

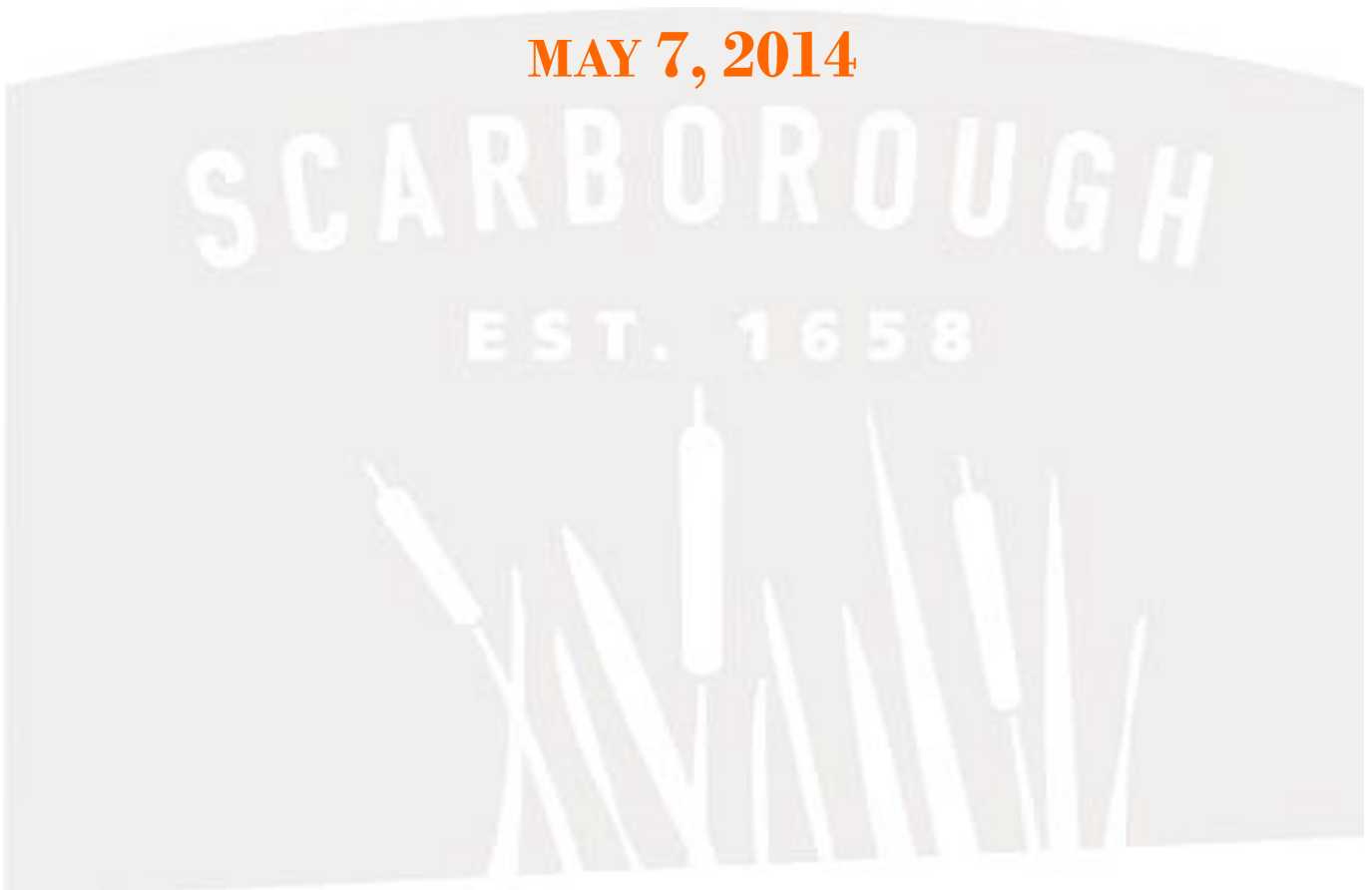
TOWN OF SCARBOROUGH

GENERAL FUND & CAPITAL BUDGET

FY 2015

AS ADOPTED BY TOWN COUNCIL

MAY 7, 2014



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Town of Scarborough, Maine

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Office of the Town Manger Budget Transmittal – FY 2014-2015

March 26, 2014

Honorable Members of the Scarborough Town Council:

I am pleased to present to you the proposed Town and School General Fund and Capital Improvement Plan budgets of the Town of Scarborough for FY 2014/2015. We are at the mercy of external sources for non-property tax revenues; therefore we have focused on the portion of the budget for which we have control, how much and where we commit our scarce local resources. The Town Council's budget goal for FY 2015 has been a guiding influence:

Responsible Budgeting:

- Conservative Assumptions – Plan for the Worst
- Review Fees & Fines
- Flat 0% Spending/Stable Tax Rate
- Advocate for Scarborough with Legislature
- Capital Budgeting

REVENUE

I am pleased to advise that the trend of significant decreases in general non-property tax revenues appears to be waning, as evidenced by a 7.9% (\$878,628) increase in revenue, and general purpose aid to education is actually up 14.2%. Although state aid is down slightly, we averted a catastrophic loss. Perhaps a sign of an improving economy, excise tax revenues are projected to increase 3% and permit revenue is rebounding. There are fee schedule changes for subdivision and site plan revenue and EMS rates that are proposed. Also affecting the revenue projection is a new reimbursement from the Town of Old Orchard Beach for dispatch services and a significant adjustment to the school portion of the IT expenses.

APPROPRIATIONS

In the aggregate, the proposed gross budget requires a combined total increase in appropriations for "All Areas" of **8.3%** above the current year. The breakdown of appropriations by function is as follows:

	GROSS APPROPRIATIONS			
	<u>2014 Budget</u>	<u>2015 Proposed</u>	<u>Change in \$</u>	<u>% Change</u>
TOWN	28,169,851	29,550,113	1,380,262	4.9
SCHOOL	40,889,556	45,257,105	4,367,549	10.7
COUNTY	<u>2,193,813</u>	<u>2,355,415</u>	<u>161,602</u>	<u>7.4</u>
TOTAL	71,253,220	77,162,633	5,909,413	8.3 %

TOWN

Total net municipal budget is proposed to rise by 2.95%, totaling \$501,634 more than the previous year, with several departments reaching the goal of flat-funding or having reduced expenditures from the previous year. The increase in expenditures is buffered by the elimination of the ecomaine assessment, which has produced a \$305,189 savings. I am pleased to advise that this budget does not negatively affect the level of service delivery to the residents - in fact it provides for significant investments in staff (a total of 13), some that are entirely new and others that have been deferred for several years. The entire cost for five of the proposed new positions is reimbursed by either the School Department or the Town of Old Orchard Beach. The other new positions provide for cost savings in other areas such as elimination of part-time or overtime expenses. In an effort to lessen the budget impact I propose the start date for six of the positions to April 1, 2105. Please see Exhibit A for an overview of the new positions proposed. I appreciate the opportunity to review each of these proposed positions. Many of the operational changes and energy efficiency efforts from prior years are producing savings, which allow for no reductions in service levels and the investment in personnel.

As our employees are our greatest asset, in addition to funding all contractual obligations I have made a priority to fund full implementation of the Job Classification and Compensation Plan Study conducted by Condrey & Associates, Inc., which recalibrates our classification and pay systems.

EDUCATION

Total net education budget reflects a 9.52% increase in additional spending totaling \$3,280,012 (excluding Adult Ed), based on a series of priorities recommended by the Superintendent. The single largest area of increase of \$2,702,574 relates to “Base Expenditures”, which includes salaries and benefits and operational items. The table below illustrates the basic overview of the components of the increased spending.

Expenditure Summary	FY2014 Budget	FY2015 Proposed	\$ change	% impact
A. Base Expenditures (includes Adult Ed)	34,956,903	37,659,477	2,702,574	
B. Investments and Program Restorations	292,500	939,750	647,250	
C. Budget Adjustements	75,000	375,278	300,278	
D. Debt Service	4,150,113	4,797,420	647,307	
E. Food Services	1,415,040	1,485,180	70,140	
Total Expenditure Change (A+B+C+D+E)	40,889,556	45,257,105	4,367,549	10.68%

I would encourage the Town Council to meet with the School Department to review these initiatives in detail. To this end we have arranged for a Joint Workshop on April 30, 2014. The trend of decreasing state aid to education (GPA) has thankfully not continued this year. The following table reviews non-property tax funding (predominantly GPA and excluding fund balance) for education over the last six years (2009-2015) identifying a 31.2% reduction, translating to approximately a \$2,205,000 reduction from the high point in 2009 in support for education from external sources.

GPA, ARRA, Education Jobs Fund	FY09	FY10	FY11	FY12	FY13	FY14	FY15 Proposed
Total State/ Federal Revenue	7,069,801	5,913,102	5,680,518	5,859,050	4,422,393	4,259,291	4,864,188
\$ change from prior year		(1,156,699)	(232,584)	178,532	(1,436,657)	(163,102)	604,897
% change from prior year		-16.4%	-3.9%	3.1%	-24.5%	-3.7%	14.2%

COUNTY

Comparatively speaking, the County assessment represents a small portion of the budget. However, the trend of sizeable increases in the County assessments is troubling. Certainly increased expenditures to support County operations affect the assessment, but growth in our tax base (particularly as it relates to other towns) has an effect as well. The table below illustrates the County assessment over the last five years.

<u>County Tax</u>		
Fund	Amount	% Change
2011	1,922,852	1.96%
2012	1,975,585	2.74%
2013	2,075,183	5.04%
2014	2,193,813	5.72%
2015	2,355,415	7.37%

CAPITAL IMPROVEMENTS

The cornerstone of the five-year Capital Improvement Plan is our equipment replacement program. In an effort to ease the debt service burden in prior years, many of the scheduled equipment replacements were deferred. I do not recommend that we deviate further from the equipment replacement program as this program has proven to reduce maintenance expenses and maintain residual value of vehicles and equipment; therefore, I propose that we resume adherence to the vehicle and equipment replacement schedule. I have also included the cost for an outside consultant to conduct a town-wide revaluation of real estate and personal property.

In addition to capital equipment, I propose a number of important capital projects, including transportation improvements, facility maintenance and expansion (Library) and technology upgrades. Given the type of capital project, I have identified alternative funding sources, including allocation of tax dollars and reserve monies, while other items are appropriate for long-term financing (general obligation bonds) due to their cost and/or longevity. I remain frustrated that some annual operational expenses (paving for instance) remain partially fund through the capital budget, but am committed to converting these over time.

DEBT SERVICE

Recently re-affirmed, our bond rating remains excellent with an **Aa2** from Moody's and an **AA** from Standard & Poor's. The Town has excess bond capacity and interest rates continue to be attractive. I am particularly proud of the debt management efforts begun last year and continue this year that ensure a predictable level of annual debt service of approximately \$8M. This consistency and predictability will serve us well in future years and provides a clear expectation when the Town can reasonably consider taking on significant additional debt (Public Safety Building, Community Center or Library expansion) in the future; however we must be prudent with taking on new debt.

Staff is sensitive to the duration of financing (and related interest expense); therefore as a general rule we are replacing conventional long-term bond financing with shorter-term municipal installment financing (lease) wherever possible. Further, we are committed to moving reoccurring capital items (road rehabilitation for instance) into the operating budget – this effort will take several years as it will shift the costs from debt to an annual expense. The recent adoption of a Debt Management and Fiscal Policy have undoubtedly contributed in a positive way to maintaining our bond ratings the commitment to restoring fund balance and reserve accounts to fund expected capital needs.

FUND BALANCE

In the past three fiscal years there was a conscious effort to reduce the reliance on reserves in the budget, a trend that had not been repeated in prior years, producing an uncomfortably low fund balance. This prudence resulted in the unrestricted fund balance growing from \$3,807,948 in 2011 to \$5,246,376 in 2013, representing an unrestricted fund balance of 7.56% as compared to the target of 8.3% in the Fund Balance Policy.

To advance this trend and further build fund balance, like the current year, I recommend no use of undesignated fund balance as a strategy to reduce the impact on the tax rate. However, since the fund balance is calculated taking the School Department into account, it should be noted that the School anticipates using \$500,000 in their proposed budget. As a cautionary note, in addition to affecting our bond rating, use of fund balance has a detrimental effect on cash flow which may require the Town to secure tax anticipation notes.

CONCLUSION

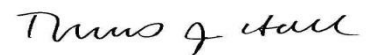
I am pleased to propose a municipal budget that not only maintains levels of service, but actually makes strategic investments in staff. Although I do not expect all the proposed positions to be funded, I look forward to having an opportunity to discuss these investments. Given the stated budget goal and projected increase to the tax rate, clearly more work needs to be done. When considered together, the town-wide increase in appropriations of \$6,461,853 (8.3%) and the increase in revenues of \$2,584,815 (10.8%), the total increase of the net budget is **\$3,877,038 (7.17%)**. Assuming a \$15M increase to the total assessed value, the net effect of which will likely require a **6.73% increase in the tax rate**, currently projected to be \$15.76/\$1000. This projected increase in the tax rate of an additional \$0.99/\$1000 would result in an additional \$297 from the average taxpayer (based on the average assessed value of \$300,000).

The free fall of external revenues has thankfully slowed. The economy appears to be picking up pace as evidenced by development activity and excise tax receipts. We find ourselves transitioning back to restoring

some of the programs and positions that were lost over the last five years. Going forward we need to establish stability and predictability in expenditures and to do so we must consider structural changes to produce meaningful cost reductions.

I sincerely appreciate the efforts of my staff, particularly Ruth Porter, Colette Mathieson and Jaclyn Mandrake, for their assistance in preparing this proposed budget. We look forward to working with the Finance Committee, Town Council and School Board in reviewing the details of this proposed budget and establishing funding priorities for the Town of Scarborough.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Thomas J. Hall".

Thomas J. Hall,
Town Manager



Town of Scarborough, Maine

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EXHIBIT A: FY15 Proposed Positions

- 1 Adult Services Librarian - Public Library:** This librarian would be an assistant to the current adult and reference services librarian who has now assumed the assistant director's duties in addition to continuing the management of the department. It is necessary for the adult services librarian to have planning time away from the public services desk; the current schedule allows for only four hours of off-desk time each week. The adult services area has become very busy in providing support to our users in all areas of readers' advisory, collection development, reference support, and all areas of technology. We are the community's "geek squad." Last year, in addition to over 11,000 uses of the seven public access computers, we have many people using our wireless network with their own devices. This department provides tech support for e-Reader interface - a popular reading choice in our community. Technology changes are constant and our staff must maintain currency with new devices, software, and web-based information. The service model is often a one-to-one session and is more time intensive than the quick text-based reference service of the past. The adult services area is currently served by one full-time and two part-time employees who split 23 hours. The new position would include evening and occasional weekend hours. Because this position requires an MLS, we have difficulty retaining well-qualified professionals to cover our seven-days-a-week service desk on a part-time schedule. We believe that better customer service is provided when the librarian knows the community, the clientele, and the collections. In addition to offering continuity and dependable support to the department, we want to address an imbalance in our programming for adults. We are eager to offer regular workshops on how to utilize job training and business resources, and new technologies. This is a need that has been requested by library users and identified in focus groups. This is the first full-time position request since 2008 when a part-time position was made full-time. It will increase our total full time staff to seven and our FTE to 14.5.

Estimated Annual Cost: \$57,060

Projected Start Date: April 1, 2014

Projected FY 2015 Cost: \$14,265

- 3 Dispatchers - Old Orchard Beach Consolidation, Police Department:** Currently, the Police Department is in detailed discussions with Old Orchard Beach with respect to providing dispatch services to their community. We have identified the need for four additional dispatchers in order to meet the needs of a combined center. In the FY13 budget, a dispatcher was added to help cut overtime issues as the Town's own needs increased. Since there will be some economies of scale, we will only need to add three positions. However, the Town of Old Orchard will reimburse us for four full-time positions. These positions will only be hired if, in fact, the agreement becomes a reality. Discussions to this point have focused on a start date of November 1, 2014. These positions will not be necessary if OOB chooses not to proceed.

Estimated Annual Cost: \$174,010

Projected Start Date: October 1, 2014

- 4 Firefighter/EMTs - Fire Department:** The fire department continues to face a number of staffing challenges due to the national problem of a declining call force as fewer citizens are able and willing to become call members; the need to expand coverage in the stations beyond the current schedule of the Per-diem Firefighter program; meeting the national response standards due to the size of, and geographical obstacles, within our community; the continuation of rapid residential and commercial growth; new large assisted living facilities that create new demands for EMS services, and a steady average increase in calls for service volume (averaging approximately 5.0%). In 2006 the department produced their first Analysis of Staffing Needs for the department which has been updated three times, as recently as 2013. This report/plan was well received, and has been partially implemented by previous town councils. Four full-time personnel are required to fill a single firefighter position on one piece of apparatus 24/7. These proposed positions continue the progress on the incremental staffing plan, reallocate hours currently covered by per diems, and provide critical night coverage. Please refer to the complete staffing plan for additional details.

Estimated Annual Cost: \$263,963

Projected Start Date: April 1, 2014

Projected FY 2015 Cost: \$65,990

- 1 Maintenance Worker/Driver - Community Services & Public Works Departments:** This is a shared services position proposed in response to continued residential and commercial growth, as well as increased local tourism, within the Town. This progression has resulted in greater demands and responsibilities on both the Community Services and Public Works Departments. In the summer, this proposed position will focus on removing and transporting trash from various Town locations (beach, parks, cemeteries, etc.). This position is also responsible for cleaning bathrooms at the various Town locations, reporting and repairing vandalism or graffiti, keeping an inventory of cleaning supplies for each facility, and general maintenance repairs and duties. In the winter months, this position will support the Public Works Operations division in maintaining miles of roadway in the Town, including snow plowing, street sweeping, and ditching. The daily work schedule will also include the installation of catch basins, hauling sand, and setting up voting booths on Election Day. An entry level Laborer/Driver will provide manual labor in the operation of light and moderately heavy trucks and motorized equipment in road maintenance, construction and repair, and in the snow and ice removal operations.

Estimated Cost: \$53,285

Projected Start Date: July 1, 2014

- 1 Patrol Officer - Police Department:** In FY09, the Police Department made a presentation to the Town Council with respect to a staffing plan which called for two additional officers in the FY09 budget, two officers in FY10, two officers in FY11, and two officers in FY12 for a total of eight new officers in that four year span. The Council supported the plan and authorized funding for the two officers identified in that year's request. Unfortunately, the effects of the economic downturn negated any opportunity to advance the plan over the course of FY10 & FY11. In FY12, the Council did grant the authority to accept a COPS grant, which funded two new officers for a three year period. Although that has been a tremendous help, it has still left us four officers short of where we felt, and continue to feel, we need to be. Last year we initiated a Special Enforcement Team which is going to be of tremendous value over time. We continuously need to give special attention and effort to a particular area or problem. With the growth of our community, our regular patrol officers are often busy handling calls for service, accidents, and emergencies and are unable to provide the attention needed to these "problems of the day" issues. Although we have created the Special Enforcement Team to deal with these issues, we often need to pull the assigned officers back to patrol teams to cover vacancies created by reasons such as training, maternity/paternity leave, extended illness/injuries, and the time it takes to complete a hiring process in the event that someone leaves. This position would help us to cover some of those events without disrupting the important work of the Special Enforcement Team.

Estimated Annual Cost: \$72,420

Projected Start Date: April 1, 2014

Projected FY2015 Cost: \$19,105

1 School Resource Officer - Police Department: This proposed position reflects our support of the School Department's request for a School Resource Officer (SRO) for the new Wentworth School as well as outreach to the three primary schools. The School Department has initiated that request and although I am unable to fill it using existing personnel, I have agreed to propose an additional officer for that purpose in the FY15 budget. School safety has certainly been a topic of discussion around the country and the presence of SROs is widely recognized as having a positive impact in terms of early detection, prevention, and pro-active response to school events. This position would also allow us to more proactively engage with the primary schools. Many years ago, we were able to provide the three primary schools with many small programs such as bike safety, Halloween safety, winter safety, etc. Those early interactions with our community's children were priceless in terms of building relationships as well as giving children valuable tips to keep them safe.

Estimated Annual Cost: \$72,420

Projected Start Date: July 1, 2014

1 Systems Administrator/Field Technician - Information Technology Department: This proposed position will assist the Information Technology Department in meeting the ever-increasing technology needs of both the Town and School. As a shared services position, responsibilities will include response to help-desk tickets and calls for front-line triage of break/fixes and troubleshooting of desktops, laptops, mobile devices and tablets, printers, scanners, projectors, interactive boards, document cameras, and other peripherals as applicable. This position will also assist with base level software issues including, but not limited to, system installs, imaging, testing and QC, versioning, compatibility and user authentication. Additionally, this position will be expected to work with end-users to solve connectivity problems including wireless and remote access issues. This position may also be called upon to conduct end-user training as necessary.

Estimated Annual Cost: \$69,660

Projected Start Date: July 1, 2014

1 Vehicle Mechanic - Public Works Department: The Vehicle Maintenance Department provides general repair and preventative maintenance for all Town vehicles and other mechanical equipment. We also maintain a vehicular/equipment history for timely replacements and/or new purchases in a cost effective manner. This Department is responsible for providing and monitoring fuel, maintaining equipment fueling facilities, and coordinating all Federal, State, and Municipal regulations. This division of Public Works conducts licensing and inspection on Town vehicles as required by the State Department of Motor Vehicles. We have a highly skilled team of technicians who are qualified to maintain school buses, fire engines, rescue vehicles, police cruisers, heavy-duty and light-duty trucks, loaders, backhoes, and an assortment of other large and small pieces of equipment. The addition of an entry level Vehicle Mechanic will allow the Vehicle Maintenance Supervisor to focus on the complex management tasks, such as specialized applications of Public Safety vehicles, monitoring quality and quantity of staff output, and developing and implementing new strategies to improve efficiency and productivity, while reducing overtime costs.

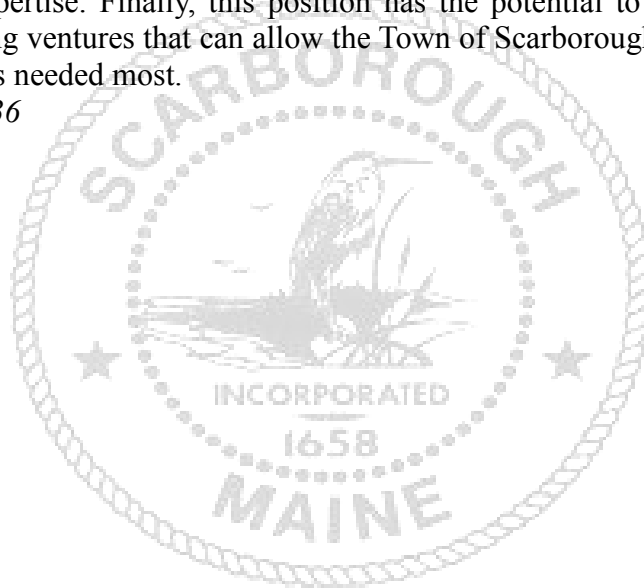
Estimated Annual Cost: \$58,109

Projected Start Date: July 1, 2014

Not Proposed in FY2015:

Purchasing Agent, Finance Department: The Purchasing Agent (PA) position, in the past, has documented savings each year well in excess of the PA's staffing and benefits. In 2007, documented savings to the town totaled more than \$800,000. The projects included heavy equipment purchases, bidding engineering and architectural services. In 2009, the savings were in excess of \$135,000. Currently, the Town Manager (TM) and Finance Director (FD) as well as each Department Administrator have had to pick up the slack since this position became vacant in 2011. Re-instating this position would relieve the departments and the TM and FD of those responsibilities and allow them to focus on their core duties. This is the "soft cost" that is sometimes difficult to quantify. Consolidating or centralizing the purchasing function allows for bulk purchasing which usually generates additional savings to the Town. Additionally, this will help all of our departments keep some of our operational costs from increasing. I have found that the Purchasing Agent knowledge and skills have greatly assisted the departments by providing a wider range of ideas and venues. This position has the ability to do much of the "leg work" when trying to come up with costs and vendors for various projects. With revenues shrinking and expenditures increasing every year, we see the possibilities of how this position can assist departments and the TM to free up their time so they can better redirect their abilities to their respective areas of expertise. Finally, this position has the potential to work with other communities through joint purchasing ventures that can allow the Town of Scarborough to better focus their monetary resources to those areas needed most.

Estimated Cost: \$81,036



Summary & Analysis

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2015 TOWN APPROPRIATION

ACCOUNTS FOR:	2014 Revenues	2015 Revenues	Increase Decrease	Rev (+/-)	2014 Budget	2015 Adopted	TC Incr/Decr	TC % Expend (+/-)	TC Net Change
Legislative	\$ -	\$ -	-	0.0%	\$ 11,573	\$ 11,573	\$ -	0.0%	\$ -
Executive All Areas	333,142	377,144	44,002	13.2%	1,970,014	2,066,018	96,004	4.9%	52,002
Finance All Areas	4,473,425	4,605,585	132,160	3.0%	755,081	759,497	4,416	0.6%	(127,744)
Assessing	45,000	45,000	-	0.0%	258,756	268,536	9,780	3.8%	9,780
Municipal Information Systems	286,591	446,878	160,287	55.9%	942,328	1,120,568	178,240	18.9%	17,953
Planning Department All Divisions	469,900	528,600	58,700	12.5%	907,118	917,045	9,927	1.1%	(48,773)
Community Services All Divisions	1,923,383	1,968,595	45,212	2.4%	2,246,928	2,309,723	62,795	2.8%	17,583
Library Net -Town Appropriation	-	-	-	0.0%	891,884	953,583	61,699	6.9%	61,699
Sedco	-	-	-	0.0%	224,182	205,257	(18,925)	-8.4%	(18,925)
Fire All Divisions	834,700	825,050	(9,650)	-1.2%	3,904,485	4,110,131	205,646	5.3%	215,296
Police - All Divisions	603,060	777,410	174,350	28.9%	5,254,329	5,578,248	323,919	6.2%	149,569
Public Works All Divisions	1,622,688	1,802,593	179,905	11.1%	6,294,820	6,359,496	64,676	1.0%	(115,229)
Municipal Debt All Divisions	564,165	657,827	93,662	16.6%	4,508,353	4,641,657	133,304	3.0%	39,642
Total Municipal	\$ 11,156,054	\$ 12,034,682	\$ 878,628	7.9%	\$ 28,169,851	\$ 29,301,332	\$ 1,131,481	4.0%	\$ 252,853

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2015 SCHOOL APPROPRIATION

ACCOUNTS FOR:	2014 Revenues	2015 Revenues	Increase Decrease	Rev (+/-)	2014 Budget	2015 Adopted	TC Incr/Decr	TC % Expend (+/-)	TC Net Change
Education (includes School Debt)	\$ 6,285,417	\$ 7,561,150	\$ 1,275,733	20.3%	\$ 40,740,865	\$ 43,475,804	\$ 2,734,939	6.7%	\$ 1,459,206
Adult Learning	51,000	77,000	26,000	51.0%	148,691	174,691	26,000	17.5%	-
Education Grand Totals	\$ 6,336,417	\$ 7,638,150	\$ 1,301,733	20.5%	\$ 40,889,556	\$ 43,650,495	\$ 2,760,939	6.8%	\$ 1,459,206

FY 2015 COUNTY APPROPRIATION

ACCOUNTS FOR:	2014 Revenues	2015 Revenues	Increase Decrease	Rev (+/-)	2014 Budget	2015 Adopted	TC Incr/Decr	TC % Expend (+/-)	TC Net Change
County	\$ -	\$ -	\$ -	0.0%	\$ 2,193,813	\$ 2,355,415	\$ 161,602	7.4%	\$ 161,602
County Grand Totals	\$ -	\$ -	\$ -	0.0%	\$ 2,193,813	\$ 2,355,415	\$ 161,602	7.4%	\$ 161,602

FY 2015 TOTAL APPROPRIATION

ACCOUNTS FOR:	2014 Revenues	2015 Revenues	Increase Decrease	Rev (+/-)	2014 Budget	2015 Adopted	TC Incr/Decr	TC % Expend (+/-)	TC Net Change
Total Municipal	\$ 11,156,054	\$ 12,034,682	\$ 878,628	7.9%	\$ 28,169,851	\$ 29,301,332	\$ 1,131,481	4.0%	\$ 252,853
Total Education	6,336,417	7,638,150	1,301,733	20.5%	40,889,556	43,650,495	2,760,939	6.8%	1,459,206
Total County	-	-	-	0.0%	2,193,813	2,355,415	161,602	7.4%	161,602
Grand Totals	\$ 17,492,471	\$ 19,672,832	\$ 2,180,361	12.5%	\$ 71,253,220	\$ 75,307,242	\$ 4,054,022	5.7%	\$ 1,873,661

* Total Municipal - Excludes Overlay, Tax Increment Financing Districts, Credit Enhancement Agreements and the Resident Senior Property Tax Relief.

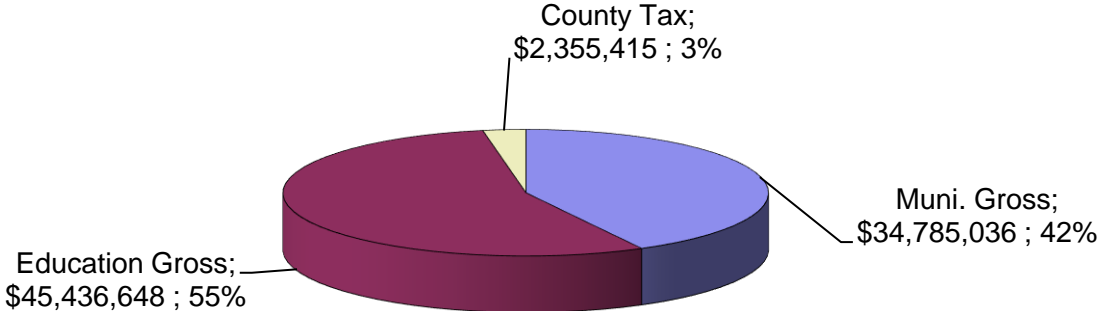
TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2015 TOWN APPROPRIATION

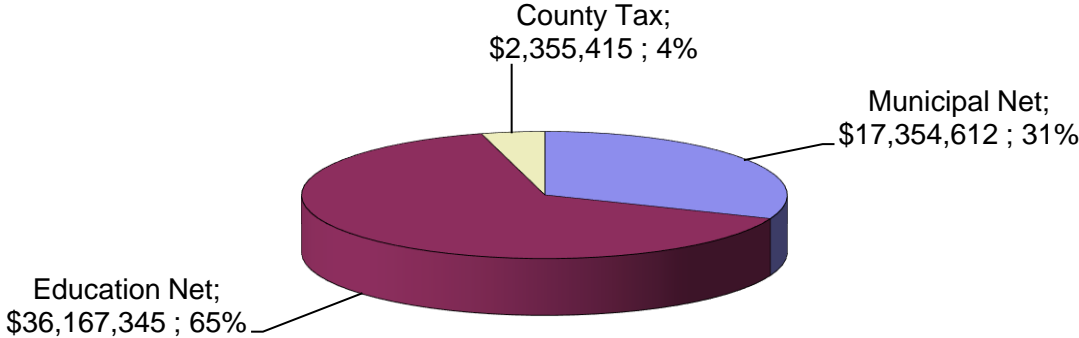
ACCOUNTS FOR:	2014 BUDGET	2014 PROJECTION	2015 DEPARTMENT	2015 PROPOSED	FINANCE COMMITTEE	FY2015 ADOPTED	INC. DEC.	PCT CHANGE
TOTAL MUNICIPAL ALL AREAS *	\$ 29,543,759	\$ 30,066,269	\$ 31,355,641	\$ 30,913,993	\$ 30,665,133	\$ 30,665,212	\$ 1,121,453	3.8%
TOTAL EDUCATION ALL AREAS	40,889,556	40,889,556	45,257,105	45,257,105	44,361,495	43,650,495	2,760,939	6.8%
TOTAL COUNTY TAX	2,193,813	2,193,813	2,355,415	2,355,415	2,355,415	2,355,415	161,602	7.4%
TOTAL CAPITAL - SCHOOL & TOWN	5,312,551	5,312,551	5,905,977	5,905,977	5,905,977	5,905,977	593,426	11.2%
COMBINED TOTALS ALL AREAS	\$ 77,939,679	\$ 78,462,189	\$ 84,874,138	\$ 84,432,490	\$ 83,288,020	\$ 82,577,099	\$ 4,637,420	6.0%

* Total Municipal-All Areas **includes** Overlay, Tax Increment Financing Districts, Credit Enhancement Agreements and the Resident Senior Property Tax Relief.

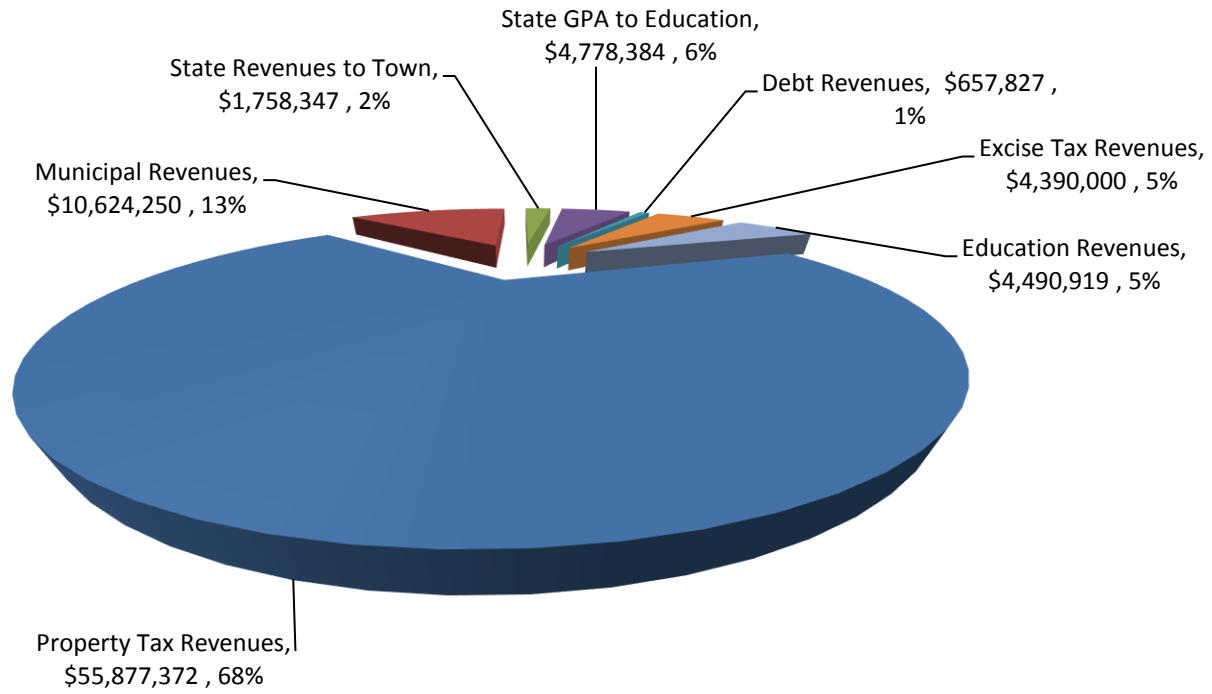
FY2015 GROSS BUDGET



FY2015 NET BUDGET



FY 2015 Town Wide Revenues



TOTAL Tax Rate Computation

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	2014 Budget	2015 Budget	
Municipal Gross	\$ 28,169,851	\$ 29,301,332	4.02%
Less: Debt Revenues	\$ (564,165)	\$ (657,827)	16.60%
Less: Revenues	\$ (10,591,889)	\$ (11,372,360)	7.37%
Total Municipal - Revenues	<u>\$ (11,156,054)</u>	<u>\$ (12,030,187)</u>	7.84%
Municipal (Net Appropriation)	<u>\$ 17,013,797</u>	<u>\$ 17,271,145</u>	1.51%
Education Gross	\$ 40,740,865	\$ 43,475,804	6.71%
Less: Revenues	<u>\$ (6,285,417)</u>	<u>\$ (7,561,150)</u>	20.30%
Education (Net)	<u>\$ 34,455,448</u>	<u>\$ 35,914,654</u>	4.24%
Adult Learning	\$ 148,691	\$ 174,691	17.49%
Less: Revenues	<u>\$ (51,000)</u>	<u>\$ (77,000)</u>	50.98%
Adult Learning (Net)	<u>\$ 97,691</u>	<u>\$ 97,691</u>	0.00%
Municipal Capital Equipment	\$ 923,700	\$ 1,879,364	103.46%
Municipal Capital Projects	\$ 2,683,426	\$ 2,240,460	-16.51%
School Capital Projects	\$ 1,705,425	\$ 1,786,153	4.73%
Total Capital Projects - Gross	<u>\$ 5,312,551</u>	<u>\$ 5,905,977</u>	11.17%
Less: Revenues			
Municipal Capital Equip. Revenues	\$ (826,800)	\$ (1,789,330)	116.42%
Municipal Capital Projects Bonds/Reserves	\$ (2,606,676)	\$ (2,212,960)	-15.10%
Education Bond	\$ (1,561,825)	\$ (1,631,153)	4.44%
Total C.I.P. - Revenues	<u>\$ (4,995,301)</u>	<u>\$ (5,633,443)</u>	12.77%
Capital (Net Appropriation)	<u>\$ 317,250</u>	<u>\$ 272,534</u>	-14.09%
Total Townwide Operating Budgets	<u>\$ 51,884,186</u>	<u>\$ 53,556,024</u>	3.22%
County Assessment	\$ 2,193,813	\$ 2,355,415	7.37%
Overlay	\$ 346,359	\$ 328,093	-5.27%
Tax Increment Financing Districts	\$ 192,233	\$ 200,887	4.50%
Credit Enhancement Agreements	\$ 685,316	\$ 704,900	2.86%
Resident Senior Property Tax Relief Fund	\$ 150,000	\$ 130,000	-13.33%
Homestead Exemption Reimbursement (Estimate)	\$ (338,458)	\$ (346,020)	2.23%
Business Equipment Tax Exemption (BETE)	\$ (268,517)	\$ (315,769)	17.60%
State Municipal Revenue Sharing (Estimate)	\$ (782,212)	\$ (736,158)	-5.89%
Total Net Budget	<u>\$ 54,062,720</u>	<u>\$ 55,877,372</u>	3.36%

2015 amount to be raised (\$55,877,372) = Valuation (\$3,700,489,700) x the Tax Rate (\$0.01510) or \$15.10 Mills.

2014 amount to be raised (\$54,062,720) = Valuation (\$3,660,305,700) x the Tax Rate (\$0.01477) or \$14.77 Mills.

2015	\$3,700,489,700	\$55,877,372	\$0.01510	\$15.10	\$0.33	2.23%
2014	\$3,660,305,700	\$54,062,720	\$0.01477	\$14.77		

Municipal Tax Rate Computation

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	2014 Budget	2015 Budget	
Municipal Gross	\$ 28,169,851	\$ 29,301,332	4.0%
Less: Debt Revenues	\$ (564,165)	\$ (657,827)	16.6%
Less: Revenues	\$ (10,591,889)	\$ (11,372,360)	7.4%
	<u>\$ (11,156,054)</u>	<u>\$ (12,030,187)</u>	
Municipal (Net Appropriation)	\$ 17,013,797	\$ 17,271,145.00	1.5%
Capital Budgets:			
Municipal Capital Equipment	\$ 923,700	\$ 1,879,364	103.5%
Municipal Capital Projects	\$ 2,683,426	\$ 2,240,460	-16.5%
Total Municipal Capital Budgets	<u>\$ 3,607,126</u>	<u>\$ 4,119,824</u>	14.2%
Less: Revenues			
Municipal Capital Equip. Revenues	\$ (826,800)	\$ (1,789,330)	116.4%
Municipal Capital Projects Bonds	\$ (2,606,676)	\$ (2,212,960)	-15.1%
Total C.I.P. - Revenues	<u>\$ (3,433,476)</u>	<u>\$ (4,002,290)</u>	16.6%
Capital (Net Appropriation)	\$ 173,650	\$ 117,534.00	-32.3%
Total Municipal Operating Budget	\$ 17,187,447	\$ 17,388,679.00	
Overlay	\$ 346,359	\$ 328,093	-5.3%
Tax Increment Financing Districts	\$ 192,233	\$ 200,887	4.5%
Credit Enhancement TIF	\$ 685,316	\$ 704,900	2.9%
Resident Senior Property Tax Relief Fund	\$ 150,000	\$ 130,000	-13.3%
Homestead Exemption Reimbursement (Estimate)	\$ (338,458)	\$ (346,020)	2.2%
Business Equipment Tax Exemption (BETE)	\$ (268,517)	\$ (315,769)	17.6%
State Municipal Revenue Sharing (Estimate)	\$ (782,212)	\$ (736,158)	-5.9%
Total Net Budget	\$ 17,172,168	\$ 17,354,612	1.06%

2015 amount to be raised (\$17,354,634) = Valuation (\$3,700,489,700) x the Tax Rate (\$0.00469) or \$4.69 Mils.

2014 amount to be raised (\$17,172,168) = Valuation (\$3,660,305,700) x the Tax Rate (\$0.00469) or \$4.69 Mils.

2015	\$3,700,489,700	\$17,354,612	\$0.00469	\$4.69	(\$0.00)	0.0%
2014	\$3,660,305,700	\$17,172,168	\$0.00469	\$4.69		

School Tax Rate Computation

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	2014 Budget	2015 Budget	
Education Gross	\$ 39,325,825	\$ 41,990,624	6.8%
Less: Revenues	<u>\$ (4,870,377)</u>	<u>\$ (6,075,970)</u>	24.8%
Education (Net)	<u>\$ 34,455,448</u>	<u>\$ 35,914,654</u>	4.2%
Adult Learning	\$ 148,691	\$ 174,691	17.5%
Less: Revenues	<u>\$ (51,000)</u>	<u>\$ (77,000)</u>	51.0%
Adult Learning (Net)	<u>\$ 97,691</u>	<u>\$ 97,691</u>	0.0%
Food Services	\$ 1,415,040	\$ 1,485,180	
Less: Revenues	<u>\$ (1,415,040)</u>	<u>\$ (1,485,180)</u>	
Education (Net)	<u>\$ -</u>	<u>\$ -</u>	
Capital Improvement Projects:			
School C.I.P. Projects	\$ 1,705,425	\$ 1,786,153	4.7%
Less: Rev Education Bond	<u>\$ (1,561,825)</u>	<u>\$ (1,631,153)</u>	4.4%
C.I.P. (Net Appropriation)	<u>\$ 143,600</u>	<u>\$ 155,000</u>	7.9%
Total Net Budget	<u>\$ 34,696,739</u>	<u>\$ 36,167,345</u>	4.24%

2015 amount to be raised (\$36,167,345) = Valuation (\$3,700,489,700) x the Tax Rate (\$0.00977 or \$9.77 Mils.

2014 amount to be raised (\$34,696,739) = Valuation (\$3,660,305,700) x the Tax Rate (\$0.00948) or \$9.48 Mils.

2015	\$3,700,489,700	\$36,167,345	\$0.009774	\$9.77	\$0.29	3.11%
2014	\$3,660,305,700	\$34,696,739	\$0.00948	\$9.48		

Cumberland County Tax Rate Computation

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	2014 Budget	2015 Budget	
County Assessment	\$ 2,193,813	\$ 2,355,415	7.37%
Total Net Budget	\$ 2,193,813	\$ 2,355,415	7.37%

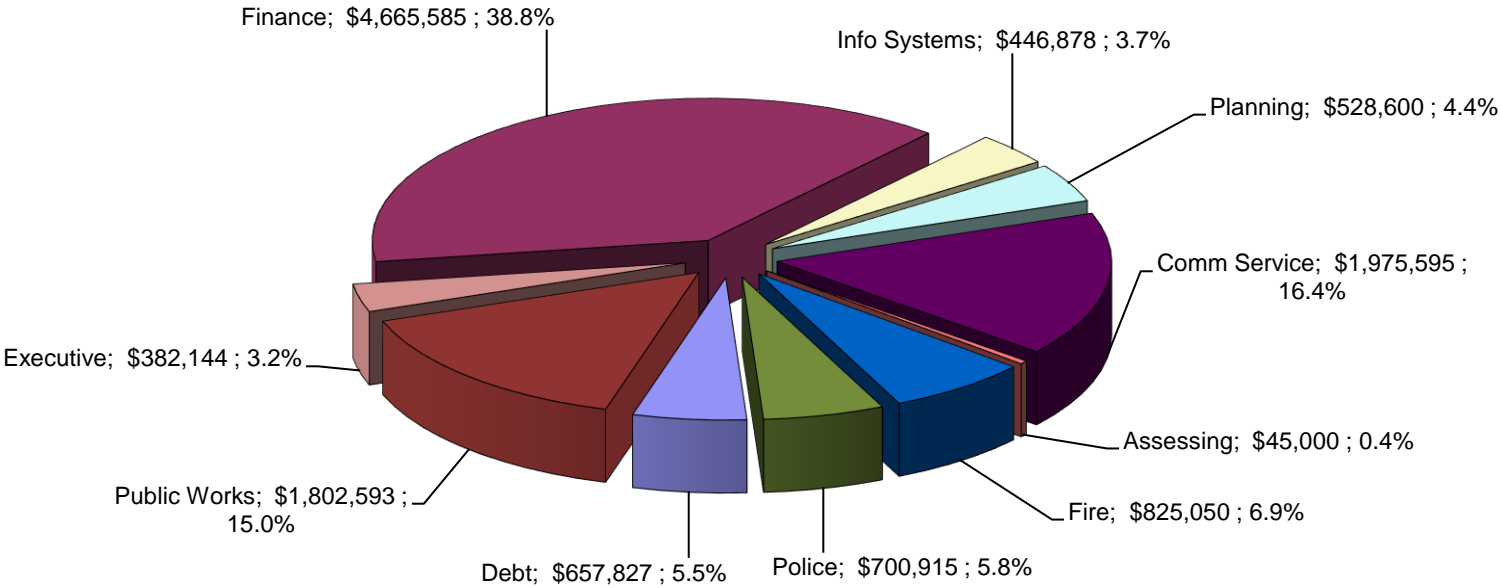
2015 amount to be raised (\$2,355,415) = Valuation (\$3,700,489,700) x the Tax Rate (\$0.00064) or \$0.064 Mils.

2014 amount to be raised (\$2,193,813) = Valuation (\$3,660,305,700) x the Tax Rate (\$0.00060) or \$0.060 Mils.

