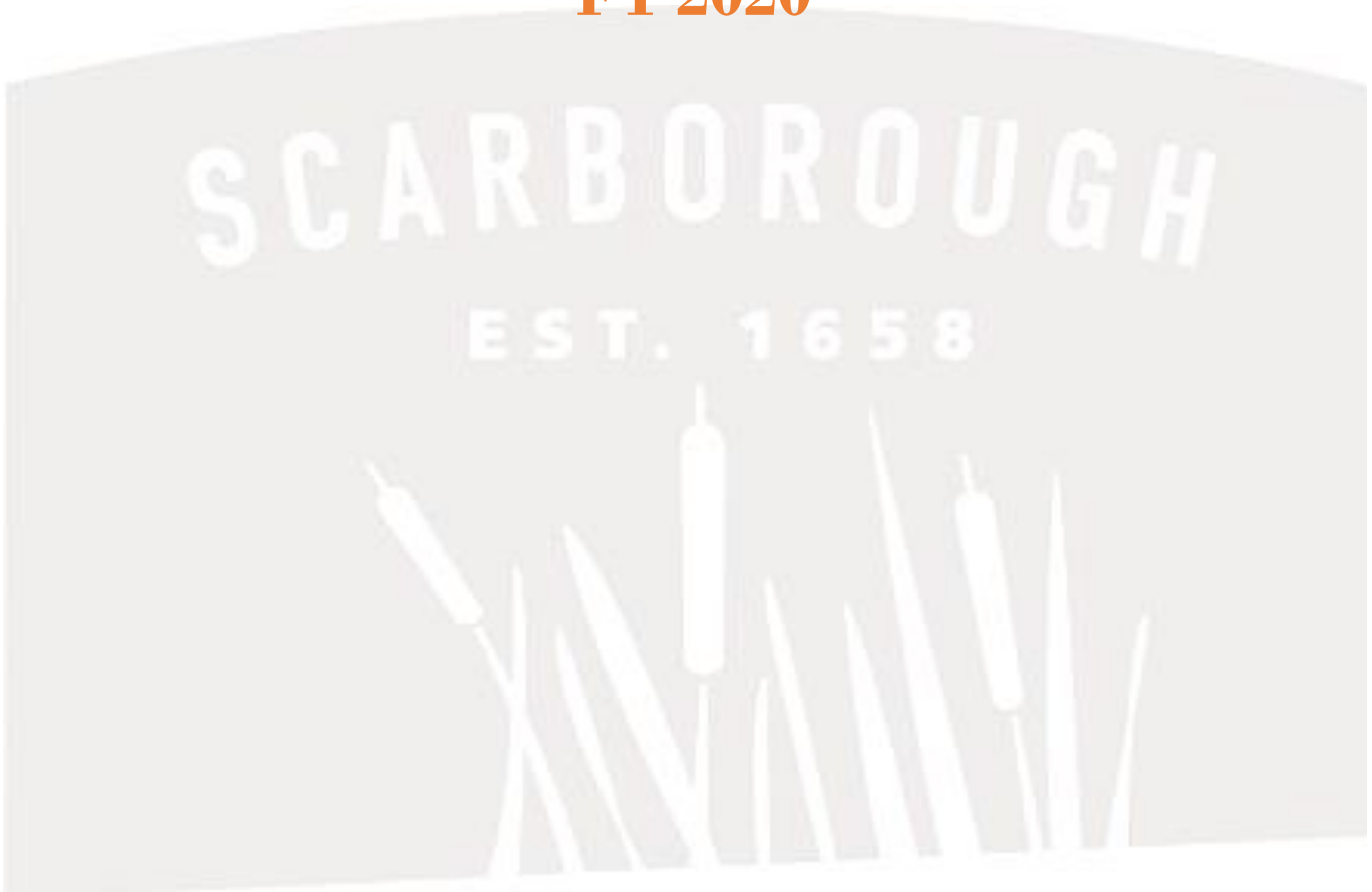


TOWN OF SCARBOROUGH

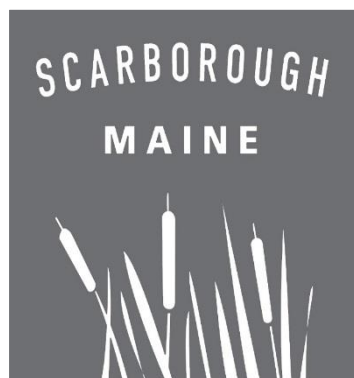
**ADOPTED
MAY 15, 2019**

GENERAL FUND & CAPITAL BUDGET FY 2020



**PRESENTED BY:
THOMAS J. HALL, TOWN MANAGER
APRIL 3, 2019**





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Town of Scarborough, Maine

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S C A R B O R O U G H , M A I N E • 0 4 0 7 0 - 0 3 6 0

Budget Transmittal - FY 2019/2020

April 3, 2019

Honorable Members of the Scarborough Town Council:

Please accept the proposed Town and School General Fund and Capital Budgets of the Town of Scarborough for FY 2019/2020. The budget document continues to evolve and presents budget information in a user-friendly format and is intended to provide something for everyone, including a high-level overview, more detailed analysis, or a deep dive including complete line-item detail.

Detailed trending and historical information is included in the Summary and Analysis section (Tab 2). However, see below for an overview of the significant items, issues and trends that shape this budget.

GROSS SPENDING

	2019 Budget	2020 Proposed	Gross \$ Change	Gross % Change
Town	34,428,174	36,082,224	1,654,050	4.80%
School	48,526,504	51,504,241	2,977,737	6.14%
County	2,827,079	2,956,659	129,580	4.58%
Total	85,781,757	90,543,124	4,761,367	5.55%

BUDGET DRIVERS

School: (see Tab 6)

- Rising fixed costs- salaries and benefit, teacher retirement, utilities, and supplies;
- State and Federal mandates- special education expenses;
- New teachers to address increased enrollment;
- Normalized use of fund balance.

Town: (see Tab 3)

- New voter-approved Debt Service of \$1,056,650 for Public Safety Building;
- Wages - contractual obligations and non-union COLA of 2.4%- Employment Cost Index;
- Expansion of funding CIP with appropriations;
- Funding for an Equipment Reserve Account;
- New Position Requests;
- Recycling Costs.

EXPENDITURES

TOWN: Municipal government is a service provider and as such our costs are largely based on human capital. We are committed contractually through union negotiations and, as our employees are our greatest asset, I have made it a priority to continue the classification and pay systems adopted by the Town Council. The cost

of health care insurance is a major cost driver too and we continue to consider alternative plans to control these costs. The proposed budget includes funding for new positions to advance the staffing plan for the Fire Department as well as a shared position between Public Works and Community Services and lastly a social service “Navigator” position for the Police Department. In addition there are six additional positions that are not funded, but worthy of consideration (see Tab 7, Exhibit 1 for details on all positions).

SCHOOL: Personnel based costs for the school represent 79.1% of the budget. In addition to the fixed cost increases there are increased costs associated with increasing student enrollment and demand for special services. For a more detailed discussion of the School’s expenditure proposals please see Tab 6.

COUNTY: The cost for County government is distributed to towns based on the full state valuation of each municipality as a percentage of the total value for all municipalities within Cumberland County. Scarborough continues to be the second highest valued community in Cumberland County, so our share of County costs continues to rise. Scarborough’s required contribution to the County budget is increased by 4.58% this year.

REVENUE

This budget reflects a number of notable positive changes in non-property tax revenue. Excise tax and Child Care revenues continue to perform well and modest increases are expected. EMS revenue is expected to increase considerably due to improved collection efforts.

For the School Department this year is the third year in a row as a minimum receiver community. On a positive note, the state subsidy is projected to increase by \$621,628. Despite this positive development, only 6.5% of operating revenue is from the state.

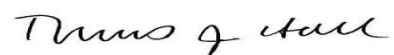
CONCLUSION

The combined Town and School net budget requires an additional \$3,994,573, or 6.04%, to be raised through property taxes. Using the Town Council’s policy to predict the likely valuation increase for next year, and adjusting to not include the impact of the commercial/industrial revaluation, the mid-range estimated tax rate suggests a 4.9% increase. Although we are undergoing a residential revaluation that will affect the final tax rate, this impact is purposely not considered in this analysis. Given the fact that the residential portion constitutes more than 75% of the tax base it is anticipated that the final tax rate will be reduced considerably.

I believe this proposed budget accurately reflects the funding requirements to maintain the current level and quality of services, is responsive to increased demand from growth and advances a number of important new investments that are worthy of consideration. We know from experience that better information will be known as the process progresses and that the final budget will be lower than this starting point. I 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.

I sincerely appreciate the efforts of my staff for their assistance in preparing this budget, in particular Ruth Porter, Colette Mathieson, Liam Gallagher and Larissa Crockett.

