

# 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 (5/10/2023)	2024 Initial Department Requests	2024 Manager Approved	2024 Budget Committee	2024 Selectmen
<b>General Government</b>								
Finance Department pg.1-4	550,540.00	659,931.00	1,481,596.00	511,618.39	723,506.00	723,506.00	723,506.00	723,506.00
Municipal Building Maintenance pg.5-6	103,293.00	144,974.00	149,711.00	125,205.87	155,766.00	155,766.00	155,766.00	155,766.00
Assessing pg.7-8	115,322.00	119,487.00	120,986.00	84,823.85	129,252.00	129,252.00	129,252.00	129,252.00
Town Manager pg.9-10	172,513.00	177,587.00	198,892.00	174,713.05	333,608.00	333,608.00	333,608.00	333,608.00
Planning & Ordinance Administration pg.11-12	32,334.00	32,984.00	31,984.00	18,346.44	34,626.00	34,626.00	34,626.00	34,626.00
Code Enforcement pg.13-14	164,396.00	166,141.00	171,807.00	150,380.45	192,741.00	192,741.00	192,741.00	192,741.00
Employee Benefits pg.15-16	168,985.00	205,035.00	230,427.00	177,388.50	266,480.00	266,480.00	266,480.00	266,480.00
Town Insurances pg.15-16	133,780.00	144,780.00	175,580.00	182,525.00	227,102.00	227,102.00	227,102.00	227,102.00
Economic & Community Development pg.17-18	173,326.00	177,970.00	180,505.00	157,674.76	202,843.00	202,843.00	202,843.00	202,843.00
<b>ARTICLE 3</b>	1,614,489.00	1,828,889.00	2,741,488.00	1,582,676.31	2,265,924.00	2,265,924.00	2,265,924.00	2,265,924.00
<b>Public Safety</b>								
Police Department pg.19-21	1,628,815.00	1,798,599.00	1,984,441.00	1,805,850.04	2,514,512.00	2,514,512.00	2,514,512.00	2,514,512.00
<b>Public Safety</b>								
Fire Department pg.22-24	970,703.00	1,194,936.00	1,181,315.00	1,165,612.61	1,687,726.00	1,687,726.00	1,687,726.00	1,687,726.00
<b>Public Safety</b>								
Public Safety Building pg.25-26	0.00	0.00	8,900.00	0.00	87,100.00	87,100.00	87,100.00	87,100.00
Other Protection pg.25-26	552,075.00	565,167.00	586,306.00	529,029.84	598,975.00	598,975.00	598,975.00	598,975.00
	552,075.00	565,167.00	595,206.00	529,029.84	686,075.00	686,075.00	686,075.00	686,075.00
<b>Health &amp; Human Services</b>								
General Assistance pg.27-28	154,329.00	156,360.00	127,425.00	47,370.76	96,172.00	96,172.00	96,172.00	96,172.00
Health Department pg.30-31	1,292.00	1,292.00	1,292.00	1,076.50	1,292.00	1,292.00	1,292.00	1,292.00
<b>ARTICLE 8</b>	155,621.00	157,652.00	128,717.00	48,447.26	97,464.00	97,464.00	97,464.00	97,464.00
<b>Health &amp; Human Services</b>								
Human Service Agencies pg.29	66,376.50	59,127.00	56,377.00	56,377.00	81,289.74	47,370.00	51,907.00	51,907.00
<b>Waste Water Treatment pg.32-36</b>								
Pollution Control Plant	576,898.00	584,165.00	658,125.00	492,716.29	758,119.00	758,119.00	758,119.00	758,119.00
Pumping Stations	31,515.00	32,805.00	39,325.00	29,539.50	46,350.00	46,350.00	46,350.00	46,350.00
Sewers	22,000.00	22,000.00	27,000.00	15,828.04	28,000.00	28,000.00	28,000.00	28,000.00
<b>ARTICLE 9</b>	630,413.00	638,970.00	724,450.00	538,083.83	832,469.00	832,469.00	832,469.00	832,469.00
<b>Sanitation</b>								
Solid Waste & Recycling pg.37-39	912,817.00	896,281.00	946,299.00	779,322.11	1,146,081.00	1,146,081.00	1,146,081.00	1,146,081.00
<b>Public Works pg.40-45</b>								
Summer Roads Maintenance	574,022.00	602,378.00	638,628.00	397,352.35	707,741.00	707,741.00	707,741.00	707,741.00
Winter Roads Maintenance	767,137.00	787,914.00	837,690.00	697,400.57	918,812.00	918,812.00	918,812.00	918,812.00
Vehicle Maintenance	247,000.00	252,000.00	282,000.00	228,590.21	332,000.00	332,000.00	332,000.00	332,000.00
	1,588,159.00	1,642,292.00	1,758,318.00	1,323,343.13	1,958,553.00	1,958,553.00	1,958,553.00	1,958,553.00
<b>Public Properties</b>								
Cemeteries pg.46-47	108,205.00	111,905.00	124,460.00	109,777.44	140,087.00	140,087.00	140,087.00	140,087.00
<b>Parks &amp; Recreation</b>								
Recreation pg.48-51	524,216.00	613,440.00	629,219.00	539,422.12	700,517.00	700,517.00	700,517.00	700,517.00
<b>Community Services</b>								
Service Organizations pg.52	309,000.00	320,000.00	363,000.00	363,000.00	356,225.00	277,000.00	295,000.00	307,000.00
<b>Capital Expenditures</b>								
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	2,198,058.00	2,198,058.00	2,198,058.00
Capital Reserve Funds pg.56-65	1,777,432.00	1,894,224.00	2,259,670.00	2,257,658.00	2,826,708.00	2,826,708.00	2,861,708.00	2,861,708.00
<b>TOTAL</b>	<b>12,577,960.50</b>	<b>13,581,695.00</b>	<b>15,710,613.00</b>	<b>13,296,249.23</b>	<b>17,491,688.74</b>	<b>17,378,544.00</b>	<b>17,436,081.00</b>	<b>17,448,081.00</b>

**TOWN OF SKOWHEGAN OPERATING BUDGET**

		2021 Budget	2022 Budget	2023 Budget	2023 Expenses YTD (5/10/2023)	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	271,020.99	355,631.00	355,631.00	355,631.00	355,631.00
01-05 Overtime		1,500.00	1,500.00	1,500.00	1,150.95	1,500.00	1,500.00	1,500.00	1,500.00
01-06 Wage Adjustment		0.00	87,394.00	814,597.00					
	Personnel Services	252,920.00	360,134.00	1,126,473.00	272,171.94	357,131.00	357,131.00	357,131.00	357,131.00
Employee Costs									
05-01 Travel		700.00	700.00	500.00	307.83	500.00	500.00	500.00	500.00
05-05 Training		1,500.00	1,500.00	1,200.00	620.00	1,000.00	1,000.00	1,000.00	1,000.00
05-15 Dues		10,000.00	10,000.00	10,400.00	10,284.00	10,500.00	10,500.00	10,500.00	10,500.00
05-20 Meals		100.00	100.00	100.00		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	2,700.00	2,700.00	2,700.00
05-70 Pre-Employment Testing		4,000.00	4,000.00	4,000.00	2,169.68	3,100.00	3,100.00	3,100.00	3,100.00
05-75 Respiratory Testing		1,200.00	1,200.00	1,200.00	1,365.00	1,900.00	1,900.00	1,900.00	1,900.00
	Employee Costs	19,700.00	20,000.00	19,900.00	16,470.47	19,800.00	19,800.00	19,800.00	19,800.00
Benefits									
08-01 Fica/Medicare		19,349.00	20,865.00	23,859.00	18,722.07	27,321.00	27,321.00	27,321.00	27,321.00
08-05 Retirement		16,465.00	14,044.00	17,726.00	14,632.57	21,937.00	21,937.00	21,937.00	21,937.00
08-10 Health		93,693.00	95,549.00	129,160.00	84,133.93	120,908.00	120,908.00	120,908.00	120,908.00
08-15 Dental		3,214.00	3,214.00	3,786.00	2,627.40	3,786.00	3,786.00	3,786.00	3,786.00
	Benefits	132,721.00	133,672.00	174,531.00	120,115.97	173,952.00	173,952.00	173,952.00	173,952.00
Supplies									
10-01 Office		10,400.00	10,400.00	10,400.00	8,447.62	10,400.00	10,400.00	10,400.00	10,400.00
10-05 Postage		7,000.00	7,000.00	7,000.00	4,451.02	7,000.00	7,000.00	7,000.00	7,000.00
10-10 Tax Billing		4,500.00	4,500.00	4,500.00	4,494.09	5,000.00	5,000.00	5,000.00	5,000.00
10-20 Election Expenses		9,500.00	10,000.00	10,000.00	2,364.00	12,000.00	12,000.00	12,000.00	12,000.00
10-25 Advertising		1,500.00	1,500.00	1,500.00	378.75	1,500.00	1,500.00	1,500.00	1,500.00
10-70 Printing Services		3,000.00	2,500.00	2,500.00		3,000.00	3,000.00	3,000.00	3,000.00
	Supplies	35,900.00	35,900.00	35,900.00	20,135.48	38,900.00	38,900.00	38,900.00	38,900.00
Utilities									
15-15 Telephone		3,300.00	3,300.00	3,300.00	2,530.44	3,100.00	3,100.00	3,100.00	3,100.00
	Utilities	3,300.00	3,300.00	3,300.00	2,530.44	3,100.00	3,100.00	3,100.00	3,100.00
Contract Services									
25-05 Copier Lease		0.00	0.00	0.00	0.00	4,288.00	4,288.00	4,288.00	4,288.00
25-20 Software Support		41,788.00	42,414.00	54,964.00	44,935.98	59,700.00	59,700.00	59,700.00	59,700.00
25-23 Web Site Maintenance		5,211.00	5,211.00	5,528.00	5,366.35	5,635.00	5,635.00	5,635.00	5,635.00
25-25 Audit		13,500.00	13,500.00	15,500.00		15,500.00	15,500.00	15,500.00	15,500.00
	Contract Services	60,499.00	61,125.00	75,992.00	50,302.33	85,123.00	85,123.00	85,123.00	85,123.00
Repairs & Maintenance									
30-15 Computer		24,000.00	24,000.00	24,000.00	16,116.26	24,000.00	24,000.00	24,000.00	24,000.00
30-23 Copy Machine		5,000.00	5,000.00	3,500.00	1,980.00	3,500.00	3,500.00	3,500.00	3,500.00
	Repairs & Maintenance	29,000.00	29,000.00	27,500.00	18,096.26	27,500.00	27,500.00	27,500.00	27,500.00

**TOWN OF SKOWHEGAN OPERATING BUDGET**

		2021 Budget	2022 Budget	2023 Budget	2023 Expenses YTD (5/10/2023)	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	4,000.00	4,000.00	4,000.00
60-15 Legal Services		14,000.00	14,000.00	14,000.00	8,295.50	14,000.00	14,000.00	14,000.00	14,000.00
	Miscellaneous Expenses	16,500.00	16,800.00	18,000.00	11,795.50	18,000.00	18,000.00	18,000.00	18,000.00
	Finance Department	550,540.00	659,931.00	1,481,596.00	511,618.39	723,506.00	723,506.00	723,506.00	723,506.00

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Finance Department**

<b>Personnel Services</b>	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.
<b>Employee Costs</b>	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.
<b>Benefits</b>	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.
<b>Supplies</b>	Provides office supplies, postage, tax billing, election expenses and advertising for administration. Printing services includes Town budget books and Town Reports.
<b>Utilities</b>	Includes telephone for Clerks Office and Finance Director.
<b>Contract Services</b>	Software Support, Website Maintenance, Contracts and audit.
<b>Repair &amp; Maintenance</b>	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.
<b>Miscellaneous</b>	Legal Services and Christmas Decorations.

