

Town of Skowhegan

Municipal Budget Fiscal Year 2025



<http://www.skowhegan.org>

Dawn DiBlasi
Trisha L. Austin
David Bucknam
Brent Dickey
Bryan Belliveau
Jason Finley
Jeffrey Hewett
Denise LeBlanc
Vacant
Gail Pelotte
Ronald Rodriguez
Brent Martin
Cynthia Kirk

Town Manager
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/Tax Collector
Fire Chief
Assessor
Solid Waste Supervisor

Board of Selectmen

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

Town Office Phone: 207-474-6900

2024 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

Tanya Groce

TOWN OF SKOWHEGAN OPERATING BUDGET

COMPOSITE

	2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
General Government								
Finance Department pg.1-4	659,931.00	1,481,596.00	723,506.00	555,697.85	820,010.00	820,010.00	820,010.00	820,010.00
Municipal Building Maintenance pg.5-6	144,974.00	149,711.00	155,766.00	132,008.58	159,680.00	159,680.00	159,680.00	159,680.00
Assessing pg.7-8	119,487.00	120,986.00	129,252.00	88,420.01	149,022.00	149,022.00	207,022.00	207,022.00
Town Manager pg.9-10	177,587.00	198,892.00	213,608.00	176,621.97	240,121.00	240,121.00	223,118.00	223,118.00
Planning & Ordinance Administration pg.11-12	32,984.00	31,984.00	34,626.00	17,258.65	28,426.00	28,426.00	28,426.00	28,426.00
Code Enforcement pg.13-14	166,141.00	171,807.00	192,741.00	153,679.17	200,431.00	200,431.00	200,431.00	200,431.00
Employee Benefits pg.15-16	205,035.00	230,427.00	266,480.00	197,781.81	272,090.00	272,090.00	272,090.00	272,090.00
Town Insurances pg.15-16	144,780.00	175,580.00	227,102.00	255,112.40	297,037.00	297,037.00	297,037.00	297,037.00
Economic & Community Development pg.17-18	177,970.00	180,505.00	202,843.00	161,512.29	216,181.00	216,181.00	216,181.00	216,181.00
ARTICLE 3	1,828,889.00	2,741,488.00	2,145,924.00	1,738,092.73	2,382,998.00	2,382,998.00	2,423,995.00	2,423,995.00
Public Safety								
Police Department pg.19-21 ARTICLE 4	1,798,599.00	1,984,441.00	2,514,512.00	1,915,367.50	2,631,938.00	2,631,938.00	2,623,938.00	2,623,938.00
Public Safety								
Fire Department pg.22-24 ARTICLE 5	1,194,936.00	1,181,315.00	1,687,726.00	1,215,124.16	1,732,715.00	1,732,715.00	1,732,715.00	1,732,715.00
Public Safety								
Public Safety Building pg.25-26 ARTICLE 6	0.00	8,900.00	87,100.00	26,763.19	88,700.00	88,700.00	88,700.00	88,700.00
Other Protection pg.25-26 ARTICLE 7	565,167.00	586,306.00	598,975.00	532,343.80	626,904.00	626,904.00	626,904.00	626,904.00
	565,167.00	595,206.00	686,075.00	559,106.99	715,604.00	715,604.00	715,604.00	715,604.00
Health & Human Services								
General Assistance pg.27-28	156,360.00	127,425.00	96,172.00	39,001.97	82,282.00	82,282.00	82,282.00	82,282.00
Health Department pg.30-31	1,292.00	1,292.00	1,292.00	1,076.50	1,292.00	1,292.00	1,292.00	1,292.00
ARTICLE 8	157,652.00	128,717.00	97,464.00	40,078.47	83,574.00	83,574.00	83,574.00	83,574.00
Health & Human Services								
Human Service Agencies pg.29 ARTICLES 42-47	59,127.00	56,377.00	60,924.00	60,924.00	71,806.00	71,806.00	45,000.00	51,000.00
Waste Water Treatment pg.32-36								
Pollution Control Plant	584,165.00	658,125.00	758,119.00	548,367.32	814,759.00	814,759.00	814,759.00	814,759.00
Pumping Stations	32,805.00	39,325.00	46,350.00	44,787.49	70,525.00	70,525.00	70,525.00	70,525.00
Sewers	22,000.00	27,000.00	28,000.00	27,505.27	28,000.00	28,000.00	28,000.00	28,000.00
ARTICLE 9	638,970.00	724,450.00	832,469.00	620,660.08	913,284.00	913,284.00	913,284.00	913,284.00
Sanitation								
Solid Waste & Recycling pg.37-39 ARTICLE 10	896,281.00	946,299.00	1,146,081.00	914,862.74	1,161,732.00	1,161,732.00	1,161,732.00	1,161,732.00
Public Works pg.40-45								
Summer Roads Maintenance ARTICLE 11	602,378.00	638,628.00	707,741.00	457,212.18	740,596.00	740,596.00	740,596.00	740,596.00
Winter Roads Maintenance ARTICLE 12	787,914.00	837,690.00	918,812.00	667,402.44	928,466.00	928,466.00	928,466.00	928,466.00
Vehicle Maintenance ARTICLE 13	252,000.00	282,000.00	332,000.00	259,701.02	310,000.00	310,000.00	310,000.00	310,000.00
	1,642,292.00	1,758,318.00	1,958,553.00	1,384,315.64	1,979,062.00	1,979,062.00	1,979,062.00	1,979,062.00
Public Properties								
Cemeteries pg.46-47 ARTICLE 14	111,905.00	124,460.00	140,087.00	113,091.35	145,717.00	145,717.00	145,717.00	145,717.00
Parks & Recreation								
Recreation pg.48-51 ARTICLE 15	613,440.00	629,219.00	700,517.00	552,829.54	701,930.00	701,930.00	701,930.00	701,930.00
Community Services								
Service Organizations pg.52 ARTICLES 36-41	320,000.00	363,000.00	353,225.00	353,225.00	416,750.00	416,750.00	393,750.00	393,750.00
Capital Expenditures								
Debt Retirement pg.54-55 ARTICLE 16	1,860,213.00	2,217,653.00	2,198,058.00	2,178,054.09	1,944,707.00	1,944,707.00	1,944,707.00	1,944,707.00
Capital Reserve Funds pg.56-65 ARTICLES 17-35	1,894,224.00	2,259,670.00	2,861,708.00	2,885,612.00	2,958,712.00	2,958,712.00	2,966,712.00	2,966,712.00
	3,754,437.00	4,477,323.00	5,059,766.00	5,063,666.09	4,903,419.00	4,903,419.00	4,911,419.00	4,911,419.00
TOTAL	13,581,695.00	15,710,613.00	17,383,323.00	14,531,344.29	17,840,529.00	17,840,529.00	17,831,720.00	17,837,720.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 01-01 General Government / Finance Department									
Personnel Services									
01-01 Regular		271,240.00	310,376.00	355,631.00	297,709.23	362,453.00	362,453.00	362,453.00	362,453.00
01-05 Overtime		1,500.00	1,500.00	1,500.00	1,681.95	1,500.00	1,500.00	1,500.00	1,500.00
01-06 Wage Adjustment		87,394.00	814,597.00		0.00				
	Personnel Services	360,134.00	1,126,473.00	357,131.00	299,391.18	363,953.00	363,953.00	363,953.00	363,953.00
Employee Costs									
05-01 Travel		700.00	500.00	500.00	401.22	500.00	500.00	500.00	500.00
05-05 Training		1,500.00	1,200.00	1,000.00	100.00	700.00	700.00	700.00	700.00
05-15 Dues		10,000.00	10,400.00	10,500.00	10,466.00	11,500.00	11,500.00	11,500.00	11,500.00
05-20 Meals		100.00	100.00	100.00	0.00	100.00	100.00	100.00	100.00
05-65 Substance Abuse Testing		2,500.00	2,500.00	2,700.00	1,175.00	2,700.00	2,700.00	2,700.00	2,700.00
05-70 Pre-Employment Testing		4,000.00	4,000.00	3,100.00	897.87	4,000.00	4,000.00	4,000.00	4,000.00
05-75 Respiratory Testing		1,200.00	1,200.00	1,900.00	404.00	1,900.00	1,900.00	1,900.00	1,900.00
	Employee Costs	20,000.00	19,900.00	19,800.00	13,444.09	21,400.00	21,400.00	21,400.00	21,400.00
Benefits									
08-01 Fica/Medicare		20,865.00	23,859.00	27,321.00	21,431.99	27,843.00	27,843.00	27,843.00	27,843.00
08-05 Retirement		14,044.00	17,726.00	21,937.00	17,235.16	24,158.00	24,158.00	24,158.00	24,158.00
08-10 Health		95,549.00	129,160.00	120,908.00	86,983.89	129,876.00	129,876.00	129,876.00	129,876.00
08-15 Dental		3,214.00	3,786.00	3,786.00	2,583.61	3,786.00	3,786.00	3,786.00	3,786.00
	Benefits	133,672.00	174,531.00	173,952.00	128,234.65	185,663.00	185,663.00	185,663.00	185,663.00
Supplies									
10-01 Office		10,400.00	10,400.00	10,400.00	9,434.84	11,000.00	11,000.00	11,000.00	11,000.00
10-05 Postage		7,000.00	7,000.00	7,000.00	5,700.77	7,000.00	7,000.00	7,000.00	7,000.00
10-10 Tax Billing		4,500.00	4,500.00	5,000.00	5,543.24	5,750.00	5,750.00	5,750.00	5,750.00
10-20 Election Expenses		10,000.00	10,000.00	12,000.00	3,858.85	22,500.00	22,500.00	22,500.00	22,500.00
10-25 Advertising		1,500.00	1,500.00	1,500.00	2,571.00	2,000.00	2,000.00	2,000.00	2,000.00
10-70 Printing Services		2,500.00	2,500.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00	3,000.00
	Supplies	35,900.00	35,900.00	38,900.00	27,108.70	51,250.00	51,250.00	51,250.00	51,250.00
Utilities									
15-01 Electricity						2,000.00	2,000.00	2,000.00	2,000.00
15-05 Heat						3,500.00	3,500.00	3,500.00	3,500.00
15-10 Water						750.00	750.00	750.00	750.00
15-15 Telephone		3,300.00	3,300.00	3,100.00	2,167.50	3,300.00	3,300.00	3,300.00	3,300.00
	Utilities	3,300.00	3,300.00	3,100.00	2,167.50	9,550.00	9,550.00	9,550.00	9,550.00
Contract Services									
25-05 Copier Lease		0.00	0.00	4,288.00	4,287.36	4,288.00	4,288.00	4,288.00	4,288.00
25-20 Software Support		42,414.00	54,964.00	59,700.00	49,686.10	76,835.00	76,835.00	76,835.00	76,835.00
25-23 Web Site Maintenance		5,211.00	5,528.00	5,635.00	5,889.57	6,071.00	6,071.00	6,071.00	6,071.00
25-25 Audit		13,500.00	15,500.00	15,500.00	0.00	15,500.00	15,500.00	15,500.00	15,500.00
25-30 Landscaping						40,000.00	40,000.00	40,000.00	40,000.00
	Contract Services	61,125.00	75,992.00	85,123.00	59,863.03	142,694.00	142,694.00	142,694.00	142,694.00
Repairs & Maintenance									
30-15 Computer		24,000.00	24,000.00	24,000.00	9,681.20	24,000.00	24,000.00	24,000.00	24,000.00
30-23 Copy Machine		5,000.00	3,500.00	3,500.00	2,178.00	3,500.00	3,500.00	3,500.00	3,500.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
	Repairs & Maintenance	29,000.00	27,500.00	27,500.00	11,859.20	27,500.00	27,500.00	27,500.00	27,500.00
Miscellaneous Expenses									
60-10 Christmas Decorations		2,800.00	4,000.00	4,000.00	4,000.00	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	9,629.50	14,000.00	14,000.00	14,000.00	14,000.00
	Miscellaneous Expenses	16,800.00	18,000.00	18,000.00	13,629.50	18,000.00	18,000.00	18,000.00	18,000.00
	Finance Department	659,931.00	1,481,596.00	723,506.00	555,697.85	820,010.00	820,010.00	820,010.00	820,010.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Finance Department

Personnel Services	Provides regular/overtime wages and includes the following positions: Finance/Human Resource Director; Town Clerk/Treasurer/Municipal Agent/Deputy Tax Collector/Voter Registrar; Deputy Clerk/Deputy Treasurer; Deputy Tax Collector/Deputy Municipal Agent; Collections Clerk I; Collections Clerk II; Board of Registrars. Includes stipends for Elected Officials.
Employee Costs	Provides travel, training, dues, and meals for all personnel listed above. Also includes substance abuse testing for all Town employees, pre-employment testing for Police Department employees and respiratory testing for Fire Department and Pollution Control employees.
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 8% 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 9.9%, if applicable.
Supplies	Provides office supplies, postage, tax billing, election expenses and advertising for administration. Printing services includes Town budget books and Town Reports.
Utilities	Includes telephone for Clerks Office and Finance Director. Includes heat, water & electricity for the Old Fire Station building.
Contract Services	Software Support, Website Maintenance, Contracts and audit.
Repair & Maintenance	Provides computer hardware maintenance for all Town computers and maintenance on (9) photo copiers located with: Town Manager/Tax Collector, Town Clerk/Treasurer, Code Enforcement, Police, Fire, Highway, Pollution Control and Recreation Departments.
Miscellaneous	Legal Services and Christmas Decorations.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Finance Department (continued)

