

TOWN OF SCARBOROUGH

ADOPTED

GENERAL FUND & CAPITAL BUDGET FY 2016



**PRESENTED BY:
THOMAS J. HALL, TOWN MANAGER
MAY 21, 2015**





Transmittal

Manager's Budget Letter

Summary & Analysis

- **Gross Budget Summary**
- **Gross Budget Graph**
- **Net Budget Graph**
- **Revenue Graph**
- **Tax Rate Computation Sheets**

Municipal Revenues

- **Municipal Revenue Graph**
- **Municipal Budget Revenues**
- **Municipal Reserve Funds**

Municipal Budget

- **Municipal Budget Graph**
- **Municipal Budget Summary**
- **Municipal Department Budgets**

Debt

- **Municipal Debt Service**
- **Equipment Leases**
- **Education Debt Service**

Capital Budget

- **Municipal Capital Equipment**
- **Capital Equipment Narratives**

Capital Budget

- **Municipal Capital Projects**
- **Capital Projects Narratives**

Education Budget

- **Education Operating Budget**
- **Educational Capital Budget**
- **Nutrition Program Budget**

Exhibits

- **1. Proposed Positions – Not Funded**
- **2. IT – Allocation of Time & Expense**
- **3. Debt Policy**
- **4. Fund Balance Policy**
- **5. Outside Agencies Allocation Requests**

Budget Detail – Line Item Appropriations



Town of Scarborough, Maine

US ROUTE ONE, PO BOX 360
SCARBOROUGH, MAINE • 04070-0360

Office of the Town Manger Budget Transmittal - FY 2015-2016

March 27, 2015

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 2015/2016. This year more than ever 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 2016 has been a guiding influence:

Responsible and Realistic Budget:

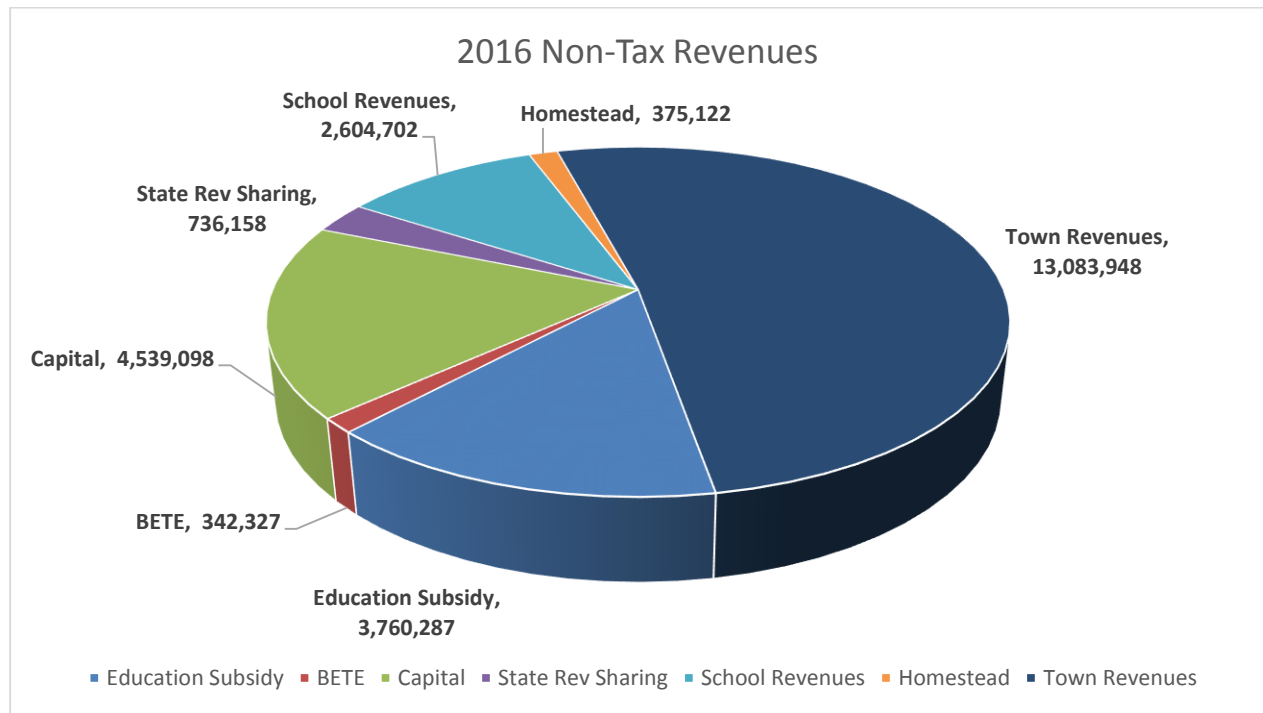
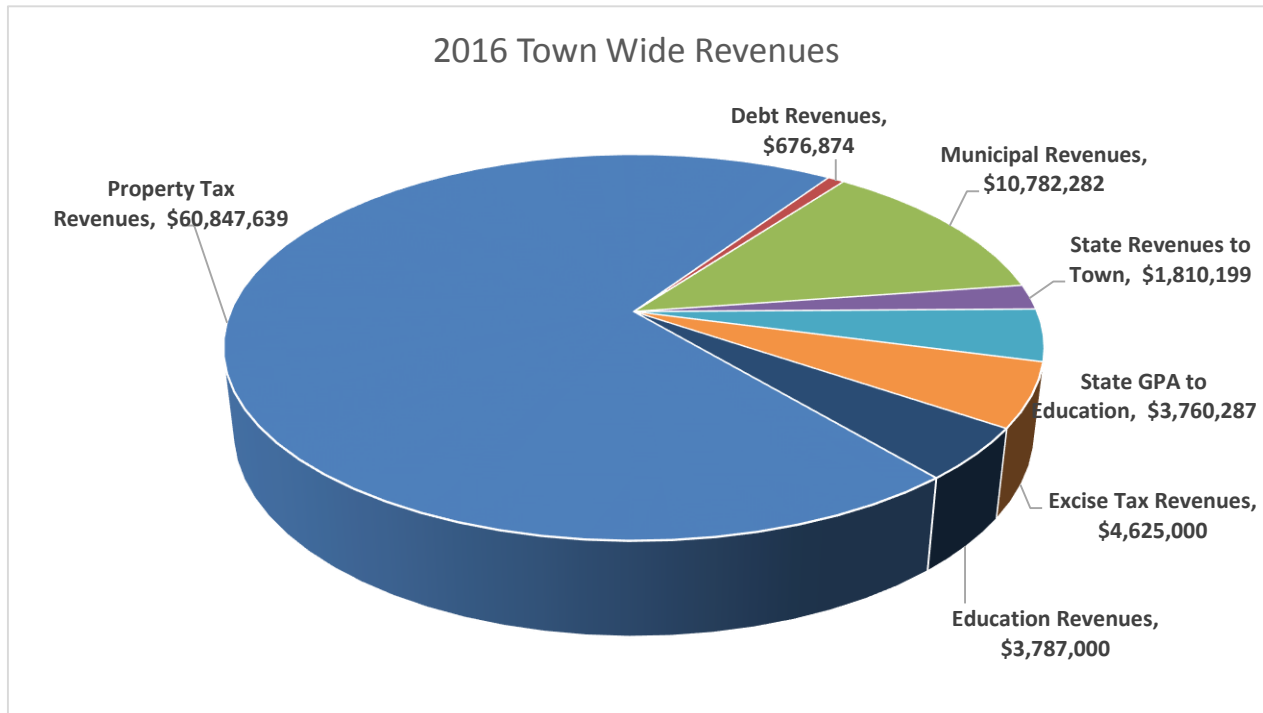
- Maintain Essential Services
- Avoid Layoffs
- Re-Develop Staffing Plans
- Level Service vs. New Initiatives
- Recognize Fiscal Constraints
- Consider Non Property Tax Revenues
- Maximize Value
- Trade-Off Conversations
- Stability in Tax Rate
- Capital/Long-term Planning
-

This budget is presented in a new format to provide additional information and a deeper understanding regarding the organization and function of each department, past accomplishments and goals for the future. Although the line item detail is provided, the appropriation categories in the new format are aggregated to encourage the reader to focus on a macro-level perspective. Further, each department reports "cost drivers" and "activity indicators", again to encourage broader consideration. It is a work in progress, but I hope the effort is helpful and enables a better understanding of municipal operations and priorities.

TOWNWIDE REVENUE

This budget reflects a number of significant changes in general non-property tax revenue. The full reimbursement is realized from the shared Dispatch services arrangement, excise tax revenues continue to improve, and perhaps the biggest change is the addition of a user fee, Pay-As-You-Throw (PAYT), program, all of which contributes to a 9.1% (\$1,034,714) increase in revenue. Unfortunately, we are a victim of our own success in growing the tax base. The allocation formula

for General Purpose Aid to Education projects Scarborough to lose \$1,018,097 in funding, a 21.3% decrease from last year (see Education for trend analysis).



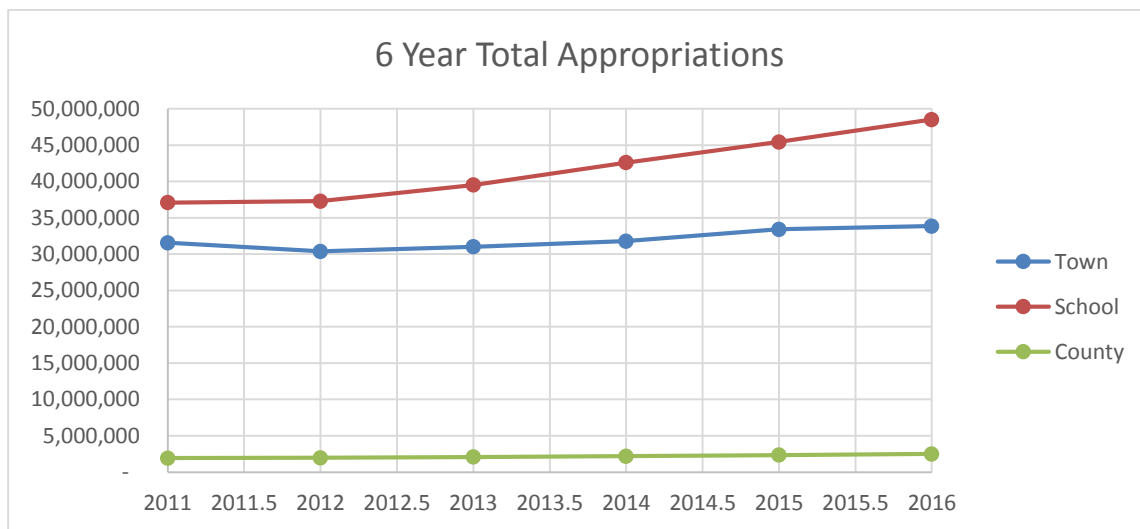
Uncertainty abounds regarding the effect external budget pressures could have on municipal revenues. The biennial state budget proposed by Governor Lepage contains several tax reform and other proposals that potentially could have significant effect on the municipal budget. Although we have conducted financial analyses regarding each of the proposals, since the budget is undergoing Legislative review and approval, this budget proposal does not include any of the potential impacts (some of which are beneficial), with the notable exception of the reductions to GPA as that is not likely to change. As the Legislature continues to shape the state budget we need to be aware and be willing to modify as may be necessary.

TOWNWIDE APPROPRIATIONS

In the aggregate, the proposed gross budget requires a combined total increase in appropriations for “All Areas” of 6.1% above the current year. The breakdown of appropriations by function is as follows:

GROSS APPROPRIATIONS

	<u>2015 Budget</u>	<u>2016 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
TOWN	29,301,332	30,416,330	1,114,998	3.81%
SCHOOL	43,650,495	46,988,263	3,337,768	7.65%
COUNTY	<u>2,355,415</u>	<u>2,493,342</u>	<u>137,927</u>	<u>5.86%</u>
TOTAL	<u>75,307,242</u>	<u>79,897,935</u>	<u>4,590,693</u>	<u>6.10%</u>



*See County section for expanded view

TOWN

A budget is a reflection of priorities and given the fiscal constraints created by external budget pressure and increasing property tax rate, town appropriations focus solely on preservation of staff and programs. It pains me to advise that despite clear and convincing justification none of the nine (9) new positions requested by Departments are funded in this proposal. This decision was made to ensure we concentrate financial resources on core functions first and foremost. This is not to say that personnel and program expansions are not needed and I sincerely hope there can be open and honest dialogue regarding the needs of a growing municipal operation.

The increase in municipal gross expenditures of \$1,114,998 (3.81%) is driven by non-discretionary, what I would characterize as essential items to maintain current service levels. Further, it is somewhat misleading in that it reflects the full annualized cost of the additional personnel in Dispatch for Old Orchard Beach that is supported by off-setting revenue. When non-property tax revenues are taken into account, the total net municipal budget is proposed to rise by \$27,683, resulting in a .16% increase from the previous year.

BUDGET DRIVERS:

- Wages - Increased related to the Employment Cost Index and merit system for non-union employees as well as financial resources to settle two open union contracts;
- Health/Dental Insurance - 5% increase in premiums are provided;
- Dispatch Personnel -Although there is off-setting revenue from OOB, this is the first fiscal year with the full annualized cost of the new personnel;
- Winter Maintenance materials - Due to the harsh winter this year, stockpiles of salt and sand have diminished and need to replenished at an additional cost of \$135,000;
- Debt Service - Town debt service expenses has increased by \$320,158;
- Inter-municipal savings - the shared services arrangement with Cape Elizabeth for Assessing services has produced \$66,255 in savings.

This budget does not negatively affect the level of service delivery to the residents, but it does not advance any enhancements either. Please see Exhibit 1 (Tab 9) for an overview of the new positions proposed by various departments for which funding is not provided. I appreciate the opportunity to review each of these proposed positions. Many of the operational changes and energy efficiency efforts from prior years are producing savings, which allow for no reductions in service levels and the investment in existing personnel.

As our employees are our greatest asset, in addition to funding all contractual obligations I have made a priority to fund full implementation of the Job Classification and Compensation Plan Study conducted by Condrey & Associates, Inc., which recalibrates our classification and pay systems. Increases for non-union personnel are based on the Employment Cost Index for State and Local Government Workers and this is the first year the funding is requested for merit pay based on the performance evaluation process.

The following table displays spending in broad municipal expenditure categories. Total municipal expenditures over the last four years have increased by 6.1%.

FISCAL YEAR	2013		2014		2015		2016	
	\$	%	\$	%	\$	%	\$	%
General Government	4,649,920	1.2%	4,905,259	5.5%	4,839,154	-1.3%	5,100,400	5.4%
Public Service	3,862,588	0.5%	4,080,010	5.6%	3,772,646	-7.5%	3,904,413	3.5%
Public Safety	8,856,983	3.8%	9,200,409	3.9%	9,688,379	5.3%	9,962,988	2.8%
Public Works	6,553,011	-1.2%	6,341,926	-3.2%	6,359,496	0.3%	6,549,234	3.0%
Debt	4,732,060	-3.6%	4,508,353	-4.7%	4,641,657	3.0%	4,899,295	5.6%
Totals	28,654,562	0.5%	29,035,957	1.3%	29,301,332	0.9%	30,416,330	3.8%

EDUCATION

Total education expenditures are proposed to increase by \$3,337,768 (7.65%), based on a series of priorities recommended by the Leadership Council. The single largest area of increase of \$2,519,706 relates to “Base Expenditures”, which includes salaries and benefits and operational items and tuition reimbursements. Beyond what the School characterizes as non-discretionary spending, a total of \$335,842 in new funding is proposed for the “Educational Improvement Plan”. The table below illustrates the basic overview of the components of the increased spending.

Expenditure Summary	FY 2015 Budget	FY2016 Proposed	\$ Change	% Impact
A. Base Expenditures (includes Adult Ed)	37,297,048	39,816,754	2,519,706	
B. Debt Service	4,776,492	5,112,665	336,173	
C. Education Improvement Plan	-	335,842	335,842	
D. Total Reconciliations	91,775	190,000	98,225	
E. Food Services	1,485,180	1,533,002	47,822	
Total Expenditure Change (A+B+C+D+E)	43,650,495	46,988,263	3,337,768	7.65%

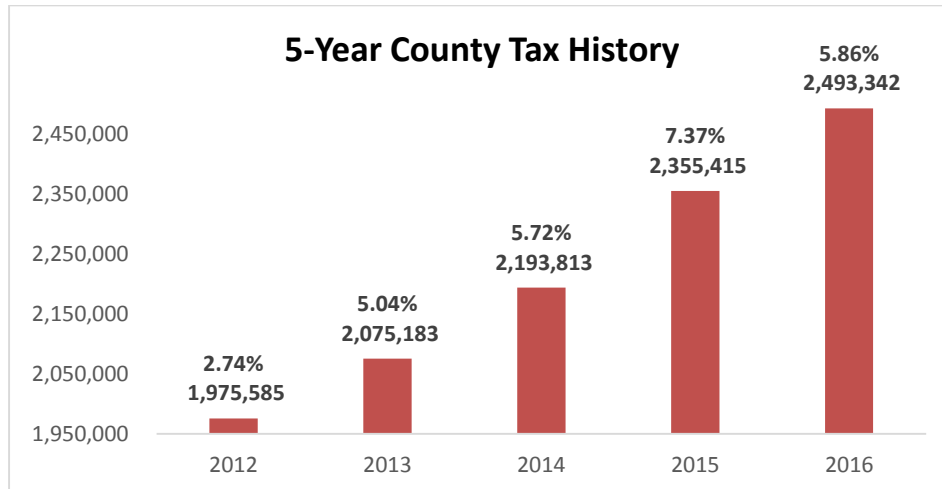
I would encourage the Town Council to meet with the School Department to review these initiatives, including the “Education Improvement Plan”. To this end, we have arranged for a Joint Workshop on Tuesday April 14, 2015. Unfortunately, the trend of reduced General Purpose Aid (GPA) for the state has returned, a projected reduction of \$1,018,097. The following table reviews non-property tax funding (predominantly GPA and excluding fund balance) for education over the last seven years (2009-2016) identifying a 46.8% reduction, translating to approximately a \$3,309,514 reduction from the high point in 2009.

GPA, ARRA, Education Jobs Fund	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Total State/Federal Revenue	7,069,801	5,913,102	5,680,518	5,859,050	4,422,393	4,259,291	4,778,384	3,760,287
\$ change from prior year		(1,156,699)	(232,584)	178,532	(1,436,657)	(163,102)	519,093	(1,018,097)
% change from prior year		-16.4%	-3.9%	3.1%	-24.5%	-3.7%	12.2%	-21.3%

Given the current GPA funding level, over 86% of the Education Budget is funded through local property taxes. Total net education budget (excluding Adult Ed.) reflects a 12.82% increase (\$4,604,849) in the amount to be raised by property taxes.

COUNTY

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



CAPITAL IMPROVEMENTS

The cornerstone of the five-year Capital Improvement Plan is our equipment replacement program. In an effort to ease the debt service burden in prior years, many of the scheduled equipment replacements were deferred. I do not recommend that we deviate much further from the equipment replacement program as this program has proven to reduce maintenance expenses and maintain residual value of vehicles and equipment. We have thoroughly evaluated each of the items and the vehicles and equipment proposed for replacement have reached the end of life and need to be replaced. As it is a Town Council goal, I have also included the cost for an outside consultant to conduct a town-wide revaluation of real estate and personal property, should the voters approve.

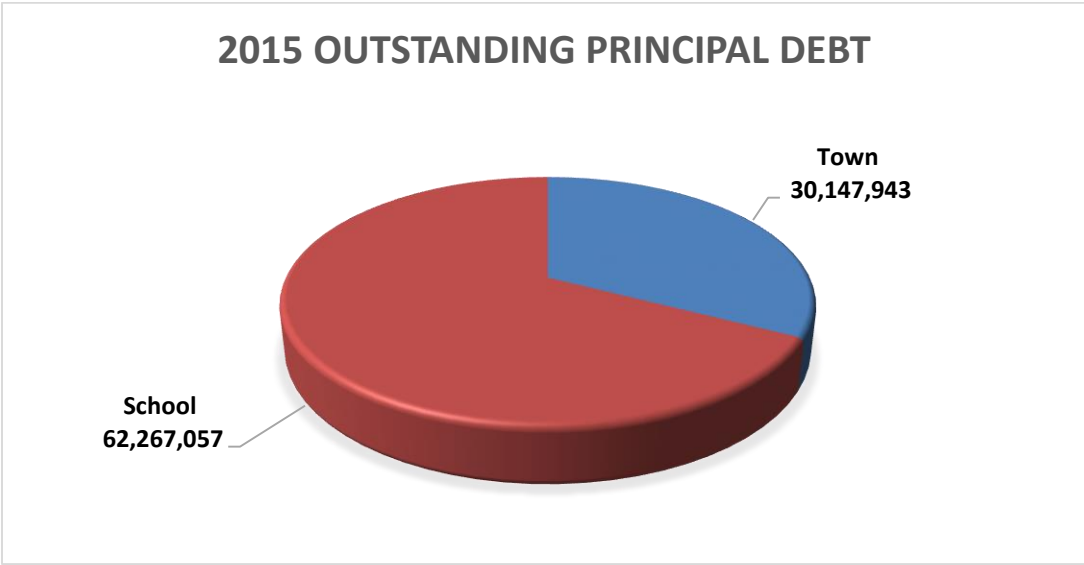
The largest CIP item proposed for FY2016 relates to the One-to-One initiative by the School Department to provide laptop computers for all high school students. Although this budget reflects year one capital costs, I am pleased with the level of financial analysis for this program and future capital and operational costs have been identified. This project is clearly the priority and other capital needs have been deferred in an effort to focus attention on the importance of this initiative.

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

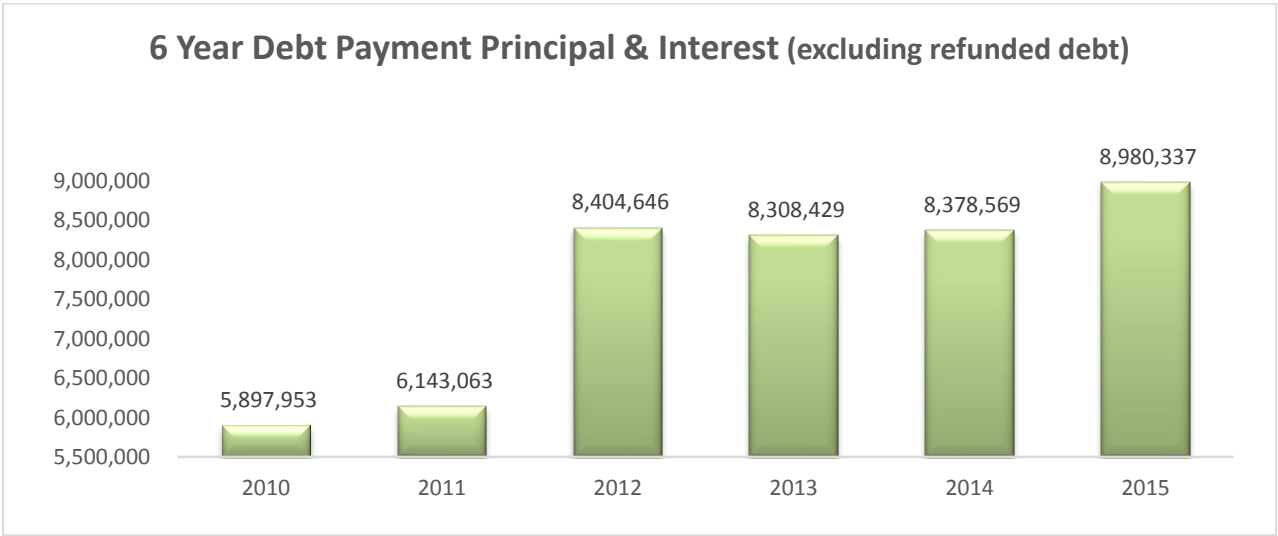
DEBT SERVICE

Recently re-affirmed, our bond rating remains excellent with an **Aa3** 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 related to refunding prior debt and financing the Wentworth Intermediate School and continue this year that ensure a predictable level of annual debt service. 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 in the future; however we must be prudent with taking on new debt. The Long Range Facilities Plan will inform this discussion.

Staff is sensitive to the duration of financing and related interest expense; therefore, we secure financing on staggered terms to reflect the longevity of the items. 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 Debt Management and Fiscal Policy (Exhibit 3, Tab 9) has 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.

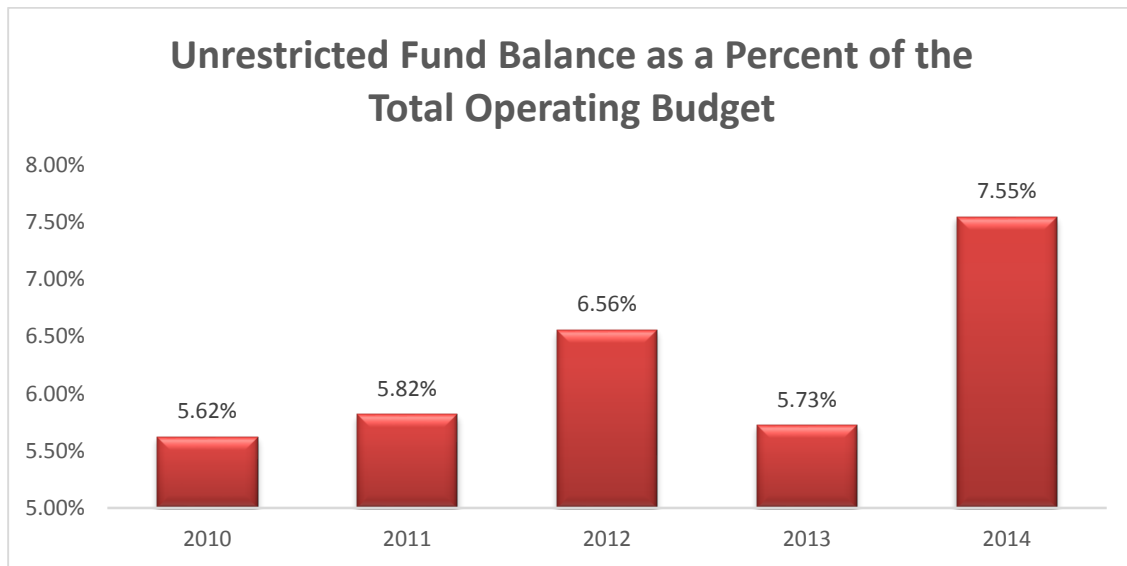


Below is a chart showing the principal and interest payments over the last six years.



FUND BALANCE

In the past three fiscal years there was a conscious effort to reduce the reliance on reserves in the budget, a trend that had not been repeated in prior years, producing an uncomfortably low fund balance. This prudence resulted in the unrestricted fund balance growing from \$3,807,948 in 2011 to \$5,413,282 in 2014, representing an unrestricted fund balance of 7.55% as compared to the target of 8.3% in the Fund Balance Policy.



To advance this trend and further build fund balance, like the current year, I recommend no use of undesignated fund balance as a strategy to reduce the impact on the tax rate. However, since the fund balance is calculated taking the School Department into account, it should be noted that the School anticipates using \$200,000 in their proposed budget. As a cautionary note, in addition to affecting our bond rating, use of fund balance has a detrimental effect on cash flow which may require the Town to secure tax anticipation notes.

7 Year Utilization of Fund Balance

<u>F/Y</u>	<u>Town</u>	<u>School</u>
2010	850,000	850,000
2011	400,000	750,000
2012	400,000	200,000
2013	-	200,000
2014	-	200,000
2015	-	800,000
2016	-	200,000

In addition to the modest use of fund balance, the School Department proposes the use of \$250,000 on unspent bond funds from the Wentworth Intermediate School project. These monies were bonded and will remain unspent and so long as they are used to retire debt the use is permissible. They appear as non-property tax revenue and serve to reduce the reliance on property taxes, but are “one-time” revenues.

CONCLUSION

I am pleased to present this budget in a new format that I hope will encourage a broader discussion of funding priorities. I am disappointed that financial conditions do not permit for the advancement of strategic investments in staff that I believe are inevitable to meet the ever-increasing demands of a growing community. I encourage the Town Council to be receptive to this

discussion and depending on the final result of the state budget, that there is a willingness to consider additional funding for additional personnel. Despite the sacrifices made, the budget cost drivers place continued pressure on the tax rate.

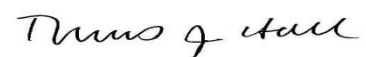
The combined net budget requires an additional **\$4,970,267 (8.89%)** to be raised through property taxes. Assuming a \$15M increase to the total assessed value, the net effect of which will likely require an **8.46% increase in the tax rate**, currently projected to be **\$16.38/\$1000**. This projected increase in the tax rate of an additional **\$1.28/\$1000** would result in an additional **\$383** from the average taxpayer (based on the average assessed value of \$300,000).

The volatility and uncertainty of external revenues has returned and is likely to remain. The resulting tax shift will place an ever-increasing burden on the property tax, as with the exception of user fees, we have no other option to fund local requirements and priorities. Going forward, we need to establish predictability in expenditures and to do so we must consider structural changes to produce meaningful cost reductions, which in turn will provide stability in the tax rate.

I applaud the efforts of the Town and School Finance Committees, who have collaborated in an unprecedented fashion this year. This relationship is extremely important as we enter a difficult budget discussion. We must all recognize that we need to work together, in a transparent manner, to prioritize community needs.

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

Respectfully Submitted,



Thomas J. Hall,
Town Manager

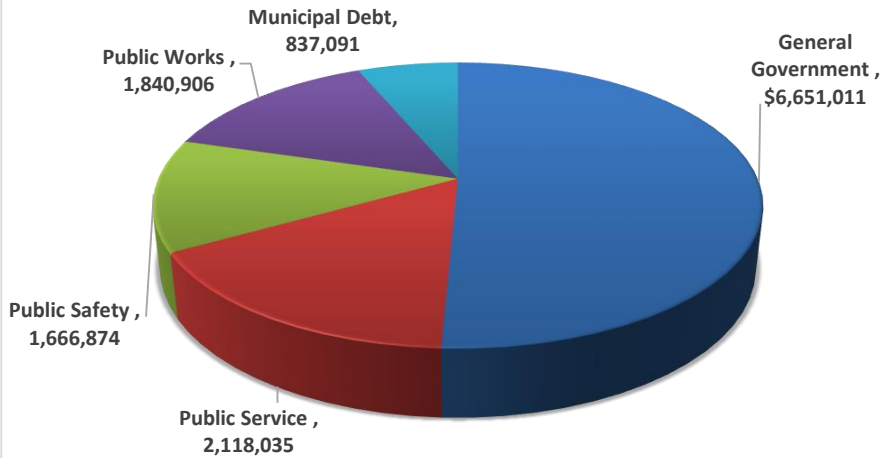
*Summary
&
Analysis*

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

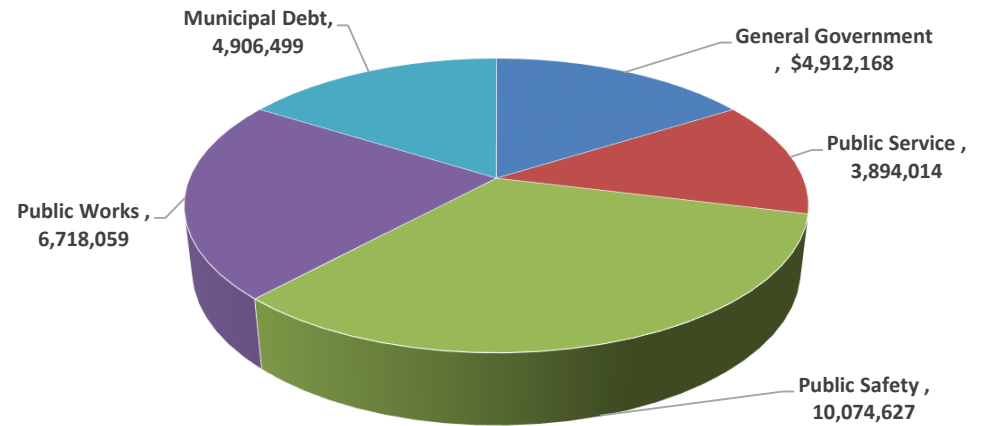
FY 2016 TOWN APPROPRIATION

ACCOUNTS FOR:	2015 Revenues	2016 Revenues	Increase Decrease	Rev (+/-)	2015 Budget	2016 Adopted	TC Incr/Decr	TC % Expend (+/-)	TC Net Change
General Government	\$ 6,068,207	\$ 6,651,011	582,804	9.6%	\$ 4,839,154	\$ 4,912,168	\$ 73,014	1.5%	\$ (509,790)
Public Service	1,975,595	2,118,035	142,440	7.2%	3,772,646	3,894,014	121,368	3.2%	(21,072)
Public Safety	1,525,965	1,666,874	140,909	9.2%	9,688,379	10,074,627	386,248	4.0%	245,339
Public Works	1,802,593	1,840,906	38,313	2.1%	6,359,496	6,718,059	358,563	5.6%	320,250
Municipal Debt	657,827	837,091	179,264	27.3%	4,641,657	4,906,499	264,842	5.7%	85,578
Total Municipal	\$ 12,030,187	\$ 13,113,917	\$ 1,083,730	9.0%	\$ 29,301,332	\$ 30,505,367	\$ 1,204,035	4.1%	\$ 120,305

2016 Estimated Municipal Revenues



2016 Municipal Appropriations



TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2016 SCHOOL APPROPRIATION

ACCOUNTS FOR:	2015 Revenues	2016 Revenues	Increase Decrease	Rev (+/-)	2015 Budget	2016 Adopted	TC Incr/Decr	TC % Expend (+/-)	TC Net Change
Education (includes School Debt)	\$ 6,075,970	\$ 5,884,268	\$ (191,702)	-3.2%	\$ 41,990,624	\$ 43,543,756	\$ 1,553,132	3.7%	\$ 1,744,834
Adult Learning	77,000	82,000	5,000	6.5%	174,691	181,552	6,861	3.9%	1,861
Food Service	1,485,180	1,533,002	47,822	3.2%	1,485,180	1,495,568	10,388	0.7%	(37,434)
Education Grand Totals	\$ 7,638,150	\$ 7,499,270	\$ (138,880)	-1.8%	\$ 43,650,495	\$ 45,220,876	\$ 1,570,381	3.6%	\$ 1,709,261

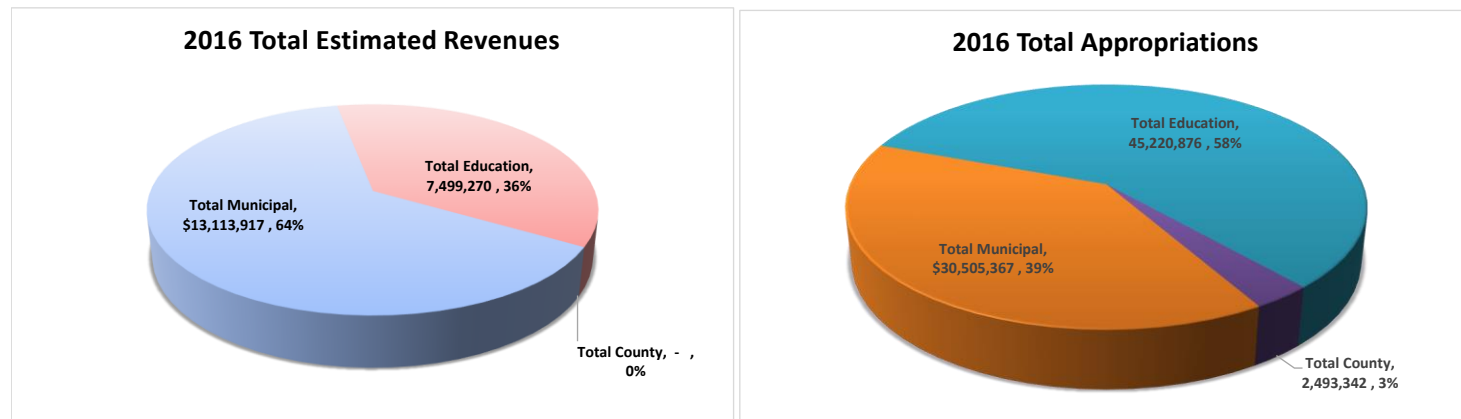
FY 2016 COUNTY APPROPRIATION

ACCOUNTS FOR:	2015 Revenues	2016 Revenues	Increase Decrease	Rev (+/-)	2015 Budget	2016 Adopted	TC Incr/Decr	TC % Expend (+/-)	TC Net Change
County	\$ -	\$ -	\$ -	0.0%	\$ 2,355,415	\$ 2,493,342	\$ 137,927	5.9%	\$ 137,927
County Grand Totals	\$ -	\$ -	\$ -	0.0%	\$ 2,355,415	\$ 2,493,342	\$ 137,927	5.9%	\$ 137,927

FY 2016 TOTAL APPROPRIATION

ACCOUNTS FOR:	2015 Revenues	2016 Revenues	Increase Decrease	Rev (+/-)	2015 Budget	2016 Adopted	TC Incr/Decr	TC % Expend (+/-)	TC Net Change
Total Municipal	\$ 12,030,187	\$ 13,113,917	\$ 1,083,730	9.0%	\$ 29,301,332	\$ 30,505,367	\$ 1,204,035	4.1%	\$ 120,305
Total Education	7,638,150	7,499,270	(138,880)	-1.8%	43,650,495	45,220,876	1,570,381	3.6%	1,709,261
Total County	-	-	-	0.0%	2,355,415	2,493,342	137,927	5.9%	137,927
Grand Totals	\$ 19,668,337	\$ 20,613,187	\$ 944,850	4.8%	\$ 75,307,242	\$ 78,219,585	\$ 2,912,343	3.9%	\$ 1,967,493

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



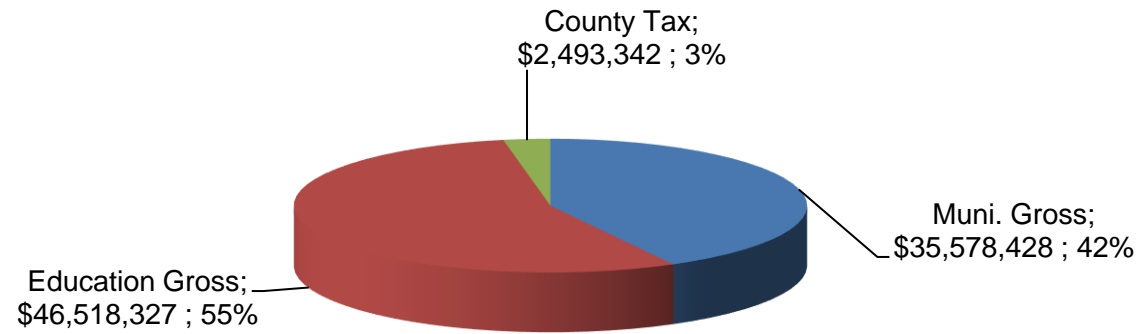
TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2016 TOWN APPROPRIATION

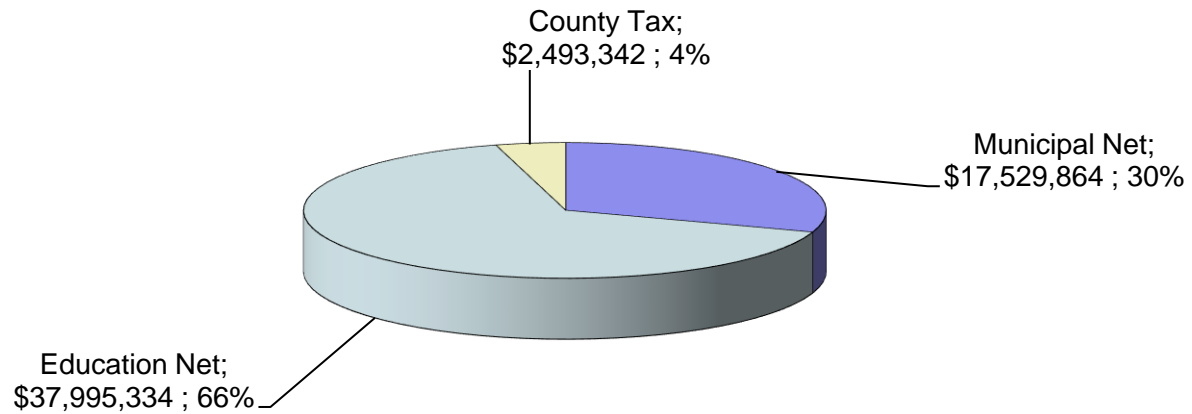
ACCOUNTS FOR:	2015 BUDGET	2015 PROJECTION	2016 DEPARTMENT	2016 PROPOSED	FINANCE COMMITTEE	FY2016 ADOPTED	INC. DEC.	PCT CHANGE
TOTAL MUNICIPAL ALL AREAS *	\$ 30,665,212	\$ 31,049,310	\$ 32,821,471	\$ 31,939,616	\$ 32,158,653	\$ 32,028,653	\$ 1,363,441	4.4%
TOTAL EDUCATION ALL AREAS	43,650,495	43,650,495	45,220,876	45,220,876	45,220,876	45,220,876	1,570,381	3.6%
TOTAL COUNTY TAX	2,355,415	2,355,415	2,493,342	2,493,342	2,493,342	2,493,342	137,927	5.9%
TOTAL CAPITAL - SCHOOL & TOWN	5,905,977	5,905,977	4,847,231	4,847,231	4,847,231	4,847,231	(1,058,746)	-17.9%
COMBINED TOTALS ALL AREAS	\$ 82,577,099	\$ 82,961,197	\$ 85,382,920	\$ 84,501,065	\$ 84,720,102	\$ 84,590,102	\$ 2,013,003	2.4%

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

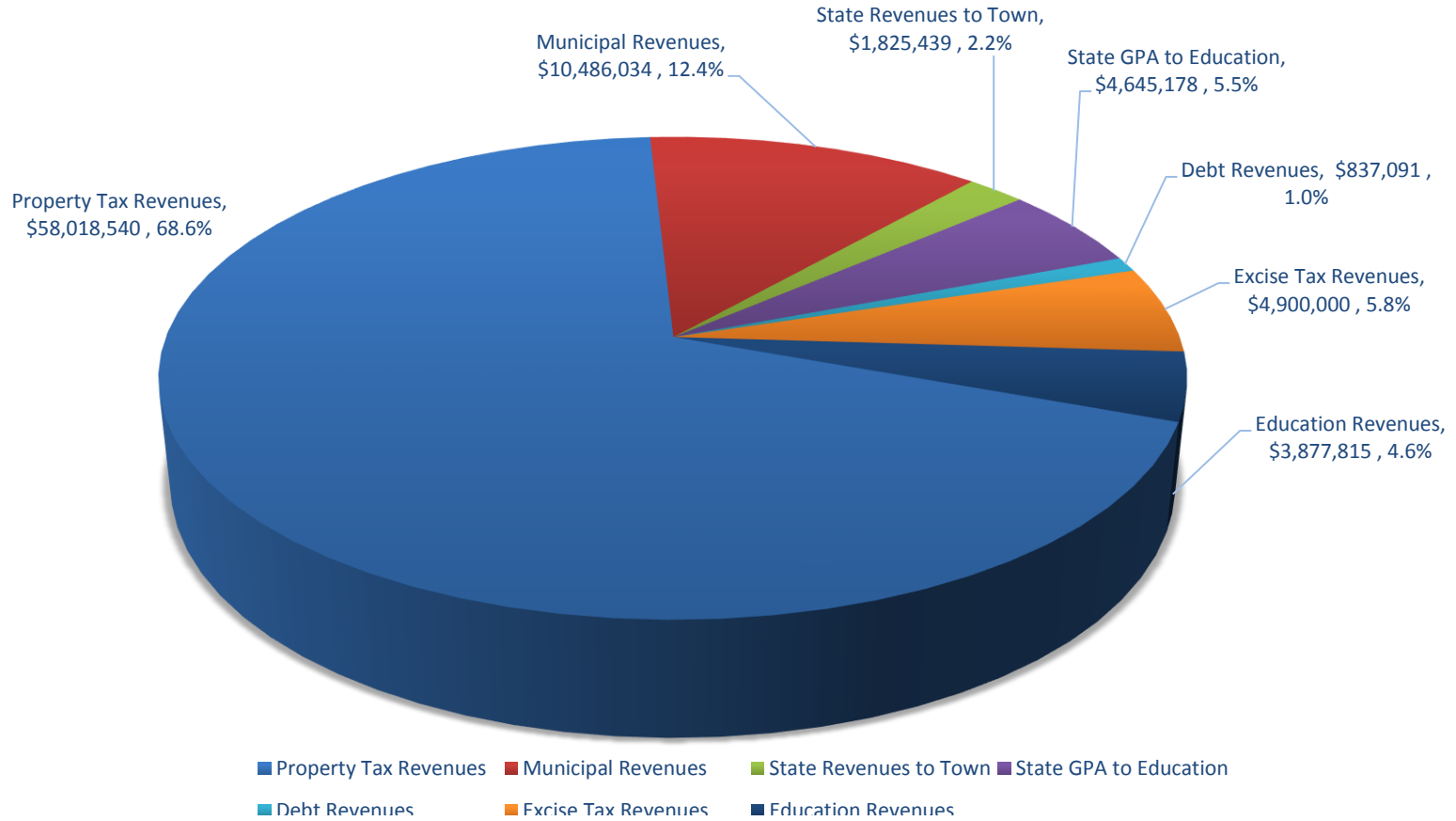
FY2016 ADOPTED GROSS BUDGET



FY2016 NET BUDGET



FY 2016 Town Wide Revenues



TOTAL Tax Rate Computation

10/26/15
11:33 AM

	2015 Budget	2016 Budget	
Municipal Gross	\$ 29,301,332	\$ 30,505,367	4.11%
Less: Debt Revenues	\$ (657,827)	\$ (837,091)	27.25%
Less: Revenues	\$ (11,372,360)	\$ (12,276,826)	7.95%
Total Municipal - Revenues	<u>\$ (12,030,187)</u>	<u>\$ (13,113,917)</u>	9.01%
Municipal (Net Appropriation)	<u>\$ 17,271,145</u>	<u>\$ 17,391,450</u>	0.70%
Education Gross	\$ 41,990,624	\$ 43,543,756	3.70%
Less: Revenues	<u>\$ (6,075,970)</u>	<u>\$ (5,884,268)</u>	-3.16%
Education (Net)	<u>\$ 35,914,654</u>	<u>\$ 37,659,488</u>	4.86%
Adult Learning	\$ 174,691	\$ 181,552	3.93%
Less: Revenues	<u>\$ (77,000)</u>	<u>\$ (82,000)</u>	6.49%
Adult Learning (Net)	<u>\$ 97,691</u>	<u>\$ 99,552</u>	1.90%
Food Services	\$ 1,485,180	\$ 1,495,568	0.70%
Less: Revenues	<u>\$ (1,485,180)</u>	<u>\$ (1,533,002)</u>	3.22%
Education (Net)	<u>\$ -</u>	<u>\$ (37,434)</u>	100.00%
Municipal Capital Equipment	\$ 1,879,364	\$ 892,030	-52.54%
Municipal Capital Projects	\$ 2,240,460	\$ 2,657,750	18.63%
School Capital Projects	\$ 1,786,153	\$ 1,297,451	-27.36%
Total Capital Projects - Gross	<u>\$ 5,905,977</u>	<u>\$ 4,847,231</u>	-17.93%
Less: Revenues			
Municipal Capital Equip. Revenues	\$ (1,789,330)	\$ (852,800)	-52.34%
Municipal Capital Projects Bonds/Reserves	\$ (2,212,960)	\$ (2,613,000)	18.08%
Education Bond	\$ (1,631,153)	\$ (1,023,723)	-37.24%
Total C.I.P. - Revenues	<u>\$ (5,633,443)</u>	<u>\$ (4,489,523)</u>	-20.31%
Capital (Net Appropriation)	<u>\$ 272,534</u>	<u>\$ 357,708</u>	31.25%
Total Townwide Operating Budgets	<u>\$ 53,556,024</u>	<u>\$ 55,470,764</u>	3.58%
County Assessment Overlay	\$ 2,355,415.00	\$ 2,493,342.00	5.86%
Tax Increment Financing Districts	\$ 328,092.73	\$ 496,073.61	51.20%
Credit Enhancement Agreements	\$ 200,887.38	\$ 223,695.74	11.35%
Resident Senior Property Tax Relief Fund	\$ 704,899.71	\$ 728,516.39	3.35%
Homestead Exemption Reimbursement (Estimate)	\$ 130,000.00	\$ 75,000.00	-42.31%
Business Equipment Tax Exemption (BETE)	\$ (346,020.00)	\$ (354,367.05)	2.41%
State Municipal Revenue Sharing (Estimate)	\$ (315,769.00)	\$ (333,560.11)	5.63%
State Municipal Revenue Sharing (Estimate)	\$ (736,158.00)	\$ (780,920.00)	6.08%
Total Net Budget	<u>\$ 55,877,371.82</u>	<u>\$ 58,018,544.58</u>	3.83%

2016 amount to be raised (\$58,018,540) = Valuation (\$3,745,548,100) x the Tax Rate (\$0.01549) or \$15.49 Mills.

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

2016	\$3,745,548,100	\$58,018,545	\$0.01549	\$15.49	\$0.39	2.58%
2015	\$3,700,489,700	\$55,877,372	\$0.01510	\$15.10		

Municipal Tax Rate Computation

10/26/15
11:33 AM

	2015 Budget	2016 Budget	
Municipal Gross	\$ 29,301,332	\$ 30,505,367	4.1%
Less: Debt Revenues	\$ (657,827)	\$ (837,091)	27.3%
Less: Revenues	\$ (11,372,360)	\$ (12,276,826)	8.0%
	<u>\$ (12,030,187)</u>	<u>\$ (13,113,917)</u>	
Municipal (Net Appropriation)	\$ 17,271,145	\$ 17,391,450	0.70%
Capital Budgets:			
Municipal Capital Equipment	\$ 1,879,364	\$ 892,030	-52.5%
Municipal Capital Projects	\$ 2,240,460	\$ 2,657,750	18.6%
Total Municipal Capital Budgets	<u>\$ 4,119,824</u>	<u>\$ 3,549,780</u>	-13.8%
Less: Revenues			
Municipal Capital Equip. Revenues	\$ (1,789,330)	\$ (852,800)	-52.3%
Municipal Capital Projects Bonds	\$ (2,212,960)	\$ (2,613,000)	18.1%
Total C.I.P. - Revenues	<u>\$ (4,002,290)</u>	<u>\$ (3,465,800)</u>	-13.4%
Capital (Net Appropriation)	\$ 117,534	\$ 83,980	-28.5%
Total Municipal Operating Budget	\$ 17,388,679	\$ 17,475,430	
Overlay	\$ 328,093	\$ 496,074	51.2%
Tax Increment Financing Districts	\$ 200,887	\$ 223,696	11.4%
Credit Enhancement TIF	\$ 704,900	\$ 728,516	3.4%
Resident Senior Property Tax Relief Fund	\$ 130,000	\$ 75,000	-42.3%
Homestead Exemption Reimbursement (Estimate)	\$ (346,020)	\$ (354,367)	2.4%
Business Equipment Tax Exemption (BETE)	\$ (315,769)	\$ (333,560)	5.6%
State Municipal Revenue Sharing (Estimate)	\$ (736,158)	\$ (780,920)	6.1%
Total Net Budget	\$ 17,354,612	\$ 17,529,869	1.01%

2016 amount to be raised (\$17,529,864) = Valuation (\$3,745,548,100) x the Tax Rate (\$0.00468) or \$4.68 Mils.

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

2016	\$3,745,548,100	\$17,529,869	\$0.00468	\$4.68	(\$0.01)	-0.21%
2015	\$3,700,489,700	\$17,354,612	\$0.00469	\$4.69		

School Tax Rate Computation

10/26/15
11:33 AM

	2015 Budget	2016 Budget	
Education Gross	\$ 41,990,624	\$ 43,543,756	3.70%
Less: Revenues	<u>\$ (6,075,970)</u>	<u>\$ (5,884,268)</u>	-3.2%
Education (Net)	<u>\$ 35,914,654</u>	<u>\$ 37,659,488</u>	4.86%
Adult Learning	\$ 174,691	\$ 181,552	3.9%
Less: Revenues	<u>\$ (77,000)</u>	<u>\$ (82,000)</u>	6.5%
Adult Learning (Net)	<u>\$ 97,691</u>	<u>\$ 99,552</u>	1.9%
Food Services	\$ 1,485,180	\$ 1,495,568	
Less: Revenues	<u>\$ (1,485,180)</u>	<u>\$ (1,533,002)</u>	
Education (Net)	<u>\$ -</u>	<u>\$ (37,434)</u>	
Capital Improvement Projects:			
School C.I.P. Projects	\$ 1,786,153	\$ 1,297,451	-27.4%
Less: Rev Education Bond	<u>\$ (1,631,153)</u>	<u>\$ (1,023,723)</u>	-37.2%
C.I.P. (Net Appropriation)	<u>\$ 155,000</u>	<u>\$ 273,728</u>	76.6%
Total Net Budget	<u><u>\$ 36,167,345</u></u>	<u><u>\$ 37,995,334</u></u>	5.05%

2016 amount to be raised (\$37,995,334) = Valuation (\$3,745,548,100) x the Tax Rate (\$0.1014) or \$10.14 Mils.

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

2016	\$3,745,548,100	\$37,995,334	\$0.01014	\$10.14	\$0.37	3.79%
2015	\$3,700,489,700	\$36,167,345	\$0.00977	\$9.77		

Cumberland County Tax Rate Computation

09/09/15
10:01 AM

	2015 Budget	2016 Budget	
County Assessment	\$ 2,355,415	\$ 2,493,342	5.86%
Total Net Budget	<u>\$ 2,355,415</u>	<u>\$ 2,493,342</u>	5.86%

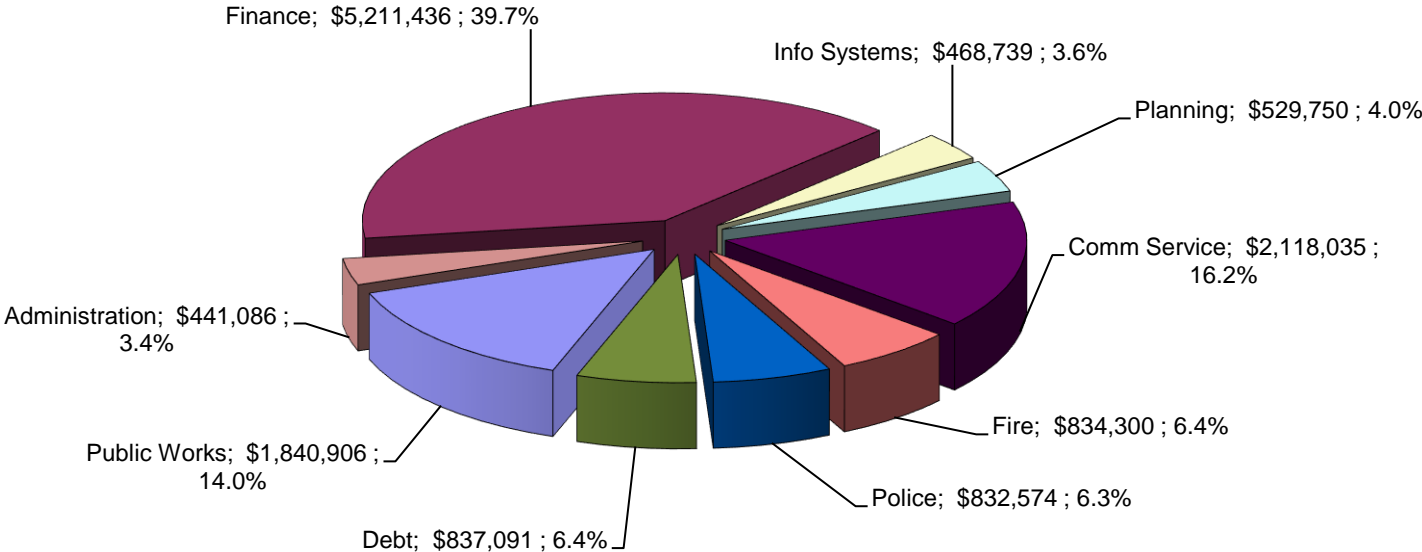
2016 amount to be raised (\$2,493,342) = Valuation (\$3,745,548,100) x the Tax Rate (\$0.00067) or \$0.67 Mills.

2015 amount to be raised (\$2,355,415) = Valuation (\$3,700,489,700) x the Tax Rate (\$0.00064) or \$0.64 Mills.

2016	\$3,745,548,100	\$2,493,342	\$0.00067	\$0.67	\$0.029	4.58%
2015	\$3,700,489,700	\$2,355,415	\$0.00064	\$0.64		

Revenues

2016 Municipal Operating Non-Property Tax Revenues



TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2016 TOWN ESTIMATED REVENUES

		2014 ACTUAL	2015 BUDGET	2015 PROJECTION	2016 PROPOSED	FY2016 ADOPTED	TC Incr Decr	TC Pct Change
EXECUTIVE REVENUES	ALL DIVISIONS							
06255200 034080/036005	MUINICIPAL BUILDING USE / BLDG REBATI	1,513	400	4,070	400	400	-	0.0%
05659200 032100	COMMERCIAL CLAM LICENSES	8,500	8,200	8,200	8,200	8,200	-	0.0%
05659200 032120	BUSINESS MOORING FEES	2,600	2,500	2,500	2,500	2,500	-	0.0%
05659200 032131	SPECIAL AMUSEMENT LICENSES	440	900	900	900	900	-	0.0%
05659200 032132	JUNKYARD LICENSES	530	530	540	530	530	-	0.0%
05659200 032133	MOBIL HOME PARK LICENSES	303	300	303	300	300	-	0.0%
05659200 032134	MASSAGE LICENSES	750	900	900	900	900	-	0.0%
05659200 032135	COIN OPERATED GAMES LICENSES	4,690	4,000	4,000	4,000	4,000	-	0.0%
05659200 032136	WASTE HAULERS LICENSES	4,000	3,500	3,500	3,500	3,500	-	0.0%
05659200 032137	INNKEEPERS LICENSES	3,467	3,100	3,100	3,500	3,500	400	12.9%
05659200 032138	FOOD HANDLERS LICENSE	28,600	25,000	25,000	28,000	28,000	3,000	12.0%
05659210 032100	RECREATIONAL CLAM LICENSES	9,515	7,000	7,000	7,000	7,000	-	0.0%
05659210 032101	DOG LICENSES	13,028	12,000	12,000	12,000	12,000	-	0.0%
05659210 032103	HORSE BEACH PERMIT FEE	1,970	1,500	1,500	1,500	1,500	-	0.0%
05659210 032105	MARRIAGE LICENSES	4,874	3,400	3,400	4,400	4,400	1,000	29.4%
05659210 032110	BURIAL PERMIT FEES	10,628	9,000	9,000	9,000	9,000	-	0.0%
05659210 032111	GRA VE OPENING PERMITS	575	2,500	2,500	1,500	1,500	(1,000)	-40.0%
05659210 032120	RECREATIONAL MOORING PERMIT	8,250	10,000	10,000	10,000	10,000	-	0.0%
05659210 032199	CLERK MISC. PERMITS / FEES	5,743	3,700	3,700	4,700	4,700	1,000	27.0%
05659300 034141	CLERK VOTER REPORTS	179	300	300	300	300	-	0.0%
05659300 034143	CERTIFIED COPY FEES	38,345	32,000	32,000	37,000	37,000	5,000	15.6%
05659300 034144	NOTARY FEES	1,500	1,300	1,300	1,500	1,500	200	15.4%
05681460 036000	MISCELLANEOUS REVENUES	88	-	-	-	-	-	0.0%
05693900 039210	SALE OF TOWN PROPERTY	700	-	-	-	-	-	0.0%
05659600 036200	US CELLULAR LEASE REVENUES	43,412	44,714	44,714	46,056	46,056	1,342	3.0%
05655500 039000	WORKER'S COMP INSURANCE REIMB	10,162	8,000	8,000	8,000	8,000	-	0.0%
05655500-039001	INSURANCE CLAIM REIMBURSEMENTS	84,369	25,000	107,000	25,000	25,000	-	0.0%
05659300 039003	ACCRUED VACATION REIMB	-	120,000	120,000	120,000	120,000	-	0.0%
05659300 039003	ACCRUED SICK REIMB	-	50,000	50,000	98,000	98,000	48,000	96.0%
09193500 033510	STATE PARK FEE SHARING	947	900	900	900	900	-	0.0%
09193500 033550	STATE G.A. REIMBURSEMENT	1,600	1,500	1,500	1,500	1,500	-	0.0%
TOTAL EXECUTIVE	TOTAL EXECUTIVE	291,278	382,144	467,827	441,086	441,086	58,942	15.4%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2016 TOWN ESTIMATED REVENUES

		2014 ACTUAL	2015 BUDGET	2015 PROJECTION	2016 PROPOSED	FY2016 ADOPTED	TC Incr Decr	TC Pct Change
FINANCE ALL DIVISIONS	FINANCE ALL DIVISIONS							
05756100 034370	SCHOOL SUPPLIES REIMBURSEMENT	2,689	2,300	2,300	2,300	2,300	-	0.0%
05759020 031120	BOAT EXCISE TAX	30,877	26,000	27,000	27,000	27,000	1,000	3.8%
05759020 031130	EXCISE TAX	4,620,362	4,390,000	4,450,000	4,625,000	4,900,000	510,000	11.6%
05759050 031900	TAX INTERESTS AND COSTS	92,262	88,000	88,000	88,000	88,000	-	0.0%
05759200 032102	HUNTING & FISHING LICENSES	1,577	1,600	1,500	1,500	1,500	(100)	-6.3%
05759300 033560	SNOWMOBILE REFUND	3,469	3,450	3,425	3,425	3,425	(25)	-0.7%
05759300 034000	TOWN ATV FEE	393	325	325	325	325	-	0.0%
05759300 034010	TOWN BOAT REGISTRATION	1,174	1,100	1,100	1,100	1,100	-	0.0%
05759300 034020	TOWN LICENSE PLATE FEES	57,237	56,500	56,500	56,500	56,500	-	0.0%
05759300 034030	TOWN SNOWMOBILE REGISTRATIONS	604	760	564	600	600	(160)	-21.1%
05759300 036000	MISCELLANEOUS REVENUES	14,906	3,000	3,000	3,000	3,000	-	0.0%
05759500 036100	INVESTMENT INTEREST	105,967	15,000	15,000	15,000	15,000	-	0.0%
05759300 036105	INTEREST PENALTIES & LATE FEES	157	-	-	-	-	-	0.0%
05794010 033910	O.H. PROF BUILDING PILOT	6,100	6,100	6,236	6,236	6,236	136	2.2%
09194000 033900	eccomaine P.I.L.O.T.	71,450	71,450	71,450	71,450	71,450	-	0.0%
05759300 034140	ASSESSING REVENUES	1,597	2,000	2,000	2,000	2,000	-	0.0%
09193500 033520	STATE VETERANS EXEMPTIONS	14,769	13,000	13,000	13,000	13,000	-	0.0%
09193500 033570	MAINE TREE GROWTH TAX	20,121	30,000	20,000	20,000	20,000	(10,000)	-33.3%
TOTAL FINANCE	TOTAL FINANCE	5,045,711	4,710,585	4,761,400	4,936,436	5,211,436	500,851	10.6%
MANAGEMENT INFORMATION SYSTEMS	MIS ALL DIVISIONS							
05859300 034370	SALARY REIMBURSEMENT	257,816	446,878	440,000	468,739	468,739	21,861	4.9%
05859300 039210	SALE OF TOWN PROPERTY	680	-	-	-	-		
TOTAL MANAGEMENT	TOTAL MGMT INFORMATION SYSTEMS	258,496	446,878	440,000	468,739	468,739	21,861	4.9%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2016 TOWN ESTIMATED REVENUES

		2014 ACTUAL	2015 BUDGET	2015 PROJECTION	2016 PROPOSED	FY2016 ADOPTED	TC Incr Decr	TC Pct Change
PLANNING DEPARTME	PLANNING ALL DIVISIONS							
05959200 032151	PLUMBING PERMIT FEES	30,603	35,000	30,000	32,000	32,000	(3,000)	-8.6%
05959200 032152	BUILDING PERMIT FEES	292,646	355,000	355,000	355,000	355,000	-	0.0%
05959200 032153	ELECTRICAL PERMIT FEES	47,814	46,000	46,000	46,000	46,000	-	0.0%
05659200 032154	CONTRACT ZONING APPLICATN FEE	250	-	1,000	-	-	-	0.0%
05959210 032121	CAMPGROUND FEES	1,744	1,600	1,750	1,750	1,750	150	9.4%
05959210 032150	FLOOD HAZARD FEE	400	200	200	200	200	-	0.0%
05959300 034120	ZONING ORDINANCES	2,496	1,000	1,000	1,000	1,000	-	0.0%
05959300 034130	ZONING BOARD OF APPEALS FEES	5,825	9,000	9,000	9,000	9,000	-	0.0%
05959300 034150	SUBDIVISION FEES	66,894	22,500	35,500	25,000	25,000	2,500	11.1%
05959300 034170	SITE PLAN REVIEW	9,400	22,500	10,000	20,000	20,000	(2,500)	-11.1%
05959300 034171	PRIVATE ROAD REVIEW FEE	-	300	300	300	300	-	0.0%
05959300 034172	PLANNING BOARD ADVERTISING REIMB	454	1,000	1,000	1,000	1,000	-	0.0%
05959300 034180	PERFORMANCE BOND INSPECTION FEES	61,719	30,000	30,000	30,000	30,000	-	0.0%
05975100 035400	ORDINANCE FINES	14,608	4,500	12,000	8,500	8,500	4,000	88.9%
05959300 036000	MISCELLANEOUS REVENUES	47	-	16,000	-	-	-	0.0%
05995500 033701	CMP PLANNING GRANT	-	-	5,126	-	-	-	0.0%
TOTAL PLANNING	TOTAL PLANNING	534,900	528,600	553,876	529,750	529,750	1,150	0.2%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2016 TOWN ESTIMATED REVENUES

		2014 ACTUAL	2015 BUDGET	2015 PROJECTION	2016 PROPOSED	FY2016 ADOPTED	TC Incr Decr	TC Pct Change
COMMUNITY SERVICES ALL DIVISIONS								
06259200 031180	FRANCHISE FEE	191,220	196,956	191,317	191,317	191,317	(5,639)	-2.9%
06159300 034700	SENIOR PROGRAMS	7,597	7,500	7,500	16,000	16,000	8,500	113.3%
06159300 034713	SENIOR FIELD TRIPS	27,020	16,000	16,000	16,000	16,000	-	0.0%
06159300 034714	SENIOR LUNCHEON REVNUES	150	-	333	-	-	-	100.0%
06259300 034090	OH BUILD/LIBRARY GROUNDS MAINT.	11,900	10,000	10,000	11,900	11,900	1,900	19.0%
06259300 034142	PASSPORT PROCESSING	16,254	12,500	12,500	15,000	15,000	2,500	20.0%
06259300 034330	OAK HILL BUILDING UTILITY REIMB	23,063	26,000	26,000	26,000	26,000	-	0.0%
06259300 034701	DRAGON FLIES	2,350	1,500	1,500	1,500	1,500	-	0.0%
06259300 034702	TICKET SALES	23,526	26,000	26,000	26,000	26,000	-	0.0%
06259300 034705	SKI PROGRAMS	32,455	20,000	39,419	29,000	29,000	9,000	45.0%
06259300 034706	BASKETBALL PROGRAMS	25,973	23,000	23,400	23,000	23,000	-	0.0%
06259300 034707	SOCCER PROGRAMS	50,488	58,500	58,500	56,000	56,000	(2,500)	-4.3%
06259300 034708	VACATION EXPERIENCE	7,000	7,000	7,000	7,000	7,000	-	0.0%
06259300 034709	YOUTH PROGRAM	20,650	25,000	25,000	25,000	25,000	-	0.0%
06259300 034711	CHILD CARE	710,097	687,000	687,000	730,000	730,000	43,000	6.3%
06259300 034712	CABLE TV	110	500	500	500	500	-	0.0%
06259300 034720	BOAT LAUNCHING FEES	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.	200,000	246,271	246,271	275,000	325,000	78,729	32.0%
06259300 034732	PROUTS NECK BEACH MONITORING SHARE	-	5,000	1,500	2,500	2,500	(2,500)	-50.0%
06259300 036000/039210	MISCELLANEOUS REVENUES	1,003	-	800	-	-	-	0.0%
06259300 036450 69020	SPECIAL EVENTS DONATIONS/REV	8,500	8,500	8,500	8,500	8,500	-	0.0%
06259320 034740	CONCESSION, HS/MEM PARK	5,100	5,100	5,100	5,100	5,100	-	0.0%
06259320 034755	OAK HILL FIELD USE FEES	11,691	14,000	14,000	14,000	14,000	-	0.0%
06259320 034760	OAK HILL LIGHT USE FEES	5,596	5,700	5,700	5,700	5,700	-	0.0%
06259350 034740	HURD PARK CONCESSION REV.	8,925	5,125	5,125	5,500	5,500	375	7.3%
06259360 034703	ADULT REC	5,263	10,000	10,000	10,000	10,000	-	0.0%
06259360 034704	SUMMER PROGRAM	499,923	482,000	482,000	490,000	490,000	8,000	1.7%
06259390 034740	CONCESSION, ICE RINK	4,204	3,500	4,500	3,500	3,500	-	0.0%
06259600 036200	OAK HILL BLDG. RENTAL INCOME	52,694	53,748	57,198	54,823	54,823	1,075	2.0%
06286100 039320	HIGGINS BEACH LEASE	5,000	5,000	5,000	5,000	5,000	-	0.0%
06286100 039320 85014	PINE POINT COOP LEASE	5,000	5,000	5,000	5,000	5,000	-	0.0%
TOTAL COMMUNITY SERVICES REVENUES		1,971,944	1,975,595	1,991,858.00	2,068,035	2,118,035	142,440	7.2%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2016 TOWN ESTIMATED REVENUES

		2014 ACTUAL	2015 BUDGET	2015 PROJECTION	2016 PROPOSED	FY2016 ADOPTED	TC Incr Decr	TC Pct Change
FIRE ALL DIVISIONS								
07159300 034181	INSPECTION FEES	26,281	22,500	22,500	22,500	22,500	-	0.0%
07159300 034220	RESCUE SERVICES FEES	747,500	747,500	747,500	747,500	747,500	-	0.0%
07159300 034260	MISCELLANEOUS FEES - RUN REPORTS	320	750	750	1,000	1,000	250	33.3%
07159300 034373	ENG 5 GORHAM FUEL REIMB	2,223	2,500	2,500	2,500	2,500	-	0.0%
07159300 039002	HAZMAT REVENUES	11,910	10,000	10,000	10,000	10,000	-	0.0%
07159300 039210	SALE OF TOWN PROPERTY	76,665	-	3,000	-	-	-	100.0%
07159390 034210	SPECIAL DUTY REVENUES	3,978	2,000	9,960	2,000	2,000	-	0.0%
07159600 036200	SACO ST RENTAL INCOME	4,800	4,800	4,800	4,800	4,800	-	0.0%
07193010 033050	SAFER FEDERAL GRANT	-	-	-	-	-	-	100.0%
09193500 033545	STATE EMPG/MEMA FIRE	26,634	35,000	35,000	44,000	44,000	9,000	25.7%
TOTAL FIRE SERVICES		900,312	825,050	836,010	834,300	834,300	9,250	1.1%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2016 TOWN ESTIMATED REVENUES

		2014	2015	2015	2016	FY2016	TC	TC
		ACTUAL	BUDGET	PROJECTION	PROPOSED	ADOPTED	Incr	Pct
							Decr	Change
POLICE ALL DIVISIONS								
07259200 032160	WEAPON PERMITS	1,283	1,200	1,200	1,200	1,200	-	0.0%
07259300 034210	SPECIAL POLICE	74,815	75,000	75,000	75,000	75,000	-	0.0%
07259300 034214	PROUTS NECK	823	500	500	500	500	-	0.0%
07259300 034215	PSAP BILLING	19,340	20,417	20,417	19,920	19,920	(497)	-2.4%
07259300 034230	POLICE COURT TIME	2,055	1,500	1,500	1,500	1,500	-	0.0%
07259300 034233	POLYGRAPH TESTING FEES	2,425	2,500	2,500	2,000	2,000	(500)	-20.0%
07259300 034240	MRO PIER FEE	10,800	10,000	10,000	11,000	11,000	1,000	10.0%
07259300 034370	SALARY REIMBURSEMENT	31,019	2,500	3,245	-	-	(2,500)	-100.0%
07259300 034374	HIDTA SECRETARIAL REIMBURSEMENT	35,921	35,562	37,416	38,225	38,225	2,663	7.5%
07259300 034376	PROUTS NECK REIMB	53,108	60,623	55,000	60,623	60,623	-	0.0%
07259300 034229 72020	SMVCTF EQUIP REIMB	-	-	-	-	-	-	0.0%
07259300 034370 72020	VIOLENT CRIMES TASK FORCE	-	-	-	-	-	-	100.0%
07259300 034377	OOB PERSONNEL REIMB	-	127,490	127,490	315,156	315,156	187,666	147.2%
07259300 036000	MISCELLANEOUS REVENUES	8,738	10,000	10,000	10,000	10,000	-	0.0%
07259300 036000 85025	ASSET FORFEITURE REVENUES	40,000	40,000	40,000	30,000	30,000	(10,000)	-25.0%
07259300 039210	SALE TOWN PROPERTY	32,532	35,000	35,000	35,000	35,000	-	0.0%
07259330 034370	HIDTA OVERTIME REIMBURSEMENT	14,310	15,000	15,000	15,000	15,000	-	0.0%
07275100 035100	PARKING VIOLATIONS	27,924	18,000	25,000	25,000	25,000	7,000	38.9%
07275100 035101	FALSE ALARM VIOLATIONS	27,250	30,000	30,000	30,000	30,000	-	0.0%
07275100 035102	DOG AT LARGE FINE	2,410	1,000	1,600	1,600	1,600	600	60.0%
07275100 035103	BEACH INFRACTIONS	100	-	300	300	300		
07275100 035104	ANIMAL NOISE VIOLATIONS/FINES	-	-	100	100	100		
07275100 035106	ANIMAL TRESPASS VIOLATION FINES	-	-	250	250	250		
07275100 035201	FIREWORKS VIOLATION FINES	-	-	200	200	200		
09193010 033190	FEDERAL HIDTA REVENUES	122,230	120,000	120,000	120,000	120,000	-	0.0%
07293500 033350 79427	CRIME ANALYSIS (JAG) GRANT REV	-	-	-	-	-	-	100.0%
12729300 033110 79436	COPS FAST GRANT	126,471	94,623	94,623	94,623	40,000	(54,623)	-57.7%
TOTAL POLICE SERVICES		633,554	700,915	706,341	887,197	832,574	130,809	18.8%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2016 TOWN ESTIMATED REVENUES

		2014 ACTUAL	2015 BUDGET	2015 PROJECTION	2016 PROPOSED	FY2016 ADOPTED	TC Incr Decr	TC Pct Change
PUBLIC WORKS REVENUE PUBLIC WORKS ALL DIVISIONS								
08159200 032170	EXCAVATING LICENSES	2,650	2,500	2,500	2,500	2,500	-	0.0%
08159200 032171	STREET OPENING PERMITS	375	2,000	2,200	2,200	2,200	200	10.0%
08159300 034305	BUILDING COORDINATION FEES	4,400	3,800	3,000	3,000	3,000	(800)	-21.1%
08159300 034310	LONG TERM MAINTENANCE	5,811	13,000	10,000	10,000	10,000	(3,000)	-23.1%
08159300 034365	SNOW PLOWING SERVICES REIMB.	4,307	4,307	9,600	4,307	4,307	-	0.0%
08159300 034370:5 77090:9	SERVICE REPAIRS / Reimbursements	27,361	25,350	25,350	30,450	30,450	5,100	20.1%
	PAYT	-	-	-	400,625	-	-	100.0%
08159300 036000	MISCELLANEOUS REVENUES	7,452	1,500	4,800	4,800	4,800	3,300	220.0%
08159300 039210	SALE OF TOWN PROPERTY	48,513	24,000	4,900	20,000	20,000	(4,000)	-16.7%
08159390 036000:036005	MISCELLANEOUS REVENUES/REBATES	598	1,000	113,870	3,000	3,000	2,000	200.0%
08159390 036001	ecomaine COMMODITY RECYCLING	-	36,450	-	-	-	(36,450)	-100.0%
08198000 034370:5	INTERGOVERNMENTAL Reimbursements	1,535,333	1,354,686	1,354,686	1,418,043	1,418,043	63,357	4.7%
09193500 033400	MDOT URBAN/RURAL RD INITIATIVE	350,248	315,000	321,192	321,192	321,192	6,192	2.0%
09193500 033546	STATE EMPG/MEMA P. WORKS	14,965	19,000	15,834	21,414	21,414	2,414	12.7%
TOTAL PUBLIC WORKS	TOTAL PUBLIC WORKS	2,002,011	1,802,593	1,867,932	2,241,531	1,840,906	38,313	2.1%

GRAND TOTAL MUNI	REVENUES (w/o DEBT)	11,638,205	11,372,360	11,625,244	12,407,074	12,276,826	904,466	8.0%
-------------------------	----------------------------	-------------------	-------------------	-------------------	-------------------	-------------------	----------------	-------------

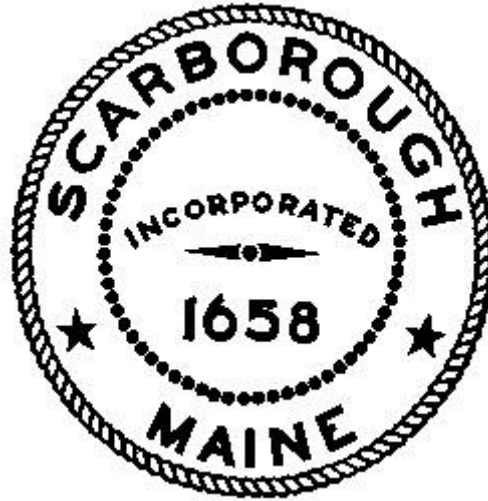
MUNICIPAL DEBT REVENUE DEBT SERVICE

08559300 039320	LEASE REVENUES	-	-	-	-	-	-	0.0%
08559350 039350	BOND REFUNDING	-	-	-	-	-	-	0.0%
08586000 039310	BOND PROCEEDS	471,424	-	1,501,880	-	-	-	0.0%
09798000 039100	TRANSFER FROM TOWN CTR TIF	-	-	-	-	-	-	0.0%
09798000 039104	SCHOOL DEV IMPACT FEE	173,690	287,827	287,827	306,874	306,874	19,047	6.6%
09798000 039105	HAIGIS PARKWAY ASSESSMENTS	390,475	370,000	370,000	370,000	370,000	-	0.0%
08586000 039310 87030	BOND PREMIUM	-	-	-	-	160,217	160,217	0.0%
TOTAL DEBT REVENUES		1,035,589	657,827	2,159,707	676,874	837,091	179,264	27.3%

GRAND TOTAL ALL	MUNICIPAL REVENUES	12,673,794	12,030,187	13,784,951	13,083,948	13,113,917	1,083,730	9.0%
------------------------	---------------------------	-------------------	-------------------	-------------------	-------------------	-------------------	------------------	-------------

*Schedule
of
Fees*

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



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

Amended March 15, 2006
Amended May 3, 2006
Amended June 21, 2006
Amended September 6, 2006
Amended March 7, 2007
Amended May 2, 2007
Amended July 18, 2007
Amended May 21, 2008
Amended August 20, 2008
Amended May 6, 2009
Amended September 16, 2009
Amended February 17, 2010
Amended May 5, 2010
Amended May 19, 2010
Amended February 16, 2011
Amended May 4, 2011
Amended May 18, 2011
Amended December 7, 2011
Amended January 18, 2012
Amended May 2, 2012
Amended June 6, 2012
Amended February 20, 2013
Amended May 1, 2013
Amended November 6, 2013
Amended May 7, 2014
Amended May 20, 2015

Chapter 311 – Town of Scarborough Schedule of Fees

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

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

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

Chapter 311 – Town of Scarborough Schedule of Fees

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

Chapter 311 – Town of Scarborough Schedule of Fees

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

<u>Chapter 405C – Shoreland Zoning</u>	<u>Fee</u>
Planning Board Review (adopted 05/07/2014)	\$250.00

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

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

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

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

Chapter 311 – Town of Scarborough Schedule of Fees

Projects eligible for funding from the Road Impact Fee Trust Funds are those projects depicted on the 100 scale aerial photographs titled “Long Range Transportation Improvement Program” (April 1989), prepared by Vanasse Hangen Brustling, Inc. as part of the 1988 Maine Mall/Jetport Area Traffic Study conducted for the Portland Area Comprehensive Transportation Study (PACTS) and the Maine Department of Transportation.

