruction | 15,000.00 | 15,000.00 | 18,000.00 | 18,000.00 | 25,000.00 | 23,890.00 | 1,110.00 |
| Repairs & Maintenance | 19,250.00 | 18,492.15 | 21,250.00 | 21,179.51 | 29,000.00 | 26,417.20 | 2,582.80 |
| Community Services | | | | | | | |
| Community Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Reserve Funds | | | | | | | |
| Capital Reserve Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cemeteries | 108,205.00 | 107,230.34 | 111,905.00 | 111,665.76 | 124,460.00 | 86,998.54 | 37,461.46 |
| Public Properties | 108,205.00 | 107,230.34 | 111,905.00 | 111,665.76 | 124,460.00 | 86,998.54 | 37,461.46 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|---|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 35-01 Parks & Recreation / Recreation | | | | | | | |
| Personnel Services | | | | | | | |
| 01-01 Regular | 257,553.00 | 210,629.22 | 307,089.00 | 270,885.10 | 311,564.00 | 245,907.81 | 65,656.19 |
| 01-05 Overtime | 1,500.00 | 669.28 | 1,500.00 | 854.57 | 1,000.00 | 369.18 | 630.82 |
| Personnel Services | 259,053.00 | 211,298.50 | 308,589.00 | 271,739.67 | 312,564.00 | 246,276.99 | 66,287.01 |
| Employee Costs | | | | | | | |
| 05-01 Travel | 1,750.00 | 71.72 | 1,750.00 | 434.72 | 1,750.00 | 422.51 | 1,327.49 |
| 05-05 Training | 1,300.00 | 80.00 | 1,300.00 | 218.00 | 1,300.00 | 375.00 | 925.00 |
| 05-15 Dues | 480.00 | 445.00 | 480.00 | 420.00 | 480.00 | 505.00 | -25.00 |
| 05-25 Lodging | 1,500.00 | 239.00 | 1,500.00 | 375.75 | 1,500.00 | 762.51 | 737.49 |
| Employee Costs | 5,030.00 | 835.72 | 5,030.00 | 1,448.47 | 5,030.00 | 2,065.02 | 2,964.98 |
| Benefits | | | | | | | |
| 08-01 Fica/Medicare | 19,818.00 | 16,617.24 | 23,608.00 | 21,718.25 | 23,912.00 | 19,869.57 | 4,042.43 |
| 08-05 Retirement | 13,924.00 | 11,895.21 | 18,908.00 | 18,908.00 | 26,272.00 | 21,456.24 | 4,815.76 |
| 08-10 Health | 56,240.00 | 45,830.56 | 81,076.00 | 55,289.97 | 69,948.00 | 44,251.20 | 25,696.80 |
| 08-15 Dental | 2,678.00 | 2,254.72 | 3,213.00 | 2,705.09 | 3,245.00 | 2,101.92 | 1,143.08 |
| Benefits | 92,660.00 | 76,597.73 | 126,805.00 | 98,621.31 | 123,377.00 | 87,678.93 | 35,698.07 |
| Supplies | | | | | | | |
| 10-01 Office | 1,500.00 | 993.28 | 1,500.00 | 1,358.73 | 1,500.00 | 1,380.36 | 119.64 |
| 10-05 Postage | 100.00 | 37.23 | 100.00 | 49.70 | 50.00 | 89.03 | -39.03 |
| 10-25 Advertising | 1,500.00 | 985.00 | 1,500.00 | 1,246.00 | 1,500.00 | 970.00 | 530.00 |
| 10-40 Cleaning | 5,400.00 | 4,172.10 | 5,400.00 | 4,136.38 | 5,400.00 | 4,293.96 | 1,106.04 |
| Supplies | 8,500.00 | 6,187.61 | 8,500.00 | 6,790.81 | 8,450.00 | 6,733.35 | 1,716.65 |
| Utilities | | | | | | | |
| 15-01 Electricity | 12,400.00 | 10,611.30 | 12,400.00 | 12,470.96 | 12,400.00 | 9,238.43 | 3,161.57 |
| 15-05 Heat | 18,100.00 | 15,766.85 | 18,100.00 | 14,299.47 | 18,100.00 | 10,953.38 | 7,146.62 |
| 15-10 Water | 5,750.00 | 6,078.09 | 6,000.00 | 4,371.89 | 6,200.00 | 5,506.75 | 693.25 |
| 15-15 Telephone | 3,500.00 | 2,617.77 | 2,500.00 | 2,169.99 | 2,500.00 | 1,453.98 | 1,046.02 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 35-01 Parks & Recreation / Recreation CONT'D | | | | | | | |
| Utilities | 39,750.00 | 35,074.01 | 39,000.00 | 33,312.31 | 39,200.00 | 27,152.54 | 12,047.46 |
| Contract Services | | | | | | | |