Salaries (non-union employees)	Finance/Human Resources Director	\$78,887.20
	Town Clerk/Treasurer/Municipal Agent/ Deputy Tax Collector/Voter Registrar	\$80,513.60
Salaries (union employees)	Deputy Clerk/Deputy Treasurer	\$38,355.20 (Vacant)
	Deputy Tax Collector/Deputy Municipal Agent	\$45,691.50
	Collections Clerk I (full time)	\$31,968.88
	Collections Clerk II (full time)	\$37,611.00
	Finance/HR Admin. Asst. (split position)	\$22,775.20
Boards/Committees (non-union)	Board of Registrars & Part-Time Clerk Work	\$ 10,000.00
	Board of Selectmen	\$ 6,400.00
	Finance/Deputy Finance	\$ 250.00
	Overtime	\$ 1,500.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 01-02 General Government / Municipal Building Mainte									
Personnel Services									
01-01 Regular		33,432.00	34,266.00	38,330.00	33,138.00	40,454.00	40,454.00	40,454.00	40,454.00
01-05 Overtime		500.00	500.00	500.00	0.00	500.00	500.00	500.00	500.00
	Personnel Services	33,932.00	34,766.00	38,830.00	33,138.00	40,954.00	40,954.00	40,954.00	40,954.00
Benefits									
08-01 Fica/Medicare		2,596.00	2,660.00	2,971.00	1,962.52	3,133.00	3,133.00	3,133.00	3,133.00
08-05 Retirement		3,495.00	3,547.00	3,961.00	3,379.95	4,055.00	4,055.00	4,055.00	4,055.00
08-10 Health		18,144.00	18,867.00	19,902.00	15,958.85	20,740.00	20,740.00	20,740.00	20,740.00
08-15 Dental		536.00	541.00	541.00	394.11	541.00	541.00	541.00	541.00
	Benefits	24,771.00	25,615.00	27,375.00	21,695.43	28,469.00	28,469.00	28,469.00	28,469.00
Supplies									
10-40 Cleaning		5,600.00	7,100.00	8,000.00	5,719.15	7,500.00	7,500.00	7,500.00	7,500.00
	Supplies	5,600.00	7,100.00	8,000.00	5,719.15	7,500.00	7,500.00	7,500.00	7,500.00
Utilities									
15-01 Electricity		16,000.00	16,000.00	16,000.00	17,226.17	28,000.00	28,000.00	28,000.00	28,000.00
15-05 Heat		11,500.00	12,000.00	10,000.00	9,396.39	11,000.00	11,000.00	11,000.00	11,000.00
15-10 Water		1,255.00	1,331.00	1,200.00	878.02	1,200.00	1,200.00	1,200.00	1,200.00
	Utilities	28,755.00	29,331.00	27,200.00	27,500.58	40,200.00	40,200.00	40,200.00	40,200.00
Contract Services									
25-92 Sprinkler System		1,000.00	1,000.00	1,100.00	435.25	1,100.00	1,100.00	1,100.00	1,100.00
25-97 Alarm System		600.00	600.00	1,000.00	450.00	825.00	825.00	825.00	825.00
25-98 Energy System Automation		31,491.00	32,074.00	33,036.00	33,732.84	21,497.00	21,497.00	21,497.00	21,497.00
	Contract Services	33,091.00	33,674.00	35,136.00	34,618.09	23,422.00	23,422.00	23,422.00	23,422.00
Repairs & Maintenance									
30-01 General		17,000.00	17,000.00	17,000.00	7,820.44	17,000.00	17,000.00	17,000.00	17,000.00
	Repairs & Maintenance	17,000.00	17,000.00	17,000.00	7,820.44	17,000.00	17,000.00	17,000.00	17,000.00
Purchase									
35-40 Gas & Diesel		25.00	25.00	25.00	0.00	25.00	25.00	25.00	25.00
35-50 Landscaping		800.00	1,000.00	1,000.00	1,000.00	800.00	800.00	800.00	800.00
	Purchase	825.00	1,025.00	1,025.00	1,000.00	825.00	825.00	825.00	825.00
Miscellaneous Expenses									
60-20 Inspections		1,000.00	1,200.00	1,200.00	516.89	1,310.00	1,310.00	1,310.00	1,310.00
	Miscellaneous Expenses	1,000.00	1,200.00	1,200.00	516.89	1,310.00	1,310.00	1,310.00	1,310.00
	Municipal Building Main	144,974.00	149,711.00	155,766.00	132,008.58	159,680.00	159,680.00	159,680.00	159,680.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Municipal Building

Personnel Services	Provides regular/overtime wages for Municipal Building Custodian.	
Employee Costs	Provides expenses for Custodian.	
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employee. 8% 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 9.9%, if applicable.	
Supplies	Provides cleaning supplies for Municipal Building maintenance staff.	
Utilities	Provides electricity, heat and water for Municipal Building. Includes propane usage for the generator. Energy Performance Contract with Siemens.	
Contract Services	Maintenance contract for alarm monitoring system for the Municipal Building and the annual sprinkler system contract. Decrease due to Energy systems performance contract ending.	
Repair & Maintenance	Provides general repairs, scheduled repairs, and equipment repairs to Municipal Building.	
Purchases	Provides gas for the lawnmower and landscaping the Municipal Building Parking Lot.	
Inspections	Provides for annual inspections for the boiler, elevator and back flow inspections and licenses. Opera House licenses.	
Salaries (union employee)	Custodian	\$40,453.60
	Overtime	\$ 500.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 01-03 General Government / Assessing									
Personnel Services									
01-01 Regular		54,561.00	54,561.00	59,241.00	51,326.97	60,427.00	60,427.00	60,427.00	60,427.00
01-05 Overtime		750.00	750.00	750.00	803.08	750.00	750.00	750.00	750.00
	Personnel Services	55,311.00	55,311.00	59,991.00	52,130.05	61,177.00	61,177.00	61,177.00	61,177.00
Employee Costs									
05-05 Training		1,400.00	1,400.00	1,500.00	2,688.20	3,000.00	3,000.00	3,000.00	3,000.00
05-10 Subscriptions		1,000.00	1,000.00	1,000.00	681.20	1,000.00	1,000.00	1,000.00	1,000.00
05-15 Dues		100.00	100.00	100.00	85.00	200.00	200.00	200.00	200.00
	Employee Costs	2,500.00	2,500.00	2,600.00	3,454.40	4,200.00	4,200.00	4,200.00	4,200.00
Benefits									
08-01 Fica/Medicare		4,232.00	4,232.00	4,590.00	3,945.38	4,680.00	4,680.00	4,680.00	4,680.00
08-05 Retirement		5,296.00	5,244.00	5,722.00	4,377.39	5,671.00	5,671.00	5,671.00	5,671.00
08-10 Health		11,212.00	11,658.00	13,308.00	9,146.92	17,853.00	17,853.00	17,853.00	17,853.00
08-15 Dental		536.00	541.00	541.00	394.11	541.00	541.00	541.00	541.00
	Benefits	21,276.00	21,675.00	24,161.00	17,863.80	28,745.00	28,745.00	28,745.00	28,745.00
Supplies									
10-01 Office		1,200.00	1,200.00	1,200.00	500.06	1,500.00	1,500.00	1,500.00	1,500.00
10-05 Postage		1,000.00	1,000.00	1,000.00	42.30	1,000.00	1,000.00	1,000.00	1,000.00
10-15 Registry of Deeds		500.00	600.00	600.00	252.50	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	3,900.00	3,900.00	1,894.86	4,200.00	4,200.00	4,200.00	4,200.00
Utilities									
15-15 Telephone		600.00	600.00	600.00	402.50	700.00	700.00	700.00	700.00
	Utilities	600.00	600.00	600.00	402.50	700.00	700.00	700.00	700.00
Contract Services									
25-01 Assessor's Contract		36,000.00	37,000.00	38,000.00	12,674.40	50,000.00	50,000.00	108,000.00	108,000.00
	Contract Services	36,000.00	37,000.00	38,000.00	12,674.40	50,000.00	50,000.00	108,000.00	108,000.00
	Assessing	119,487.00	120,986.00	129,252.00	88,420.01	149,022.00	149,022.00	207,022.00	207,022.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Assessing

Personnel Services	Provides regular/overtime wages for the Assistant Assessor and the Board of Assessors.	
Employee Costs	Provides training and subscription renewals for employees listed above.	
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employee. 8% 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 9.9%, if applicable.	
Supplies	Provides office supplies, postage, registry of deeds expenses and tax map upgrades. Increase because we are receiving more deeds.	
Utilities	Provides for telephone service for Assistant Assessor and Assessor.	
Assessor's Contract	Contract for the Assessor.	
Salaries (union employees)	Assistant Assessor	\$56,526.38
	Overtime	\$ 750.00
Salaries (non-union employees)	Board of Assessors	\$ 3,900.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 01-04 General Government / Town Manager									
Personnel Services									
01-01 Regular		121,345.00	134,234.00	141,031.00	126,011.53	154,511.00	154,511.00	134,508.00	134,508.00
01-05 Overtime		1,600.00	1,800.00	2,000.00	1,846.61	2,000.00	2,000.00	2,000.00	2,000.00
	Personnel Services	122,945.00	136,034.00	143,031.00	127,858.14	156,511.00	156,511.00	136,508.00	136,508.00
Employee Costs									
05-01 Travel		300.00	300.00	300.00	364.25	500.00	500.00	500.00	500.00
05-05 Training		1,000.00	1,000.00	1,000.00	309.00	2,000.00	2,000.00	5,000.00	5,000.00
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	200.00	159.44	200.00	200.00	200.00	200.00
05-20 Meals		400.00	400.00	400.00	289.63	400.00	400.00	400.00	400.00
	Employee Costs	2,350.00	2,350.00	2,400.00	1,122.32	3,600.00	3,600.00	6,600.00	6,600.00
Benefits									
08-01 Fica/Medicare		9,406.00	10,407.00	10,943.00	9,286.71	11,974.00	11,974.00	11,974.00	11,974.00
08-05 Retirement		7,845.00	13,876.00	14,590.00	7,995.04	15,495.00	15,495.00	15,495.00	15,495.00
08-10 Health		29,469.00	30,643.00	36,062.00	27,843.23	44,822.00	44,822.00	44,822.00	44,822.00
08-15 Dental		1,072.00	1,082.00	1,082.00	893.14	1,219.00	1,219.00	1,219.00	1,219.00
	Benefits	47,792.00	56,008.00	62,677.00	46,018.12	73,510.00	73,510.00	73,510.00	73,510.00
Supplies									
10-01 Office		2,000.00	2,000.00	2,000.00	381.02	3,000.00	3,000.00	3,000.00	3,000.00
10-05 Postage		200.00	200.00	200.00	7.61	200.00	200.00	200.00	200.00
10-25 Advertising		200.00	200.00	200.00	334.76	200.00	200.00	200.00	200.00
	Supplies	2,400.00	2,400.00	2,400.00	723.39	3,400.00	3,400.00	3,400.00	3,400.00
Utilities									
15-15 Telephone		1,100.00	1,100.00	1,100.00	900.00	1,100.00	1,100.00	1,100.00	1,100.00
	Utilities	1,100.00	1,100.00	1,100.00	900.00	1,100.00	1,100.00	1,100.00	1,100.00
Miscellaneous Expenses									
60-05 Planning Expenses		1,000.00	1,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00
	Miscellaneous Expenses	1,000.00	1,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00
	Town Manager	177,587.00	198,892.00	213,608.00	176,621.97	240,121.00	240,121.00	223,118.00	223,118.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Town Manager

Personnel Services	Provides regular/overtime wages for the Town Manager and Executive Secretary. Overtime is for Executive Secretary to attend meetings and mandatory training.	
Employee Costs	Provides travel, training, dues and meals for above listed employees and training for the Board of Selectmen.	
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 8% 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 9.9%, if applicable.	
Supplies	Provides office supplies, postage and advertising costs for the Town Manager's Office.	
Utilities	Provides for telephone lines for Town Manager's Office.	
Miscellaneous	Provides planning expenses.	
Salaries (non-union employees)	Town Manager	\$95,000.00
	Executive Secretary	\$39,507.00 (Vacant)
	Overtime	\$ 2,000.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 01-06 General Government / Planning Ord.									
Personnel Services									
01-01 Regular		1,750.00	1,750.00	2,160.00	1,130.00	2,160.00	2,160.00	2,160.00	2,160.00
	Personnel Services	1,750.00	1,750.00	2,160.00	1,130.00	2,160.00	2,160.00	2,160.00	2,160.00
Employee Costs									
05-05 Training		150.00	150.00	250.00	140.00	150.00	150.00	150.00	150.00
05-20 Meals		250.00	250.00	250.00	122.10	150.00	150.00	150.00	150.00
	Employee Costs	400.00	400.00	500.00	262.10	300.00	300.00	300.00	300.00
Benefits									
08-01 Fica/Medicare		134.00	134.00	166.00	86.67	166.00	166.00	166.00	166.00
	Benefits	134.00	134.00	166.00	86.67	166.00	166.00	166.00	166.00
Supplies									
10-01 Office		1,000.00	1,000.00	1,500.00	370.27	1,000.00	1,000.00	1,000.00	1,000.00
10-05 Postage		350.00	350.00	450.00	257.80	450.00	450.00	450.00	450.00
10-25 Advertising		1,000.00	1,000.00	1,500.00	80.45	1,000.00	1,000.00	1,000.00	1,000.00
	Supplies	2,350.00	2,350.00	3,450.00	708.52	2,450.00	2,450.00	2,450.00	2,450.00
Utilities									
15-15 Telephone		350.00	350.00	350.00	158.00	350.00	350.00	350.00	350.00
	Utilities	350.00	350.00	350.00	158.00	350.00	350.00	350.00	350.00
Contract Services									
25-24 Professional Services		28,000.00	27,000.00	28,000.00	14,913.36	23,000.00	23,000.00	23,000.00	23,000.00
	Contract Services	28,000.00	27,000.00	28,000.00	14,913.36	23,000.00	23,000.00	23,000.00	23,000.00
	Planning Ord.	32,984.00	31,984.00	34,626.00	17,258.65	28,426.00	28,426.00	28,426.00	28,426.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Planning Department

Personnel Services	Provides monthly meeting pay for Planning Board Members.		
Employee Costs	Provides training, subscription renewals (Maine Planning & Land Use Laws Annual handbook) and meals (annual joint meeting w/Selectmen) for Planning Board Members.		
Benefits	Includes Fica/Medicare.		
Supplies	Provide office supplies, postage, advertising supplies for subcontractor and application permits/fees for Planning Department.		
Utilities	Provides for one half the telephone expense for the Planning/Code Enforcement Departments.		
Contract Services	Professional Planning Services. We will be working on several ordinances as well as the Comprehensive Plan.		
Salaries (non-union employee)	Planning Board		\$2,160.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 01-07 General Government / Code Enforcement									
Personnel Services									
01-01 Regular		104,891.00	107,172.00	114,241.00	104,960.03	126,258.00	126,258.00	126,258.00	126,258.00
01-05 Overtime		2,400.00	2,400.00	1,800.00	708.66	1,800.00	1,800.00	1,800.00	1,800.00
	Personnel Services	107,291.00	109,572.00	116,041.00	105,668.69	128,058.00	128,058.00	128,058.00	128,058.00
Employee Costs									
05-01 Travel		250.00	250.00	250.00	0.00	250.00	250.00	250.00	250.00
05-05 Training		600.00	600.00	2,500.00	1,169.00	1,750.00	1,750.00	1,750.00	1,750.00
05-15 Dues		300.00	300.00	300.00	0.00	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	1,250.00	1,250.00	3,150.00	1,169.00	2,400.00	2,400.00	2,400.00	2,400.00
Benefits									
08-01 Fica/Medicare		8,208.00	8,383.00	8,878.00	7,182.17	9,797.00	9,797.00	9,797.00	9,797.00
08-05 Retirement		11,051.00	11,177.00	11,837.00	8,030.82	9,414.00	9,414.00	9,414.00	9,414.00
08-10 Health		29,469.00	30,643.00	39,803.00	26,736.20	41,480.00	41,480.00	41,480.00	41,480.00
08-15 Dental		1,072.00	1,082.00	1,082.00	875.80	1,082.00	1,082.00	1,082.00	1,082.00
	Benefits	49,800.00	51,285.00	61,600.00	42,824.99	61,773.00	61,773.00	61,773.00	61,773.00
Supplies									
10-01 Office		3,000.00	3,500.00	4,500.00	2,557.66	3,500.00	3,500.00	3,500.00	3,500.00
10-05 Postage		150.00	200.00	450.00	129.29	450.00	450.00	450.00	450.00
	Supplies	3,150.00	3,700.00	4,950.00	2,686.95	3,950.00	3,950.00	3,950.00	3,950.00
Utilities									
15-15 Telephone		850.00	850.00	850.00	634.11	750.00	750.00	750.00	750.00
	Utilities	850.00	850.00	850.00	634.11	750.00	750.00	750.00	750.00
Contract Services									
25-26 Contracted Code Enforcement		1,200.00	2,400.00	2,400.00	193.30	1,200.00	1,200.00	1,200.00	1,200.00
	Contract Services	1,200.00	2,400.00	2,400.00	193.30	1,200.00	1,200.00	1,200.00	1,200.00
Repairs & Maintenance									
30-05 Vehicle		2,000.00	2,000.00	2,500.00	188.87	1,500.00	1,500.00	1,500.00	1,500.00
	Repairs & Maintenance	2,000.00	2,000.00	2,500.00	188.87	1,500.00	1,500.00	1,500.00	1,500.00
Purchase									
35-40 Gas & Diesel		600.00	750.00	1,250.00	313.26	800.00	800.00	800.00	800.00
	Purchase	600.00	750.00	1,250.00	313.26	800.00	800.00	800.00	800.00
	Code Enforcement	166,141.00	171,807.00	192,741.00	153,679.17	200,431.00	200,431.00	200,431.00	200,431.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Code Enforcement Office