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

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

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

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

Chapter 311 – Town of Scarborough Schedule of Fees

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

Chapter 311 – Town of Scarborough Schedule of Fees

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 Pass - (includes Ferry Beach, Higgins Beach and Hurd Park) (amended 05/05/04; 05/18/11)(amended 05/02/2012) (amended 05/07/2014)	\$40.00
Resident - Additional Vehicle Registered to the Same Address	\$5.00
Non-Resident Season Beach Pass - (includes Ferry Beach Higgins Beach and Hurd Park) (amended 05/05/04) (amended 05/02/2012) (amended 05/07/2014)	\$75.00
Resident Commercial Fisherman Season Beach Pass - (Ferry Beach <u>only</u> , <i>must</i> show State Commercial Fisherman License)	FREE
Resident Senior Citizen Season Pass - (includes both Ferry Beach, Higgins Beach and Hurd Park)	FREE
Resident Veteran Lifetime Season Pass – Applications must be filed and applicant must meet the following criteria: must be a resident of the Town of Scarborough and must have received an honorable discharge or general discharge under honorable conditions [copy of DD214 must accompany application]. This pass will not expire and is valid for the lifetime of the holder. (Please note that any Scarborough Veteran age 60 years or older will not be issued a Resident Veteran Season Pass as they are automatically entitled to a free Resident Senior Citizen Season Pass.) (Adopted 05/19/2010)	FREE
<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>

Chapter 311 – Town of Scarborough Schedule of Fees

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

Chapter 311 – Town of Scarborough Schedule of Fees

<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	\$100.00 first occurrence and \$200.00 for second and any

Chapter 311 – Town of Scarborough Schedule of Fees

05/05/04) (amended 05/06/09)	subsequent occurrence
Re-inspection fee for Certificate of Occupancy (amended 05/05/04) (amended 05/06/09)	\$100.00 first occurrence and \$200.00 for second and any subsequent occurrence
Commercial Fire Alarm Plan Review & Permit Fee (adopted 05/06/09)	\$100.00
Commercial Sprinkler System Plan Review & Permit Fee (adopted 05/06/09)	\$100.00
Blasting Permit Fee (adopted 05/06/09)	\$50.00
<u>Fire Department Fees</u>	<u>Fee Per Hour</u>
Aerial / Ladder Truck	\$150.00
Pumper Truck	\$125.00
Squad Truck	\$125.00
Command Van	\$100.00
Rescue Unit	\$100.00
Tank Truck 4 x 4/Marine Rescue Boat (amended 05/07/2014)	\$75.00
Utility Truck/Chief or Duty Officers SUV (amended 05/07/2014)	\$50.00
All-Terrain Vehicles (amended 05/07/2014)	\$25.00
Personnel Labor [amended 05/01/2013]	\$45.00
<u>Fire Department Rescue Charges</u>	<u>Fee</u>
Base Rescue Charges:	
Based on bundled rate plan adopted May 1, 2013, these rates shall automatically adjust when and by the same % as those established and approved by the Centers for Medicare & Medicaid Services (CMS).	
Basic Life Support Non-Emergency (adopted 05/01/2013) (amended 05/20/2015)	\$533.91
Basic Life Support Emergency (adopted 05/01/2013)(amended 05/20/2015)	\$533.91
Advance Life Support Level 1 Emergency (adopted 05/01/2013) (amended 05/07/2014)	\$\$823.68
Advance Life Support Level 2 Emergency (adopted 05/01/2013) (amended 05/20/2015)	\$1,168.67
Additional Rescue Charges:	
Mileage (adopted 05/07/2014))(amended 05/20/2015)	\$9.04
No Transport (amended 05/05/04)(amended 05/06/09)(amended 01/18/12)	\$125.00
Paramedic Intercept Fee (05/21/2008)	\$300.00
Fees are set by State Statutes – pursuant to Title 22, Health and Welfare, subtitle 2,§1711, pertaining to <i>Fees charges</i> , and as amended from time to time. (adopted 05/07/2014)	
<u>Chapter 1015 -Food Handlers Registration Fee</u> <u>(adopted 05/03/06)(amended 05/21/08)(amended 05/05/2010)</u>	
Food handlers Registration Fee – Year Round Business	\$220.00
Seasonal, catering and in-home food handlers [Seasonal - 6 months or less]	\$110.00
<u>Chapter 1016 - Garage/Yard Sale (adopted 03/07/2007)</u>	
Garage/Yard Sale Permit	<u>Fee</u> \$5.00 per sale

Chapter 311 – Town of Scarborough Schedule of Fees

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

Chapter 311 – Town of Scarborough Schedule of Fees

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

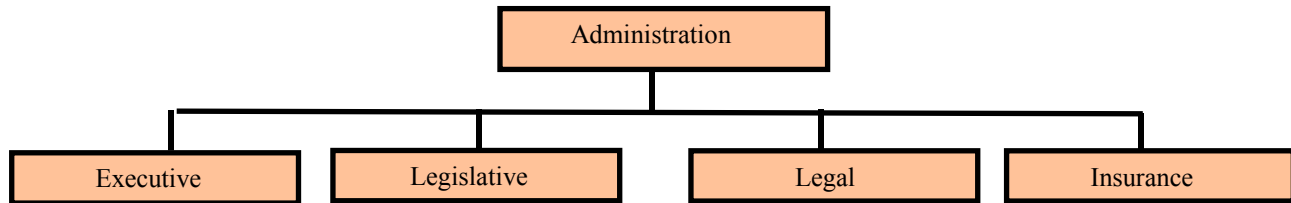


Budget Narrative - Index

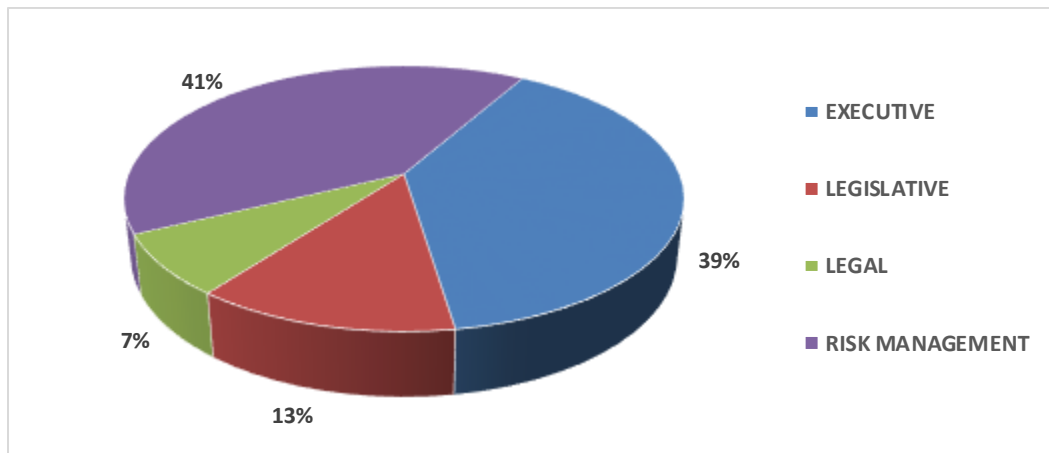
	Pages
Administration	1-6
Town Clerk	7-11
Human Resources	12-16
Finance	17-26
MIS	27-32
Planning & Codes	33-37
Community Services	38-50
Library	51-54
SEDCO	55-56
Fire/EMS	57-63
Police	64-70
Public Works	71-81



Administration



Total Staffing	
Full Time	Part Time
2	7



	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	859,395	840,915	1,139,006	866,505	25,590	3.0%
Contracted Services	564,105	356,513	365,088	384,588	28,075	7.9%
Services and Charges	32,220	21,200	22,700	22,000	800	3.8%
Supplies	2,868	3,000	3,000	3,000	-	0.0%
Property	-	-	-	-	-	0.0%
Other Costs	64,902	64,700	14,700	64,350	(350)	-0.5%
Total Expenditures	1,523,491	1,286,328	1,544,494	1,340,443	54,115	4.2%

Administration

Department Activities, Functions and Responsibilities

The Administrative Division includes the Executive and Legislative component of the Town operation as well as Legal and Insurance.

The Town Council is the Charter designated legislative body of the Town. The seven members of the Town Council are elected at large and serve staggered three-year terms. The primary responsibilities of the Town Council are:

- Appointing the Town Manager, Assessor and Town Attorney as well as various boards and committees;
- Adopting the annual Operating and Capital budgets;
- Enact, amend and repeal ordinances, resolutions and orders;
- Establishes policies and measures necessary for the general welfare of Town and the general health and well-being of its citizens; and,
- Represents the Town at official functions.
- Appoint all officers and employees of the Town other than the Assessor and Town Attorney;
- Prepare an annual budget for review and adoption by the Town Council;
- Prepare and submit complete Annual Report on the financial and administrative activities of the Town;
- Attend all meetings of the Town Council and serve as advisor on matters of policy; and,
- Ensure that all laws and ordinances governing the Town are faithfully administered.

SUCCESSSES & ACCOMPLISHMENTS - 2014

GOALS & PRIORITIES 2015-2016

- Public Processes - extended public process related to achieving balance on our beaches. Compromise reached between protection of endangered species and public use of beaches.
- Development Rebound - Residential development rebounded this year and a concentration of commercial development in Oak Hill.
- Land Use Changes - modernization of zoning, with major accomplishment being Crossroads.
- Wentworth Intermediate School - major community investment and accomplishment. The project was under budget and on-time.
- Land Conservation- 18 acres (Gervais) in Oak Hill; 161 acres off Payne Road (Warren Woods) and Benjamin Farm.
- Affordable Housing - Partnership with Habitat for Humanity for 13 new single family homes. Establishment of in-lieu fees and related fund for affordable housing initiatives.
- Historic Preservation - Designation of historic structures and sites. Incentive-based system for preservation.

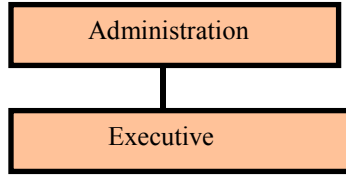
Town Council Goals:

- Adopt a Responsible and Realistic Budget
- Maintain and Strengthen Legislative Relation Ships
- Town-wide Revaluation
- Economic Development focus
- Benchmarking - financial/demographic
- Convene an All-Committee Summit
- Long Range Facility Plan
- Survey of Services
- Improve Communications - Civic Engagement Strategy
- Affordable/Workforce Housing
- Historic Preservation

Town Manager Goals:

- Assist Town Council in achieving its goals;
- Prepare Operating and Capital budgets and implement and manage accordingly;
- Manage capital program to effectively complete projects on time and within budget;
- Continue to identify and implement efficiency and effectiveness initiatives in operations;
- Prepare a Strategic Plan for the Town;
- Complete the Tri-Gen Project;
- Pursue proper disposition of tax-acquired properties;
- Increase the use of social media to enhance communications;
- Enhance transparency in all town operations
- Implementation of the Performance Evaluation process and related merit compensation

Executive



Activities, Functions and Responsibilities

The primary activities and functions of the Executive Division relate to the Office of the Town Manager and pertain to the administrative component of Town operations. This division is comprised of two full-time staff members including the Town Manager and an Executive Assistant. For reporting purposes, this budget includes appropriation of resources under the general heading of employee benefits and provides for such things as compliance with the Affordable Care Act, employee raises and settlement of collective bargaining agreement (the Police and Dispatch contract expire on June 30, 2015).

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	224,329	236,927	246,065	250,055	13,128	5.5%
Contracted Services	8,387	8,550	8,550	8,550	-	0.0%
Services and Charges	-	-	-	-	-	0.0%
Supplies	2,868	3,000	3,000	3,000	-	0.0%
Property	-	-	-	-	-	0.0%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	235,584	248,477	257,615	261,605	13,128	5.3%

- Financial Resources for settlement of Police and Dispatch contracts (due to expire 6/30/15)
- 2% adjustment (based on Employment Cost Index) for FT and PT non-union staff
- Implement Merit system-monetary recognition for 24 high-performing employees

BUDGET DRIVERS

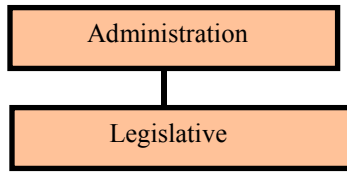
- Affordable Care Act—\$5200 increase (18%)
- Meetings Attended

Town Council	22
Town Council Workshops	9
Finance Committee	20

ACTIVITY INDICATORS

Ordinance Committee	6
Rules and Policies	3
Affordable Housing	12
Energy	12

Legislative



Activities, Functions and Responsibilities

This division includes the Legislative component of Town government (compensation of \$1500 for each Town Councilor) and provides resources in support of general government operations, predominantly dues to professional organizations and affiliated groups. Dues, memberships and contributions to the following organizations are provided for:

- Greater Portland Council of Governments
- National League of Cities
- Maine Municipal Association
- Eastern Trail Management District
- Portland Area Comprehensive Transportation (PACTS)
- ShuttleBus/Zoom
- Project Grace
- Scarborough Conservation Land Trust
- Aid to Outside Agencies will be included here, funding for such outside requests to be received by the Finance Committee. See Exhibit: 5 (Tab 9)

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	12,486	11,573	11,573	-	(11,573)	-100.0%
Contracted Services	74,163	74,863	74,638	-	(74,863)	-100.0%
Services and Charges	32,220	21,200	22,700	-	(21,200)	-100.0%
Supplies	-	-	-	-	-	0.0%
Property	-	-	-	-	-	0.0%
Other Costs	64,902	64,700	14,700	-	(64,700)	-100.0%
Total Expenditures	183,771	172,336	123,611	-	(172,336)	-100.0%

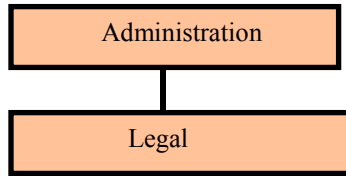
BUDGET DRIVERS

- Remove Dues for National League of Cities—\$1500 in savings
- Dues increases: MMA Membership increased \$856 (new total of \$19,319)

ACTIVITY INDICATORS

- Aid to Outside Agencies
- Pacts Funding

Legal



Activities, Functions and Responsibilities

The Town Council appoints the Town Attorney to provide legal advice regarding Town affairs and to represent the Town’s interests in legal matters. The legal firm of Bernstien, Shur, Sawyer and Nelson currently serves in this general capacity; however, from time to time, additional outside counsel is appointed to represent the Town’s interests in particular matters. There is a monthly retainer that is paid to cover small, incidental legal needs, however most work for ordinance development and litigation is billed on an hourly basis.

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	-	-	-	-	-	0.0%
Contracted Services	239,347	80,000	80,000	100,000	20,000	25.0%
Services and Charges	-	-	-	-	-	0.0%
Supplies	-	-	-	-	-	0.0%
Property	-	-	-	-	-	0.0%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	239,347	80,000	80,000	100,000	20,000	25.0%

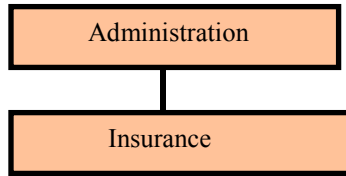
BUDGET DRIVERS

- Tax Appeal Litigation – Separate Counsel for Town and BOAR
- Land Conservation efforts– legal fees associated with ensuring Town’s interests are protected
- Compliance for Code Violations–Court action and Consent Decrees
- Ordinance Development

ACTIVITY INDICATORS

- Tax Abatements
- Ordinance Development
- FOAA Requests

Insurance



Activities, Functions and Responsibilities

This division provides for the insurance and risk management needs of the Town. It covers the cost of premiums for following insurance policies:

- Unemployment Compensation
- Worker's Compensation
- Property, Casualty and Liability

The cost of payment of applicable deductibles are also provided for here. Health insurance costs are reflected in individual department appropriations.

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	355,907	370,813	340,633	340,633	(30,180)	-8.1%
Contracted Services	242,208	193,100	201,900	201,900	8,800	4.6%
Services and Charges	-	-	-	-	-	0.0%
Supplies	-	-	-	-	-	0.0%
Property	-	-	-	-	-	0.0%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	598,115	563,913	542,533	542,533	(21,380)	-3.8%

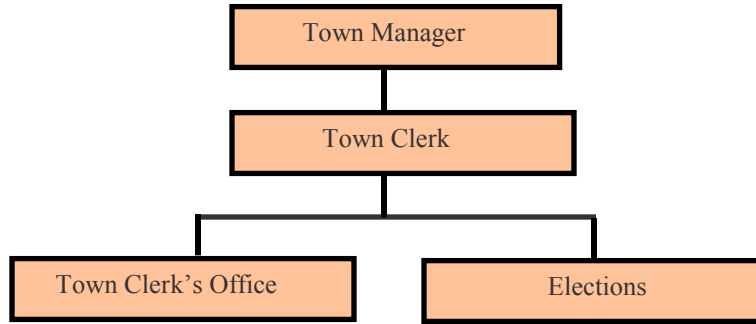
BUDGET DRIVERS

- Worker's Comp - Despite payroll increasing we project \$24,000 in savings (6.7%) due to improved Performance (Experience Modification Rate)
- Unemployment Compensation -\$6000 in savings (50% reduction)
- Property & Casualty -\$9000 increase projected (5% increase)

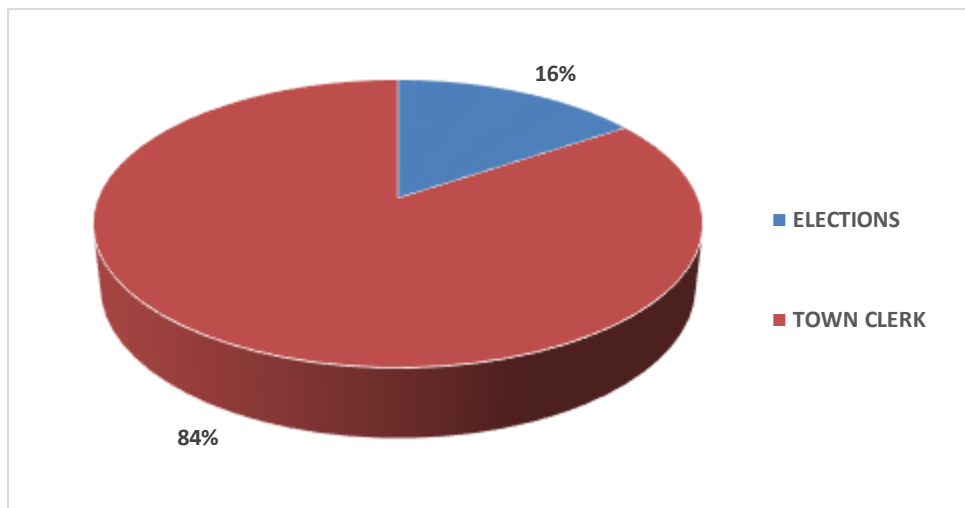
ACTIVITY INDICATORS

	2012	2013	2014	2015	Percent
Worker's Comp -Experience Mod Rate	1.21	1.07	1.03	.86	
Worker's Comp -Premiums Paid	\$360,998	\$353,373	\$348,907	\$304,214	-12.8%
Property & Casualty -Premiums Paid	\$211,078	\$170,485	\$169,768	\$178,412	5.1%

Town Clerk



Total Staffing All Divisions		
Full Time	Part Time	Volunteers
2	52	10



	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	152,092	158,011	160,977	164,328	6,317	4.0%
Contracted Services	12,481	18,250	18,250	14,850	(3,400)	-18.6%
Services and Charges	1,767	1,800	1,800	1,800	-	0.0%
Supplies	4,636	4,200	4,200	4,200	-	0.0%
Property	-	500	500	500	-	0.0%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	170,975	182,761	185,727	185,678	2,917	1.6%

Town Clerk's Office

Activities, Functions and Responsibilities

Work responsibilities include the preparation and maintenance of all Council records and other official municipal documents, issuance of various licenses and permits, recording various documents and vital statistics, organization and supervision of cemeteries. Duties also include handling genealogy requests; all incoming calls for the Municipal Building and directing them to the correct department. Handles Freedom of Access Requests. Prepares agendas, mails notifications, advertises, prepares and distributes minutes for Town Council meetings as well as for of the Board of Appeals and arranges for a clerk for all municipal boards and committee meetings.

Work involves extensive public contact in collecting various files and providing information and in issuance of licenses. Work is performed in accordance with the charter, ordinances and general law, and requires initiative, judgment, and ability to work effectively and independently with the public and other officials.

SUCCESSSES & ACCOMPLISHMENTS - 2014

We successful process over 5,500 certified copies of vital records and issued over 8,000 various licenses and permits - e.g.: dog licenses, Food Handlers, yard sale permits, horse beach permits, boat launch permits, beach parking pass as well as many others.

With the Law change requiring Municipalities to have a Public Assess Officer the Town Clerk's Office has been assigned this task. We receive FOAA's almost on a daily if not weekly basis.

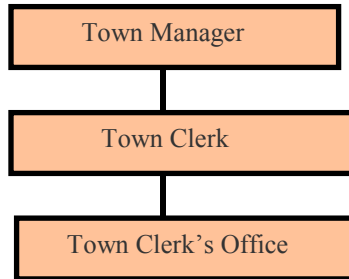
We transitioned in to a new work space, which has been well received by the public. The design has more counter area for the customer which allows staff to have more than one or two people being waited on at the same time. The new design is more ergonomically beneficial for staff allowing them option of to stand or sit.

GOALS & PRIORITIES 2015-2016

Continue to maintain a high level of customer service to the public.

- To send a monthly newsletter out with news about upcoming deadlines or events.
- Review Ordinances to ensure that they are compliant with state law and references the correct state Statutes as well as in the same format/style.
- Clean up our d/b/a list.
- Update Misc. Book.
- Better communications with staff on changes in meetings - e.g. cancellations, room change, Time changes.

Town Clerk's Office



Total Staffing	
Full Time	Part Time
2	0

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	135,369	141,336	144,101	147,552	6,216	4.4%
Contracted Services	5,552	6,950	6,950	6,550	(400)	-5.8%
Services and Charges	-	-	-	-	-	0.0%
Supplies	2,473	2,500	2,500	2,500	-	0.0%
Property	-	-	-	-	-	0.0%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	143,394	150,786	153,551	156,602	5,816	3.9%

BUDGET DRIVERS

- Number of Licenses/Permits and Certified Copies
- Number of FOAA Requests

ACTIVITY INDICATORS

- Number of Certified Copies that are processed vary
- FOAA Requests
- Beach Passes

Elections

Activities, Functions and Responsibilities

In summary - Conducts all State and Local Elections within the Town with duties that include planning and supervising all elections; prepares polls, ballot boxes, voting machines and ballots; instructs election officials as to election laws and procedures; issues absentee ballots; verifying signatures on petitions; processes all election ballots and reports results to the Secretary of State; supervises Board of Voter Registration and all voter registration functions. Handles local Campaign Finances for the Ethics Commission.

SUCCESSES & ACCOMPLISHMENTS - 2014

GOALS & PRIORITIES 2015-2016

In FY2013/2014 we conducted the following elections:

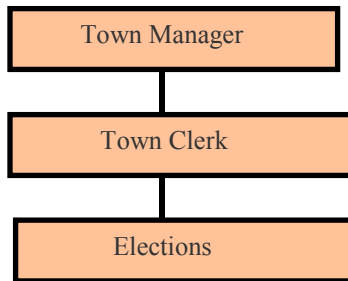
- Tuesday, August 13, 2013 - Special School Budget Validation Referendum
- Tuesday, November 5, 2013 - State and Local Elections.
- Tuesday, December 3, 2013 - Special Referendum relating to the dog issue.
- Tuesday, May 13, 2014 - First School Budget Validation Referendum Election.
- Tuesday, June 10, 2014 - Second School Budget
- Validation Referendum as well as the State Primary Election.

With the many law changes to the Elections process, it has become a year round process - daily maintenance of the Central Voter Registration Program and gearing up for upcoming Elections. With each Elections there are certain deadlines that are set by the Secretary of State as well as the Ethics Commission.

Conduct all State and Local Election.

- Attend training on new law changes.
- Maintain the Central Voter Registration System and voter cards in compliance with State Law.
- Work with the School Department on potential issue regarding election day parking.
- Proper training of Election staff.

Elections



Total Staffing		
Full Time	Part-Time	Volunteers
2	52 Elections Only	10

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	16,723	16,675	16,876	16,776	101	0.6%
Contracted Services	6,929	11,300	11,300	8,300	(3,000)	-26.5%
Services and Charges	1,767	1,800	1,800	1,800	-	0.0%
Supplies	2,162	1,700	1,700	1,700	-	0.0%
Property	-	500	500	500	-	0.0%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	27,582	31,975	32,176	29,076	(2,899)	-9.1%

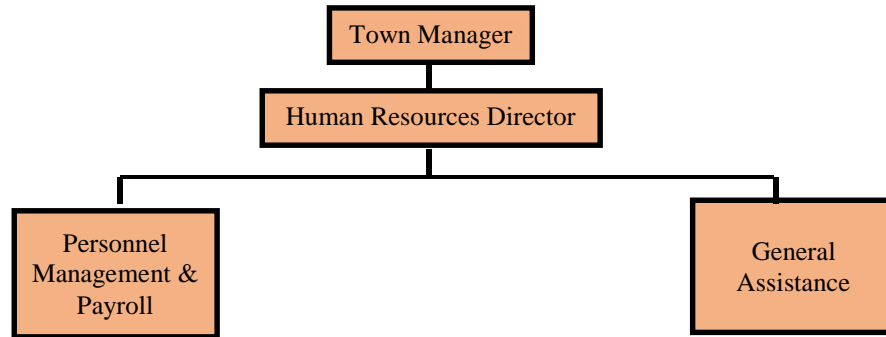
BUDGET DRIVERS

- Number of Elections held in Fiscal Year

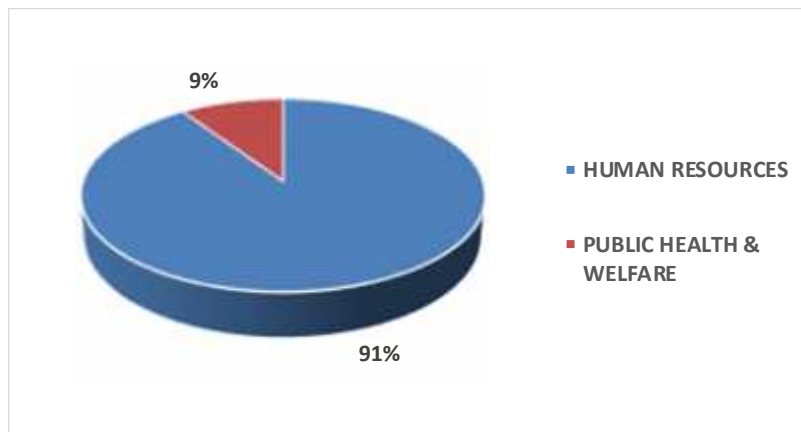
ACTIVITY INDICATORS

- Each Election varies depending on the number of elections that are held
- Depending on the size of the elections depends on the number of ballots/machine used

Human Resources



Total Staffing All Divisions	
Full Time	Part Time
3	1



	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	265,368	274,175	279,850	286,100	11,925	4.3%
Contracted Services	11,326	9,159	8,709	8,709	(450)	-4.9%
Services and Charges	-	-	-	-	-	0.0%
Supplies	2,937	3,450	3,450	3,450	-	0.0%
Property	-	-	-	-	-	0.0%
Other Costs	7,745	12,135	13,197	13,197	1,062	8.8%
Total Expenditures	287,376	298,919	305,206	311,456	12,537	4.2%

Personnel Management & Payroll

Activities, Functions and Responsibilities

The Human Resources Department consists of the Director and two full-time Human Resources Coordinators. The Human Resources Department is responsible for supporting a qualified workforce to provide Scarborough’s residents, business community, and others with service that is courteous, dependable, efficient, and economical. The Human Resources team delivers services to all full-time, part-time, and seasonal municipal employees and provides leadership and direction in the areas of recruitment, employee relations, labor relations, payroll, compensation, benefits, retirement, risk management, employee assistance, wellness, and safety.

Ongoing activities, functions, and responsibilities include:

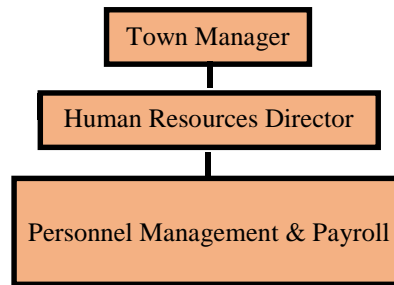
- Developing and maintaining the Town’s personnel policies and procedures. Ensuring compliance with applicable State and Federal regulations.
- Building and sustaining effective employee relations. Providing guidance in the area of performance management. Implementing relevant training and professional development opportunities. Coordinating the Town’s Employee Recognition Program.
- Administering payroll processes accurately and fairly and in compliance with all federal, state, and contractual obligations. Strategically managing employee benefits programs. Overseeing the Town’s Employee Assistance Program. Managing and maintaining all employee personnel records and files.
- Recruiting, selecting, hiring, and retaining a diverse, quality workforce in compliance with all laws, regulations, and contractual requirements.
- Coordinating with Maine Municipal Association and Town Safety Committees to manage the Workers’ Compensation program. Administering the Department of Transportation Drug and Alcohol Testing Program for employees who hold a Commercial Driver’s License and perform safety-sensitive work.

SUCCESSES & ACCOMPLISHMENTS - 2014

GOALS & PRIORITIES 2015-2016

- | | |
|--|--|
| <ul style="list-style-type: none"> • Supported Safety Committees’ efforts to keep our employees and our workplace safe. Safety programs and effective claims management yielded a \$29,424 dividend. The total value of the benefits received has increased from \$21,601 in 2012, to \$52,325 in 2013, and \$64,770 in 2014. • Created an Employee Handbook with new personnel and safety policies.. New policies include: Emergency Action Plan, Hazard Communication, Injury and Illness Management, Remote E-mail Access by Personal Device, Social Media Use, and a Video Display Terminal & Ergonomics Policy. • Administrated recruitment, examination, selection and hiring processes for the full-time positions of Finance Clerk, Public Works Operations Supervisor, Driver/Grounds Laborer, Technical Support Specialist, Administrative Secretary, Code Enforcement Officer, and Public Safety Dispatcher. Part-time and seasonal recruitments. • Complied with the Affordable Care Act. • Prepared for and achieved the Safety & Health Award for Public Employees (SHAPE).. Upon receiving SHAPE recognition, our worksite will be exempt from programmed inspections. | <ul style="list-style-type: none"> • Talent Development: Support the professional development of our employees through job training and skills improvement. Identify opportunities to develop online learning resources. Create promotional and career enhancement opportunities. Utilize the performance evaluation process as a tool for career growth. • Health and Wellness. Enhance health and wellness initiatives to promote the wellbeing and reduce benefit costs. Goals of the program may include reducing high-risk health behaviors, developing educational programming in improving the prevention of chronic health conditions, supporting healthy lifestyle choices and to encourage employees to take responsibility for their own wellbeing. • Collaborative and productive labor relations. Dispatch and Police contracts expire in mid-2015 and goals include responsible and strategic management of terms and conditions of employment that promote positive labor/management relations, productive work environments, and fair and consistent treatment of employees. • Diversity in the workplace: Our strategies to achieve this goal may include targeted outreach through career networks and job fairs, evaluating our employment application and removing potential barriers to applying, and conducting diversity training for managers. |
|--|--|

Personnel Management & Payroll



Total Staffing All Divisions
Full Time
3

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	250,228	258,427	264,102	270,141	11,714	4.5%
Contracted Services	11,326	9,159	8,709	8,709	(450)	-4.9%
Services and Charges	-	-	-	-	-	0.0%
Supplies	2,937	3,450	3,450	3,450	-	0.0%
Property	-	-	-	-	-	0.0%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	264,491	271,036	276,261	282,300	11,264	4.2%

BUDGET DRIVERS

- The implementation of the Affordable Care Act, as well as general increases in benefits costs.

ACTIVITY INDICATORS

- 52 Weekly Payrolls
- 171 Full-Time Employees
- 357 Seasonal/Part-Time Employees
- 117 Applicants Hired: Full-time, Seasonal/Part-time Employees
- 20 Average Number of New Applicants per Week
- 85 Average Days to Fill Vacancy
- 15 Total Number of OSHA Recordable Work-Related Injuries and Illnesses

General Assistance

Activities, Functions and Responsibilities

The Human Resources Department also serves as the Town’s General Assistance (GA) office, providing residents support and welfare assistance for basic necessities by managing the application process and providing an ongoing review of aid.

The Town’s GA Program is a state-mandated, municipally administered financial assistance program. It was designed to be a program of “last resort” for residents who are unable to provide for their basic needs. Assistance is available for basic necessities, as defined by local ordinance and state statutes. Eligible applicants are assisted through payments made to specific vendors. Administrative costs of the program are paid for through tax dollars. The State reimburses the Town for 50% of the cost of GA benefits paid for residents.

Under GA, applicants must provide verification of their income and expenses, residence, and—if unable to work—medical documentation substantiating their work limitations. Applicants are required to seek work if they are physically able, and/or to apply for assistance through other state and federal programs that may be available to them. A determination of eligibility is made for a 30-day period based on anticipated earnings.

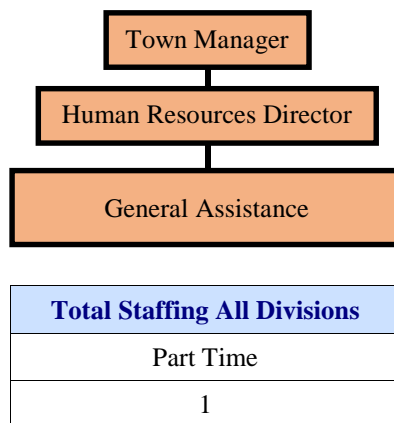
Our GA Coordinator is on call around the clock and holds regular office hours on Wednesdays.

SUCSESSES & ACCOMPLISHMENTS - 2014	GOALS & PRIORITIES 2015-2016
------------------------------------	------------------------------

- Administering the Town’s GA Program in accordance with local ordinance and state statutes. Referring individuals and families who do not qualify for financial assistance to local resources appropriate to their need(s), such as local food pantries, Project Grace, LIHEAP, Scarborough churches, Lion’s Club, Knights of Columbus, and DHHS.
- Letter of acknowledgement and certification that Scarborough’s GA Program passed the DHHS audit and is in compliance with all state statutes and policy.
- Zero appeals to the Fair Hearing Authority.

- Continue to develop partnerships with outside agencies and organizations to deliver resources that can assist local residents in need without using tax dollars.
- Prevent temporary financial difficulties from becoming devastating events for Scarborough residents. Strive to help residents get back on their feet as quickly as possible by assisting with basic needs.
- Cross-train with the Human Resources Coordinator to increase efficiency and provide additional coverage and flexibility.

General Assistance



	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	15,140	15,748	15,748	15,959	211	1.3%
Contracted Services	-	-	-	-	-	0.0%
Services and Charges	-	-	-	-	-	0.0%
Supplies	-	-	-	-	-	0.0%
Property	-	-	-	-	-	0.0%
Other Costs	7,745	12,135	13,197	13,197	1,062	8.8%
Total Expenditures	22,885	27,883	28,945	29,156	1,273	4.6%

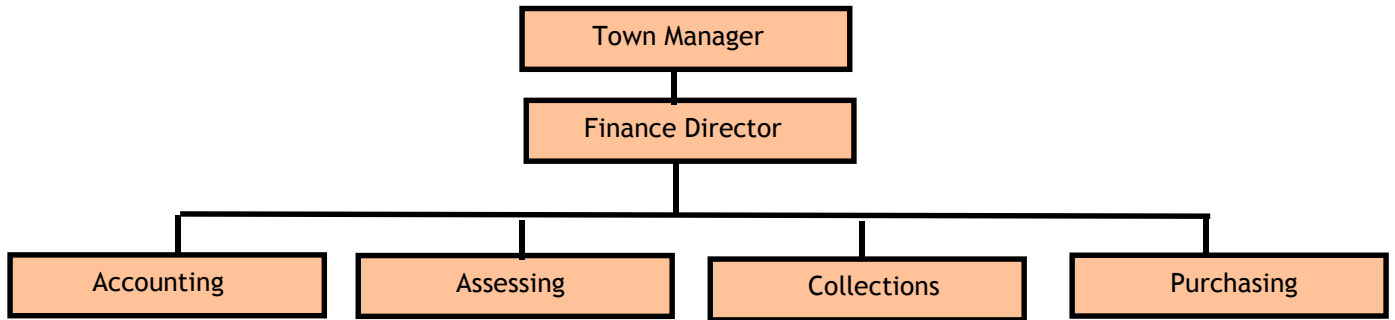
BUDGET DRIVERS

- Extreme weather conditions that impact GA costs.
- State directives regarding municipal reimbursements and eligibility.

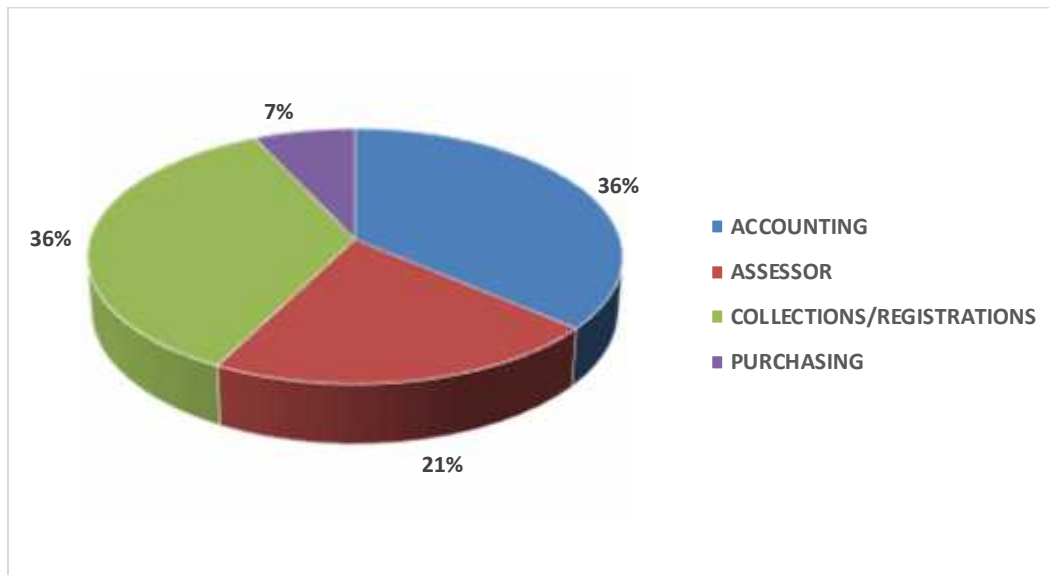
ACTIVITY INDICATORS

Type	Inter-views	Cases	People	Outside Services	Benefit Provided
Housing	141	11	48	0	\$4,550.47
Emergency Housing	17	1	7	16	\$200.00
Heating	16	6	14	10	\$1,961.45
Electric (non-heating)	23	3	12	20	\$176.75
Propane (non-heating)	0	0	0	0	\$0
Food	17	0	0	17	\$0
Prescriptions	3	1	1	2	\$71.22
Medical Services	0	0	0	0	\$0
Dental Services	0	0	0	0	\$0
Burials & Cremation	4	1	1	3	\$785.00
Diapers & Baby Supplies	8	0	0	8	\$0
Household & Personal	12	0	0	12	\$0
All Other Needs	14	0	0	14	\$0
Total	255	23	83	102	\$7,744.89

Accounting, Assessing, Collections, & Purchasing



Finance - Total Staffing	
Full Time	Part Time
11	



	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	862,203	910,031	812,925	822,824	(87,207)	-9.6%
Contracted Services	84,210	89,672	143,961	143,161	53,489	59.6%
Services and Charges	-	-	-	-	-	0.0%
Supplies	9,889	10,300	10,600	10,600	300	2.9%
Property	2,608	1,880	2,100	2,100	220	11.7%
Other Costs	17,612	16,150	16,425	14,225	(1,925)	-11.9%
Total Expenditures	976,522	1,028,033	986,011	992,910	(35,123)	-3.4%

Accounting, Assessing, Collections, & Purchasing

Activities, Functions and Responsibilities

The Finance Department is responsible for the accounting of all financial transactions for the Town of Scarborough, including the school department. Through the continued training of a highly skilled staff of professionals and technicians, the Finance Department provides the departments, Town Manager, Elected Officials and Citizens with valuable insight into the financial workings of the Town. The Finance Director leads the Finance Department and operate through four divisions: Accounting, Assessing, Collections and Purchasing. The major programs, services and activities offered by the Finance Department include the:

- Accounting Division that oversees all financial transactions, maintains equipment used by staff, trains finance personnel and ensures compliance with federal, state, local and accounting regulations and provides overall management of the department.
- Assessing Division who are responsible for the annual valuation of all taxable and exempt real estate and personal property and is regulated by the State of Maine.
- Collection Division whose responsibilities include processing and collecting most revenues including revenues collected by the town for the State and reporting to the required State agencies.
- Purchasing Division responsibilities of which include the purchase of and contract for all supplies, materials, equipment, facilities, infrastructure and contractual services as authorized in the Town's Purchasing Ordinance.

SUCCESSES & ACCOMPLISHMENTS - 2014

- Awarded the Certificate of Achievement for Excellence in Financial Reporting for the ninth-consecutive year
- Issued Bonds totaling \$6,505,000
- Building audit and budget trending data, ratios and charts
- Hired a new Deputy Tax Collector, Treasurer and Customer Service Manager
- Hired a Finance Clerk to replace an existing position.
- Began the process of cross training staff within the Finance Department to better service the citizens of Scarborough.
- 2014 was the first year of automating the Scarborough's capital assets into the Town's financial software system

GOALS & PRIORITIES 2015-2016

- Re-establish the Purchasing Agent Position. This position is vital to the Town because the position assists all departments to increase efficiencies by shifting some of the purchasing work load currently done by every department. Additionally, as was shown in the past, this position essentially funded itself by reducing costs through centralized bulk purchasing to procure the best value of goods and services for the Town and School.
- Create the position of Budget Analyst. With increased reporting requirements from all levels of government, we are requesting this new position that would assist with the budget preparation process including union and non-union wage and benefit calculations; improve transparency to our citizens; report on the budget to actual revenues and expenditures; prepare trending and benchmarking data to better assist the Finance Committee and Town Manager during the year. Work with all staff with their budget processes and reports thereby increasing efficiencies within their departments. Also, as the State continues to reduce its share of funding to the Town, this position would actively seek out and apply for grant funding to help reduce the cost of services in order to keep the impact to property taxpayers to a minimum.

Accounting

Activities, Functions and Responsibilities

The Finance Department Accounting Division is responsible for the overall administration of the Finance Department. This includes the personnel and benefit costs for the Finance Director, Deputy Finance Director and Accountant. The Accounting Division is responsible for the overall cash management and investment of town funds, issuing short and long term bonds, periodic and annual financial reports, budget preparation, annual audit preparation and the related costs associated with compliance with mandatory and regulatory requirements. Additionally, this division oversees the accuracy and reporting for accounts payable, accounts receivable, risk assessment, infrastructure maintenance, finance software integrity maintenance and processing and printing school payroll direct deposit forms.

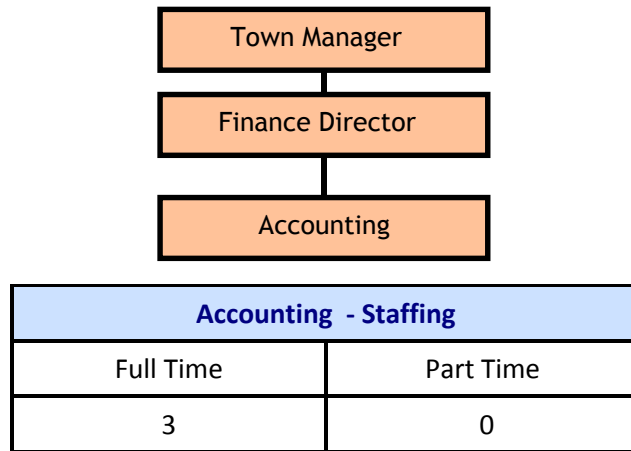
SUCSESSES & ACCOMPLISHMENTS - 2014

GOALS & PRIORITIES 2015-2016

- Awarded the Certificate of Achievement for Excellence in Financial Reporting for the ninth-consecutive year. In order to receive the Certificate of Achievement award, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.
- Established an Accounts Payable Policy
- Prepared and issued \$6,505,000 in Bonds for capital improvement projects that included: municipal equipment purchases, improvements to roads, sidewalks, technology and buildings, the final bonding of \$1,969,815 to complete the construction of the Wentworth School and the Tri-Gen Energy project for the Town Hall.
- Completed the annual financial audit with the firm of MacPage, the Town's annual audit or Comprehensive Annual Financial Report (CAFR).
- Finalized the 2011 Benchmarking report
- Prepared the 2015 Municipal Budget
- Oversaw the HIDTA financial activities
- Budget trending data, ratios and charts for the annual audit and for other requests.
- Processed 4,785 journal entries.

- Update financial policy manuals. The goal is to update two per year.
- Establish a finance procedural manuals.
- Continue the next phase of automating capital asset tracking by using the financial system's software to capture purchases.
- Receive the Certificate of Achievement for Fiscal years 2015 and 2016
- Expand electronic green (paperless) services by reducing the number of accounts payable checks issued and issuing 2015 W-2s electronically.
- Establish a Budget Analyst Position to assist both the Finance and Human Resource Departments in the preparation of the annual budget, trending data and calculations.
- Oversee the created and updated departmental procedure manuals
- Oversee the continued cross-training of staff in all finance divisions.
- Issue 2015 bonds

Accounting



	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.
Wages and Benefits	283,131	287,419	293,752	296,810	9,391 3.3%
Contracted Services	36,425	43,690	44,130	44,130	440 1.0%
Services and Charges	-	-	-	-	- 0.0%
Supplies	6,200	5,500	5,200	5,200	(300) -5.5%
Property	1,418	1,700	1,500	1,500	(200) -11.8%
Other Costs	14,143	13,000	13,000	10,800	(2,200) -16.9%
Total Expenditures	341,317	351,309	357,582	358,440	7,131 2.0%

BUDGET DRIVERS

Overtime wages paid - due to loss & replacement of two long term employees
 Increased training costs for current and new employees within tax billing, fixed assets, & multi-year funds accounting as well as new regulation requirements
 Banking analysis fees were higher than estimated - fees are set by banking institutions

ACTIVITY INDICATORS

For Town and School Department:

W-2s	1,379
Fixed Assets	6,603
Accounts	4,673
Journal Transfers	6,745
Bank Transfers	870
Vendor Electronic Transfers	580

Assessing

Activities, Functions and Responsibilities

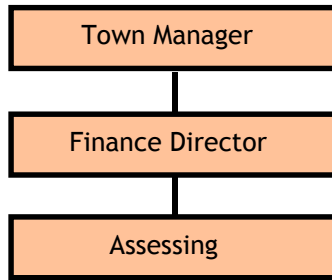
The Town utilizes a cooperative approach for the services of the Tax Assessor, while maintaining two fulltime staff in-house to ensure high-quality customer service. The Town contracts for this service with the Town of Cape Elizabeth, whose Tax Assessor is officially appointed in Scarborough and maintains office hours two days per week. This shared services model produces significant savings to the Assessing budget, while maintaining high-quality assessing and customer service.

SUCCESSES & ACCOMPLISHMENTS - 2014

GOALS & PRIORITIES 2015-2016

- Inspected over 350 properties and completed all associated updates to assessments based on permits or reviews
- Reviewed and updated assessments on approximately 900 personal property accounts
- Continued practice of annually updating property values to maintain equity
- Implemented new procedure for assessing abutting parcels in common ownership
- Successfully defended numerous Assessment appeals to the Scarborough Board of Assessment Review
- Embrace shared services model with Cape Elizabeth
- Upgrade and conversion of tax assessment software
- Town-wide review of land assessments
- Attain funding and implement town-wide revaluation of all taxable and exempt property real and personal

Assessing



Assessing- Staffing	
Full Time	Part Time
2	0

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	238,699	253,804	144,300	147,546	(106,258)	-41.9%
Contracted Services	13,349	12,732	63,066	62,266	49,534	389.1%
Services and Charges	-	-	-	-	-	0.0%
Supplies	1,101	2,000	2,500	2,500	500	25.0%
Property	950	-	-	-	-	0.0%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	254,100	268,536	209,866	212,312	(56,224)	-20.9%

BUDGET DRIVERS

Contracted Services for Tax Assessor produces \$64,000 in savings in full-time payroll
 Wage & benefit costs include increases as part of the new town-wide merit based compensation plan for non-union personnel
 Education increase for professional development consistent with performance & career development goals
 Upgrade and conversion of tax assessment software

ACTIVITY INDICATORS

- Permit Review & Inspection
- Personal Property development goals.
- Creation of new parcels based on splits/new subdivisions
- Property Tax Assistance Program (206 applicants in 2014)

Collections Office

Activities, Functions and Responsibilities

The Finance Department Collections Division is responsible for customer service in the billing and collection of property taxes, accounts receivable and special assessments. Additionally, this division issues and collects vehicle registrations, hunting and fishing licenses, beach parking permits, boat launch permits and snowmobile, boat and ATV registrations as well as other various revenue collection services.

The Town of Scarborough is an agent for the State of Maine Bureau of Motor Vehicles and Inland Fisheries and Wildlife. As such, the staff are responsible for reporting to the state for the fees and permits collected.

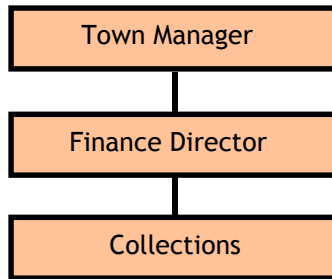
SUCSESSES & ACCOMPLISHMENTS - 2014

GOALS & PRIORITIES 2015-2016

- 43,853 receipts processed
- 81.67% of all receipts posted processed from the collection’s office
- Issued 9,985 property tax bills
- 98.60% property taxes collected
- Serviced 18,043 Excise Registrations, Hunting & Fishing Licenses and various permits
- Promoted from within to hire the Deputy Tax Collector/Deputy Treasurer
- Hired a new Finance Clerk
- Provided training for the new finance clerk and deputy collector/treasurer while still maintaining excellent customer service.
- Initiated joint training for Old Orchard Beach, Saco and Scarborough on property tax processing.

- Continue friendly, high quality customer services for residents, non-residents, staff and vendors
- Expand electronic green (paperless) services through resident self-service
- Create excise collection procedure manuals
- Cross train staff on property tax processes including tax bill creation, 30 day notice and lien processes.

Collections Office



Collections - Staffing	
Full Time	Part Time
5	0

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	279,189	303,236	307,770	311,230	7,994	2.6%
Contracted Services	34,130	32,625	36,075	36,075	3,450	10.6%
Services and Charges	-	-	-	-	-	0.0%
Supplies	2,563	2,700	2,800	2,800	100	3.7%
Property	-	-	-	-	-	0.0%
Other Costs	3,469	3,150	3,425	3,425	275	8.7%
Total Expenditures	319,351	341,711	350,070	353,530	11,819	3.5%

BUDGET DRIVERS

- Personnel costs decreased due to new hires and adjustments in staffing during 2014
- Wage & Benefit costs anticipated to increase due to town-wide merit based compensation plan for personnel
- Office is currently fully staffed which should cause a reduction in employee training
- Increase in filing fees for the Registry of deeds for liens and discharges
- Increase in certified and postage for mailing required notice to delinquent tax payers

ACTIVITY INDICATORS

- 18,043 Excise registrations
- 733 Boat registrations
- 277 Snow mobiles registrations
- 569 Hunting/Fishing Licenses
- 210 ATV registrations
- 9,133 Real Estate Tax bills issued
- 891 Personal Property Tax bills issued
- 957 Season Beach passes sold
- 1,462 Senior Beach passes issued
- 99 Boat launch passes sold

Purchasing Office

Activities, Functions and Responsibilities

The Finance Department Purchasing Division is responsible for procuring goods and services for all departments. This includes directing, supervising and coordinating the preparation of technical specifications for all purchases and construction activities for the Town. Purchasing works closely with every department to ensure the town receives the most favorable cost for the goods and services received. Additionally, purchasing oversees the payment for goods and services for the town and works with the school department to process and print their checks.

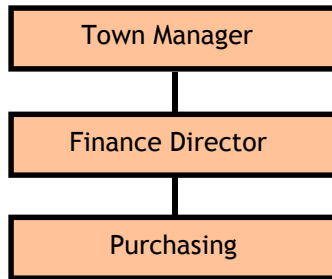
SUCSESSES & ACCOMPLISHMENTS - 2014

GOALS & PRIORITIES 2015-2016

- Serviced over 1800 vendors and oversaw the processing of 16,128 non-school invoices.
- For fiscal year 2014, Purchasing has initiated and secured bids for 15 projects
- Engineering, Sprinkler System Contract, Copier leases, Hurd Park Concession bid, COG Fuel Bid, thermal imaging equipment bid, mowing/grounds maintenance bid, Pleasant Hill Road construction bid, CMP meters for pedestrian crosswalks, sale of police cruisers, plow truck bids, PW Pickup truck bid, PW Plow gear bid, planning electric vehicle bid, Gorham Road reconstruction bid, Habitat for Humanity sewer RFP, and began police car bids.
- Expand electronic green (paperless) services through the Town’s online vendor self-service. Currently the town has 375 vendor’s signed up for vendor self-service.
- Purchasing has been tracking all the Town’s utility usage and spending since 2008 on an online system, Portfolio Manager, which several Energy Committee members have access to. Every year, each department is provided with their information for the prior year and locked in pricing for the coming year. In 2014, contracts were procured for natural gas, propane, #2 heating fuel as well as Public Works Department gas and diesel.

- Create purchasing procedure manuals
- Cross-train staff
- Complete the Tri-Gen Project
- Continue the fine-tuning of Utility tracking. With the completion of the Tri-Gen Project, utility tracking will move forward to include engineers and new vendors needing information concerning utilities. A future goal is to also incorporate benchmarking and different reporting.
- Fiscal year 2015 to date, Purchasing has initiated and secured 14 project bids.
- Continue friendly, high quality customer services for residents, non-residents, staff and vendors.
- Promote the use of vendor self-serve via the Purchasing section of the Town website.

Purchasing Office



Purchasing - Staffing	
Full Time	Part Time
1	0

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	61,184	65,572	67,103	67,238	1,666	2.5%
Contracted Services	306	625	690	690	65	10.4%
Services and Charges	-	-	-	-	-	0.0%
Supplies	25	100	100	100	-	0.0%
Property	240	180	600	600	420	233.3%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	61,755	66,477	68,493	68,628	2,151	3.2%

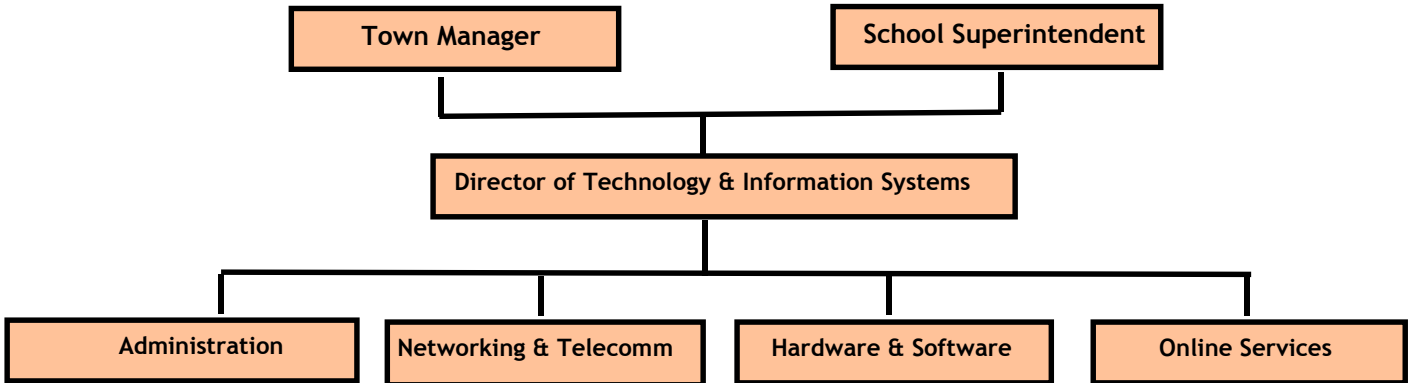
BUDGET DRIVERS

- The use and continuing growth of our vendor self-service for both bids as well as purchasing information
- Increase Commodity Codes usage as a purchasing tracking tool
- Tool.
- Decrease postage and paper by sending out bids

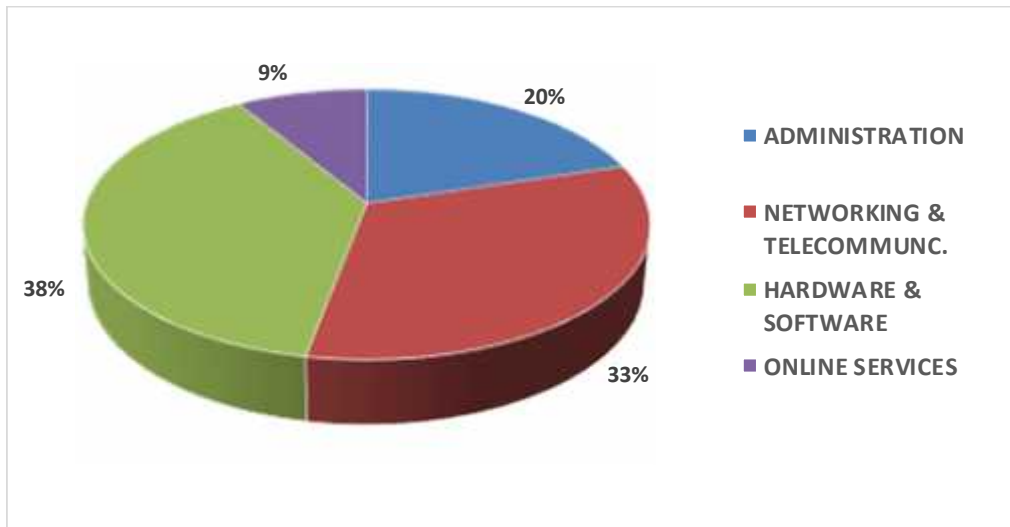
ACTIVITY INDICATORS

Bids	15
Procurement Card	4,590
Vendors	1,800
1099s	103
Checks	9,468

Technology & Information Services Department



Technology & Information Services - Total Staffing	
Full Time	Summer Positions
8	4



	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	INC. DEC.	PCT CHANGE
Wages and Benefits	452,120	571,518	684,745	705,957	21,212	3.1%
Contracted Services	17,044	20,702	20,046	20,300	254	1.3%
Services and Charges	257,525	315,710	410,277	439,953	29,676	7.2%
Supplies	1,201	3,406	5,500	6,000	500	9.1%
Property	-	11,380	-	-	-	0.0%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	727,890	922,716	1,120,568	1,172,210	51,642	4.6%

Technology & Information Services

Activities, Functions and Responsibilities

The Scarborough IT Department is a shared services model facilitating and maintaining the technology needs of both the Town and School system. (See Exhibit 2, Tab 9 for allocation of costs). We currently have eight full-time employees who service 3,200 students and 1,300 active employees throughout 15 locations. Town-wide, our team supports over 5,500 devices including 500 PCs, 200 mobile units, 3,100 laptops and several hundred projectors and interactive devices.

In addition to end-user technology, the IT Department also manages a complex infrastructure of fiber and wireless networks and the telecomm system. Between the School and Town, our staff maintains at least 50 critical applications both internally hosted and cloud based, as well as the Town and School department public web sites and intranet and a variety of other social media outlets.

Routine department tasks include managing the shared services help desk, imaging and deployment of devices, cyclical replacement and upgrading of hardware and software, implementation and maintenance of town-wide A/V systems and developing/coordinating the delivery of technical training and documentation. The department is also responsible for a volume of special projects as defined by both Town and School departments.

Outside of salaries, network and telecomm infrastructure and the acquisition and maintenance of hardware and software comprise the majority (91%) of the Technology and Information Service Department budget. These areas cover purchases of end-user laptops, desktops, printers and peripherals, infrastructure equipment including servers, switches, routers, and cabling, as well as software as a service (SaaS), online subscriptions and local client licensing and applications.

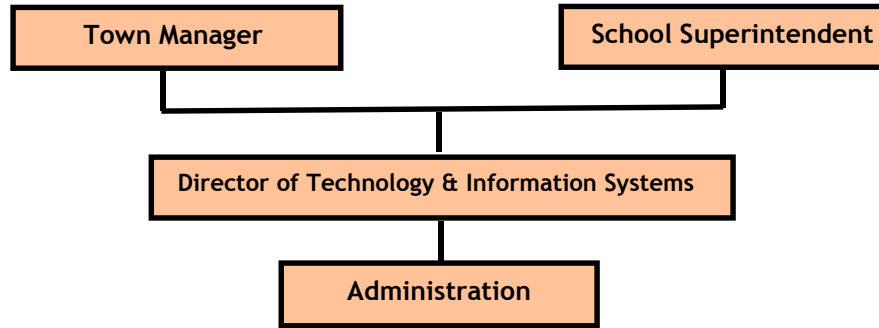
SUCSESSES & ACCOMPLISHMENTS - 2014

- Completed the build and launch of the new Wentworth Intermediate School technical infrastructure.
- Completed technical requirements for the acquisition of Old Orchard Beach Public Safety.
- Assisted Public Works with functional requirements and discovery process/analysis for new software.
- Deployment of new desktop systems town-wide.
- Completed the launch of the new School web site.
- Completed deployment of Papercut centralized printing solution throughout the school district.
- Completed Phase I of disaster recovery/backup.
- Completed Phase I of Google Drive for School.
- Initiated migration of school district to Huddle.
- Began proposal analysis for 1:1 technical device at High School.
- Completed hardwiring of projectors throughout the school district for wireless capabilities.
- Completed town and school-wide replacement of wireless access points.
- Completed Phase I of upgrading the School internal backbone to 10 gig.
- Completed migration of school district online testing for Wentworth, Middle School and High School grade 11.

GOALS & PRIORITIES 2015-2016

- If approved, deploy 1:1 technology at the high school, including device purchase, configuration, distribution, training and technical integration.
- If HS 1:1 project is approved, coordinate the re-deployment of current HS to the K2s.
- Complete migration to Google Drive and Huddle
- Implement City Works.
- Assist HR with scope and implementation of employee evaluation software.
- Assist Finance with scope and implementation of OpenGov to provide budgetary transparency.
- Begin implementation for district migration to Gmail.
- Scope project for town migration to Gmail and/or Google Drive.
- Scope project for town migration to Papercut.
- Complete re-configuration of the central server room in Town Hall.
- Began proposal analysis for 1:1 technical device at High School.
- Completed hardwiring of projectors throughout the school district for wireless capabilities.
- Completed town and school-wide replacement of wireless access points.
- Completed Phase I of upgrading the School internal backbone to 10 gig.
- Completed migration of school district online testing for Wentworth, Middle School and High School grade 11.

Administration



Activities, Functions and Responsibilities

The Administrative Division is responsible for the overall management of the Technology & Information Services Department and staff. We oversee creation and distribution of the annual department budgets, the asset management program, and information security policies, procedures and training.

Additionally this team conducts project management protocols for major Town/School initiatives and manages vendor relationships from purchasing to ongoing maintenance and training programs.

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	INC. DEC.	PCT CHANGE
Wages and Benefits	442,897	558,811	212,697	221,273	8,576	4.0%
Contracted Services	327	418	500	500	0	0.0%
Services and Charges	2,219	1,545	3,500	3,500	0	0.0%
Supplies	1,047	3,406	3,500	4,000	500	14.3%
Property	-	11,380	-	-	0	100.0%
Other Costs	-	-	-	-	0	100.0%
Total Expenditures	446,490	575,559	220,197	229,273	9,076	4.1%

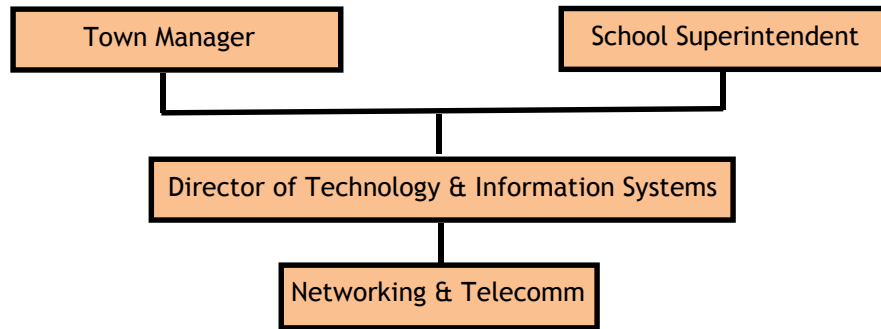
BUDGET DRIVERS

- Primary budget driver will include standard salary increases for department staff
- Training programs for improved leadership and management skills, and continuing education for improved baseline skills

ACTIVITY INDICATORS

- Seven full-time employees
- Four part-time summer employees
- Five major projects in FY15
- Purchasing and inventory of all technical assets Town-wide
- Management oversight of operating and CIP tech budgets for both Town and School

Networking & Telecomm



Activities, Functions and Responsibilities

The Networking & Telecommunication Division provides maintenance and management of the Town’s network, including an extensive fiber backbone and wireless functionality, a complex telecommunication system, our mobile environment, a variety of centralized print solutions and backend hardware infrastructure.

The team plans and executes projects that ensure wired and mobile connectivity to critical applications, data, and the internet. They are instrumental in behind-the-scenes implementation of major town-wide projects including, most recently, bringing the Old Orchard Beach Dispatch center to Scarborough and providing technology infrastructure to the new Wentworth Intermediate School building. Additionally, they ensure physical and virtual security for the Town’s network.

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	INC. DEC.	PCT CHANGE
Wages and Benefits	35	590	239,385	247,878	8,493	3.5%
Contracted Services	16,718	20,284	19,546	19,800	254	1.3%
Services and Charges	72,502	89,947	98,570	107,464	8,894	9.0%
Supplies	-	-	-	-	0	100.0%
Property	-	-	-	-	0	100.0%
Other Costs	-	-	-	-	0	100.0%
Total Expenditures	89,255	110,821	357,501	375,142	17,641	4.9%

BUDGET DRIVERS

- Reconfig of Town Hall server room to provide for redistribution of power due problems from power fluctuations.
- OpenDNS to provide for increased security for web browsing.

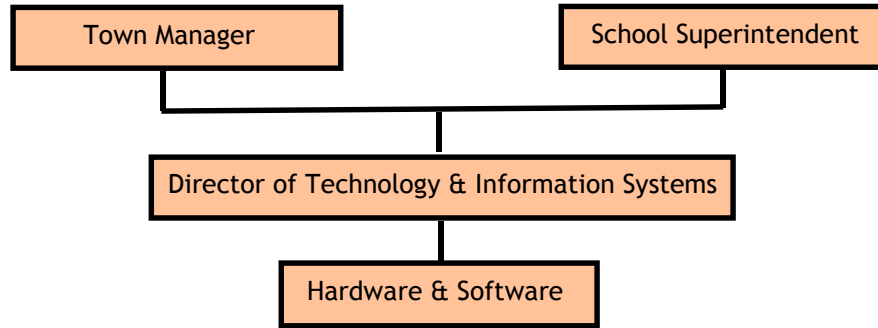
ACTIVITY INDICATORS

- 15 active locations
- 41 switches
- 62 servers
- 750 telephones
- 102 printers/multifunctional devices
- 126 WAPs

Networking & Telecomm Related Help-Desk Tickets



Hardware & Software



Activities, Functions and Responsibilities

The Hardware/Software Division is responsible for purchasing, configuring, imaging, testing and deploying new hardware and software Town-wide. Additionally, we find, develop, and/or assist with training for both staff and students. This group researches new technologies and software solutions and deploys/oversees pilot programs for beta testing and reporting.

In most cases, our staff will assume administrative responsibilities for managing users, admin controls, data maintenance, report functionality, connectivity and security on hardware and within software applications.

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	INC. DEC.	PCT CHANGE
Wages and Benefits	9,188	12,117	163,289	165,161	1,872	1.1%
Contracted Services	-	-	-	-	0	100.0%
Services and Charges	165,951	204,208	287,707	302,989	15,282	5.3%
Supplies	-	-	-	-	0	100.0%
Property	-	-	-	-	0	100.0%
Other Costs	-	-	-	-	0	100.0%
Total Expenditures	175,139	216,325	450,996	468,150	17,154	3.8%

BUDGET DRIVERS

Software

- Annual fees for new core system for Public Works, replacing older, outdated software
- Implementation and annual fees for new online employee evaluation package for HR
- Implementation and annual maintenance for OpenGov
- Annual maintenance fees for new Vision software package for Assessing

Hardware

- Wholesale replacement of aging computers in mobile units for Fire Department
- Maintenance fees for web filtering - multi-year contract coming due in 2016

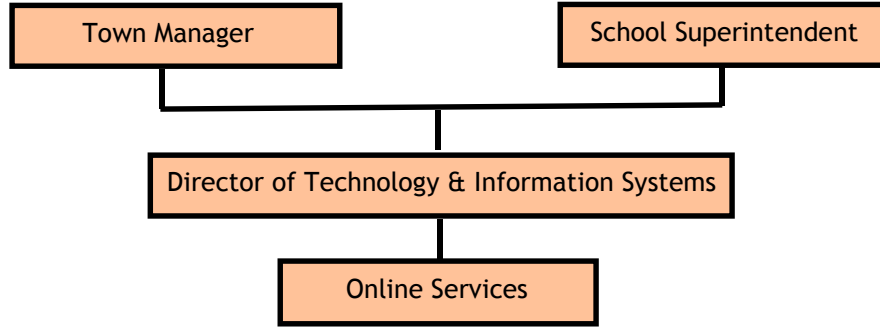
ACTIVITY INDICATORS

- 3,100 laptops
- 200 mobile units
- 500 desktop PCs
- 85 interactive boards, 250 projectors
- 125 document cameras
- 50 critical applications
- 16 major databases

Hardware/Software related Help Desk Tickets



Online Services



Activities, Functions and Responsibilities

The Online Services Division provides staff and citizens access to information both internally and externally. They develop applications, build sites, maintain social media channels, and train individuals as subject matter managers for various communications outlets.

When needed, this team provides support in deploying online payment functionality and administering online subscription services. Additionally, we build and maintain the Town-wide help-desk system.

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	INC. DEC.	PCT CHANGE
Wages and Benefits	-	-	69,374	71,645	2,271	3.3%
Contracted Services	-	-	-	-	0	100.0%
Services and Charges	16,853	20,010	20,500	26,000	5,500	26.8%
Supplies	154	-	2,000	2,000	0	0.0%
Property	-	-	-	-	0	100.0%
Other Costs	-	-	-	-	0	100.0%
Total Expenditures	17,007	20,010	91,874	99,645	7,771	8.5%

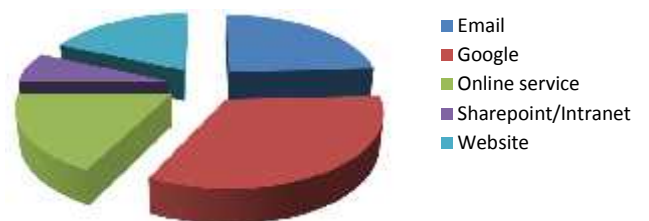
BUDGET DRIVERS

- Preparing for and deploying an upgrade to Sharepoint 2013 (Town intranet application)
- Supporting development and deployment of OpenGov, an online service for the Finance Department providing budgetary transparency to the general public.

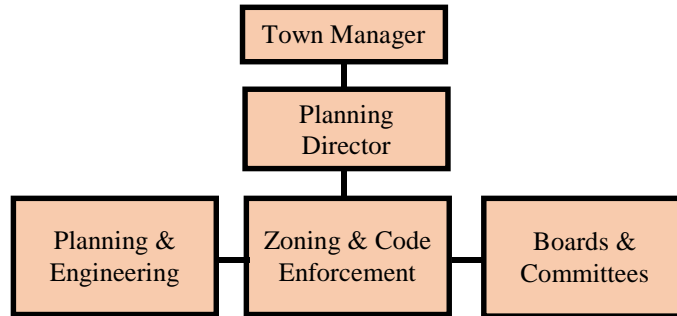
ACTIVITY INDICATORS

- www.scarboroughmaine.org
- www.scarboroughschools.org
- 3,000+ email accounts
- School intranet
- Town intranet
- 10+ interactive online applications
- Help desk ticketing system with nearly 4,000 active tickets
- Beginning to branch into social media channels

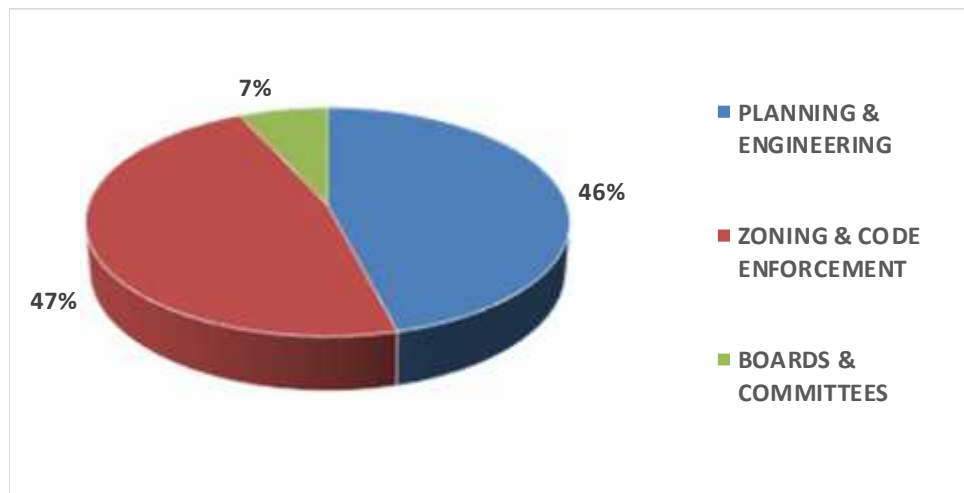
Online Services Related Help-Desk Tickets



Planning and Code Enforcement Department



Total Staffing All Divisions	
Full Time	Shared Positions
8	1 Existing



	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	INC. DEC.	PCT CHANGE
Wages and Benefits	709,660	759,470	743,177	756,310	(3,160)	-0.4%
Contracted Services	199,134	151,750	152,250	102,900	(48,850)	-32.2%
Services and Charges	4,368	3,250	3,250	3,250	-	0.0%
Supplies	8,843	7,500	7,500	7,000	(500)	-6.7%
Property	-	-	-	-	-	0.0%
Other Costs	284	575	575	575	-	0.0%
Total Expenditures	922,289	922,545	906,752	870,035	(52,510)	-5.7%

Planning and Code Enforcement Department

Department Activities, Functions and Responsibilities

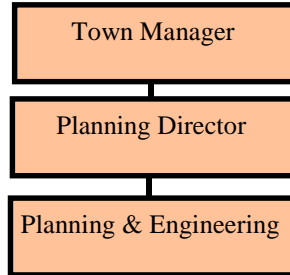
The Planning and Code Enforcement Department is responsible for guiding the growth and development of Scarborough through both long range planning as well as development review, building and construction inspection, and zoning, land use and building code administration and enforcement. The Planning and Code Enforcement Department also provides staffing, guidance and funding to a range of boards and committees related to these activities and responsibilities. Our department strives to perform these responsibilities in a proactive, thoughtful, fair and consistent manner. For the purposes of this budget report we've categorized the department into three groups or divisions, the Planning and Engineering Division; Zoning and Code Enforcement Division; and Boards and Committees.

