

# Town of Skowhegan

## Municipal Budget Fiscal Year 2026



<http://www.skowhegan.org>

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

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

### Board of Selectmen

Paul York, Chairman  
Amber Lambke, Vice Chairman  
Whitney Cunliffe  
Steve Govoni  
Elijah Soll

Town Office Phone: 207-474-6900

2025 Budget & Finance Committee Members

Christian Savage, Chairman

Judy York, Vice Chairman

Patrick Dore, Secretary

Jimmy Bigelow

Donna Ferenc McGorty

Tanya Groce

John Grohs

Gene Rouse

Adrian Sincyr

**TOWN OF SKOWHEGAN OPERATING BUDGET**

**COMPOSITE**

|  | 2023 Budget          | 2024 Budget          | 2025 Budget          | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen       |
|--|----------------------|----------------------|----------------------|-------------------------------------|--|--------------------------|--------------------------|----------------------|
| <b>General Government</b>                    |                      |                      |                      |                                     |  |                          |                          |                      |
| Finance Department pg.1-4                    | 1,481,596.00         | 723,506.00           | 780,010.00           | 627,871.54                          | 1,102,903.00                           | 0.00                     | 1,102,903.00             | 1,102,903.00         |
| Municipal Building Maintenance pg.5-6        | 149,711.00           | 155,766.00           | 159,680.00           | 119,863.80                          | 174,025.00                             | 0.00                     | 174,025.00               | 174,025.00           |
| Assessing pg.7-8                             | 120,986.00           | 129,252.00           | 207,022.00           | 176,518.96                          | 219,949.00                             | 0.00                     | 219,949.00               | 219,949.00           |
| Town Manager pg.9-10                         | 198,892.00           | 213,608.00           | 223,118.00           | 151,397.92                          | 247,026.00                             | 0.00                     | 247,026.00               | 247,026.00           |
| Planning & Ordinance Administration pg.11-12 | 31,984.00            | 34,626.00            | 28,426.00            | 22,864.16                           | 22,626.00                              | 0.00                     | 22,626.00                | 22,626.00            |
| Code Enforcement pg.13-14                    | 171,807.00           | 192,741.00           | 200,431.00           | 123,374.61                          | 132,062.00                             | 0.00                     | 132,062.00               | 132,062.00           |
| Employee Benefits pg.15-16                   | 230,427.00           | 266,480.00           | 272,090.00           | 209,312.02                          | 331,779.00                             | 0.00                     | 331,779.00               | 331,779.00           |
| Town Insurances pg.15-16                     | 175,580.00           | 227,102.00           | 297,037.00           | 274,422.20                          | 331,080.00                             | 0.00                     | 331,080.00               | 331,080.00           |
| Economic & Community Development pg.17-18    | 180,505.00           | 202,843.00           | 216,181.00           | 111,124.61                          | 252,974.00                             | 0.00                     | 252,974.00               | 252,974.00           |
| <b>ARTICLE 3</b>                             | <b>2,741,488.00</b>  | <b>2,145,924.00</b>  | <b>2,383,995.00</b>  | <b>1,816,749.82</b>                 | <b>2,814,424.00</b>                    | <b>0.00</b>              | <b>2,814,424.00</b>      | <b>2,814,424.00</b>  |
| <b>Public Safety</b>                         |                      |                      |                      |                                     |  |                          |                          |                      |
| Police Department pg.19-21                   | 1,984,441.00         | 2,514,512.00         | 2,623,938.00         | 1,983,361.19                        | 2,748,278.00                           | 0.00                     | 2,748,278.00             | 2,748,278.00         |
| <b>ARTICLE 4</b>                             |                      |                      |                      |                                     |  |                          |                          |                      |
| <b>Public Safety</b>                         |                      |                      |                      |                                     |  |                          |                          |                      |
| Fire Department pg.22-24                     | 1,181,315.00         | 1,687,726.00         | 1,732,715.00         | 1,225,404.36                        | 1,621,568.00                           | 0.00                     | 1,621,568.00             | 1,618,868.00         |
| <b>ARTICLE 6</b>                             |                      |                      |                      |                                     |  |                          |                          |                      |
| <b>Public Safety</b>                         |                      |                      |                      |                                     |  |                          |                          |                      |
| Public Safety Building pg.25-26              | 8,900.00             | 87,100.00            | 88,700.00            | 49,662.11                           | 81,500.00                              | 0.00                     | 71,500.00                | 81,500.00            |
| Other Protection pg.25-26                    | 586,306.00           | 598,975.00           | 626,904.00           | 490,476.42                          | 657,934.00                             | 0.00                     | 657,934.00               | 657,934.00           |
| <b>ARTICLE 7</b>                             |                      |                      |                      |                                     |  |                          |                          |                      |
| <b>ARTICLE 8</b>                             |                      |                      |                      |                                     |  |                          |                          |                      |
|  | 595,206.00           | 686,075.00           | 715,604.00           | 540,138.53                          | 739,434.00                             | 0.00                     | 729,434.00               | 739,434.00           |
| <b>Health &amp; Human Services</b>           |                      |                      |                      |                                     |  |                          |                          |                      |
| General Assistance pg.27-28                  | 127,425.00           | 96,172.00            | 82,282.00            | 60,288.72                           | 90,123.00                              | 0.00                     | 90,123.00                | 90,123.00            |
| Health Department pg.30-31                   | 1,292.00             | 1,292.00             | 1,292.00             | 1,076.50                            | 0.00                                   | 0.00                     | 0.00                     | 0.00                 |
| <b>ARTICLE 9</b>                             |                      |                      |                      |                                     |  |                          |                          |                      |
| Health & Human Services                      | 128,717.00           | 97,464.00            | 83,574.00            | 61,365.22                           | 90,123.00                              | 0.00                     | 90,123.00                | 90,123.00            |
| Human Service Agencies pg.29                 | 56,377.00            | 60,924.00            | 51,000.00            | 51,000.00                           | 87,245.00                              | 0.00                     | 63,017.00                | 57,017.00            |
| <b>ARTICLES 40-46</b>                        |                      |                      |                      |                                     |  |                          |                          |                      |
| <b>Waste Water Treatment pg.32-36</b>        |                      |                      |                      |                                     |  |                          |                          |                      |
| Pollution Control Plant                      | 658,125.00           | 758,119.00           | 814,759.00           | 562,701.55                          | 884,989.00                             | 0.00                     | 884,989.00               | 884,989.00           |
| Pumping Stations                             | 39,325.00            | 46,350.00            | 70,525.00            | 26,600.09                           | 74,275.00                              | 0.00                     | 74,275.00                | 74,275.00            |
| Sewers                                       | 27,000.00            | 28,000.00            | 28,000.00            | 21,822.51                           | 35,000.00                              | 0.00                     | 35,000.00                | 35,000.00            |
| <b>ARTICLE 10</b>                            |                      |                      |                      |                                     |  |                          |                          |                      |
|  | 724,450.00           | 832,469.00           | 913,284.00           | 611,124.15                          | 994,264.00                             | 0.00                     | 994,264.00               | 994,264.00           |
| <b>Sanitation</b>                            |                      |                      |                      |                                     |  |                          |                          |                      |
| Solid Waste & Recycling pg.37-39             | 946,299.00           | 1,146,081.00         | 1,161,732.00         | 857,509.80                          | 1,283,410.00                           | 0.00                     | 1,111,624.00             | 1,283,410.00         |
| <b>ARTICLE 11</b>                            |                      |                      |                      |                                     |  |                          |                          |                      |
| <b>Public Works pg.40-45</b>                 |                      |                      |                      |                                     |  |                          |                          |                      |
| Summer Roads Maintenance                     | 638,628.00           | 707,741.00           | 740,596.00           | 418,347.05                          | 901,585.00                             | 0.00                     | 901,585.00               | 901,585.00           |
| Winter Roads Maintenance                     | 837,690.00           | 918,812.00           | 928,466.00           | 762,392.02                          | 1,130,302.00                           | 0.00                     | 1,130,302.00             | 1,130,302.00         |
| Vehicle Maintenance                          | 282,000.00           | 332,000.00           | 310,000.00           | 261,087.15                          | 310,000.00                             | 0.00                     | 310,000.00               | 310,000.00           |
| <b>ARTICLE 12</b>                            |                      |                      |                      |                                     |  |                          |                          |                      |
| <b>ARTICLE 13</b>                            |                      |                      |                      |                                     |  |                          |                          |                      |
| <b>ARTICLE 14</b>                            |                      |                      |                      |                                     |  |                          |                          |                      |
|  | 1,758,318.00         | 1,958,553.00         | 1,979,062.00         | 1,441,826.22                        | 2,341,887.00                           | 0.00                     | 2,341,887.00             | 2,341,887.00         |
| <b>Public Properties</b>                     |                      |                      |                      |                                     |  |                          |                          |                      |
| Cemeteries pg.46-47                          | 124,460.00           | 140,087.00           | 145,717.00           | 101,541.15                          | 150,766.00                             | 0.00                     | 128,766.00               | 128,766.00           |
| <b>ARTICLE 15</b>                            |                      |                      |                      |                                     |  |                          |                          |                      |
| <b>Parks &amp; Recreation</b>                |                      |                      |                      |                                     |  |                          |                          |                      |
| Recreation pg.48-51                          | 629,219.00           | 700,517.00           | 701,930.00           | 540,141.66                          | 767,649.00                             | 0.00                     | 767,649.00               | 767,649.00           |
| <b>ARTICLE 16</b>                            |                      |                      |                      |                                     |  |                          |                          |                      |
| <b>Community Services</b>                    |                      |                      |                      |                                     |  |                          |                          |                      |
| Service Organizations pg.52                  | 363,000.00           | 353,225.00           | 356,750.00           | 356,750.00                          | 429,000.00                             | 0.00                     | 356,750.00               | 315,000.00           |
| <b>ARTICLES 33-39</b>                        |                      |                      |                      |                                     |  |                          |                          |                      |
| <b>Capital Expenditures</b>                  |                      |                      |                      |                                     |  |                          |                          |                      |
| Debt Retirement pg.54-55                     | 2,217,653.00         | 2,198,058.00         | 1,944,707.00         | 1,909,702.64                        | 1,896,262.00                           | 0.00                     | 1,896,262.00             | 1,896,262.00         |
| Capital Reserve Funds pg.56-64               | 2,259,670.00         | 2,861,708.00         | 2,891,712.00         | 2,893,908.00                        | 3,181,808.00                           | 0.00                     | 2,824,708.00             | 2,824,708.00         |
|  | 4,477,323.00         | 5,059,766.00         | 4,836,419.00         | 4,803,610.64                        | 5,078,070.00                           | 0.00                     | 4,720,970.00             | 4,720,970.00         |
| <b>TOTAL</b>                                 | <b>15,710,613.00</b> | <b>17,383,323.00</b> | <b>17,685,720.00</b> | <b>14,390,522.74</b>                | <b>19,146,118.00</b>                   | <b>0.00</b>              | <b>18,488,754.00</b>     | <b>18,620,090.00</b> |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|   |                    | 2023 Budget  | 2024 Budget | 2025 Budget | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|---|--------------------|--------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-01 General Government / Finance Department |                    |              |             |             |                                     |  |                          |                          |                |
| Personnel Services                                      |                    |              |             |             |                                     |  |                          |                          |                |
| 01-01 Regular   |                    | 310,376.00   | 355,631.00  | 362,453.00  | 283,766.06                          | 436,912.00                             |                          | 436,912.00               | 436,912.00     |
| 01-05 Overtime  |                    | 1,500.00     | 1,500.00    | 1,500.00    | 1,630.02                            | 2,000.00                               |                          | 2,000.00                 | 2,000.00       |
| 01-06 Wage Adjustment                                   |                    | 814,597.00   |             |             |                                     |  |                          |                          |                |
| PFMLA   |                    |              |             |             |                                     | 30,175.00                              |                          | 30,175.00                | 30,175.00      |
|   | Personnel Services | 1,126,473.00 | 357,131.00  | 363,953.00  | 285,396.08                          | 469,087.00                             | 0.00                     | 469,087.00               | 469,087.00     |
| Employee Costs  |                    |              |             |             |                                     |  |                          |                          |                |
| 05-01 Travel  |                    | 500.00       | 500.00      | 500.00      | 172.56                              | 500.00                                 |                          | 500.00                   | 500.00         |
| 05-05 Training  |                    | 1,200.00     | 1,000.00    | 700.00      | 30.00                               | 500.00                                 |                          | 500.00                   | 500.00         |
| 05-15 Dues  |                    | 10,400.00    | 10,500.00   | 11,500.00   | 11,028.00                           | 12,000.00                              |                          | 12,000.00                | 12,000.00      |
| 05-20 Meals   |                    | 100.00       | 100.00      | 100.00      | 0.00                                | 0.00                                   |                          | 0.00                     | 0.00           |
| 05-65 Substance Abuse Testing                           |                    | 2,500.00     | 2,700.00    | 2,700.00    | 2,063.00                            | 2,200.00                               |                          | 2,200.00                 | 2,200.00       |
| 05-70 Pre-Employment Testing                            |                    | 4,000.00     | 3,100.00    | 4,000.00    | 4,967.83                            | 5,000.00                               |                          | 5,000.00                 | 5,000.00       |
| 05-75 Respiratory Testing                               |                    | 1,200.00     | 1,900.00    | 1,900.00    | 667.75                              | 1,500.00                               |                          | 1,500.00                 | 1,500.00       |
|   | Employee Costs     | 19,900.00    | 19,800.00   | 21,400.00   | 18,929.14                           | 21,700.00                              | 0.00                     | 21,700.00                | 21,700.00      |
| Benefits  |                    |              |             |             |                                     |  |                          |                          |                |
| 08-01 Fica/Medicare                                     |                    | 23,859.00    | 27,321.00   | 27,843.00   | 20,277.32                           | 33,577.00                              |                          | 33,577.00                | 33,577.00      |
| 08-05 Retirement  |                    | 17,726.00    | 21,937.00   | 24,158.00   | 16,895.08                           | 25,858.00                              |                          | 25,858.00                | 25,858.00      |
| 08-10 Health  |                    | 129,160.00   | 120,908.00  | 129,876.00  | 75,071.55                           | 120,784.00                             |                          | 120,784.00               | 120,784.00     |
| 08-15 Dental  |                    | 3,786.00     | 3,786.00    | 3,786.00    | 2,023.14                            | 2,824.00                               |                          | 2,824.00                 | 2,824.00       |
|   | Benefits           | 174,531.00   | 173,952.00  | 185,663.00  | 114,267.09                          | 183,043.00                             | 0.00                     | 183,043.00               | 183,043.00     |
| Supplies  |                    |              |             |             |                                     |  |                          |                          |                |
| 10-01 Office  |                    | 10,400.00    | 10,400.00   | 11,000.00   | 9,786.27                            | 12,200.00                              |                          | 12,200.00                | 12,200.00      |
| 10-05 Postage   |                    | 7,000.00     | 7,000.00    | 7,000.00    | 5,805.03                            | 7,000.00                               |                          | 7,000.00                 | 7,000.00       |
| 10-10 Tax Billing                                       |                    | 4,500.00     | 5,000.00    | 5,750.00    | 5,026.01                            | 5,750.00                               |                          | 5,750.00                 | 5,750.00       |
| 10-20 Election Expenses                                 |                    | 10,000.00    | 12,000.00   | 22,500.00   | 3,393.98                            | 12,000.00                              |                          | 12,000.00                | 12,000.00      |
| 10-25 Advertising                                       |                    | 1,500.00     | 1,500.00    | 2,000.00    | 295.71                              | 1,500.00                               |                          | 1,500.00                 | 1,500.00       |
| 10-70 Printing Services                                 |                    | 2,500.00     | 3,000.00    | 3,000.00    | 0.00                                | 3,500.00                               |                          | 3,500.00                 | 3,500.00       |
|   | Supplies           | 35,900.00    | 38,900.00   | 51,250.00   | 24,307.00                           | 41,950.00                              | 0.00                     | 41,950.00                | 41,950.00      |
| Utilities   |                    |              |             |             |                                     |  |                          |                          |                |
| 15-01 Electricity/Building - Island Ave                 |                    |              |             | 2,000.00    | 1,608.96                            | 2,500.00                               |                          | 2,500.00                 | 2,500.00       |
| 15-05 Heat/Building - Island Ave                        |                    |              |             | 3,500.00    | 5,921.94                            | 6,000.00                               |                          | 6,000.00                 | 6,000.00       |
| 15-10 Water/Building - Island Ave                       |                    |              |             | 750.00      | 103.18                              | 350.00                                 |                          | 350.00                   | 350.00         |
| 15-15 Telephone   |                    | 3,300.00     | 3,100.00    | 3,300.00    | 3,604.74                            | 27,840.00                              |                          | 27,840.00                | 27,840.00      |
|   | Utilities          | 3,300.00     | 3,100.00    | 9,550.00    | 11,238.82                           | 36,690.00                              | 0.00                     | 36,690.00                | 36,690.00      |
| Contract Services                                       |                    |              |             |             |                                     |  |                          |                          |                |
| 25-05 Copier Lease                                      |                    | 0.00         | 4,288.00    | 4,288.00    | 4,287.36                            | 4,288.00                               |                          | 4,288.00                 | 4,288.00       |
| 25-20 Software Support                                  |                    | 54,964.00    | 59,700.00   | 76,835.00   | 66,924.29                           | 166,759.00                             |                          | 166,759.00               | 166,759.00     |
| 25-23 Web Site Maintenance                              |                    | 5,528.00     | 5,635.00    | 6,071.00    | 6,367.18                            | 6,686.00                               |                          | 6,686.00                 | 6,686.00       |
| 25-25 Audit   |                    | 15,500.00    | 15,500.00   | 15,500.00   | 0.00                                | 31,000.00                              |                          | 31,000.00                | 31,000.00      |
| 25-30 Landscaping                                       |                    |              |             | 0.00        | 40,000.00                           |  |                          |                          |                |
|   | Contract Services  | 75,992.00    | 85,123.00   | 102,694.00  | 117,578.83                          | 208,733.00                             | 0.00                     | 208,733.00               | 208,733.00     |
| Repairs & Maintenance                                   |                    |              |             |             |                                     |  |                          |                          |                |
| 30-15 Computer  |                    | 24,000.00    | 24,000.00   | 24,000.00   | 14,422.30                           | 108,000.00                             |                          | 108,000.00               | 108,000.00     |
| 30-23 Copy Machine                                      |                    | 3,500.00     | 3,500.00    | 3,500.00    | 2,396.00                            | 3,700.00                               |                          | 3,700.00                 | 3,700.00       |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|                             |                        | <b>2023 Budget</b> | <b>2024 Budget</b> | <b>2025 Budget</b> | <b>2025 Expenses<br/>YTD<br/>(4/23/2025)</b> | <b>2026 Initial<br/>Department<br/>Requests</b> | <b>2026 Manager<br/>Approved</b> | <b>2026 Budget<br/>Committee</b> | <b>2026 Selectmen</b> |
|-----------------------------|------------------------|--------------------|--------------------|--------------------|--|---|----------------------------------|----------------------------------|-----------------------|
|                             | Repairs & Maintenance  | 27,500.00          | 27,500.00          | 27,500.00          | 16,818.30                                    | 111,700.00                                      | 0.00                             | 111,700.00                       | 111,700.00            |
| Miscellaneous Expenses      |                        |                    |                    |                    |  |   |                                  |                                  |                       |
| 60-10 Christmas Decorations |                        | 4,000.00           | 4,000.00           | 4,000.00           | 4,500.00                                     |   |                                  |                                  |                       |
| 60-15 Legal Services        |                        | 14,000.00          | 14,000.00          | 14,000.00          | 34,836.28                                    | 30,000.00                                       |                                  | 30,000.00                        | 30,000.00             |
|                             | Miscellaneous Expenses | 18,000.00          | 18,000.00          | 18,000.00          | 39,336.28                                    | 30,000.00                                       | 0.00                             | 30,000.00                        | 30,000.00             |
|                             | Finance Department     | 1,481,596.00       | 723,506.00         | 780,010.00         | 627,871.54                                   | 1,102,903.00                                    | 0.00                             | 1,102,903.00                     | 1,102,903.00          |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Finance Department**

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

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Finance Department (continued)**

|                                       |   |             |
|---------------------------------------|---|-------------|
| <b>Salaries (non-union employees)</b> | Finance/Human Resources Director  | \$80,267.20 |
|                                       | Town Clerk/Treasurer/Municipal Agent/<br>Deputy Tax Collector/Voter Registrar | \$81,868.80 |