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Finance Department (continued)**

<b>Salaries (non-union employees)</b>	Finance/Human Resources Director	\$74,990.40
	Town Clerk/Treasurer/Municipal Agent/ Deputy Tax Collector/Voter Registrar	\$76,552.00
<b>Salaries (union employees)</b>	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
<b>Boards/Committees (non-union)</b>	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 (5/10/2023)	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	32,089.60	38,330.00	38,330.00	38,330.00	38,330.00
01-05 Overtime		500.00	500.00	500.00	13.08	500.00	500.00	500.00	500.00
	Personnel Services	30,689.00	33,932.00	34,766.00	32,102.68	38,830.00	38,830.00	38,830.00	38,830.00
Benefits									
08-01 Fica/Medicare		2,348.00	2,596.00	2,660.00	1,939.84	2,971.00	2,971.00	2,971.00	2,971.00
08-05 Retirement		3,100.00	3,495.00	3,547.00	3,267.59	3,961.00	3,961.00	3,961.00	3,961.00
08-10 Health		17,790.00	18,144.00	18,867.00	15,050.00	19,902.00	19,902.00	19,902.00	19,902.00
08-15 Dental		536.00	536.00	541.00	437.90	541.00	541.00	541.00	541.00
	Benefits	23,774.00	24,771.00	25,615.00	20,695.33	27,375.00	27,375.00	27,375.00	27,375.00
Supplies									
10-40 Cleaning		5,600.00	5,600.00	7,100.00	7,045.72	8,000.00	8,000.00	8,000.00	8,000.00
	Supplies	5,600.00	5,600.00	7,100.00	7,045.72	8,000.00	8,000.00	8,000.00	8,000.00
Utilities									
15-01 Electricity		11,000.00	16,000.00	16,000.00	12,915.66	16,000.00	16,000.00	16,000.00	16,000.00
15-05 Heat		11,000.00	11,500.00	12,000.00	8,402.27	10,000.00	10,000.00	10,000.00	10,000.00
15-10 Water		1,205.00	1,255.00	1,331.00	701.91	1,200.00	1,200.00	1,200.00	1,200.00
	Utilities	23,205.00	28,755.00	29,331.00	22,019.84	27,200.00	27,200.00	27,200.00	27,200.00
Contract Services									
25-92 Sprinkler System		1,000.00	1,000.00	1,000.00	1,011.92	1,100.00	1,100.00	1,100.00	1,100.00
25-97 Alarm System		600.00	600.00	600.00	760.00	1,000.00	1,000.00	1,000.00	1,000.00
25-98 Energy System Automation			31,491.00	32,074.00	32,074.00	33,036.00	33,036.00	33,036.00	33,036.00
	Contract Services	1,600.00	33,091.00	33,674.00	33,845.92	35,136.00	35,136.00	35,136.00	35,136.00
Repairs & Maintenance									
30-01 General		17,000.00	17,000.00	17,000.00	9,080.79	17,000.00	17,000.00	17,000.00	17,000.00
	Repairs & Maintenance	17,000.00	17,000.00	17,000.00	9,080.79	17,000.00	17,000.00	17,000.00	17,000.00
Purchase									
35-40 Gas & Diesel		25.00	25.00	25.00	13.59	25.00	25.00	25.00	25.00
35-50 Landscaping		800.00	800.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
	Purchase	825.00	825.00	1,025.00	13.59	1,025.00	1,025.00	1,025.00	1,025.00
Miscellaneous Expenses									
60-20 Inspections		600.00	1,000.00	1,200.00	402.00	1,200.00	1,200.00	1,200.00	1,200.00
	Miscellaneous Expenses	600.00	1,000.00	1,200.00	402.00	1,200.00	1,200.00	1,200.00	1,200.00
	Municipal Building Maint	103,293.00	144,974.00	149,711.00	125,205.87	155,766.00	155,766.00	155,766.00	155,766.00

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Municipal Building**

<b>Personnel Services</b>	Provides regular/overtime wages for Municipal Building Custodian.	
<b>Employee Costs</b>	Provides expenses for Custodian.	
<b>Benefits</b>	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.	
<b>Supplies</b>	Provides cleaning supplies for Municipal Building maintenance staff.	
<b>Utilities</b>	Provides electricity, heat and water for Municipal Building. Includes propane usage for the generator. Energy Performance Contract with Siemens.	
<b>Contract Services</b>	Maintenance contract for alarm monitoring system for the Municipal Building and the annual sprinkler system contract. Energy Systems Automation contracts.	
<b>Repair &amp; Maintenance</b>	Provides general repairs, scheduled repairs, and equipment repairs to Municipal Building. Gas for the lawnmower and landscaping for the Municipal Building Parking Lot.	
<b>Purchases</b>	Provides gas for the lawnmower and landscaping the Municipal Building Parking Lot.	
<b>Inspections</b>	Provides for annual inspections for the boiler, elevator and back flow inspections and licenses. Opera House licenses.	
<b>Salaries (union employee)</b>	Custodian	\$38,329.60
	Overtime	\$ 500.00

**TOWN OF SKOWHEGAN OPERATING BUDGET**

		2021 Budget	2022 Budget	2023 Budget	2023 Expenses YTD (5/10/2023)	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	49,905.57	59,241.00	59,241.00	59,241.00	59,241.00
01-05 Overtime		750.00	750.00	750.00	234.11	750.00	750.00	750.00	750.00
	Personnel Services	52,191.00	55,311.00	55,311.00	50,139.68	59,991.00	59,991.00	59,991.00	59,991.00
Employee Costs									
05-05 Training		1,400.00	1,400.00	1,400.00	1,506.00	1,500.00	1,500.00	1,500.00	1,500.00
05-10 Subscriptions		1,000.00	1,000.00	1,000.00	674.20	1,000.00	1,000.00	1,000.00	1,000.00
05-15 Dues		80.00	100.00	100.00	85.00	100.00	100.00	100.00	100.00
	Employee Costs	2,480.00	2,500.00	2,500.00	2,265.20	2,600.00	2,600.00	2,600.00	2,600.00
Benefits									
08-01 Fica/Medicare		3,993.00	4,232.00	4,232.00	3,837.89	4,590.00	4,590.00	4,590.00	4,590.00
08-05 Retirement		4,878.00	5,296.00	5,244.00	4,716.44	5,722.00	5,722.00	5,722.00	5,722.00
08-10 Health		10,994.00	11,212.00	11,658.00	9,281.10	13,308.00	13,308.00	13,308.00	13,308.00
08-15 Dental		536.00	536.00	541.00	437.90	541.00	541.00	541.00	541.00
	Benefits	20,401.00	21,276.00	21,675.00	18,273.33	24,161.00	24,161.00	24,161.00	24,161.00
Supplies									
10-01 Office		1,200.00	1,200.00	1,200.00	439.03	1,200.00	1,200.00	1,200.00	1,200.00
10-05 Postage		1,000.00	1,000.00	1,000.00	350.84	1,000.00	1,000.00	1,000.00	1,000.00
10-15 Registry of Deeds		500.00	500.00	600.00	289.50	600.00	600.00	600.00	600.00
10-75 Tax Map Upgrades		1,100.00	1,100.00	1,100.00	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	2,179.37	3,900.00	3,900.00	3,900.00	3,900.00
Utilities									
15-15 Telephone		450.00	600.00	600.00	485.62	600.00	600.00	600.00	600.00
	Utilities	450.00	600.00	600.00	485.62	600.00	600.00	600.00	600.00
Contract Services									
25-01 Assessor's Contract		36,000.00	36,000.00	37,000.00	11,480.65	38,000.00	38,000.00	38,000.00	38,000.00
	Contract Services	36,000.00	36,000.00	37,000.00	11,480.65	38,000.00	38,000.00	38,000.00	38,000.00
	Assessing	115,322.00	119,487.00	120,986.00	84,823.85	129,252.00	129,252.00	129,252.00	129,252.00

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Assessing**

<b>Personnel Services</b>	Provides regular/overtime wages for the Assistant Assessor and the Board of Assessors.	
<b>Employee Costs</b>	Provides training and subscription renewals for employees listed above.	
<b>Benefits</b>	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.	
<b>Supplies</b>	Provides office supplies, postage, registry of deeds expenses and tax map upgrades. Increase because we are receiving more deeds.	
<b>Utilities</b>	Provides for telephone service for Assistant Assessor and Assessor.	
<b>Assessor's Contract</b>	Contract for the Assessor.	
<b>Salaries (union employees)</b>	Assistant Assessor	\$55,341.00
	Overtime	\$ 750.00
<b>Salaries (non-union employees)</b>	Board of Assessors	\$ 3,900.00

**TOWN OF SKOWHEGAN OPERATING BUDGET**

		2021 Budget	2022 Budget	2023 Budget	2023 Expenses YTD (5/10/2023)	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	121,104.11	221,053.00	221,053.00	221,053.00	221,053.00
01-05 Overtime		1,400.00	1,600.00	1,800.00	2,013.90	2,000.00	2,000.00	2,000.00	2,000.00
	Personnel Services	117,160.00	122,945.00	136,034.00	123,118.01	223,053.00	223,053.00	223,053.00	223,053.00
Employee Costs									
05-01 Travel		300.00	300.00	300.00	0.00	300.00	300.00	300.00	300.00
05-05 Training		1,000.00	1,000.00	1,000.00	713.68	1,000.00	1,000.00	1,000.00	1,000.00
05-06 Selectmen Training		500.00	500.00	500.00	0.00	500.00	500.00	500.00	500.00
05-15 Dues		150.00	150.00	150.00	156.25	200.00	200.00	200.00	200.00
05-20 Meals		400.00	400.00	400.00	303.70	400.00	400.00	400.00	400.00
	Employee Costs	2,350.00	2,350.00	2,350.00	1,173.63	2,400.00	2,400.00	2,400.00	2,400.00
Benefits									
08-01 Fica/Medicare		8,963.00	9,406.00	10,407.00	8,777.32	17,689.00	17,689.00	17,689.00	17,689.00
08-05 Retirement		7,382.00	7,845.00	13,876.00	12,780.32	22,752.00	22,752.00	22,752.00	22,752.00
08-10 Health		32,236.00	29,469.00	30,643.00	25,207.97	60,580.00	60,580.00	60,580.00	60,580.00
08-15 Dental		1,072.00	1,072.00	1,082.00	875.80	1,634.00	1,634.00	1,634.00	1,634.00
	Benefits	49,653.00	47,792.00	56,008.00	47,641.41	102,655.00	102,655.00	102,655.00	102,655.00
Supplies									
10-01 Office		2,000.00	2,000.00	2,000.00	907.69	2,000.00	2,000.00	2,000.00	2,000.00
10-05 Postage		200.00	200.00	200.00	86.26	200.00	200.00	200.00	200.00
10-25 Advertising		200.00	200.00	200.00	369.98	200.00	200.00	200.00	200.00
	Supplies	2,400.00	2,400.00	2,400.00	1,363.93	2,400.00	2,400.00	2,400.00	2,400.00
Utilities									
15-15 Telephone		450.00	1,100.00	1,100.00	879.95	1,100.00	1,100.00	1,100.00	1,100.00
	Utilities	450.00	1,100.00	1,100.00	879.95	1,100.00	1,100.00	1,100.00	1,100.00
Miscellaneous Expenses									
60-05 Planning Expenses		500.00	1,000.00	1,000.00	536.12	2,000.00	2,000.00	2,000.00	2,000.00
	Miscellaneous Expenses	500.00	1,000.00	1,000.00	536.12	2,000.00	2,000.00	2,000.00	2,000.00
	Town Manager	172,513.00	177,587.00	198,892.00	174,713.05	333,608.00	333,608.00	333,608.00	333,608.00

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Town Manager**

<b>Personnel Services</b>	Provides regular/overtime wages for the Town Manager and Executive Secretary. Proposed Assistant Town Manager position. Overtime is for Executive Secretary to attend meetings and mandatory training.	
<b>Employee Costs</b>	Provides travel, training, dues and meals for above listed employees and training for the Board of Selectmen.	
<b>Benefits</b>	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.	
<b>Supplies</b>	Provides office supplies, postage and advertising costs for the Town Manager's Office.	
<b>Utilities</b>	Provides for telephone lines for Town Manager's Office.	
<b>Miscellaneous</b>	Provides planning expenses.	
<b>Salaries (non-union employees)</b>	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 (5/10/2023)	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	1,080.00	2,160.00	2,160.00	2,160.00	2,160.00
	Personnel Services	1,680.00	1,750.00	1,750.00	1,080.00	2,160.00	2,160.00	2,160.00	2,160.00
Employee Costs									
05-05 Training		150.00	150.00	150.00	90.00	250.00	250.00	250.00	250.00
05-20 Meals		250.00	250.00	250.00	134.64	250.00	250.00	250.00	250.00
	Employee Costs	400.00	400.00	400.00	224.64	500.00	500.00	500.00	500.00
Benefits									
08-01 Fica/Medicare		129.00	134.00	134.00	82.84	166.00	166.00	166.00	166.00
	Benefits	129.00	134.00	134.00	82.84	166.00	166.00	166.00	166.00
Supplies									
10-01 Office		1,000.00	1,000.00	1,000.00	728.46	1,500.00	1,500.00	1,500.00	1,500.00
10-05 Postage		175.00	350.00	350.00	614.85	450.00	450.00	450.00	450.00
10-25 Advertising		600.00	1,000.00	1,000.00	1,222.82	1,500.00	1,500.00	1,500.00	1,500.00
	Supplies	1,775.00	2,350.00	2,350.00	2,566.13	3,450.00	3,450.00	3,450.00	3,450.00
Utilities									
15-15 Telephone		350.00	350.00	350.00	192.22	350.00	350.00	350.00	350.00
	Utilities	350.00	350.00	350.00	192.22	350.00	350.00	350.00	350.00
Contract Services									
25-24 Professional Services		28,000.00	28,000.00	27,000.00	14,200.61	28,000.00	28,000.00	28,000.00	28,000.00
	Contract Services	28,000.00	28,000.00	27,000.00	14,200.61	28,000.00	28,000.00	28,000.00	28,000.00
	Planning Ord.	32,334.00	32,984.00	31,984.00	18,346.44	34,626.00	34,626.00	34,626.00	34,626.00