SUCCESSES & ACCOMPLISHMENTS - 2014

GOALS & PRIORITIES 2015-2016

- | | |
|---|--|
| <ul style="list-style-type: none"> • Streamlined Development Review by acquiring “Municipal Capacity” for Site Law Review by DEP so new projects only need local development review • Guided the Funding, Design and Construction of the Black Point Rd Sidewalk and Eastern Trail Crosswalk Improvement Projects • Secured State and Federal Funding for Design and Construction of 0.8 additional miles of the Eastern Trail in partnership with South Portland • Facilitated the Gorham Rd Development District zoning updates to enable mixed use development in this area • Assisted the Ordinance Committee and Town Council in adopting contemporary and comprehensive zoning for wireless towers and facilities • Established a new Commercial Code Enforcement / Fire Inspection Position for improvements in efficiency, coordination and customer service in partnership with the Fire Department • Improved our IT, web presence and mobile technology for efficiency, customer service and recordkeeping • Continued to enhance our customer service and responsiveness through improvements in permitting processes, efficiencies, and adjustments in staffing • Furthered initiatives in affordable housing and historic preservation through ordinance amendments, grant applications, and attracting developers with these goals • Successfully pursued enforcement action on several code and land use violations | <ul style="list-style-type: none"> • Expand and progress our Stormwater Program and Improvements to protect our marsh, beaches and waterways, including implementing the Red Brook Watershed Plan, in cooperation with Public Works • Continue to assist in the implementation of the Oak Hill Pedestrian Plan including pedestrian and safety improvements in the Oak Hill area • Work with SEDCO on implementing the Dunstan Corner Revitalization Plan • Facilitate updates to the zoning within the Beach Communities • Assist in performing a Long Range Facilities and Capital Improvement Plan for the Town • Help enable construction of the 0.8 miles of the Eastern Trail from South Portland to Scarborough • Further our Sea Level Adaptation Plans and Efforts • Enhance our inspections and oversight of erosion control, stormwater management and related environmental best practices • Expand our database of electronic plans, permits and filings for efficiency, online access, and customer service • Expand outreach and education on local codes, zoning and permitting requirements • Advance coordination with other departments and agencies to benefit applicants, customers and the general public • Enhance staff knowledge, expertise and inspection skills through training and continuing education |
|---|--|

Planning and Engineering Division



Planning and Engineering Total Staffing	
Full Time	Shared Positions
4	1 Proposed

Activities, Functions and Responsibilities

The primary activities and functions of our Planning and Engineering Division include advising the Planning Board in the review and approval of development projects; assisting applicants and the public with the development review process; performing engineering review, inspections and services; guiding the design, permitting and construction of various transportation and town infrastructure projects; and conducting short and long-range planning studies and initiatives regarding land use, transportation, open space and natural resource conservation, housing, and infrastructure planning.

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	349,371	363,168	359,323	367,205	4,037	1.1%
Contracted Services	119,698	77,500	77,000	29,000	(48,500)	-62.6%
Services and Charges	-	-	-	-	-	0.0%
Supplies	4,378	4,150	4,150	3,650	(500)	-12.0%
Property	-	-	-	-	-	0.0%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	473,447	444,818	440,473	399,855	(44,963)	-10.1%

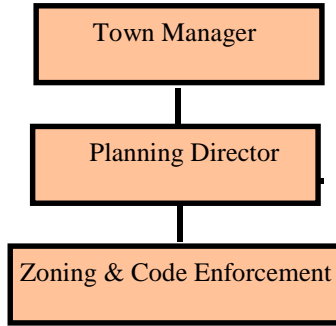
BUDGET DRIVERS

- Personnel costs include increases as part of the new town-wide merit based compensation plan
- Proposed Shared Coastal Coordinator Position (1/3rd of a position) is budget neutral with savings in staffing expenditures in the Zoning and Code Enforcement Division (if funding is secured)

ACTIVITY INDICATORS

FY '14	Quantity	Projected FY '16	Quantity Projected
Subdivisions Reviewed:		Subdivision and Site Plan Development Activity	
Site Plans Reviewed:		Projected to Sustain and Increase	
Site Plan Amendments:			
Zoning Initiatives:	3	Zoning Initiatives:	3 to 5
Revitalization Plans:	1	Revitalization Plans:	1
Transportation Projects:	9	Transportation Projects:	6 to 8
Stormwater Initiatives:	2	Stormwater Initiatives:	3

Zoning and Code Enforcement Division



Zoning and Code Enforcement - Total Staffing	
Full Time	Shared Positions
4	1

Activities, Functions and Responsibilities

The primary activities and functions of our Zoning and Code Enforcement Staff include enforcing local, state and federal regulations that apply to building construction and development, and inspecting the wide range of new development and redevelopment that occurs in Scarborough. Code Enforcement reviews and approves plans, and issue permits, and conduct inspections for construction, electrical, plumbing, heating and other land use activities to ensure building construction and development meet land use standards and life safety codes, sound building practices, and environmental protections. Code Enforcement staff play a key role in provide guidance to applicants and the public on our codes, zoning and the development process.

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	357,913	392,857	380,354	385,535	(7,322)	-1.9%
Contracted Services	25,794.41	18,000.00	19,000.00	19,000.00	1,000	5.6%
Services and Charges	4,368	3,250	3,250	3,250	-	0.0%
Supplies	4,465	3,250	3,250	3,250	-	0.0%
Property	-	-	-	-	-	0.0%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	392,541	417,357	405,854	411,035	(6,322)	-1.5%

BUDGET DRIVERS

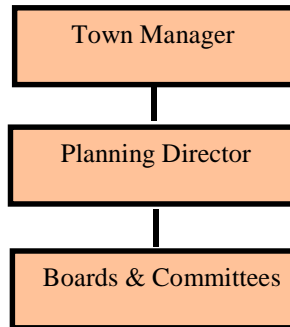
- Personnel costs illustrate an overall decrease due to new hires and adjustments in staffing
- Reduction in vehicle fuel budget due to use of new all-electric inspection vehicle
- Modest increase in employee training due to increased level of staffing and necessary training on new initiatives

ACTIVITY DRIVERS

Growth Permits:	79
Building Permits:	566
Plumbing Permits:	409
Electrical Permits:	273
Appeals to ZBA:	28

Construction activity is projected to be sustained or increase in FY '16 as the economy improves and interest in development remains steady.

Boards and Committees



Activities, Functions and Responsibilities

The Planning Board, Zoning Board of Appeals, Long Range Planning Committee, Conservation Commission, and a variety of other planning-related committees (Transportation, Historic, Affordable Housing) are provided staff time, guidance, and funding through the Planning and Code Enforcement Department for their activities and initiatives. These boards and committees are appointed by the Town Council and perform key roles in conducting review and approvals of new development and subdivisions; reviewing appeals, variances and other exceptions; and performing short and long range planning for the growth, development and conservation of the Town of Scarborough.

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	2,375.20	3,445.00	3,500.00	3,570.00	125	3.6%
Contracted Services	53,641.73	56,250.00	56,250.00	54,900.00	(1,350)	-2.4%
Services and Charges	-	-	-	-	-	0.0%
Supplies	-	100	100	100	-	0.0%
Property	-	-	-	-	-	0.0%
Other Costs	284	575	575	575	-	0.0%
Total Expenditures	56,301	60,370	60,425	59,145	(1,225)	-2.0%

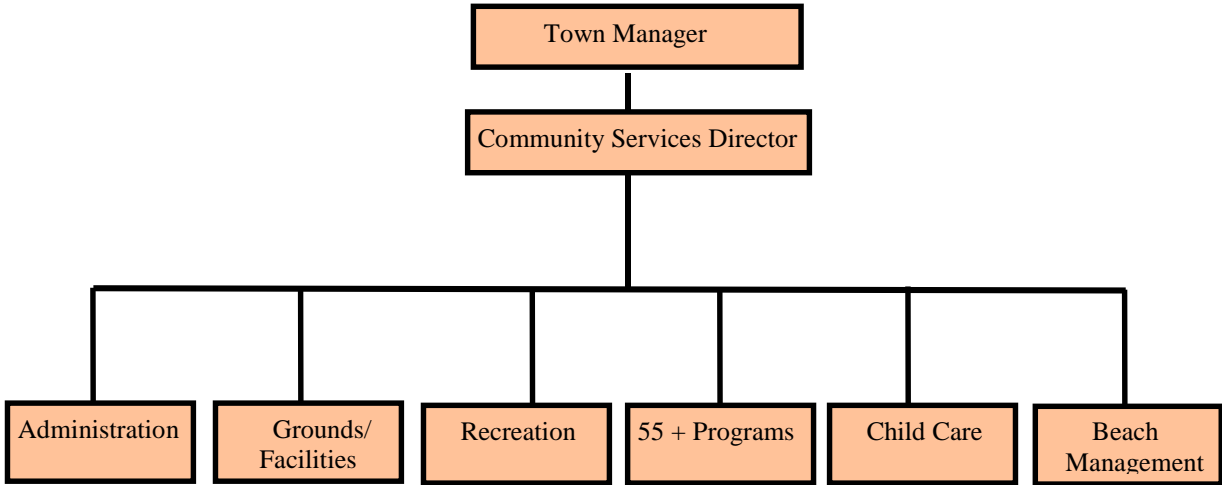
BUDGET DRIVERS

- Level funding to sustain initiatives and functions of boards and committees

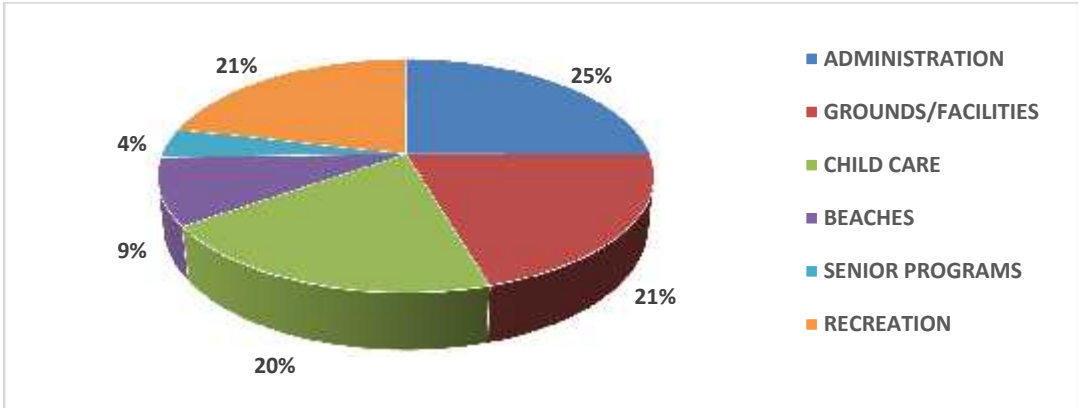
ACTIVITY INDICATORS

- *To be filled out with completion of budget*
- Planning Board - Meets every Three (3) Weeks
- Zoning Board of Appeals - Meets Once (1) every Month
- Conservation Commission - Meets Once (1) every Month
- Long Range Planning Committee - Meets Once (1) every Month
- Transportation Committee - Meets Once (1) every Month

Community Services



Total Staffing All Divisions		
Full Time	Part Time	Volunteers
15.5	95	195



	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	1,717,620	1,797,926	1,832,144	1,816,583	18,657	1.0%
Contracted Services	233,091	255,068	257,316	256,536	1,468	0.6%
Services and Charges	225,571	168,327	185,056	183,056	14,729	8.8%
Supplies	195,177	194,749	200,949	200,949	6,200	3.2%
Property	41,865	18,550	18,550	18,250	(300)	-1.6%
Other Costs	194,349	179,186	180,922	180,922	1,736	1.0%
Total Expenditures	2,607,673	2,613,806	2,674,937	2,656,296	42,490	1.6%

Administration

Activities, Functions and Responsibilities

Although Community Services initially started as a recreation department, it soon joined forces with the school department’s Community Learning Resource Center and quickly developed into a multi-faced entity that offers town special events, child care programs, summer camps, maintenance of town facilities, parks, trails, and town beaches, scheduling of events for all sports fields, parks, school buildings, and municipal building, as well as the management of our public television access channel and various municipal and school projects as directed by the town manager.

Services and activities offered by this department are:

- Support services for all recreation programs and all other functions within the department.
- Referral services for the community at large.
- Assists in managing annual Special Events - SummerFest, WinterFest, Santa in the Park and Tree Lighting, and the 55+ Barbecue.
- Sponsor-A-Tree and Sponsor-A-Bench program in Memorial Park, offering *In Memoriam* plaques with each tree and bench.
- Ticket sales for sporting events, ski resorts, and amusement parks.
- Dragonfly program for mosquito control in Southern Maine communities and beyond.
- Management of community gardens.
- Passport Acceptance facility for the U.S. Department of State.
- Offer an annual Passport Day in Scarborough in March to accommodate
- Administrative responsibilities for the management of scheduling rooms in Scarborough’s school buildings and municipal building via an online reservation process.
- Administrative responsibilities for the management of scheduling reservations for all school and community sports fields and parks via an online reservation process.
- Management of our seven-zone Musco wireless lighting system for the Clifford Mitchell Sports Complex (which includes the turf field, track, McFarland Baseball Field, two softball fields, two basketball courts, and four tennis courts.
- Management of Scarborough Community Television public access channels (2 and 3) with Cable Program Coordinator and camera operators.
- Municipal and school projects as directed by the Town Manager.

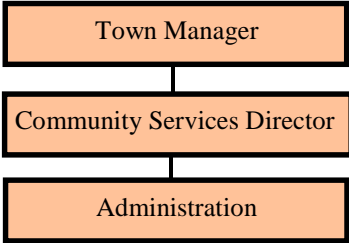
SUCCESSES & ACCOMPLISHMENTS - 2014

GOALS & PRIORITIES 2015-2016

- 664 passports accepted for the U.S. Department of State.
- Worked toward completion of the Eastern Trail section from Pleasant Hill Road to the Wainwright Recreation Complex in South Portland.
- Worked with newly-formed Friends of Scarborough Hockey (FOSH) group to establish an indoor ice arena.
- Observation/viewing area was constructed and added to the high school turf field concession stand.
- Instituted a new *Facility Reservation On-Line Process*, allowing the public to view real-time information and schedules.

- Plant a living tree in Memorial Park for the Town’s special event in December (Tree Lighting Ceremony and Santa in the Park).
- Moving the old Danish Village archway from U.S. Route One to Memorial Park.
- Complete the Eastern Trail project from Pleasant Hill Road to the Wainwright Recreation Complex in South Portland.
- Tri-generational natural gas-fired generator project for the municipal building.
- Reader board at the municipal building.
- Assisting in the public/private partnership efforts between the Town of Scarborough and FOSH (Friends of Scarborough Hockey) to develop and construct an ice area located in Scarborough.
- Upgrading our RecTrac and WebTrac recreation software to web-based program.
- Work to finalize last section and funding for the Eastern Trail section. MDOT has recognized this portion of the trail as a highly-significant portion because this will allow connection of the trail between north and south.

Administration



Total Staffing	
Full Time	Part Time
4	1

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	587,331	640,346	649,656	627,555	(12,791)	-2.0%
Contracted Services	16,301	18,075	17,125	16,845	(1,230)	-6.8%
Services and Charges	309	1,000	1,000	1,000	-	0.0%
Supplies	20,257	16,050	16,750	16,750	700	4.4%
Property	17,785	3,300	3,300	3,000	(300)	-9.1%

BUDGET DRIVERS

- Each year we continue to review our fee structure to ensure we provide quality services while maintaining a high percentage of self-sustainability in our overall budget. This proposal represents an 88% self-sustaining budget.
- Personnel costs include increases as part of the new town-wide merit-based compensation plan adopted 2014 for full-time and part-time personnel.

ACTIVITY INDICATORS

- Serviced over 2,400 households
- Processed over 664 U.S. passports for the U.S. Department of State
- Sold 1,175 tickets
- Processed over 30, 000 reservations for indoor facilities and outdoor fields and parks

Grounds and Facilities

Activities, Functions and Responsibilities

Community Services is responsible for the maintenance and care of all town parks and facilities, athletic fields, and trails.

Services and activities offered by this department are:

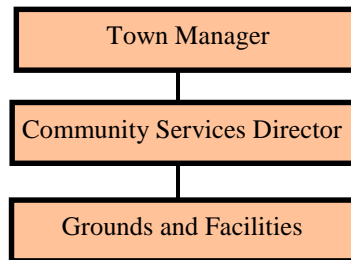
- Maintenance of 15 baseball/softball fields (sports complexes at High School, Middle School, Blue Point School, Peterson Sports Complex, Springbrook Park, Willey Recreation Area, Black Point Park, Memorial Park, and Oak Hill Professional Building)
- Maintenance of 15 rectangular fields for youth and adult leagues and the high school and middle school interscholastic sports programs (sports complexes at High School, Middle School, Peterson Sports Complex, Springbrook Park, Willey Recreation Area, Black Point Park, Memorial Park, and Oak Hill Professional Building).
- Maintenance of one outdoor track used for high school and middle school interscholastic sports programs, youth summer sports programs, and adult special events.
- Maintenance of outdoor ice rink and management of concession stand.
- Maintenance of five community garden plots.
- Maintenance and inspection of five playgrounds (Black Point Park, Peterson Sports Complex, Springbrook Park, Willey Recreation Area, and Blue Point Park).
- Maintenance of six tennis courts and three basketball courts ((Mitchell Sports Complex and Blue Point Park).
- Maintenance of seven trails (Eastern Trail, Memorial Park, Peterson Sports Complex, Scarborough Middle School Sports Complex, Scarborough River Wildlife Sanctuary, Springbrook Park, and Willey Recreation Area)
- Maintenance of seven town parks (Black Point Park, Blue Point Park, Memorial Park, Peterson Sports Complex, Snowberry Ocean View Park, Springbrook Park, and Willey Recreation Area).
- Oversees the outdoor year-round maintenance and landscaping of the municipal building, Oak Hill Professional Building, Town Library, and the Hunnewell House.
- Year-round maintenance of the Higgins Beach bathhouse.
- Maintain over 65 acres of turf/grass in Scarborough.
- Oversight of the organic/turf maintenance program in Scarborough.
- Trash collection throughout town at all beaches, parking areas, boat launching areas, and parks.
- Year-round building maintenance and repairs of the Municipal Building, Oak Hill Professional Building, and the Hunnewell House.

SUCSESSES & ACCOMPLISHMENTS - 2014

GOALS & PRIORITIES 2015-2016

- | | |
|---|---|
| <ul style="list-style-type: none"> • Organic turf management administration oversight. • Worked with Swamp, Inc., to reduce the amount of silt and pollutants in the Memorial park retention pond area. • Administered project to preserve the Hunnewell House from an infestation of powderpost beetles. • Oversaw Hunnewell House preservation for the following projects: Tree maintenance, roof wash, carpentry work, and fence repair. • Installation of two new solar projects at Engine 5 North Scarborough Fire Station and the grounds/ice rink building. | <ul style="list-style-type: none"> • Plant a living tree in Memorial Park for the Town’s special event in December (Tree Lighting Ceremony and Santa in the Park). • Illuminate existing walkways in Memorial Park for celebratory activities. • Move the Old Danish Village archway from U.S. Route One to Memorial Park. • Work with Preservation Committee to preserve and protect various historical sites in town. • Work to refine and re-bid the organic turf contract. |
|---|---|

Grounds and Facilities



Total Staffing		
Full Time	Shared with PW	Seasonal Part Time
5	1 (50%)	12

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	223,684	217,398	225,453	228,757	11,359	5.2%
Contracted Services	129,229	122,370	123,808	123,808	1,438	1.2%
Services and Charges	185,914	116,372	128,101	126,101	9,729	8.4%
Supplies	57,659	60,200	60,500	60,500	300	0.5%
Property	3,058	3,500	3,500	3,500	-	0.0%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	599,544	519,840	541,362	542,666	22,826	4.4%

BUDGET DRIVERS

- Organic program adopted in 2012.
- Extra seasonal staff needed for maintenance.
- Additional field space being created at Wentworth School.

ACTIVITY INDICATORS

- Additional laborers to provide help to facilitate the organic program.
- 53 athletic fields maintained for baseball, softball, football, soccer, field hockey, and lacrosse.
- Additional laborers to help maintain additional athletic fields, parking lots, walkways, retention ponds, etc., at the new Wentworth School.

Recreation Programs

Activities, Functions and Responsibilities

Youth Programs, Adult Programs, and Special Events

Community Services serves the community by offering recreational and educational programs to the youth and adult population throughout the entire year and serves to enhance the quality of life and enrich the physical and mental health of its citizens by providing fun and safe activities. This also includes annual special events for the entire community.

Youth Programs

- In-house soccer, basketball, and indoor soccer leagues
- Theater Camps
- Art Camps
- STEM Camps (Science, Technology, Engineering, and Math)
- Baseball Camps
- Softball Camps
- Track Programs
- Lacrosse Camps
- Wrestling Programs
- Soccer Camps
- Football Camps
- Field Hockey Camps
- Basketball Camps
- Volleyball Camps
- Tennis Lessons
- Swim Lessons
- Horse Back Riding Lessons
- Surf and SUP (Stand-Up Paddleboard) Lessons
- Ski and Snowboard Programs
- Dribblettes (girls’ performance dribbling basketball group)

Adult Programs

- Open Gym Basketball
- Healthline Exercise Program
- Surf and SUP (Stand-Up Paddleboard) Lessons
- Golf Lessons
- Tennis Lessons
- Soccer League
- Flag Football League
- Basketball League
- Volleyball League
- Pickleball

Special Events

- WinterFest
- SummerFest
- 55+ Barbecue
- Tree Lighting Ceremony with Santa in the Park

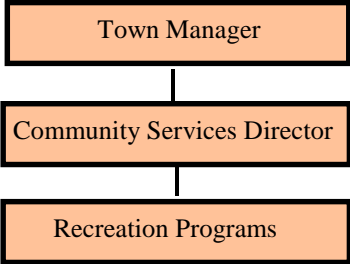
SUCCESSES & ACCOMPLISHMENTS - 2014

- One of the largest in-house soccer and basketball programs in the state.
- Over 30 Summer Sports and Specialty Camps.
- Received a tennis grant from the United States Tennis Association for supplies to assist with our programs.
- We have a successful men’s open gym basketball program three days per week.

GOALS & PRIORITIES 2015-2016

- Add additional offerings for Adult programming.
- Work with surrounding communities for Adult Programming.
- Establish a living tree in Memorial Park for the Tree Lighting Ceremony and Santa in the Park.
- Work with local business to help fund programs.
- Work to establish new leagues for adult play; i.e., ultimate frisbee league, volleyball league, and co-ed softball league.

Recreation Programs



Total Staffing	
Full Time	Volunteers
2 - (60% & 70%)	150

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	297,640	301,289	312,453	313,001	11,712	3.9%
Contracted Services	31,185	29,000	31,000	31,000	2,000	6.9%
Services and Charges	-	-	-	-	-	0.0%
Supplies	60,034	55,500	59,700	59,700	4,200	7.6%
Property	5,067	3,000	3,000	3,000	-	0.0%
Other Costs	176,608	157,122	160,122	160,122	3,000	1.9%
Total Expenditures	570,534	545,911	566,275	566,823	20,912	3.8%

BUDGET DRIVERS

- Number of programs offered.
- Amount of administrative support needed for each program.
- Supplies needed to run programs.
- Equipment for new programs as recreation trends change.

ACTIVITY INDICATORS

- Over 675 Fall Soccer participants.
- Over 400 Basketball participants.
- Over 225 Indoor Soccer participants.
- Over 30 Specialty Camps during the summer months.

55+ Programs (seniors)

Activities, Functions and Responsibilities

This program serves the 55+ population with programs and services for those persons living in Scarborough and the surrounding communities. Its mission is to give all seniors an opportunity to maintain dignity, enrich their quality of living, and actively promote participation in all aspects of community life. We work in conjunction with other organizations in the community to offer programs and services for this population.

Services and activities offered by this department are:

- Offer day trips within a 200-mile radius.
- Weekly lunch with entertainment or educational programs.
- Free once-a-month blood pressure readings at our weekly lunches.
- Theater trips offered to two local playhouses.
- Weekly trips to a local restaurant for the Lunch Bunch group.
- Offers transportation to our day trips, lunches, BINGO program, and theater trips, provided by our two Community Services buses.
- Offers door-to-door transportation for our trips and programs for those seniors who are unable to drive.
- Weekly BINGO at a local independent living facility.
- Monthly movie matinees at a local independent living facility.
- This program offers membership discounts to area restaurants, ice cream shops, a fitness center, Cartridge World (selling recycled ink and toner cartridges for printers, copiers and other office equipment), and Seacoast Vision Care.

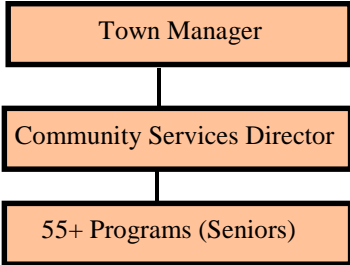
SUCSESSES & ACCOMPLISHMENTS - 2014

- Increased partnerships between 55+ Program and community establishments (Scarborough Terrace, Maine Veterans Home, Piper Shores, Camp Ketcha).
- 55+ memberships and participation have increased (450 members).
- Seniors went on up to 40 field trips.

GOALS & PRIORITIES 2015-2016

- Continue to increase memberships and participation.
- Opportunities for open discussion regarding a community/senior center to help us provide more diverse programming in the community.
- Initiate use of social media to promote 55+ programming.
- Increase regionalization with other local municipalities to promote programming in combination.
- Work to ensure full membership at our Senior Advisory Board.
- Work to help establish affordable senior housing with the Scarborough Housing Alliance.

55+ Programs (Seniors)



Total Staffing	
Full Time	Part-Time
1	1

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	68,530	77,700	81,638	82,896	5,196	6.7%
Contracted Services	3,373	3,500	4,200	4,200	700	20.0%
Services and Charges	1,250	3,500	3,500	3,500	-	0.0%
Supplies	4,499	4,499	4,499	4,499	-	0.0%
Property	-	-	-	-	-	0.0%
Other Costs	13,257	15,764	14,500	14,500	(1,264)	-8.0%
Total Expenditures	90,909	104,963	108,337	109,595	4,632	4.4%

BUDGET DRIVERS

- Number of programs and field trips offered.
- Number of new senior memberships.
- Number of participants in new and existing programs.
- Supplies needed to run programs.

ACTIVITY INDICATORS

- 40 programs, including 35 separate day trips and five other separate programs (BINGO, senior lunches, Out-to-Lunch Bunch trips, theater, and iPad training).
- Approximately 4,000 senior attendees.

Child Care

Activities, Functions and Responsibilities

This program serves the school-age children from Grades K to 8 with before- and after-care programs, all conveniently located at the child's school. Its mission is to promote the physical, mental, social, and emotional development of each child by providing a high-quality child care program. This program enriches the experiences of children as we view the home, school, community, and child care settings as complementary and interrelated domains that affect children's growth and development.

Services and activities offered by this department are:

- Morning care provided before school at three primary school sites for Grades K to 2 (Blue Point, Eight Corners, and Pleasant Hill Schools) and one elementary school site for Grades 3 to 5 (Wentworth School).
- Before-school time includes low-key activities such as games, drawing, puzzles, cards, and time for reading or talking with friends.
- After-school child care provided at three primary school sites for Grades K to 2 (Blue Point, Eight Corners, and Pleasant Hill Schools), one intermediate school site for Grades 3 to 5 (Wentworth School), and one middle school site for Grades 6 to 8 (Scarborough Middle School).
- After-school child care activities for Grades K to 2 may include outside play time, story time, projects, activity centers, and free play; intermediate school activities for Grades 3 to 5 may include outside time, homework time, clubs table games, arts and crafts; the "Club Teen" after-school program at the middle school may include homework time, outside time, and assorted activities such as board games, arts and crafts), and socializing.
- Summer Recreation Camp provided to campers entering Grades Kindergarten through 9. Activities on-site, such as art, gym, outside play, themed activities, and cooking, are provided. Campers enjoy many different field trips during each week such as to water parks, amusement parks, and sporting events.
- This program offers occasional "date nights" to allow parents to get some free time to go out to dinner, get some holiday shopping done, or just enjoy a night on their own while their children enjoy their time having pizza and watching movies with their friends.
- Our program offers child care year-round when school is closed. These times include February and April weekly vacation camps, teacher staff days, late-start mornings, storm days, and interim care (between our summer rec program and first day of school) when we offer many different activities, which may include gym time, outside time, arts and crafts, science projects, cooking projects, and occasional trips, as well as magicians
- Annual Bunny Hop and Flashlight Egg Hunt special event.

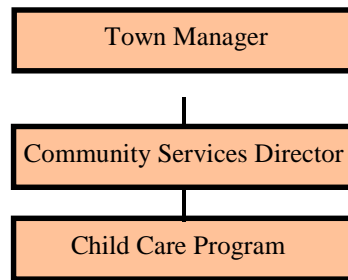
SUCSESSES & ACCOMPLISHMENTS - 2014

- This program serves approximately 300 Scarborough children in one of the largest before- and after-care programs Scarborough has ever offered.
- Child Care administrative offices moved into the new Wentworth School.
- Community Services purchased 15 laptops which have been utilized by our before- and after-care students to complete homework assignments] and educational programming in our summer recreation program (i.e., Robotics).
- Provide the highest quality care for the Town of Scarborough families.

GOALS & PRIORITIES 2015-2016

- Create new and exciting programs within the Child Care Program.
- Provide relevant training's/workshops to the Child Care staff that will assist them in their jobs.
- Work with Project Grace to assist with Child Care needs.

Child Care



Total Staffing		
Full Time	School Year Part-Time Seasonal	Summer Part-Time Seasonal
3	20-30	30-50

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	418,498	436,689	434,469	435,314	(1,375)	-0.3%
Contracted Services	5,912	8,840	7,400	7,400	(1,440)	-16.3%
Services and Charges	29,233	31,725	36,725	36,725	5,000	15.8%
Supplies	35,228	39,500	39,500	39,500	-	0.0%
Property	9,955	2,750	2,750	2,750	-	0.0%
Other Costs	1,685	3,500	3,500	3,500	-	0.0%
Total Expenditures	500,510	523,004	524,344	525,189	2,185	0.4%

BUDGET DRIVERS

- Number of students attending before-and after-care and Summer recreation camp
- Number of staff needed to run programs.
- Administrative costs to oversee programs.

ACTIVITY INDICATORS

- 32 Before-Care Participants
- 132 After-Care Participants
- 98 Before- and After-Care Participants
- 450 Summer Rec Participants
- 15 Date Night Participants
- 100 February Vacation Participants
- 100 April Vacation Participants

Beach Management

Activities, Functions and Responsibilities

Community Services oversees the day-to-day operation of the parking lots of three town beaches (Ferry Beach, Higgins Beach, and Pine Point Beach [also known as Hurd Park]). We also oversee the day-to-day operation of our three town boat launches within the Town of Scarborough.

Services and activities offered by this department throughout our summer season from Memorial Day to Labor Day each year are:

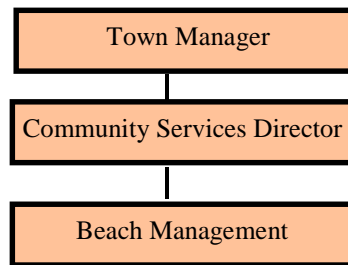
- Fee collection for parking and boat launching for residents and non-residents alike.
- Maintains the cleanliness of four restroom facilities and four parking lots.
- Oversees trash collection at key points throughout all beaches, parking areas, and boat launching areas.
- Offers rentals of kayaks and stand-up paddleboards at two areas in town in conjunction with an outside company.
- Oversees the piping plover monitoring program (an endangered marine bird protected by both State and Federal laws), which includes a beach monitoring coordinator and citizen volunteers. Also works with the Prouts Neck Association to help monitor the piping plover population.
- Manages and oversees the contract for one concession stand at Hurd Park (Pine Point Beach).
- Oversees the use of beaches for weddings and special events.
- Participates in the Maine Healthy Coastal Beaches Program, which provides the State of Maine with a system to monitor the coastal waters off Pine Point and Ferry Beaches and notify the public when there is a potentially hazardous condition. Town employees collect water samples on a weekly basis for the purpose of testing for high levels of bacteria.
- Works in conjunction with the town’s Public Works Department in the weekly beach raking at Pine Point Beach.

SUCCESSES & ACCOMPLISHMENTS - 2014

GOALS & PRIORITIES 2015-2016

- | | |
|--|--|
| <ul style="list-style-type: none"> • The largest beach revenue seasons ever recorded. • Phase One completed of the clearance and removal of underbrush at the Hurd Park overflow parking lot. • One of the most successful piping plover breeding seasons in Scarborough with four nesting pairs that ultimately fledged eight young plovers. • Reconstruction of bathroom facilities at Hurd Park concession stand. • Underwent bidding and hiring process for new concession operator at Hurd Park. | <ul style="list-style-type: none"> • Complete the second phase of the clearance and removal of underbrush at the Hurd Park overflow parking lot. • Install an automatic gate system at Higgins Beach to provide better year-round access. • Have power installed at the Co-Op restroom facility. • Build a kayak rental rack for citizens to rent seasonal space. • Continue to work with beach piping plover monitor to secure proper safety for our nesting birds. • Work on educational bird/dog relationships as it pertains to piping plover. |
|--|--|

Beach Management



Total Staffing		
Full Time	Part-Time	Volunteers
2 - (40% & 30%)	20	45

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	121,937	124,504	128,475	129,060	4,556	3.7%
Contracted Services	47,090	73,283	73,783	73,283	-	0.0%
Services and Charges	8,865	15,730	15,730	15,730	-	0.0%
Supplies	17,500	19,000	20,000	20,000	1,000	5.3%
Property	6,000	6,000	6,000	6,000	-	0.0%
Other Costs	2,800	2,800	2,800	2,800	-	0.0%
Total Expenditures	204,192	241,317	246,788	246,873	5,556	2.3%

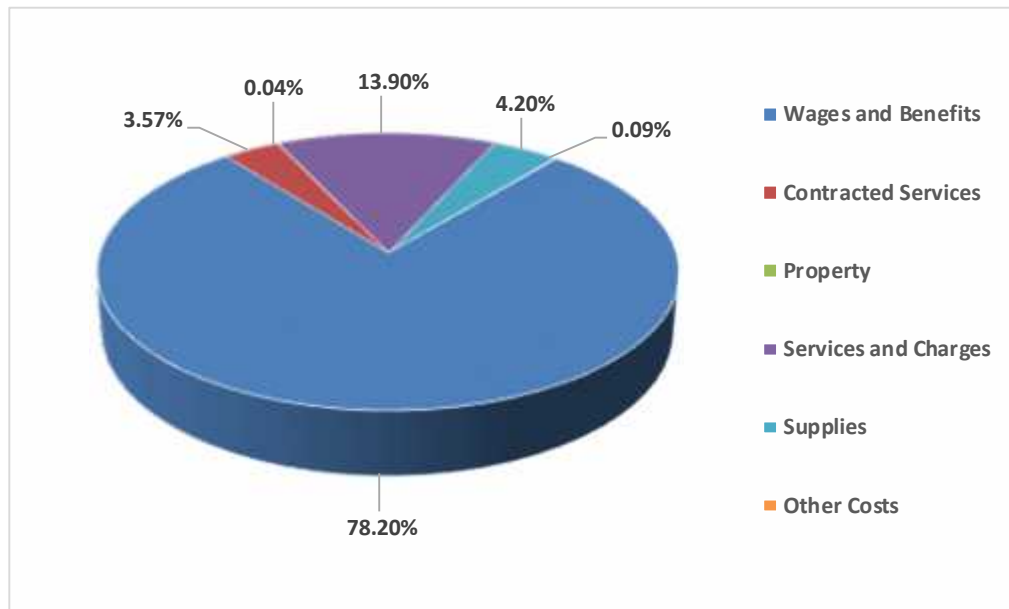
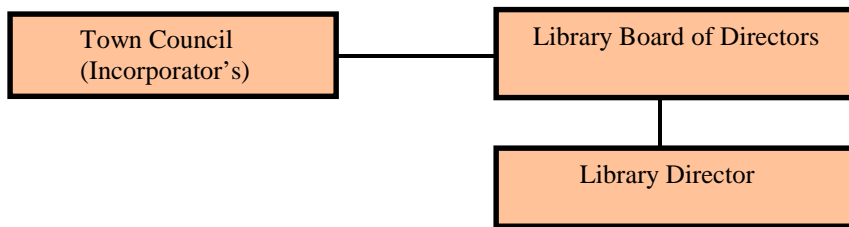
BUDGET DRIVERS

- Additional staffing needed to maintain and secure the largest beach program in the State.
- Hiring of part-time seasonal piping plover monitor (20 hours).
- Supplies for restroom facilities.
- Staffing to collect fees at beach locations and maintain the facilities.
- Beach raking.
- Staffing for daily trash collection.
- Landscaping equipment purchased to maintain the beaches and its parks.
- Supply of dog waste bags at each of our beaches and parks.

ACTIVITY INDICATORS

- Over 2,600 season passes purchased by residents and non-residents. This pass allows daily parking in one of our three municipal beach parking lots.
- Over 1,700 free senior citizen season passes issued. This entitles each pass holder to park a vehicle for the day at one of our three municipal beach parking lots.
- Over 23,350 daily parking passes issued at our three municipal beach parking lots.
- Over 180 boat launch season passes purchased by residents and non-residents. This pass allows the applicant daily boat launching at one of our two boat-launching areas between Memorial Day and Labor Day.
- 675 boat launch passes purchased at one of our two boat-launching areas.

Scarborough Public Library



	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	791,585	831,338	869,409	876,128	44,790	5.4%
Contracted Services	31,524	40,015	40,015	40,015	-	0.0%
Services and Charges	150,934	150,500	155,700	155,700	5,200	3.5%
Supplies	48,510	44,375	47,095	47,095	2,720	6.1%
Property	368	500	500	500	-	0.0%
Other Costs	732	1,000	1,000	1,000	-	0.0%
Total Expenditures	1,023,653	1,067,728	1,113,719	1,120,438	52,710	4.9%

Scarborough Public Library

Activities, Functions and Responsibilities

The Public Library provides Scarborough citizens of all ages, and employees of Scarborough businesses, with a high quality facility and services; including a stimulating and welcoming atmosphere, access to knowledge through diverse formats, assistance with access to information, support for formal or independent education, and opportunities for lifelong learning and enjoyment. The Library is a non-profit corporation governed by a 14-member Board of Trustees which includes a voting representative from the Town Council. An appropriation is authorized as part of the annual municipal budget process. Additional funds are raised through an annual appeal and fees for room rental and late materials. Principal programs and services include:

- A popular circulating collection of books, e-books, CD and online audiobooks, DVDs, and magazines
- Programs for all ages including preschool story times, movies, lectures, teen and adult book groups teen nights, Let's Talk America Forums, and special events such as Textile Day, and One Book One Community
- Public Internet access computers (over 11,600 users in FY 14) and wireless access in building and on grounds
- Support for government initiatives such as tax forms, job applications, ACA information, emergency preparedness
- Gathering place for social interaction and meetings of community groups, homeowners and business associations
- Individual assistance with technology needs and online and distance education proctoring offered by professional staff

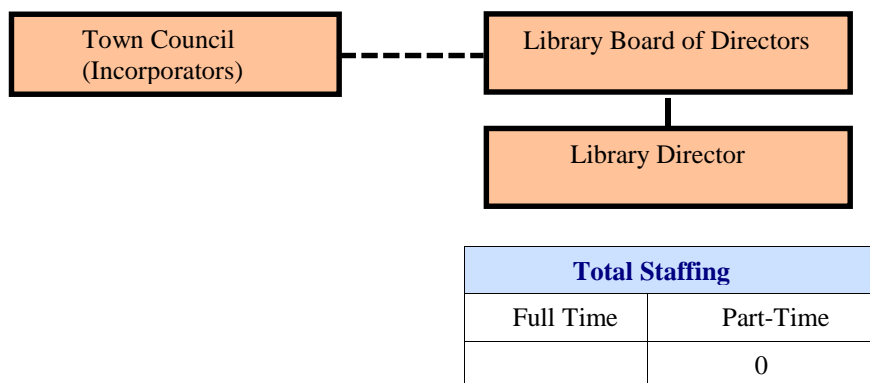
SUCSESSES & ACCOMPLISHMENTS - 2014

- Launched new library website with mobile-friendly design and featuring a new library logo
- Expanded e-book collection and on-line learning to include Lynda.com and Proquest titles
- Began initiative funded by *Family Place Library* grant to promote early literacy skills, through redesign of Children's Room, workshops for parents, and enhancements to toy and parenting collections
- Presented a year-long, grant funded, Civil War-themed series in partnership with the Scarborough Historical Society and the Scarborough Middle School
- Received \$20,690 grant from Morton-Kelly Charitable Trust to fund the preservation of the local newspaper collection (microfilmed, digitized, and indexed)
- Created Teen Advisory Board to assist Youth Services Staff with programs and collection development
- Enhanced public services by accepting library cards stored on smartphone apps, and through adding a fax machine, and a wireless printer
- Reorganized network to focus on end-user services and reduce computer support costs by more than \$5000
- Reduced the processing time for library materials making them available to the public within days of acquisition
- Created the *1899 Society* to promote planned giving opportunities and acknowledge those who have included Library in their estate Plan

GOALS & PRIORITIES 2015-2016

- Prepare an update to the *Scarborough Public Library 2012-2015 Strategic Plan*
- Engage the community in a discussion of library service needs through surveys and focus groups
- Continue to identify partnerships to provide resources and funding in support of programs and collections
- Complete requirements for official designation as a *Family Place Library*
- Continue to respond to public demand for collection formats such as large print
- Expand computer workshops and face-to-face training utilizing Lynda.com
- Meet and exceed the increased Annual Fund goal of \$47,000
- Participate in planning and priority setting for municipal facilities
- Upgrade bandwidth for Internet speed from 10GB to 100GB

Scarborough Public Library



	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	791,585	831,338	869,409	876,128	44,790	5.4%
Contracted Services	31,524	40,015	40,015	40,015	-	0.0%
Services and Charges	150,934	150,500	155,700	155,700	5,200	3.5%
Supplies	48,510	44,375	47,095	47,095	2,720	6.1%
Property	368	500	500	500	-	0.0%
Other Costs	732	1,000	1,000	1,000	-	0.0%
Total Expenditures	1,023,653	1,067,728	1,113,719	1,120,438	52,710	4.9%

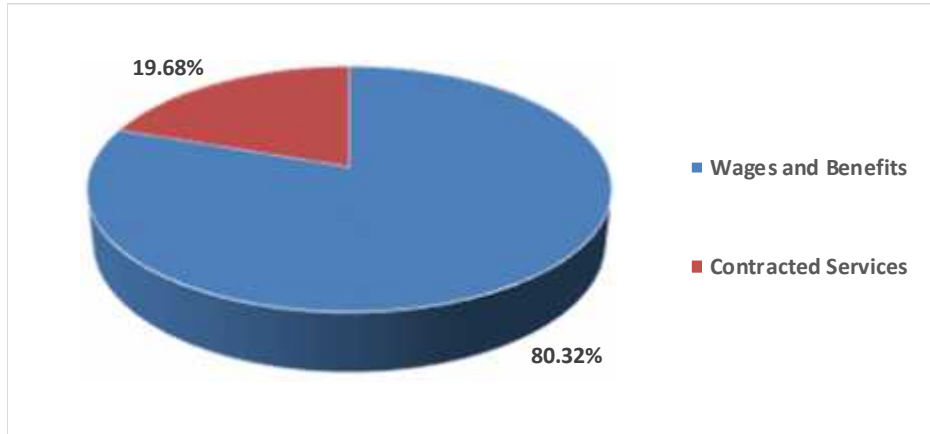
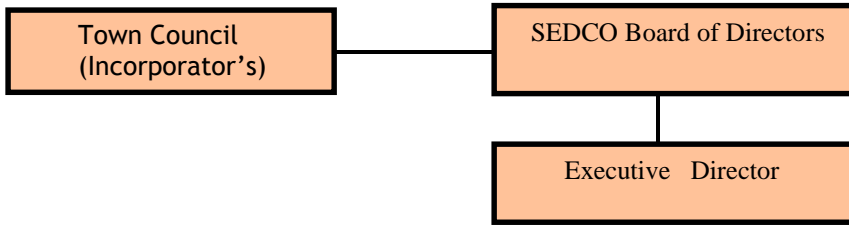
BUDGET DRIVERS

- Payroll is based on the funding town-wide compensation plan
- Include to move the part-time 30 hour Adult Services Librarian to full-time (\$25,663 increase). This request was made last year but was not funded. This will take the adult services staff to two full-time positions.
- Health Insurance includes coverage for a current employee who will join the plan due to a change in family circumstance and a 10% projected increase in premiums for January-June 2016.
- Books and printed materials budget will support a collection that has been stable or reduced over several years in deference to high demand electronic and audio and video disk formats.
- Electricity was identified last year as an increasing cost. This is due to a change in the HVAC balancing which has improved the overall temperature of the building.
- Revenues include an increase in dividend income from Library investments. Late fees are lower because people are able to renew books online and e-books are self-returning.
- There is no fund balance from FY2014 to apply to the FY2016 request.

ACTIVITY INDICATORS

- Items circulated 215,770
- Library visits 136,247
- New cardholders 1,068
- Cardholders who have used card this year 7,176
- Total downloads of eBooks & audiobooks 10,274
- Volunteer hours from 29 volunteers 1,161
- Number of adult and youth programs 496
- Attendance at programs 11,524
- Items transferred to and from other Libraries 37,148
- Public access computer uses 11,670
- Reference & computer assistance questions 6,991
- Non-library uses of meeting space 171

Scarborough Economic Development Corporation



	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	140,816	161,407	169,807	172,843	11,436	7.1%
Contracted Services	38,057	43,850	43,850	42,337	(1,513)	-3.5%
Services and Charges	-	-	-	-	-	0.0%
Supplies	-	-	-	-	-	0.0%
Property	-	-	-	-	-	0.0%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	178,873	205,257	213,657	215,180.00	9,923	4.8%

Scarborough Economic Development Corporation

Activities, Functions and Responsibilities

On behalf of Town of Scarborough, SEDCO seeks to grow the tax base and promote quality job opportunities for our residents. To accomplish this mission, SEDCO’s Board and staff engage in activities which promote a positive image of the Town, assist existing businesses to grow, nurture start-up businesses and attract companies to the town. We serve as an information source to the Town Council, to businesses, to Town staff and residents. We work collaboratively with local business groups including the Scarborough Community Chamber of Commerce, Scarborough Buy Local. We work regionally to create a strong national image of Greater Portland and to define Scarborough’s role within this region.

SEDCO offers the following programs, services, and activities: community demographic and economic information, general counseling for new and existing businesses, locational services, Online business directory, connections to regional and state business services.

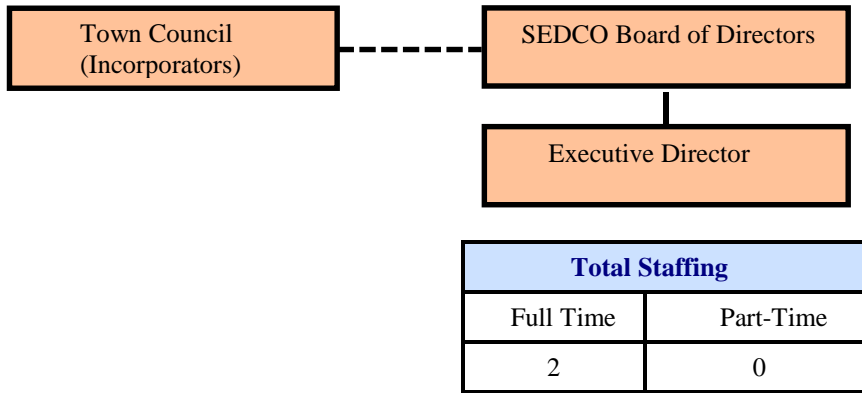
SUCCESSES & ACCOMPLISHMENTS - 2014

GOALS & PRIORITIES 2015-2016

- Negotiated a full-page monthly ad campaign in the *New England Real Estate Journal* at a substantial discount. This campaign serves internal and external marketing objectives with a reach to business executives throughout New England and New York.
- Working with the Vision Committee, SEDCO will designed and executed a second “All Boards and Committees Summit,” The first summit brought together more than 60 committee members and volunteers of almost all of the various boards and commissions.
- Collaborate with local business groups, serving on the Board of Directors of Scarborough Chamber of Commerce and Scarborough Buy Local.
- Engaged the community in SEDCO’s Annual Meeting, recognizing outstanding businesses and organizations, while promoting the successes of the year.
- Provided direct assistance to Scarborough businesses in the form of location assistance, general information, liaison assistance with town staff, connections to financing programs and business counseling.
- Coordinated the Dunstan Area Revitalization Plan, working collaboratively with the Planning Department, Long Range Planning Committee and SEDCO Board.
- Continued to improve efficiencies and build resources at SEDCO to assist the community in understanding the local economy.

- Develop additional programs to engage the community in understanding the local and regional economy, including a lecture series.
- Continue to build and develop a quality information system featuring town indicators.
- Engage in a regional marketing program targeting international business development with grant assistance (Grant pending)
- Refine SEDCO’s communication strategy with newly launched newsletter and evolving “All Boards and Committees Summit”
- Continue Business Visitation Program

Scarborough Economic Development Corporation



	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	140,816	161,407	169,807	172,843	11,436	7.1%
Contracted Services	38,057	43,850	43,850	42,337	(1,513)	-3.5%
Services and Charges	-	-	-	-	-	0.0%
Supplies	-	-	-	-	-	0.0%
Property	-	-	-	-	-	0.0%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	178,873	205,257	213,657	215,180.00	9,923	4.8%

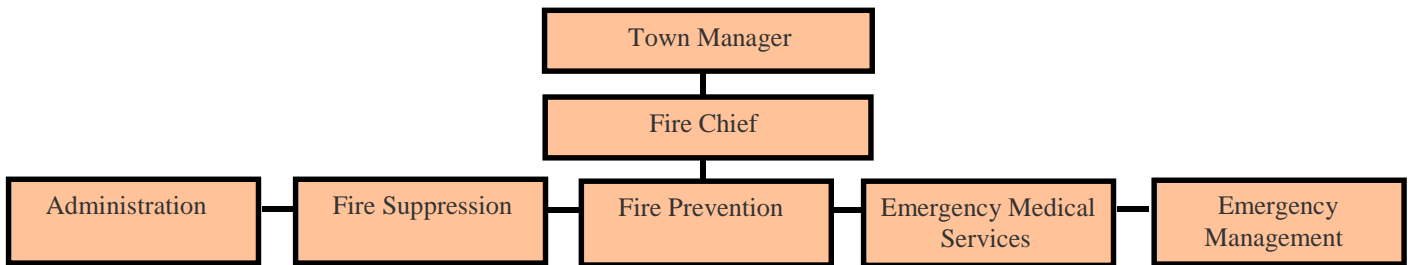
BUDGET DRIVERS

- Personnel costs account for 76% of the SEDCO Budget and represent the lions share of cost increases FY15 to FY16
- Increases in personnel costs are primarily due to staff opting into additional benefits.
- Scarborough Community Chamber of Commerce reduced their contribution to the shared space at Willowdale Place. The reduction reflects the Chamber’s actual usage of the space.
- Regional Marketing expenses are reduced for FY2016. FY 17 may see an increase to regional marketing expenses based on pending grant application
- Technology in form of data base subscriptions, software subscriptions and minor equipment upgrades make account for the largest portion of our non-personnel operating budget.

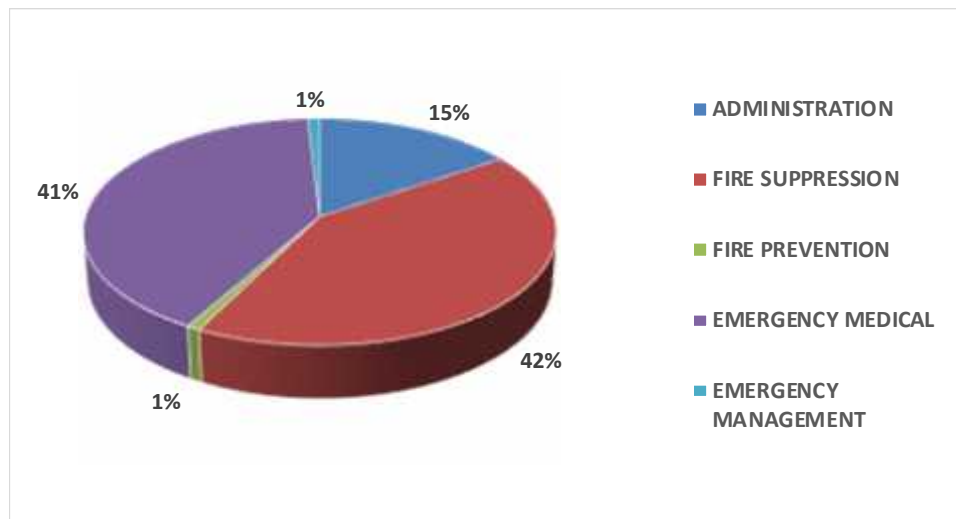
ACTIVITY INDICATORS

FY 2014 Business Assistance/Information Calls:	240
FY 2014 Direct Assistance:	70
FY 2014 SEDCO Initiated Outreach: (Outreach includes: visiting individual businesses, tradeshows, workshops, and events)	440
FY 2014 Print Marketing/Advertising Business Reach:	22,000 (Audited Circulation of Advertising medium)

Fire, Emergency Medical & Emergency Management Divisions



Full Time	Per Diem / Part Time	Paid on Call
29 + (4 proposed)	91	59



***4 Full-time proposed, not funded.**

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	3,334,909	3,621,954	3,684,573	3,720,588	98,634	2.7%
Contracted Services	64,573	73,667	78,991	78,991	5,324	7.2%
Services and Charges	197,618	217,265	225,057	225,057	7,792	3.6%
Supplies	168,734	172,245	161,535	161,535	(10,710)	-6.2%
Property	17,379	20,000	22,000	22,000	2,000	10.0%
Other Costs	3,132	5,000	5,000	5,000	-	0.0%
Total Expenditures	3,786,346	4,110,131	4,177,156	4,213,171	103,040	2.5%

Fire, Emergency Medical & Emergency Management Division

Activities, Functions and Responsibilities

The Fire Department is responsible for the protection of the lives of our citizens and the visitors to our community, their property, and the environment. We accomplish that mission by maintaining a highly trained and motivated staff of professionals, providing them with the resources required to accomplish the mission, and working collaboratively with our public safety partners and other municipal departments. The department is led by an appointed Fire Chief and we operate through five divisions: Administration, Fire Suppression, Fire Prevention, Emergency Medical Services, and Emergency Management. The principal programs, services, and activities offered by the department include:

- A comprehensive, integrated, advanced life support, Emergency Medical Services (EMS) system that includes two paramedic level, full-time staffed ambulances along with a third spare non-staffed ambulance that fills in when a primary unit is out for maintenance and responds to a third concurrent EMS call or an incident that requires multiple ambulances.
- An all hazards fire suppression, technical rescue & hazardous materials response capability
- Active fire prevention, fire inspection, code enforcement, and public education programs
- A comprehensive Emergency Management program that coordinates the Town's emergency planning, response, recovery and mitigation efforts.
- An administration that maintains our facilities & apparatus, trains our personnel, maintains compliance with state and national regulations, and overall manages the department.

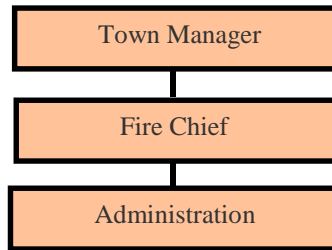
SUCCESSES & ACCOMPLISHMENTS - 2014

- Continued to focus on our health & safety program including a comprehensive review of our department's program by the Maine Bureau of Labor resulting in inclusion in their SHAPE program. Only the 7th town-wide community in the state to receive that recognition.
- Instituted a new shared Fire Inspector/Commercial Code Enforcement Officer position with the Planning Department which has helped to streamline the plans review and inspection process for commercial projects. This innovative program was recognized by GPCOG with a recognition award, and by the Maine Fire Protection Services Commission with a Best Practice Award.
- Received and administered several different grants totaling over \$300,000 to fund important local and regional initiatives that would have been difficult if not impossible to do without grant support.
- Implemented a regional, grant funded, Community Paramedic training program for twenty-four senior, experienced paramedics including six from Scarborough. This program will position us to take advantage of the significant changes envisioned by the Affordable Healthcare Act.
- Crafted specifications, and a formal RFP process for the purchase of a replacement ladder truck at Black Point station. Awarded the bid and a contract for construction. Received and placed the new ladder into service which will serve the community for the next 25 years.

GOALS & PRIORITIES 2015- 2016

- Continue to work on moving the department's staffing plan forward to provide sufficient personnel resources to guarantee response from all stations 24/7.
- Work with the Metro Fire Chief's Coalition to develop a regional Community Paramedic pilot program to utilize the skills our providers gained through their certification and training process in the current year.
- Continue to look for grant funding to offset the cost of services and limit the impact to the property taxpayers.
- Continue to work to streamline the plans review and fire inspection process to make it more efficient and to be as business friendly as possible while appropriately enforcing codes and standards.
- Continue to work with the Police Chief and Facilities Committee on our critical need for a new public safety facility.
- Complete the RFP process and accept final delivery of a new fire engine to replace the 25 year old apparatus currently serving at Pleasant Hill Station. The new truck will be placed in service at our busiest station at Oak Hill, and the 9 year old engine that has been serving there will be re-located to Pleasant Hill where it will be less busy so it will be able to fill it's 25 year anticipated life.
- Continue recruitment & retention efforts for call members.

Fire Administration



Total Staffing Administration		
Full Time	Per Diem / Part Time	Paid on Call
3	0	0

Activities, Functions and Responsibilities

The Fire Department Administration Division is responsible for the common costs and overall administration of the Fire Department. This includes the personnel and benefit costs for the Fire Chief, an Office Administrator, and an Administrative Assistant as well as non-EMS training and professional development costs for all personnel. This division also includes the cost of compliance with medical, respiratory clearance and other mandatory and regulatory requirements; the operation and upkeep of six fire stations; maintenance of all fire apparatus and equipment; utilities; supplies; and new and replacement fire equipment.

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	251,890	268,979	277,320	283,309	14,330	5.3%
Contracted Services	33,190	33,787	39,111	39,111	5,324	15.8%
Services and Charges	164,052	178,840	183,107	183,107	4,267	2.4%
Supplies	144,030	143,222	136,685	136,685	(6,537)	-4.6%
Property	5,574	10,500	12,500	12,500	2,000	19.0%
Other Costs	1,384	2,000	2,000	2,000	-	0.0%
Total Expenditures	600,120	637,328	650,723	656,712	19,384	3.0%

BUDGET DRIVERS

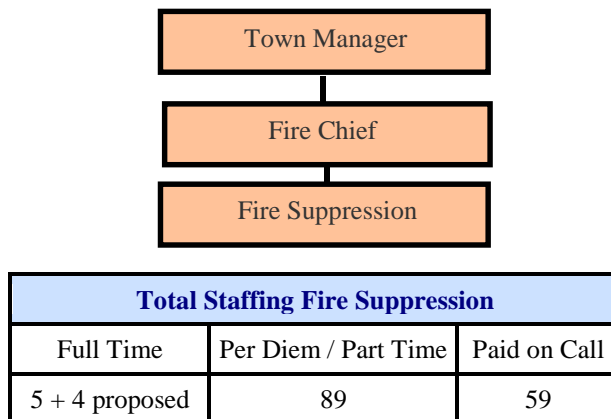
- Wage & benefit costs include increases as part of the new town-wide merit based compensation plan for non-union personnel.
- Contracted services increase is due to the annual increase in the HVAC preventive maintenance contract for our six stations as well as increases in professional dues & subscriptions to new professional associations and for new software subscriptions to make our administration office more efficient and productive.
- Property service & maintenance shows a modest increase due to increased apparatus maintenance and parts costs.
- The supply accounts show a decrease due to lower apparatus fuel costs, and reduced utility costs due in large part to a reduction in propane cost due to aggressive contracting and weak energy commodity markets.
- The property lines show an increase in cost due to the need to replace obsolete turnout gear at nearly \$2,000 per set.

ACTIVITY INDICATORS - TRAINING & PROFESSIONAL DEVELOPMENT

- 713 Administration
- 1,885 Full Time Personnel
- 1,765 Per-Diem Personnel
- 2,069 Engine 1 - Black Point
- 948 Engine 3 Pleasant Hill
- 1,262 Engine 4 - Pine Point
- 714 Engine 5 - N. Scarborough
- 931 Engine 6 - Dunstan
- 465 Engine 7 - Oak Hill

10, 752 Total Training Hours FY2014

Fire Suppression



Activities, Functions and Responsibilities

The Fire Department Suppression Division is responsible for the personnel costs and management of all non-EMS activities. This includes the personnel and benefit costs for the Deputy Fire Chief of Operations and four Paramedic Lieutenant Duty Officers who are responsible for managing the day to day operations of the on duty staff.

This division includes funding for the training and emergency response of our Call Members who are paid by the call. It also includes our very successful Per-Diem Day Firefighter program which provides minimal staffing, primarily during the daytime when most call members are at work and unable to respond to emergency calls from their homes.

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	1,610,043	1,697,563	1,706,301	1,763,903	66,340	3.9%
Contracted Services	-	-	-	-	-	0.0%
Services and Charges	-	-	-	-	-	0.0%
Supplies	-	-	-	-	-	0.0%
Property	-	-	-	-	-	0.0%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	1,610,043	1,697,563	1,706,301	1,763,903	66,340	3.9%

BUDGET DRIVERS

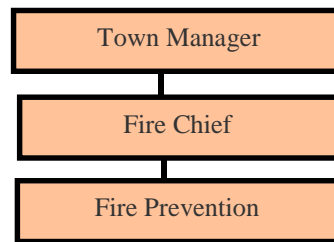
- Wage & benefit costs include increases as part of the new town-wide merit based compensation plan for full time, non-union personnel, and pay increases outlined in year 2 of a 3 year collective bargaining agreement for union personnel.
- The increase in the Wage & Benefit line covers the addition of 4 new, full time, personnel as outlined in our Analysis of Staffing Plan. The new personnel will be assigned to the ambulance and four senior experienced personnel will be transferred to serve on Engine 7, and will be promoted to lieutenant to assist the current Duty Officers with supervising the on-duty personnel working out of six stations. This will provide a more manageable span of control for supervision and provide critically needed staffing on our busiest fire engine 24 hours/day. Exhibit III

ACTIVITY INDICATORS

- | | |
|---|-------------------------------------|
| • 624 Out of Town Mutual Aid (see note below) | • 18 Electrical Problems |
| • 356 Details/ Alarm Service | • 15 Building Structure Fires |
| • 305 Master & Supervised Boxes | • 13 Marine Calls |
| • 75 Public Assist | • 10 Motor Vehicle Fires |
| • 72 Odor Investigations | • 10 Miscellaneous |
| • 48 Cancelled Enroute | • 10 Propane / Natural Gas Leaks |
| • 39 False Alarms | • 10 Chimney Fires |
| • 33 Grass, Mulch, & Brush Fires | • 9 Building /Machinery Extractions |
| • 27 Wires Arching/Down | • 4 Storm Standby |
| • 22 Water Problems | • 3 Hazardous Materials |
| • 20 Unpermitted Burns | |
| • 19 Fuel Leaks | |

1742 Total Fire Calls For Service FY2014

Fire Prevention



Total Staffing Fire Prevention		
Full Time	Per Diem / Part Time	Paid on Call
0	1	0

Activities, Functions and Responsibilities

The Fire Department Fire Prevention Division is responsible for the department’s proactive fire prevention activities. This includes the life safety inspections our per-diem day firefighters conduct throughout the year as summarized in the chart below. We inspect every commercial occupancy and multi-tenant occupancies with three or more units annually. We also inspect all high hazard occupancies like schools and day cares on a monthly basis.

The Fire Prevention Division is also responsible for all plans reviews and the issuance of construction, fire alarm, suppression system, fireworks, and certificate of occupancy permits. Public fire educational activities in the schools, day cares, and many other venues also falls under this division as does our fire investigation team.

The majority of the activities in this division are accomplished by the full-time fire inspector/commercial code enforcement officer. This is a shared position with the Planning Department intended to create efficiency and be more responsive to the community.

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	30,141	27,723 #	27,723	28,272	549	2.0%
Contracted Services	293.48	500.00	500	500.00	-	0.0%
Services and Charges	-	-	-	-	-	0.0%
Supplies	4,236.18	4,300.00	4,800	4,800.00	500	11.6%
Property	-	-	-	-	-	0.0%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	34,670	32,523 #	33,023	33,572	1,049	3.2%

BUDGET DRIVERS

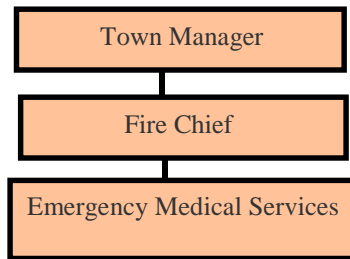
- The increase in the supply line is due to an increase in the annual National Fire Protection Association (NFPA) national codes and standards subscription cost.

ACTIVITY INDICATORS - INSPECTIONS/PERMITS

- 89 Consultations/ Plan Review
- 978 Annual Inspections
- 181 Monthly Inspections
- 880 Re-inspections (follow-ups)
- 98 Miscellaneous Inspections
- 990 Burning Permits Issued
- 50 Construction Permits Issued
- 82 Certificate of Occupancy Permits Issued
- 30 Other Permits (fireworks, sprinkler, alarm)

Total 3,378

Emergency Medical Services



Total Staffing Emergency Medical Services		
Full Time	Per Diem / Part Time	Paid on Call
21	0	0

Activities, Functions and Responsibilities

The Fire Department Emergency Medical Services Division is responsible for the personnel costs and management of all EMS activities. This includes the personnel and benefit costs for the Deputy Fire Chief of EMS and twenty full-time Firefighter/EMTs who staff our two manned ambulances (with one in reserve status). Manpower included in this division includes a pool firefighter position assigned to one of our engines. This position was created to reduce overtime since the first vacancy on an ambulance is filled by this pool personnel instead of hiring back at overtime to cover vacations, holiday, and sick or injury time.

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	1,417,298	1,599,786 #	1,645,326	1,616,768	16,982	1.1%
Contracted Services	31,089.65	39,380.00	39,380	39,380	-	0.0%
Services and Charges	32,433	37,200 #	40,725	40,725	3,525	9.5%
Supplies	15,542	20,973 #	15,750	15,750	(5,223)	-24.9%
Property	8,747	7,000 #	7,000	7,000	-	0.0%
Other Costs	426	1,000 #	1,000	1,000	-	0.0%
Total Expenditures	1,505,537	1,705,339 #	1,749,181	1,720,623	15,284	0.9%

BUDGET DRIVERS

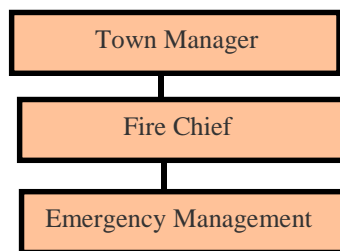
- The increase in the wage & benefit line is due to implementation of the new town-wide merit based compensation plan for full time, non-union personnel, and pay increases outlined in year 2 of the 3 year collective bargaining agreement for personnel covered under the union contract.
- The increase in the property service and maintenance line is due to increases in ambulance maintenance labor and replacement parts due to the change in policy from trading our ambulances on a three year rotation where they were always covered under the manufacturer's warrantee to a five year re-chassis and 10 year replacement program. Keeping the ambulances longer requires additional maintenance to cover repairs that will no longer be covered under warrantee.
- The decrease in supplies is primarily due to a reduction in fuel cost due to lower anticipated cost for gasoline and diesel fuel.

ACTIVITY INDICATORS - RESPONSES BY EMS INCIDENT TYPE

- 1,102 Rescue with Engine Assist
- 637 Rescue without Engine Assist
- 125 Motor Vehicle Crashes
- 86 Mutual Aid EMS calls

Total 1,950

Emergency Management



Total Staffing Emergency Management		
Full Time	Per Diem / Part Time	Paid on Call
0	1	0

Activities, Functions and Responsibilities

The Emergency Management Division is responsible for town-wide emergency planning and coordination during natural and man-made disasters. This division is also responsible for seeking Federal and State reimbursement for disaster costs incurred by the community through the Federal Stafford Act.

The Fire Chief serves as the EMA Director and this division employees one part-time Deputy Director to assist the chief with EMA responsibilities and duties. 50% of the town’s eligible EMA activities are reimbursed through a recurring Emergency Management Performance Grant (EMPG) including a percentage of the Fire Chief, Deputy EMA Director and DPW’s GIS Coordinator’s salaries.

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	25,537	27,903 #	27,903	28,336	433	1.6%
Contracted Services	-	-	-	-	-	0.0%
Services and Charges	1,132	1,225 #	1,225	1,225	-	0.0%
Supplies	4,926	3,750 #	4,300	4,300	550	14.7%
Property	3,058	2,500 #	2,500	2,500	-	0.0%
Other Costs	1,323	2,000 #	2,000	2,000	-	0.0%
Total Expenditures	35,976	37,378 #	37,928	38,361	983	2.6%

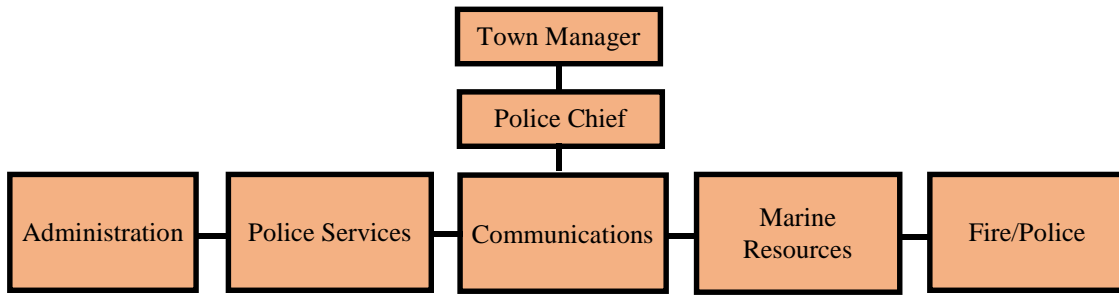
BUDGET DRIVERS

The increase in supplies is due to an increase in the food line for the Canteen which is reimbursed by mutual aid response.

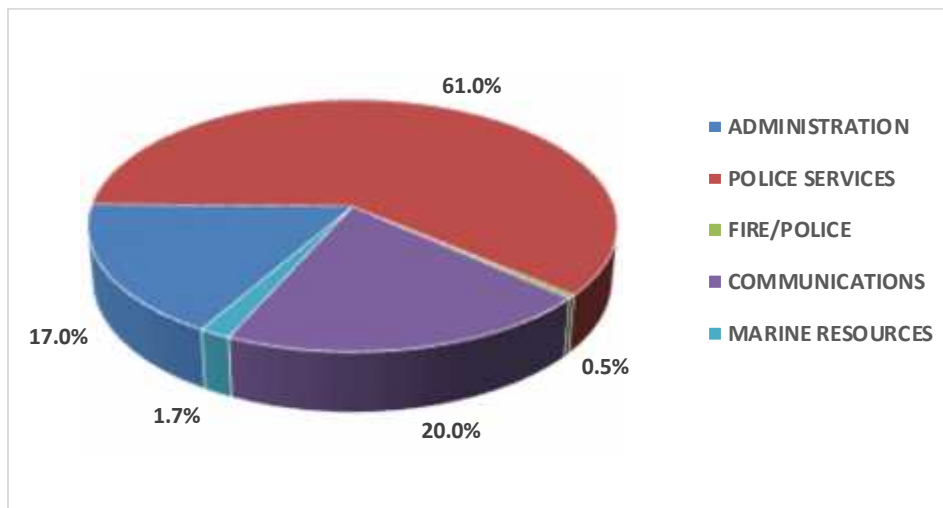
ACTIVITY INDICATORS

- Active participant in the Presumpscot Valley Regional Response Team including Haz Mat training in the form of team drills, table tops, functional, and full-scale exercises
- Active participant in the Cumberland County Incident Management Assistance Team including meetings, exercises and training sessions including the Vigilant Guard full scale exercise.
- Participated in a regional training and subsequent Full Scale Active Shooter exercise in Gorham
- Assisted with the planning and execution of a Full Scale Regional Shelter Exercise at Scarborough High School
- Spoke at multiple civic group’s meetings including a community resiliency program at Bessey Commons
- Obtained and managed a Homeland Security Grant to upgrade the satellite system and other technology upgrades to our regional Command Van
- Continue all-hazard emergency planning by keeping the town’s EOP up to date with the most current information and resources available.
- Continue to play an active role in the EMA community at the local, county, and state level
- Continue to provide leadership and support to the Presumpscot Valley Regional Response Team (RRT).
- Complete the Command Van technology upgrades and close out the HSGP grants that funded them.
- Expand the preparedness and pre-plan data contained in the Town’s GIS system/database.
- Continue and expand on the school disaster preparedness planning including staff training and exercising of the final plan.

Police, Communications, Marine Resources, and Fire/Police Services Divisions



Total Staffing All Divisions		
Full Time	Part Time	Paid on Call
57 +(2 proposed)	9	13



**2 Full-time proposed, not funded.*

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	4,577,612	4,966,907 #	5,159,796	5,235,420	268,513	5.4%
Contracted Services	77,240	78,592 #	80,801	80,801	2,209	2.8%
Services and Charges	148,954	167,927 #	169,113	169,113	1,186	0.7%
Supplies	161,244	151,788 #	153,688	153,688	1,900	1.3%
Property	222,704	183,134 #	191,134	191,134	8,000	4.4%
Other Costs	34,537	29,900 #	31,300	31,300	1,400	4.7%
Total Expenditures	5,222,292	5,578,248 #	5,785,832	5,861,456	283,208	5.1%

Police, Communications, Marine Resources, and Fire/Police Services

Activities, Functions and Responsibilities

The Police Department is responsible for working in partnership with the community to enhance the quality of life in the town by ensuring: the protection of life and property, the preservation of peace, the protection of individual rights, and the reduction of crime. The department is led by an appointed chief of police and includes administration, police services, communications, marine resources, and fire/police. The principal programs, services and activities offered by this department are:

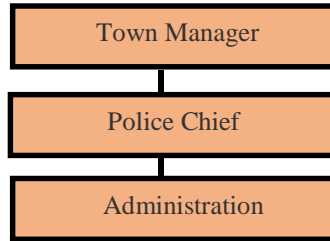
- Enforce local ordinances and state laws
- Ensure the safety of residents, employees and visitors in the town
- Establish policies and procedures to guide personnel in completing job tasks in a safe and efficient manner that ensures adherence to laws and limits liability
- Prepare budget recommendations that are fiscally responsible while promoting ways for the department to best complete its' mission in the community
- Partner with other police agencies and any people or groups who have a shared interest in the mission of the department
- Provide feedback and support to groups that are responsible for creating laws and prosecuting violations of law

SUCCESSES & ACCOMPLISHMENTS - 2014-2015

GOALS & PRIORITIES - 2015-2016

- | | |
|--|---|
| <ul style="list-style-type: none"> • Gained responsibility to provide dispatch services to the Town of Old Orchard Beach and made preparations to start providing services in 2015 • Updated police cruisers and equipment to assist patrol officers in more efficiently carrying out their duties • Took steps with training, policies and documentation to bring department into compliance for SHAPE award • Reduced crime rate by 7.9% • Use of social media to solve crimes and keep citizens informed • Partnered with school department to enhance security and better coordinate joint responses to crisis situations • Re-classifying positions as the result of participation in an in depth job study that was facilitated by an outside organization • Re-assignment of the two deputy chiefs to their counterparts positions • Establishment of a department special enforcement unit while keeping patrol at full staffing with the assistance of two Community Oriented Policing Grant positions | <ul style="list-style-type: none"> • Begin providing high quality dispatch services for the Town of Old Orchard Beach • Update training room technology in public safety facility • Develop an electronic process for reviewing department policies and acknowledging receipt and understanding of finalized drafts • Develop an electronic version of roll call training that incorporates a testing mechanism to help ensure understanding of the material • Complete tabletop exercise on school crisis situation with school staff and other interested parties • Expand the use of cameras and monitoring to enhance security in community, including traffic delays and concerns • Make the department more user friendly for customers receiving information and paying for services • Work toward making the mobile command post fully functional for dispatch operations • Begin study of space needs for future facility needs based on current and future staffing and program requirements |
|--|---|

Administration



Total Staffing Administration		
Full Time	Part Time	Paid on Call
6	0	0

Activities, Functions and Responsibilities

The Police Department Administration is responsible for the overall administration of the Police Department. Costs include the personnel salaries and benefit costs for the Police Chief, 2 Deputy Chiefs, one Administrative Coordinator, one Administrative Secretary, and one Building Services Worker. Also included are the costs for professional dues and training of these personnel. Funds for the utilities, heating, air conditioning, office and computer supplies, janitorial supplies, and building maintenance are also included.

