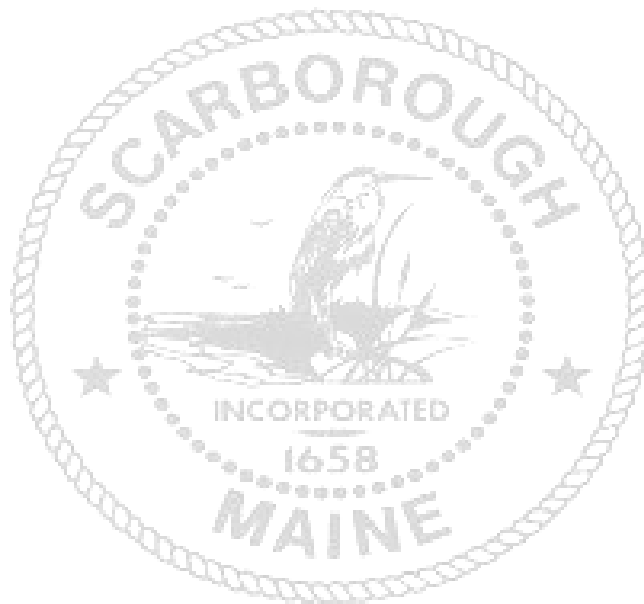


TOWN OF SCARBOROUGH
GENERAL FUND & CAPITAL BUDGET
FY 2014
AS ADOPTED BY TOWN COUNCIL
MAY 1, 2013



Transmittal

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Town of Scarborough, Maine

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Office of the Town Manger Budget Transmittal – FY 2013-2014

March 20, 2013

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 2013/2014. The Town budget continues to be challenged and affected by external sources of revenue (the State), which places additional burden on local property taxpayers. The trend of declining support from the State continues, and now represents only 6.90% of the revenues required to cover budget priorities. 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 2014 has been a guiding influence:

- Maintain Essential Services
- Maintain Infrastructure
- Maximize Non-Property Tax Revenue
- Limit Expenditure increase to 3%

REVENUE

Driven by external forces, non-property tax revenues continue to be reduced significantly, representing a town-wide reduction of 11.50%, comprised of a municipal reduction of \$248,085 (-2.4%) (excluding debt) and a school reduction of \$1,224,488 (-22.85%). Major reductions in revenue are listed below:

TOWN	Commercial Excise Tax	(170,000)
	Grants/Reimbursements	(112,898)
SCHOOL	General Purpose Aid	<u>(1,267,688)</u>
		(1,550,586)

The Governor's proposed budget contains a number of unprecedented threats to non-property tax revenue sources. My analysis suggests that the potential impact of this tax shift could be as much as \$2.2M if all the proposals are supported by the Legislature; however, this proposed budget considers only the impact of losing commercial excise taxes (-\$170,000). Not necessarily a function of the Governor's budget, but a product of the funding formula, the School budget considers the loss of \$1,267,688 in GP A funding. Deliberations regarding the State budget will occur concurrently with the local budget process; therefore, adjustments may need to be made depending on the final impact on revenue.

At the same time as non-property tax sources of income stagnate or recede, growth in the total valuation has slowed considerably. There are however, some encouraging signs in the economy, and activity at the Planning Board suggests construction activity will increase next year. For purposes of tax rate projections, valuation projections (as of April 1, 2013) assume a modest growth of \$15M in the tax base, which considers a decrease in certain segments and increased development activity. This matter will be finalized at the time of tax commitment (after the budget is adopted), and will be the final variable affecting the tax rate.

APPROPRIATIONS

In the aggregate, the proposed budget requires a combined total increase in appropriations for “All Areas” of **10.91%** above the current year. The breakdown of appropriations by function is as follows:

GROSS APPROPRIATIONS

	<u>2013 Budget</u>	<u>2014 Proposed</u>	<u>Change in \$</u>	<u>% Change</u>
TOWN	27,788,293	28,285,692	497,399	1.78
SCHOOL	37,280,610	41,224,553	3,943,943	10.58
COUNTY	2,075,183	2,193,813	118,630	5.72
TOTAL			4,559,972	10.91%

TOWN

Total municipal expenditures are proposed to rise by 1.8%, totaling \$497,399 more than the previous year, with the majority of departments reaching the goal of flat-funding or having reduced expenditures from the previous year. 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 strategic investments in staff. Each of the proposed new positions provides for cost savings in other areas - an overview of the personnel initiatives is as follows:

- Firefighter/EMT (4)
- Dispatcher
- Commercial CEO/Fire Inspector
- Webmaster/SharePoint

As our employees are our greatest asset, in addition to funding all contractual obligations I have made a priority to fund all scheduled step increases (40 in total) and for the provision a 2.5% cost-of-living increase for non-union employees as well as funding for third and final year of the pay parity adjustment for Library staff. Until we receive further clarity regarding health insurance premiums, I have included a 10% increase in health insurance premiums (for 6 months). With the exception of the Purchasing Agent, I propose to fill all vacant positions, including the restoration of the SEDCO Executive Director to full-time status. Many of the operational changes and energy efficiency efforts from prior years are producing cost reduction, which allow for no reductions in service levels and the investment in personnel.

EDUCATION

The Education Budget reflects a 10.58% increase in additional spending totaling \$3,943,943 (excluding Adult Ed), based on a series of priorities recommended by the Superintendent. The single largest area of increase (\$2,571,404 or 9.23%) relates to Salaries and Benefits, which includes for the first time the full cost of teacher retirement expenses, representing a new \$524,625 expenditure (this tax shift is a component of the Governor's proposed budget). The Superintendent describes the other proposed increases as "reconciliations" from reductions in prior years and priorities, either "new proposals" or "program restorations", which relate to the Community Dialogue process. 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 24, 2013.

The trend of decreasing state aid to education (GPA) continues at an alarming rate. Due to the variables of the funding formula that determines the allocation, Scarborough continues to be penalized by adding value to the tax base. Although our total assessed value has not increased at the rate we have experienced in the past, it has outperformed almost every other community and therefore our share of the state subsidy is again reduced. The following table reviews non-property tax funding (predominantly GPA and excluding fund balance) for education over the last seven years (2008-2014) identifying a shocking 47.1% reduction, translating to approximately a \$3.6M reduction from the high point in 2009 in support for education from external sources.

Scarborough School Department Revenues

7-year data comparisons	FY08	FY09	FY10	FY11	FY12	FY13	FY14 (projected)	
State GPA (before curtailment)	6,567,689	7,069,801	5,771,856	3,877,514	4,722,373	4,814,450	3,471,253	
Curtailment	0	(781,392)	(1,129,968)	0	0	(392,057)	0	
ARRA Stabilization Fund (Federal)	0	781,392	1,271,214	1,803,004	0	0	0	
Education Jobs Fund (Federal)	0	0	0	0	1,136,677	0	0	
Total GPA revenue	6,567,689	6,288,409	4,641,888	3,877,514	4,722,373	4,422,393	3,471,253	
Total State/Federal combined	6,567,689	7,069,801	5,913,102	5,680,518	5,859,050	4,422,393	3,471,253	Change from FY08 to FY14
\$ change from prior year - State		(279,280)	(1,646,521)	(764,374)	844,859	(299,980)	(951,140)	(3,096,436)
% change from prior year - State		-4.3%	-23.3%	-12.9%	14.9%	-5.1%	-21.5%	-47.1%
\$ change from prior year - Total		502,112	(1,156,699)	(232,584)	178,532	(1,436,657)	(951,140)	(3,096,436)
% change from prior year - Total		7.6%	-16.4%	-3.9%	3.1%	-24.5%	-21.5%	-47.1%

It is the combination of \$1,224,488 (-22.85%) in reduced revenue and a proposed increase of \$3,943,943 (10.58%) in expenditures that produces a net increase of \$5,179,667 (16.15%) to the Tax Levy for Education.

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 last year, most 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.

In addition to capital equipment I propose a number of important capital projects, including recommendations from the Transportation Committee, which follow the Council goal of pedestrian safety and friendliness. As a potential funding source, I encourage the Finance Committee to consider re-allocating some unused bond proceeds and bond authorizations to avoid additional financing or impact on the mil rate. Given the type of capital project, I have identified alternative funding sources, including allocation of tax dollars, 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 funded through the capital budget, but am committed to converting these over time.

At the time of preparing this transmittal, the School Department is still working on their capital plan and therefore is not included. I expect the five-year plan will be submitted while budget deliberations are ongoing.

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. In spite of taking on significant new debt for the Wentworth School project (approximately \$36M to date), through refinancing and restructuring, the total annual debt service requirements remain consistent. 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.

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 FY2013 there was a conscious effort to reduce the reliance on reserves in the budget, a trend that had 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 \$4,587,125 in 2012, representing an unrestricted fund balance of 6.86% 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 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's anticipated use of fund balance of \$200,000 in their proposed budget. After a thorough review of the appropriations, as a final consideration, it may be beneficial to consider the possible use of the designated Teacher Accrual Account [calculated and reported separately from the undesignated fund balance] to reduce the property tax impact. 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.

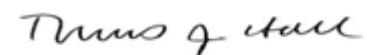
CONCLUSION

I am pleased to propose a municipal budget that maintain levels of service, funds key priorities and comfortably meets the Council's goal. Given the pressures of external forces on non-property tax revenues and the funding request from the School, clearly more work needs to be done. When considered together, the town-wide increase in appropriations of \$4,559,972 (10.91 %) is exacerbated by a \$1,241,753 reduction (-18.29%) in state revenues, producing a Total Net Budget Increase of 13.1%. Assuming a \$15M increase to the total assessed value, the net effect of which will likely require a 12.68% increase in the tax rate, currently projected to be \$15.55/\$1000. This projected increase in the tax rate of an additional \$1.75/\$1000 would result in an additional \$525 from the average taxpayer (based on the average assessed value of \$300,000).

I had thought that last year was the "correction year" and with the elimination of artificial, short-term measures, like federal stimulus funds and the use of fund balance, the fluctuations in the tax rate would cease. External threats and further erosion of non-property tax revenue continue to present challenges. While 29.44% of the budget is covered by non-property tax revenue (mostly user fees), only 6.9% is from state revenue. Pessimistically, I predict that only self-reliance will afford stability. Consistency in revenue, coupled with predictability in future debt service requirement should enable a more stable budget process in the foreseeable future.

I sincerely appreciate the efforts of my staff, particularly Ruth Porter, Colette Mathieson and Jocelyn 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,



Thomas J. Hall,
Town Manager

Summary & Analysis

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2014 TOWN APPROPRIATION

ACCOUNTS FOR:	2013 Revenues	2014 Revenues	Increase Decrease	Rev (+/-)	2013 Budget	2014 TC Adopted	Increase Decrease	Expend (+/-)	Net Change
Legislative	\$ -	\$ -	-	0.0%	\$ 11,573	\$ 11,573	\$ -	0.00%	\$ -
Executive All Areas	373,532	333,142	(40,390)	-10.8%	1,996,556	\$ 1,970,014	(26,542)	-1.33%	13,848
Finance All Areas	4,307,675	4,473,425	165,750	3.8%	741,446	\$ 755,081	13,635	1.84%	(152,115)
Assessing	39,000	45,000	6,000	15.4%	246,605	\$ 258,756	12,151	4.93%	6,151
Municipal Information Systems	253,555	286,591	33,036	13.0%	790,865	\$ 942,328	151,463	19.15%	118,427
Planning Department All Divisions	429,800	469,900	40,100	9.3%	792,249	\$ 907,118	114,869	14.50%	74,769
Community Services All Divisions	1,869,997	1,923,383	53,386	2.9%	2,162,670	\$ 2,246,928	84,258	3.9%	30,872
Library Net -Town Appropriation	-	-	-	0.0%	847,425	\$ 891,884	44,459	5.25%	44,459
Sedco	-	-	-	0.0%	177,620	\$ 224,182	46,562	26.21%	46,562
Fire All Divisions	875,580	834,700	(40,880)	-4.7%	3,736,655	\$ 3,904,485	167,830	4.49%	208,710
Police - All Divisions	653,352	603,060	(50,292)	-7.7%	5,075,309	\$ 5,254,329	179,020	3.53%	229,312
Public Works All Divisions	1,673,417	1,622,688	(50,729)	-3.0%	6,477,260	\$ 6,294,820	(182,440)	-2.82%	(131,711)
Municipal Debt All Divisions	1,028,898	564,165	(464,733)	-45.2%	\$ 4,732,060	\$ 4,508,353	(223,707)	-4.73%	241,026
Total Municipal	\$ 11,504,806	\$ 11,156,054	\$ (348,752)	-3.0%	\$ 27,788,293	\$ 28,169,851	\$ 381,558	1.4%	\$ 730,310

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2014 SCHOOL APPROPRIATION

ACCOUNTS FOR:	2013 Revenues	2014 Revenues	Increase Decrease	Rev (+/-)	2013 Budget	2014 TC Adopted	Increase Decrease	Expend (+/-)	Net Change
Education (includes School Debt)	\$ 6,757,413	\$ 6,285,417	(471,996)	-7.0%	\$ 38,726,196	\$ 40,740,865	2,014,669	5.2%	\$ 2,486,665
Adult Learning	46,000	51,000	5,000	10.9%	139,952	148,691	8,739	6.2%	3,739
Education Grand Totals	\$ 6,803,413	\$ 6,336,417	\$ (466,996)	-6.9%	\$ 38,866,148	\$ 40,889,556	\$ 2,023,408	5.2%	\$ 2,490,404

FY 2014 COUNTY APPROPRIATION

ACCOUNTS FOR:	2013 Revenues	2014 Revenues	Increase Decrease	Rev (+/-)	2013 Budget	2014 TC Adopted	Increase Decrease	Expend (+/-)	Net Change
County	\$ -	\$ -	-	0.0%	\$ 2,075,183	\$ 2,193,813	118,630	5.7%	\$ 118,630
County Grand Totals	\$ -	\$ -	\$ -	0.0%	\$ 2,075,183	\$ 2,193,813	\$ 118,630	5.7%	\$ 118,630

FY 2014 TOTAL APPROPRIATION

ACCOUNTS FOR:	2013 Revenues	2014 Revenues	Increase Decrease	Rev (+/-)	2013 Budget	2014 TC Adopted	Increase Decrease	Expend (+/-)	Net Change
Total Municipal	\$ 11,504,806	\$ 11,156,054	(348,752)	-3.0%	\$ 27,788,293	\$ 28,169,851	381,558	1.4%	\$ 730,310
Total Education	\$ 6,803,413	\$ 6,336,417		-6.9%	\$ 38,866,148	\$ 40,889,556	2,023,408	5.2%	\$ 2,490,404
Total County	-	-	-	0.0%	2,075,183	2,193,813	118,630	5.7%	118,630
Grand Totals	\$ 18,308,219	\$ 17,492,471	\$ (348,752)	-4.5%	\$ 68,729,624	\$ 71,253,220	\$ 2,523,596	3.7%	\$ 3,339,344

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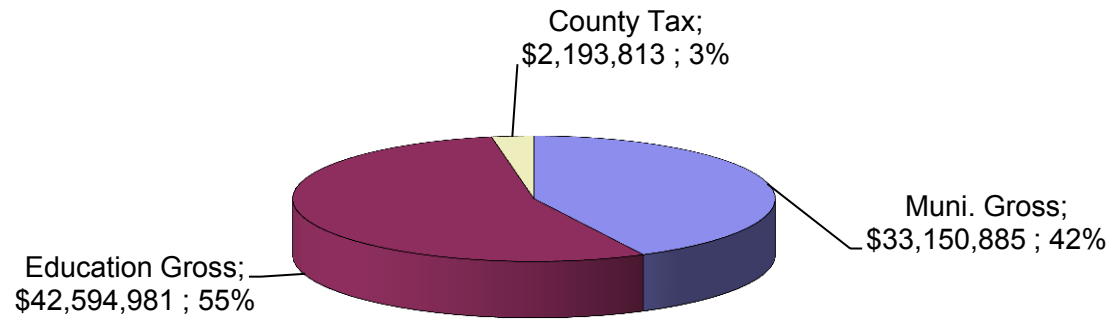
TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2014 TOWN APPROPRIATION

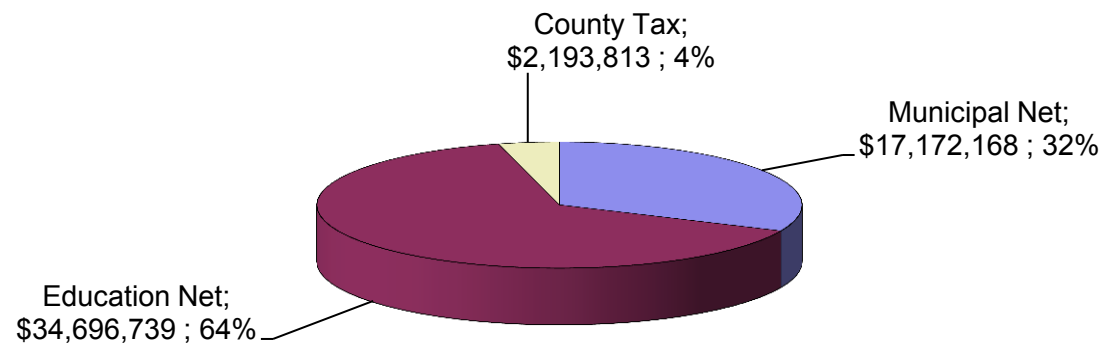
ACCOUNTS FOR:	2013 BUDGET	2013 PROJECTION	2014 PROPOSED	FINANCE COMMITTEE	FY2014 ADOPTED	TC INC. DEC.	TC PCT CHANGE
TOTAL MUNICIPAL ALL AREAS *	\$ 29,078,291	\$ 29,742,363	\$ 29,537,480	\$ 29,441,329	\$ 29,543,758.92	\$ 465,468	100.0%
TOTAL EDUCATION ALL AREAS	\$ 38,866,148	\$ 38,866,148	\$ 41,375,741	\$ 41,046,773	\$ 40,889,556	\$ 2,023,408	5.2%
TOTAL COUNTY TAX	\$ 2,075,183	\$ 2,075,183	\$ 2,193,813	\$ 2,193,813	\$ 2,193,813	\$ 118,630	5.7%
TOTAL CAPITAL	\$ 3,878,105	\$ 3,878,105	\$ 3,652,126	\$ 5,309,551	\$ 5,312,551	\$ 1,434,446	37.0%
COMBINED TOTALS ALL AREAS	\$ 73,897,727	\$ 74,561,799	\$ 76,759,160	\$ 77,991,466	\$ 77,939,679	\$ 4,041,952	5.5%

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

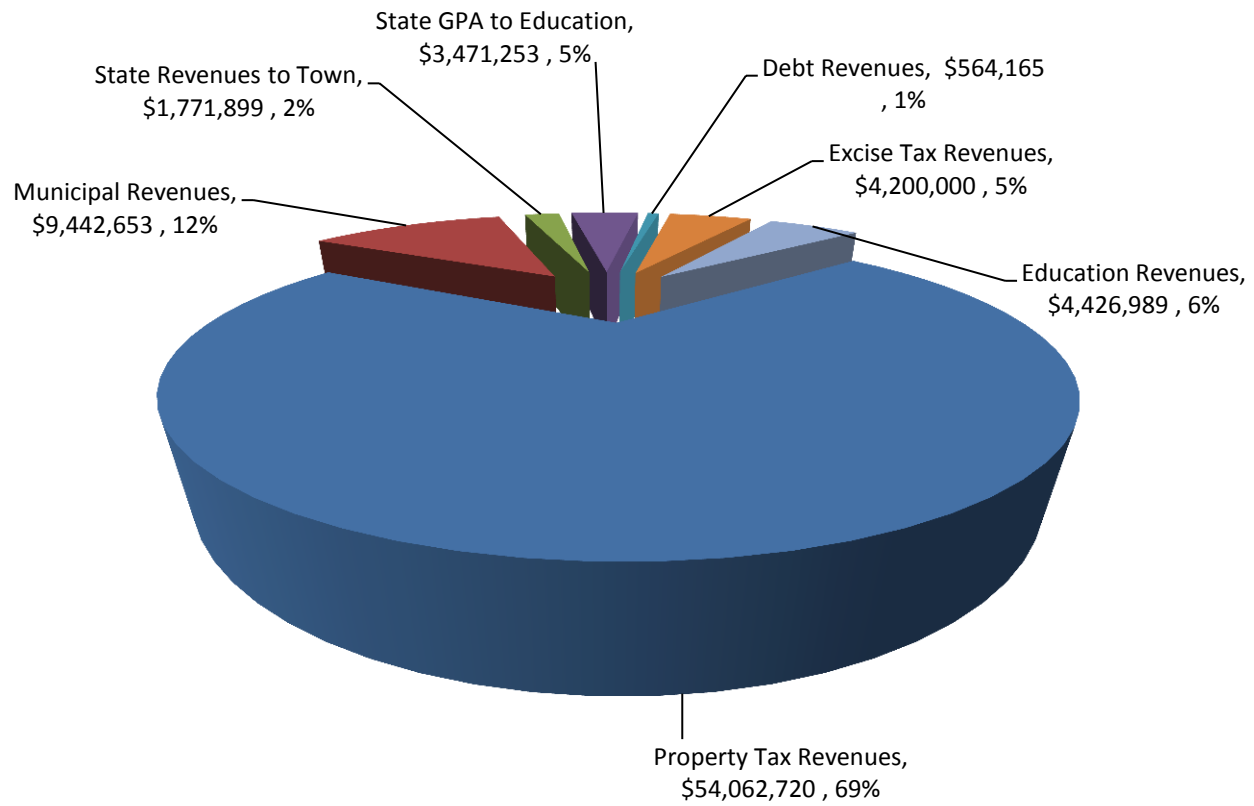
FY2014 GROSS BUDGET



FY2014 NET BUDGET



FY 2014 Town Wide Revenues



TOTAL Tax Rate Computation

10/16/13

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	2013 Budget	2014 Budget	
Municipal Gross	\$ 27,788,293	\$ 28,169,851	1.4%
Less: Debt Revenues	\$ (1,028,898)	\$ (564,165)	-45.2%
Less: Revenues	\$ (10,475,908)	\$ (10,591,889)	1.1%
Total Municipal - Revenues	\$ (11,504,806)	\$ (11,156,054)	-3.0%
Municipal (Net Appropriation)	\$ 16,283,487	\$ 17,013,797	4.5%
Education Gross	\$ 38,726,196	\$ 40,740,865	5.2%
Less: Revenues	\$ (6,757,413)	\$ (6,285,417)	-7.0%
Education (Net)	\$ 31,968,783	\$ 34,455,448	7.8%
Adult Learning	\$ 139,952	\$ 148,691	6.2%
Less: Revenues	\$ (46,000)	\$ (51,000)	10.9%
Adult Learning (Net)	\$ 93,952	\$ 97,691	4.0%
Municipal Capital Equipment	\$ 1,406,500	\$ 923,700	-34.3%
Municipal Capital Projects	\$ 1,821,605	\$ 2,683,426	47.3%
School Capital Projects	\$ 650,000	\$ 1,705,425	162.4%
Total Capital Projects - Gross	\$ 3,878,105	\$ 5,312,551	36.99%
Less: Revenues			
Municipal Capital Equip. Revenues	\$ (1,406,500)	\$ (826,800)	-41.2%
Municipal Capital Projects Bonds/Reserves	\$ (1,821,605)	\$ (2,606,676)	43.1%
Education Bond	\$ (575,000)	\$ (1,561,825)	171.6%
Total C.I.P. - Revenues	\$ (3,803,105)	\$ (4,995,301)	31.3%
Capital (Net Appropriation)	\$ 75,000	\$ 317,250	323.0%
Total Townwide Operating Budgets	\$ 48,421,222	\$ 51,884,186	7.2%
County Assessment	\$ 2,075,183	\$ 2,193,813.00	5.72%
Overlay	\$ 362,107	\$ 346,358.92	-4.3%
Tax Increment Financing Districts	\$ 154,818	\$ 192,233.00	24.2%
Credit Enhancement Agreements	\$ 643,073	\$ 685,316.00	6.6%
Resident Senior Property Tax Relief Fund	\$ 130,000	\$ 150,000.00	15.4%
Homestead Exemption Reimbursement (Estimate)	\$ (316,644)	\$ (338,457.50)	6.9%
Business Equipment Tax Exemption (BETE)	\$ (243,996)	\$ (268,517.12)	10.0%
State Municipal Revenue Sharing (Estimate)	\$ (1,108,644)	\$ (782,212.00)	-29.4%
Total Net Budget	\$ 50,117,119	\$ 54,062,720.30	7.87%

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

2013 amount to be raised (\$50,117,119) = Valuation (\$3,631,675,300) x the Tax Rate (\$0.01380) or \$13.80 Mills.

2014	\$3,660,305,700	\$ 54,062,720	\$0.01477	\$14.77	\$0.97	7.03%
2013	\$3,631,675,300	\$50,117,119	\$0.01380	\$13.80		

Municipal Tax Rate Computation

10/16/13
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	2013 Budget		2014 Budget				
Municipal Gross	\$	27,788,293	\$	28,169,851	1.4%		
Less: Debt Revenues	\$	(1,028,898)	\$	(564,165)	-45.2%		
Less: Revenues	\$	(10,475,908)	\$	(10,591,889)	1.1%		
	\$	(11,504,806)	\$	(11,156,054)			
Municipal (Net Appropriation)		\$ 16,283,487		\$ 17,013,797	4.5%		
Capital Budgets:							
Municipal Capital Equipment	\$	1,406,500	\$	923,700	-34.3%		
Municipal Capital Projects	\$	1,821,605	\$	2,683,426	47.3%		
Total Municipal Capital Budgets	\$	3,228,105	\$	3,607,126	11.7%		
Less: Revenues							
Municipal Capital Equip. Revenues	\$	(1,406,500)	\$	(826,800)	-41.2%		
Municipal Capital Projects Bonds	\$	(1,821,605)	\$	(2,606,676)	43.1%		
Total C.I.P. - Revenues	\$	(3,228,105)	\$	(3,433,476)	6.4%		
Capital (Net Appropriation)		\$ -		\$ 173,650	100.0%		
		\$ 16,283,487		\$ 17,187,447			
Overlay		\$ 362,107		\$ 346,359	-4.3%		
Tax Increment Financing Districts		\$ 154,818		\$ 192,233	24.2%		
Credit Enhancement TIF		\$ 643,073		\$ 685,316	6.6%		
Resident Senior Property Tax Relief Fund		\$ 130,000		\$ 150,000	15.4%		
Homestead Exemption Reimbursement (Estimate)		\$ (316,644)		\$ (338,458)	6.9%		
Business Equipment Tax Exemption (BETE)		\$ (243,996)		\$ (268,517)	10.0%		
State Municipal Revenue Sharing (Estimate)		\$ (1,108,644)		\$ (782,212)	-29.4%		
Total Net Budget		\$ 15,904,201		\$ 17,172,168	7.97%		
2014 amount to be raised (\$17,172,162) = Valuation (\$3,660,305,700) x the Tax Rate (\$0.00469) or \$4.69 Mils.							
2013 amount to be raised (\$15,904,201) = Valuation (\$3,631,675,300) x the Tax Rate (\$0.00438) or \$4.38 Mils.							
2014	\$3,660,305,700	\$	17,172,168	\$0.00469	\$4.69	\$0.31	7.13%
2013	\$3,631,675,300	\$	15,904,201	\$0.00438	\$4.38		

School Voter Referendum Approved June 11, 2013

School Tax Rate Computation

10/16/13
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	2013 Budget	2014 Budget	
Education Gross	\$ 37,280,610	\$ 39,325,825	5.5%
Less: Revenues	<u>\$ (5,311,827)</u>	<u>\$ (4,870,377)</u>	-8.3%
Education (Net)	<u>\$ 31,968,783</u>	<u>\$ 34,455,448</u>	7.8%
Adult Learning	\$ 139,952	\$ 148,691	6.2%
Less: Revenues	<u>\$ (46,000)</u>	<u>\$ (51,000)</u>	10.9%
Adult Learning (Net)	<u>\$ 93,952</u>	<u>\$ 97,691</u>	4.0%
Food Services	\$ 1,445,586	\$ 1,415,040	
Less: Revenues	<u>\$ (1,445,586)</u>	<u>\$ (1,415,040)</u>	
Food Services (Net)	<u>\$ -</u>	<u>\$ -</u>	
Capital Improvement Projects:			
School C.I.P. Projects	\$ 650,000	\$ 1,705,425	162.4%
Less: Rev Education Bond	<u>\$ (575,000)</u>	<u>\$ (1,561,825)</u>	171.6%
C.I.P. (Net Appropriation)	<u>\$ 75,000</u>	<u>\$ 143,600</u>	91.5%
Total Net Budget	<u>\$ 32,137,735</u>	<u>\$ 34,696,739</u>	7.96%

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

2013 amount to be raised (\$32,137,735) = Valuation (\$3,631,675,300) x the Tax Rate (\$0.00885) or \$8.85 Mills.

2014	\$3,660,305,700	\$34,696,739	\$0.009479	\$9.48	\$0.63	7.12%
2013	\$3,631,675,300	\$32,137,735	\$0.00885	\$8.85		

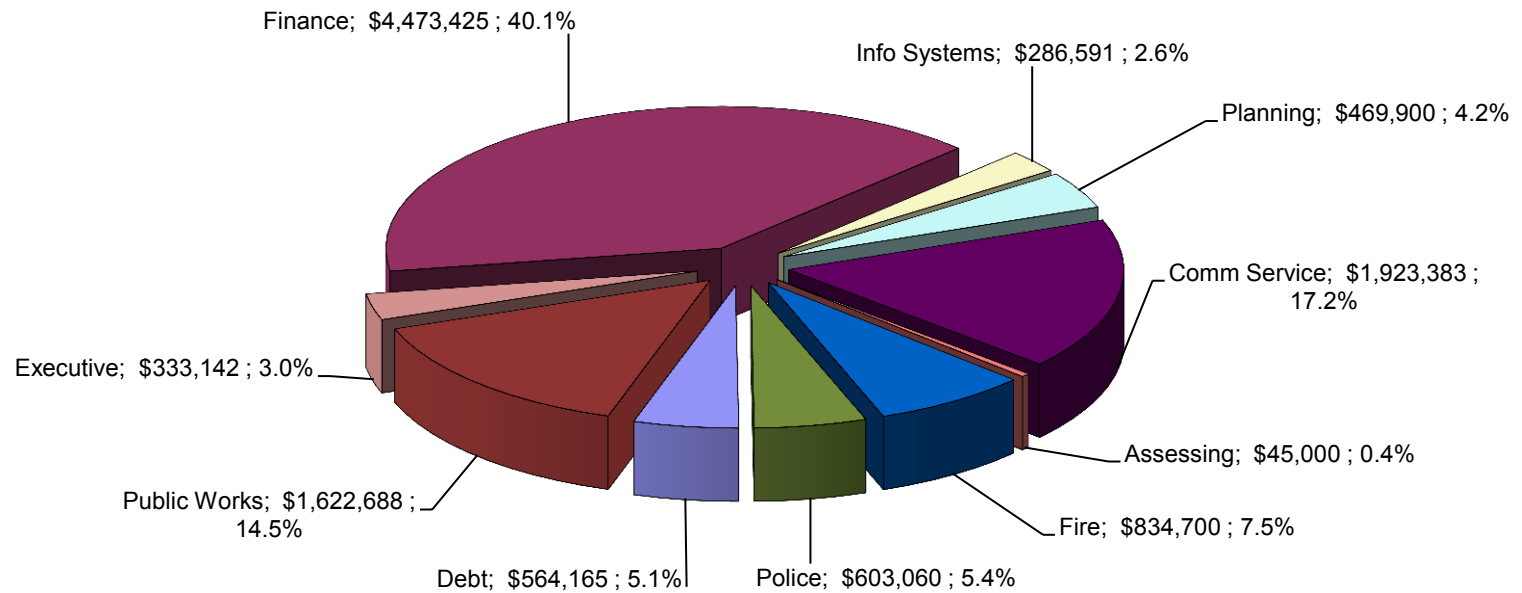
Cumberland County Tax Rate Computation

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		2013 Budget	2014 Budget			
County Assessment		\$ 2,075,183	\$ 2,193,813			5.72%
Total Net Budget		\$ 2,075,183	\$ 2,193,813			5.72%
2014 amount to be raised (\$2,193,813) = Valuation (\$3,660,305,700) x the Tax Rate (\$0.00060) or \$0.060 Mils.						
2013 amount to be raised (\$2,075,183) = Valuation (\$3,631,675,300) x the Tax Rate (\$0.00057) or \$0.057 Mils.						
2014	\$3,660,305,700	\$2,193,813	\$0.00060	\$0.60	\$0.028	4.9%
2013	\$3,631,675,300	\$2,075,183	\$0.00057	\$0.57		

Revenues

2014 Municipal Operating Non-Property Tax Revenues



TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2014 TOWN APPROPRIATION

ACCOUNTS FOR:		2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPT	2014 PROPOSED	FINANCE COMM.	FY2014 ADOPTED	TC Incr Decr	TC Pct Change
EXECUTIVE REVENUES ALL DIVISIONS										
06255200 034080	MUNICIPAL BUILDING USE / CUSTODIAL	-	400	300	400	400	400	400	-	0.0%
05659200 032100	COMMERCIAL CLAM LICENSES	8,400	7,900	7,900	7,900	7,900	7,900	7,900	-	0.0%
05659200 032120	BUSINESS MOORING FEES	2,350	2,500	2,500	2,500	2,500	2,500	2,500	-	0.0%
05659200 032131	SPECIAL AMUSEMENT LICENSES	1,210	600	600	1,100	1,100	1,100	1,100	500	83.3%
05659200 032132	JUNKYARD LICENSES	500	500	530	530	530	530	530	30	6.0%
05659200 032133	MOBIL HOME PARK LICENSES	303	300	300	300	300	300	300	-	0.0%
05659200 032134	MASSAGE LICENSES	955	900	900	900	900	900	900	-	0.0%
05659200 032135	COIN OPERATED GAMES LICENSES	4,360	3,000	3,000	4,000	4,000	4,000	4,000	1,000	33.3%
05659200 032136	WASTE HAULERS LICENSES	3,500	3,500	3,500	3,500	3,500	3,500	3,500	-	0.0%
05659200 032137	INNKEEPERS LICENSES	3,458	3,100	3,100	3,100	3,100	3,100	3,100	-	0.0%
05659200 032138	FOOD HANDLERS LICENSE	25,300	27,000	27,000	25,000	25,000	25,000	25,000	(2,000)	-7.4%
05659210 032100	RECREATIONAL CLAM LICENSES	10,490	8,000	8,000	8,500	8,500	8,500	8,500	500	6.3%
05659210 032101	DOG LICENSES	10,434	10,000	10,000	10,000	10,000	10,000	10,000	-	0.0%
05659210 032103	HORSE BEACH PERMIT FEE	1,770	1,500	1,500	1,500	1,500	1,500	1,500	-	0.0%
05659210 032105	MARRIAGE LICENSES	4,080	3,000	3,000	3,000	3,000	3,000	3,000	-	0.0%
05659210 032110	BURIAL PERMIT FEES	10,262	8,500	8,500	9,000	9,000	9,000	9,000	500	5.9%
05659210 032111	GRAVE OPENING CHARGES	2,780	3,000	3,000	2,500	2,500	2,500	2,500	(500)	-16.7%
05659210 032120	RECREATIONAL MOORING PERMIT	8,800	10,000	10,000	10,000	10,000	10,000	10,000	-	0.0%
05659210 032199	CLERK MISC. PERMITS / FEES	3,977	3,500	3,500	3,500	3,500	3,500	3,500	-	0.0%
05659300 034141	CLERK VOTER REPORTS	187	500	500	300	300	300	300	(200)	-40.0%
05659300 034143	CERTIFIED COPY FEES	38,874	35,000	35,000	32,000	32,000	32,000	32,000	(3,000)	-8.6%
05659300 034144	NOTARY FEES	1,470	1,500	1,500	1,300	1,300	1,300	1,300	(200)	-13.3%
05681460 036000	MISCELLANEOUS REVENUES	116	-	-	-	-	-	-	-	0.0%
05659600 036200	US CELLULAR LEASE REVENUES	40,900	42,147	42,147	43,412	43,412	43,412	43,412	1,265	3.0%
05694500 033050 79120	EECB ENERGY EFFICIENCY GRANT REIMB	15,962	-	-	-	-	-	-	-	0.0%
05655500 039000	WORKER'S COMP INSURANCE REIMB	10,590	-	5,838	-	-	-	-	-	0.0%
05655500-039001	INSURANCE CLAIM REIMBURSEMENTS	29,030	22,000	22,000	22,000	22,000	22,000	22,000	-	0.0%
05659300 039003	ACCRUED VACATION REIMB	-	130,518	125,694	125,000	100,000	100,000	100,000	(30,518)	-23.4%
05659300 039003	ACCRUED SICK REIMB	-	37,430	96,500	50,000	35,000	35,000	35,000	(2,430)	-6.5%
09193500 033510	STATE PARK FEE SHARING	936	600	900	900	900	900	900	300	50.0%
09193500 033550	STATE G.A. REIMBURSEMENT	1,780	6,637	600	1,000	1,000	1,000	1,000	(5,637)	-84.9%
09798000 039110 85015	TRANSFER FOR SEDCO	58,387	-	-	-	-	-	-	-	0.0%
TOTAL EXECUTIVE		301,160	373,532	427,809	373,142	333,142	333,142	333,142	(40,390)	-10.8%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2014 TOWN APPROPRIATION

ACCOUNTS FOR:		2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPT	2014 PROPOSED	FINANCE COMM.	FY2014 ADOPTED	TC Incr Decr	TC Pct Change
FINANCE ALL DIVISIONS										
05755550 039003	ICMA - 401A	10,000	-	-	-	-	-	-	-	0.0%
05756100 034370	SCHOOL SUPPLIES REIMBURSEMENT	2,026	1,800	1,800	1,800	1,800	1,800	1,800	-	0.0%
05759020 031120	BOAT EXCISE TAX	29,331	28,500	27,500	20,000	20,000	20,000	20,000	(8,500)	-29.8%
05759020 031130	EXCISE TAX	3,965,932	4,020,000	4,020,000	3,850,000	3,850,000	3,850,000	4,200,000	180,000	4.5%
05759050 031900	TAX INTERESTS AND COSTS	83,291	92,000	92,000	92,000	92,000	92,000	92,000	-	0.0%
05759200 032102	HUNTING & FISHING LICENSES	1,709	1,800	1,600	1,600	1,600	1,600	1,600	(200)	-11.1%
05759300 033560	SNOWMOBILE REFUND	3,866	3,800	2,800	2,800	2,800	2,800	2,800	(1,000)	-26.3%
05759300 034000	TOWN ATV FEE	411	425	375	375	375	375	375	(50)	-11.8%
05759300 034010	TOWN BOAT REGISTRATION	1,646	1,550	1,100	1,100	1,100	1,100	1,100	(450)	-29.0%
05759300 034020	TOWN LICENSE PLATE FEES	56,910	58,000	57,000	58,000	58,000	58,000	58,000	-	0.0%
05759300 034030	TOWN SNOWMOBILE REGISTRATIONS	601	650	608	600	600	600	600	(50)	-7.7%
05759300 034160	BID FEES REIMB	-	-	-	-	-	-	-	-	0.0%
05759300 036000	MISCELLANEOUS REVENUES	2,631	3,000	3,000	3,000	3,000	3,000	3,000	-	0.0%
05759300 036100	INVESTMENT INTEREST	420,179	20,000	15,000	15,000	15,000	15,000	15,000	(5,000)	-25.0%
05759300 036105	INTEREST PENALTIES & LATE FEES	413	-	-	-	-	-	-	-	0.0%
05794010 033910	O.H. PROF BUILDING PILOT	4,520	4,700	5,699	5,700	5,700	5,700	5,700	1,000	21.3%
09194000 033900	eccomaine P.I.L.O.T.	71,450	71,450	71,450	71,450	71,450	71,450	71,450	-	0.0%
TOTAL FINANCE		4,654,915	4,307,675	4,299,932	4,123,425	4,123,425	4,123,425	4,473,425	165,750	3.8%

ASSESSING

05759300 034140	ASSESSING REVENUES	2,302	2,000	2,000	2,000	2,000	2,000	2,000	-	0.0%
09193500 033520	STATE VETERANS EXEMPTIONS	13,354	7,000	13,000	13,000	13,000	13,000	13,000	6,000	85.7%
09193500 033570	MAINE TREE GROWTH TAX	30,434	30,000	30,000	30,000	30,000	30,000	30,000	-	0.0%
TOTAL ASSESSING		46,090	39,000	45,000	45,000	45,000	45,000	45,000	6,000.00	15.4%

MANAGEMENT INFORMATION SYSTEMS

05859300 034370	SALARY REIMBURSEMENT	221,250	253,555	253,555	286,591	286,591	286,591	286,591	33,036	13.0%
05859300 039210	SALE OF MIS PROPERTY	45	-	-	-	-	-	-	-	100.0%
TOTAL MANAGEMENT INFORMATION SYSTEMS		221,295	253,555	253,555	286,591	286,591	286,591	286,591	33,036	13.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2014 TOWN APPROPRIATION

ACCOUNTS FOR:		2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPT	2014 PROPOSED	FINANCE COMM.	FY2014 ADOPTED	TC Incr Decr	TC Pct Change
PLANNING DEPARTMENT										
05959200 032151	PLUMBING PERMIT FEES	8,689	26,400	29,000	29,000	29,000	29,000	29,000	2,600	9.8%
05959200 032152	BUILDING PERMIT FEES	210,963	300,000	275,000	325,000	325,000	325,000	325,000	25,000	8.3%
05959200 032153	ELECTRICAL PERMIT FEES	36,782	44,000	40,000	44,000	44,000	44,000	44,000	-	0.0%
05659200 032154	CONTRACT ZONING APPLICATN FEE	250	-	500	-	-	-	-	-	0.0%
05959210 032121	CAMPGROUND FEES	1,681	1,600	1,600	1,600	1,600	1,600	1,600	-	0.0%
05959210 032150	FLOOD HAZARD FEE	100	200	300	200	200	200	200	-	0.0%
05959300 034120	ZONING ORDINANCES	1,296	800	650	800	800	800	800	-	0.0%
05959300 034130	ZONING BOARD OF APPEALS FEES	10,039	11,000	8,000	11,000	11,000	11,000	11,000	-	0.0%
05959300 034150	SUBDIVISION FEES	12,000	5,000	10,000	12,500	12,500	12,500	12,500	7,500	150.0%
05959300 034170	SITE PLAN REVIEW	10,594	5,000	5,500	10,000	10,000	10,000	10,000	5,000	100.0%
05959300 034171	PRIVATE ROAD REVIEW FEE	-	300	150	300	300	300	300	-	0.0%
05959300 034172	PLANNING BOARD ADVERTISING REIMB	-	1,000	500	1,000	1,000	1,000	1,000	-	0.0%
05959300 034180	PERFORMANCE BOND INSPECTION FEES	136,089	30,000	30,000	30,000	30,000	30,000	30,000	-	0.0%
05975100 035400	ORDINANCE FINES	3,409	4,500	7,000	4,500	4,500	4,500	4,500	-	0.0%
05959300 036000/039210	MISCELLANEOUS REVENUES	160	-	-	-	-	-	-	-	0.0%
05993500 033350 91402	REDBROOK WATERSHED	-	-	-	-	-	-	-	-	0.0%
TOTAL PLANNING		432,052	429,800	408,200	469,900	469,900	469,900	469,900	40,100	9.3%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2014 TOWN APPROPRIATION

ACCOUNTS FOR:		2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPT	2014 PROPOSED	FINANCE COMM.	FY2014 ADOPTED	TC Incr Decr	TC Pct Change
COMMUNITY SERVICES ALL DIVISIONS										
06259200 031180	FRANCHISE FEE	198,132	205,000	195,000	212,000	212,000	205,000	205,000	-	0.0%
06159300 034700	SENIOR PROGRAMS	4,595	4,156	4,156	6,656	6,656	6,656	6,656	2,500	60.2%
06159300 034713	SENIOR FIELD TRIPS	8,917	11,344	11,344	11,780	11,780	11,780	11,780	436	3.8%
06159300 034714	SENIOR LUNCHEON REVNUES	225	2,500	2,500	-	-	-	-	(2,500)	-100.0%
06259300 034090	OH BUILD/LIBRARY GROUNDS MAINT.	13,100	7,000	7,000	10,000	10,000	10,000	10,000	3,000	42.9%
06259300 034142	PASSPORT PROCESSING	-	12,500	12,500	12,500	12,500	12,500	12,500	-	0.0%
06259300 034330	OAK HILL BUILDING UTILITY REIMB	23,199	28,900	28,000	26,000	26,000	26,000	26,000	(2,900)	-10.0%
06259300 034701	DRAGON FLIES	1,415	2,200	2,200	1,500	1,500	1,500	1,500	(700)	-31.8%
06259300 034702	TICKET SALES	26,323	28,000	28,000	26,000	26,000	26,000	26,000	(2,000)	-7.1%
06259300 034705	SKI PROGRAMS	17,675	20,000	21,060	20,000	20,000	20,000	20,000	-	0.0%
06259300 034706	BASKETBALL PROGRAMS	23,185	23,000	23,000	23,000	23,000	23,000	23,000	-	0.0%
06259300 034707	SOCCER PROGRAMS	51,254	58,500	58,500	58,500	58,500	58,500	58,500	-	0.0%
06259300 034708	VACATION EXPERIENCE	9,037	6,000	6,000	7,000	7,000	7,000	7,000	1,000	16.7%
06259300 034709	YOUTH PROGRAM	16,965	25,000	25,000	25,000	25,000	25,000	25,000	-	0.0%
06259300 034711	CHILD CARE	685,795	642,000	675,000	675,000	675,000	675,000	675,000	33,000	5.1%
06259300 034712	CABLE TV	1,408	500	500	500	500	500	500	-	0.0%
06259300 034720	BOAT LAUNCHING FEES	8,420	9,195	9,195	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.	279,784	193,000	193,000	200,000	200,000	200,000	200,000	7,000	3.6%
06259300 036000/039210	MISCELLANEOUS REVENUES	(503)	-	-	-	-	-	-	-	0.0%
06259300 036450 69020	SPECIAL EVENTS DONATIONS/REV	7,500	8,500	8,500	8,500	8,500	8,500	8,500	-	0.0%
06259320 034740	CONCESSION, HS/MEM PARK	5,062	5,100	5,100	5,100	5,100	5,100	5,100	-	0.0%
06259320 034755	OAK HILL FIELD USE FEES	17,051	13,000	13,000	14,000	14,000	14,000	14,000	1,000	7.7%
06259320 034760	OAK HILL LIGHT USE FEES	5,259	5,700	5,200	5,700	5,700	5,700	5,700	-	0.0%
06259350 034740	HURD PARK CONCESSION REV.	5,125	5,125	5,125	5,125	5,125	5,125	5,125	-	0.0%
06259360 034703	ADULT REC	9,233	10,000	7,000	10,000	10,000	10,000	10,000	-	0.0%
06259360 034704	SUMMER PROGRAM	494,570	473,150	473,150	492,000	492,000	492,000	492,000	18,850	4.0%
06259390 034740	CONCESSION, ICE RINK	4,208	3,500	8,010	3,500	3,500	3,500	3,500	-	0.0%
06259600 036200	OAK HILL BLDG. RENTAL INCOME	50,648	49,627	51,670	49,627	49,627	49,627	49,627	-	0.0%
06286100 039320	HIGGINS BEACH LEASE	7,200	12,500	9,000	7,200	7,200	7,200	7,200	(5,300)	-42.4%
06286100 039320 85014	PINE POINT COOP LEASE	5,000	5,000	5,000	5,000	5,000	5,000	5,000	-	0.0%
TOTAL COMMUNITY SERVICES REVENUES		1,979,781	1,869,997	1,892,710	1,930,383	1,930,383	1,923,383	1,923,383	53,386	2.9%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2014 TOWN APPROPRIATION

ACCOUNTS FOR:		2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPT	2014 PROPOSED	FINANCE COMM.	FY2014 ADOPTED	TC Incr Decr	TC Pct Change
FIRE REVENUES ALL DIVISIONS										
07159300 034181	INSPECTION FEES	22,103	20,000	20,000	21,000	21,000	21,000	21,000	1,000	5.0%
07159300 034220	RESCUE SERVICES FEES	687,800	747,500	747,500	747,500	747,500	747,500	747,500	-	0.0%
07159300 034225	ENG 5 GORHAM FUEL REIMB	4,477	3,400	3,400	3,400	3,400	3,400	3,400	-	0.0%
07159300 034260	MISCELLANEOUS FEES - RUN REPORTS	850	1,000	1,000	1,000	1,000	1,000	1,000	-	0.0%
07159300 039002	HAZMAT REVENUES	14,825	10,000	10,000	10,000	10,000	10,000	10,000	-	0.0%
07159300 039210	SALE OF TOWN PROPERTY-Ladder Truck	-	-	-	20,000	20,000	20,000	20,000	20,000	100.0%
07159390 034210	SPECIAL DUTY REVENUES	7,143	7,500	17,095	2,000	2,000	2,000	2,000	(5,500)	-73.3%
07159600 036200	SACO ST RENTAL INCOME	4,800	4,800	4,800	4,800	4,800	4,800	4,800	-	0.0%
07193010 033050	SAFER FEDERAL GRANT	236,095	58,880	58,880	-	-	-	-	(58,880)	-100.0%
07193010 033050 79309	FEM FIRE ACTION GRANT	4,500	-	-	-	-	-	-	-	0.0%
09193500 033545	STATE EMPG/MEMA FIRE	37,123	22,500	22,500	25,000	25,000	25,000	25,000	2,500	11.1%
TOTAL FIRE SERVICES		1,019,716.18	875,580	885,175	834,700	834,700	834,700	834,700	(40,880)	-4.7%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2014 TOWN APPROPRIATION

ACCOUNTS FOR:		2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPT	2014 PROPOSED	FINANCE COMM.	FY2014 ADOPTED	TC Incr Decr	TC Pct Change
POLICE ALL DIVISIONS										
07259200 032160	WEAPON PERMITS	871	800	1,200	1,200	1,200	1,200	1,200	400	50.0%
07259300 034210	SPECIAL POLICE	77,025	75,000	75,000	75,000	75,000	75,000	75,000	-	0.0%
07259300 034214	PROUTS NECK	595	2,863	2,863	2,863	2,863	2,863	2,863	-	0.0%
07259300 034215	PSAP BILLING	22,226	19,339	19,350	19,822	19,822	19,822	19,822	483	2.5%
07259300 034230	POLICE COURT TIME	2,034	1,500	1,500	1,500	1,500	1,500	1,500	-	0.0%
07259300 034233	POLYGRAPH TESTING FEES	2,700	2,000	2,500	2,500	2,500	2,500	2,500	500	25.0%
07259300 034240	MRO PIER FEE	-	1,300	1,300	10,000	10,000	10,000	10,000	8,700	669.2%
07259300 034370	SALARY REIMBURSEMENT	32,500	20,000	2,200	5,000	5,000	5,000	5,000	(15,000)	-75.0%
07259300 034374	HIDTA SECRETARIAL REIMBURSEMENT	34,527	34,695	35,000	35,562	35,562	35,562	35,562	867	2.5%
07259300 034376	PROUTS NECK REIMB	50,326	59,729	59,729	60,623	60,623	60,623	60,623	894	1.5%
07259300 034229 72020	SMVCTF EQUIP REIMB	5,734	-	-	-	-	-	-	-	0.0%
07259300 034370 72020	VIOLENT CRIMES TASK FORCE	14,729	5,000	5,000	-	-	-	-	(5,000)	-100.0%
07259300 034375 72020	SMVCTF VEHICLE MAINT REIMB	-	3,000	-	-	-	-	-	(3,000)	-100.0%
07259300 036000	MISCELLANEOUS REVENUES	9,042	10,000	10,000	12,000	12,000	12,000	12,000	2,000	20.0%
07259300 036000 85025	ASSET FORFEITURE REVENUES	40,000	40,000	40,000	40,000	40,000	40,000	40,000	-	0.0%
07259300 039210	SALE TOWN PROPERTY	22,664	30,000	24,862	30,000	30,000	30,000	30,000	-	0.0%
07259330 034370	HIDTA OVERTIME REIMBURSEMENT	22,678	15,000	15,000	15,000	15,000	15,000	15,000	-	0.0%
07259350 036000	COMM RESOURCES/DARE MISC REV	-	-	-	-	-	-	-	-	0.0%
07275100 035100	PARKING VIOLATIONS	17,540	16,000	16,000	14,000	14,000	14,000	14,000	(2,000)	-12.5%
07275100 035101	FALSE ALARM VIOLATIONS	44,500	35,000	35,000	35,000	35,000	35,000	35,000	-	0.0%
07275100 035102	DOG AT LARGE FINE	1,350	1,200	800	500	500	500	500	(700)	-58.3%
09193010 033190	FEDERAL HIDTA REVENUES	123,980	130,000	116,000	120,000	120,000	120,000	120,000	(10,000)	-7.7%
12729300 033110 79436	COPS FAST GRANT	-	116,908	116,908	122,490	122,490	122,490	122,490	5,582	4.8%
12729350 033350 79427	CRIME ANALYSIS (JAG) GRANT REV	28,658	34,018	34,018	-	-	-	-	(34,018)	-100.0%
TOTAL POLICE SERVICES		553,678	653,352	614,230	603,060	603,060	603,060	603,060	(50,292)	-7.7%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/16/2013
11:09 AM