| 25-15 Portable Toilet Rental | 3,223.00 | 2,559.00 | 3,223.00 | 1,830.00 | 3,690.00 | 1,372.50 | 2,317.50 |
| 25-35 Container Rental | 550.00 | 489.00 | 550.00 | 691.00 | 692.00 | 376.00 | 316.00 |
| Contract Services | 3,773.00 | 3,048.00 | 3,773.00 | 2,521.00 | 4,382.00 | 1,748.50 | 2,633.50 |
| Repairs & Maintenance | | | | | | | |
| 30-01 General | 7,000.00 | 5,035.07 | 7,000.00 | 7,770.40 | 7,000.00 | 5,293.31 | 1,706.69 |
| 30-05 Vehicle | 650.00 | 71.53 | 650.00 | 2,492.44 | 650.00 | 154.62 | 495.38 |
| 30-10 Building | 5,000.00 | 7,941.69 | 5,000.00 | 8,207.92 | 5,000.00 | 2,892.97 | 2,107.03 |
| 30-17 Bldg Mech Primary Maint Svs | 0.00 | 0.00 | 6,278.00 | 6,278.00 | 6,466.00 | 6,466.00 | 0.00 |
| 30-20 Equipment | 1,925.00 | 1,416.20 | 1,925.00 | 2,135.70 | 1,925.00 | 864.15 | 1,060.85 |
| 30-30 Lawns | 8,000.00 | 7,696.29 | 8,000.00 | 9,999.67 | 22,250.00 | 15,242.25 | 7,007.75 |
| 30-35 Alarm | 675.00 | 670.00 | 690.00 | 701.00 | 725.00 | 747.00 | -22.00 |
| 30-45 Multi-Purpose Room Floor | 3,000.00 | 2,625.00 | 3,000.00 | 2,800.00 | 3,000.00 | 0.00 | 3,000.00 |
| Repairs & Maintenance | 26,250.00 | 25,455.78 | 32,543.00 | 40,385.13 | 47,016.00 | 31,660.30 | 15,355.70 |
| Purchase | | | | | | | |
| 35-40 Gas & Diesel | 3,000.00 | 1,725.89 | 3,000.00 | 2,475.30 | 3,000.00 | 1,713.20 | 1,286.80 |
| Purchase | 3,000.00 | 1,725.89 | 3,000.00 | 2,475.30 | 3,000.00 | 1,713.20 | 1,286.80 |
| Community Services | | | | | | | |
| 50-65 Water Safety | 4,200.00 | 4,200.00 | 4,200.00 | 0.00 | 4,200.00 | 0.00 | 4,200.00 |
| 50-70 Recreation Dept Programs | 80,500.00 | 65,494.59 | 80,500.00 | 78,599.74 | 80,500.00 | 61,341.46 | 19,158.54 |
| Community Services | 84,700.00 | 69,694.59 | 84,700.00 | 78,599.74 | 84,700.00 | 61,341.46 | 23,358.54 |
| Miscellaneous Expenses | | | | | | | |
| 60-20 Inspections | 1,500.00 | 798.53 | 1,500.00 | 982.32 | 1,500.00 | 440.00 | 1,060.00 |
| Miscellaneous Expenses | 1,500.00 | 798.53 | 1,500.00 | 982.32 | 1,500.00 | 440.00 | 1,060.00 |
| Trust Funds | | | | | | | |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 35-01 Parks & Recreation / Recreation CONT'D | | | | | | | |
| Trust Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Recreation | 524,216.00 | 430,716.36 | 613,440.00 | 536,876.06 | 629,219.00 | 466,810.29 | 162,408.71 |
| Parks & Recreation | 524,216.00 | 430,716.36 | 613,440.00 | 536,876.06 | 629,219.00 | 466,810.29 | 162,408.71 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 40-01 Community Services / Service Organizations | | | | | | | |
| General Assistance | | | | | | | |
| General Assistance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | | | | | | | |
| 50-01 Skowhegan Free Public Lib | 175,000.00 | 175,000.00 | 195,000.00 | 195,000.00 | 195,000.00 | 195,000.00 | 0.00 |
| 50-10 Coburn Park Commission | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 12,000.00 | 12,000.00 | 0.00 |
| 50-15 Skowhegan History House | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 50-17 Eaton Mountain Foundation | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 0.00 |
| 50-53 Main Street Skowhegan | 60,000.00 | 60,000.00 | 60,000.00 | 60,000.00 | 60,000.00 | 60,000.00 | 0.00 |