Personnel Services	Provides regular/overtime wages for the Code Enforcement Officer and Administrative Assistant. Overtime is for the Administrative Assistant to attend meetings.	
Employee Costs	Provides, travel, training, dues, meals and lodging for the Code Enforcement Officer and the Administrative Assistant.	
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 8% 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 9.9%, if applicable.	
Supplies	Provides office supplies storage, code books and postage for the Code Enforcement Department.	
Utilities	Provides for one half of the telephone and data plan expense for the Code Enforcement/Planning Departments.	
Contract Services	Provides for back up coverage for the Code Enforcement Officer (Vacations, sick time, etc.).	
Repair/Maintenance	Provides repair/maintenance to the Town-owned vehicle assigned to the Code Enforcement Officer.	
Purchases	Provides gas for the Town-owned vehicle used by the Code Enforcement Officer.	
Salaries (non-union employee)	Code Enforcement Officer/Landfill Supervisor	\$77,060.80
Salaries (union employee)	Administrative Assistant	\$49,197.00
	Overtime	\$ 1,800.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 01-09 General Government / Employee Benefits									
Benefits									
08-20 Unemployment		10,600.00	9,132.00	10,100.00	5,819.00	10,600.00	10,600.00	10,600.00	10,600.00
08-25 Worker's Comp		140,000.00	160,000.00	195,000.00	148,387.75	200,000.00	200,000.00	200,000.00	200,000.00
08-30 Retiree Life		2,200.00	2,900.00	2,900.00	2,415.06	2,900.00	2,900.00	2,900.00	2,900.00
08-40 Christmas Bonuses		1,355.00	1,395.00	1,480.00	1,385.00	1,590.00	1,590.00	1,590.00	1,590.00
08-45 Health Reimbursement Account		50,880.00	57,000.00	57,000.00	39,775.00	57,000.00	57,000.00	57,000.00	57,000.00
	Benefits	205,035.00	230,427.00	266,480.00	197,781.81	272,090.00	272,090.00	272,090.00	272,090.00
	Employee Benefits	205,035.00	230,427.00	266,480.00	197,781.81	272,090.00	272,090.00	272,090.00	272,090.00
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	0.00	480.00	480.00	480.00	480.00
20-10 Building/GL		79,500.00	100,500.00	141,000.00	163,717.00	191,000.00	191,000.00	191,000.00	191,000.00
20-15 Vehicle		37,000.00	41,800.00	50,122.00	52,200.60	63,257.00	63,257.00	63,257.00	63,257.00
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		14,000.00	17,500.00	17,900.00	16,781.60	20,000.00	20,000.00	20,000.00	20,000.00
20-30 Public Officials		12,000.00	13,500.00	15,800.00	21,663.20	20,500.00	20,500.00	20,500.00	20,500.00
	Insurances	144,780.00	175,580.00	227,102.00	255,112.40	297,037.00	297,037.00	297,037.00	297,037.00
	Town Insurances	144,780.00	175,580.00	227,102.00	255,112.40	297,037.00	297,037.00	297,037.00	297,037.00

**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

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 01-15 General Government / Economic & Community Dev.									
Personnel Services									
01-01 Regular		103,722.00	104,570.00	115,287.00	95,902.08	119,439.00	119,439.00	119,439.00	119,439.00
01-05 Overtime		350.00	350.00	350.00	337.37	500.00	500.00	500.00	500.00
	Personnel Services	104,072.00	104,920.00	115,637.00	96,239.45	119,939.00	119,939.00	119,939.00	119,939.00
Employee Costs									
05-01 Travel		1,000.00	1,000.00	1,000.00	558.75	700.00	700.00	700.00	700.00
05-05 Training		600.00	500.00	600.00	0.00	600.00	600.00	600.00	600.00
05-15 Dues		15,165.00	15,665.00	16,216.00	15,816.00	16,230.00	16,230.00	16,230.00	16,230.00
	Employee Costs	16,765.00	17,165.00	17,816.00	16,374.75	17,530.00	17,530.00	17,530.00	17,530.00
Benefits									
08-01 Fica/Medicare		7,962.00	8,027.00	8,847.00	6,900.53	9,176.00	9,176.00	9,176.00	9,176.00
08-05 Retirement		10,720.00	10,702.00	11,795.00	9,570.77	11,874.00	11,874.00	11,874.00	11,874.00
08-10 Health		22,424.00	23,316.00	32,198.00	23,769.71	41,480.00	41,480.00	41,480.00	41,480.00
08-15 Dental		1,072.00	1,082.00	1,082.00	788.22	1,082.00	1,082.00	1,082.00	1,082.00
	Benefits	42,178.00	43,127.00	53,922.00	41,029.23	63,612.00	63,612.00	63,612.00	63,612.00
Supplies									
10-01 Office		900.00	900.00	1,000.00	1,109.65	900.00	900.00	900.00	900.00
10-05 Postage		300.00	300.00	300.00	86.65	300.00	300.00	300.00	300.00
10-25 Advertising		2,400.00	2,400.00	2,400.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00
10-60 GIS Mapping		10,555.00	10,693.00	10,768.00	6,175.31	11,200.00	11,200.00	11,200.00	11,200.00
	Supplies	14,155.00	14,293.00	14,468.00	7,371.61	14,400.00	14,400.00	14,400.00	14,400.00
Utilities									
15-15 Telephone		800.00	1,000.00	1,000.00	497.25	700.00	700.00	700.00	700.00
	Utilities	800.00	1,000.00	1,000.00	497.25	700.00	700.00	700.00	700.00
	Economic & Community	177,970.00	180,505.00	202,843.00	161,512.29	216,181.00	216,181.00	216,181.00	216,181.00
	General Government	1,828,889.00	2,741,488.00	2,145,924.00	1,738,092.73	2,382,998.00	2,382,998.00	2,423,995.00	2,423,995.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Economic & Community Development

Personnel Services	Provides regular/overtime wages for the Community Development Director and Administrative Assistant. Overtime is for Administrative Assistant to attend meetings.	
Employee Costs	Provides travel, training, subscription renewal and dues for the above employees. Dues cover the cost of joining KVCOG and Membership to EDCM, MCDA, and other organizations. Decrease in Travel. Increase in KVCOG dues offset by reduction in Maine GIS and EDCM dues.	
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 8% 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 9.9%, if applicable.	
Supplies	Provides office supplies, postage, advertising for both general and legal notice for grants, creation of promotion items for the web. Annual fee for Arcview, maintenance contract for the plotter, plotter supplies and updating tax maps. Hosting of online mapping system. \$500 increase.	
Utilities	Provides for telephone service.	
Salaries (non-union employee)	Economic & Community Development Director (offsetting revenues of \$3,295.76)	\$83,480.40
Salaries (union employee)	Administrative Assistant Overtime	\$35,958.00 (Vacant) \$ 500.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 05-01 Public Safety / Police Dept.									
Personnel Services									
01-01 Regular		1,070,001.00	1,157,073.00	1,497,457.00	1,133,357.18	1,567,733.00	1,567,733.00	1,567,733.00	1,567,733.00
01-05 Overtime		160,000.00	180,000.00	200,000.00	216,513.75	218,000.00	218,000.00	218,000.00	218,000.00
Personnel Services		1,230,001.00	1,337,073.00	1,697,457.00	1,349,870.93	1,785,733.00	1,785,733.00	1,785,733.00	1,785,733.00
Employee Costs									
05-01 Travel		1,500.00	1,500.00	2,500.00	826.48	2,500.00	2,500.00	2,500.00	2,500.00
05-05 Training		11,000.00	11,000.00	15,000.00	10,521.73	15,000.00	15,000.00	15,000.00	15,000.00
05-10 Subscriptions		6,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05-15 Dues		900.00	1,000.00	1,300.00	870.00	1,300.00	1,300.00	1,300.00	1,300.00
05-20 Meals		1,500.00	1,500.00	2,000.00	612.42	2,000.00	2,000.00	2,000.00	2,000.00
05-25 Lodging		2,500.00	3,000.00	3,000.00	2,730.74	3,000.00	3,000.00	3,000.00	3,000.00
05-85 Uniforms		10,500.00	10,500.00	16,000.00	15,892.53	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	600.00	2,400.00	2,400.00	2,400.00	2,400.00
Employee Costs		37,200.00	30,900.00	42,200.00	32,053.90	42,200.00	42,200.00	42,200.00	42,200.00
Benefits									
08-01 Fica/Medicare		94,096.00	102,287.00	128,194.00	103,135.53	136,609.00	136,609.00	136,609.00	136,609.00
08-05 Retirement		163,197.00	177,386.00	212,790.00	172,191.36	226,684.00	226,684.00	226,684.00	226,684.00
08-10 Health		196,051.00	254,901.00	297,784.00	178,934.72	304,295.00	304,295.00	304,295.00	304,295.00
08-15 Dental		9,104.00	9,194.00	10,287.00	6,568.50	10,817.00	10,817.00	10,817.00	10,817.00
Benefits		462,448.00	543,768.00	649,055.00	460,830.11	678,405.00	678,405.00	678,405.00	678,405.00
Supplies									
10-01 Office		4,000.00	4,000.00	5,000.00	4,043.93	5,000.00	5,000.00	5,000.00	5,000.00
10-05 Postage		600.00	600.00	600.00	223.52	600.00	600.00	600.00	600.00
10-30 Laboratory Costs		800.00	800.00	1,200.00	1,155.00	1,500.00	1,500.00	1,500.00	1,500.00
10-35 Application/Permits/Fees		600.00	600.00	600.00	66.00	600.00	600.00	600.00	600.00
10-45 Ammunition		7,000.00	7,000.00	10,000.00	9,904.59	10,000.00	10,000.00	10,000.00	10,000.00
10-50 Investigative		900.00	900.00	1,200.00	1,060.13	1,200.00	1,200.00	1,200.00	1,200.00
10-55 K-9 Supplies						16,000.00	16,000.00	8,000.00	8,000.00
Supplies		13,900.00	13,900.00	18,600.00	16,453.17	34,900.00	34,900.00	26,900.00	26,900.00
Utilities									
15-15 Telephone		10,500.00	10,500.00	14,000.00	9,457.45	14,000.00	14,000.00	14,000.00	14,000.00
Utilities		10,500.00	10,500.00	14,000.00	9,457.45	14,000.00	14,000.00	14,000.00	14,000.00
Repairs & Maintenance									
30-01 General		750.00	1,000.00	1,200.00	780.76	1,200.00	1,200.00	1,200.00	1,200.00
30-05 Vehicle		10,000.00	10,000.00	14,000.00	9,811.17	10,000.00	10,000.00	10,000.00	10,000.00
30-10 Building				35,000.00	9,083.70	22,000.00	22,000.00	22,000.00	22,000.00
30-20 Equipment		600.00	600.00	2,000.00	1,456.62	2,000.00	2,000.00	2,000.00	2,000.00
30-25 Radios		1,300.00	1,300.00	2,000.00	364.62	2,000.00	2,000.00	2,000.00	2,000.00
Repairs & Maintenance		12,650.00	12,900.00	54,200.00	21,496.87	37,200.00	37,200.00	37,200.00	37,200.00
Purchase									
35-01 Equipment		2,400.00	2,400.00	3,000.00	2,811.53	3,000.00	3,000.00	3,000.00	3,000.00
35-20 Tires		4,500.00	1,500.00	4,500.00	3,851.12	4,500.00	4,500.00	4,500.00	4,500.00
35-40 Gas & Diesel		25,000.00	31,500.00	31,500.00	18,542.42	32,000.00	32,000.00	32,000.00	32,000.00
Purchase		31,900.00	35,400.00	39,000.00	25,205.07	39,500.00	39,500.00	39,500.00	39,500.00
Police Dept.		1,798,599.00	1,984,441.00	2,514,512.00	1,915,367.50	2,631,938.00	2,631,938.00	2,623,938.00	2,623,938.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Police Department

Personnel Services	Provides regular/overtime, holiday, sick and vacation wages for the Police Chief, Deputy Chief, Sergeants, Corporals, Detectives, Police Officers, Reserve Officers and Administrative Assistant. Union employees have a pay scale based on years of service and rank.						
Employee Costs	Provides, travel, training, subscription renewals, dues, meals, lodging, laundry and uniforms for the above employees. To assist the agency in retention of officers, the training program has expanded which provides subject matter experts in certain fields of Law Enforcement. This training also works into the community policing efforts.						
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 8% 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 9.9%, where applicable.						
Supplies	Provides for office supplies, postage, laboratory costs, application/permits/fees, ammunition and investigative services.						
Building Repairs/Maintenance	Provides cleaning services, equipment, chemicals and paper products.						
K-9 Program	Provides medical, insurances, equipment, food, etc. for the K-9.						
Utilities	Provides for the telephone service.						
Repair/Maintenance	Provides repair and maintenance for vehicles, equipment and radios and any general repair not listed.						
Purchases	Provides for purchase of equipment, new tires and gas for the police cruisers.						
Salaries (non-union employees)	<table><tr><td>Police Chief</td><td>\$95,680.00</td></tr><tr><td>Deputy Chief</td><td>\$87,360.00</td></tr><tr><td>Reserve Officers</td><td>\$ 5,100.00</td></tr></table>	Police Chief	\$95,680.00	Deputy Chief	\$87,360.00	Reserve Officers	\$ 5,100.00
Police Chief	\$95,680.00						
Deputy Chief	\$87,360.00						
Reserve Officers	\$ 5,100.00						

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Police Department (Continued)

Salaries (union employees)	Administrative Assistant	\$42,684.38
	Sergeant I	\$82,992.00
	Sergeant II	\$82,992.00
	Detective/Sergeant	\$79,040.00
	Detective	\$74,880.00
	Police Officer I (MDEA)	\$68,224.00
	(offsetting revenues for all wages and benefits)	
	Police Officer II (SRO)	\$77,532.00
	(offsetting revenues for 36 weeks)	
	Police Officer III (HRO)	\$80,808.00
	(offsetting revenues for all wages and benefits)	
	Corporal/Police Officer IV	\$69,888.00
	Corporal/Police Officer V (Vacant)	\$78,625.00
	Police Officer VI	\$65,520.00
	Police Officer VII	\$65,520.00
	Police Officer VIII	\$61,152.00
	Police Officer IX	\$65,352.00
	Police Officer X	\$78,624.00
	Police Officer XI (HRO)	\$80,808.00
	(offsetting revenues for all wages and benefits)	
	Police Officer XII (HRO)	\$80,808.00
	(offsetting revenues for all wages and benefits)	
	Police Officer XIII (HRO) (Vacant)	\$78,624.00
	(offsetting revenues for all wages and benefits)	
	Police Officer XIV (Vacant)	\$76,440.00
	Overtime	\$218,000.00

Page intentionally left blank.