FY 2014 TOWN APPROPRIATION

ACCOUNTS FOR:		2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPT	2014 PROPOSED	FINANCE COMM.	FY2014 ADOPTED	TC Incr Decr	TC Pct Change
PUBLIC WORKS REVENUES ALL DIVISIONS										
08159200 032170	EXCAVATING LICENSES	1,800	3,000	2,500	3,000	3,000	3,000	3,000	-	0.0%
08159200 032171	STREET OPENING PERMITS	2,200	4,500	3,700	4,600	4,600	4,600	4,600	100	2.2%
08159300 034305	BUILDING COORDINATION FEES	1,250	1,500	1,700	1,700	1,700	1,700	1,700	200	13.3%
08159300 034310	LONG TERM MAINTENANCE	1,844	9,000	15,000	13,000	13,000	13,000	13,000	4,000	44.4%
08159300 034370:5 77090:91	SERVICE REPAIRS / Reimbursements	28,087	32,490	31,850	31,100	31,100	31,100	31,100	(1,390)	-4.3%
08159300 034370 77093	GIS SALARY REIMBURSEMENT	1,890	-	-	-	-	-	-	-	0.0%
08159300 036000	MISCELLANEOUS REVENUES	144,215	8,500	5,000	5,000	5,000	5,000	5,000	(3,500)	-41.2%
08159300 039210	SALE OF TOWN PROPERTY	83,363	25,000	1,000	15,000	15,000	15,000	15,000	(10,000)	-40.0%
08159390 036000	MISCELLANEOUS REVENUES	325	550	990	1,000	1,000	1,000	1,000	450	81.8%
08198000 034370:5	INTERGOVERNMENTAL Reimbursements	1,309,101	1,227,065	1,186,507	1,170,410	1,170,410	1,199,476	1,191,476	(35,589)	-2.9%
09193500 033400	MDOT URBAN/RURAL RD INITIATIVE	337,812	337,812	337,812	337,812	337,812	337,812	337,812	-	0.0%
09193500 033546	STATE EMPG/MEMA P. WORKS	22,934	24,000	24,000	19,000	19,000	19,000	19,000	(5,000)	-20.8%
09798000 039110 78001	TRANSFER FROM CEMETERY RESERVE	7,250	-	-	-	-	-	-	-	0.0%
TOTAL PUBLIC WORKS		1,942,072	1,673,417	1,610,059	1,601,622	1,601,622	1,630,688	1,622,688	(50,729)	-3.0%

GRAND TOTAL MUNICIPAL REVENUES (without DEBT)	11,150,759	10,475,908	10,436,670	10,267,823	10,227,823	10,249,889	10,591,889	115,981	1.1%
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MUNICIPAL DEBT REVENUES

08559300 039320	LEASE REVENUES	-	-	365,034	-	-	-	-	-	0.0%
08559350 039350	BOND REFUNDING	24,605,000	-	-	-	-	-	-	-	0.0%
08586000 039310	BOND PROCEEDS	589,750	-	-	-	-	-	-	-	0.0%
09798000 039100	TRANSFER FROM TOWN CTR TIF	27,138	25,713	25,713	-	-	-	-	(25,713)	-100.0%
09798000 039104	SCHOOL DEV IMPACT FEE	178,930	154,790	154,790	173,690	173,690	173,690	173,690	18,900	12.2%
09798000 039105	HAIGIS PARKWAY ASSESSMENTS	673,668	600,000	600,000	390,475	390,475	390,475	390,475	(209,525)	-34.9%
08586000 039310 87030	CAPITAL-REALLOCATED	-	248,395	248,395	-	-	-	-	(248,395)	-100.0%
TOTAL DEBT REVENUES		26,074,486	1,028,898	1,393,932	564,165	564,165	564,165	564,165	(464,733)	-45.2%

GRAND TOTAL ALL MUNICIPAL REVENUES	37,225,245	11,504,806	11,830,602	10,831,988	10,791,988	10,814,054	11,156,054	(348,752)	-3.0%
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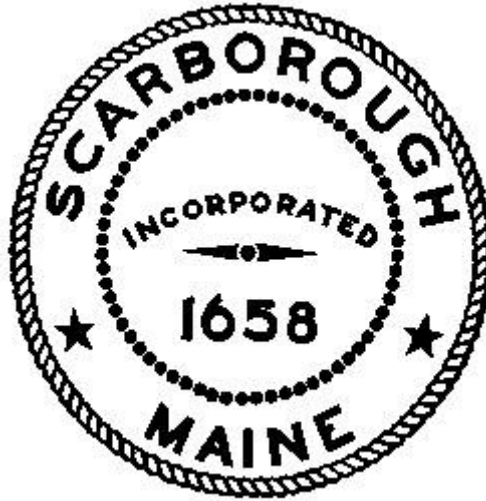
TOWN OF SCARBOROUGH
NEXT YEAR BUDGET ANALYSIS

TOWN RESERVE ACCOUNTS - 2014

ACCOUNTS FOR:	June 30, 2012 Ending Balance	2013 Estimated Activity	2014 Estimated Revenue IN	2014 Appropriation OUT	June 30, 2014 Est. Ending Balance
FERRY BEACH/HURD PARK RESERVE ACCOUNT	463,116	60,150			
Estimated Interest Earned for 2014			150		
Estimated Revenue for 2014			194,930		
Appropriation for Beach Operations				(194,930)	
Capital Work for Beach Operations					
Ending Balance Beach Reserve Account	\$ 463,116	\$ 60,150	\$ 195,080	\$ (194,930)	\$ 523,416
OAK HILL TRAFFIC IMPACT RESERVES	231,252	10,000			
Estimated Interest Earned for 2014		155	155.00		
Estimated Impact Fees in 2014			10,000.00		
Appropriation for 2014				(180,000.00)	
Ending Balance Oak Hill Traffic Impact Reserve	\$ 231,252	\$ 10,155	\$ 10,155	\$ (180,000)	\$ 71,562
PAYNE ROAD IMPROVEMENT RESERVE ACCT	69,927	70			
Estimated Interest Earned for 2014			70		
Ending Balance Payne Road Improvement Reserve Account	\$ 69,927	\$ 70	\$ 70	\$ -	\$ 70,067
RESCUE RESERVE ACCOUNT	246,576	877,324			
Estimated Interest Earned for 2014		140	140		
Estimated Billables for 2014			900,000		
Miscellaneous Revenues (sale of property, donations)		170,000	170,500		
Appropriation for Rescue Services		(687,500)		(747,500)	
Purchase of Rescue Units / Other		(165,000)		(170,500)	
Rescue Bill Assignments/Adjustments		(120,000)		(120,000)	
Ending Balance Rescue Reserve Account	\$ 246,576	\$ 74,964	\$ 1,070,640	\$ (1,038,000)	\$ 354,180
DUNSTAN CORNER ROADWAY IMPACT FEES	110,570	80	80		
Estimated Revenues for 2014		0	0		
Estimated Impact Fees in 2014		10,000	20,000		
Appropriation for 2014		(90,000)	-	0	
Ending Balance Dunstan Corner Roadway Reserves	\$ 110,570	\$ (79,920)	\$ 20,080	\$ -	\$ 50,730
SCHOOL DEVELOPMENT IMPACT FEE RESERVE ACCT	360,710	194,000			
Estimated Revenues for 2014		300	300		
Estimated Impact Fees in 2014			180,000		
Appropriation for 2014		(154,790)		(173,690)	
Ending Balance School Dev. Impact Fee Reserve Acct	\$ 360,710	\$ (154,490)	\$ 180,300	\$ (173,690)	\$ 212,830

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

<u>Chapter 402a – Electrical Permit Fees</u>	<u>Fee</u>
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

<u>Chapter 404a – Local Plumbing Permit Fees Internal Permit Fee Schedule</u>	<u>Fee</u>
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>	
Seasonal Conversion Permit (amended 05/06/09)	\$65.00

<u>Chapter 405 – Zoning</u>	<u>Fee</u>
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
Sketch Plan Review Fee (amended 05/05/04)	\$175.00

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)	
Calendar Years 2007 & 2008	\$15,000
Calendar Years 2009 & 2010	\$17,500
Calendar Years 2011 & 2012	\$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
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 Fee (adopted 05/06/09)	\$35.00
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
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. (amended 10/06/04)	
<u>Chapter 405A - Floodplain Management</u>	<u>Fee</u>
Non-Refundable Permit Application Fee	\$50.00
<u>Chapter 405B - Site Plan Review</u>	<u>Fee</u>
Under 1,000 Square Feet	\$50.00
1,000 to 2,000 Square Feet	\$150.00
>2,000 to 5,000 Square Feet	\$250.00
>5,000 to 10,000 Square Feet	\$500.00
>10,000 Square feet and over, plus \$25.00 per 1,000 above 10,000 square feet	\$500.00
<u>Chapter 405C - Subdivision Review</u>	<u>Fee</u>
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)	\$175.00
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.			

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

<u>Chapter 500 - Trailer & Trailer Camp</u>	<u>Fee</u>
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

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

<u>Chapter 601 – Traffic Ordinance [amended 05/02/2012]</u>	<u>Fee</u>
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	\$25.00 per day
Call out fee, to come to shop during non-business hours	\$25.00
Vehicle Tow	
Day	\$65.00
Night	\$75.00
Snow Tow – Range	
Day	\$75.00
Night	\$85.00
Vehicle Tow w/dollies – Range	\$65 to \$85
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	\$100.00
Excavation Permit Fee - Each Excavation (amended 05/05/04)	\$50.00
Renewal Of Excavation Permit (amended 05/05/04)	\$50.00
<u>Street Opening Charges</u>	<u>Fee*</u>
1. Newly constructed or reconstructed Streets (amended 05/05/04)	\$55.00 per sq. yd.
2. Residential streets (amended 05/05/04)	\$55.00 per sq. yd.
3. Arterial or commercial streets (amended 05/05/04)	\$80.00 per sq. yd.
4. Streets with a concrete base (amended 05/05/04)	\$80.00 per sq. yd.
<u>Sidewalk and Driveway Opening Charges</u>	
1. Portland cement concrete sidewalk (amended 05/05/04)	\$55.00 per sq. yd.
2. Portland cement concrete driveway (amended 05/05/04)	\$65.00 per sq. yd.
3. Bituminous concrete sidewalk (amended 05/05/04)	\$35.00 per sq. yd.
4. Bituminous concrete driveway (amended 05/05/04)	\$45.00 per sq. yd.
<u>Curbing</u>	
1. Replacement and installation of lost or damaged granite curbing	\$35.00 linear ft.
2. Bituminous concrete curbing	\$10.00 linear ft.
<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
<u>Chapter 1004 - Taxicab Licenses</u>	<u>Fee</u>
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

<u>Chapter 1005 - Innkeepers Licenses (06/21/2006)</u>	<u>Fee</u>
Application Fee	\$50.00
Per Room Fee	\$3.00 per room
Maximum Fee Not to Exceed	\$350.00

<u>Chapter 1006 - Ferry Beach/Hurd Park Fees Season Passes</u>	<u>Fee</u>
Resident And/Or Taxpayer Season Beach Pass - (Ferry Beach, Higgins Beach or Hurd Park) (amended 05/05/04)	\$20.00
Resident And/Or Taxpayer Combination Season Pass - (includes Ferry Beach, Higgins Beach and Hurd Park) (amended 05/05/04; 05/18/11)[amended 05/02/2012]	\$35.00
Resident - Additional Vehicle Registered to the Same Address	\$5.00
Non-Resident Combination Season Beach Pass - (includes Ferry Beach Higgins Beach and Hurd Park) (amended 05/05/04) [amended 05/02/2012]	\$65.00
Resident Commercial Fisherman Season Beach Pass - (Ferry Beach <u>only</u> , <i>must</i> show State Commercial Fisherman License)	FREE
Resident Senior Citizen Combination Season Pass - (includes both Ferry Beach, Higgins Beach and Hurd Park)	FREE
Resident Veteran Lifetime Combination 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 Combination Season Pass.) (Adopted 05/19/2010)	FREE
<u>DAILY PARKING RATES (WITHOUT PASS)</u>	
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
<u>BOAT LAUNCHING FEE</u>	
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

<u>Chapter 1007 - C.A.T.V. (Cable T.V.) Operators Fees</u>	<u>Fee</u>
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

<u>Assessing Office Charges</u>	<u>Fee</u>
<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

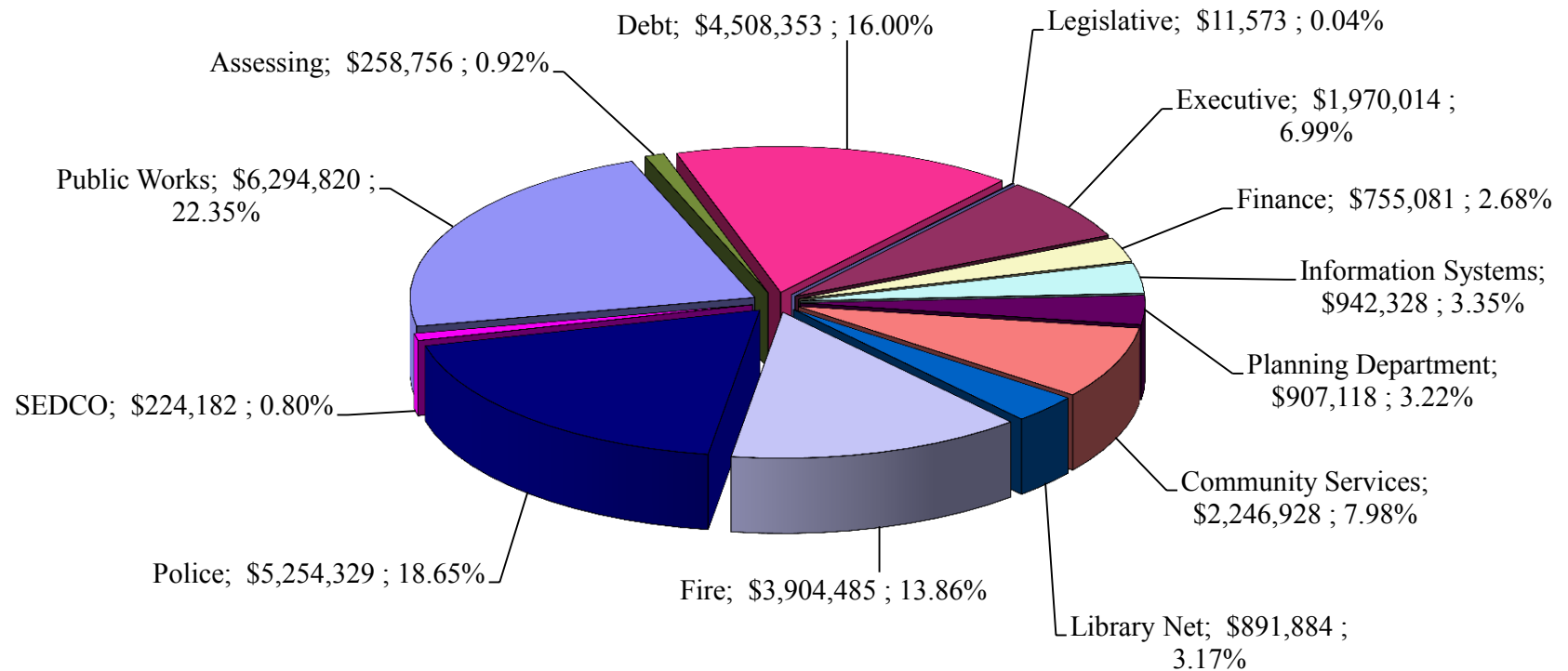
	occurrence
Re-inspection fee for Certificate of Occupancy (amended 05/05/04) (amended 05/06/09)	\$100.00 first occurrence and \$200.00 for second and any subsequent occurrence
Commercial Fire Alarm Plan Review & Permit Fee (adopted 05/06/09)	\$100.00
Commercial Sprinkler System Plan Review & Permit Fee (adopted 05/06/09)	\$100.00
Blasting Permit Fee (adopted 05/06/09)	\$50.00
<u>Fire Department Fees</u>	<u>Fee</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	\$75.00
Utility Truck	\$50.00
Police Cruiser	\$50.00
Personnel Labor	\$30.00 <u>\$45.00</u>
<u>Fire Department Rescue Charges</u>	<u>Fee</u>
Base Rescue Charges: <u>Based on bundled rate plan adopted[insert adoption date]</u> <u>These rates shall automatically adjust when and by the same % as those established and approved by the Centers for Medicare & Medicaid Services (CMS).</u>	
Base Rescue Fees are based on 4 levels of patient care and transport mileage to the hospital as outlined by the Centers for Medicare & Medicaid Services (CMS) regulations: Basic Life Support (BLS) Non-Emergency BLS Emergency ALS Level 1 Emergency ALS Level 2 Emergency Mileage (amended 05/05/04) (amended 09/01/04) (amended 02/02/05) (amended 02/01/06) (amended 03/15/06) (amended 01/18/2012)	The fee for each of these base charges will be 1.25 times the maximum rates established and approved by the Centers for Medicare & Medicaid Services (CMS).
<u>Basic Life Support Non-Emergency</u>	<u>\$473.44</u>
<u>Basic Life Support Emergency</u>	<u>\$473.44</u>
<u>Advanced Life Support Level 1 Emergency</u>	<u>\$632.53</u>
<u>Advanced Life Support Level 2 Emergency</u>	<u>\$1,070.75</u>
<u>Additional Rescue Charges:</u>	
<u>Mileage (per transport mile)</u>	<u>\$8.86</u>
No Transport (amended 05/05/04)(amended 05/06/09)(amended 01/18/12)	\$125.00
Oxygen Administration (adopted 01/18/2012)	\$75.00
Airway Administration (adopted 01/18/2012)	\$100.00
Cardiac Monitor (adopted 01/18/2012)	\$100.00
Defibrillation (adopted 01/18/2012)	\$100.00

IV Therapy (adopted 01/18/2012)	\$100.00
Paramedic Intercept Fee (05/21/2008)	\$300.00
Rescue Run Reports (amended 01/18/2012) [amended 05/02/2012]	\$10.00
<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
<u>Horse Beach Permit (per rider) (adopted 10/02/02)</u>	<u>Fee</u>
All Permits (amended 05/06/09; amended 09/16/09)	\$20.00
<u>Interest Penalties (adopted 05/02/2007)</u>	<u>Penalty</u>
Interest on fees, charges or payments owed to the Town which are more than 30-days past due	1.5% per month
<u>Miscellaneous Fees (adopted 05/03/05) (amended 02/15/06)</u>	<u>Fee</u>
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)	\$15.00 per dog
<u>Notary Fee (amended 3/6/96; 05/05/04; 05/21/2008)</u>	<u>Fee</u>
First 3-pages	\$10.00
Any Documents more than 3-pages	15.00
<u>Photocopies</u>	<u>Fee</u>
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
<u>Photocopies (amended 3/6/96)</u>	<u>Fee</u>
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
<u>Police Department Charges</u>	<u>Fee</u>

Special Police Charge, Per Hour (amended 05/05/04; 05/02/07; 05/21/2008; 05/04/2011)	\$43.90
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
<u>Public Works Department Charges</u>	<u>Fee</u>
Fee for Building Coordination Form (05/05/04)	\$25.00
<u>Voter Registration Fees (amended 09/06/2006)</u>	<u>Fee</u>
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.	
<u>Vehicle Registration Fee</u>	<u>Fee</u>
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

2014 Municipal Gross Operating Budget Proposed



TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2014 TOWN APPROPRIATION

ACCOUNTS FOR:	2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPARTMENT	2014 PROPOSED	2014 FINANCE COMMITTEE	2014 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	\$ 1,947,783	\$ 1,996,556	\$ 2,078,774	\$ 2,063,259	\$ 2,100,381	\$ 2,109,859	\$ 1,970,014	\$ (26,542)	-1.3%
TOTAL FINANCE ALL AREAS	\$ 700,631	\$ 741,446	\$ 739,927	\$ 827,346	\$ 743,138	\$ 743,138	\$ 755,081	\$ 13,635	1.8%
TOTAL ASSESSING	\$ 236,727	\$ 246,605	\$ 247,005	\$ 256,870	\$ 256,870	\$ 256,870	\$ 258,756	\$ 12,151	4.9%
TOTAL MUNICIPAL INFORMATION SYSTEMS	\$ 667,041	\$ 790,865	\$ 799,689	\$ 951,827	\$ 942,183	\$ 935,183	\$ 942,328	\$ 151,463	19.2%
TOTAL PLANNING DEPARTMENT ALL DIVISIONS	\$ 843,317	\$ 792,249	\$ 793,949	\$ 900,156	\$ 900,156	\$ 900,156	\$ 907,118	\$ 114,869	14.5%
TOTAL COMMUNITY SERVICES ALL DIVISIONS	\$ 2,148,415	\$ 2,162,670	\$ 2,161,301	\$ 2,221,578	\$ 2,221,578	\$ 2,219,778	\$ 2,246,928	\$ 84,258	3.9%
TOTAL LIBRARY NET -TOWN APPROPRIATION	\$ 790,078	\$ 847,425	\$ 847,425	\$ 918,416	\$ 916,416	\$ 872,848	\$ 891,884	\$ 44,459	5.2%
TOTAL SEDCO	\$ 237,130	\$ 177,620	\$ 177,620	\$ 222,791	\$ 222,791	\$ 222,791	\$ 224,182	\$ 46,562	26.2%
TOTAL FIRE ALL DIVISIONS	\$ 3,542,046	\$ 3,736,655	\$ 3,745,083	\$ 3,915,677	\$ 3,915,677	\$ 3,915,677	\$ 3,904,485	\$ 167,830	4.5%
TOTAL POLICE - ALL DIVISIONS	\$ 4,802,621	\$ 5,075,309	\$ 5,176,171	\$ 5,251,236	\$ 5,239,994	\$ 5,239,994	\$ 5,254,329	\$ 179,020	3.5%
TOTAL PUBLIC WORKS ALL DIVISIONS	\$ 6,598,823	\$ 6,477,260	\$ 6,489,006	\$ 6,358,567	\$ 6,331,567	\$ 6,266,885	\$ 6,294,820	\$ (182,440)	-2.8%
TOTAL TOWN DEBT	\$ 5,184,164	\$ 4,732,060	\$ 5,184,842	\$ 4,483,368	\$ 4,483,368	\$ 4,508,353	\$ 4,508,353	\$ (223,707)	-4.7%
MUNICIPAL TOTALS	\$ 27,710,485	\$ 27,788,293	\$ 28,452,365	\$ 28,382,664	\$ 28,285,692	\$ 28,203,105	\$ 28,169,851	\$ 381,558	1.4%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/16/2013
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FY 2014 TOWN APPROPRIATION

ACCOUNTS FOR:		2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPARTMENT	2014 PROPOSED	FINANCE COMMITTEE	2014 ADOPTED	TC INC. DEC.	TC PCT CHANGE
LEGISLATIVE										
05500000 041120	STIPENDS	10,688	10,750	10,750	10,750	10,750	10,750	10,750	\$ -	0.0%
05500000 041200	FICA	829	667	667	667	667	667	667	\$ -	0.0%
05500000 041205	MEDICARE	194	156	156	156	156	156	156	\$ -	0.0%
TOTAL COUNCIL		\$ 11,711	\$ 11,573	\$ 11,573	\$ 11,573	\$ 11,573	\$ 11,573	\$ 11,573	\$ -	0.0%
ADMINISTRATION										
05655000 041110	ADMIN FULL TIME PAY	107,769	112,720	112,720	113,149	113,149	113,149	115,404	\$ 2,684	2.4%
05655000 041114	CLERICAL FULL TIME PAY	50,923	51,746	51,746	51,950	51,950	51,950	52,994	\$ 1,248	2.4%
05655000 041150	ENERGY EFFICIENCY COORDINATOR	15,513	-	-	-	-	-	-	\$ -	0.0%
05655000 041200	FICA	11,257	10,283	10,283	9,684	9,684	9,684	9,878	\$ (405)	-3.9%
05655000 041205	MEDICARE	2,747	2,406	2,406	2,349	2,349	2,349	2,396	\$ (10)	-0.4%
05655000 041210	DENTAL INSURANCE	421	446	446	466	466	466	466	\$ 20	4.5%
05655000 041220	LONG TERM DISABILITY INSURANCE	753	754	754	840	840	840	840	\$ 86	11.4%
05655000 041230	HEALTH INSURANCE	15,755	16,398	16,398	17,488	17,488	17,488	17,488	\$ 1,090	6.6%
05655000 041240	PENSION	25,150	24,056	24,056	24,259	24,259	24,259	24,724	\$ 668	2.8%
05655000 042910	EMPLOYEE TRAINING	2,806	4,500	4,500	4,500	4,500	4,500	4,500	\$ -	0.0%
05655000 043500	PROFESSIONAL DUES	1,337	1,210	1,210	1,210	1,210	1,210	1,210	\$ -	0.0%
05655000 045302	TELEPHONES	1,049	1,250	1,250	1,250	1,250	1,250	1,250	\$ -	0.0%
05655000 045310	POSTAGE	82	100	100	100	100	100	100	\$ -	0.0%
05655000 045800	TRAVEL	5,959	6,000	6,000	6,000	6,000	6,000	6,000	\$ -	0.0%
05655000 046000	OFFICE SUPPLIES	3,119	3,000	3,000	3,000	3,000	3,000	3,000	\$ -	0.0%
05655000 047400	NEW EQUIPMENT	9,381	-	-	-	-	-	-	\$ -	0.0%
TOTAL ADMINISTRATION		\$ 254,019	\$ 234,869	\$ 234,869	\$ 236,245	\$ 236,245	\$ 236,245	\$ 240,250	\$ 5,381	2.3%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/16/2013
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FY 2014 TOWN APPROPRIATION

ACCOUNTS FOR:	2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPARTMENT	2014 PROPOSED	FINANCE COMMITTEE	2014 ADOPTED	TC INC. DEC.	TC PCT CHANGE
ELECTIONS									
05655140 041150	PART TIME PAY	11,215	12,000	12,000	13,000	13,000	13,000	13,260	\$ 1,260 10.5%
05655140 041155	FIRE / POLICE	832	-	-	-	-	-	-	\$ - 0.0%
05655140 041200	FICA	265	899	899	899	899	899	918	\$ 19 2.1%
05655140 041205	MEDICARE	189	211	211	211	211	211	216	\$ 5 2.4%
05655140 041240	PENSION	68	250	250	150	150	150	153	\$ (97) -38.8%
05655140 041300	OVERTIME PAY	1,646	2,500	2,500	1,500	1,500	1,500	1,530	\$ (970) -38.8%
05655140 042910	EMPLOYEE TRAINING	234	450	450	450	450	450	450	\$ - 0.0%
05655140 043225	CONTRACTED SERVICES	245	300	300	300	300	300	300	\$ - 0.0%
05655140 044351	EQUIPMENT MAINTENANCE	1,232	1,370	1,370	1,800	1,800	1,800	1,800	\$ 430 31.4%
05655140 045310	POSTAGE	340	2,000	2,000	2,000	2,000	2,000	2,000	\$ - 0.0%
05655140 045500	PRINT & BINDING	4,638	9,000	9,000	9,000	9,000	9,000	9,000	\$ - 0.0%
05655140 046000	OFFICE SUPPLIES	791	800	800	800	800	800	800	\$ - 0.0%
05655140 046001	ELECTION FOOD	928	900	900	900	900	900	900	\$ - 0.0%
05655140 047400	NEW EQUIPMENT	185	500	500	500	500	500	500	\$ - 0.0%
TOTAL ELECTIONS		22,807	\$ 31,180	\$ 31,180	\$ 31,510	\$ 31,510	\$ 31,510	\$ 31,827	\$ 647 2.1%
TOWN CLERK'S OFFICE									
05655150 041112	STAFF FULL TIME PAY	95,203	98,364	98,364	104,261	104,261	104,261	106,343	\$ 7,979 8.1%
05655150 041200	FICA	6,523	6,323	6,323	6,764	6,764	6,764	6,995	\$ 672 10.6%
05655150 041205	MEDICARE	1,525	1,480	1,480	1,583	1,583	1,583	1,638	\$ 158 10.7%
05655150 041210	DENTAL INSURANCE	421	446	446	466	466	466	466	\$ 20 4.5%
05655150 041220	LONG TERM DISABILITY INSURANCE	479	480	480	522	522	522	533	\$ 53 11.0%
05655150 041230	HEALTH INSURANCE	6,594	6,788	6,788	7,109	7,109	7,109	7,116	\$ 328 4.8%
05655150 041240	PENSION	9,158	9,527	9,527	10,993	10,993	10,993	11,367	\$ 1,840 19.3%
05655150 041300	OVERTIME PAY	831	1,000	1,000	1,000	1,000	1,000	1,020	\$ 20 2.0%
05655150 042910	EMPLOYEE TRAINING	431	1,300	1,300	1,000	1,000	1,000	1,000	\$ (300) -23.1%
05655150 043225	CONTRACTED SERVICES	-	400	-	-	-	-	-	\$ (400) -100.0%
05655150 043500	PROFESSIONAL DUES	310	350	350	350	350	350	350	\$ - 0.0%
05655150 045302	TELEPHONES	358	600	600	600	600	600	600	\$ - 0.0%
05655150 045310	POSTAGE	1,739	2,000	2,000	2,000	2,000	2,000	2,000	\$ - 0.0%
05655150 045400	ADVERTISEMENTS	2,967	3,500	3,500	3,500	3,500	3,500	3,500	\$ - 0.0%
05655150 045501	RECORDS RESTORATION	-	500	500	500	500	500	500	\$ - 0.0%
05655150 046000	OFFICE SUPPLIES	1,063	3,000	2,500	2,500	2,500	2,500	2,500	\$ (500) -16.7%
TOTAL TOWN CLERK		\$ 127,602	\$ 136,058	\$ 135,158	\$ 143,148	\$ 143,148	\$ 143,148	\$ 145,928	\$ 9,870 7.3%
TOTAL TOWN CLERK AND ELECTIONS		\$ 150,410	\$ 167,238	\$ 166,338	\$ 174,658	\$ 174,658	\$ 174,658	\$ 177,755	\$ 10,517 6.3%

Election Polls will open at 7:00 a.m. instead of 6:00 a.m.

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/16/2013
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FY 2014 TOWN APPROPRIATION

ACCOUNTS FOR:		2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPARTMENT	2014 PROPOSED	FINANCE COMMITTEE	2014 ADOPTED	TC INC. DEC.	TC PCT CHANGE
GENERAL GOVERNMENT										
05655200 043235	OFFSITE STORAGE	3,771	2,500	3,200	2,700	2,700	2,700	2,700	\$ 200	8.0%
05655200 043500	PROFESSIONAL DUES	295	500	500	500	500	500	500	\$ -	0.0%
05655200 043501	COG DUES (Gr. Portland Council of Governments)	16,970	18,570	18,919	18,919	18,919	18,919	18,919	\$ 349	1.9%
05655200 043502	NATIONAL LEAGUE OF CITY DUES	-	1,300	1,489	1,500	1,500	1,500	1,500	\$ 200	15.4%
05655200 043504	ETA DUES (Eastern Trail Alliance)	5,000	5,000	5,000	5,000	5,000	5,000	5,000	\$ -	0.0%
05655200 043505	MMA DUES (Maine Municipal Association)	17,444	17,530	17,989	17,989	17,989	17,989	17,989	\$ 459	2.6%
05655200 043506	PACTS DUES	3,351	-	-	-	-	-	-	\$ -	0.0%
05655200 043507	BIDD-SACO-OOB TRANSIT	-	25,000	25,000	25,000	25,000	25,000	25,000	\$ -	0.0%
05655200 044345	TABLET LICENSING FEES	-	3,700	3,700	3,700	3,700	3,700	3,700	\$ -	0.0%
05655200 044350	OFFICE EQUIPMENT	20,291	16,000	17,000	17,000	17,000	17,000	17,000	\$ 1,000	6.3%
05655200 048400	CONTINGENCY	428	700	700	700	700	700	700	\$ -	0.0%
05655200 048721	SCARBOROUGH LAND TRUST	4,000	4,000	4,000	4,000	4,000	4,000	4,000	\$ -	0.0%
TOTAL GENERAL GOVERNMENT		\$ 71,549	\$ 94,800	\$ 97,497	\$ 97,008	\$ 97,008	\$ 97,008	\$ 97,008	\$ 2,208	2.3%
LEGAL										
05655300 043310	LEGAL GENERAL	48,504	30,000	40,000	30,000	30,000	30,000	30,000	\$ -	0.0%
05655300 043311	LEGAL LITIGATION	25,231	15,000	22,503	15,000	15,000	15,000	15,000	\$ -	0.0%
05655300 043321	ORDINANCE DEVELOPMENT	-	6,000	6,000	6,000	6,000	6,000	6,000	\$ -	0.0%
05655300 043350	LEGAL RETAINER	3,000	4,000	4,000	4,000	4,000	4,000	4,000	\$ -	0.0%
05655300 043360	LEGAL SPECIAL SERVICES	34,992	25,000	25,000	25,000	25,000	25,000	25,000	\$ -	0.0%
TOTAL LEGAL		\$ 111,728	\$ 80,000	\$ 97,503	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	0.0%

TOWN OF SCARBOROUGH
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ACCOUNTS FOR:	2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPARTMENT	2014 PROPOSED	FINANCE COMMITTEE	2014 ADOPTED	TC INC. DEC.	TC PCT CHANGE
HUMAN RESOURCES									
05655400 041110	ADMIN. FULL TIME PAY	83,202	86,901	82,200	84,690	84,690	84,690	86,381	\$ (520) -0.6%
05655400 041112	CLERICAL FULL TIME PAY	85,673	92,496	92,496	86,561	86,561	86,561	89,535	\$ (2,961) -3.2%
05655400 041122	CELL PHONE STIPEND	-	-	780	780	780	780	780	\$ 780 100.0%
05655400 041150	PART TIME PAY	1,260	-	-	-	-	-	-	\$ - 0.0%
05655400 041200	FICA	10,989	11,001	11,001	10,366	10,366	10,366	10,661	\$ (340) -3.1%
05655400 041205	MEDICARE	2,570	2,573	2,573	2,425	2,425	2,425	2,496	\$ (77) -3.0%
05655400 041210	DENTAL INSURANCE	623	669	669	699	699	699	699	\$ 30 4.5%
05655400 041220	LONG TERM DISABILITY INSURANCE	855	875	875	434	434	434	448	\$ (427) -48.8%
05655400 041230	HEALTH INSURANCE	18,776	18,279	18,279	22,881	22,881	22,881	22,881	\$ 4,602 25.2%
05655400 041240	PENSION	14,794	15,756	15,756	17,344	17,344	17,344	17,597	\$ 1,841 11.7%
05655400 041300	OVERTIME PAY	-	2,000	1,000	2,000	2,000	2,000	2,040	\$ 40 2.0%
05655400 042100	FLEX ADMINISTRATION FEE	4,435	5,092	5,092	5,092	5,092	5,092	5,092	\$ - 0.0%
05655400 042290	EMPLOYEE RECOGNITION	3,020	4,500	4,500	4,500	4,500	4,500	4,500	\$ - 0.0%
05655400 042900	EMPLOYEE ASSISTANCE PROGRAM	-	1,361	1,361	1,361	1,361	1,361	1,361	\$ - 0.0%
05655400 042910	EMPLOYEE TRAINING	1,237	3,200	3,200	4,000	4,000	4,000	4,000	\$ 800 25.0%
05655400 043211	RECRUITMENT	3,270	6,500	6,500	6,500	6,500	6,500	6,500	\$ - 0.0%
05655400 043500	PROFESSIONAL DUES	180	709	709	709	709	709	709	\$ - 0.0%
05655400 045302	TELEPHONES	1,721	1,500	1,500	1,500	1,500	1,500	1,500	\$ - 0.0%
05655400 045310	POSTAGE	236	500	500	500	500	500	500	\$ - 0.0%
05655400 045800	TRAVEL	485	450	450	450	450	450	450	\$ - 0.0%
05655400 046000	OFFICE SUPPLIES	2,061	1,500	1,500	2,000	2,000	2,000	2,000	\$ 500 33.3%
05655400 046003	TRAINING SUPPLIES	869	1,150	1,150	1,150	1,150	1,150	1,150	\$ - 0.0%
05655400 046400	BOOKS	-	300	300	300	300	300	300	\$ - 0.0%
05655410 043225	HR SCARB HOUSING ALLIANCE	-	3,000	-	-	-	3,000	3,000	\$ - 0.0%
TOTAL HUMAN RESOURCES		\$ 236,257	\$ 260,312	\$ 252,391	\$ 256,242	\$ 256,242	\$ 259,242	\$ 264,580	\$ 4,268 1.6%

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PUBLIC HEALTH & WELFARE										
06666100 041120	STIPEND HEALTH OFFICER	1,000	1,000	1,000	1,000	1,000	1,000	1,000	\$ -	0.0%
06666100 041150	GA PART TIME PAY	5,888	7,200	13,000	13,000	13,000	13,000	13,260	\$ 6,060	84.2%
06666100 041200	FICA	360	447	822	806	806	806	823	\$ 376	84.1%
06666100 041205	MEDICARE	84	102	193	189	189	189	193	\$ 91	89.2%
06666100 042910	EMPLOYEE TRAINING	130	350	200	200	200	200	200	\$ (150)	-42.9%
06666100 048500 76001	GENERAL ASSISTANCE BABY SUPPLIES	-	120	-	60	60	60	60	\$ (60)	-50.0%
06666100 048500 76002	GENERAL ASSISTANCE BURIALS	-	1,325	785	1,325	1,325	1,325	1,325	\$ -	0.0%
06666100 048500 76004	GENERAL ASSISTANCE ELECTRIC	85	500	150	500	500	500	500	\$ -	0.0%
06666100 048500 76005	GENERAL ASSISTANCE EMERGENCY HOUSING	-	792	250	700	700	700	700	\$ (92)	-11.6%
06666100 048500 76006	GENERAL ASSISTANCE HEATING	-	1,500	600	1,500	1,500	1,500	1,500	\$ -	0.0%
06666100 048500 76007	GENERAL ASSISTANCE HOUSING	2,008	7,000	3,000	7,000	7,000	7,000	7,000	\$ -	0.0%
06666100 048500 76008	GENERAL ASSISTANCE HOUSEHOLD PERSONAL	-	218	75	150	150	150	150	\$ (68)	-31.2%
06666100 048500 76009	GENERAL ASSISTANCE MEDICAL	-	300	75	150	150	150	150	\$ (150)	-50.0%
06666100 048500 76010	GENERAL ASSISTANCE PRESCRIPTIONS	434	500	-	250	250	250	250	\$ (250)	-50.0%
06666100 048500 76011	GENERAL ASSISTANCE PROPANE	-	150	75	75	75	75	75	\$ (75)	-50.0%
06666100 048500 76012	GENERAL ASSISTANCE MISCELLANEOUS	-	200	-	100	100	100	100	\$ (100)	-50.0%
06666100 048500 76013	GENERAL ASSISTANCE FOOD	-	500	75	250	250	250	250	\$ (250)	-50.0%
06666100 048500 76014	GENERAL ASSISTANCE WATER UTILITY	-	169	-	75	75	75	75	\$ (94)	-55.6%
06666200 048500	AFFORDABLE HOUSING SUPPLIES	\$ -	\$ -						\$ -	0.0%
TOTAL PUBLIC HEALTH AND WELFARE		\$ 9,990	\$ 22,373	\$ 20,300	\$ 27,330	\$ 27,330	\$ 27,330	\$ 27,611	\$ 5,238	23.4%

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ACCOUNTS FOR:		2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPARTMENT	2014 PROPOSED	FINANCE COMMITTEE	2014 ADOPTED	TC INC. DEC.	TC PCT CHANGE
RISK MANAGEMENT										
05655500 042500	UNEMPLOYMENT COMPENSATION	6,000	7,000	7,000	7,000	7,000	7,000	7,000	\$ -	0.0%
05655500 042600	WORKER'S COMPENSATION	360,998	388,000	388,000	363,000	363,000	363,000	363,000	\$ (25,000)	-6.4%
05655500 045200	PROPERTY AND LIABILITY INSURANCE	211,078	201,500	170,485	176,000	176,000	176,000	176,000	\$ (25,500)	-12.7%
05655500 045205	DEDUCTIBLES	4,250	4,000	4,000	4,000	4,000	4,000	4,000	\$ -	0.0%
05655500 045207	INSURED IN HOUSE REPAIRS	2,812	1,500	2,000	2,000	2,000	2,000	2,000	\$ 500	33.3%
05655500 045208	INSURED CONTRACTED REPAIRS	17,740	6,000	6,000	6,000	6,000	6,000	6,000	\$ -	0.0%
TOTAL RISK MANAGEMENT		\$ 602,878	\$ 608,000	\$ 577,485	\$ 558,000	\$ 558,000	\$ 558,000	\$ 558,000	\$ (50,000)	-8.2%
BENEFITS										
05655550 041410	ADJUSTMENTS	1,039	19,100	19,100	183,785	227,307	183,785	28,950	\$ 9,850	51.6%
05655550 042940	SICK PAY ADJUSTMENTS	60,738	28,497	108,198	35,000	35,000	35,000	35,000	\$ 6,503	22.8%
05655550 042945	VAC/COMP PAY ADJUSTMENTS	113,489	98,768	125,694	100,000	100,000	100,000	100,000	\$ 1,232	1.2%
TOTAL BENEFITS		\$ 175,267	\$ 146,365	\$ 252,992	\$ 318,785	\$ 362,307	\$ 318,785	\$ 163,950	\$ 17,585	12.0%
PUBLIC INFORMATION										
05655750 045502	TOWN REPORT/MUNICIPAL DIRECTORY	6,510	3,000	3,000	3,200	3,200	3,200	3,200	\$ 200	6.7%
TOTAL PUBLIC INFORMATION		\$ 6,510	\$ 3,000	\$ 3,000	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 200	6.7%
ENGINEERING										
05657100 043420	ENGINEERING ENVIRONMENTAL	1,500	1,500	1,500	1,500	1,500	1,500	1,500	\$ -	0.0%
05657100 043430	ENGINEERING GENERAL	2,170	4,000	4,000	4,000	4,000	4,000	4,000	\$ -	0.0%
TOTAL ENGINEERING		\$ 3,670	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ -	0.0%

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ACCOUNTS FOR:	2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPARTMENT	2014 PROPOSED	FINANCE COMMITTEE	2014 ADOPTED	TC INC. DEC.	TC PCT CHANGE
MUNICIPAL BUILDING									
05660800 041112	STAFF FULL TIME PAY	77,325	79,752	79,752	80,055	80,055	80,055	81,662	\$ 1,910 2.4%
05660800 041150	PART TIME PAY	13,743	15,000	15,000	15,000	15,000	15,000	15,300	\$ 300 2.0%
05660800 041200	FICA	5,856	5,960	5,960	6,075	6,075	6,075	6,200	\$ 240 4.0%
05660800 041205	MEDICARE	1,369	1,393	1,393	1,422	1,422	1,422	1,453	\$ 60 4.3%
05660800 041210	DENTAL INSURANCE	421	446	446	466	466	466	466	\$ 20 4.5%
05660800 041220	LONG TERM DISABILITY INSURANCE	385	384	384	401	401	401	409	\$ 25 6.5%
05660800 041230	HEALTH INSURANCE	9,718	10,080	10,080	10,786	10,786	10,786	10,786	\$ 706 7.0%
05660800 041240	PENSION	7,352	7,884	7,884	8,333	8,333	8,333	8,501	\$ 617 7.8%
05660800 041300	OVERTIME PAY	877	1,500	1,500	1,500	1,500	1,500	1,530	\$ 30 2.0%
05660800 042910	EMPLOYEE TRAINING	-	500	500	500	500	500	500	\$ - 0.0%
05660800 043225	CONTRACTED SERVICES	29,636	30,000	30,000	30,000	30,000	30,000	30,000	\$ - 0.0%
05660800 044100	UTILITY - SEWER	3,237	2,700	3,300	3,300	3,300	3,300	3,300	\$ 600 22.2%
05660800 044110	UTILITY - WATER	1,853	1,800	1,800	1,853	1,853	1,853	1,853	\$ 53 2.9%
05660800 044223	RECYCLING BINS	959	800	200	300	300	300	300	\$ (500) -62.5%
05660800 044252	GROUNDS MAINTENANCE	4,306	5,500	5,500	5,500	5,500	5,500	5,500	\$ - 0.0%
05660800 044300	BUILDING MAINTENANCE	14,331	36,400	36,400	36,400	30,000	30,000	30,000	\$ (6,400) -17.6%
05660800 044320	MISCELLANEOUS MAINTENANCE	1,040	2,000	2,000	2,000	2,000	2,000	2,000	\$ - 0.0%
05660800 044351	EQUIPMENT MAINTENANCE	-	2,000	2,000	2,000	2,000	2,000	2,000	\$ - 0.0%
05660800 045302	TELEPHONES	1,684	2,000	2,000	2,000	2,000	2,000	2,000	\$ - 0.0%
05660800 046015	OPERATIONAL SUPPLIES	4,822	7,000	6,800	7,000	7,000	7,000	7,000	\$ - 0.0%
05660800 046210	UTILITY - GAS	18,350	23,000	23,000	18,400	18,400	18,400	18,400	\$ (4,600) -20.0%
05660800 046220	UTILITY - ELECTRICITY	59,711	68,000	65,000	60,000	60,000	60,000	60,000	\$ (8,000) -11.8%
05660800 047400	NEW EQUIPMENT	1,018	1,500	1,500	1,500	1,500	1,500	1,500	\$ - 0.0%
05660800 047430	NEW FURNITURE	97	1,000	1,000	1,000	1,000	1,000	1,000	\$ - 0.0%
05660800 048000	MISCELLANEOUS EXPENSES	867	500	500	500	500	500	500	\$ - 0.0%
TOTAL MUNICIPAL BUILDING		\$ 258,956	\$ 307,099	\$ 303,899	\$ 296,291	\$ 289,891	\$ 289,891	\$ 292,160	\$ (14,939) -4.9%

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PAYMENTS TO OTHER AGENCIES										
05691500 048701	CENTER FOR THERAPEUTIC REC.	3,050	3,000	3,000	-	-	-	-	\$ (3,000)	-100.0%
05691500 048703	PARENT AWARENESS	500	500	500	-	-	-	372	\$ (128)	-25.6%
05691500 048704	SOUTHERN MAINE AREA ON AGING	4,300	4,300	4,300	-	-	-	4,300	\$ -	0.0%
05691500 048705	SEX ASSAULT	1,000	1,000	1,000	-	-	-	744	\$ (256)	-25.6%
05691500 048706	RED CROSS	450	900	900	-	-	-	670	\$ (230)	-25.6%
05691500 048708	VISITING NURSES	9,300	9,300	9,300	-	-	-	9,300	\$ -	0.0%
05691500 048709	REGIONAL TRANSPORTATION	3,800	3,800	3,800	-	-	-	2,829	\$ (971)	-25.6%
05691500 048710	OPPORTUNITY ALLIANCE	8,600	8,600	8,600	-	-	-	7,520	\$ (1,080)	-12.6%
05691500 048712	FAMILY CRISIS	1,700	1,700	1,700	-	-	-	1,266	\$ (434)	-25.5%
05691500 048713	HOME HEALTH-VISITING NURSES OF S. MAINE	16,000	16,000	16,000	-	-	-	17,117	\$ 1,117	7.0%
05691500 048714	DAY ONE	900	900	900	-	-	-	670	\$ (230)	-25.6%
05691500 048720	PROJECT GRACE	10,000	10,000	10,000	10,000	10,000	10,000	10,000	\$ -	0.0%
05691500 048722	COUNSELING SERVICES, INC.	900	900	900	-	-	-	670	\$ (230)	-25.6%
05691500 048727	COMMUNITY COUNSELING CTR	4,300	4,000	4,000	-	-	-	2,978	\$ (1,022)	-25.6%
05691500 048719	HOSPICE OF SOUTHERN MAINE	1,750	1,750	1,750	-	-	-	1,303	\$ (447)	-25.5%
	WREATHS ACROSS AMERICA	-	350	350	-	-	-	261	\$ (89)	-25.4%
05691500 048716	OTHER AGENCIES (To Be Determined)	-	-	-	-	-	50,000	-	\$ -	100.0%
TOTAL PAYMENTS TO OTHER AGENCIES		\$ 66,550	\$ 67,000	\$ 67,000	\$ 10,000	\$ 10,000	\$ 60,000	\$ 60,000	\$ (7,000)	-10.4%
TOTAL EXECUTIVE ALL DIVISIONS		\$ 1,947,783.0	\$ 1,996,556	\$ 2,078,774	\$ 2,063,259	\$ 2,100,381	\$ 2,109,859	\$ 1,970,014	\$ (26,542)	-1.3%

ALLOCATIONS TO OUTSIDE AGENCIES

PAYMENTS TO OTHER AGENCIES	2012-13 BUDGET	2013-14 REQUESTS	2013-14 ADJUSTMENTS
AMERICAN RED CROSS	\$ 900	\$ 1,000	\$ 670
CENTER FOR THERAPEUTIC RECREATION	\$ 3,000	\$ 3,000	\$ -
COMMUNITY COUNSELING CENTER	\$ 4,000	\$ 4,500	\$ 2,978
COUNSELING SERVICES INC	\$ 900	\$ 900	\$ 670
DAY ONE	\$ 900	\$ 1,000	\$ 670
FAMILY CRISIS CENTER	\$ 1,700	\$ 1,700	\$ 1,266
HOME HEALTH VISITING NURSES. SO. MAINE	\$ 16,000	\$ 25,562	\$ 17,117
OPPORTUNITY ALLIANCE	\$ 8,600	\$ 10,000	\$ 7,520
Project G.R.A.C.E.	\$ 10,000	\$ 10,000	\$ 10,000
REGIONAL TRANSPORTATION	\$ 3,800	\$ 5,000	\$ 2,829
SEXUAL ASSAULT RESPONSE SERVICES	\$ 1,000	\$ 1,000	\$ 744
SO. ME. AREA AGENCY ON AGING	\$ 4,300	\$ 4,300	\$ 4,300
SO ME PARENT AWARENESS	\$ 500	\$ 500	\$ 372
VNA/HOME HEALTH & HOSPICE	\$ 9,300	\$ 9,300	\$ 9,300
HOSPICE OF SOUTHERN MAINE	\$ 1,750	\$ 1,750	\$ 1,303
WREATHS ACROSS AMERICA	\$ 350	\$ 350	\$ 261
BIDDEFORD FREE CLINIC	\$ -	\$ 75	
TOTAL REQUESTS	\$ 67,000	\$ 79,937	\$ 60,000

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FINANCE DEPARTMENT									
ACCOUNTING									
05755000 041110	ACCOUNTING FULL TIME PAY	88,107	89,532	89,532	89,868	89,868	89,868	91,664	\$ 2,132 2.4%
05755000 041112	STAFF FULL TIME PAY	97,716	101,370	101,370	110,613	110,613	110,613	112,636	\$ 11,266 11.1%
05755000 041122	FINANCE CELL PHONE STIPEND	184	420	420	420	420	420	420	\$ - 0.0%
05755000 041150	PART TIME PAY	-	-	702	-	-	-	-	\$ - 0.0%
05755000 041200	FICA	11,817	11,491	11,584	12,062	12,062	12,062	12,309	\$ 818 7.1%
05755000 041205	MEDICARE	2,764	2,687	2,709	2,823	2,823	2,823	2,881	\$ 194 7.2%
05755000 041210	DENTAL INSURANCE	430	446	444	466	466	466	466	\$ 20 4.5%
05755000 041220	LONG TERM DISABILITY INSURANCE	952	936	955	1,005	1,005	1,005	1,024	\$ 88 9.4%
05755000 041230	HEALTH INSURANCE	23,939	24,597	24,419	26,232	26,232	26,232	26,232	\$ 1,635 6.6%
05755000 041240	PENSION	18,984	19,121	18,900	20,151	20,151	20,151	20,534	\$ 1,413 7.4%
05755000 041300	OVERTIME PAY	124	300	800	1,000	1,000	1,000	1,020	\$ 720 240.0%
05755000 042910	EMPLOYEE TRAINING	9,412	10,610	10,610	7,000	7,000	7,000	7,000	\$ (3,610) -34.0%
05755000 043225	CONTRACTED SERVICES	3,765	10,600	7,500	7,500	7,500	7,500	7,500	\$ (3,100) -29.2%
05755000 043300	AUDIT	31,820	26,775	26,775	29,300	29,300	29,300	29,300	\$ 2,525 9.4%
05755000 043301	GASB 45 (OPEB)	-	-	-	2,000	2,000	2,000	2,000	\$ 2,000 100.0%
05755000 043500	PROFESSIONAL DUES	335	610	650	650	650	650	650	\$ 40 6.6%
05755000 045302	PHONES	732	850	750	850	850	850	850	\$ - 0.0%
05755000 045310	POSTAGE	2,530	3,200	3,200	3,200	3,200	3,200	3,200	\$ - 0.0%
05755000 045800	TRAVEL	263	300	350	350	350	350	350	\$ 50 16.7%
05755000 046000	OFFICE SUPPLIES	5,768	6,700	6,700	6,500	6,500	6,500	6,500	\$ (200) -3.0%
05755000 046400	BOOKS	689	580	739	580	580	580	580	\$ - 0.0%
05755000 047400	NEW EQUIPMENT	1,771	5,000	3,000	2,500	2,500	2,500	2,500	\$ (2,500) -50.0%
05755000 048385	ACCOUNTING FEES	391	12,000	15,000	10,000	10,000	10,000	10,000	\$ (2,000) -16.7%
TOTAL ACCOUNTING		\$ 302,493	\$ 328,125	\$ 327,109	\$ 335,070	\$ 335,070	\$ 335,070	\$ 339,616	\$ 11,491 3.5%

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

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:	2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPARTMENT	2014 PROPOSED	FINANCE COMMITTEE	2014 ADOPTED	TC INC. DEC.	TC PCT CHANGE
COLLECTIONS/REGISTRATION OFFICE									
05756410 041112	STAFF FULL TIME PAY	212,694	216,427	216,427	218,219	218,219	218,219	222,583	\$ 6,156 2.8%
05756410 041150	PART TIME PAY	-	-	800	5,000	-	-	-	\$ - 100.0%
05756410 041200	FICA	15,195	14,369	14,500	14,612	14,612	14,612	15,127	\$ 758 5.3%
05756410 041205	MEDICARE	3,554	3,361	3,361	3,421	3,421	3,421	3,521	\$ 160 4.8%
05756410 041210	DENTAL INSURANCE	860	892	892	932	932	932	932	\$ 40 4.5%
05756410 041220	LONG TERM DISABILITY INSURANCE	1,060	1,050	1,050	1,093	1,093	1,093	1,115	\$ 65 6.2%
05756410 041230	HEALTH INSURANCE	27,547	28,133	28,133	29,911	29,911	29,911	29,918	\$ 1,785 6.3%
05756410 041240	PENSION	22,807	22,145	22,500	23,476	23,476	23,476	24,405	\$ 2,260 10.2%
05756410 041300	OVERTIME PAY	21,842	20,000	20,300	16,000	16,000	16,000	16,320	\$ (3,680) -18.4%
05756410 042910	EMPLOYEE TRAINING	692	8,300	8,300	2,500	2,500	2,500	2,500	\$ (5,800) -69.9%
05756410 043110	REGISTRY OF DEEDS	4,564	4,600	4,600	4,600	4,600	4,600	4,600	\$ - 0.0%
05756410 043224	COLLECTION SERVICE FEES	1,388	1,500	1,500	1,500	1,500	1,500	1,500	\$ - 0.0%
05756410 043465	CREDIT CARD FEES (FOR ACCEPTING CARDS)	12,006	12,000	12,000	11,000	11,000	11,000	11,000	\$ (1,000) -8.3%
05756410 043500	PROFESSIONAL DUES	125	210	210	125	125	125	125	\$ (85) -40.5%
05756410 044350	OFFICE EQUIPMENT MAINTENANCE	-	100	-	-	-	-	-	\$ (100) -100.0%
05756410 045302	PHONES	1,237	1,200	1,200	1,225	1,225	1,225	1,225	\$ 25 2.1%
05756410 045310	POSTAGE	9,881	11,000	11,100	11,000	11,000	11,000	11,000	\$ - 0.0%
05756410 045500	PRINT & BINDING	3,776	4,000	4,200	4,200	4,200	4,200	4,200	\$ 200 5.0%
05756410 045800	TRAVEL EXPENSE	-	200	200	200	200	200	200	\$ - 0.0%
05756410 046000	OFFICE SUPPLIES	2,931	2,600	2,600	2,600	2,600	2,600	2,600	\$ - 0.0%
05756410 046400	BOOKS	100	300	300	100	100	100	100	\$ (200) -66.7%
TOTAL TAX COLLECTOR/VEHICLE REGISTRATION OFFICE		\$ 342,257	\$ 352,387	\$ 354,173	\$ 351,714	\$ 346,714	\$ 346,714	\$ 352,971	\$ 584 0.2%

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.