Respectfully Submitted,



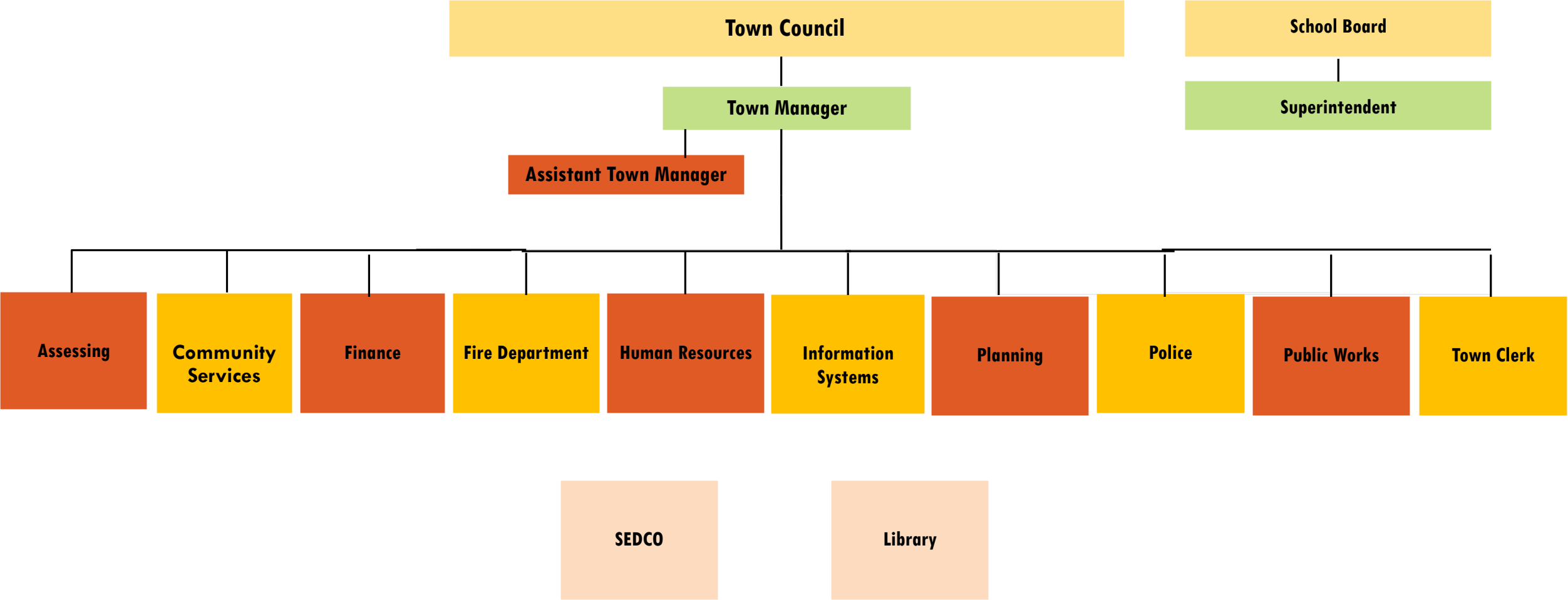
Thomas J. Hall,
Town Manager



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TOWN OF SCARBOROUGH ORGANIZATIONAL CHART



2019 Scarborough Town Council

Peter Hayes, Chair

Katy Foley, Vice-Chair

Shawn Babine

Jean-Marie Caterina

William Donovan

Don Hamill

Paul Johnson

Municipal Appointed Officials

Thomas Hall, Town Manager

Yolande (Tody) Justice, Town Clerk

David Bouffard, Assessor

Bernstein Shur, Legal Counsel

Municipal Senior Staff

Don Begin, Information Services Director

Jay Chace, Town Planner

Larissa Crockett, Assistant Town Manager

Liam Gallagher, Human Resources Director

Robbie Moulton, Police Chief

Ruth Porter, Finance Director

Mike Shaw, Public Works Director

Todd Souza, Community Services Director

B. Michael Thurlow, Fire Chief

Partner Agency Senior Staff

Nancy Crowell, Scarborough Public Library Director

Karen Martin, SEDCO Director

David Hughes, Scarborough Sanitary Dist. Director

2019 Scarborough School Board

Leanne Kazilionis, Chair

Nicholas Gill, Vice-Chair

Hillory Durgin

Alicia Giftos

Amy Glidden

Sarah Leighton

April Sither

School Department Appointed Officials

Julie Kukenberger, Superintendent of Schools

School Department Senior Staff

Jo Anne Sizemore, Assistant Superintendent

Monique Culbertson, Dir. of Curriculum & Assessment

Kathy Tirrell, Improvement Strategist

Alison Marchese, Director of Special Services

Chris Rohde, Assistant Director of Special Services

Kate Bolton, Director of Business & Finance

Todd Jepson, Dir. of Buildings, Grounds & Facilities

Peter Esposito, Director of Food Services

Sue Ketch, Interim High School Principal

Greg Applestein, High School Assistant Principal

Ed Buckley, High School Assistant Principal

Mike LeGage, Director of Athletics & Activities

Diane Nadeau, Middle School Principal

Dave Carrier, Middle School Assistant Principal

Kelli Crosby, Wentworth School Principal

Brem Stoner, Wentworth School Assistant Principal

Anne Lovejoy, Eight Corners School Principal

Kelly Mullen-Martin, Blue Point School Principal

Jessica Steele, Pleasant Hill School Principal

Demographics & Statistics

COMMUNITY PROFILE

Date of Incorporation	1658
Total Square Miles (2010)	47.61
Median Age	45.8
Median Household Income (2017)	\$89,255

POPULATION

Total (2010)	18,919
Total (2017 estimate)	19,620
% Female	52.5%
% Male	47.5%

AGE RANGE

Under 5 years	3.8%
5-19 years	20.4%
20-44 years	24.6%
45-64 years	31.7%
65 years and Over	19.5%

EDUCATION LEVELS ATTAINED

High School Diploma/GED	96.9%
Bachelor's Degree or higher	53.1%

(percent of people age 25+ years)

Sources- U.S. Census Bureau: (2010 Census, 2012 Survey of Business Owners, 2013-2017 American Community Survey 5-Year Estimates)

HOUSING

Households (2017)	7,640
People per Household (2017)	2.52
Median Home Value (2017)	\$336,100

CLIMATE

Average High Temperature (July)	79 °F
Average Low Temperature (January)	13 °F
Record High Temperature	103 °F
Record Low Temperature	-39 °F
Average Precipitation Range	3-5 in

Source: The Weather Channel: (Almanac Historical Data)

BUSINESS

Number of Companies (2012)	2,399
Employed Population (16+ years)	10,748
Unemployment Rate	1.5%

JOBS

Major Employers in Scarborough:

Hannaford	US Postal Service
Maine Medical Center	Wal-Mart
Cabela's	Piper Shores
NorDX	Sam's Club

SEDCO Maine: (Maine Department of Labor, Center for Workforce, Research and Information)

Budget Process

Article V of the Town Charter directs the timeline of the budget process and identifies information that must be included in the proposed budget document. Budget season begins with Listen to Learn sessions hosted by the Town Manager and Superintendent of Schools. These informal listening sessions provide resident input into what services are of most value, where there may be places to scale back, and new services that may be wanted or needed. To build the annual budget the Town Manager and Superintendent of Schools then work with their respective senior staff to identify staffing and service levels as well as any capital needs for the following fiscal year. The result is the Town Manager's budget that is presented jointly by the Town Manager and Superintendent of Schools to the Town Council at the first Town Council meeting in April.

The first reading of the budget by the Town Council takes place the following week. Upon accepting the proposed budget at first reading the budget then becomes the purview of the Town Council Finance Committee who spends the next six weeks reviewing the proposals and meeting with departments to review the proposal in detail. During this time Town Councilors and School Board members work with staff to host Neighborhood Budget Outreach Meetings to hear from residents questions and concerns about the proposal.

In May the Town Council and School Board hold a joint Public Hearing on the budget. The Joint Town and School Finance Committee also continue to meet to work through amendment proposals that will be put forward at the Town Council's final reading in mid-May. Once the Town Council has voted to adopt the budget a date is set for the School budget validation referendum. This referendum usually takes place on the second Tuesday in June. If the validation vote is successful the budget process is complete for that year. If the validation vote is unsuccessful then the process repeats with a new proposal that goes through first reading, Public Hearing, final reading, and School budget validation referendum. This process continues until there is a successful School validation vote.

The final stage of the budget cycle is the tax commitment in late August. The Town's Assessor sets the tax rate by determining the total town valuation and dividing that amount into the net budget to be raised through property taxation. This equation, $\text{net budget} / \text{total town valuation}$, gives us the mill rate used to determine each property owner's tax bill.

An Introduction to Your Municipal Budget

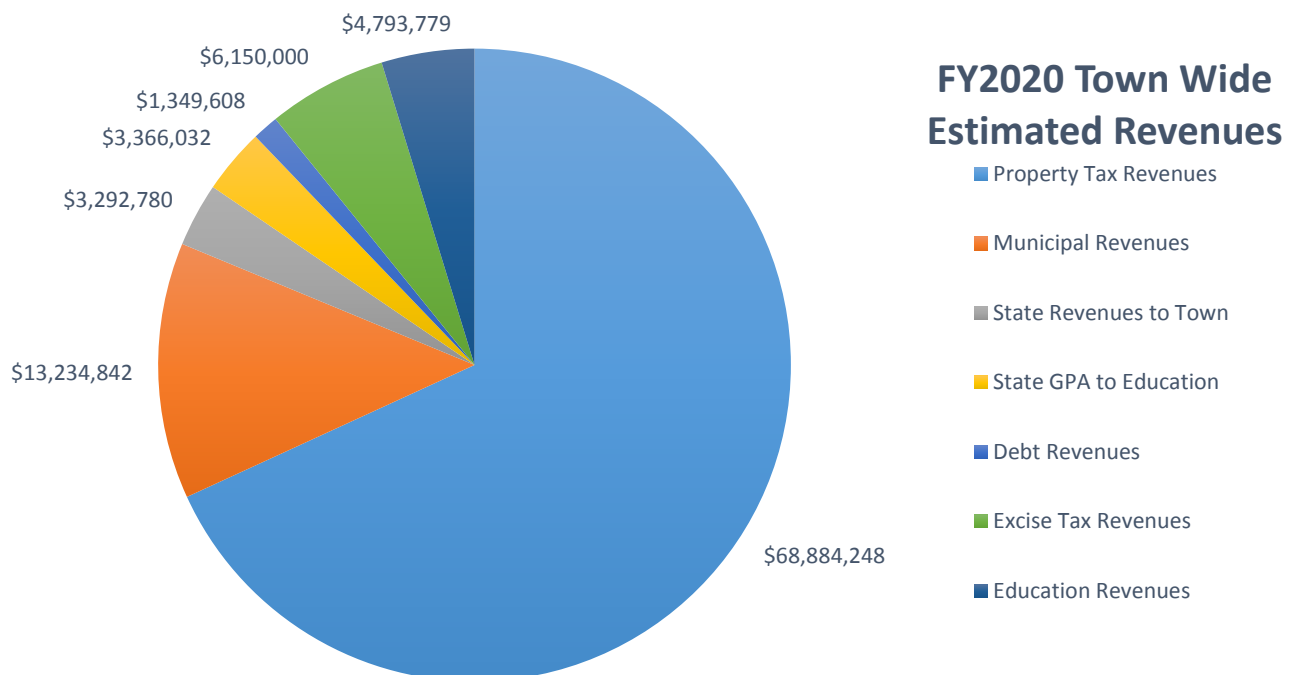
The tables below show a snapshot of the total costs associated with providing services in the Town of Scarborough. The last two columns of the table compare FY2020's proposed budget with FY2019's approved budget.

ACCOUNTS FOR:	FY2019 Gross	FY2019 Net	FY2020 Gross	FY2020 Net	\$ Net Change	% Net Change
Municipal, all areas	\$36,321,363	\$17,820,968	\$37,839,834	\$18,167,671	\$346,703	1.95%
Education, all areas	\$50,263,320	\$44,992,392	\$53,375,859	\$47,481,988	\$2,489,596	5.53%
County	\$2,827,079	\$2,827,079	\$2,956,659	\$2,956,659	\$129,580	4.58%
Capital - School and Town	\$3,884,801	\$522,271	\$6,898,937	\$277,930	-\$244,341	-46.78%

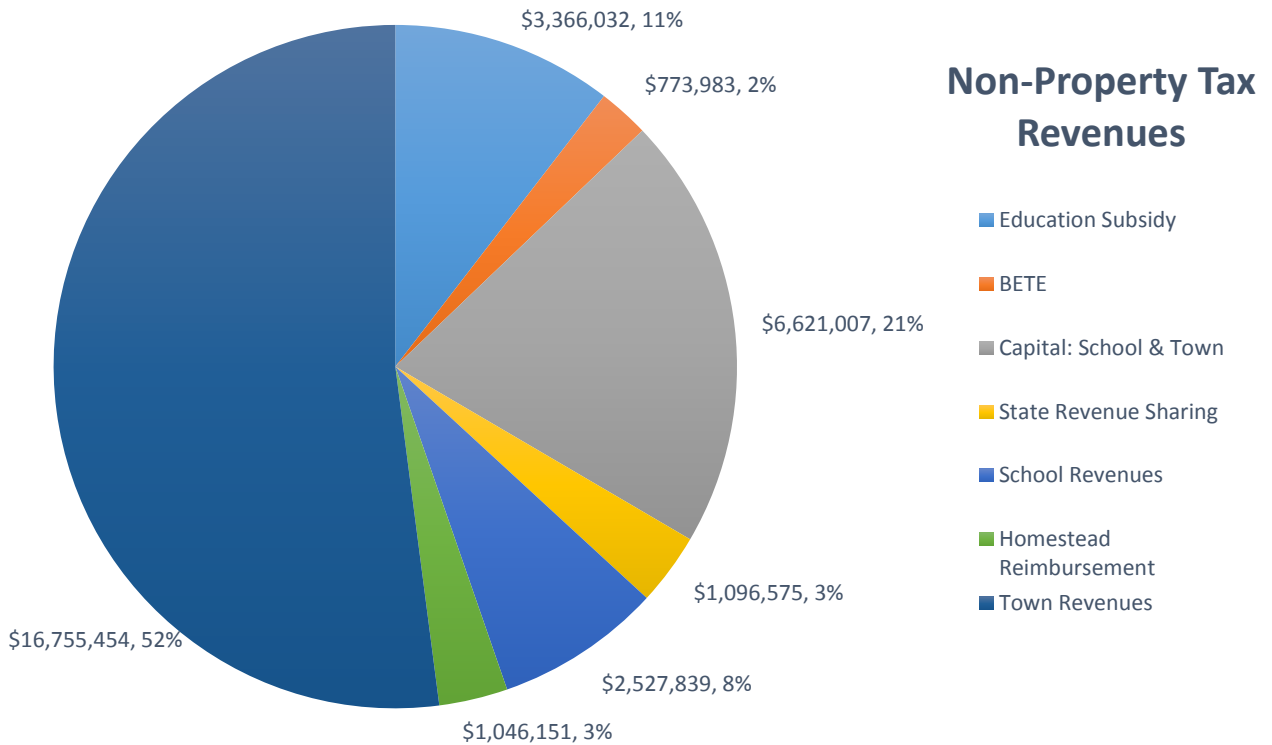
Revenues

Knowing where the money comes from that pays for the services the Town provides is important. Over time we can track changes in the percentage of revenues coming from the State, excise taxes, permit and program fees, and property taxes. When we think of individual revenue types in terms of a percent of total revenues we can see that with each decrease in State General Purpose Aid for Education or State Revenue to Towns (revenue sharing) there will need to be an increase in other forms of revenue. This increase is mostly absorbed by property taxes.