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Planning Department**

<b>Personnel Services</b>	Provides monthly meeting pay for Planning Board Members.
<b>Employee Costs</b>	Provides training, subscription renewals (Maine Planning & Land Use Laws Annual handbook) and meals (annual joint meeting w/Selectmen) for Planning Board Members.
<b>Benefits</b>	Includes Fica/Medicare.
<b>Supplies</b>	Provide office supplies, postage, advertising supplies for subcontractor and application permits/fees for Planning Department.
<b>Utilities</b>	Provides for one half the telephone expense for the Planning/Code Enforcement Departments.
<b>Contract Services</b>	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 (5/10/2023)	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	100,145.83	114,241.00	114,241.00	114,241.00	114,241.00
01-05 Overtime		2,400.00	2,400.00	2,400.00	1,694.39	1,800.00	1,800.00	1,800.00	1,800.00
	Personnel Services	99,889.00	107,291.00	109,572.00	101,840.22	116,041.00	116,041.00	116,041.00	116,041.00
Employee Costs									
05-01 Travel		350.00	250.00	250.00	71.42	250.00	250.00	250.00	250.00
05-05 Training		600.00	600.00	600.00	440.00	2,500.00	2,500.00	2,500.00	2,500.00
05-15 Dues		275.00	300.00	300.00	35.00	300.00	300.00	300.00	300.00
05-20 Meals		100.00	100.00	100.00	0.00	100.00	100.00	100.00	100.00
	Employee Costs	1,325.00	1,250.00	1,250.00	546.42	3,150.00	3,150.00	3,150.00	3,150.00
Benefits									
08-01 Fica/Medicare		7,642.00	8,208.00	8,383.00	7,244.57	8,878.00	8,878.00	8,878.00	8,878.00
08-05 Retirement		10,089.00	11,051.00	11,177.00	10,588.48	11,837.00	11,837.00	11,837.00	11,837.00
08-10 Health		35,579.00	29,469.00	30,643.00	22,185.75	39,803.00	39,803.00	39,803.00	39,803.00
08-15 Dental		1,072.00	1,072.00	1,082.00	875.80	1,082.00	1,082.00	1,082.00	1,082.00
	Benefits	54,382.00	49,800.00	51,285.00	40,894.60	61,600.00	61,600.00	61,600.00	61,600.00
Supplies									
10-01 Office		1,500.00	3,000.00	3,500.00	2,815.52	4,500.00	4,500.00	4,500.00	4,500.00
10-05 Postage		150.00	150.00	200.00	121.59	450.00	450.00	450.00	450.00
	Supplies	1,650.00	3,150.00	3,700.00	2,937.11	4,950.00	4,950.00	4,950.00	4,950.00
Utilities									
15-15 Telephone		350.00	850.00	850.00	634.45	850.00	850.00	850.00	850.00
	Utilities	350.00	850.00	850.00	634.45	850.00	850.00	850.00	850.00
Contract Services									
25-26 Contracted Code Enforcement		1,200.00	1,200.00	2,400.00	370.47	2,400.00	2,400.00	2,400.00	2,400.00
	Contract Services	1,200.00	1,200.00	2,400.00	370.47	2,400.00	2,400.00	2,400.00	2,400.00
Repairs & Maintenance									
30-05 Vehicle		5,000.00	2,000.00	2,000.00	2,749.03	2,500.00	2,500.00	2,500.00	2,500.00
	Repairs & Maintenance	5,000.00	2,000.00	2,000.00	2,749.03	2,500.00	2,500.00	2,500.00	2,500.00
Purchase									
35-40 Gas & Diesel		600.00	600.00	750.00	408.15	1,250.00	1,250.00	1,250.00	1,250.00
	Purchase	600.00	600.00	750.00	408.15	1,250.00	1,250.00	1,250.00	1,250.00
	Code Enforcement	164,396.00	166,141.00	171,807.00	150,380.45	192,741.00	192,741.00	192,741.00	192,741.00

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Code Enforcement Office**

<b>Personnel Services</b>	Provides regular/overtime wages for the Code Enforcement Officer and Administrative Assistant. Overtime is for the Administrative Assistant to attend meetings.	
<b>Employee Costs</b>	Provides, travel, training, dues, meals and lodging for the Code Enforcement Officer and the Administrative Assistant.	
<b>Benefits</b>	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.	
<b>Supplies</b>	Provides office supplies storage, code books and postage for the Code Enforcement Department.	
<b>Utilities</b>	Provides for one half of the telephone and data plan expense for the Code Enforcement/Planning Departments.	
<b>Contract Services</b>	Provides for back up coverage for the Code Enforcement Officer (Vacations, sick time, etc.).	
<b>Repair/Maintenance</b>	Provides repair/maintenance to the Town-owned vehicle assigned to the Code Enforcement Officer.	
<b>Purchases</b>	Provides gas for the Town-owned vehicle used by the Code Enforcement Officer.	
<b>Salaries (non-union employee)</b>	Code Enforcement Officer/Landfill Supervisor	\$74,733.60
<b>Salaries (union employee)</b>	Administrative Assistant	\$39,507.00
	Overtime	\$ 1,800.00

**TOWN OF SKOWHEGAN OPERATING BUDGET**

		2021 Budget	2022 Budget	2023 Budget	2023 Expenses YTD (5/10/2023)	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	6,444.52	10,100.00	10,100.00	10,100.00	10,100.00
08-25 Worker's Comp		129,000.00	140,000.00	160,000.00	124,393.50	195,000.00	195,000.00	195,000.00	195,000.00
08-30 Retiree Life		2,200.00	2,200.00	2,900.00	1,625.48	2,900.00	2,900.00	2,900.00	2,900.00
08-40 Christmas Bonuses		1,345.00	1,355.00	1,395.00	1,330.00	1,480.00	1,480.00	1,480.00	1,480.00
08-45 Health Reimbursement Account		26,440.00	50,880.00	57,000.00	43,595.00	57,000.00	57,000.00	57,000.00	57,000.00
Benefits		168,985.00	205,035.00	230,427.00	177,388.50	266,480.00	266,480.00	266,480.00	266,480.00
Employee Benefits		168,985.00	205,035.00	230,427.00	177,388.50	266,480.00	266,480.00	266,480.00	266,480.00
Dept/Div: 01-12 General Government / Town Insurances									
Insurances									
20-01 Surety Bond		800.00	800.00	800.00	750.00	800.00	800.00	800.00	800.00
20-05 Boiler Inspections		480.00	480.00	480.00	50.00	480.00	480.00	480.00	480.00
20-10 Building/GL		75,500.00	79,500.00	100,500.00	109,685.00	141,000.00	141,000.00	141,000.00	141,000.00
20-15 Vehicle		32,000.00	37,000.00	41,800.00	42,366.00	50,122.00	50,122.00	50,122.00	50,122.00
20-20 Police & Fire Ins.		1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
20-25 Law Enf. Liability		12,000.00	14,000.00	17,500.00	15,702.80	17,900.00	17,900.00	17,900.00	17,900.00
20-30 Public Officials		12,000.00	12,000.00	13,500.00	13,971.20	15,800.00	15,800.00	15,800.00	15,800.00
Insurances		133,780.00	144,780.00	175,580.00	182,525.00	227,102.00	227,102.00	227,102.00	227,102.00
Town Insurances		133,780.00	144,780.00	175,580.00	182,525.00	227,102.00	227,102.00	227,102.00	227,102.00

**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 (5/10/2023)	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	95,413.61	115,287.00	115,287.00	115,287.00	115,287.00
01-05 Overtime		350.00	350.00	350.00	135.39	350.00	350.00	350.00	350.00
	Personnel Services	101,600.00	104,072.00	104,920.00	95,549.00	115,637.00	115,637.00	115,637.00	115,637.00
Employee Costs									
05-01 Travel		1,000.00	1,000.00	1,000.00	212.85	1,000.00	1,000.00	1,000.00	1,000.00
05-05 Training		600.00	600.00	500.00	0.00	600.00	600.00	600.00	600.00
05-15 Dues		15,832.00	15,165.00	15,665.00	15,490.00	16,216.00	16,216.00	16,216.00	16,216.00
	Employee Costs	17,432.00	16,765.00	17,165.00	15,702.85	17,816.00	17,816.00	17,816.00	17,816.00
Benefits									
08-01 Fica/Medicare		7,773.00	7,962.00	8,027.00	6,935.34	8,847.00	8,847.00	8,847.00	8,847.00
08-05 Retirement		10,262.00	10,720.00	10,702.00	9,745.90	11,795.00	11,795.00	11,795.00	11,795.00
08-10 Health		21,987.00	22,424.00	23,316.00	18,081.17	32,198.00	32,198.00	32,198.00	32,198.00
08-15 Dental		1,072.00	1,072.00	1,082.00	481.69	1,082.00	1,082.00	1,082.00	1,082.00
	Benefits	41,094.00	42,178.00	43,127.00	35,244.10	53,922.00	53,922.00	53,922.00	53,922.00
Supplies									
10-01 Office		900.00	900.00	900.00	907.20	1,000.00	1,000.00	1,000.00	1,000.00
10-05 Postage		300.00	300.00	300.00	101.33	300.00	300.00	300.00	300.00
10-25 Advertising		2,400.00	2,400.00	2,400.00	1,592.39	2,400.00	2,400.00	2,400.00	2,400.00
10-60 GIS Mapping		9,000.00	10,555.00	10,693.00	7,956.97	10,768.00	10,768.00	10,768.00	10,768.00
	Supplies	12,600.00	14,155.00	14,293.00	10,557.89	14,468.00	14,468.00	14,468.00	14,468.00
Utilities									
15-15 Telephone		600.00	800.00	1,000.00	620.92	1,000.00	1,000.00	1,000.00	1,000.00
	Utilities	600.00	800.00	1,000.00	620.92	1,000.00	1,000.00	1,000.00	1,000.00
	Economic & Community	173,326.00	177,970.00	180,505.00	157,674.76	202,843.00	202,843.00	202,843.00	202,843.00
	General Government	1,614,489.00	1,828,889.00	2,741,488.00	1,582,676.31	2,265,924.00	2,265,924.00	2,265,924.00	2,265,924.00

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Economic & Community Development**

<b>Personnel Services</b>	Provides regular/overtime wages for the Community Development Director and Administrative Assistant. Overtime is for Administrative Assistant to attend meetings.	
<b>Employee Costs</b>	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.	
<b>Benefits</b>	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.	
<b>Supplies</b>	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.	
<b>Utilities</b>	Provides for telephone service.	
<b>Salaries (non-union employee)</b>	Economic & Community Development Director (offsetting revenues of \$3,295.76)	\$79,364.00
<b>Salaries (union employee)</b>	Administrative Assistant	\$35,922.75
	Overtime	\$ 350.00

**TOWN OF SKOWHEGAN OPERATING BUDGET**

		2021 Budget	2022 Budget	2023 Budget	2023 Expenses YTD (5/10/2023)	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	1,106,274.16	1,497,457.00	1,497,457.00	1,497,457.00	1,497,457.00
01-05 Overtime		100,000.00	160,000.00	180,000.00	178,520.90	200,000.00	200,000.00	200,000.00	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	1,284,795.06	1,697,457.00	1,697,457.00	1,697,457.00	1,697,457.00
Employee Costs									
05-01 Travel		1,500.00	1,500.00	1,500.00	2,269.39	2,500.00	2,500.00	2,500.00	2,500.00
05-05 Training		11,000.00	11,000.00	11,000.00	10,619.00	15,000.00	15,000.00	15,000.00	15,000.00
05-10 Subscriptions		3,375.00	6,900.00	0.00	0.00	0.00	0.00	0.00	0.00
05-15 Dues		900.00	900.00	1,000.00	1,035.00	1,300.00	1,300.00	1,300.00	1,300.00
05-20 Meals		1,500.00	1,500.00	1,500.00	324.41	2,000.00	2,000.00	2,000.00	2,000.00
05-25 Lodging		2,500.00	2,500.00	3,000.00	933.33	3,000.00	3,000.00	3,000.00	3,000.00
05-85 Uniforms		10,500.00	10,500.00	10,500.00	9,935.32	16,000.00	16,000.00	16,000.00	16,000.00
05-90 Pay Incentives		2,400.00	2,400.00	2,400.00	0.00	2,400.00	2,400.00	2,400.00	2,400.00
	Employee Costs	33,675.00	37,200.00	30,900.00	25,116.45	42,200.00	42,200.00	42,200.00	42,200.00
Benefits									
08-01 Fica/Medicare		84,837.00	94,096.00	102,287.00	97,031.39	128,194.00	128,194.00	128,194.00	128,194.00
08-05 Retirement		135,880.00	163,197.00	177,386.00	171,260.60	212,790.00	212,790.00	212,790.00	212,790.00
08-10 Health		188,936.00	196,051.00	254,901.00	167,903.31	297,784.00	297,784.00	297,784.00	297,784.00
08-15 Dental		8,569.00	9,104.00	9,194.00	6,743.66	10,287.00	10,287.00	10,287.00	10,287.00
	Benefits	418,222.00	462,448.00	543,768.00	442,938.96	649,055.00	649,055.00	649,055.00	649,055.00
Supplies									
10-01 Office		4,000.00	4,000.00	4,000.00	4,383.63	5,000.00	5,000.00	5,000.00	5,000.00
10-05 Postage		400.00	600.00	600.00	259.55	600.00	600.00	600.00	600.00
10-30 Laboratory Costs		1,000.00	800.00	800.00	775.00	1,200.00	1,200.00	1,200.00	1,200.00
10-35 Application/Permits/Fees		600.00	600.00	600.00	260.47	600.00	600.00	600.00	600.00
10-45 Ammunition		6,000.00	7,000.00	7,000.00	6,904.29	10,000.00	10,000.00	10,000.00	10,000.00
10-50 Investigative		900.00	900.00	900.00	874.92	1,200.00	1,200.00	1,200.00	1,200.00
	Supplies	12,900.00	13,900.00	13,900.00	13,457.86	18,600.00	18,600.00	18,600.00	18,600.00
Utilities									
15-15 Telephone		10,500.00	10,500.00	10,500.00	8,861.84	14,000.00	14,000.00	14,000.00	14,000.00
	Utilities	10,500.00	10,500.00	10,500.00	8,861.84	14,000.00	14,000.00	14,000.00	14,000.00
Repairs & Maintenance									
30-01 General		750.00	750.00	1,000.00	926.88	1,200.00	1,200.00	1,200.00	1,200.00
30-05 Vehicle		10,000.00	10,000.00	10,000.00	1,534.48	14,000.00	14,000.00	14,000.00	14,000.00
30-10 Building						35,000.00	35,000.00	35,000.00	35,000.00
30-20 Equipment		600.00	600.00	600.00	446.86	2,000.00	2,000.00	2,000.00	2,000.00
30-25 Radios		1,300.00	1,300.00	1,300.00	1,225.50	2,000.00	2,000.00	2,000.00	2,000.00
	Repairs & Maintenance	12,650.00	12,650.00	12,900.00	4,133.72	54,200.00	54,200.00	54,200.00	54,200.00
Purchase									
35-01 Equipment		2,400.00	2,400.00	2,400.00	1,859.26	3,000.00	3,000.00	3,000.00	3,000.00
35-20 Tires		4,500.00	4,500.00	1,500.00	0.00	4,500.00	4,500.00	4,500.00	4,500.00
35-40 Gas & Diesel		25,000.00	25,000.00	31,500.00	24,686.89	31,500.00	31,500.00	31,500.00	31,500.00
	Purchase	31,900.00	31,900.00	35,400.00	26,546.15	39,000.00	39,000.00	39,000.00	39,000.00
	Police Dept.	1,628,815.00	1,798,599.00	1,984,441.00	1,805,850.04	2,514,512.00	2,514,512.00	2,514,512.00	2,514,512.00