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	561,903	571,877 #	588,060	598,856	26,979	4.7%
Contracted Services	6,833.35	7,300.00	7,300.00	7,300.00	-	0.0%
Services and Charges	110,776	124,888	126,288	126,288	1,400	1.1%
Supplies	131,795	118,000	120,000	120,000	2,000	1.7%
Property	169,040	135,000	142,000	142,000	7,000	5.2%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	980,348	957,065 #	983,648	994,444	37,379	3.9%

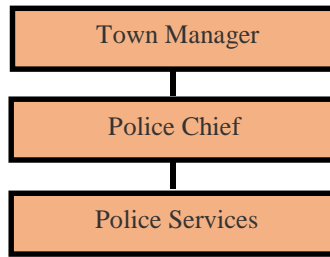
BUDGET DRIVERS

- Personnel costs include increases as part of the new town-wide merit based compensation plan
- Increased Health Insurance Costs
- Increased cost of new police cruisers

ACTIVITY INDICATORS

- 9 Hiring Processes
- 380 Request Reports
- 148 Concealed Weapons Permits
- 2,540 Court Disposition Recordings
- 192 Hours of Grant Procurement/ Maintenance
- 480 Hours of NIBRS Review Submission
- 288 Hours of 911 Addressing
- 1,248 Hours of Scheduling

Police Services



Total Staffing Police Services		
Full Time	Part Time	Paid on Call
35 + 2 proposed	7	0

Activities, Functions and Responsibilities

The Police Services is responsible for providing actual law enforcement response and investigative services to the community. Costs include the personnel salaries and benefit costs for 7 Sergeants, 27 Police Officers, and one Animal Control Officer. Also included are the costs for professional dues, training, clothing, and equipment for these personnel. Funds for fuel, maintenance, and replacement of police department vehicles are included. This division focuses on Patrol, Animal Control, School Resource, Community Resource, Criminal Investigation, Special Enforcement, and the Reserve Officer Program.

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	3,112,995	3,292,933 #	3,380,608	3,461,909	168,976	5.1%
Contracted Services	37,080.08	37,082.00	38,216.00	38,216	1,134	3.1%
Services and Charges	-	-	-	80	80	0.0%
Supplies	17,227	20,038	20,338	20,438	400	2.0%
Property	52,306	46,359	47,359	47,884	1,525	3.3%
Other Costs	34,537	29,900	31,300	31,300	1,400	4.7%
Total Expenditures	3,254,145	3,426,312 #	3,517,821	3,599,827	173,515	5.1%

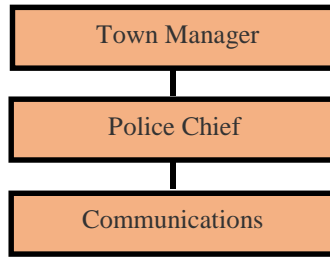
BUDGET DRIVERS

- Wage and Benefit costs for full time personnel to be determined by contractual negotiations
- 2.0% cola adjustment for part-time personnel
- If funded in this line covers the addition of 2 new personnel as outlined in our Analysis of Staffing Plan. Exhibit 1 tab 9
- Expiration of COPS grant revenues

ACTIVITY INDICATORS

- | | |
|--|--|
| <ul style="list-style-type: none"> • 1,068 Offense Reports • 304 Arrest Reports • 9,342 Traffic Stops • 912 Accident Reports • 972 Alarm Calls • 5,998 Building Checks | <ul style="list-style-type: none"> • 1,069 Hours of Training • 62 Vacation House Checks • 854 Parking Tickets • 439,520 Miles Driven |
| | <p>Total Calls for Service 29,642</p> |

Communications



Total Staffing Communications		
Full Time	Part Time	Paid on Call
15	1	0

Activities, Functions and Responsibilities

The Communications Division is responsible for receiving business phone calls for the communities of Scarborough and Old Orchard Beach. It is also responsible for receiving E-911 emergency phone calls for Scarborough, Old Orchard Beach, Buxton, and Hollis. The Communications Division receives and transmits radio communications for Police, Fire, and Rescue for Scarborough and Old Orchard Beach. Costs include the personnel salaries and benefit costs for 3 Lead Dispatchers, 11 Dispatchers, one Data Communications Specialist, and one Crime Analyst. Expenses under this division also include telephone and radio costs, computer software and hardware maintenance, training, and mobile data.

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	808,943	1,003,560 #	1,091,046	1,098,748	95,188	9.5%
Contracted Services	32,071.77	32,755.00	33,830.00	33,830	1,075	3.3%
Services and Charges	27,708	33,895	33,895	33,895	-	0.0%
Supplies	1,923	3,050	3,050	3,050	-	0.0%
Property	-	-	-	-	-	0.0%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	870,645	1,073,260 #	1,161,821	1,169,523	96,263	9.0%

BUDGET DRIVERS

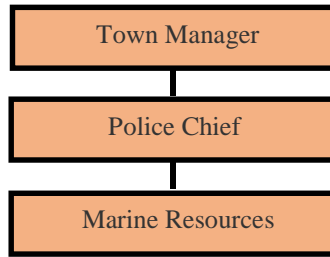
- Wage and Benefit costs for full time personnel to be determined by contractual negotiations
- 2.0% cola adjustment for part-time personnel
- Significant Increase in expenses related to full year of providing contractual dispatch services to Old Orchard Beach
- Loss of revenue from Old Orchard Beach start-up costs (-\$84,000)

ACTIVITY INDICATORS

- 8,016 911 Phone Calls
- 24,338 (6 months) Business Phone Calls
- 234 Training and Meeting Hours
- 208 Quality Assurance Hours
- 802 Walk-In Customers
- 520 Buxton PSAP & EMD
- 661 Hours of Preparation

Total Calls for Service 38,001

Marine Resources



Total Staffing Communications		
Full Time	Part Time	Paid on Call
1	1	0

Activities, Functions and Responsibilities

The Marine Resources Division is responsible for the coastal waterfront of Scarborough. The division deals with enforcement of marine laws and the preservation, protection, or restoration of the natural environment, natural ecosystems, vegetation, and wildlife relative to the marine environment. Costs include the personnel salaries and benefit costs for one full time officer and one part time officer. Funds for fuel and maintenance of the marine resource truck are included. Additional costs include pier utilities, office supplies, clam seed, and equipment.

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	66,338	73,302 #	74,519	75,907.00	2,605	3.6%
Contracted Services	1,255.00	1,455.00	1,455.00	1,455.00	-	0.0%
Services and Charges	10,463	9,064	8,850	8,850.00	(214)	-2.4%
Supplies	10,299	10,600	10,200	10,200.00	(400)	-3.8%
Property	834	1,250	1,250	1,250.00	-	0.0%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	89,189	95,671 #	96,274	97,662.00	1,991	2.1%

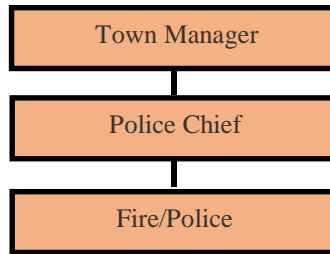
BUDGET DRIVERS

- Personnel costs include increases as part of the new town-wide merit based compensation plan.
- Personnel costs include a 2.0% cola adjustment for part-time personnel.
- Reduction of vehicle maintenance parts and labor contingent on replacement of Marine Resource Vehicle.

ACTIVITY INDICATORS

- Number of Moorings - 186
- Hours of Boat Patrol - 60
- Water Samples - 285
- Number of Clam Licenses - 441
- Hours of Pier Management - 260
- Flat Closures - 22

Fire/Police



Total Staffing Communications		
Full Time	Part Time	Paid on Call
0	0	13

Activities, Functions and Responsibilities

The Fire/Police Division provides traffic control assistance during emergency situations. They respond to traffic accidents, fire scenes, and provide assistance to the police department during inclement weather. They assist at intersections when traffic control devices fail. The division is comprised of one captain and 12 officers. Costs include the personnel salaries and benefits for responding personnel based upon the duration of a call. Vehicle stipends, clothing, and equipment costs are included.

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	27,433	25,235 #	25,563	25,958	723	2.9%
Contracted Services	-	-	-	-	-	0.0%
Services and Charges	7	80	80	80	-	0.0%
Supplies	-	100	100	100	-	0.0%
Property	524	525	525	525	-	0.0%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	27,965	25,940 #	26,268	26,663	723	2.8%

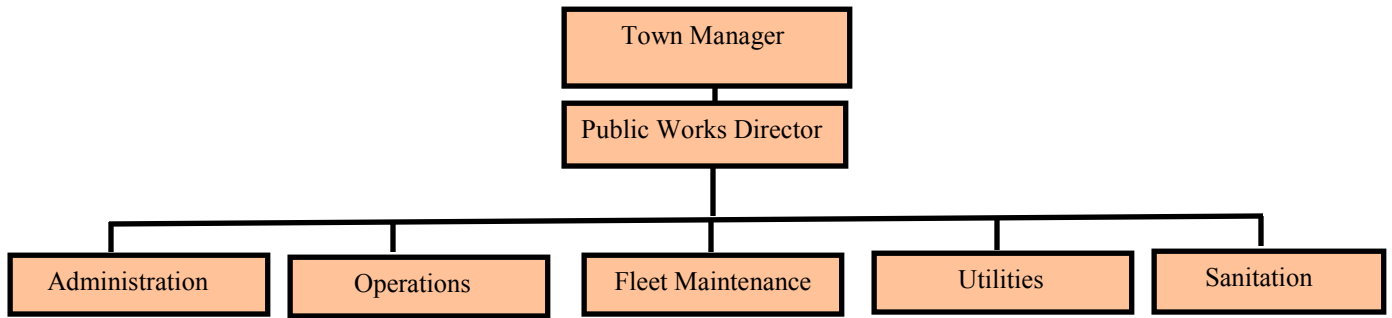
BUDGET DRIVERS

- Personnel costs include a 2.0% cola adjustment for part-time personnel.

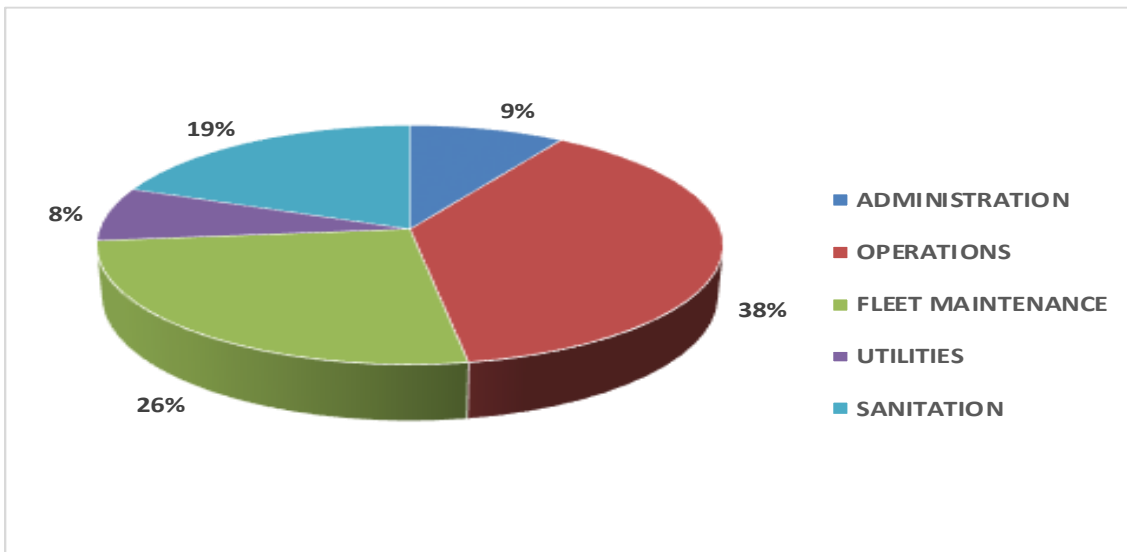
ACTIVITY INDICATORS

- Hours of Emergency Calls – 1,767
- Hours of Training - 160
- Hours of Planned Events - 197
- Hours of Equipment Maintenance - 75
- Total/Calls Events 110

Public Works



Total Staffing All Divisions
Full Time
30.5



Wages and Benefits	2,097,626	2,252,115	2,321,312	2,361,640	109,525	4.9%
Contracted Services	493,106	530,259	541,224	541,224	10,965	2.1%
Services and Charges	2,283,420	2,109,461	2,172,980	2,302,477	193,016	9.2%
Supplies	1,594,659	1,412,861	1,455,418	1,455,418	42,557	3.0%
Property	33,807	54,800	58,300	57,300	2,500	4.6%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	6,502,618	6,359,496 #	6,549,234	6,718,059	358,563	5.6%

Administration

Activities, Functions and Responsibilities

The administrative team (the director, deputy director, and two staff members) work to ensure customer satisfaction as well as timely, cost-effective direction and support of all programs. A town-wide geographic information system (GIS) is also a component of the administrative division. One staff member provides computer-based mapping and analytical services for both internal and external system users. The public is provided access to various data layers through a custom application available on the town's website. A separate instance provides data to all town departments to aid them in their daily operations.

Principal administrative services:

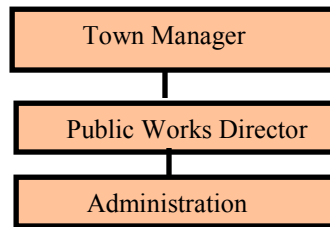
- Customer Service.
- Budget preparation and administration
- Development and oversight of Infrastructure Capital Improvements
- Establishing and maintaining up-to-date software programming to provide timely and accurate records.
- Management of all Public Works' divisions & associated records and coordination with other town departments.

SUCCESSES & ACCOMPLISHMENTS 2014-2015

GOALS & PRIORITIES 2015-2016

- | | |
|--|---|
| <ul style="list-style-type: none"> • Work with the Information Systems Department to implement Public Works pages on the new town website. • Using the SharePoint site, provide other town departments access to records on excavator licenses and excavating permits. • Handled an estimated 1,100 calls for service. • Provided vehicle maintenance related information to all departments for annual budget preparation. • Implemented the use of social media to inform the public of projects and announcements. • Launched new external GIS on the town website. • Partnered with the Scarborough Sanitary District to host their GIS data. • Continued an asset inventory project using GIS to store information. | <ul style="list-style-type: none"> • Implement a new Public Works Asset Management Program. This new program will interface with the town-wide GIS and will allow for greater mobility in the field. • Enhance the use of social media to provide more timely information to the public. • Continue efforts to maximize the use and efficiency of Microsoft SharePoint for departmental and inter-departmental information sharing. • Implement new software—City Works |
|--|---|

Administration



Total Staffing
Full Time
5

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	402,946	400,080 #	406,151	418,819.0	18,739	4.7%
Contracted Services	46,571	53,865	64,225	64,225.00	10,360	19.2%
Services and Charges	55,932	59,050	55,900	55,900	(3,150)	-5.3%
Supplies	74,054	61,718	61,325	61,325	(393)	-0.6%
Property	2,660	9,300	9,500	9,500	200	2.2%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	582,164	584,013 #	597,101	609,769.0	25,756	4.4%

BUDGET DRIVERS

- Unfunded state and federal programs. Example: N.P.D.E.S. (National Pollution Discharge Elimination)
- Unstable energy costs
- Level of funding from state sources. Funding from L.R. A.P. is uncertain (local road assistance)
- MPI (Maine Partnership initiative) funding
- Age and condition of Public Works facility, grounds, and outbuildings

ACTIVITY INDICATORS

- Number of service requests written up in 2014: 1373
- Number of excavating licenses and permits processed in 2014: 121
- Number of “hits” for GIS access, town-wide in 2014: 30,000

Operations

Activities, Functions and Responsibilities

The Operations Division is responsible for maintenance, repair, and construction of streets, drainage systems, sidewalks and any other infrastructure in the town's right-of-way. Operations and maintenance is accomplished using in-house resources. Contracted services are used when it is deemed the most efficient and cost effective solution for the given circumstance.

Principal operational programs and services:

- Snow and ice removal.
- Street sweeping
- Stormwater conveyance cleaning and repair
- Street sign and painted graphics replacement and repair
- Ditching and culvert replacement and repair
- Tree maintenance
- Cemetery operations and maintenance

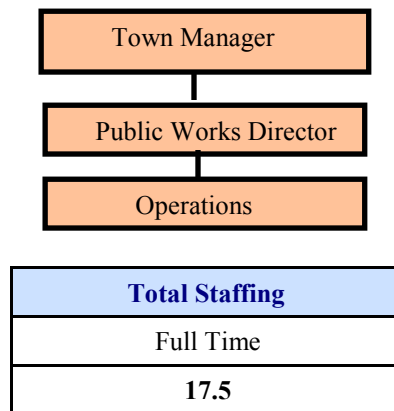
SUCCESSES & ACCOMPLISHMENTS 2014-2015

- Completed phase 1 of the Pleasant Hill Road Drainage and Reconstruction Project. Partial funding for the project was sourced from the MDOT (Maine Department of Transportation) through the Municipal Partnership Initiative Program. The MDOT committed \$500,000.00 toward the project.
- Inspected stormwater outfalls as part of the town-wide NPDES (National Pollution Discharge & Elimination System) permit requirement.
- Replaced a portion of the subsurface drainage system on Schooner Road using in-house resources.
- Using a full-depth pavement process, the following streets were rebuilt:
 - Ginn Road
 - Highland Avenue (Chamberlain Rd–Pleasant Hill Rd)
 - Payne Road (Haigis Parkway–Mussey Rd)
 - Robinson Road
 - Roundabout Drive
- Assisted the 'Friends of the Scarborough Library' with storage and transportation of books for the annual book sale.

GOALS & PRIORITIES 2015-2016

- Construct phase 2 of the Pleasant Hill Road Drainage and Reconstruction Project.
- Start the master planning process for road work in the Pine Point Area.
- As part of the current Red Brook Watershed Management Plan, construct two water-quality projects in the Red Brook Watershed using grant funds from an EPA 319 grant.
- Implement a mobility program in the field using tablet computers for work reporting and inspections.
- Reconstruct Cummings Road. This project will be a cooperative effort between Scarborough and South Portland. MDOT funding will offset costs of construction for both communities.

Operations



	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	1,083,233	1,206,362 #	1,243,658	1,266,663	60,301	5.0%
Contracted Services	75,988	97,000	98,000	98,000	1,000	1.0%
Services and Charges	739,948	806,877	1,050,507	1,040,746	233,869	29.0%
Supplies	174,859	161,500	161,800	161,800	300	0.2%
Property	3,414	4,000	6,000	6,000	2,000	50.0%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	2,077,442	2,275,739 #	2,559,965	2,573,209	297,470	13.1%

BUDGET DRIVERS

- Extreme weather events. Intensity & duration of events requiring additional staff time & materials to address
- Additional road mileage accepted as town roads
- Environmental regulations—recent ‘stream smart’ crossing regulations will require different construction processes for streams crossing roadways
- 2014/15 Winter Operations depleted sand and salt supplies—must be restocked.

ACTIVITY INDICATORS

- Total Road-miles plowed each storm 2015: 710.8 (town mileage 177.7 x 4 circuits per storm)
- Number of plow trucks dispatched per storm 2015: 18
- Catch basins cleaned in 2014: 1043
- Internments at cemeteries in 2014: 29 burials

Fleet Maintenance

Activities, Functions and Responsibilities

The Fleet Maintenance Division is responsible for providing all routine preventive maintenance and repair work on the town's fleet of over 200 pieces of equipment.

Principal equipment maintenance programs and services:

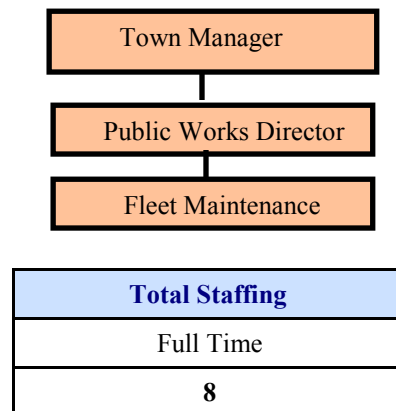
- Coordinate all routine maintenance and repairs for town-wide fleet including the school department.
- Maintenance of all fueling services for the town fleet.
- Assist all departments in preparation of specifications for new vehicle purchases.
- Preparation of new vehicles so that they are fully functional and ready to be placed in service.
- Manage a stock room to ensure availability of repair parts for fleet. Bulk purchasing and multiple vendor sourcing is done to provide cost savings.
- Ensure compliance with all local, state, and federal transportation regulations.
- Staff and manage a full-service repair facility.

SUCCESSES & ACCOMPLISHMENTS 2014-2015

GOALS & PRIORITIES 2015-2016

- | | |
|--|--|
| <ul style="list-style-type: none"> • LPG fleet expansion: Working with the school department and the Bureau of Air Quality, DEP, Maine, grant funds were secured to expand the propane autogas fleet from 4 to 6 buses. • Cruiser setup: Outfitted 5 police department vehicles for duty. Cruiser setup has been done in-house for the past 30 years. • The Fleet Maintenance Division supervisor was the spokesman at a number of conferences representing a town-wide alternative fuel program including the use of autogas, hybrid and electric vehicles. • Partnered with Southern Maine Community College to create an internship program between their vehicle technology program and Public Works' vehicle maintenance. This is the first municipal partnership in the state of Maine • Provided final setup and fitment for the Fire Department's new ladder truck apparatus. | <ul style="list-style-type: none"> • Continue leadership role in the Maine Cleaner Communities Program. • Continued awareness of new technologies in alternative fuels. • Continue robust vehicle maintenance technician training program to keep up with the ever-changing developments in the automotive industry. • Complete barcoding and reorganization of the stock room. • Review options for re-opening the paint booth and bodyshop position. Review would include targeted sources of revenue to offset costs to the town. • Continue fostering new A.P.W.A. (American Public Works Association) mechanic training state-wide. |
|--|--|

Fleet Maintenance



	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	611,447	645,673 #	671,503	676,158	30,485	4.7%
Contracted Services	-	-	-	-	-	0.0%
Services and Charges	8,898	11,400	13,600	13,600	2,200	19.3%
Supplies	1,159,857	1,027,823	1,045,593	1,045,593	17,770	1.7%
Property	6,197	16,800	16,800	15,800	(1,000)	-6.0%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	1,786,398	1,701,696 #	1,747,496	1,751,151	49,455	2.9%

BUDGET DRIVERS

- Increasing cost of vehicle repair parts & services
- Need to maintain specialized tools and training
- Age and condition of the municipal fleet

ACTIVITY INDICATORS

- Number of fleet repair work orders processed in 2014: 1,601
- Diesel/gasoline fuel dispensed in 2014: 162,189 gallons
- Total miles traveled by the municipal fleet in 2014: 1,296,965

Utilities

Activities, Functions and Responsibilities

The Utilities Division is comprised of a number of services and systems. Operations and maintenance is performed by a combination of in-house and contracted labor. Asset management and reporting on the infrastructure is the responsibility of the Public Works Administrative Team.

Services provided under the Utilities Division include:

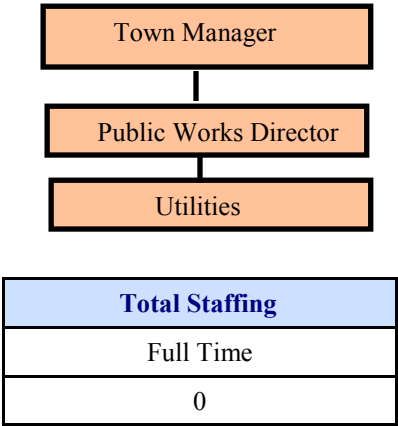
- Traffic signal operations and maintenance.
- Street light coordination between Public Works and Central Maine Power Co.
- Fire hydrant rental operations with Portland Water District and the Maine Water Company depending on location.
- Asset inspection and reporting to comply with GASB (Governmental Accounting Standards Board) requirements.

SUCCESSES & ACCOMPLISHMENTS 2014-2015

GOALS & PRIORITIES 2015-2016

- | | |
|---|---|
| <ul style="list-style-type: none"> • Worked with both water utilities to start establishing a policy for de-chlorination of water during hydrant flushing. This policy is part of the town's N.P.D.E.S (National Pollution Discharge & Elimination System) permit compliance. • Implemented a program to inventory traffic signal infrastructure. • Partnered with Portland Water District for water-main replacement in conjunction with the Pleasant Hill Road Drainage & Reconstruction Project. Cost of water-main work was paid by the Portland Water District. • Partnered with the Maine Water Company for water-main replacement during the Jasper Street Reconstruction Project. | <ul style="list-style-type: none"> • Partner with the Portland Water District for water-main replacement on phase 2 of the Pleasant Hill Road Drainage and Reconstruction Project. • Work with all public utilities to coordinate their work schedule to coincide with the town's CIP projects during the next 5 years. • Continue to actively pursue the expansion of natural gas along the Route 1 corridor to Pleasant Hill Road. • Continue close collaboration with the Scarborough Sanitary District looking for ways to save money while maintaining the current level of service. • Create a program for reporting annual traffic signal operations and maintenance. |
|---|---|

Utilities



	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	-	-	-	-	-	0.0%
Contracted Services	80.00	80.00	85.00	85	5	6.3%
Services and Charges	265,377	283,920	292,569	292,469	8,549	3.0%
Supplies	185,888	161,820	186,700	186,700	24,880	15.4%
Property	9,724	11,700	12,000	12,000	300	2.6%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	461,069	457,520 #	491,354	491,254	33,734	7.4%

BUDGET DRIVERS

- The age of town-wide traffic signal infrastructure will require a more aggressive replacement schedule
- Additional traffic signals and street lights will add costs to operations & maintenance
- Increased use of camera detection devices

ACTIVITY INDICATORS

- Number of municipal generators serviced in 2015: 10
- Number of water hydrants maintained within town boundaries in 2014: 730

Sanitation

Activities, Functions and Responsibilities

The Sanitation Division provides oversight for solid waste disposal and recycling. Collection of waste and recycling is a contracted service. Special waste such as hazardous waste and electronic waste are managed through programs provided by the sanitation division.

Bulky waste and non-household trash disposal is managed through a contractual arrangement with the CPRC (Commercial Paving & Recycling Company) group. This arrangement has been in place since 1996.

Programs and services provided by the Sanitation Division are:

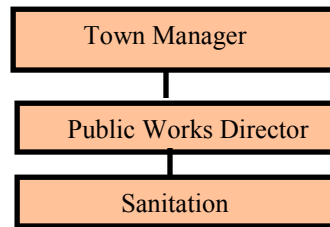
- Curbside residential solid waste collection.
- Curbside residential recyclables collection.
- Hosting of annual hazardous waste collection drop-off days.
- Outreach and education regarding proper disposal procedures for all waste.
- Management and distribution of curbside collection carts.
- Management and maintenance of three recycling “silver bullet locations.”
- Contract management for bulky item (appliances, furniture, etc) and construction demolition debris.

SUCCESSES & ACCOMPLISHMENTS 2014-2015

GOALS & PRIORITIES 2015-2016

- | | |
|--|--|
| <ul style="list-style-type: none"> • Maintained a 32% recycling rate. • Hosted one Household Hazardous Waste Drop-Off Day and provided access to additional Household Hazardous Waste drop-off days in Saco and Biddeford for Scarborough residents. • Completed RFID (Radio-Frequency Identification) cart tagging program for asset management purposes. • Voted to end Ecomaine Waste Management Company assessments, saving the town \$305,000.00 annually. • Became a voting member of the Ecomaine finance committee. • Signed a multi-year hazardous waste disposal program agreement with EPRO Environmental Services. The contract is a cooperative effort between Scarborough, Saco, Old Orchard Beach, and Biddeford. | <ul style="list-style-type: none"> • Continue outreach and education on proper waste and recycling disposal as the knowledge becomes available. • Continue representing Scarborough at Ecomaine with a town presence on the executive board and the finance committee. • Review alternatives for funding curbside programs. One option under consideration is a pay-by-bag program that continues to use the automated cart & collection system. • Review options and demand for organics collection. (green waste) • Consider implementation of Pay-As-You-Throw for Solid waste |
|--|--|

Sanitation/Solid Waste



	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	INC. DEC.	PCT CHANGE
Wages and Benefits	-	-	-			
Contracted Services	370,467	379,314	378,914	378,914	(400)	(0)
Services and Charges	1,213,266	948,214	760,404	899,762	(48,452)	-5.1%
Supplies	-	-	-	-	-	0.0%
Property	11,813	13,000	14,000	14,000	1,000	7.7%
Other Costs	-	-	-	-	-	0.0%
Total Expenditures	1,595,546	1,340,528 #	1,153,318	1,292,676	(47,852)	-3.6%

BUDGET DRIVERS

- Residents disposal habits directly dictate disposal costs
- Tipping fees at Ecomaine
- Cost of curbside collection contract
- Specialized waste disposal programs—Household Hazardous Waste, Electronic Waste, etc.
- Includes PAYT—\$139,358 cost avoidance and \$400,625 in revenue

ACTIVITY INDICATORS

- Number of curbside collection household stops in 2014: 6,500
- Recycling rate in 2014: 32%
- Annual Municipal Solid Waste processed in 2014: 5,391 tons
- Annual recyclable materials processed in 2014: 2,491 tons

Debt

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/26/2015
2:47 PM

FY 2016 TOWN APPROPRIATIONS

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTION	2016 DEPARTMENT	FINANCE COMMITTEE	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
--	----------------	----------------	----------------	--------------------	--------------------	----------------------	-----------------	--------------------	---------------------

TOWN DEBT

LEASES

Town Leases	394,232	187,758	217,267	167,469	154,747	154,747	154,747	(62,520)	-28.8%
TOTAL TOWN LEASES	\$ 394,232	\$ 187,758	\$ 217,267	\$ 167,469	\$ 154,747	\$ 154,747	\$ 154,747	\$ (62,520)	-28.8%

LONG TERM DEBT

Debt Principal	3,188,386	3,110,196	3,279,484	3,279,484	3,556,499	3,556,499	3,556,499	277,015	8.4%
Debt Interest	1,108,958	1,118,261	1,094,906	1,094,906	1,138,049	1,145,253	1,145,253	50,347	4.6%
Cost & Fees	111,671	54,735	50,000	54,000	50,000	50,000	50,000	-	0.0%
Tax Note Interest	-	-	-	-	-	-	-	-	0.0%
TOTAL TOWN BONDS	\$ 4,409,015	\$ 4,283,192	\$ 4,424,390	\$ 4,428,390	\$ 4,744,548	\$ 4,751,752	\$ 4,751,752	\$ 327,362	7.4%
TOTAL TOWN DEBT ALL DIVISIONS	\$ 4,803,247	\$ 4,470,950	\$ 4,641,657	\$ 4,595,859	\$ 4,899,295	\$ 4,906,499	\$ 4,906,499	\$ 264,842	5.7%

Debt Service Breakdown as of 06/30/2015

Date of Issue	Description	Payee	Rate	Maturity	Due Date	Interest	Principal	Remaining Unpaid Principal	
12-15-1995	Middle School Construction Project/ PW Facility	SSB	5.00%	2016	Nov. 01, 2015 May 1, 2016	6,625.00 0.00	265,000.00	0.00	both
04-15-1997	CIP Town Projects/Fire Pumper/PW Facility Renovations PW Bldg Purchase/Exit 6 Utility Feasibility Study	SSB	5.60%	2017	Nov. 01, 2015 May 1, 2016	6,242.50 3,135.00	110,000.00	110,000.00	town
03-15-2005	CIP Projects Town and School includes final HS Renovation Costs Partial Advance Refunded May 8, 2012 & April 15, 2013	Bank of NY	4.00%	2035	Nov. 01, 2015 May 1, 2016	5,000.00 0.00	250,000.00	0.00	both
05-15-2006	CIP Projects Town and School	Bank of NY	4.00%	2021	Nov. 01, 2015 May 1, 2016	30,262.50 20,162.50	505,000.00	1,000,000.00	both
05/15/2007	CIP Projects Town and School	Bank of NY	4.00%	2022	Nov. 01, 2015 May 1, 2016	11,500.00 7,000.00	225,000.00	350,000.00	both
06/05/2008	CIP Projects Town and School	Bank of NY	3.250%	2028	Nov. 01, 2015 May 1, 2016	62,982.50 53,720.00	570,000.00	2,995,000.00	both
05/15/2009	CIP Projects Town and School	Bank of NY	2.13%	2029	Nov. 01, 2015 May 1, 2016	34,981.25 31,437.50	315,000.00	1,940,000.00	both
10/01/2009	1999 and 2000 Bonds Refunded \$6,493,000 and \$4,770,000	Bank of NY	2.00%	2020	Nov. 01, 2015 May 1, 2016	12,825.00 10,050.00	185,000.00	670,000.00	both
05/15/2010	CIP Projects Town and School	Bank of NY	2.50%	2026	Nov. 01, 2015 May 1, 2016	72,850.00 66,975.00	470,000.00	3,625,000.00	both
06/15/2011	CIP Projects Town and School	Bank of NY	2.00%	2031	Nov. 01, 2015 May 1, 2016	45,475.00 40,225.00	525,000.00	2,910,000.00	both
05/15/2012	WWI School Demolition & Construction/School CIP Projects/ Partial refunding of 2003 bonds, 2004 bonds and 2005 bonds.	Bank of NY	3.00%	2042	Nov. 01, 2015 May 1, 2016	877,325.00 861,350.00	1,065,000.00	43,315,000.00	both
04/15/2013	WWI School Construction/School & Town CIP Projects	Bank of NY	2.00%	2043	Nov. 01, 2015 May 1, 2016	471,812.50 466,062.50	575,000.00	24,425,000.00	both
04/15/2014	CIP Projects Town and School (and WWI construction)	US Bank	2.00%	2034	Nov. 01, 2015 May 1, 2016	71,900.00 64,300.00	760,000.00	5,255,000.00	both
05/07/2015	CIP Projects Town and School (including Benjamin Farms)	US Bank	2.00%	2035	Nov. 01, 2015 May 1, 2016	94,803.13 89,803.13	500,000.00	5,585,000.00	both
GRAND TOTAL ALL DEBT SERVICE AS OF JUNE 30, 2015 FOR TOWN & SCHOOL						TOTAL DEBT:	\$3,518,805.01	\$6,320,000.00	\$92,180,000.00
						LESS SCHOOL DEBT:	(2,354,935.11)	(2,763,501.00)	(60,279,856.00)
						TOTAL TOWN DEBT:	\$1,163,869.90	\$3,556,499.00	\$31,900,144.00

Debt Service Breakdown as of 06/30/2015

Date of Issue	Description	Payee	Rate	Maturity	Due Date	Interest	Principal	Remaining Unpaid Principal
School Breakdown - Debt Services as of 06/30/2015								
12-15-95	Middle School Construction Project	SSB	5.00%	2016	Nov. 01, 2015 May 1, 2016	6,500.00 0.00	260,000.00	0.00
03-15-2005	CIP School Projects includes final HS Renovation Costs Partial Advance Refunded May 8, 2012 & April 15, 2013	Bank of NY	4.00%	2035	Nov. 01, 2015 May 1, 2016	4,993.40 0.00	240,000.00	0.00
04-15-2006	CIP Projects School	Bank of NY	4.00%	2016	Nov. 01, 2015 May 1, 2016	1,500.00 0.00	75,000.00	0.00
05-15-2007	CIP Projects School	Bank of NY	4.00%	2022	Nov. 01, 2015 May 1, 2016	800.00 400.00	20,000.00	20,000.00
05/15/2008	CIP School Projects	Bank of NY	3.250%	2028	Nov. 01, 2015 May 1, 2016	7,333.72 4,913.97	148,908.00	297,816.00
05/15/2009	CIP School Projects	Bank of NY	2.13%	2020	Nov. 01, 2015 May 1, 2016	675.00 562.50	10,000.00	40,000.00
10/01/2009	June 15, 2000 Bonds Refunded \$350,000	Bank of NY	3.00%	2020	Nov. 01, 2015 May 1, 2016	2,625.00 2,100.00	35,000.00	140,000.00
05/15/2010	CIP School Projects	Bank of NY	2.50%	2031	Nov. 01, 2015 May 1, 2016	9,487.25 8,027.00	116,820.00	456,000.00
05/15/2011	CIP School Projects	Bank of NY	2.00%	2021	Nov. 01, 2015 May 1, 2016	5,111.64 3,162.50	194,914.00	275,000.00
05/15/2012	WWI School Demolition & Construction/School CIP Projects/ Full Refunding 2003 bonds/Partial Refunding of 2004 bonds and 2005 bonds.	Bank of NY	3.00%	2042	Nov. 01, 2015 May 1, 2016	678,240.90 666,971.40	761,000.00	33,282,748.00
04/15/2013	WWI School Construction/School CIP Projects	Bank of NY	2.00%	2043	Nov. 01, 2015 May 1, 2016	432,391.00 428,277.00	411,400.00	22,447,800.00
04/15/2014	CIP Projects Town and School	US Bank	2.00%	2034	Nov. 01, 2015 May 1, 2016	35,271.01 31,201.87	406,914.00	2,627,737.00
05/07/2015	CIP Projects Town and School	US Bank	0.02	2035	Nov. 01, 2015 May 1, 2016	12,612.70 11,777.25	83,545.00	692,755.00
TOTAL SCHOOL DEBT THROUGH 6-30-2015:						<u>\$2,354,935.11</u>	<u>\$2,763,501.00</u>	<u>\$60,279,856.00</u>

TOWN LEASE INFORMATION - LEASES as of 06-30-2015

Original Lease Date	Department and Project Name	Payee	Interest Rate	Final Maturity Date	Payment Due	2016 Annual Payments	06/30/2016 Principal Balance Remaining
12/07/2012	<u>Assessing Office</u> Map Machine	First Niagra	2.271%	12/07/2016	Annual	3,565.20	3,565.19
	Total Assessing					3,565.20	3,565.19
01/04/2013	<u>Planning</u> Copier	Gorham Leasing	3.00%	01/15/2016	Annual	2,324.60	0.00
	Total Planning					2,324.60	-
12/07/2012	<u>Community Services</u> CS Copier	First Niagra	2.271%	12/07/2016	Annual	1,432.60	1,432.59
	Total Community Services					1,432.60	1,432.59
12/07/2012	<u>Fire Department</u> 2 Lieutenant's Vehicles	First Niagra	2.271%	12/07/2016	Annual	11,102.39	11,102.39
12/07/2012	Turnout Gear	First Niagra	2.271%	12/07/2016	Annual	1,648.60	1,648.61
12/07/2012	NarrowBand	First Niagra	2.271%	12/07/2016	Annual	21,483.71	21,483.71
	Total Fire					34,234.70	34,234.71
12/07/2012	<u>Police Department</u> Police Radio Voters	First Niagra	2.271%	12/07/2016	Annual	7,686.70	7,686.70
12/07/2012	Dispatch Narrowband	First Niagra	2.271%	12/07/2016	Annual	20,139.15	20,139.14
	Total Police					27,825.85	27,825.84
12/07/2012	<u>Public Works</u> Pick Up Truck	First Niagra	2.271%	12/07/2016	Annual	5,941.35	5,941.35
	Waste/Recycling Carts	Banc of America	3.82%	11/03/2016	Annual	79,422.63	79,422.63
	Total Public Works					85,363.98	85,363.98
	Total 2016 Leases Actual					154,746.93	152,422.31

Capital Equipment

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

10/27/2015

11:24 AM

Description	5 - Year Plan Total Cost	FY 2016 Budget Request	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Total Fire Department	\$ 992,500	\$ 308,000	\$ 241,000	\$ 206,000	\$ 135,000	\$ 102,500
Total Community Services Department	\$ 88,500	\$ 15,000	\$ 73,500	\$ -	\$ -	\$ -
Total Management Information Systems Department	\$ 35,000	\$ 25,000	\$ 10,000			
Total Assessing Department	\$ 439,500	\$ -				
Total Police Department	\$ 268,450	\$ 94,030	\$ 88,730	\$ 39,230	\$ 39,230	\$ 7,230
Total Public Works Department	\$ 2,636,000	\$ 450,000	\$ 666,000	\$ 656,000	\$ 502,000	\$ 362,000
Total Public Library	\$ 52,000	\$ -	\$ 14,000	\$ 38,000	\$ -	\$ -
Total Capital Equipment by Department	\$ 4,511,950	\$ 892,030	\$ 1,093,230	\$ 939,230	\$ 676,230	\$ 471,730
Bond Proceeds		\$ (693,000)				
Unused Bond Proceeds (Capital-Reallocated)		\$ -				
Voter Approved Purchase		\$ -				
Lease Revenues		\$ (94,800)				
Reserve		\$ -				
Trade-in/Sale of FD - Vehicles		\$ (65,000)				
Net Appropriation for FY2015		\$ 39,230				

**Capital Improvement Plan
Municipal Capital Equipment**

10/27/2015
11:33 AM

**Projected 5 Year Plan
5 - Year
Plan
Total Cost**

**FY2016
Budget
Request**

**Fiscal
Year
2017**

**Fiscal
Year
2018**

**Fiscal
Year
2019**

**Fiscal
Year
2020**

Description

Fire Department							
Description	5 - Year Plan Total Cost	FY2016 Budget Request		Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
F.D. Extrication Tool Upgrade Project	\$ 85,000	\$ 85,000	B				
F.D. AED Replacement Project	\$ 75,000	\$ 75,000	B				
F.D. Tank 3 Re-chassis	\$ 75,000	\$ 75,000	B				
F.D. Service Plow Truck U7 (replacement schedule)	\$ 48,000	\$ 48,000	B				
F.D. Municipal Holding Tank	\$ 78,000	\$ 25,000	B	\$ 26,000	\$ 27,000		
F.D. Rescue Power Stretcher Replacement Program	\$ 55,000			\$ 55,000			
F.D. Replace staff vehicles (replacement schedule)	\$ 139,000			\$ 45,000	\$ 46,500	\$ -	\$ 47,500
F.D. Replace Rescue Unit (replacement schedule)	\$ 247,500			\$ 80,000	\$ 82,500	\$ 85,000	\$ -
F.D. Marine Dock 1 Project	\$ 35,000			\$ 35,000			
F.D. Major Apparatus Maintenance (refurb E6/E5/E7)	\$ 155,000				\$ 50,000	\$ 50,000	\$ 55,000
Total Fire Department	\$ 992,500	\$ 308,000		\$ 241,000	\$ 206,000	\$ 135,000	\$ 102,500

Assessing Department							
Description	5 - Year Plan Total Cost	FY2016 Budget Request		Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Revaluation	\$ 439,500	\$ -		\$ 439,500			
Total Assessing Department	\$ 439,500	\$ -		\$ 439,500	\$ -	\$ -	\$ -

Capital Improvement Plan							10/27/2015
Municipal Capital Equipment							11:45 AM
Projected 5 Year Plan							
Description	5 - Year	FY2016		Fiscal	Fiscal	Fiscal	Fiscal
	Plan	Budget		Year	Year	Year	Year
	Total Cost	Request		2017	2018	2019	2020
Management Information Systems Department							
Server Room Recogfiguration	\$ 25,000	\$ 25,000	A				
Vehicle Replacement	\$ 10,000			\$ 10,000			
MIS Department	\$ 35,000	\$ 25,000		\$ 10,000	\$ -	\$ -	\$ -
Community Services Department							
C.S. Replacement Tow Behind Mower	\$ 15,000	\$ 15,000	L				
C.S. Automatic Gate System	\$ 65,000			\$ 65,000			
C.S. Kawasaki 4x4 (Gator style) 2017	\$ 8,500			\$ 8,500			
Total Community Services Department	\$ 88,500	\$ 15,000		\$ 73,500	\$ -	\$ -	\$ -
Police Department							
SWAT Equipment Replacement	\$ 39,800	\$ 39,800	L				
Tasers (6) & warranties	\$ 36,150	\$ 7,230	A	\$ 7,230	\$ 7,230	\$ 7,230	\$ 7,230
Upgrade Radio Equipment - Communications	\$ 40,000	\$ 40,000	L				
Uninterrupted Power Supply Battery Replacement	\$ 7,000	\$ 7,000	A				
K-9 Replacement Program	\$ 6,500			\$ 6,500			
Auxiliary Vehicle Replacement Program	\$ 64,000			\$ 32,000		\$ 32,000	
ACO Vehicle Replacement	\$ 32,000				\$ 32,000		
MRO Marine 3 Boat Replacement	\$ 11,000			\$ 11,000			
MRO Replacement Vehicle	\$ 32,000			\$ 32,000			
Total Police Department	\$ 268,450	\$ 94,030		\$ 88,730	\$ 39,230	\$ 39,230	\$ 7,230

**Capital Improvement Plan
Municipal Capital Equipment**

10/27/2015
11:36 AM

**Projected 5 Year Plan
5 - Year
Plan
Total Cost**

**FY2016
Budget
Request**

**Fiscal
Year
2017**

**Fiscal
Year
2018**

**Fiscal
Year
2019**

**Fiscal
Year
2020**

Description

Description	5 - Year Plan Total Cost	FY2016 Budget Request		Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Public Works Department							
Plow Truck # 4021	\$ 180,000	\$ 180,000	B				
Pickup Truck # 4004	\$ 30,000	\$ 30,000	B				
Front End Loader #4014	\$ 240,000	\$ 240,000	M				
PW HVAC Replacement /Efficiency Upgrades Phase I	\$ 82,000			\$ 82,000			
Floor Sweeper	\$ 58,000			\$ 58,000			
Traffic - Monitoring Pan - Tilt Zoom Cameras	\$ 25,000			\$ 25,000			
Plow Truck #4025	\$ 190,000			\$ 190,000			
Pick Up Truck #4035	\$ 34,000			\$ 34,000			
Loader #4042	\$ 175,000			\$ 175,000			
PW HVAC Replacement /Efficiency Upgrades Phase II	\$ 82,000			\$ 82,000			
Town Hall Generator Fuel Tank Replacement	\$ 20,000			\$ 20,000			
Plow Truck # 4001	\$ 190,000				\$ 190,000		
Street Sweeper #4200	\$ 295,000				\$ 295,000		
Snow Blower for Loader #4014	\$ 100,000				\$ 100,000		
GIS Plotter	\$ 19,000				\$ 19,000		
PickupTruck 4060	\$ 34,000				\$ 34,000		
Traffic - UPS /Generator/Battery Standby Install	\$ 18,000				\$ 18,000		
Plow Truck #4010	\$ 190,000					\$ 190,000	
Pickup Truck #4055	\$ 36,000					\$ 36,000	
Excavator 4013	\$ 195,000					\$ 195,000	
Security Fence	\$ 45,000					\$ 45,000	
Traffic - UPS /Generator/Battery Standby Install	\$ 36,000					\$ 36,000	
Plow Truck #4007	\$ 200,000						\$ 200,000
Pickup Truck #4034	\$ 37,000						\$ 37,000
Tractor #4044	\$ 85,000						\$ 85,000
Fire Alarm Cable replacement - Payne Rd	\$ 40,000						\$ 40,000
Total Public Works Department	\$ 2,636,000	\$ 450,000		\$ 666,000	\$ 656,000	\$ 502,000	\$ 362,000

**Capital Improvement Plan
Municipal Capital Equipment**

10/27/2015
11:46 AM

**Projected 5 Year Plan
5 - Year
Plan
Total Cost**

**FY2016
Budget
Request**

**Fiscal
Year
2017**

**Fiscal
Year
2018**

**Fiscal
Year
2019**

**Fiscal
Year
2020**

Description

Description	5 - Year Plan Total Cost	FY2016 Budget Request	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Library						
Materials Handling - RFID Project	\$ 27,000	.	\$ -	\$ 27,000	\$ -	\$ -
Information Technology	\$ 15,000		\$ 4,000	\$ 11,000		
Shelving & Fixtures	\$ 10,000		\$ 10,000			
Total Public Library	\$ 52,000	\$ -	\$ 14,000	\$ 38,000	\$ -	\$ -
Total All Municipal Department	\$ 4,476,950	\$ 892,030	\$ 1,522,730	\$ 939,230	\$ 676,230	\$ 471,730

Funding in Fiscal Year 2016

"A" Appropriated	\$ 39,230
"B" to be Bonded	\$ 693,000
"C" Capital Re-allocated (unused bond proceeds)	\$ -
"M" Funding from several sources	\$ -
"L" to be lease/loan	\$ 94,800
"R" to be from Reserve Funds	\$ -
¹⁻² Revenue FD pumper 3 & Service Truck/Vehicles Trade-in	\$ 65,000
Total Amount to be Funded	<u>\$ 892,030</u>

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

Narrative for Capital Equipment & Projected 5 Year Plan

Fire Capital Equipment

Description	5-Year Total	2016	2017	2018	2019	2020
Fire Department						
F.D. Extrication Tool Upgrade Project	\$ 85,000	\$ 85,000	B			
F.D. AED Replacement Project	\$ 75,000	\$ 75,000	B			
F.D. Tank 3 Re-chassis	\$ 75,000	\$ 75,000	B			
F.D. Service Plow Truck U7 (replacement schedule)	\$ 48,000	\$ 48,000	B			
F.D. Municipal Holding Tank	\$ 78,000	\$ 25,000	B	\$ 26,000	\$ 27,000	
F.D. Rescue Power Stretcher Replacement Program	\$ 55,000			\$ 55,000		
F.D. Replace staff vehicles (replacement schedule)	\$ 139,000			\$ 45,000	\$ 46,500	\$ - \$ 47,500
F.D. Replace Rescue Unit (replacement schedule)	\$ 247,500			\$ 80,000	\$ 82,500	\$ 85,000 \$ -
F.D. Marine Dock 1 Project	\$ 35,000			\$ 35,000		
F.D. Major Apparatus Maintenance (refurb E6/E5/E7)	\$ 155,000			\$ 50,000	\$ 50,000	\$ 55,000
Total Fire Department	\$ 992,500	\$ 308,000		\$ 241,000	\$ 206,000	\$ 135,000 \$ 102,500

Note: Equipment with () an asterisk indicate FY2016 Budget*

***Extrication Tool Upgrade Project:** 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 over 20 years old when replaced and is at the end of its service life. Over the years technology changes in the automobile industry including the use of new high tensile strength metals in key components of modern automobiles has outpaced our current tools' ability to perform successful extrications on certain model vehicles.

***AED Replacement Program:** This request 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. Unfortunately they are at the end of their service life and are no longer supported by the manufacturer.

***Tank 3 Re-chassis:** Tank 3 (a 2003 Ford F-550) was due to be replaced in FY18 but this apparatus has been used to launch Marine 1 at Ferry Beach for it's entire life. Due to the very gradual slope of the boat launch at Ferry Beach the truck has been exposed to salt water during certain tide conditions severely shortening the chassis life. We are asking to move this project up two years from it's original spot on the replacement program, but instead of replacing the entire truck, we are only planning to re-chassis it at considerably less cost than a total replacement. The body was custom-fabricated of plastic locally to our specifications and that along with the pump, tank, and other equipment still has plenty of life left in them. We have also moved this apparatus from Black Point station to Pleasant Hill station and placed a less expensive used pick-up truck at Black Point to serve the purpose of launching Marine 1 and to be used as a less expensive alternative for response to service runs and EMS calls that don't require the full size engine. This will save money at both Black Point and Pleasant Hill by prolonging the service life of Tank 3 and providing both stations with a smaller more economical response vehicle for certain calls.

***Service/Plow Truck Replacement:** This project funds the replacement of our combination flatbed service and plow truck (Unit 7) after 9 years of service as outlined in the departments Apparatus Replacement Schedule. We have had to move this request up by one fiscal year due to a failure of the chassis frame due to corrosion from the chemicals used on our roads and the stress of plowing. DPW advises it is not legal for an inspection sticker and will need to be removed from the road leaving the department without a plow truck to maintain our stations and to pick up hose after fires.

Fire Capital Equipment - Continued

***Protection Holding Tank:** 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 fiscal 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%

Power Stretcher Replacement Program: (2017) 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.

Replacement of Staff Vehicles: (2017) This request is to replace the two full time deputy chief's and the Fire Chiefs vehicles. These vehicles are scheduled to be replaced after 12 years of service as outlined in the department's vehicle replacement plan. Our goal is to go out to bid in late 2017 after the FY18 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.

Rescue Unit Replacement: (2017) As the cost of ambulance replacement continues to rise we have re-evaluated our current program for their replacement. For several years now we have been able to replace ambulances every three years by trading them into the vendor for a guaranteed 50% trade value. The benefit of that plan is that virtually all maintenance issues during the life of the unit are covered under warrantee. After analyzing this process and looking into other options we are now recommending a five year re-chassis program with a complete ambulance replacement every ten years. Although we have had to budget additional operating expenses for ambulance maintenance annually we believe this revised replacement program will save in excess of \$ 180,000 over 10 years.

Marine Dock I: (2017) This request is a placeholder in hopes that we can negotiate an agreement with the Prout's Neck Yacht Club to add a float and docking system for our Marine rescue boat stationed at Black Point. Currently we have to trailer that vessel to the Ferry Beach boat launch each time we have an emergency call. Unfortunately the recent harbor dredging did not encompass the channel from the boat launch to the main river and there are several hours on each side of the low tide twice a day when that vessel can't be safely launched or maneuvered due to a lack of navigable water. We are hoping to work out a public/private partnership with the Yacht club to add capacity to their current dock system while also providing a safe and efficient means to leave our marine rescue boat there ready to respond during the heart of the boating season.

Major Apparatus Maintenance: (2017) This request is to refurbish various front line apparatus at the half-way point of their anticipated 25 year service life during different fiscal years. Over the years we have found this preventive maintenance program to be very cost effective by allowing us to perform major pump repairs, removal of electrolysis, and re-painting as necessary to extend the service life of these valuable assets. It is even more critical now that DPW is using more liquid calcium and magnesium products to help melt snow. These chemicals used by many municipalities are causing significant maintenance issues for our apparatus.

Management Information Systems Capital Equipment

Description	5-Year Total	2016	2017	2018	2019	2020
Management Information Systems Department						
Server Room Reconfiguration	\$ 25,000	\$ 25,000	A			
Vehicle Replacement	\$ 10,000		\$ 10,000			
MIS Department	\$ 35,000	\$ 25,000	\$ 10,000	\$ -	\$ -	\$ -

Note: Equipment with () an asterisk indicate FY2016 Budget*

*** Server Room Reconfiguration:** We have recently experienced power fluctuations from generator testing that have negatively impacted the hardware in the server room. We determined that we need improved power distribution to avoid total network crashes. This project will provide increased battery backup and will evenly disburse power and weight throughout the third floor server room. Costs for this project include a new core UPS, new wiring and electrical panels, and moving one of the existing air handler units.

Total cost for this project is \$50,000 - to be split equally between the Town and School

Vehicle Replacement: (2017) Our department van is ten years old and needs to be replaced due to the difficulty in conducting routine maintenance and finding parts.

Total cost for the vehicle is \$20,000 - to be split equally between the Town and School

Assessing Capital Equipment

Description	5-Year Total	2016	2017	2018	2019	2020
Assessing Department						
Revaluation	\$ 439,500	\$ 439,500	B			
Total Assessing Department	\$ 439,500	\$ 439,500		\$ -	\$ -	\$ -

Note: Equipment with () an asterisk indicate FY2016 Budget*

***Full Town-Wide Revaluation:** These funds would be used for a full town-wide revaluation of real estate and personal property for Town's Fiscal 2017 Tax Year. The total cost of \$439,500 includes full interior and exterior inspections of all commercial and residential real estate, and a complete audit and listing of business personal property assets.

Community Services Capital Equipment

Description	5-Year Total	2016	2017	2018	2019	2020
Community Services Department						
C.S. Replacement Tow Behind Mower	\$ 15,000	\$ 15,000	L			
C.S. Automatic Gate System	\$ 65,000		\$ 65,000			
C.S. Kawasaki 4x4 (Gator style) 2017	\$ 8,500		\$ 8,500			
Total Community Services Department	\$ 88,500	\$ 15,000	\$ 73,500	\$ -	\$ -	\$ -

Note: Equipment with () an asterisk indicate FY2016 Budget*

*** Replacement Tow Behind Mower:** This mowing deck will replace the current 11' grooming mower we use for maintain all the grass fields in town. The current mowing deck is 8 years old, and need constant repair.

Automatic Gate System: This system will allow the town to program the opening and closing of the gate at Higgins Beach in accordance with town ordinance. It will allow for credit cards to be accepted at this facility.

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

Police Department Capital Equipment

Description	5-Year Total	2016	2017	2018	2019	2020
Police Department						
SWAT Equipment Replacement	\$ 39,800	\$ 39,800	L			
Tasers (6) & warranties	\$ 36,150	\$ 7,230	A	\$ 7,230	\$ 7,230	\$ 7,230
Upgrade Radio Equipment - Communications	\$ 40,000	\$ 40,000	L			
Uninterrupted Power Supply Battery Replacement	\$ 7,000	\$ 7,000	A			
K-9 Replacement Program	\$ 6,500			\$ 6,500		
Auxiliary Vehicle Replacement Program	\$ 64,000			\$ 32,000	\$ 32,000	
ACO Vehicle Replacement	\$ 32,000			\$ 32,000		
MRO Marine 3 Boat Replacement	\$ 11,000			\$ 11,000		
MRO Replacement Vehicle	\$ 32,000			\$ 32,000		
Total Police Department	\$ 268,450	\$ 94,030		\$ 88,730	\$ 39,230	\$ 7,230

Note: Equipment with () an asterisk indicate FY2016 Budget*

*** SWAT Equipment Replacement:** The police department participates in a regional special weapons and tactics team with members of South Portland and Cape Elizabeth Police Departments. The purpose of this capital equipment project is to fund items that need to be replaced due to age, wear and tear. The equipment will be purchased for the members of the team from Scarborough Police Department, and the other communities provide and update the equipment for their members of the team.

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

***Upgrade Radio Equipment in the Communication Center:** The current computers that control the radio equipment in the communications center utilize a Windows XP 2002 operating system. These computers allow the dispatchers to manage all of the different radios that they utilize from each of five different work stations. This operating system is no longer supported with updated equipment. The funds from this capital equipment request will be used to upgrade the operating system to Windows 7.

***Uninterrupted Power Supply Battery Replacement:** This bank of batteries creates an uninterrupted power supply for essential equipment in the event of a power outage. The batteries have a shelf life and need to be replaced periodically.

***K-9 Replacement Program:** (2017) This is a replacement program for the replacement of aging police K-9 partners who are no longer physically capable of performing police duties. Replacement will depend on the health of the police dog. Replacement is expected to be after 5 or more years of service. K-9 Jak served 8 years before retiring.

Auxiliary Vehicle Replacement: (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.

ACO Replacement Vehicles: (2018) 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.

Police Department Capital Equipment- Continued

MRO Replacement Vehicle: (2017) 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.

MRO Marine 3 Boat Replacement: (2017) This fund request is to replace Marine 3, our 17 foot Smoker craft boat. The boat is 10 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 Resources Officer uses this boat for water testing and law enforcement on a daily basis. We also leave this boat tied up to floats at Pine Point for quicker access to the flats and water.

Narrative for Capital Equipment & Projected 5 Year Plan

Public Works Department Capital Equipment

Description	5-Year Total	2016	2017	2018	2019	2020
Public Works Department						
Plow Truck # 4021	\$ 180,000	\$ 180,000	B			
Pickup Truck # 4004	\$ 30,000	\$ 30,000	B			
Front End Loader #4014	\$ 240,000	\$ 240,000	M			
PW HVAC Replacement /Efficiency Upgrades Phase I	\$ 82,000		\$ 82,000			
Floor Sweeper	\$ 58,000		\$ 58,000			
Traffic - Monitoring Pan - Tilt Zoom Cameras	\$ 25,000		\$ 25,000			
Plow Truck #4025	\$ 190,000		\$ 190,000			
Pick Up Truck #4035	\$ 34,000		\$ 34,000			
Loader #4042	\$ 175,000		\$ 175,000			
PW HVAC Replacement /Efficiency Upgrades Phase II	\$ 82,000		\$ 82,000			
Town Hall Generator Fuel Tank Replacement	\$ 20,000		\$ 20,000			
Plow Truck # 4001	\$ 190,000			\$ 190,000		
Street Sweeper #4200	\$ 295,000			\$ 295,000		
Snow Blower for Loader #4014	\$ 100,000			\$ 100,000		
GIS Plotter	\$ 19,000			\$ 19,000		
PickupTruck 4060	\$ 34,000			\$ 34,000		
Traffic - UPS /Generator/Battery Standby Install	\$ 18,000			\$ 18,000		
Plow Truck #4010	\$ 190,000				\$ 190,000	
Pickup Truck #4055	\$ 36,000				\$ 36,000	
Excavator 4013	\$ 195,000				\$ 195,000	
Security Fence	\$ 45,000				\$ 45,000	
Traffic - UPS /Generator/Battery Standby Install	\$ 36,000				\$ 36,000	
Plow Truck #4007	\$ 200,000					\$ 200,000
Pickup Truck #4034	\$ 37,000					\$ 37,000
Tractor #4044	\$ 85,000					\$ 85,000
Fire Alarm Cable replacement - Payne Rd	\$ 40,000					\$ 40,000
Total Public Works Department	\$ 2,636,000	\$ 450,000	\$ 666,000	\$ 656,000	\$ 502,000	\$ 362,000

Note: Equipment with () an asterisk indicate FY2016 Budget*

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

***Plow Truck #4021:** Replacement for a 2000 International single-axle truck. Funds will purchase a single-axle cab chassis, dump body, and all plow gear. In keeping with past practice, we will reuse the existing hopper sander.

***Pickup Truck #4004:** Replaces the current 2005 GMC half-ton pickup truck. This is the Director's vehicle and will be replaced by a more fuel efficient cross over vehicle.

***Loader #4014:** Replaces the current 2003 John Deere loader. This piece of equipment was originally scheduled for replacement 3 budget cycles ago but pushed forward due to budgetary considerations. This unit is one of two loaders and is used to load trucks during winter operations. The loader is also dispatched for various duties almost daily throughout other seasons.

Public Works Department Capital Equipment-Continued

HVAC Replacement & Efficiency Upgrade Phase I: (2017) The current HVAC system is original to the building and is 27 years old. The replacement system would be more efficient and after phases 1 and 2 are completed would provide annual savings of \$7,500.00. Part of the rehabilitation project would include infra-red heating units that are eligible for rebates under the Efficiency Maine Program.

Interior Floor Sweeper: (2017) This is a replacement for the 2005 Tennant sweeper currently in use. The unit is used daily to remove dirt and contaminated water from the garage floor. As there are no floor drains in the facility, sweeping is the only viable option for keeping the floor clear of liquids and accumulated dirt. This unit is an important part of our Stormwater Pollution Prevention Plan.

Traffic Monitoring Pan Tilt- Zoom Cameras: (2017) The fiber-optic cable at major Route 1 intersections would allow for the installation of 360-degree cameras in the intersections. This technology would allow viewing of activity in and around intersections. Cameras would benefit public safety and traffic management.

Equipment Replacement: (2017)

PLOW TRUCK	#4025	Replaces a 2000 International 2554
PICKUP TRUCK	#4035	Replaces a 2005 GMC ¾-ton Crew Truck
LOADER/BACKHOE	#4042	Replaces a 2011 Case

HVAC Replacement & Efficiency Upgrade Phase II: (2017)

Continuation of upgrades started in FY16.

Town Hall Generator Fuel Tank Replacement: (2017) 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.

Equipment Replacement: (2018)

PLOW TRUCK	#4001	Replaces a 2004 International 7500
PICKUP TRUCK	#4060	Replaces a 2006 Chevy ¾-ton
STREET SWEEPER	#4200	Replaces a 2004 Tennant Sweeper

Snow Blower for Loader #4014: (2018) This would be a new piece of equipment, sized to fit the loader unit #4014. Newly designed neighborhoods with narrower streets and houses closer to roads will require snow removal. This unit would also be used to remove snow at certain intersections, bridge decks, and any other locations that warrant removal.

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 old at the time of replacement.

Public Works Department Capital Equipment-Continued

Traffic - UPS Generator Battery Standby Install Phase I: (2018) Would supply 2-6 hours of battery standby operation for critical intersection traffic signals during power outages.

Equipment Replacement: (2019)

PLOW TRUCK #4010	Replaces a 2005 International 7400
PICKUP TRUCK #4055	Replaces a 2008 GMC ¾-ton
EXCAVATOR #4013	Replaces a 2001 John Deere 120

Public Works Facility Security Fence: (2019) To secure materials & equipment located in the back yard.

Traffic - UPS Generator Battery Standby Install Phase II: (2019) Would supply 2-6 hours of battery standby operation for critical intersection traffic signals during power outages.

Equipment Replacement: (2020)

PLOW TRUCK #4007	Replaces a 2005 International 7400
PICKUP TRUCK #4034	Replaces a 2009 GMC 1/2-ton
TRACTOR #4044	Replaces a 2002 New Holland

Fire Alarm Cable Replacement - Payne Rd: (2020) Haigis Parkway to Gorham Rd. This is a replacement of existing fire alarm cable.

Public Library Capital Equipment

Description	5-Year Total	2016	2017	2018	2019	2020
Library						
Materials Handling - RFID Project	\$ 27,000	.	\$ -	\$ 27,000	\$ -	\$ -
Information Technology	\$ 15,000		\$ 4,000	\$ 11,000		
Shelving & Fixtures	\$ 10,000		\$ 10,000			
Total Public Library	\$ 52,000	\$ -	\$ 14,000	\$ 38,000	\$ -	\$ -

Note: Equipment with () an asterisk indicate FY2016 Budget*

Information Technology: (2017) Replacement of public workstations is on five-year cycle and is gradually being included in the operation side of the budget. This should be accomplished by FY2017.

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

Material & Handling - RFID Project: (2018) The Materials Handling RFID 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 streamling collection management.

Capital Projects

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

Description	5 - Year Plan Total Cost	FY 2016 Budget Request	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
C.S. - Municipal Building	\$ 88,150	\$ 8,000	\$ 72,150	\$ 8,000	\$ -	\$ -
Total Management Information Systems	25,000	40,750	-	-	-	-
Total Planning	255,000	155,000	50,000	50,000	-	-
Total C. S. - 29 Black Pt Rd	23,554	17,500	6,054	-	-	-
Total Police	18,068,000	-	18,068,000	-	-	-
Total Public Works	11,850,000	2,423,000	2,718,000	583,000	2,353,000	3,773,000
Total Public Library	4,268,500	13,500	105,000	150,000	4,000,000	-
	-	-	-	-	-	-
Totals	\$ 34,578,204	\$ 2,657,750	\$ 21,019,204	\$ 791,000	\$ 6,353,000	\$ 3,773,000
Bond Proceeds		\$ (2,003,000)				
Unused Bond Proceeds (Capital-Reallocated)		\$ -				
Impact Fees		\$ (110,000)				
Leases		\$ -				
Reserves		\$ -				
Funded by Grants, Fees		\$ (500,000)				
Net Appropriation for FY2015		\$ 44,750				

Capital Improvement Plan

10/27/2015

Municipal Capital Projects

3:20 PM

Project 5 Year Plan

	5 - Year	FY2016		Fiscal	Fiscal	Fiscal	Fiscal
	Plan	Budget		Year	Year	Year	Year
Description	Total Cost	Request		2017	2018	2019	2020

Community Services - Municipal Bldg							
259 US Rte 1 - Carpet Replacement	\$ 24,000	\$ 8,000	A	\$ 8,000	\$ 8,000		
259 US Rte 1 - Security System Upgrade	\$ -	\$ -					
259 US Rte 1 - Electronic Message Center	\$ 20,000			\$ 20,000			
259 US Rte 1 - Restroom Renovation	\$ 33,000			\$ 33,000			
259 US Rte 1 - Replacement Vault Door	\$ 11,150			\$ 11,150			
Total Administration	\$ 88,150	\$ 8,000		\$ 72,150	\$ 8,000	\$ -	\$ -

Community Services - 29 Black Pt Rd							
29 Black Pt Rd - Sprinkler System Maintenance	\$ 10,000	\$ 10,000	A				
29 Black Pt Rd - Exterior Woodwork Restoration	\$ 7,500	\$ 7,500	A				
29 Black Pt Rd - Sprinkler Head Replacement	\$ 6,054			\$ 6,054			
Total Community Services	\$ 23,554	\$ 17,500		\$ 6,054	\$ -	\$ -	\$ -

Management Information Systems Department							
MIS Office Reconfiguration	\$ 10,000	\$ 10,000	B				
MIS Firewall Refresh	\$ 5,750	\$ 5,750	A				
MIS Server Virtualization	\$ 25,000	\$ 25,000	B				
Total MIS	\$ 40,750	\$ 40,750		\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan						10/27/2015
Municipal Capital Projects						3:21 PM
Project 5 Year Plan						
5 - Year	FY2016		Fiscal	Fiscal	Fiscal	Fiscal
Plan	Budget		Year	Year	Year	Year
Description	Total Cost	Request	2017	2018	2019	2020

Planning Department							
Eastern Trail Improvements (Local Match)	\$ 45,000	\$ 45,000	B				
Holmes Rd/Payne Rd Intersection Improvements	\$ 110,000	\$ 110,000	I				
Phillips Brook Watershed Planning	\$ 50,000			\$ 50,000			
Mill Brook Watershed Planning	\$ 50,000				\$ 50,000		
Total Planning	\$ 255,000	\$ 155,000		\$ 50,000	\$ 50,000	\$ -	\$ -

Police Department							
Building Painting	\$ 30,000			\$ 30,000			
Building Furnace	\$ 38,000			\$ 38,000			
Public Safety Building Renovation	\$ 18,000,000			\$ 18,000,000			
Total Police	\$ 18,068,000	\$ -		\$ 18,068,000	\$ -	\$ -	\$ -

Public Works Department - Town-Wide Projects							
Mid-Level Road Rehabilitation	\$ 2,915,000	\$ 543,000	B	\$ 563,000	\$ 583,000	\$ 603,000	\$ 623,000
Pleasant Hill Reconstruction Phase II (rr overpass)	\$ 1,200,000	\$ 1,200,000	M				
Gorham Rd Engineering	\$ 100,000	\$ 100,000	B				
Cummings Rd Reconstruction	\$ 495,000	\$ 495,000	B				
Fuel Station Replacement Engineering & Permitting	\$ 85,000	\$ 85,000	B				
Pine Point Road Master Planning	\$ 150,000			\$ 150,000			
Gorham Rd (Sawyer Rd - Spring St)	\$ 1,400,000			\$ 1,400,000			
GIS - Aerial Imagery	\$ 55,000			\$ 55,000			
Fuel Station Replacement	\$ 550,000			\$ 550,000			
E Grand Ave Drainage & Rdway Construction Phase I	\$ 1,750,000					\$ 1,750,000	
E Grand Ave Drainage & Rdway Construction Phase II	\$ 1,750,000						\$ 1,750,000
Highland Ave Reconstruction Blk Pt Rd- Chamberlain	\$ 1,400,000						\$ 1,400,000
Total Public Works	\$ 11,850,000	\$ 2,423,000		\$ 2,718,000	\$ 583,000	\$ 2,353,000	\$ 3,773,000

Capital Improvement Plan

10/27/2015

Municipal Capital Projects

3:22 PM

Project 5 Year Plan

	5 - Year	FY2016		Fiscal	Fiscal	Fiscal	Fiscal
	Plan	Budget		Year	Year	Year	Year
Description	Total Cost	Request		2017	2018	2019	2020

Library Building Maintenance & Repair							
Painting, Exterior and Interior	\$ 5,000	\$ 5,000	A				
HVAC Maintenance	\$ 13,500	\$ 8,500	A	\$ 5,000			
Emergency Generator	\$ 100,000			\$ 100,000			
Building Expansion	\$ 4,150,000				\$ 150,000	\$ 4,000,000	
Total Public Library	\$ 4,268,500	\$ 13,500		\$ 105,000	\$ 150,000	\$ 4,000,000	\$ -
Total All Municipal Department Projects	\$ 34,593,954	\$ 2,657,750		\$ 21,019,204	\$ 791,000	\$ 6,353,000	\$ 3,773,000

Funding in Fiscal Year 2016

"A" to be Appropriated	\$ 44,750
"B" to be Bonded	\$ 2,003,000
"C" Capital Re-allocated (unused bond proceeds)	\$ -
"I" Impact Fees	\$ 110,000
"L" to be lease/loan	\$ -
"R" Reserve Accounts	\$ -
"M" Mixed - to be Funded by Grants, Fees	\$ 500,000
Total Amount to be Funded	<u>\$ 2,657,750</u>

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

Narrative for Capital Projects & Projected 5 Year Plan

Community Services - Municipal Building Capital Projects

Description	5-Year Total	2016	2017	2018	2019	2020
259 US Rte 1 - Carpet Replacement	\$ 24,000	\$ 8,000 A	\$ 8,000	\$ 8,000		
259 US Rte 1 - Security System Upgrade	\$ -	\$ -				
259 US Rte 1 - Electronic Message Center	\$ 20,000		\$ 20,000			
259 US Rte 1 - Restroom Renovation	\$ 33,000		\$ 33,000			
259 US Rte 1 - Replacement Vault Door	\$ 11,150		\$ 11,150			
Total Administration	\$ 88,150	\$ 8,000	\$ 72,150	\$ 8,000	\$ -	\$ -

Note: Projects with () an asterisk indicate FY2016 Budget*

***Carpet Replacement:** This funding is to continue replacing 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.

Electronic Message Center: (2017) This project funds an Electronic Message Center for announcing meetings, events and programs for Town and School. This message board will keep the public informed and will be mounted on the existing sign in front of the municipal building.

Restroom Renovation: (2017) This funding is to renovate all six of the public restrooms within the building. The restrooms are now 21 years old and starting to show signs of wear and tear. The original vinyl wall covering is separating from the walls and has been re-glued many times. This wall covering will be removed and the drywall will be prepared for paint. The counter tops will be replaced with one piece integral sink units that will not rot or require excessive maintenance. The tile floor will also be replaced with new 12 x 12 ceramic tile and ceramic cove base.

Replacement Vault Door: (2017) This funding is to replace the aging vault door here at Town Hall. The door was built in 1962 and purchased as a used unit when the building was built in 1993. The door, locking mechanism and lock pins are all showing extreme wear and have jammed in the past. Funding would be for the installation of a brand new door.

Narrative for Capital Projects & Projected 5 Year Plan

Community Services - 29 Black Point Rd. Capital Projects

Description	5-Year Total	2016	2017	2018	2019	2020
Community Services - 29 Black Pt Rd						
29 Black Pt Rd - Sprinkler System Maintenance	\$ 10,000	\$ 10,000	A			
29 Black Pt Rd - Exterior Woodwork Restoration	\$ 7,500	\$ 7,500	A			
29 Black Pt Rd - Sprinkler Head Replacement	\$ 6,054		\$ 6,054			
Total Community Services	\$ 23,554	\$ 17,500	\$ 6,054	\$ -	\$ -	\$ -

Note: Projects with () an asterisk indicate FY2016 Budget*

***Sprinkler System Maintenance:** Due to newly enforced NFPA regulations we are now required to perform a 5 year inspection of the internal valves and piping of all dry and / or pre-action sprinkler systems. The sprinkler system failed this inspection last fall because of the excessive amount and size of scale found inside the piping. Scale inside the piping reduces the flow rate and can plug sprinkler heads rendering the system ineffective in the event of a fire. To correct this, the sprinkler system requires a total system flush to remove all the scale. The price is a “not to exceed” price and could come in at a much lower cost.

***Exterior Woodwork Restoration:** 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 II also includes repair of the bulk head entrance into the boiler room. Phase I (2015), included the front of the building with Phase II (2016), the rear of the building completing the project.

Sprinkler Head Replacement: (2017) Due to newly enforced NFPA regulations we are now required to perform a 5 year inspection of the internal valves and piping of all dry and / or pre-action sprinkler systems. The inspections included a test of the actual sprinkler head portion of the system. Four heads were removed and sent to an independent testing firm for testing. Although the heads did pass the test, the heads that were tested were made in 1962 and a recommendation was made to update all of the sprinkler heads in the near future. This funding is for the purchase and installation of new sprinkler heads.

Narrative for Capital Projects & Projected 5 Year Plan

Management Information Systems Capital Projects

Description	5-Year Total	2016	2017	2018	2019	2020
Management Information Systems Department						
MIS Office Reconfiguration	\$ 10,000	\$ 10,000	B			
MIS Firewall Refresh	\$ 5,750	\$ 5,750	A			
MIS Server Virtualization	\$ 25,000	\$ 25,000	B			
Total MIS	\$ 40,750	\$ 40,750		\$ -	\$ -	\$ -

Note: Projects with () an asterisk indicate FY2016 Budget*

***Office Reconfiguration:** The current space for the IT Department is too small for existing staff. When we added the new Technical Support Specialist, we did not have enough space for the position, so we added a table and chair to the middle of the room. Five people now occupy an area that is also shipping and receiving, hardware staging and testing, inventory storage, copying and printing and meeting space. Staff find it difficult to talk on the phone, participate in online training or meetings, meet with vendors, or concentrate on their work due to the high traffic, noise and activity level in such a cramped space. We would like to reconfigure the area to better suit the number of staff, add partitions, storage units, and possibly square footage for inventory and staging by moving several functions into the existing basement storage area.

Total cost of this project is \$20,000 - to be split equally between the Town and School.

***Firewall Refresh:** Bandwidth town-wide has increased exponentially over the past five years and our existing firewalls cannot keep up with the current speed and capacity. These firewalls are also nearing end-of-life, at which point support will no longer be available. This project will allow us to purchase an active standby high-availability cluster of firewalls that will provide granular control of traffic both in and out of our network. Additionally, we will be able to receive increased frequency of security updates for deep packet inspection.