2015	\$3,700,489,700	\$2,355,415	\$0.00064	\$0.64	\$0.04	6.20%
2014	\$3,660,305,700	\$2,193,813	\$0.00060	\$0.60		

Revenues

2015 Municipal Operating Non-Property Tax Revenues



TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2015 TOWN ESTIMATED REVENUES

ACCOUNTS FOR:	2013 ACTUAL	2014 BUDGET	2014 PROJECTION	2015 PROPOSED	FY2015 ADOPTED	TC Incr Decr	TC Pct Change	
EXECUTIVE REVENUES ALL DIVISIONS								
06255200 034080	MUINICIPAL BUILDING USE / CUSTODIAL	-	400	263	400	400	-	0.0%
05659200 032100	COMMERCIAL CLAM LICENSES	8,700	7,900	7,900	8,200	8,200	300	3.8%
05659200 032120	BUSINESS MOORING FEES	2,150	2,500	2,500	2,500	2,500	-	0.0%
05659200 032131	SPECIAL AMUSEMENT LICENSES	880	1,100	1,100	900	900	(200)	-18.2%
05659200 032132	JUNKYARD LICENSES	530	530	540	530	530	-	0.0%
05659200 032133	MOBIL HOME PARK LICENSES	303	300	303	300	300	-	0.0%
05659200 032134	MASSAGE LICENSES	845	900	900	900	900	-	0.0%
05659200 032135	COIN OPERATED GAMES LICENSES	3,150	4,000	4,000	4,000	4,000	-	0.0%
05659200 032136	WASTE HAULERS LICENSES	3,700	3,500	3,500	3,500	3,500	-	0.0%
05659200 032137	INNKEEPERS LICENSES	3,023	3,100	3,100	3,100	3,100	-	0.0%
05659200 032138	FOOD HANDLERS LICENSE	23,130	25,000	25,000	25,000	25,000	-	0.0%
05659210 032100	RECREATIONAL CLAM LICENSES	9,480	8,500	8,500	7,000	7,000	(1,500)	-17.6%
05659210 032101	DOG LICENSES	10,790	10,000	10,000	10,000	12,000	2,000	20.0%
05659210 032103	HORSE BEACH PERMIT FEE	2,110	1,500	1,500	1,500	1,500	-	0.0%
05659210 032105	MARRIAGE LICENSES	3,447	3,000	3,000	3,400	3,400	400	13.3%
05659210 032110	BURIAL PERMIT FEES	9,909	9,000	9,000	9,000	9,000	-	0.0%
05659210 032111	GRAVE OPENING PERMITS	825	2,500	2,500	2,500	2,500	-	0.0%
05659210 032120	RECREATIONAL MOORING PERMIT	8,310	10,000	10,000	10,000	10,000	-	0.0%
05659210 032199	CLERK MISC. PERMITS / FEES	3,815	3,500	4,072	3,700	3,700	200	5.7%
05659300 034141	CLERK VOTER REPORTS	63	300	300	300	300	-	0.0%
05659300 034143	CERTIFIED COPY FEES	33,255	32,000	32,000	32,000	32,000	-	0.0%
05659300 034144	NOTARY FEES	1,350	1,300	1,300	1,300	1,300	-	0.0%
05681460 036000	MISCELLANEOUS REVENUES	12,480	-	1,250	-	-	-	0.0%
05659600 036200	US CELLULAR LEASE REVENUES	42,147	43,412	43,412	44,714	44,714	1,302	3.0%
05655500 039000	WORKER'S COMP INSURANCE REIMB	5,838	-	9,850	5,000	8,000	8,000	0.0%
05655500-039001	INSURANCE CLAIM REIMBURSEMENTS	19,597	22,000	78,778	25,000	25,000	3,000	13.6%
05659300 039003	ACCRUED VACATION REIMB	-	100,000	100,000	120,000	120,000	20,000	20.0%
05659300 039003	ACCRUED SICK REIMB	-	35,000	35,000	50,000	50,000	15,000	42.9%
09193500 033510	STATE PARK FEE SHARING	934	900	900	900	900	-	0.0%
09193500 033550	STATE G.A. REIMBURSEMENT	805	1,000	1,000	1,500	1,500	500	50.0%
TOTAL EXECUTIVE		211,565.75	333,142	401,468.00	377,144	382,144	49,002	14.7%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2015 TOWN ESTIMATED REVENUES

ACCOUNTS FOR:	2013 ACTUAL	2014 BUDGET	2014 PROJECTION	2015 PROPOSED	FY2015 ADOPTED	TC Incr Decr	TC Pct Change	
FINANCE ALL DIVISIONS								
05756100 034370	SCHOOL SUPPLIES REIMBURSEMENT	2,256	1,800	2,000	2,300	2,300	500	27.8%
05759020 031120	BOAT EXCISE TAX	32,945	20,000	25,000	26,000	26,000	6,000	30.0%
05759020 031130	EXCISE TAX	4,222,208	4,200,000	4,300,000	4,330,000	4,390,000	190,000	4.5%
05759050 031900	TAX INTERESTS AND COSTS	87,992	92,000	88,000	88,000	88,000	(4,000)	-4.3%
05759200 032102	HUNTING & FISHING LICENSES	1,672	1,600	1,599	1,600	1,600	-	0.0%
05759300 033560	SNOWMOBILE REFUND	2,780	2,800	3,469	3,450	3,450	650	23.2%
05759300 034000	TOWN ATV FEE	326	375	325	325	325	(50)	-13.3%
05759300 034010	TOWN BOAT REGISTRATION	1,338	1,100	1,150	1,100	1,100	-	0.0%
05759300 034020	TOWN LICENSE PLATE FEES	56,978	58,000	56,500	56,500	56,500	(1,500)	-2.6%
05759300 034030	TOWN SNOWMOBILE REGISTRATIONS	617	600	737	760	760	160	26.7%
05759300 036000	MISCELLANEOUS REVENUES	4,130	3,000	13,000	3,000	3,000	-	0.0%
05759500 036100	INVESTMENT INTEREST	154,539	15,000	15,000	15,000	15,000	-	0.0%
05759300 036105	INTEREST PENALTIES & LATE FEES	256	-	-	-	-	-	0.0%
05794010 033910	O.H. PROF BUILDING PILOT	5,699	5,700	6,100	6,100	6,100	400	7.0%
09194000 033900	eccomaine P.I.L.O.T.	71,450	71,450	71,450	71,450	71,450	-	0.0%
TOTAL FINANCE		4,645,186	4,473,425	4,584,330	4,605,585	4,665,585	192,160	4.3%

ASSESSING

05759300 034140	ASSESSING REVENUES	2,556	2,000	2,000	2,000	2,000	-	0.0%
09193500 033520	STATE VETERANS EXEMPTIONS	14,212	13,000	13,000	13,000	13,000	-	0.0%
09193500 033570	MAINE TREE GROWTH TAX	26,926	30,000	30,000	30,000	30,000	-	0.0%
TOTAL ASSESSING		43,694	45,000	45,000	45,000	45,000	-	0.0%

MANAGEMENT INFORMATION SYSTEMS

05859300 034370	SALARY REIMBURSEMENT	247,054	286,591	286,591	446,878	446,878	160,287	55.9%
TOTAL MANAGEMENT INFORMATION SYSTEMS		247,054	286,591	286,591	446,878	446,878	160,287	55.9%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2015 TOWN ESTIMATED REVENUES

ACCOUNTS FOR:	2013 ACTUAL	2014 BUDGET	2014 PROJECTION	2015 PROPOSED	FY2015 ADOPTED	TC Incr Decr	TC Pct Change
PLANNING DEPARTMENT							
05959200 032151	PLUMBING PERMIT FEES	30,654	29,000	29,000	35,000	35,000	6,000 20.7%
05959200 032152	BUILDING PERMIT FEES	253,877	325,000	325,000	355,000	355,000	30,000 9.2%
05959200 032153	ELECTRICAL PERMIT FEES	41,917	44,000	44,000	46,000	46,000	2,000 4.5%
05659200 032154	CONTRACT ZONING APPLICATN FEE	750	-	250	-	-	- 0.0%
05959210 032121	CAMPGROUND FEES	1,744	1,600	1,600	1,600	1,600	- 0.0%
05959210 032150	FLOOD HAZARD FEE	400	200	350	200	200	- 0.0%
05959300 034120	ZONING ORDINANCES	1,170	800	1,983	1,000	1,000	200 25.0%
05959300 034130	ZONING BOARD OF APPEALS FEES	7,000	11,000	11,000	9,000	9,000	(2,000) -18.2%
05959300 034150	SUBDIVISION FEES	16,925	12,500	20,000	22,500	22,500	10,000 80.0%
05959300 034170	SITE PLAN REVIEW	4,205	10,000	10,000	22,500	22,500	12,500 125.0%
05959300 034171	PRIVATE ROAD REVIEW FEE	-	300	300	300	300	- 0.0%
05959300 034172	PLANNING BOARD ADVERTISING REIMB	359	1,000	1,000	1,000	1,000	- 0.0%
05959300 034180	PERFORMANCE BOND INSPECTION FEES	108,295	30,000	30,000	30,000	30,000	- 0.0%
05975100 035400	ORDINANCE FINES	11,789	4,500	6,635	4,500	4,500	- 0.0%
05959300 036000	MISCELLANEOUS REVENUES	-	-	13	-	-	- 0.0%
05993500 033350 91402	REDBROOK WATERSHED	-	-	-	-	-	- 0.0%
TOTAL PLANNING		479,085	469,900	481,131	528,600	528,600	58,700 12.5%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2015 TOWN ESTIMATED REVENUES

ACCOUNTS FOR:	2013 ACTUAL	2014 BUDGET	2014 PROJECTION	2015 PROPOSED	FY2015 ADOPTED	TC Incr Decr	TC Pct Change
COMMUNITY SERVICES ALL DIVISIONS							
06259200 031180	FRANCHISE FEE	194,771	205,000	200,000	196,956	196,956	(8,044) -3.9%
06159300 034700	SENIOR PROGRAMS	5,368	6,656	6,656	7,500	7,500	844 12.7%
06159300 034713	SENIOR FIELD TRIPS	15,426	11,780	16,079	16,000	16,000	4,220 35.8%
06159300 034714	SENIOR LUNCHEON REVNUES	130	-	-	-	-	- 100.0%
06259300 034090	OH BUILD/LIBRARY GROUNDS MAINT.	7,900	10,000	10,000	10,000	10,000	- 0.0%
06259300 034142	PASSPORT PROCESSING	11,677	12,500	12,500	12,500	12,500	- 0.0%
06259300 034330	OAK HILL BUILDING UTILITY REIMB	22,166	26,000	26,000	26,000	26,000	- 0.0%
06259300 034701	DRAGON FLIES	2,076	1,500	1,500	1,500	1,500	- 0.0%
06259300 034702	TICKET SALES	26,456	26,000	26,000	26,000	26,000	- 0.0%
06259300 034705	SKI PROGRAMS	21,132	20,000	32,359	20,000	20,000	- 0.0%
06259300 034706	BASKETBALL PROGRAMS	23,173	23,000	25,958	23,000	23,000	- 0.0%
06259300 034707	SOCCER PROGRAMS	45,627	58,500	58,500	58,500	58,500	- 0.0%
06259300 034708	VACATION EXPERIENCE	6,607	7,000	7,000	7,000	7,000	- 0.0%
06259300 034709	YOUTH PROGRAM	19,313	25,000	20,000	25,000	25,000	- 0.0%
06259300 034711	CHILD CARE	714,913	675,000	675,000	687,000	687,000	12,000 1.8%
06259300 034712	CABLE TV	290	500	250	500	500	- 0.0%
06259300 034720	BOAT LAUNCHING FEES	8,315	9,195	9,195	9,195	9,195	- 0.0%
06259300 034730	BEACH REVENUE REIMBURSEMENT	-	-	-	-	-	- 0.0%
06259300 034730	FERRY/HURD/HIGGINS BEACH PARKING REV.	305,261	200,000	200,000	241,271	246,271	46,271 23.1%
06259300 036000/039210	MISCELLANEOUS REVENUES	(400)	-	2,330	-	-	- 0.0%
06259300 036450 69020	SPECIAL EVENTS DONATIONS/REV	8,500	8,500	8,500	8,500	8,500	- 0.0%
06259320 034740	CONCESSION, HS/MEM PARK	5,063	5,100	5,100	5,100	5,100	- 0.0%
06259320 034755	OAK HILL FIELD USE FEES	13,496	14,000	9,500	14,000	14,000	- 0.0%
06259320 034760	OAK HILL LIGHT USE FEES	4,670	5,700	4,000	5,700	5,700	- 0.0%
06259350 034740	HURD PARK CONCESSION REV.	5,125	5,125	5,125	5,125	5,125	- 0.0%
06259360 034703	ADULT REC	7,525	10,000	9,000	10,000	10,000	- 0.0%
06259360 034704	SUMMER PROGRAM	466,644	492,000	470,000	480,000	482,000	(10,000) -2.0%
06259390 034740	CONCESSION, ICE RINK	4,510	3,500	4,204	3,500	3,500	- 0.0%
06259600 036200	OAK HILL BLDG. RENTAL INCOME	51,661	49,627	52,694	53,748	53,748	4,121 8.3%
06286100 039320	HIGGINS BEACH LEASE	8,974	7,200	5,000	5,000	5,000	(2,200) -30.6%
06286100 039320 85014	PINE POINT COOP LEASE	5,000	5,000	5,000	5,000	5,000	- 0.0%
06259300 034732	PROUTS NECK BEACH MONITORING SHARE	-	-	-	5,000	5,000	5,000 100.0%
TOTAL COMMUNITY SERVICES REVENUES							
		2,011,366	1,923,383	1,907,450	1,968,595	1,975,595	52,212 2.7%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2015 TOWN ESTIMATED REVENUES

ACCOUNTS FOR:	2013 ACTUAL	2014 BUDGET	2014 PROJECTION	2015 PROPOSED	FY2015 ADOPTED	TC Incr Decr	TC Pct Change
FIRE REVENUES ALL DIVISIONS							
07159300 034181	INSPECTION FEES	16,821	21,000	21,000	22,500	22,500	1,500 7.1%
07159300 034220	RESCUE SERVICES FEES	747,500	747,500	735,000	747,500	747,500	- 0.0%
07159300 034260	MISCELLANEOUS FEES - RUN REPORTS	453	1,000	750	750	750	(250) -25.0%
07159300 034373	ENG 5 GORHAM FUEL REIMB	2,520	3,400	2,750	2,500	2,500	(900) -26.5%
07159300 039002	HAZMAT REVENUES	7,564	10,000	9,000	10,000	10,000	- 0.0%
07159300 039210	SALE OF TOWN PROPERTY	781	20,000	20,000	-	-	(20,000) -100.0%
07159390 034210	SPECIAL DUTY REVENUES	18,790	2,000	4,000	2,000	2,000	- 0.0%
07159600 036200	SACO ST RENTAL INCOME	4,800	4,800	4,800	4,800	4,800	- 0.0%
07193010 033050	SAFER FEDERAL GRANT	61,059	-	-	-	-	- 100.0%
09193500 033545	STATE EMPG/MEMA FIRE	36,653	25,000	30,000	35,000	35,000	10,000 40.0%
	TOTAL FIRE SERVICES	896,940.41	834,700	827,300	825,050	825,050	(9,650) -1.2%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

9/22/2014
8:52 AM

FY 2015 TOWN ESTIMATED REVENUES

ACCOUNTS FOR:	2013 ACTUAL	2014 BUDGET	2014 PROJECTION	2015 PROPOSED	FY2015 ADOPTED	TC Incr Decr	TC Pct Change	
POLICE ALL DIVISIONS								
07259200 032160	WEAPON PERMITS	1,685	1,200	1,200	1,200	-	0.0%	
07259300 034210	SPECIAL POLICE	102,918	75,000	75,000	75,000	-	0.0%	
07259300 034214	PROUTS NECK	524	2,863	500	500	(2,363)	-82.5%	
07259300 034215	PSAP BILLING	19,339	19,822	19,822	20,417	595	3.0%	
07259300 034230	POLICE COURT TIME	2,108	1,500	1,500	1,500	-	0.0%	
07259300 034233	POLYGRAPH TESTING FEES	1,575	2,500	2,500	2,500	-	0.0%	
07259300 034240	MRO PIER FEE	10,550	10,000	10,000	10,000	-	0.0%	
07259300 034370	SALARY REIMBURSEMENT	2,300	5,000	2,500	2,500	(2,500)	-50.0%	
07259300 034374	HIDTA SECRETARIAL REIMBURSEMENT	29,176	35,562	35,562	35,562	-	0.0%	
07259300 034376	PROUTS NECK REIMB	54,916	60,623	60,623	60,623	-	0.0%	
07259300 034229 72020	SMVCTF EQUIP REIMB	3,855	-	-	-	-	0.0%	
07259300 034370 72020	VIOLENT CRIMES TASK FORCE	4,956	-	-	-	-	100.0%	
07259300 034377	OOB PERSONNEL REIMB	-	-	-	203,985	127,490	127,490	100.0%
07259300 036000	MISCELLANEOUS REVENUES	11,315	12,000	10,000	10,000	(2,000)	-16.7%	
07259300 036000 85025	ASSET FORFEITURE REVENUES	40,000	40,000	40,000	40,000	-	0.0%	
07259300 039210	SALE TOWN PROPERTY	24,862	30,000	30,000	35,000	5,000	16.7%	
07259330 034370	HIDTA OVERTIME REIMBURSEMENT	20,249	15,000	15,000	15,000	-	0.0%	
07259350 036000	COMM RESOURCES/DARE MISC REV	100	-	-	-	-	0.0%	
07275100 035100	PARKING VIOLATIONS	23,614	14,000	18,000	18,000	4,000	28.6%	
07275100 035101	FALSE ALARM VIOLATIONS	28,000	35,000	32,000	30,000	(5,000)	-14.3%	
07275100 035102	DOG AT LARGE FINE	880	500	1,000	1,000	500	100.0%	
09193010 033190	FEDERAL HIDTA REVENUES	124,752	120,000	120,000	120,000	-	0.0%	
07293500 033350 79427	CRIME ANALYSIS (JAG) GRANT REV	38,117	-	-	-	-	100.0%	
12729300 033110 79436	COPS FAST GRANT	139,738	122,490	122,490	94,623	(27,867)	-22.8%	
TOTAL POLICE SERVICES		685,528	603,060	597,697	777,410	97,855	16.2%	

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

9/22/2014
8:52 AM

FY 2015 TOWN ESTIMATED REVENUES

ACCOUNTS FOR:	2013 ACTUAL	2014 BUDGET	2014 PROJECTION	2015 PROPOSED	FY2015 ADOPTED	TC Incr Decr	TC Pct Change
PUBLIC WORKS REVENUES ALL DIVISIONS							
08159200 032170	EXCAVATING LICENSES	3,800	3,000	2,500	2,500	2,500	(500) -16.7%
08159200 032171	STREET OPENING PERMITS	1,500	4,600	1,800	2,000	2,000	(2,600) -56.5%
08159300 034305	BUILDING COORDINATION FEES	2,475	1,700	3,200	3,800	3,800	2,100 123.5%
08159300 034310	LONG TERM MAINTENANCE	21,886	13,000	9,500	13,000	13,000	- 0.0%
08159300 034365	SNOW PLOWING SERVICES REIMB.	-	-	4,307	4,307	4,307	4,307 100.0%
08159300 034370:5 77090:91	SERVICE REPAIRS / Reimbursements	23,087	31,100	24,750	25,350	25,350	(5,750) -18.5%
08159300 036000	MISCELLANEOUS REVENUES	12,831	5,000	1,200	1,500	1,500	(3,500) -70.0%
08159300 039210	SALE OF TOWN PROPERTY	516	15,000	48,513	24,000	24,000	9,000 60.0%
08159390 036000	MISCELLANEOUS REVENUES	1,276	1,000	800	1,000	1,000	- 0.0%
08159390 036001	ecomaine COMMODITY RECYCLING	-	-	-	36,450	36,450	36,450 100.0%
08198000 034370:5	INTERGOVERNMENTAL Reimbursements	1,350,837	1,191,476	1,176,572	1,354,686	1,354,686	163,210 13.7%
09193500 033400	MDOT URBAN/RURAL RD INITIATIVE	341,392	337,812	350,248	315,000	315,000	(22,812) -6.8%
09193500 033546	STATE EMPG/MEMA P. WORKS	18,213	19,000	19,000	19,000	19,000	- 0.0%
TOTAL PUBLIC WORKS		1,777,813	1,622,688	1,642,390	1,802,593	1,802,593	179,905 11.1%

GRAND TOTAL MUNICIPAL REVENUES (without DEBT)	10,998,232	10,591,889	10,773,357.00	11,376,855	11,372,360	780,471	7.4%
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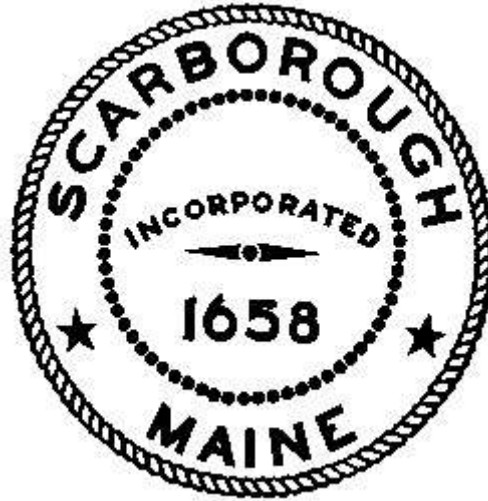
MUNICIPAL DEBT REVENUES

08559300 039320	LEASE REVENUES	365,033	-	162,800	-	-	- 0.0%
08559350 039350	BOND REFUNDING	7,065,000	-	-	-	-	- 0.0%
08586000 039310	BOND PROCEEDS	1,020,000	-	488,500	-	-	- 0.0%
09798000 039100	TRANSFER FROM TOWN CTR TIF	25,713	-	-	-	-	- 0.0%
09798000 039104	SCHOOL DEV IMPACT FEE	154,790	173,690	173,690	287,827	287,827	114,137 65.7%
09798000 039105	HAIGIS PARKWAY ASSESSMENTS	600,000	390,475	390,475	370,000	370,000	(20,475) -5.2%
08586000 039310 87030	CAPITAL-REALLOCATED	-	-	-	-	-	- 0.0%
TOTAL DEBT REVENUES		9,230,536	564,165	1,215,465	657,827	657,827	93,662 16.6%

GRAND TOTAL ALL MUNICIPAL REVENUES	20,228,768	11,156,054	11,988,822.00	12,034,682	12,030,187	874,133	7.8%
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*Schedule
of
Fees*

**CHAPTER 311
TOWN OF SCARBOROUGH
SCHEDULE OF LICENSE, PERMIT AND APPLICATION FEES**



**Adopted September 6, 1995
Amended February 28, 1996
Amended March 21, 1996
Amended March 5, 1997
Amended June 18, 1997
Amended October 1, 1997
Amended March 18, 1998
Amended January 20, 1999
Amended May 16, 2001
Amended December 5, 2001
Amended May 1, 2002
Amended October 2, 2002
Amended November 20, 2002
Amended February 5, 2003
Amended May 7, 2003
Amended June 18, 2003
Amended November 5, 2003
Amended May 5, 2004
Amended June 2, 2004
Amended September 2, 2004
Amended October 6, 2004
Amended November 3, 2004
Amended February 2, 2005
Amended April 6, 2005
Amended May 3, 2005
Amended June 15, 2005
Amended February 1, 2006**

**Amended February 16, 2006
Amended March 15, 2006
Amended May 3, 2006
Amended June 21, 2006
Amended September 6, 2006
Amended March 7, 2007
Amended May 2, 2007
Amended July 18, 2007
Amended May 21, 2008
Amended August 20, 2008
Amended May 6, 2009
Amended September 16, 2009
Amended February 17, 2010
Amended May 5, 2010
Amended May 19, 2010
Amended February 16, 2011
Amended May 4, 2011
Amended May 18, 2011
Amended December 7, 2011
Amended January 18, 2012
Amended May 2, 2012
Amended June 6, 2012
Amended February 20, 2013
Amended May 1, 2013
Amended November 6, 2013
Amended May 7, 2014**

Chapter 402a – Electrical Permit Fees	Fee
Administrative Fee [for each application] (adopted 05/06/09)	\$30.00
<u>RESIDENTIAL</u>	
Minimum Fee (amended 05/06/09)	\$30.00
Square footage of any structure (adopted 05/06/09)	\$0.05
Service Inspection (adopted 05/06/09)	\$30.00
Each Garage – Under, Attached, Unattached (amended 05/06/09)	\$30.00
<u>RENOVATIONS</u>	
Rewiring Complete Existing Home – Same as New	
Each Room (amended 05/05/04)	\$15.00
Meter and Panel Upgrade (amended 05/06/09)	\$30.00
Alarm/Low Voltage (adopted 05/06/09)	\$30.00
Pools, In-Ground or Above (amended 05/06/09)	\$30.00
Storage or Utility Buildings (amended 05/06/09)	\$30.00
<u>COMMERCIAL</u>	
Minimum Fee	\$30.00
Square Footage of Any Structure (adopted 05/06/09)	\$0.05
All Signs – Each (amended 05/05/04) (amended 05/06/09)	\$30.00
Yard Lights – Up to 6 (amended 05/05/04) (amended 05/06/09)	\$40.00
Each Additional over 6 Yard Lights (amended 05/06/09)	\$10.00

Chapter 404a – Local Plumbing Permit Fees Internal Permit Fee Schedule	Fee
Administrative Fee [for internal permit applications](adopted 05/07/2014)	\$20.00
1. The minimum permit fee is: (amended 05/06/09)(amended 02/16/2011)	\$40.00
2. The fixture fee for all fixtures is per fixture and is: The fixture fees are no longer on a sliding scale. (amended 05/06/09)(amended 02/16/2011)	\$10.00 ea.
<u>EXTERNAL PERMIT FEE SCHEDULE COMPLETE SYSTEM</u>	
Non-engineered System (amended 05/06/09)(amended 02/16/2011)	\$250.00
Primitive Disposal System (includes alternative toilet) (amended 05/06/09)	\$130.00
Engineered System (amended 05/06/09)	\$250.00
<u>SYSTEM COMPONENTS (INSTALLED SEPARATELY)</u>	
Treatment Tank (amended 05/06/09)(amended 02/16/2011)	\$150.00
Holding Tank (amended 05/06/09)	\$130.00
Alternative Toilet (amended 05/06/09)	\$65.00
Disposal Area (amended 05/06/09)(amended 02/16/2011)	\$150.00
Engineered Disposal Area (amended 05/06/09)	\$200.00
Separated Laundry Disposal Area (amended 05/06/09)	\$50.00
<u>OTHER</u>	
External Permit Amendments (adopted 05/07/2014)	\$75.00
Seasonal Conversion Permit (amended 05/06/09)	\$65.00

Chapter 405 – Zoning	Fee
Requests for Zoning Amendments (Not from Planning Board or Town Council)	\$250.00
Contract Zoning – Non-Refundable Application Fee (11/20/02)(amended 05/05/04)	\$500.00
Zoning Determination Letter (adopted 05/07/2014)	\$35.00

Planning Administrative Review Fee (adopted 05/07/2014)	\$75.00
Review Fee for Private Way Registration (amended 06/02/04)	\$100.00
One (1) Dwelling Unit Credit (<i>as per Section VIID(E)1, Development Transfer Provisions</i>) (July 18, 2007)	
Affordable Housing In-Lieu Fee Per Dwelling Unit [Adopted 11/06/2013]	\$20,000
CODE ENFORCEMENT -	
Building Permit Fees [-a minimum of] (amended 05/06/09)	\$35.00
Residential / Commercial Unfinished, per square foot (amended 05/05/04) (amended 05/03/06)	\$0.20
Residential / Commercial Finished, per square foot (amended 05/05/04) (amended 05/03/06)	\$0.40
Renovations/Remodels/Alterations/Minor Additions, Residential/Commercial (adopted 05/07/2014)	\$10.00 per \$1,000 of est. cost of construction
Sheds less than 250 SF(adopted 05/07/2014)	\$35.00
Minimum Application Fee - Will be applied toward the building permit when issued. Applies to new construction and renovations over 1,000 square feet.	\$110.00
First Offense Double the Permit Fee	
Each Offense Thereafter Triple the Permit Fee	
Demolition Permit Fees (amended 05/05/04) (amended 05/06/09)(amended 05/02/2012)	\$50.00
Zoning Board Of Appeals - Per Appeal (amended 05/05/04)	\$250.00
Certificate of Occupancy/Change of Use Fee [no charge if in conjunction with other active permits) (adopted 05/06/09) (amended 05/07/2014)	\$50.00
Sign Permit Fees	
Permanent Signs – each (amended 05/05/04) (amended 05/06/09)	\$35.00
Temporary Signs – each (amended 05/05/04) (amended 05/06/09)	\$35.00
Plus Deposit Required (refundable deposit for removal of sign) (10/02/02)	\$300.00
Temporary Storage Containers - Per Application (10/01/97) (amended 05/05/04)	\$25.00
Heating Appliance Permit (adopted 05/07/2014)	\$35.00
The fees for electrical permits, plumbing permits and building permits shall include one inspection of the work covered by each permit. Typically permits include the following inspections: A) Foundation; B) Bed bottom for leech fields; C) Leech bed; D) Electrical; E) Plumbing; F) Framing; and, G) Certificate of Occupancy. For each re-inspection thereafter, per-permit, a fee of \$50 shall be charged. If a re-inspection is required because the permit holder called for an inspection before the work was ready for inspection, such re-inspection shall not occur for at least two (2) weeks, unless the permit holder pays a surcharge of \$200 in addition to the \$50 re-inspection fee. For after the fact Certification of Occupancy/Change of Use Permits and Inspections, the fee is doubled (amended 10/06/04) (amended 05/07/2014)	
<u>Chapter 405A - Floodplain Management</u>	Fee
Non-Refundable Permit Application Fee	\$50.00
<u>Chapter 405B - Site Plan Review</u>	Fee
Site Plan Application Fee (plus fee per Square Feet)(adopted 05/07/2014)	\$500.00
Site Plan Amendment Fee (plus fee per Square Feet)(adopted 05/07/2014)	\$250.00

Under 1,000 Square Feet (amended 05/07/2014)	\$0.00
1,000 to 2,000 Square Feet (amended 05/07/2014)	\$250.00
>2,000 to 5,000 Square Feet (amended 05/07/2014)	\$500.00
>5,000 to 10,000 Square Feet (amended 05/07/2014)	\$1,000.00
>10,000 Square feet and over, plus \$25.00 per 1,000 above 10,000 square feet (amended 05/07/2014)	\$1,000.00

<u>Chapter 405C – Shoreland Zoning</u>	<u>Fee</u>
Planning Board Review (adopted 05/07/2014)	\$250.00
<u>Chapter 406 - Subdivision Review</u>	<u>Fee</u>
Subdivision Application Fee (plus fee per lot) (adopted 05/07/2014)	\$750.00
Subdivision Amendment Application Fee (plus fee per lot) (adopted 05/07/2014)	\$250.00
Charge Per Lot (amended 05/05/04)	\$175.00

<u>Chapter 407 - Septic Tank Sludge Disposal Fees</u>	<u>Fee</u>
Field Spread - per gal. (amended 05/05/04)	\$0.04
Holding Tank - per gal. (amended 05/05/04)	\$0.08
Disposal Of Treatment Plant Sludge S.S.D. Only - per gal. (amended 05/05/04)	\$0.08
Disposal Of Industrial Sludge & Wastes - per gal. (amended 05/05/04)	\$0.08
Grey Water 2,000 Gallons, Maximum Load - per load (amended 05/05/04)	\$4.00

<u>Chapter 408 - Extractive Industry, Waste Control, Landfill, And Land Reclamation</u>	<u>Fee</u>
Plan Review Fee - Minimum fee (amended 05/05/04) (amended 05/07/2014)	\$250.00
Additional Fee Per Acre In Excess Of 10 Acres - Per additional acre over 10 acres (amended 05/05/04)	\$15.00

<u>Chapter 410 - Road Impact Fee Ordinance And Designating Approved Projects</u>			
The following fees and charges are established for development and the following projects are designated as eligible for funding from the Highway Impact Fee Trust Fund:			
Fees	Peak Hour Trips		Cost of Trip
A. District 1	N	X	\$149.43
B. District 2	N	X	\$292.42
C. District 3	N	X	\$499.05
D. District 5	N	X	\$1,024.52
Where N = Estimated number of peak hour trips. Total trips generated during the p.m. peak hour for a development can typically be determined by trip rates presented in the 1987 Institute of Transportation Engineers (ITE) “ <u>Trip Generation</u> ” handbook, or estimated by field measurements collected at similar type developments. If, however, the ITE handbook does not have applicable rates, then the rates should be based on sufficient field data collected at a similar site. There are several types of development (i.e., fast food, shopping plazas, convenience stores, etc.) that simply redirect existing pass-by trips already on the existing roadway system; these trips should not be included in the assessment system. Only “new” trips to the system roadways should be assessed a development fee.			
The total Impact Fee for a project shall be the sum of the fees for each district affected.			
Projects eligible for funding from the Road Impact Fee Trust Funds are those projects depicted on the			

100 scale aerial photographs titled “Long Range Transportation Improvement Program” (April 1989), prepared by Vanasse Hangen Brustling, Inc. as part of the 1988 Maine Mall/Jetport Area Traffic Study conducted for the Portland Area Comprehensive Transportation Study (PACTS) and the Maine Department of Transportation.

Chapter 413 – Growth Ordinance	Fee
Application Fee (amended 11/03/04)	\$1,500.00

Chapter 500 - Trailer & Trailer Camp	Fee
Application Fee, minimum	\$27.50
Each unit in excess of 10 (amended 05/21/2008)	\$3.75
Maximum Fee (amended 05/21/2008)	\$200.00

Chapter 501 - Tenting & Camping Ordinance	Fee
Annual Fee For Tenting/Camping Season License, per lot (amended 05/05/04; 05/21/2008)	\$2.25

Chapter 601 – Traffic Ordinance [amended 05/02/2012]	Fee
Section 26 – Penalties General (05/03-2006)	
Fine for any violation of this ordinance is:	\$80.00
If paid within 30-days of issuance of the ticket the fine is reduced to:	\$40.00
Section 27 – Illegally Parked Vehicles (05/03-2006)	
Fine for illegally parked vehicle, except handicapped parking violation is:	\$80.00
If paid within 30-days of issuance of the ticket parking fine is reduced to:	\$40.00
Fine for parked vehicle violating handicapped parking is:	\$120.00
If paid within 30-days of issuance of the ticket parking fine is reduced to:	\$60.00
Section 30 – Towing Rate Schedule -	
Service Call - Gas, Jumpstarts, lockouts, tire change, etc. Range	\$25.00 to \$40.00
Vehicle Storage, per day, INCLUDING non-business days (amended 05/07/2014)	\$40.00 per day
Call out fee, to come to shop during non-business hours (amended 05/07/2014)	\$40.00
Vehicle Tow	
Day (amended 05/07/2014)	\$80.00
Night (amended 05/07/2014)	\$90.00
Snow Tow – Range	
Day (amended 05/07/2014)	\$90.00
Night (amended 05/07/2014)	\$100.00
Vehicle Tow w/dollies – Range (amended 05/07/2014)	\$80 to \$100
Motorcycle Tow – Same as vehicle due to special equipment	
Pull out – Range	\$40 to \$85
Recovery – Same as tow, depending on time of day. After first hour \$70 per additional hour plus any special equipment, i.e., bulldozer, etc.	
Definition of Hours – Daytime Hours = 0700 to 1800 hours; Night Time Hours = 1800 to 0700 hours	

<u>Chapter 602A – Mass Gathering</u>	<u>Fee</u>
Application Fee, each event; 1,000 – 2,500 (Number of anticipate patrons) [amended 05/05/04; 05/21/2008; 06/06/2012]	\$175.00
Application Fee, each event; 2,501 – 5,000 (Number of anticipate patrons) [adopted 06/06/2012]	\$350.00
Application Fee, each event; >5,000 (Number of anticipate patrons) [adopted 06/06/2012]	\$500.00
<u>Chapter 607 - Alarm Systems</u>	<u>Fee</u>
False Alarm Fee - per occurrence after third false alarm within one year (amended 05/05/04)	\$250.00
<u>Chapter 608 – Fireworks Ordinance</u>	<u>Fee</u>
Non-Refundable Local Fireworks Display Permit Application Fee (amended 06/15/05)	\$50.00
<u>Chapter 612 – Rules & Regulations for Use of Parks & Recreation Facilities</u>	<u>Fee</u>
Application Fee	\$100.00
Application Fee for Non-Profit or Service Groups	\$50.00
<u>Chapter 702 - Street Opening, Fees</u>	<u>Fee</u>
Excavator License Fee Annual (amended 05/07/2014)	\$125.00
Excavation Permit Fee - Each Excavation (amended 05/05/04)	\$50.00
Renewal Of Excavation Permit (amended 05/05/04)	\$50.00
<u>Other Charges</u>	
1. Removing and replacing regulatory signs	\$50.00 each
2. Removing and replacing street name and stop signs	\$50.00 each
3. Reinstalling street and right of way granite monuments	\$800.00 each
4. Long-term maintenance reserve for bituminous street openings	\$25.00 per sq. yd.
<u>Chapter 901 – Refuse collection Fee</u>	<u>Fee</u>
1. Commercial Hauler	\$500.00 each
2. Residential Hauler	\$500.00 each
Applications for license renewal received after March 1 st shall pay a late fee in the amount of \$100.00 in addition to the regular application fee. (05/03/2006)	
<u>Chapter 1002 - Shellfish Ordinance, Fees</u>	<u>Fee</u>
Resident Commercial	\$200.00
Non-resident Non-reciprocating Commercial	\$400.00
Resident Student Commercial	\$100.00
Non-resident Student Commercial	\$200.00
Over - 60 Years Resident Commercial (Bushel)	\$100.00
Resident Recreational - (Over 65 Free)	\$25.00
All Day Licenses – Resident and Non-resident (amended 04/06/05)	\$10.00
<u>Chapter 1003 – Hawkers & Peddlers</u>	<u>Fee</u>
License Fee for Hawkers & Peddlers License (05/21/2008)	\$110.00

Chapter 1004 - Taxicab Licenses	Fee
Annual License - Each Taxicab (amended 05/05/04) (amended 05/06/09)	\$150.00
Annual License - Each Operator (amended 05/05/04) (amended 05/06/09)	\$50.00
Chapter 1005 - Innkeepers Licenses (06/21/2006)	Fee
Application Fee	\$50.00
Per Room Fee	\$3.00 per room
Maximum Fee Not to Exceed	\$350.00
Chapter 1006 - Ferry Beach/Hurd Park Fees Season Passes	Fee
Resident And/Or Taxpayer Season Pass - (includes Ferry Beach, Higgins Beach and Hurd Park) (amended 05/05/04; 05/18/11)(amended 05/02/2012) (amended 05/07/2014)	\$40.00
Resident - Additional Vehicle Registered to the Same Address	\$5.00
Non-Resident Season Beach Pass - (includes Ferry Beach Higgins Beach and Hurd Park) (amended 05/05/04) (amended 05/02/2012) (amended 05/07/2014)	\$75.00
Resident Commercial Fisherman Season Beach Pass - (Ferry Beach <u>only</u> , <i>must</i> show State Commercial Fisherman License)	FREE
Resident Senior Citizen Season Pass - (includes both Ferry Beach, Higgins Beach and Hurd Park)	FREE
Resident Veteran Lifetime Season Pass – Applications must be filed and applicant must meet the following criteria: must be a resident of the Town of Scarborough and must have received an honorable discharge or general discharge under honorable conditions [copy of DD214 must accompany application]. This pass will not expire and is valid for the lifetime of the holder. (Please note that any Scarborough Veteran age 60 years or older will not be issued a Resident Veteran Season Pass as they are automatically entitled to a free Resident Senior Citizen Season Pass.) (Adopted 05/19/2010)	FREE
DAILY PARKING RATES (WITHOUT PASS)	
Daily Parking: Ferry Beach, Higgins Beach And Hurd Park (amended 05/05/04) [amended 05/02/2012]	\$10.00
End of Day Parking Fee (e.g. Passenger Vehicles, Motor Bikes) – 3 PM to 5 PM (amended 05/03/05)	\$5.00
Larger Vehicle Daily Parking Fee - (R.V.'s, Campers and Buses) (amended 05/05/04)	\$35.00
BOAT LAUNCHING FEE	
Launching from any town facility, includes Ferry Beach Boat Launch and Co-op Boat Launch (Note – Ferry Beach – parking is not included)	
Resident – Daily Boat Launching Fee (amended 05/05/04)	\$10.00
Resident – Seasonal Boat Launching Fee	\$25.00
Resident Commercial Fisherman Seasonal Boat Launch Pass	Free
Non-Resident – Daily Boat Launching Fee (amended 05/05/04)	\$20.00
Non-Resident – Seasonal Boat Launching Fee	\$50.00
Chapter 1007 - C.A.T.V. (Cable T.V.) Operators Fees	Fee
Franchise Filing Fee (Amended 05/04/2011)	\$1,000.00

<u>Chapter 1008 - Special Amusement Operator License Fees</u>	<u>Fee</u>
Annual License Fee	\$110.00

<u>Chapter 1009 – Coin Operated Game License Fees</u>	<u>Fee</u>
Annual License Fee - Per Machine (B-2 Zone)	\$110.00
Annual Video Arcade License Campgrounds (R-F Zone) Maximum of 25 machines (amended 05/03/06)	\$1,500.00

<u>Chapter 1010 - Massage Establishment Annual License Fees</u>	<u>Fee</u>
Massage Establishment	\$55.00
Combined Massage Establishment/Massage Therapist	\$35.00
Massage Therapist	\$30.00

<u>Chapter 1011 - Para-Massage Establishment Annual License Fees</u>	<u>Fee</u>
Para-Massage Establishment License	\$55.00
Para-Massager License	\$30.00
Combined Para-Massager Est./Para-Massager License	\$35.00

<u>Chapter 1012 - Adult Business - Viewing Booth Annual License Fees</u>	<u>Fee</u>
Annual License For Each Viewing Booth	\$110.00

<u>Chapter 1013 - Ice Cream Trucks (06/18/97)</u>	<u>Fee</u>
Application Fee	\$110.00
Each Additional Truck	\$30.00

<u>Chapter 1017 – Pawnbroker Fees (02/17/2010)</u>	<u>Fee</u>
Application Fee	\$100.00
SBI Check	\$25.00

<u>Chapter 1201 - Cemetery Fees</u>	<u>Fee</u>
Sale Of Lots -	
Scarborough Memorial Cemetery Per Grave (amended 05/05/04)	\$400.00
Scarborough Memorial Cemetery – Section D, Lots for Cremations Only (adopted 02/16/2011)	\$220.00
Grave Opening Charges	
Regular Burial (amended 05/05/04 – 05/04/2011)	\$450.00
Cremations/Other (Weekends) (amended 05/05/04 – 05/04/2011)	\$125.00

<u>Chapter 1401 – Coastal Water and Harbor Fees [amended 02-20-13]</u>	<u>Fee</u>
Annual Mooring Fee	
Resident And/Or Taxpayer (amended 05/05/04)	\$50.00
Non-Resident (amended 05/05/04)	\$100.00
Annual Pier Maintenance Fee	
Commercial User	\$100.00
Non-Commercial User	\$50.00

Assessing Office Charges	Fee
<u>Printouts</u>	
Name/Location/Map & Lot	\$25.00
Name/Address/Location/Map & Lot	\$50.00
Name/Location/Map & Lot/Assessment	\$75.00
Name/Address/Location/Map/Lot/Assess	\$75.00
Name/Address/Location/Map/Lot/Assess/Ref.	\$100.00
Valuation Report – Printout per page	\$2.00
Mailing Labels - Each	\$.05
Copy of Property Card	\$2.00
Large Map	\$5.00
Reduced Map	\$2.50
Reduced Set of Maps	\$200.00
<u>Fire Department Fees</u>	
<u>Fire Department Construction Permit & Plans Review Fees</u>	<u>Fee</u>
A Fire Department construction permit is required for any new construction, or remodeling of existing commercial space, or erection of any temporary structures for commercial purposes. The permit allows us to review important information concerning life safety issues, the buildings alarm & suppression systems, utility connections, heating system information, water supply, hazardous materials, fire lanes, and a variety of other items prior to the start of construction. (amended 11/05/03)	
Minimum Fee	\$25.00
Construction permit fees for all commercial buildings shall be	\$0.10 per sq. ft.
Commercial structures include any building that is non-residential, or any residential complex that has three or more living units.	
Construction permit fees cover the following services:	
Initial conference and fact finding discussion	
Concept plans review for compliance with local ordinances	
Site Plan review	
Construction plans review	
Follow-up meetings with contractors, architects, and building owners	
Structural building inspections as necessary during construction	
One (1) comprehensive alarm system and fire suppression system test to be scheduled after coordination of reporting information with the Fire Department, and after all components have been installed to the applicable codes and pre-tested through to the monitoring company.	
One (1) final Certificate of Occupancy inspection to be scheduled when all Federal State and Local codes have been met and the building is ready for occupancy.	
<u>Additional Fire Dept. Construction Permits & Plans Review Fees</u>	
Re-inspection of alarm & fire suppression system testing required due to improper pre-testing, installation, or lack of coordination with the Fire Department concerning appropriate reporting requirements. (amended 05/05/04) (amended 05/06/09)	\$100.00 first occurrence and \$200.00 for second and any subsequent occurrence

Re-inspection fee for Certificate of Occupancy (amended 05/05/04) (amended 05/06/09)	\$100.00 first occurrence and \$200.00 for second and any subsequent occurrence
Commercial Fire Alarm Plan Review & Permit Fee (adopted 05/06/09)	\$100.00
Commercial Sprinkler System Plan Review & Permit Fee (adopted 05/06/09)	\$100.00
Blasting Permit Fee (adopted 05/06/09)	\$50.00
<u>Fire Department Fees</u>	<u>Fee Per Hour</u>
Aerial / Ladder Truck	\$150.00
Pumper Truck	\$125.00
Squad Truck	\$125.00
Command Van	\$100.00
Rescue Unit	\$100.00
Tank Truck 4 x 4/Marine Rescue Boat (amended 05/07/2014)	\$75.00
Utility Truck/Chief or Duty Officers SUV (amended 05/07/2014)	\$50.00
All-Terrain Vehicles (amended 05/07/2014)	\$25.00
Personnel Labor [amended 05/01/2013]	\$45.00
<u>Fire Department Rescue Charges</u>	<u>Fee</u>
Base Rescue Charges:	
Based on bundled rate plan adopted May 1, 2013, these rates shall automatically adjust when and by the same % as those established and approved by the Centers for Medicare & Medicaid Services (CMS).	
Basic Life Support Non-Emergency (adopted 05/01/2013) (amended 05/07/2014)	\$523.44
Basic Life Support Emergency (adopted 05/01/2013)(amended 05/07/2014)	\$523.44
Advance Life Support Level 1 Emergency (adopted 05/01/2013) (amended 05/07/2014)	\$807.53
Advance Life Support Level 2 Emergency (adopted 05/01/2013) (amended 05/07/2014)	\$1,145.75
Additional Rescue Charges:	
Mileage (adopted 05/07/2014)	\$8.86
No Transport (amended 05/05/04)(amended 05/06/09)(amended 01/18/12)	\$125.00
Paramedic Intercept Fee (05/21/2008)	\$300.00
Fees are set by State Statutes – pursuant to Title 22, Health and Welfare, subtitle 2,§1711, pertaining to <i>Fees charges</i> , and as amended from time to time. (adopted 05/07/2014)	
<u>Chapter 1015 -Food Handlers Registration Fee</u> <u>(adopted 05/03/06)(amended 05/21/08)(amended 05/05/2010)</u>	
Food handlers Registration Fee – Year Round Business	\$220.00
Seasonal, catering and in-home food handlers [Seasonal - 6 months or less]	\$110.00
<u>Chapter 1016 - Garage/Yard Sale (adopted 03/07/2007)</u>	<u>Fee</u>
Garage/Yard Sale Permit	\$5.00 per sale

Horse Beach Permit (per rider) (adopted 10/02/02)	Fee
All Permits (amended 05/06/09; amended 09/16/09)	\$20.00
Interest Penalties (adopted 05/02/2007)	Penalty
Interest on fees, charges or payments owed to the Town which are more than 30-days past due	1.5% per month
Miscellaneous Fees (adopted 05/03/05) (amended 02/15/06)	Fee
Marriage Ceremonies Performed (amended 02/15/06)	\$50.00
Miscellaneous Administrative Fees – Town Clerk’s Office (amended 05/06/09)	\$15.00
Replacement Fee for all Applications and Licenses/Permits (adopted 05/04/2011)	\$5.00
Genealogy / Research – \$3.00 per name, whether or not a record is found, this includes a photocopy. For an attested copy, the fee is as set by the State of Maine Office of Vital Records.	
Dog License Late Fee – Upon receipt of the rabies certificate(s) from the State of Maine the Town Clerk’s Office will notify owner(s) they need to register their dog(s) within 10-days. If a resident fails to license their dog(s) within 10-days of notification from the Town Clerk’s Office a late fee will be charged for each dog. (05/21/2008) (amended 05/07/2014)	\$25.00 per dog
Non-sufficient Funds (adopted 05/07/2014)	\$30.00
Notary Fee (amended 3/6/96; 05/05/04; 05/21/2008)	Fee
First 3-pages	\$10.00
Any Documents more than 3-pages	15.00
Photocopies	Fee
Single Sheets - Their Original	
8 ½ x 11 Regular, each copy	\$0.25
8 ½ x 14 Legal, each copy	\$1.00
11 x 17 Ledger, each copy	\$1.50
Photocopies (amended 3/6/96)	Fee
Single Sheets - Our Document	
8 ½ x 11 or 14 or 17, first page	\$2.00
Each Additional Page	\$0.50
Maps, each copy	\$5.00
Meeting DVD [Copying]	\$25.00
Electronic Responses to Requests (adopted 05/07/2014)	\$15.00 per hour [or any part thereof]
Police Department Charges	Fee
Special Police Charge, Per Hour (amended 05/05/04; 05/02/07; 05/21/2008; 05/04/2011)	\$43.90
Police Cruiser Charge (adopted 05/07/2014)	\$46.35 per every four hours
Notice of minimum charge if event is canceled without proper notice	
Police Reports	
First Page (amended 05/05/04)	\$12.00

Each Additional Page (amended 05/05/04)	\$1.50
Fingerprinting For Civilians' Personal Use (not criminal), each set	\$3.00
Copy Of Video Tape Blank Tape Provided (amended 05/05/04)	\$12.00
No Tape Provided (amended 05/05/04)	\$15.00

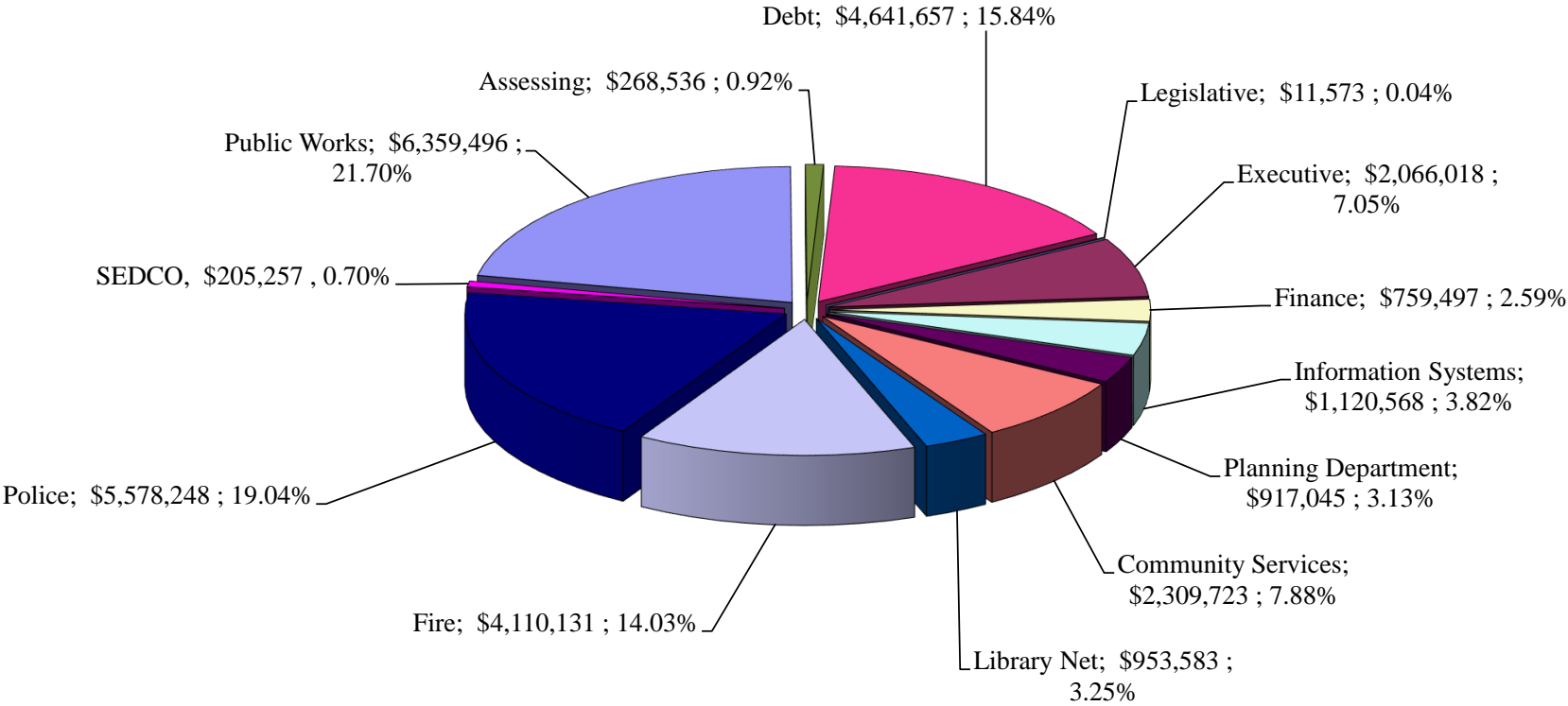
Public Works Department Charges	Fee
Fee for Building Coordination Form (05/05/04)	\$25.00

Voter Registration Fees (amended 09/06/2006)	Fee
Fees are as set by the Secretary of State's Office pursuant to Title 21-A, Section 2, §4, <i>Fees</i> , and as amended from time to time.	