| 50-60 Chamber of Commerce | 24,000.00 | 24,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 50-97 Skow. Area Welcome & Info Cent | 0.00 | 0.00 | 30,000.00 | 30,000.00 | 31,000.00 | 31,000.00 | 0.00 |
| 50-98 Lake George Regional Park | 30,000.00 | 30,000.00 | 15,000.00 | 15,000.00 | 30,000.00 | 30,000.00 | 0.00 |
| Community Services | 309,000.00 | 309,000.00 | 320,000.00 | 320,000.00 | 363,000.00 | 363,000.00 | 0.00 |
| Service Organizations | 309,000.00 | 309,000.00 | 320,000.00 | 320,000.00 | 363,000.00 | 363,000.00 | 0.00 |
| Community Services | 309,000.00 | 309,000.00 | 320,000.00 | 320,000.00 | 363,000.00 | 363,000.00 | 0.00 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|---|----------------|----------------|----------------|----------------|----------------|--------------|-----------------|
| Dept/Div: 45-01 Tax Assessments / Education | | | | | | | |
| Unclassified | | | | | | | |
| 45-03 School Tax | 0.00 | 8,892,737.00 | 0.00 | 9,130,562.00 | 9,263,239.50 | 6,947,429.58 | 2,315,809.92 |
| Unclassified | 0.00 | 8,892,737.00 | 0.00 | 9,130,562.00 | 9,263,239.50 | 6,947,429.58 | 2,315,809.92 |
| Education | 0.00 | 8,892,737.00 | 0.00 | 9,130,562.00 | 9,263,239.50 | 6,947,429.58 | 2,315,809.92 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|--------------|-----------------|
| Dept/Div: 45-03 Tax Assessments / County | | | | | | | |
| Unclassified | | | | | | | |
| 45-01 County Tax | 0.00 | 2,556,947.12 | 0.00 | 2,666,111.02 | 2,682,378.31 | 2,682,378.31 | 0.00 |
| Unclassified | 0.00 | 2,556,947.12 | 0.00 | 2,666,111.02 | 2,682,378.31 | 2,682,378.31 | 0.00 |
| County | 0.00 | 2,556,947.12 | 0.00 | 2,666,111.02 | 2,682,378.31 | 2,682,378.31 | 0.00 |
| Tax Assessments | 0.00 | 11,449,684.12 | 0.00 | 11,796,673.02 | 11,945,617.81 | 9,629,807.89 | 2,315,809.92 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|--------------|-----------------|
| Dept/Div: 50-01 Capital Expenditures / Debt Retirement | | | | | | | |
| Long Term Debt | | | | | | | |
| 55-10 Combined Sewer Overflow P | 259,330.00 | 259,329.60 | 256,598.00 | 256,597.20 | 253,865.00 | 253,864.80 | 0.20 |
| 55-15 TAN | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 |
| 55-25 Combined Sewer Overflow II | 393,149.00 | 393,148.25 | 387,314.00 | 387,313.48 | 381,479.00 | 381,478.71 | 0.29 |
| 55-50 Highway Grader | 20,737.00 | 20,736.44 | 20,737.00 | 20,737.44 | 0.00 | 0.00 | 0.00 |
| 55-60 Combined Sewer Overflow III | 744,948.00 | 744,947.28 | 735,966.00 | 735,966.00 | 726,985.00 | 726,984.72 | 0.28 |
| 55-70 Highway Western Star | 31,141.00 | 31,140.28 | 31,141.00 | 31,140.28 | 31,141.00 | 31,140.28 | 0.72 |
| 55-75 Highway Street Sweeper | 38,891.00 | 38,890.28 | 38,891.00 | 38,890.28 | 38,891.00 | 38,890.28 | 0.72 |
| 55-80 Energy Performance | 175,328.00 | 175,091.39 | 173,495.00 | 173,494.14 | 173,495.00 | 173,494.14 | 0.86 |
| 55-81 Highway FE Loader 2019 | 56,115.00 | 56,114.85 | 56,115.00 | 56,089.91 | 0.00 | 0.00 | 0.00 |
| 55-82 Public Safety Building | 0.00 | 0.00 | 139,956.00 | 139,955.26 | 591,797.00 | 591,796.61 | 0.39 |
| Long Term Debt | 1,739,639.00 | 1,719,398.37 | 1,860,213.00 | 1,840,183.99 | 2,217,653.00 | 2,197,649.54 | 20,003.46 |
| Debt Retirement | 1,739,639.00 | 1,719,398.37 | 1,860,213.00 | 1,840,183.99 | 2,217,653.00 | 2,197,649.54 | 20,003.46 |