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

|                                   |   |    |
|-----------------------------------|---|----|
| <b>Salaries (union employees)</b> | Deputy Clerk/Deputy Treasurer               | \$ |
|                                   | Deputy Tax Collector/Deputy Municipal Agent | \$ |
|                                   | Collections Clerk I (full time)             | \$ |
|                                   | Collections Clerk II (full time)            | \$ |

|  |   |             |
|--|---|-------------|
| <b>Salaries (non-union/split position)</b> | Finance/Human Resource Admin. Assistant | \$23,292.75 |
|--|---|-------------|

|                                      |                        |             |
|--------------------------------------|------------------------|-------------|
| <b>Boards/Committees (non-union)</b> | Board of Registrars    | \$10,000.00 |
|                                      | Board of Selectmen     | \$ 6,400.00 |
|                                      | Finance/Deputy Finance | \$ 250.00   |
|                                      | Overtime               | \$ 1,500.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|   |                         | 2023 Budget | 2024 Budget | 2025 Budget | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|---|-------------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-02 General Government / Municipal Building Maintenance |                         |             |             |             |                                     |  |                          |                          |                |
| Personnel Services  |                         |             |             |             |                                     |  |                          |                          |                |
| 01-01 Regular   |                         | 34,266.00   | 38,330.00   | 40,454.00   | 33,419.60                           | 50,104.00                              |                          | 50,104.00                | 50,104.00      |
| 01-05 Overtime  |                         | 500.00      | 500.00      | 500.00      | 0.00                                | 500.00                                 |                          | 500.00                   | 500.00         |
|   | Personnel Services      | 34,766.00   | 38,830.00   | 40,954.00   | 33,419.60                           | 50,604.00                              | 0.00                     | 50,604.00                | 50,604.00      |
| Benefits  |                         |             |             |             |                                     |  |                          |                          |                |
| 08-01 Fica/Medicare   |                         | 2,660.00    | 2,971.00    | 3,133.00    | 1,985.96                            | 3,872.00                               |                          | 3,872.00                 | 3,872.00       |
| 08-05 Retirement  |                         | 3,547.00    | 3,961.00    | 4,055.00    | 3,308.42                            | 5,162.00                               |                          | 5,162.00                 | 5,162.00       |
| 08-10 Health  |                         | 18,867.00   | 19,902.00   | 20,740.00   | 15,542.89                           | 23,527.00                              |                          | 23,527.00                | 23,527.00      |
| 08-15 Dental  |                         | 541.00      | 541.00      | 541.00      | 395.87                              | 547.00                                 |                          | 547.00                   | 547.00         |
|   | Benefits                | 25,615.00   | 27,375.00   | 28,469.00   | 21,233.14                           | 33,108.00                              | 0.00                     | 33,108.00                | 33,108.00      |
| Supplies  |                         |             |             |             |                                     |  |                          |                          |                |
| 10-40 Cleaning  |                         | 7,100.00    | 8,000.00    | 7,500.00    | 5,035.76                            | 8,500.00                               |                          | 8,500.00                 | 8,500.00       |
|   | Supplies                | 7,100.00    | 8,000.00    | 7,500.00    | 5,035.76                            | 8,500.00                               | 0.00                     | 8,500.00                 | 8,500.00       |
| Utilities   |                         |             |             |             |                                     |  |                          |                          |                |
| 15-01 Electricity   |                         | 16,000.00   | 16,000.00   | 28,000.00   | 17,233.99                           | 26,000.00                              |                          | 26,000.00                | 26,000.00      |
| 15-05 Heat  |                         | 12,000.00   | 10,000.00   | 11,000.00   | 10,322.14                           | 11,000.00                              |                          | 11,000.00                | 11,000.00      |
| 15-10 Water   |                         | 1,331.00    | 1,200.00    | 1,200.00    | 539.02                              | 1,200.00                               |                          | 1,200.00                 | 1,200.00       |
|   | Utilities               | 29,331.00   | 27,200.00   | 40,200.00   | 28,095.15                           | 38,200.00                              | 0.00                     | 38,200.00                | 38,200.00      |
| Contract Services   |                         |             |             |             |                                     |  |                          |                          |                |
| 25-92 Sprinkler System  |                         | 1,000.00    | 1,100.00    | 1,100.00    | 0.00                                | 1,300.00                               |                          | 1,300.00                 | 1,300.00       |
| 25-97 Alarm System  |                         | 600.00      | 1,000.00    | 825.00      | 772.00                              | 1,000.00                               |                          | 1,000.00                 | 1,000.00       |
| 25-98 Energy System Automation                                      |                         | 32,074.00   | 33,036.00   | 21,497.00   | 21,497.00                           | 22,788.00                              |                          | 22,788.00                | 22,788.00      |
|   | Contract Services       | 33,674.00   | 35,136.00   | 23,422.00   | 22,269.00                           | 25,088.00                              | 0.00                     | 25,088.00                | 25,088.00      |
| Repairs & Maintenance   |                         |             |             |             |                                     |  |                          |                          |                |
| 30-01 General   |                         | 17,000.00   | 17,000.00   | 17,000.00   | 8,971.50                            | 17,000.00                              |                          | 17,000.00                | 17,000.00      |
|   | Repairs & Maintenance   | 17,000.00   | 17,000.00   | 17,000.00   | 8,971.50                            | 17,000.00                              | 0.00                     | 17,000.00                | 17,000.00      |
| Purchase  |                         |             |             |             |                                     |  |                          |                          |                |
| 35-40 Gas & Diesel  |                         | 25.00       | 25.00       | 25.00       | 77.15                               | 25.00                                  |                          | 25.00                    | 25.00          |
| 35-50 Landscaping   |                         | 1,000.00    | 1,000.00    | 800.00      | 0.00                                |  |                          |                          |                |
|   | Purchase                | 1,025.00    | 1,025.00    | 825.00      | 77.15                               | 25.00                                  | 0.00                     | 25.00                    | 25.00          |
| Miscellaneous Expenses  |                         |             |             |             |                                     |  |                          |                          |                |
| 60-20 Inspections   |                         | 1,200.00    | 1,200.00    | 1,310.00    | 762.50                              | 1,500.00                               |                          | 1,500.00                 | 1,500.00       |
|   | Miscellaneous Expenses  | 1,200.00    | 1,200.00    | 1,310.00    | 762.50                              | 1,500.00                               | 0.00                     | 1,500.00                 | 1,500.00       |
|   | Municipal Building Main | 149,711.00  | 155,766.00  | 159,680.00  | 119,863.80                          | 174,025.00                             | 0.00                     | 174,025.00               | 174,025.00     |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Municipal Building**

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

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

|                                  |           |           |
|----------------------------------|-----------|-----------|
| <b>Salaries (union employee)</b> | Custodian | \$        |
|                                  | Overtime  | \$ 500.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |                    | 2023 Budget | 2024 Budget | 2025 Budget | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|--|--------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-03 General Government / Assessing |                    |             |             |             |                                     |  |                          |                          |                |
| Personnel Services                             |                    |             |             |             |                                     |  |                          |                          |                |
| 01-01 Regular                                  |                    | 54,561.00   | 59,241.00   | 60,427.00   | 50,564.72                           | 71,516.00                              |                          | 71,516.00                | 71,516.00      |
| 01-05 Overtime                                 |                    | 750.00      | 750.00      | 750.00      | 972.19                              | 1,200.00                               |                          | 1,200.00                 | 1,200.00       |
|  | Personnel Services | 55,311.00   | 59,991.00   | 61,177.00   | 51,536.91                           | 72,716.00                              | 0.00                     | 72,716.00                | 72,716.00      |
| Employee Costs                                 |                    |             |             |             |                                     |  |                          |                          |                |
| 05-05 Training                                 |                    | 1,400.00    | 1,500.00    | 3,000.00    | 1,216.30                            | 2,000.00                               |                          | 2,000.00                 | 2,000.00       |
| 05-10 Subscriptions                            |                    | 1,000.00    | 1,000.00    | 1,000.00    | 35.00                               | 1,000.00                               |                          | 1,000.00                 | 1,000.00       |
| 05-15 Dues                                     |                    | 100.00      | 100.00      | 200.00      | 55.00                               | 100.00                                 |                          | 100.00                   | 100.00         |
|  | Employee Costs     | 2,500.00    | 2,600.00    | 4,200.00    | 1,306.30                            | 3,100.00                               | 0.00                     | 3,100.00                 | 3,100.00       |
| Benefits                                       |                    |             |             |             |                                     |  |                          |                          |                |
| 08-01 Fica/Medicare                            |                    | 4,232.00    | 4,590.00    | 4,680.00    | 3,608.77                            | 5,563.00                               |                          | 5,563.00                 | 5,563.00       |
| 08-05 Retirement                               |                    | 5,244.00    | 5,722.00    | 5,671.00    | 4,741.44                            | 7,020.00                               |                          | 7,020.00                 | 7,020.00       |
| 08-10 Health                                   |                    | 11,658.00   | 13,308.00   | 17,853.00   | 12,612.38                           | 19,103.00                              |                          | 19,103.00                | 19,103.00      |
| 08-15 Dental                                   |                    | 541.00      | 541.00      | 541.00      | 395.87                              | 547.00                                 |                          | 547.00                   | 547.00         |
|  | Benefits           | 21,675.00   | 24,161.00   | 28,745.00   | 21,358.46                           | 32,233.00                              | 0.00                     | 32,233.00                | 32,233.00      |
| Supplies                                       |                    |             |             |             |                                     |  |                          |                          |                |
| 10-01 Office                                   |                    | 1,200.00    | 1,200.00    | 1,500.00    | 1,214.79                            | 1,200.00                               |                          | 1,200.00                 | 1,200.00       |
| 10-05 Postage                                  |                    | 1,000.00    | 1,000.00    | 1,000.00    | 388.18                              | 1,000.00                               |                          | 1,000.00                 | 1,000.00       |
| 10-15 Registry of Deeds                        |                    | 600.00      | 600.00      | 600.00      | 259.00                              | 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       |
|  | Supplies           | 3,900.00    | 3,900.00    | 4,200.00    | 2,961.97                            | 3,900.00                               | 0.00                     | 3,900.00                 | 3,900.00       |
| Utilities                                      |                    |             |             |             |                                     |  |                          |                          |                |
| 15-15 Telephone                                |                    | 600.00      | 600.00      | 700.00      | 355.32                              | 0.00                                   |                          | 0.00                     | 0.00           |
|  | Utilities          | 600.00      | 600.00      | 700.00      | 355.32                              | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
| Contract Services                              |                    |             |             |             |                                     |  |                          |                          |                |
| 25-01 Assessor's Contract                      |                    | 37,000.00   | 38,000.00   | 108,000.00  | 99,000.00                           | 108,000.00                             |                          | 108,000.00               | 108,000.00     |
|  | Contract Services  | 37,000.00   | 38,000.00   | 108,000.00  | 99,000.00                           | 108,000.00                             | 0.00                     | 108,000.00               | 108,000.00     |
|  | Assessing          | 120,986.00  | 129,252.00  | 207,022.00  | 176,518.96                          | 219,949.00                             | 0.00                     | 219,949.00               | 219,949.00     |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Assessing**

|                            |   |
|----------------------------|---|
| <b>Personnel Services</b>  | Provides regular/overtime wages for the Assistant Assessor and the Board of Assessors.  |
| <b>Employee Costs</b>      | Provides training and subscription renewals for employees listed above.   |
| <b>Benefits</b>            | Includes FICA/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employee. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.2%, if applicable. |
| <b>Supplies</b>            | Provides office supplies, postage, registry of deeds expenses and tax map upgrades.   |
| <b>Utilities</b>           | Telephone services for Assistant Assessor and Assessor have been combined into one line under Finance Department, excluding cell phones, if applicable.   |
| <b>Assessor's Contract</b> | Contract for the Assessor.  |

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

|                                       |                    |             |
|---------------------------------------|--------------------|-------------|
| <b>Salaries (union employees)</b>     | Assistant Assessor | \$          |
|                                       | Overtime           | \$ 1,200.00 |
| <b>Salaries (non-union employees)</b> | Board of Assessors | \$ 3,900.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|   |                        | 2023 Budget | 2024 Budget | 2025 Budget | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|---|------------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-04 General Government / Town Manager |                        |             |             |             |                                     |  |                          |                          |                |
| Personnel Services                                |                        |             |             |             |                                     |  |                          |                          |                |
| 01-01 Regular                                     |                        | 134,234.00  | 141,031.00  | 134,508.00  | 112,307.90                          | 159,425.00                             |                          | 159,425.00               | 159,425.00     |
| 01-05 Overtime                                    |                        | 1,800.00    | 2,000.00    | 2,000.00    | 1,683.14                            | 2,500.00                               |                          | 2,500.00                 | 2,500.00       |
|   | Personnel Services     | 136,034.00  | 143,031.00  | 136,508.00  | 113,991.04                          | 161,925.00                             | 0.00                     | 161,925.00               | 161,925.00     |
| Employee Costs                                    |                        |             |             |             |                                     |  |                          |                          |                |
| 05-01 Travel                                      |                        | 300.00      | 300.00      | 500.00      | 0.00                                | 500.00                                 |                          | 500.00                   | 500.00         |
| 05-05 Training                                    |                        | 1,000.00    | 1,000.00    | 5,000.00    | 2,125.00                            | 2,000.00                               |                          | 2,000.00                 | 2,000.00       |
| 05-06 Selectboard Training                        |                        | 500.00      | 500.00      | 500.00      | 750.00                              | 1,000.00                               |                          | 1,000.00                 | 1,000.00       |
| 05-15 Dues  |                        | 150.00      | 200.00      | 200.00      | 568.75                              | 200.00                                 |                          | 200.00                   | 200.00         |
| 05-20 Meals                                       |                        | 400.00      | 400.00      | 400.00      | 30.00                               | 400.00                                 |                          | 400.00                   | 400.00         |
|   | Employee Costs         | 2,350.00    | 2,400.00    | 6,600.00    | 3,473.75                            | 4,100.00                               | 0.00                     | 4,100.00                 | 4,100.00       |
| Benefits  |                        |             |             |             |                                     |  |                          |                          |                |
| 08-01 Fica/Medicare                               |                        | 10,407.00   | 10,943.00   | 11,974.00   | 9,040.56                            | 12,388.00                              |                          | 12,388.00                | 12,388.00      |
| 08-05 Retirement                                  |                        | 13,876.00   | 14,590.00   | 15,495.00   | 7,410.65                            | 16,517.00                              |                          | 16,517.00                | 16,517.00      |
| 08-10 Health                                      |                        | 30,643.00   | 36,062.00   | 44,822.00   | 15,400.13                           | 47,053.00                              |                          | 47,053.00                | 47,053.00      |
| 08-15 Dental                                      |                        | 1,082.00    | 1,082.00    | 1,219.00    | 442.55                              | 1,093.00                               |                          | 1,093.00                 | 1,093.00       |
|   | Benefits               | 56,008.00   | 62,677.00   | 73,510.00   | 32,293.89                           | 77,051.00                              | 0.00                     | 77,051.00                | 77,051.00      |
| Supplies  |                        |             |             |             |                                     |  |                          |                          |                |
| 10-01 Office                                      |                        | 2,000.00    | 2,000.00    | 3,000.00    | 1,425.95                            | 2,000.00                               |                          | 2,000.00                 | 2,000.00       |
| 10-05 Postage                                     |                        | 200.00      | 200.00      | 200.00      | 55.86                               | 200.00                                 |                          | 200.00                   | 200.00         |
| 10-25 Advertising                                 |                        | 200.00      | 200.00      | 200.00      | -317.28                             | 200.00                                 |                          | 200.00                   | 200.00         |
|   | Supplies               | 2,400.00    | 2,400.00    | 3,400.00    | 1,164.53                            | 2,400.00                               | 0.00                     | 2,400.00                 | 2,400.00       |
| Utilities   |                        |             |             |             |                                     |  |                          |                          |                |
| 15-15 Telephone                                   |                        | 1,100.00    | 1,100.00    | 1,100.00    | 474.71                              | 550.00                                 |                          | 550.00                   | 550.00         |
|   | Utilities              | 1,100.00    | 1,100.00    | 1,100.00    | 474.71                              | 550.00                                 | 0.00                     | 550.00                   | 550.00         |
| Miscellaneous Expenses                            |                        |             |             |             |                                     |  |                          |                          |                |
| 60-05 Planning Expenses                           |                        | 1,000.00    | 2,000.00    | 2,000.00    | 0.00                                | 1,000.00                               |                          | 1,000.00                 | 1,000.00       |
|   | Miscellaneous Expenses | 1,000.00    | 2,000.00    | 2,000.00    | 0.00                                | 1,000.00                               | 0.00                     | 1,000.00                 | 1,000.00       |
|   | Town Manager           | 198,892.00  | 213,608.00  | 223,118.00  | 151,397.92                          | 247,026.00                             | 0.00                     | 247,026.00               | 247,026.00     |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Town Manager**

|                                       |  |                       |
|---------------------------------------|--|-----------------------|
| <b>Personnel Services</b>             | Provides regular/overtime wages for the Town Manager and Executive Secretary. Overtime is for Executive Secretary to attend meetings and mandatory training.   |                       |
| <b>Employee Costs</b>                 | Provides travel, training, dues and meals for above listed employees and training for the Board of Selectmen.  |                       |
| <b>Benefits</b>                       | Includes FICA/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.2%, if applicable. |                       |
| <b>Supplies</b>                       | Provides office supplies, postage and advertising costs for the Town Manager's Office.   |                       |
| <b>Utilities</b>                      | Telephone services for Town Manager's Office have been combined into one line under Finance Department, excluding cell phones, if applicable.  |                       |
| <b>Miscellaneous</b>                  | Provides planning expenses.  |                       |
| <b>Salaries (non-union employees)</b> | Town Manager   | \$114,400.00 (Vacant) |
|                                       | Executive Secretary  | \$ 41,515.50 (Vacant) |
|                                       | Overtime   | \$ 2,500.00           |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |                    | 2023 Budget | 2024 Budget | 2025 Budget | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|--|--------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-06 General Government / Planning Ord. |                    |             |             |             |                                     |  |                          |                          |                |
| Personnel Services                                 |                    |             |             |             |                                     |  |                          |                          |                |
| 01-01 Regular                                      |                    | 1,750.00    | 2,160.00    | 2,160.00    | 1,430.00                            | 2,160.00                               |                          | 2,160.00                 | 2,160.00       |
|  | Personnel Services | 1,750.00    | 2,160.00    | 2,160.00    | 1,430.00                            | 2,160.00                               | 0.00                     | 2,160.00                 | 2,160.00       |
| Employee Costs                                     |                    |             |             |             |                                     |  |                          |                          |                |
| 05-05 Training                                     |                    | 150.00      | 250.00      | 150.00      | 0.00                                | 150.00                                 |                          | 150.00                   | 150.00         |
| 05-20 Meals  |                    | 250.00      | 250.00      | 150.00      | 140.99                              | 200.00                                 |                          | 200.00                   | 200.00         |
|  | Employee Costs     | 400.00      | 500.00      | 300.00      | 140.99                              | 350.00                                 | 0.00                     | 350.00                   | 350.00         |
| Benefits   |                    |             |             |             |                                     |  |                          |                          |                |
| 08-01 Fica/Medicare                                |                    | 134.00      | 166.00      | 166.00      | 109.53                              | 166.00                                 |                          | 166.00                   | 166.00         |
|  | Benefits           | 134.00      | 166.00      | 166.00      | 109.53                              | 166.00                                 | 0.00                     | 166.00                   | 166.00         |
| Supplies   |                    |             |             |             |                                     |  |                          |                          |                |
| 10-01 Office                                       |                    | 1,000.00    | 1,500.00    | 1,000.00    | 286.30                              | 500.00                                 |                          | 500.00                   | 500.00         |
| 10-05 Postage                                      |                    | 350.00      | 450.00      | 450.00      | 285.37                              | 450.00                                 |                          | 450.00                   | 450.00         |
| 10-25 Advertising                                  |                    | 1,000.00    | 1,500.00    | 1,000.00    | 432.70                              | 1,000.00                               |                          | 1,000.00                 | 1,000.00       |
|  | Supplies           | 2,350.00    | 3,450.00    | 2,450.00    | 1,004.37                            | 1,950.00                               | 0.00                     | 1,950.00                 | 1,950.00       |
| Utilities  |                    |             |             |             |                                     |  |                          |                          |                |
| 15-15 Telephone                                    |                    | 350.00      | 350.00      | 350.00      | 143.22                              | 0.00                                   |                          | 0.00                     | 0.00           |
|  | Utilities          | 350.00      | 350.00      | 350.00      | 143.22                              | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
| Contract Services                                  |                    |             |             |             |                                     |  |                          |                          |                |
| 25-24 Professional Services                        |                    | 27,000.00   | 28,000.00   | 23,000.00   | 20,036.05                           | 18,000.00                              |                          | 18,000.00                | 18,000.00      |
|  | Contract Services  | 27,000.00   | 28,000.00   | 23,000.00   | 20,036.05                           | 18,000.00                              | 0.00                     | 18,000.00                | 18,000.00      |
|  | Planning Ord.      | 31,984.00   | 34,626.00   | 28,426.00   | 22,864.16                           | 22,626.00                              | 0.00                     | 22,626.00                | 22,626.00      |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Planning Department**

|                                      |  |            |
|--------------------------------------|--|------------|
| <b>Personnel Services</b>            | Provides monthly meeting pay for Planning Board Members.   |            |
| <b>Employee Costs</b>                | Provides training, subscription renewals (Maine Planning & Land Use Laws Annual handbook) and meals (annual joint meeting w/Selectmen) for Planning Board Members. |            |
| <b>Benefits</b>                      | Includes FICA/Medicare.  |            |
| <b>Supplies</b>                      | Provide office supplies, postage, advertising supplies for subcontractor and application permits/fees for Planning Department.                                     |            |
| <b>Utilities</b>                     | Telephone services for Planning have been combined into one line under Finance Department, excluding cell phones, if applicable.                                   |            |
| <b>Contract Services</b>             | Professional Planning Services. We will be working on several ordinances as well as the Comprehensive Plan.  |            |
| <b>Salaries (non-union employee)</b> | Planning Board   | \$2,160.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|   |                       | 2023 Budget | 2024 Budget | 2025 Budget | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|---|-----------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-07 General Government / Code Enforcement |                       |             |             |             |                                     |  |                          |                          |                |
| Personnel Services                                    |                       |             |             |             |                                     |  |                          |                          |                |
| 01-01 Regular   |                       | 107,172.00  | 114,241.00  | 126,258.00  | 84,631.88                           | 83,316.00                              |                          | 83,316.00                | 83,316.00      |
| 01-05 Overtime  |                       | 2,400.00    | 1,800.00    | 1,800.00    | 1,074.90                            | 3,600.00                               |                          | 3,600.00                 | 3,600.00       |
|   | Personnel Services    | 109,572.00  | 116,041.00  | 128,058.00  | 85,706.78                           | 86,916.00                              | 0.00                     | 86,916.00                | 86,916.00      |
| Employee Costs  |                       |             |             |             |                                     |  |                          |                          |                |
| 05-01 Travel  |                       | 250.00      | 250.00      | 250.00      | 449.70                              | 250.00                                 |                          | 250.00                   | 250.00         |
| 05-05 Training  |                       | 600.00      | 2,500.00    | 1,750.00    | 335.00                              | 500.00                                 |                          | 500.00                   | 500.00         |
| 05-15 Dues  |                       | 300.00      | 300.00      | 300.00      | 0.00                                | 300.00                                 |                          | 300.00                   | 300.00         |
| 05-20 Meals   |                       | 100.00      | 100.00      | 100.00      | 100.00                              | 100.00                                 |                          | 100.00                   | 100.00         |
|   | Employee Costs        | 1,250.00    | 3,150.00    | 2,400.00    | 884.70                              | 1,150.00                               | 0.00                     | 1,150.00                 | 1,150.00       |
| Benefits  |                       |             |             |             |                                     |  |                          |                          |                |
| 08-01 Fica/Medicare                                   |                       | 8,383.00    | 8,878.00    | 9,797.00    | 5,750.53                            | 6,650.00                               |                          | 6,650.00                 | 6,650.00       |
| 08-05 Retirement                                      |                       | 11,177.00   | 11,837.00   | 9,414.00    | 6,248.82                            | 8,772.00                               |                          | 8,772.00                 | 8,772.00       |
| 08-10 Health  |                       | 30,643.00   | 39,803.00   | 41,480.00   | 21,000.60                           | 23,527.00                              |                          | 23,527.00                | 23,527.00      |
| 08-15 Dental  |                       | 1,082.00    | 1,082.00    | 1,082.00    | 594.15                              | 547.00                                 |                          | 547.00                   | 547.00         |
|   | Benefits              | 51,285.00   | 61,600.00   | 61,773.00   | 33,594.10                           | 39,496.00                              | 0.00                     | 39,496.00                | 39,496.00      |
| Supplies  |                       |             |             |             |                                     |  |                          |                          |                |
| 10-01 Office  |                       | 3,500.00    | 4,500.00    | 3,500.00    | 1,202.16                            | 1,750.00                               |                          | 1,750.00                 | 1,750.00       |
| 10-05 Postage   |                       | 200.00      | 450.00      | 450.00      | 160.08                              | 450.00                                 |                          | 450.00                   | 450.00         |
|   | Supplies              | 3,700.00    | 4,950.00    | 3,950.00    | 1,362.24                            | 2,200.00                               | 0.00                     | 2,200.00                 | 2,200.00       |
| Utilities   |                       |             |             |             |                                     |  |                          |                          |                |
| 15-15 Telephone                                       |                       | 850.00      | 850.00      | 750.00      | 533.12                              | 1,000.00                               |                          | 1,000.00                 | 1,000.00       |
|   | Utilities             | 850.00      | 850.00      | 750.00      | 533.12                              | 1,000.00                               | 0.00                     | 1,000.00                 | 1,000.00       |
| Contract Services                                     |                       |             |             |             |                                     |  |                          |                          |                |
| 25-26 Contracted Code Enforcement                     |                       | 2,400.00    | 2,400.00    | 1,200.00    | 0.00                                |  |                          |                          |                |
|   | Contract Services     | 2,400.00    | 2,400.00    | 1,200.00    | 0.00                                | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
| Repairs & Maintenance                                 |                       |             |             |             |                                     |  |                          |                          |                |
| 30-05 Vehicle   |                       | 2,000.00    | 2,500.00    | 1,500.00    | 1,066.54                            | 500.00                                 |                          | 500.00                   | 500.00         |
|   | Repairs & Maintenance | 2,000.00    | 2,500.00    | 1,500.00    | 1,066.54                            | 500.00                                 | 0.00                     | 500.00                   | 500.00         |
| Purchase  |                       |             |             |             |                                     |  |                          |                          |                |
| 35-40 Gas & Diesel                                    |                       | 750.00      | 1,250.00    | 800.00      | 227.13                              | 800.00                                 |                          | 800.00                   | 800.00         |
|   | Purchase              | 750.00      | 1,250.00    | 800.00      | 227.13                              | 800.00                                 | 0.00                     | 800.00                   | 800.00         |
|   | Code Enforcement      | 171,807.00  | 192,741.00  | 200,431.00  | 123,374.61                          | 132,062.00                             | 0.00                     | 132,062.00               | 132,062.00     |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Code Enforcement Office**