Vehicle Registration Fee	Fee
Fees are set by the Secretary of State's Office, Department of Motor Vehicles pursuant to Title 29-A, Subchapter 2 §, <i>Fees</i> , and as amended from time to time. [amended 05/02/2012]	

Budget

2015 Municipal Gross Operating Budget Final



TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2015 TOWN APPROPRIATION

ACCOUNTS FOR:	2013 ACTUAL	2014 BUDGET	2014 PROJECTION	2015 DEPARTMENT	2015 PROPOSED	2015 FINANCE COMMITTEE	2015 COUNCIL	TC INC. DEC.	TC PCT CHANGE
TOTAL LEGISLATIVE	\$ 11,711	\$ 11,573	\$ 11,573	\$ 11,573	\$ 11,573	\$ 11,573	\$ 11,573	\$ -	0.0%
TOTAL EXECUTIVE ALL AREAS	\$ 2,070,474	\$ 1,970,014	\$ 2,231,375	\$ 2,236,889	\$ 2,259,888	\$ 2,309,888	\$ 2,066,018	\$ 96,004	4.9%
TOTAL FINANCE ALL AREAS	\$ 710,001	\$ 755,081	\$ 749,118	\$ 830,519	\$ 749,683	\$ 749,683	\$ 759,497	\$ 4,416	0.6%
TOTAL ASSESSING	\$ 237,100	\$ 258,756	\$ 258,756	\$ 263,197	\$ 263,197	\$ 263,197	\$ 268,536	\$ 9,780	3.8%
TOTAL MUNICIPAL INFORMATION SYSTEMS	\$ 720,842	\$ 942,328	\$ 946,193	\$ 1,107,425	\$ 1,107,425	\$ 1,107,425	\$ 1,120,568	\$ 178,240	18.9%
TOTAL PLANNING DEPARTMENT ALL DIVISIONS	\$ 771,523	\$ 907,118	\$ 906,818	\$ 917,480	\$ 913,480	\$ 913,480	\$ 917,045	\$ 9,927	1.1%
TOTAL COMMUNITY SERVICES ALL DIVISIONS	\$ 2,218,289	\$ 2,246,928	\$ 2,226,694	\$ 2,282,881	\$ 2,278,403	\$ 2,278,324	\$ 2,309,723	\$ 62,795	2.8%
TOTAL LIBRARY NET -TOWN APPROPRIATION	\$ 847,425	\$ 891,884	\$ 912,913	\$ 1,018,980	\$ 974,185	\$ 945,720	\$ 953,583	\$ 61,699	6.9%
TOTAL SEDCO	\$ 159,215	\$ 224,182	\$ 224,182	\$ 202,775	\$ 202,775	\$ 202,775	\$ 205,257	\$ (18,925)	-8.4%
TOTAL FIRE ALL DIVISIONS	\$ 3,637,812	\$ 3,904,485	\$ 3,798,578	\$ 4,304,637	\$ 4,092,601	\$ 4,026,611	\$ 4,110,131	\$ 205,646	5.3%
TOTAL POLICE - ALL DIVISIONS	\$ 4,819,075	\$ 5,254,329	\$ 5,317,822	\$ 5,755,256	\$ 5,701,641	\$ 5,561,322	\$ 5,578,248	\$ 323,919	6.2%
TOTAL PUBLIC WORKS ALL DIVISIONS	\$ 6,601,603	\$ 6,294,820	\$ 6,591,236	\$ 6,401,936	\$ 6,337,049	\$ 6,289,598	\$ 6,359,496	\$ 64,676	1.0%
TOTAL TOWN DEBT	\$ 4,803,247	\$ 4,508,353	\$ 4,518,353	\$ 4,658,213	\$ 4,658,213	\$ 4,641,657	\$ 4,641,657	\$ 133,304	3.0%
MUNICIPAL TOTALS	\$ 27,608,317	\$ 28,169,851	\$ 28,693,611	\$ 29,991,761	\$ 29,550,113	\$ 29,301,253	\$ 29,301,332	\$ 1,131,481	4.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2015 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
LEGISLATIVE							
05500000 041120	STIPENDS	10,688	10,750	10,750	10,750	-	0.0%
05500000 041200	FICA	829	667	667	667	-	0.0%
05500000 041205	MEDICARE	194	156	156	156	-	0.0%
TOTAL COUNCIL		\$ 11,711	\$ 11,573	\$ 11,573	\$ 11,573	\$ -	0.0%
ADMINISTRATION							
05655000 041110	ADMIN FULL TIME PAY	112,715	115,404	115,404	119,517	4,113	3.6%
05655000 041114	CLERICAL FULL TIME PAY	51,750	52,994	54,067	54,517	1,523	2.9%
05655000 041150	ENERGY EFFICIENCY COORDINATOR	15,513	-	-	-	-	0.0%
05655000 041200	FICA	9,791	9,878	10,392	10,421	543	5.5%
05655000 041205	MEDICARE	2,443	2,396	2,475	2,520	124	5.2%
05655000 041210	DENTAL INSURANCE	443	466	496	496	30	6.4%
05655000 041220	LONG TERM DISABILITY INSURANCE	759	840	871	896	56	6.7%
05655000 041230	HEALTH INSURANCE	16,279	17,488	18,722	18,722	1,234	7.1%
05655000 041240	PENSION	24,436	24,724	24,833	25,338	614	2.5%
05655000 042910	EMPLOYEE TRAINING	3,605	4,500	4,500	4,500	-	0.0%
05655000 043500	PROFESSIONAL DUES	1,236	1,210	1,200	1,200	(10)	-0.8%
05655000 045302	TELEPHONES	1,120	1,250	1,250	1,250	-	0.0%
05655000 045310	POSTAGE	28	100	100	100	-	0.0%
05655000 045800	TRAVEL	6,000	6,000	6,000	6,000	-	0.0%
05655000 046000	OFFICE SUPPLIES	3,007	3,000	3,000	3,000	-	0.0%
05655000 047400	NEW EQUIPMENT	9,381	-	-	-	-	0.0%
TOTAL ADMINISTRATION		\$ 258,506	\$ 240,250	\$ 243,310	\$ 248,477	\$ 8,227	3.4%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2015 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
ELECTIONS							
05655140 041150	PART TIME PAY	10,718	13,260	13,260	13,512	252	1.9%
05655140 041155	FIRE / POLICE	832	-	-	-	-	0.0%
05655140 041200	FICA	162	918	918	935	17	1.9%
05655140 041205	MEDICARE	184	216	216	219	3	1.4%
05655140 041240	PENSION	177	153	-	-	(153)	-100.0%
05655140 041300	OVERTIME PAY	1,954	1,530	1,530	1,559	29	1.9%
05655140 042910	EMPLOYEE TRAINING	173	450	450	450	-	0.0%
05655140 043225	CONTRACTED SERVICES	480	300	300	300	-	0.0%
05655140 044351	EQUIPMENT MAINTENANCE	616	1,800	1,800	1,800	-	0.0%
05655140 045310	POSTAGE	920	2,000	2,000	2,000	-	0.0%
05655140 045500	PRINT & BINDING	5,588	9,000	9,000	9,000	-	0.0%
05655140 046000	OFFICE SUPPLIES	509	800	800	800	-	0.0%
05655140 046001	ELECTION FOOD	648	900	900	900	-	0.0%
05655140 047400	NEW EQUIPMENT	164	500	500	500	-	0.0%
TOTAL ELECTIONS		\$ 23,125	\$ 31,827	\$ 31,674	\$ 31,975	\$ 148	0.5%

TOWN CLERK'S OFFICE

05655150 041112	STAFF FULL TIME PAY	97,655	106,343	106,435	109,555	3,212	3.0%
05655150 041200	FICA	6,697	6,995	6,855	7,108	113	1.6%
05655150 041205	MEDICARE	1,566	1,638	1,616	1,663	25	1.5%
05655150 041210	DENTAL INSURANCE	421	466	496	496	30	6.4%
05655150 041220	LONG TERM DISABILITY INSURANCE	473	533	533	549	16	3.0%
05655150 041230	HEALTH INSURANCE	6,230	7,116	7,508	7,508	392	5.5%
05655150 041240	PENSION	10,077	11,367	12,024	12,417	1,050	9.2%
05655150 041300	OVERTIME PAY	1,044	1,020	1,020	1,040	20	2.0%
05655150 042910	EMPLOYEE TRAINING	515	1,000	1,000	1,000	-	0.0%
05655150 043500	PROFESSIONAL DUES	310	350	350	350	-	0.0%
05655150 045302	TELEPHONES	340	600	600	600	-	0.0%
05655150 045310	POSTAGE	1,848	2,000	2,000	2,000	-	0.0%
05655150 045400	ADVERTISEMENTS	3,204	3,500	3,500	3,500	-	0.0%
05655150 045501	RECORDS RESTORATION	343	500	500	500	-	0.0%
05655150 046000	OFFICE SUPPLIES	2,716	2,500	2,500	2,500	-	0.0%
TOTAL TOWN CLERK		\$ 133,439	\$ 145,928	\$ 146,937	\$ 150,786	\$ 4,858	3.3%
TOTAL TOWN CLERK AND ELECTIONS		\$ 156,564	\$ 177,755	\$ 178,611	\$ 182,761	\$ 5,006	2.8%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2015 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
GENERAL GOVERNMENT						
05655200 043235	OFFSITE STORAGE	4,004	2,700	2,700	2,700	- 0.0%
05655200 043500	PROFESSIONAL DUES	295	500	500	500	- 0.0%
05655200 043501	COG DUES (Gr. Portland Council of Governments)	18,919	18,919	18,500	18,500	(419) -2.2%
05655200 043502	NATIONAL LEAGUE OF CITY DUES	1,489	1,500	1,500	1,500	- 0.0%
05655200 043504	ETA DUES (Eastern Trail Alliance)	5,000	5,000	5,000	5,000	- 0.0%
05655200 043505	MMA DUES (Maine Municipal Association)	17,989	17,989	18,463	18,463	474 2.6%
05655200 043506	PACTS DUES	4,766	-	-	-	- 0.0%
05655200 043507	BIDD-SACO-OOB TRANSIT	25,000	25,000	25,000	25,000	- 0.0%
05655200 044345	TABLET LICENSING FEES	2,057	3,700	3,700	3,700	- 0.0%
05655200 044350	OFFICE EQUIPMENT	23,626	17,000	17,500	17,500	500 2.9%
05655200 048400	CONTINGENCY	47	700	700	700	- 0.0%
05655200 048721	SCARBOROUGH LAND TRUST	4,000	4,000	4,000	4,000	- 0.0%
TOTAL GENERAL GOVERNMENT		\$ 107,191	\$ 97,008	\$ 97,563	\$ 97,563	\$ 555 0.6%

LEGAL						
05655300 043310	LEGAL GENERAL	67,342	30,000	30,000	30,000	- 0.0%
05655300 043311	LEGAL LITIGATION	27,350	15,000	15,000	15,000	- 0.0%
05655300 043321	ORDINANCE DEVELOPMENT	-	6,000	6,000	6,000	- 0.0%
05655300 043350	LEGAL RETAINER	3,000	4,000	4,000	4,000	- 0.0%
05655300 043360	LEGAL SPECIAL SERVICES	8,272	25,000	25,000	25,000	- 0.0%
TOTAL LEGAL		\$ 105,963	\$ 80,000	\$ 80,000	\$ 80,000	\$ - 0.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2015 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
HUMAN RESOURCES							
05655400 041110	ADMIN. FULL TIME PAY	74,510	86,381	86,381	87,402	1,021	1.2%
05655400 041112	CLERICAL FULL TIME PAY	79,983	89,535	89,191	92,831	3,296	3.7%
05655400 041122	CELL PHONE STIPEND	601	780	780	780	-	0.0%
05655400 041150	PART TIME PAY	1,260	-	-	-	-	0.0%
05655400 041200	FICA	10,057	10,661	11,014	11,335	674	6.3%
05655400 041205	MEDICARE	2,352	2,496	2,577	2,652	156	6.3%
05655400 041210	DENTAL INSURANCE	606	699	744	744	45	6.4%
05655400 041220	LONG TERM DISABILITY INSURANCE	565	448	878	903	455	101.6%
05655400 041230	HEALTH INSURANCE	19,481	22,881	27,637	27,637	4,756	20.8%
05655400 041240	PENSION	8,572	17,597	17,771	18,170	573	3.3%
05655400 041300	OVERTIME PAY	182	2,040	1,020	1,020	(1,020)	-50.0%
05655400 042100	FLEX ADMINISTRATION FEE	4,708	5,092	5,092	5,092	-	0.0%
05655400 042290	EMPLOYEE RECOGNITION	4,468	4,500	4,500	4,500	-	0.0%
05655400 042900	EMPLOYEE ASSISTANCE PROGRAM	1,302	1,361	1,361	1,361	-	0.0%
05655400 042910	EMPLOYEE TRAINING	3,186	4,000	4,000	4,000	-	0.0%
05655400 043211	RECRUITMENT	5,667	6,500	6,500	6,500	-	0.0%
05655400 043500	PROFESSIONAL DUES	781	709	709	709	-	0.0%
05655400 045302	TELEPHONES	805	1,500	1,000	1,000	(500)	-33.3%
05655400 045310	POSTAGE	395	500	500	500	-	0.0%
05655400 045800	TRAVEL	316	450	450	450	-	0.0%
05655400 046000	OFFICE SUPPLIES	1,561	2,000	2,000	2,000	-	0.0%
05655400 046003	TRAINING SUPPLIES	1,378	1,150	1,150	1,150	-	0.0%
05655400 046400	BOOKS	106	300	300	300	-	0.0%
05655410 043225	HR SCARB HOUSING ALLIANCE	-	3,000	-	-	(3,000)	-100.0%
TOTAL HUMAN RESOURCES		\$ 222,843	\$ 264,580	\$ 265,555	\$ 271,036	\$ 6,456	2.4%

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ACCOUNTS FOR:		2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PUBLIC HEALTH & WELFARE							
06666100 041120	STIPEND HEALTH OFFICER	-	1,000	1,000	1,000	-	0.0%
06666100 041150	GA PART TIME PAY	10,325	13,260	13,260	13,512	252	1.9%
06666100 041200	FICA	638	823	823	839	16	1.9%
06666100 041205	MEDICARE	149	193	193	197	4	2.1%
06666100 042910	EMPLOYEE TRAINING	115	200	200	200	-	0.0%
06666100 048500 76001	GENERAL ASSISTANCE BABY SUPPLIES	-	60	60	60	-	0.0%
06666100 048500 76002	GENERAL ASSISTANCE BURIALS	-	1,325	1,325	1,325	-	0.0%
06666100 048500 76004	GENERAL ASSISTANCE ELECTRIC	75	500	500	500	-	0.0%
06666100 048500 76005	GENERAL ASSISTANCE EMERGENCY HOUSING	-	700	700	700	-	0.0%
06666100 048500 76006	GENERAL ASSISTANCE HEATING	-	1,500	2,500	2,500	1,000	66.7%
06666100 048500 76007	GENERAL ASSISTANCE HOUSING	1,536	7,000	6,000	6,000	(1,000)	-14.3%
06666100 048500 76008	GENERAL ASSISTANCE HOUSEHOLD PERSONAL	-	150	150	150	-	0.0%
06666100 048500 76009	GENERAL ASSISTANCE MEDICAL	-	150	150	150	-	0.0%
06666100 048500 76010	GENERAL ASSISTANCE PRESCRIPTIONS	-	250	250	250	-	0.0%
06666100 048500 76011	GENERAL ASSISTANCE PROPANE	-	75	125	125	50	66.7%
06666100 048500 76012	GENERAL ASSISTANCE MISCELLANEOUS	-	100	100	100	-	0.0%
06666100 048500 76013	GENERAL ASSISTANCE FOOD	-	250	200	200	(50)	-20.0%
06666100 048500 76014	GENERAL ASSISTANCE WATER UTILITY	-	75	75	75	-	0.0%
TOTAL PUBLIC HEALTH AND WELFARE		\$ 12,838	\$ 27,611	\$ 27,611	\$ 27,883	\$ 272	1.0%

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ACCOUNTS FOR:		2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
RISK MANAGEMENT							
05655500 042500	UNEMPLOYMENT COMPENSATION	7,000	7,000	12,000	12,000	5,000	71.4%
05655500 042600	WORKER'S COMPENSATION	353,373	363,000	358,813	358,813	(4,187)	-1.2%
05655500 045200	PROPERTY AND LIABILITY INSURANCE	170,485	176,000	179,600	179,600	3,600	2.0%
05655500 045205	DEDUCTIBLES	2,601	4,000	4,000	4,000	-	0.0%
05655500 045207	INSURED IN HOUSE REPAIRS	1,873	2,000	3,500	3,500	1,500	75.0%
05655500 045208	INSURED CONTRACTED REPAIRS	6,757	6,000	6,000	6,000	-	0.0%
TOTAL RISK MANAGEMENT		\$ 542,089	\$ 558,000	\$ 563,913	\$ 563,913	\$ 5,913	1.1%
BENEFITS							
05655550 041231	AFFORDABLE HEALTH CARE ACT	-	-	27,912	27,912	27,912	100.0%
05655550 041410	ADJUSTMENTS	-	28,950	287,702	23,690	(5,260)	-18.2%
05655550 042940	SICK PAY ADJUSTMENTS	175,913	35,000	50,000	50,000	15,000	42.9%
05655550 042945	VAC/COMP PAY ADJUSTMENTS	137,428	100,000	120,000	120,000	20,000	20.0%
TOTAL BENEFITS		\$ 313,341	\$ 163,950	\$ 485,614	\$ 221,602	\$ 57,652	35.2%
PUBLIC INFORMATION							
05655750 045502	TOWN REPORT/MUNICIPAL DIRECTORY	3,125	3,200	3,200	3,200	-	0.0%
TOTAL PUBLIC INFORMATION		\$ 3,125	\$ 3,200	\$ 3,200	\$ 3,200	\$ -	0.0%
ENGINEERING							
05657100 043420	ENGINEERING ENVIRONMENTAL	-	1,500	1,500	1,500	-	0.0%
05657100 043430	ENGINEERING GENERAL	-	4,000	4,000	4,000	-	0.0%
TOTAL ENGINEERING		\$ -	\$ 5,500	\$ 5,500	\$ 5,500	\$ -	0.0%

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ACCOUNTS FOR:		2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
MUNICIPAL BUILDING							
05660800 041112	STAFF FULL TIME PAY	79,747	81,662	81,350	84,054	2,392	2.9%
05660800 041150	PART TIME PAY	13,830	15,300	15,300	15,590	290	1.9%
05660800 041200	FICA	5,890	6,200	6,081	6,361	161	2.6%
05660800 041205	MEDICARE	1,377	1,453	1,422	1,488	35	2.4%
05660800 041210	DENTAL INSURANCE	443	466	496	496	30	6.4%
05660800 041220	LONG TERM DISABILITY INSURANCE	399	409	407	421	12	2.9%
05660800 041230	HEALTH INSURANCE	10,041	10,786	11,548	11,548	762	7.1%
05660800 041240	PENSION	7,764	8,501	7,524	9,242	741	8.7%
05660800 041300	OVERTIME PAY	375	1,530	1,530	1,530	-	0.0%
05660800 042910	EMPLOYEE TRAINING	-	500	500	500	-	0.0%
05660800 043225	CONTRACTED SERVICES	27,836	30,000	30,000	30,000	-	0.0%
05660800 044100	UTILITY - SEWER	4,178	3,300	3,300	3,300	-	0.0%
05660800 044110	UTILITY - WATER	1,854	1,853	1,853	1,853	-	0.0%
05660800 044223	RECYCLING BINS	74	300	300	300	-	0.0%
05660800 044252	GROUNDS MAINTENANCE	4,084	5,500	5,500	5,500	-	0.0%
05660800 044300	BUILDING MAINTENANCE	35,000	30,000	30,000	30,000	-	0.0%
05660800 044301	MB TRI-GENERATION MAINTENANCE	-	-	14,000	14,000	14,000	100.0%
05660800 044320	MISCELLANEOUS MAINTENANCE	306	2,000	2,000	2,000	-	0.0%
05660800 044351	EQUIPMENT MAINTENANCE	96	2,000	2,000	2,000	-	0.0%
05660800 045302	TELEPHONES	1,725	2,000	2,000	2,000	-	0.0%
05660800 046015	OPERATIONAL SUPPLIES	5,176	7,000	6,000	6,000	(1,000)	-14.3%
05660800 046210	UTILITY - GAS	29,183	18,400	42,900	42,900	24,500	133.2%
05660800 046220	UTILITY - ELECTRICITY	49,981	60,000	30,000	30,000	(30,000)	-50.0%
05660800 047400	NEW EQUIPMENT	611	1,500	1,500	1,500	-	0.0%
05660800 047430	NEW FURNITURE	220	1,000	1,000	1,000	-	0.0%
05660800 048000	MISCELLANEOUS EXPENSES	824	500	500	500	-	0.0%
TOTAL MUNICIPAL BUILDING		\$ 281,013	\$ 292,160	\$ 299,011	\$ 304,083	\$ 11,923	4.1%

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ACCOUNTS FOR:	2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE	
PAYMENTS TO OTHER AGENCIES							
05691500 048701	CENTER FOR THERAPEUTIC REC.	3,000	-	-	-	0.0%	
05691500 048703	PARENT AWARENESS	500	372	-	372	0.0%	
05691500 048704	SOUTHERN MAINE AREA ON AGING	4,300	4,300	-	4,300	0.0%	
05691500 048705	SEX ASSAULT	1,000	744	-	(744)	-100.0%	
05691500 048706	RED CROSS	900	670	-	670	0.0%	
05691500 048708	VISITING NURSES	9,300	9,300	-	9,300	0.0%	
05691500 048709	REGIONAL TRANSPORTATION	3,800	2,829	-	2,829	0.0%	
05691500 048710	OPPORTUNITY ALLIANCE	8,600	7,520	-	7,520	0.0%	
05691500 048712	FAMILY CRISIS	1,700	1,266	-	1,266	0.0%	
05691500 048713	HOME HEALTH-VISITING NURSES OF S. MAINE	16,000	17,117	-	17,117	0.0%	
05691500 048714	DAY ONE	900	670	-	670	0.0%	
05691500 048719	HOSPICE OF SOUTHERN MAINE	1,750	1,303	-	1,303	0.0%	
05691500 048720	PROJECT GRACE	10,000	10,000	10,000	-	0.0%	
05691500 048722	MAINE BEHAVIORAL HEALTHCARE	900	670	-	670	0.0%	
05691500 048723	WREATHS ACROSS AMERICA	350	261	-	261	0.0%	
05691500 048727	COMMUNITY COUNSELING CTR	4,000	2,978	-	2,978	0.0%	
05691500 048716	OTHER AGENCIES (To Be Determined)	-	-	-	-	0.0%	
05691500 048728	PROJECT GRACE FUEL ASSISTANCE	-	-	-	744	100.0%	
TOTAL PAYMENTS TO OTHER AGENCIES		\$ 67,000	\$ 60,000	\$ 10,000	\$ 60,000	\$ -	0.0%
TOTAL EXECUTIVE ALL DIVISIONS		\$ 2,070,473.7	\$ 1,970,014	\$ 2,259,888	\$ 2,066,018	\$ 96,004	4.9%

PAYMENTS TO OTHER AGENCIES	2013-14 BUDGET	2014-15 REQUESTS	2014-2015 ADJUSTMENTS
AMERICAN RED CROSS	\$ 670	\$ 1,000	\$ 670
CENTER FOR THERAPEUTIC RECREATION	\$ -	\$ 3,000	\$ -
COMMUNITY COUNSELING CENTER	\$ 2,978	\$ 4,500	\$ 2,978
MAINE BEHAVIORIAL HEALTHCARE	\$ 670	\$ 900	\$ 670
DAY ONE	\$ 670	\$ 1,000	\$ 670
FAMILY CRISIS CENTER	\$ 1,266	\$ 1,700	\$ 1,266
HOME HEALTH VISITING NURSES. SO. MAINE	\$ 17,117	\$ 33,126	\$ 17,117
OPPORTUNITY ALLIANCE	\$ 7,520	\$ 8,600	\$ 7,520
Project G.R.A.C.E.	\$ 10,000	\$ 10,000	\$ 10,000
REGIONAL TRANSPORTATION	\$ 2,829	\$ 3,500	\$ 2,829
SEXUAL ASSAULT RESPONSE SERVICES	\$ 744		\$ -
SO. ME. AREA AGENCY ON AGING	\$ 4,300	\$ 5,500	\$ 4,300
SO ME PARENT AWARENESS	\$ 372	\$ 500	\$ 372
VNA/HOME HEALTH & HOSPICE	\$ 9,300	\$ 9,300	\$ 9,300
HOSPICE OF SOUTHERN MAINE	\$ 1,303	\$ 1,500	\$ 1,303
WREATHS ACROSS AMERICA	\$ 261	\$ 300	\$ 261
BIDDEFORD FREE CLINIC	\$ -	\$ 500	\$ -
PROJECT G.R.A.C.E. FUEL ASSISTANCE	\$ -	\$ -	\$ 744
TOTAL REQUESTS	\$ 60,000	\$ 84,926	\$ 60,000

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FINANCE DEPARTMENT							
ACCOUNTING							
05755000 041110	ACCOUNTING FULL TIME PAY	89,523	91,664	91,664	94,162	2,498	2.7%
05755000 041112	STAFF FULL TIME PAY	102,111	112,636	109,579	112,570	(66)	-0.1%
05755000 041122	FINANCE CELL PHONE STIPEND	420	420	840	840	420	100.0%
05755000 041150	PART TIME PAY	702	-	-	-	-	0.0%
05755000 041200	FICA	11,992	12,309	12,241	12,629	320	2.6%
05755000 041205	MEDICARE	2,805	2,881	2,866	2,957	76	2.6%
05755000 041210	DENTAL INSURANCE	443	466	496	496	30	6.4%
05755000 041220	LONG TERM DISABILITY INSURANCE	954	1,024	1,009	1,039	15	1.5%
05755000 041230	HEALTH INSURANCE	24,418	26,232	28,083	28,083	1,851	7.1%
05755000 041240	PENSION	19,255	20,534	20,530	21,043	509	2.5%
05755000 041300	OVERTIME PAY	1,140	1,020	3,000	3,000	1,980	194.1%
05755000 042910	EMPLOYEE TRAINING	3,784	7,000	10,600	10,600	3,600	51.4%
05755000 043225	CONTRACTED SERVICES	990	7,500	7,000	7,000	(500)	-6.7%
05755000 043300	AUDIT	24,505	29,300	29,300	29,300	-	0.0%
05755000 043301	GASB 45 (OPEB)	-	2,000	2,900	2,900	900	45.0%
05755000 043500	PROFESSIONAL DUES	410	650	540	540	(110)	-16.9%
05755000 045302	PHONES	589	850	500	500	(350)	-41.2%
05755000 045310	POSTAGE	2,967	3,200	3,100	3,100	(100)	-3.1%
05755000 045800	TRAVEL	333	350	350	350	-	0.0%
05755000 046000	OFFICE SUPPLIES	4,830	6,500	5,000	5,000	(1,500)	-23.1%
05755000 046400	BOOKS	50	580	500	500	(80)	-13.8%
05755000 047400	NEW EQUIPMENT	850	2,500	1,700	1,700	(800)	-32.0%
05755000 048385	ACCOUNTING FEES	16,566	10,000	13,000	13,000	3,000	30.0%
TOTAL ACCOUNTING		\$ 309,639	\$ 339,616	\$ 344,798	\$ 351,309	\$ 11,693	3.4%

New fee for the calculations necessary for GASB 45 (OPEB-Other Post Employment Benefits-other than pension).

Training costs for supervisors and staff to stay current with state, federal and accounting laws and regulations.

Contracted Services includes Arbitrage Rebate Calculation for prior year bonds. Also includes various Munis software consulting/training costs.

New Equipment includes annual chair replacement program and replace equipment as it fails.

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ACCOUNTS FOR:		2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
COLLECTIONS/REGISTRATION OFFICE							
05756410 041112	STAFF FULL TIME PAY	216,403	222,583	212,975	214,264	(8,319)	-3.7%
05756410 041122	CELL PHONE STIPEND	-		420	420	420	100.0%
05756410 041150	PART TIME PAY	668	-	2,500	2,500	2,500	100.0%
05756410 041200	FICA	14,346	15,127	14,159	14,244	(883)	-5.8%
05756410 041205	MEDICARE	3,355	3,521	3,314	3,333	(188)	-5.3%
05756410 041210	DENTAL INSURANCE	886	932	992	992	60	6.4%
05756410 041220	LONG TERM DISABILITY INSURANCE	1,081	1,115	1,067	1,073	(42)	-3.8%
05756410 041230	HEALTH INSURANCE	27,959	29,918	28,029	28,029	(1,889)	-6.3%
05756410 041240	PENSION	22,357	24,405	19,413	19,701	(4,704)	-19.3%
05756410 041300	OVERTIME PAY	16,712	16,320	15,000	15,000	(1,320)	-8.1%
05756410 042910	EMPLOYEE TRAINING	3,017	2,500	3,680	3,680	1,180	47.2%
05756410 043110	REGISTRY OF DEEDS	4,353	4,600	4,600	4,600	-	0.0%
05756410 043224	COLLECTION SERVICE FEES	1,184	1,500	1,200	1,200	(300)	-20.0%
05756410 043465	CREDIT CARD FEES (FOR ACCEPTING CARDS)	9,746	11,000	10,000	10,000	(1,000)	-9.1%
05756410 043500	PROFESSIONAL DUES	-	125	125	125	-	0.0%
05756410 045302	PHONES	1,269	1,225	1,100	1,100	(125)	-10.2%
05756410 045310	POSTAGE	11,216	11,000	11,200	11,200	200	1.8%
05756410 045500	PRINT & BINDING	3,380	4,200	4,200	4,200	-	0.0%
05756410 045800	TRAVEL EXPENSE	-	200	200	200	-	0.0%
05756410 046000	OFFICE SUPPLIES	2,419	2,600	2,600	2,600	-	0.0%
05756410 046400	BOOKS	100	100	100	100	-	0.0%
05756410 048725	SACO PATHFINDERS SNOWMOBILE	2,780	-	3,150	3,150	3,150	100.0%
TOTAL TAX COLLECTOR/VEHICLE REGISTRATION OFFICE		\$ 343,232	\$ 352,971	\$ 340,024	\$ 341,711	\$ (11,260)	-3.2%

Part time pay position would be used sporadically during the year to help cover vacation and sick time in collections. Assumes 2 week's vacation for five individuals for 50 days that would need to be covered and any sick time off. \$5,000 covers 40 days.

Overtime costs reduced due to potential part time position. This would increase if part time position is eliminated.

Ongoing training for staff newly hired in 2014. Training for the new hire to replace the position retiring in 2015.

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PURCHASING OFFICE						
05756300 041111						
STAFF FULL TIME PAY	-	-	-	-	-	0.0%
05756300 041114						
CLERICAL FULL TIME PAY	40,976	42,723	43,452	46,967	4,244	9.9%
05756300 041120						
PURCHASING STIPEND	2,101	2,144	2,144	-	(2,144)	-100.0%
05756300 041200						
FICA	2,725	2,888	3,061	3,142	254	8.8%
05756300 041205						
MEDICARE	637	692	716	736	44	6.4%
05756300 041210						
DENTAL INSURANCE	222	233	248	248	15	6.4%
05756300 041220						
LONG TERM DISABILITY INSURANCE	205	214	218	224	10	4.7%
05756300 041230						
HEALTH INSURANCE	6,605	7,095	7,596	7,596	501	7.1%
05756300 041240						
PENSION	1,820	1,900	2,421	2,559	659	34.7%
05756300 041300						
OVERTIME	1,632	2,550	4,000	4,000	1,450	56.9%
05756300 042910						
EMPLOYEE TRAINING	(270)	1,000	100	100	(900)	-90.0%
05756300 043225						
CONTRACTED SERVICE	170	180	170	170	(10)	-5.6%
05756300 043500						
PROFESSIONAL DUES	-	25	25	25	-	0.0%
05756300 045302						
PHONES	85	200	80	80	(120)	-60.0%
05756300 045310						
POSTAGE	33	50	50	50	-	0.0%
05756300 045800						
TRAVEL	-	100	300	300	200	200.0%
05756300 046000						
OFFICE SUPPLIES	189	300	100	100	(200)	-66.7%
05756300 047400						
NEW EQUIPMENT	-	200	180	180	(20)	-10.0%
TOTAL PURCHASING OFFICE	\$ 57,130	\$ 62,494	\$ 64,861	\$ 66,477	\$ 3,983	6.4%
TOTAL FINANCE ALL DIVISIONS	\$ 710,001	\$ 755,081	\$ 749,683	\$ 759,497	\$ 4,416	0.6%

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ACCOUNTS FOR:		2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
ASSESSOR'S OFFICE							
05756500 041110	ADMIN FULL TIME PAY	83,357	89,868	86,050	87,402	(2,466)	-2.7%
05756500 041112	STAFF FULL TIME PAY	93,746	96,139	97,169	100,069	3,930	4.1%
05756500 041200	FICA	12,355	11,507	11,239	11,537	30	0.3%
05756500 041205	MEDICARE	2,890	2,691	2,630	2,700	9	0.3%
05756500 041210	DENTAL INSURANCE	636	699	744	744	45	6.4%
05756500 041220	LONG TERM DISABILITY INSURANCE	879	923	918	940	17	1.8%
05756500 041230	HEALTH INSURANCE	15,104	21,232	24,496	24,496	3,264	15.4%
05756500 041240	PENSION	17,520	19,467	21,219	21,916	2,449	12.6%
05756500 042910	EMPLOYEE TRAINING	1,371	3,000	4,000	4,000	1,000	33.3%
05756500 043110	REGISTRY OF DEEDS	1,566	2,000	2,000	2,000	-	0.0%
05756500 043500	PROFESSIONAL DUES	265	530	730	730	200	37.7%
05756500 045302	PHONES	1,105	1,200	1,200	1,200	-	0.0%
05756500 045310	POSTAGE	1,091	1,400	1,400	1,400	-	0.0%
05756500 045500	MAPPING	1,006	2,000	2,000	2,000	-	0.0%
05756500 045800	TRAVEL	3,118	4,600	5,402	5,402	802	17.4%
05756500 046000	OFFICE SUPPLIES	1,091	1,500	2,000	2,000	500	33.3%
TOTAL ASSESSING		\$ 237,100	\$ 258,756	\$ 263,197	\$ 268,536	\$ 9,780	3.8%

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MANAGEMENT INFORMATION SYSTEMS							
05855600 041110	ADMIN FULL TIME PAY	98,777	97,274	97,781	98,967	1,693	1.7%
05855600 041112	STAFF FULL TIME PAY	234,762	345,715	395,888	403,981	58,266	16.9%
05855600 041122	IS CELL PHONE STIPEND	35	-	1,000	1,000	1,000	100.0%
05855600 041150	PART TIME PAY	9,188	12,532	16,500	16,814	4,282	34.2%
05855600 041200	FICA	20,403	27,704	31,067	32,171	4,467	16.1%
05855600 041205	MEDICARE	4,772	6,482	7,271	7,529	1,047	16.2%
05855600 041210	DENTAL INSURANCE	1,159	1,631	1,736	1,736	105	6.4%
05855600 041220	LONG TERM DISABILITY INSURANCE	1,354	2,197	2,300	2,575	378	17.2%
05855600 041230	HEALTH INSURANCE	35,594	52,857	58,276	58,276	5,419	10.3%
05855600 041240	PENSION	26,483	45,856	54,283	56,196	10,340	22.5%
05855600 042910	EMPLOYEE TRAINING	1,500	5,000	5,500	5,500	500	10.0%
05855600 043225	CONTRACTED SERVICES	13,442	-	-	-	-	0.0%
05855600 044310	VEHICLE MAINTENANCE PARTS	2,219	2,636	3,500	3,500	864	32.8%
05855600 044340	HARDWARE MAINTENANCE	84,368	110,758	144,188	144,188	33,430	30.2%
05855600 044345	SOFTWARE MAINTENANCE	168,542	201,326	262,589	262,589	61,263	30.4%
05855600 045301	INTERNET	12,798	14,146	14,146	14,146	-	0.0%
05855600 045302	PHONES	3,920	10,364	5,400	5,400	(4,964)	-47.9%
05855600 045800	TRAVEL	327	500	500	500	-	0.0%
05855600 046000	OFFICE SUPPLIES	619	2,000	2,000	2,000	-	0.0%
05855600 046260	VEHICLE FUEL GAS	428	1,350	1,500	1,500	150	11.1%
05855600 046400	BOOKS	154	2,000	2,000	2,000	-	0.0%
TOTAL MANAGEMENT INFORMATION SYSTEMS		\$ 720,842	\$ 942,328	\$ 1,107,425	\$ 1,120,568	\$ 178,240	18.9%

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ACCOUNTS FOR:		2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PLANNING DEPARTMENT							
PLANNING ADMINISTRATION							
05957000 041110	ADMIN FULL TIME PAY	81,099	83,040	86,050	85,260	2,220	2.7%
05957000 041111	MANAGERS FULL TIME PAY	134,763	141,573	140,295	143,687	2,114	1.5%
05957000 041112	STAFF FULL TIME PAY	185,370	246,729	244,398	242,447	(4,282)	-1.7%
05957000 041114	CLERICAL FULL TIME PAY	90,106	92,270	92,103	94,038	1,768	1.9%
05957000 041122	PLANNING CELL PHONE STIPEND	-	-	840	840	840	100.0%
05957000 041150	PART TIME PAY	1,040	765	765	780	15	2.0%
05957000 041200	FICA	32,359	35,034	35,272	35,490	456	1.3%
05957000 041205	MEDICARE	7,568	8,196	8,253	8,304	108	1.3%
05957000 041210	DENTAL INSURANCE	1,547	1,864	1,984	1,984	120	6.4%
05957000 041220	LONG TERM DISABILITY INSURANCE	2,340	2,790	2,820	2,834	44	1.6%
05957000 041230	HEALTH INSURANCE	46,830	58,207	62,199	62,199	3,992	6.9%
05957000 041240	PENSION	48,734	57,262	58,243	58,662	1,400	2.4%
05957000 041300	OVERTIME PAY	14,621	7,650	10,500	10,700	3,050	39.9%
05957000 042910	EMPLOYEE TRAINING	5,987	8,000	8,000	8,000	-	0.0%
05957000 042921	UNIFORMS	-	800	800	800	-	0.0%
05957000 043320	LEGAL / ORDINANCE ENFORCEMENT	39,112	36,000	36,000	36,000	-	0.0%
05957000 043500	PROFESSIONAL DUES	1,303	1,000	1,250	1,250	250	25.0%
05957000 044310	VEHICLE MAINTENANCE PARTS	495	4,250	3,250	3,250	(1,000)	-23.5%
05957000 045302	TELEPHONES	3,441	6,500	6,500	6,500	-	0.0%
05957000 045310	POSTAGE	1,059	1,750	1,750	1,750	-	0.0%
05957000 045800	TRAVEL	862	2,000	2,000	2,000	-	0.0%
05957000 046000	OFFICE SUPPLIES	2,018	3,250	3,250	3,250	-	0.0%
05957000 046260	VEHICLE FUEL GAS	473	4,250	3,250	3,250	(1,000)	-23.5%
05957000 046400	BOOKS	56	900	900	900	-	0.0%
TOTAL PLANNING OFFICE		\$ 701,182	\$ 804,080	\$ 810,672	\$ 814,175	\$ 10,095	1.3%

ENGINEERING SERVICES - CONTRACTED

05957100 043400	ENGINEERING	10,679	12,500	12,500	12,500	-	0.0%
05957100 043410	ENGINEERING - REIMBURSABLE	14,911	30,000	30,000	30,000	-	0.0%
TOTAL ENGINEERING		\$ 25,590	\$ 42,500	\$ 42,500	\$ 42,500	\$ -	0.0%

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ACCOUNTS FOR:		2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
BOARDS AND COMMITTEES							
ZONING BOARD OF APPEALS							
05957250 041200	ZBA FICA	37	67	62	63	(4)	-6.0%
05957250 041205	MEDICARE	9	17	15	15	(2)	-11.8%
05957250 041240	PENSION	58	102	110	112	10	9.8%
05957250 041300	ZBA OVERTIME PAY	582	1,020	1,000	1,019	(1)	-0.1%
05957250 043110	REGISTRY OF DEEDS	66	150	150	150	-	0.0%
05957250 045400	ADVERTISEMENTS	1,017	1,250	1,250	1,250	-	0.0%
05957250 048000	ZBA MISCELLANEOUS EXPENSES	113	125	125	125	-	0.0%
PLANNING BOARD							
05957260 041200	FICA	107.73	132	115	117	(15)	-11.4%
05957260 041205	MEDICARE	25.24	31	27	27	(4)	-12.9%
05957260 041240	PENSION	168.44	204	204	207	3	1.5%
05957260 041300	OVERTIME PAY	1,644.48	2,040	1,850	1,885	(155)	-7.6%
05957260 045400	ADVERTISEMENT	3,709.80	3,500	3,500	3,500	-	0.0%
05957260 045500	PRINTING & BINDING	2,268.00	1,000	1,000	1,000	-	0.0%
05957260 045504	PLANNING/ZONING INITIATIVES	34,505.18	50,000	50,000	50,000	-	0.0%
05957260 046000	OFFICE SUPPLIES	-	100	100	100	-	0.0%
05957260 048000	PLANNING BOARD MISC EXPENSES	439.02	450	450	450	-	0.0%
CONSERVATION COMMISSION							
05957270 043225	CONTRACTED SERVICES	-	350	350	350	-	0.0%
TOTAL BOARDS AND COMMITTEES							
		\$ 44,750	\$ 60,538	\$ 60,308	\$ 60,370	\$ (168)	-0.3%
TOTAL PLANNING DEPARTMENT ALL DIVISIONS							
		\$ 771,523	\$ 907,118	\$ 913,480	\$ 917,045	\$ 9,927	1.1%

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ACCOUNTS FOR:	2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
COMMUNITY SERVICES SUMMARY						
Community Services Expenses - Admin. & Programs	\$ 1,909,404	\$ 1,916,504	\$ 1,907,610	\$ 1,929,541	\$ 13,037	0.7%
Less Revenues	\$ (1,583,941)	\$ (1,602,800)	\$ (1,594,756)	\$ (1,596,756)	\$ 6,044	-0.4%
Community Services (NET)	\$ 325,463	\$ 313,704	\$ 312,854	\$ 332,785	\$ 19,081	6.1%
Community Services - Oak Hill Building Mgt.	\$ 32,246	\$ 34,362	\$ 33,762	\$ 33,902	\$ (460)	-1.3%
Less Revenues	\$ (73,827)	\$ (75,627)	\$ (79,748)	\$ (79,748)	\$ (4,121)	5.4%
Oak Hill Professional Building Mgt. (NET)	\$ (41,581)	\$ (41,265)	\$ (45,986)	\$ (45,846)	\$ (4,581)	11.1%
Community Services - Beach Mgt.	\$ 195,610	\$ 204,192	\$ 238,890	\$ 241,317	\$ 37,125	18.2%
Less Revenues	\$ (332,675)	\$ (226,520)	\$ (270,591)	\$ (270,591)	\$ (44,071)	19.5%
*Beach Management (NET)	\$ (137,065)	\$ (22,328)	\$ (31,701)	\$ (29,274)	\$ (6,946)	31.1%
Community Services - Senior Programs	81,029	\$ 91,870	\$ 98,141	\$ 104,963	\$ 13,093	14.3%
Less Revenues	\$ (20,923)	\$ (18,436)	\$ (23,500)	\$ (23,500)	\$ (5,064)	27.5%
Senior Programs (NET)	\$ 60,106	\$ 73,434	\$ 74,641	\$ 81,463	\$ 8,029	10.9%
TOTAL CS APPROPRIATION	2,218,289	\$ 2,246,928	\$ 2,278,403	\$ 2,309,723	\$ 62,795	2.8%
TOTAL CS REVENUES	\$ (2,011,366)	\$ (1,923,383)	\$ (1,968,595)	\$ (1,970,595)	\$ (47,212)	2.5%
TOTAL CS NET BUDGET	\$ 206,923	\$ 323,545	\$ 309,808	\$ 339,128	\$ 15,583	4.8%

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ACCOUNTS FOR:		2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
COMMUNITY SERVICES							
ADMINISTRATION							
06255000 041110	ADMIN FULL TIME PAY	89,523	91,664	91,664	94,162	2,498	2.7%
06255000 041113	OFFICE MANAGER	47,252	48,651	48,651	49,962	1,311	2.7%
06255000 041114	CLERICAL FULL TIME	22,352	23,039	23,873	23,675	636	2.8%
06255000 041200	FICA	10,011	9,823	10,020	10,353	530	5.4%
06255000 041205	MEDICARE	2,342	2,300	2,321	2,422	122	5.3%
06255000 041210	DENTAL INSURANCE	576	606	643	644	38	6.3%
06255000 041220	LONG TERM DISABILITY INSURANCE	786	819	819	843	24	2.9%
06255000 041230	HEALTH INSURANCE	21,162	22,734	24,254	24,254	1,520	6.7%
06255000 041240	PENSION	16,726	16,828	15,817	17,318	490	2.9%
06255000 041300	OVERTIME PAY	1,148	1,836	1,836	1,836	-	0.0%
06255000 042910 62010:	EMPLOYEE TRAINING	3,576	4,050	4,050	4,050	-	0.0%
06255000 043500	PROFESSIONAL DUES	895	895	895	895	-	0.0%
06255000 045302	TELEPHONES	765	780	780	780	-	0.0%
06255000 045310	POSTAGE	3,483	2,800	2,800	2,800	-	0.0%
06255000 045311	PASSPORT POSTAGE	1,293	1,000	1,000	1,000	-	0.0%
06255000 045500	BROCHURE	3,485	2,500	2,500	2,500	-	0.0%
06255000 045800	TRAVEL	3,027	3,250	3,250	3,250	-	0.0%
06255000 046015	MISCELLANEOUS SUPPLIES	2,449	2,800	2,800	2,800	-	0.0%
06255000 046260	VEHICLE FUEL/GAS	14,331	12,000	13,000	13,000	1,000	8.3%
06255000 047400	NEW EQUIPMENT	3,115	2,300	2,300	2,300	-	0.0%
TOTAL ADMINISTRATION		\$ 248,298	\$ 250,675	\$ 253,273	\$ 258,844	\$ 8,169	3.3%

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ACCOUNTS FOR:	2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
RECREATION						
06255500 041111	RECREATION MANAGER	28,006	29,178	30,486	31,126	1,948 6.7%
06255500 041112	PROGRAM COORDINATOR	26,078	26,285	28,430	32,877	6,592 25.1%
06255500 041118	SITE SUPERVISOR/REC LEADER	1,810	5,100	5,100	5,100	- 0.0%
06255500 041122	CELL PHONE STIPEND	840	420	420	420	- 0.0%
06255500 041200	FICA	3,696	3,863	3,826	4,335	472 12.2%
06255500 041205	MEDICARE	864	911	895	1,014	103 11.3%
06255500 041210	DENTAL INSURANCE	288	310	321	321	11 3.5%
06255500 041220	LONG TERM DISABILITY INSURANCE	268	284	284	320	36 12.7%
06255500 041230	HEALTH INSURANCE	8,398	9,021	9,657	9,657	636 7.1%
06255500 041240	PENSION	5,952	6,251	3,479	3,147	(3,104) -49.7%
06255500 041300	OVERTIME PAY	1,565	1,020	1,020	1,020	- 0.0%
06255500 045800	TRAVEL	791	1,000	1,000	1,000	- 0.0%
TOTAL RECREATION		\$ 78,555	\$ 83,643	\$ 84,918	\$ 90,337	\$ 6,694 8.0%

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ACCOUNTS FOR:		2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
YOUTH PROGRAMS							
06260000 041150	PART TIME PAY	136,730	142,800	142,800	142,800	-	0.0%
06260000 041156	CAMP FEES	36,198	38,760	38,760	38,760	-	0.0%
06260000 041200	FICA	10,739	11,258	11,258	11,258	-	0.0%
06260000 041205	MEDICARE	2,512	2,635	2,635	2,635	-	0.0%
06260000 042910	EMPLOYEE TRAINING	683	1,500	1,500	1,500	-	0.0%
06260000 042950	INFECTIOUS DISEASE CONTROL	520	500	500	500	-	0.0%
06260000 043225	CONTRACTED SERVICES	28,549	28,000	28,000	28,000	-	0.0%
06260000 046015	MISCELLANEOUS SUPPLIES	8,470	6,000	6,000	6,000	-	0.0%
06260000 047400	NEW EQUIPMENT	233	1,000	1,000	1,000	-	0.0%
06260000 048100	YOUTH IN-HOUSE PROGRAMS	3,538	3,500	3,500	3,500	-	0.0%
06260000 048101	CONTRACTED PROGRAMS	49,696	50,000	50,000	50,000	-	0.0%
06260000 048103	SPECIAL EVENTS	71,311	60,000	60,000	60,000	-	0.0%
YOUTH BASKETBALL							
06260010 041150	PART TIME PAY	-	714	714	714	-	0.0%
06260010 041200	FICA	-	45	45	45	-	0.0%
06260010 041205	MEDICARE	-	12	12	12	-	0.0%
06260010 046020	PROGRAM SUPPLIES	8,667	8,000	8,000	8,000	-	0.0%
06260010 047400	NEW EQUIPMENT	1,648	2,000	2,000	2,000	-	0.0%
SOCCER PROGRAMS							
06260040 046020	PROGRAM SUPPLIES	13,793	20,500	20,500	20,500	-	0.0%
LEARN TO SKI							
06260050 041150	PART TIME PAY	299	4,080	4,080	4,080	-	0.0%
06260050 041200	FICA	19	253	253	253	-	0.0%
06260050 041205	MEDICARE	4	60	60	60	-	0.0%
06260050 048101	CONTRACTED PROGRAMS	15,588	20,000	20,000	20,000	-	0.0%
TOTAL YOUTH PROGRAMS		\$ 389,194	\$ 401,617	\$ 401,617	\$ 401,617	\$ -	0.0%

ADULT PROGRAMS

06260160 041150	PART TIME PAY	8,035	8,670	8,670	8,670	-	0.0%
06260160 041200	FICA	464	538	538	538	-	0.0%
06260160 041205	MEDICARE	109	127	127	127	-	0.0%
06260160 046015	MISCELLANEOUS SUPPLIES	489	1,000	1,000	1,000	-	0.0%
06260160 048000	MISCELLANEOUS EXPENSES	-	1,122	1,122	1,122	-	0.0%
06260160 048101	CONTRACTED PROGRAMS	1,571	1,500	1,500	1,500	-	0.0%
TOTAL ADULT PROGRAMS		\$ 10,669	\$ 12,957	\$ 12,957	\$ 12,957	\$ -	0.0%

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ACCOUNTS FOR:		2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
COMMUNITY PROGRAMS							
06260250 046022	TICKET PURCHASES	24,794	20,000	20,000	20,000	-	0.0%
06260250 048100	SPECIAL EVENTS	20,895	20,000	21,000	21,000	1,000	5.0%
TOTAL COMMUNITY PROGRAMS		\$ 45,688	\$ 40,000	\$ 41,000	\$ 41,000	\$ 1,000	2.5%
CABLE TV							
06260300 041112	STAFF FULL TIME PAY	37,254	38,399	34,671	35,735	(2,664)	-6.9%
06260300 041122	CS CABLE TV CELL PHONE STIPEND	-	-	420	420	420	100.0%
06260300 041150	PART TIME PAY	9,645	11,220	11,220	11,220	-	0.0%
06260300 041157	PROGRAM DIRECTOR	11,680	11,818	11,818	11,818	-	0.0%
06260300 041200	FICA	2,909	3,696	3,771	3,843	147	4.0%
06260300 041205	MEDICARE	680	868	882	898	30	3.5%
06260300 041210	DENTAL INSURANCE	222	233	248	248	15	6.4%
06260300 041220	LONG TERM DISABILITY INSURANCE	180	192	174	179	(13)	-6.8%
06260300 041230	HEALTH INSURANCE	6,882	8,744	1,990	1,990	(6,754)	-77.2%
06260300 041240	PENSION	3,746	3,891	3,614	3,781	(110)	-2.8%
06260300 041300	OVERTIME PAY	790	510	510	510	-	0.0%
06260300 042910	EMPLOYEE TRAINING	-	200	200	200	-	0.0%
06260300 043225	CONTRACTED SERVICES	6,914	6,500	6,500	6,500	-	0.0%
06260300 043500	PROFESSIONAL DUES	-	350	350	350	-	0.0%
06260300 044351	EQUIPMENT MAINTENANCE	696	1,000	1,000	1,000	-	0.0%
06260300 046020	SPECIAL PROGRAMS	80	250	250	250	-	0.0%
06260300 047400	NEW EQUIPMENT	1,596	1,000	1,000	1,000	-	0.0%
TOTAL CABLE TV		\$ 83,272	\$ 88,871	\$ 78,618	\$ 79,942	\$ (8,929)	-10.0%

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CHILD CARE							
06260400 041111	MANAGER FULL TIME PAY	44,937	52,994	47,023	51,876	(1,118)	-2.1%
06260400 041112	STAFF FULL TIME PAY	97,554	99,256	100,417	100,316	1,060	1.1%
06260400 041122	CELL PHONE STIPEND	1,208	1,260	1,260	1,260	-	0.0%
06260400 041150	PART TIME PAY	189,729	185,640	185,640	185,640	-	0.0%
06260400 041160	INCENTIVE PAY	8,535	9,180	9,180	9,180	-	0.0%
06260400 041200	FICA	20,995	21,282	21,063	21,407	125	0.6%
06260400 041205	MEDICARE	4,911	4,967	4,951	5,008	41	0.8%
06260400 041210	DENTAL INSURANCE	735	792	844	844	52	6.6%
06260400 041220	LONG TERM DISABILITY INSURANCE	714	763	736	764	1	0.1%
06260400 041230	HEALTH INSURANCE	26,682	29,730	31,382	31,382	1,652	5.6%
06260400 041240	PENSION	13,442	14,614	14,326	15,448	834	5.7%
06260400 041300	OVERTIME PAY	2,701	2,040	2,040	2,040	-	0.0%
06260400 042910	EMPLOYEE TRAINING	2,993	3,500	3,500	3,500	-	0.0%
06260400 042950	INFECTIOUS DISEASE CONTROL	-	750	750	750	-	0.0%
06260400 043225	CONTRACTED SERVICES	168	2,000	2,000	2,000	-	0.0%
06260400 043600	LICENSES AND FEES	637	800	800	800	-	0.0%
06260400 044320	MISCELLANEOUS MAINTENANCE	184	225	225	225	-	0.0%
06260400 044410	LEASES LAND	29,440	30,000	30,000	30,000	-	0.0%
06260400 045302	TELEPHONES	1,044	1,500	620	620	(880)	-58.7%
06260400 045400	ADVERTISEMENT	605	500	500	500	-	0.0%
06260400 045800	TRAVEL	326	750	750	750	-	0.0%
06260400 046001	FOOD	29,244	32,000	32,000	32,000	-	0.0%
06260400 046020	SPECIAL PROGRAMS	7,283	10,000	5,000	5,000	(5,000)	-50.0%
06260400 048102	FIELD TRIPS	1,850	3,500	3,500	3,500	-	0.0%
NARRAGANSETT		-	-	-	-	-	0.0%
06260480 041150	PART TIME PAY	5,858	6,630	6,630	6,756	126	1.9%
06260480 041200	FICA	363	412	412	419	7	1.7%
06260480 041205	MEDICARE	85	97	97	99	2	2.1%
06260480 043225	CONTRACTED SERVICES	2,033	2,000	2,000	2,000	-	0.0%
06260480 044300	BUILDING MAINTENANCE & UTILITIES	7,670	750	750	750	-	0.0%
06260480 044320	MISCELLANEOUS MAINTENANCE	47	750	750	750	-	0.0%
06260480 045302	TELEPHONES	1,208	2,170	2,170	2,170	-	0.0%
06260480 046000	OFFICE SUPPLIES	418	500	500	500	-	0.0%
06260480 046029	CUSTODIAL SUPPLIES	919	2,000	2,000	2,000	-	0.0%
06260480 047400	NEW EQUIPMENT	2,384	2,000	2,000	2,000	-	0.0%
06260480 047430	NEW FURNITURE	2,333	750	750	750	-	0.0%
TOTAL CHILDCARE & NARRAGANSETT		\$ 509,232	\$ 526,102	\$ 516,566	\$ 523,004	\$ (3,098)	-0.6%

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ACCOUNTS FOR:	2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
GROUNDS MAINTENANCE						
06260600 041111	MANAGER FULL TIME PAY	49,379	50,551	50,824	51,876	1,325 2.6%
06260600 041112	STAFF FULL TIME PAY	79,622	81,715	83,540	85,135	3,420 4.2%
06260600 041150	PART TIME PAY	29,536	27,540	27,540	27,540	- 0.0%
06260600 041200	FICA	10,168	10,343	10,369	10,543	200 1.9%
06260600 041205	MEDICARE	2,379	2,422	2,426	2,468	46 1.9%
06260600 041210	DENTAL INSURANCE	665	699	744	744	45 6.4%
06260600 041220	LONG TERM DISABILITY INSURANCE	645	662	674	687	25 3.8%
06260600 041230	HEALTH INSURANCE	13,206	14,172	15,054	15,054	882 6.2%
06260600 041240	PENSION	13,563	13,990	14,045	14,348	358 2.6%
06260600 041300	OVERTIME PAY	2,454	3,570	3,570	3,570	- 0.0%
06260600 042910	EMPLOYEE TRAINING	-	200	200	200	- 0.0%
06260600 043225 69000:	CONTRACTED SERV (HSF, PF, WF, SBP, MP, BPP)	38,516	14,177	15,177	15,177	1,000 7.1%
06260600 043227	FIELD LINING	7,030	8,600	8,600	8,600	- 0.0%
06260600 043228	ORGANICS - ATHLETIC FIELD	108,506	92,293	92,293	92,293	- 0.0%
06260600 043230	TENNIS COURT	3,911	4,000	4,000	4,000	- 0.0%
06260600 044100 69003:	SEWER CHARGES (WP, MP, BPP)	1,260	3,200	3,200	3,200	- 0.0%
06260600 044110 69000:	WATER CHARGES (HS, PF, WP, SBP, MP, BPP)	13,902	14,322	14,322	14,322	- 0.0%
06260600 044252	INFIELD PREPARATION	-	23,000	23,000	23,000	- 0.0%
06260600 044253	TRIM/PRUNE	2,800.00	2,000	2,000	2,000	- 0.0%
06260600 044254	PROPERTY MAINTENANCE	49,892.48	44,000	44,000	44,000	- 0.0%
06260600 044255	LONG HAY MOWING	-	1,000	1,000	1,000	- 0.0%
06260600 044300 69010:	BUILDING REPAIRS (MP, BLPP)	-	1,500	1,500	1,500	- 0.0%
06260600 044310	VEHICLE MAINTENANCE	31,407	15,000	16,000	16,000	1,000 6.7%
06260600 044320	MISCELLANEOUS MAINTENANCE	12,007	6,000	8,000	8,000	2,000 33.3%
06260600 044320 69002:	FIELD REPAIRS (PF, WF, SPF,MP)	1,254	1,850	1,850	1,850	- 0.0%
06260600 045302	WILEY PARK PHONE	1,091.49	800	800	800	- 0.0%
06260600 045800	TRAVEL EXPENSE	999.96	1,000	1,000	1,000	- 0.0%
06260600 046000	OFFICE SUPPLIES	-	200	200	200	- 0.0%
06260600 046015 69002:	MISCELLANEOUS FIELD SUPPLIES	19,764	14,200	14,200	14,200	- 0.0%
06260600 046210 69000:	FIELDS GAS UTILITY	4,332	4,650	4,650	4,650	- 0.0%
06260600 046220 69000:	FIELDS ELECTRICITY UTILITY	19,436	29,000	29,000	29,000	- 0.0%
06260600 046261 69003:	FIELDS PROPANE FUEL	4,269	7,000	5,000	5,000	(2,000) -28.6%
06260600 047150	LAND IMPROVEMENTS	1,352.00	2,500	2,500	2,500	- 0.0%
06260600 047400	NEW EQUIPMENT	1,531.10	500	1,000	1,000	500 100.0%
TOTAL GROUNDS MAINTENANCE		\$ 524,879	\$ 496,656	\$ 502,278	\$ 505,457	\$ 8,801 1.8%