Custom Budget Report

Expense

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Dept/Div: 50-03 Capital Expenditures / Capital Reserve Funds | | | | | | | |
| Capital Reserve Funds | | | | | | | |
| 65-01 Pollution Cont Plant | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | 0.00 |
| 65-05 Recreation Dept | 129,000.00 | 129,000.00 | 157,000.00 | 157,000.00 | 58,950.00 | 58,950.00 | 0.00 |
| 65-10 Municipal Bldg | 40,000.00 | 40,000.00 | 40,000.00 | 40,000.00 | 59,000.00 | 59,000.00 | 0.00 |
| 65-13 Opera House | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 0.00 |
| 65-15 Solid Waste | 27,000.00 | 27,000.00 | 47,000.00 | 47,000.00 | 61,500.00 | 61,500.00 | 0.00 |
| 65-20 Police Dept. | 62,400.00 | 62,400.00 | 67,400.00 | 67,400.00 | 7,500.00 | 7,500.00 | 0.00 |
| 65-25 Public Works Equipment | 218,000.00 | 218,000.00 | 200,000.00 | 200,000.00 | 397,000.00 | 397,000.00 | 0.00 |
| 65-30 Public Works Roads/Sidewalks | 899,532.00 | 889,664.00 | 909,664.00 | 920,220.00 | 1,180,220.00 | 1,178,208.00 | 2,012.00 |
| 65-35 Fire Dept. | 202,000.00 | 202,000.00 | 242,000.00 | 242,000.00 | 242,000.00 | 242,000.00 | 0.00 |
| 65-45 Emergency Management | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 65-65 Downtown TIF | 0.00 | 72,041.40 | 0.00 | 83,408.09 | 108,709.87 | 108,709.87 | 0.00 |
| 65-70 Administration | 20,000.00 | 20,000.00 | 20,000.00 | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 |
| 65-75 Assessor's Dept. | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 |
| 65-80 Community & Economic Dev. | 4,500.00 | 4,500.00 | 10,660.00 | 10,660.00 | 10,000.00 | 10,000.00 | 0.00 |
| 65-85 Cemeteries | 26,000.00 | 26,000.00 | 41,000.00 | 41,000.00 | 30,000.00 | 30,000.00 | 0.00 |
| 65-90 Planning | 4,000.00 | 4,000.00 | 4,500.00 | 4,500.00 | 13,500.00 | 13,500.00 | 0.00 |
| 65-95 Public Works Buildings | 20,000.00 | 20,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 0.00 |
| 65-96 Street Lights | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| Capital Reserve Funds | 1,777,432.00 | 1,839,605.40 | 1,894,224.00 | 1,988,188.09 | 2,368,379.87 | 2,366,367.87 | 2,012.00 |
| Capital Reserve Funds | 1,777,432.00 | 1,839,605.40 | 1,894,224.00 | 1,988,188.09 | 2,368,379.87 | 2,366,367.87 | 2,012.00 |
| Capital Expenditures | 3,517,071.00 | 3,559,003.77 | 3,754,437.00 | 3,828,372.08 | 4,586,032.87 | 4,564,017.41 | 22,015.46 |
| Expense Totals: | 12,580,460.00 | 23,107,623.00 | 13,581,695.00 | 24,605,428.37 | 27,764,940.68 | 21,886,999.75 | 5,877,940.93 |