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 05-03 Public Safety / Fire Dept.									
Personnel Services									
01-01 Regular		722,898.00	697,308.00	1,026,845.00	656,911.12	1,036,929.00	1,036,929.00	1,036,929.00	1,036,929.00
01-05 Overtime		80,000.00	100,000.00	160,000.00	181,654.17	180,000.00	180,000.00	180,000.00	180,000.00
	Personnel Services	802,898.00	797,308.00	1,186,845.00	838,565.29	1,216,929.00	1,216,929.00	1,216,929.00	1,216,929.00
Employee Costs									
05-05 Training		5,500.00	10,000.00	10,000.00	8,664.43	10,000.00	10,000.00	10,000.00	10,000.00
05-15 Dues		200.00	200.00	400.00	360.00	400.00	400.00	400.00	400.00
05-80 Laundry		600.00	600.00	600.00	26.43	600.00	600.00	600.00	600.00
05-85 Uniforms		6,000.00	6,000.00	7,000.00	6,300.43	7,000.00	7,000.00	7,000.00	7,000.00
	Employee Costs	12,300.00	16,800.00	18,000.00	15,351.29	18,000.00	18,000.00	18,000.00	18,000.00
Benefits									
08-01 Fica/Medicare		61,424.00	60,995.00	90,794.00	63,363.73	93,096.00	93,096.00	93,096.00	93,096.00
08-05 Retirement		99,549.00	98,800.00	136,140.00	96,055.81	139,720.00	139,720.00	139,720.00	139,720.00
08-10 Health		148,725.00	121,413.00	176,875.00	130,511.00	186,248.00	186,248.00	186,248.00	186,248.00
08-15 Dental		5,890.00	5,949.00	7,572.00	5,648.91	7,572.00	7,572.00	7,572.00	7,572.00
	Benefits	315,588.00	287,157.00	411,381.00	295,579.45	426,636.00	426,636.00	426,636.00	426,636.00
Supplies									
10-01 Office		2,500.00	3,000.00	2,500.00	1,289.74	2,500.00	2,500.00	2,500.00	2,500.00
10-05 Postage		100.00	100.00	100.00	5.80	100.00	100.00	100.00	100.00
10-40 Cleaning		1,500.00	1,750.00	1,500.00	669.41	1,500.00	1,500.00	1,500.00	1,500.00
10-47 EMS Supplies		1,000.00	2,500.00	3,000.00	1,408.40	3,000.00	3,000.00	3,000.00	3,000.00
	Supplies	5,100.00	7,350.00	7,100.00	3,373.35	7,100.00	7,100.00	7,100.00	7,100.00
Utilities									
15-01 Electricity		7,000.00	8,500.00	3,000.00	8,013.35	0.00	0.00	0.00	0.00
15-05 Heat		7,000.00	10,000.00	3,500.00	6,772.53	0.00	0.00	0.00	0.00
15-10 Water		850.00	1,000.00	200.00	363.17	0.00	0.00	0.00	0.00
15-15 Telephone		1,200.00	2,400.00	3,700.00	642.96	3,750.00	3,750.00	3,750.00	3,750.00
	Utilities	16,050.00	21,900.00	10,400.00	15,792.01	3,750.00	3,750.00	3,750.00	3,750.00
Repairs & Maintenance									
30-05 Vehicle		15,000.00	18,000.00	18,000.00	14,969.67	18,000.00	18,000.00	18,000.00	18,000.00
30-10 Building		3,500.00	3,500.00	3,500.00	3,939.15	3,500.00	3,500.00	3,500.00	3,500.00
30-20 Equipment		14,000.00	18,000.00	18,000.00	12,938.15	18,000.00	18,000.00	18,000.00	18,000.00
30-25 Radios		2,000.00	2,800.00	2,800.00	1,367.62	2,800.00	2,800.00	2,800.00	2,800.00
	Repairs & Maintenance	34,500.00	42,300.00	42,300.00	33,214.59	42,300.00	42,300.00	42,300.00	42,300.00
Purchase									
35-40 Gas & Diesel		6,500.00	6,500.00	9,700.00	11,672.59	16,000.00	16,000.00	16,000.00	16,000.00
	Purchase	6,500.00	6,500.00	9,700.00	11,672.59	16,000.00	16,000.00	16,000.00	16,000.00
Miscellaneous Expenses									
60-25 Fire Prevent		2,000.00	2,000.00	2,000.00	1,575.59	2,000.00	2,000.00	2,000.00	2,000.00
	Miscellaneous Expenses	2,000.00	2,000.00	2,000.00	1,575.59	2,000.00	2,000.00	2,000.00	2,000.00
	Fire Dept.	1,194,936.00	1,181,315.00	1,687,726.00	1,215,124.16	1,732,715.00	1,732,715.00	1,732,715.00	1,732,715.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Fire Department

Personnel Services	Provides regular/overtime, holiday, sick and vacation wages for the (1) Fire Chief, (1) Deputy Fire Chief, (3) Captains, (8) Firefighters and (20) Call Firefighters. Union employees have a pay scale based on years of service and rank.	
Employee Costs	Provides training, subscriptions, dues, laundry and uniform expenses for above employees.	
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 8% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 12.8%, if applicable.	
Supplies	Provides office supplies, postage, EMS supplies and cleaning supplies for the Fire Department.	
Utilities	Provides for telephone service.	
Repairs/Maintenance	Provides repair and maintenance for the fire trucks, equipment and radios.	
Purchases	Provides for the purchase of gas/diesel for the Fire Department's fleet of vehicles.	
Fire Prevention	Provides for the material to do public training pertaining to fire prevention.	
Salaries (non-union employees)	Fire Chief	\$95,243.20
	Deputy Chief	\$85,363.20
	Call Firefighters	\$40,000.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Fire Department (continued)

Salaries (union employees)	Captain I	\$87,723.48
	Captain II	\$91,967.72
	Captain III	\$80,746.56
	Captain IV	\$71,282.88
	Firefighter I	\$61,857.36
	Firefighter II	\$60,577.94
	Firefighter III	\$61,600.84
	Firefighter IV	\$61,764.08
	Firefighter V	\$60,600.73
	Firefighter VI	\$60,076.56
	Firefighter VII	\$59,062.14
	Firefighter VIII	\$59,062.14
	Overtime	\$180,000.00

Page intentionally left blank.

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 05-10 Public Safety / Public Safety Building									
Utilities									
15-01 Electricity			6,000.00	76,000.00	19,283.67	76,000.00	76,000.00	76,000.00	76,000.00
15-05 Heat			2,500.00	8,400.00	6,072.76	8,000.00	8,000.00	8,000.00	8,000.00
15-10 Water			400.00	2,700.00	1,406.76	2,700.00	2,700.00	2,700.00	2,700.00
	Utilities	0.00	8,900.00	87,100.00	26,763.19	86,700.00	86,700.00	86,700.00	86,700.00
Repairs & Maintenance									
30-10 Building						2,000.00	2,000.00	2,000.00	2,000.00
	Repairs & Maintenance	0.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00
	Public Safety Building	0.00	8,900.00	87,100.00	26,763.19	88,700.00	88,700.00	88,700.00	88,700.00
Dept/Div: 05-12 Public Safety / Other Protection									
Personnel Services									
01-01 Regular		6,950.00	8,008.00	8,008.00	1,960.41	8,094.00	8,094.00	8,094.00	8,094.00
	Personnel Services	6,950.00	8,008.00	8,008.00	1,960.41	8,094.00	8,094.00	8,094.00	8,094.00
Employee Costs									
05-01 Travel		4,200.00	4,200.00	4,200.00	172.60	4,200.00	4,200.00	4,200.00	4,200.00
	Employee Costs	4,200.00	4,200.00	4,200.00	172.60	4,200.00	4,200.00	4,200.00	4,200.00
Benefits									
08-01 Fica/Medicare		532.00	613.00	613.00	149.96	620.00	620.00	620.00	620.00
	Benefits	532.00	613.00	613.00	149.96	620.00	620.00	620.00	620.00
Supplies									
10-99 General				1,500.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00
	Supplies	0.00	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00
Utilities									
15-01 Electricity		20,000.00	30,000.00	30,000.00	26,894.65	30,000.00	30,000.00	30,000.00	30,000.00
15-10 Water		520,000.00	530,000.00	540,000.00	489,733.31	561,000.00	561,000.00	561,000.00	561,000.00
	Utilities	540,000.00	560,000.00	570,000.00	516,627.96	591,000.00	591,000.00	591,000.00	591,000.00
Contract Services									
25-10 Animal Shelter		13,485.00	13,485.00	14,654.00	13,432.87	21,490.00	21,490.00	21,490.00	21,490.00
	Contract Services	13,485.00	13,485.00	14,654.00	13,432.87	21,490.00	21,490.00	21,490.00	21,490.00
	Other Protection	565,167.00	586,306.00	598,975.00	532,343.80	626,904.00	626,904.00	626,904.00	626,904.00
	Public Safety	3,558,702.00	3,760,962.00	4,888,313.00	3,689,598.65	5,080,257.00	5,080,257.00	5,072,257.00	5,072,257.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Public Safety Building

Repairs/Maintenance Provides repairs and maintenance for the 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) \$8,093.80

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 10-01 Health & Human Services / General Assistance									
Personnel Services									
01-01 Regular		16,465.00	14,998.00	18,587.00	16,063.10	19,929.00	19,929.00	19,929.00	19,929.00
	Personnel Services	16,465.00	14,998.00	18,587.00	16,063.10	19,929.00	19,929.00	19,929.00	19,929.00
Employee Costs									
05-01 Travel		100.00	100.00	200.00	0.00	200.00	200.00	200.00	200.00
05-05 Training		300.00	300.00	300.00	0.00	300.00	300.00	300.00	300.00
	Employee Costs	400.00	400.00	500.00	0.00	500.00	500.00	500.00	500.00
Benefits									
08-01 Fica/Medicare		1,260.00	1,148.00	1,422.00	1,228.94	1,525.00	1,525.00	1,525.00	1,525.00
08-05 Retirement		3,635.00	3,279.00	4,063.00	3,692.22	4,228.00	4,228.00	4,228.00	4,228.00
	Benefits	4,895.00	4,427.00	5,485.00	4,921.16	5,753.00	5,753.00	5,753.00	5,753.00
Supplies									
10-01 Office		500.00	500.00	500.00	336.30	500.00	500.00	500.00	500.00
10-05 Postage		100.00	100.00	100.00	14.55	100.00	100.00	100.00	100.00
	Supplies	600.00	600.00	600.00	350.85	600.00	600.00	600.00	600.00
General Assistance									
40-01 Heat		12,000.00	8,000.00	6,000.00	0.00	4,000.00	4,000.00	4,000.00	4,000.00
40-05 Food		500.00	500.00	500.00	0.00	500.00	500.00	500.00	500.00
40-10 Rent		100,000.00	80,000.00	50,000.00	14,081.00	40,000.00	40,000.00	40,000.00	40,000.00
40-15 Medicines		4,000.00	3,000.00	500.00	0.00	500.00	500.00	500.00	500.00
40-20 Burials		5,000.00	6,000.00	6,000.00	2,681.16	6,000.00	6,000.00	6,000.00	6,000.00
40-25 Personal/Household		8,000.00	6,000.00	5,000.00	412.48	2,000.00	2,000.00	2,000.00	2,000.00
40-30 Electricity		3,000.00	2,000.00	2,000.00	492.22	2,000.00	2,000.00	2,000.00	2,000.00
40-35 Water		1,500.00	1,500.00	1,000.00	0.00	500.00	500.00	500.00	500.00
	General Assistance	134,000.00	107,000.00	71,000.00	17,666.86	55,500.00	55,500.00	55,500.00	55,500.00
	General Assistance	156,360.00	127,425.00	96,172.00	39,001.97	82,282.00	82,282.00	82,282.00	82,282.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

General Assistance

Personnel Services	Provides regular wages for the Part-Time General Assistance Caseworker.	
Employee Costs	Provides travel, training and dues for above employee.	
Benefits	Includes Fica/Medicare and Retirement. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 9.9% if applicable.	
Supplies	Provides office supplies and postage for the General Assistance Office.	
General Assistance	Provides heat, food, rent, medicines, burials, personal/household items, electricity and water for eligible general assistance recipients. State of Maine reimburses the town 70% for these expenses.	
Salary (union employee)	General Assistance Case Worker (split position)	\$19,928.30

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 10-03 Health & Human Services / Human Services									
Community Services									
50-35 Family Violence		6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	0.00	6,000.00
50-40 Kennebec Behavioral Health				0.00		6,000.00	6,000.00	6,000.00	6,000.00
50-45 Spectrum Generations		8,420.00	8,370.00	9,207.00	9,207.00	8,789.00	8,789.00	0.00	0.00
50-55 Hospice Volunteers of Somerset Co		20,000.00	21,000.00	21,000.00	21,000.00	30,000.00	30,000.00	21,000.00	21,000.00
50-75 Sexual Assault Crisis & Support Center		3,007.00	3,007.00	3,017.00	3,017.00	3,017.00	3,017.00	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		59,127.00	56,377.00	60,924.00	60,924.00	71,806.00	71,806.00	45,000.00	51,000.00
Human Services		59,127.00	56,377.00	60,924.00	60,924.00	71,806.00	71,806.00	45,000.00	51,000.00

Page intentionally left blank.