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ACCOUNTS FOR:	2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPARTMENT	2014 PROPOSED	FINANCE COMMITTEE	2014 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PURCHASING OFFICE									
05756300 041111	STAFF FULL TIME PAY	-	-	-	60,279	-	-	\$ -	100.0%
05756300 041114	CLERICAL FULL TIME PAY	41,075	40,968	40,968	41,889	41,889	41,889	42,723 \$	1,755 4.3%
05756300 041120	PURCHASING STIPEND	2,109	2,101	2,102	1,051	2,102	2,102	2,144 \$	43 2.0%
05756300 041200	FICA	2,637	2,617	2,700	6,202	2,762	2,762	2,888 \$	271 10.4%
05756300 041205	MEDICARE	617	613	650	1,452	647	647	692 \$	79 12.9%
05756300 041210	DENTAL INSURANCE	211	223	223	466	233	233	233 \$	10 4.5%
05756300 041220	LONG TERM DISABILITY INSURANCE	201	201	201	361	210	210	214 \$	13 6.5%
05756300 041230	HEALTH INSURANCE	6,392	6,653	6,653	15,839	7,095	7,095	7,095 \$	442 6.6%
05756300 041240	PENSION	1,720	1,783	1,783	7,788	1,861	1,861	1,900 \$	117 6.6%
05756300 041300	OVERTIME	-	300	1,000	1,000	2,500	2,500	2,550 \$	2,250 750.0%
05756300 042910	EMPLOYEE TRAINING	345	3,950	1,500	2,000	1,000	1,000	1,000 \$	(2,950) -74.7%
05756300 043225	CONTRACTED SERVICE	170	180	180	180	180	180	180 \$	- 0.0%
05756300 043500	PROFESSIONAL DUES	25	35	35	425	25	25	25 \$	(10) -28.6%
05756300 045302	PHONES	254	360	200	980	200	200	200 \$	(160) -44.4%
05756300 045310	POSTAGE	24	50	50	50	50	50	50 \$	- 0.0%
05756300 045400	ADVERTISING	-	200	-	-	-	-	- \$	(200) -100.0%
05756300 045500	PRINTING COSTS	-	100	-	-	-	-	- \$	(100) -100.0%
05756300 045800	TRAVEL	7	100	100	100	100	100	100 \$	- 0.0%
05756300 046000	OFFICE SUPPLIES	94	300	100	300	300	300	300 \$	- 0.0%
05756300 047400	NEW EQUIPMENT	-	200	200	200	200	200	200 \$	- 0.0%
TOTAL PURCHASING OFFICE		\$ 55,881	\$ 60,934	\$ 58,645	\$ 140,562	\$ 61,354	\$ 61,354	\$ 62,494	\$ 1,560 2.6%
TOTAL FINANCE ALL DIVISIONS		\$ 700,631	\$ 741,446	\$ 739,927	\$ 827,346	\$ 743,138	\$ 743,138	\$ 755,081	\$ 13,635 1.8%

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ACCOUNTS FOR:	2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPARTMENT	2014 PROPOSED	FINANCE COMMITTEE	2014 ADOPTED	TC INC. DEC.	TC PCT CHANGE
ASSESSOR'S OFFICE									
05756500 041110	ADMIN FULL TIME PAY	88,107	89,532	89,532	89,868	89,868	89,868	\$ 336	0.4%
05756500 041112	STAFF FULL TIME PAY	90,585	93,622	93,622	94,256	94,256	96,139	\$ 2,517	2.7%
05756500 041200	FICA	11,475	11,537	11,537	11,504	11,504	11,507	\$ (30)	-0.3%
05756500 041205	MEDICARE	2,684	2,699	2,699	2,691	2,691	2,691	\$ (8)	-0.3%
05756500 041210	DENTAL INSURANCE	632	669	669	699	699	699	\$ 30	4.5%
05756500 041220	LONG TERM DISABILITY INSURANCE	894	898	898	923	923	923	\$ 25	2.8%
05756500 041230	HEALTH INSURANCE	14,583	15,109	15,109	21,232	21,232	21,232	\$ 6,123	40.5%
05756500 041240	PENSION	16,257	17,809	17,809	19,467	19,467	19,467	\$ 1,658	9.3%
05756500 042910	EMPLOYEE TRAINING	3,142	2,500	2,500	3,000	3,000	3,000	\$ 500	20.0%
05756500 043110	REGISTRY OF DEEDS	1,464	2,000	2,000	2,000	2,000	2,000	\$ -	0.0%
05756500 043500	PROFESSIONAL DUES	530	530	530	530	530	530	\$ -	0.0%
05756500 045302	PHONES	1,121	1,200	1,200	1,200	1,200	1,200	\$ -	0.0%
05756500 045310	POSTAGE	980	1,400	1,400	1,400	1,400	1,400	\$ -	0.0%
05756500 045500	MAPPING	116	2,000	2,000	2,000	2,000	2,000	\$ -	0.0%
05756500 045800	TRAVEL	3,123	4,000	4,000	4,600	4,600	4,600	\$ 600	15.0%
05756500 046000	OFFICE SUPPLIES	1,035	1,100	1,500	1,500	1,500	1,500	\$ 400	36.4%
TOTAL ASSESSING		\$ 236,727	\$ 246,605	\$ 247,005	\$ 256,870	\$ 256,870	\$ 258,756	\$ 12,151	4.9%

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MANAGEMENT INFORMATION SYSTEMS										
05855600 041110	ADMIN FULL TIME PAY	120,562	86,700	96,950	95,366	95,366	95,366	97,274	\$ 10,574	12.2%
05855600 041112	STAFF FULL TIME PAY	148,103	283,540	283,540	338,178	342,504	342,504	345,715	\$ 62,175	21.9%
05855600 041150	PART TIME PAY	9,029	5,170	5,170	12,286	12,286	12,286	12,532	\$ 7,362	142.4%
05855600 041200	FICA	18,410	22,886	22,886	26,971	27,249	27,249	27,704	\$ 4,818	21.1%
05855600 041205	MEDICARE	4,305	5,354	5,354	6,310	6,376	6,376	6,482	\$ 1,128	21.1%
05855600 041210	DENTAL INSURANCE	982	1,338	1,338	1,631	1,631	1,631	1,631	\$ 293	21.9%
05855600 041220	LONG TERM DISABILITY INSURANCE	1,406	1,793	1,793	2,171	2,164	2,164	2,197	\$ 404	22.5%
05855600 041230	HEALTH INSURANCE	28,712	42,876	42,876	52,857	52,857	52,857	52,857	\$ 9,981	23.3%
05855600 041240	PENSION	24,484	34,836	34,836	44,237	44,670	44,670	45,856	\$ 11,020	31.6%
05855600 042910	EMPLOYEE TRAINING	2,435	2,850	2,850	12,000	12,000	5,000	5,000	\$ 2,150	75.4%
05855600 043225	CONTRACTED SERVICES	13,442	-	-	-	-	-	-	\$ -	0.0%
05855600 044310	VEHICLE MAINTENANCE PARTS	660	2,571	500	2,636	2,636	2,636	2,636	\$ 65	2.5%
05855600 044340	HARDWARE MAINTENANCE	98,856	103,750	103,750	125,498	110,758	110,758	110,758	\$ 7,008	6.8%
05855600 044345	SOFTWARE MAINTENANCE	176,394	177,446	177,446	201,326	201,326	201,326	201,326	\$ 23,880	13.5%
05855600 045301	INTERNET	12,836	12,450	12,450	14,146	14,146	14,146	14,146	\$ 1,696	13.6%
05855600 045302	PHONES	4,184	4,680	5,000	10,364	10,364	10,364	10,364	\$ 5,684	121.5%
05855600 045800	TRAVEL	-	50	300	500	500	500	500	\$ 450	900.0%
05855600 046000	OFFICE SUPPLIES	377	425	1,200	2,000	2,000	2,000	2,000	\$ 1,575	370.6%
05855600 046260	VEHICLE FUEL GAS	1,489	1,775	1,200	1,350	1,350	1,350	1,350	\$ (425)	-23.9%
05855600 046400	BOOKS	375	375	250	2,000	2,000	2,000	2,000	\$ 1,625	433.3%
TOTAL MANAGEMENT INFORMATION SYSTEMS		\$ 667,041	\$ 790,865	\$ 799,689	\$ 951,827	\$ 942,183	\$ 935,183	\$ 942,328	\$ 151,463	19.2%

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ACCOUNTS FOR:	2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPARTMENT	2014 PROPOSED	FINANCE COMMITTEE	2014 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PLANNING DEPARTMENT									
PLANNING ADMINISTRATION									
05957000 041110	ADMIN FULL TIME PAY	80,347	81,108	81,108	81,108	81,108	81,108	83,040	\$ 1,932 2.4%
05957000 041111	MANAGERS FULL TIME PAY	133,150	135,272	135,272	138,848	138,848	138,848	141,573	\$ 6,301 4.7%
05957000 041112	STAFF FULL TIME PAY	179,688	185,321	185,321	246,729	246,729	246,729	246,729	\$ 61,408 33.1%
05957000 041114	CLERICAL FULL TIME PAY	88,356	90,104	90,104	90,453	90,453	90,453	92,270	\$ 2,166 2.4%
05957000 041150	PART TIME PAY	917	750	750	750	750	750	765	\$ 15 2.0%
05957000 041200	FICA	30,906	31,161	31,161	34,833	34,833	34,833	35,034	\$ 3,873 12.4%
05957000 041205	MEDICARE	7,228	7,288	7,288	8,151	8,151	8,151	8,196	\$ 908 12.5%
05957000 041210	DENTAL INSURANCE	1,475	1,561	1,561	1,864	1,864	1,864	1,864	\$ 303 19.4%
05957000 041220	LONG TERM DISABILITY INSURANCE	2,384	2,383	2,383	2,790	2,790	2,790	2,790	\$ 407 17.1%
05957000 041230	HEALTH INSURANCE	45,048	46,248	46,248	58,203	58,203	58,203	58,207	\$ 11,959 25.9%
05957000 041240	PENSION	47,435	49,338	49,338	57,262	57,262	57,262	57,262	\$ 7,924 16.1%
05957000 041300	OVERTIME PAY	10,347	7,500	7,500	7,500	7,500	7,500	7,650	\$ 150 2.0%
05957000 042910	EMPLOYEE TRAINING	3,332	8,000	8,000	8,000	8,000	8,000	8,000	\$ - 0.0%
05957000 042921	UNIFORMS	401	800	800	800	800	800	800	\$ - 0.0%
05957000 043320	LEGAL / ORDINANCE ENFORCEMENT	42,725	36,000	40,000	36,000	36,000	36,000	36,000	\$ - 0.0%
05957000 043500	PROFESSIONAL DUES	833	800	1,000	1,000	1,000	1,000	1,000	\$ 200 25.0%
05957000 044310	VEHICLE MAINTENANCE PARTS	3,818	4,250	3,000	4,250	4,250	4,250	4,250	\$ - 0.0%
05957000 045302	TELEPHONES	4,594	4,250	4,250	6,500	6,500	6,500	6,500	\$ 2,250 52.9%
05957000 045310	POSTAGE	1,851	1,750	1,750	1,750	1,750	1,750	1,750	\$ - 0.0%
05957000 045800	TRAVEL	612	2,000	2,000	2,000	2,000	2,000	2,000	\$ - 0.0%
05957000 046000	OFFICE SUPPLIES	2,575	3,250	3,250	3,250	3,250	3,250	3,250	\$ - 0.0%
05957000 046260	VEHICLE FUEL GAS	2,850	4,250	3,000	4,250	4,250	4,250	4,250	\$ - 0.0%
05957000 046400	BOOKS	405	900	900	900	900	900	900	\$ - 0.0%
TOTAL PLANNING OFFICE		\$ 691,277	\$ 704,284	\$ 705,984	\$ 797,191	\$ 797,191	\$ 797,191	\$ 804,080	\$ 99,796 14.2%

ENGINEERING SERVICES - CONTRACTED

05957100 043400	ENGINEERING	12,659	12,500	12,500	12,500	12,500	12,500	12,500	\$ - 0.0%
05957100 043410	ENGINEERING - REIMBURSABLE	81,188	30,000	30,000	30,000	30,000	30,000	30,000	\$ - 0.0%
TOTAL ENGINEERING		\$ 93,847	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500	\$ - 0.0%

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BOARDS AND COMMITTEES										
ZONING BOARD OF APPEALS										
05957250 041200	ZBA FICA	48	65	65	65	65	65	67	\$ 2	3.1%
05957250 041205	MEDICARE	11	16	16	16	16	16	17	\$ 1	6.3%
05957250 041240	PENSION	77	100	100	100	100	100	102	\$ 2	2.0%
05957250 041300	ZBA OVERTIME PAY	772	1,000	1,000	1,000	1,000	1,000	1,020	\$ 20	2.0%
05957250 043110	REGISTRY OF DEEDS	39	150	150	150	150	150	150	\$ -	0.0%
05957250 045400	ADVERTISEMENTS	1,376	1,250	1,250	1,250	1,250	1,250	1,250	\$ -	0.0%
05957250 048000	ZBA MISCELLANEOUS EXPENSES	21	125	125	125	125	125	125	\$ -	0.0%
PLANNING BOARD										
05957260 041200	FICA	96	129	129	129	129	129	132	\$ 3	2.3%
05957260 041205	MEDICARE	23	30	30	30	30	30	31	\$ 1	3.3%
05957260 041240	PENSION	157	200	200	200	200	200	204	\$ 4	2.0%
05957260 041300	OVERTIME PAY	1,612	2,000	2,000	2,000	2,000	2,000	2,040	\$ 40	2.0%
05957260 045400	ADVERTISEMENT	2,049	3,500	3,500	3,500	3,500	3,500	3,500	\$ -	0.0%
05957260 045500	PRINTING & BINDING	217	1,000	1,000	1,000	1,000	1,000	1,000	\$ -	0.0%
05957260 045504	PLANNING/ZONING INITIATIVES	50,921	35,000	35,000	50,000	50,000	50,000	50,000	\$ 15,000	42.9%
05957260 046000	OFFICE SUPPLIES	-	100	100	100	100	100	100	\$ -	0.0%
05957260 048000	PLANNING BOARD MISC EXPENSES	522	450	450	450	450	450	450	\$ -	0.0%
CONSERVATION COMMISSION										
05957270 043225	CONTRACTED SERVICES	250	350	350	350	350	350	350	\$ -	0.0%
TOTAL BOARDS AND COMMITTEES										
		\$ 58,192	\$ 45,465	\$ 45,465	\$ 60,465	\$ 60,465	\$ 60,465	\$ 60,538	\$ 15,073	33.2%
TOTAL PLANNING DEPARTMENT ALL DIVISIONS										
		\$ 843,317	\$ 792,249	\$ 793,949	\$ 900,156	\$ 900,156	\$ 900,156	\$ 907,118	\$ 114,869	14.5%

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ACCOUNTS FOR:	2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPARTMENT	2014 PROPOSED	FINANCE COMMITTEE	2014 ADOPTED	TC INC. DEC.	TC PCT CHANGE
COMMUNITY SERVICES SUMMARY									
Community Services Expenses - Admin. & Programs	\$ 1,851,566	\$ 1,842,679	\$ 1,851,393	\$ 1,893,236	\$ 1,893,236	\$ 1,893,236	\$ 1,916,504	\$ 73,825	4.0%
Less Revenues	\$ (1,586,668)	\$ (1,548,650)	\$ (1,573,720)	\$ (1,609,800)	\$ (1,609,800)	\$ (1,602,800)	\$ (1,602,800)	\$ (54,150)	3.5%
Community Services (NET)	\$ 264,898	\$ 294,029	\$ 277,673	\$ 283,436	\$ 283,436	\$ 290,436	\$ 313,704	\$ 19,675	6.7%
Community Services - Oak Hill Building Mgt.	\$ 28,179	\$ 34,217	\$ 30,955	\$ 34,217	\$ 34,217	\$ 34,217	\$ 34,362	\$ 145	0.4%
Less Revenues	\$ (73,847)	\$ (78,527)	\$ (79,670)	\$ (75,627)	\$ (75,627)	\$ (75,627)	\$ (75,627)	\$ 2,900	-3.7%
Oak Hill Professional Building Mgt. (NET)	\$ (45,668)	\$ (44,310)	\$ (48,715)	\$ (41,410)	\$ (41,410)	\$ (41,410)	\$ (41,265)	\$ 3,045	-6.9%
Community Services - Beach Mgt.	\$ 192,998	\$ 195,610	\$ 198,059	\$ 203,525	\$ 203,525	\$ 201,725	\$ 204,192	\$ 8,582	4.4%
Less Revenues	\$ (305,529)	\$ (224,820)	\$ (221,320)	\$ (226,520)	\$ (226,520)	\$ (226,520)	\$ (226,520)	\$ (1,700)	0.8%
*Beach Management (NET)	\$ (112,531)	\$ (29,210)	\$ (23,261)	\$ (22,995)	\$ (22,995)	\$ (24,795)	\$ (22,328)	\$ 6,882	-23.6%
Community Services - Senior Programs	\$ 75,672	\$ 90,164	\$ 80,894	\$ 90,600	\$ 90,600	\$ 90,600	\$ 91,870	\$ 1,706	1.9%
Less Revenues	\$ (13,737)	\$ (18,000)	\$ (18,000)	\$ (18,436)	\$ (18,436)	\$ (18,436)	\$ (18,436)	\$ (436)	2.4%
Senior Programs (NET)	\$ 61,934	\$ 72,164	\$ 62,894	\$ 72,164	\$ 72,164	\$ 72,164	\$ 73,434	\$ 1,270	1.8%
TOTAL CS APPROPRIATION	2,148,415	\$ 2,162,670	\$ 2,161,301	\$ 2,221,578	\$ 2,221,578	\$ 2,219,778	\$ 2,246,928	\$ 84,258	3.9%
TOTAL CS REVENUES	\$ (1,979,781)	\$ (1,869,997)	\$ (1,892,710)	\$ (1,930,383)	\$ (1,930,383)	\$ (1,923,383)	\$ (1,923,383)	\$ (53,386)	2.9%
TOTAL CS NET BUDGET	\$ 168,633	\$ 292,673	\$ 268,591	\$ 291,195	\$ 291,195	\$ 296,395	\$ 323,545	\$ 30,872	10.5%

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COMMUNITY SERVICES									
ADMINISTRATION									
06255000 041110	ADMIN FULL TIME PAY	88,107	89,532	89,532	89,868	89,868	89,868	91,664 \$ 2,132	2.4%
06255000 041113	OFFICE MANAGER	43,764	46,039	46,039	47,690	47,690	47,690	48,651 \$ 2,612	5.7%
06255000 041114	CLERICAL FULL TIME	17,855	21,640	21,640	22,588	22,588	22,588	23,039 \$ 1,399	6.5%
06255000 041200	FICA	9,894	9,713	9,713	9,816	9,816	9,816	9,823 \$ 110	1.1%
06255000 041205	MEDICARE	2,314	2,273	2,273	2,297	2,297	2,297	2,300 \$ 27	1.2%
06255000 041210	DENTAL INSURANCE	548	571	571	606	606	606	606 \$ 35	6.1%
06255000 041220	LONG TERM DISABILITY INSURANCE	768	771	771	802	802	802	819 \$ 48	6.2%
06255000 041230	HEALTH INSURANCE	20,197	21,317	21,317	22,734	22,734	22,734	22,734 \$ 1,417	6.6%
06255000 041240	PENSION	16,133	16,025	16,025	16,377	16,377	16,377	16,828 \$ 803	5.0%
06255000 041300	OVERTIME PAY	603	1,800	1,200	1,800	1,800	1,800	1,836 \$ 36	2.0%
06255000 042910 62010:12	EMPLOYEE TRAINING	2,661	4,050	4,050	4,050	4,050	4,050	4,050 \$ -	0.0%
06255000 043500	PROFESSIONAL DUES	658	850	895	895	895	895	895 \$ 45	5.3%
06255000 045302	TELEPHONES	943	780	780	780	780	780	780 \$ -	0.0%
06255000 045310	POSTAGE	1,793	2,800	3,000	2,800	2,800	2,800	2,800 \$ -	0.0%
06255000 045311	PASSPORT POSTAGE	-	1,000	1,000	1,000	1,000	1,000	1,000 \$ -	0.0%
06255000 045500	BROCHURE	1,953	4,500	1,500	2,500	2,500	2,500	2,500 \$ (2,000)	-44.4%
06255000 045800	TRAVEL	3,288	3,250	3,400	3,250	3,250	3,250	3,250 \$ -	0.0%
06255000 046015	MISCELLANEOUS SUPPLIES	2,543	2,800	2,800	2,800	2,800	2,800	2,800 \$ -	0.0%
06255000 046260	VEHICLE FUEL/GAS	15,364	10,500	12,000	12,000	12,000	12,000	12,000 \$ 1,500	14.3%
06255000 047400	NEW EQUIPMENT	107	2,300	2,300	2,300	2,300	2,300	2,300 \$ -	0.0%
TOTAL ADMINISTRATION		\$ 229,491	\$ 242,511	\$ 240,806	\$ 246,953	\$ 246,953	\$ 246,953	\$ 250,675 \$ 8,164	3.4%

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RECREATION									
06255500 041111	RECREATION MANAGER	27,367	28,004	28,004	28,602	28,602	28,602	29,178	\$ 1,174 4.2%
06255500 041112	PROGRAM COORDINATOR	24,486	25,247	25,247	25,768	25,768	25,768	26,285	\$ 1,038 4.1%
06255500 041118	SITE SUPERVISOR/REC LEADER	1,451	5,000	4,500	5,000	5,000	5,000	5,100	\$ 100 2.0%
06255500 041122	CELL PHONE STIPEND	210	420	490	490	490	490	420	\$ - 0.0%
06255500 041200	FICA	3,562	3,660	3,360	3,716	3,716	3,716	3,863	\$ 203 5.5%
06255500 041205	MEDICARE	833	857	857	874	874	874	911	\$ 54 6.3%
06255500 041210	DENTAL INSURANCE	276	290	290	310	310	310	310	\$ 20 6.9%
06255500 041220	LONG TERM DISABILITY INSURANCE	257	251	251	284	284	284	284	\$ 33 13.1%
06255500 041230	HEALTH INSURANCE	7,666	8,447	8,447	9,021	9,021	9,021	9,021	\$ 574 6.8%
06255500 041240	PENSION	5,629	5,427	5,427	6,038	6,038	6,038	6,251	\$ 824 15.2%
06255500 041300	OVERTIME PAY	1,712	1,000	800	1,000	1,000	1,000	1,020	\$ 20 2.0%
06255500 045800	TRAVEL	673	1,000	1,000	1,000	1,000	1,000	1,000	\$ - 0.0%
TOTAL RECREATION		\$ 74,123	\$ 79,603	\$ 78,673	\$ 82,103	\$ 82,103	\$ 82,103	\$ 83,643	\$ 4,040 5.1%

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YOUTH PROGRAMS										
06260000 041150	PART TIME PAY	130,143	150,000	140,000	140,000	140,000	140,000	142,800	\$ (7,200)	-4.8%
06260000 041156	CAMP FEES	45,486	38,000	38,000	38,000	38,000	38,000	38,760	\$ 760	2.0%
06260000 041200	FICA	10,366	11,656	11,656	11,036	11,036	11,036	11,258	\$ (398)	-3.4%
06260000 041205	MEDICARE	2,425	2,726	2,726	2,582	2,582	2,582	2,635	\$ (91)	-3.3%
06260000 042910	EMPLOYEE TRAINING	1,360	1,500	1,500	1,500	1,500	1,500	1,500	\$ -	0.0%
06260000 042950	INFECTIOUS DISEASE CONTROL	-	500	-	500	500	500	500	\$ -	0.0%
06260000 043225	CONTRACTED SERVICES	27,866	28,000	25,000	28,000	28,000	28,000	28,000	\$ -	0.0%
06260000 046015	MISCELLANEOUS SUPPLIES	6,617	6,000	5,200	6,000	6,000	6,000	6,000	\$ -	0.0%
06260000 047400	NEW EQUIPMENT	-	1,000	1,000	1,000	1,000	1,000	1,000	\$ -	0.0%
06260000 048100	YOUTH IN-HOUSE PROGRAMS	3,930	3,500	3,500	3,500	3,500	3,500	3,500	\$ -	0.0%
06260000 048101	CONTRACTED PROGRAMS	47,508	40,000	48,000	50,000	50,000	50,000	50,000	\$ 10,000	25.0%
06260000 048103	SPECIAL EVENTS	63,743	60,000	62,000	60,000	60,000	60,000	60,000	\$ -	0.0%
YOUTH BASKETBALL										
06260010 041150	PART TIME PAY	-	700	700	700	700	700	714	\$ 14	2.0%
06260010 041200	FICA	-	44	44	44	44	44	45	\$ 1	2.3%
06260010 041205	MEDICARE	-	11	11	11	11	11	12	\$ 1	9.1%
06260010 046020	PROGRAM SUPPLIES	8,073	8,000	7,000	8,000	8,000	8,000	8,000	\$ -	0.0%
06260010 047400	NEW EQUIPMENT	2,470	2,000	1,500	2,000	2,000	2,000	2,000	\$ -	0.0%
SOCCER PROGRAMS										
06260040 046020	PROGRAM SUPPLIES	13,335	20,500	20,500	20,500	20,500	20,500	20,500	\$ -	0.0%
LEARN TO SKI										
06260050 041150	PART TIME PAY	3,880	4,000	4,000	4,000	4,000	4,000	4,080	\$ 80	2.0%
06260050 041200	FICA	-	248	248	248	248	248	253	\$ 5	2.0%
06260050 041205	MEDICARE	-	58	58	58	58	58	60	\$ 2	3.4%
06260050 048101	CONTRACTED PROGRAMS	14,185	20,000	18,000	20,000	20,000	20,000	20,000	\$ -	0.0%
TOTAL YOUTH PROGRAMS										
		\$ 381,386	\$ 398,443	\$ 390,643	\$ 397,679	\$ 397,679	\$ 397,679	\$ 401,617	\$ 3,174	0.8%
ADULT PROGRAMS										
06260160 041150	PART TIME PAY	8,465	8,500	8,500	8,500	8,500	8,500	8,670	\$ 170	2.0%
06260160 041200	FICA	529	527	527	527	527	527	538	\$ 11	2.1%
06260160 041205	MEDICARE	124	124	124	124	124	124	127	\$ 3	2.4%
06260160 046015	MISCELLANEOUS SUPPLIES	10	1,000	500	1,000	1,000	1,000	1,000	\$ -	0.0%
06260160 048000	MISCELLANEOUS EXPENSES	111	1,122	500	1,122	1,122	1,122	1,122	\$ -	0.0%
06260160 048101	CONTRACTED PROGRAMS	-	1,500	1,571	1,500	1,500	1,500	1,500	\$ -	0.0%
TOTAL ADULT PROGRAMS										
		\$ 9,239	\$ 12,773	\$ 11,722	\$ 12,773	\$ 12,773	\$ 12,773	\$ 12,957	\$ 184	1.4%

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COMMUNITY PROGRAMS									
06260250 046022	TICKET PURCHASES	19,603	19,000	24,000	20,000	20,000	20,000	\$ 1,000	5.3%
06260250 048100	SPECIAL EVENTS	18,903	20,000	20,000	20,000	20,000	20,000	\$ -	0.0%
TOTAL COMMUNITY PROGRAMS		\$ 38,506	\$ 39,000	\$ 44,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 1,000	2.6%

CABLE TV										
06260300 041112	STAFF FULL TIME PAY	35,836	36,261	36,261	37,647	37,647	37,647	38,399	\$ 2,138	5.9%
06260300 041150	PART TIME PAY	10,228	11,000	11,000	11,000	11,000	11,000	11,220	\$ 220	2.0%
06260300 041157	PROGRAM DIRECTOR	11,594	11,586	11,586	11,586	11,586	11,586	11,818	\$ 232	2.0%
06260300 041200	FICA	2,970	3,750	3,750	3,609	3,609	3,609	3,696	\$ (54)	-1.4%
06260300 041205	MEDICARE	694	877	877	846	846	846	868	\$ (9)	-1.0%
06260300 041210	DENTAL INSURANCE	211	223	223	233	233	233	233	\$ 10	4.5%
06260300 041220	LONG TERM DISABILITY INSURANCE	177	177	177	189	189	189	192	\$ 15	8.5%
06260300 041230	HEALTH INSURANCE	4,859	5,040	5,040	8,744	8,744	8,744	8,744	\$ 3,704	73.5%
06260300 041240	PENSION	3,596	3,626	3,626	3,815	3,815	3,815	3,891	\$ 265	7.3%
06260300 041300	OVERTIME PAY	400	500	500	500	500	500	510	\$ 10	2.0%
06260300 042910	EMPLOYEE TRAINING	-	200	200	200	200	200	200	\$ -	0.0%
06260300 043225	CONTRACTED SERVICES	1,070	6,500	6,200	6,500	6,500	6,500	6,500	\$ -	0.0%
06260300 043500	PROFESSIONAL DUES	312	350	350	350	350	350	350	\$ -	0.0%
06260300 044351	EQUIPMENT MAINTENANCE	551	1,000	1,000	1,000	1,000	1,000	1,000	\$ -	0.0%
06260300 046020	SPECIAL PROGRAMS	159	250	250	250	250	250	250	\$ -	0.0%
06260300 047400	NEW EQUIPMENT	24,428	1,000	1,000	1,000	1,000	1,000	1,000	\$ -	0.0%
TOTAL CABLE TV		\$ 97,084	\$ 82,340	\$ 82,040	\$ 87,469	\$ 87,469	\$ 87,469	\$ 88,871	\$ 6,531	7.9%

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CHILD CARE										
06260400 041111	MANAGER FULL TIME PAY	48,902	50,706	50,706	51,950	51,950	51,950	52,994	\$ 2,288	4.5%
06260400 041112	STAFF FULL TIME PAY	93,147	96,363	96,363	97,327	97,327	97,327	99,256	\$ 2,893	3.0%
06260400 041122	CELL PHONE STIPEND	551	1,260	1,260	1,260	1,260	1,260	1,260	\$ -	0.0%
06260400 041150	PART TIME PAY	188,186	170,000	182,000	182,000	182,000	182,000	185,640	\$ 15,640	9.2%
06260400 041160	INCENTIVE PAY	8,020	9,000	9,000	9,000	9,000	9,000	9,180	\$ 180	2.0%
06260400 041200	FICA	21,028	19,787	19,787	20,738	20,738	20,738	21,282	\$ 1,495	7.6%
06260400 041205	MEDICARE	4,918	4,627	4,627	4,852	4,852	4,852	4,967	\$ 340	7.3%
06260400 041210	DENTAL INSURANCE	716	758	758	792	792	792	792	\$ 34	4.5%
06260400 041220	LONG TERM DISABILITY INSURANCE	712	725	725	748	748	748	763	\$ 38	5.2%
06260400 041230	HEALTH INSURANCE	26,564	27,877	27,877	29,730	29,730	29,730	29,730	\$ 1,853	6.6%
06260400 041240	PENSION	13,227	13,703	13,703	13,898	13,898	13,898	14,614	\$ 911	6.6%
06260400 041300	OVERTIME PAY	1,199	2,000	2,000	2,000	2,000	2,000	2,040	\$ 40	2.0%
06260400 042910	EMPLOYEE TRAINING	532	3,500	3,500	3,500	3,500	3,500	3,500	\$ -	0.0%
06260400 042950	INFECTIOUS DISEASE CONTROL	-	750	-	750	750	750	750	\$ -	0.0%
06260400 043225	CONTRACTED SERVICES	1,492	2,000	2,000	2,000	2,000	2,000	2,000	\$ -	0.0%
06260400 043600	LICENSES AND FEES	1,317	800	1,000	800	800	800	800	\$ -	0.0%
06260400 044320	MISCELLANEOUS MAINTENANCE	205	225	225	225	225	225	225	\$ -	0.0%
06260400 044410	LEASES LAND	13,979	30,000	30,000	30,000	30,000	30,000	30,000	\$ -	0.0%
06260400 045302	TELEPHONES	3,872	2,370	1,500	1,500	1,500	1,500	1,500	\$ (870)	-36.7%
06260400 045400	ADVERTISEMENT	681	500	500	500	500	500	500	\$ -	0.0%
06260400 045800	TRAVEL	76	750	750	750	750	750	750	\$ -	0.0%
06260400 046001	FOOD	31,020	32,000	32,000	32,000	32,000	32,000	32,000	\$ -	0.0%
06260400 046020	SPECIAL PROGRAMS	10,168	10,000	10,000	10,000	10,000	10,000	10,000	\$ -	0.0%
06260400 048102	FIELD TRIPS	3,254	3,000	3,500	3,500	3,500	3,500	3,500	\$ 500	16.7%
NARRAGANSETT (BESSWORTH)										
06260480 041150	PART TIME PAY	10,934	12,240	6,500	6,500	6,500	6,500	6,630	\$ (5,610)	-45.8%
06260480 041200	FICA	719	759	403	403	403	403	412	\$ (347)	-45.7%
06260480 041205	MEDICARE	168	177	95	95	95	95	97	\$ (80)	-45.2%
06260480 043225	CONTRACTED SERVICES	2,896	2,000	2,000	2,000	2,000	2,000	2,000	\$ -	0.0%
06260480 044100	UTILITY SEWER	653	-	-	-	-	-	-	\$ -	0.0%
06260480 044300	BUILDING MAINTENANCE	2,113	1,500	750	750	750	750	750	\$ (750)	-50.0%
06260480 044320	MISCELLANEOUS MAINTENANCE	972	1,500	750	750	750	750	750	\$ (750)	-50.0%
06260480 045302	TELEPHONES	1,599	2,170	2,170	2,170	2,170	2,170	2,170	\$ -	0.0%
06260480 046000	OFFICE SUPPLIES	667	500	500	500	500	500	500	\$ -	0.0%
06260480 046029	CUSTODIAL SUPPLIES	3,707	2,000	2,000	2,000	2,000	2,000	2,000	\$ -	0.0%
06260480 046220	UTILITY ELECTRICITY	6,424	-	-	-	-	-	-	\$ -	0.0%
06260480 047400	NEW EQUIPMENT	2,091	2,000	2,000	2,000	2,000	2,000	2,000	\$ -	0.0%
06260480 047430	NEW FURNITURE	2,772	1,500	1,000	750	750	750	750	\$ (750)	-50.0%
TOTAL CHILDCARE & NARRAGANSETT		\$ 509,481	\$ 509,047	\$ 511,949	\$ 517,738	\$ 517,738	\$ 517,738	\$ 526,102	\$ 17,055	3.4%

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GROUNDS MAINTENANCE									
06260600 041111	MANAGER FULL TIME PAY	48,584	49,370	49,370	49,570	49,570	49,570	50,551	\$ 1,181 2.4%
06260600 041112	STAFF FULL TIME PAY	78,343	79,624	79,624	80,124	80,124	80,124	81,715	\$ 2,091 2.6%
06260600 041150	PART TIME PAY	29,223	25,000	27,000	27,000	27,000	27,000	27,540	\$ 2,540 10.2%
06260600 041200	FICA	10,358	9,892	9,892	10,041	10,041	10,041	10,343	\$ 451 4.6%
06260600 041205	MEDICARE	2,423	2,297	2,297	2,350	2,350	2,350	2,422	\$ 125 5.4%
06260600 041210	DENTAL INSURANCE	632	669	669	699	699	699	699	\$ 30 4.5%
06260600 041220	LONG TERM DISABILITY INSURANCE	631	632	632	649	649	649	662	\$ 30 4.7%
06260600 041230	HEALTH INSURANCE	12,947	13,218	13,218	14,168	14,168	14,168	14,172	\$ 954 7.2%
06260600 041240	PENSION	13,426	13,155	13,155	13,532	13,532	13,532	13,990	\$ 835 6.3%
06260600 041300	OVERTIME PAY	3,511	3,500	3,500	3,500	3,500	3,500	3,570	\$ 70 2.0%
06260600 042910	EMPLOYEE TRAINING	186	200	200	200	200	200	200	\$ - 0.0%
06260600 043225 69000:11	CONTRACTED SERV (HSF, PF, WF, SBP, MP, BPP)	24,135	14,177	16,377	14,177	14,177	14,177	14,177	\$ - 0.0%
06260600 043227	FIELD LINING	7,908	8,600	8,600	8,600	8,600	8,600	8,600	\$ - 0.0%
06260600 043228	ORGANICS - ATHLETIC FIELD	92,405	91,050	104,050	92,293	92,293	92,293	92,293	\$ 1,243 1.4%
06260600 043230	TENNIS COURT	4,600	4,000	3,911	4,000	4,000	4,000	4,000	\$ - 0.0%
06260600 044100 69003:10	SEWER CHARGES (WP, MP, BPP)	4,128	3,200	1,500	3,200	3,200	3,200	3,200	\$ - 0.0%
06260600 044110 69000:10	WATER CHARGES (HS, PF, WP, SBP, MP, BPP)	11,860	14,322	11,441	14,322	14,322	14,322	14,322	\$ - 0.0%
06260600 044252	INFIELD PREPARATION	-	-	-	23,000	23,000	23,000	23,000	\$ 23,000 100.0%
06260600 044253	TRIM/PRUNE	-	2,000	2,000	2,000	2,000	2,000	2,000	\$ - 0.0%
06260600 044254	MOWING	56,799	44,000	46,000	44,000	44,000	44,000	44,000	\$ - 0.0%
06260600 044255	LONG HAY MOWING	-	1,000	550	1,000	1,000	1,000	1,000	\$ - 0.0%
06260600 044300 69010:11	BUILDING REPAIRS (MP, BLPP)	-	1,500	750	1,500	1,500	1,500	1,500	\$ - 0.0%
06260600 044310	VEHICLE MAINTENANCE	27,755	15,000	17,254	15,000	15,000	15,000	15,000	\$ - 0.0%
06260600 044320	MISCELLANEOUS MAINTENANCE	12,100	6,250	8,325	6,000	6,000	6,000	6,000	\$ (250) -4.0%
06260600 044320 69002:10	FIELD REPAIRS (PF, WF, SPF,MP)	755	1,400	1,427	1,850	1,850	1,850	1,850	\$ 450 32.1%
06260600 045302	WILEY PARK PHONE	1,521	460	800	800	800	800	800	\$ 340 73.9%
06260600 045800	TRAVEL EXPENSE	1,005	1,000	1,000	1,000	1,000	1,000	1,000	\$ - 0.0%
06260600 046000	OFFICE SUPPLIES	-	200	100	200	200	200	200	\$ - 0.0%
06260600 046015 69002:4	MISCELLANEOUS FIELD SUPPLIES	17,701	13,700	18,400	14,200	14,200	14,200	14,200	\$ 500 3.6%
06260600 046210 69000:10	FIELDS GAS UTILITY	3,259	8,150	4,650	4,650	4,650	4,650	4,650	\$ (3,500) -42.9%
06260600 046220 69000:11	FIELDS ELECTRICITY UTILITY	22,526	29,000	21,450	29,000	29,000	29,000	29,000	\$ - 0.0%
06260600 046261 69003:04	FIELDS PROPANE FUEL	4,561	3,500	4,300	7,000	7,000	7,000	7,000	\$ 3,500 100.0%
06260600 047150	LAND IMPROVEMENTS	420	2,500	2,500	2,500	2,500	2,500	2,500	\$ - 0.0%
06260600 047400	NEW EQUIPMENT	2,730	500	500	500	500	500	500	\$ - 0.0%
TOTAL GROUNDS MAINTENANCE		\$ 496,433	\$ 463,066	\$ 475,442	\$ 492,625	\$ 492,625	\$ 492,625	\$ 496,656	\$ 33,590 7.3%

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FY 2014 TOWN APPROPRIATION

ACCOUNTS FOR:		2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPARTMENT	2014 PROPOSED	FINANCE COMMITTEE	2014 ADOPTED	TC INC. DEC.	TC PCT CHANGE
ICE RINK										
06260700 041122	CELL PHONE STIPEND	359	840	840	840	840	840	840	\$ -	0.0%
06260700 041150	PART TIME PAY	2,807	4,000	3,500	4,000	4,000	4,000	4,080	\$ 80	2.0%
06260700 041200	FICA	174	248	200	248	248	248	253	\$ 5	2.0%
06260700 041205	MEDICARE	41	58	28	58	58	58	60	\$ 2	3.4%
06260700 043225	CONTRACTED SERVICES	561	500	1,600	500	500	500	500	\$ -	0.0%
06260700 044100	SEWER	3,128	1,100	1,100	1,100	1,100	1,100	1,100	\$ -	0.0%
06260700 046001	FOOD	885	1,250	1,250	1,250	1,250	1,250	1,250	\$ -	0.0%
06260700 046015	MISCELLANEOUS SUPPLIES	545	200	100	200	200	200	200	\$ -	0.0%
06260700 046210	UTILITY GAS ICE RINK	4,320	2,700	2,500	2,700	2,700	2,700	2,700	\$ -	0.0%
06260700 046220	UTILITY ELECTRICITY	2,186	3,000	3,000	3,000	3,000	3,000	3,000	\$ -	0.0%
TOTAL ICE RINK		\$ 15,005	\$ 13,896	\$ 14,118	\$ 13,896	\$ 13,896	\$ 13,896	\$ 13,983	\$ 87	0.6%
MOSQUITO CONTROL										
06260900 046021	MOSQUITO CONTROL	818	2,000	2,000	2,000	2,000	2,000	2,000	\$ -	0.0%
TOTAL MOSQUITO CONTROL		\$ 818	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL COMMUNITY SERVICES OPERATIONAL		\$ 1,851,566	\$ 1,842,679	\$ 1,851,393	\$ 1,893,236	\$ 1,893,236	\$ 1,893,236	\$ 1,916,504	\$ 73,825	4.0%
OAK HILL PROFESSIONAL BUILDING										
06260810 041150	PART TIME PAY	5,071	6,700	5,200	6,700	6,700	6,700	6,834	\$ 134	2.0%
06260810 041200	FICA	319	415	375	415	415	415	424	\$ 9	2.2%
06260810 041205	MEDICARE	74	97	75	97	97	97	99	\$ 2	2.1%
06260810 043225	CONTRACTED SERVICES	3,942	6,000	4,000	4,500	4,500	4,500	4,500	\$ (1,500)	-25.0%
06260810 044100	UTILITY SEWER	330	380	380	380	380	380	380	\$ -	0.0%
06260810 044110	UTILITY WATER	703	725	725	725	725	725	725	\$ -	0.0%
06260810 044215	REFUSE COLLECTION	695	1,700	1,200	1,700	1,700	1,700	1,700	\$ -	0.0%
06260810 044223	RECYCLE BINS	-	500	500	500	500	500	500	\$ -	0.0%
06260810 044300	BLDG. MAINTENANCE	141	2,000	1,200	2,000	2,000	2,000	2,000	\$ -	0.0%
06260810 046015	MISCELLANEOUS SUPPLIES	1,334	1,000	1,200	1,000	1,000	1,000	1,000	\$ -	0.0%
06260810 046031	CLEAN SUPPLIES	-	500	200	500	500	500	500	\$ -	0.0%
06260810 046220	UTILITY ELECTRICITY	7,060	8,200	8,200	8,000	8,000	8,000	8,000	\$ (200)	-2.4%
06260810 046240	UTILITY HEATING FUEL	8,510	5,800	7,500	7,500	7,500	7,500	7,500	\$ 1,700	29.3%
06260810 047400	NEW EQUIPMENT	-	200	200	200	200	200	200	\$ -	0.0%
TOTAL OAK HILL PROFESSIONAL BUILDING		\$ 28,179	\$ 34,217	\$ 30,955	\$ 34,217	\$ 34,217	\$ 34,217	\$ 34,362	\$ 145	0.4%

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ACCOUNTS FOR:		2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPARTMENT	2014 PROPOSED	FINANCE COMMITTEE	2014 ADOPTED	TC INC. DEC.	TC PCT CHANGE
BEACH ACCOUNTS										
FERRY BEACH										
06261040 041150	PART TIME PAY	16,000	18,000	18,000	18,000	18,000	18,000	18,360	\$ 360	2.0%
06261040 041200	FICA	998	1,122	1,122	1,122	1,122	1,122	1,146	\$ 24	2.1%
06261040 041205	MEDICARE	233	262	262	262	262	262	270	\$ 8	3.1%
06261040 041300	OVERTIME PAY	100	100	100	100	100	100	102	\$ 2	2.0%
06261040 043225	CONTRACTED SERVICES	4,500	4,500	4,500	4,500	4,500	4,500	4,500	\$ -	0.0%
06261040 044100	FERRY BEACH SEWER	1,000	1,000	1,000	1,000	1,000	1,000	1,000	\$ -	0.0%
06261040 044110	FERRY BEACH WATER	1,000	1,000	1,000	1,000	1,000	1,000	1,000	\$ -	0.0%
06261040 046015	MISCELLANEOUS SUPPLIES	1,700	1,700	800	1,700	1,700	1,700	1,700	\$ -	0.0%
06261040 046220	FERRY BEACH ELECTRICITY	500	500	500	500	500	500	500	\$ -	0.0%
HURD PARK/PINE POINT BEACH										
06261050 041122	CELL PHONE STIPEND	-	420	420	420	420	420	420	\$ -	0.0%
06261050 041150	PART TIME PAY	14,000	14,000	15,460	14,000	14,000	14,000	14,280	\$ 280	2.0%
06261050 041200	FICA	874	880	1,000	880	880	880	899	\$ 19	2.2%
06261050 041205	MEDICARE	162	206	206	206	206	206	213	\$ 7	3.4%
06261050 041300	OVERTIME PAY	100	200	200	200	200	200	204	\$ 4	2.0%
06261050 043225	CONTRACTED SERVICES	12,500	13,000	15,000	13,000	13,000	13,000	13,000	\$ -	0.0%
06261050 044100	HURD PARK SEWER	-	560	1,000	560	560	560	560	\$ -	0.0%
06261050 044110	HURD PARK WATER	200	200	200	200	200	200	200	\$ -	0.0%
06261050 045302	TELEPHONES	1,000	790	1,100	1,100	1,100	1,100	1,100	\$ 310	39.2%
06261050 046015	MISCELLANEOUS SUPPLIES	-	500	2,000	2,000	2,000	2,000	2,000	\$ 1,500	300.0%
06261050 046220	HURD PARK ELECTRICITY	3,430	3,000	3,000	3,000	3,000	3,000	3,000	\$ -	0.0%
06261050 047400	NEW EQUIPMENT	2,000	2,000	2,000	2,000	2,000	2,000	2,000	\$ -	0.0%
HIGGINS BEACH										
06261060 041112	STAFF FULL TIME PAY	11,251	10,820	10,820	11,044	11,044	11,044	11,265	\$ 445	4.1%
06261060 041150	PART TIME PAY	14,000	14,000	14,000	14,000	14,000	14,000	14,280	\$ 280	2.0%
06261060 041200	FICA	1,507	1,561	1,577	1,621	1,621	1,621	1,682	\$ 121	7.8%
06261060 041205	MEDICARE	353	365	370	381	381	381	396	\$ 31	8.5%
06261060 041210	DENTAL INSURANCE	65	67	70	67	67	67	70	\$ 3	4.5%
06261060 041220	LONG TERM DISABILITY INSURANCE	50	51	56	51	51	51	57	\$ 6	11.8%
06261060 041230	HEALTH INSURANCE	1,728	1,512	1,618	1,618	1,618	1,618	1,618	\$ 106	7.0%
06261060 041240	PENSION	-	1,081	1,105	1,105	1,105	1,105	1,243	\$ 162	15.0%
06261060 041300	OVERTIME PAY	-	-	700	700	700	700	714	\$ 714	100.0%
06261060 043225	CONTRACTUAL SERVICES	2,000	1,000	1,200	1,000	1,000	1,000	1,000	\$ -	0.0%
06261060 044100	UTILITY SEWER	1,000	1,000	500	1,000	1,000	1,000	1,000	\$ -	0.0%
06261060 044110	UTILITY WATER	1,000	1,000	800	1,000	1,000	1,000	1,000	\$ -	0.0%
06261060 045302	TELEPHONES	1,200	990	250	990	990	990	990	\$ -	0.0%
06261060 046015	MISCELLANEOUS SUPPLIES	1,000	1,000	1,000	1,000	1,000	1,000	1,000	\$ -	0.0%
06261060 046210	UTILITIES GAS	-	-	-	1,800	1,800	-	-	\$ -	0.0%
06261060 046220	UTILITY ELECTRICITY	2,500	2,500	1,000	2,500	2,500	2,500	2,500	\$ -	0.0%
06261060 046261	PROPANE	-	-	1,800	1,800	1,800	1,800	1,800	\$ 1,800	100.0%
06261060 047400	NEW EQUIPMENT	2,000	2,000	1,000	2,000	2,000	2,000	2,000	\$ -	0.0%
TOWN LANDING										
06261070 041150	PART TIME PAY	12,000	9,500	9,500	9,500	9,500	9,500	9,690	\$ 190	2.0%
06261070 041200	FICA	744	589	589	589	589	589	601	\$ 12	2.0%
06261070 041205	MEDICARE	174	138	138	138	138	138	141	\$ 3	2.2%
06261070 044100	TOWN LANDING SEWER	330	330	330	330	330	330	330	\$ -	0.0%
06261070 044110	TOWN LANDING WATER	775	775	775	775	775	775	775	\$ -	0.0%
06261070 044320	MISCELLANEOUS MAINTENANCE	3,000	3,000	3,000	3,000	3,000	3,000	3,000	\$ -	0.0%
06261070 046015	MISCELLANEOUS SUPPLIES	1,000	1,000	950	1,000	1,000	1,000	1,000	\$ -	0.0%