Custom Budget Report

Revenue

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|---|----------------|----------------|----------------|----------------|----------------|---------------|-----------------|
| Dept/Div: 01-01 General Government / Finance Department | | | | | | | |
| 01 Property Taxes | 0.00 | 15,351,504.46 | 0.00 | 15,798,318.39 | 0.00 | 15,988,625.57 | -15,988,625.57 |
| 02 Supplemental | 0.00 | 4,766.15 | 0.00 | 1,408.50 | 0.00 | 40.20 | -40.20 |
| 03 Abatements | 0.00 | -11,724.86 | 0.00 | -2,574.52 | 0.00 | -3,209.32 | 3,209.32 |
| 04 Interest on Taxes | 18,000.00 | 21,585.57 | 18,000.00 | 20,098.08 | 18,000.00 | 11,396.17 | 6,603.83 |
| 05 Interest on Liens | 35,000.00 | 50,448.46 | 35,000.00 | 38,412.10 | 35,000.00 | 30,056.93 | 4,943.07 |
| 06 Interest on Investments | 30,000.00 | 3,662.16 | 5,000.00 | 6,318.97 | 5,000.00 | 38,607.41 | -33,607.41 |
| 07 Excise-BMV | 1,500,000.00 | 1,750,394.84 | 1,500,000.00 | 1,741,968.34 | 1,500,000.00 | 1,272,675.95 | 227,324.05 |
| 08 Excise-IFW | 5,000.00 | 8,134.40 | 5,000.00 | 7,738.80 | 5,000.00 | 1,967.40 | 3,032.60 |
| 10 Clerk Fees | 4,500.00 | 4,017.75 | 4,500.00 | 3,994.00 | 4,500.00 | 2,880.50 | 1,619.50 |
| 11 Agent Fees | 24,000.00 | 43,690.00 | 24,000.00 | 41,784.00 | 24,000.00 | 28,171.00 | -4,171.00 |
| 12 Benefit Reimb. | 10,000.00 | 155,969.43 | 142,147.00 | 178,313.19 | 171,570.00 | 102,833.30 | 68,736.70 |
| 14 Photo Copies | 0.00 | 2.00 | 0.00 | 3.00 | 0.00 | 5.00 | -5.00 |
| 15 Returned Check Charge | 200.00 | 105.00 | 150.00 | 315.00 | 175.00 | 105.00 | 70.00 |
| 17 Certified Copies | 16,000.00 | 15,930.80 | 12,000.00 | 18,088.40 | 12,000.00 | 12,950.40 | -950.40 |
| 18 Burial Permits | 4,000.00 | 6,860.00 | 4,000.00 | 8,050.00 | 4,000.00 | 4,459.40 | -459.40 |
| 20 Victualers Licenses | 1,500.00 | 1,770.00 | 1,500.00 | 1,650.00 | 1,500.00 | 660.00 | 840.00 |
| 23 Business Names | 50.00 | 90.00 | 50.00 | 80.00 | 50.00 | 20.00 | 30.00 |
| 24 Partnerships | 0.00 | 10.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25 Pawn Broker Fee | 0.00 | 0.00 | 0.00 | 55.00 | 0.00 | 0.00 | 0.00 |
| 26 Non-Resident Notary Fees | 200.00 | 370.00 | 200.00 | 530.00 | 200.00 | 350.00 | -150.00 |
| 27 Hospital Liens | 0.00 | 0.00 | 0.00 | 35.00 | 0.00 | 0.00 | 0.00 |
| 29 Passport Fee | 8,000.00 | 2,998.00 | 2,000.00 | 3,628.00 | 2,500.00 | 5,518.00 | -3,018.00 |
| 30 Parade & Processions Lice | 0.00 | 90.00 | 0.00 | 150.00 | 0.00 | 0.00 | 0.00 |
| 34 Jury Duty | 0.00 | 0.00 | 0.00 | 171.68 | 0.00 | 0.00 | 0.00 |
| 35 Ordinance Fines | 800.00 | 271.00 | 500.00 | 37.00 | 500.00 | 174.50 | 325.50 |
| 37 Election Reimb. | 400.00 | 879.63 | 0.00 | 931.10 | 400.00 | 0.00 | 400.00 |
| 42 Tax Write-Offs | 0.00 | 18.13 | 0.00 | -575.82 | 0.00 | 0.00 | 0.00 |