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Police Department**

<b>Personnel Services</b>	Provides regular/overtime, holiday, sick and vacation wages for the Police Chief, Deputy Chief, Sergeants, Corporals, Detectives, Police Officers, Reserve Officers and Administrative Assistant. Two proposed Police Officer positions. One position 75% of wages and benefits covered for three years by the COPS Grant. Union employees have a pay scale based on years of service and rank.	
<b>Employee Costs</b>	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.	
<b>Benefits</b>	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.	
<b>Supplies</b>	Provides for office supplies, postage, laboratory costs, application/permits/fees, ammunition and investigative services.	
<b>Building Repairs/Maintenance</b>	Provides cleaning services, equipment, chemicals and paper products.	
<b>Utilities</b>	Provides for the telephone expenses.	
<b>Repair/Maintenance</b>	Provides repair and maintenance for vehicles, equipment and radios and any general repair not listed.	
<b>Purchases</b>	Provides for purchase of equipment, new tires and gas for the police cruisers.	
<b>Salaries (non-union employees)</b>	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 (5/10/2023)	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	641,790.82	1,026,845.00	1,026,845.00	1,026,845.00	1,026,845.00
01-05 Overtime		45,100.00	80,000.00	100,000.00	169,251.74	160,000.00	160,000.00	160,000.00	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	811,042.56	1,186,845.00	1,186,845.00	1,186,845.00	1,186,845.00
Employee Costs									
05-05 Training		5,500.00	5,500.00	10,000.00	5,242.91	10,000.00	10,000.00	10,000.00	10,000.00
05-15 Dues		200.00	200.00	200.00	360.00	400.00	400.00	400.00	400.00
05-80 Laundry		500.00	600.00	600.00	322.03	600.00	600.00	600.00	600.00
05-85 Uniforms		6,000.00	6,000.00	6,000.00	7,298.76	7,000.00	7,000.00	7,000.00	7,000.00
	Employee Costs	12,200.00	12,300.00	16,800.00	13,223.70	18,000.00	18,000.00	18,000.00	18,000.00
Benefits									
08-01 Fica/Medicare		50,713.00	61,424.00	60,995.00	60,877.16	90,794.00	90,794.00	90,794.00	90,794.00
08-05 Retirement		69,463.00	99,549.00	98,800.00	90,073.65	136,140.00	136,140.00	136,140.00	136,140.00
08-10 Health		106,947.00	148,725.00	121,413.00	123,153.42	176,875.00	176,875.00	176,875.00	176,875.00
08-15 Dental		4,820.00	5,890.00	5,949.00	5,342.38	7,572.00	7,572.00	7,572.00	7,572.00
	Benefits	231,943.00	315,588.00	287,157.00	279,446.61	411,381.00	411,381.00	411,381.00	411,381.00
Supplies									
10-01 Office		2,500.00	2,500.00	3,000.00	1,216.17	2,500.00	2,500.00	2,500.00	2,500.00
10-05 Postage		100.00	100.00	100.00	0.57	100.00	100.00	100.00	100.00
10-40 Cleaning		1,500.00	1,500.00	1,750.00	737.56	1,500.00	1,500.00	1,500.00	1,500.00
10-47 EMS Supplies			1,000.00	2,500.00	2,374.90	3,000.00	3,000.00	3,000.00	3,000.00
	Supplies	4,100.00	5,100.00	7,350.00	4,329.20	7,100.00	7,100.00	7,100.00	7,100.00
Utilities									
15-01 Electricity		7,000.00	7,000.00	8,500.00	5,780.15	3,000.00	3,000.00	3,000.00	3,000.00
15-05 Heat		7,000.00	7,000.00	10,000.00	6,635.62	3,500.00	3,500.00	3,500.00	3,500.00
15-10 Water		850.00	850.00	1,000.00	421.78	200.00	200.00	200.00	200.00
15-15 Telephone		1,200.00	1,200.00	2,400.00	1,011.22	3,700.00	3,700.00	3,700.00	3,700.00
	Utilities	16,050.00	16,050.00	21,900.00	13,848.77	10,400.00	10,400.00	10,400.00	10,400.00
Repairs & Maintenance									
30-05 Vehicle		15,000.00	15,000.00	18,000.00	14,655.89	18,000.00	18,000.00	18,000.00	18,000.00
30-10 Building		3,500.00	3,500.00	3,500.00	3,315.80	3,500.00	3,500.00	3,500.00	3,500.00
30-20 Equipment		14,000.00	14,000.00	18,000.00	13,915.44	18,000.00	18,000.00	18,000.00	18,000.00
30-25 Radios		2,000.00	2,000.00	2,800.00	1,968.47	2,800.00	2,800.00	2,800.00	2,800.00
	Repairs & Maintenance	34,500.00	34,500.00	42,300.00	33,855.60	42,300.00	42,300.00	42,300.00	42,300.00
Purchase									
35-40 Gas & Diesel		7,000.00	6,500.00	6,500.00	8,695.96	9,700.00	9,700.00	9,700.00	9,700.00
	Purchase	7,000.00	6,500.00	6,500.00	8,695.96	9,700.00	9,700.00	9,700.00	9,700.00
Miscellaneous Expenses									
60-25 Fire Prevent		2,000.00	2,000.00	2,000.00	1,170.21	2,000.00	2,000.00	2,000.00	2,000.00
	Miscellaneous Expenses	2,000.00	2,000.00	2,000.00	1,170.21	2,000.00	2,000.00	2,000.00	2,000.00
	Fire Dept.	970,703.00	1,194,936.00	1,181,315.00	1,165,612.61	1,687,726.00	1,687,726.00	1,687,726.00	1,687,726.00

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Fire Department**

<b>Personnel Services</b>	Provides regular/overtime, holiday, sick and vacation wages for the (1) Fire Chief, (1) Deputy Fire Chief, (4) Captains, (8) Firefighters and (20) Call Firefighters. Union employees have a pay scale based on years of service and rank.	
<b>Employee Costs</b>	Provides training, subscriptions, dues, laundry and uniform expenses for above employees.	
<b>Benefits</b>	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.	
<b>Supplies</b>	Provides office supplies, postage, EMS supplies and cleaning supplies for the Fire Department.	
<b>Utilities</b>	Provides electricity, heat, water and telephone service for the Fire Department.	
<b>Repairs/Maintenance</b>	Provides repair and maintenance for the fire trucks, building, equipment and radios.	
<b>Purchases</b>	Provides for the purchase of gas/diesel for the Fire Department's fleet of vehicles.	
<b>Fire Prevention</b>	Provides for the material to do public training pertaining to fire prevention.	
<b>Salaries (non-union employees)</b>	Fire Chief	\$92,456.00
	Deputy Chief	\$82,867.20
	Call Firefighters	\$40,000.00

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Fire Department (continued)**

<b>Salaries (union employees)</b>	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 (5/10/2023)	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	76,000.00	76,000.00	76,000.00
15-05 Heat				2,500.00	0.00	8,400.00	8,400.00	8,400.00	8,400.00
15-10 Water				400.00	0.00	2,700.00	2,700.00	2,700.00	2,700.00
	Utilities	0.00	0.00	8,900.00	0.00	87,100.00	87,100.00	87,100.00	87,100.00
	Public Safety Building	0.00	0.00	8,900.00	0.00	87,100.00	87,100.00	87,100.00	87,100.00
Dept/Div: 05-12 Public Safety / Other Protection									
Personnel Services									
01-01 Regular		6,864.00	6,950.00	8,008.00	5,106.50	8,008.00	8,008.00	8,008.00	8,008.00
	Personnel Services	6,864.00	6,950.00	8,008.00	5,106.50	8,008.00	8,008.00	8,008.00	8,008.00
Employee Costs									
05-01 Travel		4,200.00	4,200.00	4,200.00	1,459.59	4,200.00	4,200.00	4,200.00	4,200.00
	Employee Costs	4,200.00	4,200.00	4,200.00	1,459.59	4,200.00	4,200.00	4,200.00	4,200.00
Benefits									
08-01 Fica/Medicare		526.00	532.00	613.00	386.37	613.00	613.00	613.00	613.00
	Benefits	526.00	532.00	613.00	386.37	613.00	613.00	613.00	613.00
Supplies									
10-99 General						1,500.00	1,500.00	1,500.00	1,500.00
	Supplies	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00
Utilities									
15-01 Electricity		17,000.00	20,000.00	30,000.00	22,503.18	30,000.00	30,000.00	30,000.00	30,000.00
15-10 Water		510,000.00	520,000.00	530,000.00	487,213.17	540,000.00	540,000.00	540,000.00	540,000.00
	Utilities	527,000.00	540,000.00	560,000.00	509,716.35	570,000.00	570,000.00	570,000.00	570,000.00
Contract Services									
25-10 Animal Shelter		13,485.00	13,485.00	13,485.00	12,361.03	14,654.00	14,654.00	14,654.00	14,654.00
	Contract Services	13,485.00	13,485.00	13,485.00	12,361.03	14,654.00	14,654.00	14,654.00	14,654.00
	Other Protection	552,075.00	565,167.00	586,306.00	529,029.84	598,975.00	598,975.00	598,975.00	598,975.00
	Public Safety	3,151,593.00	3,558,702.00	3,760,962.00	3,500,492.49	4,888,313.00	4,888,313.00	4,888,313.00	4,888,313.00

**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 (5/10/2023)	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	14,722.96	18,587.00	18,587.00	18,587.00	18,587.00
	Personnel Services	14,949.00	16,465.00	14,998.00	14,722.96	18,587.00	18,587.00	18,587.00	18,587.00
Employee Costs									
05-01 Travel		100.00	100.00	100.00	86.25	200.00	200.00	200.00	200.00
05-05 Training		300.00	300.00	300.00	145.00	300.00	300.00	300.00	300.00
	Employee Costs	400.00	400.00	400.00	231.25	500.00	500.00	500.00	500.00
Benefits									
08-01 Fica/Medicare		1,144.00	1,260.00	1,148.00	1,126.32	1,422.00	1,422.00	1,422.00	1,422.00
08-05 Retirement		3,236.00	3,635.00	3,279.00	3,255.03	4,063.00	4,063.00	4,063.00	4,063.00
	Benefits	4,380.00	4,895.00	4,427.00	4,381.35	5,485.00	5,485.00	5,485.00	5,485.00
Supplies									
10-01 Office		500.00	500.00	500.00	73.48	500.00	500.00	500.00	500.00
10-05 Postage		100.00	100.00	100.00	6.84	100.00	100.00	100.00	100.00
	Supplies	600.00	600.00	600.00	80.32	600.00	600.00	600.00	600.00
General Assistance									
40-01 Heat		12,000.00	12,000.00	8,000.00	0.00	6,000.00	6,000.00	6,000.00	6,000.00
40-05 Food		500.00	500.00	500.00	508.89	500.00	500.00	500.00	500.00
40-10 Rent		100,000.00	100,000.00	80,000.00	26,568.00	50,000.00	50,000.00	50,000.00	50,000.00
40-15 Medicines		4,000.00	4,000.00	3,000.00	72.89	500.00	500.00	500.00	500.00
40-20 Burials		5,000.00	5,000.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00	6,000.00
40-25 Personal/Household		8,000.00	8,000.00	6,000.00	468.93	5,000.00	5,000.00	5,000.00	5,000.00
40-30 Electricity		3,000.00	3,000.00	2,000.00	336.17	2,000.00	2,000.00	2,000.00	2,000.00
40-35 Water		1,500.00	1,500.00	1,500.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
	General Assistance	134,000.00	134,000.00	107,000.00	27,954.88	71,000.00	71,000.00	71,000.00	71,000.00
	General Assistance	154,329.00	156,360.00	127,425.00	47,370.76	96,172.00	96,172.00	96,172.00	96,172.00