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ICE RINK							
06260700 041122	CELL PHONE STIPEND	840	840	840	840	-	0.0%
06260700 041150	PART TIME PAY	2,805	4,080	4,080	4,080	-	0.0%
06260700 041200	FICA	174	253	253	253	-	0.0%
06260700 041205	MEDICARE	41	60	60	60	-	0.0%
06260700 043225	CONTRACTED SERVICES	1,834	500	500	500	-	0.0%
06260700 044100	SEWER	3,512	1,100	1,500	1,500	400	36.4%
06260700 046001	FOOD	473	1,250	1,250	1,250	-	0.0%
06260700 046015	MISCELLANEOUS SUPPLIES	590	200	200	200	-	0.0%
06260700 046210	UTILITY GAS ICE RINK	5,072	2,700	2,700	2,700	-	0.0%
06260700 046220	UTILITY ELECTRICITY	2,831	3,000	3,000	3,000	-	0.0%
TOTAL ICE RINK		\$ 18,173	\$ 13,983	\$ 14,383	\$ 14,383	\$ 400	2.9%
MOSQUITO CONTROL							
06260900 046021	MOSQUITO CONTROL	1,444	2,000	2,000	2,000	-	0.0%
TOTAL MOSQUITO CONTROL		\$ 1,444	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL COMMUNITY SERVICES OPERATIONAL		\$ 1,909,404	\$ 1,916,504	\$ 1,907,610	\$ 1,929,541	\$ 13,037	0.7%
OAK HILL PROFESSIONAL BUILDING							
06260810 041150	PART TIME PAY	4,941	6,834	6,834	6,964	130	1.9%
06260810 041200	FICA	309	424	424	432	8	1.9%
06260810 041205	MEDICARE	72	99	99	101	2	2.0%
06260810 043225	CONTRACTED SERVICES	4,564	4,500	4,500	4,500	-	0.0%
06260810 044100	UTILITY SEWER	347	380	380	380	-	0.0%
06260810 044110	UTILITY WATER	699	725	725	725	-	0.0%
06260810 044215	REFUSE COLLECTION	608	1,700	1,500	1,500	(200)	-11.8%
06260810 044223	RECYCLE BINS	-	500	100	100	(400)	-80.0%
06260810 044300	BLDG. MAINTENANCE	4,843	2,000	2,000	2,000	-	0.0%
06260810 046015	MISCELLANEOUS SUPPLIES	1,325	1,000	1,000	1,000	-	0.0%
06260810 046031	CLEAN SUPPLIES	-	500	500	500	-	0.0%
06260810 046220	UTILITY ELECTRICITY	5,521	8,000	8,000	8,000	-	0.0%
06260810 046240	UTILITY HEATING FUEL	8,554	7,500	7,500	7,500	-	0.0%
06260810 047400	NEW EQUIPMENT	464	200	200	200	-	0.0%
TOTAL OAK HILL PROFESSIONAL BUILDING		\$ 32,246	\$ 34,362	\$ 33,762	\$ 33,902	\$ (460)	-1.3%

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BEACH ACCOUNTS						
FERRY BEACH						
06261040 041150	PART TIME PAY	18,000	18,360	18,360	18,360	- 0.0%
06261040 041200	FICA	1,122	1,146	1,146	1,146	- 0.0%
06261040 041205	MEDICARE	262	270	270	270	- 0.0%
06261040 041300	OVERTIME PAY	100	102	102	102	- 0.0%
06261040 043225	CONTRACTED SERVICES	4,500	4,500	4,500	4,500	- 0.0%
06261040 044100	FERRY BEACH SEWER	1,000	1,000	1,000	1,000	- 0.0%
06261040 044110	FERRY BEACH WATER	1,000	1,000	1,000	1,000	- 0.0%
06261040 046015	MISCELLANEOUS SUPPLIES	1,700	1,700	1,500	1,500	(200) -11.8%
06261040 046220	FERRY BEACH ELECTRICITY	500	500	500	500	- 0.0%
HURD PARK/PINE POINT BEACH						
06261050 041122	CELL PHONE STIPEND	420	420	420	420	- 0.0%
06261050 041150	PART TIME PAY	14,000	14,280	14,280	14,280	- 0.0%
06261050 041200	FICA	880	899	899	899	- 0.0%
06261050 041205	MEDICARE	206	213	213	213	- 0.0%
06261050 041300	OVERTIME PAY	200	204	204	204	- 0.0%
06261050 043225	CONTRACTED SERVICES	13,000	13,000	13,000	13,000	- 0.0%
06261050 044100	HURD PARK SEWER	560	560	1,000	1,000	440 78.6%
06261050 044110	HURD PARK WATER	200	200	200	200	- 0.0%
06261050 045302	TELEPHONES	790	1,100	1,400	1,400	300 27.3%
06261050 046015	MISCELLANEOUS SUPPLIES	500	2,000	2,000	2,000	- 0.0%
06261050 046220	HURD PARK ELECTRICITY	3,000	3,000	2,700	2,700	(300) -10.0%
06261050 047400	NEW EQUIPMENT	2,000	2,000	2,000	2,000	- 0.0%
HIGGINS BEACH						
06261060 041112	STAFF FULL TIME PAY	10,820	11,265	12,184	-	(11,265) -100.0%
06261060 041150	PART TIME PAY	14,000	14,280	14,280	14,280	- 0.0%
06261060 041200	FICA	1,561	1,682	1,672	929	(753) -44.8%
06261060 041205	MEDICARE	365	396	391	217	(179) -45.2%
06261060 041210	DENTAL INSURANCE	67	70	75	-	(70) -100.0%
06261060 041220	LONG TERM DISABILITY INSURANCE	51	57	57	-	(57) -100.0%
06261060 041230	HEALTH INSURANCE	1,512	1,618	1,733	-	(1,618) -100.0%
06261060 041240	PENSION	1,081	1,243	775	-	(1,243) -100.0%
06261060 041300	OVERTIME PAY	-	714	714	714	- 0.0%
06261060 043225	CONTRACTUAL SERVICES	1,000	1,000	1,000	1,000	- 0.0%
06261060 044100	UTILITY SEWER	1,000	1,000	10,500	10,500	9,500 950.0%
06261060 044110	UTILITY WATER	1,000	1,000	500	500	(500) -50.0%
06261060 045302	TELEPHONES	990	990	990	990	- 0.0%
06261060 046015	MISCELLANEOUS SUPPLIES	1,000	1,000	2,000	2,000	1,000 100.0%
06261060 046220	UTILITY ELECTRICITY	2,500	2,500	1,500	1,500	(1,000) -40.0%

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ACCOUNTS FOR:	2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE	
06261060 046261	PROPANE	-	1,800	1,800	1,800	-	0.0%
06261060 047400	NEW EQUIPMENT	2,000	2,000	2,000	2,000	-	0.0%
TOWN LANDING							
06261070 041150	PART TIME PAY	9,500	9,690	9,690	9,690	-	0.0%
06261070 041200	FICA	589	601	601	601	-	0.0%
06261070 041205	MEDICARE	138	141	141	141	-	0.0%
06261070 044100	TOWN LANDING SEWER	330	330	330	330	-	0.0%
06261070 044110	TOWN LANDING WATER	775	775	-	-	(775)	-100.0%
06261070 044320	MISCELLANEOUS MAINTENANCE	3,000	3,000	1,200	1,200	(1,800)	-60.0%
06261070 046015	MISCELLANEOUS SUPPLIES	1,000	1,000	1,000	1,000	-	0.0%
BEACH CARE							
06261080 041112	STAFF FULL TIME PAY	18,669	19,452	20,325	34,841	15,389	79.1%
06261080 041150	PART TIME PAY (allocated to shared PW position)	14,000	14,280	-	-	(14,280)	-100.0%
06261080 041151	BEACH MONITORING COORDINATOR	-	-	15,000	15,000	15,000	100.0%
06261080 041200	FICA	2,105	2,167	2,199	3,191	1,024	47.3%
06261080 041205	MEDICARE	492	508	516	748	240	47.2%
06261080 041210	DENTAL INSURANCE	89	93	100	175	82	88.2%
06261080 041220	LONG TERM DISABILITY INSURANCE	89	98	98	175	77	78.6%
06261080 041230	HEALTH INSURANCE	3,280	3,498	3,745	5,478	1,980	56.6%
06261080 041240	PENSION	1,867	2,150	1,387	1,930	(220)	-10.2%
06261080 041300	OVERTIME PAY	2,000	2,040	500	500	(1,540)	-75.5%
06261080 043225	BEACH CLEANING	25,000	25,000	25,000	25,000	-	0.0%
06261080 043225	SHARED 50-50 W/PWs MAINT WORKER	-	-	26,643	26,643	26,643	100.0%
06261080 045800	TRAVEL EXPENSE	1,000	1,500	750	750	(750)	-50.0%
06261080 046015	MISCELLANEOUS SUPPLIES	4,000	4,000	6,000	6,000	2,000	50.0%
06261080 047400	NEW EQUIPMENT	2,000	2,000	2,000	2,000	-	0.0%
06261080 048000	MISCELLANEOUS EXPENSES	2,800	2,800	2,800	2,800	-	0.0%
TOTAL BEACH ACCOUNTS							
		\$ 195,610	\$ 204,192	\$ 238,890	\$ 241,317	\$ 37,125	18.2%

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ACCOUNTS FOR:		2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
SENIOR PROGRAMS							
06160270 041112	SENIOR COORDINATOR	35,339	36,937	38,647	44,138	7,201	19.5%
06160270 041122	CELL PHONE STIPEND	-	70	420	420	350	500.0%
06160270 041155	MINIBUS PART TIME PAY	16,380	15,778	15,778	16,078	300	1.9%
06160270 041200	FICA	3,189	3,242	3,342	3,715	473	14.6%
06160270 041205	MEDICARE	746	759	782	869	110	14.5%
06160270 041210	DENTAL INSURANCE	226	233	248	248	15	6.4%
06160270 041220	LONG TERM DISABILITY INSURANCE	89	185	194	221	36	19.5%
06160270 041230	HEALTH INSURANCE	6,738	7,095	7,596	7,596	501	7.1%
06160270 041240	PENSION	3,532	3,695	3,871	4,415	720	19.5%
06160270 044415	RENT/LEASE	-	3,500	3,500	3,500	-	0.0%
06160270 045321	SENIORS PUBLIC INFORMATION	-	3,500	3,500	3,500	-	0.0%
06160270 046260	SENIOR BUS FUEL	3,479	4,499	4,499	4,499	-	0.0%
06160270 048000	MISCELLANEOUS EXPENSE	1,882	2,000	2,000	2,000	-	0.0%
06160270 048102	FIELD TRIPS	5,477	8,200	8,200	8,200	-	0.0%
06160270 048103	SENIOR PROGRAMS/FOOD	3,952	2,177	5,564	5,564	3,387	155.6%
TOTAL SENIOR PROGRAMS		\$ 81,029	\$ 91,870	\$ 98,141	\$ 104,963	\$ 13,093	14.3%
TOTAL COMMUNITY SERVICES ALL DIVISIONS		\$ 2,218,289	\$ 2,246,928	\$ 2,278,403	\$ 2,309,723	\$ 62,795	2.8%

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ACCOUNTS FOR:	2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
LIBRARY						
LIBRARY DIRECTOR	79,924	90,164	91,312	92,999	2,835	3.1%
FULL TIME PAYROLL	260,217	285,057	280,925	285,922	865	0.3%
PART TIME PAYROLL	236,602	238,000	253,437	253,437	15,437	6.5%
PARITY ADJUSTMENT	-	-	-	-	-	0.0%
NEW FULL TIME ADULT SERVICES	-	-	14,265	-	-	0.0%
FICA/MEDICARE	43,975	46,911	47,864	48,375	1,464	3.1%
UNEMPLOYMENT INSURANCE	4,180	4,350	4,250	4,250	(100)	-2.3%
HEALTH INSURANCE	70,331	76,250	93,561	93,561	17,311	22.7%
OTHER EMPLOYEE BENEFITS	37,841	39,769	41,276	41,944	2,175	5.5%
PAYROLL ADMIN FEES	3,381	3,600	3,750	3,750	150	4.2%
ADVERTISING	-	750	100	100	(650)	-86.7%
TRAINING & CONFERENCES	3,436	3,000	3,500	3,500	500	16.7%
WORKER'S COMPENSATION	2,163	2,400	2,400	2,400	-	0.0%
BOOKS/PRINTED MATERIALS	48,802	49,500	48,000	48,000	(1,500)	-3.0%
NON-BOOK RESOURCES	14,362	15,000	16,000	16,000	1,000	6.7%
ELECTRONIC RESOURCES (E-Books)	6,013	8,000	12,000	12,000	4,000	50.0%
MATERIALS REPAIR	-	500	500	500	-	0.0%
PROGRAMS	629	1,000	1,000	1,000	-	0.0%
UTILITIES (Electricity, Fuel, Water, Sewer)	24,460	23,310	32,575	28,375	5,065	21.7%
TELEPHONE	1,474	2,000	2,100	2,100	100	5.0%
GENERAL MAINTENANCE	12,357	12,000	20,000	20,000	8,000	66.7%
CLEANING	16,112	18,000	18,000	18,000	-	0.0%
GROUNDS MAINTENANCE	14,619	14,500	14,500	14,500	-	0.0%
BUILDING INSURANCE	4,428	4,800	4,800	4,800	-	0.0%
MACHINE MAINTENANCE	2,347	3,000	2,500	2,500	(500)	-16.7%
BANK CHARGES	816	750	800	800	50	6.7%
MILEAGE	120	300	350	350	50	16.7%
SUPPLIES	16,695	16,000	16,000	16,000	-	0.0%
POSTAGE/COURIER	3,177	4,100	3,500	3,500	(600)	-14.6%
DIRECTORS' INSURANCE	1,015	1,015	1,200	1,200	185	18.2%
ACCOUNTING	5,670	6,600	6,600	6,600	-	0.0%
LEGAL SERVICES & LICENSES	60	100	65	65	(35)	-35.0%
AUDIT/TAX PREPARATION	6,200	6,200	6,500	6,500	300	4.8%
NEWSLETTER	-	3,900	4,000	4,000	100	2.6%
EQUIPMENT	1,693	500	500	500	-	0.0%
INFORMATION SYSTEMS	35,707	40,000	40,200	30,200	(9,800)	-24.5%
LIBRARY GROSS BUDGET	\$ 958,806	\$ 1,021,326	\$ 1,088,330	\$ 1,067,728	\$ (59,397)	4.5%
LESS REVENUES	(88,253)	(86,880)	(94,280)	(94,280)	(7,400)	8.5%
(SHORTFALL) EXCESS	(23,128)	(42,562)	(19,865)	(19,865)	22,697	-53.3%
TOTAL LIBRARY NET - TOWN APPROPRIATION	\$ 847,425	\$ 891,884	\$ 974,185	\$ 953,583	\$ 61,699	6.9%

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SCARBOROUGH ECONOMIC DEVELOPMENT CORPORATION							
06800000 041110	ADMIN FULL TIME PAY	50,008	84,365	86,050	87,402	3,037	3.6%
06800000 041112	STAFF FULL TIME PAY	43,789	52,989	38,647	39,458	(13,531)	-25.5%
06800000 041200	FICA	7,251	8,682	7,958	8,097	(585)	-6.7%
06800000 041205	MEDICARE	1,696	2,048	1,863	1,895	(153)	-7.5%
06800000 041210	DENTAL INSURANCE	367	466	496	496	30	6.4%
06800000 041220	LONG TERM DISABILITY INSURANCE	460	684	625	636	(48)	-7.0%
06800000 041230	HEALTH INSURANCE	10,385	14,137	11,548	11,548	(2,589)	-18.3%
06800000 041240	PENSION	9,779	13,761	10,538	10,675	(3,086)	-22.4%
06800000 042500	UNEMPLOYMENT COMP	338	400	400	400	-	0.0%
06800000 042600	WORKER'S COMPENSATION	611	800	800	800	-	0.0%
06800000 043225	CONTRACTED SERVICES	22,392	21,700	29,700	29,700	8,000	36.9%
06800000 045310	POSTAGE	61	150	150	150	-	0.0%
06800000 045420	MARKETING / PUBLICATIONS	12,079	24,000	14,000	14,000	(10,000)	-41.7%
TOTAL SEDCO		\$ 159,215	\$ 224,182	\$ 202,775	\$ 205,257	\$ (18,925)	-8.4%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2015 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
FIRE ADMINISTRATION						
07155000 041110	ADMIN FULL TIME PAY	85,107	88,991	88,650	91,853	2,862 3.2%
07155000 041114	CLERICAL PAY	80,621	82,540	83,149	84,698	2,158 2.6%
07155000 041122	CELL PHONE STIPENDS	1,680	1,680	1,680	1,680	- 0.0%
07155000 041150 71012	DRY HYDRANT PART TIME PAY	253	-	-	-	- 0.0%
07155000 041200	FICA	9,925	10,251	10,463	10,776	525 5.1%
07155000 041205	MEDICARE	2,321	2,400	2,447	2,521	121 5.0%
07155000 041210	DENTAL INSURANCE	665	699	744	744	45 6.4%
07155000 041220	LONG TERM DISABILITY INSURANCE	830	858	860	885	27 3.1%
07155000 041230	HEALTH INSURANCE	21,223	22,881	26,234	26,234	3,353 14.7%
07155000 041240	PENSION	18,730	21,463	24,901	25,629	4,166 19.4%
07155000 041250	RETIREE HEALTH SAVINGS/HOLIDAY PAY	3,914	4,193	4,092	4,239	46 1.1%
07155000 041303	IN-HOUSE INSTRUCTOR PAY	2,495.14	-	-	-	- 0.0%
07155000 042290	EMPLOYEE RECOGNITION	3,290	3,500	3,500	3,500	- 0.0%
07155000 042910	EMPLOYEE TRAINING	685	4,500	4,500	4,500	- 0.0%
07155000 042920 53001	CLOTHING ALLOWANCE	-	500	500	500	- 0.0%
07155000 042922	HONOR GUARD	24	500	500	500	- 0.0%
07155000 042961	RESPIRATORY CLEARANCE QUESTIONAIRE	398	720	720	720	- 0.0%
07155000 042962	FOLLOW UP EXAMS	3,194	5,500	5,500	5,500	- 0.0%
07155000 042963	PRE-EMPLOYMENT PHYSICALS	4,605	4,500	4,500	4,500	- 0.0%
07155000 043201	TRAINING CONTRACTUAL SERVICES	-	1,000	1,000	1,000	- 0.0%
07155000 043225	CONTRACTUAL SERVICES	10,784	10,600	10,852	10,852	252 2.4%
07155000 043500	PROFESSIONAL DUES	1,768	1,660	2,805	2,805	1,145 69.0%
07155000 044100 77041:7	UTILITY SEWER & WATER	8,993	9,930	10,070	10,070	140 1.4%
07155000 044300:044303	BUILDING & FLOOR MAINTENANCE	19,779	22,500	23,550	23,550	1,050 4.7%
07155000 044302	ALARM MAINTENANCE	(109.65)	1,000	1,000	1,000	- 0.0%
07155000 044310	VEHICLE MAINT. PARTS	64,707.03	52,000	65,000	65,000	13,000 25.0%
07155000 044313	VEHICLE MAINT. LABOR	51,803.67	52,787	54,370	54,370	1,583 3.0%
07155000 044315	NON-PWD REPAIRS	3,450.29	3,500	3,500	3,500	- 0.0%
07155000 044351	DEPARTMENT EQUIPMENT MAINTENANCE	4,499.14	4,500	4,500	4,500	- 0.0%
07155000 044351 71010	DEPT. EQUIP. MAINTENANCE FOAM/EXTRACT.	3,698.85	3,500	4,000	4,000	500 14.3%
07155000 044351 71011	DEPT. EQUIP. MAINT. NFPA/ISO/DOT TESTING	8,456.60	9,250	6,850	6,850	(2,400) -25.9%
07155000 044351 71012	DRY HYDRANT MAINTENANCE	-	1,000	1,000	1,000	- 0.0%
07155000 044351 71013	EXTRICATION TOOL MAINTENANCE	1,000.00	1,250	1,500	1,500	250 20.0%
07155000 044351 71014	SCOTT AIR PAC MAINTENANCE	2,763.08	3,000	3,500	3,500	500 16.7%
07155000 045203	FIREFIGHTER ACCIDENT INSURANCE	4,818.74	5,000	5,000	5,000	- 0.0%
07155000 045300:045305	COMMUNICATIONS (Phones, Cell, Mobile)	12,291	13,680	11,880	11,880	(1,800) -13.2%
07155000 045310	POSTAGE	1,764	1,900	1,250	1,250	(650) -34.2%

TOWN OF SCARBOROUGH
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FY 2015 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
07155000 045800	TRAVEL	983	1,000	1,000	1,000	-	0.0%
07155000 046000-046006	OFFICE and PAINT SUPPLIES	3,515	5,750	5,750	5,750	-	0.0%
07155000 046003	TRAINING SUPPLIES	635	2,500	2,500	2,500	-	0.0%
07155000 046210 77041:6	UTILITY - (Gas/Propane/Electricity/Heating Oil)	96,843	106,013	85,972	85,972	(20,041)	-18.9%
07155000 046260	VEHICLE FUEL GAS	43,322	45,605	49,000	49,000	3,395	7.4%
07155000 047412-047413	FIRE HOSE AND GEAR	-	5,500	10,500	10,500	5,000	90.9%
07155000 048000	MISCELLANEOUS EXPENSE	2,123	2,000	2,000	2,000	-	0.0%
07171600 041150	SPECIAL DUTY PAY	1,020.40	-	-	-	-	0.0%
TOTAL FIRE ADMINISTRATION		588,870	\$ 622,101	\$ 631,289	\$ 637,328	\$ 15,227	2.4%

EMERGENCY MANAGEMENT

07170300 041150	PART TIME PAY	14,505	18,010	19,739	20,114	2,104	11.7%
07170300 041200	FICA	935	1,116	1,224	1,247	131	11.7%
07170300 041205	MEDICARE	219	262	286	292	30	11.5%
07170300 042964	HAZMAT EXAMS	5,635	6,250	6,250	6,250	-	0.0%
07170300 044351	EQUIPMENT MAINTENANCE	786	1,225	1,225	1,225	-	0.0%
07170300 046001	FOOD	2,204	2,000	2,000	2,000	-	0.0%
07170300 046015	MISCELLANEOUS SUPPLY	415	500	500	500	-	0.0%
07170300 046020	SPECIAL PROGRAM SUPPLIES	-	1,000	1,000	1,000	-	0.0%
07170300 046400	BOOKS	326	250	250	250	-	0.0%
07170300 047400	NEW EQUIPMENT	219	2,500	2,500	2,500	-	0.0%
07170300 048000	MISCELLANEOUS EXPENSE	820	2,000	2,000	2,000	-	0.0%
TOTAL EMERGENCY MANAGEMENT		\$ 26,063	\$ 35,113	\$ 36,974	\$ 37,378	\$ 2,265	6.5%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2015 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
EMERGENCY MEDICAL SERVICES						
07171000 041111	EMS DIRECTOR FULL TIME PAY	71,604	73,313	73,313	75,746	2,433 3.3%
07171000 041112	PARAMEDIC FULL TIME PAY	527,324	820,242	909,481	937,504	117,262 14.3%
07171000 041113	LIEUTENANTS	(853)	-	-	-	- 0.0%
07171000 041115	PROPOSED POSITIONS	-	-	-	-	- 0.0%
07171000 041116	FD FT GRANT FF/EMTS	151,534	-	-	-	- 0.0%
07171000 041117	FULL TIME PARAMEDIC TRAINING PAY	10,046	27,346	29,981	31,347	4,001 14.6%
07171000 041150	PART TIME SPECIAL DUTY PAY	-	1,020	1,020	1,051	31 3.0%
07171000 041200	FICA	56,055	56,448	63,655	65,780	9,332 16.5%
07171000 041205	MEDICARE	13,110	13,210	14,896	15,392	2,182 16.5%
07171000 041210	DENTAL INSURANCE	3,143	3,728	4,216	4,216	488 13.1%
07171000 041220	LONG TERM DISABILITY INSURANCE	3,576	4,270	4,926	5,078	808 18.9%
07171000 041230	HEALTH INSURANCE	115,102	139,381	169,164	169,164	29,783 21.4%
07171000 041240	PENSION	115,817	126,716	150,755	155,157	28,441 22.4%
07171000 041250	RETIREE HEALTH SAVINGS/HOLIDAY PAY	6,584	14,797	15,634	16,106	1,309 8.8%
07171000 041300	PARAMEDIC OVER TIME PAY	188,402	114,664	75,000	77,250	(37,414) -32.6%
07171000 041301	SPECIAL DUTY FIRE/RESCUE OVERTIME	2,705	1,500	1,500	1,545	45 3.0%
07171000 042910	EMPLOYEE TRAINING	5,824	6,560	6,560	6,560	- 0.0%
07171000 042920 52001:2	F.T. CLOTHING ALLOWANCE	6,936	10,830	11,970	12,390	1,560 14.4%
07171000 042930	TUITION REIMBURSEMENT	3,282	3,000	3,000	3,000	- 0.0%
07171000 042950	INFECTIOUS DISEASE CONTROL	20,169	22,000	22,000	22,000	- 0.0%
07171000 042952	HEPATITIS B VACCINATION	300	500	500	500	- 0.0%
07171000 043201	SO. MAINE EMS COORDINATOR FEE	5,161	6,600	7,100	7,100	500 7.6%
07171000 043210	RECRUITMENT & TESTING RESCUE	1,303	1,000	1,000	1,000	- 0.0%
07171000 043261 85013	COMSTAR RESCUE BILLING CONTRACTUAL	29,676	30,000	30,000	30,000	- 0.0%
07171000 043500	PROFESSIONAL DUES	743	1,000	1,000	1,000	- 0.0%
07171000 043600	LICENSING FEES	280	280	280	280	- 0.0%
07171000 044310	VEHICLE MAINTENANCE PARTS	4,846	4,200	7,500	7,500	3,300 78.6%
07171000 044313	VEHICLE MAINTENANCE LABOR	3,389	5,125	6,000	6,000	875 17.1%
07171000 044315	NON-PWD REPAIRS	998	1,000	1,500	1,500	500 50.0%
07171000 044351	DEPARTMENT EQUIPMENT MAINTENANCE	1,869	3,200	3,200	3,200	- 0.0%
07171000 044351 68006	OXYGEN SUPPLY CONTRACT	2,871	5,000	4,000	4,000	(1,000) -20.0%
07171000 044354	ALS EQUIPMENT MAINTENANCE	15,784	17,000	15,000	15,000	(2,000) -11.8%
07171000 046000	OFFICE SUPPLIES	1,216	2,000	2,000	2,000	- 0.0%
07171000 046260	VEHICLE FUEL GAS	16,025	17,875	18,973	18,973	1,098 6.1%
07171000 047401	NEW RESCUE COMPANY EQUIPMENT	459	2,000	2,000	2,000	- 0.0%
07171000 047405	NEW PATIENT EQUIPMENT	1,045	2,500	2,500	2,500	- 0.0%
07171000 047406	NEW TRAINING EQUIPMENT	1,064	1,000	1,000	1,000	- 0.0%
07171000 047407	NEW CPR EQUIPMENT	127	1,500	1,500	1,500	- 0.0%
07171000 048000	MISCELLANEOUS EXPENSES	568	1,000	1,000	1,000	- 0.0%
TOTAL EMERGENCY MEDICAL SERVICES		1,388,086	\$ 1,541,805	\$ 1,663,124	\$ 1,705,339	\$ 163,534 10.6%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2015 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
FIRE SUPPRESSION						
07171200 041111	DEPUTY CHIEF FULL TIME PAY	68,445.26	71,128	70,856	73,898	2,770 3.9%
07171200 041113	FULL TIME DUTY OFFICERS	199,626.54	215,447	217,035	221,872	6,425 3.0%
07171200 041115	PROPOSED POSITIONS	-	-	65,990	-	- 0.0%
07171200 041117	FULL TIME OFFICER'S TRAINING PAY	3,573.23	7,117	7,154	7,369	252 3.5%
07171200 041153	DAYTIME PAY	835,487.76	866,703	860,409	876,757	10,054 1.2%
07171200 041154	CALL COMPANY PAY	173,218.45	176,868	170,000	173,230	(3,638) -2.1%
07171200 041200	FICA	84,372.76	89,098	87,746	89,624	526 0.6%
07171200 041205	MEDICARE	19,732.09	20,844	20,523	20,963	119 0.6%
07171200 041210	DENTAL INSURANCE	1,108.20	1,165	992	992	(173) -14.8%
07171200 041220	LONG TERM DISABILITY INSURANCE	1,379.50	1,435	1,441	1,481	46 3.2%
07171200 041230	HEALTH INSURANCE	37,087.29	40,369	46,805	46,805	6,436 15.9%
07171200 041240	PENSION	45,814.31	48,508	49,781	50,677	2,169 4.5%
07171200 041250	RETIREE HEALTH SAVINGS/HOLIDAY PAY	4,659.74	7,530	6,202	6,409	(1,121) -14.9%
07171200 041300	FULL TIME DUTY OFFICER'S OVERTIME PAY	65,264.01	46,523	57,562	59,656	13,133 28.2%
07171200 041303	TRAINING PAY	47,356.07	66,300	55,000	56,045	(10,255) -15.5%
07171200 042920 53002	F.T. CLOTHING ALLOWANCE	1,656	2,580	2,580	2,660	80 3.1%
07171200 042920 53099	P.T. CLOTHING ALLOWANCE	5,522	9,125	9,125	9,125	- 0.0%
TOTAL FIRE SUPPRESSION		1,594,303	\$ 1,670,740	\$ 1,729,201	\$ 1,697,563	\$ 26,823 1.6%
FIRE PREVENTION						
07171300 041150	PART TIME INSPECTOR'S PAY	32,397	27,520	25,000	25,475	(2,045) -7.4%
07171300 041200	FICA	1,987	1,707	1,550	1,579	(128) -7.5%
07171300 041205	MEDICARE	465	399	363	369	(30) -7.5%
07171300 042920	INSPECTOR'S CLOTHING ALLOWANCE	-	300	300	300	- 0.0%
07171300 045800	TRAVEL - VEHICLE EXPENSE / MILEAGE	1,154	500	500	500	- 0.0%
07171300 046015	MISCELLANEOUS SUPPLY & MATERIALS	4,073	4,000	4,000	4,000	- 0.0%
07171300 046020	SPECIAL PROGRAMS - FIRE INVESTIGATING TEAM	413	300	300	300	- 0.0%
TOTAL FIRE PREVENTION		\$ 40,490	\$ 34,726	\$ 32,013	\$ 32,523	\$ (2,203) -6.3%
TOTAL FIRE DEPARTMENT ALL DIVISIONS		3,637,812	\$ 3,904,485	\$ 4,092,601	\$ 4,110,131	\$ 205,646 5.3%

TOWN OF SCARBOROUGH
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FY 2015 TOWN APPROPRIATION

ACCOUNTS FOR:	2013 ACTUAL	2014 BUDGET	2014 PROJECTION	2015 DEPARTMENT	2015 PROPOSED	TM INC. DEC.	TM PCT CHANGE
POLICE SERVICES							
ADMINISTRATION							
07255000 041110	ADMIN FULL TIME PAY	89,523	91,664	91,664	91,664	91,664	- 0.0%
07255000 041111	CAPTAINS PAY	152,422	156,058	156,058	155,763	155,763	(295) -0.2%
07255000 041112	CUSTODIAN PAY	32,427	33,200	33,200	33,588	33,588	388 1.2%
07255000 041113	DATA SPECIALIST	-	-	55,813	-	-	- 100.0%
07255000 041114	CLERICAL PAY	90,106	92,270	92,270	92,904	92,904	634 0.7%
07255000 041150	PART TIME PAY	32,664	33,347	33,347	33,347	33,347	- 0.0%
07255000 041200	FICA	25,484	25,586	25,586	25,395	25,395	(191) -0.7%
07255000 041205	MEDICARE	5,961	5,990	5,990	5,943	5,943	(47) -0.8%
07255000 041210	DENTAL INSURANCE	1,108	1,165	1,165	1,488	1,488	323 27.7%
07255000 041220	LONG TERM DISABILITY INSURANCE	1,818	1,869	1,869	1,873	1,873	4 0.2%
07255000 041230	HEALTH INSURANCE	32,836	35,058	35,058	44,550	44,550	9,492 27.1%
07255000 041240	PENSION	34,510	36,713	36,713	35,922	35,922	(791) -2.2%
07255000 041250	ADMIN HOLIDAY CASHOUT	8,704	8,780	8,780	8,785	8,785	5 0.1%
07255000 041300	ADMIN CLERICAL OT PAY	582	816	816	800	800	(16) -2.0%
07255000 042910	ADMIN SCHOOL/CONFERENCES	2,697	800	800	800	800	- 0.0%
07255000 042910 72005	F.T. TRAINING COSTS IN-SERVICE	19,089	16,500	16,500	16,500	16,500	- 0.0%
07255000 042920 50001:3	F.T. CLOTHING ALLOWANCE	2,579	3,000	3,000	3,000	3,000	- 0.0%
07255000 042930	TUITION REIMBURSEMENT	9,378	7,000	7,000	7,000	7,000	- 0.0%
07255000 042950	INFECTIOUS DISEASE CONTROL	1,291	750	750	750	750	- 0.0%
07255000 043210	RECRUITMENT & TESTING	1,067	1,000	1,000	1,000	1,000	- 0.0%
07255000 043500	PROFESSIONAL DUES	1,590	1,500	1,600	1,600	1,600	100 6.7%
07255000 044300	BUILDING MAINTENANCE	11,679	13,000	13,000	13,000	13,000	- 0.0%
07255000 044310	VEHICLE MAINTENANCE PARTS	35,792	35,000	40,000	40,000	40,000	5,000 14.3%
07255000 044313	VEHICLE MAINTENANCE LABOR	44,279	65,000	60,000	60,000	60,000	(5,000) -7.7%
07255000 044350	POSTAGE METER	888	1,008	1,008	888	888	(120) -11.9%
07255000 044351	HVAC EQUIPMENT MAINTENANCE POLICE	4,425	4,298	4,500	4,600	4,600	302 7.0%
07255000 044351 77040	HVAC EQUIPMENT MAINTENANCE FIRE	4,239	4,118	4,300	4,400	4,400	282 6.8%
07255000 044421	COPIERS EQUIPMENT MAINTENANCE	3,407	3,000	2,000	2,000	2,000	(1,000) -33.3%
07255000 045310	POSTAGE	1,375	1,500	1,500	1,700	1,700	200 13.3%
07255000 045800	TRAVEL	2,685	3,000	3,000	3,000	3,000	- 0.0%
07255000 046000	OFFICE SUPPLIES	5,934	6,000	6,000	6,000	6,000	- 0.0%
07255000 046015	MISCELLANEOUS SUPPLY - PD COMPUTER	2,802	3,000	3,000	3,000	3,000	- 0.0%
07255000 046029	CUSTODIAL SUPPLIES	4,045	4,000	4,000	4,000	4,000	- 0.0%
07255000 046210 77050	UTILITIES - GAS	27,378	20,000	20,000	20,000	20,000	- 0.0%
07255000 046260	VEHICLE FUEL GAS	73,058	95,000	90,000	85,000	85,000	(10,000) -10.5%
07255000 047420	NEW VEHICLES	8,537	125,000	170,000	135,000	135,000	10,000 8.0%
TOTAL ADMINISTRATION		776,360	\$ 935,990	\$ 1,031,287	\$ 945,260	\$ 945,260	\$ 9,270 1.0%

TOWN OF SCARBOROUGH
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FY 2015 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PATROL						
07261000 041150		-	-	9,208	9,208	100.0%
07261110 041150		5,354	6,963	7,120	7,255	4.2%
07261110 041200		274	433	441	450	3.9%
07261110 041205		64	101	103	105	4.0%
07261210 041150		10,053	13,891	14,166	14,435	3.9%
07261210 041200		622	862	878	895	3.8%
07261210 041205		145	202	205	209	3.5%
07270400 041200		1,567	1,798	1,852	1,852	3.0%
07270400 041205		367	421	433	433	2.9%
07270400 041240		2,252	3,480	4,003	4,003	15.0%
07270400 041303		26,290	29,000	29,870	29,870	3.0%
07271500 041152		3,934	3,935	3,935	4,010	1.9%
07271500 041200		244	244	244	249	2.0%
07271500 041205		57	58	57	58	0.0%
07272100 041112		1,807,358	1,766,185	1,813,824	1,813,824	2.7%
07272100 041113		-	119,497	125,208	125,208	4.8%
07272100 041115		-	-	19,105	-	0.0%
07272100 041116		-	-	72,420	-	0.0%
07272100 041120		13,000	13,000	14,300	14,300	10.0%
07272100 041122		3,264	4,620	4,620	4,620	0.0%
07272100 041160		28,944	25,000	30,000	30,000	20.0%
07272100 041200		123,486	125,874	129,795	129,795	3.1%
07272100 041205		28,886	29,457	30,370	30,370	3.1%
07272100 041210		6,236	6,757	6,944	6,944	2.8%
07272100 041220		8,922	9,374	9,477	9,477	1.1%
07272100 041230		213,907	234,302	246,707	246,707	5.3%
07272100 041240		249,577	261,218	277,746	277,746	6.3%
07272100 041250		42,916	36,812	46,350	46,350	25.9%
07272100 041300		75,222	72,000	74,160	74,160	3.0%
07272100 041302		17,455	15,500	16,000	16,000	3.2%
07272100 041305		27,311	15,000	15,000	15,000	0.0%
07272100 042920 50004:		29,669	34,000	34,000	34,000	0.0%
07272100 047400		5,956	6,514	6,514	6,514	0.0%
07272100 047400 72001		2,104	18,380	18,380	18,380	0.0%
07272100 047400 72002		4,050	4,000	4,675	4,675	16.9%
07272100 047400 94018		3,974	4,575	4,575	4,575	0.0%
07272100 047442		4,319	5,715	5,715	5,715	0.0%
12729300 041112 79436		29,803	91,998	98,140	98,140	6.7%
12729300 041299 79436		9,327	30,492	36,384	36,384	19.3%
TOTAL POLICE		2,786,908	\$ 2,991,658	\$ 3,203,716	\$ 3,121,916	\$ 130,258 4.4%

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ACCOUNTS FOR:	2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
POLICE SERVICES						
07272120 048100	DARE PROGRAM	4,748	5,000	5,000	5,000	- 0.0%
07272140 047400 72000	RADAR - NEW EQUIPMENT	1,907	2,500	2,500	2,500	- 0.0%
07272150 048100	COMMUNITY IN HOUSE PROGRAM	1,987	2,500	2,500	2,500	- 0.0%
07272150 048100 77080	SCHOOL RESOURCE OFFICER PROGRAM	3,817	3,500	3,500	3,500	- 0.0%
07272160 048100	TACTICAL TEAM	2,237	2,600	2,600	2,600	- 0.0%
07272210 041200	PD SMVCTF FICA ER	210	-	-	-	- 0.0%
07272210 041205	PD SMVCTF MEDICARE TAX	45	-	-	-	- 0.0%
07272210 041240	PD SMVCTF PENSION	320	-	-	-	- 0.0%
07272210 041300 72020	SM VIOLENT CRIMES TASK FORCE OT	4,955	-	-	-	- 0.0%
07272230 043225	REGIONAL LAB CONTRACTED SERVICE	12,107	12,108	12,108	12,108	- 0.0%
07272230 046002 72007	LAB ARREST SUPPLIES	906	1,100	1,100	1,100	- 0.0%
07272230 046002 72008	LAB EVIDENCE PROCESS	12,948	13,075	13,075	13,075	- 0.0%
07272230 046002 72009	LAB DRUG TEST SUPPLY	3,317	3,000	3,000	3,000	- 0.0%
07272240 048100	CID VIDEO FORENSICS	4,394	6,570	6,570	6,570	- 0.0%
07272250 048100	ARSON TEAM	-	150	150	150	- 0.0%
07272260 048100	POLYGRAPH	1,923	2,500	2,500	2,500	- 0.0%
TOTAL POLICE SERVICES		55,822	\$ 54,603	\$ 54,603	\$ 54,603	\$ - 0.0%

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COMMUNICATIONS						
07272300 041112		473,812	468,864	487,007	487,007	18,143 3.9%
07272300 041113		-	55,813	57,483	57,483	1,670 3.0%
07272300 041115		-	-	174,010	116,008	116,008 100.0%
07272300 041116		42,227	48,672	50,133	50,133	1,461 3.0%
07272300 041120		3,437	3,500	3,500	3,500	- 0.0%
07272300 041122		-	-	840	840	840 100.0%
07272300 041150		772	-	-	-	- 0.0%
07272300 041160		4,744	4,930	5,000	5,000	70 1.4%
07272300 041200		35,372	38,608	39,884	40,374	1,766 4.6%
07272300 041205		8,276	9,036	9,332	9,447	411 4.5%
07272300 041210		2,216	2,563	2,728	2,728	165 6.4%
07272300 041220		2,555	2,767	2,978	2,978	211 7.6%
07272300 041230		64,361	81,113	90,867	90,867	9,754 12.0%
07272300 041240		52,313	58,409	66,030	66,030	7,621 13.0%
07272300 041250		11,691	12,514	12,890	12,890	376 3.0%
07272300 041300		57,727	38,000	39,140	39,140	1,140 3.0%
07272300 041303		2,331	4,500	4,635	4,635	135 3.0%
07272300 042910		1,670	3,000	3,000	3,000	- 0.0%
07272300 042920 51001:4		3,339	5,400	5,400	5,400	- 0.0%
07272300 042930		4,400	6,100	6,100	6,100	- 0.0%
07272300 043210		65	750	750	750	- 0.0%
07272300 044340		178	2,500	2,500	2,500	- 0.0%
07272300 044345		5,000	5,000	6,055	6,055	1,055 21.1%
07272300 044352 77020:	Radio Maint - CS-PD-DISPATCH-FIRE-MRO-DPW	24,014	23,300	23,300	23,300	- 0.0%
07272300 044420	10 TWO ROD RD CELL TOWER LEASE	2,040	2,040	2,040	2,040	- 0.0%
07272300 045300 77050	CELL PHONES - PD - DISPATCH	8,345	8,580	8,580	8,580	- 0.0%
07272300 045301 77050	INTERNET CRIME	896	1,200	1,200	1,200	- 0.0%
07272300 045303	MOBILE DATA	5,782	6,000	7,000	7,000	1,000 16.7%
07272300 045304 77050	LOCAL - PD - FIRE - DISPATCH	11,128	10,000	10,000	10,000	- 0.0%
07272300 045305 77050	PAGERS -POLICE	3,240	2,678	2,500	2,500	(178) -6.6%
07272300 045307 77051	TEL PSAP	611	580	580	580	- 0.0%
07272300 045308 77051	TEL DMV	2,145	2,145	2,145	2,145	- 0.0%
07272300 046000	OFFICE SUPPLY	2,440	2,500	2,500	2,500	- 0.0%
07272300 046015	MISC. SUPPLY (disp computer)	625	550	550	550	- 0.0%
TOTAL COMMUNICATIONS		837,754	\$ 911,612	\$ 1,130,657	\$ 1,073,260	\$ 161,648 17.7%

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MARINE RESOURCES							
07272400 041112	MRO FULL TIME PAY	49,379	50,551	51,170	51,876	1,325	2.6%
07272400 041150	PART TIME PAY	2,373	4,493	4,493	4,578	85	1.9%
07272400 041200	FICA	3,285	3,599	3,584	3,637	38	1.1%
07272400 041205	MEDICARE	768	844	838	851	7	0.8%
07272400 041210	DENTAL INSURANCE	222	233	248	248	15	6.4%
07272400 041220	LONG TERM DISABILITY	247	253	256	260	7	2.8%
07272400 041230	HEALTH INSURANCE	1,702	1,684	1,684	1,684	-	0.0%
07272400 041240	PENSION	5,059	5,767	6,451	6,568	801	13.9%
07272400 041250	HOLIDAY CASH OUT	2,659	1,330	2,000	2,000	670	50.4%
07272400 042910	EMPLOYEE TRAINING	450	800	800	800	-	0.0%
07272400 042920	CLOTHING	807	800	800	800	-	0.0%
07272400 043226	TOWING STORAGE	-	200	200	200	-	0.0%
07272400 044110	PIER WATER	398	-	-	-	-	0.0%
07272400 044310	VEHICLE PARTS	867	564	564	564	-	0.0%
07272400 044313	VEHICLE LABOR	800	1,000	1,000	1,000	-	0.0%
07272400 044351	EQUIPMENT MAINT	350	500	500	500	-	0.0%
07272400 044365	PIER MAINTENANCE	-	7,000	7,000	7,000	-	0.0%
07272400 045300	MRO CELLULAR	765	780	780	780	-	0.0%
07272400 045302	MRO TELEPHONES	100	100	100	100	-	0.0%
07272400 045304	MRO PAGER	-	375	375	375	-	0.0%
07272400 046000	OFFICE SUPPLY	253	300	300	300	-	0.0%
07272400 046015	MISC SUPPLY	864	1,000	1,000	1,000	-	0.0%
07272400 046220	PIER ELECTRICITY-UTILITY	2,273	3,000	3,000	3,000	-	0.0%
07272400 046260	MRO VEHICLE FUEL	2,410	4,000	4,300	4,300	300	7.5%
07272400 046500	CLAM SEEDS	1,206	2,000	2,000	2,000	-	0.0%
07272400 047400	NEW EQUIPMENT	1,009	1,250	1,250	1,250	-	0.0%
TOTAL MARINE RESOURCES		78,248	\$ 92,423	\$ 94,693	\$ 95,671	3,248	3.5%

FIRE/POLICE

07272500 041120	STIPENDS (VEHICLES)	3,300	3,672	3,672	3,672	-	0.0%
07272500 041121	SPECIALTY STIPENDS	625	638	638	638	-	0.0%
07272500 041150	PART TIME PAY	17,314	14,927	18,000	18,342	3,415	22.9%
07272500 041200	FICA	1,281	1,196	1,384	1,405	209	17.5%
07272500 041205	MEDICARE	300	284	323	328	44	15.5%
07272500 042920	CLOTHING	850	850	850	850	-	0.0%
07272500 044320	MISC. MAINT	-	80	80	80	-	0.0%
07272500 046015	MISC. SUPPLY	70	100	100	100	-	0.0%
07272500 047400	NEW EQUIPMENT	509	525	525	525	-	0.0%
TOTAL FIRE/POLICE		24,248	\$ 22,272	\$ 25,572	\$ 25,940	\$ 3,668	16.5%

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07272600 041150	PART TIME PAY	346	1,020	1,500	1,529	509	49.9%
07272600 041200	FICA	5,381	4,032	4,061	4,063	31	0.8%
07272600 041205	MEDICARE	1,258	944	950	950	6	0.6%
07272600 041240	PENSION	7,428	7,680	8,576	8,576	896	11.7%
07272600 041301	FULL TIME SPECIAL POLICE OT PAY	91,319	64,000	64,000	64,000	-	0.0%
TOTAL POLICE SPECIAL ASSIGNMENTS		105,733	\$ 77,676	\$ 79,087	\$ 79,118	\$ 1,442	1.9%

ANIMAL CONTROL

07272700 041112	ANIMAL CONTROL OFFICER PAY	39,042	41,396	41,434	42,516	1,120	2.7%
07272700 041200	FICA	2,329	2,475	2,468	2,535	60	2.4%
07272700 041205	MEDICARE	545	580	578	594	14	2.4%
07272700 041220	LONG TERM DISABILITY	193	207	208	213	6	2.9%
07272700 041230	HEALTH INSURANCE	6,605	7,095	7,596	7,596	501	7.1%
07272700 041240	PENSION	2,078	2,709	3,266	3,351	642	23.7%
07272700 041300	ACO OVERTIME PAY	183	255	255	255	-	0.0%
07272700 042920 50029	CLOTHING ALLOWANCE	235	400	400	400	-	0.0%
07272700 043225	ANIMAL REFUGE LEAGUE CONTRACT	24,973	24,974	24,974	24,974	-	0.0%
07272700 048100	ACO PROGRAM COSTS	497	500	500	500	-	0.0%
TOTAL ANIMAL CONTROL		76,679	\$ 80,591	\$ 81,679	\$ 82,934	\$ 2,343	2.9%

PATROL

07272810 048100	MOTORCYCLE IN HOUSE	8,180	2,500	2,800	2,800	300	12.0%
07272830 048100	K9 EQUIPMENT IN HOUSE	3,739	3,780	3,780	3,780	-	0.0%
TOTAL PATROL		11,919	\$ 6,280	\$ 6,580	\$ 6,580	\$ 300	4.8%

RESERVE OFFICERS

07272900 041150	PART TIME PAY	5,528	6,966	6,500	6,624	(342)	-4.9%
07272900 041155	PROUTS NECK RESERVE OFFICER PAY	27,224	34,861	34,000	34,646	(215)	-0.6%
07272900 041158	PROUTS NECK SUPERVISOR PAY	22,878	26,319	26,319	26,819	500	1.9%
07272900 041200	FICA	3,423	4,226	4,143	4,222	(4)	-0.1%
07272900 041205	MEDICARE	800	989	969	987	(2)	-0.2%
07272900 042910	EMPLOYEE TRAINING	237	1,000	1,000	1,000	-	0.0%
07272900 046020	PROUTS NECK PROGRAM EXPENSES	564	2,863	2,863	2,863	-	0.0%
07272900 047400	NEW EQUIPMENT	4,751	4,000	4,000	4,000	-	0.0%
TOTAL RESERVE OFFICERS		65,404	\$ 81,224	\$ 79,794	\$ 81,161	\$ (63)	-0.1%
TOTAL POLICE SERVICES ALL DIVISIONS		4,819,075	\$ 5,254,329	\$ 5,701,641	\$ 5,578,248	\$ 323,919	6.2%

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PUBLIC WORKS							
ADMINISTRATION							
08155000 041110	ADMIN. FULL TIME PAY	83,548.41	86,381	86,050	88,484	2,103	2.4%
08155000 041111	DEPUTY DIRECTOR	66,747.23	68,341	68,079	69,888	1,547	2.3%
08155000 041114	CLERICAL FULL TIME PAY	79,753.71	84,364	85,447	87,506	3,142	3.7%
08155000 041200	FICA	14,915.41	14,858	14,920	15,331	473	3.2%
08155000 041205	MEDICARE	3,488.16	3,477	3,536	3,587	110	3.2%
08155000 041210	DENTAL INSURANCE	877.48	932	992	992	60	6.4%
08155000 041220	LONG TERM DISABILITY INSURANCE	1,065.60	1,197	1,200	1,232	35	2.9%
08155000 041230	HEALTH INSURANCE	26,117.45	28,274	30,270	30,270	1,996	7.1%
08155000 041240	PENSION	22,024.76	22,956	23,912	24,378	1,422	6.2%
08155000 041300	OVERTIME PAY	2,690.84	2,040	2,500	2,500	460	22.5%
08155000 042610	SAFETY AND COMPLIANCE	9,520.82	6,000	6,000	6,000	-	0.0%
08155000 042910	EMPLOYEE TRAINING	347.89	750	700	700	(50)	-6.7%
08155000 043225	CONTRACTED SERVICES	6,081.43	6,500	6,500	6,500	-	0.0%
08155000 043500	PROFESSIONAL DUES	374.00	315	315	315	-	0.0%
08155000 044100	UTILITY SEWER	4,800.78	4,400	5,000	5,000	600	13.6%
08155000 044110	UTILITY WATER	2,349.60	2,350	2,350	2,350	-	0.0%
08155000 044300	BUILDING MAINTENANCE & REPAIRS	34,280.63	41,700	41,700	41,700	-	0.0%
08155000 045304	TELEPHONES	10,543.22	10,950	11,000	11,000	50	0.5%
08155000 045310	POSTAGE	106.01	400	350	350	(50)	-12.5%
08155000 045400	ADVERTISEMENTS	723.20	900	700	700	(200)	-22.2%
08155000 045800	TRAVEL	503.59	400	400	400	-	0.0%
08155000 046000	OFFICE SUPPLIES	5,775.01	6,600	6,500	6,500	(100)	-1.5%
08155000 046015	MISCELLANEOUS SUPPLY	977.93	1,000	1,000	1,000	-	0.0%
08155000 046029	CUSTODIAL SUPPLIES	3,835.62	3,800	3,500	3,500	(300)	-7.9%
08155000 046210	UTILITY - GAS	28,105.30	24,000	30,000	30,000	6,000	25.0%
08155000 046220	UTILITY - ELECTRICITY	32,026.31	37,000	19,293	19,293	(17,707)	-47.9%
08155000 046400	BOOKS	141.35	150	125	125	(25)	-16.7%
08155000 047400	NEW EQUIPMENT	2,371.00	2,100	2,100	2,100	-	0.0%
TOTAL ADMINISTRATION		\$ 444,093	\$ 462,135	\$ 454,439	\$ 461,701	\$ (434)	-0.1%