Custom Budget Report

Revenue

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|---------------|-----------------|
| Dept/Div: 01-01 General Government / Finance Department CONT'D | | | | | | | |
| Finance Department | 1,657,650.00 | 17,411,842.92 | 1,754,047.00 | 17,868,928.21 | 1,784,395.00 | 17,498,287.41 | -15,713,892.41 |

Custom Budget Report

Revenue

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 01-02 General Government / Municipal Building Mainte | | | | | | | |
| 01 Opera House Charge For Svs. | 1,600.00 | 200.00 | 0.00 | 2,000.00 | 2,000.00 | 1,350.00 | 650.00 |
| Municipal Building Mainte | 1,600.00 | 200.00 | 0.00 | 2,000.00 | 2,000.00 | 1,350.00 | 650.00 |

Custom Budget Report

Revenue

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 01-03 General Government / Assessing | | | | | | | |
| 01 Veteran Reimb. | 7,000.00 | 7,310.00 | 7,000.00 | 7,328.00 | 7,000.00 | 6,943.00 | 57.00 |
| 02 Tree Growth Reimb | 20,000.00 | 20,233.23 | 18,000.00 | 24,359.35 | 20,000.00 | 27,343.38 | -7,343.38 |
| Assessing | 27,000.00 | 27,543.23 | 25,000.00 | 31,687.35 | 27,000.00 | 34,286.38 | -7,286.38 |

Custom Budget Report

Revenue

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 01-06 General Government / Planning Ord. | | | | | | | |
| 01 Flood Planning Permit | 100.00 | 350.00 | 100.00 | 250.00 | 200.00 | 50.00 | 150.00 |
| 02 Site Plan Review | 1,000.00 | 4,550.00 | 1,000.00 | 2,450.00 | 1,250.00 | 5,850.00 | -4,600.00 |
| 03 Subdivision Permits | 250.00 | 475.00 | 200.00 | 0.00 | 200.00 | 100.00 | 100.00 |
| Planning Ord. | 1,350.00 | 5,375.00 | 1,300.00 | 2,700.00 | 1,650.00 | 6,000.00 | -4,350.00 |

Custom Budget Report

Revenue

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|---|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 01-07 General Government / Code Enforcement | | | | | | | |
| 01 Plumbing Insp. Fees | 5,000.00 | 8,430.00 | 5,000.00 | 8,857.50 | 6,000.00 | 4,595.00 | 1,405.00 |
| 02 Junkyard Licenses | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 0.00 |
| 04 Shore Land Zoning App. Fees | 1,000.00 | 1,700.00 | 1,000.00 | 1,500.00 | 1,000.00 | 500.00 | 500.00 |
| 05 Building Permit Fees | 13,000.00 | 22,299.13 | 12,500.00 | 20,791.54 | 13,000.00 | 87,485.49 | -74,485.49 |
| 06 Training Hosting | 0.00 | 0.00 | 0.00 | 33.64 | 0.00 | 0.00 | 0.00 |
| Code Enforcement | 19,300.00 | 32,729.13 | 18,800.00 | 31,482.68 | 20,300.00 | 92,880.49 | -72,580.49 |

Custom Budget Report

Revenue

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 01-12 General Government / Town Insurances | | | | | | | |
| 01 Worker's Comp. | 0.00 | 0.00 | 0.00 | 9,113.47 | 0.00 | 13,061.43 | -13,061.43 |
| Town Insurances | 0.00 | 0.00 | 0.00 | 9,113.47 | 0.00 | 13,061.43 | -13,061.43 |