Total cost of this project is \$11,500 - to be split equally between the Town and School.

***Server Virtualization:** The server virtualization project will provide enlarged, scalable storage capacity while decreasing the number of servers we need to purchase and maintain, thus decreasing the overall load on the network and existing resources. Additionally, the new units will deliver faster processing power and a shorter recovery time to enhance our business continuity and disaster recovery plan. Fewer servers in a virtualized environment creates economies of scale and should eventually provide both the Town and School with noticeable cost savings for hardware and annual maintenance.

Total cost of the project is close to \$100,000 - to be split equally between the Town and School, and a portion of which will be utilized from FY15 budgets.

Planning Department Capital Projects

Description	5-Year Total	2016	2017	2018	2019	2020
Planning Department						
Eastern Trail Improvements (Local Match)	\$ 45,000	\$ 45,000	B			
Holmes Rd/Payne Rd Intersection Improvements	\$ 110,000	\$ 110,000	I			
Phillips Brook Watershed Planning	\$ 50,000		\$ 50,000			
Mill Brook Watershed Planning	\$ 50,000			\$ 50,000		
Total Planning	\$ 255,000	\$ 155,000	\$ 50,000	\$ 50,000	\$ -	\$ -

Note: Projects with () an asterisk indicate FY2016 Budget*

***Eastern Trail Improvements: (Local Match)** This past year the Town of Scarborough and the City of South Portland were jointly awarded \$472,747.50 of State and Federal Transportation funding to final design and construct an additional 0.8 miles of the Eastern Trail from the Wainwright Fields in South Portland to Pleasant Hill Road in Scarborough. This project is a result of 10 years or more of planning and investigation into the most feasible and desirable trail alignment to complete the remaining 1.6 mile gap in the Eastern Trail that currently exists between the Wainwright Fields in South Portland and the Nonesuch River in Scarborough. The northern half of this alignment to Pleasant Hill Road has been set and is on track for design and construction this year. This \$45,000 is Scarborough's portion of the two local matches (Scarborough and South Portland) that will enable this \$535,275 bicycle and pedestrian trail project to move forward.

***Holmes Rd/Payne Rd Intersection Improvements:** This CIP is to fund improvements to the Holmes Rd / Payne Rd intersection that will include widening the Holmes Rd approach to Payne Rd with a new right turn lane. This intersection is heavily used during the commuter hours and experiences back ups and delay, particularly in the morning commuter period. The addition of a right turn lane and adjustments in the traffic signal timing will make improvements to the operation of this intersection and will reduce the backs and delays that are occurring, making it easier and safer to travel through this intersection. This improvement project has been developed by the Town's Transportation Committee and can be fully funded by the impact fees the Town has collected over the years from development contributing new traffic to this area.

Phillips Brook - Watershed Planning: (2017) Phillips Brook (located in the Dunstan area) is classified as an urban impaired stream and watershed by Maine DEP, and is therefore not in compliance with State and Federal requirements. This classification reflects the watershed's poor environmental condition and can cause DEP permitting and new development to be more costly and challenging. Given the significance of this watershed to the Scarborough Marsh, our obligations to be in compliance with the Clean Water Act, and the Town's goals for development and redevelopment in the Dunstan area, Public Works and Planning wish to partner in mapping, engineering and planning for improvements to the watershed. This planning effort can also make this watershed eligible for State and Federal funds for implementation and restoration.

Mill Brook - Watershed Planning: (2017) The Mill Brook watershed consists of the streams, wetlands and land area around Oak Hill down to Haigis Parkway and drains a significant area of Scarborough into the Scarborough Marsh. Given the amount of development within the watershed, and the potential for growth along Route One, at Scarborough Downs, and along Haigis Parkway, Mill Brook(s) are exhibiting stress and are under threat of becoming urban impaired. A management plan for the Mill Brook watershed would be a proactive measure that can identify current stresses on the streams and watershed; establish protective stormwater management approaches; and provide measures to keep the watershed in good standing.

Police Department Capital Projects

Description	5-Year Total	2016	2017	2018	2019	2020
Police Department						
Building Painting	\$ 30,000		\$ 30,000			
Building Furnace	\$ 38,000		\$ 38,000			
Public Safety Building Renovation	\$ 18,000,000		\$ 18,000,000			
Total Police	\$ 18,068,000		\$ 18,068,000	\$ -	\$ -	\$ -

Note: Projects with () an asterisk indicate FY2016 Budget*

Building Painting: (2017) This request is for funds to repaint the interior walls of the police department facility. It was last repainted in the fall of 1996.

Building Furnace: (2017) This request is for funds to replace the boiler furnace which heats the entire Public Safety Building. The current boiler is 24 years old and we are experiencing problems with the circulator pumps and regulation of the heat throughout the complex.

Public Safety Building Renovation: (2017) This project was originally requested in the 02/03 budget request. This request is for Phase 2 which has previously been postponed for twelve years for budgetary reasons.

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

Phase 2 (\$18,000,000) which was scheduled as a request for budget year 03/04 has been postponed due to the current economic climate. It is now scheduled as a request for budget year 16/17. It requests money for the actual expansion and/or renovations of the present facility or the building of a new facility. This is the implementation phase of the two year project.

Public Works Department Capital Projects

Description	5-Year Total	2016	2017	2018	2019	2020
Public Works Department - Town-Wide Projects						
Mid-Level Road Rehabilitation	\$ 2,915,000	\$ 543,000	B	\$ 563,000	\$ 583,000	\$ 603,000
Pleasant Hill Reconstruction Phase II (rr overpass)	\$ 1,200,000	\$ 1,200,000	M			
Gorham Rd Engineering	\$ 100,000	\$ 100,000	B			
Cummings Rd Reconstruction	\$ 495,000	\$ 495,000	B			
Fuel Station Replacement Engineering & Permitting	\$ 85,000	\$ 85,000	B			
Pine Point Road Master Planning	\$ 150,000			\$ 150,000		
Gorham Rd (Sawyer Rd - Spring St)	\$ 1,400,000			\$ 1,400,000		
GIS - Aerial Imagery	\$ 55,000			\$ 55,000		
Fuel Station Replacement	\$ 550,000			\$ 550,000		
E Grand Ave Drainage & Rdway Construction Phase I	\$ 1,750,000				\$ 1,750,000	
E Grand Ave Drainage & Rdway Construction Phase II	\$ 1,750,000					\$ 1,750,000
Highland Ave Reconstruction Blk Pt Rd- Chamberlain	\$ 1,400,000					\$ 1,400,000
Total Public Works	\$ 11,850,000	\$ 2,423,000		\$ 2,718,000	\$ 583,000	\$ 2,353,000

Note: Projects with () an asterisk indicate FY2016 Budget*

***Mid-Level Road Rehabilitation:** This is an annual paving program with a built-in yearly cost increase of \$20,000 per year. The funds are used to maintain roads identified in the Pavement Management Survey as requiring more than an overlay but less than a full drainage study and rebuild. Funds are spent to improve roads by using full-depth reclamation, ditching and other work to provide a roadway lifespan of at least 12 to 15 years. This category of work does not typically require engineering services. Roads considered for this CIP include:

- Gorham Road - County Road to end of compact
- Spring Street - Mussey Road to Gallery BLVD.
- Commerce Drive - Route 1 to Evergreen Farms Road
- Washington Ave.

***Pleasant Hill Road Reconstruction (PHASE II):** Phase two will address roadway and drainage deficiencies from Route 1 to the railroad overpass near Rigby Rd. Partial funding for this work will be through a MDOT cost-sharing program. As in Phase I, the Portland Water District will replace the water main located in this area at their expense.

***Gorham Road Engineering:** Sawyer Road to Mussey Road is heavily travelled. The section of road is too narrow and the drainage is inadequate. A project would be designed to address these deficiencies. Based on plans generated from this effort, a future CIP would be proposed and be eligible for funding through the MDOT Municipal Partnership Initiative program.

***Cummings Road Reconstruction:** Road and drainage reconstruction from Payne Road to the South Portland Line. This project is a cooperative effort with South Portland and the MDOT through their Municipal Partnership Initiative program. Funds for rebuilding Cummings Road from Payne Road to Running Hill Road will be provided by each municipality paying their portion. MDOT will provide funds totaling \$250,000.00 for the Scarborough portion of the project bringing the town share of costs to \$495,000.00 instead of \$745,000.00.

***Fuel Station Replacement Engineering & Permitting:** DEP mandated replacement of underground fuel tanks. The current underground gas & diesel tanks are located at the School bus lot and should be moved to the public works facility. Because the tanks are 30 years old they must be removed by 2018 per our permit with the DEP. Funding would provide survey, design, and permitting for a new fueling system located at the Public Works facility.

Public Works Department Capital Projects - Continued

Pine Point Road Master Planning: (2017) A comprehensive planning process for roadway design in the Pine Point area. The approach would be a “complete streets design” that would review multi-modal use options, landscaping, and drainage. An important component of the project would be public outreach and input throughout the project. An initial design based on public involvement would be the end deliverable.

Gorham Road Reconstruction (Sawyer Rd - Spring St): (2017) Road & drainage reconstruction to correct drainage deficiencies and poor road surface. Costs attributed to work on this section of road would be eligible for funding through the MDOT Municipal Partnership Initiative program.

GIS - Aerial Imagery: (2017) The latest round of aerial imagery for Scarborough will be due to be conducted in 2016. Aerial imagery has many uses in GIS and is also used extensively by the Public Works, Public Safety and Planning departments. There is a need to purchase new imagery and make it available across all platforms. Imaging is updated every 6 years under a state-wide contract.

Fuel Station Replacement: (2017) DEP mandated replacement of underground fuel tanks. The current underground gas & diesel tanks are more than 25 years old and must be removed by 2018 per our permit with DEP.

East Grand Ave Drainage & Roadway Construction Phase I: (2019) Construction would begin based on the plans created in 2016.

East Grand Ave Drainage & Roadway Construction Phase II: (2020) Final phase of construction based on planning conducted in FY16.

Highland Ave Reconstruction Black Pt Rd - Chamberlain: (2020) 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.

Public Library Department Capital Projects

Description	5-Year Total	2016	2017	2018	2019	2020
Library Building Maintenance & Repair						
Painting, Exterior and Interior	\$ 5,000	\$ 5,000	A			
HVAC Maintenance	\$ 13,500	\$ 8,500	A	\$ 5,000		
Emergency Generator	\$ 100,000		\$ 100,000			
Building Expansion	\$ 4,150,000			\$ 150,000	\$ 4,000,000	
Total Public Library	\$ 4,268,500	\$ 13,500	\$ 105,000	\$ 150,000	\$ 4,000,000	\$ -

Note: Projects with () an asterisk indicate FY2016 Budget*

***Painting Exterior and Interior:** Painting and brick maintenance - Inspection and cleaning of brick facades, and painting on as-needed basis continues from work started in FY2015.

***HVAC Maintenance:** HVAC Maintenance - Replacement of HVAC control communications \$8,500. Scheduled replacement of humidifier parts \$5,000 (2017).

Emergency Generator: (2017) Originally split over two years, this request is compressed into one. First phase will include contract for design specifications and possible preliminary cabling for transfer switch. Second phase will include generator acquisition. A generator is necessary to protect the valuable electronic assets within the building during power surges and extended power outages. This will also reduce the risk of damage throughout the building from a frozen sprinkler system. The generator will permit the Library to continue service in the case of community-wide power outages. Our citizens have come to rely on the library for warmth, cooling, electronic communications, human contact, information and recreation during emergencies. With a generator, the Library becomes eligible to become a FEMA Disaster Recovery Center or a Volunteer Reception Center. Installing a transfer switch will provide readiness for temporary installation of a loaned generator during an emergency.

Building Expansion: (2018) First year expense (2018), \$150,000, will provide preliminary planning for the expansion in the following year (2019), \$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 Public Schools FY2016 Budget

**General Fund Operating
July 1, 2015 to June 30, 2016**

**Town Council's & School Board's Approved Budget
August 4, 2015**

School Board members:

Donna Beeley, Chair

Christopher Caiazzo, Finance Chair

Christine Massengill

Kelly Noonan Murphy

Jacquelyn Perry

Jodi Shea

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August

Expenditure Summary

K-12 General Fund Expenditures by DOE Voter Category	FY15 General Fund Voter Approved	May 21, 2015 FY16 Town Council's & School Board's Approved Budget	\$ change (from FY15)	% change (from FY15)	July 23, 2015 FY16 Town Council's & School Board's Amended Budget	\$ change (from FY15)	% change (from FY15)
Regular Instruction:							
23. Regular Instruction Programs	16,997,425	17,682,839	685,414	4.0%	17,560,839	563,414	3.3%
20. Other Instructional Programs							
<i>English as a 2nd Language</i>	259,966	266,025	6,059	2.3%	266,025	6,059	2.3%
<i>Gifted & Talented Programs</i>	291,263	292,651	1,388	0.5%	292,651	1,388	0.5%
<i>Charter School Tuition</i>	54,500	0	(54,500)	-100.0%	0	(54,500)	-100.0%
Special Education Instruction:							
27. Special Education Programs	6,508,981	6,996,457	487,476	7.5%	6,996,457	487,476	7.5%
CTE Instruction:							
2. Career and Technical Education	338,947	293,591	(45,356)	-13.4%	293,591	(45,356)	-13.4%
Other instruction (including summer school and extracurricular instruction):							
3. Co-curricular	147,822	137,641	(10,181)	-6.9%	137,641	(10,181)	-6.9%
6. Extra-curricular	730,433	800,476	70,043	9.6%	787,476	57,043	7.8%
Student and staff support:							
<i>Student Support Services</i>							
9. Guidance Services	1,183,935	1,211,008	27,073	2.3%	1,211,008	27,073	2.3%
10. Health Services	562,250	571,662	9,412	1.7%	571,662	9,412	1.7%
13. Instructional Technology	682,574	856,739	174,165	25.5%	856,739	174,165	25.5%
21. Charter School Commission Fees	2,250	0	(2,250)	-100.0%	0	(2,250)	-100.0%
<i>Staff Support Services</i>							
11. Improvement of Instruction	923,835	942,848	19,013	2.1%	942,848	19,013	2.1%
15. Library Services	558,212	607,496	49,284	8.8%	607,496	49,284	8.8%
System administration:							
30. System Administration	976,157	997,264	21,107	2.2%	997,264	21,107	2.2%
School administration:							
24. School Administration	1,584,617	1,595,697	11,080	0.7%	1,595,697	11,080	0.7%
Transportation and buses:							
31. Transportation	1,601,815	1,564,166	(37,649)	-2.4%	1,529,166	(72,649)	-4.5%
Facilities maintenance:							
19. Operation & Maintenance of Plant	3,734,151	3,783,759	49,608	1.3%	3,753,759	19,608	0.5%
Debt services and other commitments:							
5. Debt Service Payments	4,776,492	5,118,437	341,945	7.2%	5,118,437	341,945	7.2%
All other expenditures, including school lunch:							
7. Food Service Program Support	75,000	75,000	0	0.0%	25,000	(50,000)	-66.7%
TOTAL K-12 OPERATING BUDGET	41,990,624	43,793,756	1,803,132	4.3%	43,543,756	1,553,132	3.7%

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August 4

August 4, 2015

Revenue Summary

	FY 2015 Approved Operating Budget & Estimated Revenues	May 21, 2015 FY2016 Town Council's & School Board's Approved Budget & Revenues	\$ Change	% Change	July 23, 2015 FY2016 Town Council's & School Board's Approved Budget & Revenues	\$ Change	% Change
GENERAL FUND OPERATING	41,990,624	43,793,756	1,803,132	4.29%	43,543,756	1,553,132	3.70%
State General Purpose Aid	4,778,384	3,760,287	(1,018,097)	-21.31%	4,645,178	(133,206)	-2.79%
Other Miscellaneous Revenues:							
Rental & Other Receipts	40,000	43,000	3,000	7.50%	43,000	3,000	7.50%
Community Services Daycare	28,500	29,700	1,200	4.21%	29,700	1,200	4.21%
Community Services Transportation	30,000	32,500	2,500	8.33%	32,500	2,500	8.33%
Cable Fee - Video Stipend	11,586	0	(11,586)	-100.00%	0	(11,586)	-100.00%
Student Activity Fees	157,500	157,500	0	0.00%	157,500	0	0.00%
State Agency Client Billing	150,000	172,000	22,000	14.67%	172,000	22,000	14.67%
Spec Svcs Medicaid Reimbursement	25,000	48,500	23,500	94.00%	48,500	23,500	94.00%
Other Miscellaneous	55,000	56,500	1,500	2.73%	56,500	1,500	2.73%
Audit Balance Forward:							
Use of undesignated fund balance	800,000	425,000	(375,000)	-46.88%	425,000	(375,000)	-46.88%
Unused Wentworth bond proceeds	0	250,000	250,000	100.00%	250,000	250,000	100.00%
Debt service premium	0	24,390	24,390	100.00%	24,390	24,390	100.00%
Total Non-Property Tax Revenues	6,075,970	4,999,377	(1,076,593)	-17.72%	5,884,268	(191,702)	-3.16%
Net Operating Budget (Tax Request)	35,914,654	38,794,379	2,879,725	8.02%	37,659,488	1,744,834	4.86%

Scarborough Public Schools - FY2016 Operating Budget

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August 4, 2015

August 4, 2015

Expenditure Detail

ORG	OBJECT	ACCT USED FOR:	FY15 APPROVED BUDGET	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET failed at referendum 6/9/2015	\$CHANGE (from FY15)	% CHANGE (from FY15)	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED BUDGET passed at referendum 8/4/2015	\$CHANGE (from FY15)	% CHANGE (from FY15)
REGULAR INSTRUCTION									
71000002	510100	MS TEACHER SALARIES	3,208,880	3,299,045	90,165	2.8%	3,284,045	75,165	2.3%
71000002	510230	MS ED TECH WAGES	76,772	71,292	(5,480)	-7.1%	71,292	(5,480)	-7.1%
71000002	512300	MS SUBSTITUTE WAGES	62,000	62,000	0	0.0%	62,000	0	0.0%
71000002	515000	MS RETIREMENT STIPENDS	0	14,672	14,672	100.0%	14,672	14,672	100.0%
71000002	515200	MS LD TCHR/INSTRUCTOR/MENTOR STIPENDS	35,000	42,140	7,140	20.4%	42,140	7,140	20.4%
71000002	520000	MS ER PAYROLL TAX ON STIPENDS	1,753	3,179	1,426	81.3%	3,179	1,426	81.3%
71000002	520100	MS TEACHER BENEFITS	744,529	693,971	(50,558)	-6.8%	693,971	(50,558)	-6.8%
71000002	520200	MS ED TECH BENEFITS	21,608	10,358	(11,250)	-52.1%	10,358	(11,250)	-52.1%
71000002	520300	MS ER PAYROLL TAX ON SUB WAGES	3,596	3,596	0	0.0%	3,596	0	0.0%
71000002	523100	MS TEACHER MAINEPERS	81,856	111,973	30,117	36.8%	111,973	30,117	36.8%
71000002	523200	MS ED TECH MAINEPERS	2,406	2,396	(10)	-0.4%	2,396	(10)	-0.4%
71000002	525100	MS STAFF COURSE REIMBURSEMENT	16,200	16,200	0	0.0%	16,200	0	0.0%
71000002	532000	MS ONLINE SERVICES/INSTRUCTION	6,000	6,000	0	0.0%	6,000	0	0.0%
71000002	533000	MS STAFF DEVELOPMENT	11,000	11,000	0	0.0%	11,000	0	0.0%
71000002	543100	MS EQUIPMENT REPAIRS	5,000	5,000	0	0.0%	5,000	0	0.0%
71000002	544400	MS COPIERS LEASE & SERVICE	18,500	15,000	(3,500)	-18.9%	15,000	(3,500)	-18.9%
71000002	555000	MS PRINTING - HANDBOOKS & FORMS	6,000	6,000	0	0.0%	6,000	0	0.0%
71000002	558000	MS MILEAGE FOR STAFF TRAVEL	500	500	0	0.0%	500	0	0.0%
71000002	560000	MS GENERAL SUPPLIES	7,500	7,500	0	0.0%	7,500	0	0.0%
71000002	561000	MS INSTRUCTIONAL SUPPLIES	54,779	55,000	221	0.4%	50,950	(3,829)	-7.0%
71000002	561100	MS EQUIPMENT PURCHASE	2,000	2,000	0	0.0%	2,000	0	0.0%
71000002	564000	MS BOOKS & SUBSCRIPTIONS	500	500	0	0.0%	500	0	0.0%
71000002	581000	MS FEES STUDENT FESTIVALS/COMPETITIONS	900	1,000	100	11.1%	1,000	100	11.1%
71000003	510100	WS TEACHER SALARIES	2,777,196	2,850,626	73,430	2.6%	2,830,626	53,430	1.9%
71000003	510230	WS ED TECH WAGES	212,999	231,210	18,211	8.5%	231,210	18,211	8.5%
71000003	512300	WS SUBSTITUTE WAGES	62,000	62,000	0	0.0%	62,000	0	0.0%
71000003	515000	WS RETIREMENT STIPENDS	5,453	22,316	16,863	309.2%	22,316	16,863	309.2%
71000003	515200	WS LD TCHR/CO-CURRIC/MENTOR STIPENDS	40,820	37,672	(3,148)	-7.7%	37,672	(3,148)	-7.7%
71000003	520000	WS ER PAYROLL TAX ON STIPENDS	1,967	3,266	1,299	66.0%	3,266	1,299	66.0%
71000003	520100	WS TEACHER BENEFITS	519,416	487,764	(31,652)	-6.1%	487,764	(31,652)	-6.1%
71000003	520200	WS ED TECH BENEFITS	80,803	80,145	(658)	-0.8%	80,145	(658)	-0.8%
71000003	520300	WS ER PAYROLL TAX ON SUB WAGES	3,596	3,596	0	0.0%	3,596	0	0.0%
71000003	523100	WS TEACHER MAINEPERS	72,245	95,455	23,210	32.1%	95,455	23,210	32.1%

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August 4, 2015

August 4, 2015

Expenditure Detail

ORG	OBJECT	ACCT USED FOR:	FY15 APPROVED BUDGET	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from	% CHANGE (from	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED BUDGET	\$CHANGE (from	% CHANGE (from
71000003	523200	WS ED TECH MAINEPERS	5,645	7,769	2,124	37.6%	7,769	2,124	37.6%
71000003	525100	WS STAFF COURSE REIMBURSEMENT	16,200	16,200	0	0.0%	16,200	0	0.0%
71000003	532000	WS ONLINE SERVICES/INSTRUCTION	8,000	4,600	(3,400)	-42.5%	4,600	(3,400)	-42.5%
71000003	533000	WS STAFF DEVELOPMENT	7,000	7,000	0	0.0%	7,000	0	0.0%
71000003	543100	WS EQUIPMENT REPAIRS	2,500	3,000	500	20.0%	3,000	500	20.0%
71000003	544400	WS COPIERS LEASE & SERVICE	19,000	21,000	2,000	10.5%	21,000	2,000	10.5%
71000003	555000	WS PRINTING - HANDBOOKS & FORMS	1,600	1,600	0	0.0%	1,600	0	0.0%
71000003	558000	WS MILEAGE FOR STAFF TRAVEL	420	450	30	7.1%	450	30	7.1%
71000003	560000	WS GENERAL SUPPLIES	50,000	45,000	(5,000)	-10.0%	45,000	(5,000)	-10.0%
71000003	561000	WS INSTRUCTIONAL SUPPLIES	45,000	45,000	0	0.0%	41,675	(3,325)	-7.4%
71000003	561100	WS EQUIPMENT PURCHASE	1,500	2,000	500	33.3%	2,000	500	33.3%
71000003	564000	WS BOOKS & SUBSCRIPTIONS	5,000	10,000	5,000	100.0%	10,000	5,000	100.0%
71000004	510100	BP TEACHER SALARIES	964,861	993,298	28,437	2.9%	987,298	22,437	2.3%
71000004	510230	BP ED TECH WAGES	76,604	78,886	2,282	3.0%	78,886	2,282	3.0%
71000004	512300	BP SUBSTITUTE WAGES	30,000	30,000	0	0.0%	30,000	0	0.0%
71000004	515000	BP RETIREMENT STIPEND	2,182	10,060	7,878	361.0%	10,060	7,878	361.0%
71000004	515200	BP LEAD TEACHER/MENTOR STIPENDS	4,000	2,600	(1,400)	-35.0%	2,600	(1,400)	-35.0%
71000004	520000	BP ER PAYROLL TAX ON STIPENDS	233	542	309	132.6%	542	309	132.6%
71000004	520100	BP TEACHER BENEFITS	174,884	194,313	19,429	11.1%	194,313	19,429	11.1%
71000004	520200	BP ED TECH BENEFITS	30,974	31,134	160	0.5%	31,134	160	0.5%
71000004	520300	BP ER PAYROLL TAX ON SUB WAGES	1,740	1,740	0	0.0%	1,740	0	0.0%
71000004	523100	BP TEACHER MAINEPERS	25,611	33,747	8,136	31.8%	33,747	8,136	31.8%
71000004	523200	BP ED TECH MAINEPERS	2,030	2,651	621	30.6%	2,651	621	30.6%
71000004	525100	BP STAFF COURSE REIMBURSEMENT	5,000	5,000	0	0.0%	5,000	0	0.0%
71000004	532000	BP ONLINE SERVICES/INSTRUCTION	3,200	3,200	0	0.0%	3,200	0	0.0%
71000004	533000	BP STAFF DEVELOPMENT	4,500	4,500	0	0.0%	4,500	0	0.0%
71000004	543100	BP EQUIPMENT REPAIRS	1,300	1,500	200	15.4%	1,500	200	15.4%
71000004	544400	BP COPIERS LEASE & SERVICE	10,000	13,000	3,000	30.0%	13,000	3,000	30.0%
71000004	555000	BP PRINTING	350	350	0	0.0%	350	0	0.0%
71000004	558000	BP MILEAGE FOR STAFF TRAVEL	400	400	0	0.0%	400	0	0.0%
71000004	560000	BP GENERAL SUPPLIES	9,500	9,500	0	0.0%	9,500	0	0.0%
71000004	561000	BP INSTRUCTIONAL SUPPLIES	13,800	14,500	700	5.1%	13,450	(350)	-2.5%
71000004	561100	BP EQUIPMENT PURCHASE	1,000	1,200	200	20.0%	1,200	200	20.0%
71000004	564000	BP BOOKS & SUBSCRIPTIONS	1,500	1,500	0	0.0%	1,500	0	0.0%
71000005	510100	EC TEACHER SALARIES	808,688	840,760	32,072	4.0%	825,760	17,072	2.1%

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August 4, 2015

August 4, 2015

Expenditure Detail

ORG	OBJECT	ACCT USED FOR:	FY15 APPROVED BUDGET	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from	% CHANGE (from	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED BUDGET	\$CHANGE (from	% CHANGE (from
71000005	510230	EC ED TECH WAGES	99,311	100,854	1,543	1.6%	100,854	1,543	1.6%
71000005	512300	EC SUBSTITUTE WAGES	20,000	30,000	10,000	50.0%	30,000	10,000	50.0%
71000005	515000	EC RETIREMENT STIPEND	12,256	0	(12,256)	-100.0%	0	(12,256)	-100.0%
71000005	515200	EC LEAD TEACHER/MENTOR STIPENDS	4,200	2,600	(1,600)	-38.1%	2,600	(1,600)	-38.1%
71000005	520000	EC ER PAYROLL TAX ON STIPENDS	741	142	(599)	-80.8%	142	(599)	-80.8%
71000005	520100	EC TEACHER BENEFITS	157,845	151,406	(6,439)	-4.1%	151,406	(6,439)	-4.1%
71000005	520200	EC ED TECH BENEFITS	29,200	45,432	16,232	55.6%	45,432	16,232	55.6%
71000005	520300	EC ER PAYROLL TAX ON SUB WAGES	1,200	1,740	540	45.0%	1,740	540	45.0%
71000005	523100	EC TEACHER MAINEPERS	21,685	28,249	6,564	30.3%	28,249	6,564	30.3%
71000005	523200	EC ED TECH MAINEPERS	2,632	3,389	757	28.8%	3,389	757	28.8%
71000005	525100	EC STAFF COURSE REIMBURSEMENT	5,000	5,000	0	0.0%	5,000	0	0.0%
71000005	532000	EC ONLINE SERVICES/INSTRUCTION	3,500	3,500	0	0.0%	3,500	0	0.0%
71000005	533000	EC STAFF DEVELOPMENT	4,500	4,500	0	0.0%	4,500	0	0.0%
71000005	543100	EC EQUIPMENT REPAIRS	1,300	1,500	200	15.4%	1,500	200	15.4%
71000005	544400	EC COPIERS LEASE & SERVICE	10,000	13,000	3,000	30.0%	13,000	3,000	30.0%
71000005	555000	EC PRINTING	350	350	0	0.0%	350	0	0.0%
71000005	558000	EC MILEAGE FOR STAFF TRAVEL	400	400	0	0.0%	400	0	0.0%
71000005	560000	EC GENERAL SUPPLIES	10,450	10,450	0	0.0%	10,450	0	0.0%
71000005	561000	EC INSTRUCTIONAL SUPPLIES	14,200	14,500	300	2.1%	13,450	(750)	-5.3%
71000005	561100	EC EQUIPMENT PURCHASE	1,700	1,200	(500)	-29.4%	1,200	(500)	-29.4%
71000005	564000	EC BOOKS & SUBSCRIPTIONS	1,500	1,500	0	0.0%	1,500	0	0.0%
71000006	510100	PH TEACHER SALARIES	687,678	707,784	20,106	2.9%	694,784	7,106	1.0%
71000006	510230	PH ED TECH WAGES	52,197	53,218	1,021	2.0%	53,218	1,021	2.0%
71000006	512300	PH SUBSTITUTE WAGES	16,000	16,000	0	0.0%	16,000	0	0.0%
71000006	515000	PH RETIREMENT STIPEND	1,091	11,124	10,033	919.6%	11,124	10,033	919.6%
71000006	515200	PH LEAD TEACHER/MENTOR STIPENDS	4,000	2,600	(1,400)	-35.0%	2,600	(1,400)	-35.0%
71000006	520000	PH ER PAYROLL TAX ON STIPENDS	230	745	515	223.9%	745	515	223.9%
71000006	520100	PH TEACHER BENEFITS	140,675	140,825	150	0.1%	140,825	150	0.1%
71000006	520200	PH ED TECH BENEFITS	1,940	1,874	(66)	-3.4%	1,874	(66)	-3.4%
71000006	520300	PH ER PAYROLL TAX ON SUB WAGES	960	960	0	0.0%	960	0	0.0%
71000006	523100	PH TEACHER MAINEPERS	18,113	24,287	6,174	34.1%	24,287	6,174	34.1%
71000006	523200	PH ED TECH MAINEPERS	1,384	1,789	405	29.3%	1,789	405	29.3%
71000006	525100	PH STAFF COURSE REIMBURSEMENT	2,500	2,500	0	0.0%	2,500	0	0.0%
71000006	532000	PH ONLINE SERVICES/INSTRUCTION	2,500	2,500	0	0.0%	2,500	0	0.0%
71000006	533000	PH STAFF DEVELOPMENT	3,300	3,300	0	0.0%	3,300	0	0.0%

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August 4, 2015

August 4, 2015

Expenditure Detail

ORG	OBJECT	ACCT USED FOR:	FY15 APPROVED BUDGET	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from)	% CHANGE (from)	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED BUDGET	\$CHANGE (from)	% CHANGE (from)
71000006	543100	PH EQUIPMENT REPAIRS	1,300	1,500	200	15.4%	1,500	200	15.4%
71000006	544400	PH COPIERS LEASE & SERVICE	10,000	12,000	2,000	20.0%	12,000	2,000	20.0%
71000006	555000	PH PRINTING	350	350	0	0.0%	350	0	0.0%
71000006	558000	PH MILEAGE FOR STAFF TRAVEL	400	400	0	0.0%	400	0	0.0%
71000006	560000	PH GENERAL SUPPLIES	8,000	8,000	0	0.0%	8,000	0	0.0%
71000006	561000	PH INSTRUCTIONAL SUPPLIES	9,500	11,200	1,700	17.9%	10,375	875	9.2%
71000006	561100	PH EQUIPMENT PURCHASE	1,000	1,200	200	20.0%	1,200	200	20.0%
71000006	564000	PH BOOKS & SUBSCRIPTIONS	1,100	1,100	0	0.0%	1,100	0	0.0%
71000030	510100	HS TEACHER SALARIES	3,765,467	3,966,424	200,957	5.3%	3,945,854	180,387	4.8%
71000030	510230	HS ED TECH WAGES	69,238	80,193	10,955	15.8%	80,193	10,955	15.8%
71000030	512300	HS SUBSTITUTE WAGES	69,000	69,000	0	0.0%	69,000	0	0.0%
71000030	515000	HS RETIREMENT STIPENDS	10,719	38,955	28,236	263.4%	28,525	17,806	166.1%
71000030	515200	HS DEPT HEAD/INSTR/MENTOR STIPENDS	83,153	86,190	3,037	3.7%	86,190	3,037	3.7%
71000030	520000	HS ER PAYROLL TAX ON STIPENDS	5,086	7,114	2,028	39.9%	7,114	2,028	39.9%
71000030	520100	HS TEACHER BENEFITS	716,728	791,986	75,258	10.5%	791,986	75,258	10.5%
71000030	520200	HS ED TECH BENEFITS	35,256	21,879	(13,377)	-37.9%	21,879	(13,377)	-37.9%
71000030	520300	HS ER PAYROLL TAX ON SUB WAGES	4,140	4,140	0	0.0%	4,140	0	0.0%
71000030	523100	HS TEACHER MAINEPERS	99,149	132,877	33,728	34.0%	132,877	33,728	34.0%
71000030	523200	HS ED TECH MAINEPERS	1,305	1,741	436	33.4%	1,741	436	33.4%
71000030	525100	HS STAFF COURSE REIMBURSEMENT	20,000	20,000	0	0.0%	20,000	0	0.0%
71000030	532000	HS ONLINE SERVICES/INSTRUCTION	30,000	37,000	7,000	23.3%	30,000	0	0.0%
71000030	533000	HS STAFF DEVELOPMENT	20,000	25,000	5,000	25.0%	25,000	5,000	25.0%
71000030	543100	HS EQUIPMENT REPAIRS	5,000	6,000	1,000	20.0%	6,000	1,000	20.0%
71000030	544400	HS COPIERS LEASE & SERVICE	36,000	32,000	(4,000)	-11.1%	32,000	(4,000)	-11.1%
71000030	555000	HS PRINTING - PLANNERS & FORMS	11,000	11,000	0	0.0%	11,000	0	0.0%
71000030	560000	HS GENERAL SUPPLIES	16,000	17,000	1,000	6.3%	17,000	1,000	6.3%
71000030	561000	HS INSTRUCTIONAL SUPPLIES	55,500	63,000	7,500	13.5%	58,300	2,800	5.0%
71000030	564000	HS BOOKS & SUBSCRIPTIONS	76,500	70,000	(6,500)	-8.5%	70,000	(6,500)	-8.5%
71000030	573100	HS EQUIPMENT PURCHASES	20,000	20,000	0	0.0%	20,000	0	0.0%
71000030	581000	HS FEES STUDENT FESTIVALS/COMPETITIONS	4,000	4,000	0	0.0%	4,000	0	0.0%
REGULAR INSTRUCTION TOTAL			16,997,425	17,682,839	685,414	4.0%	17,560,839	563,414	3.3%
OTHER INSTRUCTION (ESL)									
71041005	510100	K-8 ESL TEACHER SALARIES	150,086	156,898	6,812	4.5%	156,898	6,812	4.5%

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August 4, 2015

August 4, 2015

Expenditure Detail

ORG	OBJECT	ACCT USED FOR:	FY15 APPROVED BUDGET	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from)	% CHANGE (from)	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED BUDGET	\$CHANGE (from)	% CHANGE (from)
71041005	520100	K-8 ESL TEACHER BENEFITS	28,916	23,015	(5,901)	-20.4%	23,015	(5,901)	-20.4%
71041005	523100	K-8 ESL TEACHER MAINEPERS	3,139	5,272	2,133	68.0%	5,272	2,133	68.0%
71041005	533000	ESL STAFF DEVELOPMENT	1,000	1,000	0	0.0%	1,000	0	0.0%
71041005	534400	ESL CONTRACTED INTERPRETERS	1,000	1,000	0	0.0%	1,000	0	0.0%
71041005	560000	ESL SUPPLIES	1,500	1,500	0	0.0%	1,500	0	0.0%
71041009	510100	HS ESL TEACHER SALARIES	56,718	59,091	2,373	4.2%	59,091	2,373	4.2%
71041009	520100	HS ESL TEACHER BENEFITS	16,103	16,263	160	1.0%	16,263	160	1.0%
71041009	523100	HS ESL TEACHER MAINEPERS	1,504	1,986	482	32.0%	1,986	482	32.0%
OTHER INSTRUCTION (ESL) TOTAL			259,966	266,025	6,059	2.3%	266,025	6,059	2.3%
GATES									
71029005	510100	K-8 GATES TEACHER SALARIES	194,193	191,383	(2,810)	-1.4%	191,383	(2,810)	-1.4%
71029005	520100	K-8 GATES TEACHER BENEFITS	51,934	52,466	532	1.0%	52,466	532	1.0%
71029005	523100	K-8 GATES TEACHER MAINEPERS	5,147	6,767	1,620	31.5%	6,767	1,620	31.5%
71029005	533000	K-8 GATES STAFF DEVELOPMENT	550	400	(150)	-27.3%	400	(150)	-27.3%
71029005	560000	K-8 GATES SUPPLIES	1,600	1,000	(600)	-37.5%	1,000	(600)	-37.5%
71029009	510100	HS GATES TEACHER SALARIES	29,372	31,062	1,690	5.8%	31,062	1,690	5.8%
71029009	520100	HS GATES TEACHER BENEFITS	7,688	7,779	91	1.2%	7,779	91	1.2%
71029009	523100	HS GATES TEACHER MAINEPERS	779	1,044	265	34.0%	1,044	265	34.0%
71029009	533000	HS GATES STAFF DEVELOPMENT	0	150	150	100.0%	150	150	100.0%
71029009	560000	HS GATES SUPPLIES	0	600	600	100.0%	600	600	100.0%
GATES TOTAL			291,263	292,651	1,388	0.5%	292,651	1,388	0.5%
OTHER INSTRUCTION - CHARTER SCHOOLS									
71031200	556600	CHARTER SCHOOL TUITION - REG ED	54,500	0	(54,500)	-100.0%	0	(54,500)	-100.0%
CHARTER SCHOOLS TOTAL			54,500	0	(54,500)	-100.0%	0	(54,500)	-100.0%
SPECIAL EDUCATION INSTRUCTION									
71021125	510100	K-8 SOCIAL WORKER SALARIES	221,318	228,464	7,146	3.2%	228,464	7,146	3.2%
71021125	520100	K-8 SOCIAL WORKER BENEFITS	43,915	37,959	(5,956)	-13.6%	37,959	(5,956)	-13.6%
71021125	523100	K-8 SOCIAL WORKER MAINEPERS	5,865	7,677	1,812	30.9%	7,677	1,812	30.9%
71021129	510100	HS SOCIAL WORKER SALARIES	80,783	78,227	(2,556)	-3.2%	78,227	(2,556)	-3.2%

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August 4, 2015

August 4, 2015

Expenditure Detail

ORG	OBJECT	ACCT USED FOR:	FY15 APPROVED BUDGET	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from	% CHANGE (from	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED BUDGET	\$CHANGE (from	% CHANGE (from
71021129	520100	HS SOCIAL WORKER BENEFITS	14,314	14,522	208	1.5%	14,522	208	1.5%
71021129	523100	HS SOCIAL WORKER MAINEPERS	2,141	2,797	656	30.6%	2,797	656	30.6%
71023095	510100	K-8 SPED TEACHER SALARIES	1,872,113	2,037,424	165,311	8.8%	2,037,424	165,311	8.8%
71023095	510200	BUS AIDE/PSYCH SECRETARY SALARIES	31,809	31,299	(510)	-1.6%	31,299	(510)	-1.6%
71023095	510230	K-8 SPED ED TECH SALARIES	857,447	1,167,173	309,726	36.1%	1,167,173	309,726	36.1%
71023095	512300	SPED SUBSTITUTE WAGES	95,000	95,000	0	0.0%	95,000	0	0.0%
71023095	515000	SPED RETIREMENT STIPENDS	20,451	21,438	987	4.8%	21,438	987	4.8%
71023095	520000	SPED ER PAYROLL TAX ON STIPENDS	921	1,791	870	94.5%	1,791	870	94.5%
71023095	520100	K-8 SPED TEACHER BENEFITS	354,152	396,654	42,502	12.0%	396,654	42,502	12.0%
71023095	520200	K-8 SPED ED TECH BENEFITS	357,978	314,719	(43,259)	-12.1%	314,719	(43,259)	-12.1%
71023095	520300	ER PAYROLL TAX ON SPED SUBSTITUTES	5,700	5,700	0	0.0%	5,700	0	0.0%
71023095	521200	BUS AIDE/PSYCH SECRETARY BENEFITS	10,730	10,698	(32)	-0.3%	10,698	(32)	-0.3%
71023095	523100	K-8 SPED TEACHER MAINEPERS	49,240	64,863	15,623	31.7%	64,863	15,623	31.7%
71023095	523200	K-8 SPED ED TECH MAINEPERS	21,590	30,694	9,104	42.2%	30,694	9,104	42.2%
71023095	523210	BUS AIDE/PSYCH SECRETARY MSRS PLD	2,482	2,786	304	12.2%	2,786	304	12.2%
71023095	525100	SPED STAFF COURSE REIMBURSEMENT	18,000	18,000	0	0.0%	18,000	0	0.0%
71023095	532000	SPED CONTRACTED TUTOR SERVICE	2,000	2,000	0	0.0%	2,000	0	0.0%
71023095	533000	SPED STAFF DEVELOPMENT	1,000	5,000	4,000	400.0%	5,000	4,000	400.0%
71023095	534400	SPED CONTRACTED SERVICES (BILLED TO SAC)	0	0	0	0.0%	0	0	0.0%
71023095	553100	SPED POSTAGE	3,500	3,500	0	0.0%	3,500	0	0.0%
71023095	556000	SPED OUTSIDE PLACEMENT	299,825	505,150	205,325	68.5%	505,150	205,325	68.5%
71023095	558000	SPED STAFF TRAVEL	3,100	3,100	0	0.0%	3,100	0	0.0%
71023095	560000	SPED SUPPLIES	5,089	10,000	4,911	96.5%	10,000	4,911	96.5%
71023095	561000	SPED SUPPLIES - 504 SUPPORT	1,000	1,000	0	0.0%	1,000	0	0.0%
71023099	510100	HS SPED TEACHER SALARIES	691,767	724,587	32,820	4.7%	724,587	32,820	4.7%
71023099	510230	HS SPED ED TECH WAGES	661,858	439,171	(222,687)	-33.6%	439,171	(222,687)	-33.6%
71023099	520100	HS SPED TEACHER BENEFITS	140,382	126,542	(13,840)	-9.9%	126,542	(13,840)	-9.9%
71023099	520200	HS SPED ED TECH BENEFITS	263,300	245,480	(17,820)	-6.8%	245,480	(17,820)	-6.8%
71023099	523100	HS SPED TEACHER MAINEPERS	17,670	24,347	6,677	37.8%	24,347	6,677	37.8%
71023099	523200	HS SPED ED TECH MAINEPERS	17,381	21,813	4,432	25.5%	21,813	4,432	25.5%
71025090	510400	SPED ADMIN SALARIES	120,554	124,881	4,327	3.6%	124,881	4,327	3.6%
71025090	511800	SPED ADMIN SUPPORT STAFF WAGES	46,336	47,944	1,608	3.5%	47,944	1,608	3.5%
71025090	520400	SPED ADMIN BENEFITS	25,351	22,346	(3,005)	-11.9%	22,346	(3,005)	-11.9%
71025090	520800	SPED ADMIN SUPPORT STAFF BENEFITS	16,154	12,715	(3,439)	-21.3%	12,715	(3,439)	-21.3%
71025090	523400	SPED ADMIN MAINPERS	3,195	4,196	1,001	31.3%	4,196	1,001	31.3%

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August 4, 2015

August 4, 2015

Expenditure Detail

ORG	OBJECT	ACCT USED FOR:	FY15 APPROVED BUDGET	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from	% CHANGE (from	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED BUDGET	\$CHANGE (from	% CHANGE (from
71025090	534400	SPED LEGAL SERVICES	5,000	5,000	0	0.0%	5,000	0	0.0%
71032100	556600	CHARTER SCHOOL TUITION - SPED	18,770	0	(18,770)	-100.0%	0	(18,770)	-100.0%
71028095	510100	SPED ESY WAGES	95,000	95,000	0	0.0%	95,000	0	0.0%
71028095	520100	SPED ESY PAYROLL TAX ON WAGES	1,500	1,500	0	0.0%	1,500	0	0.0%
71028095	523100	SPED ESY MAINPERS	2,500	2,500	0	0.0%	2,500	0	0.0%
71028095	561100	SPED ESY SUPPLIES	800	800	0	0.0%	800	0	0.0%
SPECIAL EDUCATION TOTAL			6,508,981	6,996,457	487,476	7.5%	6,996,457	487,476	7.5%
CTE INSTRUCTION									
71030030	556100	HS VOCATIONAL ASSESSMENT	338,947	293,591	(45,356)	-13.4%	293,591	(45,356)	-13.4%
CTE TOTAL			338,947	293,591	(45,356)	-13.4%	293,591	(45,356)	-13.4%
CO-CURRICULAR									
71009102	510100	MS CO-CURRICULAR STIPENDS	24,279	30,641	6,362	26.2%	30,641	6,362	26.2%
71009102	520100	MS ER PAYROLL TAX ON CO-CURRIC STIPENDS	1,200	1,642	442	36.8%	1,642	442	36.8%
71009102	581000	MS CO-CURRICULAR PARTICIPATION FEES	250	250	0	0.0%	250	0	0.0%
71009530	510100	HS CO-CURRICULAR STIPENDS	78,763	66,876	(11,887)	-15.1%	66,876	(11,887)	-15.1%
71009530	512100	WINSLOW HOMER STIPENDS (OFFSET BY FEES)	8,500	5,000	(3,500)	-41.2%	5,000	(3,500)	-41.2%
71009530	520100	HS ER PAYROLL TAX ON CO-CURRIC STIPENDS	5,326	4,728	(598)	-11.2%	4,728	(598)	-11.2%
71009530	520300	HS ER PAYROLL TAX ON W HOMER STIPENDS	350	350	0	0.0%	350	0	0.0%
71009530	532000	HS CO-CURRICULAR CONTRACTED SERVICES	2,692	2,692	0	0.0%	2,692	0	0.0%
71009530	534000	HS CO-CURRICULAR ACADEMIC CLUB SUPPORT	5,000	5,000	0	0.0%	5,000	0	0.0%
71009530	560000	HS CO-CURRICULAR SUPPLIES	8,500	6,500	(2,000)	-23.5%	6,500	(2,000)	-23.5%
71009530	581000	HS CO-CURRICULAR PARTICIPATION FEES	6,257	6,257	0	0.0%	6,257	0	0.0%
71091027	511800	MS CO-CURRIC BUS DRIVER WAGES	450	450	0	0.0%	450	0	0.0%
71091027	520800	MS CO-CURRIC ER PR TAX ON DRIVER WAGES	80	80	0	0.0%	80	0	0.0%
71091027	523800	MS CO-CURRIC DRIVER MSRS PLD	25	25	0	0.0%	25	0	0.0%
71095027	511800	HS CO-CURRIC BUS DRIVER WAGES	1,500	2,500	1,000	66.7%	2,500	1,000	66.7%
71095027	513800	HS CO-CURRIC BUS DRIVER OVERTIME	4,000	4,000	0	0.0%	4,000	0	0.0%
71095027	520800	HS CO-CURRIC ER PR TAX ON DRIVER WAGES	450	450	0	0.0%	450	0	0.0%
71095027	523800	HS CO-CURRIC DRIVER MSRS PLD	200	200	0	0.0%	200	0	0.0%
CO-CURRICULAR TOTAL			147,822	137,641	(10,181)	-6.9%	137,641	(10,181)	-6.9%

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August 4, 2015

August 4, 2015

Expenditure Detail

ORG	OBJECT	ACCT USED FOR:	FY15 APPROVED BUDGET	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from	% CHANGE (from	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED BUDGET	\$CHANGE (from	% CHANGE (from
EXTRA-CURRICULAR									
71009202	512100	MS ATHLETIC COACH STIPENDS	43,780	38,901	(4,879)	-11.1%	38,901	(4,879)	-11.1%
71009202	520300	MS ER PAYROLL TAX ON ATHLETIC STIPENDS	3,839	2,768	(1,071)	-27.9%	2,768	(1,071)	-27.9%
71009202	532000	MS ATHLETIC OFFICIALS	8,112	8,200	88	1.1%	8,200	88	1.1%
71009202	560000	MS ATHLETIC SUPPLIES	4,000	4,200	200	5.0%	4,200	200	5.0%
71009202	581000	MS ATHLETIC PARTICIPATION FEES	3,000	3,000	0	0.0%	3,000	0	0.0%
71009630	510400	ATHLETICS & ACTIVITIES ADMIN SALARIES	136,637	161,179	24,542	18.0%	161,179	24,542	18.0%
71009630	511900	ATHLETICS & ACTIVITIES CLERICAL WAGES	38,571	34,908	(3,663)	-9.5%	34,908	(3,663)	-9.5%
71009630	512100	HS ATHLETIC COACH STIPENDS	210,825	237,784	26,959	12.8%	237,784	26,959	12.8%
71009630	520300	HS ER PAYROLL TAX ON ATHLETIC STIPENDS	18,423	18,108	(315)	-1.7%	18,108	(315)	-1.7%
71009630	520400	ATHLETICS & ACTIVITIES ADMIN BENEFITS	34,485	47,462	12,977	37.6%	47,462	12,977	37.6%
71009630	520900	ATHLETICS & ACTIVITIES CLERICAL BENEFITS	21,384	14,783	(6,601)	-30.9%	14,783	(6,601)	-30.9%
71009630	523400	ATHLETICS & ACTIVITIES ADMIN MAINEPERS	2,229	2,926	697	31.3%	2,926	697	31.3%
71009630	523900	ATHLETICS & ACTIVITIES CLERICAL MAINEPERS	3,009	3,107	98	3.3%	3,107	98	3.3%
71009630	532000	HS ATHLETIC OFFICIALS/ICE TIME/POOL TIME	75,000	86,000	11,000	14.7%	73,000	(2,000)	-2.7%
71009630	553200	ATHLETICS & ACTIVITIES PHONE SERVICE	500	650	150	30.0%	650	150	30.0%
71009630	558000	ATHLETICS & ACTIVITIES STAFF TRAVEL	1,500	1,000	(500)	-33.3%	1,000	(500)	-33.3%
71009630	560000	HS ATHLETICS SUPPLIES	27,419	32,000	4,581	16.7%	32,000	4,581	16.7%
71009630	573100	HS ATHLETICS EQUIPMENT	21,400	21,900	500	2.3%	21,900	500	2.3%
71009630	581000	HS ATHLETICS PARTICIPATION FEES	8,000	10,000	2,000	25.0%	10,000	2,000	25.0%
71092027	511800	MS ATHLETICS BUS DRIVER WAGES	8,000	6,000	(2,000)	-25.0%	6,000	(2,000)	-25.0%
71092027	513800	MS ATHLETICS BUS DRIVER OVERTIME	1,000	2,500	1,500	150.0%	2,500	1,500	150.0%
71092027	520800	MS ATHLETICS ER PR TAX ON DRIVER WAGES	1,200	1,000	(200)	-16.7%	1,000	(200)	-16.7%
71092027	523800	MS ATHLETICS DRIVER MSRS PLD	200	200	0	0.0%	200	0	0.0%
71096027	511800	HS ATHLETICS BUS DRIVER WAGES	33,500	33,500	0	0.0%	33,500	0	0.0%
71096027	513800	HS ATHLETICS BUS DRIVER OVERTIME	17,720	19,000	1,280	7.2%	19,000	1,280	7.2%
71096027	520800	HS ATHLETICS ER PR TAX ON DRIVER WAGES	4,500	7,200	2,700	60.0%	7,200	2,700	60.0%
71096027	523800	HS ATHLETICS DRIVER MSRS PLD	2,200	2,200	0	0.0%	2,200	0	0.0%
EXTRA-CURRICULAR TOTAL			730,433	800,476	70,043	9.6%	787,476	57,043	7.8%
GUIDANCE SERVICES									
71021202	510100	MS GUIDANCE/SOCIAL WORKER SALARIES	172,049	179,078	7,029	4.1%	179,078	7,029	4.1%
71021202	511800	MS GUIDANCE SUPPORT STAFF WAGES	31,322	32,748	1,426	4.6%	32,748	1,426	4.6%

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August 4, 2015

August 4, 2015

Expenditure Detail

ORG	OBJECT	ACCT USED FOR:	FY15 APPROVED BUDGET	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from)	% CHANGE (from)	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED BUDGET	\$CHANGE (from)	% CHANGE (from)
71021202	520100	MS GUIDANCE/SOCIAL WORKER BENEFITS	39,824	33,982	(5,842)	-14.7%	33,982	(5,842)	-14.7%
71021202	520800	MS GUIDANCE SUPPORT STAFF BENEFITS	3,522	3,702	180	5.1%	3,702	180	5.1%
71021202	523100	MS GUIDANCE/SOCIAL WORKER MAINEPERS	4,560	6,017	1,457	32.0%	6,017	1,457	32.0%
71021202	523800	MS GUIDANCE SUPPORT STAFF MAINEPERS PLD	2,444	2,915	471	19.3%	2,915	471	19.3%
71021202	560000	MS GUIDANCE SUPPLIES	1,500	1,500	0	0.0%	1,500	0	0.0%
71021203	510100	WS GUIDANCE/SOCIAL WORKER SALARIES	176,460	174,399	(2,061)	-1.2%	174,399	(2,061)	-1.2%
71021203	511800	WS GUIDANCE SUPPORT STAFF WAGES	31,526	32,023	497	1.6%	32,023	497	1.6%
71021203	520100	WS GUIDANCE/SOCIAL WORKER BENEFITS	31,484	31,773	289	0.9%	31,773	289	0.9%
71021203	520800	WS GUIDANCE SUPPORT STAFF BENEFITS	3,536	3,642	106	3.0%	3,642	106	3.0%
71021203	523100	WS GUIDANCE/SOCIAL WORKER MAINEPERS	4,677	5,860	1,183	25.3%	5,860	1,183	25.3%
71021203	561000	WS GUIDANCE SUPPLIES	0	500	500	100.0%	500	500	100.0%
71021204	510100	BP GUIDANCE/SOCIAL WORKER SALARY (.5 FTE)	30,067	31,297	1,230	4.1%	31,297	1,230	4.1%
71021204	520100	BP GUIDANCE/SOCIAL WORKER BENEFITS	4,009	4,090	81	2.0%	4,090	81	2.0%
71021204	523100	BP GUIDANCE/SOCIAL WORKER MAINEPERS	797	1,052	255	32.0%	1,052	255	32.0%
71021204	561000	BP GUIDANCE SUPPLIES	0	300	300	100.0%	300	300	100.0%
71021205	510100	EC GUIDANCE/SOCIAL WORKER SALARY (.5 FTE)	29,653	30,819	1,166	3.9%	30,819	1,166	3.9%
71021205	520100	EC GUIDANCE/SOCIAL WORKER BENEFITS	8,076	1,132	(6,944)	-86.0%	1,132	(6,944)	-86.0%
71021205	523100	EC GUIDANCE/SOCIAL WORKER MAINEPERS	786	1,036	250	31.8%	1,036	250	31.8%
71021205	561000	EC GUIDANCE SUPPLIES	0	300	300	100.0%	300	300	100.0%
71021206	510100	PH GUIDANCE/SOCIAL WORKER SALARY (.5 FTE)	33,743	34,586	843	2.5%	34,586	843	2.5%
71021206	520100	PH GUIDANCE/SOCIAL WORKER BENEFITS	8,151	8,235	84	1.0%	8,235	84	1.0%
71021206	523100	PH GUIDANCE/SOCIAL WORKER MAINEPERS	895	1,163	268	29.9%	1,163	268	29.9%
71021206	561000	PH GUIDANCE SUPPLIES	0	300	300	100.0%	300	300	100.0%
71021230	510100	HS GUIDANCE/SOCIAL WORKER SALARIES	375,084	402,113	27,029	7.2%	402,113	27,029	7.2%
71021230	511800	HS GUIDANCE SUPPORT STAFF WAGES	56,336	61,529	5,193	9.2%	61,529	5,193	9.2%
71021230	520100	HS GUIDANCE/SOCIAL WORKER BENEFITS	73,384	71,166	(2,218)	-3.0%	71,166	(2,218)	-3.0%
71021230	520800	HS GUIDANCE SUPPORT STAFF BENEFITS	34,733	21,128	(13,605)	-39.2%	21,128	(13,605)	-39.2%
71021230	523100	HS GUIDANCE/SOCIAL WORKER MAINEPERS	9,939	13,511	3,572	35.9%	13,511	3,572	35.9%
71021230	523800	HS GUIDANCE SUPPORT STAFF MAINEPERS	0	2,812	2,812	100.0%	2,812	2,812	100.0%
71021230	532000	HS GUIDANCE CONTRACTED SERVICES	10,000	10,000	0	0.0%	10,000	0	0.0%
71021230	553100	HS GUIDANCE POSTAGE	1,500	1,500	0	0.0%	1,500	0	0.0%
71021230	560000	HS GUIDANCE SUPPLIES	2,500	3,000	500	20.0%	3,000	500	20.0%
71021230	564000	HS GUIDANCE BOOKS & SUBSCRIPTIONS	678	800	122	18.0%	800	122	18.0%
71021230	581000	HS GUIDANCE PARTICIPATION FEES	700	1,000	300	42.9%	1,000	300	42.9%
GUIDANCE TOTAL			1,183,935	1,211,008	27,073	2.3%	1,211,008	27,073	2.3%

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August 4, 2015

August 4, 2015

Expenditure Detail

ORG	OBJECT	ACCT USED FOR:	FY15 APPROVED BUDGET	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from	% CHANGE (from	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED BUDGET	\$CHANGE (from	% CHANGE (from
HEALTH SERVICES									
71002130	510100	HEALTH SERVICES SCHOOL NURSE SALARIES	322,864	338,450	15,586	4.8%	338,450	15,586	4.8%
71002130	510230	HEALTH SERVICES SUPPORT/LPN WAGES	65,765	65,318	(447)	-0.7%	65,318	(447)	-0.7%
71002130	512300	HEALTH SERVICES SUBSTITUTE WAGES	10,000	10,000	0	0.0%	10,000	0	0.0%
71002130	520100	HEALTH SERVICES SCHOOL NURSE BENEFITS	94,673	87,325	(7,348)	-7.8%	87,325	(7,348)	-7.8%
71002130	520200	HEALTH SERVICES SUPPORT/LPN BENEFITS	36,658	28,537	(8,121)	-22.2%	28,537	(8,121)	-22.2%
71002130	520300	ER PAYROLL TAX ON SCHOOL NURSE SUBS	765	765	0	0.0%	765	0	0.0%
71002130	523100	HEALTH SERVICES SCHOOL NURSE MAINEPERS	7,894	11,372	3,478	44.1%	11,372	3,478	44.1%
71002130	523200	HEALTH SERVICES SUPPORT/LPN MAINEPERS	881	2,195	1,314	149.1%	2,195	1,314	149.1%
71002130	532000	HEALTH SERVICES CONTRACTED SERVICES	5,500	6,000	500	9.1%	6,000	500	9.1%
71002130	533000	HEALTH SERVICES STAFF DEVELOPMENT	900	5,000	4,100	455.6%	5,000	4,100	455.6%
71002130	553100	HEALTH SERVICES POSTAGE	350	350	0	0.0%	350	0	0.0%
71002130	558000	HEALTH SERVICES MILEAGE FOR STAFF TRAVEL	1,650	2,000	350	21.2%	2,000	350	21.2%
71002130	560000	HEALTH SERVICES SUPPLIES	10,150	10,150	0	0.0%	10,150	0	0.0%
71002130	564000	HEALTH SERVICES BOOKS & SUBSCRIPTIONS	300	300	0	0.0%	300	0	0.0%
71002130	573100	HEALTH SERVICES MEDICAL EQUIPMENT	3,500	3,500	0	0.0%	3,500	0	0.0%
71002130	581000	HEALTH SERVICES DUES & FEES	400	400	0	0.0%	400	0	0.0%
HEALTH SERVICES TOTAL			562,250	571,662	9,412	1.7%	571,662	9,412	1.7%
INSTRUCTIONAL TECHNOLOGY									
71002230	510100	IT PROFESSIONAL STAFF WAGES*	290,558	316,590	26,032	9.0%	316,590	26,032	9.0%
71002230	510400	IT ADMIN SALARIES*	48,891	51,092	2,201	4.5%	51,092	2,201	4.5%
71002230	520100	IT PROFESSIONAL STAFF BENEFITS*	94,601	97,774	3,173	3.4%	97,774	3,173	3.4%
71002230	520400	IT ADMIN BENEFITS*	12,828	13,283	455	3.5%	13,283	455	3.5%
71002230	532000	IT LICENSE FEES & SERVICES	124,746	175,625	50,879	40.8%	175,625	50,879	40.8%
71002230	543200	IT EQUIPMENT REPAIRS	92,500	85,700	(6,800)	-7.4%	85,700	(6,800)	-7.4%
71002230	553200	IT PHONE SERVICE	675	675	0	0.0%	675	0	0.0%
71002230	560000	IT SUPPLIES	1,000	1,000	0	0.0%	1,000	0	0.0%
71002230	573400	IT EQUIPMENT PURCHASES	16,775	115,000	98,225	585.5%	115,000	98,225	585.5%
INSTRUCTIONAL TECHNOLOGY TOTAL			682,574	856,739	174,165	25.5%	856,739	174,165	25.5%
*shared service with Town									

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August 4, 2015

August 4, 2015

Expenditure Detail

ORG	OBJECT	ACCT USED FOR:	FY15 APPROVED BUDGET	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from	% CHANGE (from	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED BUDGET	\$CHANGE (from	% CHANGE (from
STUDENT SUPPORT SERVICES - OTHER									
71032190	581600	CHARTER COMMISSION FEES	2,250	0	(2,250)	-100.0%	0	(2,250)	-100.0%
STUDENT SUPPORT SERVICES - OTHER TOTAL			2,250	0	(2,250)	-100.0%	0	(2,250)	-100.0%
IMPROVEMENT OF INSTRUCTION									
71002210	510400	CURRICULUM ADMIN SALARIES	185,249	190,977	5,728	3.1%	190,977	5,728	3.1%
71002210	511800	CURRICULUM SUPPORT STAFF WAGES	145,161	149,680	4,519	3.1%	149,680	4,519	3.1%
71002210	515000	CURRICULUM STIPENDS/STAFF DEVELOPMENT	152,100	152,100	0	0.0%	152,100	0	0.0%
71002210	520000	CURRICULUM ER PAYROLL TAX ON STIPENDS	3,782	7,320	3,538	93.5%	7,320	3,538	93.5%
71002210	520400	CURRICULUM ADMIN BENEFITS	38,277	39,044	767	2.0%	39,044	767	2.0%
71002210	520800	CURRICULUM SUPPORT STAFF BENEFITS	48,388	47,996	(392)	-0.8%	47,996	(392)	-0.8%
71002210	523400	CURRICULUM ADMIN MAINEPERS	4,910	6,418	1,508	30.7%	6,418	1,508	30.7%
71002210	523800	CURRICULUM SUPPORT STAFF MAINEPERS PLD	5,918	9,263	3,345	56.5%	9,263	3,345	56.5%
71002210	525100	CURRICULUM COURSE REIMBURSEMENT	2,500	2,500	0	0.0%	2,500	0	0.0%
71002210	532000	CURRICULUM CONTRACTED SERVICES	65,000	75,000	10,000	15.4%	75,000	10,000	15.4%
71002210	533000	CURRICULUM STAFF DEVELOPMENT	105,000	94,000	(11,000)	-10.5%	94,000	(11,000)	-10.5%
71002210	544400	CURRICULUM COPIERS LEASE & SERVICE	200	200	0	0.0%	200	0	0.0%
71002210	553200	CURRICULUM PHONE SERVICE	1,200	1,200	0	0.0%	1,200	0	0.0%
71002210	558000	CURRICULUM MILEAGE FOR STAFF TRAVEL	1,700	1,700	0	0.0%	1,700	0	0.0%
71002210	560000	CURRICULUM GENERAL SUPPLIES	1,450	2,450	1,000	69.0%	2,450	1,000	69.0%
71002210	561000	CURRICULUM INSTRUCTIONAL SUPPLIES	90,000	90,000	0	0.0%	90,000	0	0.0%
71002210	564000	CURRICULUM BOOKS & SUBSCRIPTIONS	70,000	70,000	0	0.0%	70,000	0	0.0%
71002210	573100	CURRICULUM INSTRUCTIONAL EQUIPMENT	3,000	3,000	0	0.0%	3,000	0	0.0%
IMPROVEMENT OF INSTRUCTION TOTAL			923,835	942,848	19,013	2.1%	942,848	19,013	2.1%
LIBRARY SERVICES									
71022202	510100	MS LIBRARIAN SALARIES (.2 FTE)	6,396	11,415	5,019	78.5%	11,415	5,019	78.5%
71022202	510230	MS LIBRARY ED TECH WAGES	63,684	57,992	(5,692)	-8.9%	57,992	(5,692)	-8.9%
71022202	520100	MS LIBRARIAN BENEFITS	809	3,881	3,072	379.7%	3,881	3,072	379.7%
71022202	520200	MS LIBRARY ED TECH BENEFITS	16,378	26,319	9,941	60.7%	26,319	9,941	60.7%
71022202	523100	MS LIBRARIAN MAINEPERS	170	384	214	125.9%	384	214	125.9%
71022202	523200	MS LIBRARY ED TECH MAINEPERS	1,688	1,949	261	15.5%	1,949	261	15.5%
71022202	532000	MS LIBRARY ONLINE SERVICES/RESOURCES	3,411	3,500	89	2.6%	3,500	89	2.6%

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August 4, 2015

August 4, 2015

Expenditure Detail

ORG	OBJECT	ACCT USED FOR:	FY15 APPROVED BUDGET	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from	% CHANGE (from	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED BUDGET	\$CHANGE (from	% CHANGE (from
71022202	543100	MS LIBRARY EQUIPMENT REPAIR	0	500	500	100.0%	500	500	100.0%
71022202	558000	MS LIBRARIAN TRAVEL	250	250	0	0.0%	250	0	0.0%
71022202	560000	MS LIBRARY SUPPLIES	1,500	1,750	250	16.7%	1,750	250	16.7%
71022202	561100	MS LIBRARY EQUIPMENT PURCHASES	3,000	2,500	(500)	-16.7%	2,500	(500)	-16.7%
71022202	564000	MS LIBRARY BOOKS & PERIODICALS	11,312	14,250	2,938	26.0%	14,250	2,938	26.0%
71022202	581000	MS LIBRARY DUES & FEES	750	750	0	0.0%	750	0	0.0%
71022203	510100	WS LIBRARIAN SALARIES (.5 FTE)	38,376	33,204	(5,172)	-13.5%	33,204	(5,172)	-13.5%
71022203	510230	WS LIBRARY ED TECH WAGES	51,551	46,376	(5,175)	-10.0%	46,376	(5,175)	-10.0%
71022203	520100	WS LIBRARIAN BENEFITS	4,854	4,129	(725)	-14.9%	4,129	(725)	-14.9%
71022203	520200	WS LIBRARY ED TECH BENEFITS	19,753	13,854	(5,899)	-29.9%	13,854	(5,899)	-29.9%
71022203	523100	WS LIBRARIAN MAINEPERS	1,017	1,116	99	9.7%	1,116	99	9.7%
71022203	523200	WS LIBRARY ED TECH MAINEPERS	1,366	1,559	193	14.1%	1,559	193	14.1%
71022203	532000	WS LIBRARY ONLINE SERVICES/RESOURCES	5,000	6,000	1,000	20.0%	6,000	1,000	20.0%
71022203	543100	WS LIBRARY EQUIPMENT REPAIR	0	500	500	100.0%	500	500	100.0%
71022203	558000	WS LIBRARIAN TRAVEL	250	250	0	0.0%	250	0	0.0%
71022203	560000	WS LIBRARY SUPPLIES	4,000	3,500	(500)	-12.5%	3,500	(500)	-12.5%
71022203	561100	WS LIBRARY EQUIPMENT PURCHASES	3,000	2,500	(500)	-16.7%	2,500	(500)	-16.7%
71022203	564000	WS LIBRARY BOOKS & PERIODICALS	11,200	16,618	5,418	48.4%	16,618	5,418	48.4%
71022203	581000	WS LIBRARY DUES & FEES	750	750	0	0.0%	750	0	0.0%
71022204	510100	BP LIBRARIAN SALARIES (.2 FTE)	6,396	13,282	6,886	107.7%	13,282	6,886	107.7%
71022204	510230	BP LIBRARY ED TECH WAGES	27,752	28,406	654	2.4%	28,406	654	2.4%
71022204	520100	BP LIBRARIAN BENEFITS	809	1,652	843	104.2%	1,652	843	104.2%
71022204	520200	BP LIBRARY ED TECH BENEFITS	15,649	15,634	(15)	-0.1%	15,634	(15)	-0.1%
71022204	523100	BP LIBRARIAN MAINEPERS	170	447	277	162.9%	447	277	162.9%
71022204	523200	BP LIBRARY ED TECH MAINEPERS	736	955	219	29.8%	955	219	29.8%
71022204	532000	BP LIBRARY ONLINE SERVICES/RESOURCES	2,122	3,111	989	46.6%	3,111	989	46.6%
71022204	560000	BP LIBRARY SUPPLIES	370	400	30	8.1%	400	30	8.1%
71022204	564000	BP LIBRARY BOOKS & PERIODICALS	3,632	3,568	(64)	-1.8%	3,568	(64)	-1.8%
71022204	581000	BP LIBRARY DUES & FEES	250	250	0	0.0%	250	0	0.0%
71022205	510100	EC LIBRARIAN SALARIES (.2 FTE)	6,396	13,282	6,886	107.7%	13,282	6,886	107.7%
71022205	510230	EC LIBRARY ED TECH WAGES	29,108	29,401	293	1.0%	29,401	293	1.0%
71022205	520100	EC LIBRARIAN BENEFITS	809	1,652	843	104.2%	1,652	843	104.2%
71022205	520200	EC LIBRARY ED TECH BENEFITS	15,677	8,719	(6,958)	-44.4%	8,719	(6,958)	-44.4%
71022205	523100	EC LIBRARIAN MAINEPERS	170	447	277	162.9%	447	277	162.9%
71022205	523200	EC LIBRARY ED TECH MAINEPERS	772	988	216	28.0%	988	216	28.0%

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August 4, 2015

August 4, 2015

Expenditure Detail

ORG	OBJECT	ACCT USED FOR:	FY15 APPROVED BUDGET	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from	% CHANGE (from	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED BUDGET	\$CHANGE (from	% CHANGE (from
71022205	532000	EC LIBRARY ONLINE SERVICES/RESOURCES	2,132	3,100	968	45.4%	3,100	968	45.4%
71022205	560000	EC LIBRARY SUPPLIES	370	400	30	8.1%	400	30	8.1%
71022205	564000	EC LIBRARY BOOKS & PERIODICALS	3,712	3,520	(192)	-5.2%	3,520	(192)	-5.2%
71022205	581000	EC LIBRARY DUES & FEES	250	250	0	0.0%	250	0	0.0%
71022206	510100	PH LIBRARIAN SALARIES (.1 FTE)	6,396	6,641	245	3.8%	6,641	245	3.8%
71022206	510230	PH LIBRARY ED TECH WAGES (.8 FTE)	21,698	22,100	402	1.9%	22,100	402	1.9%
71022206	520100	PH LIBRARIAN BENEFITS	809	826	17	2.1%	826	17	2.1%
71022206	520200	PH LIBRARY ED TECH BENEFITS	1,431	1,254	(177)	-12.4%	1,254	(177)	-12.4%
71022206	523100	PH LIBRARIAN MAINEPERS	170	224	54	31.8%	224	54	31.8%
71022206	523200	PH LIBRARY ED TECH MAINEPERS	575	743	168	29.2%	743	168	29.2%
71022206	532000	PH LIBRARY ONLINE SERVICES/RESOURCES	2,010	3,100	1,090	54.2%	3,100	1,090	54.2%
71022206	560000	PH LIBRARY SUPPLIES	370	400	30	8.1%	400	30	8.1%
71022206	564000	PH LIBRARY BOOKS & PERIODICALS	2,672	2,832	160	6.0%	2,832	160	6.0%
71022206	581000	PH LIBRARY DUES & FEES	250	250	0	0.0%	250	0	0.0%
71022230	510100	HS LIBRARIAN SALARIES (.8 FTE)	54,554	45,660	(8,894)	-16.3%	45,660	(8,894)	-16.3%
71022230	510230	HS LIBRARY ED TECH WAGES	34,664	54,841	20,177	58.2%	54,841	20,177	58.2%
71022230	520100	HS LIBRARIAN BENEFITS	19,244	15,524	(3,720)	-19.3%	15,524	(3,720)	-19.3%
71022230	520200	HS LIBRARY ED TECH BENEFITS	8,638	22,810	14,172	164.1%	22,810	14,172	164.1%
71022230	523100	HS LIBRARIAN MAINEPERS	1,446	1,535	89	6.2%	1,535	89	6.2%
71022230	523200	HS LIBRARY ED TECH MAINEPERS	919	1,171	252	27.4%	1,171	252	27.4%
71022230	532000	HS LIBRARY ONLINE SERVICES/RESOURCES	12,569	17,275	4,706	37.4%	17,275	4,706	37.4%
71022230	543100	HS LIBRARY EQUIPMENT REPAIR	300	300	0	0.0%	300	0	0.0%
71022230	560000	HS LIBRARY SUPPLIES	2,000	3,000	1,000	50.0%	3,000	1,000	50.0%
71022230	561100	HS LIBRARY EQUIPMENT PURCHASES	5,000	6,000	1,000	20.0%	6,000	1,000	20.0%
71022230	564000	HS LIBRARY BOOKS & PERIODICALS	14,000	15,000	1,000	7.1%	15,000	1,000	7.1%
71022230	581000	HS LIBRARY DUES & FEES	750	750	0	0.0%	750	0	0.0%
LIBRARY SERVICES TOTAL			558,212	607,496	49,284	8.8%	607,496	49,284	8.8%
SYSTEM ADMINISTRATION									
71002310	515000	SCHOOL BOARD STIPENDS	10,750	10,750	0	0.0%	10,750	0	0.0%
71002310	520000	SCHOOL BOARD ER PR TAX ON STIPENDS	823	823	0	0.0%	823	0	0.0%
71002310	533000	SCHOOL BOARD PROFESSIONAL DEVELOPMENT	5,000	5,000	0	0.0%	5,000	0	0.0%
71002310	552000	SCHOOL BOARD LIABILITY INSURANCE	15,687	15,000	(687)	-4.4%	15,000	(687)	-4.4%
71002310	560000	SCHOOL BOARD SUPPLIES	1,750	1,750	0	0.0%	1,750	0	0.0%

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August 4, 2015

August 4, 2015

Expenditure Detail

ORG	OBJECT	ACCT USED FOR:	FY15 APPROVED BUDGET	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from	% CHANGE (from	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED BUDGET	\$CHANGE (from	% CHANGE (from
71002310	581000	SCHOOL BOARD DUES & FEES	1,000	1,000	0	0.0%	1,000	0	0.0%
71002320	510400	SUPERINTENDENTS SALARIES	230,794	234,812	4,018	1.7%	234,812	4,018	1.7%
71002320	511800	CENTRAL OFFICE SUPPORT STAFF WAGES	102,941	97,908	(5,033)	-4.9%	97,908	(5,033)	-4.9%
71002320	520400	SUPERINTENDENTS BENEFITS	28,494	28,731	237	0.8%	28,731	237	0.8%
71002320	520800	C.O. SUPPORT STAFF BENEFITS	35,682	35,500	(182)	-0.5%	35,500	(182)	-0.5%
71002320	523400	SUPERINTENDENTS MAINEPERS	16,117	12,890	(3,227)	-20.0%	12,890	(3,227)	-20.0%
71002320	523800	C.O. SUPPORT STAFF MAINEPERS PLD	6,938	8,714	1,776	25.6%	8,714	1,776	25.6%
71002320	525400	C.O. ADMIN COURSE REIMBURSEMENT	5,000	5,000	0	0.0%	5,000	0	0.0%
71002320	532000	C.O. CONTRACTED SERVICES	54,500	54,500	0	0.0%	54,500	0	0.0%
71002320	533000	DISTRICT-WIDE STAFF DEVELOPMENT	12,000	12,000	0	0.0%	12,000	0	0.0%
71002320	534500	DISTRICT LEGAL FEES & AUDIT	100,000	110,000	10,000	10.0%	110,000	10,000	10.0%
71002320	543100	C.O. EQUIPMENT REPAIR	180	180	0	0.0%	180	0	0.0%
71002320	544400	C.O. COPIERS LEASE & SERVICE	5,000	1,000	(4,000)	-80.0%	1,000	(4,000)	-80.0%
71002320	553100	C.O. POSTAGE	7,500	8,000	500	6.7%	8,000	500	6.7%
71002320	553200	C.O. PHONE SERVICE	12,250	11,750	(500)	-4.1%	11,750	(500)	-4.1%
71002320	554000	C.O. ADVERTISING	6,500	6,500	0	0.0%	6,500	0	0.0%
71002320	558000	C.O. TRAVEL	3,500	3,500	0	0.0%	3,500	0	0.0%
71002320	560000	C.O. SUPPLIES	6,000	6,250	250	4.2%	6,250	250	4.2%
71002320	564000	C.O. BOOKS & SUBSCRIPTIONS	2,000	1,750	(250)	-12.5%	1,750	(250)	-12.5%
71002320	573100	C.O. EQUIPMENT PURCHASE	450	450	0	0.0%	450	0	0.0%
71002320	581000	DISTRICT DUES/SEBAGO ALLIANCE/MSSA	16,700	16,000	(700)	-4.2%	16,000	(700)	-4.2%
71002500	510400	BUSINESS OFFICE ADMIN SALARIES	79,668	85,511	5,843	7.3%	85,511	5,843	7.3%
71002500	511800	BUSINESS OFFICE SUPPORT STAFF WAGES	105,705	109,148	3,443	3.3%	109,148	3,443	3.3%
71002500	520400	BUSINESS OFFICE ADMIN BENEFITS	26,147	27,188	1,041	4.0%	27,188	1,041	4.0%
71002500	520800	BUSINESS OFFICE SUPPORT STAFF BENEFITS	34,736	35,244	508	1.5%	35,244	508	1.5%
71002500	523800	BUSINESS OFFICE STAFF MAINEPERS PLD	8,245	9,715	1,470	17.8%	9,715	1,470	17.8%
71002500	525800	BUSINESS OFFICE COURSE REIMBURSEMENT	600	0	(600)	-100.0%	0	(600)	-100.0%
71002500	533000	BUSINESS OFFICE OFFICE STAFF DEVELOPMENT	300	500	200	66.7%	500	200	66.7%
71002500	544400	BUSINESS OFFICE COPIER LEASE & SERVICE	2,000	9,000	7,000	350.0%	9,000	7,000	350.0%
71002500	558000	BUSINESS OFFICE TRAVEL	200	200	0	0.0%	200	0	0.0%
71002500	560000	BUSINESS OFFICE SUPPLIES	6,000	6,000	0	0.0%	6,000	0	0.0%
71002579	595000	DISTRICT UNEMPLOYMENT BILLING	25,000	25,000	0	0.0%	25,000	0	0.0%
SYSTEM ADMINISTRATION TOTAL			976,157	997,264	21,107	2.2%	997,264	21,107	2.2%