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BEACH CARE										
06261080 041112	STAFF FULL TIME PAY	17,422	18,669	18,669	19,068	19,068	19,068	19,452	\$ 783	4.2%
06261080 041150	PART TIME PAY	13,000	14,000	14,000	14,000	14,000	14,000	14,280	\$ 280	2.0%
06261080 041200	FICA	2,042	2,105	2,105	2,122	2,122	2,122	2,167	\$ 62	2.9%
06261080 041205	MEDICARE	478	492	492	492	492	492	508	\$ 16	3.3%
06261080 041210	DENTAL INSURANCE	87	89	89	89	89	89	93	\$ 4	4.5%
06261080 041220	LONG TERM DISABILITY INSURANCE	96	89	89	89	89	89	98	\$ 9	10.1%
06261080 041230	HEALTH INSURANCE	2,304	3,280	3,280	3,498	3,498	3,498	3,498	\$ 218	6.6%
06261080 041240	PENSION	1,794	1,867	1,867	2,108	2,108	2,108	2,150	\$ 283	15.2%
06261080 041300	OVERTIME PAY	2,000	2,000	1,000	2,000	2,000	2,000	2,040	\$ 40	2.0%
06261080 043225	BEACH CONTRACTUAL SERVICES	25,000	25,000	25,000	25,000	25,000	25,000	25,000	\$ -	0.0%
06261080 045800	TRAVEL EXPENSE	1,000	1,000	650	1,500	1,500	1,500	1,500	\$ 500	50.0%
06261080 046015	MISCELLANEOUS SUPPLIES	4,000	4,000	4,000	4,000	4,000	4,000	4,000	\$ -	0.0%
06261080 047400	NEW EQUIPMENT	2,000	2,000	2,000	2,000	2,000	2,000	2,000	\$ -	0.0%
06261080 048000	MISCELLANEOUS EXPENSES	3,800	2,800	2,800	2,800	2,800	2,800	2,800	\$ -	0.0%
TOTAL BEACH ACCOUNTS		\$ 192,998	\$ 195,610	\$ 198,059	\$ 203,525	\$ 203,525	\$ 201,725	\$ 204,192	\$ 8,582	4.4%

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SENIOR PROGRAMS										
06160270 041112	SENIOR COORDINATOR	31,121	40,968	35,578	36,206	36,206	36,206	36,937	\$ (4,031)	-9.8%
06160270 041122	CELL PHONE STIPEND						-	70		
06160270 041155	MINIBUS PART TIME PAY	16,951	15,468	15,468	15,468	15,468	15,468	15,778	\$ 310	2.0%
06160270 041200	FICA	2,999	3,380	3,000	3,175	3,175	3,175	3,242	\$ (138)	-4.1%
06160270 041205	MEDICARE	699	790	580	743	743	743	759	\$ (31)	-3.9%
06160270 041210	DENTAL INSURANCE	171	223	150	233	233	233	233	\$ 10	4.5%
06160270 041220	LONG TERM DISABILITY INSURANCE	145	193	135	182	182	182	185	\$ (8)	-4.1%
06160270 041230	HEALTH INSURANCE	6,307	8,199	5,200	7,095	7,095	7,095	7,095	\$ (1,104)	-13.5%
06160270 041240	PENSION	3,269	4,097	3,700	3,622	3,622	3,622	3,695	\$ (402)	-9.8%
06160270 044415	RENT/LEASE	-	-	-	3,500	3,500	3,500	3,500	\$ 3,500	100.0%
06160270 045321	SENIORS PUBLIC INFORMATION	-	-	-	3,500	3,500	3,500	3,500	\$ 3,500	100.0%
06160270 046260	SENIOR BUS FUEL	4,465	4,499	4,499	4,499	4,499	4,499	4,499	\$ -	0.0%
06160270 048000	MISCELLANEOUS EXPENSE	2,655	2,000	2,000	2,000	2,000	2,000	2,000	\$ -	0.0%
06160270 048102	FIELD TRIPS	4,175	8,170	8,170	8,200	8,200	8,200	8,200	\$ 30	0.4%
06160270 048103	SENIOR PROGRAMS/FOOD	2,715	2,177	2,414	2,177	2,177	2,177	2,177	\$ -	0.0%
TOTAL SENIOR PROGRAMS		\$ 75,672	\$ 90,164	\$ 80,894	\$ 90,600	\$ 90,600	\$ 90,600	\$ 91,870	\$ 1,636	1.9%
TOTAL COMMUNITY SERVICES ALL DIVISIONS		\$ 2,148,415	\$ 2,162,670	\$ 2,161,301	\$ 2,221,578	\$ 2,221,578	\$ 2,219,778	\$ 2,246,928	\$ 84,188	3.9%

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LIBRARY									
LIBRARY DIRECTOR	71,437	80,154	80,154	81,757	81,757	81,757	81,757	\$ 1,603	2.0%
FULL TIME PAYROLL	239,286	264,990	264,990	270,290	270,290	270,290	270,290	\$ 5,300	2.0%
PART TIME PAYROLL	210,464	240,093	240,374	244,895	244,895	244,895	244,895	\$ 4,802	2.0%
PARITY ADJUSTMENT	-	-	-	39,100	39,100	39,100	39,100	\$ 39,100	100.0%
FICA/MEDICARE	39,817	44,771	44,792	45,666	45,666	45,666	45,666	\$ 895	2.0%
UNEMPLOYMENT INSURANCE	4,164	4,350	4,350	4,350	4,350	4,350	4,350	\$ -	0.0%
HEALTH INSURANCE	65,300	71,500	71,500	76,250	76,250	76,250	76,250	\$ 4,750	6.6%
OTHER EMPLOYEE BENEFITS	33,764	38,450	38,450	39,175	39,175	39,175	39,175	\$ 725	1.9%
PAYROLL ADMIN FEES	3,374	3,300	3,400	3,600	3,600	3,600	3,600	\$ 300	9.1%
ADVERTISING	-	100	100	750	750	750	750	\$ 650	650.0%
TRAINING & CONFERENCES	3,516	2,000	2,500	3,500	3,500	3,500	3,500	\$ 1,500	75.0%
WORKER'S COMPENSATION	2,203	2,600	2,300	2,400	2,400	2,400	2,400	\$ (200)	-7.7%
BOOKS/PRINTED MATERIALS	52,503	49,500	49,500	49,500	49,500	49,500	49,500	\$ -	0.0%
NON-BOOK RESOURCES	14,522	15,000	15,000	15,000	15,000	15,000	15,000	\$ -	0.0%
ELECTRONIC RESOURCES (E-Books)	-	5,000	5,000	10,000	8,000	8,000	8,000	\$ 3,000	60.0%
MATERIALS REPAIR	435	500	500	500	500	500	500	\$ -	0.0%
PROGRAMS	530	1,000	1,000	1,000	1,000	1,000	1,000	\$ -	0.0%
UTILITIES (Electricity, Fuel, Water, Sewer)	23,096	25,280	22,530	25,360	25,360	25,360	25,360	\$ 80	0.3%
TELEPHONE	1,959	1,600	1,900	2,000	2,000	2,000	2,000	\$ 400	25.0%
GENERAL MAINTENANCE	17,676	12,000	12,000	12,000	12,000	12,000	12,000	\$ -	0.0%
CLEANING	16,167	18,000	17,000	18,000	18,000	18,000	18,000	\$ -	0.0%
GROUND MAINTENANCE	15,098	12,000	14,100	15,500	15,500	14,500	14,500	\$ 2,500	20.8%
BUILDING INSURANCE	4,587	4,500	4,259	4,800	4,800	4,800	4,800	\$ 300	6.7%
MACHINE MAINTENANCE	2,919	3,000	3,000	3,000	3,000	3,000	3,000	\$ -	0.0%
BANK CHARGES	749	680	750	750	750	750	750	\$ 70	10.3%
MILEAGE	237	300	300	300	300	300	300	\$ -	0.0%
SUPPLIES	15,637	16,000	16,000	16,000	16,000	16,000	16,000	\$ -	0.0%
POSTAGE/COURIER	4,081	4,900	3,900	4,100	4,100	4,100	4,100	\$ (800)	-16.3%
DIRECTORS' INSURANCE	1,015	1,150	1,015	1,015	1,015	1,015	1,015	\$ (135)	-11.7%
ACCOUNTING	6,433	6,600	6,600	6,600	6,600	6,600	6,600	\$ -	0.0%
LEGAL SERVICES & LICENSES	60	100	60	100	100	100	100	\$ -	0.0%
AUDIT/TAX PREPARATION	5,750	6,000	6,200	6,200	6,200	6,200	6,200	\$ 200	3.3%
NEWSLETTER	3,752	3,900	3,900	3,900	3,900	3,900	3,900	\$ -	0.0%
EQUIPMENT	-	500	500	500	500	500	500	\$ -	0.0%
INFORMATION SYSTEMS	34,889	37,000	40,000	40,000	40,000	40,000	40,000	\$ 3,000	8.1%
LIBRARY GROSS BUDGET	\$ 895,420	\$ 976,818	\$ 977,924	\$ 1,047,858	\$ 1,045,858	\$ 1,044,858	\$ 1,044,858	\$ (3,000)	7.0%
LESS REVENUES	(105,342)	(86,400)	(87,566)	(86,880)	(86,880)	(86,880)	(86,880)	\$ (480)	0.6%
(SHORTFALL) EXCESS	-	(42,993)	(42,933)	(42,562)	(42,562)	(42,562)	(42,562)	\$ 431	-1.0%
TOTAL LIBRARY NET - TOWN APPROPRIATION	\$ 790,078	\$ 847,425	\$ 847,425	\$ 918,416	\$ 916,416	\$ 872,848	\$ 891,884	\$ 44,459	5.2%

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SCARBOROUGH ECONOMIC DEVELOPMENT CORPORATION									
06800000 041110	ADMIN FULL TIME PAY	88,107	53,720	53,720	84,365	84,365	84,365	\$ 30,645	57.0%
06800000 041112	STAFF FULL TIME PAY	50,922	51,746	51,746	51,950	51,950	51,950	\$ 1,243	2.4%
06800000 041200	FICA	8,712	6,848	6,848	8,516	8,516	8,516	\$ 1,834	26.8%
06800000 041205	MEDICARE	2,038	1,602	1,602	1,993	1,993	1,993	\$ 446	27.8%
06800000 041210	DENTAL INSURANCE	421	446	446	466	466	466	\$ 20	4.5%
06800000 041220	LONG TERM DISABILITY INSURANCE	692	693	693	682	682	682	\$ (9)	-1.3%
06800000 041230	HEALTH INSURANCE	12,233	14,426	14,426	14,137	14,137	14,137	\$ (289)	-2.0%
06800000 041240	PENSION	14,025	10,547	10,547	13,632	13,632	13,761	\$ 3,214	30.5%
06800000 042500	UNEMPLOYMENT COMP	338	400	400	400	400	400	\$ -	0.0%
06800000 042600	WORKER'S COMPENSATION	749	800	800	800	800	800	\$ -	0.0%
06800000 043225	CONTRACTED SERVICES	43,821	22,392	22,392	21,700	21,700	21,700	\$ (692)	-3.1%
06800000 045310	POSTAGE	52	-	-	150	150	150	\$ 150	100.0%
06800000 045420	MARKETING / PUBLICATIONS	15,019	14,000	14,000	24,000	24,000	24,000	\$ 10,000	71.4%
TOTAL SEDCO		\$ 237,130.13	\$ 177,620	\$ 177,620	\$ 222,791	\$ 222,791	\$ 224,182	\$ 46,562	26.2%

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ACCOUNTS FOR:		2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPARTMENT	2014 PROPOSED	FINANCE COMMITTEE	2014 ADOPTED	TC INC. DEC.	TC PCT CHANGE
FIRE SERVICES										
FIRE ADMINISTRATION										
07155000 041110	ADMIN FULL TIME PAY	83,457	85,099	85,099	87,237	87,237	87,237	88,991	\$ 3,892	4.6%
07155000 041114	CLERICAL PAY	78,936	80,621	80,621	80,932	80,932	80,932	82,540	\$ 1,919	2.4%
07155000 041122	CELL PHONE STIPENDS	569	1,680	1,680	1,680	1,680	1,680	1,680	\$ -	0.0%
07155000 041150 71012	DRY HYDRANT PART TIME PAY	253	-	-	-	-	-	-	\$ -	0.0%
07155000 041200	FICA	9,828	9,651	9,651	10,237	10,237	10,237	10,251	\$ 600	6.2%
07155000 041205	MEDICARE	2,298	2,257	2,257	2,396	2,396	2,396	2,400	\$ 143	6.3%
07155000 041210	DENTAL INSURANCE	636	669	669	699	699	699	699	\$ 30	4.5%
07155000 041220	LONG TERM DISABILITY INSURANCE	819	802	802	843	843	843	858	\$ 56	7.0%
07155000 041230	HEALTH INSURANCE	19,244	19,892	19,892	22,881	22,881	22,881	22,881	\$ 2,989	15.0%
07155000 041240	PENSION	16,171	18,667	18,667	20,518	20,518	20,518	21,463	\$ 2,796	15.0%
07155000 041250	RETIREE HEALTH SAVINGS/HOLIDAY PAY	3,499	3,817	3,817	4,110	4,110	4,110	4,193	\$ 376	9.9%
07155000 041303	IN-HOUSE INSTRUCTOR PAY	2,495	-	-	-	-	-	-	\$ -	0.0%
07155000 042290	EMPLOYEE RECOGNITION	3,877	3,500	3,500	3,500	3,500	3,500	3,500	\$ -	0.0%
07155000 042910	EMPLOYEE TRAINING	3,586	4,500	4,500	4,500	4,500	4,500	4,500	\$ -	0.0%
07155000 042920 53001	CLOTHING ALLOWANCE	989	500	500	500	500	500	500	\$ -	0.0%
07155000 042922	HONOR GUARD	991	500	500	500	500	500	500	\$ -	0.0%
07155000 042961	RESPIRATORY CLEARANCE QUESTIONAIRE	360	500	600	720	720	720	720	\$ 220	44.0%
07155000 042962	FOLLOW UP EXAMS	4,875	4,500	5,000	5,500	5,500	5,500	5,500	\$ 1,000	22.2%
07155000 042963	PRE-EMPLOYMENT PHYSICALS	5,821	5,000	4,500	4,500	4,500	4,500	4,500	\$ (500)	-10.0%
07155000 043201	TRAINING CONTRACTUAL SERVICES	695	1,000	1,000	1,000	1,000	1,000	1,000	\$ -	0.0%
07155000 043225	CONTRACTUAL SERVICES	6,328	7,069	10,600	10,600	10,600	10,600	10,600	\$ 3,531	50.0%
07155000 043500	PROFESSIONAL DUES	1,332	1,605	1,605	1,660	1,660	1,660	1,660	\$ 55	3.4%
07155000 044100 77041:7	UTILITY SEWER & WATER	8,556	8,420	8,690	9,930	9,930	9,930	9,930	\$ 1,510	17.9%
07155000 044300:044303	BUILDING & FLOOR MAINTENANCE	21,421	22,500	22,500	22,500	22,500	22,500	22,500	\$ -	0.0%
07155000 044302	ALARM MAINTENANCE	1,081	1,000	1,000	1,000	1,000	1,000	1,000	\$ -	0.0%
07155000 044310	VEHICLE MAINT. PARTS	62,381	49,500	55,000	52,000	52,000	52,000	52,000	\$ 2,500	5.1%
07155000 044313	VEHICLE MAINT. LABOR	51,633	51,500	51,500	52,787	52,787	52,787	52,787	\$ 1,287	2.5%
07155000 044315	NON-PWD REPAIRS	1,365	3,500	3,500	3,500	3,500	3,500	3,500	\$ -	0.0%
07155000 044351	DEPARTMENT EQUIPMENT MAINTENANCE	2,306	4,500	4,500	4,500	4,500	4,500	4,500	\$ -	0.0%
07155000 044351 71010	DEPT. EQUIP. MAINTENANCE FOAM/EXTRACT.	2,716	3,000	3,500	3,500	3,500	3,500	3,500	\$ 500	16.7%
07155000 044351 71011	DEPT. EQUIP. MAINT. NFPA/ISO/DOT TESTING	4,394	9,250	9,250	9,250	9,250	9,250	9,250	\$ -	0.0%
07155000 044351 71012	DRY HYDRANT MAINTENANCE	1,215	1,000	1,000	1,000	1,000	1,000	1,000	\$ -	0.0%
07155000 044351 71013	EXTRICATION TOOL MAINTENANCE	1,418	1,250	1,250	1,250	1,250	1,250	1,250	\$ -	0.0%
07155000 044351 71014	SCOTT AIR PAC MAINTENANCE	2,404	3,000	3,000	3,000	3,000	3,000	3,000	\$ -	0.0%
07155000 045203	FIREFIGHTER ACCIDENT INSURANCE	4,659	5,000	5,000	5,000	5,000	5,000	5,000	\$ -	0.0%
07155000 045300:045305	COMMUNICATIONS (Phones, Cell, Mobile)	17,245	14,520	13,860	13,680	13,680	13,680	13,680	\$ (840)	-5.8%
07155000 045310	POSTAGE	3,055	2,900	2,000	1,900	1,900	1,900	1,900	\$ (1,000)	-34.5%
07155000 045800	TRAVEL	225	1,000	1,000	1,000	1,000	1,000	1,000	\$ -	0.0%
07155000 046000-046006	OFFICE and PAINT SUPPLIES	4,963	5,750	5,750	5,750	5,750	5,750	5,750	\$ -	0.0%
07155000 046003	TRAINING SUPPLIES	814	2,500	2,500	2,500	2,500	2,500	2,500	\$ -	0.0%
07155000 046210 77041:6	UTILITY - (Gas/Propane/Electricity/Heating Oil)	108,817	120,622	109,300	106,013	106,013	106,013	106,013	\$ (14,609)	-12.1%
07155000 046260	VEHICLE FUEL GAS	47,901	57,975	47,500	45,605	45,605	45,605	45,605	\$ (12,370)	-21.3%
07155000 047412-047413	FIRE HOSE AND GEAR	10,823	5,500	5,500	5,500	5,500	5,500	5,500	\$ -	0.0%
07155000 048000	MISCELLANEOUS EXPENSE	4,850	2,000	2,000	2,000	2,000	2,000	2,000	\$ -	0.0%
07171600 041150	SPECIAL DUTY PAY	1,020	-	-	-	-	-	-	\$ -	0.0%
TOTAL FIRE ADMINISTRATION		612,319	\$ 628,016	\$ 614,560	\$ 617,678	\$ 617,678	\$ 617,678	\$ 622,101	\$ (5,915)	-0.9%

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ACCOUNTS FOR:		2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPARTMENT	2014 PROPOSED	FINANCE COMMITTEE	2014 ADOPTED	TC INC. DEC.	TC PCT CHANGE
EMERGENCY MANAGEMENT										
07170300 041150	PART TIME PAY	16,872	17,656	17,656	17,656	17,656	17,656	18,010	\$ 354	2.0%
07170300 041200	FICA	1,041	1,094	1,094	1,094	1,094	1,094	1,116	\$ 22	2.0%
07170300 041205	MEDICARE	243	256	256	256	256	256	262	\$ 6	2.3%
07170300 042964	HAZMAT EXAMS	8,197	4,875	5,700	6,250	6,250	6,250	6,250	\$ 1,375	28.2%
07170300 044351	EQUIPMENT MAINTENANCE	1,908	1,225	1,225	1,225	1,225	1,225	1,225	\$ -	0.0%
07170300 046001	FOOD	3,029	2,000	2,000	2,000	2,000	2,000	2,000	\$ -	0.0%
07170300 046015	MISCELLANEOUS SUPPLY	451	500	500	500	500	500	500	\$ -	0.0%
07170300 046020	SPECIAL PROGRAM SUPPLIES	949	1,000	1,000	1,000	1,000	1,000	1,000	\$ -	0.0%
07170300 046400	BOOKS	84	250	250	250	250	250	250	\$ -	0.0%
07170300 047400	NEW EQUIPMENT	3,869	2,500	2,500	2,500	2,500	2,500	2,500	\$ -	0.0%
07170300 048000	MISCELLANEOUS EXPENSE	1,928	2,000	2,000	2,000	2,000	2,000	2,000	\$ -	0.0%
TOTAL EMERGENCY MANAGEMENT		\$ 38,571	\$ 33,356	\$ 34,181	\$ 34,731	\$ 34,731	\$ 34,731	\$ 35,113	\$ 1,757	5.3%

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EMERGENCY MEDICAL SERVICES									
07171000 041111	EMS DIRECTOR FULL TIME PAY	68,084	71,604	71,604	71,880	71,880	71,880	73,313	\$ 1,709 2.4%
07171000 041112	PARAMEDIC FULL TIME PAY	513,796	538,888	538,888	737,380	737,380	737,380	737,380	\$ 198,492 36.8%
07171000 041113	LIEUTENANTS	(853)	-	-	-	-	-	-	\$ - 0.0%
07171000 041115	PROPOSED POSITIONS	-	-	-	241,947	241,947	241,947	120,973	\$ 120,973 100.0%
07171000 041116	FD FT GRANT FF/EMTS	149,989	156,756	156,756	-	-	-	-	\$ (156,756) -100.0%
07171000 041117	FULL TIME PARAMEDIC TRAINING PAY	5,493	22,902	22,902	24,307	24,307	24,307	24,307	\$ 1,405 6.1%
07171000 041150	PART TIME SPECIAL DUTY PAY	157	1,000	1,000	1,000	1,000	1,000	1,020	\$ 20 2.0%
07171000 041200	FICA	53,449	53,960	53,960	51,601	51,601	51,601	51,698	\$ (2,262) -4.2%
07171000 041205	MEDICARE	12,500	12,620	12,620	12,075	12,075	12,075	12,098	\$ (522) -4.1%
07171000 041210	DENTAL INSURANCE	3,048	3,465	3,465	3,262	3,262	3,262	3,262	\$ (203) -5.9%
07171000 041220	LONG TERM DISABILITY INSURANCE	3,591	3,722	3,722	4,055	4,055	4,055	4,062	\$ 340 9.1%
07171000 041230	HEALTH INSURANCE	110,774	113,989	113,989	123,542	123,542	123,542	123,542	\$ 9,553 8.4%
07171000 041240	PENSION	94,705	113,667	113,667	115,054	115,054	115,054	115,719	\$ 2,052 1.8%
07171000 041250	RETIREE HEALTH SAVINGS/HOLIDAY PAY	5,803	17,193	15,000	14,736	14,736	14,736	14,797	\$ (2,396) -13.9%
07171000 041300	PARAMEDIC OVER TIME PAY	149,222	128,106	158,100	37,980	37,980	37,980	114,664	\$ (13,442) -10.5%
07171000 041301	SPECIAL DUTY FIRE/RESCUE OVERTIME	2,197	4,000	4,000	1,500	1,500	1,500	1,500	\$ (2,500) -62.5%
07171000 042910	EMPLOYEE TRAINING	3,111	6,000	6,000	6,000	6,000	6,000	6,000	\$ - 0.0%
07171000 042920 52001:21	F.T. CLOTHING ALLOWANCE	7,755	9,690	9,690	9,690	9,690	9,690	9,690	\$ - 0.0%
07171000 042930	TUITION REIMBURSEMENT	2,897	3,000	3,000	3,000	3,000	3,000	3,000	\$ - 0.0%
07171000 042950	INFECTIOUS DISEASE CONTROL	21,667	22,000	22,000	22,000	22,000	22,000	22,000	\$ - 0.0%
07171000 042952	HEPATITIS B VACCINATION	670	500	500	500	500	500	500	\$ - 0.0%
07171000 043201	SO. MAINE EMS COORDINATOR FEE	2,500	6,500	6,500	6,600	6,600	6,600	6,600	\$ 100 1.5%
07171000 043210	RECRUITMENT & TESTING RESCUE	236	1,000	1,000	1,000	1,000	1,000	1,000	\$ - 0.0%
07171000 043261 85013	COMSTAR RESCUE BILLING CONTRACTUAL	12,719	30,000	30,000	30,000	30,000	30,000	30,000	\$ - 0.0%
07171000 043500	PROFESSIONAL DUES	900	1,000	1,000	1,000	1,000	1,000	1,000	\$ - 0.0%
07171000 043600	LICENSING FEES	280	280	280	280	280	280	280	\$ - 0.0%
07171000 044310	VEHICLE MAINTENANCE PARTS	4,864	4,000	4,100	4,200	4,200	4,200	4,200	\$ 200 5.0%
07171000 044313	VEHICLE MAINTENANCE LABOR	5,034	5,000	5,000	5,125	5,125	5,125	5,125	\$ 125 2.5%
07171000 044315	NON-PWD REPAIRS	890	1,000	1,000	1,000	1,000	1,000	1,000	\$ - 0.0%
07171000 044351	DEPARTMENT EQUIPMENT MAINTENANCE	3,581	1,700	2,750	3,200	3,200	3,200	3,200	\$ 1,500 88.2%
07171000 044351 68006	OXYGEN SUPPLY CONTRACT	3,801	6,500	5,000	5,000	5,000	5,000	5,000	\$ (1,500) -23.1%
07171000 044354	ALS EQUIPMENT MAINTENANCE	16,521	17,000	17,000	17,000	17,000	17,000	17,000	\$ - 0.0%
07171000 046000	OFFICE SUPPLIES	1,099	2,000	2,000	2,000	2,000	2,000	2,000	\$ - 0.0%
07171000 046260	VEHICLE FUEL GAS	17,324	21,140	19,500	17,875	17,875	17,875	17,875	\$ (3,265) -15.4%
07171000 047401	NEW RESCUE COMPANY EQUIPMENT	4,808	2,000	2,000	2,000	2,000	2,000	2,000	\$ - 0.0%
07171000 047405	NEW PATIENT EQUIPMENT	2,982	2,500	2,500	2,500	2,500	2,500	2,500	\$ - 0.0%
07171000 047406	NEW TRAINING EQUIPMENT	1,592	1,000	1,000	1,000	1,000	1,000	1,000	\$ - 0.0%
07171000 047407	NEW CPR EQUIPMENT	1,513	1,000	1,000	1,500	1,500	1,500	1,500	\$ 500 50.0%
07171000 048000	MISCELLANEOUS EXPENSES	899	1,000	1,000	1,000	1,000	1,000	1,000	\$ - 0.0%
TOTAL EMERGENCY MEDICAL SERVICES	1,289,599	\$ 1,387,682	\$ 1,413,493	\$ 1,583,789	\$ 1,583,789	\$ 1,583,789	\$ 1,541,805	\$ 154,123	11.1%

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ACCOUNTS FOR:		2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPARTMENT	2014 PROPOSED	FINANCE COMMITTEE	2014 ADOPTED	TC INC. DEC.	TC PCT CHANGE
FIRE SUPPRESSION										
07171200 041111	DEPUTY CHIEF FULL TIME PAY	68,378	68,442	68,442	69,742	69,742	69,742	71,128	\$ 2,686	3.9%
07171200 041113	FULL TIME DUTY OFFICERS	204,546	207,795	207,795	215,447	215,447	215,447	215,447	\$ 7,652	3.7%
07171200 041117	FULL TIME OFFICER'S TRAINING PAY	2,112	6,801	6,801	7,117	7,117	7,117	7,117	\$ 316	4.6%
07171200 041153	DAYTIME PAY	838,578	865,071	850,000	849,708	849,708	849,708	866,703	\$ 1,632	0.2%
07171200 041154 71001	CALL COMPANY PAY	155,564	173,400	173,400	173,400	173,400	173,400	176,868	\$ 3,468	2.0%
07171200 041200 71001	FICA	-	-	9,112	10,751	10,751	10,751	10,967	\$ 10,967	100.0%
07171200 041205 71001	MEDICARE	-	-	2,371	2,515	2,515	2,515	2,566	\$ 2,566	100.0%
07171200 041240 71001	PENSION	-	-	4,815	7,800	7,800	7,800	7,956	\$ 7,956	100.0%
07171200 041154 71002	CALL PAY SNOW REMOVAL	432	-	-	-	-	-	-	\$ -	0.0%
07171200 041200	FICA	84,358	87,112	78,000	76,897	76,897	76,897	78,131	\$ (8,981)	-10.3%
07171200 041205	MEDICARE	19,730	20,371	18,000	17,988	17,988	17,988	18,278	\$ (2,093)	-10.3%
07171200 041210	DENTAL INSURANCE	1,070	1,115	1,115	1,165	1,165	1,165	1,165	\$ 50	4.5%
07171200 041220	LONG TERM DISABILITY INSURANCE	1,406	1,334	1,334	1,428	1,428	1,428	1,435	\$ 101	7.6%
07171200 041230	HEALTH INSURANCE	35,967	36,299	36,299	40,369	40,369	40,369	40,369	\$ 4,070	11.2%
07171200 041240	PENSION	39,612	44,815	40,000	40,398	40,398	40,398	40,552	\$ (4,263)	-9.5%
07171200 041250	RETIREE HEALTH SAVINGS/HOLIDAY PAY	3,776	7,873	7,873	7,382	7,382	7,382	7,530	\$ (343)	-4.4%
07171200 041300	FULL TIME DUTY OFFICER'S OVERTIME PAY	50,689	44,181	55,000	46,523	46,523	46,523	46,523	\$ 2,342	5.3%
07171200 041303	TRAINING PAY	39,661	65,000	65,000	65,000	65,000	65,000	66,300	\$ 1,300	2.0%
07171200 042920 53002:11	F.T. CLOTHING ALLOWANCE	2,481	2,580	2,580	2,580	2,580	2,580	2,580	\$ -	0.0%
07171200 042920 53099	P.T. CLOTHING ALLOWANCE	6,783	9,125	9,125	9,125	9,125	9,125	9,125	\$ -	0.0%
TOTAL FIRE SUPPRESSION		1,555,142	\$ 1,641,314	\$ 1,637,062	\$ 1,645,335	\$ 1,645,335	\$ 1,645,335	\$ 1,670,740	\$ 29,426	1.8%
FIRE PREVENTION										
07171300 041150	PART TIME INSPECTOR'S PAY	37,083	37,099	37,099	26,980	26,980	26,980	27,520	\$ (9,579)	-25.8%
07171300 041200	FICA	2,382	2,300	2,300	1,673	1,673	1,673	1,707	\$ (593)	-25.8%
07171300 041205	MEDICARE	557	538	538	391	391	391	399	\$ (139)	-25.8%
07171300 042920	INSPECTOR'S CLOTHING ALLOWANCE	293	300	300	300	300	300	300	\$ -	0.0%
07171300 045800	TRAVEL - VEHICLE EXPENSE / MILEAGE	1,090	1,750	1,250	500	500	500	500	\$ (1,250)	-71.4%
07171300 046015	MISCELLANEOUS SUPPLY & MATERIALS	5,011	4,000	4,000	4,000	4,000	4,000	4,000	\$ -	0.0%
07171300 046020	SPECIAL PROGRAMS - FIRE INVESTIGATING TEAM	-	300	300	300	300	300	300	\$ -	0.0%
TOTAL FIRE PREVENTION		\$ 46,415	\$ 46,287	\$ 45,787	\$ 34,144	\$ 34,144	\$ 34,144	\$ 34,726	\$ (11,561)	-25.0%
TOTAL FIRE DEPARTMENT ALL DIVISIONS		3,542,046	\$ 3,736,655	\$ 3,745,083	\$ 3,915,677	\$ 3,915,677	\$ 3,915,677	\$ 3,904,485	\$ 167,830	4.5%

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POLICE SERVICES									
ADMINISTRATION									
07255000 041110	ADMIN FULL TIME PAY	88,107	89,532	89,532	89,868	89,868	89,868	91,664	\$ 2,132 2.4%
07255000 041111	CAPTAINS PAY	151,591	152,416	152,416	153,009	153,009	153,009	156,058	\$ 3,642 2.4%
07255000 041112	CUSTODIAN PAY	31,683	32,418	32,418	32,552	32,552	32,552	33,200	\$ 782 2.4%
07255000 041113	DATA SPECIALIST	-	-	-	55,813	55,813	55,813	55,813	\$ 55,813 100.0%
07255000 041114	CLERICAL PAY	89,004	90,104	90,104	90,453	90,453	90,453	92,270	\$ 2,166 2.4%
07255000 041150	PART TIME PAY	32,074	48,828	32,664	32,693	32,693	32,693	33,347	\$ (15,481) -31.7%
07255000 041200	FICA	25,281	25,930	25,930	25,274	25,274	25,274	25,586	\$ (344) -1.3%
07255000 041205	MEDICARE	5,912	6,053	6,053	5,915	5,915	5,915	5,990	\$ (63) -1.0%
07255000 041210	DENTAL INSURANCE	1,053	1,115	1,115	1,165	1,165	1,165	1,165	\$ 50 4.5%
07255000 041220	LONG TERM DISABILITY INSURANCE	1,777	1,781	1,781	1,832	1,832	1,832	1,869	\$ 88 4.9%
07255000 041230	HEALTH INSURANCE	31,966	31,653	31,653	35,054	35,054	35,054	35,058	\$ 3,405 10.8%
07255000 041240	PENSION	33,827	34,586	34,586	35,885	35,885	35,882	36,713	\$ 2,127 6.1%
07255000 041250	ADMIN HOLIDAY CASHOUT	8,604	8,604	8,604	8,604	8,604	8,607	8,780	\$ 176 2.0%
07255000 041300	ADMIN CLERICAL OT PAY	-	800	800	800	800	800	816	\$ 16 2.0%
07255000 042910	ADMIN SCHOOL/CONFERENCES	1,594	800	800	800	800	800	800	\$ - 0.0%
07255000 042910 72005	F.T. TRAINING COSTS IN-SERVICE	12,507	19,500	20,000	16,500	16,500	16,500	16,500	\$ (3,000) -15.4%
07255000 042920 50001:3	F.T. CLOTHING ALLOWANCE	2,368	2,700	2,700	3,000	3,000	3,000	3,000	\$ 300 11.1%
07255000 042930	TUITION REIMBURSEMENT	11,351	5,000	10,000	7,000	7,000	7,000	7,000	\$ 2,000 40.0%
07255000 042950	INFECTIOUS DISEASE CONTROL	500	750	750	750	750	750	750	\$ - 0.0%
07255000 043210	RECRUITMENT & TESTING	1,632	1,000	1,000	1,000	1,000	1,000	1,000	\$ - 0.0%
07255000 043500	PROFESSIONAL DUES	1,570	1,500	1,500	1,500	1,500	1,500	1,500	\$ - 0.0%
07255000 044300	BUILDING MAINTENANCE	11,900	13,000	13,000	13,000	13,000	13,000	13,000	\$ - 0.0%
07255000 044310	VEHICLE MAINTENANCE PARTS	46,134	35,000	35,000	35,000	35,000	35,000	35,000	\$ - 0.0%
07255000 044313	VEHICLE MAINTENANCE LABOR	65,466	65,000	65,000	65,000	65,000	65,000	65,000	\$ - 0.0%
07255000 044350	POSTAGE METER	1,027	1,008	1,008	1,008	1,008	1,008	1,008	\$ - 0.0%
07255000 044351	HVAC EQUIPMENT MAINTENANCE POLICE	4,425	4,298	4,298	4,298	4,298	4,298	4,298	\$ - 0.0%
07255000 044351 77040	HVAC EQUIPMENT MAINTENANCE FIRE	4,239	4,118	4,118	4,118	4,118	4,118	4,118	\$ - 0.0%
07255000 044421	COPIERS EQUIPMENT MAINTENANCE	2,673	4,000	3,000	3,000	3,000	3,000	3,000	\$ (1,000) -25.0%
07255000 045310	POSTAGE	1,412	1,500	1,500	1,500	1,500	1,500	1,500	\$ - 0.0%
07255000 045800	TRAVEL	3,300	3,000	3,000	3,000	3,000	3,000	3,000	\$ - 0.0%
07255000 046000	OFFICE SUPPLIES	5,903	6,000	6,000	6,000	6,000	6,000	6,000	\$ - 0.0%
07255000 046015	MISCELLANEOUS SUPPLY - PD COMPUTER	4,468	3,000	3,000	3,000	3,000	3,000	3,000	\$ - 0.0%
07255000 046029	CUSTODIAL SUPPLIES	3,978	4,000	4,000	4,000	4,000	4,000	4,000	\$ - 0.0%
07255000 046210 77050	UTILITIES - GAS	19,152	19,000	19,000	20,000	20,000	20,000	20,000	\$ 1,000 5.3%
07255000 046260	VEHICLE FUEL GAS	92,037	112,200	90,000	95,000	95,000	95,000	95,000	\$ (17,200) -15.3%
07255000 047420	NEW VEHICLES	-	114,000	221,190	125,000	125,000	125,000	125,000	\$ 11,000 9.6%
TOTAL ADMINISTRATION		\$ 798,514	\$ 944,194	\$ 1,017,520	\$ 982,391	\$ 982,391	\$ 982,391	\$ 991,803	\$ 47,609 5.0%

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PATROL									
07261110 041150	PART TIME PAY - PINE POINT BEACH	4,020	9,000	6,500	6,826	6,826	6,826	6,963	\$ (2,037) -22.6%
07261110 041120	FICA	-	558	403	424	424	424	433	\$ (125) -22.4%
07261110 041205	MEDICARE	-	131	95	99	99	99	101	\$ (30) -22.9%
07261210 041150	PART TIME PAY - HIGGINS BEACH	12,295	13,618	10,000	13,618	13,618	13,618	13,891	\$ 273 2.0%
07261210 041200	FICA	175	844	620	844	844	844	862	\$ 18 2.1%
07261210 041205	MEDICARE	41	197	145	197	197	197	202	\$ 5 2.5%
07270400 041200	FICA	594	1,966	1,736	1,798	1,798	1,798	1,798	\$ (168) -8.5%
07270400 041205	MEDICARE	139	460	406	421	421	421	421	\$ (39) -8.5%
07270400 041240	PENSION	739	3,869	2,800	3,480	3,480	3,480	3,480	\$ (389) -10.1%
07270400 041303	FULL TIME TRAINING OVERTIME	27,157	31,715	28,000	29,000	29,000	29,000	29,000	\$ (2,715) -8.6%
07271500 041152	CROSSING GUARD	3,879	3,857	3,857	3,857	3,857	3,857	3,935	\$ 78 2.0%
07271500 041200	FICA	109	239	239	239	239	239	244	\$ 5 2.1%
07271500 041205	MEDICARE	26	56	56	56	56	56	58	\$ 2 3.6%
07272100 041112	PATROL PAY	1,791,540	1,820,629	1,806,253	1,902,167	1,885,682	1,885,682	1,885,682	\$ 65,053 3.6%
07272100 041120	STIPENDS	13,071	13,000	13,000	13,000	13,000	13,000	13,000	\$ - 0.0%
07272100 041122	CELL PHONE STIPENDS	3,297	3,360	3,360	4,620	4,620	4,620	4,620	\$ 1,260 37.5%
07272100 041160	INCENTIVE PAY	27,636	19,156	19,156	25,000	25,000	25,000	25,000	\$ 5,844 30.5%
07272100 041200	FICA	132,078	119,665	118,773	126,820	125,874	125,874	125,874	\$ 6,209 5.2%
07272100 041205	MEDICARE	30,887	27,987	27,778	29,678	29,457	29,457	29,457	\$ 1,470 5.3%
07272100 041210	DENTAL INSURANCE	5,876	6,244	6,244	6,757	6,757	6,757	6,757	\$ 513 8.2%
07272100 041220	LONG TERM DISABILITY INSURANCE	9,036	8,990	8,846	9,523	9,374	9,374	9,374	\$ 384 4.3%
07272100 041230	HEALTH INSURANCE	241,659	253,062	253,062	234,302	234,302	234,302	234,302	\$ (18,760) -7.4%
07272100 041240	PENSION	211,726	216,171	214,733	263,359	261,218	261,218	261,218	\$ 45,047 20.8%
07272100 041250	HOLIDAY CASHOUT	37,664	35,914	35,914	36,812	36,812	36,812	36,812	\$ 898 2.5%
07272100 041300	OVERTIME PAY	74,734	75,000	75,000	72,000	72,000	72,000	72,000	\$ (3,000) -4.0%
07272100 041302	COURT OVERTIME PAY	17,777	14,300	15,000	15,500	15,500	15,500	15,500	\$ 1,200 8.4%
07272100 041305	HIDTA OVERTIME PAY	21,682	15,000	20,000	15,000	15,000	15,000	15,000	\$ - 0.0%
07272100 042920 50004:38	F.T. CLOTHING ALLOWANCE	27,762	29,000	30,600	34,000	34,000	34,000	34,000	\$ 5,000 17.2%
07272100 047400	NEW EQUIPMENT	5,960	6,514	6,514	6,514	6,514	6,514	6,514	\$ - 0.0%
07272100 047400 72001	NEW EQUIPMENT- FIREARMS	17,249	17,505	17,505	18,380	18,380	18,380	18,380	\$ 875 5.0%
07272100 047400 72002	EQUIPMENT - VEST REPLACEMENT	700	4,000	7,500	4,000	4,000	4,000	4,000	\$ - 0.0%
07272100 047400 94018	PD TASERS	4,709	4,575	4,575	4,575	4,575	4,575	4,575	\$ - 0.0%
07272100 047442	EQUIPMENT REPLACEMENT	7,950	5,715	5,715	5,715	5,715	5,715	5,715	\$ - 0.0%
12729300 041112 79436	COPS FAST GRANT PAY	29,803	84,324	84,324	91,998	91,998	91,998	91,998	\$ 7,674 9.1%
12729300 041299 79436	COPS GRANT BENEFITS	9,327	32,584	32,584	30,492	30,492	30,492	30,492	\$ (2,092) -6.4%
TOTAL POLICE		\$ 2,771,295	\$ 2,879,205	\$ 2,861,293	\$ 3,011,071	\$ 2,991,129	\$ 2,991,129	\$ 2,991,658	\$ 112,453 3.9%

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POLICE SERVICES										
07272120 048100	DARE PROGRAM	5,301	5,000	5,000	5,000	5,000	5,000	5,000	\$ -	0.0%
07272140 047400 72000	RADAR - NEW EQUIPMENT	1,315	2,000	2,000	2,500	2,500	2,500	2,500	\$ 500	25.0%
07272150 048100	COMMUNITY IN HOUSE PROGRAM	2,535	2,500	2,500	2,500	2,500	2,500	2,500	\$ -	0.0%
07272150 048100 77080	SCHOOL RESOURCE OFFICER PROGRAM	3,338	3,500	3,500	3,500	3,500	3,500	3,500	\$ -	0.0%
07272160 048100	TACTICAL TEAM	3,691	2,600	2,600	2,600	2,600	2,600	2,600	\$ -	0.0%
07272210 041300 72020	SM VIOLENT CRIMES TASK FORCE OT	14,727	5,000	6,000	-	-	-	-	\$ (5,000)	-100.0%
07272210 041200	FICA	-	310	310	-	-	-	-	\$ (310)	-100.0%
07272210 041205	MEDICARE	-	73	73	-	-	-	-	\$ (73)	-100.0%
07272210 041240	PENSION	10	610	610	-	-	-	-	\$ (610)	-100.0%
07272210 044310 72020	SMVCTF VEHICLE MAINTENANCE	3,635	-	-	-	-	-	-	\$ -	0.0%
07272210 047400 72020	SMVCTF EQUIPMENT	1,853	-	-	-	-	-	-	\$ -	100.0%
07272230 043225	REGIONAL LAB CONTRACTED SERVICE	12,081	12,108	12,108	12,108	12,108	12,108	12,108	\$ -	0.0%
07272230 046002 72007	LAB ARREST SUPPLIES	673	1,100	1,100	1,100	1,100	1,100	1,100	\$ -	0.0%
07272230 046002 72008	LAB EVIDENCE PROCESS	12,845	13,075	13,075	13,075	13,075	13,075	13,075	\$ -	0.0%
07272230 046002 72009	LAB DRUG TEST SUPPLY	1,295	3,000	3,000	3,000	3,000	3,000	3,000	\$ -	0.0%
07272240 048100	CID VIDEO FORENSICS	5,913	6,570	6,570	6,570	6,570	6,570	6,570	\$ -	0.0%
07272250 048100	ARSON TEAM	-	150	150	150	150	150	150	\$ -	0.0%
07272260 048100	POLYGRAPH	1,283	1,800	2,000	2,500	2,500	2,500	2,500	\$ 700	38.9%
TOTAL POLICE SERVICES		\$ 70,494	\$ 59,396	\$ 60,596	\$ 54,603	\$ 54,603	\$ 54,603	\$ 54,603	\$ (4,793)	-8.1%

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COMMUNICATIONS									
07272300 041112	DISPATCHER'S FULL TIME PAY	454,169	463,480	463,480	468,864	468,864	468,864	\$ 5,384	1.2%
07272300 041113	DATA COMMUNIC. SPECIALIST	-	-	-	18,733	18,733	18,733	\$ 18,733	100.0%
07272300 041116	CRIME DATA ANALYST	-	41,942	41,942	48,672	48,672	48,672	\$ 6,730	16.0%
07272300 041120	STIPENDS	3,845	3,850	3,850	3,500	3,500	3,500	\$ (350)	-9.1%
07272300 041150	PART TIME PAY	7,512	10,851	1,000	-	-	-	\$ (10,851)	-100.0%
07272300 041160	INCENTIVE PAY	4,744	4,080	4,080	4,930	4,930	4,930	\$ 850	20.8%
07272300 041200	FICA	31,923	34,898	34,898	35,452	35,452	35,452	\$ 554	1.6%
07272300 041205	MEDICARE	7,466	8,161	8,161	8,298	8,298	8,298	\$ 137	1.7%
07272300 041210	DENTAL INSURANCE	1,896	2,230	2,230	2,330	2,330	2,330	\$ 100	4.5%
07272300 041220	LONG TERM DISABILITY INSURANCE	2,275	2,476	2,476	2,487	2,487	2,487	\$ 11	0.4%
07272300 041230	HEALTH INSURANCE	59,039	65,707	65,707	72,369	72,369	72,369	\$ 6,662	10.1%
07272300 041240	PENSION	44,799	47,768	47,768	52,827	52,827	52,827	\$ 5,059	10.6%
07272300 041250	HOLIDAY CASHOUT	12,335	12,208	12,208	12,514	12,514	12,514	\$ 306	2.5%
07272300 041300	OVERTIME PAY	36,650	45,000	55,000	38,000	38,000	38,000	\$ (7,000)	-15.6%
07272300 041303	TRAINING OT PAY	8,180	5,150	5,150	4,500	4,500	4,500	\$ (650)	-12.6%
07272300 042910	EMPLOYEE TRAINING COSTS	8,973	4,000	3,000	3,000	3,000	3,000	\$ (1,000)	-25.0%
07272300 042920 51001:49	CLOTHING ALLOWANCE	3,564	4,950	4,950	4,950	4,950	4,950	\$ -	0.0%
07272300 042930	TUITION REIMBURSEMENT	10,088	15,000	15,000	6,100	6,100	6,100	\$ (8,900)	-59.3%
07272300 043210	RECRUITMENT	-	750	750	750	750	750	\$ -	0.0%
07272300 044340	HARDWARE MAINT	3,420	2,500	2,500	2,500	2,500	2,500	\$ -	0.0%
07272300 044345	SOFTWARE MAINT	8,420	5,000	5,000	5,000	5,000	5,000	\$ -	0.0%
07272300 044352 77020:70	Radio Maint - CS-PD-DISPATCH-FIRE-MRO-DPW	25,345	23,300	23,300	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	2,040	2,040	\$ -	0.0%
07272300 045300 77050	CELL PHONES - PD - DISPATCH	12,647	8,580	8,580	8,580	8,580	8,580	\$ -	0.0%
07272300 045301 77050	INTERNET CRIME	1,201	1,200	1,200	1,200	1,200	1,200	\$ -	0.0%
07272300 045303	MOBILE DATA	6,587	7,500	5,500	6,000	6,000	6,000	\$ (1,500)	-20.0%
07272300 045304 77040:51	LOCAL - PD - FIRE - DISPATCH	12,134	12,000	12,000	10,000	10,000	10,000	\$ (2,000)	-16.7%
07272300 045305 77050	PAGERS -POLICE	1,022	2,678	2,678	2,678	2,678	2,678	\$ -	0.0%
07272300 045307 77051	TEL PSAP	579	580	580	580	580	580	\$ -	0.0%
07272300 045308 77051	TEL DMV	1,981	2,145	2,145	2,145	2,145	2,145	\$ -	0.0%
07272300 046000	OFFICE SUPPLY	2,867	2,500	2,500	2,500	2,500	2,500	\$ -	0.0%
07272300 046015	MISC. SUPPLY (disp computer)	544	1,000	1,000	1,000	1,000	1,000	\$ -	0.0%
12729300 041112 79427	CRIME ANALYSIS (JAG GRANT) PAY	47,087	-	41,942	-	-	-	\$ -	0.0%
12729300 041299 79427	CRIME ANALYSIS (JAG GRANT) BENEFITS	13,891	-	9,200	-	-	-	\$ -	0.0%
12729300 048600 79427	CRIME ANALYSIS PROG EXPEND	2,643	-	-	-	-	-	\$ -	0.0%
TOTAL COMMUNICATIONS		839,865	\$ 843,524	\$ 891,815	\$ 855,799	\$ 855,799	\$ 855,799	\$ 12,275	1.5%

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MARINE RESOURCES									
07272400 041112	MRO FULL TIME PAY	51,463	49,370	49,370	49,570	49,570	49,570	50,551	\$ 1,181 2.4%
07272400 041150	PART TIME PAY	4,251	4,404	4,404	4,404	4,404	4,404	4,493	\$ 89 2.0%
07272400 041200	FICA	3,409	3,444	3,444	3,430	3,430	3,430	3,599	\$ 155 4.5%
07272400 041205	MEDICARE	797	807	807	807	807	807	844	\$ 37 4.6%
07272400 041210	DENTAL INSURANCE	210	223	223	239	239	239	233	\$ 10 4.5%
07272400 041220	LONG TERM DISABILITY	242	242	242	242	242	242	253	\$ 11 4.5%
07272400 041230	HEALTH INSURANCE	1,708	1,706	1,706	1,680	1,680	1,680	1,684	\$ (22) -1.3%
07272400 041240	PENSION	4,387	4,751	4,751	5,501	5,501	5,501	5,767	\$ 1,016 21.4%
07272400 041250	HOLIDAY CASH OUT	2,048	1,303	1,303	1,303	1,303	1,303	1,330	\$ 27 2.1%
07272400 042910	EMPLOYEE TRAINING	450	800	800	800	800	800	800	\$ - 0.0%
07272400 042920	CLOTHING	824	800	800	800	800	800	800	\$ - 0.0%
07272400 043226	TOWING STORAGE	-	200	200	200	200	200	200	\$ - 0.0%
07272400 044310	VEHICLE PARTS	1,139	564	564	564	564	564	564	\$ - 0.0%
07272400 044313	VEHICLE LABOR	1,301	1,000	1,000	1,000	1,000	1,000	1,000	\$ - 0.0%
07272400 044351	EQUIPMENT MAINT	87	500	500	500	500	500	500	\$ - 0.0%
07272400 045300	MRO CELLULAR	925	780	780	780	780	780	780	\$ - 0.0%
07272400 045302	MRO TELEPHONES	-	100	100	100	100	100	100	\$ - 0.0%
07272400 045304	MRO PAGER	-	375	375	375	375	375	375	\$ - 0.0%
07272400 046000	OFFICE SUPPLY	120	300	300	300	300	300	300	\$ - 0.0%
07272400 046015	MISC SUPPLY	622	1,000	1,000	1,000	1,000	1,000	1,000	\$ - 0.0%
07272400 046220	PIER ELECTRICITY-UTILITY	1,079	1,300	1,300	1,300	3,000	3,000	3,000	\$ 1,700 130.8%
07272400 046260	MRO VEHICLE FUEL	3,623	5,043	3,000	4,000	4,000	4,000	4,000	\$ (1,043) -20.7%
07272400 046500	CLAM SEEDS	1,381	2,000	2,000	2,000	2,000	2,000	2,000	\$ - 0.0%
07272400 047400	NEW EQUIPMENT	1,160	1,250	1,250	1,250	1,250	1,250	1,250	\$ - 0.0%
07272400 044365	PIER MAINTENANCE	542	-	-	-	7,000	7,000	7,000	\$ 7,000 0.0%
TOTAL MARINE RESOURCES	\$ 81,767	\$ 82,262	\$ 80,219	\$ 82,145	\$ 90,845	\$ 90,845	\$ 92,423	\$ 10,161	12.4%

FIRE/POLICE

07272500 041120	STIPENDS (VEHICLES)	3,600	3,600	3,600	3,600	3,600	3,600	3,672	\$ 72 2.0%
07272500 041121	SPECIALTY STIPENDS	625	625	625	625	625	625	638	\$ 13 2.1%
07272500 041150	PART TIME PAY	20,077	12,000	12,000	14,634	14,634	14,634	14,927	\$ 2,927 24.4%
07272500 041200	FICA	1,614	744	744	1,171	1,171	1,171	1,196	\$ 452 60.8%
07272500 041205	MEDICARE	378	174	174	276	276	276	284	\$ 110 63.2%
07272500 042920	CLOTHING	862	850	850	850	850	850	850	\$ - 0.0%
07272500 044320	MISC. MAINT	30	80	80	80	80	80	80	\$ - 0.0%
07272500 046015	MISC. SUPPLY	-	100	100	100	100	100	100	\$ - 0.0%
07272500 047400	NEW EQUIPMENT	634	525	525	525	525	525	525	\$ - 0.0%
TOTAL FIRE/POLICE	\$ 27,820	\$ 18,698	\$ 18,698	\$ 21,861	\$ 21,861	\$ 21,861	\$ 22,272	\$ 3,574	19.1%