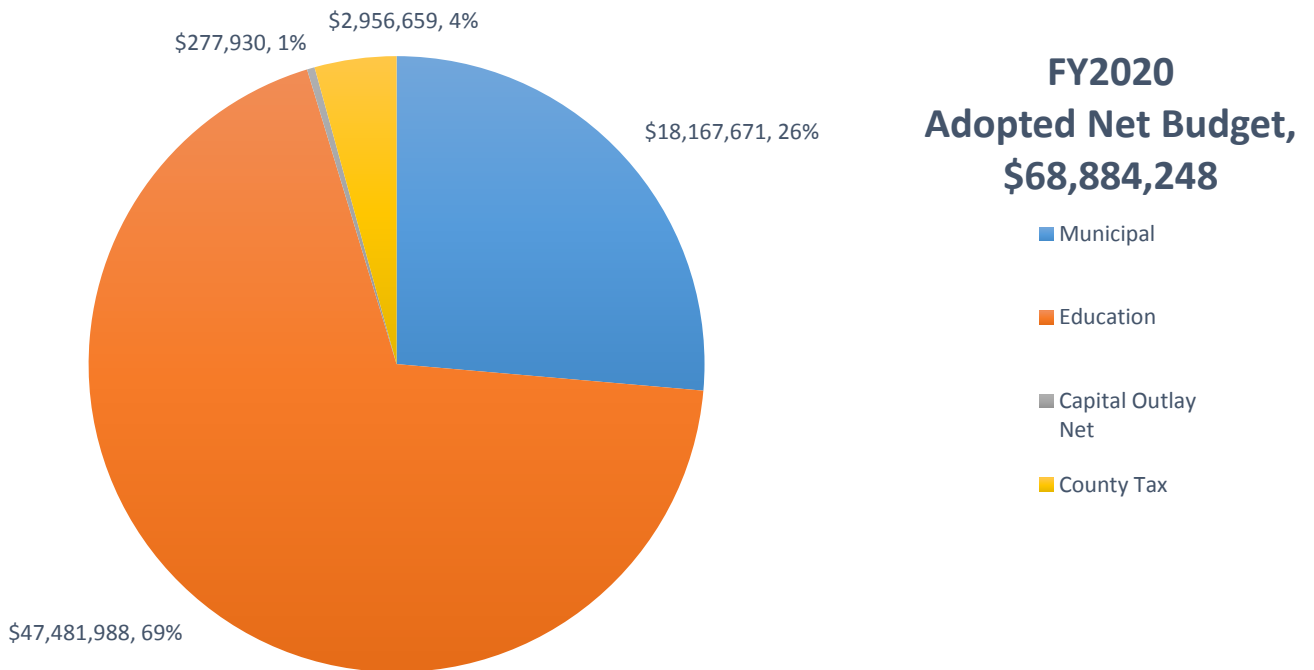
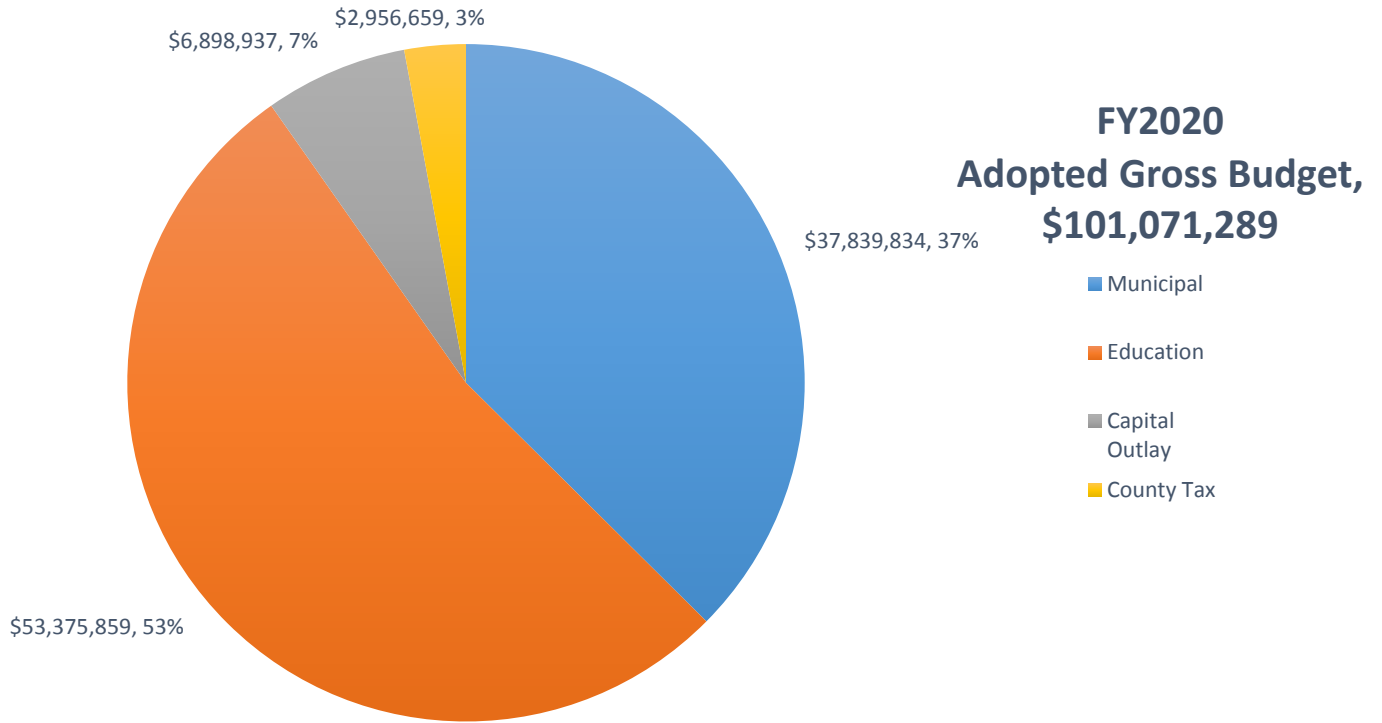
Estimated revenues are just that, estimates. The Town uses historical data and information from the State to create as accurate an estimate of revenues as possible. Non-property tax revenue estimate totals are deducted from the proposed budget expenditures to identify the amount of money needed to be raised through property taxation. In determining the annual tax rate, also referred to as the mill rate, this net expenditure figure is used.



The chart below shows sources of non-property tax revenues. Capital School and Town is funded by bonds, reserves and other revenue sources of non-tax revenues to pay for long-term investments in infrastructure or equipment. Education revenues include food service and adult learning revenues as well as the use of unrestricted fund balance. Homestead and BETE revenues are reimbursements from the State of Maine. Town revenues include all of the monies raised through program fees, permit fees, collected fines, and payments received for services to other towns. A complete listing of municipal revenues can be found as part of the line item detail in tab 8 of this budget document.



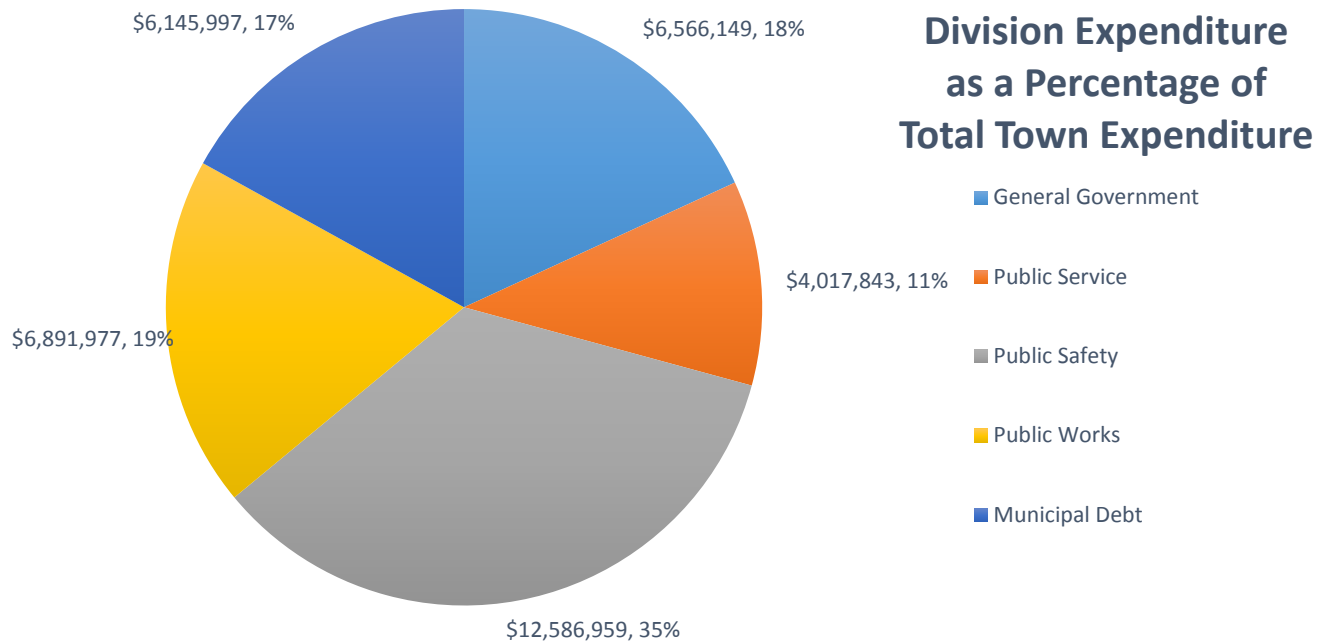
In the charts below we can see how these revenues work to lower the amount of money needed to be raised through taxation. The first chart shows the gross budget; in other words, the amount of money needed to cover the total costs of services provided. The second chart shows the net budget. The net budget is the amount of money needed to cover the cost of services minus the revenues associated with that part of the budget. As there are no revenues associated with the County section of the budget, this dollar value remains unchanged between the two charts while the percentage of the budget paid to the County increases in the net budget.



Expenditures

The graph below shows how the Town budget is divided among the municipal departments in FY2020. General Government includes the Executive, Finance, Human Resources, and Planning Departments. Public Service includes Community Services, the Scarborough Public Library, and SEDCO. Public Safety

includes fire, police, communications, and EMS services. Debt Service is the amount we pay in principal and interest on the municipal debt held.