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**General Assistance**

<b>Personnel Services</b>	Provides regular wages for the Part-Time General Assistance Caseworker.	
<b>Employee Costs</b>	Provides travel, training and dues for above employee.	
<b>Benefits</b>	Includes Fica/Medicare and Retirement. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.2% if applicable.	
<b>Supplies</b>	Provides office supplies and postage for the General Assistance Office.	
<b>General Assistance</b>	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.	
<b>Salary (union employee)</b>	General Assistance Case Worker (split position)	\$18,586.93

**TOWN OF SKOWHEGAN OPERATING BUDGET**

		2021 Budget	2022 Budget	2023 Budget	2023 Expenses YTD (5/10/2023)	2024 Initial Department Requests	2024 Manager Approved	2024 Budget Committee	2024 Selectmen
Dept/Div: 10-03 Health & Human Services / Human Services									
Community Services									
50-05 Crisis & Counseling Centers						18,365.74	0.00	0.00	0.00
50-25 KVCAP Transportation Svs		3,700.00	3,700.00	0.00	0.00	3,700.00	0.00	3,700.00	3,700.00
50-30 KVCAP Child & Family Svs		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	0.00	0.00	0.00
50-45 Spectrum Generations		8,370.00	8,420.00	8,370.00	8,370.00	9,207.00	8,370.00	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	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	0.00
50-80 LifeFlight Foundation		0.00	0.00	0.00	0.00	2,000.00	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	18,000.00	18,000.00
Community Services		66,376.50	59,127.00	56,377.00	56,377.00	81,289.74	47,370.00	51,907.00	51,907.00
Human Services		66,376.50	59,127.00	56,377.00	56,377.00	81,289.74	47,370.00	51,907.00	51,907.00

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**TOWN OF SKOWHEGAN OPERATING BUDGET**

		2021 Budget	2022 Budget	2023 Budget	2023 Expenses YTD (5/10/2023)	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	1,000.00	1,200.00	1,200.00	1,200.00	1,200.00
	Personnel Services	1,200.00	1,200.00	1,200.00	1,000.00	1,200.00	1,200.00	1,200.00	1,200.00
Benefits									
08-01 Fica/Medicare		92.00	92.00	92.00	76.50	92.00	92.00	92.00	92.00
	Benefits	92.00	92.00	92.00	76.50	92.00	92.00	92.00	92.00
	Health Dept.	1,292.00	1,292.00	1,292.00	1,076.50	1,292.00	1,292.00	1,292.00	1,292.00
	Health & Human Services	221,997.50	216,779.00	185,094.00	104,824.26	178,753.74	144,834.00	149,371.00	149,371.00

**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 (5/10/2023)	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	192,434.26	249,932.00	249,932.00	249,932.00	249,932.00
01-05 Overtime		11,793.00	11,557.00	12,288.00	13,929.92	18,166.00	18,166.00	18,166.00	18,166.00
	Personnel Services	226,284.00	225,066.00	237,174.00	206,364.18	268,098.00	268,098.00	268,098.00	268,098.00
Employee Costs									
05-05 Training		3,725.00	3,900.00	4,150.00	562.49	4,100.00	4,100.00	4,100.00	4,100.00
05-10 Subscriptions		8.00	8.00	0.00	0.00	10.00	10.00	10.00	10.00
05-15 Dues		140.00	140.00	160.00	0.00	200.00	200.00	200.00	200.00
05-85 Uniforms		2,700.00	2,700.00	3,000.00	1,467.87	4,100.00	4,100.00	4,100.00	4,100.00
	Employee Costs	6,573.00	6,748.00	7,310.00	2,030.36	8,410.00	8,410.00	8,410.00	8,410.00
Benefits									
08-01 Fica/Medicare		17,311.00	17,218.00	18,144.00	15,178.11	20,510.00	20,510.00	20,510.00	20,510.00
08-05 Retirement		22,855.00	19,122.00	19,805.00	16,478.33	21,968.00	21,968.00	21,968.00	21,968.00
08-10 Health		48,132.00	42,128.00	43,743.00	34,647.96	58,339.00	58,339.00	58,339.00	58,339.00
08-15 Dental		2,143.00	2,143.00	2,164.00	1,620.23	2,164.00	2,164.00	2,164.00	2,164.00
	Benefits	90,441.00	80,611.00	83,856.00	67,924.63	102,981.00	102,981.00	102,981.00	102,981.00
Supplies									
10-01 Office		250.00	750.00	750.00	36.74	750.00	750.00	750.00	750.00
10-05 Postage		50.00	100.00	150.00	0.00	150.00	150.00	150.00	150.00
10-30 Laboratory Costs		9,600.00	10,500.00	12,500.00	8,421.24	19,550.00	19,550.00	19,550.00	19,550.00
10-35 Application/Permits/Fees		2,650.00	2,400.00	2,725.00	2,525.19	2,950.00	2,950.00	2,950.00	2,950.00
10-40 Cleaning		2,400.00	2,400.00	3,200.00	964.32	3,600.00	3,600.00	3,600.00	3,600.00
10-55 Chemicals		31,300.00	36,550.00	37,050.00	25,328.43	48,050.00	48,050.00	48,050.00	48,050.00
	Supplies	46,250.00	52,700.00	56,375.00	37,275.92	75,050.00	75,050.00	75,050.00	75,050.00
Utilities									
15-01 Electricity		46,470.00	46,880.00	57,780.00	43,003.00	71,200.00	71,200.00	71,200.00	71,200.00
15-05 Heat		9,200.00	15,000.00	16,700.00	15,428.14	16,000.00	16,000.00	16,000.00	16,000.00
15-10 Water		2,100.00	2,100.00	2,100.00	1,706.08	2,100.00	2,100.00	2,100.00	2,100.00
15-15 Telephone		1,230.00	1,310.00	1,285.00	962.04	1,285.00	1,285.00	1,285.00	1,285.00
	Utilities	59,000.00	65,290.00	77,865.00	61,099.26	90,585.00	90,585.00	90,585.00	90,585.00
Contract Services									
25-75 Sludge Disposal		92,725.00	94,225.00	132,495.00	88,442.23	135,170.00	135,170.00	135,170.00	135,170.00
25-85 Special Waste Removal		4,300.00	4,300.00	5,000.00	1,655.67	5,000.00	5,000.00	5,000.00	5,000.00
25-96 Toxicity Testing		1,125.00	1,125.00	1,125.00	128.00	1,200.00	1,200.00	1,200.00	1,200.00
	Contract Services	98,150.00	99,650.00	138,620.00	90,225.90	141,370.00	141,370.00	141,370.00	141,370.00
Repairs & Maintenance									
30-01 General		1,500.00	1,500.00	1,500.00	683.69	1,500.00	1,500.00	1,500.00	1,500.00
30-05 Vehicle		3,000.00	3,000.00	4,000.00	1,007.12	5,000.00	5,000.00	5,000.00	5,000.00
30-10 Building		1,000.00	1,000.00	1,000.00	543.00	1,500.00	1,500.00	1,500.00	1,500.00
30-20 Equipment		31,100.00	34,000.00	36,600.00	19,695.80	48,000.00	48,000.00	48,000.00	48,000.00
	Repairs & Maintenance	36,600.00	39,500.00	43,100.00	21,929.61	56,000.00	56,000.00	56,000.00	56,000.00
Purchase									
35-01 Equipment		5,000.00	6,000.00	6,000.00	2,595.86	7,000.00	7,000.00	7,000.00	7,000.00
35-40 Gas & Diesel		7,400.00	7,400.00	6,625.00	3,163.77	6,625.00	6,625.00	6,625.00	6,625.00
35-45 Safety Equip.		1,200.00	1,200.00	1,200.00	106.80	2,000.00	2,000.00	2,000.00	2,000.00
	Purchase	13,600.00	14,600.00	13,825.00	5,866.43	15,625.00	15,625.00	15,625.00	15,625.00
	Pollution Control	576,898.00	584,165.00	658,125.00	492,716.29	758,119.00	758,119.00	758,119.00	758,119.00

**TOWN OF SKOWHEGAN OPERATING BUDGET**

		2021 Budget	2022 Budget	2023 Budget	2023 Expenses YTD (5/10/2023)	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	18,211.34	24,075.00	24,075.00	24,075.00	24,075.00
15-10 Water		275.00	275.00	275.00	154.50	275.00	275.00	275.00	275.00
	Utilities	18,015.00	17,805.00	24,325.00	18,365.84	24,350.00	24,350.00	24,350.00	24,350.00
Repairs & Maintenance									
30-01 General		7,500.00	7,500.00	7,500.00	6,012.97	10,000.00	10,000.00	10,000.00	10,000.00
30-20 Equipment		6,000.00	7,500.00	7,500.00	5,160.69	12,000.00	12,000.00	12,000.00	12,000.00
	Repairs & Maintenance	13,500.00	15,000.00	15,000.00	11,173.66	22,000.00	22,000.00	22,000.00	22,000.00
	Pumping Stations	31,515.00	32,805.00	39,325.00	29,539.50	46,350.00	46,350.00	46,350.00	46,350.00
Dept/Div: 15-06 Waste Water Treatment / Sewers									
Repairs & Maintenance									
30-01 General		20,000.00	20,000.00	22,500.00	14,490.29	23,000.00	23,000.00	23,000.00	23,000.00
	Repairs & Maintenance	20,000.00	20,000.00	22,500.00	14,490.29	23,000.00	23,000.00	23,000.00	23,000.00
Purchase									
35-01 Equipment		2,000.00	2,000.00	4,500.00	1,337.75	5,000.00	5,000.00	5,000.00	5,000.00
	Purchase	2,000.00	2,000.00	4,500.00	1,337.75	5,000.00	5,000.00	5,000.00	5,000.00
	Sewers	22,000.00	22,000.00	27,000.00	15,828.04	28,000.00	28,000.00	28,000.00	28,000.00
	Waste Water Treatment	630,413.00	638,970.00	724,450.00	538,083.83	832,469.00	832,469.00	832,469.00	832,469.00

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Pollution Control Plant**

<b>Personnel Services</b>	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.
<b>Employee Costs</b>	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.
<b>Benefits</b>	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.
<b>Supplies</b>	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.
<b>Utilities</b>	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)**

<b>Contract Services</b>	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.	
<b>Repair/Maintenance</b>	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.	
<b>Purchases</b>	Provides for tools, equipment, furniture, and consumable safety equipment purchases (gloves, glasses, earplugs, Tyvek suits, etc.), and gas/diesel for vehicles.	
<b>Salaries (non-union employee)</b>	Waste Water Treatment Plant Supervisor	\$89,419.20
<b>Salaries (union employees)</b>	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 (5/10/2023)	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	207,417.39	320,053.00	320,053.00	320,053.00	320,053.00
01-05 Overtime		9,000.00	9,000.00	10,500.00	8,191.90	10,500.00	10,500.00	10,500.00	10,500.00
	Personnel Services	224,118.00	211,079.00	230,600.00	215,609.29	330,553.00	330,553.00	330,553.00	330,553.00
Employee Costs									
05-01 Travel		115.00	115.00	115.00	0.00	115.00	115.00	115.00	115.00
05-05 Training		1,400.00	1,400.00	2,000.00	165.00	4,000.00	4,000.00	4,000.00	4,000.00
05-20 Meals		100.00	100.00	100.00	97.44	250.00	250.00	250.00	250.00
05-25 Lodging		600.00	600.00	600.00	166.88	1,000.00	1,000.00	1,000.00	1,000.00
05-85 Uniforms		3,650.00	3,650.00	3,650.00	2,233.77	4,250.00	4,250.00	4,250.00	4,250.00
	Employee Costs	5,865.00	5,865.00	6,465.00	2,663.09	9,615.00	9,615.00	9,615.00	9,615.00
Benefits									
08-01 Fica/Medicare		17,146.00	16,148.00	17,641.00	16,517.50	25,288.00	25,288.00	25,288.00	25,288.00
08-05 Retirement		19,040.00	17,981.00	19,441.00	17,524.35	28,684.00	28,684.00	28,684.00	28,684.00
08-10 Health		58,420.00	49,930.00	48,192.00	44,939.42	85,246.00	85,246.00	85,246.00	85,246.00
08-15 Dental		2,678.00	2,678.00	2,705.00	1,839.18	3,245.00	3,245.00	3,245.00	3,245.00
	Benefits	97,284.00	86,737.00	87,979.00	80,820.45	142,463.00	142,463.00	142,463.00	142,463.00
Supplies									
10-05 Postage		75.00	75.00	75.00	28.56	75.00	75.00	75.00	75.00
10-35 Application/Permits/Fees		750.00	750.00	750.00	531.00	750.00	750.00	750.00	750.00
10-99 General		2,900.00	2,900.00	3,000.00	2,470.20	5,000.00	5,000.00	5,000.00	5,000.00
	Supplies	3,725.00	3,725.00	3,825.00	3,029.76	5,825.00	5,825.00	5,825.00	5,825.00
Utilities									
15-01 Electricity		10,000.00	10,000.00	12,000.00	10,239.36	18,250.00	18,250.00	18,250.00	18,250.00
15-05 Heat		1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
15-10 Water		275.00	275.00	350.00	331.93	475.00	475.00	475.00	475.00
15-15 Telephone		350.00	350.00	350.00	300.13	400.00	400.00	400.00	400.00
	Utilities	11,625.00	11,625.00	13,700.00	10,871.42	20,125.00	20,125.00	20,125.00	20,125.00
Contract Services									
25-46 Disposal Costs		523,500.00	528,000.00	546,480.00	431,393.20	575,000.00	575,000.00	575,000.00	575,000.00
25-50 Tire Removal		1,600.00	1,750.00	1,750.00	1,912.00	3,500.00	3,500.00	3,500.00	3,500.00
25-55 Chipping		13,000.00	13,000.00	18,000.00	13,550.36	18,000.00	18,000.00	18,000.00	18,000.00
25-80 Recycling Programs		14,750.00	14,750.00	15,250.00	12,680.72	16,500.00	16,500.00	16,500.00	16,500.00
	Contract Services	552,850.00	557,500.00	581,480.00	459,536.28	613,000.00	613,000.00	613,000.00	613,000.00
Repairs & Maintenance									
30-01 General		8,600.00	9,500.00	12,000.00	1,151.98	12,000.00	12,000.00	12,000.00	12,000.00
30-05 Vehicle		3,000.00	3,000.00	4,000.00	885.17	4,500.00	4,500.00	4,500.00	4,500.00
30-75 Pest Control		1,000.00	1,000.00	1,250.00	870.00	1,500.00	1,500.00	1,500.00	1,500.00
	Repairs & Maintenance	12,600.00	13,500.00	17,250.00	2,907.15	18,000.00	18,000.00	18,000.00	18,000.00
Purchase									
35-40 Gas & Diesel		4,750.00	4,750.00	5,000.00	3,884.67	5,000.00	5,000.00	5,000.00	5,000.00
35-55 Permits & Stickers		0.00	1,500.00	0.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00
	Purchase	4,750.00	6,250.00	5,000.00	3,884.67	6,500.00	6,500.00	6,500.00	6,500.00
	Solid Waste & Recycling	912,817.00	896,281.00	946,299.00	779,322.11	1,146,081.00	1,146,081.00	1,146,081.00	1,146,081.00
	Sanitation	912,817.00	896,281.00	946,299.00	779,322.11	1,146,081.00	1,146,081.00	1,146,081.00	1,146,081.00