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GIS/ENGINEERING							
08157100 041112	GIS COORDINATOR	27,428.80	48,578	49,380	51,231	2,653	5.5%
08157100 041150	PART TIME PAY	10,688.00	-	-	-	-	0.0%
08157100 041200	FICA	2,313.05	3,029	3,079	3,194	165	5.4%
08157100 041205	MEDICARE	540.93	709	720	747	38	5.4%
08157100 041210	DENTAL INSURANCE	(4.76)	-	-	-	-	0.0%
08157100 041220	LONG TERM DISABILITY INSURANCE	-	243	247	257	14	5.8%
08157100 041230	HEALTH INSURANCE	3,299.56	5,393	5,774	5,774	381	7.1%
08157100 041240	PENSION	1,627.95	3,644	4,348	4,509	865	23.7%
08157100 042910	EMPLOYEE TRAINING	1,200.00	2,500	3,500	3,500	1,000	40.0%
08157100 043225	GIS MAPPING	7,100.00	10,000	10,000	10,000	-	0.0%
08157100 043400	ENGINEERING	819.89	9,500	9,500	9,500	-	0.0%
08157100 043500	PROFESSIONAL DUES	-	200	100	100	(100)	-50.0%
08157100 044345	GIS SOFTWARE LICENSING	5,900.00	15,500	10,000	10,000	(5,500)	-35.5%
08157100 046015	MISCELLANEOUS SUPPLY	2,000.00	1,300	1,300	1,300	-	0.0%
08157100 047400	GIS NEW EQUIPMENT	1,000.00	1,700	7,200	7,200	5,500	323.5%
TOTAL GIS/ENGINEERING		\$ 63,913	\$ 102,296	\$ 105,148	\$ 107,312	\$ 5,016	4.9%
PIERS, WHARVES, FLOATS, BOAT LAUNCH							
08161300 044190	WATERFRONT	980	500	500	500	-	0.0%
TOTAL PIERS, WHARVES, FLOATS, BOAT LAUNCH		\$ 980	\$ 500	\$ 500	\$ 500	\$ -	0.0%

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PUBLIC WORKS OPERATIONS						
08181000 041112	STAFF FULL TIME PAY	677,719.87	706,895	761,014	776,002	69,107 9.8%
08181000 041120	STIPENDS	4,430.03	4,284	4,000	4,000	(284) -6.6%
08181000 041122	CELL PHONE STIPEND	1,093.75	1,260	1,260	1,260	- 0.0%
08181000 041150	PART TIME PAY	2,858.28	10,200	10,000	5,000	(5,200) -51.0%
08181000 041200	FICA	48,464.84	49,177	51,773	52,758	3,581 7.3%
08181000 041205	MEDICARE	11,334.66	11,510	12,117	12,348	838 7.3%
08181000 041210	DENTAL INSURANCE	2,534.03	2,796	3,472	3,472	676 24.2%
08181000 041220	LONG TERM DISABILITY INSURANCE	3,230.55	3,538	3,816	3,892	354 10.0%
08181000 041230	HEALTH INSURANCE	118,251.18	125,350	147,147	147,147	21,797 17.4%
08181000 041240	PENSION	63,482.06	70,185	80,638	81,983	11,798 16.8%
08181000 041300	OVERTIME PAY	113,801.47	107,100	105,000	105,000	(2,100) -2.0%
08181000 042910	EMPLOYEE TRAINING	1,857.00	1,500	1,500	1,500	- 0.0%
08181000 042920	CLOTHING ALLOWANCE	14,210.20	13,400	11,000	11,000	(2,400) -17.9%
08181000 042950	MEDICAL EXPENDITURES (IDC)	1,360.00	1,000	1,000	1,000	- 0.0%
08181000 043225	CONTRACTED SERVICES	83,260.28	81,000	80,000	80,000	(1,000) -1.2%
08181000 044238	WINTER SALT	51,335.49	50,000	50,000	50,000	- 0.0%
08181000 044240	WINTER SAND	10,497.33	10,000	10,000	10,000	- 0.0%
08181000 044243	MAGNESIUM CHLORIDE	30,273.59	50,000	50,000	50,000	- 0.0%
08181000 044248	GRAVEL	19,919.18	20,000	20,000	20,000	- 0.0%
08181000 044260	ROADSIDE MOWING	27,467.20	38,200	48,500	48,500	10,300 27.0%
08181000 044270	STREET SIGNS	7,775.89	10,000	10,000	10,000	- 0.0%
08181000 044275	COLD PATCH	2,948.04	3,000	3,000	3,000	- 0.0%
08181000 044278	STREET STRIPING	19,970.71	70,000	70,000	70,000	- 0.0%
08181000 044280	ASPHALT PAVING	245,876.23	300,000	300,000	300,000	- 0.0%
08181000 044283	CULVERTS	6,524.93	7,500	8,200	8,200	700 9.3%
08181000 044310	VEHICLE MAINTENANCE PARTS	159,964.51	110,000	115,000	115,000	5,000 4.5%
08181000 044313	VEHICLE MAINTENANCE LABOR	182,053.85	102,000	105,000	105,000	3,000 2.9%
08181000 046015	OUTSIDE OPERATIONAL SUPPLIES	15,502.16	14,500	19,500	19,500	5,000 34.5%
08181000 046052	CUTTING EDGES	10,339.63	25,000	20,000	20,000	(5,000) -20.0%
08181000 046260	VEHICLE FUEL GAS	127,543.48	120,000	115,000	115,000	(5,000) -4.2%
08181000 046261	PROPANE FUEL	6,396.98	7,000	7,000	7,000	- 0.0%
08181000 047411	NEW TOOLS	6,142.14	4,000	4,000	4,000	- 0.0%
TOTAL OPERATIONS		\$ 2,078,420	\$ 2,130,395	\$ 2,228,937	\$ 2,241,562	\$ 111,167 5.2%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2015 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PUBLIC WORKS VEHICLE MAINTENANCE						
08181200 041112	STAFF FULL TIME PAY	386,316.81	402,170	436,964	446,492	44,322 11.0%
08181200 041120	STIPENDS	4,914.51	4,764	4,000	4,000	(764) -16.0%
08181200 041150	PART TIME PAY	8,433.25	1,530	9,000	9,000	7,470 488.2%
08181200 041200	FICA	27,585.23	26,872	28,898	29,649	2,777 10.3%
08181200 041205	MEDICARE	6,451.37	6,964	6,762	6,939	(25) -0.4%
08181200 041210	DENTAL INSURANCE	1,790.92	1,864	1,984	1,901	37 2.0%
08181200 041220	LONG TERM DISABILITY INSURANCE	1,847.83	2,014	2,084	2,239	225 11.2%
08181200 041230	HEALTH INSURANCE	51,737.93	54,899	69,958	66,838	11,939 21.7%
08181200 041240	PENSION	38,578.25	43,849	48,327	50,315	6,466 14.7%
08181200 041300	OVERTIME PAY	46,106.65	25,500	30,000	21,000	(4,500) -17.6%
08181200 042910	EMPLOYEE TRAINING	822.00	1,000	2,000	2,000	1,000 100.0%
08181200 042920	CLOTHING ALLOWANCE	5,944.13	6,540	4,800	4,800	(1,740) -26.6%
08181200 042950	MEDICAL EXPENDITURES (IDC)	589.00	500	500	500	- 0.0%
08181200 044218	HAZARDOUS WASTE DISPOSAL	1,065.80	2,000	1,500	1,500	(500) -25.0%
08181200 044316	FUEL ISLAND REPAIRS	8,731.36	1,500	1,500	1,500	- 0.0%
08181200 044317	PROPANE STATION	-	100	100	100	- 0.0%
08181200 044320	MISCELLANEOUS MAINTENANCE	6,556.22	6,300	2,300	2,300	(4,000) -63.5%
08181200 044345	PW DIAGNOSTIC SOFTWARE	-	-	6,000	6,000	6,000 100.0%
08181200 046015	SHOP SUPPLIES	11,666.49	10,000	9,000	9,000	(1,000) -10.0%
08181200 046032	PARTS/SERVICE & VBI OVERHEAD (2013)	648,589.22	355,164	476,750	476,750	121,586 34.2%
08181200 046260	VEHICLE FUEL GAS	517,771.84	509,250	482,073	482,073	(27,177) -5.3%
08181200 046261	PROPANE FUEL	36,203.70	44,750	60,000	60,000	15,250 34.1%
08181200 047400	NEW EQUIPMENT	19,881.81	15,000	13,800	13,800	(1,200) -8.0%
08181200 047460	NEW STEEL	3,069.41	2,000	3,000	3,000	1,000 50.0%
TOTAL VEHICLE MAINTENANCE		\$ 1,834,654	\$ 1,524,530	\$ 1,701,300	\$ 1,701,696	\$ 177,166 11.6%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2015 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
SOLID WASTE PROGRAM							
08181300 044205	HOLMES ROAD SITE MAINTENANCE	9,449.89	9,900	9,700	9,700	(200)	-2.0%
08181320 043232	CURBSIDE RECYCLING	360,893.50	369,575	378,814	378,814	9,239	2.5%
08181320 044213	ecomaine RECYCLING TIPPING FEE	-	-	36,450	36,450	36,450	100.0%
08181320 044220	COMMERCIAL RECYCLING	71,930.85	72,187	72,000	72,000	(187)	-0.3%
08181320 044223	RECYCLING BINS/SILVER BULLETS	49,541.10	53,000	51,500	51,500	(1,500)	-2.8%
08181320 045321	PUBLIC INFORMATION/EDUCATION	1,708.07	500	500	500	-	0.0%
08181320 047418	AUTOMATED RECYCLING CONTAINERS	26,647.03	6,500	13,000	13,000	6,500	100.0%
08181330 044210	ecomaine ASSESSMENT	359,452.00	305,189	-	-	(305,189)	-100.0%
08181330 044213	ecomaine MAINE TIPPING FEE	466,932.40	380,836	387,750	387,750	6,914	1.8%
08181330 044215	REFUSE COLLECTION CONTRACT - CURBSIDE	360,893.50	369,575	378,814	378,814	9,239	2.5%
08181330 044217	MISCELLANEOUS SOLID WASTE DISPOSAL	5,504.29	6,300	6,000	6,000	(300)	-4.8%
08181330 044218	HOUSEHOLD HAZARDOUS COLLECTION	18,633.24	13,500	6,000	6,000	(7,500)	-55.6%
TOTAL SOLID WASTE PROGRAM		\$ 1,731,586	\$ 1,587,062	\$ 1,340,528	\$ 1,340,528	\$ (246,534)	-15.5%

DUNSTAN & SCARBOROUGH MEMORIAL CEMETERY

08181460 043225	CONTRACTED SERVICES - DUNSTAN	13,300	8,500	8,500	8,500	-	0.0%
08181460 044110	UTILITY WATER - DUNSTAN	202	-	-	-	-	0.0%
08181460 044320	MISC. MAINTENANCE - DUNSTAN	28.51	350	350	350	-	0.0%
08181470 043225	CONTRACTED SERVICES - SCAR. MEMORIAL	6,900.00	8,500	8,500	8,500	-	0.0%
08181470 044320	MISC. MAINT. - SCARBOROUGH MEMORIAL	28.27	350	350	350	-	0.0%
TOTAL CEMETERY CARE		\$ 20,459	\$ 17,700	\$ 17,700	\$ 17,700	\$ -	0.0%

MEMORIAL ACCOUNTS

08181500 044320 78004	MISC. MAINT. AMERICAN LEGION	1,500.00	1,535	1,535	1,535	-	0.0%
08181500 044320 78005	MISC. MAINT. DUNSTAN MONUMENT	323.00	442	442	442	-	0.0%
08181500 044320 78006	MISC. MAINT. BLACK POINT CEMETERY	2,928.00	3,000	3,000	3,000	-	0.0%
08181500 044320 78007	MISC. MAINT. HUNNEWELL HOUSE	2,994.51	3,000	3,000	3,000	-	0.0%
TOTAL MEMORIAL ACCOUNTS		\$ 7,746	\$ 7,977	\$ 7,977	\$ 7,977	\$ -	0.0%

SHADE TREES

08181600 044265	TREE PLANTING & REMOVAL	7,250	10,000	8,000	8,000	(2,000)	-20.0%
08181600 044268	TREE REMOVAL	2,925	-	-	-	-	0.0%
TOTAL SHADE TREES		10,175	\$ 10,000	\$ 8,000	\$ 8,000	\$ (2,000)	-20.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2015 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
SPECIAL PROJECTS							
08181720 043225	NPDES - CONTRACTUAL SERVICES	11,350	15,000	15,000	15,000	-	0.0%
TOTAL SPECIAL PROJECTS		\$ 11,350	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
STREET LIGHTS							
08182000 046221	UTILITY - CMP EXP. FOR STREET LIGHTS	129,572.93	133,000	144,000	144,000	11,000	8.3%
08182000 047400	NEW EQUIPMENT/REPAIR STREET LIGHTS	4,556.00	1,200	500	500	(700)	-58.3%
TOTAL STREET LIGHTS		\$ 134,129	\$ 134,200	\$ 144,500	\$ 144,500	\$ 10,300	7.7%
TRAFFIC SIGNALS							
08182100 043225 77076	MALL TRAFFIC	-	5,000	-	-	(5,000)	-100.0%
08182100 043500	PROFESSIONAL DUES	80.00	80	80	80	-	0.0%
08182100 044284	OVERHEAD STREET SIGN MAINTENANCE	756.00	2,500	2,500	2,500	-	0.0%
08182100 044286	PRE-EMPTION DEVICE	774.00	3,000	3,000	3,000	-	0.0%
08182100 044301	GENERATOR MAINTENANCE	-	10,800	12,200	12,200	1,400	13.0%
08182100 044302	MUNICIPAL FIRE ALARM MAINTENANCE	15,691.17	22,500	22,500	22,500	-	0.0%
08182100 044310	VEHICLE MAINT. PARTS	2,272.66	3,500	3,500	3,500	-	0.0%
08182100 044351	DEPT. EQUIPMENT MAINTENANCE	20,972.06	31,500	31,500	31,500	-	0.0%
08182100 044353	OTHER EQUIP. MAINTENANCE	3,077.07	2,800	2,800	2,800	-	0.0%
08182100 046053	TOOLS	557.80	500	620	620	120	24.0%
08182100 046230	UTILITY - CMP EXP. TRAFFIC SIGNALS	12,406.92	16,000	16,000	16,000	-	0.0%
08182100 046260	VEHICLE FUEL GAS	792.64	1,200	1,200	1,200	-	0.0%
08182100 047400	NEW EQUIPMENT	3,246.00	3,200	3,200	3,200	-	0.0%
08182100 047450	TRAFFIC LIGHT IMPROVEMENTS	-	8,000	8,000	8,000	-	0.0%
08182180 044301 77000	MUNI. BLDG. GENERATOR MAINTENANCE	3,068.62	-	-	-	-	0.0%
08182180 044301 77040	FIRE STATION GENERATOR MAINTENANCE	2,629.64	-	-	-	-	0.0%
08182180 044301 77050	POLICE GENERATOR MAINTENANCE	694.91	-	-	-	-	0.0%
08182180 044301 77070	PUBLIC WORKS GENERATOR MAINTENANCE	1,274.69	-	-	-	-	0.0%
08182180 044301 77071	FUEL DEPOT GENERATOR MAINTENANCE	243.22	-	-	-	-	0.0%
08182180 044301 77080	HIGH SCHOOL GENERATOR MAINTENANCE	5,903.08	-	-	-	-	0.0%
TOTAL TRAFFIC SIGNALS		\$ 74,440	\$ 110,580	\$ 107,100	\$ 107,100	\$ (3,480)	-3.1%
WATER CHARGES							
08182300 044110	PORTLAND WATER DISTRICT CHARGES	141,946.37	144,895	148,880	148,880	3,985	2.8%
08182300 044110	BIDDEFORD SACO WATER DIST. CHARGES	47,447.16	47,450	56,940	56,940	9,490	20.0%
08182300 044353	HYDRANT MAINTENANCE	265.80	100	100	100	-	0.0%
TOTAL WATER CHARGES		\$ 189,659	\$ 192,445	\$ 205,920	\$ 205,920	\$ 13,475	7.0%
TOTAL PUBLIC WORKS ALL DIVISIONS		\$ 6,601,603.32	\$ 6,294,820	\$ 6,337,049	\$ 6,359,496	\$ 64,676	1.0%

Debt

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2015 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2013 ACTUAL	2014 BUDGET	2015 PROPOSED	2015 ADOPTED	TC INC. DEC.	TC PCT CHANGE
TOWN DEBT							
LEASES							
08585000 044420	Town Leases	394,232	229,896	217,267	217,267	(12,629)	-5.5%
TOTAL TOWN LEASES		\$ 394,232	\$ 229,896	\$ 217,267	\$ 217,267	\$ (12,629)	-5.5%
LONG TERM DEBT							
08585000 048350	Debt Principal	3,188,386	3,110,196	3,279,484	3,279,484	169,288	5.4%
08585000 048300	Debt Interest	1,108,958	1,118,261	1,111,462	1,094,906	(23,355)	-2.1%
08585000 048375	Cost & Fees	111,671	50,000	50,000	50,000	-	0.0%
08585500 048350	Tax Note Interest	-	-	-	-	-	0.0%
TOTAL TOWN BONDS		\$ 4,409,015	\$ 4,278,457	\$ 4,440,946	\$ 4,424,390	\$ 145,933	3.4%
TOTAL TOWN DEBT ALL DIVISIONS		\$ 4,803,247	\$ 4,508,353	\$ 4,658,213	\$ 4,641,657	\$ 133,304	3.0%

Debt Service Breakdown as of 06/30/2014

Date of Issue	Description	Payee	Rate	Maturity	Due Date	Interest	Principal	Remaining Unpaid Principal	
10-15-1994	WW Roof Repairs/Bessey & Oak Hill School Oil Tank Removal/MS Construction Portable Re-roofing/637 US Rte 1 Land Purch/Rte 1 Improve/	SSB	6.20%	2015	Oct. 15, 2014 April 15, 2015	7,130.00 0.00	230,000.00	0.00	schl
12-15-1995	Middle School Construction Project/ PW Facility	SSB	5.00%	2016	Nov. 01, 2014 May 1, 2015	13,250.00 6,625.00	265,000.00	265,000.00	both
04-15-1997	CIP Town Projects/Fire Pumper/PW Facility Renovations PW Bldg Purchase/Exit 6 Utility Feasibility Study	SSB	5.60%	2017	Nov. 01, 2014 May 1, 2015	9,322.50 6,242.50	110,000.00	220,000.00	town
03-15-2004	CIP Projects Town & School includes HS Renovations, Access Rd & Haigis Park Partial Advance Refunded May 8, 2012	SSB	3.125%	2034	Nov. 01, 2014 May 1, 2015	3,762.49 0.00	215,000.00	0.00	Part'l Refund
03-15-2005	CIP Projects Town and School includes final HS Renovation Costs Partial Advance Refunded May 8, 2012	Bank of NY	4.00%	2035	Nov. 01, 2014 May 1, 2015	11,300.00 5,000.00	315,000.00	250,000.00	both
05-15-2006	CIP Projects Town and School	Bank of NY	4.00%	2021	Nov. 01, 2014 May 1, 2015	40,862.50 30,262.50	530,000.00	1,505,000.00	both
05/15/2007	CIP Projects Town and School	Bank of NY	4.00%	2022	Nov. 01, 2014 May 1, 2015	16,000.00 11,500.00	225,000.00	575,000.00	both
06/05/2008	CIP Projects Town and School	Bank of NY	3.250%	2028	Nov. 01, 2014 May 1, 2015	72,407.50 62,982.50	580,000.00	3,565,000.00	both
05/15/2009	CIP Projects Town and School	Bank of NY	2.13%	2029	Nov. 01, 2014 April 15, 2015	39,231.25 34,981.25	400,000.00	2,255,000.00	both
10/01/2009	1999 and 2000 Bonds Refunded \$6,493,000 and \$4,770,000	Bank of NY	2.00%	2020	Nov. 01, 2014 May 1, 2015	15,600.00 12,825.00	185,000.00	855,000.00	both
05/15/2010	CIP Projects Town and School	Bank of NY	2.50%	2026	Nov. 01, 2014 May 1, 2015	78,725.00 72,850.00	470,000.00	4,095,000.00	both
06/15/2011	CIP Projects Town and School	Bank of NY	2.00%	2031	Nov. 01, 2014 May 1, 2015	50,875.00 45,475.00	540,000.00	3,435,000.00	both
05/15/2012	WWI School Demolition & Construction/School CIP Projects/ Partial refunding of 2003 bonds, 2004 bonds and 2005 bonds.	Bank of NY	3.00%	2042	Nov. 01, 2014 May 1, 2015	885,950.00 877,325.00	575,000.00	44,380,000.00	both
04/15/2013	WWI School Construction/School & Town CIP Projects	Bank of NY	2.00%	2043	Nov. 01, 2014 May 1, 2015	475,312.50 471,812.50	350,000.00	25,000,000.00	both
04/15/2014	CIP Projects Town and School (and WWI construction)		2.00%	2034	Nov. 01, 2014 May 1, 2015	70,826.67 71,900.00	490,000.00	6,015,000.00	both
GRAND TOTAL ALL DEBT SERVICE AS OF JUNE 30, 2014 FOR TOWN & SCHOOL						TOTAL DEBT:	\$3,500,336.66	\$5,480,000.00	\$92,415,000.00
						LESS SCHOOL DEBT:	(2,405,431.43)	(2,200,516.00)	(62,267,057.00)
						TOTAL TOWN DEBT:	\$1,094,905.23	\$3,279,484.00	\$30,147,943.00

Debt Service Breakdown as of 06/30/2014

Date of Issue	Description	Payee	Rate	Maturity	Due Date	Interest	Principal	Remaining Unpaid Principal
School Breakdown - Debt Services as of 06/30/2014								
10-15-94	Middle School Construction Project/Bessey & Oak Hill Oil Tank Removal/Wentworth Roof Repair	SSB	6.20%	2015	Oct. 15, 2014 April 15, 2015	7,130.00 0.00	230,000.00	0.00
12-15-95	Middle School Construction Project	SSB	5.00%	2016	Nov. 01, 2014 May 1, 2015	13,000.00 6,500.00	260,000.00	260,000.00
03-15-2004	School Projects including HS Renovations and HS Access Road Partial Advance Refunded May 8, 2012	SSB	3.250%	2034	Nov. 01, 2014 May 1, 2015	3,762.49 0.00	215,000.00	0.00
03-15-2005	CIP School Projects includes final HS Renovation Costs Partial Advance Refunded May 8, 2012	Bank of NY	4.00%	2035	Nov. 01, 2014 May 1, 2015	11,195.44 4,993.40	252,000.00	240,000.00
04-15-2006	CIP Projects School	Bank of NY	4.00%	2016	Nov. 01, 2014 May 1, 2015	2,940.00 1,500.00	72,000.00	75,000.00
05-15-2007	CIP Projects School	Bank of NY	4.00%	2022	Nov. 01, 2014 May 1, 2015	1,200.00 800.00	20,000.00	40,000.00
05/15/2008	CIP School Projects	Bank of NY	3.250%	2028	Nov. 01, 2014 May 1, 2015	9,834.73 7,333.72	153,908.00	446,724.00
05/15/2009	CIP School Projects	Bank of NY	2.13%	2020	Nov. 01, 2014 May 1, 2015	1,652.50 675.00	92,000.00	50,000.00
10/01/2009	June 15, 2000 Bonds Refunded \$350,000	Bank of NY	3.00%	2020	Nov. 01, 2014 May 1, 2015	3,150.00 2,625.00	35,000.00	175,000.00
05/15/2010	CIP School Projects	Bank of NY	2.50%	2031	Nov. 01, 2014 May 1, 2015	10,947.50 9,487.25	116,820.00	572,820.00
05/15/2011	CIP School Projects	Bank of NY	2.00%	2021	Nov. 01, 2014 May 1, 2015	7,060.78 5,111.64	194,914.00	469,914.00
05/15/2012	WWI School Demolition & Construction/School CIP Projects/ Full Refunding 2003 bonds/Partial Refunding of 2004 bonds and 2005 bonds.	Bank of NY	3.00%	2042	Nov. 01, 2014 May 1, 2015	679,391.32 678,240.90	106,265.00	34,043,748.00
04/15/2013	WWI School Construction/School CIP Projects	Bank of NY	2.00%	2043	Nov. 01, 2014 May 1, 2015	434,255.00 432,391.00	186,400.00	22,859,200.00
04/15/2014	CIP Projects Town and School		2.00%	2034	Nov. 01, 2014 May 1, 2015	34,982.75 35,271.01	266,209.00	3,034,651.00
TOTAL SCHOOL DEBT THROUGH 6-30-2014:						<u>\$2,405,431.43</u>	<u>\$2,200,516.00</u>	<u>\$62,267,057.00</u>

TOWN LEASE INFORMATION - LEASES as of 06-30-2014

Original Lease Date	Department and Project Name	Payee	Interest Rate	Final Maturity Date	Payment Due	2015 Annual Payments	06/30/2015 Principal Balance Remaining
	<u>Finance Department</u>						
07/01/2014	2014 Copier	Estimate	3.153%	07/15/2018	Annual	2,200.47	8,801.88
	<u>Assessing Office</u>						
12/07/2012	Map Machine	First Niagra	2.271%	12/07/2016	Annual	3,681.54	7,130.39
	Total Assessing					3,681.54	7,130.39
	<u>Planning</u>						
01/04/2013	Copier	Gorham Leasing	3.00%	01/15/2016	Annual	2,324.60	2,324.60
	Total Planning					2,324.60	2,324.60
	<u>Community Services</u>						
	CS 2014 Copier	Estimate	3.153%	07/15/2018	Annual	1,100.24	4,400.96
12/07/2012	CS Copier	First Niagra	2.271%	12/07/2016	Annual	1,479.34	2,865.19
	Total Community Services					2,579.58	7,266.15
	<u>Fire Department</u>						
12/07/2012	2 Lieutenant's Vehicles	First Niagra	2.271%	12/07/2016	Annual	11,464.68	22,204.78
12/07/2012	Turnout Gear	First Niagra	2.271%	12/07/2016	Annual	1,702.40	3,297.21
12/07/2012	NarrowBand	First Niagra	2.271%	12/07/2016	Annual	22,184.78	42,967.42
	FD Exercise Equipment	Gorham Leasing	4.10%	07/15/2014	Annual	2,505.30	0.00
	Narrowband (part 2)	Estimate	3.153%	07/15/2018	Annual	4,783.63	19,134.52
	Thermal Imaging Camera	Estimate	3.153%	07/15/2018	Annual	5,952.96	23,811.84
06/25/2010	2014 Copier	Estimate	3.153%	07/15/2018	Annual	1,100.24	4,400.96
	Total Fire					49,693.99	115,816.73
	<u>Police Department</u>						
12/07/2012	Police Radio Voters	First Niagra	2.271%	12/07/2016	Annual	7,937.53	15,373.40
12/07/2012	Dispatch Narrowband	First Niagra	2.271%	12/07/2016	Annual	20,796.33	40,278.29
06/25/2010	MRO 2010 Chevy Truck	Gorham Leasing	4.10%	07/15/2014	Annual	6,971.23	0.00
	PD Copier	Gorham Leasing	4.10%	07/15/2014	Annual	863.37	0.00
	Cruiser Equipment	Estimate	3.153%	07/15/2018	Annual	4,252.12	17,008.48
	Tactical Team Vests	Estimate	3.153%	07/15/2018	Annual	4,209.60	16,838.40
06/25/2010	Fire Alarm Digitizers	Estimate	3.153%	07/15/2018	Annual	15,413.93	61,655.72
	Total Police					60,444.11	151,154.29
	<u>Public Works</u>						
12/07/2012	Pick Up Truck	First Niagra	2.271%	12/07/2016	Annual	6,135.24	11,882.70
	Waste/Recycling Carts	Banc of America	3.82%	11/03/2016	Annual	79,422.63	158,845.26
11/03/2006	Heavy Truck Lifts	Estimate	3.153%	07/15/2018	Annual	14,085.14	56,340.56
	Total Public Works					99,643.01	227,068.52
	Total 2015 Leases Actual					220,567.30	519,562.56

Capital Equipment

Municipal Capital Equipment Budget

8/22/2014

Projected 5 Year Plan

10:54 AM

Description	5 - Year Plan Total Cost	FY 2015 Budget Request	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
Total Fire Department	\$ 1,582,000	\$ 778,500	\$ 316,000	\$ 175,000	\$ 177,500	\$ 135,000
Total Community Services Department	\$ 26,330	\$ 17,830	\$ -	\$ 8,500	\$ -	\$ -
Total Assessing Department	\$ 480,000	\$ 480,000				
Total Planning Department	\$ 12,500	\$ 12,500				
Total Police Department	\$ 304,250	\$ 135,830	\$ 82,730	\$ 39,230	\$ 39,230	\$ 7,230
Total Public Works Department	\$ 2,695,000	\$ 439,000	\$ 674,000	\$ 537,000	\$ 509,000	\$ 536,000
Total Public Library	\$ 107,904	\$ 15,704	\$ 17,700	\$ 16,500	\$ 48,000	\$ 10,000
Total Capital Equipment by Department	\$ 5,207,984	\$ 1,879,364	\$ 1,090,430	\$ 776,230	\$ 773,730	\$ 688,230
Bond Proceeds		\$ (1,611,000)				
Unused Bond Proceeds (Capital-Reallocated)		\$ -				
Voter Approved Purchase		\$ (84,000)				
Lease Revenues		\$ (94,330)				
Reserve		\$ -				
Trade-in/Sale of Vehicles (Rescue Unit / Unmarked Police Unit)		\$ -				
Net Appropriation for FY2015		\$ 90,034				

**Capital Improvement Plan
Municipal Capital Equipment
Projected 5 Year Plan**

8/22/2014
8:47 AM

Description	5 - Year Plan Total Cost	FY 2015 Budget Request		Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
Fire Department							
F.D. Replace Thermal Imaging Cameras	\$ 59,000	\$ 29,000	L	\$ 30,000			
F.D. Major Apparatus Maintenance (refurb L 1/E6/E5)	\$ 162,000	\$ 62,000	B			\$ 50,000	\$ 50,000
F.D. Used Cruiser to replace fire prevention car	\$ 7,500	\$ 7,500	A				
F.D. Engine 3 Pumper (replacement schedule)	\$ 585,000	\$ 585,000	B				
F.D. Lifepak Defibrillator/Monitor Replacement	\$ 95,000	\$ 95,000	B				
F. D. Municipal Holding Tank	\$ 25,000	\$ -		\$ 25,000			
F.D. Rescue Power Stretcher Replacement Program	\$ 51,000			\$ 51,000			
F.D. Extrication Tool Upgrade Project	\$ 75,000			\$ 75,000			
F.D. AED Replacement Project	\$ 75,000			\$ 75,000			
F.D. Tank 2 Re-chassis	\$ 60,000			\$ 60,000			
F.D. Service Plow Truck (replacement schedule)	\$ 50,000				\$ 50,000		
F.D. Replace staff vehicles (replacement schedule)	\$ 90,000				\$ 45,000	\$ 45,000	
F.D. Replace Rescue Unit (replacement schedule)	\$ 247,500	\$ -		\$ -	\$ 80,000	\$ 82,500	\$ 85,000
Total Fire Department	\$ 1,582,000	\$ 778,500		\$ 316,000	\$ 175,000	\$ 177,500	\$ 135,000

Planning Department							
Electric Vehicle for Code Inspections	\$ 12,500	\$ 12,500	L				
Total Planning Department	\$ 12,500	\$ 12,500		\$ -	\$ -	\$ -	\$ -

**Capital Improvement Plan
Municipal Capital Equipment
Projected 5 Year Plan**

8/22/2014

8:55 AM

Description	5 - Year Plan Total Cost	FY 2015 Budget Request		Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
Assessing Department							
Revaluation	\$ 480,000	\$ 439,500	B				
Software & Conversion		\$ 40,500	B				
Total Assessing Department	\$ 480,000	\$ 480,000		\$ -	\$ -	\$ -	\$ -

Community Services Department							
C.S. Replacement Tractor	\$ 12,830	\$ 12,830	L				
C.S. New Front Mount Broom	\$ 5,000	\$ 5,000	L				
C.S. Kawasaki 4x4 (Gator style) 2017	\$ 8,500				\$ 8,500		
Total Community Services Department	\$ 26,330	\$ 17,830		\$ -	\$ 8,500	\$ -	\$ -

Police Department							
Radar Speed Recorder	\$ 4,100	\$ 4,100	A				
Tasers (6) & warranties	\$ 36,150	\$ 7,230	A	\$ 7,230	\$ 7,230	\$ 7,230	\$ 7,230
OOB Dispatch Equip Start Up Costs	\$ 119,000	\$ 119,000	M				
K-9 Replacement Program	\$ 6,500			\$ 6,500			
Auxiliary Vehicle Replacement Program	\$ 64,000			\$ 32,000		\$ 32,000	
ACO Vehicle Replacement	\$ 32,000				\$ 32,000		
MRO Building Siding	\$ 5,500	\$ 5,500	A				
MRO Marine 3 Boat Replacement	\$ 5,000			\$ 5,000			
MRO Replacement Vehicle	\$ 32,000			\$ 32,000			
Total Police Department	\$ 304,250	\$ 135,830		\$ 82,730	\$ 39,230	\$ 39,230	\$ 7,230

**Capital Improvement Plan
Municipal Capital Equipment
Projected 5 Year Plan**

8/22/2014
8:57 AM

Description	5 - Year Plan Total Cost	FY 2015 Budget Request		Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
Public Works Department							
Plow Truck # 4017	\$ 185,000	\$ 185,000	B				
Pickup Truck # 4033	\$ 34,000	\$ 34,000	B				
Additional Plow Truck	\$ 170,000	\$ 170,000	B				
PW Facility Flooring	\$ 15,000	\$ 15,000	A				
Traffic - Oak Hill Camera (Technology Upgrade)	\$ 35,000	\$ 35,000	L				
Loader #4014	\$ 190,000			\$ 190,000			
Plow Truck #4021	\$ 180,000			\$ 180,000			
Pickup Truck #4004	\$ 34,000			\$ 34,000			
Tractor 4044	\$ 75,000			\$ 75,000			
Fuel Island - Replace 2 Underground Tanks	\$ 150,000			\$ 150,000			
Town Hall Generator Fuel Tank Replacement	\$ 20,000			\$ 20,000			
Monitoring Pan Tilt-Zoom Cameras	\$ 25,000			\$ 25,000			
Plow Truck #4025	\$ 190,000				\$ 190,000		
Pick Up Truck #4035	\$ 34,000				\$ 34,000		
Street Sweeper #4200	\$ 295,000				\$ 295,000		
Traffic - UPS /Generator/Battery Standby Install (Phase 1)	\$ 18,000				\$ 18,000		
Plow Truck # 4001	\$ 190,000					\$ 190,000	
Pickup Truck #4060	\$ 34,000					\$ 34,000	
Excavator #4013	\$ 195,000					\$ 195,000	
PW HVAC Replacement /Efficiency Upgrades	\$ 35,000					\$ 35,000	
GIS Plotter	\$ 19,000					\$ 19,000	
Traffic - UPS /Generator/Battery Standby Install (Phase 2)	\$ 36,000					\$ 36,000	
Plow Truck #4010	\$ 190,000						\$ 190,000
Pickup Truck #4055	\$ 36,000						\$ 36,000
Sweeper #4201	\$ 225,000						\$ 225,000
Security Fence	\$ 45,000						\$ 45,000
Fire Alarm Cable replacement - Payne Rd	\$ 40,000						\$ 40,000
Total Public Works Department	\$ 2,695,000	\$ 439,000		\$ 674,000	\$ 537,000	\$ 509,000	\$ 536,000

Capital Improvement Plan
Municipal Capital Equipment
Projected 5 Year Plan

8/22/2014

10:54 AM

Description	5 - Year Plan Total Cost	FY 2015 Budget Request		Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
Library							
Materials Handling - RFID Project	\$ 30,204	\$ 3,204	A	\$ -	\$ -	\$ 27,000	\$ -
Information Technology	\$ 67,700	\$ 12,500	A	\$ 12,700	\$ 11,500	\$ 21,000	\$ 10,000
Shelving & Fixtures	\$ 10,000			\$ 5,000	\$ 5,000		
Total Public Library	\$ 107,904	\$ 15,704		\$ 17,700	\$ 16,500	\$ 48,000	\$ 10,000
Total All Municipal Department	\$ 4,727,984	\$ 1,879,364		\$ 1,090,430	\$ 776,230	\$ 773,730	\$ 688,230

Funding in Fiscal Year 2015

"A" Appropriated	\$ 90,034
"B" to be Bonded	\$ 1,611,000
"C" Capital Re-allocated (unused bond proceeds)	\$ -
"M" Funding from several sources	\$ 84,000
"L" to be lease/loan	\$ 94,330
"R" to be from Reserve Funds	\$ -
¹⁻² Revenue from rescue unit/PD Vehicles Trade-in	\$ -
Total Amount to be Funded	<u>\$ 1,879,364</u>

* Note - Bond issues or appropriation and expenditure of funds derived from municipal revenue sources or combination of both, in principal amount greater

Narrative for Capital Equipment & Projected 5-Year Plan
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Fire Capital Equipment

Description	5-Year Total	2015	2016	2017	2018	2019
Fire Department						
F.D. Replace Thermal Imaging Cameras	\$ 59,000	\$ 29,000	L \$ 30,000			
F.D. Major Apparatus Maintenance (refurb L 1/E6/E5)	\$ 162,000	\$ 62,000	B		\$ 50,000	\$ 50,000
F.D. Used Cruiser to replace fire prevention car	\$ 7,500	\$ 7,500	A			
F.D. Engine 3 Pumper (replacement schedule)	\$ 585,000	\$ 585,000	B			
F.D. Lifepak Defibrillator/Monitor Replacement	\$ 95,000	\$ 95,000	B			
F. D. Municipal Holding Tank	\$ 25,000	\$ -	\$ 25,000			
F.D. Rescue Power Stretcher Replacement Program	\$ 51,000		\$ 51,000			
F.D. Extrication Tool Upgrade Project	\$ 75,000		\$ 75,000			
F.D. AED Replacement Project	\$ 75,000		\$ 75,000			
F.D. Tank 2 Re-chassis	\$ 60,000		\$ 60,000			
F.D. Service Plow Truck (replacement schedule)	\$ 50,000			\$ 50,000		
F.D. Replace staff vehicles (replacement schedule)	\$ 90,000			\$ 45,000	\$ 45,000	
F.D. Replace Rescue Unit (replacement schedule)	\$ 247,500	\$ -	\$ -	\$ 80,000	\$ 82,500	\$ 85,000
Total Fire Department	\$ 1,582,000	\$ 778,500	\$ 316,000	\$ 175,000	\$ 177,500	\$ 135,000

Note: Equipment with (*) an asterisk indicate FY2015 Budget

***Thermal Imaging Camera Replacement:** Approximately 12 years ago the department conducted fund raisers and accepted donations to procure our first thermal imaging cameras. We currently have one on a truck at each of our six stations. These cameras have become an essential tool to the fire service helping us search for trapped victims, and by saving damage to homes where we would normally have to open walls to check for extension of fire. This multi-year project is intended to start gradually replacing two of these units each year as they approach the end of their service lives. This is year two of a three year project but we hope to be able to eliminate that third year due to recent donations that were received from the public towards this initiative.

***Major Apparatus Maintenance (refurbish L1/E6/E5):** This request is to refurbish Ladder 1 at the half way point of its anticipated 25 year service life. Over the years we have found this preventive maintenance program to be very cost effective by allowing us to perform major pump repairs, removal of electrolysis, and re-painting as necessary to extend the service life of these valuable assets. It is even more critical now that DPW is using more liquid calcium and magnesium products to help melt snow. These chemicals used by many municipalities are causing significant maintenance issues for our apparatus. In addition to removal of all rust and electrolysis and a complete paint job, this project includes replacement of some of the hydraulic aerial lines and components, the auto-lubrication system, upgrading some of the lights to LED models, and replacing the fuel tank. In Fy18 we will do the same type of work on Engine 6 and in FY19 Engine 5 will be due for its mid-life refurb.

***Used Cruiser to Replace Fire Prevention car:** This request is to purchase one of the town's cruisers that would normally be traded in to replace our current Fire Prevention vehicle which was also a used 2005 Ford cruiser. The current unit has served the town well but is no longer cost effective to maintain. This type of apparatus has worked well for this application plus it provides a smaller, more cost efficient vehicle at Dunstan station to be used by the crews for service runs and rescue calls that don't require the full-size engine which saves money in fuel and maintenance costs.

Narrative for Capital Equipment & Projected 5-Year Plan**Fire Capital Equipment (continued)**

***Replacement of Engine 3:** In fiscal year 2015 the Vehicle Replacement schedule calls for the replacement of Engine 3 which is a 1990 E-One. This vehicle will be providing its 25th year of service to the community when replaced. It is stationed at Pleasant Hill and its primary response district protects the very high property value locations of Higgins Beach as well as the industrial area on Pleasant Hill road.

***Lifepak Defibrillator/Monitor Replacement:** This project funds the replacement of the defibrillator/cardiac monitors on each of the rescue units. These life-saving units are nearing 10 years old and the manufacturer will no longer support them due to advances in technology.

Power Stretcher Replacement Program: (2016) This project funds the replacement of our three battery powered ambulance stretchers at the end of their useful life. These units were originally purchased to reduce worker's compensation on-the-job injuries because they use hydraulic lift cylinders to elevate the stretcher so it can be loaded into the ambulance. There is no question these devices have saved money in insurance and lost-time injury costs during their lifetime.

Extrication Tool Upgrade Project: (2016) This project funds the replacement of our hydraulic extrication tools known by many citizens as the Jaws of Life. The equipment we are replacing will be 20 years old when replaced and is at the end of its service life. Over the years technology changes in the automobile industry including the use of new high tensile strength metals in key components of modern automobiles has outpaced our current tools' ability to perform successful extrications on certain model vehicles.

AED Replacement Program: (2016) This program is to replace the 36 current Automatic External Defibrillators at the end of their 10 year service life. These units are strategically located on each front line fire and police apparatus as well as some key public assembly places like the public beach parking areas. Over the years these units have proved their value by saving multiple lives due to prompt defibrillation of heart attack victims.

Tank 2 Re-Chassis: (2016 Tank 2 (a 2003 Ford F-550) was due to be replaced in FY18 but this apparatus has been used to launch Marine 1 at Ferry Beach for its entire 14 year life. Due to the very gradual slope of the boat launch at Ferry Beach the truck has been exposed to salt water during certain tide conditions severely shortening the chassis life. We are asking to move this project up two years from its original spot on the replacement program (FY16), but instead of replacing the entire truck, we are only planning to re-chassis it at less than half the cost of a total replacement. The body was custom-fabricated of plastic locally to our specifications and that along with the pump, tank, and other equipment still has plenty of life left in them. We have also moved this apparatus from Black Point station to Pleasant Hill station and placed a less expensive used pick-up truck at Black Point to serve the purpose of launching Marine 1 and to be used as a less expensive alternative for response to service runs and EMS calls that don't require the full size engine. This will save money at both Black Point and Pleasant Hill by prolonging the service life of Tank 2 and providing both stations with a smaller more economical response vehicle for certain calls.

Narrative for Capital Equipment & Projected 5-Year Plan**Fire Capital Equipment (continued)**

Service/Plow Truck Replacement: (2017) This project funds the replacement of our combination flatbed service and plow truck after 10 years of service as outlined in the departments Apparatus Replacement Schedule.

Replacement of Staff Vehicles: (2017) This request is to replace the two full time deputy chief's vehicles. These vehicles are scheduled to be replaced after 12 years of service as outlined in the department's vehicle replacement plan. They were both purchased in the same year and will be 12 years old. Due to budget constraints we have postponed the replacement of the lowest mileage unit until FY17. Our goal is to go out to bid in late 2016 after the FY17 budget has been approved so we can get the benefit of volume discounts by purchasing two units at one time but funded from different fiscal year budgets.

Narrative for Capital Equipment & Projected 5-Year Plan
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Planning Capital Equipment

Description	5-Year Total	2015	2016	2017	2018	2019
Planning Department						
Electric Vehicle for Code Inspections	\$ 12,500	\$ 12,500	L			
Total Planning Department	\$ 12,500	\$ 12,500	\$ -	\$ -	\$ -	\$ -

Note: Equipment with (*) an asterisk indicate FY2015 Budget

*** Electric Vehicle for Code Inspections:** One of the current Codes inspection vehicles is well beyond its recommended replacement date, is requiring frequent maintenance and gets very poor gas mileage. Given this liability, Planning and Codes is proposing a three-year lease program for an all-electric vehicle. Such an electric car (a Nissan Leaf or similar) is ideally suited for around town code inspections / trips; can be charged overnight or when its not in use; requires no gasoline and the associated costs; and helps demonstrate the town's leadership in energy efficiency. Over half of the monthly cost of this electric vehicle will come from savings/cost avoidance in our fuel budget. Further, this electric vehicle will be a great compliment to the tri-generation energy system being installed at town hall and can be charged by power generated by that unit. It should be noted that the Town has applied to Central Maine Power's (CMP) electric vehicle matching grant program for additional grant funding to lessen this local cost, potential grant award of \$6,250.

Narrative for Capital Equipment & Projected 5-Year Plan

Assessing Capital Equipment

Description	5-Year Total	2015	2016	2017	2018	2019
Assessing Department						
Software & Conversion / Revaluation	\$ 480,000	\$ 480,000	B			
Total Assessing Department	\$ 480,000	\$ 480,000	\$ -	\$ -	\$ -	\$ -

Note: Equipment with (*) an asterisk indicate FY2015 Budget

***Full Town – Wide Revaluation:** These funds would be used for a full town-wide revaluation of real estate and personal property for Town’s Fiscal 2016 Tax Year. The total cost of \$480,000 includes new Vision Government Solutions Assessing Software, data conversion from the current TRIO System to Vision, full interior and exterior inspections of all commercial and residential real estate, and a complete audit and listing of business personal property assets.

Narrative for Capital Equipment & Projected 5-Year Plan

Community Services Capital Equipment

Description	5-Year Total	2015		2016	2017	2018	2019
Community Services Department							
C.S. Replacement Tractor	\$ 12,830	\$ 12,830	L				
C.S. New Front Mount Broom	\$ 5,000	\$ 5,000	A				
C.S. Kawasaki 4x4 (Gator style) 2017	\$ 8,500				\$ 8,500		
Total Community Services Department	\$ 26,330	\$ 17,830		\$ -	\$ 8,500	\$ -	\$ -

Note: Equipment with (*) an asterisk indicate FY2015 Budget

*** Replacement Tractor:** This tractor will replace the 1981 John Deere model 314 tractor that currently has 1,973 hours on it. The replacement tractor will be utilized by the Grounds Maintenance staff to perform everyday duties in maintaining town grounds and parks.

*** New Front Mount Broom:** This broom will replace a 2007 John Deere 60” heavy duty broom. The replacement broom will be used on the front mount tractor for grounds and ice rink maintenance.

Kawasaki 4x4 (Gator Style): (2017) Gator (utility 4 x 4) to replace the current Gator to be used for campus maintenance during the spring, summer and fall months.

Narrative for Capital Equipment & Projected 5-Year Plan
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Police Capital Equipment

Description	5-Year Total	2015		2016	2017	2018	2019
Police Department							
Radar Speed Recorder	\$ 4,100	\$ 4,100	A				
Tasers (6) & warranties	\$ 36,150	\$ 7,230	A	\$ 7,230	\$ 7,230	\$ 7,230	\$ 7,230
OOB Dispatch Equip Start Up Costs	\$ 119,000	\$ 119,000	M				
K-9 Replacement Program	\$ 6,500			\$ 6,500			
Auxiliary Vehicle Replacement Program	\$ 64,000			\$ 32,000		\$ 32,000	
ACO Vehicle Replacement	\$ 32,000				\$ 32,000		
MRO Building Siding	\$ 5,500	\$ 5,500	A				
MRO Marine 3 Boat Replacement	\$ 5,000			\$ 5,000			
MRO Replacement Vehicle	\$ 32,000			\$ 32,000			
Total Police Department	\$ 304,250	\$ 135,830		\$ 82,730	\$ 39,230	\$ 39,230	\$ 7,230

Note: Equipment with (*) an asterisk indicate FY2015 Budget

***Radar Speed Recorder:** These funds would be used for the purchase of a data collector for speed complaints. The unit is Bluetooth wireless and allows for download of reports and data. It doesn't require equipment to be placed on the actual road so it can be used during the winter months. It also doesn't require a speed trailer type of device so it is less likely to be noticed/stolen/tampered with by people.

***Taser Replacement Program:** This request is for funds to purchase 6 replacement X26 tasers. The current tasers are 5 years old and have reached their warranty expiration. This will be a multi-year request until all 37 tasers have been upgraded. They are electrical devices and will begin to experience repair problems.

***Old Orchard Beach Dispatch Equipment Start Up Costs:** This request is for the purchase of equipment and labor to allow Scarborough to dispatch for Old Orchard Beach. The funds will be for data conversion, licensing costs, server microwave configuration, radio installation, etc. An estimated \$35,000 will be used for changes to the dispatch room to accommodate two additional workstations and add/update equipment as necessary. The majority of the costs will be reimbursable by the Town of Old Orchard Beach.

K-9 Replacement Program: (2016) This is a replacement program for the replacement of aging police K-9 partners who are no longer physically capable of performing police duties. Replacement will depend on the health of the police dog. Replacement is expected to be after 5 or more years of service. K-9 Jak served 8 years before retiring.

Auxiliary Vehicle Replacement: (2016) This is a replacement program started in the 2002/2003 budget for the replacement of auxiliary vehicles shared by members of the police department. These funds would be used for the purpose of replacing one auxiliary vehicle every other year with a newer used vehicle.

These vehicles are multi-purpose vehicles used for patrol purposes during times of inclement weather when police cruisers are inoperable. They function as patrol vehicles when situations demand.

Narrative for Capital Equipment & Projected 5-Year Plan**Police Capital Equipment (continued)**

ACO Replacement Vehicle: (2017) This is a replacement program started in the 2002/2003 budget for the replacement of the Animal Control Truck. The funds would be used for the purpose of replacing the truck with a new vehicle every 5 years.

***Marine Resources Building Siding:** This request is for funds to replace the wood siding on the Harbormaster Office at the Pine Point Co-Op with vinyl siding and covering the trim as well. The current wood siding has some rot and it is impossible to keep paint on it. The building would also be wrapped for insulation purposes. The building was last painted in 2010 and needs to be painted or sided again.

Marine Resources Marine 3 Boat Replacement : (2016) This fund request is to replace Marine 3, the 17 foot Smoker Craft boat. This boat is 8 years old and is shared between the Fire Department and the Police Department. On the fire side, this boat is used for water rescues in and around the marsh area. On the police side, the Marine Resource Officer uses this boat for water testing and law enforcement on a daily basis. The boat is left tied up to the floats at Pine Point for quicker access to the flats and water.

Marine Resources Replacement Vehicle: (2016) This is a replacement program started in the 2002/03 budget for the replacement of the Marine Resources Truck. The funds would be used for the purpose of replacing the truck with a new vehicle every 5 years.