|                                      |  |                      |
|--------------------------------------|--|----------------------|
| <b>Personnel Services</b>            | Provides regular/overtime wages for the Code Enforcement Officer and Administrative Assistant overtime for meetings.   |                      |
| <b>Employee Costs</b>                | Provides, travel, training, dues, meals and lodging for the Code Enforcement Officer and the Administrative Assistant.   |                      |
| <b>Benefits</b>                      | Includes FICA/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.2%, if applicable. |                      |
| <b>Supplies</b>                      | Provides office supplies storage, code books and postage for the Code Enforcement Department.  |                      |
| <b>Utilities</b>                     | Telephone services for the Code Enforcement Office/Planning Departments have been combined into one line under Finance Department, excluding data plan & cell phones, if applicable.   |                      |
| <b>Repair/Maintenance</b>            | Provides repair/maintenance to the Town-owned vehicle assigned to the Code Enforcement Officer.  |                      |
| <b>Purchases</b>                     | Provides gas for the Town-owned vehicle used by the Code Enforcement Officer.  |                      |
| <b>Salaries (non-union employee)</b> | Code Enforcement Officer   | \$75,441.60 (Vacant) |
| <b>Salaries (union employee)</b>     | Overtime for the Code Enforcement Officer & Administrative Assistant   | \$ 3,600.00          |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |                   | 2023 Budget | 2024 Budget | 2025 Budget | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|--|-------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-09 General Government / Employee Benefits |                   |             |             |             |                                     |  |                          |                          |                |
| Benefits   |                   |             |             |             |                                     |  |                          |                          |                |
| 08-20 Unemployment                                     |                   | 9,132.00    | 10,100.00   | 10,600.00   | 8,629.75                            | 15,891.00                              |                          | 15,891.00                | 15,891.00      |
| 08-25 Worker's Comp                                    |                   | 160,000.00  | 195,000.00  | 200,000.00  | 166,851.50                          | 253,507.00                             |                          | 253,507.00               | 253,507.00     |
| 08-30 Retiree Life                                     |                   | 2,900.00    | 2,900.00    | 2,900.00    | 2,915.77                            | 3,816.00                               |                          | 3,816.00                 | 3,816.00       |
| 08-40 Christmas Bonuses                                |                   | 1,395.00    | 1,480.00    | 1,590.00    | 1,455.00                            | 1,565.00                               |                          | 1,565.00                 | 1,565.00       |
| 08-45 Health Reimbursement Account                     |                   | 57,000.00   | 57,000.00   | 57,000.00   | 29,460.00                           | 57,000.00                              |                          | 57,000.00                | 57,000.00      |
|  | Benefits          | 230,427.00  | 266,480.00  | 272,090.00  | 209,312.02                          | 331,779.00                             | 0.00                     | 331,779.00               | 331,779.00     |
|  | Employee Benefits | 230,427.00  | 266,480.00  | 272,090.00  | 209,312.02                          | 331,779.00                             | 0.00                     | 331,779.00               | 331,779.00     |
| 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         |
| 20-05 Boiler Inspections                               |                   | 480.00      | 480.00      | 480.00      | 0.00                                | 480.00                                 |                          | 480.00                   | 480.00         |
| 20-10 Building/GL                                      |                   | 100,500.00  | 141,000.00  | 191,000.00  | 169,419.20                          | 210,000.00                             |                          | 210,000.00               | 210,000.00     |
| 20-15 Vehicle  |                   | 41,800.00   | 50,122.00   | 63,257.00   | 63,650.40                           | 71,300.00                              |                          | 71,300.00                | 71,300.00      |
| 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       |
| 20-25 Law Enf. Liability                               |                   | 17,500.00   | 17,900.00   | 20,000.00   | 20,023.20                           | 24,000.00                              |                          | 24,000.00                | 24,000.00      |
| 20-30 Public Officials                                 |                   | 13,500.00   | 15,800.00   | 20,500.00   | 20,579.40                           | 23,500.00                              |                          | 23,500.00                | 23,500.00      |
|  | Insurances        | 175,580.00  | 227,102.00  | 297,037.00  | 274,422.20                          | 331,080.00                             | 0.00                     | 331,080.00               | 331,080.00     |
|  | Town Insurances   | 175,580.00  | 227,102.00  | 297,037.00  | 274,422.20                          | 331,080.00                             | 0.00                     | 331,080.00               | 331,080.00     |

**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**

|  |                      | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|--|----------------------|--------------|--------------|--------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-15 General Government / Economic & Community Dev. |                      |              |              |              |                                     |  |                          |                          |                |
| Personnel Services   |                      |              |              |              |                                     |  |                          |                          |                |
| 01-01 Regular  |                      | 104,570.00   | 115,287.00   | 119,439.00   | 66,262.40                           | 152,498.00                             |                          | 152,498.00               | 152,498.00     |
| 01-05 Overtime   |                      | 350.00       | 350.00       | 500.00       | 0.00                                |  |                          |                          |                |
|  | Personnel Services   | 104,920.00   | 115,637.00   | 119,939.00   | 66,262.40                           | 152,498.00                             | 0.00                     | 152,498.00               | 152,498.00     |
| Employee Costs   |                      |              |              |              |                                     |  |                          |                          |                |
| 05-01 Travel   |                      | 1,000.00     | 1,000.00     | 700.00       | 348.40                              | 700.00                                 |                          | 700.00                   | 700.00         |
| 05-05 Training   |                      | 500.00       | 600.00       | 600.00       | 0.00                                | 600.00                                 |                          | 600.00                   | 600.00         |
| 05-15 Dues   |                      | 15,665.00    | 16,216.00    | 16,230.00    | 16,230.00                           | 16,351.00                              |                          | 16,351.00                | 16,351.00      |
|  | Employee Costs       | 17,165.00    | 17,816.00    | 17,530.00    | 16,578.40                           | 17,651.00                              | 0.00                     | 17,651.00                | 17,651.00      |
| Benefits   |                      |              |              |              |                                     |  |                          |                          |                |
| 08-01 Fica/Medicare  |                      | 8,027.00     | 8,847.00     | 9,176.00     | 4,857.18                            | 11,667.00                              |                          | 11,667.00                | 11,667.00      |
| 08-05 Retirement   |                      | 10,702.00    | 11,795.00    | 11,874.00    | 6,559.88                            | 12,386.00                              |                          | 12,386.00                | 12,386.00      |
| 08-10 Health   |                      | 23,316.00    | 32,198.00    | 41,480.00    | 9,762.08                            | 42,629.00                              |                          | 42,629.00                | 42,629.00      |
| 08-15 Dental   |                      | 1,082.00     | 1,082.00     | 1,082.00     | 372.75                              | 1,093.00                               |                          | 1,093.00                 | 1,093.00       |
|  | Benefits             | 43,127.00    | 53,922.00    | 63,612.00    | 21,551.89                           | 67,775.00                              | 0.00                     | 67,775.00                | 67,775.00      |
| Supplies   |                      |              |              |              |                                     |  |                          |                          |                |
| 10-01 Office   |                      | 900.00       | 1,000.00     | 900.00       | 101.82                              | 500.00                                 |                          | 500.00                   | 500.00         |
| 10-05 Postage  |                      | 300.00       | 300.00       | 300.00       | 71.98                               | 300.00                                 |                          | 300.00                   | 300.00         |
| 10-25 Advertising  |                      | 2,400.00     | 2,400.00     | 2,000.00     | 196.85                              | 1,250.00                               |                          | 1,250.00                 | 1,250.00       |
| 10-60 GIS Mapping  |                      | 10,693.00    | 10,768.00    | 11,200.00    | 5,930.00                            | 13,000.00                              |                          | 13,000.00                | 13,000.00      |
|  | Supplies             | 14,293.00    | 14,468.00    | 14,400.00    | 6,300.65                            | 15,050.00                              | 0.00                     | 15,050.00                | 15,050.00      |
| Utilities  |                      |              |              |              |                                     |  |                          |                          |                |
| 15-15 Telephone  |                      | 1,000.00     | 1,000.00     | 700.00       | 431.27                              | 0.00                                   |                          | 0.00                     | 0.00           |
|  | Utilities            | 1,000.00     | 1,000.00     | 700.00       | 431.27                              | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
|  | Economic & Community | 180,505.00   | 202,843.00   | 216,181.00   | 111,124.61                          | 252,974.00                             | 0.00                     | 252,974.00               | 252,974.00     |
|  | General Government   | 2,741,488.00 | 2,145,924.00 | 2,383,995.00 | 1,816,749.82                        | 2,814,424.00                           | 0.00                     | 2,814,424.00             | 2,814,424.00   |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Economic & Community Development**

|                                      |  |             |
|--------------------------------------|--|-------------|
| <b>Personnel Services</b>            | Provides regular wages for the Economic & Community Development Director & Administrative Assistant.   |             |
| <b>Employee Costs</b>                | Provides travel, training, subscription renewal and dues for the above employee. 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.  |             |
| <b>Benefits</b>                      | Includes FICA/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.2%, if applicable. |             |
| <b>Supplies</b>                      | Provides office supplies, postage, advertising for both general and legal notice for grants, creation of promotion items for the web. Annual fee for Arcview, maintenance contract for the plotter, plotter supplies and updating tax maps. Hosting of online mapping system.  |             |
| <b>Utilities</b>                     | Telephone services for Economic & Community Development have been combined into one line under Finance Department, excluding cell phones, if applicable.   |             |
| <b>Salaries (non-union employee)</b> | Economic & Community Development Director<br>(offsetting revenues of \$3,295.76 paid by Skowhegan EDC)   | \$85,176.00 |
|                                      | Salaries for the following union employees have not been determined due to pending union negotiations.   |             |
| <b>Salaries (union employee)</b>     | Administrative Assistant<br>(Overtime is under Code Enforcement)   | \$          |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |  | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|--|--|--------------|--------------|--------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 05-01 Public Safety / Police Dept. |  |              |              |              |                                     |  |                          |                          |                |
| Personnel Services                           |  |              |              |              |                                     |  |                          |                          |                |
| 01-01 Regular                                |  | 1,157,073.00 | 1,497,457.00 | 1,567,733.00 | 1,186,416.23                        | 1,617,384.00                           |                          | 1,617,384.00             | 1,617,384.00   |
| 01-05 Overtime                               |  | 180,000.00   | 200,000.00   | 218,000.00   | 193,487.20                          | 230,000.00                             |                          | 230,000.00               | 230,000.00     |
| Personnel Services                           |  | 1,337,073.00 | 1,697,457.00 | 1,785,733.00 | 1,379,903.43                        | 1,847,384.00                           | 0.00                     | 1,847,384.00             | 1,847,384.00   |
| Employee Costs                               |  |              |              |              |                                     |  |                          |                          |                |
| 05-01 Travel                                 |  | 1,500.00     | 2,500.00     | 2,500.00     | 595.22                              | 3,500.00                               |                          | 3,500.00                 | 3,500.00       |
| 05-05 Training                               |  | 11,000.00    | 15,000.00    | 15,000.00    | 10,813.75                           | 15,000.00                              |                          | 15,000.00                | 15,000.00      |
| 05-15 Dues                                   |  | 1,000.00     | 1,300.00     | 1,300.00     | 1,402.50                            | 1,500.00                               |                          | 1,500.00                 | 1,500.00       |
| 05-20 Meals                                  |  | 1,500.00     | 2,000.00     | 2,000.00     | 862.99                              | 2,500.00                               |                          | 2,500.00                 | 2,500.00       |
| 05-25 Lodging                                |  | 3,000.00     | 3,000.00     | 3,000.00     | 1,273.08                            | 4,000.00                               |                          | 4,000.00                 | 4,000.00       |
| 05-85 Uniforms                               |  | 10,500.00    | 16,000.00    | 16,000.00    | 10,482.79                           | 16,000.00                              |                          | 16,000.00                | 16,000.00      |
| 05-90 Pay Incentives                         |  | 2,400.00     | 2,400.00     | 2,400.00     | 0.00                                | 2,400.00                               |                          | 2,400.00                 | 2,400.00       |
| Employee Costs                               |  | 30,900.00    | 42,200.00    | 42,200.00    | 25,430.33                           | 44,900.00                              | 0.00                     | 44,900.00                | 44,900.00      |
| Benefits                                     |  |              |              |              |                                     |  |                          |                          |                |
| 08-01 Fica/Medicare                          |  | 102,287.00   | 128,194.00   | 136,609.00   | 105,131.49                          | 140,694.00                             |                          | 140,694.00               | 140,694.00     |
| 08-05 Retirement                             |  | 177,386.00   | 212,790.00   | 226,684.00   | 173,004.43                          | 240,519.00                             |                          | 240,519.00               | 240,519.00     |
| 08-10 Health                                 |  | 254,901.00   | 297,784.00   | 304,295.00   | 202,271.29                          | 333,056.00                             |                          | 333,056.00               | 333,056.00     |
| 08-15 Dental                                 |  | 9,194.00     | 10,287.00    | 10,817.00    | 6,863.36                            | 10,925.00                              |                          | 10,925.00                | 10,925.00      |
| Benefits                                     |  | 543,768.00   | 649,055.00   | 678,405.00   | 487,270.57                          | 725,194.00                             | 0.00                     | 725,194.00               | 725,194.00     |
| Supplies                                     |  |              |              |              |                                     |  |                          |                          |                |
| 10-01 Office                                 |  | 4,000.00     | 5,000.00     | 5,000.00     | 4,328.24                            | 5,000.00                               |                          | 5,000.00                 | 5,000.00       |
| 10-05 Postage                                |  | 600.00       | 600.00       | 600.00       | 205.54                              | 600.00                                 |                          | 600.00                   | 600.00         |
| 10-30 Laboratory Costs                       |  | 800.00       | 1,200.00     | 1,500.00     | 0.00                                | 1,500.00                               |                          | 1,500.00                 | 1,500.00       |
| 10-35 Application/Permits/Fees               |  | 600.00       | 600.00       | 600.00       | 36.00                               | 600.00                                 |                          | 600.00                   | 600.00         |
| 10-45 Ammunition                             |  | 7,000.00     | 10,000.00    | 10,000.00    | 5,044.00                            | 10,000.00                              |                          | 10,000.00                | 10,000.00      |
| 10-50 Investigative                          |  | 900.00       | 1,200.00     | 1,200.00     | 1,050.50                            | 1,500.00                               |                          | 1,500.00                 | 1,500.00       |
| 10-58 K-9 Supplies                           |  |              |              | 8,000.00     | 2,834.49                            | 8,000.00                               |                          | 8,000.00                 | 8,000.00       |
| Supplies                                     |  | 13,900.00    | 18,600.00    | 26,900.00    | 13,498.77                           | 27,200.00                              | 0.00                     | 27,200.00                | 27,200.00      |
| Utilities                                    |  |              |              |              |                                     |  |                          |                          |                |
| 15-15 Telephone                              |  | 10,500.00    | 14,000.00    | 14,000.00    | 14,563.11                           | 9,600.00                               |                          | 9,600.00                 | 9,600.00       |
| Utilities                                    |  | 10,500.00    | 14,000.00    | 14,000.00    | 14,563.11                           | 9,600.00                               | 0.00                     | 9,600.00                 | 9,600.00       |
| Repairs & Maintenance                        |  |              |              |              |                                     |  |                          |                          |                |
| 30-01 General                                |  | 1,000.00     | 1,200.00     | 1,200.00     | 1,147.76                            | 2,000.00                               |                          | 2,000.00                 | 2,000.00       |
| 30-05 Vehicle                                |  | 10,000.00    | 14,000.00    | 10,000.00    | 16,064.80                           | 16,000.00                              |                          | 16,000.00                | 16,000.00      |
| 30-10 Building                               |  |              | 35,000.00    | 22,000.00    | 17,365.74                           | 2,500.00                               |                          | 2,500.00                 | 2,500.00       |
| Contracted Svs                               |  |              |              |              |                                     | 24,000.00                              |                          | 24,000.00                | 24,000.00      |
| 30-20 Equipment                              |  | 600.00       | 2,000.00     | 2,000.00     | 2,821.13                            | 4,000.00                               |                          | 4,000.00                 | 4,000.00       |
| 30-25 Radios                                 |  | 1,300.00     | 2,000.00     | 2,000.00     | 796.13                              | 3,000.00                               |                          | 3,000.00                 | 3,000.00       |
| Repairs & Maintenance                        |  | 12,900.00    | 54,200.00    | 37,200.00    | 38,195.56                           | 51,500.00                              | 0.00                     | 51,500.00                | 51,500.00      |
| Purchase                                     |  |              |              |              |                                     |  |                          |                          |                |
| 35-01 Equipment                              |  | 2,400.00     | 3,000.00     | 3,000.00     | 3,148.35                            | 4,000.00                               |                          | 4,000.00                 | 4,000.00       |
| 35-20 Tires                                  |  | 1,500.00     | 4,500.00     | 4,500.00     | 4,421.24                            | 4,500.00                               |                          | 4,500.00                 | 4,500.00       |
| 35-40 Gas & Diesel                           |  | 31,500.00    | 31,500.00    | 32,000.00    | 16,929.83                           | 34,000.00                              |                          | 34,000.00                | 34,000.00      |
| Purchase                                     |  | 35,400.00    | 39,000.00    | 39,500.00    | 24,499.42                           | 42,500.00                              | 0.00                     | 42,500.00                | 42,500.00      |
| Police Dept.                                 |  | 1,984,441.00 | 2,514,512.00 | 2,623,938.00 | 1,983,361.19                        | 2,748,278.00                           | 0.00                     | 2,748,278.00             | 2,748,278.00   |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Police Department**

|                                       |  |             |
|---------------------------------------|--|-------------|
| <b>Personnel Services</b>             | Provides regular/overtime, holiday, sick and vacation wages for the Police Chief, Deputy Chief, Sergeants, Corporals, Detectives, Police Officers, Reserve Officers and Administrative Assistant. Union employees have a pay scale based on years of service and rank.   |             |
| <b>Employee Costs</b>                 | Provides, travel, training, subscription renewals, dues, meals, lodging, laundry and uniforms for the above employees.   |             |
| <b>Benefits</b>                       | Includes FICA/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 13.2% or 10.2%, where applicable. |             |
| <b>Supplies</b>                       | Provides for office supplies, postage, laboratory costs, application/permits/fees, ammunition and investigative services.  |             |
| <b>Building Repairs/Maintenance</b>   | Provides cleaning services, equipment, chemicals and paper products.   |             |
| <b>K-9 Program</b>                    | Provides medical, insurances, equipment, food, etc. for the K-9.   |             |
| <b>Utilities</b>                      | Telephone services for have been combined into one line under Finance Department, excluding cell phones, if applicable.  |             |
| <b>Repair/Maintenance</b>             | Provides repair and maintenance for vehicles, equipment and radios and any general repair not listed.  |             |
| <b>Purchases</b>                      | Provides for purchase of equipment, new tires and gas for the police cruisers.   |             |
| <b>Salaries (non-union employees)</b> | Police Chief   | \$95,680.00 |
|                                       | Deputy Chief   | \$85,363.20 |
|                                       | Reserve Officers   | \$ 5,100.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Police Department (Continued)**

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

|                                   |  |              |
|-----------------------------------|--|--------------|
| <b>Salaries (union employees)</b> | Administrative Assistant                         | \$           |
|                                   | Sergeant I                                       | \$           |
|                                   | Sergeant II                                      | \$           |
|                                   | Detective/Sergeant                               | \$           |
|                                   | Detective  | \$           |
|                                   | Police Officer I (MDEA)                          | \$           |
|                                   | (offsetting revenues for all wages and benefits) |              |
|                                   | Police Officer II (SRO)                          | \$           |
|                                   | (offsetting revenues for 36 weeks)               |              |
|                                   | Police Officer III (HRO)                         | \$           |
|                                   | (offsetting revenues for all wages and benefits) |              |
|                                   | Corporal/Police Officer IV                       | \$           |
|                                   | Corporal/Police Officer V                        | \$           |
|                                   | Police Officer VI                                | \$           |
|                                   | Police Officer VII                               | \$           |
|                                   | Police Officer VIII                              | \$           |
|                                   | Police Officer IX                                | \$           |
|                                   | Police Officer X                                 | \$           |
|                                   | Police Officer XI (HRO)                          | \$           |
|                                   | (offsetting revenues for all wages and benefits) |              |
|                                   | Police Officer XII (HRO)                         | \$           |
|                                   | (offsetting revenues for all wages and benefits) |              |
|                                   | Police Officer XIII (HRO) (Vacant)               | \$           |
|                                   | (offsetting revenues for all wages and benefits) |              |
|                                   | Police Officer XIV (Vacant)                      | \$           |
|                                   | Overtime   | \$230,000.00 |