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Solid Waste Management**

<b>Personnel Services</b>	Provides regular and overtime wages for the Solid Waste Supervisor and five full-time employees.
<b>Employee Costs</b>	Provides travel, training, meals, lodging and uniforms for the above employees.
<b>Benefits</b>	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.
<b>Supplies</b>	Provides office supplies, postage, applications/permits/fees and general supplies for Solid Waste Management Facility.
<b>Utilities</b>	Provides electricity, water, telephone and approximately 900 gallons of fuel oil for Solid Waste Management Facility.
<b>Contract Services</b>	Provides contracts and services for container rental, hauls, tipping fees, tire removal, chipping and recycling.
<b>Repair/Maintenance</b>	Provides repair and maintenance for vehicles, minor building repairs, equipment, radios and the control of rodents at this facility.
<b>Purchases</b>	Provides gas/diesel for the vehicles and purchase of permits and stickers.

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Solid Waste Management (Continued)**

<b>Salaries (non-union employee)</b>	SWFM Supervisor	\$64,079.20
<b>Salaries (union employees)</b>	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 (5/10/2023)	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	200,822.52	313,034.00	313,034.00	313,034.00	313,034.00
01-05 Overtime		10,670.00	10,739.00	11,448.00	7,037.00	13,130.00	13,130.00	13,130.00	13,130.00
	Personnel Services	273,159.00	282,073.00	285,257.00	207,859.52	326,164.00	326,164.00	326,164.00	326,164.00
Employee Costs									
05-01 Travel		500.00	500.00	500.00	203.71	500.00	500.00	500.00	500.00
05-05 Training		1,200.00	1,200.00	1,200.00	990.00	1,200.00	1,200.00	1,200.00	1,200.00
05-15 Dues		275.00	300.00	300.00	75.00	300.00	300.00	300.00	300.00
05-20 Meals		500.00	700.00	700.00	278.37	700.00	700.00	700.00	700.00
05-25 Lodging		500.00	500.00	500.00	0.00	500.00	500.00	500.00	500.00
05-85 Uniforms		10,000.00	10,500.00	11,960.00	6,813.96	13,525.00	13,525.00	13,525.00	13,525.00
	Employee Costs	12,975.00	13,700.00	15,160.00	8,361.04	16,725.00	16,725.00	16,725.00	16,725.00
Benefits									
08-01 Fica/Medicare		20,896.00	21,579.00	21,823.00	15,573.44	24,952.00	24,952.00	24,952.00	24,952.00
08-05 Retirement		24,139.00	27,333.00	27,222.00	17,183.31	31,584.00	31,584.00	31,584.00	31,584.00
08-10 Health		72,929.00	76,719.00	75,060.00	40,810.18	79,110.00	79,110.00	79,110.00	79,110.00
08-15 Dental		3,174.00	3,174.00	3,206.00	1,839.18	3,206.00	3,206.00	3,206.00	3,206.00
	Benefits	121,138.00	128,805.00	127,311.00	75,406.11	138,852.00	138,852.00	138,852.00	138,852.00
Supplies									
10-01 Office		1,500.00	2,000.00	2,000.00	1,779.48	2,000.00	2,000.00	2,000.00	2,000.00
10-05 Postage		100.00	100.00	200.00	1.68	200.00	200.00	200.00	200.00
10-35 Application/Permits/Fees		250.00	300.00	300.00	0.00	300.00	300.00	300.00	300.00
10-40 Cleaning		2,000.00	2,000.00	2,500.00	875.55	2,000.00	2,000.00	2,000.00	2,000.00
10-65 Safety Equip		3,500.00	7,800.00	7,800.00	3,971.76	8,500.00	8,500.00	8,500.00	8,500.00
	Supplies	7,350.00	12,200.00	12,800.00	6,628.47	13,000.00	13,000.00	13,000.00	13,000.00
Utilities									
15-01 Electricity		5,500.00	8,500.00	8,500.00	4,754.90	8,500.00	8,500.00	8,500.00	8,500.00
15-05 Heat		10,000.00	7,500.00	9,000.00	11,530.24	11,200.00	11,200.00	11,200.00	11,200.00
15-10 Water		2,300.00	2,500.00	2,500.00	1,941.41	2,500.00	2,500.00	2,500.00	2,500.00
15-15 Telephone		1,600.00	1,600.00	1,600.00	983.63	1,800.00	1,800.00	1,800.00	1,800.00
	Utilities	19,400.00	20,100.00	21,600.00	19,210.18	24,000.00	24,000.00	24,000.00	24,000.00
Contract Services									
25-60 Hired Equipment		12,000.00	12,000.00	18,000.00	3,605.00	14,000.00	14,000.00	14,000.00	14,000.00
25-65 Street Painting		28,000.00	28,000.00	34,000.00	2,752.00	38,000.00	38,000.00	38,000.00	38,000.00
	Contract Services	40,000.00	40,000.00	52,000.00	6,357.00	52,000.00	52,000.00	52,000.00	52,000.00
Repairs & Maintenance									
30-10 Building		4,000.00	4,000.00	6,000.00	2,611.56	7,000.00	7,000.00	7,000.00	7,000.00
30-25 Radios		500.00	500.00	500.00	0.00	500.00	500.00	500.00	500.00
30-50 Street/Traffic Signs		5,000.00	5,000.00	10,000.00	6,156.60	12,000.00	12,000.00	12,000.00	12,000.00
30-60 Tree Cutting		4,000.00	4,000.00	10,000.00	4,200.00	12,000.00	12,000.00	12,000.00	12,000.00
30-85 Road Maint		65,000.00	70,000.00	70,000.00	47,628.30	75,000.00	75,000.00	75,000.00	75,000.00
30-90 Bridges		2,500.00	3,000.00	5,000.00	3,154.57	7,500.00	7,500.00	7,500.00	7,500.00
	Repairs & Maintenance	81,000.00	86,500.00	101,500.00	63,751.03	114,000.00	114,000.00	114,000.00	114,000.00
Purchase									
35-30 Gravel & Sand		10,000.00	10,000.00	12,000.00	0.00	12,000.00	12,000.00	12,000.00	12,000.00
35-35 Culverts		9,000.00	9,000.00	11,000.00	9,779.00	11,000.00	11,000.00	11,000.00	11,000.00
	Purchase	19,000.00	19,000.00	23,000.00	9,779.00	23,000.00	23,000.00	23,000.00	23,000.00
	Summer Roads	574,022.00	602,378.00	638,628.00	397,352.35	707,741.00	707,741.00	707,741.00	707,741.00

**TOWN OF SKOWHEGAN OPERATING BUDGET**

		2021 Budget	2022 Budget	2023 Budget	2023 Expenses YTD (5/10/2023)	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	313,697.10	379,804.00	379,804.00	379,804.00	379,804.00
01-05 Overtime		68,394.00	69,240.00	73,740.00	73,163.69	84,659.00	84,659.00	84,659.00	84,659.00
	Personnel Services	383,279.00	395,765.00	405,311.00	386,860.79	464,463.00	464,463.00	464,463.00	464,463.00
Benefits									
08-01 Fica/Medicare		29,320.00	30,277.00	31,007.00	29,258.57	35,532.00	35,532.00	35,532.00	35,532.00
08-05 Retirement		29,297.00	32,585.00	32,721.00	29,863.56	37,879.00	37,879.00	37,879.00	37,879.00
08-10 Health		76,988.00	81,034.00	79,366.00	68,103.13	83,653.00	83,653.00	83,653.00	83,653.00
08-15 Dental		3,253.00	3,253.00	3,285.00	3,021.51	3,285.00	3,285.00	3,285.00	3,285.00
	Benefits	138,858.00	147,149.00	146,379.00	130,246.77	160,349.00	160,349.00	160,349.00	160,349.00
Purchase									
35-25 Sand/Salt /CP		245,000.00	245,000.00	286,000.00	180,293.01	294,000.00	294,000.00	294,000.00	294,000.00
	Purchase	245,000.00	245,000.00	286,000.00	180,293.01	294,000.00	294,000.00	294,000.00	294,000.00
	Winter Roads	767,137.00	787,914.00	837,690.00	697,400.57	918,812.00	918,812.00	918,812.00	918,812.00
Dept/Div: 25-06 Public Works / Vehicle Maintenance									
Repairs & Maintenance									
30-08 Vehicle & Equipment		130,000.00	135,000.00	160,000.00	142,146.22	190,000.00	190,000.00	190,000.00	190,000.00
	Repairs & Maintenance	130,000.00	135,000.00	160,000.00	142,146.22	190,000.00	190,000.00	190,000.00	190,000.00
Purchase									
35-20 Tires		12,000.00	12,000.00	12,000.00	11,124.00	12,000.00	12,000.00	12,000.00	12,000.00
35-40 Gas & Diesel		105,000.00	105,000.00	110,000.00	75,319.99	130,000.00	130,000.00	130,000.00	130,000.00
	Purchase	117,000.00	117,000.00	122,000.00	86,443.99	142,000.00	142,000.00	142,000.00	142,000.00
	Vehicle Maintenance	247,000.00	252,000.00	282,000.00	228,590.21	332,000.00	332,000.00	332,000.00	332,000.00
	Public Works	1,588,159.00	1,642,292.00	1,758,318.00	1,323,343.13	1,958,553.00	1,958,553.00	1,958,553.00	1,958,553.00

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Public Works – Summer Roads Maintenance**

<b>Personnel Services</b>	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.
<b>Employee Costs</b>	Provides travel, training, dues, meals, lodging and uniforms for above employees
<b>Benefits</b>	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.
<b>Supplies</b>	Provides for office supplies, postage, application/permits/fees, cleaning supplies and safety equipment for Public Works Department.
<b>Utilities</b>	Provides electricity, heat, water and telephone for Public Works Department.
<b>Contract Services</b>	Provides contracts for hired equipment such as excavator for ditching and street painting.
<b>Repair/Maintenance</b>	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.
<b>Purchases</b>	Provides for the purchase of gravel, sand and culverts.