Narrative for Capital Equipment & Projected 5-Year Plan
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Public Works Capital Equipment

Description	5-Year Total	2015	2016	2017	2018	2019
Public Works Department						
Plow Truck # 4017	\$ 185,000	\$ 185,000	B			
Pickup Truck # 4033	\$ 34,000	\$ 34,000	B			
Additional Plow Truck	\$ 170,000	\$ 170,000	B			
PW Facility Flooring	\$ 15,000	\$ 15,000	A			
Traffic - Oak Hill Camera (Technology Upgrade)	\$ 35,000	\$ 35,000	L			
Loader #4014	\$ 190,000		\$ 190,000			
Plow Truck #4021	\$ 180,000		\$ 180,000			
Pickup Truck #4004	\$ 34,000		\$ 34,000			
Tractor 4044	\$ 75,000		\$ 75,000			
Fuel Island - Replace 2 Underground Tanks	\$ 150,000		\$ 150,000			
Town Hall Generator Fuel Tank Replacement	\$ 20,000		\$ 20,000			
Monitoring Pan Tilt-Zoom Cameras	\$ 25,000		\$ 25,000			
Plow Truck #4025	\$ 190,000			\$ 190,000		
Pick Up Truck #4035	\$ 34,000			\$ 34,000		
Street Sweeper #4200	\$ 295,000			\$ 295,000		
Traffic - UPS /Generator/Battery Standby Install (Phase 1)	\$ 18,000			\$ 18,000		
Plow Truck # 4001	\$ 190,000				\$ 190,000	
Pickup Truck #4060	\$ 34,000				\$ 34,000	
Excavator #4013	\$ 195,000				\$ 195,000	
PW HVAC Replacement /Efficiency Upgrades	\$ 35,000				\$ 35,000	
GIS Plotter	\$ 19,000				\$ 19,000	
Traffic - UPS /Generator/Battery Standby Install (Phase 2)	\$ 36,000				\$ 36,000	
Plow Truck #4010	\$ 190,000					\$ 190,000
Pickup Truck #4055	\$ 36,000					\$ 36,000
Sweeper #4201	\$ 225,000					\$ 225,000
Security Fence	\$ 45,000					\$ 45,000
Fire Alarm Cable replacement - Payne Rd	\$ 40,000					\$ 40,000
Total Public Works Department	\$ 2,695,000	\$ 439,000	\$ 674,000	\$ 537,000	\$ 509,000	\$ 536,000

Note: Equipment with (*) an asterisk indicate FY2015 Budget

Each year funds are requested for new equipment based on an equipment replacement schedule. With a few exceptions the annual plan calls for replacement of one plow truck (with gear), one pickup truck, and a piece of specialized large equipment. This schedule enables us to maintain a fleet of plow trucks that are no older than 16 years, pickup trucks that are no older than 10 years, and other heavy-duty construction equipment no older than 10 years. While the American Public Works association guidelines recommend replacing vehicles 2-3 years sooner, we are able to follow our schedule because operators are assigned specific trucks and our maintenance staff is very diligent with maintenance schedules.

Due to a decision in 2000 to use stainless steel hopper spreaders in plow trucks we are able to reuse that piece of equipment for two replacement cycles. By doing this we save \$15,000 to \$18,000 on the cost of the plow truck.

***Plow Truck #4017:** To achieve the annual replacement schedule this truck will replace the 2002 International 2554HD which has 92,973 miles on it. By the time the last 2000 International is replaced it will be 17 years old if we stay on schedule and continue to replace one truck annually.

***Pickup Truck #4033:** Continuing with our replacement schedule for *light* trucks this unit will replace a 2005 GMC, one-ton pickup truck with 168,775 miles on it .

Narrative for Capital Equipment & Projected 5-Year Plan
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Public Works Capital Equipment (continued)

***Additional Plow Truck With Gear:** This six wheel truck would be used on an additional plow route. The PW/CS shared position employee would operate the truck during winter operations. Currently there are 15 routes throughout Town. The additional plow route would concentrate on the Payne Road corridor where traffic volume has increased over recent years.

***Public Works Facility - Flooring:** Replacement of 27 year old flooring and original carpeting in offices & lunchroom.

***Traffic – Oak Hill Intersection Camera Upgrade:** The original camera was installed in 2000. Two of the cameras have failed heaters and video clarity problems. The entire camera system needs a technology upgrade.

Loader #4014: (2016) This loader is a replacement for a 2003 John Deere 624H loader with 7,984 hours on it.

Equipment Replacement: (2016)

Plow Truck	#4021	Replaces a 2000 International 2554
Pickup Truck	#4004	Replaces a 2005 GMC Sierra, ½-ton
Tractor	#4044	Replaces a 2002 New Holland tl-900t

PW Facility - Fuel Island – Underground Fuel Tank Replacement: (2016) DEP has mandated replacement of underground fuel tanks. The new tank system would be located at Public Works and would be above ground.

Traffic - Town Hall Generator – Fuel Tank Replacement: (2016) This generator was installed in 1993. The fuel tank is under the gen set itself and is close to the ground. Over the years the elements have caused the tank to rust.

Traffic - Monitoring Pan-Tilt-Zoom Camera: (2016) This piece of equipment is to be located at key traffic signals. Installation of hardware and software to monitor, via existing Town of Scarborough fiber, traffic flow of the following traffic intersections at Public Safety Dispatch.

*Route 1 @ Broadturn / Pine Point Rd (Dunstan)

*Route 1 @ Haigis Parkway

*Route 1 @ Black Point / Gorham Rd (Oak Hill)

*Payne Rd @ Haigis Parkway

*Payne Rd @ Gorham Rd

Narrative for Capital Equipment & Projected 5-Year Plan
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Public Works Capital Equipment (continued)

Equipment Replacement: (2017)

Plow Truck #4025	Replaces a 2000 International 2554
Pickup Truck #4035	Replaces a 2005 GMC ¾-ton
Street Sweeper #4200	Replaces a 2004 Tenant Centurion

Traffic – UPS/Generator/Battery Standby Power Install: (2017 Phase I) This piece of equipment would supply 2-6 hours of battery standby operation for critical intersection traffic signals during power outages.

Equipment Replacement: (2018)

Plow Truck #4001	Replaces a 2004 International 7500
Pickup Truck #4060	Replaces a 2006 Chevy ¾-ton
Excavator #4013	Replaces a 2001 John Deere Excavator

PW Facility - HVAC Replacement & Efficiency Upgrades: (2018) Replacement of existing heating and cooling systems will save energy and increase overall efficiency of the units. The current system is a collection of units ranging in age from 16 to 27 years old. Grant funding opportunities will be sought to offset some of the cost.

GIS Plotter: (2018) The GIS plotter is used to print large-format maps for planning and presentations. This piece of printing equipment is networked town-wide so all departments have access to it and use it as needed. The current unit will be over 10 years at the time of replacement.

Traffic – UPS/Generator/Battery Standby Power Install: (2018 - Phase 2) This piece of equipment would supply 2-6 hours of battery standby operation for critical intersection traffic signals during power outages.

Equipment Replacement: (2019)

Plow Truck #4010
Pickup Truck #4055
Sweeper #4201

Public Works Facility – Security Fence :(2019) The security fence is to secure materials and equipment located in the back yard.

Traffic - Fire Alarm Cable – Payne Rd : (2019) Haigis Parkway to Gorham Rd. this is a replacement of existing fire alarm cable.

Narrative for Capital Equipment & Projected 5-Year Plan
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Public Library Capital Equipment

Description	5-Year Total	2015		2016	2017	2018	2019
Library							
Materials Handling - RFID Project	\$ 30,204	\$ 3,204	A	\$ -	\$ -	\$ 27,000	\$ -
Information Technology	\$ 67,700	\$ 12,500	A	\$ 12,700	\$ 11,500	\$ 21,000	\$ 10,000
Shelving & Fixtures	\$ 10,000			\$ 5,000	\$ 5,000		
Total Public Library	\$ 107,904	\$ 15,704		\$ 17,700	\$ 16,500	\$ 48,000	\$ 10,000

Note: Equipment with (*) an asterisk indicate FY2015 Budget

***Materials Handling RFID:** The Materials Handling RFID Project has four goals: providing security for our materials; improving staff efficiency (by reducing the time spent on repetitive tasks and increasing accuracy); increasing use of our SelfCheck; and streamlining collection management.

We were able to negotiate upgrades at the time our project was implemented and costs have come down as the technology has matured. This has given us more lead time before the next round of upgrades now scheduled for 2014 and 2015. A second SelfCheck and RFID book return unit is planned for FY18. This book return unit will immediately check-in materials as they drop through the return on the outside of our building—before the library opens in the morning, in fact, at any time the Library is closed.

2015: Upgrade to Circulation unit 2, \$1,500.

2018: Table Top Self Check unit, \$11,000, RFID Bookdrop unit, \$16,000

***Information Technology – Hardware:** (2015–2019)

2015: Hardware – Replacement computers*, \$10,000; replacement wireless controller \$2,500.

2016: Hardware – Replacement computers, \$10,000; replacement firewall, \$2,700.

2017: Hardware – Replacement computers, \$10,000, wireless access point \$1,500.

2018: Hardware - Replacement computers, \$10,000; Server replacement, \$11,000.

2019: Hardware - Replacement computers, \$10,000.

*Replacements are on a five-year cycle

Shelving & Fixtures: (2016-2017) To accommodate changes in services, collection size, type and location as needed. Most furnishings date from construction in 1989.

Capital Projects

Municipal Capital Improvement Projects						
Projected 5 Year Plan						
Description	5 - Year Plan Total Cost	FY 2015 Budget Request	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
Administration - Municipal Building	\$ 93,500	\$ 53,000	\$ 24,500	\$ 8,000	\$ 8,000	\$ -
Total Human Resources	-	-	-	-	-	-
Total Management Information Systems	-	171,060	-	-	-	-
Total Planning	255,000	255,000	-	-	-	-
Total Community Services	30,750	23,250	7,500	-	-	-
Total Fire	248,150	248,150	-	-	-	-
Total Police	13,868,000	-	13,868,000	-	-	-
Total Public Works	12,992,000	1,285,000	1,558,000	4,063,000	1,983,000	4,103,000
Total Public Library	4,460,000	205,000	255,000	4,000,000	-	-
	-	-	-	-	-	-
Totals	\$ 31,947,400	\$ 2,240,460	\$ 15,713,000	\$ 8,071,000	\$ 1,991,000	\$ 4,103,000
Bond Proceeds		\$ (1,925,460)				
Unused Bond Proceeds (Capital-Reallocated)		\$ -				
Impact Fees		\$ -				
Leases		\$ (167,500)				
Reserves		\$ (120,000)				
Funded by Grants, Fees		\$ -				
Net Appropriation for FY2015		\$ 27,500				

Capital Improvement Plan						8/21/2014
Municipal Capital Projects						11:20 AM
Project 5 Year Plan						
Description	5 - Year Plan Total Cost	FY 2015 Budget Request	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019

Administration - Municipal Bldg							
259 US Rte 1 - Carpet Replacement	\$ 32,000	\$ 8,000	A	\$ 8,000	\$ 8,000	\$ 8,000	
259 US Rte 1 - Fire Alarm System - Replacement	\$ 45,000	\$ 45,000	L				
259 US Rte 1 - Security System Upgrade	\$ 16,500			\$ 16,500			
Total Administration	\$ 93,500	\$ 53,000		\$ 24,500	\$ 8,000	\$ 8,000	\$ -

Community Services Department							
29 Black Pt Rd - Stage III Waterproofing	\$ 15,750	\$ 15,750	B				
29 Black Pt Rd - Exterior Woodwork Restoration	\$ 15,000	\$ 7,500	A	\$ 7,500			
Total Community Services	\$ 30,750	\$ 23,250		\$ 7,500	\$ -	\$ -	\$ -

Management Information Systems Department							
MIS Main Office 10 GB Switch	\$ 37,500	\$ 37,500	L				
MIS Backup Disaster Recovery System	\$ 30,000	\$ 30,000	L				
MIS Town-Wide Desktop Replacement	\$ 103,560	\$ 103,560	B				
Total MIS	\$ 171,060	\$ 171,060		\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan							8/21/2014
Municipal Capital Projects							11:28 AM
Project 5 Year Plan							
Description	5 - Year Plan Total Cost	FY 2015 Budget Request		Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
Planning Department							
Oak Hill Intersection Pedestrian Improvements	\$ 120,000	\$ 120,000	R				
Gorham Rd Pedestrian Improvements (local match)	\$ 110,000	\$ 110,000	B				
Town Wide Directional Signage Program Phase 2	\$ 25,000	\$ 25,000	B				
Total Planning	\$ 255,000	\$ 255,000		\$ -	\$ -	\$ -	\$ -
Fire Department							
F.D. Major Station Maintenance Program	\$ 248,150	\$ 248,150	B				
Total Fire	\$ 248,150	\$ 248,150		\$ -	\$ -	\$ -	\$ -
Police Department							
Building Painting	\$ 30,000	\$ -		\$ 30,000			
Building Furnace	\$ 38,000	\$ -		\$ 38,000			
Public Safety Building Renovation	\$ 13,800,000	\$ -		\$ 13,800,000			
Total Police	\$ 13,868,000	\$ -		\$ 13,868,000	\$ -	\$ -	\$ -

Capital Improvement Plan							8/22/2014
Municipal Capital Projects							11:03 AM
Project 5 Year Plan							
Description	5 - Year	FY 2015		Fiscal	Fiscal	Fiscal	Fiscal
	Plan	Budget		Year	Year	Year	Year
	Total Cost	Request		2016	2017	2018	2019
Public Works Department - Town-Wide Projects							
Mid-Level Road Rehabilitation (3 miles per year)	\$ 2,815,000	\$ 523,000	B	\$ 543,000	\$ 563,000	\$ 583,000	\$ 603,000
Pleasant Hill Rd Reconstruction, Phase I (RR overpass)	\$ 700,000	\$ 700,000	B				
Public Works Software Update	\$ 55,000	\$ 55,000	L				
GIS - GeoCortex Mobility Plugins	\$ 7,000	\$ 7,000	A				
Pleasant Hill Rd Reconstruction, Phase II	\$ 700,000			\$ 700,000			
East Grand Ave Drainage & Roadway Study	\$ 300,000			\$ 300,000			
GIS - Aerial Imagery	\$ 15,000			\$ 15,000			
East Grand Ave Drainage & Roadway Construction	\$ 3,500,000				\$ 3,500,000		
Highland Ave (Black Point Rd - Chamberlain Rd)	\$ 1,400,000					\$ 1,400,000	
Gorham Rd (Sawyer Rd - Spring St)	\$ 3,500,000						\$ 3,500,000
Total Public Works	\$ 12,992,000	\$ 1,285,000		\$ 1,558,000	\$ 4,063,000	\$ 1,983,000	\$ 4,103,000

Capital Improvement Plan

8/22/2014

Municipal Capital Projects

11:06 AM

Project 5 Year Plan

	5 - Year	FY 2015		Fiscal	Fiscal	Fiscal	Fiscal
	Plan	Budget		Year	Year	Year	Year
Description	Total Cost	Request		2016	2017	2018	2019

Library Building Maintenance & Repair							
Painting, Exterior and Interior	\$ 10,000	\$ 5,000	A	\$ 5,000			
Emergency Generator	\$ 100,000			\$ 100,000			
Office Reconfiguration	\$ 200,000	\$ 200,000	B				
Building Expansion	\$ 4,150,000			\$ 150,000	\$ 4,000,000		
Total Public Library	\$ 4,460,000	\$ 205,000		\$ 255,000	\$ 4,000,000	\$ -	\$ -
Total All Municipal Department Projects	\$ 32,118,460	\$ 2,240,460		\$ 15,713,000	\$ 8,071,000	\$ 1,991,000	\$ 4,103,000

Funding in Fiscal Year 2015

"A" to be Appropriated	\$ 27,500
"B" to be Bonded	\$ 1,925,460
"C" Capital Re-allocated (unused bond proceeds)	\$ -
"I" Impact Fees	\$ -
"L" to be lease/loan	\$ 167,500
"R" Reserve Accounts	\$ 120,000
"M" Mixed - to be Funded by Grants, Fees	\$ -
Total Amount to be Funded	<u>\$ 2,240,460</u>

*Note - Bond issues or appropriation and expenditure of funds derived from municipal revenue sources or combination of both, in principal amount greater than \$400,000 for a single capital project or equipment requires voter approval. See Section 905.11 of the Town Charter for **exceptions** to this provision.

Narrative for Capital Projects & Projected 5-Year Plan**Administration Capital Projects**

Description	5-Year Total	2015		2016	2017	2018	2019
Administration - Municipal Bldg							
259 US Rte 1 - Carpet Replacement	\$ 32,000	\$ 8,000	A	\$ 8,000	\$ 8,000	\$ 8,000	
259 US Rte 1 - Fire Alarm System - Replacement	\$ 45,000	\$ 45,000	L				
259 US Rte 1 - Security System Upgrade	\$ 16,500			\$ 16,500			
Total Administration	\$ 93,500	\$ 53,000		\$ 24,500	\$ 8,000	\$ 8,000	\$ -

Note: Projects with (*) an asterisk indicates FY2015 Budget

***Municipal Building Carpet Replacement :** This funding is to replace the Municipal building carpeting. The majority of the carpet is the original from 1993 which is now beginning to show signs of wear and tear. The replacement project would be a multi-year project starting with the worst areas first then continuing until all the carpets have been replaced.

***Municipal Building Fire Alarm System:** This project provides for replacing the aging fire alarm system at the municipal building. The current system was installed when the building was built. The system is currently obsolete and parts are no longer made for it. We have been able to keep the system running by use of used detectors and circuit boards for systems that have been replaced in town and school buildings. This stock of used parts is quickly running out.

Municipal Building Security System Upgrade: (2016) This funding is to update our aging security / access system. History: The system was originally installing in 1996 as a tag along system to the School Department's system. Due to complications of being connected to the School Department's system we have had a difficult time keeping the system operating properly and no longer send signals outside the building. Our hold up alarm system has been "modified" to work via the fire alarm system. This method poses multiple safety concerns should a threat occur that require an immediate police response. In 2005 we purchased a new energy management system that will handle all our security notification needs. This system has been maintained and updated regularly. The funding requested would be to update and connect our current hardware to the energy management system.

Narrative for Capital Projects & Projected 5-Year Plan

Community Services Capital Projects

Description	5-Year Total	2015		2016	2017	2018	2019
Community Services Department							
29 Black Pt Rd - Stage III Waterproofing	\$ 15,750	\$ 15,750	B				
29 Black Pt Rd - Exterior Woodwork Restoration	\$ 15,000	\$ 7,500	A	\$ 7,500			
Total Community Services	\$ 30,750	\$ 23,250		\$ 7,500	\$ -	\$ -	\$ -

Note: Projects with (*) an asterisk indicates FY2015 Budget

***Masonry Pointing & Waterproofing Final Stage (29 Black Point Rd):** This project is for funds to repair the deteriorating mortar joints on the Oak Hill side of the building. Age, sun and storm damage have caused large amounts of mortar to crack and in some cases fall out. The building interior has had minor damage from the water entering the building through the cracks. Once all the masonry work is completed the brick work will be waterproofed. This project will also include the restoration of the wood trim below the eave of the roof. The rotted wood will be replaced if needed then fasten aluminum to the wood and make water tight. This work is the final phase of the work performed on the front, rear and ocean sides of the building over the past years.

***Exterior Woodwork Restoration (29 Black Point Rd):** (2015 -2016) During the masonry pointing and waterproofing work it was noted that there are a number of window sills and other wood work that are rotting or have weather damage. This project includes evaluating all exterior wood work, replacement of any rotted or damaged wood, and refinishing all wood surfaces. Phase I (2015), would include the front of the building with Phase II (2016), the rear of the building completing the project

Narrative for Capital Projects & Projected 5-Year Plan

Management Information Systems Capital Projects

Description	5-Year Total	2015	2016	2017	2018	2019
Management Information Systems Department						
MIS Main Office 10 GB Switch	\$ 37,500	\$ 37,500	L			
MIS Backup Disaster Recovery System	\$ 30,000	\$ 30,000	L			
MIS Town-Wide Desktop Replacement	\$ 103,560	\$ 103,560	B			
Total MIS	\$ 171,060	\$ 171,060		\$ -	\$ -	\$ -

Note: Projects with (*) an asterisk indicates FY2015 Budget

***Town Hall 10 Gigabit/Second Switch:** The current industry standard for network switching is 10 gigabits per second (Gbps). We are in the process of upgrading switches within the Oak Hill campus from an obsolete 1 Gbps to 10 Gbps to accommodate heavier network traffic.

All network traffic funnels to the core switch in Town Hall. The core switch has hit end-of-life, and in the future we are not guaranteed ongoing support or parts.

Additionally, the demand for wireless connectivity has increased dramatically over the past year and will continue with the addition of wired and wireless devices town-wide. Heavy network traffic forced us to increase our bandwidth to 200 Mbps in 2014, with all of these connections flowing through the core switch. Soon, the current core switch capacity will not be able to meet demand and traffic will be slow and connections could be dropped.

The cost for this switch will be divided evenly between the Town budget and School budget.

INITIATIVE	TOWN HALL 10 GIGABIT/SECOND SWITCH	
REQUIRED RESOURCES	<ul style="list-style-type: none"> ▪ Town-wide staff ▪ WorkGroup Technologies 	
GOAL	Replace the current	
ESTIMATED COSTS	10 Gbps switch	\$ 75,000
	TOTAL (Town request is for 1/2 of total)	\$ 75,000
TIME FRAME	TASK	
June 2014	Scope project with Workgroup Technologies	
July 2014	Order equipment	
August – Sept 2014	Complete Install	

***Disaster Recovery/Business Continuity System:** The IT Department is launching a project this year to begin a multi-phased approach to creating maximum redundancy and recovery within the entire town-wide system.

In the event of an emergency or disaster at Town Hall, our objective is to be able to recover systems and data in a prioritized, organized, timely, efficient and compliant manner.

Narrative for Capital Projects & Projected 5-Year Plan

Management Information Systems Capital Projects (continued)

This piece of the project represents Phase I, which includes a new backup system with incremental site-to-site, disk-to-disk data replication.

INITIATIVE	DISASTER RECOVERY/BUSINESS CONTINUITY SYSTEM	
REQUIRED RESOURCES	<ul style="list-style-type: none"> ▪ Town-wide staff ▪ 3rd party vendor 	
GOAL	Phase I – Deploy site-to-site, disk-to-disk data replication system	
ESTIMATED COSTS	Backup/DR appliance & software	\$ 60,000
	Consulting assistance for config, install	\$ 10,000
	TOTAL (Town request is for 1/2 of total)	\$ 70,000
TIME FRAME	TASK	
December 2014	Scope project	
January 2015	Order equipment	
Feb – Mar 2015	Configure, load, test solution	
April 2015	Go-live	

***Desktop Replacement Project:** Nearly all of the Town desktops were deployed in 2007. As these devices approach seven years old, we receive an increasing number of complaints regarding slowness, frozen screens and applications and hardware failures.

We would like to do a wholesale replacement of the older systems to keep the desktops consistent in terms of hot-swap devices, repair parts, configuration and images.

After conducting an inventory of existing desktops, we found approximately 110 that need to be replaced. We will purchase an additional ten as hot-swap spares.

INITIATIVE	DESKTOP REPLACEMENT PROJECT	
REQUIRED RESOURCES	<ul style="list-style-type: none"> ▪ IT Department ▪ Town-wide staff 	
GOAL	Replace current desktops with new workstations	
ESTIMATED COSTS	i5, 4GB RAM, 500 GM SSD – 120 @ \$620 per	\$ 74,400
	19.5" monitors – 120 @ \$132 per	\$ 15,840
	4-year onsite maintenance – 120 @ \$47 per	\$ 5,640
	MS Office licensing – 120 @ \$64 per	\$ 7,680
	TOTAL	\$ 103,560
TIME FRAME	TASK	
July 2014	Purchase hardware – in conjunction with Wentworth desktop purchase for volume pricing	
September/Oct 2014	Begin configuration and deployment	
May 2015	Complete deployment	

Narrative for Capital Projects & Projected 5-Year Plan

Planning Capital Projects

Description	5-Year Total	2015	2016	2017	2018	2019
Planning Department						
Oak Hill Intersection Pedestrian Improvements	\$ 120,000	\$ 120,000	R			
Gorham Rd Pedestrian Improvements (local match)	\$ 110,000	\$ 110,000	B			
Town Wide Directional Signage Program Phase 2	\$ 25,000	\$ 25,000	B			
Total Planning	\$ 255,000	\$ 255,000		\$ -	\$ -	\$ -

Note: Projects with (*) an asterisk indicate FY2015 Budget

***Oak Hill Intersection Pedestrian Improvements:** This past year (2013) the Town and the Assisted Living Facility installed sidewalks along both sides of Black Point Rd leading up to Route 1. Further, sidewalks and crosswalks were installed by the Biddeford Savings Bank project at Route 1 and Hannaford Drive. This CIP would provide the final funding necessary to complete the sidewalk on the northeast side of Black Point Rd, the crosswalk improvements at Oak Hill, and to make some related roadway safety improvements as recommended by the Town's Transportation Committee. In addition, this CIP would provide a complete pedestrian connection to the sidewalks on Gorham Rd that will be improved in the coming years with the MDOT funding and town match under a separate CIP.

***Gorham Rd Pedestrian Improvements (local match):** This CIP is to provide the 20% local match to the Maine DOT funding that the Town was successful in securing for sidewalk and crosswalk improvements along Gorham Road between Route 1 and Sawyer Road. More specifically, the Town applied for and was awarded \$439,792 to design, engineer and construction approximately 2,000 ft of new sidewalk along Gorham Road from Quentin Drive (the access road to the Library, Middle School and new Wentworth School) north to Sawyer Road and the Oaks Apartments. In addition this funding also provides for the design and construction of approximately 1,000 ft. of new sidewalk on the north side of Gorham Road between the Wallgreens entrance and Hannaford Drive. This Maine DOT funding was awarded to Scarborough for this area given the presence of the schools and providing safe walking routes to them, coupled with the Town's continued efforts to make the Oak Hill area more of a walkable community center.

***Town Wide Welcome Signage :** This CIP is the second phase to the Town directional signs that were installed along the Route 1 corridor to provide wayfinding, help identify key places and destinations within Scarborough, and to establish a brand identity. This second phase is proposed to replace the existing welcome signs at the townlines/gateways that are weathered and in disrepair with new signs that are coordinated with the look and feel of the directional signs. We will be soliciting funding and participation from local civic groups.

Narrative for Capital Projects & Projected 5-Year Plan

Fire Capital Projects

Description	5-Year Total	2015	2016	2017	2018	2019
Fire Department						
13957110-047250-88206 F.D. Major Station Maintenance Program	\$ 248,150	\$ 248,150	B			
Total Fire	\$ 248,150	\$ 248,150	\$ -	\$ -	\$ -	\$ -

Note: Projects with (*) an asterisk indicate FY2015 Budget

***Major Station Maintenance Program:** This request is the 2nd year of a multi-year program to continue to make necessary capital improvements to our stations that are above and beyond the normal routine maintenance items we complete on an ongoing basis. These projects were postponed from FY2014 due to other higher town-wide priorities. Our three oldest sub stations were built between 1987 and 1989 so they are close to 30 years old. Black Point and Dunstan stations were remodeled in the late 90’s making them over 15 years old. During the first phase of the major station maintenance project we prioritized our work by taking advantage of grant funding and concentrating on numerous energy efficiency initiatives that have already paid dividends through reduced energy costs. To maintain our significant investment in these facilities we proposed the following additional improvements/replacement items:

- Masonry sealing and pointing @ 5 stations - \$60,000
- Fire alarm system upgrades @ 3 stations - \$48,000
- Replace asphalt roof @ Dunstan station with steel - \$45,000
- Sprinkler system inspection and flushing @ 5 stations - \$32,000
- Replace kitchen cabinets @ 2 stations - \$16,000
- Interior remodeling to add bedrooms for additional live-in students @ 2 stations - \$16,000
- Replace the turnout gear washer/extractor & dryer system - \$15,000
- Replace furniture including chairs and mattresses at 6 stations - \$16,150

The department does the vast majority of our own station maintenance in-house with on duty personnel as much as possible. We do all of our own painting and minor repairs and construction projects. These estimates also include doing some of these necessary projects with in-house labor but some of them require professional tradesman and are beyond the scope of expertise we can provide.

Narrative for Capital Projects & Projected 5-Year Plan

Police Capital Projects

Description	5-Year Total	2015	2016	2017	2018	2019
Police Department						
Building Painting	\$ 30,000	\$ -	\$ 30,000			
Building Furnace	\$ 38,000	\$ -	\$ 38,000			
Public Safety Building Renovation	\$ 13,800,000	\$ -	\$ 13,800,000			
Total Police	\$ 13,868,000	\$ -	\$ 13,868,000	\$ -	\$ -	\$ -

Note: Projects with (*) an asterisk indicate FY2015 Budget

Building Painting: (2016) This request is for funds to repaint the interior walls of the police department facility. It was last repainted in the fall of 1996.

Furnace: (2016) This request is for funds to replace the boiler furnace which heats the entire Public Safety Building. The current boiler is 24 years old and we are experiencing problems with the circulator pumps and regulation of the heat throughout the complex.

Building Renovation (originally a two year project)

Phase 1 Budgeted 06/07 **\$395,000**

(For studies, surveys, and architect design)

Phase 2 (request for budget year 2016) **\$13,800,000**

Public Safety Building: (2016)

This project was originally requested in the 02/03 budget request. The current request is for Phase 2 which has previously been postponed for ten years for budgetary reasons.

Phase 1 (\$395,000) was budgeted in 06/07. Those funds are currently being used to study the special needs of the public safety facility and its future expansion and/or renovation. Phase 1 involves money to study and design the facility. It also involves money to do earthwork and preparation.

Phase 2 Project Cost \$13,800,000

Phase 2 (\$13,800,000) which was scheduled as a request for budget year 03/04 has been postponed due to the current economic climate. It is now scheduled as a request for budget year 2016. It requests money for the actual expansion and/or renovations of the present facility or the building of a new facility. This is the implementation phase of the two year project.

Narrative for Capital Projects & Projected 5-Year Plan

Public Works Capital Projects

Description	5-Year Total	2015		2016	2017	2018	2019
Public Works Department - Town-Wide Projects							
Mid-Level Road Rehabilitation (3 miles per year)	\$ 2,815,000	\$ 523,000	B	\$ 543,000	\$ 563,000	\$ 583,000	\$ 603,000
Pleasant Hill Rd Reconstruction, Phase I (RR overpass)	\$ 700,000	\$ 700,000	B				
Public Works Software Update	\$ 55,000	\$ 55,000	L				
GIS - GeoCortex Mobility Plugins	\$ 7,000	\$ 7,000	A				
Pleasant Hill Rd Reconstruction, Phase II	\$ 700,000			\$ 700,000			
East Grand Ave Drainage & Roadway Study	\$ 300,000			\$ 300,000			
GIS - Aerial Imagery	\$ 15,000			\$ 15,000			
East Grand Ave Drainage & Roadway Construction	\$ 3,500,000				\$ 3,500,000		
Highland Ave (Black Point Rd - Chamberlain Rd)	\$ 1,400,000					\$ 1,400,000	
Gorham Rd (Sawyer Rd - Spring St)	\$ 3,500,000						\$ 3,500,000
Total Public Works	\$ 12,992,000	\$ 1,285,000		\$ 1,558,000	\$ 4,063,000	\$ 1,983,000	\$ 4,103,000

Note: Projects with (*) asterisks indicate FY2015 Budget

***Mid-Level Road Rehabilitation:** This is an annual paving program with a built-in yearly cost increase of \$20,000 per year. The funds are used to maintain roads identified in the Pavement Management Survey as requiring more than an overlay but less than a full drainage study and rebuild. This category of work does not typically require engineering services. Examples of roads being considered under this C.I.P include:

- Portland Farms Road
- Highland Avenue – Chamberlain road to Pleasant Hill Road
- Black Point Road – Highland Ave to Old Neck Road**
- Black Point Road – Winnocks Neck road to Thornton Road
- Side streets in Pine Point that the water company relays main on – Maine Water Company plans to relay water main on certain side streets such as Tasker Avenue and others. Public works is in discussion to potentially partner with the water company to do full-width paving. In this scenario Public Works would determine the value of the pavement disturbance caused by the main replacement and assess the water company accordingly.

***Pleasant Hill Road – Reconstruction, Phase I:** Phase one will address roadway and drainage deficiencies from Highland Ave to the railroad overpass. While the actual engineer's opinion of cost is \$1.2M it appears that the Maine DOT is willing to fund \$500,000.00 through a Municipal Partnership Initiative (MPI).

***Public Works' Computer Software Update:** The current software has been used by Public Works for 12-plus years. While it has been relatively effective, it has not developed as rapidly as other computer programs such as our town- wide GIS. The new software package will take full advantage of the capabilities of the existing GIS system as well as allow staff to use the software on a mobile basis for infrastructure inspection, asset update, and time and materials reporting. Another component of the new software would be 311 capability. This feature allows residents to access Public Works' service requests via the internet making it easier for people to contact Public Works with an issue.

Narrative for Capital Projects & Projected 5-Year Plan**Public Works Capital Projects (continued)**

***GIS – Geocortex Plug-Ins:** This project will enhance data and inspection capability in the field. Using the add-ons that connect to our existing GIS it will be possible to field input data

Mid-Level Road Rehabilitation: (2016) This is an annual paving program with a built-in yearly cost increase of \$20,000 per year. The funds are used to maintain roads identified in the Pavement Management Survey as requiring more than an overlay but less than a full drainage study and rebuild. This category of work does not typically require engineering services.

Pleasant Hill Road Reconstruction Phase II: (2016) Phase two will address roadway and drainage deficiencies from the railroad overpass to Glasgow road. While the actual engineer's opinion of cost is 1.2M it appears that Maine DOT is willing to fund \$500,000 through municipal partnership initiative (MPI).

East Grand Ave Drainage & Roadway Study: (2016) East Grand Ave has received little more than minor overlays over the years. The metal pipe drainage installed is rusting and in decline. Our last repair of road defects was due to a pipe failure in the roadway. This study will include public outreach and design work.

GIS – Aerial Imagery: (2016) The latest round of aerial imagery for Scarborough will be due to be conducted in 2016. Aerial imagery has many uses in GIS and is also used extensively by the Public Works, Public Safety and Planning departments. There is a need to purchase new imagery and make it available across all platforms.

Mid-Level Road Rehabilitation: (2017) This is an annual paving program with a built-in yearly cost increase of \$20,000 per year. The funds are used to maintain roads identified in the Pavement Management Survey as requiring more than an overlay but less than a full drainage study and rebuild. This category of work does not typically require engineering services.

East Grand Avenue Drainage & Roadway Construction: (2017) Phase II construction phase would begin based on the plans created in 2015.

Mid-Level Road Rehabilitation: (2018) This is an annual paving program with a built-in yearly cost increase of \$20,000 per year. The funds are used to maintain roads identified in the Pavement Management Survey as requiring more than an overlay but less than a full drainage study and rebuild. This category of work does not typically require engineering services.

Highland Ave (Black Point Rd. – Chamberlain Rd.): (2018) This segment of road is narrow and has no shoulders for walkers or bicyclists. There is a portion of Highland Ave that could be tied into drainage installed during construction of Magnolia Place Housing Subdivision. Work would consist of drainage, shoulder widening, and new paving.

Narrative for Capital Projects & Projected 5-Year Plan**Public Works Capital Projects (continued)**

Mid-Level Road Rehabilitation:(2019) This is an annual paving program with a built-in yearly cost increase of \$20,000 per year. The funds are used to maintain roads identified in the Pavement Management Survey as requiring more than an overlay but less than a full drainage study and rebuild. This category of work does not typically require engineering services.

Gorham Rd (Sawyer Rd – Spring Street): (2019) This portion of Gorham Road (Rt. 114) is classified as an arterial road under the Federal Functional Classification Program. Road surface replacement, drainage upgrades and alternative transportation amenities would be considered under this project. As it is a State road funding from the DOT would be aggressively pursued.

Narrative for Capital Projects & Projected 5-Year Plan

Public Library Capital Projects

Description	5-Year Total	2015		2016	2017	2018	2019
Library Building Maintenance & Repair							
Painting, Exterior and Interior	\$ 10,000	\$ 5,000	A	\$ 5,000			
Emergency Generator	\$ 100,000			\$ 100,000			
Office Reconfiguration	\$ 200,000	\$ 200,000	B				
Building Expansion	\$ 4,150,000			\$ 150,000	\$ 4,000,000		
Total Public Library	\$ 4,460,000	\$ 205,000		\$ 255,000	\$ 4,000,000	\$ -	\$ -

Note: Projects with (*) an asterisk indicate FY2015 Budget

***Painting and Brick Maintenance:** (2015 & 2016) Inspection and cleaning of brick facades, \$5,000. Painting on an as needed basis, \$5,000.

***Office Reconfiguration:** A redesign of operational space to adapt to changes in job responsibilities and the type of services provided to the community. A 9- foot extension on the southwest corner, along the front of the building, will result in approximately 520 sq. ft. of new space and 700 sq. ft. of renovated space. This will provide more appropriate work areas for staff and volunteers, additional offices, a computer server area, and storage.

Emergency Generator: (2016) Originally split over two years, this request is compressed into one. First phase will include contract for design specifications and possible preliminary cabling for transfer switch. Second phase will include generator acquisition. A generator is necessary to protect the valuable electronic assets within the building during power surges and extended power outages. This will also reduce the risk of water damage from a frozen sprinkler system. The generator will permit the Library to continue service in the case of community-wide power outages. Our citizens have come to rely on the library for warmth, cooling, electronic communications, human contact, information and recreation during times of emergency. With a generator, the Library becomes eligible to become a FEMA Disaster Recovery Center or a Volunteer Reception Center. Installing a transfer switch will provide readiness for temporary installation of a loaned generator during an emergency.

Building Expansion: (2016) First year expense \$150,000, will provide preliminary planning for the expansion in the following year (2017), \$4,000,000. Actual cost of expansion project will be determined following a comprehensive space needs assessment. Some private fundraising will supplement municipal contribution.

Scarborough School Department

**FY2015 GENERAL FUND
OPERATING BUDGET
July 1, 2014 to June 30, 2015**

Leadership Council's Adopted Budget
As of June 10, 2014

School Board members:
Christine Massengill, Chair
Donna Beeley
Christopher Caiazzo
Jane Leng
Kelly Noonan Murphy
Jacqueline Perry
Jodi Shea

Scarborough Schools - FY2015 Operating Budget

Town Council's & School Board's Amended Budget - approved at referendum

June 10, 2014

OPERATING REVENUE SUMMARY - BY GENERAL FUND REVENUE SOURCE

	FY 2014 Estimated Operating Budget & Estimated Revenues	FY2015 Estimated Operating Budget & Estimated Revenues	\$ Change	% Change
GENERAL FUND OPERATING	39,325,825	41,990,624	2,664,799	6.78%
State General Purpose Aid*	4,259,291	4,778,384	519,093	12.19%
*preliminary -- pending legislative approval				
Other Miscellaneous Revenues:				
Rental & Other Receipts	37,500	40,000	2,500	6.67%
Community Services Daycare	25,000	28,500	3,500	14.00%
Community Services Transportation	32,500	30,000	(2,500)	-7.69%
Cable Fee - Video Stipend	11,586	11,586	0	0.00%
Student Activity Fees	150,000	157,500	7,500	5.00%
State Agency Client Billing	50,000	150,000	100,000	200.00%
Spec Svcs Medicaid Reimbursement	50,000	25,000	(25,000)	0.00%
Other Miscellaneous	54,500	55,000	500	0.92%
Audit Balance Forward	200,000	800,000	600,000	300.00%
Total Non-Property Tax Revenues	4,870,377	6,075,970	1,205,593	24.75%
Net Operating Budget (Tax Levy)	34,455,448	35,914,654	1,459,206	4.24%

OPERATING REVENUE SUMMARY - BY GENERAL FUND REVENUE SOURCE

	<u>FY 2014 Estimated Operating Budget & Estimated Revenues</u>	<u>FY2015 Estimated Operating Budget & Estimated Revenues</u>	<u>\$ Change</u>	<u>% Change</u>
GENERAL FUND OPERATING	39,325,825	41,990,624	2,664,799	6.78%
Adult Education Operating	148,691	174,691	26,000	17.49%
Adult Education Revenues:				
State Subsidy	30,000	36,000	6,000	20.00%
Class Tuition	20,000	40,000	20,000	100.00%
Driver's Ed Fees	1,000	1,000	0	0.00%
Total Adult Ed Non-Property Tax Revenues	51,000	77,000	26,000	50.98%
Adult Ed Net Operating Budget (Tax Levy)	97,691	97,691	0	0.00%
Total Operating Budget	39,474,516	42,165,315	2,690,799	6.82%
Total Non-Property Tax Revenues	4,921,377	6,152,970	1,231,593	25.03%
Total Net Operating Budget (Tax Levy)	34,553,139	36,012,345	1,459,206	4.22%

**SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED FY2015 GENERAL FUND OPERATING BUDGET
Approved at second referendum June 10, 2014**

June 10, 2014

CATEGORY	ORG	OBJECT	ACCT USED FOR:	FY14 APPROVED BUDGET	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED 5/8/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED 6/6/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)
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REGULAR INSTRUCTION

REG INSTR	71000002	510100	MS TEACHER SALARIES	2,933,359	3,218,880	285,521	9.7%	3,208,880	275,521	9.4%
REG INSTR	71000002	510230	MS ED TECH WAGES	87,988	76,772	(11,216)	-12.7%	76,772	(11,216)	-12.7%
REG INSTR	71000002	512300	MS SUBSTITUTE WAGES	62,000	62,000	0	0.0%	62,000	0	0.0%
REG INSTR	71000002	515000	MS RETIREMENT STIPENDS	9,717	0	(9,717)	-100.0%	0	(9,717)	-100.0%
REG INSTR	71000002	515200	MS LD TCHR/INSTRUCTOR/MENTOR STIPENDS	35,000	35,000	0	0.0%	35,000	0	0.0%
REG INSTR	71000002	520000	MS ER PAYROLL TAX ON STIPENDS	2,246	1,753	(493)	-22.0%	1,753	(493)	-22.0%
REG INSTR	71000002	520100	MS TEACHER BENEFITS	724,714	744,779	20,065	2.8%	744,529	19,815	2.7%
REG INSTR	71000002	520200	MS ED TECH BENEFITS	28,114	21,608	(6,506)	-23.1%	21,608	(6,506)	-23.1%
REG INSTR	71000002	520300	MS ER PAYROLL TAX ON SUB WAGES	3,720	3,596	(124)	-3.3%	3,596	(124)	-3.3%
REG INSTR	71000002	523100	MS TEACHER MAINEPERS	77,270	81,856	4,586	5.9%	81,856	4,586	5.9%
REG INSTR	71000002	523200	MS ED TECH MAINEPERS	2,332	2,406	74	3.2%	2,406	74	3.2%
REG INSTR	71000002	525100	MS STAFF COURSE REIMBURSEMENT	16,200	16,200	0	0.0%	16,200	0	0.0%
REG INSTR	71000002	532000	MS ONLINE SERVICES/INSTRUCTION	0	6,000	6,000	100.0%	6,000	6,000	100.0%
REG INSTR	71000002	533000	MS STAFF DEVELOPMENT	8,000	11,000	3,000	37.5%	11,000	3,000	37.5%
REG INSTR	71000002	543100	MS EQUIPMENT REPAIRS	5,000	5,000	0	0.0%	5,000	0	0.0%
REG INSTR	71000002	544400	MS COPIERS LEASE & SERVICE	19,850	18,500	(1,350)	-6.8%	18,500	(1,350)	-6.8%
REG INSTR	71000002	555000	MS PRINTING - HANDBOOKS & FORMS	5,500	6,000	500	9.1%	6,000	500	9.1%
REG INSTR	71000002	558000	MS MILEAGE FOR STAFF TRAVEL	500	500	0	0.0%	500	0	0.0%
REG INSTR	71000002	560000	MS GENERAL SUPPLIES	10,000	7,500	(2,500)	-25.0%	7,500	(2,500)	-25.0%
REG INSTR	71000002	561000	MS INSTRUCTIONAL SUPPLIES	49,300	54,779	5,479	11.1%	54,779	5,479	11.1%
REG INSTR	71000002	561100	MS EQUIPMENT PURCHASE	2,000	2,000	0	0.0%	2,000	0	0.0%
REG INSTR	71000002	564000	MS BOOKS & SUBSCRIPTIONS	11,000	500	(10,500)	-95.5%	500	(10,500)	-95.5%
REG INSTR	71000002	581000	MS FEES STUDENT PARTICIPATION	900	900	0	0.0%	900	0	0.0%
REG INSTR	71000003	510100	WS TEACHER SALARIES	2,602,287	2,789,196	186,909	7.2%	2,777,196	174,909	6.7%
REG INSTR	71000003	512300	WS SUBSTITUTE WAGES	72,000	62,000	(10,000)	-13.9%	62,000	(10,000)	-13.9%
REG INSTR	71000003	515000	WS RETIREMENT STIPENDS	22,033	5,453	(16,580)	-75.3%	5,453	(16,580)	-75.3%
REG INSTR	71000003	515200	WS LD TCHR/CO-CURRIC/MENTOR STIPENDS	40,820	40,820	0	0.0%	40,820	0	0.0%
REG INSTR	71000003	520000	WS ER PAYROLL TAX ON STIPENDS	3,112	1,967	(1,145)	-36.8%	1,967	(1,145)	-36.8%
REG INSTR	71000003	520100	WS TEACHER BENEFITS	535,159	519,416	(15,743)	-2.9%	519,416	(15,743)	-2.9%
REG INSTR	71000003	520200	WS ED TECH BENEFITS	56,030	80,803	24,773	44.2%	80,803	24,773	44.2%
REG INSTR	71000003	520300	WS ER PAYROLL TAX ON SUB WAGES	4,320	3,596	(724)	-16.8%	3,596	(724)	-16.8%
REG INSTR	71000003	523100	WS TEACHER MAINEPERS	69,435	72,245	2,810	4.0%	72,245	2,810	4.0%
REG INSTR	71000003	523200	WS ED TECH MAINEPERS	5,304	5,645	341	6.4%	5,645	341	6.4%
REG INSTR	71000003	525100	WS STAFF COURSE REIMBURSEMENT	16,200	16,200	0	0.0%	16,200	0	0.0%
REG INSTR	71000003	532000	WS ONLINE SERVICES/INSTRUCTION	0	8,000	8,000	100.0%	8,000	8,000	100.0%

**SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED FY2015 GENERAL FUND OPERATING BUDGET**

Approved at second referendum June 10, 2014

June 10, 2014				FY14 APPROVED BUDGET	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED 5/8/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED 6/6/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)
CATEGORY	ORG	OBJECT	ACCT USED FOR:							
REG INSTR	71000003	533000	WS STAFF DEVELOPMENT	5,000	7,000	2,000	40.0%	7,000	2,000	40.0%
REG INSTR	71000003	543100	WS EQUIPMENT REPAIRS	2,500	2,500	0	0.0%	2,500	0	0.0%
REG INSTR	71000003	544400	WS COPIERS LEASE & SERVICE	20,750	19,000	(1,750)	-8.4%	19,000	(1,750)	-8.4%
REG INSTR	71000003	555000	WS PRINTING - HANDBOOKS & FORMS	1,600	1,600	0	0.0%	1,600	0	0.0%
REG INSTR	71000003	558000	WS MILEAGE FOR STAFF TRAVEL	420	420	0	0.0%	420	0	0.0%
REG INSTR	71000003	560000	WS GENERAL SUPPLIES	41,000	45,000	4,000	9.8%	45,000	4,000	9.8%
REG INSTR	71000003	561000	WS INSTRUCTIONAL SUPPLIES	39,880	45,000	5,120	12.8%	45,000	5,120	12.8%
REG INSTR	71000003	561100	WS EQUIPMENT PURCHASE	1,500	1,500	0	0.0%	1,500	0	0.0%
REG INSTR	71000003	564000	WS BOOKS & SUBSCRIPTIONS	10,500	10,000	(500)	-4.8%	10,000	(500)	-4.8%
REG INSTR	71000004	510100	BP TEACHER SALARIES	932,384	948,183	15,799	1.7%	946,583	14,199	1.5%
REG INSTR	71000004	510230	BP ED TECH WAGES	72,784	76,604	3,820	5.2%	76,604	3,820	5.2%
REG INSTR	71000004	512300	BP SUBSTITUTE WAGES	20,000	30,000	10,000	50.0%	30,000	10,000	50.0%
REG INSTR	71000004	515000	BP RETIREMENT STIPEND	9,651	2,182	(7,469)	-77.4%	2,182	(7,469)	-77.4%
REG INSTR	71000004	515200	BP LEAD TEACHER/MENTOR STIPENDS	4,000	4,000	0	0.0%	4,000	0	0.0%
REG INSTR	71000004	520000	BP ER PAYROLL TAX ON STIPENDS	627	233	(394)	-62.8%	233	(394)	-62.8%
REG INSTR	71000004	520100	BP TEACHER BENEFITS	164,186	169,076	4,890	3.0%	169,076	4,890	3.0%
REG INSTR	71000004	520200	BP ED TECH BENEFITS	28,176	30,974	2,798	9.9%	30,974	2,798	9.9%
REG INSTR	71000004	520300	BP ER PAYROLL TAX ON SUB WAGES	1,200	1,740	540	45.0%	1,740	540	45.0%
REG INSTR	71000004	523100	BP TEACHER MAINEPERS	25,152	25,127	(25)	-0.1%	25,127	(25)	-0.1%
REG INSTR	71000004	523200	BP ED TECH MAINEPERS	1,664	2,030	366	22.0%	2,030	366	22.0%
REG INSTR	71000004	525100	BP STAFF COURSE REIMBURSEMENT	5,000	5,000	0	0.0%	5,000	0	0.0%
REG INSTR	71000004	532000	BP ONLINE SERVICES/ASSESSMENT	2,400	3,200	800	33.3%	3,200	800	33.3%
REG INSTR	71000004	533000	BP STAFF DEVELOPMENT	4,000	4,500	500	12.5%	4,500	500	12.5%
REG INSTR	71000004	543100	BP EQUIPMENT REPAIRS	1,200	1,300	100	8.3%	1,300	100	8.3%
REG INSTR	71000004	544400	BP COPIERS LEASE & SERVICE	8,500	10,000	1,500	17.6%	10,000	1,500	17.6%
REG INSTR	71000004	555000	BP PRINTING	350	350	0	0.0%	350	0	0.0%
REG INSTR	71000004	558000	BP MILEAGE FOR STAFF TRAVEL	400	400	0	0.0%	400	0	0.0%
REG INSTR	71000004	560000	BP GENERAL SUPPLIES	9,500	9,500	0	0.0%	9,500	0	0.0%
REG INSTR	71000004	561000	BP INSTRUCTIONAL SUPPLIES	13,800	13,800	0	0.0%	13,800	0	0.0%
REG INSTR	71000004	561100	BP EQUIPMENT PURCHASE	1,000	1,000	0	0.0%	1,000	0	0.0%
REG INSTR	71000004	564000	BP BOOKS & SUBSCRIPTIONS	1,000	1,500	500	50.0%	1,500	500	50.0%
REG INSTR	71000005	510100	EC TEACHER SALARIES	780,467	836,565	56,098	7.2%	826,965	46,498	6.0%
REG INSTR	71000005	510230	EC ED TECH WAGES	93,367	99,311	5,944	6.4%	99,311	5,944	6.4%
REG INSTR	71000005	512300	EC SUBSTITUTE WAGES	20,000	20,000	0	0.0%	20,000	0	0.0%
REG INSTR	71000005	515000	EC RETIREMENT STIPEND	0	12,256	12,256	100.0%	12,256	12,256	100.0%
REG INSTR	71000005	515200	EC LEAD TEACHER/MENTOR STIPENDS	4,000	4,200	200	5.0%	4,200	200	5.0%

**SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED FY2015 GENERAL FUND OPERATING BUDGET
Approved at second referendum June 10, 2014**