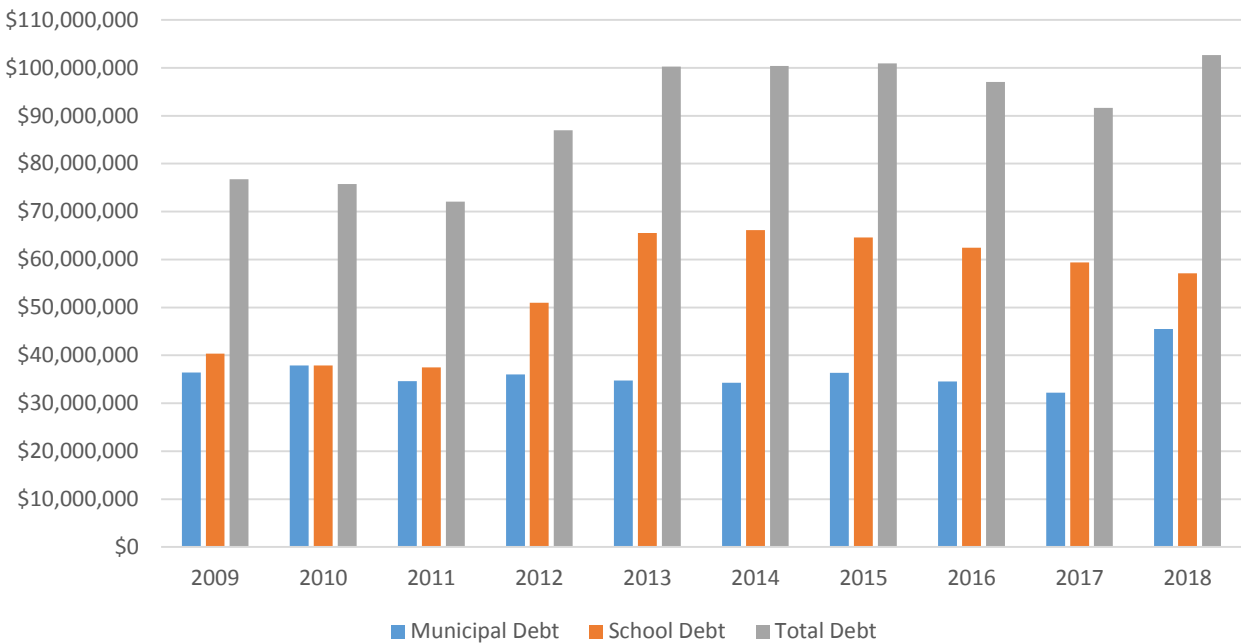


Debt

Some expenditures are better shared with future users of the investment. A school building or a fire truck are both very expensive items that serve current and future residents of Scarborough. Financing expenditures allows the Town to share the cost of an investment with all of the people that will benefit from it. When the Town borrows money to fund an investment it only does so for a period of time equal to or less than the expected life of the investment. Many investments are not included as part of an annual budget decided by the Town Council but are instead put before the voters to decide if they wish to support that investment; a recent example being when the voters decided to invest in the new Public Safety Building. Each year’s annual budget does include debt service. This is the amount of money that needs to be paid in interest and principal payments each year.

The graph below shows a history of the amount of debt held. The Town of Scarborough continued to invest in infrastructure and equipment through the Great Recession. By doing so, the Town’s debt load may be higher than some of our neighbors, but we were able to take advantage of very low interest rates while also maintaining and improving the investments in roads, buildings, and programs we have made in the past. The bond rating agency Standard and Poor’s notes that a low debt profile is not always a strong indicator of credit worthiness because it may show a municipality has failed to maintain infrastructure and will need to make significant investment in the future.

Debt Held as of the End of the Fiscal Year



Bringing it All Together: Tax Rate Computation

The budgeted expenditures and anticipated revenues are entered into a formula that also includes the estimated town assessed valuation to calculate a tax rate, or mill rate, for the year. The formula is:

$$\text{Mill Rate} = \frac{\text{Total amount to be raised by taxation}}{\text{Total Town assessed value}}$$

FY2020	Cautious	Mid-Range	Optimistic
Estimated Rate of Increase in Valuation	0.5440%	1.0880%	1.6320%
Estimated Total Town Assessed Value FY2020	\$4,034,119,902	\$4,055,947,191	\$4,077,774,481
Difference from Prior Year	\$21,827,290	\$43,654,579	\$65,481,869

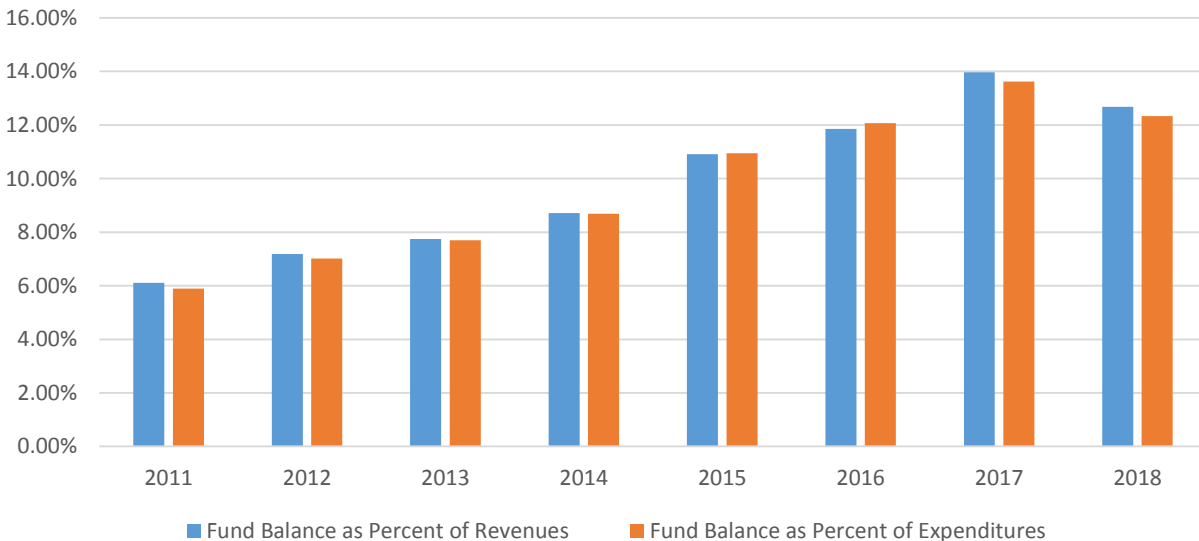
The final figure for the tax rate equation the Town calculates is the total town assessed valuation. The Town Council adopted a policy to consistently estimate this figure using a compound interest formula. The town assessed value for the past 11 years is included in the equation and the predicted rate of increase is used to create a range of estimated town assessed values.

The table above shows the predicted mid-range rate of increase using the compound growth formula for FY2020 is 1.0880%. A cautious estimate of half this value and an optimistic estimate that is 50% greater than the calculated value form the bottom and top of the estimated total town assessed value range. If the tax rate is calculated using the cautious estimate for town assessed value it will be higher than if the tax rate is calculated using a more optimistic town assessed value. As part of the tax commitment process in August the Town Assessor will decide on the total town valuation to use in the tax rate formula. Why would the Assessor choose to go with a lower estimate if it will result in a higher tax rate? The tax rate is applied equally to all of the taxable properties in town. If the Assessor chooses an assessed value that is

too high the resulting tax rate may be too low to generate enough revenue to cover the costs proposed in this budget document if there is not the level of expected growth through new residential, commercial, and industrial development.

What happens if the Assessor chooses an estimated town assessed value that results in more money than was needed to cover the costs of providing services? All money left in the general fund at the end of the fiscal year is added to the unassigned fund balance to provide greater fiscal stability or may be used, in part, to offset the amount needed to be raised by taxation in a future year. The graph below shows the relationship between unrestricted fund balance and both total revenues and total expenditures. It is these relationships that bond agencies look at as part of the bond rating assessment for the town. The graph ends with 2018 because we have not yet finished FY2019 and have no way to tell what the new unrestricted fund balance will be. According to our Municipal Advisor at Moors & Cabot, the Town should aim to build the unrestricted fund balance as a percent of revenues to 12%; we are currently at 12.68%.

Unrestricted Fund Balance as a Percent of Revenues and Expenditures



Tax Rate Computation Worksheet

On the next two pages are two versions of this year’s tax rate computation worksheet. The first, in green, is a language-based translation of the accounting version that follows. Both show the same information: how much money is needed to cover services, how much money we expect to receive from non-property tax sources, what is the expected valuation of the town, and what is the estimated tax rate range. This year we are in the process of a residential revaluation. The estimated tax rates on the next pages are estimates that do not include any impact from the increase in value expected from the revaluation. If there is an increase in total town value then the estimated tax rates will decrease.

I want to know:		FY 2019	FY 2020	% Change
How much does it cost to provide services in Scarborough?	Municipal	\$34,428,174	\$36,082,224	4.80%
	School	\$50,263,320	\$53,453,107	6.35%
	County	\$2,827,079	\$2,956,659	4.58%
	Total	\$87,518,573	\$92,491,990	5.68%
How much money does Scarborough take in through user fees, State disbursements, and other non-property tax revenues?	Municipal	\$16,753,261	\$17,652,029	5.36%
	School	\$5,270,928	\$5,893,871	11.82%
	Total	\$22,024,189	\$23,545,900	6.91%
How much will Scarborough spend on capital investments?		\$3,884,801	\$7,143,037	83.87%
How much of this capital investment will be financed or paid for with non-property Tax dollars?		\$3,362,530	\$5,742,620	70.78%
How much does that leave to pay for capital investments with monies raised through taxation?		\$522,271	\$1,400,417	168.14%
How much money will we raise to cover property tax abatements during this fiscal year, TIFs, CEAs, and the Senior Property Relief Program?		\$1,220,909	\$1,230,909	0.82%
What do we expect to receive from the State in BETE and Homestead reimbursements?		\$1,747,134	\$1,820,134	4.18%
What is the total amount of money that needs to be raised through taxation?		\$66,162,710	\$70,157,282	6.04%
What is the total valuation range for real estate and personal property in Scarborough?	Cautious	\$4,012,292,612	\$4,034,119,902	0.54%
	Mid-range	\$4,012,292,612	\$4,055,947,191	1.09%
	Optimistic	\$4,012,292,612	\$4,077,774,481	1.63%
What is the estimated tax rate?	Cautious	\$16.49	\$17.39	5.46%
	Mid-Range	\$16.49	\$17.30	4.90%
	Optimistic	\$16.49	\$17.20	4.33%

Taxable Valuation Tax Rate Computation F/Y 2020

	<u>2019 Budget</u>	<u>2020 Budget</u>	
Municipal Gross	\$ 34,428,174	\$ 36,082,224	4.80%
Senior Property Relief	\$ 200,000	\$ 210,000	5.00%
Education Gross	\$ 50,263,320	\$ 53,453,107	6.35%
County Assessment	\$ 2,827,079	\$ 2,956,659	4.58%
Total Operating Appropriations	<u>\$ 87,718,573</u>	<u>\$ 92,701,990</u>	5.68%
Town Revenues	\$ (16,753,261)	\$ (17,652,029)	5.36%
Education Revenues	<u>\$ (5,270,928)</u>	<u>\$ (5,893,871)</u>	11.82%
Total Operating - Revenues	\$ (22,024,189)	\$ (23,545,900)	6.91%
Operating (Net Appropriation)	\$ 65,694,384	\$ 69,156,090	5.27%
Capital Projects - Gross	<u>\$ 3,884,801</u>	<u>\$ 7,143,037</u>	83.87%
Less: Revenues	<u>\$ (3,362,530)</u>	<u>\$ (5,742,620)</u>	70.78%
Capital (Net Appropriation)	\$ 522,271	\$ 1,400,417	168.14%
Total Townwide Operating Budgets	\$ 66,216,655	\$ 70,556,507	6.55%
Other (TIFs, CEAs, Overlay)	\$ 1,693,189	\$ 1,420,909	-16.08%
Other Revenues (BETE, Homestead)	<u>\$ (1,747,134)</u>	<u>\$ (1,820,134)</u>	4.18%
TOTAL NET BUDGET	<u>\$ 66,162,710</u>	<u>\$ 70,157,282</u>	6.04%