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 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	216,779.00	185,094.00	158,388.00	101,002.47	155,380.00	155,380.00	128,574.00	134,574.00

**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

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 15-01 Waste Water Treatment / Pollution Control									
Personnel Services									
01-01 Regular		213,509.00	224,886.00	249,932.00	207,579.43	263,369.00	263,369.00	263,369.00	263,369.00
01-05 Overtime		11,557.00	12,288.00	18,166.00	15,476.71	18,862.00	18,862.00	18,862.00	18,862.00
	Personnel Services	225,066.00	237,174.00	268,098.00	223,056.14	282,231.00	282,231.00	282,231.00	282,231.00
Employee Costs									
05-05 Training		3,900.00	4,150.00	4,100.00	399.57	4,250.00	4,250.00	4,250.00	4,250.00
05-10 Subscriptions		8.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00
05-15 Dues		140.00	160.00	200.00	230.00	200.00	200.00	200.00	200.00
05-85 Uniforms		2,700.00	3,000.00	4,100.00	1,898.16	4,100.00	4,100.00	4,100.00	4,100.00
	Employee Costs	6,748.00	7,310.00	8,410.00	2,527.73	8,550.00	8,550.00	8,550.00	8,550.00
Benefits									
08-01 Fica/Medicare		17,218.00	18,144.00	20,510.00	16,380.05	21,591.00	21,591.00	21,591.00	21,591.00
08-05 Retirement		19,122.00	19,805.00	21,968.00	18,455.96	22,460.00	22,460.00	22,460.00	22,460.00
08-10 Health		42,128.00	43,743.00	58,339.00	45,973.30	60,533.00	60,533.00	60,533.00	60,533.00
08-15 Dental		2,143.00	2,164.00	2,164.00	1,751.60	2,164.00	2,164.00	2,164.00	2,164.00
	Benefits	80,611.00	83,856.00	102,981.00	82,560.91	106,748.00	106,748.00	106,748.00	106,748.00
Supplies									
10-01 Office		750.00	750.00	750.00	216.92	750.00	750.00	750.00	750.00
10-05 Postage		100.00	150.00	150.00	17.70	150.00	150.00	150.00	150.00
10-30 Laboratory Costs		10,500.00	12,500.00	19,550.00	9,832.68	21,300.00	21,300.00	21,300.00	21,300.00
10-35 Application/Permits/Fees		2,400.00	2,725.00	2,950.00	2,777.76	3,175.00	3,175.00	3,175.00	3,175.00
10-40 Cleaning		2,400.00	3,200.00	3,600.00	1,068.26	3,600.00	3,600.00	3,600.00	3,600.00
10-55 Chemicals		36,550.00	37,050.00	48,050.00	26,877.52	56,700.00	56,700.00	56,700.00	56,700.00
	Supplies	52,700.00	56,375.00	75,050.00	40,790.84	85,675.00	85,675.00	85,675.00	85,675.00
Utilities									
15-01 Electricity		46,880.00	57,780.00	71,200.00	53,156.94	87,350.00	87,350.00	87,350.00	87,350.00
15-05 Heat		15,000.00	16,700.00	16,000.00	18,276.17	16,000.00	16,000.00	16,000.00	16,000.00
15-10 Water		2,100.00	2,100.00	2,100.00	1,706.50	2,100.00	2,100.00	2,100.00	2,100.00
15-15 Telephone		1,310.00	1,285.00	1,285.00	850.00	1,285.00	1,285.00	1,285.00	1,285.00
	Utilities	65,290.00	77,865.00	90,585.00	73,989.61	106,735.00	106,735.00	106,735.00	106,735.00
Contract Services									
25-75 Sludge Disposal		94,225.00	132,495.00	135,170.00	84,638.98	135,170.00	135,170.00	135,170.00	135,170.00
25-85 Special Waste Removal		4,300.00	5,000.00	5,000.00	1,677.35	5,000.00	5,000.00	5,000.00	5,000.00
25-96 Toxicity Testing		1,125.00	1,125.00	1,200.00	1,055.00	3,000.00	3,000.00	3,000.00	3,000.00
	Contract Services	99,650.00	138,620.00	141,370.00	87,371.33	143,170.00	143,170.00	143,170.00	143,170.00
Repairs & Maintenance									
30-01 General		1,500.00	1,500.00	1,500.00	417.67	1,500.00	1,500.00	1,500.00	1,500.00
30-05 Vehicle		3,000.00	4,000.00	5,000.00	2,251.49	5,000.00	5,000.00	5,000.00	5,000.00
30-10 Building		1,000.00	1,000.00	1,500.00	621.00	2,500.00	2,500.00	2,500.00	2,500.00
30-20 Equipment		34,000.00	36,600.00	48,000.00	28,371.33	56,650.00	56,650.00	56,650.00	56,650.00
	Repairs & Maintenance	39,500.00	43,100.00	56,000.00	31,661.49	65,650.00	65,650.00	65,650.00	65,650.00
Purchase									
35-01 Equipment		6,000.00	6,000.00	7,000.00	4,358.05	9,000.00	9,000.00	9,000.00	9,000.00
35-40 Gas & Diesel		7,400.00	6,625.00	6,625.00	2,051.22	3,000.00	3,000.00	3,000.00	3,000.00
35-45 Safety Equip.		1,200.00	1,200.00	2,000.00	0.00	4,000.00	4,000.00	4,000.00	4,000.00
	Purchase	14,600.00	13,825.00	15,625.00	6,409.27	16,000.00	16,000.00	16,000.00	16,000.00
	Pollution Control	584,165.00	658,125.00	758,119.00	548,367.32	814,759.00	814,759.00	814,759.00	814,759.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 15-03	Waste Water Treatment / Pumping Stations								
	Utilities								
15-01	Electricity	17,530.00	24,050.00	24,075.00	20,808.57	26,250.00	26,250.00	26,250.00	26,250.00
15-10	Water	275.00	275.00	275.00	154.50	275.00	275.00	275.00	275.00
	Utilities	17,805.00	24,325.00	24,350.00	20,963.07	26,525.00	26,525.00	26,525.00	26,525.00
	Repairs & Maintenance								
30-01	General	7,500.00	7,500.00	10,000.00	12,784.10	20,000.00	20,000.00	20,000.00	20,000.00
30-20	Equipment	7,500.00	7,500.00	12,000.00	11,040.32	24,000.00	24,000.00	24,000.00	24,000.00
	Repairs & Maintenance	15,000.00	15,000.00	22,000.00	23,824.42	44,000.00	44,000.00	44,000.00	44,000.00
	Pumping Stations	32,805.00	39,325.00	46,350.00	44,787.49	70,525.00	70,525.00	70,525.00	70,525.00
Dept/Div: 15-06	Waste Water Treatment / Sewers								
	Repairs & Maintenance								
30-01	General	20,000.00	22,500.00	23,000.00	22,919.30	23,000.00	23,000.00	23,000.00	23,000.00
	Repairs & Maintenance	20,000.00	22,500.00	23,000.00	22,919.30	23,000.00	23,000.00	23,000.00	23,000.00
	Purchase								
35-01	Equipment	2,000.00	4,500.00	5,000.00	4,585.97	5,000.00	5,000.00	5,000.00	5,000.00
	Purchase	2,000.00	4,500.00	5,000.00	4,585.97	5,000.00	5,000.00	5,000.00	5,000.00
	Sewers	22,000.00	27,000.00	28,000.00	27,505.27	28,000.00	28,000.00	28,000.00	28,000.00
	Waste Water Treatment	638,970.00	724,450.00	832,469.00	620,660.08	913,284.00	913,284.00	913,284.00	913,284.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Pollution Control Plant

Personnel Services	Provides wages for superintendent and three staff. Includes scheduled overtime (weekends & holidays), call-ins (2-hour minimum) and \$125 weekly pager stipend for hourly employees.
Employee Costs	Provides training and uniforms for employees and annual dues to Maine Water Environment Association. Each licensed employee must complete a minimum of 18 hours of DEP-approved training every 2 years.
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 8% 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 9.9%, if applicable.
Supplies	Office supplies, laboratory supplies, routine maintenance and certification of laboratory equipment, analyses performed by commercial labs, DEP waste discharge license annual fee, Hazardous Materials annual facility registration and inventory fee, cleaning products, waste treatment process chemicals, paper products and other expendable items.
Utilities	Electricity (525,000 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), telephone (three lines @ \$90/ month), pager service (\$7/month).

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Pollution Control Plant (continued)

Contract Services	Sludge landfill disposal @ \$110 per ton, sludge analyses, sludge building annual lease fee, one effluent mercury analysis. \$1,000 budgeted for effluent screening tests in the event of a plant upset.	
Repair/Maintenance	Provides for general, vehicle, building and equipment repair and maintenance; instrument calibration, repair and replacement; SCADA maintenance & programming; hoist inspections; fire extinguisher inspections; and lubricants.	
Purchases	Provides for tools, equipment, furniture, and consumable safety equipment purchases (gloves, glasses, earplugs, Tyvek suits, etc.), and gas/diesel for vehicles.	
Salaries (non-union employee)	Waste Water Treatment Plant Supervisor	\$92,206.40
Salaries (union employees)	Operator	\$62,004.00
	Mechanic	\$53,788.80
	Assistant Operator	\$55,369.60
	Overtime	\$18,861.43

**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.

Page intentionally left blank.

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 20-01 Sanitation / Solid Waste & Recycling									
Personnel Services									
01-01 Regular		202,079.00	220,100.00	320,053.00	255,639.80	317,092.00	317,092.00	317,092.00	317,092.00
01-05 Overtime		9,000.00	10,500.00	10,500.00	5,590.20	4,000.00	4,000.00	4,000.00	4,000.00
	Personnel Services	211,079.00	230,600.00	330,553.00	261,230.00	321,092.00	321,092.00	321,092.00	321,092.00
Employee Costs									
05-01 Travel		115.00	115.00	115.00	367.16	250.00	250.00	250.00	250.00
05-05 Training		1,400.00	2,000.00	4,000.00	3,804.00	3,000.00	3,000.00	3,000.00	3,000.00
05-20 Meals		100.00	100.00	250.00	127.93	250.00	250.00	250.00	250.00
05-25 Lodging		600.00	600.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
05-85 Uniforms		3,650.00	3,650.00	4,250.00	3,201.19	4,600.00	4,600.00	4,600.00	4,600.00
	Employee Costs	5,865.00	6,465.00	9,615.00	7,500.28	9,100.00	9,100.00	9,100.00	9,100.00
Benefits									
08-01 Fica/Medicare		16,148.00	17,641.00	25,288.00	19,734.49	25,061.00	25,061.00	25,061.00	25,061.00
08-05 Retirement		17,981.00	19,441.00	28,684.00	22,414.28	27,252.00	27,252.00	27,252.00	27,252.00
08-10 Health		49,930.00	48,192.00	85,246.00	62,157.95	80,907.00	80,907.00	80,907.00	80,907.00
08-15 Dental		2,678.00	2,705.00	3,245.00	2,627.40	3,245.00	3,245.00	3,245.00	3,245.00
	Benefits	86,737.00	87,979.00	142,463.00	106,934.12	136,465.00	136,465.00	136,465.00	136,465.00
Supplies									
10-05 Postage		75.00	75.00	75.00	29.66	75.00	75.00	75.00	75.00
10-35 Application/Permits/Fees		750.00	750.00	750.00	563.00	750.00	750.00	750.00	750.00
10-99 General		2,900.00	3,000.00	5,000.00	4,408.65	5,000.00	5,000.00	5,000.00	5,000.00
	Supplies	3,725.00	3,825.00	5,825.00	5,001.31	5,825.00	5,825.00	5,825.00	5,825.00
Utilities									
15-01 Electricity		10,000.00	12,000.00	18,250.00	12,302.24	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	350.00	475.00	215.46	475.00	475.00	475.00	475.00
15-15 Telephone		350.00	350.00	400.00	545.03	700.00	700.00	700.00	700.00
	Utilities	11,625.00	13,700.00	20,125.00	13,062.73	20,425.00	20,425.00	20,425.00	20,425.00
Contract Services									
25-46 Disposal Costs		528,000.00	546,480.00	575,000.00	470,885.76	606,325.00	606,325.00	606,325.00	606,325.00
25-50 Tire Removal		1,750.00	1,750.00	3,500.00	1,576.00	3,500.00	3,500.00	3,500.00	3,500.00
25-55 Chipping		13,000.00	18,000.00	18,000.00	12,853.23	18,000.00	18,000.00	18,000.00	18,000.00
25-80 Recycling Programs		14,750.00	15,250.00	16,500.00	15,858.70	16,500.00	16,500.00	16,500.00	16,500.00
	Contract Services	557,500.00	581,480.00	613,000.00	501,173.69	644,325.00	644,325.00	644,325.00	644,325.00
Repairs & Maintenance									
30-01 General		9,500.00	12,000.00	12,000.00	10,247.14	12,000.00	12,000.00	12,000.00	12,000.00
30-05 Vehicle		3,000.00	4,000.00	4,500.00	3,491.56	5,000.00	5,000.00	5,000.00	5,000.00
30-75 Pest Control		1,000.00	1,250.00	1,500.00	965.00	1,500.00	1,500.00	1,500.00	1,500.00
	Repairs & Maintenance	13,500.00	17,250.00	18,000.00	14,703.70	18,500.00	18,500.00	18,500.00	18,500.00
Purchase									
35-40 Gas & Diesel		4,750.00	5,000.00	5,000.00	4,056.91	6,000.00	6,000.00	6,000.00	6,000.00
35-55 Permits & Stickers		1,500.00	0.00	1,500.00	1,200.00	0.00	0.00	0.00	0.00
	Purchase	6,250.00	5,000.00	6,500.00	5,256.91	6,000.00	6,000.00	6,000.00	6,000.00
	Solid Waste & Recycling	896,281.00	946,299.00	1,146,081.00	914,862.74	1,161,732.00	1,161,732.00	1,161,732.00	1,161,732.00
	Sanitation	896,281.00	946,299.00	1,146,081.00	914,862.74	1,161,732.00	1,161,732.00	1,161,732.00	1,161,732.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Solid Waste Management

Personnel Services	Provides regular and overtime wages for the Solid Waste Supervisor and five full-time employees.
Employee Costs	Provides travel, training, meals, lodging and uniforms for the above employees.
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 8% 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 9.9%, if applicable.
Supplies	Provides office supplies, postage, applications/permits/fees and general supplies for Solid Waste Management Facility.
Utilities	Provides electricity, water, telephone and approximately 350 gallons of fuel oil for Solid Waste Management Facility.
Contract Services	Provides contracts and services for container rental, hauls, tipping fees, tire removal, chipping and recycling programs.
Repair/Maintenance	Provides repair and maintenance for vehicles, equipment, building repairs, radios and the control of rodents at this facility.
Purchases	Provides gas/diesel for the vehicles and purchase of permits and stickers.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Solid Waste Management (Continued)

Salaries (non-union employee)	SWFM Supervisor	\$64,761.60
Salaries (union employees)	Transfer Station Attendant I	\$56,825.60
	Transfer Station Attendant II	\$54,475.20
	Transfer Station Attendant III	\$52,628.40
	Transfer Station Attendant IV	\$41,623.20
	Transfer Station Attendant V	\$47,078.00
	Overtime	\$4,000.00

Page intentionally left blank.