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**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |                        | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|--|------------------------|--------------|--------------|--------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 05-03 Public Safety / Fire Dept. |                        |              |              |              |                                     |  |                          |                          |                |
| Personnel Services                         |                        |              |              |              |                                     |  |                          |                          |                |
| 01-01 Regular                              |                        | 697,308.00   | 1,026,845.00 | 1,036,929.00 | 669,012.04                          | 946,524.00                             |                          | 946,524.00               | 946,524.00     |
| 01-05 Overtime                             |                        | 100,000.00   | 160,000.00   | 180,000.00   | 184,374.29                          | 180,000.00                             |                          | 180,000.00               | 180,000.00     |
|  | Personnel Services     | 797,308.00   | 1,186,845.00 | 1,216,929.00 | 853,386.33                          | 1,126,524.00                           | 0.00                     | 1,126,524.00             | 1,126,524.00   |
| Employee Costs                             |                        |              |              |              |                                     |  |                          |                          |                |
| 05-05 Training                             |                        | 10,000.00    | 10,000.00    | 10,000.00    | 5,406.68                            | 12,000.00                              |                          | 12,000.00                | 12,000.00      |
| 05-15 Dues                                 |                        | 200.00       | 400.00       | 400.00       | 280.00                              | 400.00                                 |                          | 400.00                   | 400.00         |
| 05-80 Laundry                              |                        | 600.00       | 600.00       | 600.00       | 80.73                               | 450.00                                 |                          | 450.00                   | 450.00         |
| 05-85 Uniforms                             |                        | 6,000.00     | 7,000.00     | 7,000.00     | 7,189.31                            | 10,000.00                              |                          | 10,000.00                | 10,000.00      |
|  | Employee Costs         | 16,800.00    | 18,000.00    | 18,000.00    | 12,956.72                           | 22,850.00                              | 0.00                     | 22,850.00                | 22,850.00      |
| Benefits                                   |                        |              |              |              |                                     |  |                          |                          |                |
| 08-01 Fica/Medicare                        |                        | 60,995.00    | 90,794.00    | 93,096.00    | 64,849.43                           | 86,180.00                              |                          | 86,180.00                | 86,180.00      |
| 08-05 Retirement                           |                        | 98,800.00    | 136,140.00   | 139,720.00   | 97,230.54                           | 132,058.00                             |                          | 132,058.00               | 132,058.00     |
| 08-10 Health                               |                        | 121,413.00   | 176,875.00   | 186,248.00   | 118,128.36                          | 172,208.00                             |                          | 172,208.00               | 172,208.00     |
| 08-15 Dental                               |                        | 5,949.00     | 7,572.00     | 7,572.00     | 4,926.48                            | 7,648.00                               |                          | 7,648.00                 | 7,648.00       |
|  | Benefits               | 287,157.00   | 411,381.00   | 426,636.00   | 285,134.81                          | 398,094.00                             | 0.00                     | 398,094.00               | 398,094.00     |
| Supplies                                   |                        |              |              |              |                                     |  |                          |                          |                |
| 10-01 Office                               |                        | 3,000.00     | 2,500.00     | 2,500.00     | 5,368.53                            | 1,800.00                               |                          | 1,800.00                 | 1,800.00       |
| 10-05 Postage                              |                        | 100.00       | 100.00       | 100.00       | 8.24                                | 100.00                                 |                          | 100.00                   | 100.00         |
| 10-40 Cleaning                             |                        | 1,750.00     | 1,500.00     | 1,500.00     | 764.29                              | 1,000.00                               |                          | 1,000.00                 | 1,000.00       |
| 10-47 EMS Supplies                         |                        | 2,500.00     | 3,000.00     | 3,000.00     | 2,940.08                            | 3,200.00                               |                          | 3,200.00                 | 3,200.00       |
|  | Supplies               | 7,350.00     | 7,100.00     | 7,100.00     | 9,081.14                            | 6,100.00                               | 0.00                     | 6,100.00                 | 6,100.00       |
| Utilities                                  |                        |              |              |              |                                     |  |                          |                          |                |
| 15-01 Electricity                          |                        | 8,500.00     | 3,000.00     | 0.00         | 0.00                                | 0.00                                   |                          | 0.00                     | 0.00           |
| 15-05 Heat                                 |                        | 10,000.00    | 3,500.00     | 0.00         | 0.00                                | 0.00                                   |                          | 0.00                     | 0.00           |
| 15-10 Water                                |                        | 1,000.00     | 200.00       | 0.00         | 0.00                                | 0.00                                   |                          | 0.00                     | 0.00           |
| 15-15 Telephone                            |                        | 2,400.00     | 3,700.00     | 3,750.00     | 3,542.59                            | 0.00                                   |                          | 0.00                     | 0.00           |
|  | Utilities              | 21,900.00    | 10,400.00    | 3,750.00     | 3,542.59                            | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
| Repairs & Maintenance                      |                        |              |              |              |                                     |  |                          |                          |                |
| 30-05 Vehicle                              |                        | 18,000.00    | 18,000.00    | 18,000.00    | 30,795.90                           | 23,000.00                              |                          | 23,000.00                | 23,000.00      |
| 30-10 Building                             |                        | 3,500.00     | 3,500.00     | 3,500.00     | 2,709.64                            | 2,700.00                               |                          | 2,700.00                 | 0.00           |
| 30-20 Equipment                            |                        | 18,000.00    | 18,000.00    | 18,000.00    | 15,202.96                           | 22,000.00                              |                          | 22,000.00                | 22,000.00      |
| 30-25 Radios                               |                        | 2,800.00     | 2,800.00     | 2,800.00     | 2,098.98                            | 2,300.00                               |                          | 2,300.00                 | 2,300.00       |
|  | Repairs & Maintenance  | 42,300.00    | 42,300.00    | 42,300.00    | 50,807.48                           | 50,000.00                              | 0.00                     | 50,000.00                | 47,300.00      |
| Purchase                                   |                        |              |              |              |                                     |  |                          |                          |                |
| 35-40 Gas & Diesel                         |                        | 6,500.00     | 9,700.00     | 16,000.00    | 9,007.29                            | 16,000.00                              |                          | 16,000.00                | 16,000.00      |
|  | Purchase               | 6,500.00     | 9,700.00     | 16,000.00    | 9,007.29                            | 16,000.00                              | 0.00                     | 16,000.00                | 16,000.00      |
| Miscellaneous Expenses                     |                        |              |              |              |                                     |  |                          |                          |                |
| 60-25 Fire Prevent                         |                        | 2,000.00     | 2,000.00     | 2,000.00     | 1,488.00                            | 2,000.00                               |                          | 2,000.00                 | 2,000.00       |
|  | Miscellaneous Expenses | 2,000.00     | 2,000.00     | 2,000.00     | 1,488.00                            | 2,000.00                               | 0.00                     | 2,000.00                 | 2,000.00       |
|  | Fire Dept.             | 1,181,315.00 | 1,687,726.00 | 1,732,715.00 | 1,225,404.36                        | 1,621,568.00                           | 0.00                     | 1,621,568.00             | 1,618,868.00   |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Fire Department**

|  |  |
|--|--|
| <b>Personnel Services</b>  | Provides regular/overtime, holiday, sick and vacation wages for the (1) Fire Chief, (1) Deputy Fire Chief, (3) Captains, (8) Firefighters and (20) Call Firefighters. Union employees have a pay scale based on years of service and rank.   |
| <b>Employee Costs</b>  | Provides training, subscriptions, dues, laundry and uniform expenses for above employees.  |
| <b>Benefits</b>  | Includes FICA/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 13.2%, if applicable. |
| <b>Supplies</b>  | Provides office supplies, postage, EMS supplies and cleaning supplies for the Fire Department.   |
| <b>Utilities</b>   | Telephone services for Fire Department have been combined into one line under Finance Department, excluding cell phones, if applicable.  |
| <b>Repairs/Maintenance</b>   | Provides repair and maintenance for the fire trucks, equipment and radios.   |
| <b>Purchases</b>   | Provides for the purchase of gas/diesel for the fleet of vehicles.   |
| <b>Fire Prevention</b>   | Provides for the material to do public training pertaining to fire prevention.   |
| Salaries for the following union employees have not been determined due to pending union negotiations. |  |
| <b>Salaries (non-union employees)</b>  | Fire Chief \$95,243.20   |
|  | Deputy Chief \$85,363.20   |
|  | Call Firefighters \$40,000.00  |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Fire Department (continued)**

|                                   |                  |              |
|-----------------------------------|------------------|--------------|
| <b>Salaries (union employees)</b> | Captain I        | \$           |
|                                   | Captain II       | \$           |
|                                   | Captain III      | \$           |
|                                   | Captain IV       | \$           |
|                                   | Firefighter I    | \$           |
|                                   | Firefighter II   | \$           |
|                                   | Firefighter III  | \$           |
|                                   | Firefighter IV   | \$           |
|                                   | Firefighter V    | \$           |
|                                   | Firefighter VI   | \$           |
|                                   | Firefighter VII  | \$           |
|                                   | Firefighter VIII | \$           |
|                                   | Overtime         | \$180,000.00 |

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**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |                        | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|--|------------------------|--------------|--------------|--------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 05-10 Public Safety / Public Safety Building |                        |              |              |              |                                     |  |                          |                          |                |
| Utilities  |                        |              |              |              |                                     |  |                          |                          |                |
| 15-01 Electricity                                      |                        | 6,000.00     | 76,000.00    | 76,000.00    | 36,456.68                           | 50,000.00                              |                          | 50,000.00                | 50,000.00      |
| 15-05 Heat   |                        | 2,500.00     | 8,400.00     | 8,000.00     | 6,954.37                            | 8,000.00                               |                          | 8,000.00                 | 8,000.00       |
| 15-10 Water  |                        | 400.00       | 2,700.00     | 2,700.00     | 2,009.53                            | 3,500.00                               |                          | 3,500.00                 | 3,500.00       |
|  | Utilities              | 8,900.00     | 87,100.00    | 86,700.00    | 45,420.58                           | 61,500.00                              | 0.00                     | 61,500.00                | 61,500.00      |
| Repairs & Maintenance                                  |                        |              |              |              |                                     |  |                          |                          |                |
| 30-10 Building   |                        |              |              | 2,000.00     | 4,241.53                            | 20,000.00                              |                          | 10,000.00                | 20,000.00      |
|  | Repairs & Maintenance  | 0.00         | 0.00         | 2,000.00     | 4,241.53                            | 20,000.00                              | 0.00                     | 10,000.00                | 20,000.00      |
|  | Public Safety Building | 8,900.00     | 87,100.00    | 88,700.00    | 49,662.11                           | 81,500.00                              | 0.00                     | 71,500.00                | 81,500.00      |
| Dept/Div: 05-12 Public Safety / Other Protection       |                        |              |              |              |                                     |  |                          |                          |                |
| Personnel Services                                     |                        |              |              |              |                                     |  |                          |                          |                |
| 01-01 Regular  |                        | 8,008.00     | 8,008.00     | 8,094.00     | 436.50                              | 10,296.00                              |                          | 10,296.00                | 10,296.00      |
|  | Personnel Services     | 8,008.00     | 8,008.00     | 8,094.00     | 436.50                              | 10,296.00                              | 0.00                     | 10,296.00                | 10,296.00      |
| Employee Costs   |                        |              |              |              |                                     |  |                          |                          |                |
| 05-01 Travel   |                        | 4,200.00     | 4,200.00     | 4,200.00     | 0.00                                | 4,200.00                               |                          | 4,200.00                 | 4,200.00       |
|  | Employee Costs         | 4,200.00     | 4,200.00     | 4,200.00     | 0.00                                | 4,200.00                               | 0.00                     | 4,200.00                 | 4,200.00       |
| Benefits   |                        |              |              |              |                                     |  |                          |                          |                |
| 08-01 Fica/Medicare                                    |                        | 613.00       | 613.00       | 620.00       | 33.39                               | 788.00                                 |                          | 788.00                   | 788.00         |
|  | Benefits               | 613.00       | 613.00       | 620.00       | 33.39                               | 788.00                                 | 0.00                     | 788.00                   | 788.00         |
| Supplies   |                        |              |              |              |                                     |  |                          |                          |                |
| 10-99 General  |                        |              | 1,500.00     | 1,500.00     | 0.00                                | 1,500.00                               |                          | 1,500.00                 | 1,500.00       |
|  | Supplies               | 0.00         | 1,500.00     | 1,500.00     | 0.00                                | 1,500.00                               | 0.00                     | 1,500.00                 | 1,500.00       |
| Utilities  |                        |              |              |              |                                     |  |                          |                          |                |
| 15-01 Electricity                                      |                        | 30,000.00    | 30,000.00    | 30,000.00    | 27,102.45                           | 37,000.00                              |                          | 37,000.00                | 37,000.00      |
| 15-10 Water  |                        | 530,000.00   | 540,000.00   | 561,000.00   | 441,354.10                          | 582,600.00                             |                          | 582,600.00               | 582,600.00     |
|  | Utilities              | 560,000.00   | 570,000.00   | 591,000.00   | 468,456.55                          | 619,600.00                             | 0.00                     | 619,600.00               | 619,600.00     |
| Contract Services                                      |                        |              |              |              |                                     |  |                          |                          |                |
| 25-10 Animal Shelter                                   |                        | 13,485.00    | 14,654.00    | 21,490.00    | 21,549.98                           | 21,550.00                              |                          | 21,550.00                | 21,550.00      |
|  | Contract Services      | 13,485.00    | 14,654.00    | 21,490.00    | 21,549.98                           | 21,550.00                              | 0.00                     | 21,550.00                | 21,550.00      |
|  | Other Protection       | 586,306.00   | 598,975.00   | 626,904.00   | 490,476.42                          | 657,934.00                             | 0.00                     | 657,934.00               | 657,934.00     |
|  | Public Safety          | 3,760,962.00 | 4,888,313.00 | 5,072,257.00 | 3,748,904.08                        | 5,109,280.00                           | 0.00                     | 5,099,280.00             | 5,106,580.00   |

**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) \$10,296

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |                    | 2023 Budget | 2024 Budget | 2025 Budget | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|--|--------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 10-01 Health & Human Services / General Assistance |                    |             |             |             |                                     |  |                          |                          |                |
| Personnel Services   |                    |             |             |             |                                     |  |                          |                          |                |
| 01-01 Regular  |                    | 14,998.00   | 18,587.00   | 19,929.00   | 17,676.06                           | 25,884.00                              |                          | 25,884.00                | 25,884.00      |
|  | Personnel Services | 14,998.00   | 18,587.00   | 19,929.00   | 17,676.06                           | 25,884.00                              | 0.00                     | 25,884.00                | 25,884.00      |
| Employee Costs   |                    |             |             |             |                                     |  |                          |                          |                |
| 05-01 Travel   |                    | 100.00      | 200.00      | 200.00      | 45.70                               | 200.00                                 |                          | 200.00                   | 200.00         |
| 05-05 Training   |                    | 300.00      | 300.00      | 300.00      | 65.00                               | 300.00                                 |                          | 300.00                   | 300.00         |
|  | Employee Costs     | 400.00      | 500.00      | 500.00      | 110.70                              | 500.00                                 | 0.00                     | 500.00                   | 500.00         |
| Benefits   |                    |             |             |             |                                     |  |                          |                          |                |
| 08-01 Fica/Medicare  |                    | 1,148.00    | 1,422.00    | 1,525.00    | 1,352.00                            | 1,981.00                               |                          | 1,981.00                 | 1,981.00       |
| 08-05 Retirement   |                    | 3,279.00    | 4,063.00    | 4,228.00    | 3,762.73                            | 5,658.00                               |                          | 5,658.00                 | 5,658.00       |
|  | Benefits           | 4,427.00    | 5,485.00    | 5,753.00    | 5,114.73                            | 7,639.00                               | 0.00                     | 7,639.00                 | 7,639.00       |
| Supplies   |                    |             |             |             |                                     |  |                          |                          |                |
| 10-01 Office   |                    | 500.00      | 500.00      | 500.00      | 136.08                              | 500.00                                 |                          | 500.00                   | 500.00         |
| 10-05 Postage  |                    | 100.00      | 100.00      | 100.00      | 14.49                               | 100.00                                 |                          | 100.00                   | 100.00         |
|  | Supplies           | 600.00      | 600.00      | 600.00      | 150.57                              | 600.00                                 | 0.00                     | 600.00                   | 600.00         |
| General Assistance   |                    |             |             |             |                                     |  |                          |                          |                |
| 40-01 Heat   |                    | 8,000.00    | 6,000.00    | 4,000.00    | 0.00                                | 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         |
| 40-10 Rent   |                    | 80,000.00   | 50,000.00   | 40,000.00   | 31,802.00                           | 40,000.00                              |                          | 40,000.00                | 40,000.00      |
| 40-15 Medicines  |                    | 3,000.00    | 500.00      | 500.00      | 0.00                                | 500.00                                 |                          | 500.00                   | 500.00         |
| 40-20 Burials  |                    | 6,000.00    | 6,000.00    | 6,000.00    | 3,330.00                            | 6,000.00                               |                          | 6,000.00                 | 6,000.00       |
| 40-25 Personal/Household                                     |                    | 6,000.00    | 5,000.00    | 2,000.00    | 849.23                              | 2,000.00                               |                          | 2,000.00                 | 2,000.00       |
| 40-30 Electricity  |                    | 2,000.00    | 2,000.00    | 2,000.00    | 1,255.43                            | 2,000.00                               |                          | 2,000.00                 | 2,000.00       |
| 40-35 Water  |                    | 1,500.00    | 1,000.00    | 500.00      | 0.00                                | 500.00                                 |                          | 500.00                   | 500.00         |
|  | General Assistance | 107,000.00  | 71,000.00   | 55,500.00   | 37,236.66                           | 55,500.00                              | 0.00                     | 55,500.00                | 55,500.00      |
|  | General Assistance | 127,425.00  | 96,172.00   | 82,282.00   | 60,288.72                           | 90,123.00                              | 0.00                     | 90,123.00                | 90,123.00      |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**General Assistance**

|                                    |   |             |
|------------------------------------|---|-------------|
| <b>Personnel Services</b>          | Provides regular wages for the Part-Time General Assistance Caseworker.   |             |
| <b>Employee Costs</b>              | Provides travel, training and dues for above employee.  |             |
| <b>Benefits</b>                    | Includes FICA/Medicare and Retirement. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.2% if applicable.   |             |
| <b>Supplies</b>                    | Provides office supplies and postage for the General Assistance Office.   |             |
| <b>General Assistance</b>          | Provides heat, food, rent, medicines, burials, personal/household items, electricity and water for eligible general assistance recipients. State of Maine reimburses the town 70% for these expenses. |             |
| <b>Salary (non-union employee)</b> | General Assistance Case Worker (split position)   | \$23,292.75 |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  | 2023 Budget | 2024 Budget | 2025 Budget | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|--|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 10-03 Health & Human Services / Human Services |             |             |             |                                     |  |                          |                          |                |
| Community Services                                       |             |             |             |                                     |  |                          |                          |                |
| 50-25 KVCAP Transportation Svs                           | 0.00        | 3,700.00    |             | 0.00                                | 15,000.00                              |                          | 0.00                     | 0.00           |
| 50-35 Family Violence                                    | 6,000.00    | 6,000.00    | 6,000.00    | 6,000.00                            | 6,000.00                               |                          | 6,000.00                 | 6,000.00       |
| 50-40 Kennebec Behavioral Health                         | 0.00        | 0.00        | 6,000.00    | 6,000.00                            | 6,000.00                               |                          | 6,000.00                 | 0.00           |
| 50-45 Spectrum Generations                               | 8,370.00    | 9,207.00    | 0.00        | 0.00                                | 9,228.00                               |                          | 0.00                     | 0.00           |
| 50-55 Hospice Volunteers of Somerset Co                  | 21,000.00   | 21,000.00   | 21,000.00   | 21,000.00                           | 30,000.00                              |                          | 30,000.00                | 30,000.00      |
| 50-75 Sexual Assault Crisis & Support Center             | 3,007.00    | 3,017.00    | 0.00        | 0.00                                | 3,017.00                               |                          | 3,017.00                 | 3,017.00       |
| 50-95 Skowhegan Food Cupboard                            | 18,000.00   | 18,000.00   | 18,000.00   | 18,000.00                           | 18,000.00                              |                          | 18,000.00                | 18,000.00      |
| Community Services                                       | 56,377.00   | 60,924.00   | 51,000.00   | 51,000.00                           | 87,245.00                              | 0.00                     | 63,017.00                | 57,017.00      |
| Human Services   | 56,377.00   | 60,924.00   | 51,000.00   | 51,000.00                           | 87,245.00                              | 0.00                     | 63,017.00                | 57,017.00      |

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**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |                         | 2023 Budget | 2024 Budget | 2025 Budget | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 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                            |  |                          |                          |                |
|  | Personnel Services      | 1,200.00    | 1,200.00    | 1,200.00    | 1,000.00                            | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
| Benefits   |                         |             |             |             |                                     |  |                          |                          |                |
| 08-01 Fica/Medicare                                    |                         | 92.00       | 92.00       | 92.00       | 76.50                               |  |                          |                          |                |
|  | Benefits                | 92.00       | 92.00       | 92.00       | 76.50                               | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
|  | Health Dept.            | 1,292.00    | 1,292.00    | 1,292.00    | 1,076.50                            | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
|  | Health & Human Services | 185,094.00  | 158,388.00  | 134,574.00  | 112,365.22                          | 177,368.00                             | 0.00                     | 153,140.00               | 147,140.00     |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Health Department**