POLICE SPECIAL ASSIGNMENTS

07272600 041150	PART TIME PAY	352	2,000	1,000	1,000	1,000	1,000	1,020	\$ (980) -49.0%
07272600 041200	FICA	777	4,030	4,030	4,030	4,030	4,030	4,032	\$ 2 0.0%
07272600 041205	MEDICARE	182	943	943	943	943	943	944	\$ 1 0.1%
07272600 041240	PENSION	941	7,686	7,686	7,680	7,680	7,680	7,680	\$ (6) -0.1%
07272600 041301	FULL TIME SPECIAL POLICE OT PAY	70,514	63,000	64,000	64,000	64,000	64,000	64,000	\$ 1,000 1.6%
TOTAL POLICE SPECIAL ASSIGNMENTS	\$ 72,766	\$ 77,659	\$ 77,659	\$ 77,653	\$ 77,653	\$ 77,653	\$ 77,676	\$ 17	0.0%

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ACCOUNTS FOR:	2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPARTMENT	2014 PROPOSED	FINANCE COMMITTEE	2014 ADOPTED	TC INC. DEC.	TC PCT CHANGE
ANIMAL CONTROL									
07272700 041112	ANIMAL CONTROL OFFICER PAY	39,486	39,037	39,037	40,585	40,585	40,585	41,396	\$ 2,359 6.0%
07272700 041200	FICA	876	2,337	2,337	2,423	2,423	2,423	2,475	\$ 138 5.9%
07272700 041205	MEDICARE	205	547	547	567	567	567	580	\$ 33 6.0%
07272700 041220	LONG TERM DISABILITY	63	192	192	203	203	203	207	\$ 15 7.8%
07272700 041230	HEALTH INSURANCE	2,397	6,653	6,653	7,095	7,095	7,095	7,095	\$ 442 6.6%
07272700 041240	PENSION	648	2,120	2,120	2,655	2,655	2,655	2,709	\$ 589 27.8%
07272700 041300	ACO OVERTIME PAY	-	250	250	250	250	250	255	\$ 5 2.0%
07272700 042920 50029	CLOTHING ALLOWANCE	174	400	400	400	400	400	400	\$ - 0.0%
07272700 043225	ANIMAL REFUGE LEAGUE CONTRACT	25,395	25,152	25,152	24,974	24,974	24,974	24,974	\$ (178) -0.7%
07272700 048100	ACO PROGRAM COSTS	212	500	500	500	500	500	500	\$ - 0.0%
TOTAL ANIMAL CONTROL		\$ 69,455	\$ 77,188	\$ 77,188	\$ 79,652	\$ 79,652	\$ 79,652	\$ 80,591	\$ 3,403 4.4%
PATROL									
07272810 048100	MOTORCYCLE IN HOUSE	2,012	8,200	8,200	2,500	2,500	2,500	2,500	\$ (5,700) -69.5%
07272830 048100	K9 EQUIPMENT IN HOUSE	4,067	3,670	3,670	3,780	3,780	3,780	3,780	\$ 110 3.0%
TOTAL PATROL		\$ 6,080	\$ 11,870	\$ 11,870	\$ 6,280	\$ 6,280	\$ 6,280	\$ 6,280	\$ (5,590) -47.1%

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ACCOUNTS FOR:		2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPARTMENT	2014 PROPOSED	FINANCE COMMITTEE	2014 ADOPTED	TC INC. DEC.	TC PCT CHANGE
RESERVE OFFICERS										
07272900 041150	PART TIME PAY	8,904	8,500	6,500	6,829	6,829	6,829	6,966	\$ (1,534)	-18.0%
07272900 041155	PROUTS NECK RESERVE OFFICER PAY	26,558	34,177	34,177	34,177	34,177	34,177	34,861	\$ 684	2.0%
07272900 041158	PROUTS NECK SUPERVISOR PAY	21,870	25,552	25,552	25,802	25,802	25,802	26,319	\$ 767	3.0%
07272900 041200	FICA	944	4,230	4,230	4,141	4,141	4,141	4,226	\$ (4)	-0.1%
07272900 041205	MEDICARE	221	991	991	969	969	969	989	\$ (2)	-0.2%
07272900 042910	EMPLOYEE TRAINING	-	1,000	1,000	1,000	1,000	1,000	1,000	\$ -	0.0%
07272900 046020	PROUTS NECK PROGRAM EXPENSES	795	2,863	2,863	2,863	2,863	2,863	2,863	\$ -	0.0%
07272900 047400	NEW EQUIPMENT	5,273	4,000	4,000	4,000	4,000	4,000	4,000	\$ -	0.0%
TOTAL RESERVE OFFICERS		\$ 64,565	\$ 81,313	\$ 79,313	\$ 79,781	\$ 79,781	\$ 79,781	\$ 81,224	\$ (89)	-0.1%
TOTAL POLICE SERVICES ALL DIVISIONS		\$ 4,802,621	\$ 5,075,309	\$ 5,176,171	\$ 5,251,236	\$ 5,239,994	\$ 5,239,994	\$ 5,254,329	\$ 179,020	3.5%

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PUBLIC WORKS										
ADMINISTRATION										
08155000 041110	ADMIN. FULL TIME PAY	80,183	83,544	83,544	84,690	84,690	84,690	86,381	\$ 2,837	3.4%
08155000 041111	DEPUTY DIRECTOR	65,802	66,746	66,746	67,004	67,004	67,004	68,341	\$ 1,595	2.4%
08155000 041114	CLERICAL FULL TIME PAY	86,823	87,856	82,000	82,703	82,703	82,703	84,364	\$ (3,492)	-4.0%
08155000 041200	FICA	15,040	14,773	14,773	14,554	14,554	14,554	14,858	\$ 85	0.6%
08155000 041205	MEDICARE	3,517	3,454	3,454	3,406	3,406	3,406	3,477	\$ 23	0.7%
08155000 041210	DENTAL INSURANCE	843	892	892	932	932	932	932	\$ 40	4.5%
08155000 041220	LONG TERM DISABILITY INSURANCE	1,155	1,156	1,158	1,175	1,175	1,175	1,197	\$ 41	3.5%
08155000 041230	HEALTH INSURANCE	25,473	26,478	26,478	28,274	28,274	28,274	28,274	\$ 1,796	6.8%
08155000 041240	PENSION	22,440	22,248	22,248	22,702	22,702	22,702	22,956	\$ 708	3.2%
08155000 041300	OVERTIME PAY	1,438	2,400	2,400	2,000	2,000	2,000	2,040	\$ (360)	-15.0%
08155000 042610	SAFETY AND COMPLIANCE	5,916	9,500	5,800	6,000	6,000	6,000	6,000	\$ (3,500)	-36.8%
08155000 042910	EMPLOYEE TRAINING	907	750	650	750	750	750	750	\$ -	0.0%
08155000 043225	CONTRACTED SERVICES	6,467	5,000	6,300	6,500	6,500	6,500	6,500	\$ 1,500	30.0%
08155000 043500	PROFESSIONAL DUES	315	300	315	315	315	315	315	\$ 15	5.0%
08155000 044100	UTILITY SEWER	4,649	4,400	4,400	4,400	4,400	4,400	4,400	\$ -	0.0%
08155000 044110	UTILITY WATER	2,234	2,350	2,350	2,350	2,350	2,350	2,350	\$ -	0.0%
08155000 044300	BUILDING MAINTENANCE & REPAIRS	42,247	41,700	41,700	41,700	41,700	41,700	41,700	\$ -	0.0%
08155000 044350	OFFICE EQUIPMENT MAINTENANCE	24	-	-	-	-	-	-	\$ -	0.0%
08155000 045304	TELEPHONES	11,154	10,120	10,950	10,950	10,950	10,950	10,950	\$ 830	8.2%
08155000 045310	POSTAGE	80	400	400	400	400	400	400	\$ -	0.0%
08155000 045400	ADVERTISEMENTS	830	1,000	900	900	900	900	900	\$ (100)	-10.0%
08155000 045800	TRAVEL	247	400	425	400	400	400	400	\$ -	0.0%
08155000 046000	OFFICE SUPPLIES	5,599	6,700	6,400	6,600	6,600	6,600	6,600	\$ (100)	-1.5%
08155000 046015	MISCELLANEOUS SUPPLY	932	1,000	900	1,000	1,000	1,000	1,000	\$ -	0.0%
08155000 046029	CUSTODIAL SUPPLIES	5,617	4,000	3,275	3,800	3,800	3,800	3,800	\$ (200)	-5.0%
08155000 046210	UTILITY - GAS	18,049	24,000	24,000	24,000	24,000	24,000	24,000	\$ -	0.0%
08155000 046220	UTILITY - ELECTRICITY	35,202	45,000	35,000	37,000	37,000	37,000	37,000	\$ (8,000)	-17.8%
08155000 046400	BOOKS	117	100	141	150	150	150	150	\$ 50	50.0%
08155000 047400	NEW EQUIPMENT	1,927	2,000	2,100	2,100	2,100	2,100	2,100	\$ 100	5.0%
TOTAL ADMINISTRATION		\$ 445,226	\$ 468,267	\$ 449,699	\$ 456,755	\$ 456,755	\$ 456,755	\$ 462,135	\$ (6,132)	-1.3%

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GIS/ENGINEERING										
08157100 041112	GIS COORDINATOR	50,340	58,832	47,000	47,622	47,622	47,622	48,578	\$ (10,254)	-17.4%
08157100 041150	PART TIME PAY	-	-	10,688	-	-	-	-	\$ -	0.0%
08157100 041200	FICA	3,686	3,720	3,000	2,969	2,969	2,969	3,029	\$ (691)	-18.6%
08157100 041205	MEDICARE	862	870	700	695	695	695	709	\$ (161)	-18.5%
08157100 041210	DENTAL INSURANCE	197	223	-	-	-	-	-	\$ (223)	-100.0%
08157100 041220	LONG TERM DISABILITY INSURANCE	261	288	-	239	239	239	243	\$ (45)	-15.6%
08157100 041230	HEALTH INSURANCE	4,554	5,040	5,300	5,393	5,393	5,393	5,393	\$ 353	7.0%
08157100 041240	PENSION	5,476	5,883	3,600	3,573	3,573	3,573	3,644	\$ (2,239)	-38.1%
08157100 042910	EMPLOYEE TRAINING	395	2,500	2,500	2,500	2,500	2,500	2,500	\$ -	0.0%
08157100 043225	GIS MAPPING	8,200	10,000	10,100	10,000	10,000	10,000	10,000	\$ -	0.0%
08157100 043400	ENGINEERING	11,705	9,500	8,700	9,500	9,500	9,500	9,500	\$ -	0.0%
08157100 043500	PROFESSIONAL DUES	177	400	200	200	200	200	200	\$ (200)	-50.0%
08157100 044345	GIS SOFTWARE LICENSING	-	15,500	15,000	15,500	15,500	15,500	15,500	\$ -	0.0%
08157100 046015	MISCELLANEOUS SUPPLY	291	2,000	1,300	1,300	1,300	1,300	1,300	\$ (700)	-35.0%
08157100 047400	GIS NEW EQUIPMENT	-	1,000	1,700	1,700	1,700	1,700	1,700	\$ 700	70.0%
TOTAL GIS/ENGINEERING		\$ 86,144	\$ 115,756	\$ 109,788	\$ 101,191	\$ 101,191	\$ 101,191	\$ 102,296	\$ (13,460)	-11.6%
PIERS, WHARVES, FLOATS, BOAT LAUNCH										
08161300 044190	WATERFRONT	1,366	500	531	500	500	500	500	\$ -	0.0%
TOTAL PIERS, WHARVES, FLOATS, BOAT LAUNCH		\$ 1,366	\$ 500	\$ 531	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.0%

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PUBLIC WORKS OPERATIONS									
08181000 041112	STAFF FULL TIME PAY	664,754	695,653	693,000	693,029	693,029	693,029	706,895	\$ 11,242 1.6%
08181000 041120	STIPENDS	4,155	4,233	4,233	4,200	4,200	4,200	4,284	\$ 51 1.2%
08181000 041122	CELL PHONE STIPEND	341	840	840	1,260	1,260	1,260	1,260	\$ 420 50.0%
08181000 041150	PART TIME PAY	3,770	10,403	10,403	10,000	10,000	10,000	10,200	\$ (203) -2.0%
08181000 041200	FICA	44,267	48,850	48,500	48,429	48,429	48,429	49,177	\$ 327 0.7%
08181000 041205	MEDICARE	10,352	11,425	11,400	11,333	11,333	11,333	11,510	\$ 85 0.7%
08181000 041210	DENTAL INSURANCE	2,398	2,676	2,700	2,796	2,796	2,796	2,796	\$ 120 4.5%
08181000 041220	LONG TERM DISABILITY INSURANCE	3,331	3,393	3,300	3,473	3,473	3,473	3,538	\$ 145 4.3%
08181000 041230	HEALTH INSURANCE	112,942	120,671	120,671	125,350	125,350	125,350	125,350	\$ 4,679 3.9%
08181000 041240	PENSION	58,643	69,740	69,740	69,186	69,186	69,186	70,185	\$ 445 0.6%
08181000 041300	OVERTIME PAY	57,538	106,111	106,111	105,000	105,000	105,000	107,100	\$ 989 0.9%
08181000 042910	EMPLOYEE TRAINING	2,041	1,500	900	1,500	1,500	1,500	1,500	\$ - 0.0%
08181000 042920	CLOTHING ALLOWANCE	13,436	11,000	12,700	13,400	13,400	13,400	13,400	\$ 2,400 21.8%
08181000 042950	MEDICAL EXPENDITURES (IDC)	660	500	1,100	1,000	1,000	1,000	1,000	\$ 500 100.0%
08181000 043225	CONTRACTED SERVICES	68,419	93,000	81,000	81,000	81,000	81,000	81,000	\$ (12,000) -12.9%
08181000 044238	WINTER SALT	138,397	60,000	60,000	50,000	50,000	50,000	50,000	\$ (10,000) -16.7%
08181000 044240	WINTER SAND	11,009	20,000	10,000	10,000	10,000	10,000	10,000	\$ (10,000) -50.0%
08181000 044243	MAGNESIUM CHLORIDE	-	60,000	50,000	50,000	50,000	50,000	50,000	\$ (10,000) -16.7%
08181000 044248	GRAVEL	11,248	20,000	20,000	20,000	20,000	20,000	20,000	\$ - 0.0%
08181000 044260	ROADSIDE MOWING	27,346	17,000	17,000	38,200	38,200	38,200	38,200	\$ 21,200 124.7%
08181000 044270	STREET SIGNS	10,695	10,000	10,000	10,000	10,000	10,000	10,000	\$ - 0.0%
08181000 044275	COLD PATCH	1,538	3,000	2,800	3,000	3,000	3,000	3,000	\$ - 0.0%
08181000 044278	STREET STRIPING	55,641	52,000	94,955	70,000	70,000	70,000	70,000	\$ 18,000 34.6%
08181000 044280	ASPHALT PAVING	338,594	248,095	280,891	300,000	300,000	300,000	300,000	\$ 51,905 20.9%
08181000 044281	ROAD MAINTENANCE	268	-	-	-	-	-	-	\$ - 0.0%
08181000 044283	CULVERTS	6,687	7,500	7,500	7,500	7,500	7,500	7,500	\$ - 0.0%
08181000 044310	VEHICLE MAINTENANCE PARTS	133,752	110,000	114,000	110,000	110,000	110,000	110,000	\$ - 0.0%
08181000 044313	VEHICLE MAINTENANCE LABOR	142,958	105,000	102,000	102,000	102,000	102,000	102,000	\$ (3,000) -2.9%
08181000 046015	OUTSIDE OPERATIONAL SUPPLIES	15,234	14,500	14,500	14,500	14,500	14,500	14,500	\$ - 0.0%
08181000 046052	CUTTING EDGES	26,645	25,000	23,000	25,000	25,000	25,000	25,000	\$ - 0.0%
08181000 046260	VEHICLE FUEL GAS	67,261	135,389	102,000	120,000	120,000	120,000	120,000	\$ (15,389) -11.4%
08181000 046261	PROPANE FUEL	5,963	6,500	6,800	7,000	7,000	7,000	7,000	\$ 500 7.7%
08181000 047411	NEW TOOLS	2,913	4,000	4,950	4,000	4,000	4,000	4,000	\$ - 0.0%
TOTAL OPERATIONS		\$ 2,043,196	\$ 2,077,979	\$ 2,086,994	\$ 2,112,156	\$ 2,112,156	\$ 2,112,156	\$ 2,130,395	\$ 52,416 2.5%

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PUBLIC WORKS VEHICLE MAINTENANCE										
08181200 041112	STAFF FULL TIME PAY	382,576	399,084	395,000	394,091	394,091	394,091	402,170	\$ 3,086	0.8%
08181200 041120	STIPENDS	4,265	4,672	4,672	4,670	4,670	4,670	4,764	\$ 92	2.0%
08181200 041150	PART TIME PAY	-	-	3,400	1,500	1,500	1,500	1,530	\$ 1,530	100.0%
08181200 041200	FICA	25,336	26,298	26,298	26,134	26,134	26,134	26,872	\$ 574	2.2%
08181200 041205	MEDICARE	5,925	6,149	6,149	6,116	6,116	6,116	6,964	\$ 815	13.3%
08181200 041210	DENTAL INSURANCE	1,668	1,784	1,784	1,864	1,864	1,864	1,864	\$ 80	4.5%
08181200 041220	LONG TERM DISABILITY INSURANCE	1,892	1,942	1,942	1,975	1,975	1,975	2,014	\$ 72	3.7%
08181200 041230	HEALTH INSURANCE	49,055	51,410	51,410	54,899	54,899	54,899	54,899	\$ 3,489	6.8%
08181200 041240	PENSION	33,972	39,397	39,367	42,966	42,966	42,966	43,849	\$ 4,452	11.3%
08181200 041300	OVERTIME PAY	12,448	25,000	25,000	25,000	25,000	25,000	25,500	\$ 500	2.0%
08181200 042910	EMPLOYEE TRAINING	949	1,000	1,000	1,000	1,000	1,000	1,000	\$ -	0.0%
08181200 042920	CLOTHING ALLOWANCE	6,858	5,700	6,540	6,540	6,540	6,540	6,540	\$ 840	14.7%
08181200 042950	MEDICAL EXPENDITURES (IDC)	322	500	450	500	500	500	500	\$ -	0.0%
08181200 044218	HAZARDOUS WASTE DISPOSAL	2,483	2,500	2,000	2,000	2,000	2,000	2,000	\$ (500)	-20.0%
08181200 044316	FUEL ISLAND REPAIRS	8,734	6,500	10,650	1,500	1,500	1,500	1,500	\$ (5,000)	-76.9%
08181200 044317	PROPANE STATION	-	200	100	100	100	100	100	\$ (100)	-50.0%
08181200 044320	MISCELLANEOUS MAINTENANCE	9,192	6,300	6,300	6,300	6,300	6,300	6,300	\$ -	0.0%
08181200 045800	TRAVEL	18	-	-	-	-	-	-	\$ -	0.0%
08181200 046015	SHOP SUPPLIES	2,761	10,000	10,000	10,000	10,000	10,000	10,000	\$ -	0.0%
08181200 046032	PARTS/SERVICE & UBI OVERHEAD	574,380	377,314	476,470	355,164	355,164	355,164	355,164	\$ (22,150)	-5.9%
08181200 046033	STOCK ROOM	1,027	-	-	-	-	-	-	\$ -	0.0%
08181200 046260	VEHICLE FUEL GAS	501,681	576,741	510,542	525,934	525,934	555,000	509,250	\$ (67,491)	-11.7%
08181200 046261	PROPANE FUEL	57,981	6,500	6,800	7,000	7,000	7,000	44,750	\$ 38,250	588.5%
08181200 047400	NEW EQUIPMENT	17,292	15,000	17,000	15,000	15,000	15,000	15,000	\$ -	0.0%
08181200 047460	NEW STEEL	1,498	1,000	2,500	2,000	2,000	2,000	2,000	\$ 1,000	100.0%
TOTAL VEHICLE MAINTENANCE		\$ 1,702,312	\$ 1,564,991	\$ 1,605,374	\$ 1,492,253	\$ 1,492,253	\$ 1,521,319	\$ 1,524,530	\$ (40,461)	-2.6%

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SOLID WASTE PROGRAM										
08181300 044205	HOLMES ROAD SITE MAINTENANCE	9,729	14,000	9,800	9,900	9,900	9,900	9,900	\$ (4,100)	-29.3%
08181320 043232	CURBSIDE RECYCLING	351,767	360,551	360,551	369,575	369,575	369,575	369,575	\$ 9,024	2.5%
08181320 044220	COMMERCIAL RECYCLING	71,602	72,187	72,187	72,187	72,187	72,187	72,187	\$ -	0.0%
08181320 044223	RECYCLING BINS	58,487	51,000	53,000	53,000	53,000	53,000	53,000	\$ 2,000	3.9%
08181320 045321	PUBLIC INFORMATION/EDUCATION	2,397	2,000	500	500	500	500	500	\$ (1,500)	-75.0%
08181320 047418	AUTOMATED RECYCLING CONTAINERS	5,000	5,000	6,643	6,500	6,500	6,500	6,500	\$ 1,500	30.0%
08181330 044210	ecomaine ASSESSMENT	475,250	359,452	359,452	305,189	305,189	305,189	305,189	\$ (54,263)	-15.1%
08181330 044213	ecomaine MAINE TIPPING FEE	471,391	475,000	475,000	474,584	474,584	380,836	380,836	\$ (94,164)	-19.8%
08181330 044215	REFUSE COLLECTION CONTRACT - CURBSIDE	351,772	360,551	360,551	369,575	369,575	369,575	369,575	\$ 9,024	2.5%
08181330 044217	MISCELLANEOUS SOLID WASTE DISPOSAL	5,233	5,000	6,300	6,300	6,300	6,300	6,300	\$ 1,300	26.0%
08181330 044218	HOUSEHOLD HAZARDOUS COLLECTION	3,672	19,000	13,500	13,500	13,500	13,500	13,500	\$ (5,500)	-28.9%
TOTAL SOLID WASTE PROGRAM		\$ 1,806,299	\$ 1,723,741	\$ 1,717,484	\$ 1,680,810	\$ 1,680,810	\$ 1,587,062	\$ 1,587,062	\$ (136,679)	-7.9%
DUNSTAN & SCARBOROUGH MEMORIAL CEMETERY										
08181460 043225	CONTRACTED SERVICES - DUNSTAN	14,700	18,200	18,200	8,500	8,500	8,500	8,500	\$ (9,700)	-53.3%
08181460 044110	UTILITY WATER - DUNSTAN	202	-	-	-	-	-	-	\$ -	0.0%
08181460 044320	MISC. MAINTENANCE - DUNSTAN	-	350	350	350	350	350	350	\$ -	0.0%
08181470 043225	CONTRACTED SERVICES - SCAR. MEMORIAL	9,196	7,800	7,800	8,500	8,500	8,500	8,500	\$ 700	9.0%
08181470 044320	MISC. MAINT. - SCARBOROUGH MEMORIAL	1,082	500	350	350	350	350	350	\$ (150)	-30.0%
TOTAL CEMETERY CARE		\$ 25,180	\$ 26,850	\$ 26,700	\$ 17,700	\$ 17,700	\$ 17,700	\$ 17,700	\$ (9,150)	-34.1%
MEMORIAL ACCOUNTS										
08181500 044320 78004	MISC. MAINT. AMERICAN LEGION	1,500	1,500	1,500	1,535	1,535	1,535	1,535	\$ 35	2.3%
08181500 044320 78005	MISC. MAINT. DUNSTAN MONUMENT	601	442	442	442	442	442	442	\$ -	0.0%
08181500 044320 78006	MISC. MAINT. BLACK POINT CEMETERY	2,928	2,928	2,928	3,000	3,000	3,000	3,000	\$ 72	2.5%
08181500 044320 78007	MISC. MAINT. HUNNEWELL HOUSE	3,950	3,200	3,000	3,000	3,000	3,000	3,000	\$ (200)	-6.3%
TOTAL MEMORIAL ACCOUNTS		\$ 8,979	\$ 8,070	\$ 7,870	\$ 7,977	\$ 7,977	\$ 7,977	\$ 7,977	\$ (93)	-1.2%
SHADE TREES										
08181600 044265	TREE PLANTING & REMOVAL	9,326	15,000	10,000	10,000	10,000	10,000	10,000	\$ (5,000)	-33.3%
08181600 044268	TREE REMOVAL	2,925	-	-	-	-	-	-	\$ -	0.0%
TOTAL SHADE TREES		12,251	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ (5,000)	-33.3%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/16/2013
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FY 2014 TOWN APPROPRIATION

ACCOUNTS FOR:		2012 ACTUAL	2013 BUDGET	2013 PROJECTION	2014 DEPARTMENT	2014 PROPOSED	FINANCE COMMITTEE	2014 ADOPTED	TC INC. DEC.	TC PCT CHANGE
SPECIAL PROJECTS										
08181720 043225	NPDES - CONTRACTUAL SERVICES	19,566	15,000	12,500	15,000	15,000	15,000	15,000	\$ -	0.0%
TOTAL SPECIAL PROJECTS		\$ 19,566	\$ 15,000	\$ 12,500	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
STREET LIGHTS										
08182000 046221	UTILITY - CMP EXP. FOR STREET LIGHTS	150,371	160,000	160,000	160,000	133,000	133,000	133,000	\$ (27,000)	-16.9%
08182000 047400	NEW EQUIPMENT/REPAIR STREET LIGHTS	712	1,200	2,300	1,200	1,200	1,200	1,200	\$ -	0.0%
TOTAL STREET LIGHTS		\$ 151,083	\$ 161,200	\$ 162,300	\$ 161,200	\$ 134,200	\$ 134,200	\$ 134,200	\$ (27,000)	-16.7%
TRAFFIC SIGNALS										
08182100 041150	PART TIME PAY	-	-	-	-	-	-	-	\$ -	0.0%
08182100 043225 77076	MALL TRAFFIC	700	5,000	5,000	5,000	5,000	5,000	5,000	\$ -	0.0%
08182100 043500	PROFESSIONAL DUES	80	70	80	80	80	80	80	\$ 10	14.3%
08182100 044284	OVERHEAD STREET SIGN MAINTENANCE	1,651	2,500	2,500	2,500	2,500	2,500	2,500	\$ -	0.0%
08182100 044286	PRE-EMPTION DEVICE	-	3,000	3,000	3,000	3,000	3,000	3,000	\$ -	0.0%
08182100 044302	MUNICIPAL FIRE ALARM MAINTENANCE	28,186	22,500	22,500	22,500	22,500	22,500	22,500	\$ -	0.0%
08182100 044310	VEHICLE MAINT. PARTS	3,525	3,500	3,500	3,500	3,500	3,500	3,500	\$ -	0.0%
08182100 044351	DEPT. EQUIPMENT MAINTENANCE	29,698	31,500	31,500	31,500	31,500	31,500	31,500	\$ -	0.0%
08182100 044353	OTHER EQUIP. MAINTENANCE	2,762	2,800	2,800	2,800	2,800	2,800	2,800	\$ -	0.0%
08182100 046053	TOOLS	613	500	500	500	500	500	500	\$ -	0.0%
08182100 046230	UTILITY - CMP EXP. TRAFFIC SIGNALS	12,547	15,500	15,500	16,000	16,000	16,000	16,000	\$ 500	3.2%
08182100 046260	VEHICLE FUEL GAS	1,121	1,200	1,200	1,200	1,200	1,200	1,200	\$ -	0.0%
08182100 047400	NEW EQUIPMENT	4,052	3,200	3,200	3,200	3,200	3,200	3,200	\$ -	0.0%
08182100 047450	TRAFFIC LIGHT IMPROVEMENTS	5,200	8,000	8,000	8,000	8,000	8,000	8,000	\$ -	0.0%
08182180 044301 77000	MUNI. BLDG. GENERATOR MAINTENANCE	2,809	1,100	1,500	1,500	1,500	1,500	1,500	\$ 400	36.4%
08182180 044301 77040	FIRE STATION GENERATOR MAINTENANCE	3,068	3,600	3,600	3,600	3,600	3,600	3,600	\$ -	0.0%
08182180 044301 77050	POLICE GENERATOR MAINTENANCE	4,184	1,100	1,100	1,500	1,500	1,500	1,500	\$ 400	36.4%
08182180 044301 77070	PUBLIC WORKS GENERATOR MAINTENANCE	2,015	1,100	1,100	1,100	1,100	1,100	1,100	\$ -	0.0%
08182180 044301 77071	FUEL DEPOT GENERATOR MAINTENANCE	652	600	600	600	600	600	600	\$ -	0.0%
08182180 044301 77080	HIGH SCHOOL GENERATOR MAINTENANCE	5,260	2,000	2,000	2,500	2,500	2,500	2,500	\$ 500	25.0%
TOTAL TRAFFIC SIGNALS		\$ 108,124	\$ 108,770	\$ 109,180	\$ 110,580	\$ 110,580	\$ 110,580	\$ 110,580	\$ 1,810	1.7%
WATER CHARGES										
08182300 044110	PORTLAND WATER DISTRICT CHARGES	141,648	143,036	143,036	144,895	144,895	144,895	144,895	\$ 1,859	1.3%
08182300 044110	BIDDEFORD SACO WATER DIST. CHARGES	47,447	48,000	47,450	47,450	47,450	47,450	47,450	\$ (550)	-1.1%
08182300 044353	HYDRANT MAINTENANCE	-	100	100	100	100	100	100	\$ -	0.0%
TOTAL WATER CHARGES		\$ 189,095	\$ 191,136	\$ 190,586	\$ 192,445	\$ 192,445	\$ 192,445	\$ 192,445	\$ 1,309	0.7%
TOTAL PUBLIC WORKS ALL DIVISIONS		\$ 6,598,822.93	\$ 6,477,260	\$ 6,489,006	\$ 6,358,567	\$ 6,331,567	\$ 6,266,885	\$ 6,294,820	\$ (182,440)	-2.8%

Debt

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2014 TOWN APPROPRIATION

Municipal Debt Service

ACCOUNTS FOR:	Description	2012 Actual	2013 Budget	2013 Projection	2014 Department	2014 Proposed	TM INC. DEC.	TM PCT CHANGE
08585000 044420	Leases	\$390,325.60	\$474,602	\$474,602	\$229,896	\$229,896	\$ (244,706)	-51.56%
08585000 048350	Debt Principal	3,495,598	2,765,604	3,188,386	3,109,226	3,109,226	\$ 343,622	12.42%
08585000 048300	Debt Interest	1,151,310	1,441,854	1,441,854	1,094,246	1,094,246	\$ (347,608)	-24.11%
08585000 048375	Cost & Fees	146,930	50,000	80,000	50,000	50,000	\$ -	0.00%
08585500 048350	Tax Note Interest	-	-	-	-	-	\$ -	0.00%
	TOTAL TOWN DEBT SERVICE	\$5,184,163.50	\$4,732,060	\$5,184,842	\$4,483,368	\$4,483,368	(\$248,692)	-5.26%

School Debt Service

	Description	2012 Actual	2013 Budget	2013 Projection	2014 Department	2014 Proposed	TM INC. DEC.	TM PCT CHANGE
71005000 583100	Debt Principal	\$2,476,402	\$2,404,763	\$2,404,763	\$1,674,774	\$1,674,774	\$ (729,989)	-30.36%
71005000 583200	Debt Interest	\$1,281,335	\$1,514,396	\$1,514,396	\$2,663,925	\$2,663,925	\$ 1,149,529	75.91%
	TOTAL SCHOOL DEBT SERVICE	\$3,757,737	\$3,919,159	\$3,919,159	\$4,338,699	\$4,338,699	419,540	10.70%
Total Town and School		\$8,941,901	\$8,651,219	\$9,104,001	\$8,822,067	\$8,822,067	170,848	1.97%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2014 TOWN APPROPRIATION

ACCOUNTS FOR:	2013 Revenues	2014 Revenues	Increase Decrease	Rev (+/-)	2013 Budget	2014 TC Adopted	Increase Decrease	Expend (+/-)	Net Change
Legislative	\$ -	\$ -	-	0.0%	\$ 11,573	\$ 11,573	\$ -	0.00%	\$ -
Executive All Areas	373,532	333,142	(40,390)	-10.8%	1,996,556	\$ 2,109,859	113,303	5.67%	153,693
Finance All Areas	4,307,675	4,123,425	(184,250)	-4.3%	741,446	\$ 743,138	1,692	0.23%	185,942
Assessing	39,000	45,000	6,000	15.4%	246,605	\$ 256,870	10,265	4.16%	4,265
Municipal Information Systems	253,555	286,591	33,036	13.0%	790,865	\$ 935,183	144,318	18.25%	111,282
Planning Department All Divisions	429,800	469,900	40,100	9.3%	792,249	\$ 900,156	107,907	13.62%	67,807
Community Services All Divisions	1,869,997	1,923,383	53,386	2.9%	2,162,670	\$ 2,219,778	57,108	2.6%	3,722
Library Net -Town Appropriation	-	-	-	0.0%	847,425	\$ 891,884	44,459	5.25%	44,459
Sedco	-	-	-	0.0%	177,620	\$ 222,791	45,171	25.43%	45,171
Fire All Divisions	875,580	834,700	(40,880)	-4.7%	3,736,655	\$ 3,871,387	134,732	3.61%	175,612
Police - All Divisions	653,352	603,060	(50,292)	-7.7%	5,075,309	\$ 5,239,994	164,685	3.24%	214,977
Public Works All Divisions	1,673,417	1,630,688	(42,729)	-2.6%	6,477,260	\$ 6,266,885	(210,375)	-3.25%	(167,646)
Municipal Debt All Divisions	1,028,898	564,165	(464,733)	-45.2%	\$ 4,732,060	\$ 4,508,353	(223,707)	-4.73%	241,026
Total Municipal	\$ 11,504,806	\$ 10,814,054	\$ (690,752)	-6.0%	\$ 27,788,293	\$ 28,177,851	\$ 389,558	1.4%	\$ 1,080,310

Debt Service Breakdown as of 06/30/2013

Date of Issue	Description	Payee	Rate	Maturity	Due Date	Interest	Principal	Remaining Unpaid Principal
School Breakdown - Debt Services as of 06/30/2013								
10-15-94	Middle School Construction Project/Bessey & Oak Hill Oil Tank Removal/Wentworth Roof Repair	SSB	6.20%	2015	Oct. 15, 2013 April 15, 2014	14,260.00 7,130.00	230,000.00	230,000.00
12-15-95	Middle School Construction Project	SSB	5.00%	2016	Nov. 01, 2013 May 1, 2014	19,500.00 13,000.00	260,000.00	520,000.00
5/15/2003	School Projects including HS Renovations and HS Access Road Advance Refunded May 8, 2012	SSB	4.25%	2033	Nov. 01, 2013 May 1, 2014	0.00 0.00	0.00	0.00 Refund Refund
03-15-2004	School Projects including HS Renovations and HS Access Road Partial Advance Refunded May 8, 2012	SSB	3.250%	2034	Nov. 01, 2013 May 1, 2014	3,762.49 3,762.49	0.00	3,890,000.00 Refund Refund
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, 2013 May 1, 2014	17,111.22 11,195.44	242,000.00	3,437,000.00
04-15-2006	CIP Projects School	Bank of NY	4.00%	2016	Nov. 01, 2013 May 1, 2014	4,320.00 2,940.00	69,000.00	147,000.00
05-15-2007	CIP Projects School	Bank of NY	4.00%	2022	Nov. 01, 2013 May 1, 2014	1,600.00 1,200.00	20,000.00	60,000.00
05/15/2008	CIP School Projects	Bank of NY	3.250%	2028	Nov. 01, 2013 May 1, 2014	12,280.64 9,834.73	150,518.00	600,632.00
05/15/2009	CIP School Projects	Bank of NY	2.00%	2020	Nov. 01, 2013 May 1, 2014	2,602.50 1,652.50	95,000.00	142,000.00
10/01/2009	June 15, 2000 Bonds Refunded \$350,000	Bank of NY	2.00%	2020	Nov. 01, 2013 May 1, 2014	3,500.00 3,150.00	35,000.00	210,000.00
05/15/2010	CIP School Projects	Bank of NY	2.00%	2031	Nov. 01, 2013 May 1, 2014	12,115.70 10,947.50	116,820.00	689,640.00
05/15/2011	CIP School Projects	Bank of NY	2.00%	2021	Nov. 01, 2013 May 1, 2014	9,009.92 7,060.78	194,914.00	664,828.00
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	1.50%	2042	Nov. 01, 2013 May 1, 2014	677,123.39 679,391.32	99,902.00	34,150,013.00
04/15/2013	WWI School Construction/School CIP Projects	Bank of NY	1.00%	2043	Nov. 01, 2013 May 1, 2014	507,602.97 434,255.00	166,650.00	23,045,600.00
TOTAL SCHOOL DEBT THROUGH 6-30-2013:						<u>\$2,470,308.59</u>	<u>\$1,679,804.00</u>	<u>\$67,786,713.00</u>

TOWN LEASE INFORMATION - LEASES as of 06-30-2013

Original Lease Date	Department and Project Name	Payee	Interest Rate	Final Maturity Date	Payment Due	2014 Annual Payments	06/30/2014 Principal Balance Remaining
<u>Assessing Office</u>							
12/07/2012	Map Machine	First Niagara	2.271%	12/07/2016	Annual	3,681.54	10,811.91
06/15/2010	Copier	Gorham Leasing	5.223%	05/15/2014	Monthly	989.89	0.00
	Total Assessing					4,671.43	10,811.91
<u>Planning</u>							
01/04/2013	Copier	Gorham Leasing	3.00%	01/15/2016	Annual	2,324.60	4,649.20
	Total Planning					2,324.60	4,649.20
<u>Community Services</u>							
12/07/2012	CS Copier	First Niagara	2.271%	12/07/2016	Annual	1,479.34	4,344.54
	Total Community Services					1,479.34	4,344.54
<u>Fire Department</u>							
12/07/2012	2 Lieutenant's Vehicles	First Niagara	2.271%	12/07/2016	Annual	11,464.70	33,669.45
12/07/2012	Turnout Gear	First Niagara	2.271%	12/07/2016	Annual	1,702.40	4,999.61
12/07/2012	NarrowBand	First Niagara	2.271%	12/07/2016	Annual	22,184.78	65,152.20
06/25/2010	FD Exercise Equipment	Gorham Leasing	4.10%	07/15/2014	Annual	2,505.30	2,406.64
	Total Fire					37,857.18	106,227.90
<u>Police Department</u>							
12/07/2012	Police Radio Voters	First Niagara	2.271%	12/07/2016	Annual	7,937.53	23,310.93
12/07/2012	Dispatch Narrowband	First Niagara	2.271%	12/07/2016	Annual	20,796.33	61,074.63
10/15/2008	Boat Motor for Marine 4	Banc of America	3.92%	10/15/2013	Monthly	1,764.26	(0.00)
06/25/2010	MRO 2010 Chevy Truck	Gorham Leasing	4.10%	07/15/2014	Annual	6,971.23	6,696.65
06/25/2010	PD Copier	Gorham Leasing	4.10%	07/15/2014	Annual	863.37	829.37
	Total Police					38,332.72	91,911.58
<u>Public Works</u>							
12/07/2012	Pick Up Truck	First Niagara	2.271%	12/07/2016	Annual	6,135.23	18,017.94
11/03/2006	Waste/Recycling Carts	Banc of America	3.82%	11/03/2016	Annual	79,422.63	289,523.01
10/15/2008	Plow Truck # 4027	Banc of America	3.92%	10/15/2013	Monthly	13,601.65	(0.00)
10/15/2008	Pick Up Trucks #s 4034, 4052	Banc of America	3.92%	10/15/2013	Monthly	2,793.59	0.00
10/15/2008	Interstate Trailer # 4167	Banc of America	3.92%	10/15/2013	Monthly	2,205.86	0.00
10/15/2008	Screen Plant # 4164	Banc of America	3.92%	10/15/2013	Monthly	5,367.24	0.00
	Total Public Works					109,526.20	307,540.95
Total 2014 Leases Actual						194,191.47	525,486.08
<u>2014 Estimated Leases</u>							
10/15/2013	Narrowband/Fire Alarm Upgrade					5,175.00	18,000.00
	Replace Thermal Imaging Camera					6,440.00	22,400.00
	PD Cruiser Equipment					4,600.00	16,000.00
	PD Tac Team Vests					4,554.00	15,840.00
	PD Fire Alarm Digitizers (Equipment)					14,935.00	58,000.00
	Total 2014 Estimated Leases					35,704.00	130,240.00
Total 2014 Town Lease Budget						229,895.47	655,726.08
<u>School</u>							
9/6/2012	Copier Leases	Gorham Leasing Grp	3.39%	9/15/2016	Annual	51,729.00	155,187.00
	Total 2014 School Lease Budget					51,729.00	155,187.00

Capital Equipment

Municipal Capital Equipment Budget							5/7/2013
Projected 5 Year Plan							8:13 AM
Description	5 - Year Plan Total Cost	FY 2014 Budget Request		Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018
Total Fire Department	\$ 1,960,100	\$ 281,000		\$ 758,500	\$ 419,600	\$ 274,000	\$ 227,000
Total Community Services Department	\$ 40,500	\$ 32,000		\$ 8,500	\$ -	\$ -	\$ -
Total Police Department	\$ 373,300	\$ 132,300		\$ 62,500	\$ 74,500	\$ 84,000	\$ 20,000
Total Public Works Department	\$ 2,405,500	\$ 456,500		\$ 454,000	\$ 384,000	\$ 639,000	\$ 472,000
Total Public Library	\$ 119,000	\$ 21,900		\$ 13,200	\$ 17,700	\$ 18,200	\$ 48,000
Total Capital Equipment by Department	\$ 4,898,400	\$ 923,700		\$ 1,296,700	\$ 895,800	\$ 1,015,200	\$ 767,000
Bond Proceeds		\$ (488,500)					
Unused Bond Proceeds (Capital-Reallocated)		\$ -					
Voter Approved Purchase		\$ -					
Lease Revenues		\$ (162,800)					
Reserve		\$ (97,835)					
Trade-in/Sale of Vehicles (Rescue Unit / Unmarked Police Unit)		\$ (77,665)					
Net Appropriation for FY2014		\$ 96,900					

Capital Improvement Plan
Municipal Capital Equipment
Projected 5 Year Plan

5/7/2013

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Description	5 - Year Plan Total Cost	FY 2014 Budget Request		Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018
Fire Department							
F.D. Replace Rescue Unit (replacement schedule)	\$ 880,500	\$ 170,500	R	\$ 173,000	\$ 176,000	\$ 179,000	\$ 182,000
F.D. Used Pick up Truck to replace Service 1	\$ 25,000	\$ 25,000	A				
F.D. Narrowband Radio/Mun Fire Alarm Upgrade	\$ 22,500	\$ 22,500	L				
F.D. Replace Thermal Imaging Cameras	\$ 87,000	\$ 28,000	L	\$ 29,000	\$ 30,000		
F.D. Major Apparatus Maintenance (refurb Eng. 4/L1)	\$ 65,000	\$ 35,000	A	\$ 30,000			
F.D. Engine 3 Pumper (replacement schedule)	\$ 450,000			\$ 450,000			
F.D. Used Cruiser to replace fire prevention car	\$ 6,500			\$ 6,500			
F.D. AED (replacement project)	\$ 70,000			\$ 70,000			
F.D. Rescue Power Stretcher Replacement Program	\$ 45,600				\$ 45,600		
F.D. Extrication Tool Upgrade Project	\$ 75,000				\$ 75,000		
F.D. Lifepak Defibrillator/Monitor Replacement	\$ 93,000				\$ 93,000		
F.D. Service Plow Truck (replacement schedule)	\$ 50,000					\$ 50,000	
F.D. Replace '05 D/C vehicle (replacement schedule)	\$ 90,000					\$ 45,000	\$ 45,000
Total Fire Department	\$ 1,960,100	\$ 281,000		\$ 758,500	\$ 419,600	\$ 274,000	\$ 227,000

Community Services Department							
C.S. 4 x 4 Truck Replacement with Plow	\$ 32,000	\$ 32,000	B				
C.S. Kawasaki 4x4 (Gator style) 2014	\$ 8,500			\$ 8,500			
Total Community Services Department	\$ 40,500	\$ 32,000		\$ 8,500	\$ -	\$ -	\$ -

Capital Improvement Plan
Municipal Capital Equipment
Projected 5 Year Plan

3/15/2013

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Description	5 - Year Plan Total Cost	FY 2014 Budget Request		Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018
Police Department							
Unmarked Vehicle Replacement Program	\$ 100,000	\$ 20,000	A	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Cruiser Equipment	\$ 20,000	\$ 20,000	L				
Tactical Team Vests	\$ 19,800	\$ 19,800	L				
Fire Alarm Digitizers	\$ 72,500	\$ 72,500	L				
Auxiliary Vehicle Replacement Program	\$ 64,000			\$ 32,000		\$ 32,000	
Security Camera & Monitor Upgrade	\$ 16,000				\$ 16,000		
K-9 Replacement Program	\$ 6,500				\$ 6,500		
ACO Vehicle Replacement	\$ 32,000					\$ 32,000	
MRO Building Siding	\$ 5,500			\$ 5,500			
MRO Marine 3 Boat Replacement	\$ 5,000			\$ 5,000			
MRO Replacement Vehicle	\$ 32,000				\$ 32,000		
Total Police Department	\$ 373,300	\$ 132,300		\$ 62,500	\$ 74,500	\$ 84,000	\$ 20,000

**Capital Improvement Plan
Municipal Capital Equipment**

3/15/2013

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Projected 5 Year Plan

Description	5 - Year Plan Total Cost	FY 2014 Budget Request		Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018
Public Works Department							
Plow Truck # 4024	\$ 170,000	\$ 170,000	B				
Plow Truck # 4025	\$ 170,000	\$ 170,000	B				
Pickup Truck #4006	\$ 38,500	\$ 38,500	B				
Crash Attenuator	\$ 25,000	\$ 25,000	B				
Fuel Island - Fuel Management System Upgrade	\$ 53,000	\$ 53,000	B				
Plow Truck #4016	\$ 170,000			\$ 170,000			
Pickup Truck #4033	\$ 34,000			\$ 34,000			
Loader #4014	\$ 190,000			\$ 190,000			
PW Facility Flooring	\$ 15,000			\$ 15,000			
Town Hall Generator Fuel Tank Replacement	\$ 20,000			\$ 20,000			
Traffic Connect - Dunstan Signals	\$ 25,000			\$ 25,000			
Plow Truck #4021	\$ 170,000				\$ 170,000		
Pickup Truck #4004	\$ 34,000				\$ 34,000		
Tractor 4044	\$ 80,000				\$ 80,000		
Heavy - Truck Lift	\$ 75,000				\$ 75,000		
Monitoring Pan Tilt-Zoom Camera	\$ 25,000				\$ 25,000		
Plow Truck #4017	\$ 190,000					\$ 190,000	
Pick Up Truck #4035	\$ 34,000					\$ 34,000	
Street Sweeper #4200	\$ 225,000					\$ 225,000	
Fuel Island - Replace 2 Underground Tanks	\$ 150,000					\$ 150,000	
Fire Alarm Cable replacement - Payne Rd	\$ 40,000					\$ 40,000	
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	\$ 18,000						\$ 18,000
Total Public Works Department	\$ 2,405,500	\$ 456,500		\$ 454,000	\$ 384,000	\$ 639,000	\$ 472,000

Capital Improvement Plan						5/7/2013
Municipal Capital Equipment						8:13 AM
Projected 5 Year Plan						
	5 - Year	FY 2014		Fiscal	Fiscal	Fiscal
	Plan	Budget		Year	Year	Year
Description	Total Cost	Request		2015	2016	2017
						Fiscal
						Year
						2018

Library							
Materials Handling - RFID Project	\$ 29,000	\$ 1,000	A	\$ 1,000			\$ 27,000
Public Meeting Room Retrofit	\$ 10,000	\$ 10,000	A				
Information Technology	\$ 70,000	\$ 10,900	A	\$ 12,200	\$ 12,700	\$ 13,200	\$ 21,000
Shelving & Fixtures	\$ 10,000				\$ 5,000	\$ 5,000	
Total Public Library	\$ 119,000	\$ 21,900		\$ 13,200	\$ 17,700	\$ 18,200	\$ 48,000
Total All Municipal Department	\$ 4,898,400	\$ 923,700		\$ 1,296,700	\$ 895,800	\$ 1,015,200	\$ 767,000

Funding in Fiscal Year 2014

"A" Appropriated	\$ 96,900
"B" to be Bonded	\$ 488,500
"C" Capital Re-allocated (unused bond proceeds)	\$ -
"V" Voter Approved Bonds	\$ -
"L" to be lease/loan	\$ 162,800
"R" to be from Reserve Funds	\$ 97,835
¹⁻² Revenue from rescue unit/PD Vehicles Trade-in	\$ 77,665
Total Amount to be Funded	<u>\$ 923,700</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.

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

Description	5-Year Total	2014		2015	2016	2017	2018
Fire Department							
F.D. Replace Rescue Unit (replacement schedule)	\$ 880,500	\$ 170,500	R	\$ 173,000	\$ 176,000	\$ 179,000	\$ 182,000
F.D. Used Pick up Truck to replace Service 1	\$ 25,000	\$ 25,000	A				
F.D. Narrowband Radio/Mun Fire Alarm Upgrade	\$ 22,500	\$ 22,500	L				
F.D. Replace Thermal Imaging Cameras	\$ 87,000	\$ 28,000	L	\$ 29,000	\$ 30,000		
F.D. Major Apparatus Maintenance (refurb Eng. 4/L1)	\$ 65,000	\$ 35,000	A	\$ 30,000			
F.D. Engine 3 Pumper (replacement schedule)	\$ 450,000			\$ 450,000			
F.D. Used Cruiser to replace fire prevention car	\$ 6,500			\$ 6,500			
F.D. AED (replacement project)	\$ 70,000			\$ 70,000			
F.D. Rescue Power Stretcher Replacement Program	\$ 45,600				\$ 45,600		
F.D. Extrication Tool Upgrade Project	\$ 75,000				\$ 75,000		
F.D. Lifepak Defibrillator/Monitor Replacement	\$ 93,000				\$ 93,000		
F.D. Service Plow Truck (replacement schedule)	\$ 50,000					\$ 50,000	
F.D. Replace '05 D/C vehicle (replacement schedule)	\$ 90,000					\$ 45,000	\$ 45,000
Total Fire Capital Equipment	\$ 1,960,100	\$ 281,000		\$ 758,500	\$ 419,600	\$ 274,000	\$ 227,000

Note: Equipment with (*) an asterisk indicate FY2014 Budget

***Rescue Unit Replacement:** The replacement of rescue units is now scheduled according to a plan approved by the council to trade these front line units every three years. The benefit of this plan is that virtually all maintenance issues during the life of the unit are covered under warrantee. Additionally when we bid the new units we included a provision that guarantees us firm pricing and trade-in values of 50% of the original purchase price for any new purchases over a five year contract. These vehicles are traditionally funded from the Rescue Revenue account.

***Used Pickup Truck to Replace Service 1:** Our current service 1 was a 1997 truck that served for 15 years (125,000 miles) before being placed out of service last fall because repairs to make it legal for an inspection sticker exceeded its value. This unit is housed at Pleasant Hill station and is used to tow one of our marine rescue boats and is also used to respond to EMS calls that don't require the fire engine. This change in our response policy has saved wear and tear on our front-line apparatus while also saving a significant amount of fuel as evidenced in the reduction of our fuel expense line. The request includes funding for a used truck and the costs of transferring warning lights, radios, and miscellaneous equipment.

***Narrow-Band Radio Upgrade Project:** This request was reduced from \$65,000 last year because we were able to obtain a \$30,000 FEMA/MEMA grant to upgrade radio receiving equipment. The balance of this project is to replace electronic components in the town's municipal fire alarm system as recommended by the manufacturer. Those components are approximately 40 years old dating back to the original installation.

***Thermal Imaging Camera Replacement:** Approximately 11 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 project was originally scheduled to start in FY12 but was postponed for a year due to the economic downturn.

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

***Major Apparatus Maintenance (refurbish Eng 4/L1):** This request is to refurbish Engine 4 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 products to help melt snow. These chemicals used by many municipalities are causing significant maintenance issues for our apparatus. This project was scheduled to take place in FY11 but due to budget constraints it has been moved backed to FY14.

Replacement Engine for Pleasant Hill District: (2015) 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.

Replacement of Fire Prevention Office Car: (2015) This project funds the replacement of our 2005 fire prevention office vehicle with another used cruiser. The cost includes reimbursing the Police Department for the value they would normally receive if they sold or traded it as well as funding to install equipment and radios.

AED Replacement Program: (2015) 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.

Rescue 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.

Lifepak Defibrillator/Monitor Replacement: (2016) This project funds the replacement of the defibrillator/cardiac monitors on each of the rescue units. These units are over 10 years old and the manufacturer will no longer support them due to advances in technology.

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.