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Public Works – Summer Roads Maintenance (Continued)**

<b>Salaries (non-union employees)</b>	Road Commissioner	\$33,729.60 (26 weeks)
<b>Salaries (union employees)</b>	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**

<b>Personnel Services</b>	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.	
<b>Benefits</b>	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.	
<b>Purchases</b>	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.	
<b>Salaries (non-union employees)</b>	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 (5/10/2023)	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	200.55	400.00	400.00	400.00	400.00
15-10 Water		800.00	800.00	800.00	376.10	1,000.00	1,000.00	1,000.00	1,000.00
	Utilities	1,025.00	1,025.00	1,075.00	576.65	1,400.00	1,400.00	1,400.00	1,400.00
Contract Services									
25-23 Web Site Maintenance		1,980.00	1,980.00	2,400.00	2,178.00	2,400.00	2,400.00	2,400.00	2,400.00
25-90 Sexton		85,000.00	86,700.00	91,035.00	79,655.59	95,587.00	95,587.00	95,587.00	95,587.00
25-95 Cemetery - Catholic Cemetery		950.00	950.00	950.00	950.00	1,200.00	1,200.00	1,200.00	1,200.00
	Contract Services	87,930.00	89,630.00	94,385.00	82,783.59	99,187.00	99,187.00	99,187.00	99,187.00
Repairs & Maintenance									
30-60 Tree Cutting		1,250.00	1,250.00	1,500.00	1,250.00	2,000.00	2,000.00	2,000.00	2,000.00
30-96 Cemeteries		2,000.00	2,000.00	2,500.00	1,277.20	2,500.00	2,500.00	2,500.00	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	35,000.00	35,000.00	35,000.00
	Repairs & Maintenance	19,250.00	21,250.00	29,000.00	26,417.20	39,500.00	39,500.00	39,500.00	39,500.00
	Cemeteries	108,205.00	111,905.00	124,460.00	109,777.44	140,087.00	140,087.00	140,087.00	140,087.00
	Public Properties	108,205.00	111,905.00	124,460.00	109,777.44	140,087.00	140,087.00	140,087.00	140,087.00

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Cemeteries**

<b>Utilities</b>	Provides water to the cemeteries and electricity to the Southside Cemetery.
<b>Contract Services</b>	Provides contract for the Cemetery Sexton. (Includes 5% increase) Stipend paid to Catholic Cemetery for lot maintenance. Website Maintenance for CemeteryFind.com.
<b>Repair/Maintenance</b>	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 (5/10/2023)	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	279,840.66	350,066.00	350,066.00	350,066.00	350,066.00
01-05 Overtime		1,500.00	1,500.00	1,000.00	622.02	1,000.00	1,000.00	1,000.00	1,000.00
	Personnel Services	259,053.00	308,589.00	312,564.00	280,462.68	351,066.00	351,066.00	351,066.00	351,066.00
Employee Costs									
05-01 Travel		1,750.00	1,750.00	1,750.00	664.30	1,750.00	1,750.00	1,750.00	1,750.00
05-05 Training		1,300.00	1,300.00	1,300.00	475.00	1,300.00	1,300.00	1,300.00	1,300.00
05-15 Dues		480.00	480.00	480.00	505.00	580.00	580.00	580.00	580.00
05-25 Lodging		1,500.00	1,500.00	1,500.00	1,052.51	2,000.00	2,000.00	2,000.00	2,000.00
	Employee Costs	5,030.00	5,030.00	5,030.00	2,696.81	5,630.00	5,630.00	5,630.00	5,630.00
Benefits									
08-01 Fica/Medicare		19,818.00	23,608.00	23,912.00	22,473.18	26,857.00	26,857.00	26,857.00	26,857.00
08-05 Retirement		13,924.00	18,908.00	26,272.00	24,719.03	29,842.00	29,842.00	29,842.00	29,842.00
08-10 Health		56,240.00	81,076.00	69,948.00	55,686.60	73,776.00	73,776.00	73,776.00	73,776.00
08-15 Dental		2,678.00	3,213.00	3,245.00	2,627.40	3,245.00	3,245.00	3,245.00	3,245.00
	Benefits	92,660.00	126,805.00	123,377.00	105,506.21	133,720.00	133,720.00	133,720.00	133,720.00
Supplies									
10-01 Office		1,500.00	1,500.00	1,500.00	1,398.70	1,500.00	1,500.00	1,500.00	1,500.00
10-05 Postage		100.00	100.00	50.00	95.63	50.00	50.00	50.00	50.00
10-25 Advertising		1,500.00	1,500.00	1,500.00	970.00	1,500.00	1,500.00	1,500.00	1,500.00
10-40 Cleaning		5,400.00	5,400.00	5,400.00	4,593.28	5,400.00	5,400.00	5,400.00	5,400.00
	Supplies	8,500.00	8,500.00	8,450.00	7,057.61	8,450.00	8,450.00	8,450.00	8,450.00
Utilities									
15-01 Electricity		12,400.00	12,400.00	12,400.00	11,256.71	16,000.00	16,000.00	16,000.00	16,000.00
15-05 Heat		18,100.00	18,100.00	18,100.00	12,200.66	18,100.00	18,100.00	18,100.00	18,100.00
15-10 Water		5,750.00	6,000.00	6,200.00	5,692.56	6,200.00	6,200.00	6,200.00	6,200.00
15-15 Telephone		3,500.00	2,500.00	2,500.00	1,817.34	2,500.00	2,500.00	2,500.00	2,500.00
	Utilities	39,750.00	39,000.00	39,200.00	30,967.27	42,800.00	42,800.00	42,800.00	42,800.00
Contract Services									
25-15 Portable Toilet Rental		3,223.00	3,223.00	3,690.00	1,372.50	2,500.00	2,500.00	2,500.00	2,500.00
25-35 Container Rental		550.00	550.00	692.00	492.00	696.00	696.00	696.00	696.00
	Contract Services	3,773.00	3,773.00	4,382.00	1,864.50	3,196.00	3,196.00	3,196.00	3,196.00
Repairs & Maintenance									
30-01 General		7,000.00	7,000.00	7,000.00	6,960.17	7,000.00	7,000.00	7,000.00	7,000.00
30-05 Vehicle		650.00	650.00	650.00	154.62	650.00	650.00	650.00	650.00
30-10 Building		5,000.00	5,000.00	5,000.00	3,026.89	6,000.00	6,000.00	6,000.00	6,000.00
30-17 Bldg Mech Primary Maint. Services			6,278.00	6,466.00	6,466.00	6,822.00	6,822.00	6,822.00	6,822.00
30-20 Equipment		1,925.00	1,925.00	1,925.00	1,872.41	1,925.00	1,925.00	1,925.00	1,925.00
30-30 Lawns		8,000.00	8,000.00	22,250.00	15,242.25	8,000.00	8,000.00	8,000.00	8,000.00
30-35 Alarm		675.00	690.00	725.00	747.00	758.00	758.00	758.00	758.00
30-45 Multi-Purpose Room Floor		3,000.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00	3,000.00
30-46 Landscaping						36,500.00	36,500.00	36,500.00	36,500.00
	Repairs & Maintenance	26,250.00	32,543.00	47,016.00	34,469.34	70,655.00	70,655.00	70,655.00	70,655.00
Purchase									
35-40 Gas & Diesel		3,000.00	3,000.00	3,000.00	2,135.70	3,000.00	3,000.00	3,000.00	3,000.00
	Purchase	3,000.00	3,000.00	3,000.00	2,135.70	3,000.00	3,000.00	3,000.00	3,000.00
Community Services									
50-65 Water Safety		4,200.00	4,200.00	4,200.00	0.00	0.00	0.00	0.00	0.00
50-70 Recreation Dept Programs		80,500.00	80,500.00	80,500.00	73,822.00	80,500.00	80,500.00	80,500.00	80,500.00
	Community Services	84,700.00	84,700.00	84,700.00	73,822.00	80,500.00	80,500.00	80,500.00	80,500.00

**TOWN OF SKOWHEGAN OPERATING BUDGET**

		2021 Budget	2022 Budget	2023 Budget	2023 Expenses YTD (5/10/2023)	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	1,500.00	1,500.00	1,500.00	1,500.00
	Miscellaneous Expenses	1,500.00	1,500.00	1,500.00	440.00	1,500.00	1,500.00	1,500.00	1,500.00
	Recreation	524,216.00	613,440.00	629,219.00	539,422.12	700,517.00	700,517.00	700,517.00	700,517.00
	Parks & Recreation	524,216.00	613,440.00	629,219.00	539,422.12	700,517.00	700,517.00	700,517.00	700,517.00

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Parks & Recreation**

<b>Personnel Services</b>	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.
<b>Employee Costs</b>	Provides travel, training, and dues for director and staff.
<b>Benefits</b>	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.
<b>Supplies</b>	Provides office supplies, postage, advertising of programs and cleaning supplies.
<b>Utilities</b>	<b>Provides Electricity</b> – Estimated usage for the Community Center, Maintenance Garage, Tennis Courts, Ice Rink and Ballfield concession stand. <b>Provides Heat</b> – Estimated propane usage for the Community Center (10,000 gal.), Community Center Kitchen (200 gal.) and the Ice Rink (600 gal.) <b>Provides Water</b> – Estimated usage for the Community Center, Maintenance Garage, Fire Protection and all outside facilities. 3% increase to water. <b>Provides Telephone</b> – 4 phone lines at the Community Center.
<b>Contract Services</b>	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)**

<b>Repair/Maintenance</b>	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.	
<b>Purchases</b>	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.	
<b>Community Services</b>	Provides funding for community service and programs for all ages \$40,500.00 with budgeted program revenue of \$40,000.00.	
<b>Miscellaneous</b>	Provides for annual inspection of elevator, fire extinguishers, kitchen hood system, alarm tests, sprinklers and the air handler system.	
<b>Salaries (non-union employees)</b>	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 (5/10/2023)	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	195,000.00	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	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	10,000.00
50-17 Eaton Mountain Foundation			25,000.00	25,000.00				
50-53 Main Street Skowhegan	60,000.00	60,000.00	60,000.00	60,000.00	75,000.00	60,000.00	75,000.00	75,000.00
50-60 Chamber of Commerce	24,000.00			0.00	35,000.00	0.00	0.00	35,000.00
50-97 Skowhegan Area Welcome & Info Center		30,000.00	31,000.00	31,000.00				
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	0.00
50-XX Androscoggin Home Healthcare & Hospice					500.00	0.00	0.00	0.00
50-XX Baker Mountain Ski Town Club				0.00	1,000.00	0.00	0.00	0.00
50-XX Northern Light Home Care & Hospice				0.00	1,500.00	0.00	0.00	0.00
Community Services	309,000.00	320,000.00	363,000.00	363,000.00	356,225.00	277,000.00	295,000.00	307,000.00
Service Organizations	309,000.00	320,000.00	363,000.00	363,000.00	356,225.00	277,000.00	295,000.00	307,000.00
Community Services	309,000.00	320,000.00	363,000.00	363,000.00	356,225.00	277,000.00	295,000.00	307,000.00

**TOWN OF SKOWHEGAN OPERATING BUDGET**

		2021 Budget	2022 Budget	2023 Budget	2023 Expenses YTD (5/10/2023)	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	7,719,366.20				
Unclassified		8,892,737.00	9,083,051.00	9,263,239.50	7,719,366.20	0.00	0.00	0.00	0.00
Education		8,892,737.00	9,083,051.00	9,263,239.50	7,719,366.20	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	10,401,744.51	0.00	0.00	0.00	0.00

**TOWN OF SKOWHEGAN OPERATING BUDGET**

	2021 Budget	2022 Budget	2023 Budget	2023 Expenses YTD (5/10/2023)	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	251,133.00	251,133.00	251,133.00
55-15 TAN	20,000.00	20,000.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00	20,000.00
55-25 Combined Sewer Overflow II	393,149.00	387,314.00	381,479.00	381,478.71	375,644.00	375,644.00	375,644.00	375,644.00
55-50 Highway Grader	20,737.00	20,737.00		0.00	0.00	0.00	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	718,004.00	718,004.00	718,004.00
55-65 Highway Sidewalk Plow	0.00	0.00	0.00		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	31,141.00	31,141.00	31,141.00
55-75 Highway Street Sweeper	38,891.00	38,891.00	38,891.00	38,890.28	38,891.00	38,891.00	38,891.00	38,891.00
55-80 Energy Performance	175,328.00	173,495.00	173,495.00	173,494.14	173,495.00	173,495.00	173,495.00	173,495.00
55-81 Front End Loader	56,115.00	56,115.00	0.00	0.00	0.00	0.00	0.00	0.00
55-82 Public Safety Building		139,956.00	591,797.00	591,796.61	589,750.00	589,750.00	589,750.00	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	2,198,058.00	2,198,058.00	2,198,058.00
Debt Retirement	1,739,639.00	1,860,213.00	2,217,653.00	2,197,649.54	2,198,058.00	2,198,058.00	2,198,058.00	2,198,058.00

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Capital Expenditures – Debt Retirement**

<b>Pay To</b>	<b>Purpose</b>	<b>Date Paid In Full</b>	<b>Interest Rate</b>
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 (5/10/2023)	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	238,000.00	238,000.00	238,000.00
65-05 Recreation Dept		129,000.00	157,000.00	58,950.00	58,950.00	150,000.00	150,000.00	150,000.00	150,000.00
65-10 Municipal Bldg		40,000.00	40,000.00	59,000.00	59,000.00	137,000.00	137,000.00	137,000.00	137,000.00
65-13 Opera House				25,000.00	25,000.00	50,000.00	50,000.00	50,000.00	50,000.00
65-15 Solid Waste		27,000.00	47,000.00	61,500.00	61,500.00	66,500.00	66,500.00	66,500.00	66,500.00
65-20 Police Dept		62,400.00	67,400.00	7,500.00	7,500.00	167,000.00	167,000.00	167,000.00	167,000.00
65-25 Public Works Equipment		218,000.00	200,000.00	397,000.00	397,000.00	59,000.00	59,000.00	59,000.00	59,000.00
65-30A Public Works Roads/Sidewalks		750,000.00	770,000.00	1,030,000.00	1,178,208.00	1,355,000.00	1,355,000.00	1,355,000.00	1,355,000.00
65-30B URIP Funds (Block Grant)		149,532.00	139,664.00	150,220.00	0.00	148,208.00	148,208.00	148,208.00	148,208.00
65-35 Fire Dept.		202,000.00	242,000.00	242,000.00	242,000.00	279,500.00	279,500.00	279,500.00	279,500.00
65-45 Emergency Management		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
65-70 Administration		20,000.00	20,000.00	20,000.00	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	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	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	40,000.00	40,000.00	40,000.00
65-90 Planning, Ord., Admin & Enf.		4,000.00	4,500.00	13,500.00	13,500.00	51,500.00	51,500.00	51,500.00	51,500.00
65-95 Public Works Buildings		20,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	65,000.00	65,000.00
65-96 Street Lights		5,000.00	5,000.00	5,000.00	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	2,826,708.00	2,826,708.00	2,861,708.00	2,861,708.00
	Capital Reserve Funds	1,777,432.00	1,894,224.00	2,259,670.00	2,257,658.00	2,826,708.00	2,826,708.00	2,861,708.00	2,861,708.00
	<b>Capital Expenditures</b>	<b>3,517,071.00</b>	<b>3,754,437.00</b>	<b>4,477,323.00</b>	<b>4,455,307.54</b>	<b>5,024,766.00</b>	<b>5,024,766.00</b>	<b>5,059,766.00</b>	<b>5,059,766.00</b>
	<b>Expense Totals:</b>	<b>24,027,644.62</b>	<b>25,330,857.02</b>	<b>27,656,230.81</b>	<b>23,697,993.74</b>	<b>17,491,688.74</b>	<b>17,378,544.00</b>	<b>17,436,081.00</b>	<b>17,448,081.00</b>
Dept/Div: 45-01 Tax Assessments / Education									
Unclassified									
45-03 School Tax		8,892,737.00	9,083,051.00	9,263,239.50	7,719,366.20				
	Unclassified	8,892,737.00	9,083,051.00	9,263,239.50	7,719,366.20	0.00	0.00	0.00	0.00
	Education	8,892,737.00	9,083,051.00	9,263,239.50	7,719,366.20	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
	<b>Tax Assessments</b>	<b>11,449,684.12</b>	<b>11,749,162.02</b>	<b>11,945,617.81</b>	<b>10,401,744.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Raise and Appropriate</b>		<b>12,577,960.50</b>	<b>13,581,695.00</b>	<b>15,710,613.00</b>	<b>13,296,249.23</b>	<b>17,491,688.74</b>	<b>17,378,544.00</b>	<b>17,436,081.00</b>	<b>17,448,081.00</b>

**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. Server move, Stair repairs, install ADA bathroom, replace 2 doors, purchase shelving.