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 25-01 Public Works / Summer Roads									
Personnel Services									
01-01 Regular		271,334.00	273,809.00	313,034.00	212,467.44	320,083.00	320,083.00	320,083.00	320,083.00
01-05 Overtime		10,739.00	11,448.00	13,130.00	10,545.02	13,305.00	13,305.00	13,305.00	13,305.00
	Personnel Services	282,073.00	285,257.00	326,164.00	223,012.46	333,388.00	333,388.00	333,388.00	333,388.00
Employee Costs									
05-01 Travel		500.00	500.00	500.00	210.50	500.00	500.00	500.00	500.00
05-05 Training		1,200.00	1,200.00	1,200.00	852.00	4,000.00	4,000.00	4,000.00	4,000.00
05-15 Dues		300.00	300.00	300.00	75.00	500.00	500.00	500.00	500.00
05-20 Meals		700.00	700.00	700.00	368.94	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		10,500.00	11,960.00	13,525.00	8,041.03	13,525.00	13,525.00	13,525.00	13,525.00
	Employee Costs	13,700.00	15,160.00	16,725.00	9,547.47	19,725.00	19,725.00	19,725.00	19,725.00
Benefits									
08-01 Fica/Medicare		21,579.00	21,823.00	24,952.00	16,807.27	25,505.00	25,505.00	25,505.00	25,505.00
08-05 Retirement		27,333.00	27,222.00	31,584.00	22,199.06	30,080.00	30,080.00	30,080.00	30,080.00
08-10 Health		76,719.00	75,060.00	79,110.00	28,820.21	83,192.00	83,192.00	83,192.00	83,192.00
08-15 Dental		3,174.00	3,206.00	3,206.00	1,269.91	3,206.00	3,206.00	3,206.00	3,206.00
	Benefits	128,805.00	127,311.00	138,852.00	69,096.45	141,983.00	141,983.00	141,983.00	141,983.00
Supplies									
10-01 Office		2,000.00	2,000.00	2,000.00	1,864.19	2,000.00	2,000.00	2,000.00	2,000.00
10-05 Postage		100.00	200.00	200.00	5.50	200.00	200.00	200.00	200.00
10-35 Application/Permits/Fees		300.00	300.00	300.00	66.50	300.00	300.00	300.00	300.00
10-40 Cleaning		2,000.00	2,500.00	2,000.00	996.65	2,000.00	2,000.00	2,000.00	2,000.00
10-65 Safety Equip		7,800.00	7,800.00	8,500.00	4,858.84	9,000.00	9,000.00	9,000.00	9,000.00
	Supplies	12,200.00	12,800.00	13,000.00	7,791.68	13,500.00	13,500.00	13,500.00	13,500.00
Utilities									
15-01 Electricity		8,500.00	8,500.00	8,500.00	4,472.10	8,500.00	8,500.00	8,500.00	8,500.00
15-05 Heat		7,500.00	9,000.00	11,200.00	11,579.68	11,200.00	11,200.00	11,200.00	11,200.00
15-10 Water		2,500.00	2,500.00	2,500.00	1,897.63	2,500.00	2,500.00	2,500.00	2,500.00
15-15 Telephone		1,600.00	1,600.00	1,800.00	1,111.39	1,800.00	1,800.00	1,800.00	1,800.00
	Utilities	20,100.00	21,600.00	24,000.00	19,060.80	24,000.00	24,000.00	24,000.00	24,000.00
Contract Services									
25-60 Hired Equipment		12,000.00	18,000.00	14,000.00	13,846.25	16,000.00	16,000.00	16,000.00	16,000.00
25-65 Street Painting		28,000.00	34,000.00	38,000.00	0.00	38,000.00	38,000.00	38,000.00	38,000.00
	Contract Services	40,000.00	52,000.00	52,000.00	13,846.25	54,000.00	54,000.00	54,000.00	54,000.00
Repairs & Maintenance									
30-10 Building		4,000.00	6,000.00	7,000.00	3,687.82	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	10,000.00	12,000.00	10,068.44	12,000.00	12,000.00	12,000.00	12,000.00
30-60 Tree Cutting		4,000.00	10,000.00	12,000.00	8,650.00	12,000.00	12,000.00	12,000.00	12,000.00
30-85 Road Maint		70,000.00	70,000.00	75,000.00	86,162.70	85,000.00	85,000.00	85,000.00	85,000.00
30-90 Bridges		3,000.00	5,000.00	7,500.00	3,751.11	7,500.00	7,500.00	7,500.00	7,500.00
	Repairs & Maintenance	86,500.00	101,500.00	114,000.00	112,320.07	124,000.00	124,000.00	124,000.00	124,000.00
Purchase									
35-30 Gravel & Sand		10,000.00	12,000.00	12,000.00	2,537.00	15,000.00	15,000.00	15,000.00	15,000.00
35-35 Culverts		9,000.00	11,000.00	11,000.00	0.00	15,000.00	15,000.00	15,000.00	15,000.00
	Purchase	19,000.00	23,000.00	23,000.00	2,537.00	30,000.00	30,000.00	30,000.00	30,000.00
	Summer Roads	602,378.00	638,628.00	707,741.00	457,212.18	740,596.00	740,596.00	740,596.00	740,596.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 25-03 Public Works / Winter Roads									
Personnel Services									
01-01 Regular		326,525.00	331,571.00	379,804.00	320,655.26	386,687.00	386,687.00	386,687.00	386,687.00
01-05 Overtime		69,240.00	73,740.00	84,659.00	74,581.30	85,658.00	85,658.00	85,658.00	85,658.00
	Personnel Services	395,765.00	405,311.00	464,463.00	395,236.56	472,345.00	472,345.00	472,345.00	472,345.00
Benefits									
08-01 Fica/Medicare		30,277.00	31,007.00	35,532.00	29,890.23	36,135.00	36,135.00	36,135.00	36,135.00
08-05 Retirement		32,585.00	32,721.00	37,879.00	30,303.43	36,282.00	36,282.00	36,282.00	36,282.00
08-10 Health		81,034.00	79,366.00	83,653.00	85,977.68	86,419.00	86,419.00	86,419.00	86,419.00
08-15 Dental		3,253.00	3,285.00	3,285.00	3,590.78	3,285.00	3,285.00	3,285.00	3,285.00
	Benefits	147,149.00	146,379.00	160,349.00	149,762.12	162,121.00	162,121.00	162,121.00	162,121.00
Purchase									
35-25 Sand/Salt /CP		245,000.00	286,000.00	294,000.00	122,403.76	294,000.00	294,000.00	294,000.00	294,000.00
	Purchase	245,000.00	286,000.00	294,000.00	122,403.76	294,000.00	294,000.00	294,000.00	294,000.00
	Winter Roads	787,914.00	837,690.00	918,812.00	667,402.44	928,466.00	928,466.00	928,466.00	928,466.00
Dept/Div: 25-06 Public Works / Vehicle Maintenance									
Repairs & Maintenance									
30-08 Vehicle & Equipment		135,000.00	160,000.00	190,000.00	168,885.03	190,000.00	190,000.00	190,000.00	190,000.00
	Repairs & Maintenance	135,000.00	160,000.00	190,000.00	168,885.03	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	17,763.70	15,000.00	15,000.00	15,000.00	15,000.00
35-40 Gas & Diesel		105,000.00	110,000.00	130,000.00	73,052.29	105,000.00	105,000.00	105,000.00	105,000.00
	Purchase	117,000.00	122,000.00	142,000.00	90,815.99	120,000.00	120,000.00	120,000.00	120,000.00
	Vehicle Maintenance	252,000.00	282,000.00	332,000.00	259,701.02	310,000.00	310,000.00	310,000.00	310,000.00
	Public Works	1,642,292.00	1,758,318.00	1,958,553.00	1,384,315.64	1,979,062.00	1,979,062.00	1,979,062.00	1,979,062.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Public Works – Summer Roads Maintenance

Personnel Services	Provides regular and overtime wages for the Road Commissioner, administrative assistant and ten full-time employees for 26 weeks beginning the first week in May. Our department currently is responsible for road maintenance, sewer line maintenance and bridge maintenance.
Employee Costs	Provides travel, training, dues, meals, lodging and uniforms for above employees
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 8% 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 9.9%, if applicable.
Supplies	Provides for office supplies, postage, application/permits/fees, cleaning supplies and safety equipment for Public Works Department.
Utilities	Provides electricity, heat, water and telephone for Public Works Department.
Contract Services	Provides contracts for hired equipment such as excavator for ditching and street painting.
Repair/Maintenance	Provides repair and maintenance for vehicles, building, equipment, radios, street and traffic signs, tree cutting/planting, roads, bridges, sidewalks and road resurfacing. Increase due to expected asphalt increase and increase in traffic light and street light maintenance.
Purchases	Provides for the purchase of gravel, sand and culverts.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Public Works – Summer Roads Maintenance (Continued)

Salaries (non-union employees)	Road Commissioner	\$36,824.00 (26 weeks)
Salaries (union employees)	Mechanic	\$33,455.20 (26 weeks)
	Highway Foreman	\$23,888.40 (26 weeks)
	Sewer Technician	\$23,062.40 (26 weeks)
	Truck Driver/Laborer I (Foreman)	\$32,520.80 (26 weeks)
	Truck Driver/Laborer II	\$22,484.80 (26 weeks)
	Truck Driver/Laborer III	\$24,278.40 (26 weeks)
	Truck Driver/Laborer IV	\$25,235.20 (26 weeks)
	Truck Driver/Laborer V	\$25,158.40 (26 weeks)
	Truck Driver/Laborer VI (Vacant)	\$25,446.40 (26 weeks)
	Truck Driver/Laborer VII	\$22,949.60 (26 weeks)
	Administrative Assistant	\$23,086.13 (26 weeks)
	Overtime (35 hours per employee)	\$13,304.03

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Public Works – Winter Roads Maintenance

Personnel Services	Provides regular/overtime wages for the Road Commissioner, administrative assistant and ten full-time and three seasonal employees for 26 weeks beginning the first week of November.	
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 8% 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 9.9%, if applicable.	
Purchases	Provides for the purchase of sand, salt, and cold patch. Projected purchase of 4,500 cubic yards of winter sand at \$11 per cubic yard, 2,500 ton of bulk salt at \$88 per ton (this price includes 7 gallons pretreatment of ice-b-gone) and 100 cubic yards of cold patch at \$178 per ton in this year's budget.	
Salaries (non-union employees)	Road Commissioner	\$36,640.80 (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	\$33,506.40 (26 weeks)
Sewer Technician	\$23,660.80 (26 weeks)
Truck Driver/Laborer I (Foreman)	\$32,520.80 (26 weeks)
Truck Driver/Laborer II	\$22,921.60 (26 weeks)
Truck Driver/Laborer III	\$23,836.80 (26 weeks)
Truck Driver/Laborer IV	\$25,292.80 (26 weeks)
Truck Driver/Laborer V	\$25,292.80 (26 weeks)
Truck Driver/Laborer VI	\$25,312.00 (26 weeks)
Truck Driver/Laborer VII	\$23,090.40 (26 weeks)
Administrative Assistant	\$23,019.75 (26 weeks)
Overtime	\$76,023.00
(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. Budgeted \$3.39 per gallon for gasoline and \$4.00 for diesel, and the Town consumes approximately 28,500 gallons a year of diesel and 16,000 gallons of gasoline. Our department uses 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

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 30-01 Public Properties / Cemeteries									
Utilities									
15-01 Electricity		225.00	275.00	400.00	368.51	550.00	550.00	550.00	550.00
15-10 Water		800.00	800.00	1,000.00	391.37	1,200.00	1,200.00	1,200.00	1,200.00
Utilities		1,025.00	1,075.00	1,400.00	759.88	1,750.00	1,750.00	1,750.00	1,750.00
Contract Services									
25-23 Web Site Maintenance		1,980.00	2,400.00	2,400.00	2,178.00	2,400.00	2,400.00	2,400.00	2,400.00
25-90 Sexton		86,700.00	91,035.00	95,587.00	83,638.59	100,367.00	100,367.00	100,367.00	100,367.00
25-95 Cemetery - Catholic Cemetery		950.00	950.00	1,200.00	600.00	1,200.00	1,200.00	1,200.00	1,200.00
Contract Services		89,630.00	94,385.00	99,187.00	86,416.59	103,967.00	103,967.00	103,967.00	103,967.00
Repairs & Maintenance									
30-60 Tree Cutting		1,250.00	1,500.00	2,000.00	2,500.00	2,000.00	2,000.00	2,000.00	2,000.00
30-96 Cemeteries		2,000.00	2,500.00	2,500.00	614.88	3,000.00	3,000.00	3,000.00	3,000.00
30-97 Record Maintenance									
30-99 Monument Reconstruction		18,000.00	25,000.00	35,000.00	22,800.00	35,000.00	35,000.00	35,000.00	35,000.00
Repairs & Maintenance		21,250.00	29,000.00	39,500.00	25,914.88	40,000.00	40,000.00	40,000.00	40,000.00
Cemeteries		111,905.00	124,460.00	140,087.00	113,091.35	145,717.00	145,717.00	145,717.00	145,717.00
Public Properties		111,905.00	124,460.00	140,087.00	113,091.35	145,717.00	145,717.00	145,717.00	145,717.00

Moved to Capital Reserves

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Cemeteries

Utilities

Provides water to the cemeteries and electricity to the Southside Cemetery.

Contract Services

Provides contract for the Cemetery Sexton. (Includes 5% increase)
Stipend paid to Catholic Cemetery for lot maintenance. Website Maintenance for CemeteryFind.com.

Repair/Maintenance

Provides for tree cutting in the cemeteries, updating the cemetery website, monument reconstruction and repair/maintenance of the cemeteries.