Starting July 1, 2025

FY2026 Budget

Covered by Code Enforcement Officer

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|   |                       | 2023 Budget | 2024 Budget | 2025 Budget | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|---|-----------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 15-01 Waste Water Treatment / Pollution Control |                       |             |             |             |                                     |  |                          |                          |                |
| Personnel Services  |                       |             |             |             |                                     |  |                          |                          |                |
| 01-01 Regular   |                       | 224,886.00  | 249,932.00  | 263,369.00  | 212,532.41                          | 305,113.00                             |                          | 305,113.00               | 305,113.00     |
| 01-05 Overtime  |                       | 12,288.00   | 18,166.00   | 18,862.00   | 14,317.90                           | 26,139.00                              |                          | 26,139.00                | 26,139.00      |
|   | Personnel Services    | 237,174.00  | 268,098.00  | 282,231.00  | 226,850.31                          | 331,252.00                             | 0.00                     | 331,252.00               | 331,252.00     |
| Employee Costs  |                       |             |             |             |                                     |  |                          |                          |                |
| 05-05 Training  |                       | 4,150.00    | 4,100.00    | 4,250.00    | 1,059.33                            | 5,200.00                               |                          | 5,200.00                 | 5,200.00       |
| 05-10 Subscriptions                                       |                       | 0.00        | 10.00       | 0.00        | 0.00                                | 0.00                                   |                          | 0.00                     | 0.00           |
| 05-15 Dues  |                       | 160.00      | 200.00      | 200.00      | 0.00                                | 200.00                                 |                          | 200.00                   | 200.00         |
| 05-85 Uniforms  |                       | 3,000.00    | 4,100.00    | 4,100.00    | 1,580.97                            | 5,000.00                               |                          | 5,000.00                 | 5,000.00       |
|   | Employee Costs        | 7,310.00    | 8,410.00    | 8,550.00    | 2,640.30                            | 10,400.00                              | 0.00                     | 10,400.00                | 10,400.00      |
| Benefits  |                       |             |             |             |                                     |  |                          |                          |                |
| 08-01 Fica/Medicare                                       |                       | 18,144.00   | 20,510.00   | 21,591.00   | 16,624.72                           | 25,341.00                              |                          | 25,341.00                | 25,341.00      |
| 08-05 Retirement  |                       | 19,805.00   | 21,968.00   | 22,460.00   | 17,962.51                           | 26,746.00                              |                          | 26,746.00                | 26,746.00      |
| 08-10 Health  |                       | 43,743.00   | 58,339.00   | 60,533.00   | 44,946.87                           | 67,847.00                              |                          | 67,847.00                | 67,847.00      |
| 08-15 Dental  |                       | 2,164.00    | 2,164.00    | 2,164.00    | 1,583.48                            | 2,185.00                               |                          | 2,185.00                 | 2,185.00       |
|   | Benefits              | 83,856.00   | 102,981.00  | 106,748.00  | 81,117.58                           | 122,119.00                             | 0.00                     | 122,119.00               | 122,119.00     |
| Supplies  |                       |             |             |             |                                     |  |                          |                          |                |
| 10-01 Office  |                       | 750.00      | 750.00      | 750.00      | 36.80                               | 750.00                                 |                          | 750.00                   | 750.00         |
| 10-05 Postage   |                       | 150.00      | 150.00      | 150.00      | 0.00                                | 150.00                                 |                          | 150.00                   | 150.00         |
| 10-30 Laboratory Costs                                    |                       | 12,500.00   | 19,550.00   | 21,300.00   | 15,558.18                           | 23,000.00                              |                          | 23,000.00                | 23,000.00      |
| 10-35 Application/Permits/Fees                            |                       | 2,725.00    | 2,950.00    | 3,175.00    | 2,945.11                            | 3,200.00                               |                          | 3,200.00                 | 3,200.00       |
| 10-40 Cleaning  |                       | 3,200.00    | 3,600.00    | 3,600.00    | 847.86                              | 4,000.00                               |                          | 4,000.00                 | 4,000.00       |
| 10-55 Chemicals   |                       | 37,050.00   | 48,050.00   | 56,700.00   | 33,055.36                           | 57,000.00                              |                          | 57,000.00                | 57,000.00      |
|   | Supplies              | 56,375.00   | 75,050.00   | 85,675.00   | 52,443.31                           | 88,100.00                              | 0.00                     | 88,100.00                | 88,100.00      |
| Utilities   |                       |             |             |             |                                     |  |                          |                          |                |
| 15-01 Electricity   |                       | 57,780.00   | 71,200.00   | 87,350.00   | 69,940.67                           | 90,000.00                              |                          | 90,000.00                | 90,000.00      |
| 15-05 Heat  |                       | 16,700.00   | 16,000.00   | 16,000.00   | 11,846.94                           | 16,000.00                              |                          | 16,000.00                | 16,000.00      |
| 15-10 Water   |                       | 2,100.00    | 2,100.00    | 2,100.00    | 1,546.72                            | 2,100.00                               |                          | 2,100.00                 | 2,100.00       |
| 15-15 Telephone   |                       | 1,285.00    | 1,285.00    | 1,285.00    | 1,872.96                            | 168.00                                 |                          | 168.00                   | 168.00         |
|   | Utilities             | 77,865.00   | 90,585.00   | 106,735.00  | 85,207.29                           | 108,268.00                             | 0.00                     | 108,268.00               | 108,268.00     |
| Contract Services   |                       |             |             |             |                                     |  |                          |                          |                |
| 25-75 Sludge Disposal                                     |                       | 132,495.00  | 135,170.00  | 135,170.00  | 79,966.17                           | 137,000.00                             |                          | 137,000.00               | 137,000.00     |
| 25-85 Special Waste Removal                               |                       | 5,000.00    | 5,000.00    | 5,000.00    | 583.33                              | 5,500.00                               |                          | 5,500.00                 | 5,500.00       |
| 25-96 Toxicity Testing                                    |                       | 1,125.00    | 1,200.00    | 3,000.00    | 1,910.00                            | 2,200.00                               |                          | 2,200.00                 | 2,200.00       |
|   | Contract Services     | 138,620.00  | 141,370.00  | 143,170.00  | 82,459.50                           | 144,700.00                             | 0.00                     | 144,700.00               | 144,700.00     |
| Repairs & Maintenance                                     |                       |             |             |             |                                     |  |                          |                          |                |
| 30-01 General   |                       | 1,500.00    | 1,500.00    | 1,500.00    | 155.10                              | 1,500.00                               |                          | 1,500.00                 | 1,500.00       |
| 30-05 Vehicle   |                       | 4,000.00    | 5,000.00    | 5,000.00    | 1,533.27                            | 5,000.00                               |                          | 5,000.00                 | 5,000.00       |
| 30-10 Building  |                       | 1,000.00    | 1,500.00    | 2,500.00    | 1,056.32                            | 2,500.00                               |                          | 2,500.00                 | 2,500.00       |
| 30-20 Equipment   |                       | 36,600.00   | 48,000.00   | 56,650.00   | 26,537.10                           | 56,650.00                              |                          | 56,650.00                | 56,650.00      |
|   | Repairs & Maintenance | 43,100.00   | 56,000.00   | 65,650.00   | 29,281.79                           | 65,650.00                              | 0.00                     | 65,650.00                | 65,650.00      |
| Purchase  |                       |             |             |             |                                     |  |                          |                          |                |
| 35-01 Equipment   |                       | 6,000.00    | 7,000.00    | 9,000.00    | 913.39                              | 7,500.00                               |                          | 7,500.00                 | 7,500.00       |
| 35-40 Gas & Diesel  |                       | 6,625.00    | 6,625.00    | 3,000.00    | 1,788.08                            | 3,000.00                               |                          | 3,000.00                 | 3,000.00       |
| 35-45 Safety Equip.                                       |                       | 1,200.00    | 2,000.00    | 4,000.00    | 0.00                                | 4,000.00                               |                          | 4,000.00                 | 4,000.00       |
|   | Purchase              | 13,825.00   | 15,625.00   | 16,000.00   | 2,701.47                            | 14,500.00                              | 0.00                     | 14,500.00                | 14,500.00      |
|   | Pollution Control     | 658,125.00  | 758,119.00  | 814,759.00  | 562,701.55                          | 884,989.00                             | 0.00                     | 884,989.00               | 884,989.00     |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|                 |  | 2023 Budget | 2024 Budget | 2025 Budget | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|-----------------|--|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 15-03 | Waste Water Treatment / Pumping Stations |             |             |             |                                     |  |                          |                          |                |
|                 | Utilities                                |             |             |             |                                     |  |                          |                          |                |
| 15-01           | Electricity                              | 24,050.00   | 24,075.00   | 26,250.00   | 16,276.83                           | 28,000.00                              |                          | 28,000.00                | 28,000.00      |
| 15-10           | Water                                    | 275.00      | 275.00      | 275.00      | 153.37                              | 275.00                                 |                          | 275.00                   | 275.00         |
|                 | Utilities                                | 24,325.00   | 24,350.00   | 26,525.00   | 16,430.20                           | 28,275.00                              | 0.00                     | 28,275.00                | 28,275.00      |
|                 | Repairs & Maintenance                    |             |             |             |                                     |  |                          |                          |                |
| 30-01           | General                                  | 7,500.00    | 10,000.00   | 20,000.00   | 8,944.89                            | 20,000.00                              |                          | 20,000.00                | 20,000.00      |
| 30-20           | Equipment                                | 7,500.00    | 12,000.00   | 24,000.00   | 1,225.00                            | 26,000.00                              |                          | 26,000.00                | 26,000.00      |
|                 | Repairs & Maintenance                    | 15,000.00   | 22,000.00   | 44,000.00   | 10,169.89                           | 46,000.00                              | 0.00                     | 46,000.00                | 46,000.00      |
|                 | Pumping Stations                         | 39,325.00   | 46,350.00   | 70,525.00   | 26,600.09                           | 74,275.00                              | 0.00                     | 74,275.00                | 74,275.00      |
| Dept/Div: 15-06 | Waste Water Treatment / Sewers           |             |             |             |                                     |  |                          |                          |                |
|                 | Repairs & Maintenance                    |             |             |             |                                     |  |                          |                          |                |
| 30-01           | General                                  | 22,500.00   | 23,000.00   | 23,000.00   | 19,375.58                           | 30,000.00                              |                          | 30,000.00                | 30,000.00      |
|                 | Repairs & Maintenance                    | 22,500.00   | 23,000.00   | 23,000.00   | 19,375.58                           | 30,000.00                              | 0.00                     | 30,000.00                | 30,000.00      |
|                 | Purchase                                 |             |             |             |                                     |  |                          |                          |                |
| 35-01           | Equipment                                | 4,500.00    | 5,000.00    | 5,000.00    | 2,446.93                            | 5,000.00                               |                          | 5,000.00                 | 5,000.00       |
|                 | Purchase                                 | 4,500.00    | 5,000.00    | 5,000.00    | 2,446.93                            | 5,000.00                               | 0.00                     | 5,000.00                 | 5,000.00       |
|                 | Sewers                                   | 27,000.00   | 28,000.00   | 28,000.00   | 21,822.51                           | 35,000.00                              | 0.00                     | 35,000.00                | 35,000.00      |
|                 | Waste Water Treatment                    | 724,450.00  | 832,469.00  | 913,284.00  | 611,124.15                          | 994,264.00                             | 0.00                     | 994,264.00               | 994,264.00     |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Pollution Control Plant**

|                           |  |
|---------------------------|--|
| <b>Personnel Services</b> | Provides wages for superintendent and three staff. Includes scheduled overtime (weekends & holidays), call-ins (2-hour minimum) and a weekly pager stipend for hourly employees.   |
| <b>Employee Costs</b>     | Provides training and uniforms for employees and annual dues to Maine Water Environment Association. Each licensed employee must complete a minimum of 18 hours of DEP-approved training every 2 years.  |
| <b>Benefits</b>           | Includes FICA/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.2%, if applicable. |
| <b>Supplies</b>           | Office supplies, laboratory supplies, routine maintenance and certification of laboratory equipment, analyses performed by commercial labs, DEP waste discharge license annual fee, Hazardous Materials annual facility registration and inventory fee, cleaning products, waste treatment process chemicals, paper products and other expendable items.   |
| <b>Utilities</b>          | Electricity, heat, water and pager services. Telephone services for Pollution Control Plant have been combined into one line under Finance Department, excluding cell phones, if applicable.   |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Pollution Control Plant (continued)**

**Contract Services**                      Sludge landfill disposal, sludge analyses, 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 and gas/diesel for vehicles.

**Salaries (non-union employee)**      Waste Water Treatment Plant Supervisor      \$86,881.60

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

|                                   |                    |    |
|-----------------------------------|--------------------|----|
| <b>Salaries (union employees)</b> | Operator           | \$ |
|                                   | Mechanic           | \$ |
|                                   | Assistant Operator | \$ |
|                                   | Overtime           | \$ |

**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 wet wells, general repairs to structures and grounds. Repairs to pumps, valves, controls, telemetry, etc. at eleven pump stations.

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**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |                         | 2023 Budget | 2024 Budget  | 2025 Budget  | 2025 Expenses YTD (4/23/2025) | 2026 Initial Department Requests | 2026 Manager Approved | 2026 Budget Committee | 2026 Selectmen |
|--|-------------------------|-------------|--------------|--------------|-------------------------------|----------------------------------|-----------------------|-----------------------|----------------|
| Dept/Div: 20-01 Sanitation / Solid Waste & Recycling |                         |             |              |              |                               |                                  |                       |                       |                |
| Personnel Services                                   |                         |             |              |              |                               |                                  |                       |                       |                |
| 01-01 Regular  |                         | 220,100.00  | 320,053.00   | 317,092.00   | 251,661.79                    | 387,228.00                       |                       | 387,228.00            | 387,228.00     |
| 01-05 Overtime                                       |                         | 10,500.00   | 10,500.00    | 4,000.00     | 2,620.74                      | 4,000.00                         |                       | 4,000.00              | 4,000.00       |
|  | Personnel Services      | 230,600.00  | 330,553.00   | 321,092.00   | 254,282.53                    | 391,228.00                       | 0.00                  | 391,228.00            | 391,228.00     |
| Employee Costs                                       |                         |             |              |              |                               |                                  |                       |                       |                |
| 05-01 Travel   |                         | 115.00      | 115.00       | 250.00       | 66.33                         | 250.00                           |                       | 250.00                | 250.00         |
| 05-05 Training                                       |                         | 2,000.00    | 4,000.00     | 3,000.00     | 1,065.00                      | 3,000.00                         |                       | 3,000.00              | 3,000.00       |
| 05-20 Meals  |                         | 100.00      | 250.00       | 250.00       | 60.47                         | 200.00                           |                       | 200.00                | 200.00         |
| 05-25 Lodging  |                         | 600.00      | 1,000.00     | 1,000.00     | 0.00                          | 1,000.00                         |                       | 1,000.00              | 1,000.00       |
| 05-85 Uniforms                                       |                         | 3,650.00    | 4,250.00     | 4,600.00     | 2,794.49                      | 4,600.00                         |                       | 4,600.00              | 4,600.00       |
|  | Employee Costs          | 6,465.00    | 9,615.00     | 9,100.00     | 3,986.29                      | 9,050.00                         | 0.00                  | 9,050.00              | 9,050.00       |
| Benefits   |                         |             |              |              |                               |                                  |                       |                       |                |
| 08-01 Fica/Medicare                                  |                         | 17,641.00   | 25,288.00    | 25,061.00    | 17,476.42                     | 29,929.00                        |                       | 29,929.00             | 29,929.00      |
| 08-05 Retirement                                     |                         | 19,441.00   | 28,684.00    | 27,252.00    | 18,644.46                     | 33,280.00                        |                       | 33,280.00             | 33,280.00      |
| 08-10 Health   |                         | 48,192.00   | 85,246.00    | 80,907.00    | 60,537.83                     | 91,760.00                        |                       | 91,760.00             | 91,760.00      |
| 08-15 Dental   |                         | 2,705.00    | 3,245.00     | 3,245.00     | 2,375.22                      | 3,278.00                         |                       | 3,278.00              | 3,278.00       |
|  | Benefits                | 87,979.00   | 142,463.00   | 136,465.00   | 99,033.93                     | 158,247.00                       | 0.00                  | 158,247.00            | 158,247.00     |
| Supplies   |                         |             |              |              |                               |                                  |                       |                       |                |
| 10-05 Postage  |                         | 75.00       | 75.00        | 75.00        | 25.92                         | 60.00                            |                       | 60.00                 | 60.00          |
| 10-35 Application/Permits/Fees                       |                         | 750.00      | 750.00       | 750.00       | 334.00                        | 1,000.00                         |                       | 1,000.00              | 1,000.00       |
| 10-99 General  |                         | 3,000.00    | 5,000.00     | 5,000.00     | 3,868.25                      | 5,000.00                         |                       | 5,000.00              | 5,000.00       |
|  | Supplies                | 3,825.00    | 5,825.00     | 5,825.00     | 4,228.17                      | 6,060.00                         | 0.00                  | 6,060.00              | 6,060.00       |
| Utilities  |                         |             |              |              |                               |                                  |                       |                       |                |
| 15-01 Electricity                                    |                         | 12,000.00   | 18,250.00    | 18,250.00    | 12,846.62                     | 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       |
| 15-10 Water  |                         | 350.00      | 475.00       | 475.00       | 211.25                        | 475.00                           |                       | 475.00                | 475.00         |
| 15-15 Telephone                                      |                         | 350.00      | 400.00       | 700.00       | 725.67                        | 0.00                             |                       | 0.00                  | 0.00           |
|  | Utilities               | 13,700.00   | 20,125.00    | 20,425.00    | 13,783.54                     | 19,725.00                        | 0.00                  | 19,725.00             | 19,725.00      |
| Contract Services                                    |                         |             |              |              |                               |                                  |                       |                       |                |
| 25-46 Disposal Costs                                 |                         | 546,480.00  | 575,000.00   | 606,325.00   | 435,305.80                    | 632,600.00                       |                       | 460,814.00            | 632,600.00     |
| 25-50 Tire Removal                                   |                         | 1,750.00    | 3,500.00     | 3,500.00     | 1,451.00                      | 3,000.00                         |                       | 3,000.00              | 3,000.00       |
| 25-55 Chipping                                       |                         | 18,000.00   | 18,000.00    | 18,000.00    | 9,560.04                      | 20,000.00                        |                       | 20,000.00             | 20,000.00      |
| 25-80 Recycling Programs                             |                         | 15,250.00   | 16,500.00    | 16,500.00    | 9,605.92                      | 16,500.00                        |                       | 16,500.00             | 16,500.00      |
|  | Contract Services       | 581,480.00  | 613,000.00   | 644,325.00   | 455,922.76                    | 672,100.00                       | 0.00                  | 500,314.00            | 672,100.00     |
| Repairs & Maintenance                                |                         |             |              |              |                               |                                  |                       |                       |                |
| 30-01 General  |                         | 12,000.00   | 12,000.00    | 12,000.00    | 17,890.46                     | 10,000.00                        |                       | 10,000.00             | 10,000.00      |
| 30-05 Vehicle  |                         | 4,000.00    | 4,500.00     | 5,000.00     | 3,815.82                      | 8,000.00                         |                       | 8,000.00              | 8,000.00       |
| 30-75 Pest Control                                   |                         | 1,250.00    | 1,500.00     | 1,500.00     | 918.00                        | 1,500.00                         |                       | 1,500.00              | 1,500.00       |
|  | Repairs & Maintenance   | 17,250.00   | 18,000.00    | 18,500.00    | 22,624.28                     | 19,500.00                        | 0.00                  | 19,500.00             | 19,500.00      |
| Purchase   |                         |             |              |              |                               |                                  |                       |                       |                |
| 35-40 Gas & Diesel                                   |                         | 5,000.00    | 5,000.00     | 6,000.00     | 3,648.30                      | 6,000.00                         |                       | 6,000.00              | 6,000.00       |
| 35-55 Permits & Stickers                             |                         | 0.00        | 1,500.00     | 0.00         | 0.00                          | 1,500.00                         |                       | 1,500.00              | 1,500.00       |
|  | Purchase                | 5,000.00    | 6,500.00     | 6,000.00     | 3,648.30                      | 7,500.00                         | 0.00                  | 7,500.00              | 7,500.00       |
|  | Solid Waste & Recycling | 946,299.00  | 1,146,081.00 | 1,161,732.00 | 857,509.80                    | 1,283,410.00                     | 0.00                  | 1,111,624.00          | 1,283,410.00   |
|  | Sanitation              | 946,299.00  | 1,146,081.00 | 1,161,732.00 | 857,509.80                    | 1,283,410.00                     | 0.00                  | 1,111,624.00          | 1,283,410.00   |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Solid Waste Management**

|                           |  |
|---------------------------|--|
| <b>Personnel Services</b> | Provides regular wages for the Solid Waste Supervisor, regular and overtime wages for five full-time employees.  |
| <b>Employee Costs</b>     | Provides travel, training, meals, lodging and uniforms for the above employees.  |
| <b>Benefits</b>           | Includes FICA/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.2%, if applicable. |
| <b>Supplies</b>           | Provides office supplies, postage, applications/permits/fees and general supplies for Solid Waste Management Facility.   |
| <b>Utilities</b>          | Provides electricity, water and approximately 350 gallons of fuel oil for Solid Waste Management Facility. Telephone services for Solid Waste Management Facility have been combined into one line under Finance Department, excluding cell phones, if applicable.   |
| <b>Contract Services</b>  | Provides contracts and services for container rental, hauls, tipping fees, tire removal, chipping and recycling programs.  |
| <b>Repair/Maintenance</b> | Provides repair and maintenance for vehicles, equipment, building repairs, radios and the control of rodents at this facility.   |
| <b>Purchases</b>          | Provides gas/diesel for the vehicles and purchase of permits and stickers.   |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Solid Waste Management (Continued)**

|                                      |                 |             |
|--------------------------------------|-----------------|-------------|
| <b>Salaries (non-union employee)</b> | SWFM Supervisor | \$67,163.20 |
|--------------------------------------|-----------------|-------------|

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

|                                   |                                       |             |
|-----------------------------------|---------------------------------------|-------------|
| <b>Salaries (union employees)</b> | Transfer Station Attendant I          | \$          |
|                                   | Transfer Station Attendant II         | \$          |
|                                   | Transfer Station Attendant III        | \$          |
|                                   | Transfer Station Attendant IV         | \$          |
|                                   | Transfer Station Attendant V (vacant) | \$          |
|                                   | Overtime                              | \$ 4,000.00 |