2020 Est Taxable Valuation	\$4,077,774,481	\$70,157,282	\$17.20	\$0.71	4.33%
(Optimistic increase \$65,481,869)					
2020 Est Taxable Valuation	\$4,055,947,191	\$70,157,282	\$17.30	\$0.81	4.90%
(Mid-range increase \$43,654,579)					
2020 Est Taxable Valuation	\$4,034,119,902	\$70,157,282	\$17.39	\$0.90	5.46%
(Cautious increase \$21,827,290)					
2019 Taxable Valuation	\$4,012,292,612	\$66,162,710	\$16.49		
				2019 Actual Valuation Increase: <u>\$226,804,270</u>	
				2018 Actual Valuation Increase: <u>\$ 9,125,872</u>	
				2017 Actual Valuation Increase: <u>\$ 30,814,400</u>	

Proposed Committed Tax Impact

Mid-Range
4.90% Tax Rate Increase
17.30 Tax Rate
\$300,000 Home
5,190 2020 taxes
4,947 2019 taxes
243 Increase
4.67 per week

“FY2020” BUDGET ADOPTION SCHEDULE

- Wednesday, April 3, 2019- TOWN COUNCIL / SCHOOL BOARD Budget Presentation
- Wednesday, April 10 2019—TOWN COUNCIL - First Reading Proposed FY2020 Budget
- Wednesday, May 1, 2019 - TOWN COUNCIL / SCHOOL BOARD —Town Hall Style Public Hearing
- Wednesday, May 8, 2019 - TOWN COUNCIL / BOARD OF EDUCATION Joint Budget Workshop
- Wednesday, May 15, 2019- TOWN COUNCIL— Final Reading - Proposed FY2020 Budget Adoption
- Tuesday, June 11 , 2019 - Validation Vote On School FY2020 Budget

FINANCE COMMITTEE SCHEDULE— “FY 2020 BUDGET REVIEW”

Monday, April 8 5:00 pm to 6:30 pm	5:00 to 6:30 p.m. School Department
Wednesday, April 24 5:30 pm to 8:00 pm	Fire/EMS Police Community Services
Monday, May 6 5:30 pm to 8:00 pm	Various Departments as requested

**Capital Equipment & Projects will be reviewed during the Department Budget reviews*

April 2019					May 2019						June 2019				
M	T	W	Th	F	M	T	W	Th	F	S	M	T	W	Th	F
1	2	3	4	5			1	2	3	4					
8	9	10	11	12	6	7	8	9	10	11	3	4	5	6	7
15	16	17	18	19	13	14	15	16	17	18	10	11	12	13	14
22	23	24	25	26	20	21	22	23	24	25	17	18	19	20	21
29	30				27	28	29	30	31		24	25	26	27	28
4/2, 8:30 am: School Board/Leadership Council Budget Workshop Part 1					5/1, 7:00 pm: Town Council Public Hearing on FY20 Municipal Budget						6/11, all day: School Budget Validation Referendum				
4/3, 4:00 pm: School Board/Leadership Council Budget Workshop Part 2					5/2, 10:00 am: Neighborhood Budget Meeting - Town Hall										
4/3, 7:00 pm: Joint Presentation FY20 Town/School Budget					5/4, 10:00 am: Neighborhood Budget Meeting - Wentworth School										
4/4, 7:00 pm: School Board Meeting First Reading of FY20 School Budget					5/8, 7:00 pm: Joint TC & SB Budget Workshop										
4/8, 2:00 pm: Neighborhood Budget Meeting - Scarborough Public Library					5/15, 7:00 pm: Town Council 2nd Reading and Budget Vote										
4/8, 5:00 pm: TC Finance Committee Department review of School Budget					5/16, 7:00 pm: School Board Public Hearing, 2nd Reading and Budget Vote										
4/10, 5:30 pm: Joint TC & SB Finance Committee meeting															
4/10, 7:00 pm: Town Council Special Meeting - 1st Reading of FY20 Budget															
4/11, 6:00 pm: Neighborhood Budget Meeting - Town Hall															
4/23, 6:00 pm: Neighborhood Budget Meeting - Dunstan Fire Station															

- = Joint Town Council/School Board meetings
- = Scheduled School Board meetings
- = Scheduled Town Council meetings
- = Town Council Finance Committee budget review
- = Community Events
- = School vacations/holidays

FY20 BUDGET CALENDAR
as of 3/8/2019



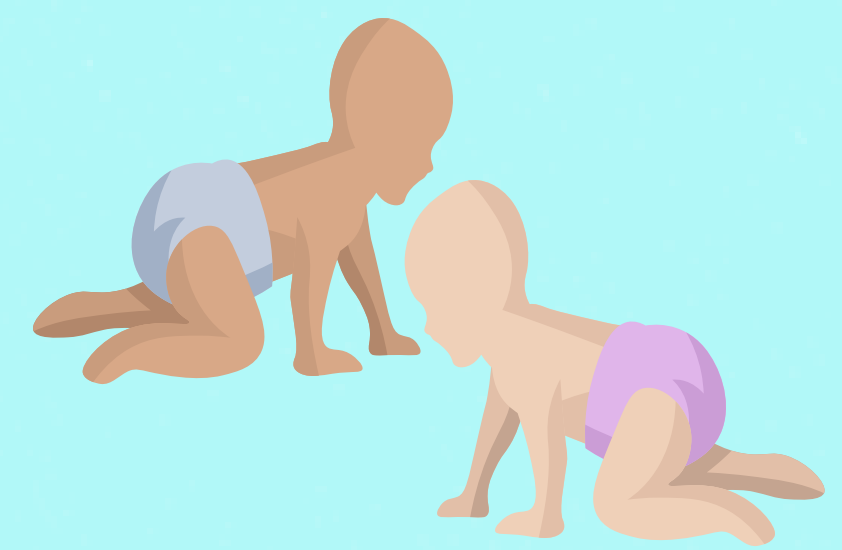
Department Narratives

Executive	Page 21
Human Resources	Page 23
Finance	Page 25
MIS	Page 27
Planning & Codes	Page 29
Community Services	Page 31
Library	Page 33
SEDCO	Page 35
Fire/EMS	Page 37
Police	Page 39
Public Works	Page 41

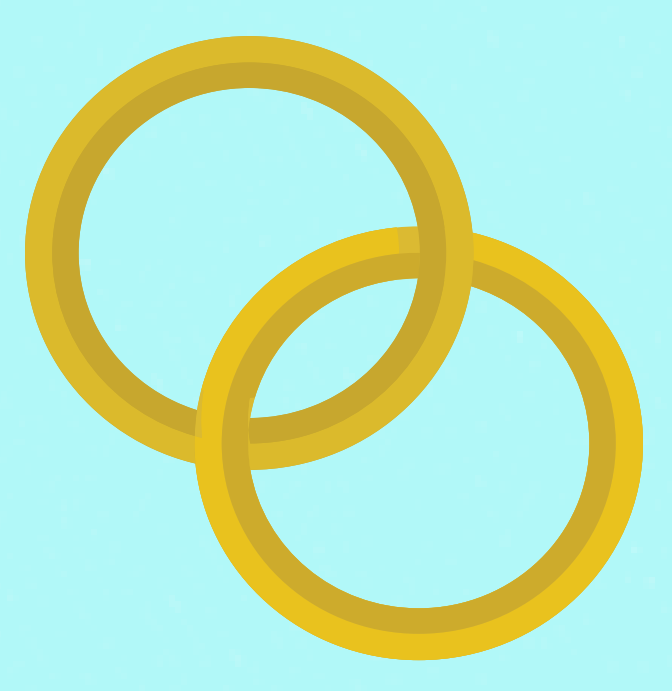


In FY2018
the Town Clerk's
office recorded:

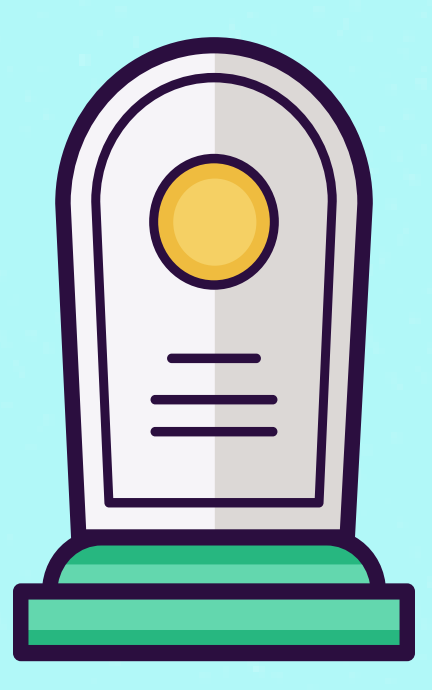
145
Births



120
Marriages



1,017
Deaths

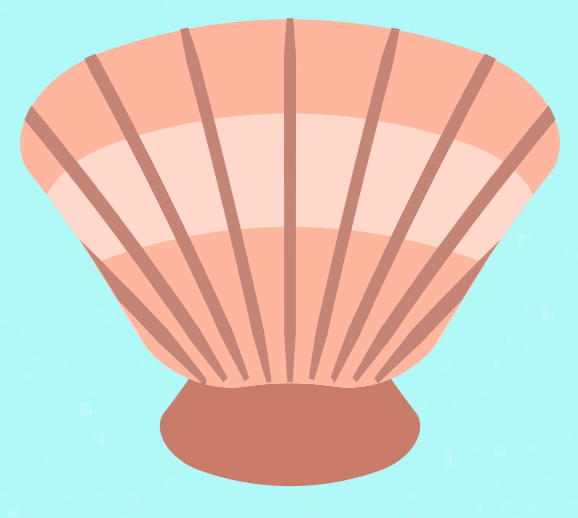


In FY2018
the Town Clerk's
office issued:

959
Licenses
and
Permits



639
Clamming
Licenses



2,622
Dog
Licenses



In FY2018
the Town Council
held:

22
Meetings
and
41
Public
Hearings



The Town Manager
and Executive
Division staff
supported

11
Departments
and
8
Committees

Executive

Budgeted
Expenditure
\$2,524,644

Budgeted
Revenues
\$640,306

Budgeted
Capital
\$89,000

Stay Connected



Scarboroughmaine.org

Town of Scarborough eNewsletter



Town of Scarborough, Maine

Stay Informed

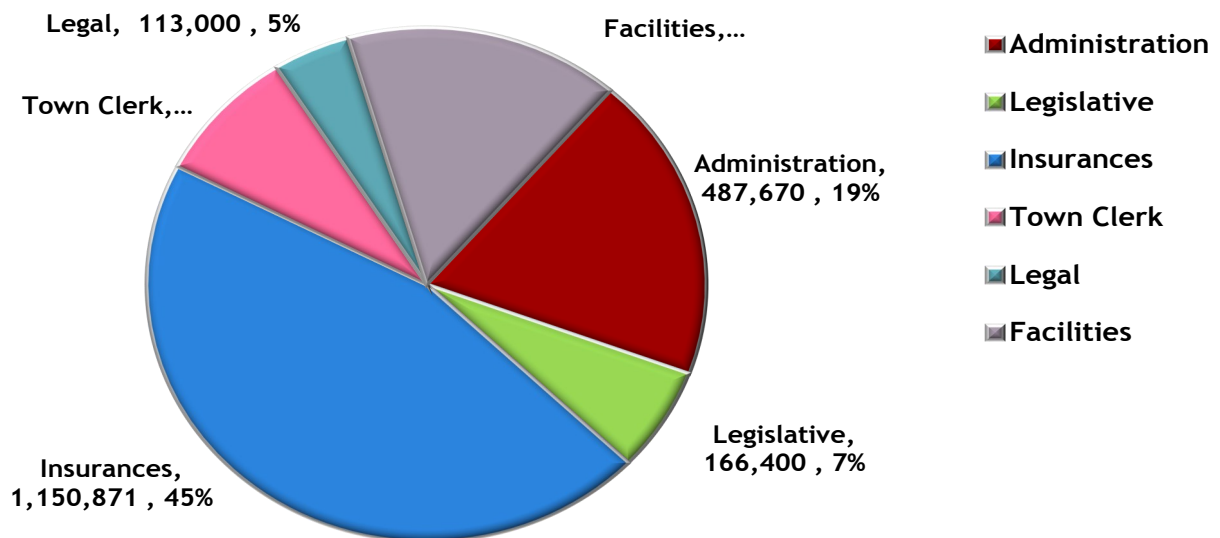
Executive: The Executive Department includes revenues and costs associated with Administration, Town Clerk and Elections, Town Council, Facilities, Legal, and Insurance.

Total Staffing	
Full Time	Part Time
6	7

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 ADOPTED	INC. DEC.	PCT CHANGE
Summary:						
Operating Expenditures	2,502,512	2,606,083	2,377,267	2,534,644	157,377	6.6%
Operating Revenue	354,311	439,625	622,543	628,616	6,073	1.0%
Net Budget	2,148,202	2,166,458	1,754,724	1,906,028	151,304	8.6%
Capital Expenditures	85,700	-	14,000	89,000	75,000	535.7%
Capital Revenues	63,200	-	-	44,000	44,000	100.0%
Operating Categories:						
Wages & Benefits	1,614,220	1,741,436	1,643,900	1,728,837	84,937	5.2%
Contracted Services	592,536	599,403	482,080	526,996	44,916	9.3%
Services and Charges	169,257	99,155	129,850	129,224	(626)	-0.5%
Supplies & Other	122,731	156,125	118,787	144,837	26,050	21.9%
Property	3,768	9,965	2,650	4,750	2,100	79.2%
Total Request:	2,502,512	2,606,083	2,377,267	2,534,644	157,377	6.6%



Executive



Budget Drivers:

- 2.4% adjustment (based on Employment Cost Index) for FT non-union staff
- The addition of facilities (Town Hall & 29 Black Point Rd.) under the Executive Branch
- Increase in Maine Municipal Association and GPCOG dues

How does the HR staff serve employees and the community?

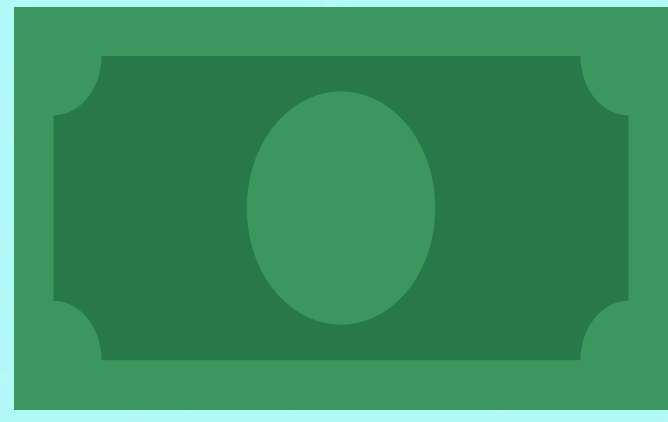
● Recruits and retains a qualified workforce

● Labor Management

● Staff Training Initiatives ● Benefits Administration

52

Weekly payrolls

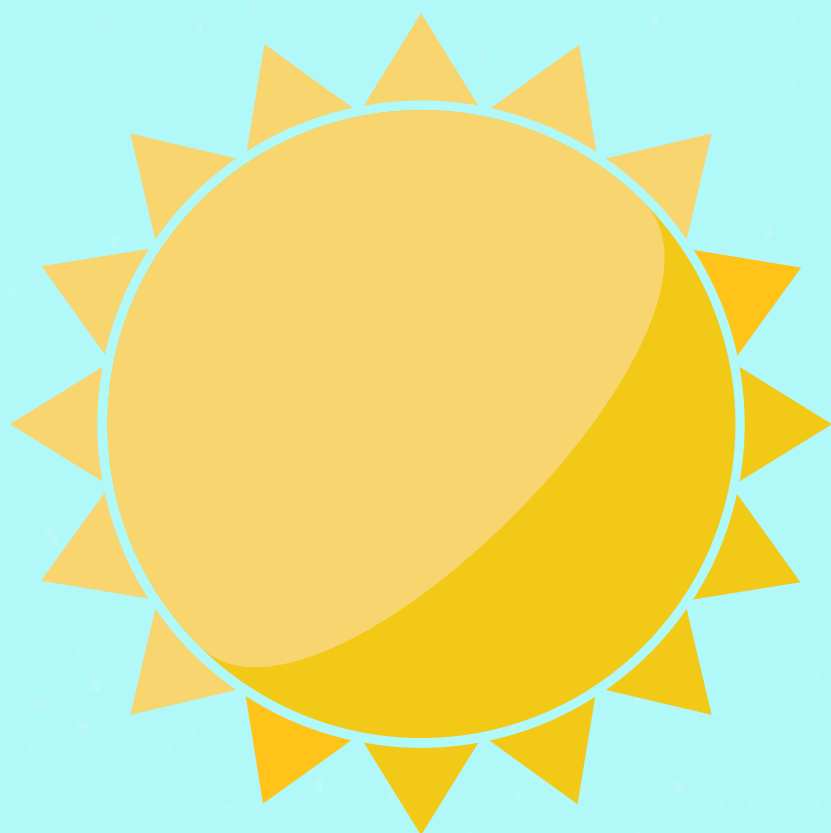


14

Specialty payrolls

207

General Assistance applications processed



25

People served by General Assistance

182

Full-time employees



392

Seasonal and Part-time employees



13

Total number of OSHA recordable work related injuries and illnesses

209

Applicants hired



13.1

Average applicants per week

71

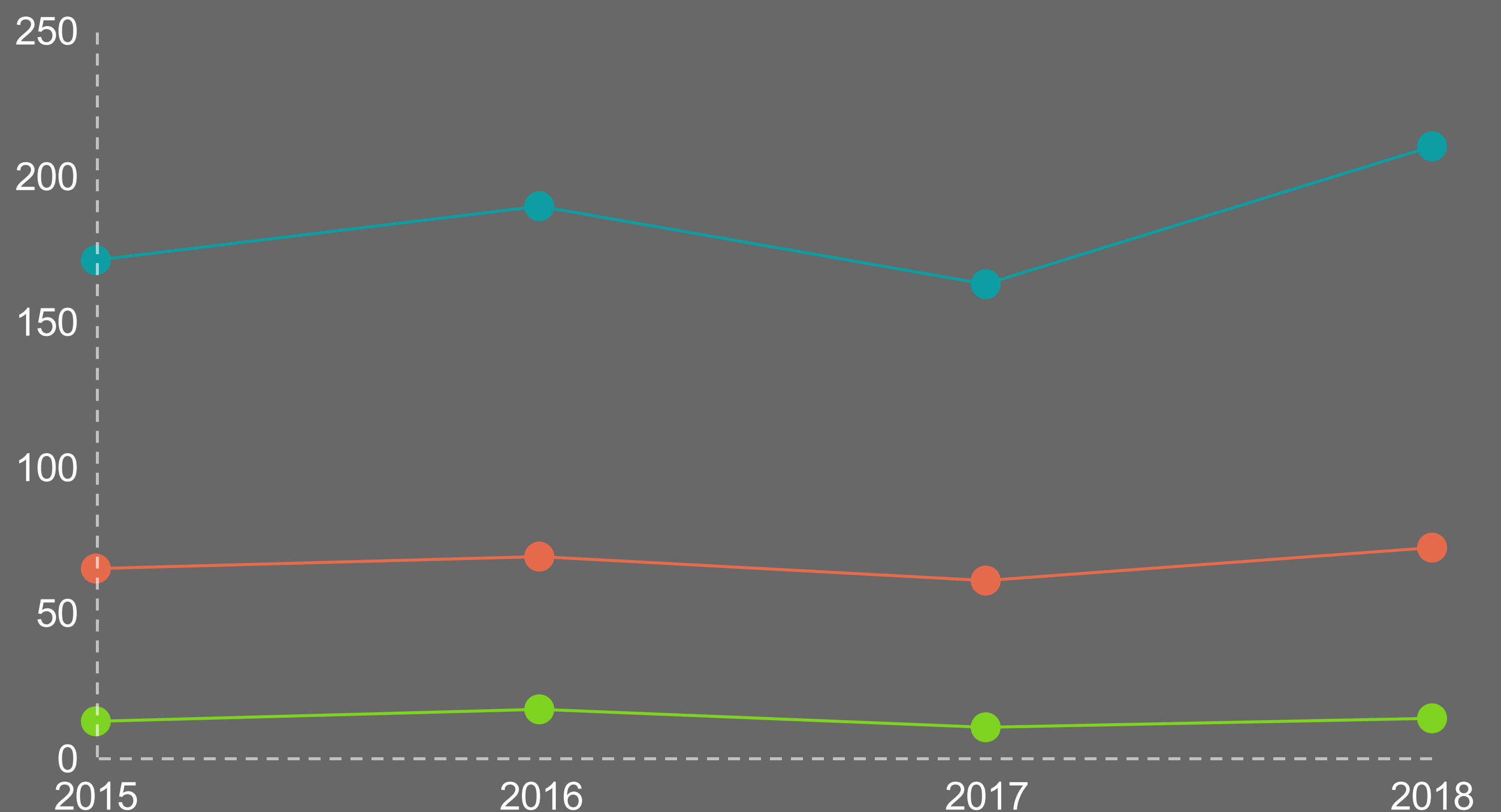
Average days to fill a vacancy



Human Resources

Applicant Data

Budgeted expenditure \$344,415

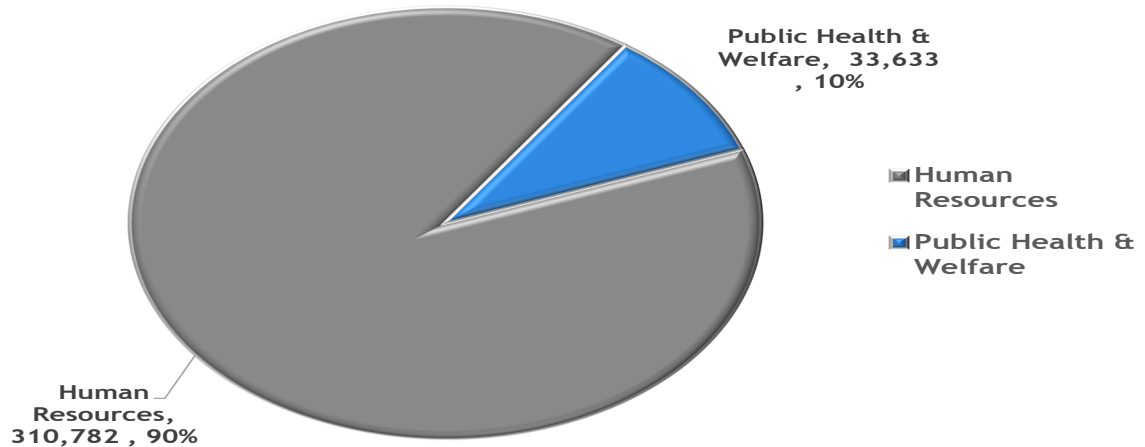


Human Resources & Public Health and Welfare: The Human Resource Department includes revenues and costs associated with personnel management , personnel payroll, and general assistance.