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 35-01 Parks & Recreation / Recreation									
Personnel Services									
01-01 Regular		307,089.00	311,564.00	350,066.00	274,607.65	367,840.00	367,840.00	367,840.00	367,840.00
01-05 Overtime		1,500.00	1,000.00	1,000.00	1,369.71	1,000.00	1,000.00	1,000.00	1,000.00
	Personnel Services	308,589.00	312,564.00	351,066.00	275,977.36	368,840.00	368,840.00	368,840.00	368,840.00
Employee Costs									
05-01 Travel		1,750.00	1,750.00	1,750.00	1,321.51	1,750.00	1,750.00	1,750.00	1,750.00
05-05 Training		1,300.00	1,300.00	1,300.00	749.00	1,300.00	1,300.00	1,300.00	1,300.00
05-15 Dues		480.00	480.00	580.00	320.00	580.00	580.00	580.00	580.00
05-25 Lodging		1,500.00	1,500.00	2,000.00	800.59	2,000.00	2,000.00	2,000.00	2,000.00
	Employee Costs	5,030.00	5,030.00	5,630.00	3,191.10	5,630.00	5,630.00	5,630.00	5,630.00
Benefits									
08-01 Fica/Medicare		23,608.00	23,912.00	26,857.00	21,949.42	28,217.00	28,217.00	28,217.00	28,217.00
08-05 Retirement		18,908.00	26,272.00	29,842.00	23,939.15	30,724.00	30,724.00	30,724.00	30,724.00
08-10 Health		81,076.00	69,948.00	73,776.00	49,208.00	84,806.00	84,806.00	84,806.00	84,806.00
08-15 Dental		3,213.00	3,245.00	3,245.00	2,189.50	3,245.00	3,245.00	3,245.00	3,245.00
	Benefits	126,805.00	123,377.00	133,720.00	97,286.07	146,992.00	146,992.00	146,992.00	146,992.00
Supplies									
10-01 Office		1,500.00	1,500.00	1,500.00	1,218.10	1,500.00	1,500.00	1,500.00	1,500.00
10-05 Postage		100.00	50.00	50.00	24.16	50.00	50.00	50.00	50.00
10-25 Advertising		1,500.00	1,500.00	1,500.00	1,565.00	1,500.00	1,500.00	1,500.00	1,500.00
10-40 Cleaning		5,400.00	5,400.00	5,400.00	3,610.59	5,400.00	5,400.00	5,400.00	5,400.00
	Supplies	8,500.00	8,450.00	8,450.00	6,417.85	8,450.00	8,450.00	8,450.00	8,450.00
Utilities									
15-01 Electricity		12,400.00	12,400.00	16,000.00	14,368.41	16,000.00	16,000.00	16,000.00	16,000.00
15-05 Heat		18,100.00	18,100.00	18,100.00	12,365.81	18,100.00	18,100.00	18,100.00	18,100.00
15-10 Water		6,000.00	6,200.00	6,200.00	3,417.70	6,200.00	6,200.00	6,200.00	6,200.00
15-15 Telephone		2,500.00	2,500.00	2,500.00	1,627.90	1,950.00	1,950.00	1,950.00	1,950.00
	Utilities	39,000.00	39,200.00	42,800.00	31,779.82	42,250.00	42,250.00	42,250.00	42,250.00
Contract Services									
25-15 Portable Toilet Rental		3,223.00	3,690.00	2,500.00	1,915.00	2,500.00	2,500.00	2,500.00	2,500.00
25-35 Container Rental		550.00	692.00	696.00	522.00	696.00	696.00	696.00	696.00
	Contract Services	3,773.00	4,382.00	3,196.00	2,437.00	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	5,199.67	7,000.00	7,000.00	7,000.00	7,000.00
30-05 Vehicle		650.00	650.00	650.00	0.00	650.00	650.00	650.00	650.00
30-10 Building		5,000.00	5,000.00	6,000.00	5,179.83	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	6,822.00	6,822.00	7,197.00	7,197.00	7,197.00	7,197.00
30-20 Equipment		1,925.00	1,925.00	1,925.00	1,487.98	1,925.00	1,925.00	1,925.00	1,925.00
30-30 Lawns		8,000.00	22,250.00	8,000.00	3,624.69	8,000.00	8,000.00	8,000.00	8,000.00
30-35 Alarm		690.00	725.00	758.00	1,231.00	800.00	800.00	800.00	800.00
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	24,000.00	0.00	0.00	0.00	0.00
	Repairs & Maintenance	32,543.00	47,016.00	70,655.00	47,545.17	34,572.00	34,572.00	34,572.00	34,572.00
Purchase									
35-40 Gas & Diesel		3,000.00	3,000.00	3,000.00	1,340.29	3,000.00	3,000.00	3,000.00	3,000.00
	Purchase	3,000.00	3,000.00	3,000.00	1,340.29	3,000.00	3,000.00	3,000.00	3,000.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Community Services									
50-65 Water Safety		4,200.00	4,200.00	0.00	0.00	0.00	0.00	0.00	0.00
50-70 Recreation Dept Programs		80,500.00	80,500.00	80,500.00	85,691.13	87,500.00	87,500.00	87,500.00	87,500.00
	Community Services	84,700.00	84,700.00	80,500.00	85,691.13	87,500.00	87,500.00	87,500.00	87,500.00
Miscellaneous Expenses									
60-20 Inspections		1,500.00	1,500.00	1,500.00	1,163.75	1,500.00	1,500.00	1,500.00	1,500.00
	Miscellaneous Expenses	1,500.00	1,500.00	1,500.00	1,163.75	1,500.00	1,500.00	1,500.00	1,500.00
	Recreation	613,440.00	629,219.00	700,517.00	552,829.54	701,930.00	701,930.00	701,930.00	701,930.00
	Parks & Recreation	613,440.00	629,219.00	700,517.00	552,829.54	701,930.00	701,930.00	701,930.00	701,930.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Parks & Recreation

Personnel Services	Provides regular wages for the Director, and regular/overtime wages for the Maintenance Supervisor, Program Assistant, (2) Staff Assistants, Custodian, Part-time seasonal employees that include; Officials, Program Coordinators, Summer Camp, Community/Special Events/Office Fill-In and (3) Summer Maintenance Employees. Increase reflects pay scale and increase in minimum wage.
Employee Costs	Provides travel, training, and dues for staff.
Benefits	Includes Fica/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 8% 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 9.9%, if applicable.
Supplies	Provides office and cleaning supplies, postage, advertising.
Utilities	Provides Electricity – Estimated usage for the Community Center, Maintenance Garage, Tennis Courts, Ice Rink and Ballfield concession stand. Provides Heat – Estimated propane usage for the Community Center (10,500 gal.), new maintenance garage (2,500 gals.) concession stand (400 gals.), ice rink (300 gals) and generator (2,500 gals). Provides Water – Estimated usage for the Community Center, maintenance garage, concession stand and fire protection. Provides Telephone – Phone service at the Community Center.
Contract Services	Provides portable toilets at outdoor facilities and the dumpster at the Community Center.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Parks & Recreation (Continued)

Repair/Maintenance	Provides for vehicle, building, equipment, lawns, fire & security alarm monitoring, multi-purpose floor maintenance, mechanical services, general repairs and supplies; unscheduled and/or scheduled.	
Purchases	Gasoline & diesel for the truck, lawn equipment, snow blower, tractors, and all other outdoor maintenance equipment. Average use of gasoline is 1300 gallons @ \$3.39/gal. and diesel 115 gallons @ \$4.00/gal.	
Community Services	Provides funding for community service and programs for all ages \$45,500.00 with budgeted program revenue of \$40,000.00. Increase reflects the increase in program fees, services and equipment to provide year-round community services for all ages.	
Miscellaneous	Provides for annual inspections for fire extinguishers, kitchen hood system, alarm tests, sprinklers and the air handler system.	
Salaries (non-union employees)	Recreation Director	\$81,776.40
	Maintenance Supervisor	\$55,597.60
	Program Assistant	\$52,086.00
	Custodian	\$42,049.60
	Staff Assistant I (Vacant)	\$38,196.00
	Staff Assistant II	\$39,633.60
	Seasonal Program Part-Timers	\$32,000.00
	3 Summer Crew (16 weeks)	\$26,500.00
	Overtime	\$ 1,000.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 40-01 Community Services / Service Organizations									
Community Services									
50-01 Skowhegan Free Public Lib		195,000.00	195,000.00	198,000.00	198,000.00	198,000.00	198,000.00	175,000.00	175,000.00
50-10 Coburn Park Commission		10,000.00	12,000.00	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	12,000.00	12,000.00	12,000.00	12,000.00
50-53 Main Street Skowhegan		60,000.00	60,000.00	75,000.00	75,000.00	78,750.00	78,750.00	78,750.00	78,750.00
50-60 Chamber of Commerce				35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
50-98 Lake George Regional Park		15,000.00	30,000.00	23,225.00	23,225.00	21,000.00	21,000.00	21,000.00	21,000.00
50-99 Lights Up Productions						60,000.00	60,000.00	60,000.00	0.00
Community Services		320,000.00	363,000.00	353,225.00	353,225.00	416,750.00	416,750.00	393,750.00	333,750.00
Service Organizations		320,000.00	363,000.00	353,225.00	353,225.00	416,750.00	416,750.00	393,750.00	333,750.00
Community Services		320,000.00	363,000.00	353,225.00	353,225.00	416,750.00	416,750.00	393,750.00	333,750.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 45-01 Tax Assessments / Education									
Unclassified									
45-03 School Tax		9,083,051.00	9,263,239.50		8,153,594.20				
	Unclassified	9,083,051.00	9,263,239.50		8,153,594.20	0.00	0.00	0.00	0.00
	Education	9,083,051.00	9,263,239.50		8,153,594.20	0.00	0.00	0.00	0.00
Dept/Div: 45-03 Tax Assessments / County									
Unclassified									
45-01 County Tax		2,666,111.02	2,682,378.31		2,801,698.59				
	Unclassified	2,666,111.02	2,682,378.31		2,801,698.59	0.00	0.00	0.00	0.00
	County	2,666,111.02	2,682,378.31		2,801,698.59	0.00	0.00	0.00	0.00
	Tax Assessments	11,749,162.02	11,945,617.81		10,955,292.79	0.00	0.00	0.00	0.00

TOWN OF SKOWHEGAN OPERATING BUDGET

	2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 50-01 Capital Expenditures / Debt Retirement								
Long Term Debt								
55-10 Combined Sewer Overflow P	256,598.00	253,865.00	251,133.00	251,132.40	0.00	0.00	0.00	0.00
55-15 TAN	20,000.00	20,000.00	20,000.00	0.00	35,000.00	35,000.00	35,000.00	35,000.00
55-25 Combined Sewer Overflow II	387,314.00	381,479.00	375,644.00	375,643.94	369,810.00	369,810.00	369,810.00	369,810.00
55-50 Highway Grader	20,737.00		0.00	0.00	0.00	0.00	0.00	0.00
55-60 Combine Sewer Overflow III	735,966.00	726,985.00	718,004.00	718,003.44	709,023.00	709,023.00	709,023.00	709,023.00
55-65 Highway Sidewalk Plow	0.00	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	173,495.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55-82 Public Safety Building	139,956.00	591,797.00	589,750.00	589,749.61	587,347.00	587,347.00	587,347.00	587,347.00
Long Term Debt	1,860,213.00	2,217,653.00	2,198,058.00	2,178,054.09	1,944,707.00	1,944,707.00	1,944,707.00	1,944,707.00
Debt Retirement	1,860,213.00	2,217,653.00	2,198,058.00	2,178,054.09	1,944,707.00	1,944,707.00	1,944,707.00	1,944,707.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Expenditures – Debt Retirement

Pay To	Purpose	Date Paid In Full	Interest Rate	Principal Balance
Maine Municipal Bond Bank	CSO Phase II	10/01/2027	1.67%	\$1,331,000.00
Maine Municipal Bond Bank	CSO Phase III	10/01/2033	1.44%	\$5,940,000.00
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%	\$1,632,844.54
Maine Municipal Bond Bank	Public Safety Building	11/01/2041	2.0497%	\$8,010,000.00

TOWN OF SKOWHEGAN OPERATING BUDGET

		2022 Budget	2023 Budget	2024 Budget	2024 Expenses YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 50-03 Capital Expenditures / Capital Reserve Funds									
Capital Reserve Funds									
65-01 Pollution Cont Plant		100,000.00	100,000.00	238,000.00	238,000.00	370,000.00	370,000.00	370,000.00	370,000.00
65-05 Recreation Dept		157,000.00	58,950.00	150,000.00	150,000.00	100,000.00	100,000.00	100,000.00	100,000.00
65-10 Municipal Bldg		40,000.00	59,000.00	137,000.00	137,000.00	125,500.00	125,500.00	125,500.00	125,500.00
65-13 Opera House			25,000.00	50,000.00	50,000.00	75,000.00	75,000.00	75,000.00	0.00
65-15 Solid Waste		47,000.00	61,500.00	66,500.00	66,500.00	90,000.00	90,000.00	90,000.00	90,000.00
65-20 Police Dept		67,400.00	7,500.00	167,000.00	167,000.00	125,500.00	125,500.00	133,500.00	133,500.00
65-25 Public Works Equipment		200,000.00	397,000.00	59,000.00	59,000.00	150,000.00	150,000.00	150,000.00	150,000.00
65-30A Public Works Roads/Sidewalks		770,000.00	1,030,000.00	1,355,000.00	1,527,112.00	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00
65-30B URIP Funds (Block Grant)		139,664.00	150,220.00	148,208.00		172,112.00	172,112.00	172,112.00	172,112.00
65-35 Fire Dept.		242,000.00	242,000.00	279,500.00	279,500.00	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	50,000.00	50,000.00	50,000.00	50,000.00
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		10,660.00	10,000.00	10,000.00	10,000.00	7,600.00	7,600.00	7,600.00	7,600.00
65-85 Cemeteries		41,000.00	30,000.00	40,000.00	40,000.00	30,000.00	30,000.00	30,000.00	30,000.00
65-90 Planning, Ord., Admin & Enf.		4,500.00	13,500.00	51,500.00	51,500.00	13,500.00	13,500.00	13,500.00	13,500.00
65-95 Public Works Buildings		30,000.00	30,000.00	65,000.00	65,000.00	30,000.00	30,000.00	30,000.00	30,000.00
65-96 Street Lights		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Capital Reserve Funds		1,894,224.00	2,259,670.00	2,861,708.00	2,885,612.00	2,958,712.00	2,958,712.00	2,966,712.00	2,891,712.00
Capital Reserve Funds		1,894,224.00	2,259,670.00	2,861,708.00	2,885,612.00	2,958,712.00	2,958,712.00	2,966,712.00	2,891,712.00
Capital Expenditures		3,754,437.00	4,477,323.00	5,059,766.00	5,063,666.09	4,903,419.00	4,903,419.00	4,911,419.00	4,836,419.00
Expense Totals:		25,330,857.02	27,656,230.81	17,383,323.00	25,486,637.08	17,840,529.00	17,840,529.00	17,831,720.00	17,702,720.00
Dept/Div: 45-01 Tax Assessments / Education									
Unclassified									
45-03 School Tax		9,083,051.00	9,263,239.50	9,784,312.88	8,153,594.20				
Unclassified		9,083,051.00	9,263,239.50	9,784,312.88	8,153,594.20	0.00	0.00	0.00	0.00
Education		9,083,051.00	9,263,239.50	9,784,312.88	8,153,594.20	0.00	0.00	0.00	0.00
Dept/Div: 45-03 Tax Assessments / County									
Unclassified									
45-01 County Tax		2,666,111.02	2,682,378.31	2,801,698.59	2,801,698.59				
Unclassified		2,666,111.02	2,682,378.31	2,801,698.59	2,801,698.59	0.00	0.00	0.00	0.00
County		2,666,111.02	2,682,378.31	2,801,698.59	2,801,698.59	0.00	0.00	0.00	0.00
Tax Assessments		11,749,162.02	11,945,617.81		10,955,292.79	0.00	0.00	0.00	0.00
Raise and Appropriate		13,581,695.00	15,710,613.00	17,383,323.00	14,531,344.29	17,840,529.00	17,840,529.00	17,831,720.00	17,702,720.00

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds

Pollution Control Plant

Department Request \$370,000

\$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.

\$300,000 Sewer Collection System Upgrades. Spot repairs and planned re-lining or replacement of the Madison Avenue sewer in advance of paving projects.