Custom Budget Report

Revenue

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 01-15 General Government / Economic & Community Dev. | | | | | | | |
| 01 Salary | 3,295.00 | 3,295.76 | 3,295.00 | 3,359.14 | 3,295.00 | 2,471.82 | 823.18 |
| 02 Fica/Medicare | 252.00 | 252.08 | 252.00 | 256.93 | 252.00 | 189.06 | 62.94 |
| 03 Worker's Comp. | 125.00 | 125.20 | 125.00 | 127.61 | 125.00 | 93.90 | 31.10 |
| 04 MSRS | 92.00 | 92.28 | 92.00 | 94.05 | 92.00 | 62.11 | 29.89 |
| 05 Grant Admin Fees | 200.00 | 385.96 | 200.00 | 250.00 | 200.00 | 0.00 | 200.00 |
| Economic & Community Dev. | 3,964.00 | 4,151.28 | 3,964.00 | 4,087.73 | 3,964.00 | 2,816.89 | 1,147.11 |

Custom Budget Report

Revenue

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|---|----------------|----------------|----------------|----------------|----------------|---------------|-----------------|
| Dept/Div: 01-18 General Government / Revenues | | | | | | | |
| 01 Homestead Exemption | 0.00 | 565,384.00 | 0.00 | 568,976.00 | 559,159.45 | 457,875.00 | 101,284.45 |
| 02 State Revenue Sharing | 0.00 | 856,140.34 | 0.00 | 1,019,586.84 | 1,121,861.85 | 848,133.94 | 273,727.91 |
| 04 Business Equip Tax Exemption | 0.00 | 4,960,995.00 | 0.00 | 5,065,354.00 | 5,897,912.15 | 5,897,912.00 | 0.15 |
| Revenues | 0.00 | 6,382,519.34 | 0.00 | 6,653,916.84 | 7,578,933.45 | 7,203,920.94 | 375,012.51 |
| General Government | 1,710,864.00 | 23,864,360.90 | 1,803,111.00 | 24,603,916.28 | 9,418,242.45 | 24,852,603.54 | -15,434,361.09 |

Custom Budget Report

Revenue

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|---|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 05-01 Public Safety / Police Dept. CONT'D | | | | | | | |
| 33 Dental | 520.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34 MSRS | 14,450.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35 Workers Comp | 3,999.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 36 Unemployment | 1,120.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 37 Liability Ins | 458.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Police Dept. | 302,134.00 | 287,570.23 | 309,722.00 | 298,995.41 | 347,828.00 | 185,822.55 | 162,005.45 |

Custom Budget Report

Revenue

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 05-03 Public Safety / Fire Dept. | | | | | | | |
| 01 Fire Reports | 20.00 | 30.00 | 30.00 | 70.00 | 100.00 | 20.00 | 80.00 |
| 02 Fire Call Reimbursement | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 04 Burn Permits | 0.00 | 82.00 | 0.00 | 52.00 | 0.00 | 0.00 | 0.00 |
| Fire Dept. | 5,020.00 | 112.00 | 30.00 | 122.00 | 100.00 | 20.00 | 80.00 |
| Public Safety | 307,154.00 | 287,682.23 | 309,752.00 | 299,117.41 | 347,928.00 | 185,842.55 | 162,085.45 |

Custom Budget Report

Revenue

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 10-01 Health & Human Services / General Assistance | | | | | | | |
| 01 GA State Reimb | 93,800.00 | 48,228.67 | 93,800.00 | 30,333.61 | 74,900.00 | 40,420.99 | 34,479.01 |
| 02 SSi Reimb | 0.00 | 1,276.55 | 0.00 | 13,637.85 | 0.00 | 490.16 | -490.16 |
| General Assistance | 93,800.00 | 49,505.22 | 93,800.00 | 43,971.46 | 74,900.00 | 40,911.15 | 33,988.85 |
| Health & Human Services | 93,800.00 | 49,505.22 | 93,800.00 | 43,971.46 | 74,900.00 | 40,911.15 | 33,988.85 |