June 10, 2014				FY14 APPROVED BUDGET	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED 5/8/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED 6/6/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)
CATEGORY	ORG	OBJECT	ACCT USED FOR:							
REG INSTR	71000005	520000	EC ER PAYROLL TAX ON STIPENDS	184	741	557	302.7%	741	557	302.7%
REG INSTR	71000005	520100	EC TEACHER BENEFITS	173,640	163,653	(9,987)	-5.8%	163,653	(9,987)	-5.8%
REG INSTR	71000005	520200	EC ED TECH BENEFITS	24,848	29,200	4,352	17.5%	29,200	4,352	17.5%
REG INSTR	71000005	520300	EC ER PAYROLL TAX ON SUB WAGES	1,200	1,200	0	0.0%	1,200	0	0.0%
REG INSTR	71000005	523100	EC TEACHER MAINEPERS	22,154	22,169	15	0.1%	22,169	15	0.1%
REG INSTR	71000005	523200	EC ED TECH MAINEPERS	1,945	2,632	687	35.3%	2,632	687	35.3%
REG INSTR	71000005	525100	EC STAFF COURSE REIMBURSEMENT	5,000	5,000	0	0.0%	5,000	0	0.0%
REG INSTR	71000005	532000	EC ONLINE SERVICES/ASSESSMENT	4,800	3,500	(1,300)	-27.1%	3,500	(1,300)	-27.1%
REG INSTR	71000005	533000	EC STAFF DEVELOPMENT	4,000	4,500	500	12.5%	4,500	500	12.5%
REG INSTR	71000005	543100	EC EQUIPMENT REPAIRS	1,200	1,300	100	8.3%	1,300	100	8.3%
REG INSTR	71000005	544400	EC COPIERS LEASE & SERVICE	8,000	10,000	2,000	25.0%	10,000	2,000	25.0%
REG INSTR	71000005	555000	EC PRINTING	350	350	0	0.0%	350	0	0.0%
REG INSTR	71000005	558000	EC MILEAGE FOR STAFF TRAVEL	400	400	0	0.0%	400	0	0.0%
REG INSTR	71000005	560000	EC GENERAL SUPPLIES	9,500	10,450	950	10.0%	10,450	950	10.0%
REG INSTR	71000005	561000	EC INSTRUCTIONAL SUPPLIES	14,200	14,200	0	0.0%	14,200	0	0.0%
REG INSTR	71000005	561100	EC EQUIPMENT PURCHASE	1,000	1,700	700	70.0%	1,700	700	70.0%
REG INSTR	71000005	564000	EC BOOKS & SUBSCRIPTIONS	1,500	1,500	0	0.0%	1,500	0	0.0%
REG INSTR	71000006	510100	PH TEACHER SALARIES	661,194	688,478	27,284	4.1%	687,678	26,484	4.0%
REG INSTR	71000006	510230	PH ED TECH WAGES	54,324	52,197	(2,127)	-3.9%	52,197	(2,127)	-3.9%
REG INSTR	71000006	512300	PH SUBSTITUTE WAGES	16,000	16,000	0	0.0%	16,000	0	0.0%
REG INSTR	71000006	515000	PH RETIREMENT STIPEND	0	1,091	1,091	100.0%	1,091	1,091	100.0%
REG INSTR	71000006	515200	PH LEAD TEACHER/MENTOR STIPENDS	4,000	4,000	0	0.0%	4,000	0	0.0%
REG INSTR	71000006	520000	PH ER PAYROLL TAX ON STIPENDS	184	230	46	25.0%	230	46	25.0%
REG INSTR	71000006	520100	PH TEACHER BENEFITS	149,706	140,675	(9,031)	-6.0%	140,675	(9,031)	-6.0%
REG INSTR	71000006	520200	PH ED TECH BENEFITS	9,193	1,940	(7,253)	-78.9%	1,940	(7,253)	-78.9%
REG INSTR	71000006	520300	PH ER PAYROLL TAX ON SUB WAGES	960	960	0	0.0%	960	0	0.0%
REG INSTR	71000006	523100	PH TEACHER MAINEPERS	17,638	18,113	475	2.7%	18,113	475	2.7%
REG INSTR	71000006	523200	PH ED TECH MAINEPERS	1,175	1,384	209	17.8%	1,384	209	17.8%
REG INSTR	71000006	525100	PH STAFF COURSE REIMBURSEMENT	2,500	2,500	0	0.0%	2,500	0	0.0%
REG INSTR	71000006	532000	PH ONLINE SERVICES/ASSESSMENT	3,300	2,500	(800)	-24.2%	2,500	(800)	-24.2%
REG INSTR	71000006	533000	PH STAFF DEVELOPMENT	2,800	3,300	500	17.9%	3,300	500	17.9%
REG INSTR	71000006	543100	PH EQUIPMENT REPAIRS	1,200	1,300	100	8.3%	1,300	100	8.3%
REG INSTR	71000006	544400	PH COPIERS LEASE & SERVICE	8,000	10,000	2,000	25.0%	10,000	2,000	25.0%
REG INSTR	71000006	555000	PH PRINTING	350	350	0	0.0%	350	0	0.0%
REG INSTR	71000006	558000	PH MILEAGE FOR STAFF TRAVEL	400	400	0	0.0%	400	0	0.0%
REG INSTR	71000006	560000	PH GENERAL SUPPLIES	8,000	8,000	0	0.0%	8,000	0	0.0%

**SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED FY2015 GENERAL FUND OPERATING BUDGET**

Approved at second referendum June 10, 2014

June 10, 2014				FY14 APPROVED BUDGET	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED 5/8/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED 6/6/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)
CATEGORY	ORG	OBJECT	ACCT USED FOR:							
REG INSTR	71000006	561000	PH INSTRUCTIONAL SUPPLIES	10,300	9,500	(800)	-7.8%	9,500	(800)	-7.8%
REG INSTR	71000006	561100	PH EQUIPMENT PURCHASE	1,000	1,000	0	0.0%	1,000	0	0.0%
REG INSTR	71000006	564000	PH BOOKS & SUBSCRIPTIONS	800	1,100	300	37.5%	1,100	300	37.5%
REG INSTR	71000030	510100	HS TEACHER SALARIES	3,607,137	3,781,467	174,330	4.8%	3,765,467	158,330	4.4%
REG INSTR	71000030	510230	HS ED TECH WAGES	47,033	69,238	22,205	47.2%	69,238	22,205	47.2%
REG INSTR	71000030	512300	HS SUBSTITUTE WAGES	69,000	69,000	0	0.0%	69,000	0	0.0%
REG INSTR	71000030	515000	HS RETIREMENT STIPENDS	21,104	10,719	(10,385)	-49.2%	10,719	(10,385)	-49.2%
REG INSTR	71000030	515200	HS DEPT HEAD/INSTR/MENTOR STIPENDS	69,684	83,153	13,469	19.3%	83,153	13,469	19.3%
REG INSTR	71000030	520000	HS ER PAYROLL TAX ON STIPENDS	4,650	5,086	436	9.4%	5,086	436	9.4%
REG INSTR	71000030	520100	HS TEACHER BENEFITS	707,110	716,728	9,618	1.4%	716,728	9,618	1.4%
REG INSTR	71000030	520200	HS ED TECH BENEFITS	19,244	35,256	16,012	83.2%	35,256	16,012	83.2%
REG INSTR	71000030	520300	HS ER PAYROLL TAX ON SUB WAGES	4,140	4,140	0	0.0%	4,140	0	0.0%
REG INSTR	71000030	523100	HS TEACHER MAINEPERS	96,228	99,149	2,921	3.0%	99,149	2,921	3.0%
REG INSTR	71000030	523200	HS ED TECH MAINEPERS	1,247	1,305	58	4.7%	1,305	58	4.7%
REG INSTR	71000030	525100	HS STAFF COURSE REIMBURSEMENT	20,000	20,000	0	0.0%	20,000	0	0.0%
REG INSTR	71000030	532000	HS ONLINE SERVICES/INSTRUCTION	29,558	30,000	442	1.5%	30,000	442	1.5%
REG INSTR	71000030	533000	HS STAFF DEVELOPMENT	16,500	20,000	3,500	21.2%	20,000	3,500	21.2%
REG INSTR	71000030	543100	HS EQUIPMENT REPAIRS	3,000	5,000	2,000	66.7%	5,000	2,000	66.7%
REG INSTR	71000030	544400	HS COPIERS LEASE & SERVICE	38,000	36,000	(2,000)	-5.3%	36,000	(2,000)	-5.3%
REG INSTR	71000030	555000	HS PRINTING - PLANNERS & FORMS	10,000	11,000	1,000	10.0%	11,000	1,000	10.0%
REG INSTR	71000030	560000	HS GENERAL SUPPLIES	15,000	16,000	1,000	6.7%	16,000	1,000	6.7%
REG INSTR	71000030	561000	HS INSTRUCTIONAL SUPPLIES	55,000	60,000	5,000	9.1%	60,000	5,000	9.1%
REG INSTR	71000030	564000	HS BOOKS & SUBSCRIPTIONS	41,500	96,500	55,000	132.5%	96,500	55,000	132.5%
REG INSTR	71000030	573100	HS EQUIPMENT PURCHASES	24,600	20,000	(4,600)	-18.7%	20,000	(4,600)	-18.7%
REG INSTR	71000030	581000	HS FEES STUDENT PARTICIPATION	3,500	4,000	500	14.3%	4,000	500	14.3%
REGULAR INSTRUCTION TOTAL				16,179,682	17,072,174	892,492	5.5%	17,021,924	842,242	5.2%
OTHER INSTRUCTION (ESL)										
OTHER INSTR	71041005	510100	K-8 ESL TEACHER SALARIES	143,788	150,086	6,298	4.4%	150,086	6,298	4.4%
OTHER INSTR	71041005	520100	K-8 ESL TEACHER BENEFITS	27,634	28,916	1,282	4.6%	28,916	1,282	4.6%
OTHER INSTR	71041005	523100	K-8 ESL TEACHER MAINEPERS	2,985	3,139	154	5.2%	3,139	154	5.2%
OTHER INSTR	71041005	533000	ESL STAFF DEVELOPMENT	500	1,000	500	100.0%	1,000	500	100.0%
OTHER INSTR	71041005	534400	ESL CONTRACTED INTERPRETERS	1,000	1,000	0	0.0%	1,000	0	0.0%
OTHER INSTR	71041005	560000	ESL SUPPLIES	1,000	1,500	500	50.0%	1,500	500	50.0%
OTHER INSTR	71041009	510100	HS ESL TEACHER SALARY	54,860	56,718	1,858	3.4%	56,718	1,858	3.4%

**SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED FY2015 GENERAL FUND OPERATING BUDGET
Approved at second referendum June 10, 2014**

June 10, 2014				FY14 APPROVED BUDGET	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED 5/8/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED 6/6/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)
CATEGORY	ORG	OBJECT	ACCT USED FOR:							
OTHER INSTR	71041009	520100	HS ESL TEACHER BENEFITS	15,481	16,103	622	4.0%	16,103	622	4.0%
OTHER INSTR	71041009	523100	HS ESL TEACHER MAINEPERS	1,454	1,504	50	3.4%	1,504	50	3.4%
OTHER INSTRUCTION (ESL) TOTAL				248,702	259,966	11,264	4.5%	259,966	11,264	4.5%
GATES										
GATES	71029005	510100	K-8 GATES TEACHER SALARIES	188,774	194,193	5,419	2.9%	194,193	5,419	2.9%
GATES	71029005	520100	K-8 GATES TEACHER BENEFITS	49,970	51,934	1,964	3.9%	51,934	1,964	3.9%
GATES	71029005	523100	K-8 GATES TEACHER MAINEPERS	5,003	5,147	144	2.9%	5,147	144	2.9%
GATES	71029005	533000	GATES STAFF DEVELOPMENT	500	550	50	10.0%	550	50	10.0%
GATES	71029005	560000	GATES SUPPLIES	1,000	1,600	600	60.0%	1,600	600	60.0%
GATES	71029009	510100	HS GATES TEACHER SALARY	27,959	29,372	1,413	5.1%	29,372	1,413	5.1%
GATES	71029009	520100	HS GATES TEACHER BENEFITS	7,389	7,688	299	4.0%	7,688	299	4.0%
GATES	71029009	523100	HS GATES TEACHER MAINEPERS	741	779	38	5.1%	779	38	5.1%
GATES TOTAL				281,336	291,263	9,927	3.5%	291,263	9,927	3.5%
OTHER INSTRUCTION - CHARTER SCHOOLS										
OTHER INSTR	71031200	556600	CHARTER SCHOOL TUITION - REG ED	20,000	54,500	34,500	172.5%	54,500	34,500	172.5%
CHARTER SCHOOLS TOTAL				20,000	54,500	34,500	172.5%	54,500	46,777	172.5%
SPECIAL EDUCATION INSTRUCTION										
SPED	71021125	510100	K-8 SOCIAL WORKER SALARIES	432,462	221,318	(211,144)	-48.8%	221,318	(211,144)	-48.8%
SPED	71021125	520100	K-8 SOCIAL WORKER BENEFITS	71,504	43,915	(27,589)	-38.6%	43,915	(27,589)	-38.6%
SPED	71021125	523100	K-8 SOCIAL WORKER MAINEPERS	11,461	5,865	(5,596)	-48.8%	5,865	(5,596)	-48.8%
SPED	71021129	510100	HS SOCIAL WORKER SALARIES	158,108	80,783	(77,325)	-48.9%	80,783	(77,325)	-48.9%
SPED	71021129	520100	HS SOCIAL WORKER BENEFITS	27,727	14,314	(13,413)	-48.4%	14,314	(13,413)	-48.4%
SPED	71021129	523100	HS SOCIAL WORKER MAINEPERS	4,190	2,141	(2,049)	-48.9%	2,141	(2,049)	-48.9%
SPED	71023095	510100	K-8 SPED TEACHER SALARIES	1,803,252	1,888,113	84,861	4.7%	1,872,113	68,861	3.8%
SPED	71023095	510200	BUS AIDE/PSYCH SECRETARY SALARIES	31,185	31,809	624	2.0%	31,809	624	2.0%
SPED	71023095	510230	K-8 SPED ED TECH SALARIES	872,144	857,447	(14,697)	-1.7%	857,447	(14,697)	-1.7%
SPED	71023095	512300	SPED SUBSTITUTE WAGES	95,000	95,000	0	0.0%	95,000	0	0.0%
SPED	71023095	515000	SPED RETIREMENT STIPENDS	29,783	20,451	(9,332)	-31.3%	20,451	(9,332)	-31.3%
SPED	71023095	520000	SPED ER PAYROLL TAX ON STIPENDS	1,219	921	(298)	-24.4%	921	(298)	-24.4%
SPED	71023095	520100	K-8 SPED TEACHER BENEFITS	384,929	354,152	(30,777)	-8.0%	354,152	(30,777)	-8.0%
SPED	71023095	520200	K-8 SPED ED TECH BENEFITS	394,266	357,978	(36,288)	-9.2%	357,978	(36,288)	-9.2%

**SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED FY2015 GENERAL FUND OPERATING BUDGET
Approved at second referendum June 10, 2014**

June 10, 2014				FY14 APPROVED BUDGET	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED 5/8/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED 6/6/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)
CATEGORY	ORG	OBJECT	ACCT USED FOR:							
SPED	71023095	520300	ER PAYROLL TAX ON SPED SUBSTITUTES	5,700	5,700	0	0.0%	5,700	0	0.0%
SPED	71023095	521200	BUS AIDE/PSYCH SECRETARY BENEFITS	12,052	10,730	(1,322)	-11.0%	10,730	(1,322)	-11.0%
SPED	71023095	523100	K-8 SPED TEACHER MAINEPERS	47,124	49,240	2,116	4.5%	49,240	2,116	4.5%
SPED	71023095	523200	BUS AIDE/PSYCH SECRETARY MSRS PLD	0	2,482	2,482	0.0%	2,482	2,482	100.0%
SPED	71023095	523300	K-8 SPED ED TECH MAINEPERS	24,018	21,590	(2,428)	-10.1%	21,590	(2,428)	-10.1%
SPED	71023095	525100	SPED STAFF COURSE REIMBURSEMENT	18,000	18,000	0	0.0%	18,000	0	0.0%
SPED	71023095	532000	SPED CONTRACTED TUTOR SERVICE	2,000	2,000	0	0.0%	2,000	0	0.0%
SPED	71023095	533000	SPED STAFF DEVELOPMENT	1,000	1,000	0	0.0%	1,000	0	0.0%
SPED	71023095	534400	SPED CONTRACTED SERVICES (BILLED TO SAC)	0	0	0	0.0%	0	0	0.0%
SPED	71023095	553100	SPED POSTAGE	3,500	3,500	0	0.0%	3,500	0	0.0%
SPED	71023095	556000	SPED OUTSIDE PLACEMENT	266,500	299,825	33,325	12.5%	299,825	33,325	12.5%
SPED	71023095	558000	SPED STAFF TRAVEL	3,000	3,100	100	3.3%	3,100	100	3.3%
SPED	71023095	560000	SPED SUPPLIES	5,089	6,089	1,000	19.7%	6,089	1,000	19.7%
SPED	71023099	510100	HS SPED TEACHER SALARIES	622,486	691,767	69,281	11.1%	691,767	69,281	11.1%
SPED	71023099	510230	HS SPED ED TECH WAGES	584,309	661,858	77,549	13.3%	661,858	77,549	13.3%
SPED	71023099	520100	HS SPED TEACHER BENEFITS	123,653	140,382	16,729	13.5%	140,382	16,729	13.5%
SPED	71023099	520200	HS SPED ED TECH BENEFITS	230,956	263,300	32,344	14.0%	263,300	32,344	14.0%
SPED	71023099	523100	HS SPED TEACHER MAINEPERS	16,496	17,670	1,174	7.1%	17,670	1,174	7.1%
SPED	71023099	523200	HS SPED ED TECH MAINEPERS	13,485	17,381	3,896	28.9%	17,381	3,896	28.9%
SPED	71025090	510400	SPED DIRECTORS SALARIES	117,042	120,554	3,512	3.0%	120,554	3,512	3.0%
SPED	71025090	511800	SPED ADMIN SUPPORT STAFF WAGES	56,074	46,336	(9,738)	-17.4%	46,336	(9,738)	-17.4%
SPED	71025090	520400	SPED DIRECTORS BENEFITS	24,887	25,351	464	1.9%	25,351	464	1.9%
SPED	71025090	520800	SPED ADMIN SUPPORT STAFF BENEFITS	20,263	16,154	(4,109)	-20.3%	16,154	(4,109)	-20.3%
SPED	71025090	523400	SPED ADMIN MAINPERS	3,102	3,195	93	3.0%	3,195	93	3.0%
SPED	71025090	534400	SPED LEGAL SERVICES	5,000	5,000	0	0.0%	5,000	0	0.0%
SPED	71032100	556600	CHARTER SCHOOL TUITION - SPED	0	18,770	18,770	100.0%	18,770	18,770	100.0%
SPED	71028095	510100	SPED ESY WAGES	100,000	95,000	(5,000)	-5.0%	95,000	(5,000)	-5.0%
SPED	71028095	520100	SPED ESY PAYROLL TAX ON WAGES	1,500	1,500	0	0.0%	1,500	0	0.0%
SPED	71028095	523100	SPED ESY MAINPERS	2,650	2,500	(150)	-5.7%	2,500	(150)	-5.7%
SPED	71028095	561100	SPED ESY SUPPLIES	800	800	0	0.0%	800	0	0.0%
SPECIAL EDUCATION TOTAL				6,627,916	6,524,981	(102,935)	-1.6%	6,508,981	(118,935)	-1.8%
CTE INSTRUCTION										
CTE	71030030	556100	HS VOCATIONAL ASSESSMENT	272,446	338,947	66,501	24.4%	338,947	66,501	24.4%
CTE TOTAL				272,446	338,947	66,501	24.4%	338,947	66,501	24.4%

**SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED FY2015 GENERAL FUND OPERATING BUDGET**

Approved at second referendum June 10, 2014

June 10, 2014				FY14 APPROVED BUDGET	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED 5/8/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED 6/6/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)
CATEGORY	ORG	OBJECT	ACCT USED FOR:							
CO-CURRICULAR										
CO-CURRIC	71009102	510100	MS CO-CURRICULAR STIPENDS	26,279	26,279	0	0.0%	24,279	(2,000)	-7.6%
CO-CURRIC	71009102	520100	MS ER PAYROLL TAX ON CO-CURRIC STIPENDS	1,200	1,200	0	0.0%	1,200	0	0.0%
CO-CURRIC	71009102	581000	MS CO-CURRICULAR PARTICIPATION FEES	250	250	0	0.0%	250	0	0.0%
CO-CURRIC	71009530	510100	HS CO-CURRICULAR STIPENDS	88,763	88,763	0	0.0%	80,763	(8,000)	-9.0%
CO-CURRIC	71009530	512100	WINSLOW HOMER STIPEND (OFFSET BY FEES)	8,500	8,500	0	0.0%	8,500	0	0.0%
CO-CURRIC	71009530	520100	HS ER PAYROLL TAX ON CO-CURRIC STIPENDS	4,000	5,326	1,326	33.2%	5,326	1,326	33.2%
CO-CURRIC	71009530	520300	HS ER PAYROLL TAX ON W HOMER STIPENDS	350	350	0	0.0%	350	0	0.0%
CO-CURRIC	71009530	532000	HS CO-CURRICULAR CONTRACTED SERVICES	2,564	2,692	128	5.0%	2,692	128	5.0%
CO-CURRIC	71009530	534000	HS CO-CURRICULAR ACADEMIC CLUB SUPPORT	0	5,000	5,000	100.0%	5,000	5,000	100.0%
CO-CURRIC	71009530	560000	HS CO-CURRICULAR SUPPLIES	3,280	6,500	3,220	98.2%	6,500	3,220	98.2%
CO-CURRIC	71009530	581000	HS CO-CURRICULAR PARTICIPATION FEES	6,077	6,257	180	3.0%	6,257	180	3.0%
CO-CURRIC	71091027	511800	MS CO-CURRIC BUS DRIVER WAGES	400	450	50	12.5%	450	50	12.5%
CO-CURRIC	71091027	520800	MS CO-CURRIC ER PR TAX ON DRIVER WAGES	80	80	0	0.0%	80	0	0.0%
CO-CURRIC	71091027	523800	MS CO-CURRIC DRIVER MSRS PLD	25	25	0	0.0%	25	0	0.0%
CO-CURRIC	71095027	511800	HS CO-CURRIC BUS DRIVER WAGES	1,500	1,500	0	0.0%	1,500	0	0.0%
CO-CURRIC	71095027	513800	HS CO-CURRIC BUS DRIVER OVERTIME	1,201	4,000	2,799	233.1%	4,000	2,799	233.1%
CO-CURRIC	71095027	520800	HS CO-CURRIC ER PR TAX ON DRIVER WAGES	250	450	200	80.0%	450	200	80.0%
CO-CURRIC	71095027	523800	HS CO-CURRIC DRIVER MSRS PLD	120	200	80	66.7%	200	80	66.7%
CO-CURRICULAR TOTAL				144,839	157,822	12,983	9.0%	147,822	2,983	2.1%
EXTRA-CURRICULAR										
EX-CURRIC	71009202	512100	MS ATHLETIC COACH STIPENDS	56,172	53,780	(2,392)	-4.3%	43,780	(12,392)	-22.1%
EX-CURRIC	71009202	520300	MS ER PAYROLL TAX ON ATHLETIC STIPENDS	2,800	3,839	1,039	37.1%	3,839	1,039	37.1%
EX-CURRIC	71009202	532000	MS ATHLETIC OFFICIALS	9,500	10,112	612	6.4%	8,112	(1,388)	-14.6%
EX-CURRIC	71009202	560000	MS ATHLETIC SUPPLIES	2,000	4,000	2,000	100.0%	4,000	2,000	100.0%
EX-CURRIC	71009202	581000	MS ATHLETIC PARTICIPATION FEES	2,800	3,000	200	7.1%	3,000	200	7.1%
EX-CURRIC	71009630	510400	ATHLETIC DIRECTOR & TRAINER SALARIES	133,462	166,637	33,175	24.9%	136,637	3,175	2.4%
EX-CURRIC	71009630	511900	STUDENT ACTIVITIES SECRETARY WAGES	37,420	38,571	1,151	3.1%	38,571	1,151	3.1%
EX-CURRIC	71009630	512100	HS ATHLETIC COACH STIPENDS	244,913	240,825	(4,088)	-1.7%	210,825	(34,088)	-13.9%
EX-CURRIC	71009630	520300	HS ER PAYROLL TAX ON ATHLETIC STIPENDS	15,000	18,423	3,423	22.8%	18,423	3,423	22.8%
EX-CURRIC	71009630	520400	ATHLETIC DIRECTOR & TRAINER BENEFITS	31,140	40,485	9,345	30.0%	34,485	3,345	10.7%
EX-CURRIC	71009630	520900	ACTIVITIES SECRETARY BENEFITS	20,466	21,384	918	4.5%	21,384	918	4.5%

**SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED FY2015 GENERAL FUND OPERATING BUDGET
Approved at second referendum June 10, 2014**

June 10, 2014				FY14 APPROVED BUDGET	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED 5/8/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED 6/6/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)
CATEGORY	ORG	OBJECT	ACCT USED FOR:							
EX-CURRIC	71009630	523400	ATHLETIC DIRECTOR MAINEPERS	2,185	2,229	44	2.0%	2,229	44	2.0%
EX-CURRIC	71009630	523900	ACTIVITIES SECRETARY MAINEPERS	2,433	3,009	576	23.7%	3,009	576	23.7%
EX-CURRIC	71009630	532000	HS ATHLETIC OFFICIALS/ICE TIME/POOL TIME	76,088	87,000	10,912	14.3%	75,000	(1,088)	-1.4%
EX-CURRIC	71009630	553200	STUDENT ACTIVITIES PHONE SERVICE	500	500	0	0.0%	500	0	0.0%
EX-CURRIC	71009630	558000	STUDENT ACTIVITIES STAFF TRAVEL	0	1,500	1,500	100.0%	1,500	1,500	100.0%
EX-CURRIC	71009630	560000	HS ATHLETIC SUPPLIES	20,000	38,169	18,169	90.8%	27,419	7,419	37.1%
EX-CURRIC	71009630	573100	HS ATHLETIC EQUIPMENT	15,000	21,400	6,400	42.7%	21,400	6,400	42.7%
EX-CURRIC	71009630	581000	HS ATHLETIC PARTICIPATION FEES	8,000	15,000	7,000	87.5%	8,000	0	0.0%
EX-CURRIC	71092027	511800	MS ATHLETICS BUS DRIVER WAGES	8,000	8,000	0	0.0%	8,000	0	0.0%
EX-CURRIC	71092027	513800	MS ATHLETICS BUS DRIVER OVERTIME	3,000	3,000	0	0.0%	1,000	(2,000)	-66.7%
EX-CURRIC	71092027	520800	MS ATHLETICS ER PR TAX ON DRIVER WAGES	1,200	1,200	0	0.0%	1,200	0	0.0%
EX-CURRIC	71092027	523800	MS ATHLETICS DRIVER MSRS PLD	200	200	0	0.0%	200	0	0.0%
EX-CURRIC	71096027	511800	HS ATHLETICS BUS DRIVER WAGES	33,500	33,500	0	0.0%	33,500	0	0.0%
EX-CURRIC	71096027	513800	HS ATHLETICS BUS DRIVER OVERTIME	18,500	22,720	4,220	22.8%	17,720	(780)	-4.2%
EX-CURRIC	71096027	520800	HS ATHLETICS ER PR TAX ON DRIVER WAGES	6,500	4,500	(2,000)	-30.8%	4,500	(2,000)	-30.8%
EX-CURRIC	71096027	523800	HS ATHLETICS DRIVER MSRS PLD	1,200	2,200	1,000	83.3%	2,200	1,000	83.3%
EXTRA-CURRICULAR TOTAL				751,979	845,183	93,204	12.4%	730,433	(21,546)	-2.9%
GUIDANCE SERVICES										
GUIDANCE	71021202	510100	MS GUIDANCE/SOCIAL WORKER SALARIES	116,475	172,049	55,574	47.7%	172,049	55,574	47.7%
GUIDANCE	71021202	511800	MS GUIDANCE SUPPORT STAFF WAGES	28,516	31,322	2,806	9.8%	31,322	2,806	9.8%
GUIDANCE	71021202	520100	MS GUIDANCE/SOCIAL WORKER BENEFITS	25,903	39,824	13,921	53.7%	39,824	13,921	53.7%
GUIDANCE	71021202	520800	MS GUIDANCE SUPPORT STAFF BENEFITS	3,169	3,522	353	11.1%	3,522	353	11.1%
GUIDANCE	71021202	523100	MS GUIDANCE/SOCIAL WORKER MAINEPERS	3,003	4,560	1,557	51.8%	4,560	1,557	51.8%
GUIDANCE	71021202	523800	MS GUIDANCE SUPPORT STAFF MAINEPERS PLD	0	2,444	2,444	100.0%	2,444	2,444	100.0%
GUIDANCE	71021202	560000	MS GUIDANCE SUPPLIES	1,500	1,500	0	0.0%	1,500	0	0.0%
GUIDANCE	71021203	510100	WS GUIDANCE/SOCIAL WORKER SALARIES	105,756	176,460	70,704	66.9%	176,460	70,704	66.9%
GUIDANCE	71021203	511800	WS GUIDANCE SUPPORT STAFF WAGES	30,908	31,526	618	2.0%	31,526	618	2.0%
GUIDANCE	71021203	520100	WS GUIDANCE/SOCIAL WORKER BENEFITS	20,058	31,484	11,426	57.0%	31,484	11,426	57.0%
GUIDANCE	71021203	520800	WS GUIDANCE SUPPORT STAFF BENEFITS	3,363	3,536	173	5.1%	3,536	173	5.1%
GUIDANCE	71021203	523100	WS GUIDANCE/SOCIAL WORKER MAINEPERS	2,719	4,677	1,958	72.0%	4,677	1,958	72.0%
GUIDANCE	71021204	510100	BP GUIDANCE/SOCIAL WORKER SALARY (.5 FTE)	2,210	30,067	27,857	1260.5%	30,067	27,857	1260.5%
GUIDANCE	71021204	520100	BP GUIDANCE/SOCIAL WORKER BENEFITS	36	4,009	3,973	11036.1%	4,009	3,973	11036.1%
GUIDANCE	71021204	523100	BP GUIDANCE/SOCIAL WORKER MAINEPERS	66	797	731	1107.6%	797	731	1107.6%
GUIDANCE	71021205	510100	EC GUIDANCE/SOCIAL WORKER SALARY (.5 FTE)	2,211	29,653	27,442	1241.2%	29,653	27,442	1241.2%

**SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED FY2015 GENERAL FUND OPERATING BUDGET**

Approved at second referendum June 10, 2014

June 10, 2014				FY14 APPROVED BUDGET	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED 5/8/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED 6/6/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)
CATEGORY	ORG	OBJECT	ACCT USED FOR:							
GUIDANCE	71021205	520100	EC GUIDANCE/SOCIAL WORKER BENEFITS	36	8,076	8,040	22333.3%	8,076	8,040	22333.3%
GUIDANCE	71021205	523100	EC GUIDANCE/SOCIAL WORKER MAINEPERS	66	786	720	1090.9%	786	720	1090.9%
GUIDANCE	71021206	510100	PH GUIDANCE/SOCIAL WORKER SALARY (.5 FTE)	2,210	33,743	31,533	1426.8%	33,743	31,533	1426.8%
GUIDANCE	71021206	520100	PH GUIDANCE/SOCIAL WORKER BENEFITS	36	8,151	8,115	22541.7%	8,151	8,115	22541.7%
GUIDANCE	71021206	523100	PH GUIDANCE/SOCIAL WORKER MAINEPERS	66	895	829	1256.1%	895	829	1256.1%
GUIDANCE	71021230	510100	HS GUIDANCE/SOCIAL WORKER SALARIES	271,668	411,834	140,166	51.6%	361,834	90,166	33.2%
GUIDANCE	71021230	511800	HS GUIDANCE SUPPORT STAFF WAGES	54,654	56,336	1,682	3.1%	56,336	1,682	3.1%
GUIDANCE	71021230	520100	HS GUIDANCE/SOCIAL WORKER BENEFITS	46,497	77,484	30,987	66.6%	62,484	15,987	34.4%
GUIDANCE	71021230	520800	HS GUIDANCE SUPPORT STAFF BENEFITS	33,232	34,733	1,501	4.5%	34,733	1,501	4.5%
GUIDANCE	71021230	523100	HS GUIDANCE/SOCIAL WORKER MAINEPERS	7,115	9,589	2,474	34.8%	9,589	2,474	34.8%
GUIDANCE	71021230	532000	HS GUIDANCE CONTRACTED SERVICES	10,000	10,000	0	0.0%	10,000	0	0.0%
GUIDANCE	71021230	553100	HS GUIDANCE POSTAGE	1,500	1,500	0	0.0%	1,500	0	0.0%
GUIDANCE	71021230	560000	HS GUIDANCE SUPPLIES	2,500	2,500	0	0.0%	2,500	0	0.0%
GUIDANCE	71021230	564000	HS GUIDANCE BOOKS & SUBSCRIPTIONS	678	678	0	0.0%	678	0	0.0%
GUIDANCE	71021230	581000	HS GUIDANCE PARTICIPATION FEES	700	700	0	0.0%	700	0	0.0%
GUIDANCE TOTAL				776,851	1,224,435	447,584	57.6%	1,159,435	382,584	49.2%
HEALTH SERVICES										
HEALTH	71002130	510100	SCHOOL NURSE SALARIES	291,117	322,864	31,747	10.9%	322,864	31,747	10.9%
HEALTH	71002130	510230	SCHOOL NURSE/LPN WAGES	64,116	65,765	1,649	2.6%	65,765	1,649	2.6%
HEALTH	71002130	512300	HEALTH SERVICES SUBSTITUTE WAGES	8,230	10,000	1,770	21.5%	10,000	1,770	21.5%
HEALTH	71002130	520100	SCHOOL NURSE BENEFITS	83,015	94,673	11,658	14.0%	94,673	11,658	14.0%
HEALTH	71002130	520200	SCHOOL NURSE/LPN BENEFITS	21,513	36,658	15,145	70.4%	36,658	15,145	70.4%
HEALTH	71002130	520300	ER PAYROLL TAX ON SCHOOL NURSE SUBS	630	765	135	21.4%	765	135	21.4%
HEALTH	71002130	523100	SCHOOL NURSE MAINEPERS	7,715	7,894	179	2.3%	7,894	179	2.3%
HEALTH	71002130	523200	LPN MAINEPERS	862	881	19	2.2%	881	19	2.2%
HEALTH	71002130	532000	HEALTH SERVICES CONTRACTED SERVICES	6,000	5,500	(500)	-8.3%	5,500	(500)	-8.3%
HEALTH	71002130	533000	HEALTH SERVICES STAFF DEVELOPMENT	1,100	900	(200)	-18.2%	900	(200)	-18.2%
HEALTH	71002130	553100	HEALTH SERVICES POSTAGE	300	350	50	16.7%	350	50	16.7%
HEALTH	71002130	558000	HEALTH SERVICES MILEAGE FOR STAFF TRAVEL	1,600	1,650	50	3.1%	1,650	50	3.1%
HEALTH	71002130	560000	HEALTH SERVICES SUPPLIES	9,612	10,150	538	5.6%	10,150	538	5.6%
HEALTH	71002130	564000	HEALTH SERVICES BOOKS & SUBSCRIPTIONS	300	300	0	0.0%	300	0	0.0%
HEALTH	71002130	573100	MEDICAL EQUIPMENT PURCHASE & MAINTCE	6,200	3,500	(2,700)	-43.5%	3,500	(2,700)	-43.5%
HEALTH	71002130	581000	HEALTH SERVICES DUES & FEES	250	400	150	60.0%	400	150	60.0%
HEALTH SERVICES TOTAL				502,560	562,250	59,690	11.9%	562,250	59,690	11.9%

**SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED FY2015 GENERAL FUND OPERATING BUDGET
Approved at second referendum June 10, 2014**

June 10, 2014				FY14 APPROVED BUDGET	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED 5/8/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED 6/6/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)
CATEGORY	ORG	OBJECT	ACCT USED FOR:							
INSTRUCTIONAL TECHNOLOGY										
INST TECH	71002230	510100	MIS STAFF WAGES	183,963	290,558	106,595	57.9%	290,558	106,595	57.9%
INST TECH	71002230	510400	MIS DIRECTOR SALARY	47,683	48,891	1,208	2.5%	48,891	1,208	2.5%
INST TECH	71002230	520100	MIS BENEFITS	44,134	94,601	50,467	114.3%	94,601	50,467	114.3%
INST TECH	71002230	520400	MIS DIRECTOR BENEFITS	10,811	12,828	2,017	18.7%	12,828	2,017	18.7%
INST TECH	71002230	532000	MIS LICENSE FEES & SERVICES	94,045	124,746	30,701	32.6%	124,746	30,701	32.6%
INST TECH	71002230	543200	MIS EQUIPMENT REPAIRS	87,847	92,500	4,653	5.3%	92,500	4,653	5.3%
INST TECH	71002230	553200	MIS PHONE SERVICE	675	675	0	0.0%	675	0	0.0%
INST TECH	71002230	560000	MIS SUPPLIES	1,000	1,000	0	0.0%	1,000	0	0.0%
INST TECH	71002230	573400	MIS EQUIPMENT PURCHASES	36,775	16,775	(20,000)	-54.4%	16,775	(20,000)	-54.4%
INST TECH	71002230	573410	MIS EQUIPMENT REPLACEMENT & RENEWAL	0	0	0	0.0%	0	0	0.0%
INSTRUCTIONAL TECHNOLOGY TOTAL				506,933	682,574	175,641	34.6%	682,574	175,641	34.6%
STUDENT SUPPORT SERVICES - OTHER										
OTHER SUPPORT	71032190	581600	CHARTER COMMISSION FEES	0	2,250	2,250	100.0%	2,250	2,250	100.0%
STUDENT SUPPORT SERVICES - OTHER TOTAL				0	2,250	2,250	100.0%	2,250	2,250	100.0%
IMPROVEMENT OF INSTRUCTION										
IMPR INST	71002210	510100	CURRICULUM DIST. INFO SPECIALIST SALARY	83,454	84,706	1,252	1.5%	84,706	1,252	1.5%
IMPR INST	71002210	510400	CURRICULUM DIRECTOR SALARY	97,614	100,543	2,929	3.0%	100,543	2,929	3.0%
IMPR INST	71002210	511800	CURRICULUM SUPPORT STAFF WAGES	134,827	170,161	35,334	26.2%	145,161	10,334	7.7%
IMPR INST	71002210	515000	CURRICULUM STIPENDS/STAFF DEVELOPMENT	102,250	127,100	24,850	24.3%	127,100	24,850	24.3%
IMPR INST	71002210	520000	CURRICULUM ER PAYROLL TAX ON STIPENDS	3,782	3,782	0	0.0%	3,782	0	0.0%
IMPR INST	71002210	520100	CURRICULUM DIST. INFO SPECIALIST BENEFITS	15,670	16,621	951	6.1%	16,621	951	6.1%
IMPR INST	71002210	520400	CURRICULUM DIRECTOR BENEFITS	21,371	21,656	285	1.3%	21,656	285	1.3%
IMPR INST	71002210	520800	CURRICULUM SUPPORT STAFF BENEFITS	35,505	55,888	20,383	57.4%	48,388	12,883	36.3%
IMPR INST	71002210	523100	CURRICULUM DIST. INFO SPECIALIST MAINEPERS	2,212	2,245	33	1.5%	2,245	33	1.5%
IMPR INST	71002210	523400	CURRICULUM DIRECTOR MAINEPERS	2,587	2,665	78	3.0%	2,665	78	3.0%
IMPR INST	71002210	523800	CURRICULUM SUPPORT STAFF MSRS PLD	0	5,918	5,918	100.0%	5,918	5,918	100.0%
IMPR INST	71002210	525100	CURRICULUM COURSE REIMBURSEMENT	2,500	2,500	0	0.0%	2,500	0	0.0%
IMPR INST	71002210	532000	CURRICULUM CONTRACTED SERVICES	66,674	65,000	(1,674)	-2.5%	65,000	(1,674)	-2.5%
IMPR INST	71002210	533000	CURRICULUM STAFF DEVELOPMENT	80,000	80,000	0	0.0%	80,000	0	0.0%

**SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED FY2015 GENERAL FUND OPERATING BUDGET**

Approved at second referendum June 10, 2014

June 10, 2014				FY14 APPROVED BUDGET	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED 5/8/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED 6/6/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)
CATEGORY	ORG	OBJECT	ACCT USED FOR:							
IMPR INST	71002210	544400	CURRICULUM COPIERS LEASE & SERVICE	200	200	0	0.0%	200	0	0.0%
IMPR INST	71002210	553200	CURRICULUM PHONE SERVICE	1,200	1,200	0	0.0%	1,200	0	0.0%
IMPR INST	71002210	558000	CURRICULUM MILEAGE FOR STAFF TRAVEL	1,700	1,700	0	0.0%	1,700	0	0.0%
IMPR INST	71002210	560000	CURRICULUM GENERAL SUPPLIES	1,400	1,450	50	3.6%	1,450	50	3.6%
IMPR INST	71002210	561000	CURRICULUM INSTRUCTIONAL SUPPLIES	90,000	90,000	0	0.0%	90,000	0	0.0%
IMPR INST	71002210	564000	CURRICULUM BOOKS & SUBSCRIPTIONS	120,000	120,000	0	0.0%	120,000	0	0.0%
IMPR INST	71002210	573100	CURRICULUM EQUIPMENT	5,000	3,000	(2,000)	-40.0%	3,000	(2,000)	-40.0%
IMPROVEMENT OF INSTRUCTION TOTAL				867,946	956,335	88,389	10.2%	923,835	55,889	6.4%

LIBRARY SERVICES

LIBRARY	71022202	510100	MS LIBRARIAN SALARY (.1 FTE)	6,220	6,396	176	2.8%	6,396	176	2.8%
LIBRARY	71022202	510230	MS LIBRARY ED TECH WAGES	58,177	63,684	5,507	9.5%	63,684	5,507	9.5%
LIBRARY	71022202	520100	MS LIBRARIAN BENEFITS	788	809	21	2.7%	809	21	2.7%
LIBRARY	71022202	520200	MS LIBRARY ED TECH BENEFITS	15,629	16,378	749	4.8%	16,378	749	4.8%
LIBRARY	71022202	523100	MS LIBRARIAN MAINEPERS	165	170	5	3.0%	170	5	3.0%
LIBRARY	71022202	523200	MS LIBRARY ED TECH MAINEPERS	1,542	1,688	146	9.5%	1,688	146	9.5%
LIBRARY	71022202	532000	MS LIBRARY ONLINE SERVICES/RESOURCES	830	3,411	2,581	311.0%	3,411	2,581	311.0%
LIBRARY	71022202	558000	MS LIBRARIAN TRAVEL	250	250	0	0.0%	250	0	0.0%
LIBRARY	71022202	560000	MS LIBRARY SUPPLIES	1,000	1,500	500	50.0%	1,500	500	50.0%
LIBRARY	71022202	561100	MS LIBRARY EQUIPMENT PURCHASES	3,000	3,000	0	0.0%	3,000	0	0.0%
LIBRARY	71022202	564000	MS LIBRARY BOOKS & PERIODICALS	10,000	11,312	1,312	13.1%	11,312	1,312	13.1%
LIBRARY	71022202	581000	MS LIBRARY DUES & FEES	0	750	750	100.0%	750	750	100.0%
LIBRARY	71022203	510100	WS LIBRARIAN SALARY (.6 FTE)	37,319	38,376	1,057	2.8%	38,376	1,057	2.8%
LIBRARY	71022203	510230	WS LIBRARY ED TECH WAGES	52,470	57,239	4,769	9.1%	57,239	4,769	9.1%
LIBRARY	71022203	520100	WS LIBRARIAN BENEFITS	4,724	4,854	130	2.8%	4,854	130	2.8%
LIBRARY	71022203	520200	WS LIBRARY ED TECH BENEFITS	19,121	20,866	1,745	9.1%	20,866	1,745	9.1%
LIBRARY	71022203	523100	WS LIBRARIAN MAINEPERS	989	1,017	28	2.8%	1,017	28	2.8%
LIBRARY	71022203	523200	WS LIBRARY ED TECH MAINEPERS	1,391	1,517	126	9.1%	1,517	126	9.1%
LIBRARY	71022203	532000	WS LIBRARY ONLINE SERVICES/RESOURCES	915	5,000	4,085	446.4%	5,000	4,085	446.4%
LIBRARY	71022203	558000	WS LIBRARIAN TRAVEL	250	250	0	0.0%	250	0	0.0%
LIBRARY	71022203	560000	WS LIBRARY SUPPLIES	500	4,000	3,500	700.0%	4,000	3,500	700.0%
LIBRARY	71022203	561100	WS LIBRARY EQUIPMENT PURCHASES	3,000	3,000	0	0.0%	3,000	0	0.0%
LIBRARY	71022203	564000	WS LIBRARY BOOKS & PERIODICALS	13,000	11,200	(1,800)	-13.8%	11,200	(1,800)	-13.8%
LIBRARY	71022203	581000	WS LIBRARY DUES & FEES	0	750	750	100.0%	750	750	100.0%
LIBRARY	71022204	510100	BP LIBRARIAN SALARY (.1 FTE)	6,220	6,396	176	2.8%	6,396	176	2.8%

**SCARBOROUGH SCHOOL DEPARTMENT
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Approved at second referendum June 10, 2014**

June 10, 2014				FY14 APPROVED BUDGET	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED 5/8/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED 6/6/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)
CATEGORY	ORG	OBJECT	ACCT USED FOR:							
LIBRARY	71022204	510230	BP LIBRARY ED TECH WAGES	26,950	27,752	802	3.0%	27,752	802	3.0%
LIBRARY	71022204	520100	BP LIBRARIAN BENEFITS	788	809	21	2.7%	809	21	2.7%
LIBRARY	71022204	520200	BP LIBRARY ED TECH BENEFITS	14,950	15,649	699	4.7%	15,649	699	4.7%
LIBRARY	71022204	523100	BP LIBRARIAN MAINEPERS	165	170	5	3.0%	170	5	3.0%
LIBRARY	71022204	523200	BP LIBRARY ED TECH MAINEPERS	715	736	21	2.9%	736	21	2.9%
LIBRARY	71022204	532000	BP LIBRARY ONLINE SERVICES/RESOURCES	1,886	2,122	236	12.5%	2,122	236	12.5%
LIBRARY	71022204	560000	BP LIBRARY SUPPLIES	300	370	70	23.3%	370	70	23.3%
LIBRARY	71022204	564000	BP LIBRARY BOOKS & PERIODICALS	3,000	3,632	632	21.1%	3,632	632	21.1%
LIBRARY	71022204	581000	BP LIBRARY DUES & FEES	0	250	250	100.0%	250	250	100.0%
LIBRARY	71022205	510100	EC LIBRARIAN SALARY (.1 FTE)	6,220	6,396	176	2.8%	6,396	176	2.8%
LIBRARY	71022205	510230	EC LIBRARY ED TECH WAGES	28,538	29,108	570	2.0%	29,108	570	2.0%
LIBRARY	71022205	520100	EC LIBRARIAN BENEFITS (.1 FTE)	789	809	20	2.5%	809	20	2.5%
LIBRARY	71022205	520200	EC LIBRARY ED TECH BENEFITS	1,034	15,677	14,643	1416.2%	15,677	14,643	1416.2%
LIBRARY	71022205	523100	EC LIBRARIAN MAINEPERS	165	170	5	3.0%	170	5	3.0%
LIBRARY	71022205	523200	EC LIBRARY ED TECH MAINEPERS	757	772	15	2.0%	772	15	2.0%
LIBRARY	71022205	532000	EC LIBRARY ONLINE SERVICES/RESOURCES	1,886	2,132	246	13.0%	2,132	246	13.0%
LIBRARY	71022205	560000	EC LIBRARY SUPPLIES	600	370	(230)	-38.3%	370	(230)	-38.3%
LIBRARY	71022205	564000	EC LIBRARY BOOKS & PERIODICALS	3,000	3,712	712	23.7%	3,712	712	23.7%
LIBRARY	71022205	581000	EC LIBRARY DUES & FEES	0	250	250	100.0%	250	250	100.0%
LIBRARY	71022206	510100	PH LIBRARIAN SALARY (.1 FTE)	6,220	6,396	176	2.8%	6,396	176	2.8%
LIBRARY	71022206	510230	PH LIBRARY ED TECH WAGES	20,929	21,698	769	3.7%	21,698	769	3.7%
LIBRARY	71022206	520100	PH LIBRARIAN BENEFITS	788	809	21	2.7%	809	21	2.7%
LIBRARY	71022206	520200	PH LIBRARY ED TECH BENEFITS	1,111	1,431	320	28.8%	1,431	320	28.8%
LIBRARY	71022206	523100	PH LIBRARIAN MAINEPERS	165	170	5	3.0%	170	5	3.0%
LIBRARY	71022206	523200	PH LIBRARY ED TECH MAINEPERS	555	575	20	3.6%	575	20	3.6%
LIBRARY	71022206	532000	PH LIBRARY ONLINE SERVICES/RESOURCES	1,886	2,010	124	6.6%	2,010	124	6.6%
LIBRARY	71022206	560000	PH LIBRARY SUPPLIES	350	370	20	5.7%	370	20	5.7%
LIBRARY	71022206	564000	PH LIBRARY BOOKS & PERIODICALS	2,000	2,672	672	33.6%	2,672	672	33.6%
LIBRARY	71022206	581000	PH LIBRARY DUES & FEES	0	250	250	100.0%	250	250	100.0%
LIBRARY	71022230	510100	HS LIBRARIAN SALARY	60,766	54,554	(6,212)	-10.2%	54,554	(6,212)	-10.2%
LIBRARY	71022230	510230	HS LIBRARY ED TECH WAGES	28,134	28,976	842	3.0%	28,976	842	3.0%
LIBRARY	71022230	520100	HS LIBRARIAN BENEFITS	15,808	19,244	3,436	21.7%	19,244	3,436	21.7%
LIBRARY	71022230	520200	HS LIBRARY ED TECH BENEFITS	7,215	7,525	310	4.3%	7,525	310	4.3%
LIBRARY	71022230	523100	HS LIBRARIAN MAINEPERS	1,876	1,446	(430)	-22.9%	1,446	(430)	-22.9%
LIBRARY	71022230	523200	HS LIBRARY ED TECH MAINEPERS	746	768	22	2.9%	768	22	2.9%
LIBRARY	71022230	532000	HS LIBRARY ONLINE SERVICES/RESOURCES	9,169	12,569	3,400	37.1%	12,569	3,400	37.1%

**SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED FY2015 GENERAL FUND OPERATING BUDGET**

Approved at second referendum June 10, 2014

June 10, 2014				FY14 APPROVED BUDGET	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED 5/8/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED 6/6/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)
CATEGORY	ORG	OBJECT	ACCT USED FOR:							
LIBRARY	71022230	543100	HS LIBRARY EQUIPMENT REPAIR	300	300	0	0.0%	300	0	0.0%
LIBRARY	71022230	560000	HS LIBRARY SUPPLIES	1,794	2,000	206	11.5%	2,000	206	11.5%
LIBRARY	71022230	561100	HS LIBRARY EQUIPMENT PURCHASES	2,500	5,000	2,500	100.0%	5,000	2,500	100.0%
LIBRARY	71022230	564000	HS LIBRARY BOOKS & PERIODICALS	12,957	14,000	1,043	8.0%	14,000	1,043	8.0%
LIBRARY	71022230	581000	HS LIBRARY DUES & FEES	175	750	575	328.6%	750	575	328.6%
LIBRARY SERVICES TOTAL				504,687	558,212	53,525	10.6%	558,212	53,525	10.6%
SYSTEM ADMINISTRATION										
SYS ADMIN	71002310	515000	SCHOOL BOARD STIPENDS	10,750	10,750	0	0.0%	10,750	0	0.0%
SYS ADMIN	71002310	520000	SCHOOL BOARD ER PR TAX ON STIPENDS	822	823	1	0.1%	823	1	0.1%
SYS ADMIN	71002310	533000	SCHOOL BOARD PROFESSIONAL DEVELOPMENT	0	5,000	5,000	100.0%	5,000	5,000	100.0%
SYS ADMIN	71002310	552000	SCHOOL BOARD LIABILITY COVERAGE	10,500	15,687	5,187	49.4%	15,687	5,187	49.4%
SYS ADMIN	71002310	560000	SCHOOL BOARD SUPPLIES	1,500	1,750	250	16.7%	1,750	250	16.7%
SYS ADMIN	71002310	581000	SCHOOL BOARD DUES & FEES	1,000	1,000	0	0.0%	1,000	0	0.0%
SYS ADMIN	71002320	510400	SUPERINTENDENTS SALARIES	221,159	230,794	9,635	4.4%	230,794	9,635	4.4%
SYS ADMIN	71002320	511800	CENTRAL OFFICE SUPPORT STAFF WAGES	100,867	102,941	2,074	2.1%	102,941	2,074	2.1%
SYS ADMIN	71002320	520400	SUPERINTENDENTS BENEFITS	27,610	28,494	884	3.2%	28,494	884	3.2%
SYS ADMIN	71002320	520800	C.O. SUPPORT STAFF BENEFITS	44,627	35,682	(8,945)	-20.0%	35,682	(8,945)	-20.0%
SYS ADMIN	71002320	523400	SUPERINTENDENTS' MAINEPERS	5,861	16,117	10,256	175.0%	16,117	10,256	175.0%
SYS ADMIN	71002320	523800	C.O. SUPPORT STAFF MSRS PLD	3,055	6,938	3,883	127.1%	6,938	3,883	127.1%
SYS ADMIN	71002320	525400	C.O. ADMIN COURSE REIMBURSEMENT	5,000	5,000	0	0.0%	5,000	0	0.0%
SYS ADMIN	71002320	532000	C.O. CONTRACTED SERVICES	38,200	65,000	26,800	70.2%	54,500	16,300	42.7%
SYS ADMIN	71002320	533000	ADMIN STAFF DEVELOPMENT	8,000	12,000	4,000	50.0%	12,000	4,000	50.0%
SYS ADMIN	71002320	534500	DISTRICT LEGAL FEES & AUDIT	50,000	100,000	50,000	100.0%	100,000	50,000	100.0%
SYS ADMIN	71002320	543100	C.O. EQUIPMENT REPAIR	180	180	0	0.0%	180	0	0.0%
SYS ADMIN	71002320	544400	C.O. COPIERS LEASE & SERVICE	3,000	5,000	2,000	66.7%	5,000	2,000	66.7%
SYS ADMIN	71002320	553100	C.O. POSTAGE	8,000	7,500	(500)	-6.3%	7,500	(500)	-6.3%
SYS ADMIN	71002320	553200	C.O. PHONE SERVICE/REMOTE ACCESS	10,750	12,250	1,500	14.0%	12,250	1,500	14.0%
SYS ADMIN	71002320	554000	C.O. ADVERTISING	6,000	6,500	500	8.3%	6,500	500	8.3%
SYS ADMIN	71002320	558000	C.O. TRAVEL	3,300	3,500	200	6.1%	3,500	200	6.1%
SYS ADMIN	71002320	560000	C.O. SUPPLIES	5,000	6,000	1,000	20.0%	6,000	1,000	20.0%
SYS ADMIN	71002320	564000	C.O. BOOKS & SUBSCRIPTIONS	1,000	2,000	1,000	100.0%	2,000	1,000	100.0%
SYS ADMIN	71002320	573100	C.O. EQUIPMENT PURCHASE	450	450	0	0.0%	450	0	0.0%
SYS ADMIN	71002320	581000	DISTRICT DUES/SEBAGO ALLIANCE/MSSA	13,500	16,700	3,200	23.7%	16,700	3,200	23.7%
SYS ADMIN	71002500	510400	BUSINESS OFFICE MANAGER SALARY	77,347	79,668	2,321	3.0%	79,668	2,321	3.0%

**SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED FY2015 GENERAL FUND OPERATING BUDGET
Approved at second referendum June 10, 2014**

June 10, 2014				FY14 APPROVED BUDGET	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED 5/8/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED 6/6/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)
CATEGORY	ORG	OBJECT	ACCT USED FOR:							
SYS ADMIN	71002500	511800	BUSINESS OFFICE SUPPORT STAFF WAGES	89,023	105,705	16,682	18.7%	105,705	16,682	18.7%
SYS ADMIN	71002500	520400	BUSINESS OFFICE MANAGER BENEFITS	25,771	26,147	376	1.5%	26,147	376	1.5%
SYS ADMIN	71002500	520800	BUSINESS OFFICE STAFF BENEFITS	32,490	34,736	2,246	6.9%	34,736	2,246	6.9%
SYS ADMIN	71002500	523800	BUSINESS OFFICE STAFF MSRS PLD	5,787	8,245	2,458	42.5%	8,245	2,458	42.5%
SYS ADMIN	71002500	525800	BUS. OFFICE STAFF COURSE REIMBURSEMENT	600	600	0	0.0%	600	0	0.0%
SYS ADMIN	71002500	533000	BUS. OFFICE STAFF DEVELOPMENT	200	300	100	50.0%	300	100	50.0%
SYS ADMIN	71002500	544400	BUS. OFFICE COPIER LEASE & SERVICE	2,000	2,000	0	0.0%	2,000	0	0.0%
SYS ADMIN	71002500	558000	BUSINESS OFFICE TRAVEL	200	200	0	0.0%	200	0	0.0%
SYS ADMIN	71002500	560000	BUSINESS OFFICE SUPPLIES	5,000	6,000	1,000	20.0%	6,000	1,000	20.0%
SYS ADMIN	71002579	595000	DISTRICT UNEMPLOYMENT BILLING	25,000	25,000	0	0.0%	25,000	0	0.0%
SYSTEM ADMINISTRATION TOTAL				843,549	986,657	143,108	17.0%	976,157	132,608	15.7%
SCHOOL ADMINISTRATION										
SCH ADMIN	71024102	510400	MS PRINCIPALS SALARIES	187,165	190,900	3,735	2.0%	190,900	3,735	2.0%
SCH ADMIN	71024102	511800	MS ADMIN SUPPORT STAFF WAGES	57,222	58,618	1,396	2.4%	58,618	1,396	2.4%
SCH ADMIN	71024102	520400	MS PRINCIPALS BENEFITS	38,425	43,981	5,556	14.5%	43,981	5,556	14.5%
SCH ADMIN	71024102	520800	MS ADMIN SUPPORT STAFF BENEFITS	14,924	11,873	(3,051)	-20.4%	11,873	(3,051)	-20.4%
SCH ADMIN	71024102	523400	MS PRINCIPALS MAINEPERS	4,960	5,059	99	2.0%	5,059	99	2.0%
SCH ADMIN	71024102	523800	MS ADMIN SUPPORT STAFF MAINEPERS	0	881	881	100.0%	881	881	100.0%
SCH ADMIN	71024102	532000	MS ADMIN ONLINE SERVICES	0	1,000	1,000	100.0%	1,000	1,000	100.0%
SCH ADMIN	71024102	553100	MS POSTAGE	3,000	3,200	200	6.7%	3,200	200	6.7%
SCH ADMIN	71024102	553200	MS PHONE SERVICE	9,000	9,000	0	0.0%	9,000	0	0.0%
SCH ADMIN	71024102	558000	MS ADMIN TRAVEL	150	150	0	0.0%	150	0	0.0%
SCH ADMIN	71024102	560000	MS ADMIN SUPPLIES	2,500	2,800	300	12.0%	2,800	300	12.0%
SCH ADMIN	71024102	581000	MS ADMIN DUES & FEES	1,012	930	(82)	-8.1%	930	(82)	-8.1%
SCH ADMIN	71024103	510400	WS PRINCIPALS SALARIES	183,475	197,438	13,963	7.6%	177,438	(6,037)	-3.3%
SCH ADMIN	71024103	511800	WS ADMIN SUPPORT STAFF WAGES	32,017	33,364	1,347	4.2%	33,364	1,347	4.2%
SCH ADMIN	71024103	520400	WS PRINCIPALS BENEFITS	23,046	29,034	5,988	26.0%	24,034	988	4.3%
SCH ADMIN	71024103	520800	WS ADMIN SUPPORT STAFF BENEFITS	16,998	17,785	787	4.6%	17,785	787	4.6%
SCH ADMIN	71024103	523400	WS PRINCIPALS MAINEPERS	4,863	5,232	369	7.6%	5,232	369	7.6%
SCH ADMIN	71024103	553100	WS POSTAGE	2,000	2,500	500	25.0%	2,500	500	25.0%
SCH ADMIN	71024103	553200	WS PHONE SERVICE	9,000	9,000	0	0.0%	9,000	0	0.0%
SCH ADMIN	71024103	560000	WS ADMIN SUPPLIES	130	200	70	53.8%	200	70	53.8%
SCH ADMIN	71024103	581000	WS ADMIN DUES & FEES	600	930	330	55.0%	930	330	55.0%
SCH ADMIN	71024104	510400	BP PRINCIPAL SALARY	82,205	83,846	1,641	2.0%	83,846	1,641	2.0%

**SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED FY2015 GENERAL FUND OPERATING BUDGET**

Approved at second referendum June 10, 2014

June 10, 2014				FY14 APPROVED BUDGET	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED 5/8/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED 6/6/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)
CATEGORY	ORG	OBJECT	ACCT USED FOR:							
SCH ADMIN	71024104	511800	BP SECRETARY WAGES	30,507	28,038	(2,469)	-8.1%	28,038	(2,469)	-8.1%
SCH ADMIN	71024104	520400	BP PRINCIPAL BENEFITS	20,399	23,342	2,943	14.4%	23,342	2,943	14.4%
SCH ADMIN	71024104	520800	BP SECRETARY BENEFITS	3,330	20,085	16,755	503.2%	20,085	16,755	503.2%
SCH ADMIN	71024104	523400	BP PRINCIPAL MAINEPERS	2,179	2,222	43	2.0%	2,222	43	2.0%
SCH ADMIN	71024104	523800	BP SECRETARY MSRS PLD	1,983	0	(1,983)	-100.0%	0	(1,983)	-100.0%
SCH ADMIN	71024104	553100	BP POSTAGE	400	550	150	37.5%	550	150	37.5%
SCH ADMIN	71024104	553200	BP PHONE SERVICE	1,000	750	(250)	-25.0%	750	(250)	-25.0%
SCH ADMIN	71024104	560000	BP ADMIN SUPPLIES	300	300	0	0.0%	300	0	0.0%
SCH ADMIN	71024104	581000	BP ADMIN DUES & FEES	525	525	0	0.0%	525	0	0.0%
SCH ADMIN	71024105	510400	EC PRINCIPAL SALARY	85,075	86,773	1,698	2.0%	86,773	1,698	2.0%
SCH ADMIN	71024105	511800	EC SECRETARY WAGES	29,977	30,894	917	3.1%	30,894	917	3.1%
SCH ADMIN	71024105	520400	EC PRINCIPAL BENEFITS	14,827	17,088	2,261	15.2%	17,088	2,261	15.2%
SCH ADMIN	71024105	520800	EC SECRETARY BENEFITS	19,860	20,766	906	4.6%	20,766	906	4.6%
SCH ADMIN	71024105	523400	EC PRINCIPAL MAINEPERS	2,255	2,300	45	2.0%	2,300	45	2.0%
SCH ADMIN	71024105	553100	EC POSTAGE	657	550	(107)	-16.3%	550	(107)	-16.3%
SCH ADMIN	71024105	553200	EC PHONE SERVICE	1,000	750	(250)	-25.0%	750	(250)	-25.0%
SCH ADMIN	71024105	560000	EC ADMIN SUPPLIES	300	300	0	0.0%	300	0	0.0%
SCH ADMIN	71024105	581000	EC ADMIN DUES & FEES	525	525	0	0.0%	525	0	0.0%
SCH ADMIN	71024106	510400	PH PRINCIPAL SALARY	85,075	86,773	1,698	2.0%	86,773	1,698	2.0%
SCH ADMIN	71024106	511800	PH SECRETARY WAGES	30,569	31,244	675	2.2%	31,244	675	2.2%
SCH ADMIN	71024106	520400	PH PRINCIPAL BENEFITS	20,458	23,400	2,942	14.4%	23,400	2,942	14.4%
SCH ADMIN	71024106	520800	PH SECRETARY BENEFITS	3,335	3,516	181	5.4%	3,516	181	5.4%
SCH ADMIN	71024106	523400	PH PRINCIPAL MAINEPERS	2,255	2,300	45	2.0%	2,300	45	2.0%
SCH ADMIN	71024106	553100	PH POSTAGE	200	400	200	100.0%	400	200	100.0%
SCH ADMIN	71024106	553200	PH PHONE SERVICE	1,000	750	(250)	-25.0%	750	(250)	-25.0%
SCH ADMIN	71024106	560000	PH ADMIN SUPPLIES	300	300	0	0.0%	300	0	0.0%
SCH ADMIN	71024106	581000	PH ADMIN DUES & FEES	525	525	0	0.0%	525	0	0.0%
SCH ADMIN	71024130	510400	HS PRINCIPALS SALARIES	285,975	288,954	2,979	1.0%	288,954	2,979	1.0%
SCH ADMIN	71024130	511800	HS ADMIN SUPPORT STAFF WAGES	93,047	95,140	2,093	2.2%	95,140	2,093	2.2%
SCH ADMIN	71024130	520400	HS PRINCIPALS BENEFITS	44,943	36,470	(8,473)	-18.9%	36,470	(8,473)	-18.9%
SCH ADMIN	71024130	520800	HS ADMIN SUPPORT STAFF BENEFITS	35,228	36,658	1,430	4.1%	36,658	1,430	4.1%
SCH ADMIN	71024130	523400	HS PRINCIPALS MAINEPERS	7,579	7,658	79	1.0%	7,658	79	1.0%
SCH ADMIN	71024130	523800	HS ADMIN SUPPORT STAFF MSRS PLD	1,838	2,250	412	22.4%	2,250	412	22.4%
SCH ADMIN	71024130	532000	HS ADMIN ONLINE SERVICES/GRADUATION	20,000	23,000	3,000	15.0%	23,000	3,000	15.0%
SCH ADMIN	71024130	553100	HS POSTAGE	4,000	6,500	2,500	62.5%	6,500	2,500	62.5%
SCH ADMIN	71024130	553200	HS PHONE SERVICE	11,000	11,000	0	0.0%	11,000	0	0.0%

**SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED FY2015 GENERAL FUND OPERATING BUDGET
Approved at second referendum June 10, 2014**

June 10, 2014				FY14 APPROVED BUDGET	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED 5/8/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED 6/6/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)
CATEGORY	ORG	OBJECT	ACCT USED FOR:							
SCH ADMIN	71024130	558000	HS ADMIN TRAVEL	200	200	0	0.0%	200	0	0.0%
SCH ADMIN	71024130	560000	HS ADMIN SUPPLIES	600	700	100	16.7%	700	100	16.7%
SCH ADMIN	71024130	581000	HS ADMIN MEMBERSHIP DUES	8,000	8,400	400	5.0%	8,400	400	5.0%
SCHOOL ADMINISTRATION TOTAL				1,543,918	1,609,617	65,699	4.3%	1,584,617	40,699	2.6%
TRANSPORTATION										
TRANSP	71002700	510400	TRANSPORTATION SUPERVISORS SALARIES	60,512	64,820	4,308	7.1%	64,820	4,308	7.1%
TRANSP	71002700	511800	BUS DRIVER WAGES	606,643	593,026	(13,617)	-2.2%	593,026	(13,617)	-2.2%
TRANSP	71002700	512000	SPARE BUS DRIVER WAGES	12,000	50,000	38,000	316.7%	50,000	38,000	316.7%
TRANSP	71002700	520300	ER PAYROLL TAX ON SPARE BUS DRIVERS	918	3,825	2,907	316.7%	3,825	2,907	316.7%
TRANSP	71002700	520400	TRANSPORTATION SUPERVISORS BENEFITS	20,812	21,351	539	2.6%	21,351	539	2.6%
TRANSP	71002700	520800	BUS DRIVER BENEFITS	293,999	292,223	(1,776)	-0.6%	292,223	(1,776)	-0.6%
TRANSP	71002700	523800	BUS DRIVERS MSRS PLD	24,702	26,803	2,101	8.5%	26,803	2,101	8.5%
TRANSP	71002700	533000	TRANSPORTATION STAFF DEVELOPMENT	500	500	0	0.0%	500	0	0.0%
TRANSP	71002700	534000	TRANSPORTATION DOT TESTING/PHYSICALS	3,500	4,200	700	20.0%	4,200	700	20.0%
TRANSP	71002700	543100	BUS MAINTENANCE/PW LABOR	76,000	83,395	7,395	9.7%	83,395	7,395	9.7%
TRANSP	71002700	544400	TRANSP COPIER LEASE & SERVICE	550	550	0	0.0%	550	0	0.0%
TRANSP	71002700	551000	CONTRACTED TRANSPORTATION	1,000	8,000	7,000	700.0%	8,000	7,000	700.0%
TRANSP	71032700	551600	CHARTER SCHOOL TRANSP ALLOWANCE	0	1,350	1,350	100.0%	1,350	1,350	100.0%
TRANSP	71002700	552000	TRANSP VEHICLE INSURANCE	28,000	32,087	4,087	14.6%	32,087	4,087	14.6%
TRANSP	71002700	553200	TRANSP PHONE SERVICE	950	985	35	3.7%	985	35	3.7%
TRANSP	71002700	558000	TRANSP MILEAGE/EZ PASS/TRIP MEALS	5,000	5,500	500	10.0%	5,500	500	10.0%
TRANSP	71002700	560000	TRANSP BUS MAINTENANCE/PARTS	147,000	180,000	33,000	22.4%	180,000	33,000	22.4%
TRANSP	71002700	562600	BUS FUEL	200,000	208,000	8,000	4.0%	208,000	8,000	4.0%
TRANSP	71002700	573600	NEW BUS PURCHASE	0	0	0	0.0%	0	0	0.0%
TRANSP	71002790	511800	COMMUNITY SERVICES TRANSP WAGES	21,000	21,000	0	0.0%	21,000	0	0.0%
TRANSP	71002790	513800	COMMUNITY SERVICES TRANSP OVERTIME	3,200	1,000	(2,200)	-68.8%	1,000	(2,200)	-68.8%
TRANSP	71002790	520800	COMM SERVICES ER PR TAX ON WAGES	2,200	2,200	0	0.0%	2,200	0	0.0%
TRANSP	71002790	523800	COMM SERVICES DRIVER MSRS PLD	10	1,000	990	9900.0%	1,000	990	9900.0%
TRANSPORTATION TOTAL				1,508,496	1,601,815	93,319	6.2%	1,601,815	93,319	6.2%
FACILITIES										
FACILITIES	71002700	541000	BUS GARAGE WATER/SEWER FEES	600	600	0	0.0%	600	0	0.0%
FACILITIES	71002700	562200	BUS GARAGE ELECTRICITY	7,000	11,200	4,200	60.0%	11,200	4,200	60.0%

**SCARBOROUGH SCHOOL DEPARTMENT
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Approved at second referendum June 10, 2014**

June 10, 2014				FY14 APPROVED BUDGET	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED 5/8/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED 6/6/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)
CATEGORY	ORG	OBJECT	ACCT USED FOR:							
FACILITIES	71002700	562400	BUS GARAGE HEATING OIL	2,200	2,400	200	9.1%	2,400	200	9.1%
FACILITIES	71026002	541000	MS WATER/SEWER FEES	23,000	23,000	0	0.0%	23,000	0	0.0%
FACILITIES	71026002	552000	MS PROPERTY/CASUALTY INSURANCE	12,500	26,666	14,166	113.3%	26,666	14,166	113.3%
FACILITIES	71026002	562100	MS NATURAL GAS	40,000	64,000	24,000	60.0%	64,000	24,000	60.0%
FACILITIES	71026002	562200	MS ELECTRICITY	140,000	150,000	10,000	7.1%	150,000	10,000	7.1%
FACILITIES	71026002	562400	MS HEATING OIL	4,500	5,000	500	11.1%	5,000	500	11.1%
FACILITIES	71026002	581000	MS FACILITIES DUES & FEES	350	360	10	2.9%	360	10	2.9%
FACILITIES	71026003	541000	WS WATER/SEWER FEES	16,000	19,500	3,500	21.9%	19,500	3,500	21.9%
FACILITIES	71026003	552000	WS PROPERTY/CASUALTY INSURANCE	12,500	26,666	14,166	113.3%	26,666	14,166	113.3%
FACILITIES	71026003	562100	WS NATURAL GAS	70,000	26,000	(44,000)	-62.9%	26,000	(44,000)	-62.9%
FACILITIES	71026003	562200	WS ELECTRICITY	80,000	200,000	120,000	150.0%	200,000	120,000	150.0%
FACILITIES	71026003	581000	WS FACILITIES DUES & FEES	320	320	0	0.0%	320	0	0.0%
FACILITIES	71026004	541000	BP WATER/SEWER FEES	4,500	4,500	0	0.0%	4,500	0	0.0%
FACILITIES	71026004	552000	BP PROPERTY/CASUALTY INSURANCE	6,300	8,889	2,589	41.1%	8,889	2,589	41.1%
FACILITIES	71026004	562200	BP ELECTRICITY	21,000	21,000	0	0.0%	21,000	0	0.0%
FACILITIES	71026004	562300	BP PROPANE	4,620	5,000	380	8.2%	5,000	380	8.2%
FACILITIES	71026004	562400	BP HEATING OIL	36,000	36,000	0	0.0%	36,000	0	0.0%
FACILITIES	71026004	581000	BP FACILITIES DUES & FEES	260	210	(50)	-19.2%	210	(50)	-19.2%
FACILITIES	71026005	541000	EC WATER/SEWER FEES	3,900	4,500	600	15.4%	4,500	600	15.4%
FACILITIES	71026005	552000	EC PROPERTY/CASUALTY INSURANCE	6,300	8,888	2,588	41.1%	8,888	2,588	41.1%
FACILITIES	71026005	562200	EC ELECTRICITY	18,000	19,000	1,000	5.6%	19,000	1,000	5.6%
FACILITIES	71026005	562300	EC PROPANE	5,280	6,700	1,420	26.9%	6,700	1,420	26.9%
FACILITIES	71026005	562400	EC HEATING OIL	24,000	26,000	2,000	8.3%	26,000	2,000	8.3%
FACILITIES	71026005	581000	EC FACILITIES DUES & FEES	210	210	0	0.0%	210	0	0.0%
FACILITIES	71026006	541000	PH WATER/SEWER FEES	2,960	2,960	0	0.0%	2,960	0	0.0%
FACILITIES	71026006	552000	PH PROPERTY/CASUALTY INSURANCE	6,300	8,888	2,588	41.1%	8,888	2,588	41.1%
FACILITIES	71026006	562200	PH ELECTRICITY	14,000	14,500	500	3.6%	14,500	500	3.6%
FACILITIES	71026006	562300	PH PROPANE	3,000	3,300	300	10.0%	3,300	300	10.0%
FACILITIES	71026006	562400	PH HEATING OIL	28,000	28,000	0	0.0%	28,000	0	0.0%
FACILITIES	71026006	581000	PH FACILITIES DUES & FEES	260	210	(50)	-19.2%	210	(50)	-19.2%
FACILITIES	71026030	541000	HS WATER/SEWER FEES	14,000	16,000	2,000	14.3%	16,000	2,000	14.3%
FACILITIES	71026030	552000	HS PROPERTY/CASUALTY INSURANCE	18,500	26,666	8,166	44.1%	26,666	8,166	44.1%
FACILITIES	71026030	562100	HS NATURAL GAS	80,000	97,000	17,000	21.3%	97,000	17,000	21.3%
FACILITIES	71026030	562200	HS ELECTRICITY	210,000	210,000	0	0.0%	210,000	0	0.0%
FACILITIES	71026030	581000	HS FACILITIES DUES & FEES	900	1,150	250	27.8%	1,150	250	27.8%
FACILITIES	71026102	511800	MS CUSTODIAN WAGES	176,495	175,617	(878)	-0.5%	175,617	(878)	-0.5%

**SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED FY2015 GENERAL FUND OPERATING BUDGET
Approved at second referendum June 10, 2014**

June 10, 2014				FY14 APPROVED BUDGET	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED 5/8/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED 6/6/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)
CATEGORY	ORG	OBJECT	ACCT USED FOR:							
FACILITIES	71026102	511900	MS CUSTODIAN EVENT COVERAGE	8,000	5,000	(3,000)	-37.5%	5,000	(3,000)	-37.5%
FACILITIES	71026102	512000	MS CUSTODIAN SUBSTITUTE WAGES	3,000	1,500	(1,500)	-50.0%	1,500	(1,500)	-50.0%
FACILITIES	71026102	513800	MS CUSTODIAN OVERTIME	1,500	750	(750)	-50.0%	750	(750)	-50.0%
FACILITIES	71026102	520300	MS CUSTODIAN SUB PAYROLL TAX	230	115	(115)	-50.0%	115	(115)	-50.0%
FACILITIES	71026102	520800	MS CUSTODIAN BENEFITS	76,990	79,212	2,222	2.9%	79,212	2,222	2.9%
FACILITIES	71026102	520900	MS CUSTODIAN EVENTS PR TAX	612	385	(227)	-37.1%	385	(227)	-37.1%
FACILITIES	71026102	523800	MS CUSTODIAN MAINEPERS	4,287	5,119	832	19.4%	5,119	832	19.4%
FACILITIES	71026102	543100	MS CONTRACTED REPAIRS & MAINTENANCE	135,000	155,000	20,000	14.8%	155,000	20,000	14.8%
FACILITIES	71026102	560000	MS CUSTODIAL & MAINTENANCE SUPPLIES	55,000	45,000	(10,000)	-18.2%	45,000	(10,000)	-18.2%
FACILITIES	71026103	511800	WS CUSTODIAN WAGES	164,710	204,451	39,741	24.1%	204,451	39,741	24.1%
FACILITIES	71026103	511900	WS CUSTODIAN EVENT COVERAGE	8,000	5,000	(3,000)	-37.5%	5,000	(3,000)	-37.5%
FACILITIES	71026103	512000	WS CUSTODIAN SUBSTITUTE WAGES	2,700	1,500	(1,200)	-44.4%	1,500	(1,200)	-44.4%
FACILITIES	71026103	513800	WS CUSTODIAN OVERTIME	1,500	750	(750)	-50.0%	750	(750)	-50.0%
FACILITIES	71026103	520300	WS CUSTODIAN SUB PAYROLL TAX	207	115	(92)	-44.4%	115	(92)	-44.4%
FACILITIES	71026103	520800	WS CUSTODIAN BENEFITS	45,997	64,941	18,944	41.2%	64,941	18,944	41.2%
FACILITIES	71026103	520900	WS CUSTODIAN EVENTS PR TAX	612	385	(227)	-37.1%	385	(227)	-37.1%
FACILITIES	71026103	523800	WS CUSTODIAN MAINEPERS	955	0	(955)	-100.0%	0	(955)	-100.0%
FACILITIES	71026103	543100	WS CONTRACTED REPAIRS & MAINTENANCE	125,000	100,000	(25,000)	-20.0%	100,000	(25,000)	-20.0%
FACILITIES	71026103	560000	WS CUSTODIAL & MAINTENANCE SUPPLIES	45,000	47,500	2,500	5.6%	47,500	2,500	5.6%
FACILITIES	71026104	511800	BP CUSTODIAN WAGES	64,071	62,504	(1,567)	-2.4%	62,504	(1,567)	-2.4%
FACILITIES	71026104	511900	BP CUSTODIAN EVENT COVERAGE	250	250	0	0.0%	250	0	0.0%
FACILITIES	71026104	512000	BP CUSTODIAN SUBSTITUTE WAGES	500	500	0	0.0%	500	0	0.0%
FACILITIES	71026104	513800	BP CUSTODIAN OVERTIME	0	0	0	0.0%	0	0	0.0%
FACILITIES	71026104	520300	BP CUSTODIAN SUB PAYROLL TAX	38	38	0	0.0%	38	0	0.0%
FACILITIES	71026104	520800	BP CUSTODIAN BENEFITS	25,593	26,117	524	2.0%	26,117	524	2.0%
FACILITIES	71026104	523800	BP CUSTODIAN MAINEPERS	1,943	2,280	337	17.3%	2,280	337	17.3%
FACILITIES	71026104	543100	BP CONTRACTED REPAIRS & MAINTENANCE	62,000	55,000	(7,000)	-11.3%	55,000	(7,000)	-11.3%
FACILITIES	71026104	560000	BP CUSTODIAL & MAINTENANCE SUPPLIES	15,500	14,000	(1,500)	-9.7%	14,000	(1,500)	-9.7%
FACILITIES	71026105	511800	EC CUSTODIAN WAGES	45,728	48,737	3,009	6.6%	48,737	3,009	6.6%
FACILITIES	71026105	511900	EC CUSTODIAN EVENT COVERAGE	1,000	750	(250)	-25.0%	750	(250)	-25.0%
FACILITIES	71026105	512000	EC CUSTODIAN SUBSTITUTE WAGES	500	500	0	0.0%	500	0	0.0%
FACILITIES	71026105	513800	EC CUSTODIAN OVERTIME	0	0	0	0.0%	0	0	0.0%
FACILITIES	71026105	520300	EC CUSTODIAN SUB PAYROLL TAX	38	38	0	0.0%	38	0	0.0%
FACILITIES	71026105	520800	EC CUSTODIAN BENEFITS	9,098	12,797	3,699	40.7%	12,797	3,699	40.7%
FACILITIES	71026105	523800	EC CUSTODIAN MAINEPERS	0	1,425	1,425	100.0%	1,425	1,425	100.0%
FACILITIES	71026105	543100	EC CONTRACTED REPAIRS & MAINTENANCE	50,000	50,000	0	0.0%	50,000	0	0.0%

**SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED FY2015 GENERAL FUND OPERATING BUDGET
Approved at second referendum June 10, 2014**

June 10, 2014				FY14 APPROVED BUDGET	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED 5/8/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED 6/6/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)
CATEGORY	ORG	OBJECT	ACCT USED FOR:							
FACILITIES	71026105	560000	EC CUSTODIAL & MAINTENANCE SUPPLIES	15,500	14,000	(1,500)	-9.7%	14,000	(1,500)	-9.7%
FACILITIES	71026106	511800	PH CUSTODIAN WAGES	46,877	54,782	7,905	16.9%	54,782	7,905	16.9%
FACILITIES	71026106	511900	PH CUSTODIAN EVENT COVERAGE	150	150	0	0.0%	150	0	0.0%
FACILITIES	71026106	512000	PH CUSTODIAN SUBSTITUTE WAGES	500	500	0	0.0%	500	0	0.0%
FACILITIES	71026106	513800	PH CUSTODIAN OVERTIME	0	0	0	0.0%	0	0	0.0%
FACILITIES	71026106	520300	PH CUSTODIAN SUB PAYROLL TAX	38	38	0	0.0%	38	0	0.0%
FACILITIES	71026106	520800	PH CUSTODIAN BENEFITS	23,415	29,740	6,325	27.0%	29,740	6,325	27.0%
FACILITIES	71026106	523800	PH CUSTODIAN MAINEPERS	955	0	(955)	-100.0%	0	(955)	-100.0%
FACILITIES	71026106	543100	PH CONTRACTED REPAIRS & MAINTENANCE	50,000	65,000	15,000	30.0%	65,000	15,000	30.0%
FACILITIES	71026106	560000	PH CUSTODIAL & MAINTENANCE SUPPLIES	12,600	12,000	(600)	-4.8%	12,000	(600)	-4.8%
FACILITIES	71026130	511800	HS CUSTODIAN WAGES	256,537	241,031	(15,506)	-6.0%	241,031	(15,506)	-6.0%
FACILITIES	71026130	511900	HS CUSTODIAN EVENT COVERAGE	15,000	15,000	0	0.0%	15,000	0	0.0%
FACILITIES	71026130	512000	HS CUSTODIAN SUBSTITUTE WAGES	7,000	5,000	(2,000)	-28.6%	5,000	(2,000)	-28.6%
FACILITIES	71026130	513800	HS CUSTODIAN OVERTIME	1,000	1,000	0	0.0%	1,000	0	0.0%
FACILITIES	71026130	520300	HS CUSTODIAN ER PAYROLL TAX ON SUBS	536	385	(151)	-28.2%	385	(151)	-28.2%
FACILITIES	71026130	520800	HS CUSTODIAN BENEFITS	82,803	94,536	11,733	14.2%	94,536	11,733	14.2%
FACILITIES	71026130	520900	HS CUSTODIAN EVENTS PR TAX	1,224	1,500	276	22.5%	1,500	276	22.5%
FACILITIES	71026130	523800	HS CUSTODIAN MAINEPERS	2,881	6,397	3,516	122.0%	6,397	3,516	122.0%
FACILITIES	71026130	543100	HS CONTRACTED REPAIRS & MAINTENANCE	215,000	190,000	(25,000)	-11.6%	190,000	(25,000)	-11.6%
FACILITIES	71026130	543900	HS AUDITORIUM REPAIRS & MAINTENANCE	5,500	7,500	2,000	36.4%	7,500	2,000	36.4%
FACILITIES	71026130	560000	HS CUSTODIAL & MAINTENANCE SUPPLIES	86,000	80,000	(6,000)	-7.0%	80,000	(6,000)	-7.0%
FACILITIES	71026290	510400	FACILITIES ADMIN SALARIES	179,689	184,771	5,082	2.8%	184,771	5,082	2.8%
FACILITIES	71026290	511800	FACILITIES ADMIN ASST. WAGES	34,689	47,270	12,581	36.3%	47,270	12,581	36.3%
FACILITIES	71026290	511820	MAINTENANCE WORKER WAGES	83,640	85,783	2,143	2.6%	85,783	2,143	2.6%
FACILITIES	71026290	513800	MAINTENANCE WORKER OVERTIME	5,000	5,000	0	0.0%	5,000	0	0.0%
FACILITIES	71026290	520000	CUSTODIAN/MAINTENANCE UNIFORMS & SHOES	10,000	10,000	0	0.0%	10,000	0	0.0%
FACILITIES	71026290	520400	FACILITIES ADMIN BENEFITS	46,940	48,204	1,264	2.7%	48,204	1,264	2.7%
FACILITIES	71026290	520800	FACILITIES ASST/MAINTENANCE BENEFITS	68,854	58,369	(10,485)	-15.2%	58,369	(10,485)	-15.2%
FACILITIES	71026290	523400	FACILITIES ADMIN MAINEPERS	8,576	10,600	2,024	23.6%	10,600	2,024	23.6%
FACILITIES	71026290	523800	MAINTENANCE WORKER MAINEPERS	2,654	3,268	614	23.1%	3,268	614	23.1%
FACILITIES	71026290	530000	FACILITIES CONTRACTED SERVICES	0	0	0	0.0%	0	0	0.0%
FACILITIES	71026290	533000	FACILITIES STAFF DEVELOPMENT	1,500	1,500	0	0.0%	1,500	0	0.0%
FACILITIES	71026290	543000	FACILITIES VEHICLE REPAIRS & MAINTENANCE	15,000	20,000	5,000	33.3%	20,000	5,000	33.3%
FACILITIES	71026290	543100	CONTRACTED REPAIR SERVICES	54,000	50,000	(4,000)	-7.4%	50,000	(4,000)	-7.4%
FACILITIES	71026290	543900	FACILITIES REPLACEMENT & RENEWAL	50,000	45,268	(4,732)	-9.5%	45,268	(4,732)	-9.5%
FACILITIES	71026290	550000	TRASH REMOVAL	7,500	7,500	0	0.0%	7,500	0	0.0%

**SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED FY2015 GENERAL FUND OPERATING BUDGET**

Approved at second referendum June 10, 2014

June 10, 2014				FY14 APPROVED BUDGET	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED 5/8/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED 6/6/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)
CATEGORY	ORG	OBJECT	ACCT USED FOR:							
FACILITIES	71026290	553200	FACILITIES PHONE SERVICE	6,000	5,000	(1,000)	-16.7%	5,000	(1,000)	-16.7%
FACILITIES	71026290	558000	FACILITIES STAFF TRAVEL	1,000	500	(500)	-50.0%	500	(500)	-50.0%
FACILITIES	71026290	560000	DISTRICT-WIDE MAINTENANCE SUPPLIES	42,000	42,000	0	0.0%	42,000	0	0.0%
FACILITIES	71026290	562600	FACILITIES VEHICLE FUEL	15,500	15,500	0	0.0%	15,500	0	0.0%
FACILITIES	71026290	573200	FACILITIES VEHICLE PURCHASE/REPLACEMENT	0	0	0	0.0%	0	0	0.0%
FACILITIES	71026290	573310	FACILITIES FURNISHINGS REPLACE/RENEW	0	0	0	0.0%	0	0	0.0%
FACILITIES	71026290	581000	FACILITIES LICENSING FEES	3,500	2,500	(1,000)	-28.6%	2,500	(1,000)	-28.6%
FACILITIES TOTAL				3,508,872	3,734,151	225,279	6.4%	3,734,151	225,279	6.4%
DEBT SERVICE										
DEBT SVC	71005000	583100	CIP BONDED PROJECTS - PRINCIPAL	1,679,804	2,200,516	520,712	31.0%	2,200,516	520,712	31.0%
DEBT SVC	71005000	583200	CIP BONDED PROJECTS - INTEREST	2,470,309	2,575,976	105,667	4.3%	2,575,976	105,667	4.3%
DEBT SERVICE TOTAL				4,150,113	4,776,492	626,379	15.1%	4,776,492	626,379	15.1%
ALL OTHER										
FOOD SERVICE	71003100	591000	FOOD SERVICE SUPPORT	75,000	75,000	0	0.0%	75,000	0	0.0%
CONTINGENCY	71002310	580000	SCHOOL BOARD CONTINGENCY	10,000	0	(10,000)	-100.0%	0	(10,000)	-100.0%
ALL OTHER TOTAL				85,000	75,000	(10,000)	-11.8%	75,000	(10,000)	-11.8%
GRAND TOTAL ALL CATEGORIES				39,325,825	42,314,624			41,990,624		
plus Adult Education				148,691	174,691			174,691		
Total general fund operating budget				39,474,516	42,489,315	3,014,799	7.64%	42,165,315	2,690,799	6.82%
ADULT EDUCATION										
NO CATEGORY	71506000	510100	ADULT ED INSTRUCTOR SALARIES	32,000	60,143	28,143	87.9%	60,143	28,143	87.9%
NO CATEGORY	71506000	510400	ADULT ED DIRECTOR SALARY	48,325	44,005	(4,320)	-8.9%	44,005	(4,320)	-8.9%
NO CATEGORY	71506000	511800	ADULT ED SECRETARY WAGES	29,615	26,450	(3,165)	-10.7%	26,450	(3,165)	-10.7%
NO CATEGORY	71506000	520100	ADULT ED ER PR TAX ON WAGES	2,678	4,140	1,462	54.6%	4,140	1,462	54.6%
NO CATEGORY	71506000	520400	ADULT ED DIRECTOR BENEFITS	2,576	2,280	(296)	-11.5%	2,280	(296)	-11.5%
NO CATEGORY	71506000	520800	ADULT ED SECRETARY BENEFITS	13,991	15,165	1,174	8.4%	15,165	1,174	8.4%
NO CATEGORY	71506000	523400	ADULT ED DIRECTOR MAINEPERS	1,281	769	(512)	-40.0%	769	(512)	-40.0%

**SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED FY2015 GENERAL FUND OPERATING BUDGET**

Approved at second referendum June 10, 2014

June 10, 2014				FY14 APPROVED BUDGET	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED 5/8/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)	FY15 BUDGET TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED 6/6/2014	\$CHANGE (from FY14)	% CHANGE (from FY14)
CATEGORY	ORG	OBJECT	ACCT USED FOR:							
NO CATEGORY	71506000	523800	ADULT ED SECRETARY MSRS PLD	1,925	2,064	139	7.2%	2,064	139	7.2%
NO CATEGORY	71506000	532000	ADULT ED CONTRACTED SERVICES	1,500	3,400	1,900	126.7%	3,400	1,900	126.7%
NO CATEGORY	71506000	533000	ADULT ED STAFF DEVELOPMENT	300	300	0	0.0%	300	0	0.0%
NO CATEGORY	71506000	553100	ADULT ED POSTAGE/CATALOG	2,000	2,200	200	10.0%	2,200	200	10.0%
NO CATEGORY	71506000	554000	ADULT ED ADVERTISING	600	600	0	0.0%	600	0	0.0%
NO CATEGORY	71506000	555000	ADULT ED PRINTING - CATALOG	6,000	3,500	(2,500)	-41.7%	3,500	(2,500)	-41.7%
NO CATEGORY	71506000	558000	ADULT ED MILEAGE FOR STAFF TRAVEL	50	200	150	300.0%	200	150	300.0%
NO CATEGORY	71506000	560000	ADULT ED SUPPLIES	2,500	4,850	2,350	94.0%	4,850	2,350	94.0%
NO CATEGORY	71506000	564000	ADULT ED BOOKS & SUBSCRIPTIONS	3,000	3,250	250	8.3%	3,250	250	8.3%
NO CATEGORY	71506000	573100	ADULT ED EQUIPMENT PURCHASE	0	1,000	1,000	100.0%	1,000	1,000	100.0%
NO CATEGORY	71506000	581000	ADULT ED DUES & FEES	350	375	25	7.1%	375	25	7.1%
ADULT EDUCATION TOTAL				148,691	174,691	26,000	17.5%	174,691	26,000	17.5%

GENERAL FUND -- KINDERGARTEN THROUGH GRADE TWELVE

Scarborough School Department

	FY14 General Fund Voter Approved	FY15 School Board's Approved 5/1/2014	FY15 Town Council's & School Board's Amended Budget	\$ change (from FY14)	% change (from FY14)
Regular Instruction:					
23. Regular Instruction Programs	16,179,682	17,282,130	17,021,924	842,242	5.21%
20. Other Instructional Programs					
<i>English as a 2nd Language</i>	248,702	259,966	259,966	11,264	4.53%
<i>Gifted & Talented Programs</i>	281,336	291,263	291,263	9,927	3.53%
<i>Charter School Tuition</i>	20,000	54,500	54,500		
Special Education Instruction:					
27. Special Education Programs	6,627,916	6,541,481	6,508,981	(118,935)	-1.79%
CTE Instruction:					
2. Career and Technical Education	272,446	338,947	338,947	66,501	24.41%
Other instruction (including summer school and extracurricular instruction):					
3. Co-curricular	144,839	157,822	147,822	2,983	2.06%
6. Extra-curricular	751,979	855,183	730,433	(21,546)	-2.87%
Student and staff support:					
<i>Student Support Services</i>					
9. Guidance Services	776,851	1,224,435	1,159,435	382,584	49.25%
10. Health Services	502,560	562,250	562,250	59,690	11.88%
13. Instructional Technology	506,933	702,574	682,574	175,641	34.65%
21. Charter School Commission Fees	0	2,250	2,250		
<i>Staff Support Services</i>					
11. Improvement of Instruction	867,946	956,335	923,835	55,889	6.44%
15. Library Services	504,687	559,524	558,212	53,525	10.61%
System administration:					
30. System Administration	843,549	986,657	976,157	132,608	15.72%
School administration:					
24. School Administration	1,543,918	1,609,617	1,584,617	40,699	2.64%
Transportation and buses:					
31. Transportation	1,508,496	1,621,815	1,601,815	93,319	6.19%
Facilities maintenance:					
19. Operation & Maintenance of Plant	3,508,872	3,788,383	3,734,151	225,279	6.42%
Debt services and other commitments:					
5. Debt Service Payments	4,150,113	4,776,492	4,776,492	626,379	15.09%
All other expenditures, including school lunch:					
7. Food Service Transfer	75,000	130,000	75,000	0	0.00%
Contingency	10,000	0	0	(10,000)	-100.00%
TOTAL BUDGET (Excluding Adult Ed)	39,325,825	42,701,624	41,990,624	2,664,799	6.78%
Adult Education	148,691	174,691	174,691		
Total General Fund	39,474,516	42,876,315	42,165,315	2,690,799	6.82%

*School
Nutrition
Program*

Scarborough Schools - FY2015 Operating Budget

School Board's Approved and Amended

May 8, 2014

OPERATING REVENUE SUMMARY - SCHOOL NUTRITION PROGRAM

	FY2014 Approved Budget	FY 2015 Estimated Operating Budget & Estimated Revenues	\$ Change	% Change
SCHOOL NUTRITION OPERATING BUDGET	\$ 1,415,040	\$ 1,485,180	\$ 70,140	4.96%
State Food Service Subsidy	\$ 270,880	\$ 224,281	\$ (46,599)	-17.20%
PROGRAM REVENUES				
School Lunch Type A Meals	\$ 497,500	\$ 577,315	\$ 79,815	16.04%
School Breakfast Type A	\$ 19,860	\$ 39,794	\$ 19,934	100.37%
A la carte, Vending & Catering	\$ 457,500	\$ 499,319	\$ 41,819	9.14%
Milk & Juice	\$ 27,800	\$ 18,738	\$ (9,062)	-32.60%
Other Misc. Revenues	\$ 66,500	\$ 50,733	\$ (15,767)	-23.71%
General Fund Appropriation	\$ 75,000	\$ 75,000	\$ -	100.00%
Total Non-Property Tax Revenues	\$ 1,415,040	\$ 1,485,180	\$ 70,140	4.96%
Net Operating Budget (Tax Levy)	\$ -	\$ -	\$ -	

Scarborough Schools - FY2015 Operating Budget

**SCARBOROUGH SCHOOL DEPARTMENT
SCHOOL NUTRITION FY15 SCHOOL BOARD'S APPROVED & AMENDED BUDGET
REVENUES**

ORG	OBJECT	DESCRIPTION	FY13 ACTUAL REVENUES	FY14 REVENUE PROJECTION	FY15 APPROVED REVENUE PROJECTION	% CHANGE (from FY14)
76013002	416110	MS SCHOOL LUNCH RECEIPTS	106,964	115,000	133,688	16.25%
76013002	416120	MS SCHOOL BREAKFAST RECEIPTS	4,698	4,000	14,905	272.63%
76013002	416200	MS SCHOOL MEALS A LA CARTE	118,883	150,000	137,907	-8.06%
76013003	416110	WI SCHOOL LUNCH RECEIPTS	103,124	122,500	129,967	6.10%
76013003	416120	WI SCHOOL BREAKFAST RECEIPTS	7,164	8,500	12,879	51.52%
76013003	416200	WI SCHOOL MEALS A LA CARTE	24,050	27,500	26,412	-3.96%
76013004	416110	BP SCHOOL LUNCH RECEIPTS	31,837	45,000	40,912	-9.08%
76013004	416120	BP SCHOOL BREAKFAST RECEIPTS	251	330	330	0.00%
76013004	416130	BP SCHOOL MILK	5,811	7,500	6,924	-7.68%
76013005	416110	EC SCHOOL LUNCH RECEIPTS	34,863	40,000	43,607	9.02%
76013005	416120	EC SCHOOL BREAKFAST RECEIPTS	211	2,000	350	-82.50%
76013005	416130	EC SCHOOL MILK	5,781	12,800	7,295	-43.01%
76013006	416110	PH SCHOOL LUNCH RECEIPTS	21,701	25,000	32,614	30.46%
76013006	416120	PH SCHOOL BREAKFAST RECEIPTS	10	30	30	100.00%
76013006	416130	PH SCHOOL MILK	3,413	7,500	4,519	-39.75%
76013030	416110	HS SCHOOL LUNCH RECEIPTS	172,963	150,000	196,527	31.02%
76013030	416120	HS SCHOOL BREAKFAST RECEIPTS	4,709	5,000	10,300	106.00%
76013030	416200	HS SCHOOL MEALS A LA CARTE	210,332	280,000	280,000	0.00%
76013090	411150	GENERAL FUND APPROPRIATION	50,000	75,000	130,000	73.33%
76013090	416200	DW A LA CARTE	84	0	0	0.00%
76013090	416500	SUMMER REC FOOD PROGRAM	12,063	14,500	12,776	-11.89%
76013090	419900	MISCELLANEOUS REVENUE	43,605	52,000	37,957	-27.01%
76013090	432500	STATE SCHOOL MEAL REIMBURSE	13,556	0	10,177	0.00%
76013090	445510	STATE SUBSIDY REGULAR LUNCH	56,722	65,000	69,574	7.04%
76013090	445520	STATE SUBSIDY FREE LUNCH	150,738	158,000	134,530	-14.85%
76013090	445530	STATE SUBSIDY REDUCED LUNCH	1,844	43,500	0	-100.00%
76013090	445540	STATE SUBSIDY BREAKFAST	39,376	4,380	11,000	151.14%
TOTAL SCHOOL NUTRITION REVENUES			1,224,754	1,415,040	1,485,180	4.96%
TRANSFER FROM GENERAL FUND YEAR-END FY2013			134,528			

**SCARBOROUGH SCHOOL DEPARTMENT
 SCHOOL NUTRITION FY15 SCHOOL BOARD'S APPROVED & AMENDED BUDGET
 REVENUES**

ORG	OBJECT	DESCRIPTION	FY13 ACTUAL REVENUES	FY14 REVENUE PROJECTION	FY15 APPROVED REVENUE PROJECTION	% CHANGE (from FY14)
		YEAR-END FY2013 BALANCE	1,359,282			

SCARBOROUGH SCHOOL DEPARTMENT
SCHOOL NUTRITION FY15 SCHOOL BOARD'S APPROVED & AMENDED BUDGET
EXPENSES

ORG	OBJECT	DESCRIPTION	FY13 ACTUAL EXPENDITURES	FY14 APPROVED BUDGET	FY15 APPROVED BUDGET	NOTES & COMMENTS	% CHANGE (from FY14)
76013090	510400	SCHOOL NUTRITION DIRECTOR SALARY	46,500	49,440	50,429		2.00%
76013090	511800	SCHOOL NUTRITION WORKER WAGES	408,028	414,797	400,868		-3.36%
76013090	512000	SCHOOL NUTRITION SUBSTITUTE WAGES	8,261	18,500	18,500		0.00%
76013090	520300	SCHOOL NUTRITION PAYROLL TAX ON SUB WAGES	632	1,500	1,500		0.00%
76013090	520400	SCHOOL NUTRITION DIRECTOR BENEFITS	18,762	21,657	21,345		-1.44%
76013090	520800	SCHOOL NUTRITION WORKER BENEFITS	236,268	280,799	292,902		4.31%
76013090	523400	SCHOOL NUTRITION DIRECTOR MAINEPERS PLD	2,544	2,544	3,934	PLD from 5.3% to 6.5%	54.64%
76013090	523800	SCHOOL NUTRITION WORKER MAINEPERS PLD	13,087	17,116	19,320	PLD from 5.3% to 6.5%	12.88%
76013090	532000	SCHOOL NUTRITION POS SOFTWARE	6,034	6,000	6,000		0.00%
76013090	533000	SCHOOL NUTRITION STAFF DEVELOPMENT	1,655	1,500	1,500		0.00%
76013090	543100	SCHOOL NUTRITION EQUIPMENT REPAIR	10,428	10,000	12,000		20.00%
76013090	553100	SCHOOL NUTRITION POSTAGE	0	350	350		0.00%
76013090	558000	SCHOOL NUTRITION STAFF TRAVEL/MILEAGE	473	1,200	1,200		0.00%
76013090	560000	SCHOOL NUTRITION OFFICE SUPPLIES	818	1,000	900		-10.00%
76013090	563000	SCHOOL NUTRITION FOOD SUPPLIES	558,108	535,437	603,204		12.66%
76013090	563001	SCHOOL NUTRITION FOOD SUPPLIES FOR SUMMER	1,616	2,200	2,478		12.64%
76013090	563100	SCHOOL NUTRITION NON-FOOD SUPPLIES	37,736	38,000	38,000		0.00%
76013090	573100	SCHOOL NUTRITION EQUIPMENT PURCHASE	597	10,000	7,750		-22.50%
76013090	580000	SCHOOL NUTRITION INVENTORY (AUDIT ACCOUNT)	5,877	0	0	for year-end audit adj	0.00%
76013090	581000	SCHOOL NUTRITION CERTIFICATION FEES	1,858	3,000	3,000		0.00%
TOTAL SCHOOL NUTRITION EXPENSES			1,359,282	1,415,040	1,485,180		4.96%

School Capital Budgets

CIP FY2015 BUDGET

**Town Council's & School Board's Approved
5/7/2014**

TECHNOLOGY PROJECTS FY2015

Location	Project Category/Description	Estimated		Priority
		Cost	Comments	
DW	Tech advancement district-wide	500,000		High
	with specific emphasis on advancing tech access at HS			
MS	MLTI	50,000	Year 2 of 3: 6th gr devices and ADP	High
DW	Switch for Town-wide communications	37,500	School share of 10GB switch	High
	Disaster recovery system	40,000	School share of Town-wide system for data security	High
DW	iObservation devices	21,000	15 Lenovo Yogas for classroom observation district-wide	Medium-High

TOTAL TECHNOLOGY FY2015 REQUEST 648,500

CIP FY2015 BUDGET

Town Council's & School Board's Approved
5/7/2014

FACILITIES & MAINTENANCE PROJECTS FY2015

Location	Project Category/Description	Estimated Cost	Comments	Priority
District-Wide Security & Access Management		HEALTH/SAFETY/SECURITY TEAM PRIORITIES		
MS	Middle School fire alarm system	115,000	Current system failing, causing multiple false alarms impacting fire department. Estimated cost to bring system up to date and compatible with all other schools.	High
DW	Security cameras	125,000	Replace and add security cameras to existing systems across the district. HS has 70 cameras, many failing; MS and K-2 need more for sufficient coverage.	High
HS	Alumni Gym/Cafeteria sound system & speakers	25,000	Continue work at HS to link gyms & cafeteria to intercom systems; repair speakers in Alumni gym.	High
DW	Classroom door locks	115,000	Replace locks on all classroom doors for faster lockdown.	Medium-High
DW	Classroom window retrofit	30,000	Replace current windows with safety glass.	Medium-High
Total		410,000		
Auditorium/Public Space		THIS ITEM IS A SAFETY CONCERN		
HS	Replace lighting fixture	35,000	Replace unsafe lighting fixture which currently hangs over front of audience. New fixture has electric hoist for easy maintenance.	High
Total		35,000		

CIP FY2015 BUDGET

**Town Council's & School Board's Approved
5/7/2014**

District-Wide HVAC				
MS	Heating system replacement	50,000	Heat pumps (HP), rooftop units (RTU) and air-handling units (AHU) are all 17 years old & nearing end of useful life; using funds to replace as they fail.	High
Total		50,000		

District-Wide Building Envelope				
HS/MS	Masonry & siding repair	50,000	HS has leaks around windows, needs work on both siding and masonry. MS needs masonry work as well.	High
Total		50,000		

District-Wide Roofing				
DW	Roof restoration	123,000	DW maintenance/upkeep per roof repair forecast.	High
Total		123,000		

DW Moveable Equipment				
DW	Furnishings replacement & renewal OR INCREASE OPERATING BUDGET - REPLACE & RENEW	30,000	No funds budgeted since FY10; approx \$15K spent each year since for replacement furnishings & equipment. Ergonomic concerns rising, no existing stock of replacement furniture for HS/adults.	High
Total		30,000		

Facilities Support/Equipment		THESE ITEMS ARE SAFETY CONCERNS		
DW	Trucks	76,000	Two district trucks at end of life per PW: 3/4 ton pickups, one with tool body for plumbing materials, both with plow.	High
HS	Replace wrestling mats Replace cheering mats	20,000 15,000	Worn out, continued use may pose safety hazards (cuts in mats allow introduction of bacteria). Have tried to budget past two years under athletics.	High
Total		111,000		

TOTAL FACILITIES FY2014 REQUEST		809,000		
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CIP FY2015 BUDGET

**Town Council's & School Board's Approved
5/7/2014**

TRANSPORTATION DEPARTMENT FY2015

DW	School Bus replacement purchase: 3 84-passenger buses at estimated \$109,551 each	328,653	Maintain recommended vehicle replacement cycle for safe & efficient student transportation	High
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TOTAL TRANSPORTATION FY2015 REQUEST

328,653

GRAND TOTAL FY2015 SCHOOL CIP BUDGET

1,786,153