\$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 \$100,000

\$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.

\$20,000 Building. Expected and unexpected repairs. FY2025 continue to upgrade public restrooms, locker room flooring (orig. 1989), touchless fixtures in restrooms.

\$10,000 Grounds Equipment. Replacement of grounds equipment, includes commercial mowers, utility vehicle, trailers, tractor, truck, snow removal, field maintenance and equipment to maintain recreation areas.

\$20,000 External Facilities. Expected and unexpected repairs/replacement for outside facilities (grounds, infrastructure, ballfields, skatepark, basketball courts, parks, playgrounds, trails, bleachers, benches, signage, fencing, walkways, ADA accessibility, dugouts, concessions stand, fit equipment, tree removal, etc.) FY2025 repairs to Carl Wright Complex concession stand, plumbing, roof, windows, overhang & pavement.

Municipal Building

Department Request \$125,500

\$78,500 General Repairs. Replace some flooring on first floor.

\$25,000 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.

\$8,000 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 \$75,000

\$75,000 Opera House Renovations. Renovations and maintenance of the Opera House.

Solid Waste

Department Request \$90,000

\$50,000 Equipment Replacement. Necessary repairs or future replacement of the existing equipment/vehicles.

\$5,000 Paving. Replacing or repairing the pavement.

\$25,000 Building Alterations/Repairs. Repairs to existing buildings.

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

Police Department

Department Request \$133,500

\$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.

\$75,000 Cruiser Replacement. To purchase two new cruisers, with upfit, computer and radar. This includes a K9 cruiser.

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

\$25,000 Cameras. Vehicle and body cameras.

\$8,000 K-9. Funds for unexpected K-9 related expenses.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

Public Works

Department Request for Equipment \$150,000

\$150,000 Vehicle Replacement. Future 2012 Volvo replacement including plow equipment and future dump truck replacement per the fleet replacement plan.

Department Request for Streets and Sidewalks \$1,300,000

\$1,240,000 to fund this year's paving program; \$40,000 will go into bridges and \$20,000 into sidewalks. Our paving plan for the 2024 season includes the following: 6,000' of Glen View Drive with .75" shim and 1.25" overlay starting at the intersection of Rowe Road to Back Road, 9,900' of Varney Road with .75" shim and 1.25" overlay 2,400' from Route 201 to Mill Entrance to have 2" of 12.5mm Poly Mix, Coburn Avenue, Heselton Street, Jackson Street, Union Street, Walnut Street and Weston Street will be milled 2" and receive a shim and overlay.

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

Public Works (Continued)

				2024 Paving Plan				
	Width	Length	Depth	Other work	Tonnage	Misc. work	Price per ton	Project total
Glen View Drive	22	6000	2.00	\$44,000.00	1,610	\$46,299.00	\$115.00	\$275,495.00
Varney Road	22	9500	2.00	\$69,666.67	2,550	\$43,984.05	\$115.00	\$406,877.72
Coburn Avenue	22	2700	2.00	\$19,800.00	725	\$14,674.77	\$135.00	\$132,306.57
Court Street	20	1700	2.00	\$11,333.33	415	\$8,399.70	\$135.00	\$75,731.03
Heselton Street	20	3200	2.00	\$21,333.33	781	\$10,540.80	\$135.00	\$137,282.13
Jackson Street	20	1100	2.00	\$7,333.33	268	\$3,623.40	\$135.00	\$47,190.73
Union Street	20	1300	2.00	\$8,666.67	317	\$4,282.20	\$135.00	\$55,770.87
Walnut Street	20	870	2.00	\$5,800.00	212	\$2,865.78	\$135.00	\$37,323.58
Weston Street	20	610	2.00	\$4,066.67	149	\$2,009.34	\$135.00	\$26,169.41
Steward Hill Road Crossing						\$217,000.00		\$217,000.00
		5.1			7,027			\$1,411,147.04
							LRAP Funds	\$172,112.00
							Taxation	\$1,239,035.04

**TOWN OF SKOWHEGAN OPERATING BUDGET
NARRATIVES**

Capital Reserve Funds (Continued)

**Public Works
(Continued)**

Department Projection for Urban Renewal Improvement Program Funds \$172,112

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	1,350	2022*
1	Main Street	2,900	2023*
1	Madison Ave	13,230	2023*
1	Water Street	2,310	2023*
2	Coburn Ave	1,060	2024
1	Court Street	2,000	2024
3	Poulin Drive	1,200	2024
5	East Dyer St	400	2025
1	High Street	1,100	2025
6	Spring Street	600	2025
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 \$50,000

\$50,000 Emergency. Unexpected emergencies and disasters.

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 \$7,600

\$5,000 Mapping Computer. Future replacement of plotter and NAS hard drives.

\$100 Mapping Software. Future upgrade to GIS mapping.

\$2,500 Aerial Photography. Future aerial photos for the mapping system.

Cemeteries

Department Request \$30,000

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

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

Planning/Code Dept.

Department Request \$13,500

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

\$5,000 Building Permit/Ordinance Codification Software. Future software updates.

\$6,000 Conservation Commission. Increased efforts in informing the public about outdoor activities. Hosting trail cleanup days and coordinating with other groups on outdoor activities.

\$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.

Page intentionally left blank.

TOWN OF SKOWHEGAN OPERATIONAL REVENUES

	2022 Budget	2023 Budget	2024 Budget	2024 Revenues YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 01-01 General Government / Finance Department								
04 Interest on Taxes	18,000.00	18,000.00	18,000.00	19,417.19	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	18,560.93	35,000.00	35,000.00	35,000.00	35,000.00
06 Interest on Investments	5,000.00	5,000.00	10,000.00	30,394.65	10,000.00	10,000.00	10,000.00	10,000.00
07 Excise-BMV	1,500,000.00	1,500,000.00	1,600,000.00	1,400,656.89	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
08 Excise-IFW	5,000.00	5,000.00	5,000.00	3,423.00	5,000.00	5,000.00	5,000.00	5,000.00
10 Clerk Fees	4,500.00	4,500.00	4,500.00	4,160.00	4,500.00	4,500.00	4,500.00	4,500.00
11 Agent Fees	24,000.00	24,000.00	30,000.00	32,455.00	30,000.00	30,000.00	30,000.00	30,000.00
12 Benefit Reimb.	142,147.00	171,570.00	228,396.00	137,449.70	140,000.00	140,000.00	140,000.00	140,000.00
15 Returned Check Charge	150.00	175.00	100.00	455.00	175.00	175.00	175.00	175.00
17 Certified Copies	12,000.00	12,000.00	12,000.00	12,440.60	12,000.00	12,000.00	12,000.00	12,000.00
18 Burial Permits	4,000.00	4,000.00	4,000.00	5,928.00	4,000.00	4,000.00	4,000.00	4,000.00
20 Victualers Licenses	1,500.00	1,500.00	1,500.00	1,050.00	1,500.00	1,500.00	1,500.00	1,500.00
23 Business Names	50.00	50.00	50.00	110.00	50.00	50.00	50.00	50.00
26 Non-Resident Notary Fees	200.00	200.00	200.00	480.00	200.00	200.00	200.00	200.00
29 Passport Fee	2,000.00	2,500.00	5,000.00	3,973.00	5,000.00	5,000.00	5,000.00	5,000.00
35 Ordinance Fines	500.00	500.00	300.00	250.50				
37 Election Reimb.	0.00	400.00	400.00		0.00	0.00	0.00	0.00
Finance Department	1,754,047.00	1,784,395.00	1,954,446.00	1,671,204.46	1,765,425.00	1,765,425.00	1,765,425.00	1,765,425.00
Dept/Div: 01-02 General Government / Municipal Building Mainte								
01 Opera House Charge For Svs.	0.00	2,000.00	2,000.00	1,100.00	2,000.00	2,000.00	2,000.00	2,000.00
Municipal Building Mainte	0.00	2,000.00	2,000.00	1,100.00	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	6,000.00	6,439.00	6,000.00	6,000.00	6,000.00	6,000.00
02 Tree Growth Reimb	18,000.00	20,000.00	24,000.00	28,942.35	24,000.00	24,000.00	24,000.00	24,000.00
Assessing	25,000.00	27,000.00	30,000.00	35,381.35	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	200.00	200.00	200.00	200.00	200.00	200.00	200.00
02 Site Plan Review	1,000.00	1,250.00	1,250.00	1,250.00	1,000.00	1,000.00	1,000.00	1,000.00
03 Subdivision Permits	200.00	200.00	200.00	250.00	200.00	200.00	200.00	200.00
Planning Ord.	1,300.00	1,650.00	1,650.00	1,700.00	1,400.00	1,400.00	1,400.00	1,400.00
Dept/Div: 01-07 General Government / Code Enforcement								
01 Plumbing Insp. Fees	5,000.00	6,000.00	7,500.00	5,077.50	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	500.00	700.00	500.00	500.00	500.00	500.00
05 Building Permit Fees	12,500.00	13,000.00	14,000.00	19,777.70	13,000.00	13,000.00	13,000.00	13,000.00
Code Enforcement	18,800.00	20,300.00	22,300.00	25,855.20	21,300.00	21,300.00	21,300.00	21,300.00

TOWN OF SKOWHEGAN OPERATIONAL REVENUES

		2022 Budget	2023 Budget	2024 Budget	2024 Revenues YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 01-15 General Government / Economic & Community Dev.									
01 Salary		3,295.00	3,295.00	3,295.00	3,295.00	3,295.00	3,295.00	3,295.00	3,295.00
02 Fica/Medicare		252.00	252.00	252.00	252.00	252.00	252.00	252.00	252.00
03 Worker's Comp.		125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00
04 MSRS		92.00	92.00	92.00	92.00	92.00	92.00	92.00	92.00
05 Grant Admin Fees		200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
Economic & Community Dev.		3,964.00	3,964.00	3,964.00	3,964.00	3,964.00	3,964.00	3,964.00	3,964.00
General Government		1,803,111.00	1,839,309.00	2,014,360.00	1,739,205.01	1,824,089.00	1,824,089.00	1,824,089.00	1,824,089.00
Dept/Div: 05-01 Public Safety / Police Dept.									
01 Gun Permits		350.00	350.00	350.00	132.00	350.00	350.00	350.00	350.00
02 Parking Fines		0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00
04 Accident Reports		2,500.00	2,500.00	2,500.00	1,830.00	2,500.00	2,500.00	2,500.00	2,500.00
05 Taxi Permits		1,000.00	1,000.00	1,000.00	517.00	1,000.00	1,000.00	1,000.00	1,000.00
06 Animal Control		5,000.00	5,000.00	5,000.00	2,044.04	5,000.00	5,000.00	5,000.00	5,000.00
07 SRO		37,872.00	39,821.00	49,680.00	22,080.00	49,680.00	49,680.00	49,680.00	49,680.00
14 Witness Fees			200.00	200.00	50.00	0.00	0.00	0.00	0.00
15 Sex Offense Registry				0.00	0.00	0.00	0.00	0.00	0.00
20 MDEA Agent		54,329.00	65,666.00	70,845.00	21,434.80	70,845.00	70,845.00	70,845.00	70,845.00
30 HRO		208,671.00	233,291.00	299,208.00	122,887.88	300,000.00	300,000.00	300,000.00	300,000.00
Police Dept.		309,722.00	347,828.00	428,783.00	170,995.72	429,375.00	429,375.00	429,375.00	429,375.00

TOWN OF SKOWHEGAN OPERATIONAL REVENUES

	2022 Budget	2023 Budget	2024 Budget	2024 Revenues YTD (5/15/2024)	2025 Initial Department Requests	2025 Manager Approved	2025 Budget Committee	2025 Selectmen
Dept/Div: 05-03 Public Safety / Fire Dept.								
01 Fire Reports	30.00	100.00	0.00	10.00				
Fire Dept.	30.00	100.00	0.00	10.00	0.00	0.00	0.00	0.00
Public Safety	309,752.00	347,928.00	428,783.00	171,005.72	429,375.00	429,375.00	429,375.00	429,375.00
Dept/Div: 10-01 Health & Human Services / General Assistance								
01 GA State Reimb	93,800.00	74,900.00	49,700.00	2,213.20				
General Assistance	93,800.00	74,900.00	49,700.00	2,213.20	0.00	0.00	0.00	0.00
Health & Human Services	93,800.00	74,900.00	49,700.00	2,213.20	0.00	0.00	0.00	0.00
Dept/Div: 20-01 Sanitation / Solid Waste & Recycling								
01 Charge for Svs.- Landfill	9,000.00	9,000.00	8,000.00	2,945.00	6,000.00	6,000.00	6,000.00	6,000.00
02 Sale Recyclable Materials	30,000.00	40,000.00	35,000.00	39,506.34	40,000.00	40,000.00	40,000.00	40,000.00
03 Landfill Permit Fees	12,000.00	9,000.00	12,000.00	7,810.00	8,000.00	8,000.00	8,000.00	8,000.00
04 Comm Haulers Licenses	2,000.00	2,000.00	2,000.00	0.00	1,750.00	1,750.00	1,750.00	1,750.00
Solid Waste & Recycling	53,000.00	60,000.00	57,000.00	50,261.34	55,750.00	55,750.00	55,750.00	55,750.00
Sanitation	53,000.00	60,000.00	57,000.00	50,261.34	55,750.00	55,750.00	55,750.00	55,750.00
Dept/Div: 25-01 Public Works / Summer Roads								
01 Road Opening Permits	6,000.00	6,000.00	6,000.00	693.60	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	139,664.00	150,220.00	148,208.00	172,112.00	172,112.00	172,112.00	172,112.00	172,112.00
Summer Roads	146,164.00	156,720.00	154,708.00	172,805.60	178,612.00	178,612.00	178,612.00	178,612.00
Public Works	146,164.00	156,720.00	154,708.00	172,805.60	178,612.00	178,612.00	178,612.00	178,612.00
Dept/Div: 30-01 Public Properties / Cemeteries								
01 Sale of Cemetery Lots	200.00	300.00	300.00	540.00	300.00	300.00	300.00	300.00
05 Burial Fees	8,000.00	8,000.00	8,000.00	6,500.00	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	0.00	17,500.00	17,500.00	17,500.00	17,500.00
Cemeteries	25,700.00	25,800.00	25,800.00	7,040.00	25,800.00	25,800.00	25,800.00	25,800.00
Public Properties	25,700.00	25,800.00	25,800.00	7,040.00	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	17,277.22	25,000.00	25,000.00	25,000.00	25,000.00
04 Programs	40,000.00	40,000.00	40,000.00	20,358.91	40,000.00	40,000.00	40,000.00	40,000.00
Recreation	65,000.00	65,000.00	65,000.00	37,636.13	65,000.00	65,000.00	65,000.00	65,000.00
Parks & Recreation	65,000.00	65,000.00	65,000.00	37,636.13	65,000.00	65,000.00	65,000.00	65,000.00
Revenue Totals:	2,496,527.00	2,569,657.00	2,795,351.00	2,180,167.00	2,578,626.00	2,578,626.00	2,578,626.00	2,578,626.00