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

Replacement of Duty Officer's Vehicle (replacement schedule) (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

Community Services Capital Equipment

Description	5-Year Total	2014	2015	2016	2017	2018
Community Services Department						
C.S. 4 x 4 Truck Replacement with Plow	\$ 32,000	\$ 32,000	B			
C.S. Kawasaki 4x4 (Gator style) 2014	\$ 8,500			\$ 8,500		
Total Community Services Department	\$ 40,500	\$ 32,000		\$ 8,500	\$ -	\$ -

Note: Equipment with (*) an asterisk indicate FY2014 Budget

*** 4x4 Truck with Plow:** Transfer 2002 truck to Beaches and replace with new 4 x 4 truck for Grounds Maintenance. This should allow beach staff ample opportunity to perform daily maintenance tasks at our local parks, trails, and beaches

Kawasaki 4x4 (Gator Style) : (2015) 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

Police Capital Equipment

Description	5-Year Total	2014		2015	2016	2017	2018
Police Department							
Unmarked Vehicle Replacement Program	\$ 100,000	\$ 20,000	A	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Cruiser Equipment	\$ 20,000	\$ 20,000	L				
Tactical Team Vests	\$ 19,800	\$ 19,800	L				
Fire Alarm Digitizers	\$ 72,500	\$ 72,500	L				
Auxiliary Vehicle Replacement Program	\$ 64,000			\$ 32,000		\$ 32,000	
Security Camera & Monitor Upgrade	\$ 16,000				\$ 16,000		
K-9 Replacement Program	\$ 6,500				\$ 6,500		
ACO Vehicle Replacement	\$ 32,000					\$ 32,000	
MRO Building Siding	\$ 5,500			\$ 5,500			
MRO Marine 3 Boat Replacement	\$ 5,000			\$ 5,000			
MRO Replacement Vehicle	\$ 32,000				\$ 32,000		
Total Police Capital Equipment	\$ 373,300	\$ 132,300		\$ 62,500	\$ 74,500	\$ 84,000	\$ 20,000

Note: Equipment with (*) an asterisk indicate FY2014 Budget

***Unmarked Vehicle Replacement:** This is a replacement program started in the 2002/2003 budget for the replacement of unmarked vehicles shared by members of the police department. The funds would be used for the purpose of replacing one unmarked vehicle per year with a newer vehicle.

*** Cruiser Equipment:** The Scarborough Police Department's cruisers for the past 16 years have been Ford Crown Victoria Police Interceptors. Ford Motor Company is no longer making this police cruiser. As a result the department must purchase a different model police vehicle in the future. The size and interior dimensions of the new police cruisers are different than the current cruisers causing equipment issues. Equipment that will not fit in the new model of police cruisers are center consoles, laptop mounts, prisoner containment barriers, and rear seat inserts. This equipment will need to be purchased separately.

These funds would be used for the purpose of replacing interior equipment in four cruisers the first year and three cruisers the second year.

***Tactical Team Vests:** This request is for funds to purchase 9 tactical team ballistic vests. The current vests are 7 years old and have reached their expiration. Some were originally fitted to previous officers and have been handed down to a newer member.

***Fire Alarm Digitizers:** This request is for the purchase of 3 Digitize 3505 units. The cost includes complete warranty, technical support, and installation. These digitizers monitor the fire alarms for the municipal buildings in town. The current units have become outdated technology and locating parts is now difficult.

Auxiliary Vehicle Replacement: (2015 & 2017) 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)**

Security Camera/Monitor Upgrade: (2016) This request is for the purchase of 1 Pan/Tilt/Zoom Camera and 3 exterior cameras. Current cameras are 15 years old. Funds would also be used to purchase 2 high resolution LCD flat panel color monitors to display the camera viewpoints in dispatch and a 16 channel DVR recorder to record the various camera signals inside and outside of the building. Cameras are installed for property, personnel, and citizen protection.

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.

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: (2015) 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 : (2015) 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 2002/2003 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

Public Works Capital Equipment

Description	5-Year Total	2014	2015	2016	2017	2018
Public Works Department						
Plow Truck # 4024	\$ 170,000	\$ 170,000	B			
Plow Truck # 4025	\$ 170,000	\$ 170,000	B			
Pickup Truck #4006	\$ 38,500	\$ 38,500	B			
Crash Attenuator	\$ 25,000	\$ 25,000	B			
Fuel Island - Fuel Management System Upgrade	\$ 53,000	\$ 53,000	B			
Plow Truck #4016	\$ 170,000		\$ 170,000			
Pickup Truck #4033	\$ 34,000		\$ 34,000			
Loader #4014	\$ 190,000		\$ 190,000			
PW Facility Flooring	\$ 15,000		\$ 15,000			
Town Hall Generator Fuel Tank Replacement	\$ 20,000		\$ 20,000			
Traffic Connect - Dunstan Signals	\$ 25,000		\$ 25,000			
Plow Truck #4021	\$ 170,000			\$ 170,000		
Pickup Truck #4004	\$ 34,000			\$ 34,000		
Tractor 4044	\$ 80,000			\$ 80,000		
Heavy - Truck Lift	\$ 75,000			\$ 75,000		
Monitoring Pan Tilt-Zoom Camera	\$ 25,000			\$ 25,000		
Plow Truck #4017	\$ 190,000				\$ 190,000	
Pick Up Truck #4035	\$ 34,000				\$ 34,000	
Street Sweeper #4200	\$ 225,000				\$ 225,000	
Fuel Island - Replace 2 Underground Tanks	\$ 150,000				\$ 150,000	
Fire Alarm Cable replacement - Payne Rd	\$ 40,000				\$ 40,000	
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	\$ 18,000					\$ 18,000
Total Public Works Capital Equipment	\$ 2,405,500	\$ 456,500	\$ 454,000	\$ 384,000	\$ 639,000	\$ 472,000

Note: Equipment with (*) an asterisk indicate FY2014 Budget

Each year Public Works requests funds for new equipment based on our equipment replacement schedule. With a few exceptions the plan is to replace one new plow truck (with gear), one new pickup truck, and a piece of specialized large equipment each year. Working with this schedule will enable 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.

Due to tight budget constraints the replacement of equipment for FY13 was not funded. While this deferment was somewhat detrimental to the fleet, continuing down this road will have a major impact in the reliability and cost of operation and maintenance of the Public Works fleet.

***Plow Truck #4024 & #4025:** In order to get back on schedule with one plow truck purchased annually I propose that two plow trucks be purchased this year. Due to budget constraints Public Works did not receive capital equipment in FY13. The trucks being suggested for replacement have significant rust issues with one unit unable to take an inspection sticker. This truck purchase will replace two 2000 international trucks that have been in service for the last 13 years. Although these trucks are 13 years old, they are two of four trucks the same age. To achieve the annual replacement schedule of trucks 16 years or newer they should be replaced. I am proposing the reuse of the hopper sanders in the current trucks. Because we purchased stainless steel sander units in 2000 I feel we can get another cycle out of them. Using the existing sanders should reduce the cost of each truck by \$15,000. By the time the last

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

2000 International is replaced it will be 17 years old if we continue with purchasing one truck annually after this year.

***Pickup Truck #4006:** Continuing with our replacement schedule for *light* trucks this unit will replace a 2005 Chevy, half-ton pickup used by the deputy director. The truck is part of a group of three trucks purchased in 2005. Because it is used to inspect roads during storms it is used in severe conditions. The de-icing products have caused excessive rust. The truck will be equipped with a snow plow.

***Crash Attenuator:** This would be a new piece of equipment for Public Works. Public Works has used a dump truck as a “blocker” for our lane closures for many years. While doing this offers protection for the work crew, it is a hazard for a motorist who might crash into the truck. A crash attenuator collapses on impact to minimize force to the vehicle striking it. Furthermore, by using a crash attenuator our work zone would be in compliance with M.U.T.C.D standards.

***Fuel Island – Fuel Management System Upgrade:** The fuel tracking system is 15 years old and repair parts are becoming obsolete. When the fuel island becomes inoperable town equipment is fueled at local stations. The additional fuel cost is typically 50 to 90 cents per gallon higher than our direct purchase price. The fuel management system is also part of our DEP annual reporting program.

Funding of this project will affect the operational budget. Currently we have budgeted \$1500.00 for fuel island maintenance assuming funding of this C.I.P. If this project goes unfunded I will need to adjust the fuel island maintenance line to \$12000.00.

Equipment Replacement: (2015)

Plow Truck	#4016	Replaces a 2000 International 2554
Pickup Truck	#4033	Replaces a 2005 GMC 1-ton
Loader	#4014	Replaces a 2003 John Deere 624H

Facility Flooring: (2015) Replacement of 27 year old flooring. The original carpeting needs replacement.

Town Hall Generator – Fuel Tank Replacement: (2015) 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 Connect – Dunstan Signals via Fiber (to Route One Master): (2015) Upgrade traffic signal controllers and connect to Route 1 traffic signal Master, via existing Town of Scarborough fiber cable. This will allow these signals to be coordinated with the remaining traffic signals on Route 1 to the Route 295 interchange.

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

Heavy Truck Lift: (2016) This piece of equipment replaces a 15 year old lift that is due for replacement. These lifts are critical to the daily operations of the vehicle maintenance staff. By allowing the lifting of heavy trucks, buses, and fire apparatus work is done safely and efficiently.

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

Equipment Replacement: (2017)

Plow Truck #4017	Replaces a 2002 International 2554
Pickup Truck #4035	Replaces a 2005 GMC ¾-ton
Street Sweeper #4200	Replaces a 2004 Tenant Centurion

Fuel Island – Underground Fuel Tank Replacement: (2017) DEP has mandated replacement of underground fuel tanks. The new tank system would be located at Public Works and would be above ground.

Fire Alarm Cable Replacement – Payne Rd (Haigis Parkway to Gorham Rd): (2017) Haigis Parkway to Gorham Rd.

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

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.

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.

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

Description	5-Year Total	2014		2015	2016	2017	2018
Library							
Materials Handling - RFID Project	\$ 29,000	\$ 1,000	A	\$ 1,000			\$ 27,000
Public Meeting Room Retrofit	\$ 10,000	\$ 10,000	A				
Information Technology	\$ 70,000	\$ 10,900	A	\$ 12,200	\$ 12,700	\$ 13,200	\$ 21,000
Shelving & Fixtures	\$ 10,000				\$ 5,000	\$ 5,000	
Total Public Library Capital Equipment	\$ 119,000	\$ 21,900		\$ 13,200	\$ 17,700	\$ 18,200	\$ 48,000

Note: Equipment with (*) an asterisk indicate FY2014 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 is planned for FY18 and an 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.

2014: Upgrade to Circulation unit 1, \$1,000.

2015: Upgrade to Circulation unit 2, \$1,000.

2018: Table Top Self Check unit, \$11,000.

2018: RFID Bookdrop unit, \$16,000.

***Public Meeting Room Retrofit:** Retrofit for public meeting room will provide projection and conferencing equipment to improve movie programs and meeting communications. The Library has received grants from Bangor Savings Bank and the Scarborough Community Chamber to help offset the full cost of this project.

2014: AV Retrofit including smart board with projection unit, TV, Cabling, screen, \$10,000.

***Information Technology – Hardware:** (2014–2018)

2014: Hardware – Replacement computers*, \$10,000; replacement KVM monitor switch, \$900.

2015: Hardware – Replacement computers, \$10,000; Wireless access point**, \$2,200.

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

2017: Hardware – Replacement computers, \$10,000; replacement 48-port network switch, \$3,200.

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

*Replacements have increased with a change from a six to a five-year cycle. Replacement computers were not funded in FY2012 and we will be playing catch-up for several years.

**Additional units plus cabling for better building coverage.

Shelving & Fixtures: (2016-2017) Various amounts to accommodate changes in collection size and location and to replace existing fixtures as needed.

Capital Projects

Municipal Capital Improvement Projects						
Projected 5 Year Plan						
Description	5 - Year Plan Total Cost	FY 2014 Budget Request	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018
Administration - Municipal Building	\$ 626,500	\$ 540,000	\$ 46,000	\$ 24,500	\$ 8,000	\$ 8,000
Total Human Resources	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Total Management Information Systems	\$ -	\$ 128,426	\$ -	\$ -	\$ -	\$ -
Total Planning	\$ 740,000	\$ 695,000	\$ 45,000	\$ -	\$ -	\$ -
Total Community Services	\$ 95,500	\$ 64,750	\$ 23,250	\$ 7,500	\$ -	\$ -
Total Fire	\$ 135,000	\$ -	\$ 135,000	\$ -	\$ -	\$ -
Total Police	\$ 13,868,000	\$ -	\$ 68,000	\$ 13,800,000	\$ -	\$ -
Total Public Works	\$ 12,661,250	\$ 1,230,250	\$ 2,530,000	\$ 2,855,000	\$ 4,063,000	\$ 1,983,000
Total Public Library	\$ 4,295,000	\$ -	\$ 240,000	\$ 4,055,000	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 32,421,250	\$ 2,683,426	\$ 3,087,250	\$ 20,742,000	\$ 4,071,000	\$ 1,991,000
Bond Proceeds		\$ (2,162,676)				
Unused Bond Proceeds (Capital-Reallocated)		\$ -				
Impact Fees		\$ (180,000)				
Leases		\$ -				
Reserves		\$ (48,000)				
Funded by Grants, Fees		\$ (216,000)				
Net Appropriation for FY2014		\$ 76,750				

Capital Improvement Plan							5/7/2013
Municipal Capital Projects							11:12 AM
Project 5 Year Plan							
Description	5 - Year Plan Total Cost	FY 2014 Budget Request		Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018
Administration - Municipal Bldg							
259 US Rte 1 - Waterproofing	\$ 40,000	\$ 40,000	B				
259 US Rte 1 - Tri -Generation Energy Efficiency	\$ 500,000	\$ 500,000	M				
259 US Rte 1 - Carpet Replacement	\$ 32,000			\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
259 US Rte 1 - Fire Alarm System - Replacement	\$ 38,000			\$ 38,000			
259 US Rte 1 - Security System Upgrade	\$ 16,500				\$ 16,500		
Total Administration	\$ 626,500	\$ 540,000		\$ 46,000	\$ 24,500	\$ 8,000	\$ 8,000

Community Services Department							
HS Fieldhouse Observation Deck	\$ 48,000	\$ 48,000	R				
29 Black Pt Rd - Stage III Waterproofing	\$ 31,500	\$ 15,750	A	\$ 15,750			
29 Black Pt Rd - Sprinkler System Pipe Inspection	\$ 1,000	\$ 1,000	A				
29 Black Pt Rd - Exterior Woodwork Restoration	\$ 15,000			\$ 7,500	\$ 7,500		
Total Community Services	\$ 95,500	\$ 64,750		\$ 23,250	\$ 7,500	\$ -	\$ -

Human Resource Department							
Compensation & Classification Study	\$ 25,000	\$ 25,000	A				
Total Human Resources	\$ 25,000	\$ 25,000		\$ -	\$ -	\$ -	\$ -

<div> <div>Capital Improvement Plan</div> <div>Municipal Capital Projects</div> <div>Project 5 Year Plan</div> <div>5 - Year Plan</div> <div>FY 2014 Budget Request</div> <div>Fiscal Year 2015</div> <div>Fiscal Year 2016</div> <div>Fiscal Year 2017</div> <div>Fiscal Year 2018</div> </div>							3/20/2013 12:13 PM
Description	Total Cost						
Management Information Systems Department							
MIS Replacement Climate Control System	\$ 45,000	\$ 45,000	B				
MIS Replacement Telecom System	\$ 83,426	\$ 83,426	B				
Total MIS	\$ 128,426	\$ 128,426		\$ -	\$ -	\$ -	\$ -
Planning Department							
Black Point Sidewalk Project	\$ 325,000	\$ 325,000	B				
Oak Hill Intersection Pedestrian Crossings	\$ 180,000	\$ 180,000	I				
Black Point Rd/ Eastern Trail Crossing	\$ 90,000	\$ 90,000	B				
Pine Point Rd/ Eastern Trail Crossing	\$ 75,000	\$ 75,000	B				
Town Wide Directional Signage Program Phase 2	\$ 45,000			\$ 45,000			
FEMA Flood Map Consultant	\$ 25,000	\$ 25,000	A				
Total Planning	\$ 740,000	\$ 695,000		\$ 45,000	\$ -	\$ -	\$ -
Fire Department							
F.D. Municipal Holding Tank	\$ 25,000			\$ 25,000			
F. D. Major Station Maintenance Program	\$ 110,000			\$ 110,000			
Total Fire	\$ 135,000	\$ -		\$ 135,000	\$ -	\$ -	\$ -
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	\$ -		\$ 68,000	\$ 13,800,000	\$ -	\$ -

Capital Improvement Plan

3/20/2013

Municipal Capital Projects

12:17 PM

Project 5 Year Plan

Description	5 - Year Plan Total Cost	FY 2014 Budget Request		Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018
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Public Works Department - Town-Wide Projects

Mid-Level Road Rehabilitation (3 miles per year)	\$ 2,715,000	\$ 503,000	B	\$ 523,000	\$ 543,000	\$ 563,000	\$ 583,000
Jasper Street Reconstruction	\$ 400,000	\$ 400,000	B				
Pine Point Rd Sidewalk Improvements	\$ 112,250	\$ 112,250	B				
Pleasant Hill Rd Engineering Study	\$ 205,000	\$ 205,000	B				
GIS - Building Footprints	\$ 4,000	\$ 4,000	A				
GIS - Impervious Surface Cover Analysis	\$ 6,000	\$ 6,000	A				
Pleasant Hill Rd Reconstruction, Phase I	\$ 2,000,000			\$ 2,000,000			
GIS - Hydrology Model	\$ 7,000			\$ 7,000			
Pleasant Hill Rd Reconstruction, Phase II	\$ 2,000,000				\$ 2,000,000		
East Grand Ave Drainage & Roadway Study	\$ 300,000				\$ 300,000		
GIS - Aerial Imagery	\$ 12,000				\$ 12,000		
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
Total Public Works	\$ 12,661,250	\$ 1,230,250		\$ 2,530,000	\$ 2,855,000	\$ 4,063,000	\$ 1,983,000

Capital Improvement Plan

5/7/2013

Municipal Capital Projects

8:13 AM

Project 5 Year Plan

Description	5 - Year Plan Total Cost	FY 2014 Budget Request		Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018
Library Building Maintenance & Repair							
Emergency Generator	\$ 75,000			\$ 75,000			
Painting, Exterior and Interior	\$ 10,000			\$ 5,000	\$ 5,000		
Office Reconfiguration	\$ 60,000			\$ 10,000	\$ 50,000		
Building Expansion	\$ 4,150,000			\$ 150,000	\$ 4,000,000		
Total Public Library	\$ 4,295,000	\$ -		\$ 240,000	\$ 4,055,000	\$ -	\$ -
Total All Municipal Department Projects	\$ 32,421,250	\$ 2,683,426		\$ 3,087,250	\$ 20,742,000	\$ 4,071,000	\$ 1,991,000

Funding in Fiscal Year 2014

"A" to be Appropriated	\$ 76,750	
"B" to be Bonded	\$ 2,162,676	
"C" Capital Re-allocated (unused bond proceeds)	\$ -	
"I" Impact Fees	\$ 180,000	
"L" to be lease/loan	\$ -	
"R" Reserve Accounts	\$ 48,000	
"M" Mixed - to be Funded by Grants, Fees	\$ 216,000	Tri-Gen Grant
Total Amount to be Funded	\$ 2,683,426	

*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	2014		2015	2016	2017	2018
Administration - Municipal Bldg							
259 US Rte 1 - Waterproofing	\$ 40,000	\$ 40,000	B				
259 US Rte 1 - Tri-Generation Energy Efficiency	\$ 500,000	\$ 500,000	M				
259 US Rte 1 - Carpet Replacement	\$ 32,000			\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
259 US Rte 1 - Fire Alarm System - Replacement	\$ 38,000			\$ 38,000			
259 US Rte 1 - Security System Upgrade	\$ 16,500				\$ 16,500		
Total Administration	\$ 626,500	\$ 540,000		\$ 46,000	\$ 24,500	\$ 8,000	\$ 8,000

Note: Projects with (*) an asterisk indicates FY2014 Budget

***Municipal Building Waterproofing:** This waterproofing project provides for spot pointing of all brick and pre cast. Spot caulking of all control joints, and around windows, doors and vents. Pressure washing and application of waterproofing to all brick and pre cast work on the building.

***Municipal Building Tri-Generation Energy Efficiency:** The Town has engaged the services for Self-Gen, Inc. to perform preliminary engineering of a tri-generation facility that will service the heating, cooling and electricity needs of Town Hall. This project is a priority in the Comprehensive Energy Plan and is highly endorsed by the Energy Committee. The Town has applied for grant funding (up to \$500,000) from Efficiency Maine, with award determinations by early April 2013. The full cost of the project is included, the cost of which will be reduced by any grant award.

Tri-Generation is defined as the simultaneous on-site generation of electricity, heating and cooling from one energy source. This energy model provides significant energy cost savings, environmental benefits and energy security. For the Town Hall the system would include a micro-turbine-generator that produces electricity for the Town Hall and other town facilities using net-metering. The high temperature waste exhaust from the turbine-generator is captured and utilized to create high temperature hot water. The Tri-Generation plant hot water system is connected in parallel with the existing boiler system for heating and domestic hot water needs of the Town Hall. Also, a hot water absorption chiller is used to create chilled water from the waste hot water for cooling needs of the Town Hall. Per the US EPA this model creates 25% less harmful emissions per unit of energy generated traditional energy models. Preliminary analysis suggests an attractive return on investment of less than five years. The Energy Committee will be tasked with reviewing and recommending this project.

Municipal Building Carpet Replacement : (2015) 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.

Narrative for Capital Projects & Projected 5-Year Plan**Administration – Municipal Building Capital Projects (continued)**

Municipal Building Fire Alarm System: (2015) 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 installed 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	2014		2015	2016	2017	2018
Community Services Department							
HS Fieldhouse Observation Deck	\$ 48,000	\$ 48,000	R				
29 Black Pt Rd - Stage III Waterproofing	\$ 31,500	\$ 15,750	A	\$ 15,750			
29 Black Pt Rd - Sprinkler System Pipe Inspection	\$ 1,000	\$ 1,000	A				
29 Black Pt Rd - Exterior Woodwork Restoration	\$ 15,000			\$ 7,500	\$ 7,500		
Community Services Capital Projects Total	\$ 95,500	\$ 64,750		\$ 23,250	\$ 7,500	\$ -	\$ -

Note: Projects with (*) an asterisk indicates FY2014 Budget

***Masonry Pointing & Waterproofing Stage III (29 Black Point Rd):** This project is for funds to repair the deteriorating mortar joints on the back 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 back side of the building will be waterproof. 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 same as the work performed on the front of the building last year.

***High School Fieldhouse Observation Deck:** This project is for funds to transform the existing roof area over the restrooms to an observation deck. Funding will come from an existing reserve fund that was established when the turf field was installed for capital improvements to the facility. The total account balance to date from the rental of the facility is \$110,208. This project has the support of the high school coaches and athletic director.

***Sprinkler System Internal Pipe Inspection (29 Black Point Rd):** The National Fire Protection Agency (NRPA) requires that sprinkler systems have a periodic inspection of the inside of the system piping. The inspection is to determine if rust or other substances could obstruct the flow of water if the system activates.

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

Human Resources Capital Projects

Description	5-Year Total	2014		2015	2016	2017	2018
Human Resource Department							
Compensation & Classification Study	\$ 25,000	\$ 25,000	A				
Human Resource Capital Projects Total	\$ 25,000	\$ 25,000		\$ -	\$ -	\$ -	\$ -

Note: Projects with (*) an asterisk indicates FY2014 Budget

***Compensation & Classification Study:** The goal of this Study is to partner with a consultant to review and update the Town's non-union compensation and classification systems in order to attract and retain high caliber employees while remaining competitive in the job market. The consultant will also evaluate positions for internal equity and FLSA status. Additionally, the consultant will recommend a performance evaluation tool and merit process that includes pay-for-performance and financial incentives to provide direction and motivation for employees to achieve the goals of the Town. The consultant will also define a methodology for determining annual COLA increases by associating the increase with an established index.

Narrative for Capital Projects & Projected 5-Year Plan
Management Information Systems Capital Projects

Description	5-Year Total	2014		2015	2016	2017	2018
Management Information Systems Department							
MIS Replacement Climate Control System	\$ 45,000	\$ 45,000	B				
MIS Replacement Telecom System	\$ 83,426	\$ 83,426	B				
Total MIS	\$ 128,426	\$ 128,426		\$ -	\$ -	\$ -	\$ -

Note: Projects with (*) an asterisk indicates FY2014 Budget

***Replacement Climate Control System:** This request for funding is for the replacement of the Climate Control System in the Network OPS Center. Within the past three months, the climate control system has failed in the NOC approximately eight to ten times, with the temperatures in the room rising up to 112 degrees. Temperatures that high will cause an immediate, hard shut-down of the equipment, which could burn-out the hardware rendering it unrecoverable.

The original air-conditioning unit is now ten years old, and should be replaced. With the last outage, we waited two days for replacement parts. Due to the old winter weather, we were able to keep the windows open overnight to cool down the room, but in the summer we would have a critical problem.

Additionally, because we have continuously added hardware to the now cramped room, the air-conditioner has reached a maximum heat load. With technology needs increasing in the future, we will likely need to add more hardware to a room that has neither the physical space nor climate control capabilities.

For these reasons, we are requesting \$45,000 for a replacement air-conditioning system for the NOC. This total includes the actual unit and all installation labor.

***Replacement Telecom System:** Our current phone system (by Avaya/Nortel) has hit end-of-life, meaning the vendor is no longer providing updates or software/hardware support.

Should we have a failure, CTI (our current vendor/reseller) has minimal spare parts inventoried and a tech rep with legacy knowledge of our existing system. We have already had three critical failures at Town Hall/High School, the Middle School and most recently at Wentworth. To ensure stability, we need move to another system within the next six months.

A cross functional team of representatives from both the Town and School District developed a set of requirements sent the project out for bid, sat through presentations from two different vendors for two different systems and chose the CTI ShoreTel solution.

Narrative for Capital Projects & Projected 5-Year Plan

Planning Capital Projects

Description	5-Year Total	2014	2015	2016	2017	2018
Planning Department						
Black Point Sidewalk Project	\$ 325,000	\$ 325,000	B			
Oak Hill Intersection Pedestrian Crossings	\$ 180,000	\$ 180,000	I			
Black Point Rd/ Eastern Trail Crossing	\$ 90,000	\$ 90,000	B			
Pine Point Rd/ Eastern Trail Crossing	\$ 75,000	\$ 75,000	B			
Town Wide Directional Signage Program Phase 2	\$ 45,000		\$ 45,000			
FEMA Flood Map Consultant	\$ 25,000	\$ 25,000	A			
Total Planning	\$ 740,000	\$ 695,000	\$ 45,000	\$ -	\$ -	\$ -

Note: Projects with (*) an asterisk indicate FY2014 Budget

***Black Point Sidewalk Project:** This CIP is to fund the installation of a sidewalk, new curbing, and associated tree plantings and stormdrain adjustments along the west side of Black Point Rd from the Oak Hill intersection to the Eastern Rd/Trail intersection. This sidewalk project is a priority improvement called for in the Oak Hill Pedestrian Plan (accepted by the Council in 2011) and is one of the key recommendations from the Transportation Committee that has been studying the Oak Hill intersection and surrounding area.

This sidewalk project is intended to link the School and Municipal Campus, Oak Hill Plaza, and the general Oak Hill/Route One area to the Eastern Trail as well as the homes and residential neighborhoods along Black Point Rd, Eastern Rd and beyond. The preliminary design for the project proposes a meandering sidewalk that avoids private property impacts, specimen trees and attempts to maintain and enhance the character of Black Point Rd. This CIP is also designed to tie into and complement the crosswalks and pedestrian islands proposed for the Oak Hill intersection and the crosswalk and pedestrian signal improvements design for the Eastern Trail crossing of Black Point Rd, both CIP's below.

***Oak Hill Intersection Pedestrian Crossings:** This CIP is to fund the installation of pedestrian refugee islands and crosswalk enhancements within the Oak Hill intersection. Like the Black Point Rd sidewalk project, this initiative is a priority improvement from the Oak Hill Pedestrian Plan and has been worked on by the Transportation Committee as a measure to make Route One and the Oak Hill intersection a safer, more pedestrian-friendly place.

These crossings are designed to include raised (curbed) and landscaped center islands that both provide a safe refuge for pedestrians as well as help make the intersection appear less massive and more attractive. New pedestrian signal apparatus are included. The crosswalks and islands have also been designed to accommodate some adjustments to the turning lanes at the intersection. The Town currently has adequate transportation impact fee monies to fund these changes.

***Black Point Rd / Eastern Trail Crossing:** This CIP is to fund enhancements to the Eastern Trail crossing of Black Point Rd to make it a safer, more visible crossing for pedestrians and other trail users. Black Point Rd is a heavily traveled roadway and this existing bike/ped crossing is not well-marked; not very visible; lacks some basic crossing infrastructure; and therefore does not offer a safe, comfortable road crossing for pedestrians and trail users. Given the significance of the Eastern Trail, this effort is highlighted in the Oak

Narrative for Capital Projects & Projected 5-Year Plan**Planning Department Capital Projects (continued)**

Hill Pedestrian Plan; is recommended by the Transportation Committee; and is part of the general package of improvements for Black Point Rd and Oak Hill.

The design of the crossing includes sidewalk approaches; pedestrian signals/flashing beacons that notify motorists that the crosswalk is in use; an enhanced crosswalk surface; area lighting; and a narrowing of the roadway. Funding for these improvements will be partially reimbursed to the Town by the adjacent Eastern Village Subdivision, which is responsible for implementing a portion of these improvements as part of a future phase of development.

***Pine Point Rd / Eastern Trail Crossing:** This CIP is to fund enhancements to the Eastern Trail crossing of Pine Point Rd to make it a safer, more visible crossing for pedestrians and other trail users similar to the proposal for the Black Point Rd crossing. Like at Black Point Rd, this crossing of Pine Point Rd is in a location of often heavy and higher speed traffic and can be a busy crossing by walks, joggers and bikers at peak demand times for the trail.

The design of the crossing includes curbing and narrowing of Pine Point Rd to calm / slow traffic; pedestrian signals/flashing beacons that notify motorists that the crosswalk is in use; an enhanced crosswalk surface; and area lighting. These improvements are recommended by both the Transportation Committee and the Eastern Trail Management District.

***FEMA Flood Map Consultant:** (2014) The Federal Emergency Management Agency (FEMA) is working through the process of updating their flood hazard maps, which are intended to illustrate the degrees of risk properties and structures exhibit to flooding, storm surges and the like. These maps play a significant role in dictating flood insurance premiums, construction standards, as well as the development potential of properties. The Town has been tracking the methodology that FEMA has used in this process and have reviewed the updated maps that they are proposing. Based on our review, and that of our consultant, we have significant questions and concerns with their approach and its potential impacts on structures and property owners along various aspects of Scarborough's coast line and estuaries.

Given our concerns with FEMA's mapping approach and the impact it could have, we are proposing this CIP to help fund additional work by our consultant to conduct independent storm modeling and flooding analysis that includes more localized data, science, and expertise. With this effort, we intend to be able to generate more accurate flood maps which can be more representative of the flood risks along our coast line and with our marsh areas and the structures, properties and their owners that are affected.

Town Wide Signage – Phase 2: (2015) As an out-growth of the Payne Rd Study and the subsequent transportation improvements at the Haigis / Route One intersection and the Dunstan Corner project, the Town embarked on a Directional Signage Program to help wayfinding and direct motorists to key areas and destinations in Town. This initiative also involved SEDCO and integrated a branding element for Scarborough and our distinct villages and neighborhoods.

The first signs are slated to go up in Oak Hill, Dunstan, at Exit 42 and along Route One this spring. This CIP is Phase 2, which would fund ten to twelve welcome signs at our primary gateways and town lines and would replace the existing older signs that have declined over the years.

Narrative for Capital Projects & Projected 5-Year Plan

Fire Capital Projects

Description	5-Year Total	2014	2015	2016	2017	2018
Fire Department						
F.D. Municipal Holding Tank	\$ 25,000		\$ 25,000			
F. D. Major Station Maintenance Program	\$ 110,000		\$ 110,000			
Fire Department Capital Projects Total	\$ 135,000	\$ -	\$ 135,000	\$ -	\$ -	\$ -

Note: Projects with (*) an asterisk indicate FY2014 Budget

Municipal Fire Protection Holding Tank: (2015) This request is an ongoing program to install 15,000 gallon underground fire protection storage tanks in the rural areas of town that do not have municipal water main hydrant protection or where there is no opportunity to install a dry hydrant. Normally these tanks are installed at the developer's expense if a new subdivision were being planned. This program funds one tank installation per year in various rural, existing neighborhoods that most likely will not experience sufficient growth to require a developer to install a fire protection tank. The funding in this year's budget is to replace one of the first tanks we installed back in 1986 in the Stonebrook neighborhood off Broadturn Road. This will bring this 27 year old tank into compliance with current standards and increase capacity by almost 50%.

Major Station Maintenance Program: (2015) This is the final year of a multi-year program to continue to make necessary capital improvements to our stations that are above and beyond the normal maintenance items we complete on an ongoing basis. Our three oldest stations were built between 1987 and 1989 so they are now 25+ years old. Over the past four years we have taken the recommendations from the energy efficiency task force and made significant improvements to our stations to save fuel oil and electricity. During the first year of this program (FY11) we concentrated on the heating systems by replacing the old boilers with new 95% high efficiency condensing propane boilers and other energy efficiency initiatives by leveraging an 85,500 Efficiency Maine Grant award which generated a 50% cost share revenue of 42,750. To maintain our significant investment in these facilities in FY12 we proposed the following additional improvements over a two year period. Energy efficient window upgrades 65,000; Paving and apron repairs 44,000; LED exterior lighting upgrades 25,000; Masonry sealing and pointing 6,500; Fire alarm system upgrades 48,000; Interior fixtures & furnishings 31,500. Due to circumstances beyond our control we have not completed all of these projects as of the date of this budget proposal, and we have saved money on the ones we have completed. We have also identified additional projects that need to be done including inspecting and flushing the sprinkler systems in each building. We won't know the cost of flushing those systems until the inspections are completed later this year. For those reasons we are requesting to postpone this request one year so that we can maximize the work done with the FY12 funding and determine our exact needs for this second phase of the work which will be completed in FY15.

Narrative for Capital Projects & Projected 5-Year Plan

Police Capital Projects

Description	5-Year Total	2014	2015	2016	2017	2018
Police Department						
Building Painting	\$ 30,000		\$ 30,000			
Building Furnace	\$ 38,000		\$ 38,000			
Public Safety Building Renovation	\$ 13,800,000			\$ 13,800,000		
Police Department Capital Projects Total	\$ 13,868,000	\$ -	\$ 68,000	\$ 13,800,000	\$ -	\$ -

Note: Projects with (*) an asterisk indicate FY2014 Budget

Building Painting: (2015) 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: (2015) This request is for funds to replace the boilerfurnace 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.

Public Safety Building:

Phase 2 request for budget year 2016
for building construction and renovation

\$13,800,000

Phase 2 Project Cost \$13,800,000

Phase 2 (\$13,800,000) was originally scheduled as a request for budget year 03/04 but has been postponed since that time due to the current economic climate. It is now scheduled as a request for budget year 16. The project requests money for the actual construction of a new facility.

Phase 1 (\$395,000) of this project was allocated in 06/07 to study the space and architectural needs of the public safety facility.

Narrative for Capital Projects & Projected 5-Year Plan

Public Works Capital Projects

Description	5-Year Total	2014		2015	2016	2017	2018
Public Works Department - Town-Wide Projects							
Mid-Level Road Rehabilitation (3 miles per year)	\$ 2,715,000	\$ 503,000	B	\$ 523,000	\$ 543,000	\$ 563,000	\$ 583,000
Jasper Street Reconstruction	\$ 400,000	\$ 400,000	B				
Pine Point Rd Sidewalk Improvements	\$ 112,250	\$ 112,250	B				
Pleasant Hill Rd Engineering Study	\$ 205,000	\$ 205,000	B				
GIS - Building Footprints	\$ 4,000	\$ 4,000	A				
GIS - Impervious Surface Cover Analysis	\$ 6,000	\$ 6,000	A				
Pleasant Hill Rd Reconstruction, Phase I	\$ 2,000,000			\$ 2,000,000			
GIS - Hydrology Model	\$ 7,000			\$ 7,000			
Pleasant Hill Rd Reconstruction, Phase II	\$ 2,000,000				\$ 2,000,000		
East Grand Ave Drainage & Roadway Study	\$ 300,000				\$ 300,000		
GIS - Aerial Imagery	\$ 12,000				\$ 12,000		
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
Total Public Works	\$ 12,661,250	\$ 1,230,250		\$ 2,530,000	\$ 2,855,000	\$ 4,063,000	\$ 1,983,000

Note: Projects with (*) asterisks indicate FY2014 Budget

***Mid-Level Road Rehabilitation (3 miles per year):** As in previous years these funds will be spent to rehabilitate roads requiring more than an overlay of pavement but less than a full depth reconstruction. Road segments in this program typically receive a pavement grinding process so the road can be graded to promote proper crown. Additional work includes shouldering, ditching and any other items that will increase level of service. The Town currently has an opportunity to work with PACTS on a paving project on the Payne Road corridor. Two segments – Route 1 to Milliken Road and Ginn Road to Mussey Road – are scheduled to be paved in the next paving season. The estimated total cost of the work is \$943,500. The town would be responsible for 15% of the cost or \$141,525.

***Jasper Street Reconstruction:** Originally approved in FY 07 this project was tabled due to the slowdown in the housing market. The funds for this project were used for other town wide financial obligations due to accounting regulations. The Sea Ridge subdivision will connect New Jasper to Old Jasper street. As part of the developer's work the water main will be renewed almost the whole length of Old Jasper St. When this work is in process the Town will use the funds from this C.I.P to improve the original street with drainage and sidewalk updates. The side streets Baker St, Dodge St, and Merrill St, will also receive new pavement. The developer is committed to a \$ 50,700 contribution for this project helping to offset some costs.

The Biddeford and Saco water company is interested in partnering with the town to relay the 8" water main not in the developer's scope as well as a water main renewal for all three side streets. The cost of the water main will be paid by the water company.

***Pine Point Road Sidewalk Improvements:** This project will reconstruct sidewalk from the end of the M.D.O.T Dunstan intersection project to the Dunstan Landing Road which is a distance of approximately 1000'. Work will include removal of select trees, catchbasin relocation and repair, laying of new slip-form concrete curb and new concrete sidewalk surface. This segment of Pine Point Road receives foot traffic from the Carriage Crossing neighborhood and the campground at the end of Dunstan Landing Road. The current sidewalk is in disrepair because of age deterioration and root intrusion. The sidewalk as it is constructed currently does not meet ADA requirements. Once past Dunstan Landing Road, Pine Point Road widens out with a paved shoulder to aid bicycle and pedestrian traffic.

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

***Pleasant Hill Road Engineering Study:** Pleasant Hill Road is identified as a State aid road by the Maine Department of Transportation. Although it is a state aid route it is priority level 4 in the D.O.T's statewide corridor prioritization study. The town will need to take the lead on addressing the shortcomings of this road if we wish to have it rehabilitated. There are a number of issues including road surface defects, drainage, and bike/pedestrian issues. While the town has been successful in securing funding through the State and Municipal agreement program, there is no guarantee this program will be funded again in the future. The department will pursue funding from the state during the engineering phase. Preliminary engineering and needs assessment would be done under this phase. Engineers would look at drainage and roadway issues. Past roadway improvement studies would be factored into the design.

***GIS – Building Footprints:** The building footprints are due to be updated to include all new construction since 2009. The building foot prints can be drawn from the aerial imagery which was taken in 2012. This project would be too large to complete in-house so an external company would need to be used.

***Impervious Surface Cover Analysis:** Impervious surface such as concrete and asphalt produce storm water run-off which needs to be managed as part of the town of Scarborough's obligations for its MS4. Carrying out an analysis of the total land covered by impervious surface cover would help the town of Scarborough comply with its obligations under MS4. It will also help to plan for future developments and their impact on the amount of storm water run-off.

Pleasant Hill Road – Reconstruction, Phase I: (2015) Phase one will address roadway and drainage deficiencies from Robinson Road to the railroad overpass.

GIS – Hydrology Model: (2015) Using prior collected data such as the digital elevation model, impervious surface cover analysis, watershed information a hydrology model can be created. The hydrology model can be used to help planning for the effects of stormwater run-off and the likely impact of any construction. It can also be used to help assess areas at risk of flooding and the allocation of resources during extreme storm events, to help reduce damage and disruption caused by flooding. This would be a town wide resource as public works, public safety and planning departments would all benefit from this data.

Pleasant Hill Road – Reconstruction, Phase II: (2016) Phase two will address roadway and drainage deficiencies from the railroad overpass to Glasgow road.

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 2015. Aerial imagery has many uses in GIS and is also used extensively by the public works, public safety and planning department. The new imagery will need to be purchased and made available across all platforms

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

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

Highland Ave Drainage & Roadway Construction: (2018) (Black Pt Rd – Chamberlain Rd) 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 Library Capital Projects

Description	5-Year Total	2014	2015	2016	2017	2018
Library Building Maintenance & Repair						
Emergency Generator	\$ 75,000		\$ 75,000			
Painting, Exterior and Interior	\$ 10,000		\$ 5,000	\$ 5,000		
Office Reconfiguration	\$ 60,000		\$ 10,000	\$ 50,000		
Building Expansion	\$ 4,150,000		\$ 150,000	\$ 4,000,000		
Total Public Library	\$ 4,295,000	\$ -	\$ 240,000	\$ 4,055,000	\$ -	\$ -

Note: Projects with (*) an asterisk indicate FY2014 Budget

Emergency Generator: First year (2015) will include contract for design specifications and possible preliminary cabling for transfer switch. Second year (2015) will include generator acquisition. Generator will permit the Library to offer community service in the case of a power interruption. The community has 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.

Painting: (2015 & 2016) Planned on as-needed basis, \$5,000 in each of two years.

Office Reconfiguration: (2015 & 2016) Space, for staff or public, needs to adapt to changes in job responsibilities and the type of service provided to the community. Design costs are included (2015) with construction in following year.

Building Expansion: (2015) First year expense \$150,000, will provide preliminary planning for the expansion in the following year (2016), \$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 Schools FY 2014 GENERAL FUND OPERATING BUDGET

Town Council's & School Board's Adopted Budget

July 1, 2013 - June 30, 2014

School Board Members:

Christine Massengill, Chair

Donna Beeley

Christopher Caiazzo

John Cole

Aymie Hardesty

Kelly Murphy

Jacquelyn Perry

OPERATING REVENUE SUMMARY - BY GENERAL FUND REVENUE SOURCE

	FY 2013 Estimated Operating Budget & Estimated Revenues	FY2014 Estimated Operating Budget & Estimated Revenues	\$ Change	% Change
GENERAL FUND OPERATING	37,280,610	39,325,825	2,045,215	5.49%
State General Purpose Aid*	4,738,941	4,259,291	(479,650)	-10.12%
*final enacted (\$788,038 added)	curtailed to \$4,334,088			
Other Miscellaneous Revenues:				
Rental & Other Receipts	30,000	37,500	7,500	25.00%
Community Services Daycare	21,800	25,000	3,200	14.68%
Community Services Transportation	30,000	32,500	2,500	8.33%
Cable Fee - Video Stipend	11,586	11,586	0	0.00%
Student Activities Fee	200,000	150,000	(50,000)	-25.00%
State Agency Client Billing	25,000	50,000	25,000	100.00%
Spec Svcs Medicaid Reimbursement	0	50,000	50,000	0.00%
Other Miscellaneous	54,500	54,500	0	0.00%
Audit Balance Forward	200,000	200,000	0	0.00%
Total Non-Property Tax Revenues	5,311,827	4,870,377	(441,450)	-8.31%
Net Operating Budget (Tax Levy)	31,968,783	34,455,448	2,486,665	7.78%

OPERATING REVENUE SUMMARY - BY GENERAL FUND REVENUE SOURCE

	<u>FY 2013 Estimated Operating Budget & Estimated Revenues</u>	<u>FY2014 Estimated Operating Budget & Estimated Revenues</u>	<u>\$ Change</u>	<u>% Change</u>
GENERAL FUND OPERATING	37,280,610	39,325,825	2,045,215	5.49%
Adult Education Operating	139,952	148,691	8,739	6.24%
Adult Education Revenues:				
State Subsidy	30,000	30,000	0	0.00%
Class Tuition	15,000	20,000	5,000	33.33%
Driver's Ed Fees	1,000	1,000	0	0.00%
Total Adult Ed Non-Property Tax Revenues	46,000	51,000	5,000	10.87%
Adult Ed Net Operating Budget (Tax Levy)	93,952	97,691	3,739	3.98%
Total Operating Budget	37,420,562	39,474,516	2,053,954	5.49%
Total Non-Property Tax Revenues	5,357,827	4,921,377	(436,450)	-8.15%
Total Net Operating Budget (Tax Levy)	32,062,735	34,553,139	2,490,404	7.77%

SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED FY2014 GENERAL FUND OPERATING BUDGET
updated - budget amendment 8/13/2013

CATEGORY ORG OBJECT ACCT USED FOR:				FY13 APPROVED BUDGET	FY14 LEADERSHIP COUNCIL'S PROPOSAL	FY14 SCHOOL BOARD'S APPROVED 4/22	FY14 TOWN COUNCIL/ & SCHOOL BOARD'S APPROVED 6/11	FY14 TOWN COUNCIL/ & SCHOOL BOARD'S AMENDED 8/13	\$ CHANGE (from FY13)	% CHANGE (from FY13)
REGULAR INSTRUCTION										
REG INSTR	71000002	510100	MS TEACHER SALARIES	2,814,906	2,996,585	2,936,585	2,911,111	2,911,111	96,205	3.4%
REG INSTR	71000002	510230	MS ED TECH WAGES	74,266	87,988	87,988	87,988	87,988	13,722	18.5%
REG INSTR	71000002	512300	MS SUBSTITUTE WAGES	60,000	62,000	62,000	62,000	62,000	2,000	3.3%
REG INSTR	71000002	515000	MS RETIREMENT STIPENDS	9,420	9,717	9,717	9,717	9,717	297	3.2%
REG INSTR	71000002	515200	MS LD TCHR/INSTRUCTOR/MENTOR ST	33,830	35,000	35,000	35,000	35,000	1,170	3.5%
REG INSTR	71000002	520000	MS ER PAYROLL TAX ON STIPENDS	800	2,492	2,246	2,246	2,246	1,446	180.8%
REG INSTR	71000002	520100	MS TEACHER BENEFITS	696,885	779,573	721,063	721,063	721,063	24,178	3.5%
REG INSTR	71000002	520200	MS ED TECH BENEFITS	24,745	29,667	28,114	28,114	28,114	3,369	13.6%
REG INSTR	71000002	520300	MS ER PAYROLL TAX ON SUB WAGES	2,251	4,743	3,720	3,720	3,720	1,469	65.3%
REG INSTR	71000002	523100	MS TEACHER MAINEPERS	0	76,680	76,680	0	76,680	76,680	100.0%
REG INSTR	71000002	523200	MS ED TECH MAINEPERS	0	2,332	2,332	0	2,332	2,332	100.0%
REG INSTR	71000002	525100	MS STAFF COURSE REIMBURSEMENT	18,000	20,000	16,200	16,200	16,200	(1,800)	-10.0%
REG INSTR	71000002	533000	MS STAFF DEVELOPMENT	6,000	10,000	8,000	8,000	8,000	2,000	33.3%
REG INSTR	71000002	543100	MS EQUIPMENT REPAIRS	2,000	5,000	5,000	5,000	5,000	3,000	150.0%
REG INSTR	71000002	544400	MS COPIERS LEASE & SERVICE	21,340	19,850	19,850	19,850	19,850	(1,490)	-7.0%
REG INSTR	71000002	555000	MS PRINTING - HANDBOOKS & FORMS	1,500	5,500	5,500	5,500	5,500	4,000	266.7%
REG INSTR	71000002	558000	MS MILEAGE FOR STAFF TRAVEL	509	500	500	500	500	(9)	-1.8%
REG INSTR	71000002	560000	MS GENERAL SUPPLIES	7,000	10,000	10,000	10,000	10,000	3,000	42.9%
REG INSTR	71000002	561000	MS INSTRUCTIONAL SUPPLIES	32,925	49,300	49,300	49,300	49,300	16,375	49.7%
REG INSTR	71000002	561100	MS EQUIPMENT PURCHASE	1,200	2,000	2,000	2,000	2,000	800	66.7%
REG INSTR	71000002	564000	MS BOOKS & SUBSCRIPTIONS	10,200	11,000	11,000	11,000	11,000	800	7.8%
REG INSTR	71000002	581000	MS FEES STUDENT PARTICIPATION	869	900	900	900	900	31	3.6%
REG INSTR	71000003	510100	WI TEACHER SALARIES	2,510,322	2,696,949	2,636,949	2,614,075	2,614,075	103,753	4.1%
REG INSTR	71000003	510230	WI ED TECH WAGES	197,789	200,134	200,134	200,134	200,134	2,345	1.2%
REG INSTR	71000003	512300	WI SUBSTITUTE WAGES	62,000	72,000	72,000	72,000	72,000	10,000	16.1%
REG INSTR	71000003	515000	WI RETIREMENT STIPENDS	10,487	22,033	22,033	22,033	22,033	11,546	110.1%
REG INSTR	71000003	515200	WI LD TCHR/CO-CURRIC/MENTOR STIP	39,176	40,820	40,820	40,820	40,820	1,644	4.2%
REG INSTR	71000003	520000	WI ER PAYROLL TAX ON STIPENDS	600	3,215	3,112	3,112	3,112	2,512	418.7%
REG INSTR	71000003	520100	WI TEACHER BENEFITS	496,939	582,030	535,787	535,787	535,787	38,848	7.8%
REG INSTR	71000003	520200	WI ED TECH BENEFITS	56,233	59,259	56,030	56,030	56,030	(203)	-0.4%
REG INSTR	71000003	520300	WI ER PAYROLL TAX ON SUB WAGES	1,951	5,508	4,320	4,320	4,320	2,369	121.4%
REG INSTR	71000003	523100	WI TEACHER MAINEPERS	0	69,747	69,747	0	69,747	69,747	100.0%
REG INSTR	71000003	523200	WI ED TECH MAINEPERS	0	5,304	5,304	0	5,304	5,304	100.0%

SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED FY2014 GENERAL FUND OPERATING BUDGET
updated - budget amendment 8/13/2013

CATEGORY	ORG	OBJECT	ACCT USED FOR:	FY13 APPROVED BUDGET	FY14 LEADERSHIP COUNCIL'S PROPOSAL	FY14 SCHOOL BOARD'S APPROVED 4/22	FY14 TOWN COUNCIL/ & SCHOOL BOARD'S APPROVED 6/11	FY14 TOWN COUNCIL/ & SCHOOL BOARD'S AMENDED 8/13	\$ CHANGE (from FY13)	% CHANGE (from FY13)
REG INSTR	71000003	525100	WI STAFF COURSE REIMBURSEMENT	18,000	18,000	16,200	16,200	16,200	(1,800)	-10.0%
REG INSTR	71000003	533000	WI STAFF DEVELOPMENT	3,600	7,500	5,000	5,000	5,000	1,400	38.9%
REG INSTR	71000003	543100	WI EQUIPMENT REPAIRS	0	5,000	2,500	2,500	2,500	2,500	100.0%
REG INSTR	71000003	544400	WI COPIERS LEASE & SERVICE	23,357	20,750	20,750	20,750	20,750	(2,607)	-11.2%
REG INSTR	71000003	555000	WI PRINTING - HANDBOOKS & FORMS	2,000	1,600	1,600	1,600	1,600	(400)	-20.0%
REG INSTR	71000003	558000	WI MILEAGE FOR STAFF TRAVEL	420	420	420	420	420	0	0.0%
REG INSTR	71000003	560000	WI GENERAL SUPPLIES	38,500	41,000	41,000	41,000	41,000	2,500	6.5%
REG INSTR	71000003	561000	WI INSTRUCTIONAL SUPPLIES	27,300	39,880	39,880	39,880	39,880	12,580	46.1%
REG INSTR	71000003	561100	WI EQUIPMENT PURCHASE	1,200	2,000	1,500	1,500	1,500	300	25.0%
REG INSTR	71000003	564000	WI BOOKS & SUBSCRIPTIONS	10,000	10,500	10,500	10,500	10,500	500	5.0%
REG INSTR	71000004	510100	BP TEACHER SALARIES	962,057	944,689	929,689	921,624	921,624	(40,433)	-4.2%
REG INSTR	71000004	510230	BP ED TECH WAGES	72,641	72,784	72,784	72,784	72,784	143	0.2%
REG INSTR	71000004	512300	BP SUBSTITUTE WAGES	18,155	20,000	20,000	20,000	20,000	1,845	10.2%
REG INSTR	71000004	515000	BP RETIREMENT STIPEND	0	9,651	9,651	9,651	9,651	9,651	100.0%
REG INSTR	71000004	515200	BP LEAD TEACHER/MENTOR STIPENDS	3,000	4,000	4,000	4,000	4,000	1,000	33.3%
REG INSTR	71000004	520000	BP ER PAYROLL TAX ON STIPENDS	45	690	627	627	627	582	1293.3%
REG INSTR	71000004	520100	BP TEACHER BENEFITS	145,814	176,287	163,776	163,776	163,776	17,962	12.3%
REG INSTR	71000004	520200	BP ED TECH BENEFITS	14,320	29,370	28,176	28,176	28,176	13,856	96.8%
REG INSTR	71000004	520300	BP ER PAYROLL TAX ON SUB WAGES	851	1,530	1,200	1,200	1,200	349	41.0%
REG INSTR	71000004	523100	BP TEACHER MAINEPERS	0	24,902	24,902	0	24,902	24,902	100.0%
REG INSTR	71000004	523200	BP ED TECH MAINEPERS	0	1,664	1,664	0	1,664	1,664	100.0%
REG INSTR	71000004	525100	BP STAFF COURSE REIMBURSEMENT	7,200	7,200	5,000	5,000	5,000	(2,200)	-30.6%
REG INSTR	71000004	532000	BP CONTRACTED SERVICES/ASSESSME	0	2,400	2,400	2,400	2,400	2,400	100.0%
REG INSTR	71000004	533000	BP STAFF DEVELOPMENT	2,200	5,000	4,000	4,000	4,000	1,800	81.8%
REG INSTR	71000004	543100	BP EQUIPMENT REPAIRS	0	1,200	1,200	1,200	1,200	1,200	100.0%
REG INSTR	71000004	544400	BP COPIERS LEASE & SERVICE	6,052	8,500	8,500	8,500	8,500	2,448	40.4%
REG INSTR	71000004	555000	BP PRINTING - HANDBOOKS & FORMS	700	350	350	350	350	(350)	-50.0%
REG INSTR	71000004	558000	BP MILEAGE FOR STAFF TRAVEL	400	400	400	400	400	0	0.0%
REG INSTR	71000004	560000	BP GENERAL SUPPLIES	9,500	9,500	9,500	9,500	9,500	0	0.0%
REG INSTR	71000004	561000	BP INSTRUCTIONAL SUPPLIES	10,000	13,800	13,800	13,800	13,800	3,800	38.0%
REG INSTR	71000004	561100	BP EQUIPMENT PURCHASE	600	1,000	1,000	1,000	1,000	400	66.7%
REG INSTR	71000004	564000	BP BOOKS & SUBSCRIPTIONS	1,500	1,000	1,000	1,000	1,000	(500)	-33.3%
REG INSTR	71000005	510100	EC TEACHER SALARIES	829,761	791,994	786,994	780,167	780,167	(49,594)	-6.0%
REG INSTR	71000005	510230	EC ED TECH WAGES	60,634	93,367	93,367	93,367	93,367	32,733	54.0%

SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED FY2014 GENERAL FUND OPERATING BUDGET
updated - budget amendment 8/13/2013

CATEGORY	ORG	OBJECT	ACCT USED FOR:	FY13 APPROVED BUDGET	FY14 LEADERSHIP COUNCIL'S PROPOSAL	FY14 SCHOOL BOARD'S APPROVED 4/22	FY14 TOWN COUNCIL/ & SCHOOL BOARD'S APPROVED 6/11	FY14 TOWN COUNCIL/ & SCHOOL BOARD'S AMENDED 8/13	\$ CHANGE (from FY13)	% CHANGE (from FY13)
REG INSTR	71000005	512300	EC SUBSTITUTE WAGES	23,180	20,000	20,000	20,000	20,000	(3,180)	-13.7%
REG INSTR	71000005	515200	EC LEAD TEACHER/MENTOR STIPENDS	3,000	4,000	4,000	4,000	4,000	1,000	33.3%
REG INSTR	71000005	520000	EC ER PAYROLL TAX ON STIPENDS	45	202	184	184	184	139	308.9%
REG INSTR	71000005	520100	EC TEACHER BENEFITS	178,676	189,657	176,253	176,253	176,253	(2,423)	-1.4%
REG INSTR	71000005	520200	EC ED TECH BENEFITS	19,133	25,404	24,848	24,848	24,848	5,715	29.9%
REG INSTR	71000005	520300	EC ER PAYROLL TAX ON SUB WAGES	770	1,530	1,200	1,200	1,200	430	55.8%
REG INSTR	71000005	523100	EC TEACHER MAINEPERS	0	22,181	22,181	0	22,181	22,181	100.0%
REG INSTR	71000005	523200	EC ED TECH MAINEPERS	0	1,945	1,945	0	1,945	1,945	100.0%
REG INSTR	71000005	525100	EC STAFF COURSE REIMBURSEMENT	4,800	4,800	5,000	5,000	5,000	200	4.2%
REG INSTR	71000005	532000	EC CONTRACTED SERVICES/ASSESSMENT	0	4,800	4,800	4,800	4,800	4,800	100.0%
REG INSTR	71000005	533000	EC STAFF DEVELOPMENT	2,200	5,000	4,000	4,000	4,000	1,800	81.8%
REG INSTR	71000005	543100	EC EQUIPMENT REPAIRS	0	1,200	1,200	1,200	1,200	1,200	100.0%
REG INSTR	71000005	544400	EC COPIERS LEASE & SERVICE	6,052	8,000	8,000	8,000	8,000	1,948	32.2%
REG INSTR	71000005	555000	EC PRINTING - HANDBOOKS & FORMS	700	350	350	350	350	(350)	-50.0%
REG INSTR	71000005	558000	EC MILEAGE FOR STAFF TRAVEL	400	400	400	400	400	0	0.0%
REG INSTR	71000005	560000	EC GENERAL SUPPLIES	9,000	9,500	9,500	9,500	9,500	500	5.6%
REG INSTR	71000005	561000	EC INSTRUCTIONAL SUPPLIES	10,000	14,200	14,200	14,200	14,200	4,200	42.0%
REG INSTR	71000005	561100	EC EQUIPMENT PURCHASE	800	1,000	1,000	1,000	1,000	200	25.0%
REG INSTR	71000005	564000	EC BOOKS & SUBSCRIPTIONS	1,500	1,500	1,500	1,500	1,500	0	0.0%
REG INSTR	71000006	510100	PH TEACHER SALARIES	595,579	656,126	656,126	650,434	650,434	54,855	9.2%
REG INSTR	71000006	510230	PH ED TECH WAGES	55,571	54,324	54,324	54,324	54,324	(1,247)	-2.2%
REG INSTR	71000006	512300	PH SUBSTITUTE WAGES	13,267	16,000	16,000	16,000	16,000	2,733	20.6%
REG INSTR	71000006	515200	PH LEAD TEACHER/MENTOR STIPENDS	3,000	4,000	4,000	4,000	4,000	1,000	33.3%
REG INSTR	71000006	520000	PH ER PAYROLL TAX ON STIPENDS	45	202	184	184	184	139	308.9%
REG INSTR	71000006	520100	PH TEACHER BENEFITS	124,488	158,717	149,296	149,296	149,296	24,808	19.9%
REG INSTR	71000006	520200	PH ED TECH BENEFITS	21,795	9,438	9,193	9,193	9,193	(12,602)	-57.8%
REG INSTR	71000006	520300	PH ER PAYROLL TAX ON SUB WAGES	478	1,224	960	960	960	482	100.8%
REG INSTR	71000006	523100	PH TEACHER MAINEPERS	0	17,388	17,388	0	17,388	17,388	100.0%
REG INSTR	71000006	523200	PH ED TECH MAINEPERS	0	1,175	1,175	0	1,175	1,175	100.0%
REG INSTR	71000006	525100	PH STAFF COURSE REIMBURSEMENT	4,800	4,800	2,500	2,500	2,500	(2,300)	-47.9%
REG INSTR	71000006	532000	PH CONTRACTED SERVICES/ASSESSMENT	0	3,300	3,300	3,300	3,300	3,300	100.0%
REG INSTR	71000006	533000	PH STAFF DEVELOPMENT	2,200	3,500	2,800	2,800	2,800	600	27.3%
REG INSTR	71000006	543100	PH EQUIPMENT REPAIRS	0	1,200	1,200	1,200	1,200	1,200	100.0%
REG INSTR	71000006	544400	PH COPIERS LEASE & SERVICE	6,052	8,000	8,000	8,000	8,000	1,948	32.2%

SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED FY2014 GENERAL FUND OPERATING BUDGET
updated - budget amendment 8/13/2013

CATEGORY	ORG	OBJECT	ACCT USED FOR:	FY13 APPROVED BUDGET	FY14 LEADERSHIP COUNCIL'S PROPOSAL	FY14 SCHOOL BOARD'S APPROVED 4/22	FY14 TOWN COUNCIL/ & SCHOOL BOARD'S APPROVED 6/11	FY14 TOWN COUNCIL/ & SCHOOL BOARD'S AMENDED 8/13	\$ CHANGE (from FY13)	% CHANGE (from FY13)
REG INSTR	71000006	555000	PH PRINTING - HANDBOOKS & FORMS	500	350	350	350	350	(150)	-30.0%
REG INSTR	71000006	558000	PH MILEAGE FOR STAFF TRAVEL	400	400	400	400	400	0	0.0%
REG INSTR	71000006	560000	PH GENERAL SUPPLIES	8,000	8,000	8,000	8,000	8,000	0	0.0%
REG INSTR	71000006	561000	PH INSTRUCTIONAL SUPPLIES	10,000	10,300	10,300	10,300	10,300	300	3.0%
REG INSTR	71000006	561100	PH EQUIPMENT PURCHASE	600	1,000	1,000	1,000	1,000	400	66.7%
REG INSTR	71000006	564000	PH BOOKS & SUBSCRIPTIONS	1,200	1,000	800	800	800	(400)	-33.3%
REG INSTR	71000030	510100	HS TEACHER SALARIES	3,591,264	3,715,710	3,648,787	3,607,135	3,607,135	15,871	0.4%
REG INSTR	71000030	510230	HS ED TECH WAGES	46,458	67,033	67,033	67,033	67,033	20,575	44.3%
REG INSTR	71000030	512300	HS SUBSTITUTE WAGES	66,917	69,000	69,000	69,000	69,000	2,083	3.1%
REG INSTR	71000030	515000	HS RETIREMENT STIPENDS	35,007	37,548	21,104	21,104	21,104	(13,903)	-39.7%
REG INSTR	71000030	515200	HS DEPT HEAD/INSTR/MENTOR STIPEND	63,044	67,184	67,184	67,184	67,184	4,140	6.6%
REG INSTR	71000030	520000	HS ER PAYROLL TAX ON STIPENDS	2,000	5,655	4,650	4,650	4,650	2,650	132.5%
REG INSTR	71000030	520100	HS TEACHER BENEFITS	675,245	770,457	707,110	707,110	707,110	31,865	4.7%
REG INSTR	71000030	520200	HS ED TECH BENEFITS	11,297	35,272	34,244	34,244	34,244	22,947	203.1%
REG INSTR	71000030	520300	HS ER PAYROLL TAX ON SUB WAGES	2,539	5,279	4,140	4,140	4,140	1,601	63.1%
REG INSTR	71000030	523100	HS TEACHER MAINEPERS	0	96,228	96,228	0	96,228	96,228	100.0%
REG INSTR	71000030	523200	HS ED TECH MAINEPERS	0	1,247	1,247	0	1,247	1,247	100.0%
REG INSTR	71000030	525100	HS STAFF COURSE REIMBURSEMENT	22,000	22,000	20,000	20,000	20,000	(2,000)	-9.1%
REG INSTR	71000030	532000	HS CONTRACTED SERVICES	0	40,150	25,500	25,500	25,500	25,500	100.0%
REG INSTR	71000030	533000	HS STAFF DEVELOPMENT	15,000	17,500	17,500	17,500	17,500	2,500	16.7%
REG INSTR	71000030	543100	HS EQUIPMENT REPAIRS	0	6,000	3,000	3,000	3,000	3,000	100.0%
REG INSTR	71000030	544400	HS COPIERS LEASE & SERVICE	32,488	38,000	38,000	38,000	38,000	5,512	17.0%
REG INSTR	71000030	555000	HS PRINTING - PLANNERS & FORMS	11,258	11,000	10,000	10,000	10,000	(1,258)	-11.2%
REG INSTR	71000030	560000	HS GENERAL SUPPLIES	13,750	11,000	15,000	15,000	15,000	1,250	9.1%
REG INSTR	71000030	561000	HS INSTRUCTIONAL SUPPLIES	54,244	55,000	55,000	55,000	55,000	756	1.4%
REG INSTR	71000030	564000	HS BOOKS & SUBSCRIPTIONS	58,625	70,000	40,000	40,000	40,000	(18,625)	-31.8%
REG INSTR	71000030	573100	HS EQUIPMENT PURCHASES	6,000	18,400	10,000	10,000	10,000	4,000	66.7%
REG INSTR	71000030	581000	HS FEES STUDENT PARTICIPATION	4,248	7,500	4,000	4,000	4,000	(248)	-5.8%
REGULAR INSTRUCTION TOTAL				15,283,565	16,789,030	16,269,845	15,838,469	16,159,262	875,697	5.7%
OTHER INSTRUCTION (ESL)										
OTHER INSTR	71041005	510100	K-8 ESL TEACHER SALARIES	137,968	143,788	143,788	143,788	143,788	5,820	4.2%
OTHER INSTR	71041005	520100	K-8 ESL TEACHER BENEFITS	37,723	29,430	27,634	27,634	27,634	(10,089)	-26.7%

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CATEGORY	ORG	OBJECT	ACCT USED FOR:	FY13 APPROVED BUDGET	FY14 LEADERSHIP COUNCIL'S PROPOSAL	FY14 SCHOOL BOARD'S APPROVED 4/22	FY14 TOWN COUNCIL/ & SCHOOL BOARD'S APPROVED 6/11	FY14 TOWN COUNCIL/ & SCHOOL BOARD'S AMENDED 8/13	\$ CHANGE (from FY13)	% CHANGE (from FY13)
OTHER INSTR	71041005	523100	K-8 ESL TEACHER MAINEPERS	0	2,985	2,985	0	2,985	2,985	100.0%
OTHER INSTR	71041005	533000	ESL STAFF DEVELOPMENT	500	500	500	500	500	0	0.0%
OTHER INSTR	71041005	534400	ESL CONTRACTED INTERPRETERS	1,000	1,000	1,000	1,000	1,000	0	0.0%
OTHER INSTR	71041005	560000	ESL SUPPLIES	1,000	1,000	1,000	1,000	1,000	0	0.0%
OTHER INSTR	71041009	510100	HS ESL TEACHER SALARY	52,684	54,860	54,860	54,860	54,860	2,176	4.1%
OTHER INSTR	71041009	520100	HS ESL TEACHER BENEFITS	14,416	16,404	15,481	15,481	15,481	1,065	7.4%
OTHER INSTR	71041009	523100	HS ESL TEACHER MAINEPERS	0	1,454	1,454	0	1,454	1,454	100.0%
OTHER INSTRUCTION (ESL) TOTAL				245,291	251,421	248,702	244,263	248,702	3,411	1.4%
GATES										
GATES	71029005	510100	K-8 GATES TEACHER SALARIES	182,972	191,774	188,774	188,774	188,774	5,802	3.2%
GATES	71029005	520100	K-8 GATES TEACHER BENEFITS	49,376	52,992	49,970	49,970	49,970	594	1.2%
GATES	71029005	523100	K-8 GATES TEACHER MAINEPERS	0	5,003	5,003	0	5,003	5,003	100.0%
GATES	71029005	533000	GATES STAFF DEVELOPMENT	500	500	500	500	500	0	0.0%
GATES	71029005	560000	GATES SUPPLIES	800	1,000	1,000	1,000	1,000	200	25.0%
GATES	71029009	510100	HS GATES TEACHER SALARY	30,670	27,959	27,959	27,959	27,959	(2,711)	-8.8%
GATES	71029009	520100	HS GATES TEACHER BENEFITS	8,755	7,836	7,389	7,389	7,389	(1,366)	-15.6%
GATES	71029009	523100	HS GATES TEACHER MAINEPERS	0	741	741	0	741	741	100.0%
GATES TOTAL				273,073	287,805	281,336	275,592	281,336	8,263	3.0%
SPECIAL EDUCATION INSTRUCTION										
SPED	71021125	510100	K-8 SOCIAL WORKER SALARIES	410,182	432,462	432,462	432,462	432,462	22,280	5.4%
SPED	71021125	520100	K-8 SOCIAL WORKER BENEFITS	53,013	76,392	71,504	71,504	71,504	18,491	34.9%
SPED	71021125	523100	K-8 SOCIAL WORKER MAINEPERS	0	11,461	11,461	0	11,461	11,461	100.0%
SPED	71021129	510100	HS SOCIAL WORKER SALARIES	153,607	158,108	158,108	158,108	158,108	4,501	2.9%
SPED	71021129	520100	HS SOCIAL WORKER BENEFITS	25,955	29,581	27,727	27,727	27,727	1,772	6.8%
SPED	71021129	523100	HS SOCIAL WORKER MAINEPERS	0	4,190	4,190	0	4,190	4,190	100.0%
SPED	71023095	510100	K-8 SPED TEACHER SALARIES	1,722,533	1,828,252	1,803,252	1,803,252	1,803,252	80,719	4.7%
SPED	71023095	510200	BUS AIDE/PSYCH SECRETARY SALARIE	91,566	93,468	93,468	93,468	93,468	1,902	2.1%
SPED	71023095	510230	K-8 SPED ED TECH SALARIES	829,459	859,861	859,861	859,861	859,861	30,402	3.7%
SPED	71023095	512300	SPED SUBSTITUTE WAGES	90,000	95,000	95,000	95,000	95,000	5,000	5.6%
SPED	71023095	515000	SPED RETIREMENT STIPENDS	20,975	29,783	29,783	29,783	29,783	8,808	42.0%

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SPED	71023095	520000	SPED ER PAYROLL TAX ON STIPENDS	152	1,359	1,219	1,219	1,219	1,067	702.0%
SPED	71023095	520100	K-8 SPED TEACHER BENEFITS	343,903	408,774	384,929	384,929	384,929	41,026	11.9%
SPED	71023095	520200	K-8 SPED ED TECH BENEFITS	286,474	387,825	369,228	369,228	369,228	82,754	28.9%
SPED	71023095	520300	ER PAYROLL TAX ON SPED SUBSTITUT	4,500	7,268	5,700	5,700	5,700	1,200	26.7%
SPED	71023095	521200	BUS AIDE/PSYCH SECRETARY BENEFIT	45,575	50,552	47,090	47,090	47,090	1,515	3.3%
SPED	71023095	523100	K-8 SPED TEACHER MAINEPERS	0	47,124	47,124	0	47,124	47,124	100.0%
SPED	71023095	523200	BUS AIDE/PSYCH SECRETARY MSRS PL	2,423	3,029	3,029	3,029	3,029	606	25.0%
SPED	71023095	523300	K-8 SPED ED TECH MAINEPERS	0	20,989	20,989	0	20,989	20,989	100.0%
SPED	71023095	525100	SPED STAFF COURSE REIMBURSEMENT	20,000	20,000	18,000	18,000	18,000	(2,000)	-10.0%
SPED	71023095	532000	SPED CONTRACTED TUTOR SERVICE	2,000	2,000	2,000	2,000	2,000	0	0.0%
SPED	71023095	533000	SPED STAFF DEVELOPMENT	1,000	1,000	1,000	1,000	1,000	0	0.0%
SPED	71023095	534400	SPED CONTRACTED SERVICES (BILLED	0	0	0	0	0	0	0.0%
SPED	71023095	553100	SPED POSTAGE	2,722	3,500	3,500	3,500	3,500	778	28.6%
SPED	71023095	556000	SPED OUTSIDE PLACEMENT	257,000	266,500	266,500	266,500	266,500	9,500	3.7%
SPED	71023095	558000	SPED STAFF TRAVEL	5,089	5,089	5,089	5,089	5,089	0	0.0%
SPED	71023095	560000	SPED SUPPLIES	3,000	3,000	3,000	3,000	3,000	0	0.0%
SPED	71023099	510100	HS SPED TEACHER SALARIES	591,792	622,486	622,486	622,486	622,486	30,694	5.2%
SPED	71023099	510230	HS SPED ED TECH WAGES	455,368	534,309	534,309	534,309	534,309	78,941	17.3%
SPED	71023099	520100	HS SPED TEACHER BENEFITS	130,495	131,623	123,653	123,653	123,653	(6,842)	-5.2%
SPED	71023099	520200	HS SPED ED TECH BENEFITS	195,229	233,121	220,956	220,956	220,956	25,727	13.2%
SPED	71023099	523100	HS SPED TEACHER MAINEPERS	0	16,496	16,496	0	16,496	16,496	100.0%
SPED	71023099	523200	HS SPED ED TECH MAINEPERS	0	13,485	13,485	0	13,485	13,485	100.0%
SPED	71025090	510400	SPED DIRECTORS SALARIES	95,706	117,999	117,042	117,042	117,042	21,336	22.3%
SPED	71025090	511800	SPED ADMIN SUPPORT STAFF WAGES	54,978	56,074	56,074	56,074	56,074	1,096	2.0%
SPED	71025090	520400	SPED DIRECTORS BENEFITS	13,117	26,219	24,887	24,887	24,887	11,770	89.7%
SPED	71025090	520800	SPED ADMIN SUPPORT STAFF BENEFIT	19,104	21,222	20,263	20,263	20,263	1,159	6.1%
SPED	71025090	523400	SPED ADMIN MAINPERS	0	3,127	3,102	0	3,102	3,102	100.0%
SPED	71025090	534400	SPED LEGAL SERVICES	5,000	5,000	5,000	5,000	5,000	0	0.0%
SPED	71028095	510100	SPED ESY WAGES	105,000	100,000	100,000	100,000	100,000	(5,000)	-4.8%
SPED	71028095	520100	SPED ESY PAYROLL TAX ON WAGES	2,000	1,500	1,500	1,500	1,500	(500)	-25.0%
SPED	71028095	523100	SPED ESY MAINPERS	0	2,650	2,650	0	2,650	2,650	100.0%
SPED	71028095	561100	SPED ESY SUPPLIES	400	800	800	800	800	400	100.0%
SPECIAL EDUCATION TOTAL				6,039,317	6,732,678	6,627,916	6,508,419	6,627,916	588,599	9.7%

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CTE INSTRUCTION										
CTE	71030030	556100	HS VOCATIONAL ASSESSMENT	286,313	292,446	292,446	292,446	292,446	6,133	2.1%
CTE TOTAL				286,313	292,446	292,446	292,446	292,446	6,133	2.1%
CO-CURRICULAR										
CO-CURRIC	71009102	510100	MS CO-CURRICULAR STIPENDS	25,778	27,527	27,527	23,508	23,508	(2,270)	-8.8%
CO-CURRIC	71009102	520100	MS ER PAYROLL TAX ON CO-CURRIC S	375	1,376	1,200	1,200	1,200	825	220.0%
CO-CURRIC	71009102	581000	MS CO-CURRICULAR PARTICIPATION F	585	250	250	250	250	(335)	-57.3%
CO-CURRIC	71009530	510100	HS CO-CURRICULAR STIPENDS	79,970	90,973	90,973	78,922	78,922	(1,048)	-1.3%
CO-CURRIC	71009530	512100	WINSLOW HOMER STIPEND (OFFSET B	8,500	8,500	8,500	8,500	8,500	0	0.0%
CO-CURRIC	71009530	520100	HS ER PAYROLL TAX ON CO-CURRIC S	2,700	4,550	4,000	3,650	3,650	950	35.2%
CO-CURRIC	71009530	520300	HS ER PAYROLL TAX ON W HOMER STI	300	350	350	350	350	50	16.7%
CO-CURRIC	71009530	532000	HS CO-CURRICULAR CONTRACTED SEP	3,687	3,800	3,800	2,564	2,564	(1,123)	-30.5%
CO-CURRIC	71009530	560000	HS CO-CURRICULAR SUPPLIES	6,208	6,400	6,400	2,400	2,400	(3,808)	-61.3%
CO-CURRIC	71009530	581000	HS CO-CURRICULAR PARTICIPATION F	7,490	7,622	7,622	6,077	6,077	(1,413)	-18.9%
CO-CURRIC	71091027	511800	MS CO-CURRIC BUS DRIVER WAGES	250	400	400	400	400	150	60.0%
CO-CURRIC	71091027	520800	MS CO-CURRIC ER PR TAX ON DRIVER	20	80	80	80	80	60	300.0%
CO-CURRIC	71091027	523800	MS CO-CURRIC DRIVER MSRS PLD	10	25	25	25	25	15	150.0%
CO-CURRIC	71095027	511800	HS CO-CURRIC BUS DRIVER WAGES	1,500	1,500	1,500	1,500	1,500	0	0.0%
CO-CURRIC	71095027	513800	HS CO-CURRIC BUS DRIVER OVERTIME	1,000	2,000	2,000	1,201	1,201	201	20.1%
CO-CURRIC	71095027	520800	HS CO-CURRIC ER PR TAX ON DRIVER	200	250	250	250	250	50	25.0%
CO-CURRIC	71095027	523800	HS CO-CURRIC DRIVER MSRS PLD	60	120	120	120	120	60	100.0%
CO-CURRICULAR TOTAL				138,633	155,723	154,997	130,997	130,997	(7,636)	-5.5%
EXTRA-CURRICULAR										
EX-CURRIC	71009202	512100	MS ATHLETIC COACH STIPENDS	53,000	56,172	56,172	56,172	56,172	3,172	6.0%
EX-CURRIC	71009202	520300	MS ER PAYROLL TAX ON ATHLETIC STI	2,500	2,800	2,800	2,800	2,800	300	12.0%
EX-CURRIC	71009202	532000	MS ATHLETIC OFFICIALS	9,000	9,500	9,500	9,500	9,500	500	5.6%
EX-CURRIC	71009202	560000	MS ATHLETIC SUPPLIES	1,400	2,000	2,000	2,000	2,000	600	42.9%
EX-CURRIC	71009202	581000	MS ATHLETIC PARTICIPATION FEES	2,000	2,800	2,800	2,800	2,800	800	40.0%
EX-CURRIC	71009630	510400	ATHLETIC DIRECTOR & TRAINER SALA	129,178	133,864	133,462	133,462	133,462	4,284	3.3%

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EX-CURRIC	71009630	511900	STUDENT ACTIVITIES SECRETARY WAG	31,941	37,420	37,420	37,420	37,420	5,479	17.2%
EX-CURRIC	71009630	512100	HS ATHLETIC COACH STIPENDS	231,939	244,913	244,913	244,913	244,913	12,974	5.6%
EX-CURRIC	71009630	520300	HS ER PAYROLL TAX ON ATHLETIC STI	12,989	15,900	15,000	15,000	15,000	2,011	15.5%
EX-CURRIC	71009630	520400	ATHLETIC DIRECTOR & TRAINER BENE	29,354	32,837	31,140	31,140	31,140	1,786	6.1%
EX-CURRIC	71009630	520900	ACTIVITIES SECRETARY BENEFITS	18,772	21,449	20,466	20,466	20,466	1,694	9.0%
EX-CURRIC	71009630	523400	ATHLETIC DIRECTOR MAINEPERS	0	2,196	2,185	0	2,185	2,185	100.0%
EX-CURRIC	71009630	523900	ACTIVITIES SECRETARY MAINEPERS	1,693	2,433	2,433	2,433	2,433	740	43.7%
EX-CURRIC	71009630	532000	HS ATHLETIC OFFICIALS/ICE TIME/PO	67,304	113,088	76,088	76,088	76,088	8,784	13.1%
EX-CURRIC	71009630	553200	STUDENT ACTIVITIES PHONE SERVICE	500	500	500	500	500	0	0.0%
EX-CURRIC	71009630	560000	HS ATHLETIC SUPPLIES	17,500	45,000	20,000	20,000	20,000	2,500	14.3%
EX-CURRIC	71009630	573100	HS ATHLETIC EQUIPMENT	15,000	21,400	15,000	15,000	15,000	0	0.0%
EX-CURRIC	71009630	581000	HS ATHLETIC PARTICIPATION FEES	7,000	16,500	8,000	8,000	8,000	1,000	14.3%
EX-CURRIC	71092027	511800	MS ATHLETICS BUS DRIVER WAGES	7,500	8,000	8,000	8,000	8,000	500	6.7%
EX-CURRIC	71092027	513800	MS ATHLETICS BUS DRIVER OVERTIME	3,000	3,000	3,000	3,000	3,000	0	0.0%
EX-CURRIC	71092027	520800	MS ATHLETICS ER PR TAX ON DRIVER	900	1,200	1,200	1,200	1,200	300	33.3%
EX-CURRIC	71092027	523800	MS ATHLETICS DRIVER MSRS PLD	200	200	200	200	200	0	0.0%
EX-CURRIC	71096027	511800	HS ATHLETICS BUS DRIVER WAGES	30,000	33,500	33,500	33,500	33,500	3,500	11.7%
EX-CURRIC	71096027	513800	HS ATHLETICS BUS DRIVER OVERTIME	18,000	18,500	18,500	18,500	18,500	500	2.8%
EX-CURRIC	71096027	520800	HS ATHLETICS ER PR TAX ON DRIVER	3,600	6,500	6,500	6,500	6,500	2,900	80.6%
EX-CURRIC	71096027	523800	HS ATHLETICS DRIVER MSRS PLD	500	1,200	1,200	1,200	1,200	700	140.0%
EXTRA-CURRICULAR TOTAL				694,770	832,872	751,979	749,794	751,979	57,209	8.2%
GUIDANCE SERVICES										
GUIDANCE	71021202	510100	MS GUIDANCE COUNSELOR SALARIES	108,928	116,475	116,475	116,475	116,475	7,547	6.9%
GUIDANCE	71021202	511800	MS GUIDANCE SUPPORT STAFF WAGES	27,832	28,516	28,516	28,516	28,516	684	2.5%
GUIDANCE	71021202	520100	MS GUIDANCE COUNSELOR BENEFITS	9,401	27,527	25,903	25,903	25,903	16,502	175.5%
GUIDANCE	71021202	520800	MS GUIDANCE SUPPORT STAFF BENEF	3,118	3,303	3,169	3,169	3,169	51	1.6%
GUIDANCE	71021202	523100	MS GUIDANCE COUNSELOR MAINEPER	0	3,003	3,003	0	3,003	3,003	100.0%
GUIDANCE	71021202	560000	MS GUIDANCE SUPPLIES	1,000	1,500	1,500	1,500	1,500	500	50.0%
GUIDANCE	71021203	510100	WI GUIDANCE COUNSELOR SALARIES	97,762	105,756	105,756	105,756	105,756	7,994	8.2%
GUIDANCE	71021203	511800	WI GUIDANCE SUPPORT STAFF WAGES	30,408	30,908	30,908	30,908	30,908	500	1.6%
GUIDANCE	71021203	520100	WI GUIDANCE COUNSELOR BENEFITS	18,715	21,372	20,058	20,058	20,058	1,343	7.2%
GUIDANCE	71021203	520800	WI GUIDANCE SUPPORT STAFF BENEF	3,328	3,509	3,363	3,363	3,363	35	1.1%

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GUIDANCE	71021203	523100	WI GUIDANCE COUNSELOR MAINEPERS	0	2,719	2,719	0	2,719	2,719	100.0%
GUIDANCE	71021204	510100	BP GUIDANCE COUNSELOR SALARY (.2	10,000	17,971	12,971	12,971	12,971	2,971	29.7%
GUIDANCE	71021204	520100	BP GUIDANCE COUNSELOR BENEFITS	3,000	2,002	446	446	446	(2,554)	-85.1%
GUIDANCE	71021204	523100	BP GUIDANCE COUNSELOR MAINEPERS	0	316	316	0	316	316	100.0%
GUIDANCE	71021205	510100	EC GUIDANCE COUNSELOR SALARY (.2	10,000	17,971	12,971	12,971	12,971	2,971	29.7%
GUIDANCE	71021205	520100	EC GUIDANCE COUNSELOR BENEFITS	3,000	2,002	446	446	446	(2,554)	-85.1%
GUIDANCE	71021205	523100	EC GUIDANCE COUNSELOR MAINEPERS	0	316	316	0	316	316	100.0%
GUIDANCE	71021206	510100	PH GUIDANCE COUNSELOR SALARY (.2	10,000	12,970	12,970	12,970	12,970	2,970	29.7%
GUIDANCE	71021206	520100	PH GUIDANCE COUNSELOR BENEFITS	3,000	502	446	446	446	(2,554)	-85.1%
GUIDANCE	71021206	523100	PH GUIDANCE COUNSELOR MAINEPERS	0	316	316	0	316	316	100.0%
GUIDANCE	71021230	510100	HS GUIDANCE COUNSELOR SALARIES	257,035	296,668	271,668	271,668	271,668	14,633	5.7%
GUIDANCE	71021230	511800	HS GUIDANCE SUPPORT STAFF WAGES	53,317	54,654	54,654	54,654	54,654	1,337	2.5%
GUIDANCE	71021230	520100	HS GUIDANCE COUNSELOR BENEFITS	43,377	57,158	46,497	46,497	46,497	3,120	7.2%
GUIDANCE	71021230	520800	HS GUIDANCE SUPPORT STAFF BENEFIT	31,074	34,824	33,232	33,232	33,232	2,158	6.9%
GUIDANCE	71021230	523100	HS GUIDANCE COUNSELOR MAINEPERS	0	7,115	7,115	0	7,115	7,115	100.0%
GUIDANCE	71021230	532000	HS GUIDANCE CONTRACTED SERVICES	0	12,000	10,000	10,000	10,000	10,000	100.0%
GUIDANCE	71021230	553100	HS GUIDANCE POSTAGE	1,455	1,500	1,500	1,500	1,500	45	3.1%
GUIDANCE	71021230	560000	HS GUIDANCE SUPPLIES	2,500	2,500	2,500	2,500	2,500	0	0.0%
GUIDANCE	71021230	564000	HS GUIDANCE BOOKS & SUBSCRIPTIO	678	678	678	678	678	0	0.0%
GUIDANCE	71021230	581000	HS GUIDANCE PARTICIPATION FEES	687	700	700	700	700	13	1.9%
GUIDANCE TOTAL				729,615	866,751	811,112	797,327	811,112	81,497	11.2%
HEALTH SERVICES										
HEALTH	71002130	510100	SCHOOL NURSE SALARIES	291,908	291,117	291,117	291,117	291,117	(791)	-0.3%
HEALTH	71002130	510230	SCHOOL NURSE/LPN WAGES	60,784	64,116	64,116	64,116	64,116	3,332	5.5%
HEALTH	71002130	512300	HEALTH SERVICES SUBSTITUTE WAGE	8,230	8,230	8,230	8,230	8,230	0	0.0%
HEALTH	71002130	520100	SCHOOL NURSE BENEFITS	83,891	87,990	83,015	83,015	83,015	(876)	-1.0%
HEALTH	71002130	520200	SCHOOL NURSE/LPN BENEFITS	20,095	22,622	21,513	21,513	21,513	1,418	7.1%
HEALTH	71002130	520300	ER PAYROLL TAX ON SCHOOL NURSE S	500	630	630	630	630	130	26.0%
HEALTH	71002130	523100	SCHOOL NURSE MAINEPERS	0	7,715	7,715	0	7,715	7,715	100.0%
HEALTH	71002130	523200	LPN MAINEPERS	0	862	862	0	862	862	100.0%
HEALTH	71002130	532000	CONSULTING PHYSICIAN ANNUAL FEE	6,000	6,000	6,000	6,000	6,000	0	0.0%
HEALTH	71002130	533000	HEALTH SERVICES STAFF DEVELOPME	1,200	1,200	1,100	1,100	1,100	(100)	-8.3%

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CATEGORY	ORG	OBJECT	ACCT USED FOR:	FY13 APPROVED BUDGET	FY14 LEADERSHIP COUNCIL'S PROPOSAL	FY14 SCHOOL BOARD'S APPROVED 4/22	FY14 TOWN COUNCIL & SCHOOL BOARD'S APPROVED 6/11	FY14 TOWN COUNCIL & SCHOOL BOARD'S AMENDED 8/13	\$ CHANGE (from FY13)	% CHANGE (from FY13)
HEALTH	71002130	553100	HEALTH SERVICES POSTAGE	300	300	300	300	300	0	0.0%
HEALTH	71002130	558000	HEALTH SERVICES MILEAGE FOR STAF	1,600	1,600	1,600	1,600	1,600	0	0.0%
HEALTH	71002130	560000	HEALTH SERVICES SUPPLIES	9,612	9,612	9,612	9,612	9,612	0	0.0%
HEALTH	71002130	564000	HEALTH SERVICES BOOKS & SUBSCRI	300	300	300	300	300	0	0.0%
HEALTH	71002130	573100	MEDICAL EQUIPMENT PURCHASE & MA	3,500	6,200	6,200	6,200	6,200	2,700	77.1%
HEALTH	71002130	581000	HEALTH SERVICES DUES & FEES	250	250	250	250	250	0	0.0%
HEALTH SERVICES TOTAL				488,170	508,744	502,560	493,983	502,560	14,390	2.9%
INSTRUCTIONAL TECHNOLOGY										
INST TECH	71002230	510100	MIS STAFF WAGES	115,395	239,183	183,963	183,963	183,963	68,568	59.4%
INST TECH	71002230	510400	MIS DIRECTOR SALARY	90,500	48,876	47,683	47,683	47,683	(42,817)	-47.3%
INST TECH	71002230	520100	MIS BENEFITS	32,000	76,468	44,134	44,134	44,134	12,134	37.9%
INST TECH	71002230	520400	MIS DIRECTOR BENEFITS	19,000	10,810	10,811	10,811	10,811	(8,189)	-43.1%
INST TECH	71002230	532000	MIS LICENSE FEES & SERVICES	64,917	94,045	94,045	94,045	94,045	29,128	44.9%
INST TECH	71002230	543200	MIS EQUIPMENT REPAIRS	82,525	87,847	87,847	87,847	87,847	5,322	6.4%
INST TECH	71002230	553200	MIS PHONE SERVICE	475	675	675	675	675	200	42.1%
INST TECH	71002230	560000	MIS SUPPLIES	775	1,000	1,000	1,000	1,000	225	29.0%
INST TECH	71002230	573400	MIS EQUIPMENT PURCHASES	36,775	36,775	36,775	36,775	36,775	0	0.0%
INST TECH	71002230	573410	MIS EQUIPMENT REPLACEMENT & REN	0	150,000	0	0	0	0	0.0%
INSTRUCTIONAL TECHNOLOGY TOTAL				442,362	745,679	506,933	506,933	506,933	64,571	14.6%
IMPROVEMENT OF INSTRUCTION										
IMPR INST	71002210	510100	CURRICULUM PROFESSIONAL SALARIE	177,523	182,025	181,068	181,068	181,068	3,545	2.0%
IMPR INST	71002210	511800	CURRICULUM SUPPORT STAFF WAGES	159,378	136,827	134,827	134,827	134,827	(24,551)	-15.4%
IMPR INST	71002210	515000	CURRICULUM STIPENDS/STAFF DEVEL	82,250	107,250	102,250	102,250	102,250	20,000	24.3%
IMPR INST	71002210	520000	CURRICULUM ER PAYROLL TAX ON STI	1,000	3,782	3,782	3,782	3,782	2,782	278.2%
IMPR INST	71002210	520100	CURRICULUM PROFESSIONAL BENEFIT	20,981	39,420	37,041	37,041	37,041	16,060	76.5%
IMPR INST	71002210	520800	CURRICULUM SUPPORT STAFF BENEFIT	48,472	37,230	35,505	35,505	35,505	(12,967)	-26.8%
IMPR INST	71002210	523100	CURRICULUM PROFESSIONAL MAINEPERS		4,825	4,799	0	4,799	4,799	100.0%
IMPR INST	71002210	523800	CURRICULUM SUPPORT STAFF MSRS P	0	1,770	1,770	0	0	0	0.0%
IMPR INST	71002210	525100	CURRICULUM COURSE REIMBURSEMEN	5,000	5,000	2,500	2,500	2,500	(2,500)	-50.0%
IMPR INST	71002210	532000	CURRICULUM CONTRACTED SERVICES	66,674	66,674	66,674	66,674	66,674	0	0.0%

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CATEGORY	ORG	OBJECT	ACCT USED FOR:	FY13 APPROVED BUDGET	FY14 LEADERSHIP COUNCIL'S PROPOSAL	FY14 SCHOOL BOARD'S APPROVED 4/22	FY14 TOWN COUNCIL & SCHOOL BOARD'S APPROVED 6/11	FY14 TOWN COUNCIL & SCHOOL BOARD'S AMENDED 8/13	\$ CHANGE (from FY13)	% CHANGE (from FY13)
IMPR INST	71002210	533000	CURRICULUM STAFF DEVELOPMENT	25,600	100,000	80,000	80,000	80,000	54,400	212.5%
IMPR INST	71002210	544400	CURRICULUM COPIERS LEASE & SERVICE	330	200	200	200	200	(130)	-39.4%
IMPR INST	71002210	553200	CURRICULUM PHONE SERVICE	1,000	1,200	1,200	1,200	1,200	200	20.0%
IMPR INST	71002210	558000	CURRICULUM MILEAGE FOR STAFF TRAVEL	1,700	1,700	1,700	1,700	1,700	0	0.0%
IMPR INST	71002210	560000	CURRICULUM GENERAL SUPPLIES	1,400	1,400	1,400	1,400	1,400	0	0.0%
IMPR INST	71002210	561000	CURRICULUM INSTRUCTIONAL SUPPLIES	89,137	90,000	90,000	90,000	90,000	863	1.0%
IMPR INST	71002210	564000	CURRICULUM BOOKS & SUBSCRIPTIONS	114,000	120,000	120,000	120,000	120,000	6,000	5.3%
IMPR INST	71002210	573100	CURRICULUM EQUIPMENT	5,000	5,000	5,000	5,000	5,000	0	0.0%
IMPROVEMENT OF INSTRUCTION TOTAL				799,445	904,303	869,716	863,147	867,946	68,501	8.6%

LIBRARY SERVICES

LIBRARY	71022202	510100	MS LIBRARIAN SALARY (.1 FTE)	6,018	6,220	6,220	6,220	6,220	202	3.4%
LIBRARY	71022202	510230	MS LIBRARY ED TECH WAGES	56,714	58,177	58,177	58,177	58,177	1,463	2.6%
LIBRARY	71022202	520100	MS LIBRARIAN BENEFITS	740	848	788	788	788	48	6.5%
LIBRARY	71022202	520200	MS LIBRARY ED TECH BENEFITS	14,971	16,572	15,629	15,629	15,629	658	4.4%
LIBRARY	71022202	523100	MS LIBRARIAN MAINEPERS	0	165	165	0	165	165	100.0%
LIBRARY	71022202	523200	MS LIBRARY ED TECH MAINEPERS	0	1,542	1,542	0	1,542	1,542	100.0%
LIBRARY	71022202	532000	MS LIBRARY ONLINE SERVICES/SUPPORT	830	5,830	5,830	830	830	0	0.0%
LIBRARY	71022202	558000	MS LIBRARIAN TRAVEL	212	250	250	250	250	38	17.9%
LIBRARY	71022202	560000	MS LIBRARY SUPPLIES	485	1,000	1,000	1,000	1,000	515	106.2%
LIBRARY	71022202	561100	MS LIBRARY EQUIPMENT PURCHASES	3,090	3,000	3,000	3,000	3,000	(90)	-2.9%
LIBRARY	71022202	564000	MS LIBRARY BOOKS & SUBSCRIPTIONS	11,998	12,000	10,000	10,000	10,000	(1,998)	-16.7%
LIBRARY	71022203	510100	WI LIBRARIAN SALARY (.6 FTE)	36,107	37,319	37,319	37,319	37,319	1,212	3.4%
LIBRARY	71022203	510230	WI LIBRARY ED TECH WAGES	56,806	52,470	52,470	52,470	52,470	(4,336)	-7.6%
LIBRARY	71022203	520100	WI LIBRARIAN BENEFITS	4,433	5,083	4,724	4,724	4,724	291	6.6%
LIBRARY	71022203	520200	WI LIBRARY ED TECH BENEFITS	17,996	20,197	19,121	19,121	19,121	1,125	6.3%
LIBRARY	71022203	523100	WI LIBRARIAN MAINEPERS	0	989	989	0	989	989	100.0%
LIBRARY	71022203	523200	WI LIBRARY ED TECH MAINEPERS	0	1,391	1,391	0	1,391	1,391	100.0%
LIBRARY	71022203	532000	WI LIBRARY ONLINE SERVICES/SUPPORT	830	5,915	5,915	915	915	85	10.2%
LIBRARY	71022203	558000	WI LIBRARIAN TRAVEL	227	250	250	250	250	23	10.1%
LIBRARY	71022203	560000	WI LIBRARY SUPPLIES	420	500	500	500	500	80	19.0%
LIBRARY	71022203	561100	WI LIBRARY EQUIPMENT PURCHASES	315	3,000	3,000	3,000	3,000	2,685	852.4%
LIBRARY	71022203	564000	WI LIBRARY BOOKS & SUBSCRIPTIONS	13,649	14,000	13,000	13,000	13,000	(649)	-4.8%

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LIBRARY	71022204	510100	BP LIBRARIAN SALARY (.1 FTE)	6,018	6,220	6,220	6,220	6,220	202	3.4%
LIBRARY	71022204	510230	BP LIBRARY ED TECH WAGES	26,146	26,950	26,950	26,950	26,950	804	3.1%
LIBRARY	71022204	520100	BP LIBRARIAN BENEFITS	740	848	788	788	788	48	6.5%
LIBRARY	71022204	520200	BP LIBRARY ED TECH BENEFITS	16,714	15,744	14,950	14,950	14,950	(1,764)	-10.6%
LIBRARY	71022204	523100	BP LIBRARIAN MAINEPERS	0	165	165	0	165	165	100.0%
LIBRARY	71022204	523200	BP LIBRARY ED TECH MAINEPERS	0	715	715	0	715	715	100.0%
LIBRARY	71022204	532000	BP LIBRARY ONLINE SERVICES/SUPPO	1,386	3,886	3,886	1,886	1,886	500	36.1%
LIBRARY	71022204	560000	BP LIBRARY SUPPLIES	130	300	300	300	300	170	130.8%
LIBRARY	71022204	564000	BP LIBRARY BOOKS & SUBSCRIPTIONS	3,560	4,000	3,000	3,000	3,000	(560)	-15.7%
LIBRARY	71022205	510100	EC LIBRARIAN SALARY (.1 FTE)	6,018	6,220	6,220	6,220	6,220	202	3.4%
LIBRARY	71022205	510230	EC LIBRARY ED TECH WAGES	27,975	28,538	28,538	28,538	28,538	563	2.0%
LIBRARY	71022205	520100	EC LIBRARIAN BENEFITS (.1 FTE)	740	848	789	789	789	49	6.6%
LIBRARY	71022205	520200	EC LIBRARY ED TECH BENEFITS	1,030	1,189	1,034	1,034	1,034	4	0.4%
LIBRARY	71022205	523100	EC LIBRARIAN MAINEPERS	0	165	165	0	165	165	100.0%
LIBRARY	71022205	523200	EC LIBRARY ED TECH MAINEPERS	0	757	757	0	757	757	100.0%
LIBRARY	71022205	532000	EC LIBRARY ONLINE SERVICES/SUPPO	1,385	3,886	3,886	1,886	1,886	501	36.2%
LIBRARY	71022205	560000	EC LIBRARY SUPPLIES	600	600	600	600	600	0	0.0%
LIBRARY	71022205	564000	EC LIBRARY BOOKS & SUBSCRIPTIONS	3,000	4,000	3,000	3,000	3,000	0	0.0%
LIBRARY	71022206	510100	PH LIBRARIAN SALARY (.1 FTE)	6,018	6,220	6,220	6,220	6,220	202	3.4%
LIBRARY	71022206	510230	PH LIBRARY ED TECH WAGES	20,347	20,929	20,929	20,929	20,929	582	2.9%
LIBRARY	71022206	520100	PH LIBRARIAN BENEFITS	740	848	788	788	788	48	6.5%
LIBRARY	71022206	520200	PH LIBRARY ED TECH BENEFITS	1,078	1,210	1,111	1,111	1,111	33	3.1%
LIBRARY	71022206	523100	PH LIBRARIAN MAINEPERS	0	165	165	0	165	165	100.0%
LIBRARY	71022206	523200	PH LIBRARY ED TECH MAINEPERS	0	555	555	0	555	555	100.0%
LIBRARY	71022206	532000	PH LIBRARY ONLINE SERVICES/SUPPO	1,386	2,886	2,886	1,886	1,886	500	36.1%
LIBRARY	71022206	560000	PH LIBRARY SUPPLIES	380	350	350	350	350	(30)	-7.9%
LIBRARY	71022206	564000	PH LIBRARY BOOKS & SUBSCRIPTIONS	3,000	2,000	2,000	2,000	2,000	(1,000)	-33.3%
LIBRARY	71022230	510100	HS LIBRARIAN SALARY	69,078	70,766	60,766	60,766	60,766	(8,312)	-12.0%
LIBRARY	71022230	510230	HS LIBRARY ED TECH WAGES	27,165	28,134	28,134	28,134	28,134	969	3.6%
LIBRARY	71022230	520100	HS LIBRARIAN BENEFITS	14,758	16,806	15,808	15,808	15,808	1,050	7.1%
LIBRARY	71022230	520200	HS LIBRARY ED TECH BENEFITS	6,745	7,655	7,215	7,215	7,215	470	7.0%
LIBRARY	71022230	523100	HS LIBRARIAN MAINEPERS	0	1,876	1,876	0	1,876	1,876	100.0%
LIBRARY	71022230	523200	HS LIBRARY ED TECH MAINEPERS	0	746	746	0	746	746	100.0%
LIBRARY	71022230	532000	HS LIBRARY ONLINE SERVICES/SUPPO	798	14,169	14,169	9,169	9,169	8,371	1049.0%

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LIBRARY	71022230	543100	HS LIBRARY EQUIPMENT REPAIR	0	300	300	300	300	300	100.0%
LIBRARY	71022230	560000	HS LIBRARY SUPPLIES	3,000	1,794	1,794	1,794	1,794	(1,206)	-40.2%
LIBRARY	71022230	561100	HS LIBRARY EQUIPMENT PURCHASES	0	2,500	2,500	2,500	2,500	2,500	100.0%
LIBRARY	71022230	564000	HS LIBRARY BOOKS & SUBSCRIPTIONS	21,149	12,957	12,957	12,957	12,957	(8,192)	-38.7%
LIBRARY	71022230	581000	HS LIBRARY PARTICIPATION FEES	142	175	175	175	175	33	23.2%
LIBRARY SERVICES TOTAL				497,067	544,790	524,687	495,456	504,687	7,620	1.5%

SYSTEM ADMINISTRATION

SYS ADMIN	71002310	515000	SCHOOL BOARD STIPENDS	10,750	10,750	10,750	10,750	10,750	0	0.0%
SYS ADMIN	71002310	520000	SCHOOL BOARD ER PR TAX ON STIPEND	822	822	822	822	822	0	0.0%
SYS ADMIN	71002310	552000	SCHOOL BOARD LIABILITY COVERAGE	15,750	17,325	10,500	10,500	10,500	(5,250)	-33.3%
SYS ADMIN	71002310	560000	SCHOOL BOARD SUPPLIES	1,000	1,500	1,500	1,500	1,500	500	50.0%
SYS ADMIN	71002310	581000	SCHOOL BOARD DUES & FEES	950	1,000	1,000	1,000	1,000	50	5.3%
SYS ADMIN	71002320	510400	SUPERINTENDENTS SALARIES	201,228	206,266	221,159	221,159	221,159	19,931	9.9%
SYS ADMIN	71002320	511800	CENTRAL OFFICE SUPPORT STAFF WAGE	92,005	95,737	100,867	100,867	100,867	8,862	9.6%
SYS ADMIN	71002320	520400	SUPERINTENDENTS BENEFITS	25,677	29,266	27,610	27,610	27,610	1,933	7.5%
SYS ADMIN	71002320	523400	SUPERINTENDENTS MAINEPERS	0	5,467	5,861	0	5,861	5,861	100.0%
SYS ADMIN	71002320	520800	C.O. SUPPORT STAFF BENEFITS	15,127	49,648	44,627	44,627	44,627	29,500	195.0%
SYS ADMIN	71002320	523800	C.O. SUPPORT STAFF MSRS PLD	943	3,444	3,055	3,055	3,055	2,112	224.0%
SYS ADMIN	71002320	525400	C.O. ADMIN COURSE REIMBURSEMENT	5,000	7,500	5,000	5,000	5,000	0	0.0%
SYS ADMIN	71002320	532000	C.O. CONTRACTED SERVICES	31,100	38,200	38,200	38,200	38,200	7,100	22.8%
SYS ADMIN	71002320	533000	ADMIN STAFF DEVELOPMENT	7,500	10,000	8,000	8,000	8,000	500	6.7%
SYS ADMIN	71002320	534500	DISTRICT LEGAL FEES & AUDIT	40,000	50,000	50,000	50,000	50,000	10,000	25.0%
SYS ADMIN	71002320	543100	C.O. EQUIPMENT REPAIR	180	180	180	180	180	0	0.0%
SYS ADMIN	71002320	544400	C.O. COPIERS LEASE & SERVICE	3,000	3,000	3,000	3,000	3,000	0	0.0%
SYS ADMIN	71002320	553100	C.O. POSTAGE	7,500	8,000	8,000	8,000	8,000	500	6.7%
SYS ADMIN	71002320	553200	C.O. PHONE SERVICE/REMOTE ACCESS	12,000	12,000	10,750	10,750	10,750	(1,250)	-10.4%
SYS ADMIN	71002320	554000	C.O. ADVERTISING	5,600	6,000	6,000	6,000	6,000	400	7.1%
SYS ADMIN	71002320	558000	C.O. TRAVEL	3,000	3,600	3,300	3,300	3,300	300	10.0%
SYS ADMIN	71002320	560000	C.O. SUPPLIES	4,000	5,000	5,000	5,000	5,000	1,000	25.0%
SYS ADMIN	71002320	564000	C.O. BOOKS & SUBSCRIPTIONS	300	1,000	1,000	1,000	1,000	700	233.3%
SYS ADMIN	71002320	573100	C.O. EQUIPMENT PURCHASE	450	450	450	450	450	0	0.0%
SYS ADMIN	71002320	581000	DISTRICT DUES/SEBAGO ALLIANCE/MS	12,898	13,500	13,500	13,500	13,500	602	4.7%