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August 4, 2015

August 4, 2015

Expenditure Detail

ORG	OBJECT	ACCT USED FOR:	FY15 APPROVED BUDGET	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from	% CHANGE (from	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED BUDGET	\$CHANGE (from	% CHANGE (from
SCHOOL ADMINISTRATION									
71024102	510400	MS PRINCIPALS SALARIES	190,900	197,737	6,837	3.6%	197,737	6,837	3.6%
71024102	511800	MS ADMIN SUPPORT STAFF WAGES	58,618	60,095	1,477	2.5%	60,095	1,477	2.5%
71024102	520400	MS PRINCIPALS BENEFITS	43,981	44,075	94	0.2%	44,075	94	0.2%
71024102	520800	MS ADMIN SUPPORT STAFF BENEFITS	11,873	11,962	89	0.7%	11,962	89	0.7%
71024102	523400	MS PRINCIPALS MAINEPERS	5,059	6,644	1,585	31.3%	6,644	1,585	31.3%
71024102	523800	MS ADMIN SUPPORT STAFF MAINEPERS	881	1,145	264	30.0%	1,145	264	30.0%
71024102	532000	MS ADMIN ONLINE SERVICES	1,000	1,000	0	0.0%	1,000	0	0.0%
71024102	553100	MS POSTAGE	3,200	3,500	300	9.4%	3,500	300	9.4%
71024102	553200	MS PHONE SERVICE	9,000	8,000	(1,000)	-11.1%	8,000	(1,000)	-11.1%
71024102	558000	MS ADMIN TRAVEL	150	150	0	0.0%	150	0	0.0%
71024102	560000	MS ADMIN SUPPLIES	2,800	2,800	0	0.0%	2,800	0	0.0%
71024102	581000	MS ADMIN DUES & FEES	930	1,000	70	7.5%	1,000	70	7.5%
71024103	510400	WS PRINCIPALS SALARIES	177,438	185,915	8,477	4.8%	185,915	8,477	4.8%
71024103	511800	WS ADMIN SUPPORT STAFF WAGES	33,364	32,313	(1,051)	-3.2%	32,313	(1,051)	-3.2%
71024103	520400	WS PRINCIPALS BENEFITS	24,034	29,058	5,024	20.9%	29,058	5,024	20.9%
71024103	520800	WS ADMIN SUPPORT STAFF BENEFITS	17,785	17,717	(68)	-0.4%	17,717	(68)	-0.4%
71024103	523400	WS PRINCIPALS MAINEPERS	5,232	6,247	1,015	19.4%	6,247	1,015	19.4%
71024103	553100	WS POSTAGE	2,500	2,500	0	0.0%	2,500	0	0.0%
71024103	553200	WS PHONE SERVICE	9,000	8,000	(1,000)	-11.1%	8,000	(1,000)	-11.1%
71024103	560000	WS ADMIN SUPPLIES	200	200	0	0.0%	200	0	0.0%
71024103	581000	WS ADMIN DUES & FEES	930	930	0	0.0%	930	0	0.0%
71024104	510400	BP PRINCIPALS SALARIES	83,846	82,298	(1,548)	-1.8%	82,298	(1,548)	-1.8%
71024104	511800	BP ADMIN SUPPORT STAFF WAGES	28,038	30,780	2,742	9.8%	30,780	2,742	9.8%
71024104	520400	BP PRINCIPALS BENEFITS	23,342	21,504	(1,838)	-7.9%	21,504	(1,838)	-7.9%
71024104	520800	BP ADMIN SUPPORT STAFF BENEFITS	20,085	3,540	(16,545)	-82.4%	3,540	(16,545)	-82.4%
71024104	523400	BP PRINCIPALS MAINEPERS	2,222	2,766	544	24.5%	2,766	544	24.5%
71024104	523800	BP ADMIN SUPPORT STAFF MAINEPERS PLD	0	0	0	0.0%	0	0	0.0%
71024104	553100	BP POSTAGE	550	650	100	18.2%	650	100	18.2%
71024104	553200	BP PHONE SERVICE	750	700	(50)	-6.7%	700	(50)	-6.7%
71024104	560000	BP ADMIN SUPPLIES	300	300	0	0.0%	300	0	0.0%
71024104	581000	BP ADMIN DUES & FEES	525	525	0	0.0%	525	0	0.0%
71024105	510400	EC PRINCIPALS SALARIES	86,773	90,094	3,321	3.8%	90,094	3,321	3.8%
71024105	511800	EC ADMIN SUPPORT STAFF WAGES	30,894	32,141	1,247	4.0%	32,141	1,247	4.0%
71024105	520400	EC PRINCIPALS BENEFITS	17,088	17,170	82	0.5%	17,170	82	0.5%

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August 4, 2015

August 4, 2015

Expenditure Detail

ORG	OBJECT	ACCT USED FOR:	FY15 APPROVED BUDGET	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from)	% CHANGE (from)	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED BUDGET	\$CHANGE (from)	% CHANGE (from)
71024105	520800	EC ADMIN SUPPORT STAFF BENEFITS	20,766	9,548	(11,218)	-54.0%	9,548	(11,218)	-54.0%
71024105	523400	EC PRINCIPALS MAINEPERS	2,300	3,028	728	31.7%	3,028	728	31.7%
71024105	553100	EC POSTAGE	550	650	100	18.2%	650	100	18.2%
71024105	553200	EC PHONE SERVICE	750	700	(50)	-6.7%	700	(50)	-6.7%
71024105	560000	EC ADMIN SUPPLIES	300	300	0	0.0%	300	0	0.0%
71024105	581000	EC ADMIN DUES & FEES	525	525	0	0.0%	525	0	0.0%
71024106	510400	PH PRINCIPALS SALARIES	86,773	82,298	(4,475)	-5.2%	82,298	(4,475)	-5.2%
71024106	511800	PH ADMIN SUPPORT STAFF WAGES	31,244	32,313	1,069	3.4%	32,313	1,069	3.4%
71024106	520400	PH PRINCIPALS BENEFITS	23,400	21,504	(1,896)	-8.1%	21,504	(1,896)	-8.1%
71024106	520800	PH ADMIN SUPPORT STAFF BENEFITS	3,516	3,666	150	4.3%	3,666	150	4.3%
71024106	523400	PH PRINCIPALS MAINEPERS	2,300	2,766	466	20.3%	2,766	466	20.3%
71024106	553100	PH POSTAGE	400	500	100	25.0%	500	100	25.0%
71024106	553200	PH PHONE SERVICE	750	600	(150)	-20.0%	600	(150)	-20.0%
71024106	560000	PH ADMIN SUPPLIES	300	300	0	0.0%	300	0	0.0%
71024106	581000	PH ADMIN DUES & FEES	525	525	0	0.0%	525	0	0.0%
71024130	510400	HS PRINCIPALS SALARIES	288,954	298,428	9,474	3.3%	298,428	9,474	3.3%
71024130	511800	HS ADMIN SUPPORT STAFF WAGES	95,140	97,375	2,235	2.3%	97,375	2,235	2.3%
71024130	520400	HS PRINCIPALS BENEFITS	36,470	38,293	1,823	5.0%	38,293	1,823	5.0%
71024130	520800	HS ADMIN SUPPORT STAFF BENEFITS	36,658	36,876	218	0.6%	36,876	218	0.6%
71024130	523400	HS PRINCIPALS MAINEPERS	7,658	10,028	2,370	30.9%	10,028	2,370	30.9%
71024130	523800	HS ADMIN SUPPORT STAFF MAINEPERS PLD	2,250	2,618	368	16.4%	2,618	368	16.4%
71024130	532000	HS ADMIN ONLINE SERVICES/GRADUATION	23,000	25,000	2,000	8.7%	25,000	2,000	8.7%
71024130	553100	HS POSTAGE	6,500	5,500	(1,000)	-15.4%	5,500	(1,000)	-15.4%
71024130	553200	HS PHONE SERVICE	11,000	9,500	(1,500)	-13.6%	9,500	(1,500)	-13.6%
71024130	558000	HS ADMIN TRAVEL	200	400	200	100.0%	400	200	100.0%
71024130	560000	HS ADMIN SUPPLIES	700	1,000	300	42.9%	1,000	300	42.9%
71024130	581000	HS ADMIN MEMBERSHIP DUES	8,400	8,000	(400)	-4.8%	8,000	(400)	-4.8%
SCHOOL ADMINISTRATION TOTAL			1,584,617	1,595,697	11,080	0.7%	1,595,697	11,080	0.7%
TRANSPORTATION									
71002700	510400	TRANSPORTATION SUPERVISORS SALARIES	64,820	66,919	2,099	3.2%	66,919	2,099	3.2%
71002700	511800	BUS DRIVER WAGES	593,026	576,636	(16,390)	-2.8%	576,636	(16,390)	-2.8%
71002700	512000	SPARE BUS DRIVER WAGES	50,000	75,000	25,000	50.0%	75,000	25,000	50.0%
71002700	520300	ER PAYROLL TAX ON SPARE BUS DRIVERS	3,825	5,800	1,975	51.6%	5,800	1,975	51.6%

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August 4, 2015

August 4, 2015

Expenditure Detail

ORG	OBJECT	ACCT USED FOR:	FY15 APPROVED BUDGET	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from)	% CHANGE (from)	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED BUDGET	\$CHANGE (from)	% CHANGE (from)
71002700	520400	TRANSPORTATION SUPERVISORS BENEFITS	21,351	21,626	275	1.3%	21,626	275	1.3%
71002700	520800	BUS DRIVER BENEFITS	292,223	259,328	(32,895)	-11.3%	259,328	(32,895)	-11.3%
71002700	523800	BUS DRIVERS MAINEPERS PLD	26,803	25,032	(1,771)	-6.6%	25,032	(1,771)	-6.6%
71002700	533000	TRANSPORTATION STAFF DEVELOPMENT	500	500	0	0.0%	500	0	0.0%
71002700	534000	DOT TESTING/PHYSICALS	4,200	5,500	1,300	31.0%	5,500	1,300	31.0%
71002700	543100	BUS MAINTENANCE/PW LABOR	83,395	86,000	2,605	3.1%	86,000	2,605	3.1%
71002700	544400	TRANSPORTATION COPIER LEASE & SERVICE	550	200	(350)	-63.6%	200	(350)	-63.6%
71002700	551000	CONTRACTED TRANSPORTATION	8,000	8,000	0	0.0%	8,000	0	0.0%
71032700	551600	CHARTER SCHOOL TRANSP ALLOWANCE	1,350	0	(1,350)	-100.0%	0	(1,350)	-100.0%
71002700	552000	VEHICLE INSURANCE	32,087	33,840	1,753	5.5%	33,840	1,753	5.5%
71002700	553200	TRANSPORTATION PHONE SERVICE	985	985	0	0.0%	985	0	0.0%
71002700	558000	MILEAGE/EZ PASS/TRIP MEALS	5,500	5,500	0	0.0%	5,500	0	0.0%
71002700	560000	BUS MAINTENANCE/PARTS	180,000	185,000	5,000	2.8%	165,000	(15,000)	-8.3%
71002700	562600	BUS FUEL	208,000	188,000	(20,000)	-9.6%	173,000	(35,000)	-16.8%
71002700	573600	NEW BUS PURCHASE	0	0	0	0.0%	0	0	0.0%
71002790	511800	COMMUNITY SERVICES TRANSP WAGES	21,000	16,500	(4,500)	-21.4%	16,500	(4,500)	-21.4%
71002790	513800	COMMUNITY SERVICES TRANSP OVERTIME	1,000	1,000	0	0.0%	1,000	0	0.0%
71002790	520800	COMM SERVICES ER PR TAX ON WAGES	2,200	1,700	(500)	-22.7%	1,700	(500)	-22.7%
71002790	523800	COMM SERVICES DRIVER MAINEPERS PLD	1,000	1,100	100	10.0%	1,100	100	10.0%
TRANSPORTATION TOTAL			1,601,815	1,564,166	(37,649)	-2.4%	1,529,166	(72,649)	-4.5%
FACILITIES									
71002700	541000	BUS GARAGE WATER/SEWER FEES	600	600	0	0.0%	600	0	0.0%
71002700	562200	BUS GARAGE ELECTRICITY	11,200	11,500	300	2.7%	11,500	300	2.7%
71002700	562300	BUS GARAGE PROPANE	0	2,000	2,000	100.0%	2,000	2,000	100.0%
71002700	562400	BUS GARAGE HEATING OIL	2,400	0	(2,400)	-100.0%	0	(2,400)	-100.0%
71026002	541000	MS WATER/SEWER FEES	23,000	21,000	(2,000)	-8.7%	21,000	(2,000)	-8.7%
71026002	552000	MS PROPERTY/CASUALTY INSURANCE	26,666	23,382	(3,284)	-12.3%	23,382	(3,284)	-12.3%
71026002	562100	MS NATURAL GAS	64,000	60,000	(4,000)	-6.3%	60,000	(4,000)	-6.3%
71026002	562200	MS ELECTRICITY	150,000	150,000	0	0.0%	144,000	(6,000)	-4.0%
71026002	562400	MS HEATING OIL	5,000	3,500	(1,500)	-30.0%	3,500	(1,500)	-30.0%
71026002	581000	MS FACILITIES DUES & FEES	360	360	0	0.0%	360	0	0.0%
71026003	541000	WS WATER/SEWER FEES	19,500	15,500	(4,000)	-20.5%	15,500	(4,000)	-20.5%
71026003	552000	WS PROPERTY/CASUALTY INSURANCE	26,666	23,382	(3,284)	-12.3%	23,382	(3,284)	-12.3%

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August 4, 2015

August 4, 2015

Expenditure Detail

ORG	OBJECT	ACCT USED FOR:	FY15 APPROVED BUDGET	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from	% CHANGE (from	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED BUDGET	\$CHANGE (from	% CHANGE (from
71026003	562100	WS NATURAL GAS	26,000	26,000	0	0.0%	26,000	0	0.0%
71026003	562200	WS ELECTRICITY	200,000	200,000	0	0.0%	176,000	(24,000)	-12.0%
71026003	581000	WS FACILITIES DUES & FEES	320	320	0	0.0%	320	0	0.0%
71026004	541000	BP WATER/SEWER FEES	4,500	4,500	0	0.0%	4,500	0	0.0%
71026004	552000	BP PROPERTY/CASUALTY INSURANCE	8,889	7,794	(1,095)	-12.3%	7,794	(1,095)	-12.3%
71026004	562200	BP ELECTRICITY	21,000	21,000	0	0.0%	21,000	0	0.0%
71026004	562300	BP PROPANE	5,000	5,000	0	0.0%	5,000	0	0.0%
71026004	562400	BP HEATING OIL	36,000	24,000	(12,000)	-33.3%	24,000	(12,000)	-33.3%
71026004	581000	BP FACILITIES DUES & FEES	210	210	0	0.0%	210	0	0.0%
71026005	541000	EC WATER/SEWER FEES	4,500	4,500	0	0.0%	4,500	0	0.0%
71026005	552000	EC PROPERTY/CASUALTY INSURANCE	8,888	7,794	(1,094)	-12.3%	7,794	(1,094)	-12.3%
71026005	562200	EC ELECTRICITY	19,000	19,000	0	0.0%	19,000	0	0.0%
71026005	562300	EC PROPANE	6,700	6,000	(700)	-10.4%	6,000	(700)	-10.4%
71026005	562400	EC HEATING OIL	26,000	26,000	0	0.0%	26,000	0	0.0%
71026005	581000	EC FACILITIES DUES & FEES	210	210	0	0.0%	210	0	0.0%
71026006	541000	PH WATER/SEWER FEES	2,960	2,900	(60)	-2.0%	2,900	(60)	-2.0%
71026006	552000	PH PROPERTY/CASUALTY INSURANCE	8,888	7,794	(1,094)	-12.3%	7,794	(1,094)	-12.3%
71026006	562200	PH ELECTRICITY	14,500	15,000	500	3.4%	15,000	500	3.4%
71026006	562300	PH PROPANE	3,300	3,300	0	0.0%	3,300	0	0.0%
71026006	562400	PH HEATING OIL	28,000	19,000	(9,000)	-32.1%	19,000	(9,000)	-32.1%
71026006	581000	PH FACILITIES DUES & FEES	210	210	0	0.0%	210	0	0.0%
71026030	541000	HS WATER/SEWER FEES	16,000	16,000	0	0.0%	16,000	0	0.0%
71026030	552000	HS PROPERTY/CASUALTY INSURANCE	26,666	23,382	(3,284)	-12.3%	23,382	(3,284)	-12.3%
71026030	562100	HS NATURAL GAS	97,000	132,000	35,000	36.1%	132,000	35,000	36.1%
71026030	562200	HS ELECTRICITY	210,000	210,000	0	0.0%	210,000	0	0.0%
71026030	581000	HS FACILITIES DUES & FEES	1,150	1,150	0	0.0%	1,150	0	0.0%
71026102	511800	MS CUSTODIAN WAGES	175,617	200,759	25,142	14.3%	200,759	25,142	14.3%
71026102	511900	MS CUSTODIAN EVENT COVERAGE	5,000	5,000	0	0.0%	5,000	0	0.0%
71026102	512000	MS CUSTODIAN SUBSTITUTE WAGES	1,500	1,500	0	0.0%	1,500	0	0.0%
71026102	513800	MS CUSTODIAN OVERTIME	750	750	0	0.0%	750	0	0.0%
71026102	520300	MS CUSTODIAN SUB PAYROLL TAX	115	115	0	0.0%	115	0	0.0%
71026102	520800	MS CUSTODIAN BENEFITS	79,212	69,066	(10,146)	-12.8%	69,066	(10,146)	-12.8%
71026102	520900	MS CUSTODIAN EVENTS PR TAX	385	385	0	0.0%	385	0	0.0%
71026102	523800	MS CUSTODIAN MAINEPERS	5,119	5,841	722	14.1%	5,841	722	14.1%
71026102	543100	MS CONTRACTED REPAIRS & MAINTENANCE	155,000	165,000	10,000	6.5%	165,000	10,000	6.5%

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August 4, 2015

August 4, 2015

Expenditure Detail

ORG	OBJECT	ACCT USED FOR:	FY15 APPROVED BUDGET	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from	% CHANGE (from	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED BUDGET	\$CHANGE (from	% CHANGE (from
71026102	560000	MS CUSTODIAL & MAINTENANCE SUPPLIES	45,000	45,000	0	0.0%	45,000	0	0.0%
71026103	511800	WS CUSTODIAN WAGES	204,451	179,296	(25,155)	-12.3%	179,296	(25,155)	-12.3%
71026103	511900	WS CUSTODIAN EVENT COVERAGE	5,000	5,000	0	0.0%	5,000	0	0.0%
71026103	512000	WS CUSTODIAN SUBSTITUTE WAGES	1,500	1,500	0	0.0%	1,500	0	0.0%
71026103	513800	WS CUSTODIAN OVERTIME	750	750	0	0.0%	750	0	0.0%
71026103	520300	WS CUSTODIAN SUB PAYROLL TAX	115	115	0	0.0%	115	0	0.0%
71026103	520800	WS CUSTODIAN BENEFITS	64,941	68,826	3,885	6.0%	68,826	3,885	6.0%
71026103	520900	WS CUSTODIAN EVENTS PR TAX	385	385	0	0.0%	385	0	0.0%
71026103	523800	WS CUSTODIAN MAINEPERS	0	5,110	5,110	100.0%	5,110	5,110	100.0%
71026103	543100	WS CONTRACTED REPAIRS & MAINTENANCE	100,000	85,000	(15,000)	-15.0%	85,000	(15,000)	-15.0%
71026103	560000	WS CUSTODIAL & MAINTENANCE SUPPLIES	47,500	51,000	3,500	7.4%	51,000	3,500	7.4%
71026104	511800	BP CUSTODIAN WAGES	62,504	51,142	(11,362)	-18.2%	51,142	(11,362)	-18.2%
71026104	511900	BP CUSTODIAN EVENT COVERAGE	250	250	0	0.0%	250	0	0.0%
71026104	512000	BP CUSTODIAN SUBSTITUTE WAGES	500	500	0	0.0%	500	0	0.0%
71026104	513800	BP CUSTODIAN OVERTIME	0	0	0	0.0%	0	0	0.0%
71026104	520300	BP CUSTODIAN SUB PAYROLL TAX	38	38	0	0.0%	38	0	0.0%
71026104	520800	BP CUSTODIAN BENEFITS	26,117	7,346	(18,771)	-71.9%	7,346	(18,771)	-71.9%
71026104	520900	BP CUSTODIAN EVENTS PAYROLL TAX	0	20	20	100.0%	20	20	100.0%
71026104	523800	BP CUSTODIAN MAINEPERS	2,280	4,552	2,272	99.6%	4,552	2,272	99.6%
71026104	543100	BP CONTRACTED REPAIRS & MAINTENANCE	55,000	55,000	0	0.0%	55,000	0	0.0%
71026104	560000	BP CUSTODIAL & MAINTENANCE SUPPLIES	14,000	14,000	0	0.0%	14,000	0	0.0%
71026105	511800	EC CUSTODIAN WAGES	48,737	48,412	(325)	-0.7%	48,412	(325)	-0.7%
71026105	511900	EC CUSTODIAN EVENT COVERAGE	750	750	0	0.0%	750	0	0.0%
71026105	512000	EC CUSTODIAN SUBSTITUTE WAGES	500	500	0	0.0%	500	0	0.0%
71026105	520300	EC CUSTODIAN SUB PAYROLL TAX	38	38	0	0.0%	38	0	0.0%
71026105	520800	EC CUSTODIAN BENEFITS	12,797	13,256	459	3.6%	13,256	459	3.6%
71026105	520900	EC CUSTODIAN EVENTS PAYROLL TAX	0	20	20	100.0%	20	20	100.0%
71026105	523800	EC CUSTODIAN MAINEPERS	1,425	0	(1,425)	-100.0%	0	(1,425)	-100.0%
71026105	543100	EC CONTRACTED REPAIRS & MAINTENANCE	50,000	50,000	0	0.0%	50,000	0	0.0%
71026105	560000	EC CUSTODIAL & MAINTENANCE SUPPLIES	14,000	10,000	(4,000)	-28.6%	10,000	(4,000)	-28.6%
71026106	511800	PH CUSTODIAN WAGES	54,782	54,782	0	0.0%	54,782	0	0.0%
71026106	511900	PH CUSTODIAN EVENT COVERAGE	150	150	0	0.0%	150	0	0.0%
71026106	512000	PH CUSTODIAN SUBSTITUTE WAGES	500	500	0	0.0%	500	0	0.0%
71026106	520300	PH CUSTODIAN SUB PAYROLL TAX	38	38	0	0.0%	38	0	0.0%
71026106	520800	PH CUSTODIAN BENEFITS	29,740	29,883	143	0.5%	29,883	143	0.5%

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August 4, 2015

August 4, 2015

Expenditure Detail

ORG	OBJECT	ACCT USED FOR:	FY15 APPROVED BUDGET	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from	% CHANGE (from	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED BUDGET	\$CHANGE (from	% CHANGE (from
71026106	520900	PH CUSTODIAN EVENTS PAYROLL TAX	0	20	20	100.0%	20	20	100.0%
71026106	523800	PH CUSTODIAN MAINEPERS	0	0	0	0.0%	0	0	0.0%
71026106	543100	PH CONTRACTED REPAIRS & MAINTENANCE	65,000	60,000	(5,000)	-7.7%	60,000	(5,000)	-7.7%
71026106	560000	PH CUSTODIAL & MAINTENANCE SUPPLIES	12,000	14,000	2,000	16.7%	14,000	2,000	16.7%
71026130	511800	HS CUSTODIAN WAGES	241,031	311,187	70,156	29.1%	311,187	70,156	29.1%
71026130	511900	HS CUSTODIAN EVENT COVERAGE	15,000	15,000	0	0.0%	15,000	0	0.0%
71026130	512000	HS CUSTODIAN SUBSTITUTE WAGES	5,000	5,000	0	0.0%	5,000	0	0.0%
71026130	513800	HS CUSTODIAN OVERTIME	1,000	1,000	0	0.0%	1,000	0	0.0%
71026130	520300	HS CUSTODIAN ER PAYROLL TAX ON SUBS	385	385	0	0.0%	385	0	0.0%
71026130	520800	HS CUSTODIAN BENEFITS	94,536	121,413	26,877	28.4%	121,413	26,877	28.4%
71026130	520900	HS CUSTODIAN EVENTS PR TAX	1,500	1,500	0	0.0%	1,500	0	0.0%
71026130	523800	HS CUSTODIAN MAINEPERS	6,397	5,464	(933)	-14.6%	5,464	(933)	-14.6%
71026130	543100	HS CONTRACTED REPAIRS & MAINTENANCE	190,000	200,000	10,000	5.3%	200,000	10,000	5.3%
71026130	543900	HS AUDITORIUM REPAIRS & MAINTENANCE	7,500	8,000	500	6.7%	8,000	500	6.7%
71026130	560000	HS CUSTODIAL & MAINTENANCE SUPPLIES	80,000	75,000	(5,000)	-6.3%	75,000	(5,000)	-6.3%
71026290	510400	FACILITIES ADMIN SALARIES	184,771	191,318	6,547	3.5%	191,318	6,547	3.5%
71026290	511800	FACILITIES ADMIN SUPPORT STAFF WAGES	47,270	48,797	1,527	3.2%	48,797	1,527	3.2%
71026290	511820	MAINTENANCE WORKER WAGES	85,783	81,807	(3,976)	-4.6%	81,807	(3,976)	-4.6%
71026290	513800	MAINTENANCE WORKER OVERTIME	5,000	3,000	(2,000)	-40.0%	3,000	(2,000)	-40.0%
71026290	520000	CUSTODIAN/MAINTENANCE UNIFORMS & SHOES	10,000	10,000	0	0.0%	10,000	0	0.0%
71026290	520400	FACILITIES ADMIN BENEFITS	48,204	49,384	1,180	2.4%	49,384	1,180	2.4%
71026290	520800	FACILITIES SUPPORT/MAINTENANCE BENEFITS	58,369	53,516	(4,853)	-8.3%	53,516	(4,853)	-8.3%
71026290	523400	FACILITIES ADMIN MAINEPERS	10,600	12,590	1,990	18.8%	12,590	1,990	18.8%
71026290	523800	MAINTENANCE WORKER MAINEPERS	3,268	3,497	229	7.0%	3,497	229	7.0%
71026290	533000	FACILITIES STAFF DEVELOPMENT	1,500	1,500	0	0.0%	1,500	0	0.0%
71026290	543000	FACILITIES VEHICLE REPAIRS & MAINTENANCE	20,000	15,000	(5,000)	-25.0%	15,000	(5,000)	-25.0%
71026290	543100	CONTRACTED REPAIR SERVICES	50,000	45,000	(5,000)	-10.0%	45,000	(5,000)	-10.0%
71026290	543900	FACILITIES REPLACEMENT & RENEWAL	45,268	45,268	0	0.0%	45,268	0	0.0%
71026290	550000	TRASH REMOVAL	7,500	9,000	1,500	20.0%	9,000	1,500	20.0%
71026290	553200	FACILITIES PHONE SERVICE	5,000	5,000	0	0.0%	5,000	0	0.0%
71026290	558000	FACILITIES STAFF TRAVEL	500	500	0	0.0%	500	0	0.0%
71026290	560000	DISTRICT-WIDE MAINTENANCE SUPPLIES	42,000	50,000	8,000	19.0%	50,000	8,000	19.0%
71026290	562600	FACILITIES VEHICLE FUEL	15,500	12,000	(3,500)	-22.6%	12,000	(3,500)	-22.6%
71026290	573200	FACILITIES VEHICLE PURCHASE/REPLACEMENT	0	0	0	0.0%	0	0	0.0%
71026290	573310	FACILITIES FURNISHINGS REPLACE/RENEW	0	0	0	0.0%	0	0	0.0%

Scarborough Public Schools - FY2016 Operating Budget

Town Council's & School Board's Approved Budget - passed by voter referendum August 4, 2015

August 4, 2015

Expenditure Detail

ORG	OBJECT	ACCT USED FOR:	FY15 APPROVED BUDGET	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from	% CHANGE (from	FY16 TOWN COUNCIL'S & SCHOOL BOARD'S AMENDED BUDGET	\$CHANGE (from	% CHANGE (from
71026290	581000	FACILITIES LICENSING FEES	2,500	2,750	250	10.0%	2,750	250	10.0%
FACILITIES TOTAL			3,734,151	3,783,759	49,608	1.3%	3,753,759	19,608	0.5%
DEBT SERVICE									
71005000	583100	CIP BONDED PROJECTS - PRINCIPAL	2,200,516	2,763,501	562,985	25.6%	2,763,501	562,985	25.6%
71005000	583200	CIP BONDED PROJECTS - INTEREST	2,575,976	2,354,936	(221,040)	-8.6%	2,354,936	(221,040)	-8.6%
DEBT SERVICE TOTAL			4,776,492	5,118,437	341,945	7.2%	5,118,437	341,945	7.2%
ALL OTHER									
71003100	591000	FOOD SERVICE SUPPORT	75,000	75,000	0	0.0%	25,000	(50,000)	-66.7%
71002310	580000	SCHOOL BOARD CONTINGENCY	0	0	0	0.0%	0	0	0.0%
ALL OTHER TOTAL			75,000	75,000	0	0.0%	25,000	(50,000)	0.0%
GRAND TOTAL ALL CATEGORIES			41,990,624	43,793,756	1,803,132	4.29%	43,543,756	1,553,132	3.70%

Exhibits

FY16 Proposed Positions - Not Funded

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

Estimated Cost: \$82,160

Budget Analyst, Finance/HR/Town Manager: The Budget Analyst will provide technical financial analysis to the Town's leaders and decision makers. This is a professional position that assists the Finance Director in the preparation, analysis, implementation and management of the fiscal year budget. Additionally, the Budget Analyst will examine trending and benchmarking data, prepare budget reports, create salary projections, evaluate budget proposals, and estimate future financial needs. This position will be central in gathering information to fulfill requests from citizens, elected officials, and administration, as well as creating online content and graphic aids for the Town's website. The Budget Analyst will also review legislation at the federal and state level for local budget impacts and will attend Finance Committee meetings as needed.

Estimated Cost: \$69,186

Community Services, Public Works and Planning and Code Enforcement Departments

Proposed Shared Coastal Coordinator Position

Implementation Cost: \$ 73,371

In this year's budget, Community Services, Public Works and the Planning and Codes Departments are proposing to expand the current Beach Monitoring Coordinator part-time position into a full-time Coastal Coordinator position shared equally in cost, duties, and time between the three departments.

The functions and duties of the current Beach Monitoring Coordinator position revolve around monitoring and coordinating a variety of tasks associated with protecting piping plovers and their habitat on our beaches. The duties and functions of this position are currently needed between the months of April and September when plovers are present. While managing the needs and protection of the piping plovers is important, our three departments also recognize the larger significance of our beaches, marsh, watersheds, and coastal resources to the success, appeal and quality of life in Scarborough as well as the environment.

To this end, a Coastal Coordinator position can perform the Beach Monitor duties but also more broadly coordinate and manage a variety of initiatives to preserve, restore and maintain our coastal resources that don't currently fall under any one town position or department. More specifically, the proposed job description for the Coastal Coordinator would include:

- Water quality monitoring and sampling to identify sources of contamination in our waterways and establish corrective measures to lessen closures to our beaches and clam flats, and help improve and maintain the cleanliness of our streams, rivers and marsh.
- Conduct annual inspections of our stormwater infrastructure and drainage outfalls as well as coordinate corrective measures when necessary, as required under our municipal stormwater program.
- Coordinate watershed planning and implementation efforts for the rivers and streams within Scarborough to help maintain the health of our watersheds that meet current water quality classifications as well as manage our restoration efforts in watersheds that are classified as "urban impaired".
- Monitor beach erosion issues; develop a beach profiling program; and coordinate corrective measures and beach restoration efforts.
- Seek grant opportunities and outside funding sources to implement watershed plans, restoration efforts, and related coastal resource improvements.
- Prepare and disseminate notices and educational material on coastal initiatives, watershed plans, and restoration efforts.
- Coordinate the related coastal, beach, and watershed functions and efforts of the Community Services, Public Works and Planning and Code Enforcement Departments.

Our three departments see this coordinator as a needed and valuable position that can address the unmet needs related to our coastal issues and challenges, and can be focused and dedicated to preserving, maintaining and enhancing our valuable beach and marsh resources. We also see this position as an important investment in our beach communities, tourist economy, shellfish industry, and recreational sector.

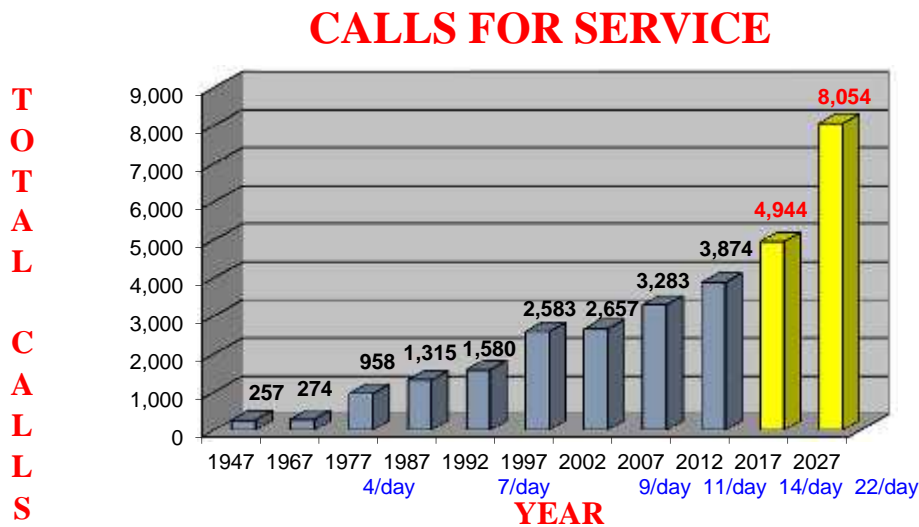
Fire - Staffing Proposal Details

Implementation Cost: \$295,845

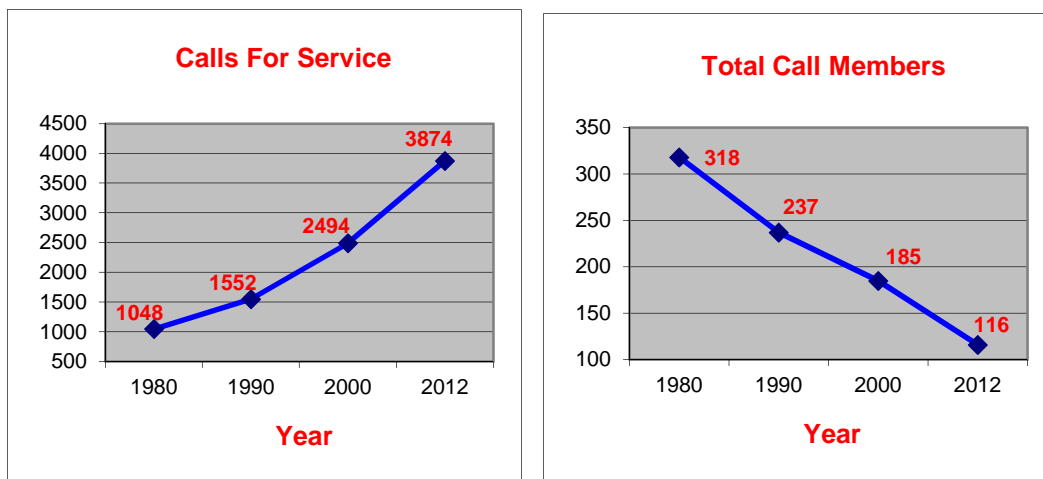
The Suppression budget includes a proposal to increase full-time staffing as outlined in the department’s staffing plan which was presented in 2006 and has been revised several times since, most recently in March of 2013. The proposal includes adding four new full-time firefighter/EMTs which is what is required to provide 24/7 coverage for one riding position on one piece of apparatus.

Although budget constraints have prohibited making progress on the staffing plan each year as outlined we have been successful in periodically building full-time staffing so that both of our front-line ambulances are staffed with career personnel. Additionally, the last full-time staff we hired were assigned to a pool position that was designed to reduce overtime. This individual is normally assigned to our busiest fire engine (Engine 7 at Oak Hill) but close to 50% of the time that person is used to fill a vacant shift on an ambulance due to vacation or illness in lieu of overtime. This pool position has produced the desired results saving a significant amount of overtime since it was instituted in January of 2014.

The need to continue to make progress in our staffing plan is not unique to Scarborough. Nationwide there is a shortage of firefighters answering the call to be volunteers. There are several reasons for this including new mandatory training requirements, a significant increase in the calls for service, the time commitment required to be a call member, and competing family and employment needs.



As the chart above illustrates the department’s individual calls for service continue to increase at a rapid rate far outpacing our call member’s ability to meet the ever increasing demand. When Chief Thurlow joined the department in 1976 there was one full-time fire chief, no other full-time personnel, no per-diem day firefighter program, and well over 300 call members that were able to meet the demand at the time which was less than 1,000 calls/year or less that 3/day. Today our calls for service are nearly 4 times that volume and our call staff to meet that need has diminished to less than 1/3 of what it was in 1976 as illustrated below:



To meet these challenges the department has been very proactive. As EMS calls for service continued to increase and paramedic

level training and licensure was required, we gradually added full-time staffing to augment the call force. In 1989 we started the very successful per-diem day firefighter program which has been expanded regularly ever since and been duplicated by several other departments state-wide. This program employs trained and certified firefighter/EMTs to fill scheduled shifts (primarily during the day when call members are at their normal workplace and unable to respond) to assure each station is covered with a minimal amount of staffing to assure the apparatus responds.

We recently celebrated the 25th anniversary of our Student Live-In Program, a cooperative venture with Southern Maine Community College and several other departments where college students enrolled in the Fire Science or Paramedicine programs are accepted into a very competitive process to live in the fire stations in lieu of a dorm at the college. These students are trained and join our local call companies where they provide an additional cadre of members providing critically needed manpower while learning how to live and work with their peers in preparation for a career on the fire service. Several of our former students have achieved full-time employment based on the experience gained in this internship not only here in Scarborough but throughout New England due to this highly successful program.

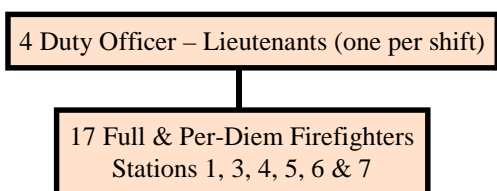
The following summary details the various cost of this year’s staffing proposal based on an 11 month implementation to provide sufficient time to complete the hiring process and meet all the legal requirements of the Candidates Physical Abilities Testing Program (CPAT).

New Position Cost Breakdown	2016 Request
Base Salary (grade 3 EMT-P / step 1)	158,341
Contractual Training Overtime	5,764
Taxes, Insurances, Retirement, & Other Benefits	67,507
Non-payroll Benefits (tuition, turnout gear & uniforms)	10,670
Re-classification of Capatain's & Creation of Lieutenant's Positions	
Contractual Salary, Overtime, Taxes, and Benefit costs (6 mo.)	<u>53,563</u>
Total New Proposed Position Costs	<u>295,845</u>

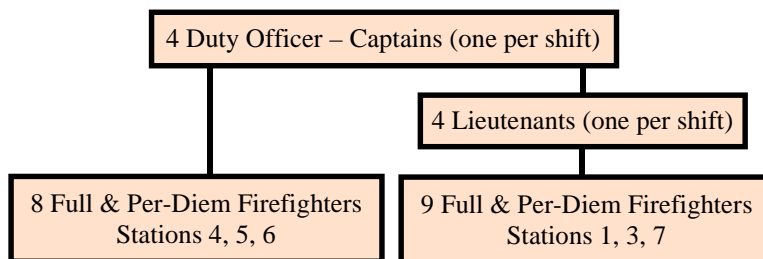
There are two main cost centers included in this request. The first is the base salary and associated costs for the four new firefighter/EMTs based on hiring entry level paramedics for budgeting purposes. The second cost identified above is to reclassify the current full-time lieutenant’s positions. The current Paramedic/Lieutenant Duty Officer (Car 7, a position instituted in 2007) was originally established at the rank of lieutenant. In reality this mid-level supervisory position functions at a much higher level more appropriate for a Captains designation when compared with similar departments and their operational responsibilities. The current Duty Officers supervise up to 17 full-time and per-diem employees during the day operating out of six fire stations. It is very difficult and inefficient for that individual to try and get to each station on a daily basis to properly supervise their crews while also responding to emergency calls, conducting training, and all the other administrative functions required on a daily basis.

During the last contract negotiations we identified the need to reclassify this position once the next phase of the staffing plan was implemented (and no earlier than 1/1/16). Under our mentoring and professional development plan the current Paramedic/Lieutenant Duty Officers will be designated as Captains to better reflect their true job functions. With the hiring of 4 new firefighters as proposed, we will have the opportunity to create lieutenant positions on our busiest fire engine (Engine 7 at Oak Hill) which responds to over 1,000 calls/year. This is the first fire apparatus that we have been able to staff with a full-time person. Veteran members of our current staff on the rescues will be able to compete for promotion to one of these new positions which will allow us to cut the current span of control in half so that the lieutenant and captain will share direct supervision over ½ the crew and ½ the stations making us more efficient and effective, while also creating a new mentoring and professional development opportunity to assure we have a cadre of mid-level supervisors prepared to take the reins in senior management as our current management team nears retirement age. The new hires will be assigned to the ambulance slots backfilling vacancies created by the lieutenant promotions.

Current Supervision Model



Proposed Supervision Model

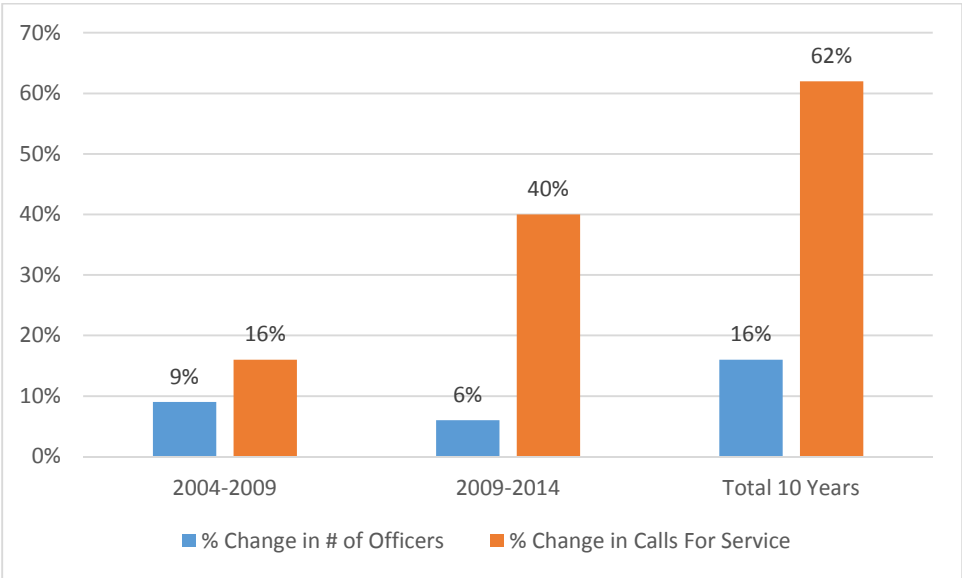


Police - Staffing Proposal Details

Implementation Cost: \$144,114

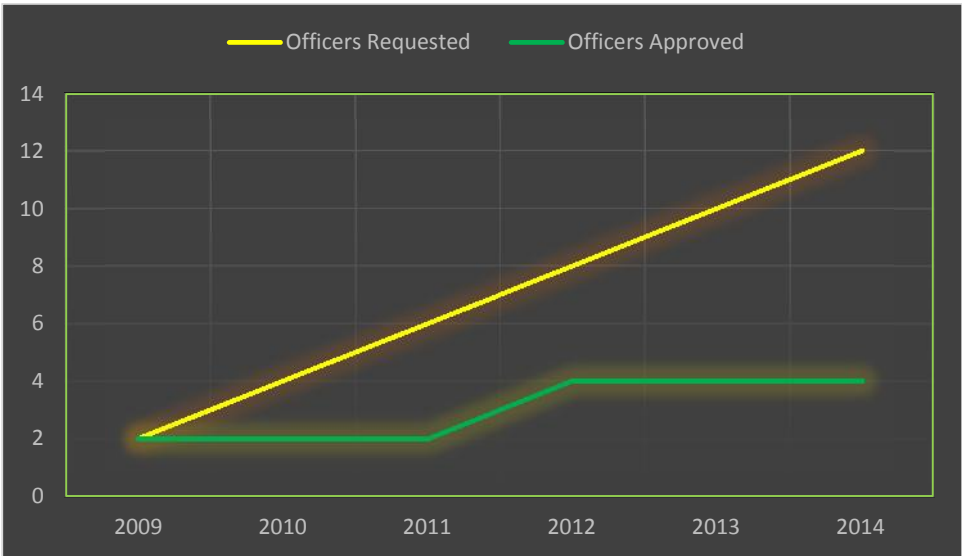
As noted in our FY15/16 budget request, we are asking for two additional patrol officer positions. I would like to provide some historical perspective for this request and also identify the intended use of these officers.

I do not believe that anyone would argue that Scarborough is one of, if not the, fastest growing communities in the state. The increased number of homes, businesses, and residents has put a strain on the police department’s abilities to provide the services that the citizens and business owners have come to expect and appreciate. An increase in calls for service, coupled with the complexities of issues that the department now deals with has left less and less availability for officers to be proactive. While the number of calls for service has increased, the number of police officers has not increased proportionally. As shown in the graph below, in the past 10 years, calls for service have increased by 62% while the number of officers has only increased by 16%.



In FY2009, we made a presentation to the town council with respect to a staffing plan which called for two additional officers in the FY2009 budget, two officers in FY2010, two officers in FY2011, and two officers in FY2012 for a total of eight new officers in that four year span. The council supported the plan and in fact authorized funding for the two officers identified in that year’s request. Unfortunately, the effects of the economic downturn negated any opportunity to advance the plan over the course of FY2010 & FY2011.

In FY2012, the council did give us the authority to accept a COPS grant which funded two new officers for a three year period. Although that has been a tremendous help, it still left us four officers short of where we felt we needed to be in 2012. Since 2012, our needs have continued to grow, however, we have been unsuccessful in our attempts to advance our staffing plan.

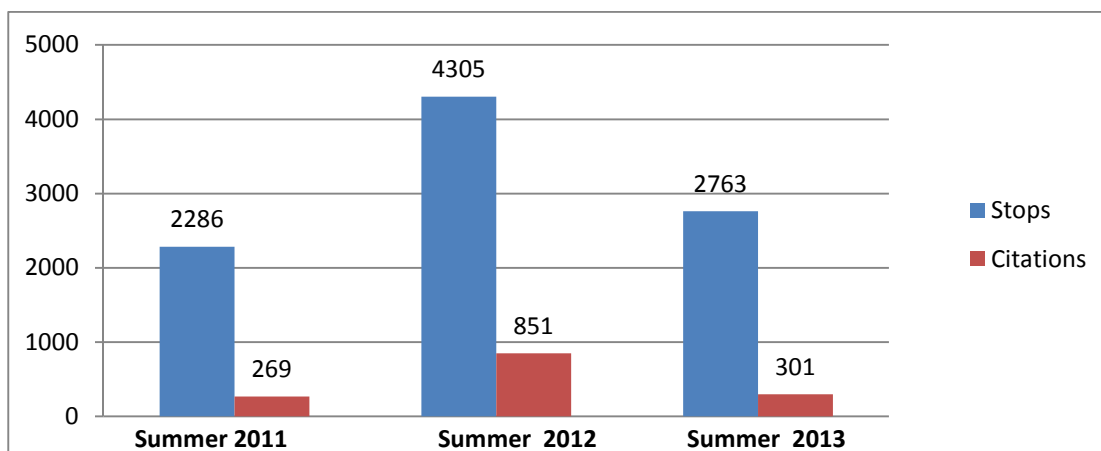


Last year, we initiated a special enforcement team which I feel has been, and will continue to be, of tremendous value over time. We are continuously in need of having an ability to give special attention and effort to a particular area or problem. With the growth of our community, our regular patrol officers are often busy handling calls for service, accidents, emergencies, and are unable to provide the attention needed to these “problems of the day” issues.

Although we have created the special enforcement team to deal with these issues, we often times need to pull the assigned officers back to patrol teams to cover vacancies created by a variety of reasons such as training, maternity/paternity leave, extended illness/injuries, and the time it takes to complete a hiring process in the event that someone leaves. When we pull officers from that team, it creates a difficult situation as some of the complex issues that the team deals with are not easy to put on a backburner and then return to and still be effective and efficient. We also recognize that some of the long term and time consumptive issues that the unit deals with have left us with an inability to concentrate on more traffic related issues.

The volume of traffic that we have in town, the impatience of drivers, and the lack of respect that they have for one another has created a situation that I hear about daily from our citizens. When we have had the ability to provide focused attention to traffic issues, it is clear to see that we can have an impact on the way people drive in our community, which in turn is reflected in lower accident rates.

In the summer of 2012, we did have the ability to devote three officers to focus specifically on traffic issues. Although 82% percent of their stops resulted in warnings, these efforts had a positive impact on our accident rates over the next 18 months. I received a number of very positive comments from residents as well as business owners in the community about this effort. Unfortunately, our staffing has not lent itself to a more permanent or continued effort.



We would also like to have the ability to more proactively engage with the primary schools, which has been a goal of mine for some time. Many years ago, we were able to provide the three primary schools with many programs such as bike safety, Halloween safety, winter safety, etc. In my mind, those early interactions with children were priceless in terms of building relationships as well as giving children valuable tips to keep them safe.

In summary, the request for two additional officers is to address three different areas. First, and foremost, would be for focused, high visibility traffic enforcement. Second, I would use these officers to fill in as needed on patrol shifts, without disrupting the important and complex work of the special enforcement team. Lastly, I would use these officers to get us back in to the primary schools to build relationships and provide valuable information to our children.

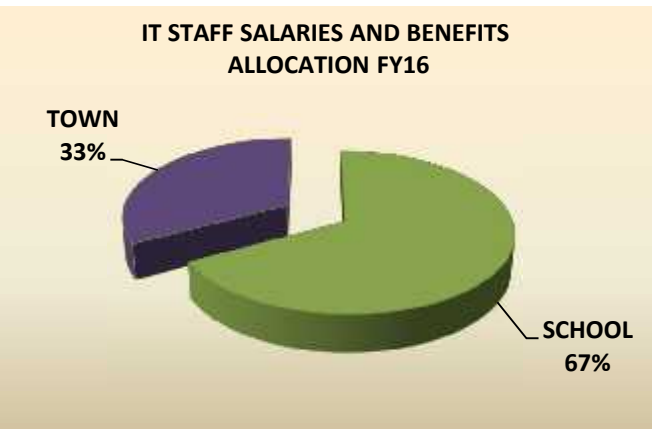
We have included a cost breakdown below to show the complete salary and benefit costs of the two positions requested.

New Position Cost Breakdown	2016 Request
Base Salary (Step 3 SPBA contract)	99,092
Taxes, Insurances, Retirement, & Other Benefits	42,062
Non-payroll Benefits (tuition, uniforms)	2,960
Total New Proposed Position Costs	144,114

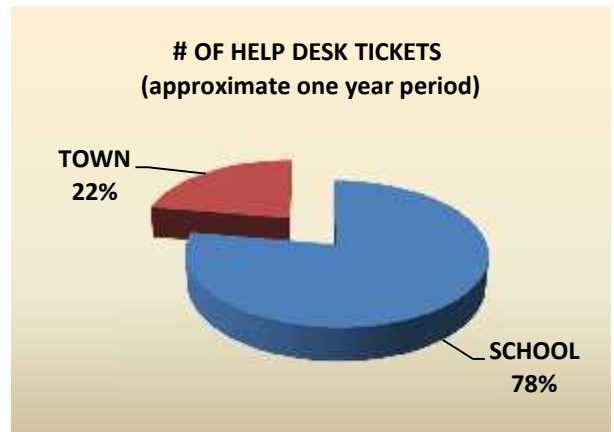
Shared Services Cost Allocations

Sharing services between the Town and School Departments provides Scarborough with the benefit of creating economies of scale through cross-trained staff, multi-tasked resource distribution, volume purchasing and a communal knowledge base.

Software and hardware costs are allocated appropriately to Town and School accounts depending on functionality and users. Our help-desk system tracks the origin and nature of requests, allowing us to accurately apportion staff time for budgeting purposes.



The chart provided shows the



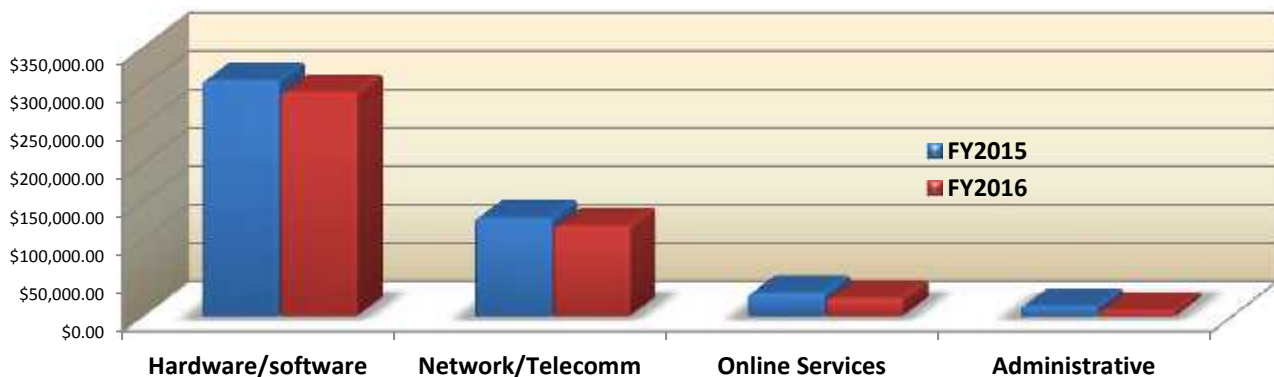
percentage breakout of help desk tickets received by the IT Staff over an approximate one year period. Each ticket requires a different amount of response time, staff and resources. Major projects such as the construction of the Wentworth building and the migration of the Old Orchard Beach dispatch center to Scarborough will have critical impact on time, travel, and the number of staff people assigned to various tasks and initiatives. We have factored all of these elements into the cost allocation of staff between school and town budgets - following is a chart representing the breakdown. The total reimbursement from the School to the

Town for IT Department wages and benefits in FY16 will be approximately \$454,161.

Year-Over-Year Expenditures

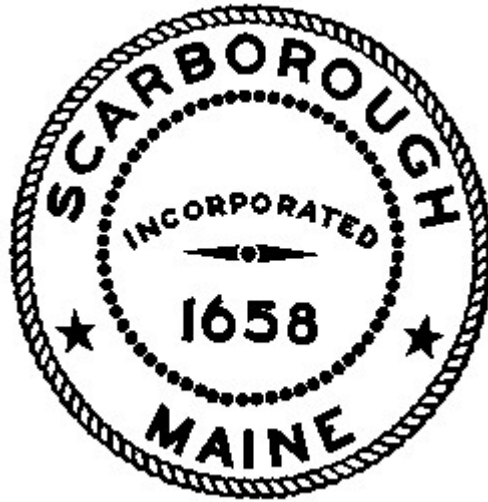
Year-over-year operating expenditures remain fairly stable in the IT budget. Increases, as represented in the summary chart below, primarily result from added software packages, hardware replacement, and multi-year annual maintenance contracts due in FY16.

FY 15 - FY 16 EXPENDITURE COMPARISON



Town of Scarborough

Debt Management and Fiscal Policy



Adopted March 21, 2012

TABLE OF CONTENTS

INTRODUCTION	1
PURPOSE	1
DEFINITIONS	2
ENFORCEMENT	2
IMPLEMENTATION	2
USE OF DEBT FINANCING	4
SHORT-TERM DEBT & INTERIM FINANCING	4
Lines of & Letters of Credit	4
Commercial Paper	5
Lease/Purchase	5
LONG-TERM DEBT	5
General Obligation Bonds	5
Special Assessment Bonds/TIFs.....	6
Overlapping Debt with Intergovernmental Agencies.....	6
STRUCTURE AND TERM OF DEBT FINANCING	6
Structure of Debt Obligations.....	6
Call Provisions.....	6
Competitive Sale.....	6
Negotiated Sale.....	7
Voter Approved Bonds.....	7
DEBT ADMINISTRATION AND FINANCING	7
State Statutory Debt Limits and Exclusions	7
Local Debt Limit	8
Capital Improvement Budget.....	8
Bond Fund	8
Reserve Funds.....	9
Equipment Reserve Funds	9
Finance Department.....	9
Investments	9
Bond Counsel	9
Underwriter’s Counsel.....	9
Financial Advisor	9
Temporary Notes	10
Credit Enhancements-Bond Insurance	10
Competitive Sale of Debt	10
REFUNDING OF DEBT	10
Current Refundings.....	10
Advance Refundings.....	11
CONDUIT FINANCINGS	11
ARBITRAGE LIABILITY MANAGEMENT	11

LEGAL AND REGULATORY REQUIREMENTS.....	12
CREDIT RATING	12
Rating Agency Relationships	12
Use of Rating Agencies	12
Rating Agency Presentation	13
Financial Disclosure	13
Continuing Disclosure	13
POST-ISSUANCE REPORTING AND COMPLIANCE	13
Components	14
General Procedures.....	14
BIBLIOGRAPHY	15
APPENDIX 1 RATIOS.....	16
APPENDIX 2 NET INTERST COST VS TRUE INTEREST COST	17

Town of Scarborough Debt Management and Fiscal Policy

The following policy is hereby enacted to standardize the issuance and management of debt.

INTRODUCTION

The Town of Scarborough recognizes that one of the keys to sound financial management is a comprehensive Debt Management Policy. These benefits are recognized by bond rating agencies and the development of a Debt Policy is a recommended practice by the Government Finance Officers Association (GFOA). A Debt Policy establishes the parameters for issuing and managing debt. It provides guidelines regarding the timing and purpose for which debt may be issued, presents the types of permissible debt, and the methods of sale that may be used. The Debt Policy should recognize an obligation to fully and timely repay all debt as an essential requirement for entry into the capital markets. Adherence to a Debt Policy helps to ensure that a government maintains a sound financial position and that credit quality is protected.

The Debt Policy is to be used in conjunction with the operating and capital budgets, the Capital Improvement Program (CIP), and other financial policies. The advantages of a Debt Policy are:

- Enhancing the quality of decisions;
- Documenting the decision-making process;
- Identifying objectives for staff to implement;
- Demonstrating a commitment to long-term financial planning objectives; and
- Being viewed positively by the bond rating agencies, investment community and taxpayers.

PURPOSE

The Debt Policy Statement sets forth comprehensive guidelines for the financing of capital expenditures. It is the objective of this policy that (1) the Town obtains financing only when desirable, (2) the process for identifying the timing and amount of debt financing be as efficient as possible (3) obtain and then retain the highest possible credit rating, (4) obtain the most favorable interest rate and other related costs and (5) comply with full and complete financial disclosure and reporting.

Debt financing, to include general obligation bonds, special assessment bonds, temporary notes, lease/purchase agreements, debt guaranteed by the Town, and other Town obligations permitted to be issued or incurred under Maine statute, should only be used to purchase capital assets that will not be acquired from current resources. The useful life of the asset or project needs to equal or exceed the payout schedule of any debt the Town assumes for that project. This allows for a closer match between those who benefit from the asset and those that pay for it.

To enhance creditworthiness and prudent financial management, the Town is committed to systematic capital planning, intergovernmental cooperation and coordination, and long-term financial planning. Evidence of this commitment to capital planning will be demonstrated through adoption and periodic adjustment of the Town's Capital Improvement Plan (CIP) and the annual adoption of a multi-year Capital Improvement Budget.

DEFINITIONS

Arbitrage. Arbitrage refers to the rebate amount due the Internal Revenue Service (IRS) where funds received from the issuance of tax-exempt debt have been invested and excess interest earnings have occurred unless complying with certain exceptions.

EMMA. Electronic Municipal Market Access.

General Obligation Bonds. Bonds backed by the full faith and credit of the Town. The taxing power may be an unlimited ad valorem tax, usually on real estate and personal property. A special tax rate levied for the Bond & Interest Fund may be used annually to pay for General Obligation debt service. Because it is secured by tax levies, this structure has strong marketability and lower interest costs.

Revenue Bonds. Bonds secured by specific revenues to be collected for the project and not by the full faith and credit of the Town. Also known as Non-recourse loans whereby the revenues pledged to pay for debt service are the only revenues available to pay the bonds.

Lease/Purchase Agreements. A legal document under which tangible property, such as equipment, property or vehicles, is leased in exchange for a periodic payment, with the option to purchase the property at the end of the leasing period. Many times, these obligations are subject to annual appropriations and are therefore, not statutory debt.

Special Assessment Bonds. Bonds issued to develop facilities and basic infrastructure for the benefit of properties within an assessment district. Assessments are levied on properties benefited by the project. The Town's recourse for nonpayment is foreclosure on the property and the remaining long-term obligation becomes the Town's direct obligation.

Temporary Notes. Notes are issued to provide temporary financing, to be repaid by long-term financing. This type of bridge financing has a maximum maturity of three years under Maine statute.

ENFORCEMENT

This policy will be enforced by the Finance Director. This Debt Management Policy shall be reviewed by the Finance Director, Town Manager and the Finance Committee at least annually.

IMPLEMENTATION

The Town's Debt Policy shall be implemented by the Finance Director when developing comprehensive debt management guidelines that provides for the following:

- Full and timely payment of principal and interest on all outstanding debt;
- That debt be incurred only for those purposes as provided by State statute;
- Capital improvements should be developed, approved and financed in accordance with the Town Charter and Ordinances and the capital improvement budgeting process;
- The payment of debt shall be secured by the faith, credit and taxing power of the Town, in the case of General Obligation, and the by the pledge of specified, limited revenues in the case of Revenue Bonds. The Town shall not pledge any Town revenues to its non-recourse conduit bond financings. Furthermore, the Town has no moral obligation to repay bondholders of conduit financings issued under its authority.

- Principal and interest retirement schedules shall be structured to: (1) achieve a low borrowing cost for the Town, (2) accommodate the debt service payments of existing debt and (3) respond to perceptions of market demand. Shorter maturities shall always be encouraged to demonstrate that debt is being retired at an aggressive pace.
- Debt incurred shall generally be limited to obligations with serial and term maturities but may be sold in the form of capital appreciation bonds or other structures if circumstances warrant;
- The average life of the debt incurred should be no greater than the projected average life of the project or assets being financed;
- The Town shall select a method of sale that will maximize the financial benefit to the Town. Such sales can be competitive or negotiated, depending upon the project and market conditions. All methods of sale shall first be subject to Town Council approval.
- Underwriters should be selected in accordance with the Town's Purchasing Ordinance and the Debt Management Policies and Guidelines developed by the Town. The selection should maximize the quality of services received while minimizing the cost to the Town. Any additions to the underwriting teams shall be subject to Town Council approval. Selected underwriters shall adhere to the Municipal Securities Rule-making Board (MSRB) and the Securities and Exchange Commission (SEC) rules and regulations;
- The Town shall maintain good communications with bond rating agencies to ensure complete and clear understanding of the credit worthiness of the Town; and
- Every financial report, bond offering document (Official Statement) and Annual Information Statement (AIS) shall follow a policy of full, complete and accurate disclosure of financial conditions and operating results. All reports shall conform to guidelines issued by the Government Finance Officers Association (GFOA), Securities and Exchange Commission (SEC), and the Internal Revenue Service (IRS) to meet the disclosure needs of rating agencies, the MSRB, investors and taxpayers.

Primary responsibility for making debt-financing recommendations rests with the Finance Director with assistance from finance staff. The responsibilities of Town staff shall be to:

- Consider the need for debt financing and assess progress on the current Capital Improvement Budget and any other program/improvement deemed necessary by the Town Manager;
- To review applicable debt ratios as listed in Appendix 1, to ensure that the Town is staying within the guidelines set forth by this policy;
- Review changes in federal and State legislation that affect the Town's ability to issue debt and report such findings to the Town Manager as appropriate;
- Review the provisions of ordinances authorizing issuance of General Obligation bonds of the Town, annually;
- Review the opportunities for refinancing existing debt; and,
- Recommend services by a financial advisor, bond counsel, paying agents and other debt financing service providers when appropriate.

In developing financing recommendations, the Town staff should consider:

- Options for interim financing including short-term and inter-fund borrowing, taking into consideration federal and State reimbursements;
- Effects of proposed actions on the tax rate and/or user charges;
- Trends in bond market structures;

- Trends in interest rates; and,
- Other factors as deemed appropriate.

Debt is intended to be structured to match projected cash flows, moderate the impact on future property tax levies, and maintain a relatively rapid repayment of principal. The Town will endeavor to repay as much of the initial principal amount within ten years as practicable.

The Town shall use an objective analytical approach to determine whether it desires to issue new General Obligation bonds. Generally, this process will compare ratios of key financial and economic data. The goal will be for the Town to maintain or improve its existing credit rating.

These ratios should include, at a minimum:

- debt per capita,
- debt as a percent of Statutory debt limit,
- debt as a percent of State equalized valuation,
- annual debt service payments as a percent of annual budgeted governmental expenditures, and;
- debt service payments as a percentage of the level of overlapping net debt of all local taxing jurisdictions. A set of ratios to be adopted are listed in Appendix 1, attached.

The decision on whether or not to issue new General Obligation bonds should be based, in part, on (a) costs versus benefits, (b) the current conditions of the bond market, and (c) the Town's ability to issue new General Obligation bonds as determined by the aforementioned benchmarks.

USE OF DEBT FINANCING

The Town shall assess all financial alternatives for funding capital improvements prior to issuing debt. “Pay-as-you-go” financing should be considered before issuing any debt. Pay-as-you-go financing may include: intergovernmental grants from federal, State, and other sources, current revenues and fund balances; private sector contributions; public/private partnership or leases. Debt financing is generally not considered appropriate for any recurring purpose such as current operating and maintenance expenditures. Once the Town determines that pay-as-you-go is not a feasible financing option, the Town may use short-term or long-term debt to finance capital projects.

A. Short-Term Debt and Interim Financing

Short-term obligations may be issued to finance projects or portions of projects for which the Town may issue long-term debt (i.e., it could be used to provide interim financing that eventually would be refunded with the proceeds of long-term obligations). Short-term obligations may be backed with a tax or revenue pledge, or a pledge of other available resources. *Lines of and Letters of Credit* should not exceed one (1) year and *Commercial Paper* maturities should not exceed two hundred and seventy days (270 days).

1. Line and Letter of Credit

Where their use is judged to be prudent and advantageous to the Town, the Finance Director and Town Manager have the power to enter into agreements with commercial banks or other financial entities for purposes of acquiring Lines of or Letters of Credit that shall provide the Town with access to credit under terms and conditions as specified in such agreements. Any agreements with financial institutions for the acquisition of Lines of or Letters of Credit shall be approved by the

Town Council. Lines of and Letters of Credit entered into by the Town shall be in support of projects contained in the approved (CIP) budget.

2. Commercial Paper

The Town may choose to issue Commercial Paper as a source of interim financing for projects contained in the Town's approved CIP plan only after the Finance Director determines that such a financing represents the least cost interim financing option for the Town. Furthermore, Commercial Paper shall not be issued for Town capital programs unless it is of sufficient economic size as determined by the Town Manager and approved the Town Council.

3. Lease/Purchase Arrangement

The Town may choose to enter into a lease-purchase arrangement as a source of financing for projects contained in the Town's approved CIP plan after the Finance Director determines that such a financing represents the least cost financing option for the Town. All lease/purchase arrangements shall be obtained through a request for proposal process, with the bid going to the vendor whose proposal is most advantageous to the Town. Lease/purchase arrangements should not exceed five (5) years unless approved, in advance, by the Town Manager but shall never exceed ten (10) years or the life of the asset, whichever is less.

B. Long-Term Debt (Bonds) – Maturity over one (1) year

General Obligation Bonds

Long-term General Obligation or Revenue Bonds shall be issued to finance significant capital improvements for purposes set forth by voters in bond elections and the (CIP). Additionally, Revenue Bonds may be issued in response to public need without voter authorization. Long-term debt may be incurred for only those purposes provided by State statute.

The Town will use debt financing only when it is an appropriate means to achieve a fair allocation of costs between current and future beneficiaries or users, in the case of a capital need emergency, for one-time capital improvement projects and for equipment purchases under the following circumstances:

- The project is included in the Town's capital improvement budget and is in conformance with the Town's CIP;
- Disasters requiring emergency funding;
- The project is the result of growth-related activities within the community that require unanticipated and unplanned infrastructure or capital improvements by the Town;
- The project's useful life or the projected service life of the equipment will be greater than or equal to the term of the financing;
- There are revenues sufficient to service the debt, whether from future property taxes, user fees, or other specified and reserved resources, debt supported by user fees, special assessments or special charges are preferred and for the term thereon,
- The debt should be used primarily to finance only capital projects that have a relatively long life (i.e., typically ten (10) years or longer).
- For long-term borrowing, the equipment or project is an item that is purchased and/or constructed infrequently, has an expected useful life of at least five (5) years, and costs in excess of \$100,000; and
- For short-term borrowing or lease/purchases, the equipment is an item that is purchased infrequently, has an expected useful life of at least five (5) years, and costs less than \$100,000.

Special Assessment Bonds - Tax Increment Financing Districts

The Town shall maintain a watchful attitude over the issuance of special assessment bonds for the benefit of district improvements. The Town's share of any benefit district project may not exceed more than 95% of any proposed costs related to a benefit district. To the extent possible, the developer shall be required to deposit 25% of the costs allocated to the benefit district prior to authorization. In most cases, the debt will have a maximum term of ten (10) years, however, a longer term may be allowed provided it does not exceed the life of the improvements included in the benefit district or State statute (i.e., twenty (20) years). The benefit district will be assigned costs such as administration, engineering, financing and legal associated with the formation of the district and issuance of any debt.

Overlapping Debt with Intergovernmental Agencies

The Town will typically not use its debt capacity for projects by entities or other special purpose units of government that have the ability to issue tax-exempt debt. The Town will, annually, determine its proportional share of its portion of outstanding debt of the following agencies: Portland Water District, ecomaine, Portland Water District, Saco-Biddeford Water District, Scarborough Sanitary District and Cumberland County.

The Town may also enter into arrangements with other governmental entities where a portion of the project costs will be reimbursed by the other government. An agreement as to how the project costs will be allocated and reimbursements made must be approved by the governing bodies.

STRUCTURE AND TERM OF DEBT FINANCING

Structure of Debt Obligations

The Town normally issues bonds with a final maturity of thirty (30) years or less for General Obligation and special assessment bonds. Lease/purchase arrangements should be for a period of not more than five (5) years, typically. The normal structure of General Obligation bonds will result in even principal and interest payments over the term of the debt. There shall be no "balloon" bond repayment schedules which consist of low annual payments and one large payment of the balance due at the end of the term. There shall always be at least interest paid in the first fiscal year after a bond sale. In cases where related revenues may not occur for several years, it may be desirable to capitalize the interest by increasing the size of the issue and deferring the principal payments so that only interest is paid on the debt for the first few years until the project is "placed in service".

Call Provisions

Call provisions terms and penalties for bond issues will be evaluated based upon then current market conditions.

Competitive Sale

Town debt will be issued typically through a competitive bidding process. All bond prices shall be computed based on True Interest Cost (TIC) providing other bidding requirements are satisfied. TIC is defined as the rate at which, as of the date of the bonds, discounts semi-annually, all future payments on account of principal and interest on the bonds to the price bid, not including interest accrued to the date of delivery of the bonds (see appendix 2). Exceptions to this would be bonds issued in part through a grant that ties the remaining monies to a loan (i.e., Rural Development) due

to the small size of the loan making a competitive bid process less than cost effective or special circumstance such as Advance Refundings.

Negotiated Sale

When certain conditions favorable for a competitive sale do not exist and when a negotiated sale will provide significant benefits to the Town that would not be achieved through a competitive sale, the Town may elect to sell its debt obligations through a private or negotiated sale, upon approval by the Town Council. Such determination may be made on an issue-by-issue basis, for a series of issues, or for part or all of a specific financing program. The Town Council may provide for the sale of Town debt by negotiating the terms and conditions of the sale, including prices, interest rates, credit facilities, underwriter, underwriting or remarketing fee, and commissions. Examples of such sales include, but are not limited to the following:

- Variable rate long-term obligations that the Town may choose to issue that pay a rate of interest that varies according to a pre-determined formula or results from a periodic remarketing of the securities consistent with State law and covenants of pre-existing bonds, and depending on market conditions;
- A debt issue so small or large that the number of potential bidders would be too limited to provide the Town with truly competitive bids; and
- A debt issue requiring the ability to react quickly to sudden changes in interest rates (ex., Advance Refunding bonds in a volatile or favorable market).

Voter Approved Bonds

Per section 907 of the Town Charter:

The Town Council shall submit orders or resolves authorizing the issuance of General Obligation securities of the Town, or the appropriation and expenditure of funds derived solely from municipal revenue sources, or a combination of both, in a principal amount greater than \$400,000 for a single capital improvement or item of capital equipment to voter referendum subject to the section 907.1.1 of the Charter as follows: The provisions of this section shall not be applicable to any order or resolve authorizing (i) the refunding of any securities or other obligation of the Town; (ii) the issuance of General Obligation securities, or other direct or indirect obligations, of the Town for streets, sidewalks, or storm or sanitary sewers or other public utilities; or (iii) any construction or financing of improvements or equipment needed as a result of fire, flood, disaster, or other declared emergency. For purposes of this section, the Town Council may by vote of five (5) of its members adopt emergency orders or resolves authorizing construction or financing of improvements or equipment needed as a result of fire, flood, disaster or other emergency and such orders or resolves shall contain a section in which the emergency is set forth and defined; provided, however, that the declaration of such emergency by the Town Council shall be conclusive. (Amended November 5, 2002; effective November 20, 2002).

DEBT ADMINISTRATION AND FINANCING

State Statutory Debt Limits and Exclusions

In accordance with Title 30-A, Section 5702 of the Maine Revised Statutes, as amended, “No municipality shall incur debt which would cause its total debt outstanding at any time, exclusive of debt incurred for school purposes, for storm or sanitary sewer purposes, for energy facility purposes

or for municipal airport purposes to exceed 7½% of its last full state valuation, or any lower percentage or amount that a municipality may set. A municipality may incur debt for school purposes to an amount outstanding at any time not exceeding 10% of its last full state valuation, or any lower percentage or amount that a municipality may set, for storm and sewer purposes to an amount outstanding at any time not exceeding 7½% of its last full state valuation, or any lower percentage or amount that a municipality may set, and for municipal airport and special district purposes to an amount outstanding at any time not exceeding 3% of its last full state valuation, or any lower percentage or amount that a municipality may set; provided, however, that in no event shall any municipality incur debt which would cause its total debt outstanding at any time to exceed 15% of its last full state valuation, or any lower percentage or amount that a municipality may set.” Title 30-A, Section 5703 of the Maine Revised Statutes, as amended, provides that the limitations on municipal debt contained in Section 5702 do not apply “...to any funds received in trust by any municipality, any loan which has been funded or refunded, notes issued in anticipation of federal or state aid or revenue sharing money, tax anticipation loans, notes maturing in the current municipal year, indebtedness of entities other than municipalities, indebtedness of any municipality to the Maine School Building Authority, debt issued under Chapter 235 and Title 10, chapter 110, subchapter IV, obligations payable from revenues of the current municipal year or from other revenues previously appropriated by or committed to the municipality, and the state reimbursable portion of school debt.” Please see the Bibliography for the State Statute relating to Municipal Borrowings (Title 30-A, Chapter 223, Maine Revised Statutes, as amended, Municipal Finances, Subchapter 3, Municipal Debt).