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**TOWN OF SKOWHEGAN OPERATING BUDGET**

|   |                       | 2023 Budget | 2024 Budget | 2025 Budget | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|---|-----------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 25-01 Public Works / Summer Roads |                       |             |             |             |                                     |  |                          |                          |                |
| Personnel Services                          |                       |             |             |             |                                     |  |                          |                          |                |
| 01-01 Regular                               |                       | 273,809.00  | 313,034.00  | 320,083.00  | 217,367.34                          | 393,204.00                             |                          | 393,204.00               | 393,204.00     |
| 01-05 Overtime                              |                       | 11,448.00   | 13,130.00   | 13,305.00   | 12,356.64                           | 16,476.00                              |                          | 16,476.00                | 16,476.00      |
|   | Personnel Services    | 285,257.00  | 326,164.00  | 333,388.00  | 229,723.98                          | 409,680.00                             | 0.00                     | 409,680.00               | 409,680.00     |
| Employee Costs                              |                       |             |             |             |                                     |  |                          |                          |                |
| 05-01 Travel                                |                       | 500.00      | 500.00      | 500.00      | 381.59                              | 500.00                                 |                          | 500.00                   | 500.00         |
| 05-05 Training                              |                       | 1,200.00    | 1,200.00    | 4,000.00    | 540.00                              | 4,000.00                               |                          | 4,000.00                 | 4,000.00       |
| 05-15 Dues                                  |                       | 300.00      | 300.00      | 500.00      | 75.00                               | 500.00                                 |                          | 500.00                   | 500.00         |
| 05-20 Meals                                 |                       | 700.00      | 700.00      | 700.00      | 697.97                              | 700.00                                 |                          | 700.00                   | 700.00         |
| 05-25 Lodging                               |                       | 500.00      | 500.00      | 500.00      | 0.00                                | 0.00                                   |                          | 0.00                     | 0.00           |
| 05-85 Uniforms                              |                       | 11,960.00   | 13,525.00   | 13,525.00   | 7,090.82                            | 13,525.00                              |                          | 13,525.00                | 13,525.00      |
|   | Employee Costs        | 15,160.00   | 16,725.00   | 19,725.00   | 8,785.38                            | 19,225.00                              | 0.00                     | 19,225.00                | 19,225.00      |
| Benefits                                    |                       |             |             |             |                                     |  |                          |                          |                |
| 08-01 Fica/Medicare                         |                       | 21,823.00   | 24,952.00   | 25,505.00   | 15,903.32                           | 31,341.00                              |                          | 31,341.00                | 31,341.00      |
| 08-05 Retirement                            |                       | 27,222.00   | 31,584.00   | 30,080.00   | 3,059.37                            | 37,303.00                              |                          | 37,303.00                | 37,303.00      |
| 08-10 Health                                |                       | 75,060.00   | 79,110.00   | 83,192.00   | 34,385.20                           | 93,498.00                              |                          | 93,498.00                | 93,498.00      |
| 08-15 Dental                                |                       | 3,206.00    | 3,206.00    | 3,206.00    | 1,401.28                            | 3,238.00                               |                          | 3,238.00                 | 3,238.00       |
|   | Benefits              | 127,311.00  | 138,852.00  | 141,983.00  | 54,749.17                           | 165,380.00                             | 0.00                     | 165,380.00               | 165,380.00     |
| Supplies                                    |                       |             |             |             |                                     |  |                          |                          |                |
| 10-01 Office                                |                       | 2,000.00    | 2,000.00    | 2,000.00    | 600.48                              | 2,000.00                               |                          | 2,000.00                 | 2,000.00       |
| 10-05 Postage                               |                       | 200.00      | 200.00      | 200.00      | 71.46                               | 200.00                                 |                          | 200.00                   | 200.00         |
| 10-35 Application/Permits/Fees              |                       | 300.00      | 300.00      | 300.00      | 270.50                              | 300.00                                 |                          | 300.00                   | 300.00         |
| 10-40 Cleaning                              |                       | 2,500.00    | 2,000.00    | 2,000.00    | 988.79                              | 2,000.00                               |                          | 2,000.00                 | 2,000.00       |
| 10-65 Safety Equip                          |                       | 7,800.00    | 8,500.00    | 9,000.00    | 7,318.70                            | 9,500.00                               |                          | 9,500.00                 | 9,500.00       |
|   | Supplies              | 12,800.00   | 13,000.00   | 13,500.00   | 9,249.93                            | 14,000.00                              | 0.00                     | 14,000.00                | 14,000.00      |
| Utilities                                   |                       |             |             |             |                                     |  |                          |                          |                |
| 15-01 Electricity                           |                       | 8,500.00    | 8,500.00    | 8,500.00    | 5,155.16                            | 8,500.00                               |                          | 8,500.00                 | 8,500.00       |
| 15-05 Heat                                  |                       | 9,000.00    | 11,200.00   | 11,200.00   | 12,912.70                           | 11,200.00                              |                          | 11,200.00                | 11,200.00      |
| 15-10 Water                                 |                       | 2,500.00    | 2,500.00    | 2,500.00    | 1,825.35                            | 3,000.00                               |                          | 3,000.00                 | 3,000.00       |
| 15-15 Telephone                             |                       | 1,600.00    | 1,800.00    | 1,800.00    | 911.63                              | 600.00                                 |                          | 600.00                   | 600.00         |
|   | Utilities             | 21,600.00   | 24,000.00   | 24,000.00   | 20,804.84                           | 23,300.00                              | 0.00                     | 23,300.00                | 23,300.00      |
| Contract Services                           |                       |             |             |             |                                     |  |                          |                          |                |
| 25-60 Hired Equipment                       |                       | 18,000.00   | 14,000.00   | 16,000.00   | 13,010.20                           | 18,000.00                              |                          | 18,000.00                | 18,000.00      |
| 25-65 Street Painting                       |                       | 34,000.00   | 38,000.00   | 38,000.00   | 0.00                                | 38,000.00                              |                          | 38,000.00                | 38,000.00      |
|   | Contract Services     | 52,000.00   | 52,000.00   | 54,000.00   | 13,010.20                           | 56,000.00                              | 0.00                     | 56,000.00                | 56,000.00      |
| Repairs & Maintenance                       |                       |             |             |             |                                     |  |                          |                          |                |
| 30-10 Building                              |                       | 6,000.00    | 7,000.00    | 7,000.00    | 6,965.48                            | 7,000.00                               |                          | 7,000.00                 | 7,000.00       |
| 30-25 Radios                                |                       | 500.00      | 500.00      | 500.00      | 340.00                              | 500.00                                 |                          | 500.00                   | 500.00         |
| 30-46 Landscaping                           |                       |             |             |             |                                     | 45,000.00                              |                          | 45,000.00                | 45,000.00      |
| 30-50 Street/Traffic Signs                  |                       | 10,000.00   | 12,000.00   | 12,000.00   | 8,613.65                            | 12,000.00                              |                          | 12,000.00                | 12,000.00      |
| 30-60 Tree Cutting                          |                       | 10,000.00   | 12,000.00   | 12,000.00   | 4,250.00                            | 12,000.00                              |                          | 12,000.00                | 12,000.00      |
| 30-85 Road Maint                            |                       | 70,000.00   | 75,000.00   | 85,000.00   | 61,630.26                           | 100,000.00                             |                          | 100,000.00               | 100,000.00     |
| 30-90 Bridges                               |                       | 5,000.00    | 7,500.00    | 7,500.00    | 224.16                              | 7,500.00                               |                          | 7,500.00                 | 7,500.00       |
|   | Repairs & Maintenance | 101,500.00  | 114,000.00  | 124,000.00  | 82,023.55                           | 184,000.00                             | 0.00                     | 184,000.00               | 184,000.00     |
| Purchase                                    |                       |             |             |             |                                     |  |                          |                          |                |
| 35-30 Gravel & Sand                         |                       | 12,000.00   | 12,000.00   | 15,000.00   | 0.00                                | 15,000.00                              |                          | 15,000.00                | 15,000.00      |
| 35-35 Culverts                              |                       | 11,000.00   | 11,000.00   | 15,000.00   | 0.00                                | 15,000.00                              |                          | 15,000.00                | 15,000.00      |
|   | Purchase              | 23,000.00   | 23,000.00   | 30,000.00   | 0.00                                | 30,000.00                              | 0.00                     | 30,000.00                | 30,000.00      |
|   | Summer Roads          | 638,628.00  | 707,741.00  | 740,596.00  | 418,347.05                          | 901,585.00                             | 0.00                     | 901,585.00               | 901,585.00     |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |                       | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|--|-----------------------|--------------|--------------|--------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 25-03 Public Works / Winter Roads        |                       |              |              |              |                                     |  |                          |                          |                |
| Personnel Services                                 |                       |              |              |              |                                     |  |                          |                          |                |
| 01-01 Regular                                      |                       | 331,571.00   | 379,804.00   | 386,687.00   | 331,937.61                          | 479,555.00                             |                          | 479,555.00               | 479,555.00     |
| 01-05 Overtime                                     |                       | 73,740.00    | 84,659.00    | 85,658.00    | 76,053.13                           | 106,262.00                             |                          | 106,262.00               | 106,262.00     |
|  | Personnel Services    | 405,311.00   | 464,463.00   | 472,345.00   | 407,990.74                          | 585,817.00                             | 0.00                     | 585,817.00               | 585,817.00     |
| Benefits   |                       |              |              |              |                                     |  |                          |                          |                |
| 08-01 Fica/Medicare                                |                       | 31,007.00    | 35,532.00    | 36,135.00    | 31,280.52                           | 44,815.00                              |                          | 44,815.00                | 44,815.00      |
| 08-05 Retirement                                   |                       | 32,721.00    | 37,879.00    | 36,282.00    | 46,823.01                           | 55,181.00                              |                          | 55,181.00                | 55,181.00      |
| 08-10 Health                                       |                       | 79,366.00    | 83,653.00    | 86,419.00    | 68,230.30                           | 98,871.00                              |                          | 98,871.00                | 98,871.00      |
| 08-15 Dental                                       |                       | 3,285.00     | 3,285.00     | 3,285.00     | 2,734.34                            | 3,318.00                               |                          | 3,318.00                 | 3,318.00       |
|  | Benefits              | 146,379.00   | 160,349.00   | 162,121.00   | 149,068.17                          | 202,185.00                             | 0.00                     | 202,185.00               | 202,185.00     |
| Purchase   |                       |              |              |              |                                     |  |                          |                          |                |
| 35-25 Sand/Salt /CP                                |                       | 286,000.00   | 294,000.00   | 294,000.00   | 205,333.11                          | 337,300.00                             |                          | 337,300.00               | 337,300.00     |
| 60-10 Christmas Decorations                        |                       |              |              |              |                                     | 5,000.00                               |                          | 5,000.00                 | 5,000.00       |
|  | Purchase              | 286,000.00   | 294,000.00   | 294,000.00   | 205,333.11                          | 342,300.00                             | 0.00                     | 342,300.00               | 342,300.00     |
|  | Winter Roads          | 837,690.00   | 918,812.00   | 928,466.00   | 762,392.02                          | 1,130,302.00                           | 0.00                     | 1,130,302.00             | 1,130,302.00   |
| Dept/Div: 25-06 Public Works / Vehicle Maintenance |                       |              |              |              |                                     |  |                          |                          |                |
| Repairs & Maintenance                              |                       |              |              |              |                                     |  |                          |                          |                |
| 30-08 Vehicle & Equipment                          |                       | 160,000.00   | 190,000.00   | 190,000.00   | 167,136.28                          | 190,000.00                             |                          | 190,000.00               | 190,000.00     |
|  | Repairs & Maintenance | 160,000.00   | 190,000.00   | 190,000.00   | 167,136.28                          | 190,000.00                             | 0.00                     | 190,000.00               | 190,000.00     |
| Purchase   |                       |              |              |              |                                     |  |                          |                          |                |
| 35-20 Tires  |                       | 12,000.00    | 12,000.00    | 15,000.00    | 9,453.70                            | 15,000.00                              |                          | 15,000.00                | 15,000.00      |
| 35-40 Gas & Diesel                                 |                       | 110,000.00   | 130,000.00   | 105,000.00   | 84,497.17                           | 105,000.00                             |                          | 105,000.00               | 105,000.00     |
|  | Purchase              | 122,000.00   | 142,000.00   | 120,000.00   | 93,950.87                           | 120,000.00                             | 0.00                     | 120,000.00               | 120,000.00     |
|  | Vehicle Maintenance   | 282,000.00   | 332,000.00   | 310,000.00   | 261,087.15                          | 310,000.00                             | 0.00                     | 310,000.00               | 310,000.00     |
|  | Public Works          | 1,758,318.00 | 1,958,553.00 | 1,979,062.00 | 1,441,826.22                        | 2,341,887.00                           | 0.00                     | 2,341,887.00             | 2,341,887.00   |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Public Works – Summer Roads Maintenance**

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

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

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

|                                       |                   |             |            |
|---------------------------------------|-------------------|-------------|------------|
| <b>Salaries (non-union employees)</b> | Road Commissioner | \$35,640.80 | (26 weeks) |
|---------------------------------------|-------------------|-------------|------------|

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

|                                   |                                   |               |
|-----------------------------------|-----------------------------------|---------------|
| <b>Salaries (union employees)</b> | Mechanic                          | \$ (26 weeks) |
|                                   | Highway Foreman                   | \$ (26 weeks) |
|                                   | Sewer Technician                  | \$ (26 weeks) |
|                                   | Truck Driver/Laborer I            | \$ (26 weeks) |
|                                   | Truck Driver/Laborer II           | \$ (26 weeks) |
|                                   | Truck Driver/Laborer III          | \$ (26 weeks) |
|                                   | Truck Driver/Laborer IV           | \$ (26 weeks) |
|                                   | Truck Driver/Laborer V            | \$ (26 weeks) |
|                                   | Truck Driver/Laborer VI           | \$ (26 weeks) |
|                                   | Truck Driver/Laborer VII (Vacant) | \$ (26 weeks) |
|                                   | Administrative Assistant          | \$ (26 weeks) |
|                                   | Overtime                          | \$13,304.03   |
|                                   | (35 hours per employee)           |               |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Public Works – Winter Roads Maintenance**

**Personnel Services**

Provides regular/overtime wages for the Road Commissioner, administrative assistant and ten full-time and three seasonal employees for 26 weeks beginning the first week of November.

**Benefits**

Includes FICA/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.2%, if applicable.

**Purchases**

Provides for the purchase of sand, salt, and cold patch. Projected purchase of 4,500 cubic yards of winter sand, bulk salt, pretreatment of ice-b-gone and cubic yards of cold patch.

**Salaries (non-union employees)**

|   |                        |
|---|------------------------|
| Road Commissioner                             | \$36,640.80 (26 weeks) |
| Seasonal Employees<br>(3 @ 40 hours per week) | \$66,799.20            |
| Overtime<br>(100 hours per seasonal employee) | \$ 9,634.50            |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

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

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

|                          |                                    |               |
|--------------------------|------------------------------------|---------------|
| <b>(union employees)</b> | Mechanic                           | \$ (26 weeks) |
|                          | Highway Foreman                    | \$ (26 weeks) |
|                          | Sewer Technician                   | \$ (26 weeks) |
|                          | Truck Driver/Laborer I             | \$ (26 weeks) |
|                          | Truck Driver/Laborer II            | \$ (26 weeks) |
|                          | Truck Driver/Laborer III           | \$ (26 weeks) |
|                          | Truck Driver/Laborer IV            | \$ (26 weeks) |
|                          | Truck Driver/Laborer V             | \$ (26 weeks) |
|                          | Truck Driver/Laborer VI            | \$ (26 weeks) |
|                          | Truck Driver/Laborer VII (Vacant)  | \$ (26 weeks) |
|                          | Administrative Assistant           | \$ (26 weeks) |
|                          | Overtime                           | \$78,023.00   |
|                          | (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 and other hand tools. Increase due to costs for parts, labor, cutting edges, etc.

**Purchases**

Provides for tires, gasoline and diesel. Budgeted per gallon, for gasoline and for diesel. 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**

|  |  | 2023 Budget | 2024 Budget | 2025 Budget | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|--|--|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 30-01 Public Properties / Cemeteries |  |             |             |             |                                     |  |                          |                          |                |
| Utilities                                      |  |             |             |             |                                     |  |                          |                          |                |
| 15-01 Electricity                              |  | 275.00      | 400.00      | 550.00      | 364.07                              | 600.00                                 |                          | 600.00                   | 600.00         |
| 15-10 Water                                    |  | 800.00      | 1,000.00    | 1,200.00    | 374.58                              | 1,200.00                               |                          | 1,200.00                 | 1,200.00       |
| Utilities                                      |  | 1,075.00    | 1,400.00    | 1,750.00    | 738.65                              | 1,800.00                               | 0.00                     | 1,800.00                 | 1,800.00       |
| Contract Services                              |  |             |             |             |                                     |  |                          |                          |                |
| 25-23 Web Site Maintenance                     |  | 2,400.00    | 2,400.00    | 2,400.00    | 2,178.00                            | 2,400.00                               |                          | 2,400.00                 | 2,400.00       |
| 25-90 Sexton                                   |  | 91,035.00   | 95,587.00   | 100,367.00  | 75,274.50                           | 100,366.00                             |                          | 100,366.00               | 100,366.00     |
| 25-95 Cemetery - Catholic Cemetery             |  | 950.00      | 1,200.00    | 1,200.00    | 600.00                              | 1,200.00                               |                          | 1,200.00                 | 1,200.00       |
| Contract Services                              |  | 94,385.00   | 99,187.00   | 103,967.00  | 78,052.50                           | 103,966.00                             | 0.00                     | 103,966.00               | 103,966.00     |
| Repairs & Maintenance                          |  |             |             |             |                                     |  |                          |                          |                |
| 30-60 Tree Cutting                             |  | 1,500.00    | 2,000.00    | 2,000.00    | 0.00                                | 2,000.00                               |                          | 0.00                     | 0.00           |
| 30-96 Cemeteries                               |  | 2,500.00    | 2,500.00    | 3,000.00    | 0.00                                | 3,000.00                               |                          | 3,000.00                 | 3,000.00       |
| 30-99 Monument Reconstruction                  |  | 25,000.00   | 35,000.00   | 35,000.00   | 22,750.00                           | 40,000.00                              |                          | 20,000.00                | 20,000.00      |
| Repairs & Maintenance                          |  | 29,000.00   | 39,500.00   | 40,000.00   | 22,750.00                           | 45,000.00                              | 0.00                     | 23,000.00                | 23,000.00      |
| Cemeteries                                     |  | 124,460.00  | 140,087.00  | 145,717.00  | 101,541.15                          | 150,766.00                             | 0.00                     | 128,766.00               | 128,766.00     |
| Public Properties                              |  | 124,460.00  | 140,087.00  | 145,717.00  | 101,541.15                          | 150,766.00                             | 0.00                     | 128,766.00               | 128,766.00     |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Cemeteries**

**Utilities**

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

**Contract Services**

Provides contract for the Cemetery Sexton.

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**

|   |                       | 2023 Budget | 2024 Budget | 2025 Budget | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|---|-----------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 35-01 Parks & Recreation / Recreation |                       |             |             |             |                                     |  |                          |                          |                |
| Personnel Services                              |                       |             |             |             |                                     |  |                          |                          |                |
| 01-01 Regular                                   |                       | 311,564.00  | 350,066.00  | 367,840.00  | 293,669.91                          | 419,229.00                             |                          | 419,229.00               | 419,229.00     |
| 01-05 Overtime                                  |                       | 1,000.00    | 1,000.00    | 1,000.00    | 657.35                              | 1,000.00                               |                          | 1,000.00                 | 1,000.00       |
|   | Personnel Services    | 312,564.00  | 351,066.00  | 368,840.00  | 294,327.26                          | 420,229.00                             | 0.00                     | 420,229.00               | 420,229.00     |
| Employee Costs                                  |                       |             |             |             |                                     |  |                          |                          |                |
| 05-01 Travel                                    |                       | 1,750.00    | 1,750.00    | 1,750.00    | 913.74                              | 1,750.00                               |                          | 1,750.00                 | 1,750.00       |
| 05-05 Training                                  |                       | 1,300.00    | 1,300.00    | 1,300.00    | 1,196.00                            | 1,300.00                               |                          | 1,300.00                 | 1,300.00       |
| 05-15 Dues                                      |                       | 480.00      | 580.00      | 580.00      | 170.00                              | 580.00                                 |                          | 580.00                   | 580.00         |
| 05-25 Lodging                                   |                       | 1,500.00    | 2,000.00    | 2,000.00    | 1,000.78                            | 2,000.00                               |                          | 2,000.00                 | 2,000.00       |
|   | Employee Costs        | 5,030.00    | 5,630.00    | 5,630.00    | 3,280.52                            | 5,630.00                               | 0.00                     | 5,630.00                 | 5,630.00       |
| Benefits  |                       |             |             |             |                                     |  |                          |                          |                |
| 08-01 Fica/Medicare                             |                       | 23,912.00   | 26,857.00   | 28,217.00   | 23,680.60                           | 32,148.00                              |                          | 32,148.00                | 32,148.00      |
| 08-05 Retirement                                |                       | 26,272.00   | 29,842.00   | 30,724.00   | 25,920.30                           | 36,897.00                              |                          | 36,897.00                | 36,897.00      |
| 08-10 Health                                    |                       | 69,948.00   | 73,776.00   | 84,806.00   | 58,657.91                           | 87,189.00                              |                          | 87,189.00                | 87,189.00      |
| 08-15 Dental                                    |                       | 3,245.00    | 3,245.00    | 3,245.00    | 2,419.01                            | 3,278.00                               |                          | 3,278.00                 | 3,278.00       |
|   | Benefits              | 123,377.00  | 133,720.00  | 146,992.00  | 110,677.82                          | 159,512.00                             | 0.00                     | 159,512.00               | 159,512.00     |
| Supplies  |                       |             |             |             |                                     |  |                          |                          |                |
| 10-01 Office                                    |                       | 1,500.00    | 1,500.00    | 1,500.00    | 1,837.22                            | 1,500.00                               |                          | 1,500.00                 | 1,500.00       |
| 10-05 Postage                                   |                       | 50.00       | 50.00       | 50.00       | 35.12                               | 50.00                                  |                          | 50.00                    | 50.00          |
| 10-25 Advertising                               |                       | 1,500.00    | 1,500.00    | 1,500.00    | 1,785.00                            | 1,500.00                               |                          | 1,500.00                 | 1,500.00       |
| 10-40 Cleaning                                  |                       | 5,400.00    | 5,400.00    | 5,400.00    | 3,949.07                            | 5,400.00                               |                          | 5,400.00                 | 5,400.00       |
|   | Supplies              | 8,450.00    | 8,450.00    | 8,450.00    | 7,606.41                            | 8,450.00                               | 0.00                     | 8,450.00                 | 8,450.00       |
| Utilities                                       |                       |             |             |             |                                     |  |                          |                          |                |
| 15-01 Electricity                               |                       | 12,400.00   | 16,000.00   | 16,000.00   | 16,194.73                           | 17,500.00                              |                          | 17,500.00                | 17,500.00      |
| 15-05 Heat                                      |                       | 18,100.00   | 18,100.00   | 18,100.00   | 10,558.41                           | 22,000.00                              |                          | 22,000.00                | 22,000.00      |
| 15-10 Water                                     |                       | 6,200.00    | 6,200.00    | 6,200.00    | 2,980.69                            | 7,700.00                               |                          | 7,700.00                 | 7,700.00       |
| 15-15 Telephone                                 |                       | 2,500.00    | 2,500.00    | 1,950.00    | 1,910.97                            | 0.00                                   |                          | 0.00                     | 0.00           |
|   | Utilities             | 39,200.00   | 42,800.00   | 42,250.00   | 31,644.80                           | 47,200.00                              | 0.00                     | 47,200.00                | 47,200.00      |
| Contract Services                               |                       |             |             |             |                                     |  |                          |                          |                |
| 25-15 Portable Toilet Rental                    |                       | 3,690.00    | 2,500.00    | 2,500.00    | 1,865.00                            | 2,500.00                               |                          | 2,500.00                 | 2,500.00       |
| 25-35 Container Rental                          |                       | 692.00      | 696.00      | 696.00      | 464.00                              | 696.00                                 |                          | 696.00                   | 696.00         |
|   | Contract Services     | 4,382.00    | 3,196.00    | 3,196.00    | 2,329.00                            | 3,196.00                               | 0.00                     | 3,196.00                 | 3,196.00       |
| Repairs & Maintenance                           |                       |             |             |             |                                     |  |                          |                          |                |
| 30-01 General                                   |                       | 7,000.00    | 7,000.00    | 7,000.00    | 3,474.87                            | 6,250.00                               |                          | 6,250.00                 | 6,250.00       |
| 30-05 Vehicle                                   |                       | 650.00      | 650.00      | 650.00      | 0.00                                | 650.00                                 |                          | 650.00                   | 650.00         |
| 30-10 Building                                  |                       | 5,000.00    | 6,000.00    | 6,000.00    | 3,037.39                            | 6,000.00                               |                          | 6,000.00                 | 6,000.00       |
| 30-17 Bldg Mech Primary Maint. Services         |                       | 6,466.00    | 6,822.00    | 7,197.00    | 7,197.00                            | 7,593.00                               |                          | 7,593.00                 | 7,593.00       |
| 30-20 Equipment                                 |                       | 1,925.00    | 1,925.00    | 1,925.00    | 1,813.38                            | 1,925.00                               |                          | 1,925.00                 | 1,925.00       |
| 30-30 Lawns                                     |                       | 22,250.00   | 8,000.00    | 8,000.00    | 3,934.57                            | 8,000.00                               |                          | 8,000.00                 | 8,000.00       |
| 30-35 Alarm                                     |                       | 725.00      | 758.00      | 800.00      | 0.00                                | 1,000.00                               |                          | 1,000.00                 | 1,000.00       |
| 30-45 Multi-Purpose Room Floor                  |                       | 3,000.00    | 3,000.00    | 3,000.00    | 1,318.30                            | 0.00                                   |                          | 0.00                     | 0.00           |
| 30-46 Landscaping                               |                       |             | 36,500.00   | 0.00        |                                     | 0.00                                   |                          | 0.00                     | 0.00           |
|   | Repairs & Maintenance | 47,016.00   | 70,655.00   | 34,572.00   | 20,775.51                           | 31,418.00                              | 0.00                     | 31,418.00                | 31,418.00      |
| Purchase  |                       |             |             |             |                                     |  |                          |                          |                |
| 35-40 Gas & Diesel                              |                       | 3,000.00    | 3,000.00    | 3,000.00    | 1,231.28                            | 3,000.00                               |                          | 3,000.00                 | 3,000.00       |
|   | Purchase              | 3,000.00    | 3,000.00    | 3,000.00    | 1,231.28                            | 3,000.00                               | 0.00                     | 3,000.00                 | 3,000.00       |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|                                |                        | 2023 Budget | 2024 Budget | 2025 Budget | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|--------------------------------|------------------------|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Community Services             |                        |             |             |             |                                     |  |                          |                          |                |
| 50-65 Water Safety             |                        | 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   | 87,500.00   | 66,854.06                           | 87,500.00                              |                          | 87,500.00                | 87,500.00      |
|                                | Community Services     | 84,700.00   | 80,500.00   | 87,500.00   | 66,854.06                           | 87,500.00                              | 0.00                     | 87,500.00                | 87,500.00      |
| Miscellaneous Expenses         |                        |             |             |             |                                     |  |                          |                          |                |
| 60-20 Inspections              |                        | 1,500.00    | 1,500.00    | 1,500.00    | 1,415.00                            | 1,514.00                               |                          | 1,514.00                 | 1,514.00       |
|                                | Miscellaneous Expenses | 1,500.00    | 1,500.00    | 1,500.00    | 1,415.00                            | 1,514.00                               | 0.00                     | 1,514.00                 | 1,514.00       |
|                                | Recreation             | 629,219.00  | 700,517.00  | 701,930.00  | 540,141.66                          | 767,649.00                             | 0.00                     | 767,649.00               | 767,649.00     |
|                                | Parks & Recreation     | 629,219.00  | 700,517.00  | 701,930.00  | 540,141.66                          | 767,649.00                             | 0.00                     | 767,649.00               | 767,649.00     |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Parks & Recreation**