SCARBOROUGH SCHOOL DEPARTMENT
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CATEGORY	ORG	OBJECT	ACCT USED FOR:	FY13 APPROVED BUDGET	FY14 LEADERSHIP COUNCIL'S PROPOSAL	FY14 SCHOOL BOARD'S APPROVED 4/22	Y14 TOWN COUNCIL/ & SCHOOL BOARD'S APPROVED 6/11	Y14 TOWN COUNCIL/ & SCHOOL BOARD'S AMENDED 8/13	\$ CHANGE (from FY13)	% CHANGE (from FY13)
SYS ADMIN	71002500	511800	BUSINESS OFFICE SALARIES/WAGES	158,192	167,128	166,370	166,370	166,370	8,178	5.2%
SYS ADMIN	71002500	520800	BUSINESS OFFICE BENEFITS	54,514	61,082	58,261	58,261	58,261	3,747	6.9%
SYS ADMIN	71002500	523800	BUSINESS OFFICE STAFF MSRS PLD	4,580	5,787	5,787	5,787	5,787	1,207	26.4%
SYS ADMIN	71002500	525800	BUS. OFFICE STAFF COURSE REIMBUR	1,200	1,200	600	600	600	(600)	-50.0%
SYS ADMIN	71002500	533000	BUS. OFFICE STAFF DEVELOPMENT	250	250	200	200	200	(50)	-20.0%
SYS ADMIN	71002500	544400	BUS. OFFICE COPIER LEASE & SERVICE	1,810	2,000	2,000	2,000	2,000	190	10.5%
SYS ADMIN	71002500	558000	BUSINESS OFFICE TRAVEL	200	200	200	200	200	0	0.0%
SYS ADMIN	71002500	560000	BUSINESS OFFICE SUPPLIES	4,100	5,000	5,000	5,000	5,000	900	22.0%
SYS ADMIN	71002579	595000	DISTRICT UNEMPLOYMENT BILLING	65,000	40,000	25,000	25,000	25,000	(40,000)	-61.5%
SYSTEM ADMINISTRATION TOTAL				786,626	862,302	843,549	837,688	843,549	56,923	7.2%

SCHOOL ADMINISTRATION

SCH ADMIN	71024102	510400	MS PRINCIPALS SALARIES	182,063	188,078	187,165	187,165	187,165	5,102	2.8%
SCH ADMIN	71024102	511800	MS ADMIN SUPPORT STAFF WAGES	56,122	57,222	57,222	57,222	57,222	1,100	2.0%
SCH ADMIN	71024102	520400	MS PRINCIPALS BENEFITS	36,152	40,707	38,425	38,425	38,425	2,273	6.3%
SCH ADMIN	71024102	520800	MS ADMIN SUPPORT STAFF BENEFITS	14,078	15,722	14,924	14,924	14,924	846	6.0%
SCH ADMIN	71024102	523400	MS PRINCIPALS MAINEPERS	0	4,985	4,960	0	4,960	4,960	100.0%
SCH ADMIN	71024102	523800	MS ADMIN SUPPORT STAFF MAINEPERS	0	864	864	0	0	0	0.0%
SCH ADMIN	71024102	553100	MS POSTAGE	1,978	3,000	3,000	3,000	3,000	1,022	51.7%
SCH ADMIN	71024102	553200	MS PHONE SERVICE	9,000	9,000	9,000	9,000	9,000	0	0.0%
SCH ADMIN	71024102	558000	MS ADMIN TRAVEL	150	150	150	150	150	0	0.0%
SCH ADMIN	71024102	560000	MS ADMIN SUPPLIES	2,443	2,500	2,500	2,500	2,500	57	2.3%
SCH ADMIN	71024102	581000	MS ADMIN DUES & FEES	1,012	1,012	1,012	1,012	1,012	0	0.0%
SCH ADMIN	71024103	510400	WI PRINCIPALS SALARIES	183,462	184,370	183,475	183,475	183,475	13	0.0%
SCH ADMIN	71024103	511800	WI ADMIN SUPPORT STAFF WAGES	31,451	32,017	32,017	32,017	32,017	566	1.8%
SCH ADMIN	71024103	520400	WI PRINCIPALS BENEFITS	33,552	24,554	23,046	23,046	23,046	(10,506)	-31.3%
SCH ADMIN	71024103	520800	WI ADMIN SUPPORT STAFF BENEFITS	15,928	17,815	16,998	16,998	16,998	1,070	6.7%
SCH ADMIN	71024103	523400	WI PRINCIPALS MAINEPERS	0	4,886	4,863	0	4,863	4,863	100.0%
SCH ADMIN	71024103	553100	WI POSTAGE	1,490	2,000	2,000	2,000	2,000	510	34.2%
SCH ADMIN	71024103	553200	WI PHONE SERVICE	9,000	9,000	9,000	9,000	9,000	0	0.0%
SCH ADMIN	71024103	560000	WI ADMIN SUPPLIES	130	130	130	130	130	0	0.0%
SCH ADMIN	71024103	581000	WI ADMIN DUES & FEES	844	600	600	600	600	(244)	-28.9%

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CATEGORY	ORG	OBJECT	ACCT USED FOR:	FY13 APPROVED BUDGET	FY14 LEADERSHIP COUNCIL'S PROPOSAL	FY14 SCHOOL BOARD'S APPROVED 4/22	Y14 TOWN COUNCIL/ & SCHOOL BOARD'S APPROVED 6/11	Y14 TOWN COUNCIL/ & SCHOOL BOARD'S AMENDED 8/13	\$ CHANGE (from FY13)	% CHANGE (from FY13)
SCH ADMIN	71024104	511800	BP ADMIN SALARIES/WAGES	110,188	113,113	112,712	112,712	112,712	2,524	2.3%
SCH ADMIN	71024104	520800	BP ADMIN BENEFITS	22,461	25,024	23,729	23,729	23,729	1,268	5.6%
SCH ADMIN	71024104	523400	BP ADMIN MAINEPERS	0	2,190	2,179	0	2,179	2,179	100.0%
SCH ADMIN	71024104	523800	BP SUPPORT MSRS PLD	1,590	1,983	1,983	1,983	1,983	393	24.7%
SCH ADMIN	71024104	553100	BP POSTAGE	230	400	400	400	400	170	73.9%
SCH ADMIN	71024104	553200	BP PHONE SERVICE	400	1,000	1,000	1,000	1,000	600	150.0%
SCH ADMIN	71024104	560000	BP ADMIN SUPPLIES	500	300	300	300	300	(200)	-40.0%
SCH ADMIN	71024104	581000	BP ADMIN DUES & FEES	315	525	525	525	525	210	66.7%
SCH ADMIN	71024105	511800	EC ADMIN SALARIES/WAGES	111,775	115,467	115,052	115,052	115,052	3,277	2.9%
SCH ADMIN	71024105	520800	EC ADMIN BENEFITS	32,535	36,522	34,687	34,687	34,687	2,152	6.6%
SCH ADMIN	71024105	523400	EC ADMIN MAINEPERS	0	2,266	2,255	0	2,255	2,255	100.0%
SCH ADMIN	71024105	553100	EC POSTAGE	657	657	657	657	657	0	0.0%
SCH ADMIN	71024105	553200	EC PHONE SERVICE	400	1,000	1,000	1,000	1,000	600	150.0%
SCH ADMIN	71024105	560000	EC ADMIN SUPPLIES	300	300	300	300	300	0	0.0%
SCH ADMIN	71024105	581000	EC ADMIN DUES & FEES	0	525	525	525	525	525	100.0%
SCH ADMIN	71024106	511800	PH ADMIN SALARIES/WAGES	112,330	116,059	115,644	115,644	115,644	3,314	3.0%
SCH ADMIN	71024106	520800	PH SECRETARY BENEFITS	22,507	25,102	23,793	23,793	23,793	1,286	5.7%
SCH ADMIN	71024106	523400	PH ADMIN MAINEPERS	0	2,266	2,255	0	2,255	2,255	100.0%
SCH ADMIN	71024106	553100	PH POSTAGE	240	200	200	200	200	(40)	-16.7%
SCH ADMIN	71024106	553200	PH PHONE SERVICE	400	1,000	1,000	1,000	1,000	600	150.0%
SCH ADMIN	71024106	560000	PH ADMIN SUPPLIES	600	300	300	300	300	(300)	-50.0%
SCH ADMIN	71024106	581000	PH ADMIN DUES & FEES	408	525	525	525	525	117	28.7%
SCH ADMIN	71024130	510400	HS PRINCIPALS SALARIES	281,576	287,370	285,975	285,975	285,975	4,399	1.6%
SCH ADMIN	71024130	511800	HS ADMIN SUPPORT STAFF WAGES	91,293	93,047	93,047	93,047	93,047	1,754	1.9%
SCH ADMIN	71024130	520400	HS PRINCIPALS BENEFITS	29,386	47,850	44,943	44,943	44,943	15,557	52.9%
SCH ADMIN	71024130	520800	HS ADMIN SUPPORT STAFF BENEFITS	33,163	36,948	35,228	35,228	35,228	2,065	6.2%
SCH ADMIN	71024130	523400	HS PRINCIPALS MAINEPERS	0	7,616	7,579	0	7,579	7,579	100.0%
SCH ADMIN	71024130	523800	HS ADMIN SUPPORT STAFF MSRS PLD	1,472	1,838	1,838	1,838	1,838	366	24.9%
SCH ADMIN	71024130	532000	HS GRADUATION SUPPLIES & FEES	16,400	20,500	20,000	20,000	20,000	3,600	22.0%
SCH ADMIN	71024130	553100	HS POSTAGE	3,670	4,000	4,000	4,000	4,000	330	9.0%
SCH ADMIN	71024130	553200	HS PHONE SERVICE	10,696	11,000	11,000	11,000	11,000	304	2.8%
SCH ADMIN	71024130	558000	HS ADMIN TRAVEL	127	200	200	200	200	73	57.5%
SCH ADMIN	71024130	560000	HS ADMIN SUPPLIES	600	600	600	600	600	0	0.0%
SCH ADMIN	71024130	581000	HS ADMIN MEMBERSHIP DUES	5,500	8,000	8,000	8,000	8,000	2,500	45.5%

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CATEGORY ORG OBJECT ACCT USED FOR:				FY13 APPROVED BUDGET	FY14 LEADERSHIP COUNCIL'S PROPOSAL	FY14 SCHOOL BOARD'S APPROVED 4/22	FY14 TOWN COUNCIL/ & SCHOOL BOARD'S APPROVED 6/11	FY14 TOWN COUNCIL/ & SCHOOL BOARD'S AMENDED 8/13	\$ CHANGE (from FY13)	% CHANGE (from FY13)
SCHOOL ADMINISTRATION TOTAL				1,470,574	1,564,305	1,544,782	1,519,827	1,543,918	73,344	5.0%
TRANSPORTATION										
TRANSP	71002700	510400	TRANSP SUPERVISOR/DISPATCHER SA	55,414	60,992	60,512	60,512	60,512	5,098	9.2%
TRANSP	71002700	511800	BUS DRIVER WAGES	527,175	612,882	606,643	606,643	606,643	79,468	15.1%
TRANSP	71002700	512000	SPARE BUS DRIVER WAGES	30,000	30,000	12,000	12,000	12,000	(18,000)	-60.0%
TRANSP	71002700	520300	ER PAYROLL TAX ON SPARE BUS DRIVE	750	2,295	918	918	918	168	22.4%
TRANSP	71002700	520400	TRANSP SUPERVISOR/DISPATCHER BE	20,285	21,842	20,812	20,812	20,812	527	2.6%
TRANSP	71002700	520800	BUS DRIVER BENEFITS	281,771	296,734	293,999	293,999	293,999	12,228	4.3%
TRANSP	71002700	523800	BUS DRIVERS MSRS PLD	16,154	23,261	24,702	24,702	24,702	8,548	52.9%
TRANSP	71002700	533000	TRANSPORTATION STAFF DEVELOPMEN	900	900	500	500	500	(400)	-44.4%
TRANSP	71002700	534000	TRANSPORTATION DOT TESTING/PHYS	2,400	3,500	3,500	3,500	3,500	1,100	45.8%
TRANSP	71002700	543100	BUS MAINTENANCE/PW LABOR	68,000	76,000	76,000	76,000	76,000	8,000	11.8%
TRANSP	71002700	544400	TRANSP COPIER LEASE & SERVICE	736	550	550	550	550	(186)	-25.3%
TRANSP	71002750	551000	CONTRACTED TRANSPORTATION	0	1,000	1,000	1,000	1,000	1,000	100.0%
TRANSP	71002700	552000	TRANSP VEHICLE INSURANCE	22,000	28,278	28,000	28,000	28,000	6,000	27.3%
TRANSP	71002700	553200	TRANSP PHONE SERVICE	920	950	950	950	950	30	3.3%
TRANSP	71002700	558000	TRANSP MILEAGE/EZ PASS/TRIP MEAL	4,000	5,000	5,000	5,000	5,000	1,000	25.0%
TRANSP	71002700	560000	TRANSP BUS MAINTENANCE/PARTS	125,000	147,000	147,000	147,000	147,000	22,000	17.6%
TRANSP	71002700	562600	BUS FUEL	200,000	200,000	200,000	200,000	200,000	0	0.0%
TRANSP	71002700	573600	NEW BUS PURCHASE	30,000	306,750	0	0	0	(30,000)	-100.0%
TRANSP	71002790	511800	COMMUNITY SERVICES TRANSP WAGE	21,000	21,000	21,000	21,000	21,000	0	0.0%
TRANSP	71002790	513800	COMMUNITY SERVICES TRANSP OVERT	3,200	3,200	3,200	3,200	3,200	0	0.0%
TRANSP	71002790	520800	COMM SERVICES ER PR TAX ON WAGE	2,200	2,200	2,200	2,200	2,200	0	0.0%
TRANSP	71002790	523800	COMM SERVICES DRIVER MSRS PLD	10	10	10	10	10	0	0.0%
TRANSPORTATION TOTAL				1,411,915	1,844,344	1,508,496	1,508,496	1,508,496	96,581	6.8%
FACILITIES										
FACILITIES	71002700	541000	BUS GARAGE WATER/SEWER FEES	550	600	600	600	600	50	9.1%
FACILITIES	71002700	562200	BUS GARAGE ELECTRICITY	9,000	8,000	7,000	7,000	7,000	(2,000)	-22.2%
FACILITIES	71002700	562400	BUS GARAGE HEATING OIL	3,000	3,000	2,200	2,200	2,200	(800)	-26.7%
FACILITIES	71026002	541000	MS WATER/SEWER FEES	23,000	23,000	23,000	23,000	23,000	0	0.0%

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CATEGORY	ORG	OBJECT	ACCT USED FOR:	FY13 APPROVED BUDGET	FY14 LEADERSHIP COUNCIL'S PROPOSAL	FY14 SCHOOL BOARD'S APPROVED 4/22	Y14 TOWN COUNCIL/ & SCHOOL BOARD'S APPROVED 6/11	Y14 TOWN COUNCIL/ & SCHOOL BOARD'S AMENDED 8/13	\$ CHANGE (from FY13)	% CHANGE (from FY13)
FACILITIES	71026002	552000	MS PROPERTY/CASUALTY INSURANCE	10,000	12,000	12,500	12,500	12,500	2,500	25.0%
FACILITIES	71026002	562100	MS NATURAL GAS	50,000	45,000	40,000	40,000	40,000	(10,000)	-20.0%
FACILITIES	71026002	562200	MS ELECTRICITY	165,000	140,000	140,000	140,000	140,000	(25,000)	-15.2%
FACILITIES	71026002	562400	MS HEATING OIL	5,000	5,000	4,500	4,500	4,500	(500)	-10.0%
FACILITIES	71026002	581000	MS FACILITIES DUES & FEES	390	350	350	350	350	(40)	-10.3%
FACILITIES	71026003	541000	WI WATER/SEWER FEES	15,500	16,000	16,000	16,000	16,000	500	3.2%
FACILITIES	71026003	552000	WI PROPERTY/CASUALTY INSURANCE	10,000	12,000	12,500	12,500	12,500	2,500	25.0%
FACILITIES	71026003	562100	WI NATURAL GAS	100,000	80,000	70,000	70,000	70,000	(30,000)	-30.0%
FACILITIES	71026003	562200	WI ELECTRICITY	113,000	85,000	80,000	80,000	80,000	(33,000)	-29.2%
FACILITIES	71026003	562400	WI HEATING OIL	100	100	0	0	0	(100)	-100.0%
FACILITIES	71026003	581000	WI FACILITIES DUES & FEES	320	320	320	320	320	0	0.0%
FACILITIES	71026004	541000	BP WATER/SEWER FEES	3,700	4,500	4,500	4,500	4,500	800	21.6%
FACILITIES	71026004	552000	BP PROPERTY/CASUALTY INSURANCE	5,000	6,000	6,300	6,300	6,300	1,300	26.0%
FACILITIES	71026004	562200	BP ELECTRICITY	28,700	24,000	21,000	21,000	21,000	(7,700)	-26.8%
FACILITIES	71026004	562300	BP PROPANE	4,200	4,620	4,620	4,620	4,620	420	10.0%
FACILITIES	71026004	562400	BP HEATING OIL	31,500	32,000	36,000	36,000	36,000	4,500	14.3%
FACILITIES	71026004	581000	BP FACILITIES DUES & FEES	210	260	260	260	260	50	23.8%
FACILITIES	71026005	541000	EC WATER/SEWER FEES	3,200	3,900	3,900	3,900	3,900	700	21.9%
FACILITIES	71026005	552000	EC PROPERTY/CASUALTY INSURANCE	5,000	6,000	6,300	6,300	6,300	1,300	26.0%
FACILITIES	71026005	562200	EC ELECTRICITY	24,160	20,000	18,000	18,000	18,000	(6,160)	-25.5%
FACILITIES	71026005	562300	EC PROPANE	4,500	5,280	5,280	5,280	5,280	780	17.3%
FACILITIES	71026005	562400	EC HEATING OIL	21,000	22,000	24,000	24,000	24,000	3,000	14.3%
FACILITIES	71026005	581000	EC FACILITIES DUES & FEES	210	210	210	210	210	0	0.0%
FACILITIES	71026006	541000	PH WATER/SEWER FEES	2,960	2,960	2,960	2,960	2,960	0	0.0%
FACILITIES	71026006	552000	PH PROPERTY/CASUALTY INSURANCE	5,000	6,000	6,300	6,300	6,300	1,300	26.0%
FACILITIES	71026006	562200	PH ELECTRICITY	22,000	18,000	14,000	14,000	14,000	(8,000)	-36.4%
FACILITIES	71026006	562300	PH PROPANE	3,500	3,000	3,000	3,000	3,000	(500)	-14.3%
FACILITIES	71026006	562400	PH HEATING OIL	23,100	24,000	28,000	28,000	28,000	4,900	21.2%
FACILITIES	71026006	581000	PH FACILITIES DUES & FEES	210	260	260	260	260	50	23.8%
FACILITIES	71026030	541000	HS WATER/SEWER FEES	13,000	14,000	14,000	14,000	14,000	1,000	7.7%
FACILITIES	71026030	552000	HS PROPERTY/CASUALTY INSURANCE	15,000	18,000	18,500	18,500	18,500	3,500	23.3%
FACILITIES	71026030	562100	HS NATURAL GAS	125,000	80,000	80,000	80,000	80,000	(45,000)	-36.0%
FACILITIES	71026030	562200	HS ELECTRICITY	255,000	235,000	210,000	210,000	210,000	(45,000)	-17.6%
FACILITIES	71026030	581000	HS FACILITIES DUES & FEES	640	900	900	900	900	260	40.6%

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FACILITIES	71026102	511800	MS CUSTODIAN WAGES	168,233	179,130	176,495	176,495	176,495	8,262	4.9%
FACILITIES	71026102	511900	MS CUSTODIAN EVENT COVERAGE	8,000	8,000	8,000	8,000	8,000	0	0.0%
FACILITIES	71026102	512000	MS CUSTODIAN SUBSTITUTE WAGES	3,000	3,000	3,000	3,000	3,000	0	0.0%
FACILITIES	71026102	513800	MS CUSTODIAN OVERTIME	2,000	1,500	1,500	1,500	1,500	(500)	-25.0%
FACILITIES	71026102	520300	MS CUSTODIAN SUB PAYROLL TAX	153	230	230	230	230	77	50.3%
FACILITIES	71026102	520800	MS CUSTODIAN BENEFITS	73,785	81,657	76,990	76,990	76,990	3,205	4.3%
FACILITIES	71026102	520900	MS CUSTODIAN EVENTS PR TAX	0	612	612	612	612	612	100.0%
FACILITIES	71026102	523800	MS CUSTODIAN MAINEPERS	3,605	4,351	4,287	4,287	4,287	682	18.9%
FACILITIES	71026102	543100	MS CONTRACTED REPAIRS & MAINTEN	127,708	135,000	135,000	135,000	135,000	7,292	5.7%
FACILITIES	71026102	560000	MS CUSTODIAL & MAINTENANCE SUPP	55,000	55,000	55,000	55,000	55,000	0	0.0%
FACILITIES	71026103	511800	WI CUSTODIAN WAGES	174,265	167,169	164,710	164,710	164,710	(9,555)	-5.5%
FACILITIES	71026103	511900	WI CUSTODIAN EVENT COVERAGE	6,000	8,000	8,000	8,000	8,000	2,000	33.3%
FACILITIES	71026103	512000	WI CUSTODIAN SUBSTITUTE WAGES	2,700	2,700	2,700	2,700	2,700	0	0.0%
FACILITIES	71026103	513800	WI CUSTODIAN OVERTIME	2,300	1,500	1,500	1,500	1,500	(800)	-34.8%
FACILITIES	71026103	520300	WI CUSTODIAN SUB PAYROLL TAX	176	207	207	207	207	31	17.6%
FACILITIES	71026103	520800	WI CUSTODIAN BENEFITS	64,419	49,074	45,997	45,997	45,997	(18,422)	-28.6%
FACILITIES	71026103	520900	WI CUSTODIAN EVENTS PR TAX	0	612	612	612	612	612	100.0%
FACILITIES	71026103	523800	WI CUSTODIAN MAINEPERS	0	969	955	955	955	955	100.0%
FACILITIES	71026103	543100	WI CONTRACTED REPAIRS & MAINTEN	128,562	125,000	125,000	125,000	125,000	(3,562)	-2.8%
FACILITIES	71026103	560000	WI CUSTODIAL & MAINTENANCE SUPP	42,600	45,000	45,000	45,000	45,000	2,400	5.6%
FACILITIES	71026104	511800	BP CUSTODIAN WAGES	44,460	65,028	64,071	64,071	64,071	19,611	44.1%
FACILITIES	71026104	511900	BP CUSTODIAN EVENT COVERAGE	250	250	250	250	250	0	0.0%
FACILITIES	71026104	512000	BP CUSTODIAN SUBSTITUTE WAGES	500	500	500	500	500	0	0.0%
FACILITIES	71026104	513800	BP CUSTODIAN OVERTIME	250	0	0	0	0	(250)	-100.0%
FACILITIES	71026104	520300	BP CUSTODIAN SUB PAYROLL TAX	38	38	38	38	38	0	0.0%
FACILITIES	71026104	520800	BP CUSTODIAN BENEFITS	6,751	27,141	25,593	25,593	25,593	18,842	279.1%
FACILITIES	71026104	523800	BP CUSTODIAN MAINEPERS	0	1,973	1,943	1,943	1,943	1,943	100.0%
FACILITIES	71026104	543100	BP CONTRACTED REPAIRS & MAINTEN	61,518	62,000	62,000	62,000	62,000	482	0.8%
FACILITIES	71026104	560000	BP CUSTODIAL & MAINTENANCE SUPPL	14,800	15,500	15,500	15,500	15,500	700	4.7%
FACILITIES	71026105	511800	EC CUSTODIAN WAGES	45,812	46,410	45,728	45,728	45,728	(84)	-0.2%
FACILITIES	71026105	511900	EC CUSTODIAN EVENT COVERAGE	1,000	1,000	1,000	1,000	1,000	0	0.0%
FACILITIES	71026105	512000	EC CUSTODIAN SUBSTITUTE WAGES	500	500	500	500	500	0	0.0%
FACILITIES	71026105	513800	EC CUSTODIAN OVERTIME	250	0	0	0	0	(250)	-100.0%
FACILITIES	71026105	520300	EC CUSTODIAN SUB PAYROLL TAX	38	38	38	38	38	0	0.0%

SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED FY2014 GENERAL FUND OPERATING BUDGET
updated - budget amendment 8/13/2013

CATEGORY	ORG	OBJECT	ACCT USED FOR:	FY13 APPROVED BUDGET	FY14 LEADERSHIP COUNCIL'S PROPOSAL	FY14 SCHOOL BOARD'S APPROVED 4/22	FY14 TOWN COUNCIL & SCHOOL BOARD'S APPROVED 6/11	FY14 TOWN COUNCIL & SCHOOL BOARD'S AMENDED 8/13	\$ CHANGE (from FY13)	% CHANGE (from FY13)
FACILITIES	71026105	520800	EC CUSTODIAN BENEFITS	12,429	9,814	9,098	9,098	9,098	(3,331)	-26.8%
FACILITIES	71026105	543100	EC CONTRACTED REPAIRS & MAINTEN	48,365	50,000	50,000	50,000	50,000	1,635	3.4%
FACILITIES	71026105	560000	EC CUSTODIAL & MAINTENANCE SUPP	15,600	15,500	15,500	15,500	15,500	(100)	-0.6%
FACILITIES	71026106	511800	PH CUSTODIAN WAGES	46,852	47,577	46,877	46,877	46,877	25	0.1%
FACILITIES	71026106	511900	PH CUSTODIAN EVENT COVERAGE	150	150	150	150	150	0	0.0%
FACILITIES	71026106	512000	PH CUSTODIAN SUBSTITUTE WAGES	500	500	500	500	500	0	0.0%
FACILITIES	71026106	513800	PH CUSTODIAN OVERTIME	250	0	0	0	0	(250)	-100.0%
FACILITIES	71026106	520300	PH CUSTODIAN SUB PAYROLL TAX	38	38	38	38	38	0	0.0%
FACILITIES	71026106	520800	PH CUSTODIAN BENEFITS	23,336	24,778	23,415	23,415	23,415	79	0.3%
FACILITIES	71026106	523800	PH CUSTODIAN MAINEPERS	0	969	955	955	955	955	100.0%
FACILITIES	71026106	543100	PH CONTRACTED REPAIRS & MAINTEN	48,365	50,000	50,000	50,000	50,000	1,635	3.4%
FACILITIES	71026106	560000	PH CUSTODIAL & MAINTENANCE SUPP	12,000	12,600	12,600	12,600	12,600	600	5.0%
FACILITIES	71026130	511800	HS CUSTODIAN WAGES	330,577	260,366	256,537	256,537	256,537	(74,040)	-22.4%
FACILITIES	71026130	511900	HS CUSTODIAN EVENT COVERAGE	13,000	16,000	15,000	15,000	15,000	2,000	15.4%
FACILITIES	71026130	512000	HS CUSTODIAN SUBSTITUTE WAGES	7,000	7,000	7,000	7,000	7,000	0	0.0%
FACILITIES	71026130	513800	HS CUSTODIAN OVERTIME	2,000	2,000	1,000	1,000	1,000	(1,000)	-50.0%
FACILITIES	71026130	520300	HS CUSTODIAN ER PAYROLL TAX ON S	536	536	536	536	536	0	0.0%
FACILITIES	71026130	520800	HS CUSTODIAN BENEFITS	100,376	88,034	82,803	82,803	82,803	(17,573)	-17.5%
FACILITIES	71026130	520900	HS CUSTODIAN EVENTS PR TAX	0	1,224	1,224	1,224	1,224	1,224	100.0%
FACILITIES	71026130	523800	HS CUSTODIAN MAINEPERS	6,106	2,924	2,881	2,881	2,881	(3,225)	-52.8%
FACILITIES	71026130	543100	HS CONTRACTED REPAIRS & MAINTEN	168,076	215,000	215,000	215,000	215,000	46,924	27.9%
FACILITIES	71026130	543900	HS AUDITORIUM REPAIRS & MAINTEN	5,000	5,500	5,500	5,500	5,500	500	10.0%
FACILITIES	71026130	560000	HS CUSTODIAL & MAINTENANCE SUPP	82,000	86,000	86,000	86,000	86,000	4,000	4.9%
FACILITIES	71026290	510400	FACILITIES ADMIN SALARIES	175,935	181,450	179,689	179,689	179,689	3,754	2.1%
FACILITIES	71026290	511800	FACILITIES ADMIN ASST. WAGES	34,008	34,689	34,689	34,689	34,689	681	2.0%
FACILITIES	71026290	511820	MAINTENANCE WORKER WAGES	82,038	83,640	83,640	83,640	83,640	1,602	2.0%
FACILITIES	71026290	513800	MAINTENANCE WORKER OVERTIME	11,000	5,000	5,000	5,000	5,000	(6,000)	-54.5%
FACILITIES	71026290	520000	CUSTODIAN/MAINTENANCE UNIFORMS	10,000	10,000	10,000	10,000	10,000	0	0.0%
FACILITIES	71026290	520400	FACILITIES ADMIN BENEFITS	46,502	50,075	46,940	46,940	46,940	438	0.9%
FACILITIES	71026290	520800	FACILITIES ASST/MAINTENANCE BENE	52,248	72,137	68,854	68,854	68,854	16,606	31.8%
FACILITIES	71026290	523400	FACILITIES ADMIN MAINEPERS	6,843	8,660	8,576	8,576	8,576	1,733	25.3%
FACILITIES	71026290	523800	MAINTENANCE WORKER MAINEPERS	2,121	2,654	2,654	2,654	2,654	533	25.1%
FACILITIES	71026290	533000	FACILITIES STAFF DEVELOPMENT	4,500	3,000	1,500	1,500	1,500	(3,000)	-66.7%
FACILITIES	71026290	543000	FACILITIES VEHICLE REPAIRS & MAIN	3,000	15,000	15,000	15,000	15,000	12,000	400.0%

SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED FY2014 GENERAL FUND OPERATING BUDGET
updated - budget amendment 8/13/2013

CATEGORY	ORG	OBJECT	ACCT USED FOR:	FY13 APPROVED BUDGET	FY14 LEADERSHIP COUNCIL'S PROPOSAL	FY14 SCHOOL BOARD'S APPROVED 4/22	Y14 TOWN COUNCIL & SCHOOL BOARD'S APPROVED 6/11	Y14 TOWN COUNCIL & SCHOOL BOARD'S AMENDED 8/13	\$ CHANGE (from FY13)	% CHANGE (from FY13)
FACILITIES	71026290	543100	CONTRACTED REPAIR SERVICES	100,000	54,000	54,000	54,000	54,000	(46,000)	-46.0%
FACILITIES	71026290	543900	FACILITIES REPLACEMENT & RENEWAL	50,000	50,000	50,000	50,000	50,000	0	0.0%
FACILITIES	71026290	550000	TRASH REMOVAL	7,500	7,500	7,500	7,500	7,500	0	0.0%
FACILITIES	71026290	553200	FACILITIES PHONE SERVICE	6,000	6,000	6,000	6,000	6,000	0	0.0%
FACILITIES	71026290	558000	FACILITIES STAFF TRAVEL	2,000	1,000	1,000	1,000	1,000	(1,000)	-50.0%
FACILITIES	71026290	560000	DISTRICT-WIDE MAINTENANCE SUPPL	40,000	42,000	42,000	42,000	42,000	2,000	5.0%
FACILITIES	71026290	562600	FACILITIES VEHICLE FUEL	13,140	15,500	15,500	15,500	15,500	2,360	18.0%
FACILITIES	71026290	573200	FACILITIES VEHICLE PURCHASE/REPLA	0	0	0	0	0	0	0.0%
FACILITIES	71026290	573310	FACILITIES FURNISHINGS REPLACE/RE	0	25,000	0	0	0	0	0.0%
FACILITIES	71026290	581000	FACILITIES LICENSING FEES	5,000	3,500	3,500	3,500	3,500	(1,500)	-30.0%
FACILITIES TOTAL				3,714,714	3,617,664	3,508,872	3,508,872	3,508,872	(205,842)	-5.5%
DEBT SERVICE										
DEBT SVC	71005000	583100	CIP BONDED PROJECTS - PRINCIPAL	2,404,763	1,674,774	1,679,804	1,679,804	1,679,804	(724,959)	-30.1%
DEBT SVC	71005000	583200	CIP BONDED PROJECTS - INTEREST	1,514,396	2,663,925	2,470,309	2,470,309	2,470,309	955,913	63.1%
DEBT SERVICE TOTAL				3,919,159	4,338,699	4,150,113	4,150,113	4,150,113	230,954	5.9%
ALL OTHER										
FOOD SERVICE	71003100	591000	FOOD SERVICE SUPPORT	50,000	75,000	75,000	75,000	75,000	25,000	50.0%
CONTINGENC	71002310	580000	SCHOOL BOARD CONTINGENCY	10,000	10,000	10,000	10,000	10,000	0	0.0%
ALL OTHER TOTAL				60,000	85,000	85,000	85,000	85,000	25,000	41.7%
GRAND TOTAL ALL CATEGORIES				37,280,610	41,224,553	39,483,042	38,806,823	39,325,825	2,045,216	5.5%
plus Adult Education				139,952	151,188	148,691	147,410	148,691	8,739	6.2%
Total general fund operating budget				37,420,562	41,375,741	39,631,733	38,954,233	39,474,516	2,053,955	5.5%

SCARBOROUGH SCHOOL DEPARTMENT
TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED FY2014 GENERAL FUND OPERATING BUDGET
updated - budget amendment 8/13/2013

CATEGORY	ORG	OBJECT	ACCT USED FOR:	FY13 APPROVED BUDGET	FY14 LEADERSHIP COUNCIL'S PROPOSAL	FY14 SCHOOL BOARD'S APPROVED 4/22	FY14 TOWN COUNCIL/ & SCHOOL BOARD'S APPROVED 6/11	FY14 TOWN COUNCIL/ & SCHOOL BOARD'S AMENDED 8/13	\$ CHANGE (from FY13)	% CHANGE (from FY13)
ADULT EDUCATION										
NO CATEGOR	71006000	510100	ADULT ED INSTRUCTOR SALARIES	35,000	35,000	32,000	32,000	32,000	(3,000)	-8.6%
NO CATEGOR	71006000	510400	ADULT ED DIRECTOR SALARY	44,172	45,498	48,325	48,325	48,325	4,153	9.4%
NO CATEGOR	71006000	511800	ADULT ED SECRETARY WAGES	25,407	29,615	29,615	29,615	29,615	4,208	16.6%
NO CATEGOR	71006000	520100	ADULT ED ER PR TAX ON WAGES	2,100	2,678	2,678	2,678	2,678	578	27.5%
NO CATEGOR	71006000	520400	ADULT ED DIRECTOR BENEFITS	3,765	4,312	2,576	2,576	2,576	(1,189)	-31.6%
NO CATEGOR	71006000	520800	ADULT ED SECRETARY BENEFITS	14,911	14,654	13,991	13,991	13,991	(920)	-6.2%
NO CATEGOR	71006000	523400	ADULT ED DIRECTOR MAINEPERS	0	1,206	1,281	0	1,281	1,281	100.0%
NO CATEGOR	71006000	523800	ADULT ED SECRETARY MSRS PLD	1,347	1,925	1,925	1,925	1,925	578	42.9%
NO CATEGOR	71006000	532000	CONTR SVCS/STATE DRIVER'S ED FEES	1,450	1,500	1,500	1,500	1,500	50	3.4%
NO CATEGOR	71006000	533000	ADULT ED STAFF DEVELOPMENT	300	300	300	300	300	0	0.0%
NO CATEGOR	71006000	553100	ADULT ED POSTAGE/CATALOG	2,000	2,000	2,000	2,000	2,000	0	0.0%
NO CATEGOR	71006000	554000	ADULT ED ADVERTISING	500	600	600	600	600	100	20.0%
NO CATEGOR	71006000	555000	ADULT ED PRINTING - CATALOG	6,000	6,000	6,000	6,000	6,000	0	0.0%
NO CATEGOR	71006000	558000	ADULT ED MILEAGE FOR STAFF TRAVE	50	50	50	50	50	0	0.0%
NO CATEGOR	71006000	560000	ADULT ED SUPPLIES	1,080	2,500	2,500	2,500	2,500	1,420	131.5%
NO CATEGOR	71006000	564000	ADULT ED BOOKS & SUBSCRIPTIONS	1,520	3,000	3,000	3,000	3,000	1,480	97.4%
NO CATEGOR	71006000	573100	ADULT ED EQUIPMENT PURCHASE	0	0	0	0	0	0	0.0%
NO CATEGOR	71006000	581000	ADULT ED DUES & FEES	350	350	350	350	350	0	0.0%
ADULT EDUCATION TOTAL				139,952	151,188	148,691	147,410	148,691	8,739	6.2%

TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET - amended by referendum August 13, 2013

GENERAL FUND -- KINDERGARTEN THROUGH GRADE TWELVE

Scarborough School Department

		FY13 General Fund Voter Approved	FY14 Voter Approved June 11, 2013	FY14 Budget Amended August 13, 2013	\$ change (from FY13)	% change (from FY13)
Regular Instruction:						
	23. Regular Instruction Programs	15,283,565	15,838,469	16,159,262	875,697	5.73%
	20. Other Instructional Programs					
	<i>English as a 2nd Language</i>	245,291	244,263	248,702	3,411	1.39%
	<i>Gifted & Talented Programs</i>	273,073	275,592	281,336	8,263	3.03%
Special Education Instruction:						
	27. Special Education Programs	6,039,317	6,508,419	6,627,916	588,599	9.75%
CTE Instruction:						
	2. Career and Technical Education	286,313	292,446	292,446	6,133	2.14%
Other instruction (including summer school and extracurricular instruction):						
	3. Co-curricular	138,633	130,997	130,997	(7,636)	-5.51%
	6. Extra-curricular	694,770	749,794	751,979	57,209	8.23%
Student and staff support:						
	<i>Student Support Services</i>					
	9. Guidance Services	729,615	797,327	811,112	81,497	11.17%
	10. Health Services	488,170	493,983	502,560	14,390	2.95%
	13. Instructional Technology	442,362	506,933	506,933	64,571	14.60%
	21. Other Student Support Services					
	<i>Staff Support Services</i>					
	11. Improvement of Instruction	799,445	863,147	867,946	68,501	8.57%
	15. Library Services	497,067	495,456	504,687	7,620	1.53%
System administration:						
	30. System Administration	786,626	837,688	843,549	56,923	7.24%
School administration:						
	24. School Administration	1,470,574	1,519,827	1,543,918	73,344	4.99%
Transportation and buses:						
	31. Transportation	1,411,915	1,508,496	1,508,496	96,581	6.84%
Facilities maintenance:						
	19. Operation & Maintenance of Plant <i>Maintenance/Custodial</i>	3,714,714	3,508,872	3,508,872	(205,842)	-5.54%
Debt services and other commitments:						
	5. Debt Service Payments	3,919,159	4,150,113	4,150,113	230,954	5.89%
All other expenditures, including school lunch:						
	7. Food Service Transfer Contingency	60,000	85,000	85,000	25,000	41.67%
TOTAL BUDGET (Excluding Adult Ed)		37,280,610	38,806,823	39,325,825	2,045,215	5.49%

Scarborough Schools - FY2014 Operating Budget

Town Council's & School Board's Approved Budget

May 2, 2013

OPERATING REVENUE SUMMARY - SCHOOL NUTRITION PROGRAM

	FY2013 Approved Budget	FY 2014 Estimated Operating Budget & Estimated Revenues	\$ Change	% Change
SCHOOL NUTRITION OPERATING BUDGET	\$ 1,445,586	\$ 1,415,040	\$ (30,546)	-2.11%
State Food Service Subsidy	\$ 319,700	\$ 270,880	\$ (48,820)	-15.27%
PROGRAM REVENUES				
School Lunch Type A Meals	\$ 551,646	\$ 497,500	\$ (54,146)	-9.82%
School Breakfast Type A	\$ 18,440	\$ 19,860	\$ 1,420	7.70%
A la carte, Vending & Catering	\$ 441,000	\$ 457,500	\$ 16,500	3.74%
Milk & Juice	\$ 18,600	\$ 27,800	\$ 9,200	49.46%
Other Misc. Revenues	\$ 46,200	\$ 66,500	\$ 20,300	43.94%
General Fund Appropriation	\$ 50,000	\$ 75,000	\$ 25,000	100.00%
Total Non-Property Tax Revenues	\$ 1,445,586	\$ 1,415,040	\$ (30,546)	-2.11%
Net Operating Budget (Tax Levy)	\$ -	\$ -	\$ -	

Scarborough Schools - FY2014 Operating Budget

SCARBOROUGH SCHOOL DEPARTMENT

SCHOOL NUTRITION FY14 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET

REVENUES

ORG	OBJECT DESCRIPTION	FY12 ACTUAL REVENUES	FY13 REVENUE PROJECTION	FY14 PROPOSED REVENUE PROJECTION	% CHANGE (from FY13)
76013002	416110 MS SCHOOL LUNCH RECEIPTS	102,108	120,000	115,000	-4.17%
76013002	416120 MS SCHOOL BREAKFAST RECEIPTS	3,418	4,500	4,000	-11.11%
76013002	416200 MS SCHOOL MEALS A LA CARTE	127,057	150,000	150,000	0.00%
76013003	416110 WI SCHOOL LUNCH RECEIPTS	114,102	137,000	122,500	-10.58%
76013003	416120 WI SCHOOL BREAKFAST RECEIPTS	6,979	8,500	8,500	0.00%
76013003	416200 WI SCHOOL MEALS A LA CARTE	23,925	25,000	27,500	10.00%
76013004	416110 BP SCHOOL LUNCH RECEIPTS	44,794	45,000	45,000	0.00%
76013004	416120 BP SCHOOL BREAKFAST RECEIPTS	307	440	330	-25.00%
76013004	416130 BP SCHOOL MILK	7,372	7,500	7,500	0.00%
76013004	416200 BP SCHOOL MEALS A LA CARTE	1,039	0	0	0.00%
76013005	416110 EC SCHOOL LUNCH RECEIPTS	35,735	42,500	40,000	-5.88%
76013005	416120 EC SCHOOL BREAKFAST RECEIPTS	265	2,300	2,000	-13.04%
76013005	416130 EC SCHOOL MILK	6,265	7,000	12,800	82.86%
76013005	416200 EC SCHOOL MEALS A LA CARTE	0	0	0	0.00%
76013006	416110 PH SCHOOL LUNCH RECEIPTS	25,288	30,000	25,000	-16.67%
76013006	416120 PH SCHOOL BREAKFAST RECEIPTS	31	100	30	100.00%
76013006	416130 PH SCHOOL MILK	3,846	4,100	7,500	82.93%
76013006	416200 PH SCHOOL MEALS A LA CARTE	0	0	0	0.00%
76013030	416110 HS SCHOOL LUNCH RECEIPTS	160,015	177,146	150,000	-15.32%
76013030	416120 HS SCHOOL BREAKFAST RECEIPTS	6,652	2,600	5,000	92.31%
76013030	416200 HS SCHOOL MEALS A LA CARTE	233,948	266,000	280,000	5.26%
76013090	411150 GENERAL FUND APPROPRIATION	0	50,000	75,000	50.00%
76013090	416200 DW A LA CARTE	232	0	0	0.00%
76013090	416500 SUMMER REC FOOD PROGRAM	14,304	1,200	14,500	1108.33%

See Reconciliations

SCARBOROUGH SCHOOL DEPARTMENT

SCHOOL NUTRITION FY14 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET

REVENUES

ORG	OBJECT DESCRIPTION	FY12 ACTUAL REVENUES	FY13 REVENUE PROJECTION	FY14 PROPOSED REVENUE PROJECTION	% CHANGE (from FY13)
76013090	419900 MISCELLANEOUS REVENUE	48,464	45,000	52,000	15.56%
76013090	432500 STATE SCHOOL MEAL REIMBURSE	9,648	0	0	0.00%
76013090	445510 STATE SUBSIDY REGULAR LUNCH	57,842	92,000	65,000	-29.35%
76013090	455520 STATE SUBSIDY FREE LUNCH	148,690	147,200	158,000	7.34%
76013090	445530 STATE SUBSIDY REDUCED LUNCH	3,745	49,500	43,500	-12.12%
76013090	445540 STATE SUBSIDY BREAKFAST	40,701	31,000	4,380	-85.87%
TOTAL SCHOOL NUTRITION REVENUES		1,226,770	1,445,586	1,415,040	-2.11%
TRANSFER FROM GENERAL FUND YEAR-END FY2012		127,963			
YEAR-END FY2012 BALANCE		1,354,733			

SCARBOROUGH SCHOOL DEPARTMENT
SCHOOL NUTRITION FY14 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET
EXPENSES

ORG	OBJECT	DESCRIPTION	FY12 ACTUAL EXPENDITURES	FY13 APPROVED BUDGET	FY14 PROPOSED BUDGET	NOTES & COMMENTS	% CHANGE (from FY13)
76013090	510400	SCHOOL NUTRITION DIRECTOR SALARY	45,155	47,814	49,440		3.40%
76013090	511800	SCHOOL NUTRITION WORKER WAGES	407,964	383,416	414,797		8.18%
76013090	512000	SCHOOL NUTRITION SUBSTITUTE WAGES	15,127	18,500	18,500		0.00%
76013090	520300	SCHOOL NUTRITION PAYROLL TAX ON SUB WAGES	1,145	1,500	1,500		0.00%
76013090	520400	SCHOOL NUTRITION DIRECTOR BENEFITS	17,836	19,631	21,657		10.32%
76013090	520800	SCHOOL NUTRITION WORKER BENEFITS	228,793	253,766	280,799		10.65%
76013090	523400	SCHOOL NUTRITION DIRECTOR MAINEPERS PLD	2,058	2,534	2,544	district share raised from 5.3% to 6.5%	0.39%
76013090	523800	SCHOOL NUTRITION WORKER MAINEPERS PLD	11,110	12,825	17,116	district share raised from 5.3% to 6.5%	33.46%
76013090	532000	SCHOOL NUTRITION POS SOFTWARE	4,633	6,000	6,000		0.00%
76013090	533000	SCHOOL NUTRITION STAFF DEVELOPMENT	1,432	1,400	1,500		7.14%
76013090	543100	SCHOOL NUTRITION EQUIPMENT REPAIR	9,812	10,000	10,000		0.00%
76013090	553100	SCHOOL NUTRITION POSTAGE	38	350	350		0.00%
76013090	558000	SCHOOL NUTRITION STAFF TRAVEL/MILEAGE	448	1,700	1,200		-29.41%
76013090	560000	SCHOOL NUTRITION OFFICE SUPPLIES	10	1,500	1,000		-33.33%
76013090	563000	SCHOOL NUTRITION FOOD SUPPLIES	566,765	625,000	535,437		-14.33%
76013090	563001	SCHOOL NUTRITION FOOD SUPPLIES FOR SUMMER	2,057	1,600	2,200		37.50%
76013090	563100	SCHOOL NUTRITION NON-FOOD SUPPLIES	37,650	35,000	38,000		8.57%
76013090	573100	SCHOOL NUTRITION EQUIPMENT PURCHASE	4,162	20,000	10,000		-50.00%
76013090	580000	SCHOOL NUTRITION INVENTORY (AUDIT ACCOUNT)	(5,528)	0	0	for year-end audit adjustments	0.00%
76013090	581000	SCHOOL NUTRITION CERTIFICATION FEES	2,378	3,050	3,000		-1.64%
76013090	589000	SCHOOL NUTRITION SPECIAL PROJECTS	1,690	0	0	funded through donations	100.00%
TOTAL SCHOOL NUTRITION EXPENSES			1,354,733	1,445,586	1,415,040		-2.11%

CIP FY2014 BUDGET

Town Council's & School Board's Approved
5/2/2013

TECHNOLOGY PROJECTS FY2014

Location	Project Category/Description	Estimated		Priority
		Cost	Comments	
MS	Replacement/Renewal	134,700	Includes \$50,000 for infrastructure (Cisco)	High
MS	New student devices & core instructional equipment	387,300	Details in development by Tech Team	High
DW	Telecomm system replacement*	83,425	Town/School project to replace outdated system	High
HS	Foreign Language netbooks & cart	11,000	Have 2, need 1 more to provide access to all students	Medium-High
	iPads for Technology Dept.	13,000	21st Century Tech course has no mobile devices	Medium-High
DW	Adult Ed laptops & cart	11,000	Take adult ed programs off network/security issues	Medium-High
	Google Chrome netbooks	15,000	Piloting mobile classroom applications for students & staff	Medium

*Previously budgeted/existing CIP funds also re-allocated for Telecomm project = \$85,000

TOTAL TECHNOLOGY FY2014 REQUEST

655,425

FACILITIES & MAINTENANCE PROJECTS FY2014

		Estimated			
Location	Project Category/Description		Cost	Comments	Priority
District-Wide Security & Access Management		HEALTH/SAFETY/SECURITY TEAM PRIORITIES			
K-2	1	K-2 vestibules/secure entrances	180,000	Redesign entries with second set of lockable doors (includes automatic door openers for ADA compliance).	High
			60,000	Add surveillance cameras, including infrastructure/wiring.	Medium-High
K-2	2	Secure playground perimeters	60,000	Install fencing to limit outside access to playgrounds.	High
MS	3	Passamaquoddy secure entrance	10,000	Set up camera, A-phone & remote buzzer.	High
MS	4	MS vestibule/secure entrance	50,000	Re-fit existing doors with lockable hardware. Re-work front office orientation.	High
HS	5	Alumni Gym/Cafeteria sound system & speakers	10,000	Connect to schoolwide intercom system.	High
K-2	6	Generators	180,000	Install generators to protect HVAC, security & data.	High
Total		550,000			

District-Wide HVAC

MS	Heating system replacement	50,000	Heat pumps (HP), rooftop units (RFU) and air-handling units (AHU) are all 16 years old & at end of useful life; will need to replace as they fail.	High
Total		50,000		

District-Wide Building Envelope

K-2	K-2 exterior paint & repair trim	50,000	Shingles are stained & peeling; rot & peeling on trim	High
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**Town Council's & School Board's Approved
5/2/2013**

District-Wide Roofing				
DW	Roof restoration	84,000	DW maintenance/upkeep per roof repair forecast	High
Total		84,000		

TOTAL FACILITIES FY2014 REQUEST	734,000
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TRANSPORTATION DEPARTMENT FY2014

DW	School Bus replacement purchase:		Maintain recommended vehicle replacement cycle for	High
	2 buses with wheelchair lift	213,000	safe & efficient student transportation	
	1 bus without lift	103,000		

TOTAL TRANSPORTATION FY2014 REQUEST	316,000
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GRAND TOTAL FY2014 SCHOOL CIP BUDGET	1,705,425
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TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET - amended by referendum August 13, 2013
GENERAL FUND -- KINDERGARTEN THROUGH GRADE TWELVE
Scarborough School Department

		FY13 General Fund Voter Approved	FY14 Voter Approved June 11, 2013	FY14 Budget Amended August 13, 2013	\$ change (from FY13)	% change (from FY13)
Regular Instruction:						
	23. Regular Instruction Programs	15,283,565	15,838,469	16,159,262	875,697	5.73%
	20. Other Instructional Programs					
	<i>English as a 2nd Language</i>	245,291	244,263	248,702	3,411	1.39%
	<i>Gifted & Talented Programs</i>	273,073	275,592	281,336	8,263	3.03%
Special Education Instruction:						
	27. Special Education Programs	6,039,317	6,508,419	6,627,916	588,599	9.75%
CTE Instruction:						
	2. Career and Technical Education	286,313	292,446	292,446	6,133	2.14%
Other instruction (including summer school and extracurricular instruction):						
	3. Co-curricular	138,633	130,997	130,997	(7,636)	-5.51%
	6. Extra-curricular	694,770	749,794	751,979	57,209	8.23%
Student and staff support:						
	<i>Student Support Services</i>					
	9. Guidance Services	729,615	797,327	811,112	81,497	11.17%
	10. Health Services	488,170	493,983	502,560	14,390	2.95%
	13. Instructional Technology	442,362	506,933	506,933	64,571	14.60%
	21. Other Student Support Services					
	<i>Staff Support Services</i>					
	11. Improvement of Instruction	799,445	863,147	867,946	68,501	8.57%
	15. Library Services	497,067	495,456	504,687	7,620	1.53%
System administration:						
	30. System Administration	786,626	837,688	843,549	56,923	7.24%
School administration:						
	24. School Administration	1,470,574	1,519,827	1,543,918	73,344	4.99%
Transportation and buses:						
	31. Transportation	1,411,915	1,508,496	1,508,496	96,581	6.84%
Facilities maintenance:						
	19. Operation & Maintenance of Plant <i>Maintenance/Custodial</i>	3,714,714	3,508,872	3,508,872	(205,842)	-5.54%
Debt services and other commitments:						
	5. Debt Service Payments	3,919,159	4,150,113	4,150,113	230,954	5.89%
All other expenditures, including school lunch:						
	7. Food Service Transfer Contingency	60,000	85,000	85,000	25,000	41.67%
TOTAL BUDGET (Excluding Adult Ed)		37,280,610	38,806,823	39,325,825	2,045,215	5.49%