Town of Scarborough Local Debt Limits

In accordance with Town Council Order No. 12-37, dated March 21, 2012, the Town of Scarborough shall not incur debt, which would cause its total debt outstanding at any time, for the following to be exceeded for

School purposes: 5%

Storm or Sanitary: 4%

Airport, water & special districts: 1.50%

Other purposes: 4%, of

Scarborough’s last full State valuation. In no event shall Scarborough incur debt which would cause its total debt outstanding at any time to exceed 8.50% of its last full State valuation.

Capital Improvement Budget

A Multi-Year Capital Improvement Budget shall be prepared and submitted to the Town Council annually. The budget shall provide a list of projects and the means of financing. The budget should cover a five-year period of time. The projects included in the budget should be part of the Town’s CIP. Projects must be in either the Capital Improvement Budget or CIP to be authorized for bonding. Major construction projects, which are required to go to voter referendum, shall also be included in the multi-year Capital Improvement Budget.

Bond Fund

Generally, payment of General Obligation bonds and special assessment bonds shall be from the Town’s general operating budget. However, in situations where General Obligation bonds are to be paid from user fees, bond payments should be made from the fund that receives the revenue and be deemed “self- supporting” debt.

Reserve Funds

Adequate operating reserves are important to insure the functions of the Town especially during economic downturns. The Town desires to build a contingency reserve in the General Fund of no less than \$1,000,000. Over the next ten (10) years of the date of this policy adoption, the Town will initiate a Committed Fund Balance for working capital sufficient to finance 90 days of operations (3 months) but not to exceed 4 months of operations. These funds will help to pay for capital and operating costs during revenue-short months.

Equipment Reserve Fund

An Equipment Reserve Fund to be set up to fund future capital equipment and will be financed sufficiently to ensure that adequate funds are available to purchase replacement equipment on a timely basis without debt financing. Determination of the amount needed to adequately fund this equipment reserve fund will be prepared by the Finance Director and the Town Manager and approved by the Finance Committee. Complete financing of the Capital Equipment Reserve Fund will be by accomplished within six (6) years of the date of adoption of this policy.

Finance Department

The Finance Department is responsible for the Preliminary and Official Statements. The Town Clerk is responsible for collecting and maintaining all supporting documentation such as minutes of the Town Council meetings and relevant resolutions and ordinances. The department will also be responsible for following applicable secondary disclosure requirements.

Investments

The bond proceeds will be invested in accordance with the Town's investment policy and federal and State laws. Adherence to the guidelines on arbitrage shall be followed, which at times, may require that the investment yield be restricted or monitored to adhere with compliance issues of rebate exceptions. In most cases, the investment will be selected to maximize interest with the assumption that the Town will meet the IRS spend-down requirements that allows for an exemption from arbitrage calculations.

Bond Counsel

The Town will utilize external Bond Counsel for all debt issues. All debt issued by the Town will include a written opinion by Bond Counsel affirming that the Town is authorized to issue the debt, stating that the Town has met all federal and State constitutional and statutory requirements necessary for issuance, and determining the debt's federal income tax status. The Town's Bond Counsel will be selected on a competitive basis.

Underwriter's Counsel

Town payments for Underwriters Counsel will be authorized for negotiated sales by the Finance Director on a case-by-case basis depending on the nature and complexity of the transaction and the needs expressed by the Underwriters. Underwriter Counsel will be selected through a process consistent with such undertaking.

Financial Advisor

The Town may utilize an external Financial Advisor. The utilization of the Financial Advisor for debt issuance will be at the discretion of the Finance Director on a case-by-case basis. For each Town bond sale, the Financial Advisor will provide the Town with information on structure, pricing

and underwriting fees for comparable sales by other issuers. The Financial Advisor will be selected on a competitive basis for a period not to exceed five (5) years.

Temporary Notes

Use of short-term borrowing, such as temporary notes, will be undertaken until the final cost of the project is known or can be accurately projected. In some cases, projects might be funded with internal funds that will be reimbursed with bond proceeds at a future date.

Credit Enhancements – Bond Insurance

Credit enhancement (letters of credit, bond insurance, etc.) may be used if the costs of such enhancements will reduce the debt service payments on the bonds or if such an enhancement is necessary to market the bonds.

Competitive Sale of Debt

The Town, as a matter of policy, should seek to issue its temporary notes and General Obligation bonds through a competitive sale. In such instances where the Town, through a competitive bidding for its bonds, deems the bids received as unsatisfactory or does not receive bids, it may, at the election of the Town Manager, enter into negotiation for sale of the bonds. In cases where the circumstances of the bond issuance are complex or out of the ordinary, a negotiated sale may be recommended if allowed by State statute.

REFUNDING OF DEBT

Refunding involves the issuance of new debt whose proceeds are used to repay previously issued (prior but still outstanding) debt. The new debt proceeds may be used to repay such debt within ninety (90) days (a Current Refunding); or the new debt proceeds may be placed with an escrow agent and invested until they are used to pay principal and interest on the prior debt at a future time (an Advanced Refunding).

Periodic reviews of all outstanding debt will be undertaken to determine refunding opportunities. Refunding will be considered (within federal tax law constraints) if and when there is a net economic benefit from the refunding; the refunding is needed in order to modernize covenants essential to operations and management; to restructure the payment of existing debt. Town staff and the Financial Advisor shall monitor the bond markets for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the Town will look for a present value (PV) savings of a refunding, to provide, in excess of five percent (5%).

Refunding issues that produce a net PV savings of less than three percent (3%) percent will be considered on a case-by-case basis. Refunding issues with negative savings will only be considered if there is a compelling public policy objective.

Current Refundings:

1. Requires that the refunding escrow may not exceed 90 days;
2. Unless otherwise justified, an current refunding transaction shall require a PV savings of at least three percent (3%) of the principal amount of the refunding debt being issued and shall incorporate all costs of issuance expenses;
3. Refunded maturities shall not extend beyond the final refunded maturity; and,
4. Surplus monies in debt service funds or debt service reserve funds associated with the refunded bond issue may be used as a source of funds for the refunding issue.

Advanced Refundings:

Advance refundings result in defeasance of prior debt. Defeasance of debt can be either legal or in-substance. A legal defeasance occurs when debt is legally satisfied based on certain provisions in the debt instrument even though the debt is not actually paid. An in-substance defeasance occurs when debt is considered defeased for accounting and financial reporting purposes, as discussed below, even though a legal defeasance has not occurred. When debt is defeased, it is no longer reported as a liability on the balance sheet; only the new debt, if any, is reported as a liability.

Debt is considered defeased in substance for accounting and financial reporting purposes if the debtor irrevocably places cash or other assets with an escrow agent in a trust to be used solely for satisfying scheduled payments of interest, principal and call premium, if any, of the defeased debt, and the possibility that the debtor will be required to make future payments on that debt is remote. The trust is restricted to owning only monetary assets that are essentially risk-free as to the amount, timing and collection of interest and principal.

Advance Refundings:

1. Requires the refunding escrow duration to exceed 90 days;
2. IRS guidelines require that governmental bonds may not be Advance Refunded with tax-exempt bonds more than once. Consequently, the Town Manager and Finance Director will carefully weigh the benefits and opportunity costs of such an action;
3. Unless otherwise justified, an advance refunding transaction shall require a PV savings of at least three percent (3%) of the principal amount of the refunding debt being issued and shall incorporate all costs of issuance expenses;
4. Refunded maturities shall not extend beyond the final refunded maturity; and
5. Surplus monies in debt service funds or debt service reserve funds association with the refunded bond issue may be used as a source of funds for the refunding issue.

CONDUIT FINANCINGS

Conduit Financing is a financing arrangement involving a government or other qualified agency using its name in an issuance of fixed-income securities for a non-profit organization's large capital project. The Town may sponsor conduit financings or qualified Industrial Revenue Bonds for those activities (i.e., economic development, housing, health facilities, etc.) that have a general public purpose and are consistent with the Town's overall service and policy objectives as determined by the Town Council.

All conduit financings must be non-recourse and insulate the Town completely from any credit risk or exposure. They must first be approved by the Town Manager before being submitted to the Town Council for consideration. The Town Manager should review the selection of the underwriter, bond counsel and underwriter, require compliance with disclosure and arbitrage requirements, and establish minimum credit ratings acceptable for the conduit debt. Credit enhancement, such as insurance or Letters of Credit may be required for certain issues.

ARBITRAGE LIABILITY MANAGEMENT

Federal arbitrage legislation is intended to discourage entities from issuing tax-exempt obligations unnecessarily. In compliance with the spirit of this legislation, the Town will not issue obligations except for identifiable projects with good prospects of timely initiation. Temporary notes and

subsequent General Obligation bonds will be issued timely so that debt proceeds will be spent quickly.

It is the Town's policy to minimize the cost of arbitrage rebate and yield restrictions while strictly complying with the law. To further this goal:

- The Town shall maintain investment allocations by source of funds and record pro-rata interest income of any commingled bond funds monthly;
- Project cash flows shall be carefully planned to insure the applicability of rebate exceptions, if feasible;
- Rebate computations should be performed every five years;
- It is the Town's policy to segregate current arbitrage earnings for future payment or credit, and to enter the amount as a liability on the books;
- The Town shall report to the IRS, as required, and shall make rebate payments as required by federal law; and
- The Town shall structure its financings in such a way as to reduce or eliminate arbitrage rebate liability, wherever feasible.

Because of the complexity of arbitrage rebate regulations and the severity of non-compliance penalties, the Town will engage qualified outside consultants to calculate potential arbitrage liability.

LEGAL AND REGULATORY REQUIREMENTS

The Town Manager and Finance Director shall consult and jointly recommend appointment of the Town's bond counsel to the Town Council.

The Town's Bond Counsel shall:

- Coordinate activities with the Finance Director to ensure that all securities are issued in the most efficient and cost-effective manner possible;
- Coordinate activities with the Finance Director to ensure that in the opinion of the Town's Bond Counsel, all securities are issued in compliance with the applicable Town, State and federal statutes, regulations, charter and ordinances; and,
- Prepare documents and opinions relating to the issuance of debt and have extensive experience in public finance, securities regulation and tax issues.

CREDIT RATINGS

Rating Agency Relationships

It is the responsibility of the Finance Director to maintain relationships with the rating agencies that assign ratings to the Town's debt. This effort includes providing periodic updates on the Town's financial condition along with coordinating meetings and presentations in conjunction with a new debt issuance.

Use of Rating Agencies

The Town will obtain a rating from Moody's Investors Service and Standard & Poor's Rating Agency. The Finance Director will recommend whether or not any additional ratings should be requested on a particular financing and which of the major rating agencies should be asked to provide such a rating.

Rating Agency Presentations

Full disclosure of operations and open lines of communication shall be made to rating agencies used by the Town. The Town Manager, together with the Finance Director and Financial Advisor, shall prepare the necessary materials for presentation to the rating agencies.

Financial Disclosure

The Town is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, Town departments and agencies, other levels of government, and the general public to share clear, comprehensible, and accurate financial information. The Town is committed to meeting secondary disclosure requirements on a timely and comprehensive basis.

Official Statements accompanying debt issues, Comprehensive Annual Financial Reports, (CAFR) and continuous disclosure statements will meet (at a minimum), the standards articulated by the Government Accounting Standards Board (GASB), Government Finance Officers Association (GFOA) and Generally Accepted Accounting Principles (GAAP). The Finance Director shall be responsible for continuing disclosure to EMMA, MSRB and the SEC and for maintaining compliance with disclosure standards promulgated by State and national regulatory bodies.

What is Continuing Disclosure?

Per the MSRB, “*Continuing Disclosure consists of important information about a municipal bond that arises after the initial issuance of the bond. This information generally would reflect the financial or operating condition of the issuer as it changes over time, as well as specific events occurring after issuance that can have an impact on the ability of issuer to pay amounts owing on the bond, the value of the bond if it is bought or sold prior to its maturity, the timing of repayment of principal, and other key features of the bond. Each bond will have its own unique set of continuing disclosures, and not all types of continuing disclosures will apply to every bond.*

The MSRB’s Electronic Municipal Market Access (EMMA) website publicly displays continuing disclosures that are provided either as required disclosures by municipal issuers and other parties known as “obligated persons” or “obligors” under contractual agreements entered into under Rule 15c2-12 of the Securities Exchange Act of 1934 (Exchange Act) or as voluntary disclosures by issuers and obligated persons without a contractual obligation to do so. As noted above, these disclosures generally are divided between submissions made to update financial or operating information about the issuer and notices that disclose the occurrence of specific events that may have an impact on the bonds. These disclosures are described below.” For more information, please refer to the following website:

<http://www.emma.msrb.org/EducationCenter/UnderstandingContinuingDisclosure.aspx>.

POST ISSUANCE REPORTING AND COMPLIANCE

The Town of Scarborough issues tax-exempt obligations from time to time to finance various capital improvements. As an issuer of tax-exempt bonds or capital leases, the Town is required, by the Internal Revenue Code of 1986, as amended (the Code), and regulations promulgated under the Treasury Regulations to take certain actions subsequent to the issuance of such bonds to ensure the continuing tax-exempt status of the bonds. The Town recognizes that compliance with applicable provisions of the Code and Treasury Regulations is an on-going process, necessary during the entire term of the obligation(s), and is an integral component of the Town’s overall debt management.

Accordingly, the analysis of those facts and implementation will require on-going monitoring and consultation with Bond Counsel.

Components.

The Finance Director and Town Manager approve the terms and structure of Obligations executed by the Town. Such Obligations are issued in accordance State Statute, Town Charter and Ordinances. Specific post-issuance compliance procedures address the relevant areas described below.

General Procedures.

The following guidelines will be used to monitor post-issuance compliance requirements:

1. The Finance Director, will be the person primarily responsible for ensuring that the Town successfully carries out its post-issuance compliance requirements, as required. The Finance Director shall also be assisted by the following entities:
 - a. Bond Counsel
 - b. Financial Advisor
 - c. Paying Agent
 - d. Rebate Specialist

The Finance Director shall be responsible for assigning post-issuance compliance responsibilities to other staff, Bond Counsel, Financial Advisor, Paying Agent and Rebate Specialist and utilize such other professional service organizations as are necessary to ensure compliance with post-issuance compliance requirements.

2. The following responsibilities by the Finance Director shall verify that the following post-issuance compliance actions have been taken on behalf of the Town with respect to each issue of tax-exempt obligations:
 - a. Ensure that a full and complete record for the principal documents of each the issue has been completed by the Bond Counsel and Financial Advisor;
 - b. Ensure that the Internal Revenue Service (IRS), that all IRS forms 8038 are properly filed with the IRS within the time limits imposed by Section 149(e) of the Code by Bond Counsel;
 - c. Account for the allocation of the proceeds of the tax-exempt bonds to expenditures as required by the Code;
 - d. Coordinate receipt and retention of relevant books and records with respect to the investment and expenditures of the issue proceeds from Town and school staff;
 - e. Identify proceeds of tax-exempt obligations, in consultation with Bond Counsel and Financial Advisor, that are yield-restricted and monitor the investments of any yield-restricted funds to ensure that the yield on such investments does not exceed the bond yield to which such investments are restricted;
 - f. Determine, in consultation with Bond Counsel and Financial Advisor, whether the Town is subject to the rebate requirements of Section 148(f) of the Code and related Treasury Regulations with respect to each issue of the Town. The Finance Director shall contact a Rebate Specialist, as required, prior to the fifth anniversary of the date of issuance of each issue and each fifth anniversary thereafter until the obligation has matured to arrange for calculation of the rebate requirements, as

- needed, to be paid by the Town. If any rebate is required to be paid to the IRS, the Finance Director will file Form 8038-T, along with the required payment.
- g. Shall monitor the use of all financed facilities in order to determine whether private business uses of financed facilities have exceeded the *de minimis* limits set forth in Section 141(b) of the Code (generally 10% of issue proceeds) that provide special legal entitlements to non-governmental persons.
3. The Finance Director shall collect and retain the following records with respect to each issue of tax-exempt obligations and with respect to the facilities of such obligations:
- a. Audited financial statements of the Town;
 - b. Appraisals, surveys, feasibility studies, if any, with respect to the facilities to be financed with issue proceeds;
 - c. Trustee or Paying Agent statements;
 - d. Records of all investments and the gains (or losses) from such investments;
 - e. Expenditures reimbursed with the issue proceeds;
 - f. Allocation of issue proceeds to expenditures (including cost of issuance) and the dates and amounts of each expenditure (including requisitions, draw down schedules, invoices, bills and cancelled checks as related to each expenditure);
 - g. Construction or renovation contracts for financed facilities or projects;
 - h. Maintain an asset list of all tax-exempt financed depreciable property and sales of tax-exempt financed assets;
 - i. Arbitrage rebate reports and records of rebate and yield reduction payments, if any;
 - j. Resolutions or other actions, if any, taken by the Town Council subsequent to the date of issue of the obligations;
 - k. Formal elections taken with respect to the bonds; and
 - l. Relevant correspondence relating to such bonds.

The records collected by the Town shall be stored in any format deemed appropriate by the Town and shall be retained for a period equal to the life of the tax-exempt obligations, including the life of any obligations issued to refund obligations, plus three (3) years.

4. In addition to its post-issuance compliance requirements under the Code and Treasury Regulations, the Town has agreed to provide Continuing Disclosure, such as annual financial information and material event notices. The continuing disclosure obligations are governed by the Continuing Disclosure Documents and by the terms of Rule 15c2-12 under the Securities and Exchange Act of 1934, as amended, and officially interpreted from time-to-time.

BIBLIOGRAPHY

Maine Revised Statutes Title 30-A Chapter 223, Subchapter 3 Municipal Debt

<C:\My Documents\OneTouch Docs\State requirements on Municipal Debt.pdf>

Maine Revised Statutes Title 30-A Chapter 223, Subchapter 6 Municipal Borrowings

<C:\My Documents\OneTouch Docs\State Municipal Borrowing.pdf>

Appendix 1

Town of Scarborough Debt Management Policy

RATIOS

Debt Per Capita:

Total bonded debt of a municipality, divided by its most recent U.S. Census Bureau population data. A more refined version, called *net per capita debt*, divides the total bonded debt less applicable sinking funds by the total population.

Annual Debt as a Percentage of Government Budgeted Operating Expenditures:

Debt service includes principal and interest payments on tax-backed general municipal debt obligations borrowed for capital project expenditures. Debt service payments are examined relative to general operating expenditures including special revenue funds and excluding truly “self-supporting” debt or State Educational Subsidy.

As a fixed cost, debt service can reduce expenditure flexibility. If debt service, as a percent of operating expenditure, is below 10-12 percent, the credit industry views this situation favorably. If it is below 8 percent or exceeds 15 percent, potential risk exists.

Debt as a Percentage of Statutory Debt Limit:

This is the maximum amount that a government can borrow. The term especially applies to municipalities; rising above the statutory debt limit may trigger a reduction in a municipality's credit rating.

Debt as a Percentage of State Equalized Value:

This ratio is calculated by dividing the amount of outstanding debt (either direct net debt or overall net debt) by the total State Equalized Valuation of the municipality.

Comparing debt to the appraised value provides an indication of the burden that debt places on all property tax owners with our jurisdiction.

Appendix 2

Town of Scarborough Debt Management Policy

Industry Standard Definitions of NIC and TIC

NET INTEREST COST (or NIC) is a common method of computing the interest expense to the issuer of bonds, which usually serves as the basis of award in a competitive sale. NIC takes into account any premium and discount paid on the issue. NIC represents the dollar amount of coupon interest payable over the life of a serial issue, without taking into account the time value of money (as would be done in other calculation methods, such as the “true interest cost” method). While the term “net interest cost” actually refers to the dollar amount of the issuer’s interest cost, it is also used to refer to the overall rate of interest to be paid by the issuer over the life of the bonds. The formula for calculating the NIC rate is:

$$\frac{\text{Total Coupon Interest Payments} + \text{Discount (or - Premium)}}{\text{Bond Years}^{(1)}}$$

TRUE INTEREST COST (or TIC) is also known as “Canadian Interest Cost”. Under this method of computing the borrowing issuer’s cost, interest cost is defined as the rate, compounded semi-annually, necessary to discount the amounts payable on the respective principal and interest payment dates to the purchase price received for the new issue securities. TIC computations produce a figure slightly different from the net interest cost (NIC) method since TIC considers the time value of money while NIC does not.”

Source: *Glossary of Municipal Securities Terms*, Municipal Securities Rulemaking Board, 1985.

The TIC bid discourages early year’s high coupon or later year’s deep discount bidding, and is most compatible with compliance with the issuer’s concern with present value. Furthermore, this is currently the most commonly used method for bidding on bond issues.

The time value of money or “Present Value” undertakes computations that are used to determine whether or not a particular investment with a specified future cash flow is a good investment. This is based upon the premise that one dollar paid today is worth more than a dollar paid in future years. Present Value includes evaluating any borrowing where money is paid today over the future stream of such borrowing, to demonstrate the projected future expense. As such, an analysis assigns an implicit time value on money by measuring the effect of foregoing the return from potential future investment of money. In summary, the Absolute Savings are the actual numbers of dollars paid over the life of the issue. Present Value is the actual value today of amounts paid over the life of the issue.

NOTE: ⁽¹⁾ A Bond Year is \$1,000 of debt outstanding for one (1) year. The number of “bond years” in an issue is equal to the product of the number of bonds (One bond equals \$1,000 regardless of actual certificate denomination) and the number of years from the dated date (or other stated date) to the stated maturity. The total number of bond years is used in calculating the average life of an issue and its net interest cost. Computations are often made of bond years for each maturity or for each coupon rate, as well as total bond years for an entire issue. Source: *Glossary of Municipal Securities Terms*, Municipal Securities Rulemaking Board, 1985.

TOWN OF SCARBOROUGH
FUND BALANCE POLICY
 Adopted September 17, 1997
 Amended January 20, 2010

Section 1. Definitions

The following definitions shall apply to the Fund Balance Policy:

Unrestricted Fund Balance:

The total of committed fund balance, assigned fund balance and unassigned fund balance.

Non-spendable Fund Balance:

Portion of fund balance that is inherently unspendable.

Restricted Fund Balance:

Externally enforceable limitations of use (limitations imposed by grantors, creditors, or other governments).

Committed Fund Balance:

Self-imposed limitations set in place prior to the end of the fiscal year (required by the Town Council).

Assigned Fund Balance:

The portion of fund balance reflecting the Town's intended use of resources. (Town Manager or Finance Committee), such as carry forward or purchase orders encumbered at year-end.

Unassigned Fund Balance:

Total fund balance in excess (shortage) of nonspendable, restricted, committed and assigned fund balance.

Operating Budget:

The total General Fund Budget, are all budgets, including amendments, as adopted by the Town Council. The General Fund Budget shall include all budgets included in funds 1100 and 7100:

- Municipal Gross Budget
- Education Gross
- Adult Learning
- Community Services – All Divisions
- Capital Equipment
- Debt Service
- County Assessment
- Overlay
- Tax Increment Financing Districts
- Credit Enhancement Agreements
- Other State Finance Programs (BETE)

Section 2. Fund Balance Policy

The Town of Scarborough recognizes the importance of maintaining an appropriate level of unrestricted fund balance. After evaluating the Town's operating characteristics, property tax base, reliability of non property tax revenue sources, working capital needs, state and local economic outlooks, emergency and disaster risks, and other contingent issues, the Town hereby establishes the following goals regarding the unrestricted fund balance of the general fund of the Town of Scarborough, Maine:

The Town has set a goal, to maintain the level of unrestricted fund balance equal to 8.3% (1/12) of Scarborough's Operating Budget for the prior fiscal year and to not fall below 5%.

Once the Town achieves an unrestricted fund balance equal to 8.3% (1/12) of Scarborough's Operating Budget, any excess above 10% will be assigned for capital needs or for property tax stabilization of the Town. By assigning any excess for capital improvements, the Town will reduce the amount necessary for bond financing and in turn, the related interest costs.

At year end capital and certain other budget items, in which appropriated amounts exceed actual expenditures, are to be reviewed to determine if they should be unrestricted and carried over to the next year. Annually, the Finance Director will present the Town Manager a list of items for approval to be carried forward.

This policy has been established to recognize the importance of a stable and sufficient level of unrestricted fund balance. However, the council reserves the right to re-appropriate funds from unrestricted fund balance for emergencies and other items it feels necessary to be in the Town's best interest.

In the event resources are not available to maintain the goal established by the Town Council, the unrestricted fund balance target shall be achieved through savings within each budget year that will add to the unrestricted fund balance or through appropriations. The Town will endeavor to realize the minimum required balance over a period not to exceed five (5) fiscal years.

ALLOCATIONS TO OUTSIDE AGENCIES

Exhibit 5

	2014-15 BUDGET	2015-16 REQUESTS	2015-2016 ADJUSTMENTS
AMERICAN RED CROSS	\$ 670	\$ 900	
MAINE BEHAVIORIAL HEALTHCARE	\$ 2,978	\$ 3,000	
DAY ONE	\$ 670	\$ 1,000	
FAMILY CRISIS CENTER	\$ 1,266	\$ 1,700	
HOME HEALTH VISITING NURSES. SO. MAINE	\$ 17,117	\$ 31,415	
OPPORTUNITY ALLIANCE	\$ 7,520	\$ 8,000	
PROJECT G.R.A.C.E.	\$ 10,000	\$ 12,500	
REGIONAL TRANSPORTATION	\$ 2,829	\$ 3,500	
SO. ME. AREA AGENCY ON AGING	\$ 4,300	\$ 5,000	
VNA/HOME HEALTH & HOSPICE	\$ 9,300	\$ 9,300	
HOSPICE OF SOUTHERN MAINE	\$ 1,303	\$ 1,500	
WREATHS ACROSS AMERICA	\$ 261	\$ 300	
BIDDEFORD FREE CLINIC	\$ -	\$ 300	
SARSSM	\$ -	\$ 1,000	
COMMUNITY COUNSELING LLC	\$ 670		
SO ME PARENT AWARENESS	\$ 372		
PROJECT G.R.A.C.E. FUEL ASSISTANCE	\$ 744		
TOTAL REQUESTS	\$ 60,000	\$ 79,415	\$ -

*Detail Line Item
Appropriations*

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/28/2015
12:00 PM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
ADMINISTRATION							
05655000 041110	ADMIN FULL TIME PAY	113,665	119,517	119,517	121,909	2,392	2.0%
05655000 041114	CLERICAL FULL TIME PAY	53,000	54,517	55,204	56,306	1,789	3.3%
05655000 041200	FICA	10,428	10,421	10,791	10,607	186	1.8%
05655000 041205	MEDICARE	2,549	2,520	2,525	2,575	55	2.2%
05655000 041210	DENTAL INSURANCE	463	496	516	516	20	4.0%
05655000 041220	LONG TERM DISABILITY INSURANCE	764	896	875	892	(4)	-0.4%
05655000 041230	HEALTH INSURANCE	17,339	18,722	20,496	20,496	1,774	9.5%
05655000 041240	PENSION	25,513	25,338	31,641	32,254	6,916	27.3%
05655000 041300	OVERTIME	-	-	-	-	-	0.0%
05655000 042910	EMPLOYEE TRAINING	2,475	4,500	4,500	4,500	-	0.0%
05655000 042945	ACCRUED VACATION	(1,868)	-	-	-	-	0.0%
05655000 043500	PROFESSIONAL DUES	1,403	1,200	1,200	1,200	-	0.0%
05655000 045302	TELEPHONES	923	1,250	1,250	1,250	-	0.0%
05655000 045310	POSTAGE	37	100	100	100	-	0.0%
05655000 045800	TRAVEL	6,023	6,000	6,000	6,000	-	0.0%
05655000 046000	OFFICE SUPPLIES	2,868	3,000	3,000	3,000	-	0.0%
05655000 047400	NEW EQUIPMENT	-	-	-	-	-	0.0%
	TOTAL ADMINISTRATION	\$ 235,584	\$ 248,477	\$ 257,615	\$ 261,605	\$ 13,128	5.3%
BENEFITS							
05655550 041231	AFFORDABLE HEALTH CARE ACT	-	27,912	33,125	33,125	5,213	18.7%
05655550 041410	ADJUSTMENTS	-	23,690	289,610	13,119	(10,571)	-44.6%
05655550 042940	SICK PAY ADJUSTMENTS	96,799	50,000	98,000	98,000	48,000	96.0%
05655550 042945	VAC/COMP PAY ADJUSTMENTS	169,875	120,000	120,000	120,000	-	0.0%
	TOTAL BENEFITS	\$ 266,674	\$ 221,602	\$ 540,735	\$ 264,244	\$ 42,642	19.2%
	TOTAL EXECUTIVE	\$ 502,258	\$ 470,079	\$ 798,350	\$ 525,849	55,770	11.9%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/28/2015
1:39 PM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
LEGISLATIVE							
05500000 041120	STIPENDS	11,625	10,750	10,750	10,750	-	0.0%
05500000 041200	FICA	698	667	667	667	-	0.0%
05500000 041205	MEDICARE	163	156	156	156	-	0.0%
	TOTAL COUNCIL	\$ 12,486	\$ 11,573	\$ 11,573	\$ 11,573	\$ -	0.0%
GENERAL GOVERNMENT							
05655200 043235	OFFSITE STORAGE	3,007	2,700	2,700	2,700	-	0.0%
05655200 043500	PROFESSIONAL DUES	-	500	500	-	(500)	-100.0%
05655200 043501	COG DUES (Gr. Portland Council of Govern)	18,919	18,500	18,919	18,919	419	2.3%
05655200 043502	NATIONAL LEAGUE OF CITY DUES	1,489	1,500	-	-	(1,500)	-100.0%
05655200 043504	ETA DUES (Eastern Trail Alliance)	5,000	5,000	5,000	5,000	-	0.0%
05655200 043505	MMA DUES (Maine Municipal Association)	18,463	18,463	19,319	19,319	856	4.6%
05655200 043506	PACTS DUES	-	-	-	-	-	0.0%
05655200 043507	BIDD-SACO-OOB TRANSIT	25,000	25,000	25,000	25,000	-	0.0%
05655200 044345	TABLET LICENSING FEES	2,382	3,700	3,700	3,000	(700)	-18.9%
05655200 044350	OFFICE EQUIPMENT	29,839	17,500	19,000	19,000	1,500	8.6%
05655200 048400	CONTINGENCY	903	700	700	350	(350)	-50.0%
05655200 048721	SCARBOROUGH LAND TRUST	4,000	4,000	4,000	4,000	-	0.0%
	TOTAL GENERAL GOVERNMENT	109,001	97,563	98,838	97,288	\$ (275)	-0.3%
PUBLIC INFORMATION							
05655750 045502	TOWN REPORT/MUNICIPAL DIRECTORY	2,285	3,200	3,200	3,200	-	0.0%
	TOTAL PUBLIC INFORMATION	2,285	3,200	3,200	3,200	\$ -	0.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/28/2015
1:39 PM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PAYMENTS TO OTHER AGENCIES							
05691500 048701	CENTER FOR THERAPEUTIC REC.	-	-	-	-	-	0.0%
05691500 048703	PARENT AWARENESS	372	372	-	-	(372)	-100.0%
05691500 048704	SOUTHERN MAINE AREA ON AGING	4,300	4,300	-	3,753	(547)	-12.7%
05691500 048705	SEX ASSAULT	744	-	-	751	751	0.0%
05691500 048706	RED CROSS	670	670	-	670	-	0.0%
05691500 048708	VISITING NURSES	9,300	9,300	-	6,980	(2,320)	-24.9%
05691500 048709	REGIONAL TRANSPORTATION	2,829	2,829	-	2,627	(202)	-7.1%
05691500 048710	OPPORTUNITY ALLIANCE	7,520	7,520	-	6,005	(1,515)	-20.1%
05691500 048712	FAMILY CRISIS	1,266	1,266	-	1,266	-	0.0%
05691500 048713	HOME HEALTH-VISIT'G NURSES OF S ME	17,116	17,117	-	17,117	-	0.0%
05691500 048714	DAY ONE	670	670	-	670	-	0.0%
05691500 048719	HOSPICE OF SOUTHERN MAINE	1,303	1,303	-	1,126	(177)	-13.6%
05691500 048720	PROJECT GRACE	10,000	10,000	10,000	10,000	-	0.0%
05691500 048722	MAINE BEHAVIORAL HEALTHCARE	670	2,978	-	2,252	(726)	-24.4%
05691500 048723	WREATHS ACROSS AMERICA	261	261	-	225	(36)	-13.8%
05691500 048727	COMMUNITY COUNSELING CTR	2,978	670	-	-	(670)	-100.0%
05691500 048716	OTHER AGENCIES (To Be Determined)		-	-	6,558	6,558	0.0%
05691500 048728	PROJECT GRACE FUEL ASSISTANCE		744	-	-	(744)	-100.0%
	TOTAL OTHER AGENCY PAYMENTS	\$ 59,999	\$ 60,000	\$ 10,000	\$ 60,000	\$ -	0.0%
	TOTAL LEGISLATIVE	\$ 183,771	\$ 172,336	\$ 123,611	\$ 172,061	(275)	-0.2%

LEGAL

05655300 043310	LEGAL GENERAL	59,283	30,000	30,000	50,000	20,000	66.7%
05655300 043311	LEGAL LITIGATION	148,603	15,000	15,000	15,000	-	0.0%
05655300 043321	ORDINANCE DEVELOPMENT	2,462	6,000	6,000	6,000	-	0.0%
05655300 043350	LEGAL RETAINER	4,000	4,000	4,000	4,000	-	0.0%
05655300 043360	LEGAL SPECIAL SERVICES	24,999	25,000	25,000	25,000	-	0.0%
	TOTAL LEGAL	239,347	\$ 80,000	\$ 80,000	\$ 100,000	\$ 20,000	25.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/28/2015
1:48 PM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
RISK MANAGEMENT						
05655500 042500	UNEMPLOYMENT COMPENSATION	7,000	12,000	6,000	6,000	(6,000) -50.0%
05655500 042600	WORKER'S COMPENSATION	348,907	358,813	334,633	334,633	(24,180) -6.7%
05655500 045200	PROPERTY AND LIABILITY INSURANCE	169,769	179,600	187,400	187,400	7,800 4.3%
05655500 045205	DEDUCTIBLES	10,000	4,000	4,000	4,000	- 0.0%
05655500 045207	INSURED IN HOUSE REPAIRS	4,650	3,500	3,500	3,500	- 0.0%
05655500 045208	INSURED CONTRACTED REPAIRS	57,789	6,000	7,000	7,000	1,000 16.7%
	TOTAL RISK MANAGEMENT	598,115	\$ 563,913	\$ 542,533	\$ 542,533	\$ (21,380) -3.8%
	TOTAL ADMINISTRATION ALL DIVISION	\$ 1,523,491	\$ 1,286,328	\$ 1,544,494	\$ 1,340,443	\$ 54,115 4.2%
TOWN CLERK'S OFFICE						
05655150 041112	STAFF FULL TIME PAY	106,354	109,555	110,927	113,991	4,436 4.0%
05655150 041200	FICA	7,029	7,108	7,190	7,387	279 3.9%
05655150 041205	MEDICARE	1,644	1,663	1,682	1,729	66 4.0%
05655150 041210	DENTAL INSURANCE	463	496	516	516	20 4.0%
05655150 041220	LONG TERM DISABILITY INSURANCE	529	549	556	566	17 3.1%
05655150 041230	HEALTH INSURANCE	7,079	7,508	8,056	8,057	549 7.3%
05655150 041240	PENSION	11,166	12,417	13,134	13,466	1,049 8.4%
05655150 041300	OVERTIME PAY	504	1,040	1,040	1,040	- 0.0%
05655150 042910	EMPLOYEE TRAINING	-	1,000	1,000	800	(200) -20.0%
05655150 042945	ACCRUED VACATION	600	-	-	-	- 0.0%
05655150 043500	PROFESSIONAL DUES	255	350	350	350	- 0.0%
05655150 045302	TELEPHONES	270	600	600	400	(200) -33.3%
05655150 045310	POSTAGE	1,868	2,000	2,000	2,000	- 0.0%
05655150 045400	ADVERTISEMENTS	2,491	3,500	3,500	3,300	(200) -5.7%
05655150 045501	RECORDS RESTORATION	668	500	500	500	- 0.0%
05655150 046000	OFFICE SUPPLIES	2,473	2,500	2,500	2,500	- 0.0%
	TOTAL TOWN CLERK	\$ 143,394	\$ 150,786	\$ 153,551	\$ 156,602	\$ 5,816 3.9%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/28/2015
2:09 PM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
ELECTIONS							
05655140 041150	PART TIME PAY	12,370	13,512	13,512	13,512	-	0.0%
05655140 041200	FICA	306	935	935	935	-	0.0%
05655140 041205	MEDICARE	205	219	219	219	-	0.0%
05655140 041240	PENSION	231	-	201	201	201	0.0%
05655140 041300	OVERTIME PAY	3,398	1,559	1,559	1,559	-	0.0%
05655140 042910	EMPLOYEE TRAINING	214	450	450	350	(100)	-22.2%
05655140 043225	CONTRACTED SERVICES	804	300	300	300	-	0.0%
05655140 044351	EQUIPMENT MAINTENANCE	1,767	1,800	1,800	1,800	-	0.0%
05655140 045310	POSTAGE	378	2,000	2,000	1,000	(1,000)	-50.0%
05655140 045500	PRINT & BINDING	5,747	9,000	9,000	7,000	(2,000)	-22.2%
05655140 046000	OFFICE SUPPLIES	978	800	800	800	-	0.0%
05655140 046001	ELECTION FOOD	1,185	900	900	900	-	0.0%
05655140 047400	NEW EQUIPMENT	-	500	500	500	-	0.0%
	TOTAL ELECTIONS	\$ 27,582	\$ 31,975	\$ 32,176	\$ 29,076	\$ (2,899)	-9.1%
	TOTAL TOWN CLERK AND ELECTIONS	\$ 170,975	\$ 182,761	\$ 185,727	\$ 185,678	\$ 2,917	1.6%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/28/2015
2:17 PM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
HUMAN RESOURCES						
05655400 041110	ADMIN. FULL TIME PAY	86,386	87,402	88,484	91,381	3,979 4.6%
05655400 041112	CLERICAL FULL TIME PAY	89,548	92,831	93,996	96,466	3,635 3.9%
05655400 041122	CELL PHONE STIPEND	782	780	780	780	- 0.0%
05655400 041150	PART TIME PAY	-	-	-	-	- 0.0%
05655400 041200	FICA	11,104	11,335	11,390	11,638	303 2.7%
05655400 041205	MEDICARE	2,597	2,652	2,664	2,724	72 2.7%
05655400 041210	DENTAL INSURANCE	695	744	774	774	30 4.0%
05655400 041220	LONG TERM DISABILITY INSURANCE	879	903	914	928	25 2.8%
05655400 041230	HEALTH INSURANCE	24,643	27,637	30,744	30,744	3,107 11.2%
05655400 041240	PENSION	10,929	18,170	18,383	18,733	563 3.1%
05655400 041300	OVERTIME PAY	689	1,020	1,020	1,020	- 0.0%
05655400 042100	FLEX ADMINISTRATION FEE	4,830	5,092	5,092	5,092	- 0.0%
05655400 042290	EMPLOYEE RECOGNITION	6,598	4,500	4,500	4,500	- 0.0%
05655400 042900	EMPLOYEE ASSISTANCE PROGRAM	1,963	1,361	1,361	1,361	- 0.0%
05655400 042910	EMPLOYEE TRAINING	7,299	4,000	4,000	4,000	- 0.0%
05655400 042945	ACCRUED VACATION	1,287	-	-	-	- 0.0%
05655400 043211	RECRUITMENT	7,109	6,500	6,500	6,500	- 0.0%
05655400 043500	PROFESSIONAL DUES	841	709	709	709	- 0.0%
05655400 045302	TELEPHONES	627	1,000	750	750	(250) -25.0%
05655400 045310	POSTAGE	574	500	300	300	(200) -40.0%
05655400 045800	TRAVEL	926	450	450	450	- 0.0%
05655400 046000	OFFICE SUPPLIES	1,640	2,000	2,000	2,000	- 0.0%
05655400 046003	TRAINING SUPPLIES	1,055	1,150	1,150	1,150	- 0.0%
05655400 046400	BOOKS	243	300	300	300	- 0.0%
05655410 043225	HR SCARB HOUSING ALLIANCE	1,250	-	-	-	- 0.0%
	TOTAL PERSONNEL MANAGEMENT	264,491	\$ 271,036	\$ 276,261	\$ 282,300	\$ 11,264 4.2%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/28/2015
2:17 PM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PUBLIC HEALTH & WELFARE							
06666100 041120	STIPEND HEALTH OFFICER	1,000	1,000	1,000	1,000	-	0.0%
06666100 041150	GA PART TIME PAY	12,691	13,512	13,512	13,723	211	1.6%
06666100 041200	FICA	773	839	839	839	-	0.0%
06666100 041205	MEDICARE	181	197	197	197	-	0.0%
06666100 042910	EMPLOYEE TRAINING	496	200	200	200	-	0.0%
06666100 048500 76001	GENERAL ASSIST BABY SUPPLIES	-	60	72	72	12	20.0%
06666100 048500 76002	GENERAL ASSIST BURIALS	785	1,325	1,325	1,325	-	0.0%
06666100 048500 76004	GENERAL ASSIST ELECTRIC	177	500	500	500	-	0.0%
06666100 048500 76005	GENERAL ASSIST EMERGENCY HOUS'G	200	700	700	700	-	0.0%
06666100 048500 76006	GENERAL ASSIST HEATING	1,961	2,500	2,500	2,500	-	0.0%
06666100 048500 76007	GENERAL ASSIST HOUSING	4,550	6,000	7,000	7,000	1,000	16.7%
06666100 048500 76008	GENERAL ASSIST HOUSEHOLD	-	150	150	150	-	0.0%
06666100 048500 76009	GENERAL ASSIST MEDICAL	-	150	150	150	-	0.0%
06666100 048500 76010	GENERAL ASSIST PRESCRIPTIONS	71	250	250	250	-	0.0%
06666100 048500 76011	GENERAL ASSIST PROPANE	-	125	125	125	-	0.0%
06666100 048500 76012	GENERAL ASSIST MISCELLANEOUS	-	100	100	100	-	0.0%
06666100 048500 76013	GENERAL ASSIST FOOD	-	200	250	250	50	25.0%
06666100 048500 76014	GENERAL ASSIST WATER UTILITY	-	75	75	75	-	0.0%
	TOTAL PUBLIC HEALTH AND WELFARE	22,885	\$ 27,883	\$ 28,945	\$ 29,156	1,273	4.6%
	TOTAL HUMAN RES & PUBLIC HEALTH	287,376	298,919	305,206	311,456	12,537	4.2%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/28/2015
2:32 PM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
FINANCE DEPARTMENT						
ACCOUNTING						
05755000 041110	ACCOUNTING FULL TIME PAY	91,674	94,162	95,348	97,261	3,099 3.3%
05755000 041112	STAFF FULL TIME PAY	105,623	112,570	113,964	116,252	3,682 3.3%
05755000 041122	FINANCE CELL PHONE STIPEND	411	840	840	840	- 0.0%
05755000 041150	PART TIME PAY	-	-	-	-	- 0.0%
05755000 041200	FICA	12,521	12,629	12,727	13,007	378 3.0%
05755000 041205	MEDICARE	2,928	2,957	2,978	3,044	87 2.9%
05755000 041210	DENTAL INSURANCE	463	496	516	516	20 4.0%
05755000 041220	LONG TERM DISABILITY INSURANCE	980	1,039	1,048	1,069	30 2.9%
05755000 041230	HEALTH INSURANCE	26,009	28,083	28,915	28,916	833 3.0%
05755000 041240	PENSION	20,806	21,043	21,321	21,750	707 3.4%
05755000 041300	OVERTIME PAY	3,020	3,000	3,000	2,060	(940) -31.3%
05755000 042910	EMPLOYEE TRAINING	13,319	10,600	13,095	12,095	1,495 14.1%
05755000 042945	ACCRUED VACATION	5,376	-	-	-	- 0.0%
05755000 043225	CONTRACTED SERVICES	-	7,000	5,000	5,000	(2,000) -28.6%
05755000 043300	AUDIT	30,505	29,300	32,000	32,000	2,700 9.2%
05755000 043301	GASB 45 (OPEB)	2,000	2,900	2,900	2,900	- 0.0%
05755000 043500	PROFESSIONAL DUES	335	540	520	520	(20) -3.7%
05755000 045302	PHONES	405	500	410	410	(90) -18.0%
05755000 045310	POSTAGE	2,907	3,100	3,000	3,000	(100) -3.2%
05755000 045800	TRAVEL	274	350	300	300	(50) -14.3%
05755000 046000	OFFICE SUPPLIES	6,002	5,000	5,000	5,000	- 0.0%
05755000 046400	BOOKS	198	500	200	200	(300) -60.0%
05755000 047400	NEW EQUIPMENT	1,418	1,700	1,500	1,500	(200) -11.8%
05755000 048385	ACCOUNTING FEES	14,143	13,000	13,000	10,800	(2,200) -16.9%
	TOTAL ACCOUNTING	341,317	\$ 351,309	\$ 357,582	\$ 358,440	\$ 7,131 2.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/28/2015
2:32 PM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
COLLECTIONS/REGISTRATION OFFICE							
05756410 041112	STAFF FULL TIME PAY	196,519	214,264	209,791	214,991	727	0.3%
05756410 041122	CELL PHONE STIPEND	-	420	420	420	-	0.0%
05756410 041150	PART TIME PAY	5,855	2,500	2,500	2,500	-	0.0%
05756410 041200	FICA	14,438	14,244	13,153	13,509	(735)	-5.2%
05756410 041205	MEDICARE	3,377	3,333	3,078	3,163	(170)	-5.1%
05756410 041210	DENTAL INSURANCE	851	992	1,290	1,290	298	30.0%
05756410 041220	LONG TERM DISABILITY INSURANCE	884	1,073	1,051	1,087	14	1.3%
05756410 041230	HEALTH INSURANCE	25,380	28,029	40,376	40,377	12,348	44.1%
05756410 041240	PENSION	19,401	19,701	22,661	23,183	3,482	17.7%
05756410 041300	OVERTIME PAY	11,529	15,000	10,000	7,260	(7,740)	-51.6%
05756410 042910	EMPLOYEE TRAINING	4,615	3,680	3,450	3,450	(230)	-6.3%
05756410 042945	ACCRUED VACATION	(3,661)	-	-	-	-	0.0%
05756410 043110	REGISTRY OF DEEDS	5,731	4,600	6,400	6,400	1,800	39.1%
05756410 043224	COLLECTION SERVICE FEES	606	1,200	1,200	1,200	-	0.0%
05756410 043465	CREDIT CARD FEES	11,734	10,000	12,000	12,000	2,000	20.0%
05756410 043500	PROFESSIONAL DUES	125	125	125	125	-	0.0%
05756410 045302	PHONES	1,155	1,100	950	950	(150)	-13.6%
05756410 045310	POSTAGE	11,312	11,200	11,200	11,200	-	0.0%
05756410 045500	PRINT & BINDING	3,467	4,200	4,000	4,000	(200)	-4.8%
05756410 045800	TRAVEL EXPENSE	-	200	200	200	-	0.0%
05756410 046000	OFFICE SUPPLIES	2,463	2,600	2,600	2,600	-	0.0%
05756410 046400	BOOKS	100	100	200	200	100	100.0%
05756410 048725	SACO PATHFINDERS SNOWMOBILE	3,469	3,150	3,425	3,425	275	8.7%
	TOTAL COLLECTIONS	319,351	\$ 341,711	\$ 350,070	\$ 353,530	\$ 11,819	3.5%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/28/2015
2:32 PM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE	
PURCHASING OFFICE							
05756300 041111	STAFF FULL TIME PAY	-	-	-	-	0.0%	
05756300 041114	CLERICAL FULL TIME PAY	42,736	46,967	47,549	48,506	1,539	3.3%
05756300 041120	PURCHASING STIPEND	2,142	-	-	-	-	0.0%
05756300 041200	FICA	2,911	3,142	3,236	3,297	155	4.9%
05756300 041205	MEDICARE	681	736	758	772	36	4.9%
05756300 041210	DENTAL INSURANCE	232	248	258	258	10	4.0%
05756300 041220	LONG TERM DISABILITY INSURANCE	212	224	238	243	19	8.5%
05756300 041230	HEALTH INSURANCE	7,035	7,596	6,322	6,323	(1,273)	-16.8%
05756300 041240	PENSION	1,955	2,559	5,142	5,239	2,680	104.7%
05756300 041300	OVERTIME	2,783	4,000	3,000	2,000	(2,000)	-50.0%
05756300 042910	EMPLOYEE TRAINING	-	100	600	600	500	500.0%
05756300 042945	ACCRUED VACATION	499	-	-	-	-	0.0%
05756300 043225	CONTRACTED SERVICE	170	170	170	170	-	0.0%
05756300 043500	PROFESSIONAL DUES	25	25	100	100	75	300.0%
05756300 045302	PHONES	67	80	70	70	(10)	-12.5%
05756300 045310	POSTAGE	44	50	50	50	-	0.0%
05756300 045800	TRAVEL	-	300	300	300	-	0.0%
05756300 046000	OFFICE SUPPLIES	25	100	100	100	-	0.0%
05756300 047400	NEW EQUIPMENT	240	180	600	600	420	233.3%
	TOTAL PURCHASING	61,755	66,477	\$ 68,493	\$ 68,628	\$ 2,151	3.2%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/28/2015
2:32 PM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
ASSESSOR'S OFFICE						
05756500 041110	ADMIN FULL TIME PAY	86,386	87,402	-	-	(87,402) -100.0%
05756500 041112	STAFF FULL TIME PAY	96,150	100,069	101,317	104,013	3,944 3.9%
05756500 041120	STIPENDS	-	-	-	-	- 0.0%
05756500 041200	FICA	10,950	11,537	6,273	6,447	(5,090) -44.1%
05756500 041205	MEDICARE	2,561	2,700	1,468	1,510	(1,190) -44.1%
05756500 041210	DENTAL INSURANCE	705	744	516	516	(228) -30.6%
05756500 041220	LONG TERM DISABILITY INSURANCE	692	940	507	518	(422) -44.9%
05756500 041230	HEALTH INSURANCE	23,034	24,496	16,570	16,571	(7,925) -32.4%
05756500 041240	PENSION	15,641	21,916	12,149	12,471	(9,445) -43.1%
05756500 041300	OVERTIME	-	-	2,500	2,500	2,500 100.0%
05756500 042910	EMPLOYEE TRAINING	3,746	4,000	3,000	3,000	(1,000) -25.0%
05756500 042945	ACCRUED VACATION	(1,165)	-	-	-	- 0.0%
05756500 043110	REGISTRY OF DEEDS	1,713	2,000	2,000	2,000	- 0.0%
05756500 043225	CONTRACTED SERVICES	3,000	-	53,000	53,000	53,000 100.0%
05756500 043500	PROFESSIONAL DUES	530	730	465	465	(265) -36.3%
05756500 045302	PHONES	1,151	1,200	1,200	400	(800) -66.7%
05756500 045310	POSTAGE	1,199	1,400	1,400	1,400	- 0.0%
05756500 045500	MAPPING	276	2,000	2,000	2,000	- 0.0%
05756500 045800	TRAVEL	5,480	5,402	3,001	3,001	(2,401) -44.4%
05756500 046000	OFFICE SUPPLIES	1,101	2,000	2,500	2,500	500 25.0%
05756500 047400	NEW EQUIPMENT	950	-	-	-	- 0.0%
	TOTAL ASSESSING	254,100	\$ 268,536	\$ 209,866	\$ 212,312	\$ (56,224) -20.9%
	TOTAL FINANCE ALL DIVISIONS	976,522	1,028,033	986,011	992,910	\$ (35,123) -3.4%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/28/2015
2:32 PM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
MANAGEMENT INFORMATION SYSTEMS						
05855600 041110	ADMIN FULL TIME PAY	97,288	98,967	100,194	103,469	4,502 4.5%
05855600 041112	STAFF FULL TIME PAY	338,275	403,981	408,910	418,679	14,698 3.6%
05855600 041122	IS CELL PHONE STIPEND	590	1,000	1,680	1,680	680 68.0%
05855600 041150	PART TIME PAY	12,117	16,814	16,814	16,814	- 0.0%
05855600 041200	FICA	27,482	32,171	32,414	33,261	1,090 3.4%
05855600 041205	MEDICARE	6,427	7,529	7,584	7,783	254 3.4%
05855600 041210	DENTAL INSURANCE	1,380	1,736	1,806	1,806	70 4.0%
05855600 041220	LONG TERM DISABILITY INSURANCE	1,884	2,575	2,550	2,600	25 1.0%
05855600 041230	HEALTH INSURANCE	45,231	58,276	59,727	59,731	1,455 2.5%
05855600 041240	PENSION	38,848	56,196	62,778	64,364	8,168 14.5%
05855600 042910	EMPLOYEE TRAINING	4,078	5,500	11,500	11,500	6,000 109.1%
05855600 042945	ACCRUED VACATION	(2,082)	-	-	-	- 0.0%
05855600 044310	VEHICLE MAINTENANCE PARTS	1,545	3,500	3,500	3,500	- 0.0%
05855600 044340	HARDWARE MAINTENANCE	114,058	144,188	150,084	146,790	2,602 1.8%
05855600 044345	SOFTWARE MAINTENANCE	200,107	262,589	286,369	265,369	2,780 1.1%
05855600 045301	INTERNET	13,058	14,146	14,800	14,800	654 4.6%
05855600 045302	PHONES	7,226	5,400	5,000	5,000	(400) -7.4%
05855600 045800	TRAVEL	418	500	500	500	- 0.0%
05855600 046000	OFFICE SUPPLIES	2,056	2,000	2,000	2,000	- 0.0%
05855600 046260	VEHICLE FUEL GAS	1,350	1,500	2,000	2,000	500 33.3%
05855600 046400	BOOKS	-	2,000	2,000	2,000	- 0.0%
05855600 047420	NEW VEHICLES	11,380	-	-	-	- 0.0%
	TOTAL MGMT INFORMATION SYSTEMS	922,716	\$ 1,120,568	\$ 1,172,210	\$ 1,163,646	\$ 43,078 3.8%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
10:13 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PLANNING ADMINISTRATION							
05957000 041110	ADMIN FULL TIME PAY	83,050	85,260	86,320	89,148	3,888	4.6%
05957000 041111	MANAGERS FULL TIME PAY	138,586	143,687	146,548	149,727	6,040	4.2%
05957000 041112	STAFF FULL TIME PAY	223,425	242,447	225,682	231,002	(11,445)	-4.7%
05957000 041114	CLERICAL FULL TIME PAY	92,277	94,038	81,002	82,555	(11,483)	-12.2%
05957000 041122	PLANNING CELL PHONE STIPEND	642	840	1,680	1,680	840	100.0%
05957000 041150	PART TIME PAY	550	780	780	796	16	2.1%
05957000 041200	FICA	33,457	35,490	34,020	34,866	(624)	-1.8%
05957000 041205	MEDICARE	7,825	8,304	7,958	8,159	(145)	-1.7%
05957000 041210	DENTAL INSURANCE	1,830	1,984	2,064	2,064	80	4.0%
05957000 041220	LONG TERM DISABILITY INSURANCE	2,351	2,834	2,703	2,753	(81)	-2.9%
05957000 041230	HEALTH INSURANCE	56,464	62,199	67,942	67,946	5,747	9.2%
05957000 041240	PENSION	51,005	58,662	61,978	63,420	4,758	8.1%
05957000 041300	OVERTIME PAY	10,682	10,700	10,700	8,414	(2,286)	-21.4%
05957000 042910	EMPLOYEE TRAINING	3,387	8,000	9,500	9,500	1,500	18.8%
05957000 042921	UNIFORMS	506	800	800	710	(90)	-11.3%
05957000 042945	ACCRUED VACATION	1,248	-	-	-	-	0.0%
05957000 043320	LEGAL / ORDINANCE ENFORCEMENT	51,589	36,000	38,000	38,000	2,000	5.6%
05957000 043500	PROFESSIONAL DUES	848	1,250	1,750	1,750	500	40.0%
05957000 044310	VEHICLE MAINTENANCE PARTS	4,368	3,250	3,250	3,250	-	0.0%
05957000 045302	TELEPHONES	5,245	6,500	5,500	5,500	(1,000)	-15.4%
05957000 045310	POSTAGE	800	1,750	1,250	1,250	(500)	-28.6%
05957000 045800	TRAVEL	789	2,000	1,500	1,500	(500)	-25.0%
05957000 046000	OFFICE SUPPLIES	4,185	3,250	3,250	3,250	-	0.0%
05957000 046260	VEHICLE FUEL GAS	4,465	3,250	3,250	3,250	-	0.0%
05957000 046400	BOOKS	193	900	900	400	(500)	-55.6%
05957000 047400	NEW EQUIPMENT		-	-	-	-	0.0%
TOTAL PLANNING OFFIC	TOTAL PLANNING OFFICE	779,766	\$ 814,175	\$ 798,327	\$ 810,890	\$ (3,285)	-0.4%

ENGINEERING SERVICES - CONTRACTED

05957100 043400	ENGINEERING	15,846	18,000	18,000	18,000	-	0.0%
05957100 043410	ENGINEERING - REIMBURSABLE	70,376	30,000	30,000	30,000	-	0.0%
	TOTAL ENGINEERING	86,222	48,000	48,000	48,000	\$ -	0.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
10:07 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
BOARDS AND COMMITTEES						
ZONING BOARD OF APPEALS						
05957250 041200	ZBA FICA	43	63	63	64	1 1.6%
05957250 041205	MEDICARE	10	15	15	15	- 0.0%
05957250 041240	PENSION	74	112	131	134	22 19.6%
05957250 041300	ZBA OVERTIME PAY	839	1,019	1,019	1,039	20 2.0%
05957250 043110	REGISTRY OF DEEDS	-	150	150	150	- 0.0%
05957250 045400	ADVERTISEMENTS	1,298	1,250	1,250	1,250	- 0.0%
05957250 048000	ZBA MISCELLANEOUS EXPENSES	160	125	125	125	- 0.0%
PLANNING BOARD						
05957260 041200	FICA	79	117	117	119	2 1.7%
05957260 041205	MEDICARE	19	27	27	28	1 3.7%
05957260 041240	PENSION	123	207	243	248	41 19.8%
05957260 041300	OVERTIME PAY	1,188	1,885	1,885	1,923	38 2.0%
05957260 045400	ADVERTISEMENT	1,673	3,500	3,500	2,500	(1,000) -28.6%
05957260 045500	PRINTING & BINDING	799	1,000	1,000	1,000	- 0.0%
05957260 045504	PLANNING/ZONING INITIATIVES	49,622	50,000	50,000	50,000	- 0.0%
05957260 046000	OFFICE SUPPLIES	-	100	100	100	- 0.0%
05957260 048000	PLANNING BOARD MISC EXPENSES	124	450	450	450	- 0.0%
CONSERVATION COMMISSION						
05957270 043225	CONTRACTED SERVICES	250	350	350	-	(350) -100.0%
TOTAL BOARDS AND COMMITTEES						
		56,301	60,370	60,425	59,145	\$ (1,225) -2.0%
TOTAL PLANNING DEPART ALL DIVISIO						
		922,289	922,545	906,752	918,035	\$ (4,510) -0.5%

TOTAL GENERAL GOVERNMENT	TOTAL GENERAL GOVERNMENT	\$ 4,803,369	\$ 4,839,154	\$ 5,100,400	\$ 4,912,168	\$ 73,014	1.5%
---------------------------------	---------------------------------	---------------------	---------------------	---------------------	---------------------	------------------	-------------

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
10:21 AM

FY 2016 TOWN APPROPRIATIONS

	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
COMMUNITY SERVICES SUMMARY						
Community Services Exp - Administration	\$ 641,984	\$ 678,771	\$ 687,831	\$ 665,150	\$ (13,621)	-2.0%
Less Revenues	\$ (295,193)	\$ (299,704)	\$ (297,640)	\$ (297,640)	\$ 2,064	-0.7%
*Community Services (NET)	\$ 346,790	\$ 379,067	\$ 390,191	\$ 367,510	\$ (11,557)	-3.0%
Community Services - Grounds/Facilities	\$ 599,544	\$ 519,840	\$ 541,362	\$ 542,666	\$ 22,826	4.4%
Less Revenues	\$ (47,416)	\$ (43,425)	\$ (45,700)	\$ (45,700)	\$ (2,275)	5.2%
*Grounds and Facilities (NET)	\$ 552,128	\$ 476,415	\$ 495,662	\$ 496,966	\$ 20,551	4.3%
Community Services - Recreation	\$ 570,534	\$ 545,911	\$ 566,275	\$ 566,823	\$ 20,912	3.8%
Less Revenues	\$ (665,277)	\$ (651,500)	\$ (666,000)	\$ (666,000)	\$ (14,500)	2.2%
*Recreation Programs (NET)	\$ (94,743)	\$ (105,589)	\$ (99,725)	\$ (99,177)	\$ 6,412	-6.1%
Community Services - Senior Programs	\$ 90,909	\$ 104,963	\$ 108,337	\$ 109,595	\$ 4,632	4.4%
Less Revenues	\$ (34,766)	\$ (23,500)	\$ (32,000)	\$ (32,000)	\$ (8,500)	36.2%
*Senior Programs (NET)	\$ 56,143	\$ 81,463	\$ 76,337	\$ 77,595	\$ (3,868)	-4.7%
Community Services - Child Care	\$ 500,510	\$ 523,004	\$ 524,344	\$ 525,189	\$ 2,185	0.4%
Less Revenues	\$ (710,097)	\$ (687,000)	\$ (730,000)	\$ (730,000)	\$ (43,000)	6.3%
*Child Care (NET)	\$ (209,587)	\$ (163,996)	\$ (205,656)	\$ (204,811)	\$ (40,815)	24.9%
Community Services - Beach Mgt.	\$ 204,192	\$ 241,317	\$ 246,788	\$ 246,873	\$ 5,556	2.3%
Less Revenues	\$ (219,195)	\$ (270,466)	\$ (296,695)	\$ (346,695)	\$ (76,229)	28.2%
*Beach Management (NET)	\$ (15,003)	\$ (29,149)	\$ (49,907)	\$ (99,822)	\$ (70,673)	242.5%
TOTAL CS APPROPRIATION	\$ 2,331,418	\$ 2,309,723	\$ 2,370,854	\$ 2,377,366	\$ 67,643	2.9%
TOTAL CS REVENUES	\$ (1,971,944)	\$ (1,975,595)	\$ (2,068,035)	\$ (2,118,035)	\$ (142,440)	7.2%
TOTAL CS NET BUDGET before Mun Bldg	\$ 359,474	\$ 334,128	\$ 302,819	\$ 259,331	\$ (74,797)	-22.4%
Community Services Municipal Building	\$ 276,256	\$ 304,083	\$ 304,083	\$ 278,930	\$ (25,153)	-8.3%
Community Services (NET)	\$ 276,256	\$ 304,083	\$ 304,083	\$ 278,930	\$ (25,153)	-8.3%
TOTAL CS APPROPRIATION	\$ 2,607,673	\$ 2,613,806	\$ 2,674,937	\$ 2,656,296	\$ 42,490	1.6%
TOTAL CS REVENUES	\$ (1,971,944)	\$ (1,975,595)	\$ (2,068,035)	\$ (2,118,035)	\$ (142,440)	7.2%
TOTAL CS NET BUDGET Mun Bldg include	\$ 635,729	\$ 638,211	\$ 606,902	\$ 538,261	\$ (99,950)	-15.7%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
10:34 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
COMMUNITY SERVICES						
ADMINISTRATION						
06255000 041110	ADMIN FULL TIME PAY	91,674	94,162	95,348	97,261	3,099 3.3%
06255000 041113	OFFICE MANAGER	48,656	49,962	50,607	52,272	2,310 4.6%
06255000 041114	CLERICAL FULL TIME	23,042	23,675	24,934	24,755	1,080 4.6%
06255000 041200	FICA	10,271	10,353	10,402	10,448	95 0.9%
06255000 041205	MEDICARE	2,402	2,422	2,434	2,446	24 1.0%
06255000 041210	DENTAL INSURANCE	604	644	670	670	26 4.0%
06255000 041220	LONG TERM DISABILITY INSURANCE	814	843	851	867	24 2.8%
06255000 041230	HEALTH INSURANCE	22,541	24,254	26,645	26,645	2,391 9.9%
06255000 041240	PENSION	17,151	17,318	16,453	17,849	531 3.1%
06255000 041300	OVERTIME PAY	1,271	1,836	1,836	1,506	(330) -18.0%
06255000 042910 62010:12	EMPLOYEE TRAINING	3,751	4,050	4,050	4,050	- 0.0%
06255000 042945	ACCRUED VACATION	961.49	-	-	-	- 0.0%
06255000 043500	PROFESSIONAL DUES	829	895	895	895	- 0.0%
06255000 045302	TELEPHONES	691	780	780	700	(80) -10.3%
06255000 045310	POSTAGE	1,697	2,800	2,800	2,600	(200) -7.1%
06255000 045311	PASSPORT POSTAGE	1,680	1,000	1,800	1,800	800 80.0%
06255000 045500	BROCHURE	154	2,500	750	750	(1,750) -70.0%
06255000 045800	TRAVEL	3,397	3,250	3,250	3,250	- 0.0%
06255000 046015	MISCELLANEOUS SUPPLIES	2,872	2,800	3,500	3,500	700 25.0%
06255000 046260	VEHICLE FUEL/GAS	16,881	13,000	13,000	13,000	- 0.0%
06255000 047400	NEW EQUIPMENT	114	2,300	2,300	2,000	(300) -13.0%
	TOTAL ADMINISTRATION	\$ 251,453	\$ 258,844	\$ 263,305	\$ 267,264	\$ 8,420 3.3%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
10:34 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
CABLE TV						
06260300 041112	STAFF FULL TIME PAY	22,197	35,735	36,172	36,900	1,165 3.3%
06260300 041122	CS CABLE TV CELL PHONE STIPEND	291	420	420	420	- 0.0%
06260300 041150	PART TIME PAY	12,221	11,220	11,220	11,220	- 0.0%
06260300 041157	PROGRAM DIRECTOR	11,586	11,818	11,818	9,818	(2,000) -16.9%
06260300 041200	FICA	2,595	3,843	3,773	3,820	(23) -0.6%
06260300 041205	MEDICARE	607	898	883	894	(4) -0.4%
06260300 041210	DENTAL INSURANCE	211	248	258	258	10 4.0%
06260300 041220	LONG TERM DISABILITY INSURANCE	58	179	181	185	6 3.4%
06260300 041230	HEALTH INSURANCE	2,524	1,990	6,322	6,323	4,333 217.7%
06260300 041240	PENSION	2,669	3,781	3,684	3,756	(25) -0.7%
06260300 041300	OVERTIME PAY	525	510	510	510	- 0.0%
06260300 042910	EMPLOYEE TRAINING	-	200	200	200	- 0.0%
06260300 042945	ACCRUED VACATION	(415)	-	-	-	- 0.0%
06260300 043225	CONTRACTED SERVICES	7,852	6,500	6,500	6,500	- 0.0%
06260300 043500	PROFESSIONAL DUES	-	350	350	350	- 0.0%
06260300 044351	EQUIPMENT MAINTENANCE	309	1,000	1,000	1,000	- 0.0%
06260300 046020	SPECIAL PROGRAMS	504	250	250	250	- 0.0%
06260300 047400	NEW EQUIPMENT	17,671	1,000	1,000	1,000	- 0.0%
	TOTAL CABLE TV	81,406	\$ 79,942	\$ 84,541	\$ 83,404	\$ 3,462 4.3%