Total Staffing	
Full Time	Part Time
3	1

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 ADOPTED	INC. DEC.	PCT CHANGE
Operating Expenditures	303,885	290,258	325,245	344,415	19,170	5.9%
Operating Revenue	10,952	10,135	11,025	11,690	665	6.0%
Net Budget	292,933	280,123	314,220	332,725	18,505	5.9%
Capital Expenditures	-	-	-	-	-	0.0%
Capital Revenues	-	-	-	-	-	0.0%
Operating Categories:						
Wages & Benefits	273,248	266,720	300,060	317,822	17,762	5.9%
Contracted Services	11,662	7,031	7,985	8,493	508	6.4%
Services and Charges	-	-	-	-	-	0.0%
Supplies & Other	18,975	16,507	17,200	18,100	900	5.2%
Property	-	-	-	-	-	0.0%
Total Request:	303,885	290,258	325,245	344,415	19,170	5.9%

Human Resource Operating



Budget drivers:

- Increase in Staff Medical Insurance Costs
- Staff Salary Realignment in Recognition of Professional Certification

★ 13 Consecutive Years! ★

Certificate of Achievement for Excellence in Financial Reporting

351

Households Benefited by Property Tax Assistance Program



4,743

Households Receiving the Homestead Exemption



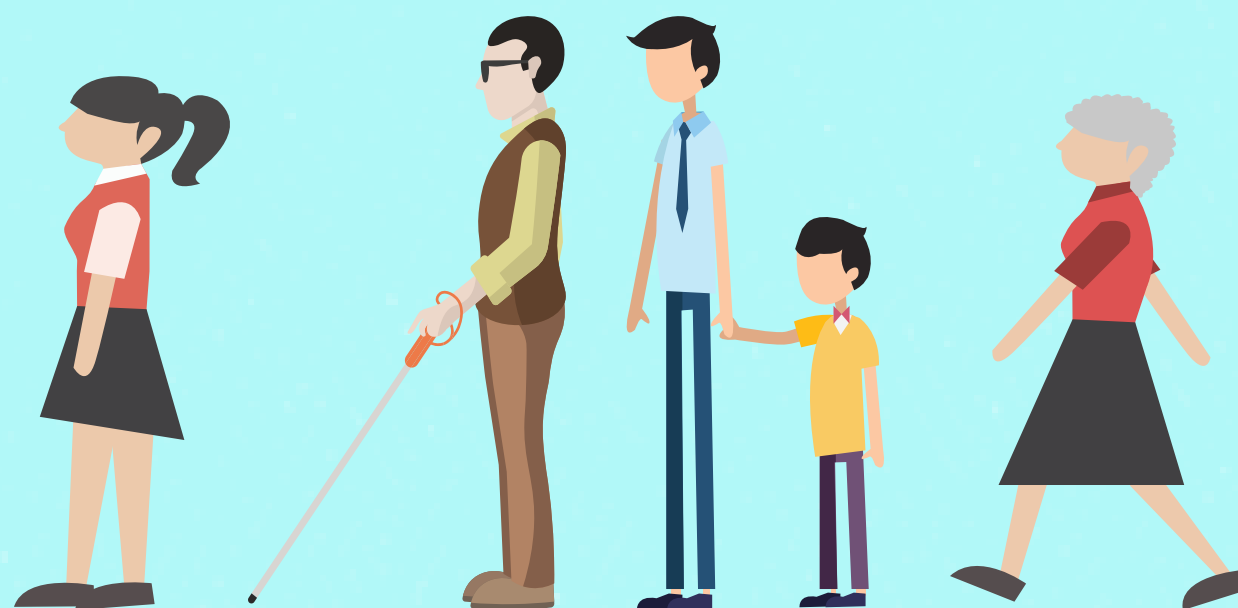
10,523

Tax Bills Issued



16,862

Invoices Processed



45,220

Total Customer Transactions

182

Per Day

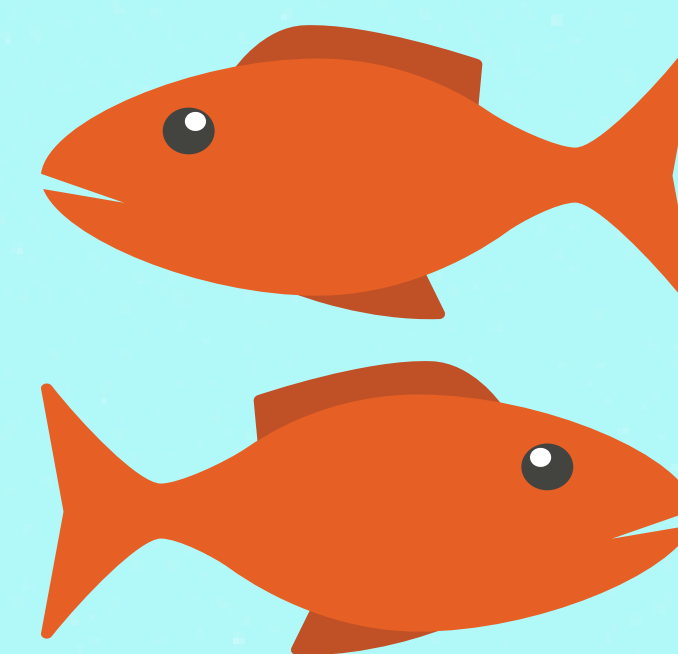
29,084

Excise Registrations



2,327

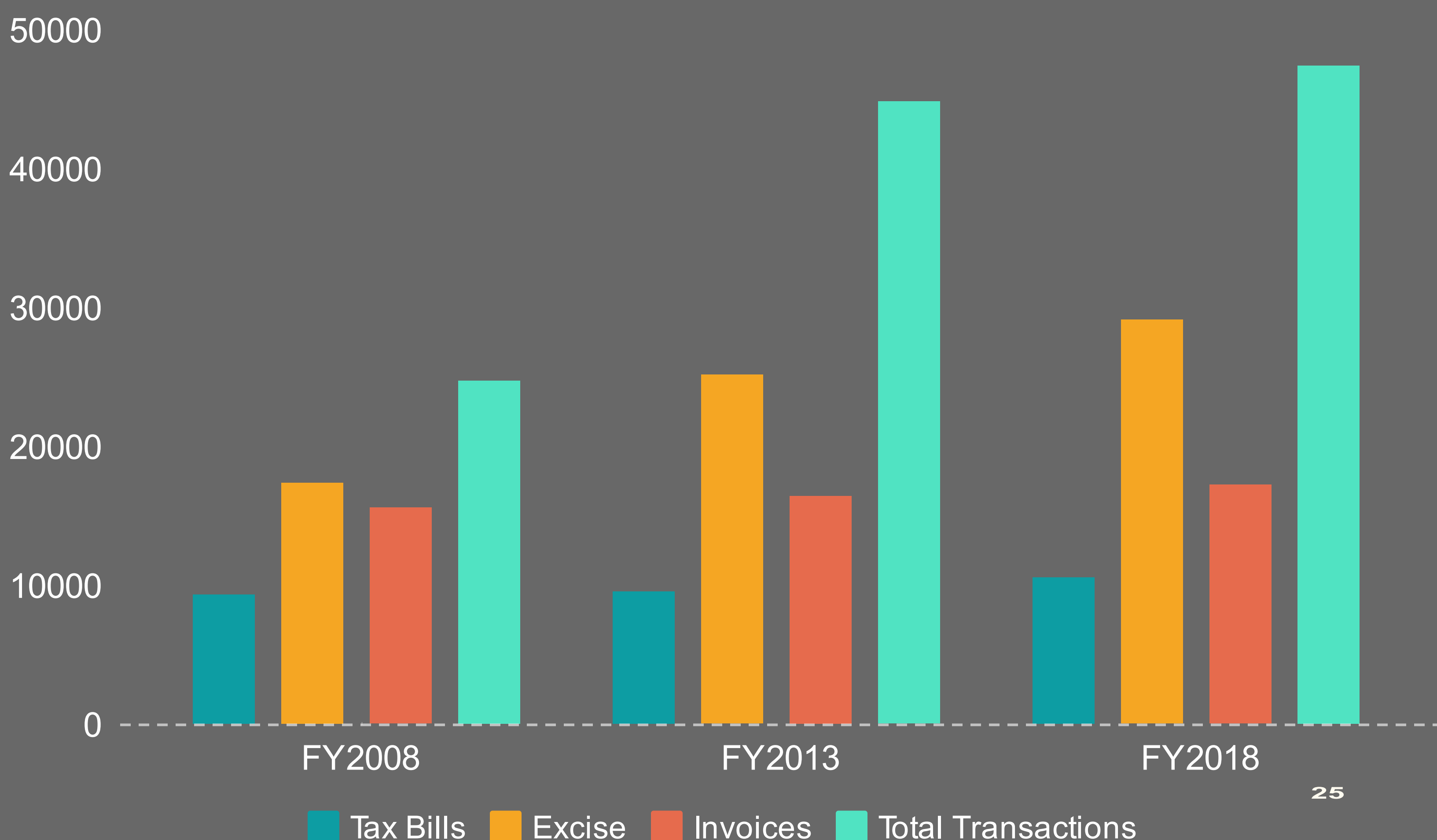
DIF&W Registrations



Finance & Assessing

Increase Service Demand in the Revenue Office

Budgeted expenditure \$1,143,165



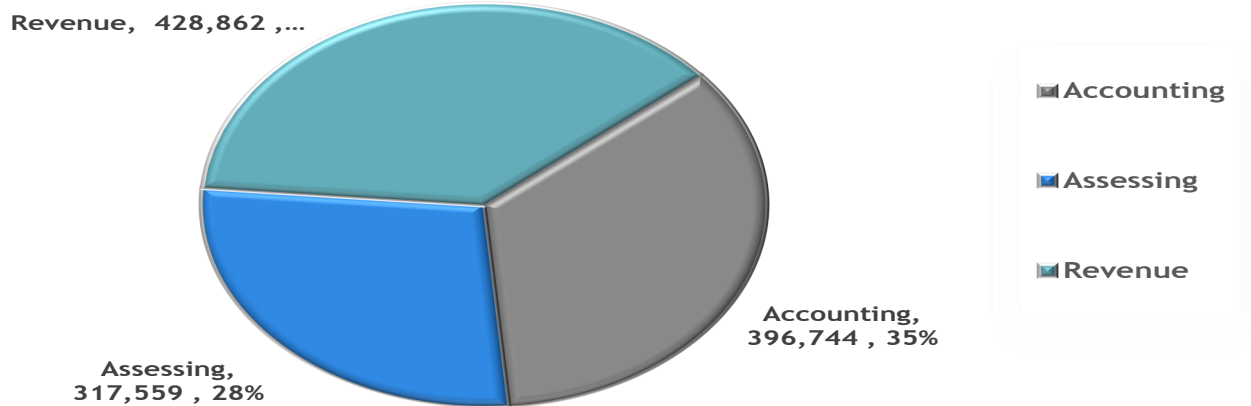
Who makes sure money comes in and goes where it should?