|                           |  |
|---------------------------|--|
| <b>Personnel Services</b> | Provides regular wages for the Director, and regular/overtime wages for the Maintenance Supervisor, Program Assistant, (2) Staff Assistants, Custodian, Part-time seasonal employees that include; Officials, Program Coordinators, Summer Camp, Community/Special Events/Office Fill-In and (3) Summer Maintenance Employees. Increase reflects, if applicable, payscale and minimum wage increases.  |
| <b>Employee Costs</b>     | Provides travel, training, and dues for staff.   |
| <b>Benefits</b>           | Includes FICA/Medicare, Retirement, Health and Dental Insurance premiums for above listed full-time employees. 12% increase for health and 5% for dental premiums is estimated and included for 7 months. Town's share for health insurance premiums is 100% for employees and 50% for dependents for the PPO-2500 plan. The Town share of Maine Public Employees Retirement System (MPERS) contributions is 10.2%, if applicable.   |
| <b>Supplies</b>           | Provides office and cleaning supplies, postage, advertising.   |
| <b>Utilities</b>          | <p><b>Provides Electricity</b> – Estimated usage for the community center, community center outdoor ice rink &amp; warming hut, Carl Wright baseball complex and concession stand and for new service at the future athletic complex.</p> <p><b>Provides Heat</b> – Estimated propane usage for the community center (15,500 gals.), community center ice rink warming hut (600 gals) @ 1.3759 per gal.</p> <p><b>Provides Water</b> – Estimated usage for the community center, community center fire protection, concession stand at the Carl Wright baseball complex and for new service at the future athletic complex. Increase reflect increase in company service fees and new service.</p> |
| <b>Contract Services</b>  | Provides portable toilets at outdoor facilities and the dumpster at the Community Center.  |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Parks & Recreation (Continued)**

|                                       |  |             |
|---------------------------------------|--|-------------|
| <b>Repair/Maintenance</b>             | Provides for vehicle, building, equipment, lawns, fire & security alarm monitoring, multi-purpose floor maintenance, mechanical services, general repairs and supplies; unscheduled and/or scheduled.            |             |
| <b>Purchases</b>                      | Gasoline & diesel for the truck, lawn equipment, snow blower, tractors, and all other outdoor maintenance equipment. Average use of gasoline is 1,300 gallons @ \$2.15/gal. and diesel 115 gallons @ \$2.68/gal. |             |
| <b>Community Services</b>             | Provides funding for community service and programs for all ages \$45,500.00 with budgeted program revenue of \$40,000.00.   |             |
| <b>Miscellaneous</b>                  | Provides for annual inspections for the kitchen hood suppression system, fire alarm and sprinklers.  |             |
| <b>Salaries (non-union employees)</b> | Recreation Director  | \$81,868.80 |
|                                       | Maintenance Supervisor   | \$56,680.00 |
|                                       | Program Assistant  | \$52,208.00 |
|                                       | Custodian  | \$42,369.60 |
|                                       | Staff Assistant I  | \$40,310.40 |
|                                       | Staff Assistant II   | \$39,332.80 |
|                                       | Seasonal Program Part-Timers   | \$32,000.00 |
|                                       | 3 Summer Crew (16 weeks)   | \$26,500.00 |
|                                       | Overtime   | \$ 1,000.00 |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  | 2023 Budget | 2024 Budget | 2025 Budget | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|--|-------------|-------------|-------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 40-01 Community Services / Service Organizations |             |             |             |                                     |  |                          |                          |                |
| Community Services   |             |             |             |                                     |  |                          |                          |                |
| 50-01 Skowhegan Free Public Lib                            | 195,000.00  | 198,000.00  | 198,000.00  | 198,000.00                          | 208,000.00                             |                          | 198,000.00               | 150,000.00     |
| 50-10 Coburn Park Commission                               | 12,000.00   | 12,000.00   | 12,000.00   | 12,000.00                           | 15,000.00                              |                          | 12,000.00                | 12,000.00      |
| 50-15 Skowhegan History House                              | 10,000.00   | 10,000.00   | 12,000.00   | 12,000.00                           | 15,000.00                              |                          | 12,000.00                | 12,000.00      |
| 50-17 Eaton Mountain Foundation                            | 25,000.00   | 0.00        | 0.00        | 0.00                                | 0.00                                   |                          |                          |                |
| 50-53 Main Street Skowhegan                                | 60,000.00   | 75,000.00   | 78,750.00   | 78,750.00                           | 83,000.00                              |                          | 78,750.00                | 83,000.00      |
| 50-60 Chamber of Commerce                                  |             | 35,000.00   | 35,000.00   | 35,000.00                           | 35,000.00                              |                          | 35,000.00                | 35,000.00      |
| 50-97 Skowhegan Area Welcome & Info Center                 | 31,000.00   | 0.00        | 0.00        | 0.00                                | 0.00                                   |                          |                          |                |
| 50-98 Lake George Regional Park                            | 30,000.00   | 23,225.00   | 21,000.00   | 21,000.00                           | 23,000.00                              |                          | 21,000.00                | 23,000.00      |
| 50-99 Lights Up Productions                                |             |             |             | 0.00                                | 50,000.00                              |                          | 0.00                     | 0.00           |
| Community Services   | 363,000.00  | 353,225.00  | 356,750.00  | 356,750.00                          | 429,000.00                             | 0.00                     | 356,750.00               | 315,000.00     |
| Service Organizations                                      | 363,000.00  | 353,225.00  | 356,750.00  | 356,750.00                          | 429,000.00                             | 0.00                     | 356,750.00               | 315,000.00     |
| Community Services   | 363,000.00  | 353,225.00  | 356,750.00  | 356,750.00                          | 429,000.00                             | 0.00                     | 356,750.00               | 315,000.00     |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|   |                 | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|---|-----------------|---------------|---------------|---------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 45-01 Tax Assessments / Education |                 |               |               |               |                                     |  |                          |                          |                |
| Unclassified                                |                 |               |               |               |                                     |  |                          |                          |                |
| 45-03 School Tax                            |                 | 9,083,051.00  | 9,263,239.50  | 10,047,488.43 | 7,535,616.30                        | 10,136,282.99                          |                          | 10,136,282.99            | 10,136,282.99  |
|   | Unclassified    | 9,083,051.00  | 9,263,239.50  | 10,047,488.43 | 7,535,616.30                        | 10,136,282.99                          | 0.00                     | 10,136,282.99            | 10,136,282.99  |
|   | Education       | 9,083,051.00  | 9,263,239.50  | 10,047,488.43 | 7,535,616.30                        | 10,136,282.99                          | 0.00                     | 10,136,282.99            | 10,136,282.99  |
| Dept/Div: 45-03 Tax Assessments / County    |                 |               |               |               |                                     |  |                          |                          |                |
| Unclassified                                |                 |               |               |               |                                     |  |                          |                          |                |
| 45-01 County Tax                            |                 | 2,682,378.31  | 2,801,698.59  | 2,940,542.40  | 2,940,542.40                        | 2,639,724.35                           |                          | 2,639,724.35             | 2,639,724.35   |
|   | Unclassified    | 2,682,378.31  | 2,801,698.59  | 2,940,542.40  | 2,940,542.40                        | 2,639,724.35                           | 0.00                     | 2,639,724.35             | 2,639,724.35   |
|   | County          | 2,682,378.31  | 2,801,698.59  | 2,940,542.40  | 2,940,542.40                        | 2,639,724.35                           | 0.00                     | 2,639,724.35             | 2,639,724.35   |
|   | Tax Assessments | 11,765,429.31 | 12,064,938.09 | 12,988,030.83 | 10,476,158.70                       | 12,776,007.34                          | 0.00                     | 12,776,007.34            | 12,776,007.34  |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |  | <b>2023 Budget</b> | <b>2024 Budget</b> | <b>2025 Budget</b> | <b>2025 Expenses<br/>YTD<br/>(4/23/2025)</b> | <b>2026 Initial<br/>Department<br/>Requests</b> | <b>2026 Manager<br/>Approved</b> | <b>2026 Budget<br/>Committee</b> | <b>2026 Selectmen</b> |
|--|--|--------------------|--------------------|--------------------|--|---|----------------------------------|----------------------------------|-----------------------|
| Dept/Div: 50-01 Capital Expenditures / Debt Retirement |  |                    |                    |                    |  |   |                                  |                                  |                       |
| Long Term Debt   |  |                    |                    |                    |  |   |                                  |                                  |                       |
| 55-10 Combined Sewer Overflow P                        |  | 253,865.00         | 251,133.00         | 0.00               | 0.00   |   |                                  |                                  |                       |
| 55-15 TAN  |  | 20,000.00          | 20,000.00          | 35,000.00          | 0.00   | 35,000.00                                       |                                  | 35,000.00                        | 35,000.00             |
| 55-25 Combined Sewer Overflow II                       |  | 381,479.00         | 375,644.00         | 369,810.00         | 369,809.18                                   | 363,975.00                                      |                                  | 363,975.00                       | 363,975.00            |
| 55-60 Combine Sewer Overflow III                       |  | 726,985.00         | 718,004.00         | 709,023.00         | 709,022.16                                   | 700,041.00                                      |                                  | 700,041.00                       | 700,041.00            |
| 55-70 Highway Western Star                             |  | 31,141.00          | 31,141.00          | 31,141.00          | 31,140.28                                    |   |                                  |                                  |                       |
| 55-75 Highway Street Sweeper                           |  | 38,891.00          | 38,891.00          | 38,891.00          | 38,890.28                                    |   |                                  |                                  |                       |
| 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            |
| 55-82 Public Safety Building                           |  | 591,797.00         | 589,750.00         | 587,347.00         | 587,346.60                                   | 584,455.00                                      |                                  | 584,455.00                       | 584,455.00            |
| 55-83 PD Leased Cars                                   |  |                    |                    |                    |  | 29,013.00                                       |                                  | 29,013.00                        | 29,013.00             |
| 55-82 CEO Leased Truck                                 |  |                    |                    |                    |  | 10,283.00                                       |                                  | 10,283.00                        | 10,283.00             |
| Long Term Debt   |  | 2,217,653.00       | 2,198,058.00       | 1,944,707.00       | 1,909,702.64                                 | 1,896,262.00                                    | 0.00                             | 1,896,262.00                     | 1,896,262.00          |
| Debt Retirement  |  | 2,217,653.00       | 2,198,058.00       | 1,944,707.00       | 1,909,702.64                                 | 1,896,262.00                                    | 0.00                             | 1,896,262.00                     | 1,896,262.00          |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Capital Expenditures – Debt Retirement**

| <b>Pay To</b>                | <b>Purpose</b>              | <b>Date Paid<br/>In Full</b> | <b>Interest Rate</b> | <b>Principal<br/>Balance</b> |
|------------------------------|-----------------------------|------------------------------|----------------------|------------------------------|
| Maine Municipal<br>Bond Bank | CSO Phase II                | 10/01/2027                   | 1.67%                | \$998,250.00                 |
| Maine Municipal<br>Bond Bank | CSO Phase III               | 10/01/2033                   | 1.44%                | \$5,346,000.00               |
| Signature Public<br>Funding  | Energy Performance<br>Audit | 03/30/2035                   | 2.69%                | \$1,503,355.56               |
| Maine Municipal<br>Bond Bank | Public Safety Building      | 11/01/2041                   | 2.0497%              | \$7,565,000.00               |
| Ford Motor<br>Credit         | Police Cars                 | 01/21/2027                   | 8.29%                |                              |
| Ford Motor<br>Credit         | Code Enforcement<br>Truck   | 01/21/2027                   | 8.29%                |                              |

**TOWN OF SKOWHEGAN OPERATING BUDGET**

|  |  | 2023 Budget          | 2024 Budget          | 2025 Budget          | 2025 Expenses<br>YTD<br>(4/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen       |
|--|--|----------------------|----------------------|----------------------|-------------------------------------|--|--------------------------|--------------------------|----------------------|
| Dept/Div: 50-03 Capital Expenditures / Capital Reserve Funds |  |                      |                      |                      |                                     |  |                          |                          |                      |
| Capital Reserve Funds  |  |                      |                      |                      |                                     |  |                          |                          |                      |
| 65-01 Pollution Cont Plant                                   |  | 100,000.00           | 238,000.00           | 370,000.00           | 370,000.00                          | 370,000.00                             |                          | 420,000.00               | 420,000.00           |
| 65-05 Recreation Dept  |  | 58,950.00            | 150,000.00           | 100,000.00           | 100,000.00                          | 115,000.00                             |                          | 115,000.00               | 115,000.00           |
| 65-10 Municipal Bldg   |  | 59,000.00            | 137,000.00           | 125,500.00           | 125,500.00                          | 129,000.00                             |                          | 129,000.00               | 129,000.00           |
| 65-13 Opera House  |  | 25,000.00            | 50,000.00            | 0.00                 | 0.00                                | 0.00                                   |                          |                          |                      |
| 65-15 Solid Waste  |  | 61,500.00            | 66,500.00            | 90,000.00            | 90,000.00                           | 85,000.00                              |                          | 85,000.00                | 85,000.00            |
| 65-20 Police Dept  |  | 7,500.00             | 167,000.00           | 133,500.00           | 133,500.00                          | 99,500.00                              |                          | 99,500.00                | 99,500.00            |
| 65-25 Public Works Equipment                                 |  | 397,000.00           | 59,000.00            | 150,000.00           | 150,000.00                          | 159,000.00                             |                          | 159,000.00               | 159,000.00           |
| 65-30A Public Works Roads/Sidewalks                          |  | 1,030,000.00         | 1,355,000.00         | 1,300,000.00         | 1,300,000.00                        | 1,640,000.00                           |                          | 1,277,400.00             | 1,277,400.00         |
| 65-30B LRAP Funds  |  | 150,220.00           | 148,208.00           | 172,112.00           | 174,308.00                          | 174,308.00                             |                          | 174,308.00               | 174,308.00           |
| 65-35 Fire Dept.   |  | 242,000.00           | 279,500.00           | 279,500.00           | 279,500.00                          | 304,500.00                             |                          | 304,500.00               | 304,500.00           |
| 65-45 Emergency Management                                   |  | 5,000.00             | 5,000.00             | 50,000.00            | 50,000.00                           | 0.00                                   |                          |                          |                      |
| 65-70 Administration   |  | 20,000.00            | 20,000.00            | 20,000.00            | 20,000.00                           | 20,000.00                              |                          |                          |                      |
| 65-75 Assessor's Dept.                                       |  | 15,000.00            | 15,000.00            | 15,000.00            | 15,000.00                           | 0.00                                   |                          |                          |                      |
| 65-80 Comm. & Econ. Development                              |  | 10,000.00            | 10,000.00            | 7,600.00             | 7,600.00                            | 10,500.00                              |                          | 8,000.00                 | 8,000.00             |
| 65-85 Cemeteries   |  | 30,000.00            | 40,000.00            | 30,000.00            | 30,000.00                           | 30,000.00                              |                          | 15,000.00                | 15,000.00            |
| 65-90 Planning, Ord., Admin & Enf.                           |  | 13,500.00            | 51,500.00            | 13,500.00            | 13,500.00                           | 10,000.00                              |                          | 3,000.00                 | 3,000.00             |
| 65-95 Public Works Buildings                                 |  | 30,000.00            | 65,000.00            | 30,000.00            | 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             |
| Capital Reserve Funds  |  | 2,259,670.00         | 2,861,708.00         | 2,891,712.00         | 2,893,908.00                        | 3,181,808.00                           | 0.00                     | 2,824,708.00             | 2,824,708.00         |
| Capital Reserve Funds  |  | 2,259,670.00         | 2,861,708.00         | 2,891,712.00         | 2,893,908.00                        | 3,181,808.00                           | 0.00                     | 2,824,708.00             | 2,824,708.00         |
| Capital Expenditures   |  | 4,477,323.00         | 5,059,766.00         | 4,836,419.00         | 4,803,610.64                        | 5,078,070.00                           | 0.00                     | 4,720,970.00             | 4,720,970.00         |
| <b>Expense Totals:</b>                                       |  | <b>27,476,042.31</b> | <b>29,448,261.09</b> | <b>30,673,750.83</b> | <b>24,866,681.44</b>                | <b>31,922,125.34</b>                   | <b>0.00</b>              | <b>31,264,761.34</b>     | <b>31,396,097.34</b> |
| Dept/Div: 45-01 Tax Assessments / Education                  |  |                      |                      |                      |                                     |  |                          |                          |                      |
| Unclassified   |  |                      |                      |                      |                                     |  |                          |                          |                      |
| 45-03 School Tax   |  | 9,083,051.00         | 9,263,239.50         | 10,047,488.43        | 10,047,488.43                       | 10,136,282.99                          |                          | 10,136,282.99            | 10,136,282.99        |
| Unclassified   |  | 9,083,051.00         | 9,263,239.50         | 10,047,488.43        | 10,047,488.43                       | 10,136,282.99                          | 0.00                     | 10,136,282.99            | 10,136,282.99        |
| Education  |  | 9,083,051.00         | 9,263,239.50         | 10,047,488.43        | 10,047,488.43                       | 10,136,282.99                          | 0.00                     | 10,136,282.99            | 10,136,282.99        |
| Dept/Div: 45-03 Tax Assessments / County                     |  |                      |                      |                      |                                     |  |                          |                          |                      |
| Unclassified   |  |                      |                      |                      |                                     |  |                          |                          |                      |
| 45-01 County Tax   |  | 2,682,378.31         | 2,801,698.59         | 2,940,542.40         | 2,940,542.40                        | 2,639,724.35                           |                          | 2,639,724.35             | 2,639,724.35         |
| Unclassified   |  | 2,682,378.31         | 2,801,698.59         | 2,940,542.40         | 2,940,542.40                        | 2,639,724.35                           | 0.00                     | 2,639,724.35             | 2,639,724.35         |
| County   |  | 2,682,378.31         | 2,801,698.59         | 2,940,542.40         | 2,940,542.40                        | 2,639,724.35                           | 0.00                     | 2,639,724.35             | 2,639,724.35         |
| Tax Assessments  |  | 11,765,429.31        | 12,064,938.09        | 12,988,030.83        | 12,988,030.83                       | 12,776,007.34                          | 0.00                     | 12,776,007.34            | 12,776,007.34        |
| <b>Raise and Appropriate</b>                                 |  | <b>15,710,613.00</b> | <b>17,383,323.00</b> | <b>17,685,720.00</b> | <b>11,878,650.61</b>                | <b>19,146,118.00</b>                   | <b>0.00</b>              | <b>18,488,754.00</b>     | <b>18,620,090.00</b> |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Capital Reserve Funds**

**Pollution Control Plant**

**Department Request \$420,000**

\$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.

\$52,000 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 any paving projects.

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

\$10,000 Vehicle Replacement. Service truck replacement planned in 2035 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 \$115,000**

Ballfield Compound \$50,000 - For the continuation of development for Phase 1 Projects at the existing Community Center site, 39 Poulin Drive. Engineering, clerk of works, future maintenance garage, concession stand, parking lot expansion, drainage, amenities and site improvements.

Building \$55,000 - Expected and unexpected repairs. Upgrade to public restrooms, locker room flooring, touchless fixtures in restrooms and doors.

Ground Equipment \$10,000 - Replacement of grounds equipment, includes commercial mowers, utility vehicle, trailers, tractor, truck, snow removal, field maintenance and equipment to maintain recreation areas. 2013 commercial lawn mower and the 2000 maintenance truck replacement planned in 2026-2027.