MOSQUITO CONTROL

06260900 046021	MOSQUITO CONTROL	1,492	2,000	2,000	2,000	- 0.0%
	TOTAL MOSQUITO CONTROL	\$ 1,492	\$ 2,000	\$ 2,000	\$ 2,000	\$ - 0.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
10:40 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
MUNICIPAL BUILDING						
06260800 041112	STAFF FULL TIME PAY	81,650	84,054	85,093	76,799	(7,255) -8.6%
06260800 041150	PART TIME PAY	13,999	15,590	15,590	15,902	312 2.0%
06260800 041200	FICA	6,027	6,361	6,393	6,521	160 2.5%
06260800 041205	MEDICARE	1,410	1,488	1,497	1,527	39 2.6%
06260800 041210	DENTAL INSURANCE	463	496	516	516	20 4.0%
06260800 041220	LONG TERM DISABILITY INSURANCE	407	421	426	435	14 3.3%
06260800 041230	HEALTH INSURANCE	10,695	11,548	12,644	12,646	1,098 9.5%
06260800 041240	PENSION	8,373	9,242	9,797	9,991	749 8.1%
06260800 041300	OVERTIME PAY	345	1,530	1,530	1,240	(290) -19.0%
06260800 042910	EMPLOYEE TRAINING	-	500	500	500	- 0.0%
06260800 042945	ACCRUED VACATION	2,176	-	-	-	- 0.0%
06260800 043225	CONTRACTED SERVICES	30,597	30,000	30,000	30,000	- 0.0%
06260800 044100	UTILITY - SEWER	3,786	3,300	3,300	3,300	- 0.0%
06260800 044110	UTILITY - WATER	1,601	1,853	1,853	1,853	- 0.0%
06260800 044223	RECYCLING BINS	-	300	300	300	- 0.0%
06260800 044252	GROUNDS MAINTENANCE	5,635	5,500	5,500	5,500	- 0.0%
06260800 044300	BUILDING MAINTENANCE	22,049	30,000	30,000	30,000	- 0.0%
06260800 044301	MB TRI-GENERATION MAINTENANCE	510	14,000	14,000	14,000	- 0.0%
06260800 044320	MISCELLANEOUS MAINTENANCE	1,982	2,000	2,000	2,000	- 0.0%
06260800 044351	EQUIPMENT MAINTENANCE	267	2,000	2,000	2,000	- 0.0%
06260800 045302	TELEPHONES	1,307	2,000	2,000	2,000	- 0.0%
06260800 046015	OPERATIONAL SUPPLIES	3,576	6,000	6,000	6,000	- 0.0%
06260800 046210	UTILITY - GAS	26,834	42,900	42,900	42,900	- 0.0%
06260800 046220	UTILITY - ELECTRICITY	50,194	30,000	27,244	10,000	(20,000) -66.7%
06260800 047400	NEW EQUIPMENT	123	1,500	1,500	1,500	- 0.0%
06260800 047430	NEW FURNITURE	1,293	1,000	1,000	1,000	- 0.0%
06260800 048000	MISCELLANEOUS EXPENSES	956	500	500	500	- 0.0%
	TOTAL MUNICIPAL BUILDING	276,256	\$ 304,083	\$ 304,083	\$ 278,930	\$ (25,153) -8.3%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
10:40 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE	
OAK HILL PROFESSIONAL BUILDING							
06260810 041150	PART TIME PAY	5,347	6,964	6,964	7,103	139	2.0%
06260810 041200	FICA	329	432	432	441	9	2.1%
06260810 041205	MEDICARE	77	101	101	103	2	2.0%
06260810 043225	CONTRACTED SERVICES	4,421	4,500	4,500	4,000	(500)	-11.1%
06260810 044100	UTILITY SEWER	478	380	380	380	-	0.0%
06260810 044110	UTILITY WATER	793	725	725	725	-	0.0%
06260810 044215	REFUSE COLLECTION	760	1,500	1,500	1,500	-	0.0%
06260810 044223	RECYCLE BINS	-	100	550	550	450	450.0%
06260810 044300	BLDG. MAINTENANCE	3,331	2,000	2,000	2,000	-	0.0%
06260810 046015	MISCELLANEOUS SUPPLIES	939	1,000	1,000	1,000	-	0.0%
06260810 046031	CLEAN SUPPLIES	-	500	500	500	-	0.0%
06260810 046220	UTILITY ELECTRICITY	5,484	8,000	7,550	7,550	(450)	-5.6%
06260810 046240	UTILITY HEATING FUEL	9,416	7,500	7,500	7,500	-	0.0%
06260810 047400	NEW EQUIPMENT	-	200	200	200	-	0.0%
	TOTAL OAK HILL PROFESSIONAL BUILD	\$ 31,377	\$ 33,902	\$ 33,902	\$ 33,552	\$ (350)	-1.0%
	TOTAL COMMUNITY SERVICES ADMIN	\$ 641,984	\$ 678,771	\$ 687,831	\$ 665,150	(13,621)	-2.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
10:52 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
GROUNDS MAINTENANCE						
06260600 041111	MANAGER FULL TIME PAY	50,556	51,876	52,520	53,581	1,705 3.3%
06260600 041112	STAFF FULL TIME PAY	81,723	85,135	86,196	87,923	2,788 3.3%
06260600 041150	PART TIME PAY	41,521	27,540	32,000	32,000	4,460 16.2%
06260600 041200	FICA	11,018	10,543	10,902	11,083	540 5.1%
06260600 041205	MEDICARE	2,577	2,468	2,552	2,594	126 5.1%
06260600 041210	DENTAL INSURANCE	691	744	774	774	30 4.0%
06260600 041220	LONG TERM DISABILITY INSURANCE	658	687	695	708	21 3.1%
06260600 041230	HEALTH INSURANCE	14,072	15,054	16,325	16,327	1,273 8.5%
06260600 041240	PENSION	13,767	14,348	14,486	14,764	416 2.9%
06260600 041300	OVERTIME PAY	2,677	3,570	3,570	3,570	- 0.0%
06260600 042910	EMPLOYEE TRAINING	-	200	200	200	- 0.0%
06260600 042945	ACCRUED VACATION	(742)	-	-	-	- 0.0%
06260600 043225 69000:11	CONTRACT SERV HSF, PF, WF, SBP, MP, BPP	32,478	15,177	15,615	15,615	438 2.9%
06260600 043227	FIELD LINING	7,766	8,600	9,600	9,600	1,000 11.6%
06260600 043228	ORGANICS - ATHLETIC FIELD	82,312	92,293	92,293	92,293	- 0.0%
06260600 043230	TENNIS COURT	3,818	4,000	4,000	4,000	- 0.0%
06260600 044100 69003:10	SEWER CHARGES (WP, MP, BPP)	992	3,200	3,200	3,200	- 0.0%
06260600 044110 69000:10	WATER CHARGE HS, PF, WP, SBP, MP, BPP	15,411	14,322	15,051	15,051	729 5.1%
06260600 044252	INFIELD PREPARATION	23,314.00	23,000	28,000	28,000	5,000 21.7%
06260600 044253	TRIM/PRUNE	4,950.00	2,000	2,000	2,000	- 0.0%
06260600 044254:044255	PROPERTY MAINTENANCE/LONG HAY M	73,060.99	45,000	45,000	45,000	- 0.0%
06260600 044300 69010:11	BUILDING REPAIRS (MP, BLPP)	658	1,500	1,500	1,500	- 0.0%
06260600 044310	VEHICLE MAINTENANCE	43,903	16,000	19,000	17,000	1,000 6.3%
06260600 044320	MISCELLANEOUS MAINTENANCE	12,854	8,000	10,000	10,000	2,000 25.0%
06260600 044320 69002:10	FIELD REPAIRS (PF, WF, SPF,MP)	2,165	1,850	1,850	1,850	- 0.0%
06260600 045302	WILEY PARK PHONE	1,065.16	800	800	800	- 0.0%
06260600 045800	TRAVEL EXPENSE	1,003.81	1,000	1,000	1,000	- 0.0%
06260600 046000	OFFICE SUPPLIES	23.50	200	200	200	- 0.0%
06260600 046015 69002:4	MISCELLANEOUS FIELD SUPPLIES	19,429	14,200	15,200	15,200	1,000 7.0%
06260600 046210 69000:10	FIELDS GAS UTILITY	4,482	4,650	5,450	5,450	800 17.2%
06260600 046220 69000:11	FIELDS ELECTRICITY UTILITY	20,223	29,000	29,000	29,000	- 0.0%
06260600 046261 69003:04	FIELDS PROPANE FUEL	2,969	5,000	5,000	5,000	- 0.0%
06260600 047150	LAND IMPROVEMENTS	1,302.74	2,500	2,500	2,500	- 0.0%
06260600 047400	NEW EQUIPMENT	1,755.00	1,000	1,000	1,000	- 0.0%
	TOTAL GROUNDS MAINTENANCE	\$ 574,451	\$ 505,457	\$ 527,479	\$ 528,783	\$ 23,326 4.6%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
10:56 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
ICE RINK						
06260700 041122	CELL PHONE STIPEND	844	840	840	840	- 0.0%
06260700 041150	PART TIME PAY	4,017	4,080	4,080	4,080	- 0.0%
06260700 041200	FICA	249	253	253	253	- 0.0%
06260700 041205	MEDICARE	58	60	60	60	- 0.0%
06260700 043225	CONTRACTED SERVICES	786	500	500	500	- 0.0%
06260700 044100	SEWER	8,606	1,500	2,500	2,500	1,000 66.7%
06260700 046001	FOOD	837	1,250	1,250	1,250	- 0.0%
06260700 046015	MISCELLANEOUS SUPPLIES	699	200	200	200	- 0.0%
06260700 046210	UTILITY GAS ICE RINK	4,920	2,700	2,700	2,700	- 0.0%
06260700 046220	UTILITY ELECTRICITY	4,077	3,000	1,500	1,500	(1,500) -50.0%
	TOTAL ICE RINK	\$ 25,093	\$ 14,383	\$ 13,883	\$ 13,883	\$ (500) -3.5%
	TOTAL COMMUNITY SERV GROUNDS/F	\$ 599,544	\$ 519,840	\$ 541,362	\$ 542,666	22,826 4.4%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
10:56 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE	
RECREATION							
06255500 041111	RECREATION MANAGER	29,443	31,126	33,025	32,149	1,023	3.3%
06255500 041112	PROGRAM COORDINATOR	26,983	32,877	34,911	33,954	1,077	3.3%
06255500 041118	SITE SUPERVISOR/REC LEADER	2,292	5,100	5,100	4,100	(1,000)	-19.6%
06255500 041122	CELL PHONE STIPEND	431	420	420	966	546	130.0%
06255500 041200	FICA	3,829	4,335	4,371	4,456	121	2.8%
06255500 041205	MEDICARE	895	1,014	1,023	1,042	28	2.8%
06255500 041210	DENTAL INSURANCE	302	321	334	334	13	4.0%
06255500 041220	LONG TERM DISABILITY INSURANCE	275	320	323	330	10	3.1%
06255500 041230	HEALTH INSURANCE	8,981	9,657	10,574	10,575	918	9.5%
06255500 041240	PENSION	6,189	3,147	4,020	6,743	3,596	114.3%
06255500 041300	OVERTIME PAY	1,259	1,020	1,020	1,020	-	0.0%
06255500 042945	ACCRUED VACATION	(271)	-	-	-	-	0.0%
06255500 045800	TRAVEL	934	1,000	1,000	1,000	-	0.0%
	TOTAL RECREATION	\$ 81,542	\$ 90,337	\$ 96,121	\$ 96,669	\$ 6,332	7.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
10:56 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
YOUTH PROGRAMS							
06260000 041150	PART TIME PAY	151,849	142,800	147,800	147,800	5,000	3.5%
06260000 041156	CAMP FEES	34,796	38,760	38,760	38,760	-	0.0%
06260000 041200	FICA	12,038	11,258	11,567	11,567	309	2.7%
06260000 041205	MEDICARE	2,816	2,635	2,706	2,706	71	2.7%
06260000 042910	EMPLOYEE TRAINING	2,270	1,500	1,500	1,500	-	0.0%
06260000 042950	INFECTIOUS DISEASE CONTROL	55	500	500	500	-	0.0%
06260000 043225	CONTRACTED SERVICES	30,251	28,000	30,000	30,000	2,000	7.1%
06260000 046015	MISCELLANEOUS SUPPLIES	7,932	6,000	7,000	7,000	1,000	16.7%
06260000 047400	NEW EQUIPMENT	2,742	1,000	1,000	1,000	-	0.0%
06260000 048100	YOUTH IN-HOUSE PROGRAMS	3,346	3,500	3,500	3,500	-	0.0%
06260000 048101	CONTRACTED PROGRAMS	53,131	50,000	51,000	51,000	1,000	2.0%
06260000 048103	SPECIAL EVENTS	73,869	60,000	62,000	62,000	2,000	3.3%
YOUTH BASKETBALL	YOUTH BASKETBALL						
06260010 041150	PART TIME PAY	550	714	714	714	-	0.0%
06260010 041200	FICA	34	45	45	45	-	0.0%
06260010 041205	MEDICARE	8	12	12	12	-	0.0%
06260010 046020	PROGRAM SUPPLIES	6,229	8,000	8,000	8,000	-	0.0%
06260010 047400	NEW EQUIPMENT	2,325	2,000	2,000	2,000	-	0.0%
SOCCER PROGRAMS	SOCCER PROGRAMS						
06260040 046020	PROGRAM SUPPLIES	21,361	20,500	20,500	20,500	-	0.0%
LEARN TO SKI	LEARN TO SKI						
06260050 041150	PART TIME PAY	2,796	4,080	4,080	4,080	-	0.0%
06260050 041200	FICA	38	253	253	253	-	0.0%
06260050 041205	MEDICARE	9	60	60	60	-	0.0%
06260050 046020	SPECIAL PROJGRAM SUPPLIES	166	-	200	200	200	100.0%
06260050 048101	CONTRACTED PROGRAMS	23,599	20,000	20,000	20,000	-	0.0%
	TOTAL YOUTH PROGRAMS	432,209	\$ 401,617	\$ 413,197	\$ 413,197	\$ 11,580	2.9%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
10:56 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
ADULT PROGRAMS							
06260160 041150	PART TIME PAY	9,044	8,670	8,670	8,670	-	0.0%
06260160 041200	FICA	592	538	538	538	-	0.0%
06260160 041205	MEDICARE	139	127	127	127	-	0.0%
06260160 046015	MISCELLANEOUS SUPPLIES	330	1,000	1,000	1,000	-	0.0%
06260160 048000	MISCELLANEOUS EXPENSES	48	1,122	1,122	1,122	-	0.0%
06260160 048101	CONTRACTED PROGRAMS	930	1,500	1,500	1,500	-	0.0%
TOTAL ADULT PROGRAM	TOTAL ADULT PROGRAMS	11,083	\$ 12,957	\$ 12,957	\$ 12,957	\$ -	0.0%
COMMUNITY PROGRAMS							
06260250 046022	TICKET PURCHASES	24,016	20,000	23,000	23,000	3,000	15.0%
06260250 048100	SPECIAL EVENTS	21,685	21,000	21,000	21,000	-	0.0%
	TOTAL COMMUNITY PROGRAMS	45,700	\$ 41,000	\$ 44,000	\$ 44,000	\$ 3,000	7.3%
	TOTAL COMMUNITY SERVICES RECREA	\$ 570,534	\$ 545,911	\$ 566,275	\$ 566,823	20,912	3.8%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
10:56 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
SENIOR PROGRAMS							
06160270 041112	SENIOR COORDINATOR	38,353	44,138	44,679	45,573	1,435	3.3%
06160270 041122	CELL PHONE STIPEND	413	420	420	420	-	0.0%
06160270 041155	MINIBUS PART TIME PAY	13,516	16,078	16,078	16,400	322	2.0%
06160270 041200	FICA	3,169	3,715	3,858	3,817	102	2.7%
06160270 041205	MEDICARE	741	869	904	894	25	2.9%
06160270 041210	DENTAL INSURANCE	232	248	258	258	10	4.0%
06160270 041220	LONG TERM DISABILITY INSURANCE	191	221	224	228	7	3.2%
06160270 041230	HEALTH INSURANCE	7,035	7,596	10,248	10,248	2,652	34.9%
06160270 041240	PENSION	3,822.2	4,415	4,469	4,558	143	3.2%
06160270 042910	EMPLOYEE TRAINING	-	-	500	500	500	100.0%
06160270 042945	ACCRUED VACATION	1,058	-	-	-	-	0.0%
06160270 044415	RENT/LEASE	1,250	3,500	3,500	3,500	-	0.0%
06160270 045321	SENIORS PUBLIC INFORMATION	3,373	3,500	4,200	4,200	700	20.0%
06160270 046260	SENIOR BUS FUEL	4,499	4,499	4,499	4,499	-	0.0%
06160270 048000	MISCELLANEOUS EXPENSE	1,768	2,000	2,000	2,000	-	0.0%
06160270 048102	FIELD TRIPS	9,269	8,200	9,500	9,500	1,300	15.9%
06160270 048103	SENIOR PROGRAMS/FOOD	2,220	5,564	3,000	3,000	(2,564)	-46.1%
	TOTAL SENIOR PROGRAMS	\$ 90,909	\$ 104,963	\$ 108,337	\$ 109,595	\$ 4,632	4.4%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
11:07 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
CHILD CARE							
06260400 041111	MANAGER FULL TIME PAY	43,283	51,876	52,520	53,581	1,705	3.3%
06260400 041112	STAFF FULL TIME PAY	112,112	100,316	102,216	103,802	3,486	3.5%
06260400 041122	CELL PHONE STIPEND	1,099	1,260	1,260	1,260	-	0.0%
06260400 041150	PART TIME PAY	173,039	185,640	185,640	183,000	(2,640)	-1.4%
06260400 041160	INCENTIVE PAY	6,975	9,180	9,180	9,180	-	0.0%
06260400 041200	FICA	19,829	21,407	21,431	21,588	181	0.8%
06260400 041205	MEDICARE	4,637	5,008	5,014	5,050	42	0.8%
06260400 041210	DENTAL INSURANCE	746	844	878	878	34	4.0%
06260400 041220	LONG TERM DISABILITY INSURANCE	677	764	771	783	19	2.5%
06260400 041230	HEALTH INSURANCE	28,089	31,382	34,843	34,843	3,461	11.0%
06260400 041240	PENSION	13,238	15,448	14,966	15,849	401	2.6%
06260400 041300	OVERTIME PAY	3,289	2,040	1,500	1,500	(540)	-26.5%
06260400 042910	EMPLOYEE TRAINING	1,800	3,500	3,500	3,500	-	0.0%
06260400 042945	ACCRUED VACATION	3,723	-	-	-	-	0.0%
06260400 042950	INFECTIOUS DISEASE CONTROL	-	750	750	500	(250)	-33.3%
06260400 043225	CONTRACTED SERVICES	578	2,000	2,000	2,000	-	0.0%
06260400 043600	LICENSES AND FEES	1,081	800	800	800	-	0.0%
06260400 044320	MISCELLANEOUS MAINTENANCE	148	225	225	225	-	0.0%
06260400 044410	LEASES LAND	28,921	30,000	35,000	35,000	5,000	16.7%
06260400 045302	TELEPHONES	901	620	850	850	230	37.1%
06260400 045400	ADVERTISEMENT	-	500	500	500	-	0.0%
06260400 045800	TRAVEL	312	750	750	750	-	0.0%
06260400 046001	FOOD	29,030	32,000	32,000	32,000	-	0.0%
06260400 046020	SPECIAL PROGRAMS	4,751	5,000	5,000	5,000	-	0.0%
06260400 048102	FIELD TRIPS	1,685	3,500	3,500	3,500	-	0.0%
WENTWORTH SCHOOL	WENTWORTH SCHOOL						
06260480 041150:041200:0	PART TIME PAY/FICA/MEDICARE	5,961	7,274	-	-	(7,274)	-100.0%
06260480 043225	CONTRACTED SERVICES	1,515	2,000	2,000	2,000	-	0.0%
06260480 044300	BUILDING MAINTENANCE & UTILITIES	-	750	750	750	-	0.0%
06260480 044320	MISCELLANEOUS MAINTENANCE	164	750	750	750	-	0.0%
06260480 045302	TELEPHONES	1,525	2,170	500	500	(1,670)	-77.0%
06260480 046000	OFFICE SUPPLIES	726	500	500	500	-	0.0%
06260480 046029	CUSTODIAL SUPPLIES	721	2,000	2,000	2,000	-	0.0%
06260480 047400/047430	NEW EQUIPMENT/FURNITURE	9,955	2,750	2,750	2,750	-	0.0%
	TOTAL CHILDCARE	\$ 500,510	\$ 523,004	\$ 524,344	\$ 525,189	\$ 2,185	0.4%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
11:29 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
BEACH ACCOUNTS							
FERRY BEACH	FERRY BEACH						
06261040 041150	PART TIME PAY	18,360	18,360	18,360	18,360	-	0.0%
06261040 041200	FICA	1,146	1,146	1,146	1,146	-	0.0%
06261040 041205	MEDICARE	270	270	270	270	-	0.0%
06261040 041300	OVERTIME PAY	102	102	102	102	-	0.0%
06261040 043225	CONTRACTED SERVICES	4,500	4,500	4,500	4,000	(500)	-11.1%
06261040 044100	FERRY BEACH SEWER	1,000	1,000	1,000	1,000	-	0.0%
06261040 044110	FERRY BEACH WATER	1,000	1,000	1,000	1,000	-	0.0%
06261040 046015	MISCELLANEOUS SUPPLIES	1,700	1,500	1,500	1,500	-	0.0%
06261040 046220	FERRY BEACH ELECTRICITY	500	500	500	500	-	0.0%
HURD PARK/PINE POINT	HURD PARK/PINE POINT BEACH						
06261050 041150	PART TIME PAY	14,280	14,280	14,280	14,280	-	0.0%
06261050 041200	FICA	899	899	899	899	-	0.0%
06261050 041205	MEDICARE	213	213	213	213	-	0.0%
06261050 041300	OVERTIME PAY	204	204	204	204	-	0.0%
06261050 043225	CONTRACTED SERVICES	13,000	13,000	13,000	13,000	-	0.0%
06261050 044100	HURD PARK SEWER	560	1,000	1,000	1,000	-	0.0%
06261050 044110	HURD PARK WATER	200	200	200	200	-	0.0%
06261050 045302	TELEPHONES	1,100	1,400	1,400	1,400	-	0.0%
06261050 046015	MISCELLANEOUS SUPPLIES	2,000	2,000	3,000	3,000	1,000	50.0%
06261050 046220	HURD PARK ELECTRICITY	3,000	2,700	2,700	2,700	-	0.0%
06261050 047400	NEW EQUIPMENT	2,000	2,000	2,000	2,000	-	0.0%
HIGGINS BEACH	HIGGINS BEACH						
06261060 041112	STAFF FULL TIME PAY	11,265	-	-	-	-	0.0%
06261060 041150	PART TIME PAY	14,280	14,280	14,280	14,280	-	0.0%
06261060 041200	FICA	1,682	929	929	929	-	0.0%
06261060 041205	MEDICARE	396	217	217	217	-	0.0%
06261060 041210	DENTAL INSURANCE	70	-	-	-	-	0.0%
06261060 041220	LONG TERM DISABILITY INSURANCE	57	-	-	-	-	0.0%
06261060 041230	HEALTH INSURANCE	1,618	-	-	-	-	0.0%
06261060 041240	PENSION	1,243	-	-	-	-	0.0%
06261060 041300	OVERTIME PAY	714	714	714	714	-	0.0%
06261060 043225	CONTRACTUAL SERVICES	1,000	1,000	1,500	1,500	500	50.0%
06261060 044100	UTILITY SEWER	1,000	10,500	10,500	10,500	-	0.0%
06261060 044110	UTILITY WATER	1,000	500	500	500	-	0.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
11:29 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
06261060 045302	TELEPHONES	990	990	990	990	- 0.0%
06261060 046015	MISCELLANEOUS SUPPLIES	1,000	2,000	2,000	2,000	- 0.0%
06261060 046220	UTILITY ELECTRICITY	2,500	1,500	1,500	1,500	- 0.0%
06261060 046261	PROPANE	1,800	1,800	1,800	1,800	- 0.0%
06261060 047400	NEW EQUIPMENT	2,000	2,000	2,000	2,000	- 0.0%
TOWN LANDING	TOWN LANDING					
06261070 041150	PART TIME PAY	9,690	9,690	9,690	9,690	- 0.0%
06261070 041200	FICA	601	601	601	601	- 0.0%
06261070 041205	MEDICARE	141	141	141	141	- 0.0%
06261070 044100	TOWN LANDING SEWER	330	330	330	330	- 0.0%
06261070 044110	TOWN LANDING WATER	775	-	-	-	- 0.0%
06261070 044320	MISCELLANEOUS MAINTENANCE	3,000	1,200	1,200	1,200	- 0.0%
06261070 046015	MISCELLANEOUS SUPPLIES	1,000	1,000	1,000	1,000	- 0.0%
BEACH CARE	BEACH CARE					
06261080 041112	STAFF FULL TIME PAY	19,452	34,841	36,979	35,985	1,144 3.3%
06261080 041122	CELL PHONE STIPEND	420	420	420	454	34 8.1%
06261080 041150	PART TIME PAY (moved to shared position)	14,280	15,000	15,000	15,000	- 0.0%
06261080 041151	BEACH MONITORING COORDINATOR	-	-	-	-	- 0.0%
06261080 041200	FICA	2,167	3,191	4,045	4,092	901 28.2%
06261080 041205	MEDICARE	508	748	947	958	210 28.1%
06261080 041210	DENTAL INSURANCE	93	175	182	182	7 4.0%
06261080 041220	LONG TERM DISABILITY INSURANCE	98	175	178	181	6 3.4%
06261080 041230	HEALTH INSURANCE	3,498	5,478	5,996	5,996	518 9.5%
06261080 041240	PENSION	2,150	1,930	2,182	3,666	1,736 89.9%
06261080 041300	OVERTIME PAY	2,040	500	500	500	- 0.0%
06261080 043225	BEACH CLEANING	25,000	25,000	25,000	25,000	- 0.0%
06261080 043225	SHARED 50-50 W/PW _s MAINT WORKER	-	26,643	26,643	26,643	- 0.0%
06261080 045800	TRAVEL EXPENSE	1,500	750	750	750	- 0.0%
06261080 046015	MISCELLANEOUS SUPPLIES	4,000	6,000	6,000	6,000	- 0.0%
06261080 047400	NEW EQUIPMENT	2,000	2,000	2,000	2,000	- 0.0%
06261080 048000	MISCELLANEOUS EXPENSES	2,800	2,800	2,800	2,800	- 0.0%
	TOTAL BEACH MANAGEMENT	\$ 204,192	\$ 241,317	\$ 246,788	\$ 246,873	\$ 5,556 2.3%
	TOTAL COMMUNITY SERVICES ALL DIV	\$ 2,607,673	\$ 2,613,806	\$ 2,674,937	\$ 2,656,296	\$ 42,490 1.6%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
11:33 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
LIBRARY						
LIBRARY DIRECTOR	89,674	92,999	94,162	96,045	3,046	3.3%
FULL TIME PAYROLL	281,190	285,922	285,792	291,508	5,586	2.0%
PART TIME PAYROLL	237,863	253,437	258,252	263,620	10,183	4.0%
PT TO FULL TIME ADULT SERVICES	-	-	-	-	-	0.0%
NEW FULL TIME ADULT SERVICES		-	-	-	-	0.0%
FICA/MEDICARE	46,284	48,375	48,823	49,815	1,440	3.0%
UNEMPLOYMENT INSURANCE	3,796	4,250	4,000	4,000	(250)	-5.9%
HEALTH INSURANCE	83,698	93,561	124,200	116,200	22,639	24.2%
OTHER EMPLOYEE BENEFITS	38,491	41,944	42,630	43,390	1,446	3.4%
PAYROLL ADMIN FEES	3,686	3,750	3,750	3,750	-	0.0%
ADVERTISING	225	100	100	100	-	0.0%
TRAINING & CONFERENCES	3,841	3,500	4,000	4,000	500	14.3%
WORKER'S COMPENSATION	2,047	2,400	2,450	2,450	50	2.1%
BOOKS/PRINTED MATERIALS	48,846	48,000	50,000	50,000	2,000	4.2%
NON-BOOK RESOURCES	13,611	16,000	16,000	16,000	-	0.0%
ELECTRONIC RESOURCES (E-Books)	5,500	12,000	12,000	12,000	-	0.0%
MATERIALS REPAIR	289	500	200	200	(300)	-60.0%
PROGRAMS	732	1,000	1,000	1,000	-	0.0%
UTILITIES (Electricity, Fuel, Water, Sewer)	29,278	28,375	31,095	31,095	2,720	9.6%
FUEL			-	-	-	0.0%
WATER			-	-	-	0.0%
SEWER			-	-	-	0.0%
TELEPHONE	1,384	2,100	2,200	2,200	100	4.8%
GENERAL MAINTENANCE	16,152	20,000	18,000	18,000	(2,000)	-10.0%
CLEANING	15,700	18,000	18,500	18,500	500	2.8%
GROUNDS MAINTENANCE	12,695	14,500	14,500	14,500	-	0.0%
BUILDING INSURANCE	4,578	4,800	5,000	5,000	200	4.2%
MACHINE MAINTENANCE	2,819	2,500	2,500	2,500	-	0.0%
BANK CHARGES	777	800	800	800	-	0.0%
MILEAGE	308	350	350	350	-	0.0%
SUPPLIES	19,232	16,000	16,000	16,000	-	0.0%
POSTAGE/COURIER	3,051	3,500	3,200	3,200	(300)	-8.6%
DIRECTORS' INSURANCE	1,015	1,200	1,350	1,350	150	12.5%
ACCOUNTING	6,356	6,600	6,600	6,600	-	0.0%
LEGAL SERVICES & LICENSES	60	65	65	65	-	0.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
11:33 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
AUDIT/TAX PREPARATION	6,200	6,500	6,500	6,500	-	0.0%
NEWSLETTER	3,862	4,000	4,000	4,000	-	0.0%
EQUIPMENT	368	500	500	500	-	0.0%
INFORMATION SYSTEMS	40,045	30,200	35,200	35,200	5,000	16.6%
LIBRARY GROSS BUDGET	\$ 1,023,653	\$ 1,067,728	\$ 1,113,719	\$ 1,120,438	\$ 52,710	4.9%
LESS REVENUES	(87,712)	(94,280)	(97,900)	(97,900)	(3,620)	3.8%
(SHORTFALL) EXCESS	(44,057)	(19,865)	-	-	19,865	-100.0%
TOTAL LIBRARY NET - TOWN APPROPR	\$ 891,884	\$ 953,583	\$ 1,015,819	\$ 1,022,538	\$ 68,955	7.2%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
11:40 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
SCARBOROUGH ECONOMIC DEVELOPMENT CORPORATION						
06800000 041110	ADMIN FULL TIME PAY	83,557	87,402	88,484	90,252	2,850 3.3%
06800000 041112	STAFF FULL TIME PAY	29,710	39,458	39,957	40,748	1,290 3.3%
06800000 041200	FICA	7,134	8,097	7,773	7,940	(157) -1.9%
06800000 041205	MEDICARE	1,668	1,895	1,818	1,858	(37) -2.0%
06800000 041210	DENTAL INSURANCE	388	496	516	516	20 4.0%
06800000 041220	LONG TERM DISABILITY INSURANCE	441	636	643	656	20 3.1%
06800000 041230	HEALTH INSURANCE	8,611	11,548	16,570	16,571	5,023 43.5%
06800000 041240	PENSION	8,330	10,675	12,846	13,102	2,427 22.7%
06800000 042500	UNEMPLOYMENT COMP	344	400	400	400	- 0.0%
06800000 042600	WORKER'S COMPENSATION	633	800	800	800	- 0.0%
06800000 043225	CONTRACTED SERVICES	21,755	29,700	29,700	28,837	(863) -2.9%
06800000 045310	POSTAGE	10	150	150	-	(150) -100.0%
06800000 045420	MARKETING / PUBLICATIONS	16,293	14,000	14,000	13,500	(500) -3.6%
	TOTAL SEDCO	178,873	\$ 205,257	\$ 213,657	\$ 215,180	\$ 9,923 4.8%
TOTAL PUBLIC SERVICE						
		\$ 3,678,431	\$ 3,772,646	\$ 3,904,413	\$ 3,894,014	

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
11:40 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
FIRE SERVICES						
FIRE ADMINISTRATION						
07155000 041110	ADMIN FULL TIME PAY	89,091	91,853	92,997	96,034	4,181 4.6%
07155000 041114	CLERICAL PAY	79,199	84,698	85,790	87,427	2,729 3.2%
07155000 041122	CELL PHONE STIPENDS	1,668	1,680	1,680	1,680	- 0.0%
07155000 041200	FICA	9,895	10,776	10,934	11,346	570 5.3%
07155000 041205	MEDICARE	2,314	2,521	2,558	2,671	150 6.0%
07155000 041210	DENTAL INSURANCE	695	744	774	774	30 4.0%
07155000 041220	LONG TERM DISABILITY INSURANCE	854	885	895	913	28 3.2%
07155000 041230	HEALTH INSURANCE	24,002	26,234	28,811	28,812	2,578 9.8%
07155000 041240	PENSION	20,555	25,629	27,369	28,054	2,425 9.5%
07155000 041250	RETIREE HEALTH SAVINGS/HOLIDAY PAY	3,580	4,239	4,292	4,378	139 3.3%
07155000 041303	IN-HOUSE INSTRUCTOR PAY	-	-	-	-	- 0.0%
07155000 042290	EMPLOYEE RECOGNITION	3,935	3,500	3,500	3,500	- 0.0%
07155000 042910	EMPLOYEE TRAINING	2,417	4,500	6,000	6,000	1,500 33.3%
07155000 042920 53001	CLOTHING ALLOWANCE	902	500	500	500	- 0.0%
07155000 042922	HONOR GUARD	975	500	500	500	- 0.0%
07155000 042945	ACCRUED VACATION	1,963.98	-	-	-	- 0.0%
07155000 042961	RESPIRATORY CLEARANCE QUESTIONAIRE	801	720	720	720	- 0.0%
07155000 042962	FOLLOW UP EXAMS	5,563	5,500	5,500	5,500	- 0.0%
07155000 042963	PRE-EMPLOYMENT PHYSICALS	3,003	4,500	4,500	4,500	- 0.0%
07155000 043201	TRAINING CONTRACTUAL SERVICES	-	1,000	1,000	1,000	- 0.0%
07155000 043225	CONTRACTUAL SERVICES	11,544	10,852	11,076	11,076	224 2.1%
07155000 043500	PROFESSIONAL DUES	1,777	2,805	6,405	6,405	3,600 128.3%
07155000 044100 77041:7	UTILITY SEWER & WATER	9,427	10,070	9,950	9,950	(120) -1.2%
07155000 044300:044303	BUILDING & FLOOR MAINTENANCE	22,809	23,550	23,550	23,550	- 0.0%
07155000 044302	ALARM MAINTENANCE	2,100	1,000	1,000	1,000	- 0.0%
07155000 044310	VEHICLE MAINT. PARTS	56,698	65,000	68,250	68,250	3,250 5.0%
07155000 044313	VEHICLE MAINT. LABOR	48,368	54,370	55,457	55,457	1,087 2.0%
07155000 044315	NON-PWD REPAIRS	2,319	3,500	3,500	3,500	- 0.0%
07155000 044351	DEPART EQUIPMENT MAINTENANCE	4,524	4,500	4,500	4,500	- 0.0%
07155000 044351 71010	DEPT EQUIP MAINT FOAM/EXTRACT	4,407	4,000	4,000	4,000	- 0.0%
07155000 044351 71011	DEPT EQUIP MAINT NFPA/ISO/DOT TESTG	5,622	6,850	6,900	6,900	50 0.7%
07155000 044351 71012	DRY HYDRANT MAINTENANCE	969	1,000	1,000	1,000	- 0.0%
07155000 044351 71013	EXTRICATION TOOL MAINTENANCE	1,202	1,500	1,500	1,500	- 0.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
11:40 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE	
07155000 044351 71014	SCOTT AIR PAC MAINTENANCE	5,606	3,500	3,500	3,500	-	0.0%
07155000 045203	FIREFIGHTER ACCIDENT INSURANCE	4,819	5,000	5,000	5,000	-	0.0%
07155000 045300:045305	COMMUNICATIONS (Phones, Cell, Mobile)	12,993	11,880	11,880	11,880	-	0.0%
07155000 045310	POSTAGE	1,432	1,250	1,250	1,250	-	0.0%
07155000 045800	TRAVEL	625	1,000	2,500	2,500	1,500	150.0%
07155000 046000-046006	OFFICE and PAINT SUPPLIES	5,950	5,750	5,750	5,750	-	0.0%
07155000 046003	TRAINING SUPPLIES	3,013	2,500	2,500	2,500	-	0.0%
07155000 046220 77041:6	UTILITY - (Gas/Propane/Electricity/Heating Oil)	86,974	85,972	80,167	80,167	(5,805)	-6.8%
07155000 046260	VEHICLE FUEL GAS	48,095	49,000	48,268	48,268	(732)	-1.5%
07155000 047412-047413	FIRE HOSE AND GEAR	5,574	10,500	12,500	12,500	2,000	19.0%
07155000 047423	NEW PICK UP TRUCK	-	-	-	-	-	-
07155000 048000	MISCELLANEOUS EXPENSE	1,384	2,000	2,000	2,000	-	0.0%
07171600 041150	SPECIAL DUTY PAY	478	-	-	-	-	0.0%
	TOTAL FIRE ADMINISTRATION	600,120	\$ 637,328	\$ 650,723	\$ 656,712	\$ 19,384	3.0%

FIRE SUPPRESSION

07171200 041111	DEPUTY CHIEF FULL TIME PAY	71,187	73,898	74,810	76,308	2,410	3.3%
07171200 041113	FULL TIME DUTY OFFICERS	215,840	221,872	230,979	230,979	9,107	4.1%
07171200 041115	PROPOSED POSITIONS	-	-	-	32,226	32,226	0.0%
07171200 041117	FULL TIME OFFICER'S TRAINING PAY	4,134	7,369	8,408	8,408	1,039	14.1%
07171200 041153	DAYTIME PAY	863,961	876,757	877,861	895,418	18,661	2.1%
07171200 041154	CALL COMPANY PAY	139,523	173,230	173,230	176,695	3,465	2.0%
07171200 041200	FICA	84,937	89,624	89,838	91,296	1,672	1.9%
07171200 041205	MEDICARE	19,859	20,963	21,013	21,354	391	1.9%
07171200 041210	DENTAL INSURANCE	1,023	992	1,032	1,032	40	4.0%
07171200 041220	LONG TERM DISABILITY INSURANCE	1,425	1,481	1,531	1,538	57	3.8%
07171200 041230	HEALTH INSURANCE	42,075	46,805	51,240	51,240	4,435	9.5%
07171200 041240	PENSION	47,275	50,677	50,819	50,969	292	0.6%
07171200 041250	RETIREE HEALTH SAVINGS/HOLIDAY PAY	3,338	6,409	6,573	6,573	164	2.6%
07171200 041300	FT DUTY OFFICER'S OVERTIME PAY	57,915	59,656	62,102	62,102	2,446	4.1%
07171200 041303	TRAINING PAY	43,960	56,045	45,000	45,900	(10,145)	-18.1%
07171200 042920 53002:11	F.T. CLOTHING ALLOWANCE	2,984	2,660	2,740	2,740	80	3.0%
07171200 042920 53099	P.T. CLOTHING ALLOWANCE	10,850	9,125	9,125	9,125	-	0.0%
07171200 042945	ACCRUED VACATION	(242)	-	-	-	-	0.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
11:40 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
	TOTAL FIRE SUPPRESSION	1,610,043	\$ 1,697,563	\$ 1,706,301	\$ 1,763,903	\$ 66,340	3.9%
FIRE PREVENTION							
07171300 041150	PART TIME INSPECTOR'S PAY	27,425	25,475	25,475	25,985	510	2.0%
07171300 041200	FICA	1,719	1,579	1,579	1,611	32	2.0%
07171300 041205	MEDICARE	402	369	369	376	7	1.9%
07171300 042920	INSPECTOR'S CLOTHING ALLOWANCE	594	300	300	300	-	0.0%
07171300 045800	TRAVEL - VEHICLE EXPENSE / MILEAGE	293	500	500	500	-	0.0%
07171300 046015	MISCELLANEOUS SUPPLY & MATERIAL	3,936	4,000	4,500	4,500	500	12.5%
07171300 046020	SPECIAL PROG-FIRE INVESTIGATING TEAM	300	300	300	300	-	0.0%
	TOTAL FIRE PREVENTION	\$ 34,670	\$ 32,523	\$ 33,023	\$ 33,572	\$ 1,049	3.2%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
11:40 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
EMERGENCY MEDICAL SERVICES						
07171000 041111	EMS DIRECTOR FULL TIME PAY	73,347	75,746	76,682	79,205	3,459 4.6%
07171000 041112	PARAMEDIC FULL TIME PAY	807,070	937,504	962,824	940,844	3,340 0.4%
07171000 041115	PROPOSED POSITIONS	-	-	-	-	- 0.0%
07171000 041116	FD FT GRANT FF/EMTS	-	-	-	-	- 0.0%
07171000 041117	FULL TIME PARAMEDIC TRAINING PAY	15,652	31,347	35,044	35,044	3,697 11.8%
07171000 041150	PART TIME SPECIAL DUTY PAY	-	1,051	1,051	1,072	21 2.0%
07171000 041200	FICA	58,759	65,780	67,637	66,434	654 1.0%
07171000 041205	MEDICARE	13,742	15,392	15,829	15,549	157 1.0%
07171000 041210	DENTAL INSURANCE	3,633	4,216	4,386	4,386	170 4.0%
07171000 041220	LONG TERM DISABILITY INSURANCE	4,014	5,078	5,205	5,213	135 2.7%
07171000 041230	HEALTH INSURANCE	141,388	169,164	181,119	175,613	6,449 3.8%
07171000 041240	PENSION	130,455	155,157	149,859	147,718	(7,439) -4.8%
07171000 041250	RETIREE HEALTH SAVINGS/HOLIDAY PAY	5,974	16,106	16,521	16,521	415 2.6%
07171000 041300	PARAMEDIC OVER TIME PAY	118,368	77,250	79,568	79,568	2,318 3.0%
07171000 041301	SPECIAL DUTY FIRE/RESCUE OVERTIME	248	1,545	1,591	1,591	46 3.0%
07171000 042910	EMPLOYEE TRAINING	2,480	6,560	7,500	7,500	940 14.3%
07171000 042920 52001:25	F.T. CLOTHING ALLOWANCE	12,454	12,390	12,810	12,810	420 3.4%
07171000 042930	TUITION REIMBURSEMENT	3,347	3,000	3,000	3,000	- 0.0%
07171000 042945	ACCRUED VACATION	7,730	-	-	-	- 0.0%
07171000 042950	INFECTIOUS DISEASE CONTROL	18,441	22,000	24,200	24,200	2,200 10.0%
07171000 042952	HEPATITIS B VACCINATION	197	500	500	500	- 0.0%
07171000 043201	SO. MAINE EMS COORDINATOR FEE	2,600	7,100	7,100	7,100	- 0.0%
07171000 043210	RECRUITMENT & TESTING RESCUE	532	1,000	1,000	1,000	- 0.0%
07171000 043261 85013	COMSTAR RESCUE BILLING CONTRACT	26,709	30,000	30,000	30,000	- 0.0%
07171000 043500	PROFESSIONAL DUES	968	1,000	1,000	1,000	- 0.0%
07171000 043600	LICENSING FEES	280	280	280	280	- 0.0%
07171000 044310	VEHICLE MAINTENANCE PARTS	6,453	7,500	8,625	8,625	1,125 15.0%
07171000 044313	VEHICLE MAINTENANCE LABOR	5,534	6,000	6,900	6,900	900 15.0%
07171000 044315	NON-PWD REPAIRS	80	1,500	1,500	1,500	- 0.0%
07171000 044351	DEPT EQUIPMENT MAINTENANCE	544	3,200	4,200	4,200	1,000 31.3%
07171000 044351 68006	OXYGEN SUPPLY CONTRACT	3,756	4,000	4,500	4,500	500 12.5%
07171000 044354	ALS EQUIPMENT MAINTENANCE	16,067	15,000	15,000	15,000	- 0.0%
07171000 046000	OFFICE SUPPLIES	2,172	2,000	2,000	2,000	- 0.0%
07171000 046260	VEHICLE FUEL GAS	13,370	18,973	13,750	13,750	(5,223) -27.5%
07171000 047401	NEW RESCUE COMPANY EQUIPMENT	2,934	2,000	2,000	2,000	- 0.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
12:01 PM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
07171000 047405	NEW PATIENT EQUIPMENT	3,574	2,500	2,500	-	0.0%
07171000 047406	NEW TRAINING EQUIPMENT	743	1,000	1,000	-	0.0%
07171000 047407	NEW CPR EQUIPMENT	1,496	1,500	1,500	-	0.0%
07171000 048000	MISCELLANEOUS EXPENSES	426	1,000	1,000	-	0.0%
	TOTAL EMERGENCY MEDICAL SERVICE	1,505,537	\$ 1,705,339	\$ 1,749,181	\$ 15,284	0.9%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/29/2015
12:01 PM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
EMERGENCY MANAGEMENT						
07170300 041150	PART TIME PAY	15,947	20,114	20,114	20,516	402 2.0%
07170300 041200	FICA	967	1,247	1,247	1,272	25 2.0%
07170300 041205	MEDICARE	226	292	292	298	6 2.1%
07170300 042964	HAZMAT EXAMS	8,397	6,250	6,250	6,250	- 0.0%
07170300 044351	EQUIPMENT MAINTENANCE	1,132	1,225	1,225	1,225	- 0.0%
07170300 046001	FOOD	2,617	2,000	2,500	2,500	500 25.0%
07170300 046015	MISCELLANEOUS SUPPLY	174	500	500	500	- 0.0%
07170300 046020	SPECIAL PROGRAM SUPPLIES	1,788	1,000	1,000	1,000	- 0.0%
07170300 046400	BOOKS	347	250	300	300	50 20.0%
07170300 047400	NEW EQUIPMENT	3,058	2,500	2,500	2,500	- 0.0%
07170300 048000	MISCELLANEOUS EXPENSE	1,323	2,000	2,000	2,000	- 0.0%
	TOTAL EMERGENCY MANAGEMENT	35,976	\$ 37,378	\$ 37,928	\$ 38,361	\$ 983 2.6%
	TOTAL FIRE DEPARTMENT ALL DIVISIO	3,786,346	\$ 4,110,131	\$ 4,177,156	\$ 4,213,171	\$ 103,040 2.5%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/30/2015
8:25 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
POLICE SERVICES							
ADMINISTRATION							
07255000 041110	ADMIN FULL TIME PAY	91,674	94,162	95,348	97,261	3,099	3.3%
07255000 041111	CAPTAINS PAY	156,076	160,244	162,309	165,437	5,193	3.2%
07255000 041112	CUSTODIAN PAY	33,203	34,008	34,424	35,550	1,542	4.5%
07255000 041113	DATA SPECIALIST	-	-	-	-	-	0.0%
07255000 041114	CLERICAL PAY	92,279	94,641	95,874	98,385	3,744	4.0%
07255000 041150	PART TIME PAY	33,368	33,981	33,981	34,661	680	2.0%
07255000 041200	FICA	25,559	26,086	26,441	26,815	729	2.8%
07255000 041205	MEDICARE	5,976	6,106	6,186	6,275	169	2.8%
07255000 041210	DENTAL INSURANCE	1,390	1,488	1,548	1,548	60	4.0%
07255000 041220	LONG TERM DISABILITY INSURANCE	1,858	1,923	1,943	1,981	58	3.0%
07255000 041230	HEALTH INSURANCE	41,809	44,550	49,102	49,103	4,553	10.2%
07255000 041240	PENSION	35,129	36,886	38,102	38,843	1,957	5.3%
07255000 041250	ADMIN HOLIDAY CASHOUT	8,784	8,952	8,952	9,131	179	2.0%
07255000 041300	ADMIN CLERICAL OT PAY	-	800	800	816	16	2.0%
07255000 042910	ADMIN SCHOOL/CONFERENCES	454	800	1,000	1,000	200	25.0%
07255000 042910 72005	F.T. TRAINING COSTS IN-SERVICE	19,463	16,500	18,000	18,000	1,500	9.1%
07255000 042920 50001:3	F.T. CLOTHING ALLOWANCE	2,896	3,000	3,000	3,000	-	0.0%
07255000 042930	TUITION REIMBURSEMENT	9,101	7,000	10,300	10,300	3,300	47.1%
07255000 042945	ACCRUED VACATION	2,385	-	-	-	-	0.0%
07255000 042950	INFECTIOUS DISEASE CONTROL	500	750	750	750	-	0.0%
07255000 043210	RECRUITMENT & TESTING	1,820	1,000	1,000	1,000	-	0.0%
07255000 043500	PROFESSIONAL DUES	1,205	1,600	1,600	1,600	-	0.0%
07255000 044300	BUILDING MAINTENANCE	7,566	13,000	13,000	13,000	-	0.0%
07255000 044310	VEHICLE MAINTENANCE PARTS	44,626	40,000	40,000	40,000	-	0.0%
07255000 044313	VEHICLE MAINTENANCE LABOR	47,223	60,000	61,200	61,200	1,200	2.0%
07255000 044350	POSTAGE METER	523	888	888	888	-	0.0%
07255000 044351	HVAC EQUIP MAINTENANCE POLICE	4,558	4,600	4,700	4,700	100	2.2%
07255000 044351 77040	HVAC EQUIP MAINTENANCE FIRE	4,366	4,400	4,500	4,500	100	2.3%
07255000 044421	COPIERS EQUIPMENT MAINTENANCE	1,914	2,000	2,000	2,000	-	0.0%
07255000 045310	POSTAGE	1,252	1,700	1,700	1,700	-	0.0%
07255000 045800	TRAVEL	2,557	3,000	3,000	3,000	-	0.0%
07255000 046000	OFFICE SUPPLIES	6,136	6,000	6,000	6,000	-	0.0%
07255000 046015	MISC SUPPLY - PD COMPUTER	2,477	3,000	3,000	3,000	-	0.0%
07255000 046029	CUSTODIAL SUPPLIES	4,006	4,000	4,000	4,000	-	0.0%
07255000 046210 77050	UTILITIES - GAS	27,895	20,000	25,000	25,000	5,000	25.0%
07255000 046260:046261	VEHICLE FUEL GAS	91,281	85,000	82,000	82,000	(3,000)	-3.5%
07255000 047420	NEW VEHICLES	169,040	135,000	142,000	142,000	7,000	5.2%
	TOTAL POLICE ADMINISTRATION	980,348	\$ 957,065	\$ 983,648	\$ 994,444	\$ 37,379	3.9%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/30/2015
8:57 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE	
PATROL							
07261000 041150	ENHANCED BEACH PATROL	-	9,208	9,208	9,392	184	2.0%
07261000 041200	FICA			571	571	571	0.0%
07261000 041205	MEDICARE			134	134	134	0.0%
07261110 041150	PART TIME PAY - PINE POINT BEACH	10,147	7,255	7,255	7,400	145	2.0%
07261110 041200	FICA	621	450	450	459	9	2.0%
07261110 041205	MEDICARE	145	105	105	107	2	1.9%
07261210 041150	PART TIME PAY - HIGGINS BEACH	11,181	14,435	14,435	14,724	289	2.0%
07261210 041200	FICA	712	895	895	913	18	2.0%
07261210 041205	MEDICARE	166	209	209	213	4	1.9%
07270400 041200	FICA	1,620	1,852	1,852	1,908	56	3.0%
07270400 041205	MEDICARE	379	433	433	446	13	3.0%
07270400 041240	PENSION	2,509	4,003	4,003	4,120	117	2.9%
07270400 041303	FULL TIME TRAINING OVERTIME	27,197	29,870	29,870	30,766	896	3.0%
07271500 041152	CROSSING GUARD	4,011	4,010	4,010	4,090	80	2.0%
07271500 041200	FICA	249	249	249	254	5	2.0%
07271500 041205	MEDICARE	58	58	58	59	1	1.7%
07272100 041112	PATROL PAY	1,709,339	1,813,824	1,841,190	1,865,078	51,254	2.8%
07272100 041113	PD SRO FULL TIME PAY	119,510	125,208	125,845	129,617	4,409	3.5%
07272100 041115	PD PROPOSED POSITIONS	-	-	-	-	-	0.0%
07272100 041116	PD PROPOSED SRO OFFICER	-	-	-	-	-	0.0%
07272100 041120	STIPENDS	13,580	14,300	14,410	14,410	110	0.8%
07272100 041122	CELL PHONE STIPENDS	3,978	4,620	4,620	4,620	-	0.0%
07272100 041160	INCENTIVE PAY	29,704	30,000	29,121	29,178	(822)	-2.7%
07272100 041200	FICA	121,728	129,795	129,809	133,641	3,846	3.0%
07272100 041205	MEDICARE	28,459	30,370	30,370	31,207	837	2.8%
07272100 041210	DENTAL INSURANCE	6,437	6,944	7,224	7,224	280	4.0%
07272100 041220	LONG TERM DISABILITY INSURANCE	8,902	9,477	9,848	10,145	668	7.0%
07272100 041230	HEALTH INSURANCE	227,870	246,707	282,197	282,208	35,501	14.4%
07272100 041240	PENSION	253,151	277,746	281,895	289,423	11,677	4.2%
07272100 041250	HOLIDAY CASHOUT	45,018	46,350	50,000	51,500	5,150	11.1%
07272100 041300	OVERTIME PAY	88,359	74,160	80,000	82,400	8,240	11.1%
07272100 041302	COURT OVERTIME PAY	16,550	16,000	18,000	18,540	2,540	15.9%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/30/2015
8:57 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE	
07272100 041305	HIDTA OVERTIME PAY	14,620	15,000	15,000	15,450	450	3.0%
07272100 042920 50004:38	F.T. CLOTHING ALLOWANCE	35,632	34,000	34,000	34,000	-	0.0%
07272100 042945	ACCRUED VACATION	14,696	-	-	-	-	0.0%
07272100 047400	NEW EQUIPMENT	6,278	6,514	6,514	6,514	-	0.0%
07272100 047400 72001	NEW EQUIPMENT- FIREARMS	26,282	18,380	18,380	18,380	-	0.0%
07272100 047400 72002	EQUIPMENT - VEST REPLACEMENT	4,050	4,675	4,675	4,675	-	0.0%
07272100 047400 94018	PD TASERS	4,881	4,575	4,575	4,575	-	0.0%
07272100 047442	EQUIPMENT REPLACEMENT	5,968	5,715	5,715	5,715	-	0.0%
07272100 048000	MISCELLANEOUS EXPENSES	7,100	-	-	-	-	0.0%
12729300 041112 79436	COPS FAST GRANT PAY	97,521	98,140	100,096	103,072	4,932	5.0%
12729300 041299 79436	COPS GRANT BENEFITS	32,095	36,384	38,878	39,541	3,157	8.7%
	TOTAL POLICE	2,980,702	\$ 3,121,916	\$ 3,206,099	\$ 3,256,669	\$ 134,753	4.3%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/30/2015
8:57 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
POLICE SERVICES						
07272120 048100	DARE PROGRAM	4,822	5,000	5,000	5,000	- 0.0%
07272140 047400 72000	RADAR - NEW EQUIPMENT	1,907	2,500	3,500	3,500	1,000 40.0%
07272150 048100	COMMUNITY IN HOUSE PROGRAM	471	2,500	2,500	2,500	- 0.0%
07272150 048100 77080	SCHOOL RESOURCE OFFICER PROGRAM	3,530	3,500	3,500	3,500	- 0.0%
07272160 048100	TACTICAL TEAM	2,389	2,600	2,600	2,600	- 0.0%
07272210 041200	PD SMVCTF COSTS	-	-	-	-	- 0.0%
07272210 041205	PD SMVCTF MEDICARE TAX	-	-	-	-	- 0.0%
07272210 041240	PD SMVCTF PENSION	-	-	-	-	- 0.0%
07272210 041300 72020	SM VIOLENT CRIMES TASK FORCE OT	-	-	-	-	- 0.0%
07272230 043225	REGIONAL LAB CONTRACTED SERVICE	12,107	12,108	12,108	12,108	- 0.0%
07272230 044310 72020	PD SMVCTF VEH MAINTENANCE	-	-	-	-	- 0.0%
07272230 046002 72007	LAB ARREST SUPPLIES	482	1,100	1,250	1,250	150 13.6%
07272230 046002 72008	LAB EVIDENCE PROCESS	12,969	13,075	13,225	13,225	150 1.1%
07272230 046002 72009	LAB DRUG TEST SUPPLY	2,897	3,000	3,000	3,000	- 0.0%
07272230 047420 72020	PD SMVCTF NEW EQUIP	-	-	-	-	- 0.0%
07272240 048100	CID VIDEO FORENSICS	6,406	6,570	6,750	6,750	180 2.7%
07272250 048100	ARSON TEAM	-	150	150	150	- 0.0%
07272260 048100	POLYGRAPH	2,408	2,500	2,500	2,500	- 0.0%
TOTAL POLICE SERVICE	TOTAL POLICE SERVICES	50,387	\$ 54,603	\$ 56,083	\$ 56,083	\$ 1,480 2.7%

POLICE SPECIAL ASSIGNMENTS

07272600 041150	PART TIME PAY	1,219	1,529	1,529	1,560	31 2.0%
07272600 041200	FICA	3,957	4,063	4,063	4,184	121 3.0%
07272600 041205	MEDICARE	925	950	950	978	28 2.9%
07272600 041240	PENSION	5,457	8,576	8,384	8,636	60 0.7%
07272600 041301	FULL TIME SPECIAL POLICE OT PAY	62,881	64,000	64,000	65,920	1,920 3.0%
	TOTAL POLICE SPECIAL ASSIGNMENTS	74,440	\$ 79,118	\$ 78,926	\$ 81,278	\$ 2,160 2.7%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/30/2015
9:13 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
ANIMAL CONTROL							
07272700 041112	ANIMAL CONTROL OFFICER PAY	41,400	42,516	43,078	43,876	1,360	3.2%
07272700 041200	FICA	2,445	2,535	2,665	2,717	182	7.2%
07272700 041205	MEDICARE	572	594	624	636	42	7.1%
07272700 041220	LONG TERM DISABILITY	206	213	216	220	7	3.3%
07272700 041230	HEALTH INSURANCE	7,035	7,596	8,315	8,316	720	9.5%
07272700 041240	PENSION	2,677	3,351	5,591	5,675	2,324	69.4%
07272700 041300	ACO OVERTIME PAY	-	255	255	260	5	2.0%
07272700 042920 50029	CLOTHING ALLOWANCE	313	400	400	400	-	0.0%
07272700 042945	ACCRUED VACATION	-	-	-	-	-	0.0%
07272700 043225	ANIMAL REFUGE LEAGUE CONTRACT	24,973	24,974	26,108	26,108	1,134	4.5%
07272700 048100	ACO PROGRAM COSTS	334	500	500	500	-	0.0%
	TOTAL ANIMAL CONTROL	79,955	\$ 82,934	\$ 87,752	\$ 88,708	\$ 5,774	7.0%
PATROL							
07272810 048100	MOTORCYCLE IN HOUSE	2,821	2,800	2,800	2,800	-	0.0%
07272830 048100	K9 EQUIPMENT IN HOUSE	4,256	3,780	5,000	5,000	1,220	32.3%
	TOTAL PATROL	7,077	\$ 6,580	\$ 7,800	\$ 7,800	\$ 1,220	18.5%
RESERVE OFFICERS							
07272900 041150	PART TIME PAY	4,108	6,624	6,624	6,756	132	2.0%
07272900 041155	PROUTS NECK RESERVE OFFICER PAY	23,614	34,646	34,646	35,339	693	2.0%
07272900 041158	PROUTS NECK SUPERVISOR PAY	25,247	26,819	26,819	27,355	536	2.0%
07272900 041200	FICA	3,247	4,222	4,222	4,306	84	2.0%
07272900 041205	MEDICARE	759	987	987	1,007	20	2.0%
07272900 041240	RETIREMENT	274	-	-	-	-	0.0%
07272900 042910	EMPLOYEE TRAINING	515	1,000	1,000	1,000	-	0.0%
07272900 046020	PROUTS NECK PROGRAM EXPENSES	879	2,863	2,863	2,863	-	0.0%
07272900 047400	NEW EQUIPMENT	2,940	4,000	4,000	4,000	-	0.0%
	TOTAL RESERVE OFFICERS	61,584	81,161	81,161	82,626	1,465	1.8%
	TOTAL POLICE SERVICES	3,254,145	3,426,312	3,517,821	3,573,164	146,852	4.3%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/30/2015
9:22 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
COMMUNICATIONS						
07272300 041112	DISPATCHER'S FULL TIME PAY	438,502	487,007	616,666	621,813	134,806 27.7%
07272300 041113	DATA COMMUNIC. SPECIALIST	55,819	57,483	57,703	59,443	1,960 3.4%
07272300 041115	PROPOSED POSITIONS	-	116,008	-	-	(116,008) -100.0%
07272300 041116	CRIME DATA ANALYST	48,677	50,133	52,100	53,664	3,531 7.0%
07272300 041120	STIPENDS	3,273	3,500	4,248	4,248	748 21.4%
07272300 041122	CELL PHONE STIPENDS	-	840	1,680	1,680	840 100.0%
07272300 041150	PART TIME PAY	-	-	500	500	500 0.0%
07272300 041160	INCENTIVE PAY	5,171	5,000	7,036	7,059	2,059 41.2%
07272300 041200	FICA	37,560	40,374	47,934	49,621	9,247 22.9%
07272300 041205	MEDICARE	8,784	9,447	11,216	11,604	2,157 22.8%
07272300 041210	DENTAL INSURANCE	2,343	2,728	3,612	3,612	884 32.4%
07272300 041220	LONG TERM DISABILITY INSURANCE	2,562	2,978	3,638	3,751	773 26.0%
07272300 041230	HEALTH INSURANCE	75,232	90,867	126,298	117,702	26,835 29.5%
07272300 041240	PENSION	56,017	66,030	86,550	90,486	24,456 37.0%
07272300 041250	HOLIDAY CASHOUT	13,594	12,890	12,890	13,277	387 3.0%
07272300 041300	OVERTIME PAY	47,831	39,140	39,140	40,314	1,174 3.0%
07272300 041303	TRAINING OT PAY	3,401	4,635	4,635	4,774	139 3.0%
07272300 042910	EMPLOYEE TRAINING COSTS	1,193	3,000	3,000	3,000	- 0.0%
07272300 042920 51001:49	CLOTHING ALLOWANCE	5,572	5,400	7,200	7,200	1,800 33.3%
07272300 042930	TUITION REIMBURSEMENT	4,200	6,100	5,000	5,000	(1,100) -18.0%
07272300 042945	ACCRUED VACATION	(788)	-	-	-	- 0.0%
07272300 043210	RECRUITMENT	1,480	750	750	750	- 0.0%
07272300 044340	HARDWARE MAINT	515	2,500	2,500	2,500	- 0.0%
07272300 044345	SOFTWARE MAINT	5,000	6,055	6,055	6,055	- 0.0%
07272300 044352 77020:70	Radio Maint-CS-PD-Dispatch-Fire-MRO-DPW	20,153	23,300	23,300	23,300	- 0.0%
07272300 044420	10 TWO ROD RD CELL TOWER LEASE	2,040	2,040	2,040	2,040	- 0.0%
07272300 045300 77050	CELL PHONES - PD - DISPATCH	8,249	8,580	8,580	8,580	- 0.0%
07272300 045301 77050	INTERNET CRIME	1,072	1,200	1,200	1,200	- 0.0%
07272300 045303	MOBILE DATA	7,120	7,000	8,000	8,000	1,000 14.3%
07272300 045304 77050	LOCAL - PD - FIRE - DISPATCH	8,498	10,000	10,000	10,000	- 0.0%
07272300 045305 77050	PAGERS -POLICE	2,910	2,500	3,000	3,000	500 20.0%
07272300 045307 77051	TEL PSAP	646	580	800	800	220 37.9%
07272300 045308 77051	TEL DMV	2,098	2,145	1,500	1,500	(645) -30.1%
07272300 046000:046015	OFFICE & MISC SUPPLY (disp computer)	1,923	3,050	3,050	3,050	- 0.0%
	TOTAL COMMUNICATIONS	870,645	\$ 1,073,260	\$ 1,161,821	\$ 1,169,523	\$ 96,263 9.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/30/2015
9:28 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
MARINE RESOURCES						
07272400 041112	MRO FULL TIME PAY	50,756	51,876	52,557	53,528	1,652 3.2%
07272400 041150	PART TIME PAY	796	4,578	4,578	4,670	92 2.0%
07272400 041200	FICA	3,419	3,637	3,676	3,750	113 3.1%
07272400 041205	MEDICARE	800	851	860	877	26 3.1%
07272400 041210	DENTAL INSURANCE	232	248	258	258	10 4.0%
07272400 041220	LONG TERM DISABILITY	252	260	263	268	8 3.1%
07272400 041230	HEALTH INSURANCE	1,689	1,684	1,688	1,688	4 0.2%
07272400 041240	PENSION	5,747	6,568	7,039	7,228	660 10.0%
07272400 041250	HOLIDAY CASH OUT	2,227	2,000	2,000	2,040	40 2.0%
07272400 041300	OVERTIME PAY	-	-	-	-	- 0.0%
07272400 042910	EMPLOYEE TRAINING	589	800	800	800	- 0.0%
07272400 042920	CLOTHING	917	800	800	800	- 0.0%
07272400 042945	ACCRUED VACATION	(1,085)	-	-	-	- 0.0%
07272400 043226	TOWING STORAGE	-	200	200	200	- 0.0%
07272400 044110	PIER WATER	299	-	-	-	- 0.0%
07272400 044310	VEHICLE PARTS	1,623	564	450	450	(114) -20.2%
07272400 044313	VEHICLE LABOR	1,361	1,000	900	900	(100) -10.0%
07272400 044351	EQUIPMENT MAINT	180	500	500	500	- 0.0%
07272400 044365	PIER MAINTENANCE	7,000	7,000	7,000	7,000	- 0.0%
07272400 045300	MRO CELLULAR	780	780	780	780	- 0.0%
07272400 045302	MRO TELEPHONES	100	100	100	100	- 0.0%
07272400 045304	MRO PAGER	375	375	375	375	- 0.0%
07272400 046000	OFFICE SUPPLIES	140	300	300	300	- 0.0%
07272400 046015	MISC SUPPLIES	695	1,000	1,000	1,000	- 0.0%
07272400 046220	PIER ELECTRICITY-UTILITY	2,887	3,000	3,000	3,000	- 0.0%
07272400 046260	MRO VEHICLE FUEL	4,755	4,300	3,900	3,900	(400) -9.3%
07272400 046500	CLAM SEEDS	1,823	2,000	2,000	2,000	- 0.0%
07272400 047400	NEW EQUIPMENT	834	1,250	1,250	1,250	- 0.0%
	TOTAL MARINE RESOURCES	89,189	\$ 95,671	\$ 96,274	\$ 97,662	1,991 2.1%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/30/2015
9:28 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
FIRE/POLICE							
07272500 041120	STIPENDS (VEHICLES)	3,000	3,672	4,000	4,000	328	8.9%
07272500 041121	SPECIALTY STIPENDS	350	638	638	638	-	0.0%
07272500 041150	PART TIME PAY	21,404	18,342	18,342	18,709	367	2.0%
07272500 041200	FICA	1,462	1,405	1,405	1,428	23	1.6%
07272500 041205	MEDICARE	342	328	328	333	5	1.5%
07272500 042920	CLOTHING	875	850	850	850	-	0.0%
07272500 044320	MISC. MAINT	7	80	80	80	-	0.0%
07272500 046015	MISC. SUPPLY	-	100	100	100	-	0.0%
07272500 047400	NEW EQUIPMENT	524	525	525	525	-	0.0%
	TOTAL FIRE/POLICE	27,965	\$ 25,940	\$ 26,268	\$ 26,663	\$ 723	2.8%
	TOTAL POLICE SERVICES ALL DIVISION	5,222,292	\$ 5,578,248	\$ 5,785,832	\$ 5,861,456	\$ 283,208	5.1%
	TOTAL PUBLIC SAFETY	9,008,638	9,688,379	9,962,988	10,074,627		

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/30/2015
9:36 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PUBLIC WORKS						
ADMINISTRATION						
08155000 041110	ADMIN. FULL TIME PAY	86,390	88,484	89,607	92,539	4,055 4.6%
08155000 041111	DEPUTY DIRECTOR	68,431	69,888	70,762	72,176	2,288 3.3%
08155000 041114	CLERICAL FULL TIME PAY	84,215	87,506	88,630	90,418	2,912 3.3%
08155000 041150	PART TIME PAY	-	-	-	-	- 0.0%
08155000 041200	FICA	16,337	15,331	15,500	15,895	564 3.7%
08155000 041205	MEDICARE	3,821	3,587	3,626	3,720	133 3.7%
08155000 041210	DENTAL INSURANCE	927	992	1,032	1,032	40 4.0%
08155000 041220	LONG TERM DISABILITY INSURANCE	1,189	1,232	1,248	1,271	39 3.2%
08155000 041230	HEALTH INSURANCE	28,034	30,270	33,140	33,142	2,872 9.5%
08155000 041240	PENSION	22,415	24,378	25,227	25,749	1,371 5.6%
08155000 041300	OVERTIME PAY	4,828	2,500	2,500	2,550	50 2.0%
08155000 042610	SAFETY AND COMPLIANCE	14,036	6,000	7,000	7,000	1,000 16.7%
08155000 042910	EMPLOYEE TRAINING	1,206	700	700	700	- 0.0%
08155000 042945	ACCRUED VACATION	6,996	-	-	-	- 0.0%
08155000 043225	CONTRACTED SERVICES	5,953	6,500	6,500	6,500	- 0.0%
08155000 043500	PROFESSIONAL DUES	294	315	300	300	(15) -4.8%
08155000 044100	UTILITY SEWER	4,821	5,000	4,900	4,900	(100) -2.0%
08155000 044110	UTILITY WATER	2,617	2,350	2,300	2,300	(50) -2.1%
08155000 044300	BUILDING MAINTENANCE & REPAIRS	42,790	41,700	41,700	41,700	- 0.0%
08155000 045304	TELEPHONES	11,627	11,000	11,425	11,425	425 3.9%
08155000 045310	POSTAGE	968	350	350	350	- 0.0%
08155000 045400	ADVERTISEMENTS	561	700	850	850	150 21.4%
08155000 045800	TRAVEL	387	400	200	200	(200) -50.0%
08155000 046000	OFFICE SUPPLIES	4,855	6,500	5,500	5,500	(1,000) -15.4%
08155000 046015	MISCELLANEOUS SUPPLY	1,139	1,000	1,500	1,500	500 50.0%
08155000 046029	CUSTODIAL SUPPLIES	2,218	3,500	3,000	3,000	(500) -14.3%
08155000 046210	UTILITY - GAS	30,540	30,000	30,000	30,000	- 0.0%
08155000 046220	UTILITY - ELECTRICITY	34,416	19,293	20,000	20,000	707 3.7%
08155000 046400	BOOKS	-	125	25	25	(100) -80.0%
08155000 047400	NEW EQUIPMENT	1,183	2,100	1,500	1,500	(600) -28.6%
	TOTAL ADMINISTRATION	\$ 483,192	\$ 461,701	\$ 469,022	\$ 476,242	\$ 14,541 3.1%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/30/2015
11:18 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
GIS/ENGINEERING						
08157100 041112	GIS COORDINATOR	48,634	51,231	51,876	52,916	1,685 3.3%
08157100 041150	PART TIME PAY	-	-	-	-	- 0.0%
08157100 041200	FICA	3,012	3,194	3,331	3,398	204 6.4%
08157100 041205	MEDICARE	704	747	779	795	48 6.4%
08157100 041210	DENTAL INSURANCE	-	-	-	-	- 0.0%
08157100 041220	LONG TERM DISABILITY INSURANCE	261	257	-	265	8 3.1%
08157100 041230	HEALTH INSURANCE	5,348	5,774	-	3,926	(1,848) -32.0%
08157100 041240	PENSION	3,627	4,509	6,693	6,827	2,318 51.4%
08157100 042910	EMPLOYEE TRAINING	1,626	3,500	4,500	4,500	1,000 28.6%
08157100 042945	ACCRUED VACATION	909	-	-	-	- 0.0%
08157100 043225	GIS MAPPING	2,875	10,000	10,000	10,000	- 0.0%
08157100 043400	ENGINEERING	-	9,500	9,500	9,500	- 0.0%
08157100 043500	PROFESSIONAL DUES	25	100	100	100	- 0.0%
08157100 044345	GIS SOFTWARE LICENSING	5,704	10,000	7,000	7,000	(3,000) -30.0%
08157100 046015	MISCELLANEOUS SUPPLY	887	1,300	1,300	1,300	- 0.0%
08157100 047400	GIS NEW EQUIPMENT	1,478	7,200	8,000	8,000	800 11.1%
	TOTAL GIS/ENGINEERING	\$ 75,090	\$ 107,312	\$ 103,079	\$ 108,527	\$ 1,215 1.1%

TOWN OF SCARBOROUGH
 NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/30/2015
 9:58 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
SPECIAL PROJECTS						
08181720 043225	NPDES - CONTRACTUAL SERVICES	23,882	15,000	25,000	25,000	10,000 66.7%
	TOTAL SPECIAL PROJECTS	\$ 23,882	\$ 15,000	\$ 25,000	\$ 25,000	\$ 10,000 66.7%
	TOTAL PW ADMINISTRATION	\$ 582,164	\$ 584,013	\$ 597,101	\$ 609,769	25,756 4.4%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/30/2015
9:58 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PUBLIC WORKS OPERATIONS						
08181000 041112	STAFF FULL TIME PAY	682,342	776,002	780,516	797,691	21,689 2.8%
08181000 041120	STIPENDS	4,295	4,000	4,500	4,590	590 14.8%
08181000 041122	CELL PHONE STIPEND	1,327	1,260	1,680	1,680	420 33.3%
08181000 041150	PART TIME PAY	17,605	5,000	5,000	5,000	- 0.0%
08181000 041200	FICA	48,880	52,758	53,370	54,613	1,855 3.5%
08181000 041205	MEDICARE	11,431	12,348	12,487	12,784	436 3.5%
08181000 041210	DENTAL INSURANCE	2,790	3,472	3,096	3,096	(376) -10.8%
08181000 041220	LONG TERM DISABILITY INSURANCE	3,338	3,892	3,914	3,989	97 2.5%
08181000 041230	HEALTH INSURANCE	122,269	147,147	159,095	159,104	11,957 8.1%
08181000 041240	PENSION	64,823	81,983	100,825	102,841	20,858 25.4%
08181000 041300	OVERTIME PAY	114,202	105,000	105,000	107,100	2,100 2.0%
08181000 042910	EMPLOYEE TRAINING	1,356	1,500	1,500	1,500	- 0.0%
08181000 042920	CLOTHING ALLOWANCE	13,213	11,000	11,675	11,675	675 6.1%
08181000 042945	ACCRUED VACATION	(6,096)	-	-	-	- 0.0%
08181000 042950	MEDICAL EXPENDITURES (IDC)	1,460	1,000	1,000	1,000	- 0.0%
08181000 043225	CONTRACTED SERVICES	59,837	80,000	80,000	80,000	- 0.0%
08181000 044238	WINTER SALT	105,711	50,000	180,000	180,000	130,000 260.0%
08181000 044240	WINTER SAND	8,400	10,000	15,000	15,000	5,000 50.0%
08181000 044243	MAGNESIUM CHLORIDE	35,085	50,000	36,000	36,000	(14,000) -28.0%
08181000 044248	GRAVEL	10,626	20,000	20,000	20,000	- 0.0%
08181000 044260	ROADSIDE MOWING	34,665	48,500	64,400	64,400	15,900 32.8%
08181000 044270	STREET SIGNS	7,421	10,000	10,000	10,000	- 0.0%
08181000 044275	COLD PATCH	2,720	3,000	3,000	3,000	- 0.0%
08181000 044278	STREET STRIPING	69,723	70,000	72,000	72,000	2,000 2.9%
08181000 044280	ASPHALT PAVING	88,226	300,000	300,000	291,139	(8,861) -3.0%
08181000 044283	CULVERTS	8,464	8,200	8,500	8,500	300 3.7%
08181000 044310	VEHICLE MAINTENANCE PARTS	171,666	115,000	175,000	175,000	60,000 52.2%
08181000 044313	VEHICLE MAINTENANCE LABOR	184,718	105,000	150,000	150,000	45,000 42.9%
08181000 046015	OUTSIDE OPERATIONAL SUPPLIES	24,488	19,500	19,500	19,500	- 0.0%
08181000 046052	CUTTING EDGES	14,578	20,000	20,000	20,000	- 0.0%
08181000 046260	VEHICLE FUEL GAS	130,891	115,000	117,000	117,000	2,000 1.7%
08181000 046261	PROPANE FUEL	4,903	7,000	5,300	5,300	(1,700) -24.3%
08181000 047411	NEW TOOLS	3,414	4,000	6,000	6,000	2,000 50.0%
	TOTAL OPERATIONS	\$ 2,048,768	\$ 2,241,562	\$ 2,525,358	\$ 2,539,502	\$ 297,940 13.3%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/30/2015
10:57 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PIERS, WHARVES, FLOATS, BOAT LAUNCH						
08161300 044190	437	500	400	-	(500)	-100.0%
	\$ 437	\$ 500	\$ 400	\$ -	\$ (500)	-100.0%
DUNSTAN & SCARBOROUGH MEMORIAL CEMETERY						
08181460 043225	8,103	8,500	9,000	9,000	500	5.9%
08181460 044110	212	-	-	-	-	0.0%
08181460 044320	395	350	350	350	-	0.0%
08181470 043225	8,048	8,500	9,000	9,000	500	5.9%
08181470 044320	372	350	350	350	-	0.0%
	17,130	\$ 17,700	\$ 18,700	\$ 18,700	\$ 1,000	5.6%
MEMORIAL ACCOUNTS						
08181500 044320 78004	1,535	1,535	1,565	1,565	30	2.0%
08181500 044320 78005	340	442	442	442	-	0.0%
08181500 044320 78006	3,000	3,000	3,000	3,000	-	0.0%
08181500 044320 78007	3,000	3,000	3,000	3,000	-	0.0%
	\$ 7,875	\$ 7,977	\$ 8,007	\$ 8,007	\$ 30	0.4%
SHADE TREES						
08181600 044265	3,232	8,000	7,500	7,000	(1,000)	-12.5%
08181600 044268	-	-	-	-	-	0.0%
	\$ 3,232	\$ 8,000	\$ 7,500	\$ 7,000	\$ (1,000)	-12.5%
	\$ 2,077,442	\$ 2,275,739	\$ 2,559,965	\$ 2,573,209	297,470	13.1%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/30/2015
11:33 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PUBLIC WORKS VEHICLE MAINTENANCE							
08181200 041112	STAFF FULL TIME PAY	392,871	446,492	451,714	457,836	11,344	2.5%
08181200 041120	STIPENDS	4,742	4,000	5,100	5,202	1,202	30.1%
08181200 041150	PART TIME PAY	12,647	9,000	9,000	9,000	-	0.0%
08181200 041200	FICA	29,233	29,649	30,171	30,793	1,144	3.9%
08181200 041205	MEDICARE	6,837	6,939	7,059	7,195	256	3.7%
08181200 041210	DENTAL INSURANCE	1,659	1,901	2,064	2,064	163	8.6%
08181200 041220	LONG TERM DISABILITY INSURANCE	1,967	2,239	2,262	2,302	63	2.8%
08181200 041230	HEALTH INSURANCE	55,470	66,838	76,588	72,668	5,830	8.7%
08181200 041240	PENSION	42,948	50,315	58,095	59,228	8,913	17.7%
08181200 041300	OVERTIME PAY	53,368	21,000	21,000	21,420	420	2.0%
08181200 042910	EMPLOYEE TRAINING	1,762	2,000	2,000	2,000	-	0.0%
08181200 042920	CLOTHING ALLOWANCE	7,415	4,800	6,050	6,050	1,250	26.0%
08181200 042945	ACCRUED VACATION	372	-	-	-	-	0.0%
08181200 042950	MEDICAL EXPENDITURES (IDC)	157	500	400	400	(100)	-20.0%
08181200 044218	HAZARDOUS WASTE DISPOSAL	1,728	1,500	2,000	2,000	500	33.3%
08181200 044316	FUEL ISLAND REPAIRS	1,671	1,500	3,000	3,000	1,500	100.0%
08181200 044317	PROPANE STATION	80	100	100	100	-	0.0%
08181200 044320	MISCELLANEOUS MAINTENANCE	5,420	2,300	2,500	2,500	200	8.7%
08181200 044345	PW DIAGNOSTIC SOFTWARE	-	6,000	6,000	6,000	-	0.0%
08181200 046015	SHOP SUPPLIES	10,615	9,000	9,000	9,000	-	0.0%
08181200 046032	PARTS/SERVICE	571,506	476,750	520,175	520,175	43,425	9.1%
08181200 046260	VEHICLE FUEL GAS	533,570	482,073	475,118	475,118	(6,955)	-1.4%
08181200 046261	PROPANE FUEL	44,166	60,000	41,300	41,300	(18,700)	-31.2%
08181200 047400	NEW EQUIPMENT	3,307	13,800	13,800	13,800	-	0.0%
08181200 047460	NEW STEEL	2,890	3,000	3,000	2,000	(1,000)	-33.3%
	TOTAL VEHICLE MAINTENANCE	\$ 1,786,398	\$ 1,701,696	\$ 1,747,496	\$ 1,751,151	\$ 49,455	2.9%
STREET LIGHTS							
08182000 046221	UTILITY - CMP EXP. FOR STREET LIGHTS	167,360	144,000	168,000	168,000	24,000	16.7%
08182000 047400	NEW EQUIP/REPAIR STREET LIGHTS	2,174.00	500	1,000	1,000	500	100.0%
	TOTAL STREET LIGHTS	\$ 169,534	\$ 144,500	\$ 169,000	\$ 169,000	\$ 24,500	17.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/30/2015
11:33 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:		2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
TRAFFIC SIGNALS							
08182100 041150	PART TIME PAY	-	-	-	-	-	0.0%
08182100 043225 77076	MALL TRAFFIC (So Port/Scarb Agreement)	-	-	-	-	-	0.0%
08182100 043500	PROFESSIONAL DUES	80	80	85	85	5	6.3%
08182100 044284	OVERHEAD STREET SIGN MAINT	1,260	2,500	2,000	2,000	(500)	-20.0%
08182100 044286	PRE-EMPTION DEVICE	324	3,000	1,500	1,500	(1,500)	-50.0%
08182100 044301	GENERATOR MAINTENANCE	21,137	12,200	19,000	19,000	6,800	55.7%
08182100 044302	MUNICIPAL FIRE ALARM MAINT	19,972	22,500	22,000	22,000	(500)	-2.2%
08182100 044310	VEHICLE MAINT. PARTS	2,806	3,500	3,000	3,000	(500)	-14.3%
08182100 044351	DEPT. EQUIPMENT MAINTENANCE	26,203	31,500	29,000	29,000	(2,500)	-7.9%
08182100 044353	OTHER EQUIP. MAINTENANCE	1,756	2,800	1,900	1,900	(900)	-32.1%
08182100 046053	TOOLS	587	620	500	500	(120)	-19.4%
08182100 046230	UTILITY - CMP EXP. TRAFFIC SIGNALS	16,911	16,000	17,000	17,000	1,000	6.3%
08182100 046260	VEHICLE FUEL GAS	1,029	1,200	1,200	1,200	-	0.0%
08182100 047400	NEW EQUIPMENT	-	3,200	3,000	3,000	(200)	-6.3%
08182100 047450	TRAFFIC LIGHT IMPROVEMENTS	7,550	8,000	8,000	8,000	-	0.0%
08182180 044301 77000	MUNI. BLDG. GENERATOR MAINTENANCE	-	-	-	-	-	0.0%
08182180 044301 77040	FIRE STATION GENERATOR MAINTENANCE	-	-	-	-	-	0.0%
08182180 044301 77050	POLICE GENERATOR MAINTENANCE	-	-	-	-	-	0.0%
08182180 044301 77070	PUBLIC WORKS GENERATOR MAINTENANCE	-	-	-	-	-	0.0%
08182180 044301 77071	FUEL DEPOT GENERATOR MAINTENANCE	-	-	-	-	-	0.0%
08182180 044301 77080	HIGH SCHOOL GENERATOR MAINTENANCE	-	-	-	-	-	0.0%
	TOTAL TRAFFIC SIGNALS	99,615	\$ 107,100	\$ 108,185	\$ 108,185	\$ 1,085	1.0%
WATER CHARGES							
08182300 044110	PORTLAND WATER DISTRICT CHARGES	144,367	148,880	153,713	153,713	4,833	3.2%
08182300 044110	BIDDEFORD/SACO WATER DIST CHARGES	47,552	56,940	60,356	60,356	3,416	6.0%
08182300 044353	HYDRANT MAINTENANCE	-	100	100	-	(100)	-100.0%
	TOTAL WATER CHARGES	\$ 191,919	\$ 205,920	\$ 214,169	\$ 214,069	\$ 8,149	4.0%
	TOTAL UTILITIES	\$ 461,069	\$ 457,520	\$ 491,354	\$ 491,254	33,734	7.4%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

10/30/2015
11:37 AM

FY 2016 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2014 ACTUAL	2015 BUDGET	2016 PROPOSED	2016 ADOPTED	TC INC. DEC.	TC PCT CHANGE
SOLID WASTE PROGRAM						
08181300 044205	HOLMES ROAD SITE MAINTENANCE	10,078	9,700	10,500	10,500	800 8.2%
08181320 043232	CURBSIDE RECYCLING	370,467	378,814	378,814	378,814	- 0.0%
08181320 044213	ecomaine RECYCLING TIPPING FEE	-	36,450	-	-	(36,450) -100.0%
08181320 044220	COMMERCIAL RECYCLING	71,638	72,000	60,300	60,300	(11,700) -16.3%
08181320 044223	RECYCLING BINS/SILVER BULLETS	58,306	51,500	57,000	57,000	5,500 10.7%
08181320 045321	PUBLIC INFORMATION/EDUCATION	-	500	100	100	(400) -80.0%
08181320 047418	AUTOMATED RECYCLING CONTAINERS	11,813	13,000	14,000	14,000	1,000 7.7%
08181330 044210	ecomaine ASSESSMENT	305,189	-	-	-	- 0.0%
08181330 044213	ecomaine MAINE TIPPING FEE	380,256	387,750	240,990	380,348	(7,402) -1.9%
08181330 044215	REFUSE COLLECTION CURBSIDE	370,718	378,814	378,814	378,814	- 0.0%
08181330 044217	MISC SOLID WASTE DISPOSAL	6,998	6,000	6,800	6,800	800 13.3%
08181330 044218	HOUSEHOLD HAZARDOUS COLLECTION	10,083	6,000	6,000	6,000	- 0.0%
	TOTAL SOLID WASTE PROGRAM	\$ 1,595,546	\$ 1,340,528	\$ 1,153,318	\$ 1,292,676	\$ (47,852) -3.6%
	TOTAL PUBLIC WORKS ALL DIVISIONS	\$ 6,502,618	\$ 6,359,496	\$ 6,549,234	\$ 6,718,059	\$ 358,563 5.6%