\$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 \$1,355,000**

\$1,315,000 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 .75" shim and 1.5" overlay starting at the intersection of Back Road to Bigelow Hill Road, 10,000' of Oak Pond Road with .75" shim and 1.25" 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 is scheduled for the year 2024]

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Capital Reserve Funds (Continued)**

**Public Works (Continued)**

				<b>2023 Paving Plan</b>			<b>Price per ton</b>	<b>Project total</b>
	<b>Width</b>	<b>Length</b>	<b>Depth</b>	<b>Other work</b>	<b>Tonnage</b>	<b>Misc. work</b>		
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
Steward Hill Road Crossing						\$508,164.00		\$508,164.00
Norridgewock Ave Sidewalk (LPA)						\$500,000.00		\$500,000.00
					7,500			\$2,263,052.61
		5.3						
							Grant Funds	\$125,000.00
							LPA Refund	\$400,000.00
							CIP Amount	\$275,000.00
							LRAP Funds	\$148,208.00
							Taxation	\$1,314,844.61

**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

\*Timing dependent upon VPI Planning Study

**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 Expenses YTD (5/18/2023)	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	13,194.37	18,000.00	18,000.00	18,000.00	18,000.00
05 Interest on Liens	35,000.00	35,000.00	35,000.00	30,294.51	35,000.00	35,000.00	35,000.00	35,000.00
06 Interest on Investments	30,000.00	5,000.00	5,000.00	57,020.57	10,000.00	10,000.00	10,000.00	10,000.00
07 Excise-BMV	1,500,000.00	1,500,000.00	1,500,000.00	1,505,119.14	1,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00
08 Excise-IFW	5,000.00	5,000.00	5,000.00	4,524.40	5,000.00	5,000.00	5,000.00	5,000.00
10 Clerk Fees	4,500.00	4,500.00	4,500.00	3,263.50	4,500.00	4,500.00	4,500.00	4,500.00
11 Agent Fees	24,000.00	24,000.00	24,000.00	34,745.00	30,000.00	30,000.00	30,000.00	30,000.00
12 Benefit Reimb.	10,000.00	142,147.00	171,570.00	129,087.64	228,396.00	228,396.00	228,396.00	228,396.00
14 Photo Copies	0.00		0.00	5.00	0.00	0.00	0.00	0.00
15 Returned Check Charge	200.00	150.00	175.00	210.00	100.00	100.00	100.00	100.00
17 Certified Copies	16,000.00	12,000.00	12,000.00	14,885.40	12,000.00	12,000.00	12,000.00	12,000.00
18 Burial Permits	4,000.00	4,000.00	4,000.00	5,383.40	4,000.00	4,000.00	4,000.00	4,000.00
20 Victualers Licenses	1,500.00	1,500.00	1,500.00	1,620.00	1,500.00	1,500.00	1,500.00	1,500.00
23 Business Names	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
26 Non-Resident Notary Fees	200.00	200.00	200.00	435.00	200.00	200.00	200.00	200.00
29 Passport Fee	8,000.00	2,000.00	2,500.00	7,163.00	5,000.00	5,000.00	5,000.00	5,000.00
35 Ordinance Fines	800.00	500.00	500.00	299.50	300.00	300.00	300.00	300.00
37 Election Reimb.	400.00	0.00	400.00	0.00	400.00	400.00	400.00	400.00
Finance Department	1,657,650.00	1,754,047.00	1,784,395.00	1,807,300.43	1,954,446.00	1,954,446.00	1,954,446.00	1,954,446.00
Dept/Div: 01-02 General Government / Municipal Building Mainte								
01 Opera House Charge For Svs.	1,600.00	0.00	2,000.00	1,750.00	2,000.00	2,000.00	2,000.00	2,000.00
Municipal Building Mainte	1,600.00	0.00	2,000.00	1,750.00	2,000.00	2,000.00	2,000.00	2,000.00
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	6,000.00	6,000.00	6,000.00
02 Tree Growth Reimb	20,000.00	18,000.00	20,000.00	27,343.38	24,000.00	24,000.00	24,000.00	24,000.00
Assessing	27,000.00	25,000.00	27,000.00	34,286.38	30,000.00	30,000.00	30,000.00	30,000.00
Dept/Div: 01-06 General Government / Planning Ord.								
01 Flood Planning Permit	100.00	100.00	200.00	50.00	200.00	200.00	200.00	200.00
02 Site Plan Review	1,000.00	1,000.00	1,250.00	6,150.00	1,250.00	1,250.00	1,250.00	1,250.00
03 Subdivision Permits	250.00	200.00	200.00	100.00	200.00	200.00	200.00	200.00
Planning Ord.	1,350.00	1,300.00	1,650.00	6,300.00	1,650.00	1,650.00	1,650.00	1,650.00
Dept/Div: 01-07 General Government / Code Enforcement								
01 Plumbing Insp. Fees	5,000.00	5,000.00	6,000.00	10,430.00	7,500.00	7,500.00	7,500.00	7,500.00
02 Junkyard Licenses	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
04 Shore Land Zoning App. Fees	1,000.00	1,000.00	1,000.00	600.00	500.00	500.00	500.00	500.00
05 Building Permit Fees	13,000.00	12,500.00	13,000.00	90,428.14	14,000.00	14,000.00	14,000.00	14,000.00
Code Enforcement	19,300.00	18,800.00	20,300.00	101,758.14	22,300.00	22,300.00	22,300.00	22,300.00

**TOWN OF SKOWHEGAN OPERATIONAL REVENUES**

	2021 Budget	2022 Budget	2023 Budget	2023 Expenses YTD (5/18/2023)	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	2,725.34	3,295.00	3,295.00	3,295.00	3,295.00
02 Fica/Medicare	252.00	252.00	252.00	208.45	252.00	252.00	252.00	252.00
03 Worker's Comp.	125.00	125.00	125.00	103.53	125.00	125.00	125.00	125.00
04 MSRS	92.00	92.00	92.00	69.21	92.00	92.00	92.00	92.00
05 Grant Admin Fees	200.00	200.00	200.00	0.00	200.00	200.00	200.00	200.00
Economic & Community Dev	3,964.00	3,964.00	3,964.00	3,106.53	3,964.00	3,964.00	3,964.00	3,964.00
General Government	1,710,864.00	1,803,111.00	1,839,309.00	1,954,501.48	2,014,360.00	2,014,360.00	2,014,360.00	2,014,360.00
Dept/Div: 05-01 Public Safety / Police Dept.								
01 Gun Permits	200.00	350.00	350.00	300.00	350.00	350.00	350.00	350.00
02 Parking Fines	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04 Accident Reports	2,500.00	2,500.00	2,500.00	2,642.00	2,500.00	2,500.00	2,500.00	2,500.00
05 Taxi Permits	1,000.00	1,000.00	1,000.00	472.00	1,000.00	1,000.00	1,000.00	1,000.00
06 Animal Control	5,000.00	5,000.00	5,000.00	4,993.40	5,000.00	5,000.00	5,000.00	5,000.00
07 SRO	37,682.00	37,872.00	39,821.00	35,280.00	49,680.00	49,680.00	49,680.00	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	200.00	200.00	200.00
15 Sex Offense Registry	50.00			95.00	0.00	0.00	0.00	0.00
20 MDEA Agent	59,030.00	54,329.00	65,666.00	26,675.04	70,845.00	70,845.00	70,845.00	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	155,818.99	299,208.00	299,208.00	299,208.00	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	226,287.43	428,783.00	428,783.00	428,783.00	428,783.00

**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 Expenses YTD (5/18/2023)	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	0.00	0.00	0.00
02 Fire Call Reimbursement	5,000.00	0.00	0.00	0.00	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
Public Safety	307,154.00	309,752.00	347,928.00	226,307.43	428,783.00	428,783.00	428,783.00	428,783.00
Dept/Div: 10-01 Health & Human Services / General Assistance								
01 GA State Reimb	93,800.00	93,800.00	74,900.00	44,303.78	49,700.00	49,700.00	49,700.00	49,700.00
General Assistance	93,800.00	93,800.00	74,900.00	44,303.78	49,700.00	49,700.00	49,700.00	49,700.00
Health & Human Services	93,800.00	93,800.00	74,900.00	44,303.78	49,700.00	49,700.00	49,700.00	49,700.00
Dept/Div: 20-01 Sanitation / Solid Waste & Recycling								
01 Charge for Svs.- Landfill	10,000.00	9,000.00	9,000.00	8,379.00	8,000.00	8,000.00	8,000.00	8,000.00
02 Sale Recyclable Materials	30,000.00	30,000.00	40,000.00	53,156.84	35,000.00	35,000.00	35,000.00	35,000.00
03 Landfill Permit Fees	9,000.00	12,000.00	9,000.00	7,490.00	12,000.00	12,000.00	12,000.00	12,000.00
04 Comm Haulers Licenses	2,000.00	2,000.00	2,000.00	1,750.00	2,000.00	2,000.00	2,000.00	2,000.00
Solid Waste & Recycling	51,000.00	53,000.00	60,000.00	70,775.84	57,000.00	57,000.00	57,000.00	57,000.00
Sanitation	51,000.00	53,000.00	60,000.00	70,775.84	57,000.00	57,000.00	57,000.00	57,000.00
Dept/Div: 25-01 Public Works / Summer Roads								
01 Road Opening Permits	6,000.00	6,000.00	6,000.00	8,971.97	6,000.00	6,000.00	6,000.00	6,000.00
02 Sewer Permits	500.00	500.00	500.00	0.00	500.00	500.00	500.00	500.00
03 Block Grant	149,532.00	139,664.00	150,220.00	148,208.00	148,208.00	148,208.00	148,208.00	148,208.00
Summer Roads	156,032.00	146,164.00	156,720.00	157,179.97	154,708.00	154,708.00	154,708.00	154,708.00
Public Works	156,032.00	146,164.00	156,720.00	157,179.97	154,708.00	154,708.00	154,708.00	154,708.00
Dept/Div: 30-01 Public Properties / Cemeteries								
01 Sale of Cemetery Lots	100.00	200.00	300.00	560.00	300.00	300.00	300.00	300.00
05 Burial Fees	6,750.00	8,000.00	8,000.00	9,450.00	8,000.00	8,000.00	8,000.00	8,000.00
10 Perpetual Care Income	17,500.00	17,500.00	17,500.00	19,647.71	17,500.00	17,500.00	17,500.00	17,500.00
Cemeteries	24,350.00	25,700.00	25,800.00	29,657.71	25,800.00	25,800.00	25,800.00	25,800.00
Public Properties	24,350.00	25,700.00	25,800.00	29,657.71	25,800.00	25,800.00	25,800.00	25,800.00
Dept/Div: 35-01 Parks & Recreation / Recreation								
01 Charge for Svs.- Communit	25,000.00	25,000.00	25,000.00	20,762.71	25,000.00	25,000.00	25,000.00	25,000.00
04 Programs	40,000.00	40,000.00	40,000.00	26,096.47	40,000.00	40,000.00	40,000.00	40,000.00
Recreation	65,000.00	65,000.00	65,000.00	46,859.18	65,000.00	65,000.00	65,000.00	65,000.00
Parks & Recreation	65,000.00	65,000.00	65,000.00	46,859.18	65,000.00	65,000.00	65,000.00	65,000.00
<b>Revenue Totals:</b>	<b>2,408,200.00</b>	<b>2,496,527.00</b>	<b>2,569,657.00</b>	<b>2,529,585.39</b>	<b>2,795,351.00</b>	<b>2,795,351.00</b>	<b>2,795,351.00</b>	<b>2,795,351.00</b>