**Municipal Building**

**Department Request \$129,000**

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

\$20,000 Masonry Repairs. Full cost is over \$150,000.

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

\$10,000 Fire Escape. Repairs to fire escape and design for new fire escape.

\$8,000 Heating System. Repairs to heating system.

\$7,500 Roofing. Future replacement of the roof. Next replacement expected to be over \$100,000.

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Capital Reserves Funds (Continued)**

**Solid Waste**

**Department Request \$85,000**

\$40,000 Equipment Replacement. Necessary repairs or future replacement of the existing equipment/vehicles.

\$10,000 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 \$99,500**

\$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.

\$8,000 Future K-9

\$55,000 Cruiser Replacement. To lease one 2025 police cruiser, with upfit, computer and radar.

\$26,000 Taser. Contract with Taser International. This is for a new five-year contract starting in 2027, which is broken down by year (\$130,000 for five years).

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Capital Reserve Funds (Continued)**

**Public Works**

**Department Request for Equipment \$159,000**

\$95,000 Vehicle Replacement. The replacement of 2014 International, including plow equipment and future dump truck replacement, per the fleet replacement plan.

\$35,000 Future truck replacement. Cost for Highway Department fleet replacement.

\$18,000 Hay mulcher, with trailer.

\$11,000 Medium utility equipment trailer.

**Department Request for Streets and Sidewalks \$1,277,400**

\$1,217,400 to fund this year's paving program; \$40,000 will go into bridges and \$20,000 into sidewalks. Our paving plan for the 2025 season includes the following: 9,960' of Back Road with 2" overlay starting at the intersection of Bigelow Hill Road to Rowe Road, 2,540' of Burrill Hill Road 2" overlay from Bigelow Hill Road to Townline, St. James Street, Chestnut Street, St. John Street, Merrill Street, Maple Street, Lawton Street, Leavitt Street, York Street, Alder Street, Bridge Street, Pennell Street, Turner Avenue, Main Street, Heather Drive will be milled 2" and receive a shim and overlay.

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Capital Reserve Funds (Continued)**

**Public Works (Continued)**

|                            | 2025 Paving Plan |        |       |               |         |              | Price<br>per ton | Project total  |
|----------------------------|------------------|--------|-------|---------------|---------|--------------|------------------|----------------|
|                            | Width            | Length | Depth | Other<br>work | Tonnage | Misc. work   |                  |                |
| St James Street            | 17               | 1056   | 2.0   | \$5,984.00    | 219     | \$4,818.32   | \$110.00         | \$34,893.90    |
| Chestnut Street            | 20               | 898    | 2.0   | \$5,986.67    | 219     | \$7,230.70   | \$110.00         | \$37,319.68    |
| St. John Street            | 20               | 792    | 2.0   | \$5,280.00    | 193     | \$4,251.46   | \$110.00         | \$30,788.74    |
| Merrill Street             | 20               | 950    | 2.0   | \$6,333.33    | 232     | \$2,549.80   | \$110.00         | \$34,381.13    |
| Maple Street               | 22               | 1108   | 2.0   | \$8,125.33    | 297     | \$9,813.78   | \$110.00         | \$50,651.70    |
| Lawton Street              | 20               | 686    | 2.0   | \$4,573.33    | 167     | \$5,523.67   | \$110.00         | \$28,509.25    |
| Leavitt Street             | 22               | 1056   | 2.0   | \$7,744.00    | 283     | \$9,353.20   | \$110.00         | \$48,274.55    |
| York Street                | 20               | 580    | 2.0   | \$3,866.67    | 142     | \$3,113.44   | \$110.00         | \$22,547.31    |
| Alder Street               | 20               | 1742   | 2.0   | \$11,616.00   | 425     | \$9,353.20   | \$110.00         | \$67,735.22    |
| Bridge Street              | 20               | 370    | 2.0   | \$2,466.67    | 90      | \$1,986.16   | \$110.00         | \$14,383.63    |
| Pennell Street             | 18               | 1109   | 2.0   | \$6,652.80    | 243     | \$5,356.83   | \$110.00         | \$38,793.81    |
| Turner Avenue              | 20               | 1003   | 2.0   | \$6,686.67    | 245     | \$8,076.16   | \$110.00         | \$41,683.34    |
| Main Street                | 22               | 4752   | 2.0   | \$34,848.00   | 1,275   | \$167,089.41 | \$110.00         | \$342,235.46   |
| Heather Drive              | 18               | 211    | 2.0   | \$1,266.00    | 46      | \$1,019.38   | \$110.00         | \$7,382.30     |
| Back Road (Bigelow-Rowe)   | 22               | 9951   | 2.0   | \$0.00        | 2,671   | \$63,032.02  | \$118.00         | \$378,192.13   |
| Burrill Hill Road          | 21               | 2534   | 2.0   | \$0.00        | 649     | \$15,323.79  | \$118.00         | \$91,942.76    |
| Fairview Avenue (Sidewalk) |                  |        |       |               |         |              |                  | \$100,000.00   |
| Prescelly Drive            |                  |        |       |               |         |              |                  | \$100,000.00   |
| Oak Pond Cross (Culvert)   |                  |        |       |               |         |              |                  | \$100,000.00   |
|                            |                  | 5.5    |       |               | 7,398   |              |                  | \$1,569,714.91 |
|                            |                  |        |       |               |         |              | CIP Funds        | \$180,000.00   |
|                            |                  |        |       |               |         |              | LRAP Funds       | \$174,308.00   |
|                            |                  |        |       |               |         |              | Taxation         | \$1,215,406.91 |

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Capital Reserve Funds (Continued)**

**Public Works  
(Continued)**

**Department Projection for Urban Renewal Improvement Program Funds \$174,308**

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        | Madison Ave      | 13,230 | 2023*       |
| 1        | Water Street     | 2,310  | 2023*       |
| 1        | Norridgewock Ave | 1,848  | 2025        |
| 1        | Fairview Avenue  | 2,300  | 2025        |
| 2        | Chestnut Street  | 900    | 2025        |
| 3        | Maple Street     | 1,100  | 2025        |
| 2        | Lawton Street    | 690    | 2025        |
| 3        | Leavitt Street   | 1,025  | 2025        |
| 3        | Turner Avenue    | 980    | 2025        |
| 1        | Main Street      | 2,650  | 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 \$304,500**

\$254,000 Fire Truck Replacement. Estimated amount required to continue the implementation of our Fire Truck Replacement Plan. Vendors are seeing manufacturing increases of at least 8% annually.

\$27,500 SCBA Replacement. The anticipated cost to replace our SCBA is currently \$260,000. NFPA recommends a 15-year maximum life cycle.

\$21,000 Protective Equipment. This account pays for Structural Firefighter Turnout Gear. Each set costs \$3,600 - \$4,500. 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.

**Econ. & Comm. Dev.**

**Department Request \$8,000**

\$2,500 Mapping Computer. Future replacement of plotter and NAS hard drives.

\$500 Mapping Software. Future upgrade to GIS mapping.

\$5,000 Aerial Photography. Future aerial photos for the mapping system.

**TOWN OF SKOWHEGAN OPERATING BUDGET  
NARRATIVES**

**Capital Reserve Funds (Continued)**

**Cemeteries**

**Department Request \$15,000**

\$5,000 Tree Care. Removal of damaged or fallen trees and planting of new trees.

\$10,000 Cemetery Maintenance. Upkeep of cemeteries.

**Planning/Code Dept.**

**Department Request \$3,000**

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

\$2,500 Building Permit/Ordinance Codification Software and future software updates.

**Public Works Bldgs.**

**Department Request \$30,000** – The request this year will be designated as follows:

\$15,000 for the sand building and \$15,000 building repairs.

**Street Lights**

**Department Request \$5,000**

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

**TOWN OF SKOWHEGAN OPERATIONAL REVENUES**

|  | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2025 Revenues<br>YTD<br>(1/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|--|--------------|--------------|--------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-01 General Government / Finance Department        |              |              |              |                                     |  |                          |                          |                |
| 04 Interest on Taxes   | 18,000.00    | 18,000.00    | 18,000.00    | 22,510.21                           | 19,000.00                              |                          | 19,000.00                | 19,000.00      |
| 05 Interest on Liens   | 35,000.00    | 35,000.00    | 35,000.00    | 23,069.44                           | 25,000.00                              |                          | 25,000.00                | 25,000.00      |
| 06 Interest on Investments                                     | 5,000.00     | 10,000.00    | 10,000.00    | 12,693.25                           | 30,000.00                              |                          | 30,000.00                | 30,000.00      |
| 07 Excise-BMV  | 1,500,000.00 | 1,600,000.00 | 1,500,000.00 | 1,321,473.70                        | 1,600,000.00                           |                          | 1,600,000.00             | 1,600,000.00   |
| 08 Excise-IFW  | 5,000.00     | 5,000.00     | 5,000.00     | 2,765.50                            | 5,000.00                               |                          | 5,000.00                 | 5,000.00       |
| 10 Clerk Fees  | 4,500.00     | 4,500.00     | 4,500.00     | 4,522.25                            | 4,500.00                               |                          | 4,500.00                 | 4,500.00       |
| 11 Agent Fees  | 24,000.00    | 30,000.00    | 30,000.00    | 31,783.00                           | 30,000.00                              |                          | 30,000.00                | 30,000.00      |
| 12 Benefit Reimb.  | 171,570.00   | 228,396.00   | 140,000.00   | 106,267.43                          | 182,476.00                             |                          | 182,476.00               | 182,476.00     |
| 15 Returned Check Charge                                       | 175.00       | 100.00       | 175.00       | 280.00                              | 200.00                                 |                          | 200.00                   | 200.00         |
| 17 Certified Copies  | 12,000.00    | 12,000.00    | 12,000.00    | 12,423.60                           | 12,000.00                              |                          | 12,000.00                | 12,000.00      |
| 18 Burial Permits  | 4,000.00     | 4,000.00     | 4,000.00     | 4,215.80                            | 4,500.00                               |                          | 4,500.00                 | 4,500.00       |
| 20 Victualers Licenses   | 1,500.00     | 1,500.00     | 1,500.00     | 1,230.00                            | 0.00                                   |                          | 0.00                     | 0.00           |
| 23 Business Names  | 50.00        | 50.00        | 50.00        | 40.00                               | 50.00                                  |                          | 50.00                    | 50.00          |
| 26 Non-Resident Notary Fees                                    | 200.00       | 200.00       | 200.00       | 355.00                              | 300.00                                 |                          | 300.00                   | 300.00         |
| 29 Passport Fee  | 2,500.00     | 5,000.00     | 5,000.00     | 4,918.00                            | 5,000.00                               |                          | 5,000.00                 | 5,000.00       |
| 35 Ordinance Fines   | 500.00       | 300.00       | 0.00         | 0.00                                | 200.00                                 |                          | 200.00                   | 200.00         |
| 37 Election Reimb.   | 400.00       | 400.00       | 0.00         | 0.00                                | 0.00                                   |                          | 0.00                     | 0.00           |
| Finance Department   | 1,784,395.00 | 1,954,446.00 | 1,765,425.00 | 1,548,547.18                        | 1,918,226.00                           | 0.00                     | 1,918,226.00             | 1,918,226.00   |
| Dept/Div: 01-02 General Government / Municipal Building Mainte |              |              |              |                                     |  |                          |                          |                |
| 01 Opera House Charge For Svs.                                 | 2,000.00     | 2,000.00     | 2,000.00     | 0.00                                | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
| Municipal Building Mainte                                      | 2,000.00     | 2,000.00     | 2,000.00     | 0.00                                | 0.00                                   | 0.00                     | 0.00                     | 0.00           |
| Dept/Div: 01-03 General Government / Assessing                 |              |              |              |                                     |  |                          |                          |                |
| 01 Veteran Reimb.  | 7,000.00     | 6,000.00     | 6,000.00     | 5,930.00                            | 5,812.00                               |                          | 5,812.00                 | 5,812.00       |
| 02 Tree Growth Reimb   | 20,000.00    | 24,000.00    | 24,000.00    | 0.00                                | 27,000.00                              |                          | 27,000.00                | 27,000.00      |
| Assessing  | 27,000.00    | 30,000.00    | 30,000.00    | 5,930.00                            | 32,812.00                              | 0.00                     | 32,812.00                | 32,812.00      |
| Dept/Div: 01-06 General Government / Planning Ord.             |              |              |              |                                     |  |                          |                          |                |
| 01 Flood Planning Permit                                       | 200.00       | 200.00       | 200.00       | 200.00                              | 200.00                                 |                          | 200.00                   | 200.00         |
| 02 Site Plan Review  | 1,250.00     | 1,250.00     | 1,000.00     | 2,250.00                            | 1,000.00                               |                          | 1,000.00                 | 1,000.00       |
| 03 Subdivision Permits   | 200.00       | 200.00       | 200.00       | 800.00                              | 200.00                                 |                          | 200.00                   | 200.00         |
| Planning Ord.  | 1,650.00     | 1,650.00     | 1,400.00     | 3,250.00                            | 1,400.00                               | 0.00                     | 1,400.00                 | 1,400.00       |
| Dept/Div: 01-07 General Government / Code Enforcement          |              |              |              |                                     |  |                          |                          |                |
| 01 Plumbing Insp. Fees   | 6,000.00     | 7,500.00     | 7,500.00     | 3,697.50                            | 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         |
| 04 Shore Land Zoning App. Fees                                 | 1,000.00     | 500.00       | 500.00       | 600.00                              | 400.00                                 |                          | 400.00                   | 400.00         |
| 05 Building Permit Fees  | 13,000.00    | 14,000.00    | 13,000.00    | 27,045.31                           | 16,000.00                              |                          | 16,000.00                | 16,000.00      |
| Code Enforcement   | 20,300.00    | 22,300.00    | 21,300.00    | 31,642.81                           | 24,200.00                              | 0.00                     | 24,200.00                | 24,200.00      |

**TOWN OF SKOWHEGAN OPERATIONAL REVENUES**

|  |  | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2025 Revenues<br>YTD<br>(1/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen |
|--|--|--------------|--------------|--------------|-------------------------------------|--|--------------------------|--------------------------|----------------|
| Dept/Div: 01-15 General Government / Economic & Community Dev. |  |              |              |              |                                     |  |                          |                          |                |
| 01 Salary  |  | 3,295.00     | 3,295.00     | 3,295.00     | 2,028.16                            | 3,295.00                               |                          | 3,295.00                 | 3,295.00       |
| 02 Fica/Medicare   |  | 252.00       | 252.00       | 252.00       | 155.13                              | 252.00                                 |                          | 252.00                   | 252.00         |
| 03 Worker's Comp.  |  | 125.00       | 125.00       | 125.00       | 69.82                               | 125.00                                 |                          | 125.00                   | 125.00         |
| 04 MSRS  |  | 92.00        | 92.00        | 92.00        | 64.39                               | 92.00                                  |                          | 92.00                    | 92.00          |
| 05 Grant Admin Fees  |  | 200.00       | 200.00       | 200.00       | 0.00                                | 200.00                                 |                          | 200.00                   | 200.00         |
| Economic & Community De  |  | 3,964.00     | 3,964.00     | 3,964.00     | 2,317.50                            | 3,964.00                               | 0.00                     | 3,964.00                 | 3,964.00       |
| General Government   |  | 1,839,309.00 | 2,014,360.00 | 1,824,089.00 | 1,591,687.49                        | 1,980,602.00                           | 0.00                     | 1,980,602.00             | 1,980,602.00   |
| Dept/Div: 05-01 Public Safety / Police Dept.                   |  |              |              |              |                                     |  |                          |                          |                |
| 01 Gun Permits   |  | 350.00       | 350.00       | 350.00       | 145.00                              | 200.00                                 |                          | 200.00                   | 200.00         |
| 04 Accident Reports  |  | 2,500.00     | 2,500.00     | 2,500.00     | 2,270.00                            | 2,500.00                               |                          | 2,500.00                 | 2,500.00       |
| 05 Taxi Permits  |  | 1,000.00     | 1,000.00     | 1,000.00     | 536.00                              | 0.00                                   |                          | 0.00                     | 0.00           |
| 06 Animal Control  |  | 5,000.00     | 5,000.00     | 5,000.00     | 1,585.21                            | 3,100.00                               |                          | 3,100.00                 | 3,100.00       |
| 07 SRO   |  | 39,821.00    | 49,680.00    | 49,680.00    | 41,180.00                           | 54,720.00                              |                          | 54,720.00                | 54,720.00      |
| 14 Witness Fees  |  | 200.00       | 200.00       | 0.00         | 0.00                                | 0.00                                   |                          | 0.00                     | 0.00           |
| 20 MDEA Agent  |  | 65,666.00    | 70,845.00    | 70,845.00    | 0.00                                | 76,815.00                              |                          | 76,815.00                | 76,815.00      |
| 30 HRO   |  | 233,291.00   | 299,208.00   | 300,000.00   | 175,357.73                          | 240,240.00                             |                          | 240,240.00               | 240,240.00     |
| Police Dept.   |  | 347,828.00   | 428,783.00   | 429,375.00   | 221,073.94                          | 377,575.00                             | 0.00                     | 377,575.00               | 377,575.00     |

**TOWN OF SKOWHEGAN OPERATIONAL REVENUES**

|  | 2023 Budget         | 2024 Budget         | 2025 Budget         | 2025 Revenues<br>YTD<br>(1/23/2025) | 2026 Initial<br>Department<br>Requests | 2026 Manager<br>Approved | 2026 Budget<br>Committee | 2026 Selectmen      |
|--|---------------------|---------------------|---------------------|-------------------------------------|--|--------------------------|--------------------------|---------------------|
| Dept/Div: 05-03 Public Safety / Fire Dept.                   |                     |                     |                     |                                     |  |                          |                          |                     |
| 01 Fire Reports  | 100.00              | 0.00                | 0.00                |                                     | 0.00                                   |                          | 0.00                     | 0.00                |
| Fire Dept.   | 100.00              | 0.00                | 0.00                | 0.00                                | 0.00                                   | 0.00                     | 0.00                     | 0.00                |
| Public Safety  | 347,928.00          | 428,783.00          | 429,375.00          | 221,073.94                          | 377,575.00                             | 0.00                     | 377,575.00               | 377,575.00          |
| Dept/Div: 10-01 Health & Human Services / General Assistance |                     |                     |                     |                                     |  |                          |                          |                     |
| 01 GA State Reimb  | 74,900.00           | 49,700.00           | 0.00                |                                     | 25,000.00                              |                          | 25,000.00                | 25,000.00           |
| General Assistance   | 74,900.00           | 49,700.00           | 0.00                | 0.00                                | 25,000.00                              | 0.00                     | 25,000.00                | 25,000.00           |
| Health & Human Services                                      | 74,900.00           | 49,700.00           | 0.00                | 0.00                                | 25,000.00                              | 0.00                     | 25,000.00                | 25,000.00           |
| Dept/Div: 20-01 Sanitation / Solid Waste & Recycling         |                     |                     |                     |                                     |  |                          |                          |                     |
| 01 Charge for Svs.- Landfill                                 | 9,000.00            | 8,000.00            | 6,000.00            | 4,054.00                            | 5,000.00                               |                          | 5,000.00                 | 5,000.00            |
| 02 Sale Recyclable Materials                                 | 40,000.00           | 35,000.00           | 40,000.00           | 59,477.16                           | 40,000.00                              |                          | 40,000.00                | 40,000.00           |
| 03 Landfill Permit Fees                                      | 9,000.00            | 12,000.00           | 8,000.00            | 5,160.00                            | 9,000.00                               |                          | 9,000.00                 | 9,000.00            |
| 04 Comm Haulers Licenses                                     | 2,000.00            | 2,000.00            | 1,750.00            | 1,750.00                            | 1,750.00                               |                          | 1,750.00                 | 1,750.00            |
| Solid Waste & Recycling                                      | 60,000.00           | 57,000.00           | 55,750.00           | 70,441.16                           | 55,750.00                              | 0.00                     | 55,750.00                | 55,750.00           |
| Sanitation   | 60,000.00           | 57,000.00           | 55,750.00           | 70,441.16                           | 55,750.00                              | 0.00                     | 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            | 0.00                                | 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              |
| 03 Block Grant   | 150,220.00          | 148,208.00          | 172,112.00          | 174,308.00                          | 174,308.00                             |                          | 174,308.00               | 174,308.00          |
| Summer Roads   | 156,720.00          | 154,708.00          | 178,612.00          | 174,308.00                          | 180,808.00                             | 0.00                     | 180,808.00               | 180,808.00          |
| Public Works   | 156,720.00          | 154,708.00          | 178,612.00          | 174,308.00                          | 180,808.00                             | 0.00                     | 180,808.00               | 180,808.00          |
| Dept/Div: 30-01 Public Properties / Cemeteries               |                     |                     |                     |                                     |  |                          |                          |                     |
| 01 Sale of Cemetery Lots                                     | 300.00              | 300.00              | 300.00              | 650.00                              | 300.00                                 |                          | 300.00                   | 300.00              |
| 05 Burial Fees   | 8,000.00            | 8,000.00            | 8,000.00            | 9,650.00                            | 8,000.00                               |                          | 8,000.00                 | 8,000.00            |
| 10 Perpetual Care Income                                     | 17,500.00           | 17,500.00           | 17,500.00           | 0.00                                | 18,000.00                              |                          | 18,000.00                | 18,000.00           |
| Cemeteries   | 25,800.00           | 25,800.00           | 25,800.00           | 10,300.00                           | 26,300.00                              | 0.00                     | 26,300.00                | 26,300.00           |
| Public Properties  | 25,800.00           | 25,800.00           | 25,800.00           | 10,300.00                           | 26,300.00                              | 0.00                     | 26,300.00                | 26,300.00           |
| Dept/Div: 35-01 Parks & Recreation / Recreation              |                     |                     |                     |                                     |  |                          |                          |                     |
| 01 Charge for Svs.- Communit                                 | 25,000.00           | 25,000.00           | 25,000.00           | 25,119.03                           | 25,000.00                              |                          | 25,000.00                | 25,000.00           |
| 04 Programs  | 40,000.00           | 40,000.00           | 40,000.00           | 17,381.00                           | 40,000.00                              |                          | 40,000.00                | 40,000.00           |
| Recreation   | 65,000.00           | 65,000.00           | 65,000.00           | 42,500.03                           | 65,000.00                              | 0.00                     | 65,000.00                | 65,000.00           |
| Parks & Recreation   | 65,000.00           | 65,000.00           | 65,000.00           | 42,500.03                           | 65,000.00                              | 0.00                     | 65,000.00                | 65,000.00           |
| <b>Revenue Totals:</b>                                       | <b>2,569,657.00</b> | <b>2,795,351.00</b> | <b>2,578,626.00</b> | <b>2,110,310.62</b>                 | <b>2,711,035.00</b>                    | <b>0.00</b>              | <b>2,711,035.00</b>      | <b>2,711,035.00</b> |