Custom Budget Report

Revenue

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 20-01 Sanitation / Solid Waste & Recycling | | | | | | | |
| 01 Charge for Svs.- Landfill | 10,000.00 | 12,091.00 | 9,000.00 | 11,780.30 | 9,000.00 | 7,078.00 | 1,922.00 |
| 02 Sale Recyclable Materials | 30,000.00 | 79,345.96 | 30,000.00 | 130,201.12 | 40,000.00 | 49,119.10 | -9,119.10 |
| 03 Landfill Permit Fees | 9,000.00 | 9,254.00 | 12,000.00 | 15,591.70 | 9,000.00 | 6,490.00 | 2,510.00 |
| 04 Comm Haulers Licenses | 2,000.00 | 4,200.00 | 2,000.00 | 2,100.00 | 2,000.00 | 1,050.00 | 950.00 |
| 05 Land Lease | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | -4,000.00 |
| Solid Waste & Recycling | 51,000.00 | 108,890.96 | 53,000.00 | 163,673.12 | 60,000.00 | 67,737.10 | -7,737.10 |
| Sanitation | 51,000.00 | 108,890.96 | 53,000.00 | 163,673.12 | 60,000.00 | 67,737.10 | -7,737.10 |

Custom Budget Report

Revenue

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|---|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 25-01 Public Works / Summer Roads | | | | | | | |
| 01 Road Opening Permits | 6,000.00 | 5,278.40 | 6,000.00 | 5,235.20 | 6,000.00 | 8,260.77 | -2,260.77 |
| 02 Sewer Permits | 500.00 | 350.00 | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 |
| 03 Block Grant | 149,532.00 | 139,664.00 | 139,664.00 | 150,220.00 | 150,220.00 | 148,208.00 | 2,012.00 |
| Summer Roads | 156,032.00 | 145,292.40 | 146,164.00 | 155,455.20 | 156,720.00 | 156,468.77 | 251.23 |
| Public Works | 156,032.00 | 145,292.40 | 146,164.00 | 155,455.20 | 156,720.00 | 156,468.77 | 251.23 |

Custom Budget Report

Revenue

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 30-01 Public Properties / Cemeteries | | | | | | | |
| 01 Sale of Cemetery Lots | 100.00 | 540.00 | 200.00 | 440.00 | 300.00 | 560.00 | -260.00 |
| 05 Burial Fees | 6,750.00 | 12,450.00 | 8,000.00 | 14,750.00 | 8,000.00 | 7,500.00 | 500.00 |
| 10 Perpetual Care Income | 17,500.00 | 0.00 | 17,500.00 | 19,575.58 | 17,500.00 | 19,647.71 | -2,147.71 |
| Cemeteries | 24,350.00 | 12,990.00 | 25,700.00 | 34,765.58 | 25,800.00 | 27,707.71 | -1,907.71 |
| Public Properties | 24,350.00 | 12,990.00 | 25,700.00 | 34,765.58 | 25,800.00 | 27,707.71 | -1,907.71 |

Custom Budget Report

Revenue

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|---|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|
| Dept/Div: 35-01 Parks & Recreation / Recreation | | | | | | | |
| 01 Charge for Svs.- Communit | 25,000.00 | 12,699.00 | 25,000.00 | 18,974.52 | 25,000.00 | 17,958.71 | 7,041.29 |
| 04 Programs | 40,000.00 | 5,985.00 | 40,000.00 | 36,126.00 | 40,000.00 | 23,011.47 | 16,988.53 |
| Recreation | 65,000.00 | 18,684.00 | 65,000.00 | 55,100.52 | 65,000.00 | 40,970.18 | 24,029.82 |
| Parks & Recreation | 65,000.00 | 18,684.00 | 65,000.00 | 55,100.52 | 65,000.00 | 40,970.18 | 24,029.82 |

Custom Budget Report

Revenue

| | 2021 Budget | 2021 Actual | 2022 Budget | 2022 Actual | 2023 Budget | 2023 YTD | 2023 Balance |
|--|---------------------|----------------------|---------------------|----------------------|----------------------|----------------------|-----------------------|
| Dept/Div: 40-01 Community Services / Service Organizations | | | | | | | |
| Service Organizations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Revenue Totals: | 2,408,200.00 | 24,487,405.71 | 2,496,527.00 | 25,355,999.57 | 10,148,590.45 | 25,372,241.00 | -15,223,650.55 |