Finance: The Finance Department oversees revenues and reports on the revenues and expenditures for all departments, facilitates and maintains the financial needs of the Town of Scarborough through the accounting, as-

Total Staffing	
Full Time	Part Time
11	2

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 ADOPTED	INC. DEC.	PCT CHANGE
Operating Expenditures	922,848	998,917	1,091,602	1,143,165	51,563	4.7%
Operating Revenue	6,359,671	6,961,725	6,213,025	6,632,975	419,950	6.8%
Net Budget	(5,436,823)	(5,962,808)	(5,121,423)	(5,489,810)	(368,387)	7.2%
Capital Expenditures	-	15,000	369,000	-	(369,000)	-100.0%
Capital Revenues	-	-	-	-	-	0.0%
Operating Categories:						
Wages & Benefits	762,054	842,404	945,429	1,008,525	63,096	6.7%
Contracted Services	133,962	126,259	119,528	110,290	(9,238)	-7.7%
Services and Charges	-	-	-	-	-	0.0%
Supplies & Other	26,337	27,405	23,250	21,400	(1,850)	-8.0%
Property	495	2,849	3,395	2,950	(445)	-13.1%
Total Request:	922,848	998,917	1,091,602	1,143,165	51,563	4.7%

Finance Department



Budget drivers:

- The Revenue Office pays for the credit card processing fees for Community Services since the vendor does not allow the Town to pass those fees to the customer, currently. With online services increasing in Community Services, the number of transactions has increased.
- As a customer service department, wages and related benefits account for 87.4% of the total finance department budget.

What does IT really stand for? ● Indefatigable Troubleshooters

● Intrepid Technologists ● Innovative Technicians ● Indepth Thinkers

● Impassioned Teachers ● Imaginative Teammates

11
Full-time employees serving



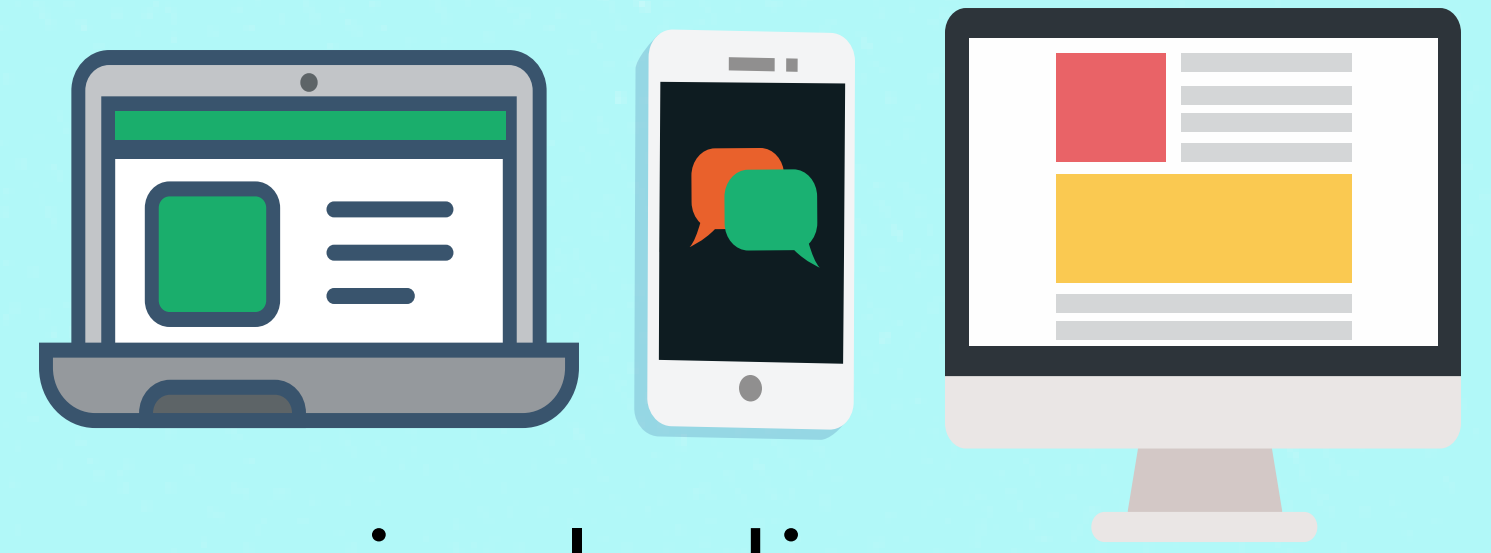
3,000
Students and
1,300

Employees and volunteers throughout

16
Locations

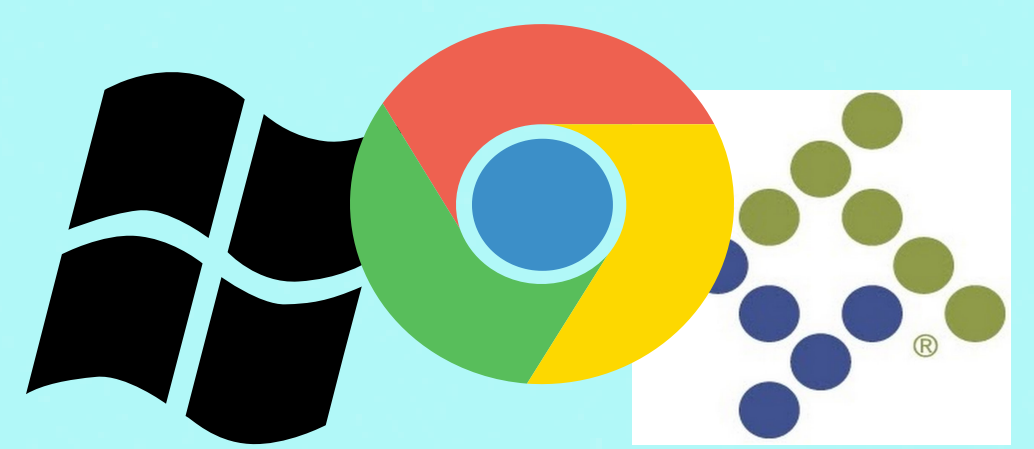


We support over
6,700
devices



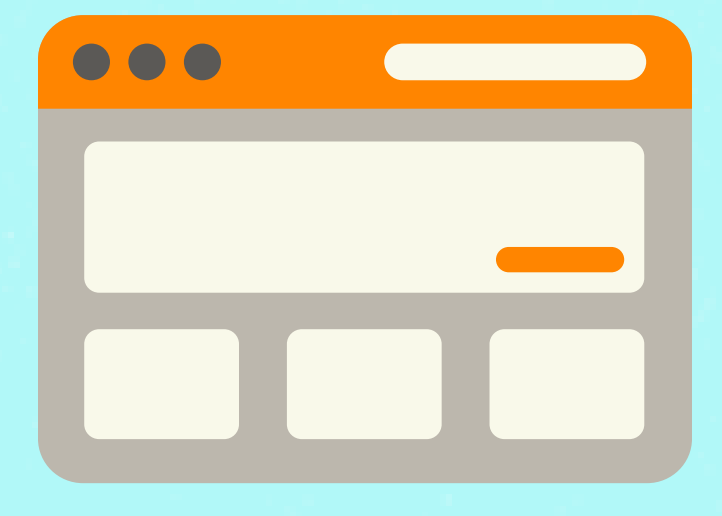
including
50
in the mobile environment

50
Critical apps



17
Major databases

9
Public web sites



1
Fiber network

The IT Department is responsible for:
System research and analysis



Technology training and education



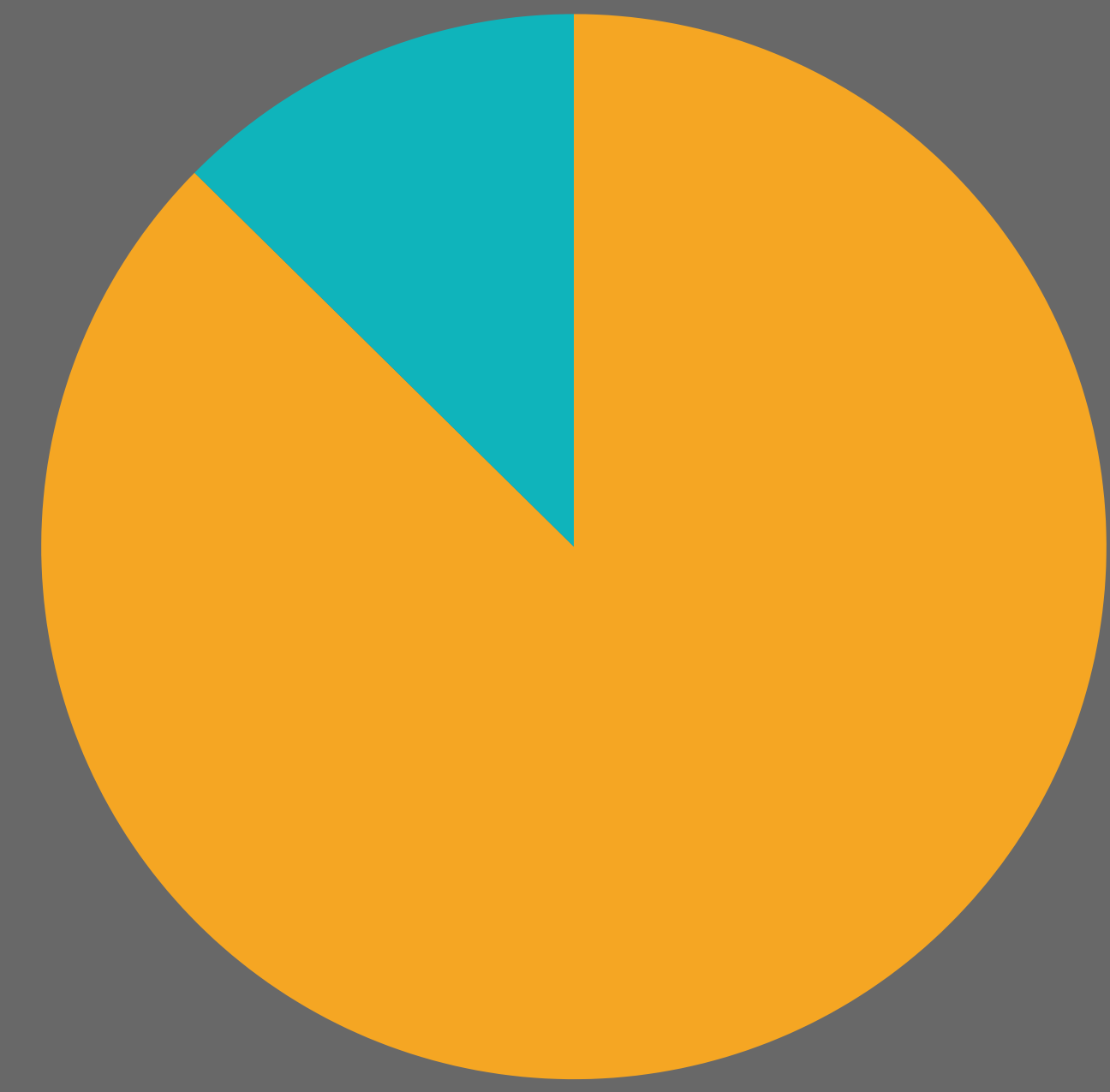
Enterprise-wide security

Technology purchasing support

Information Technology

Distribution of Help Tickets

Budgeted expenditure
\$1,455,868



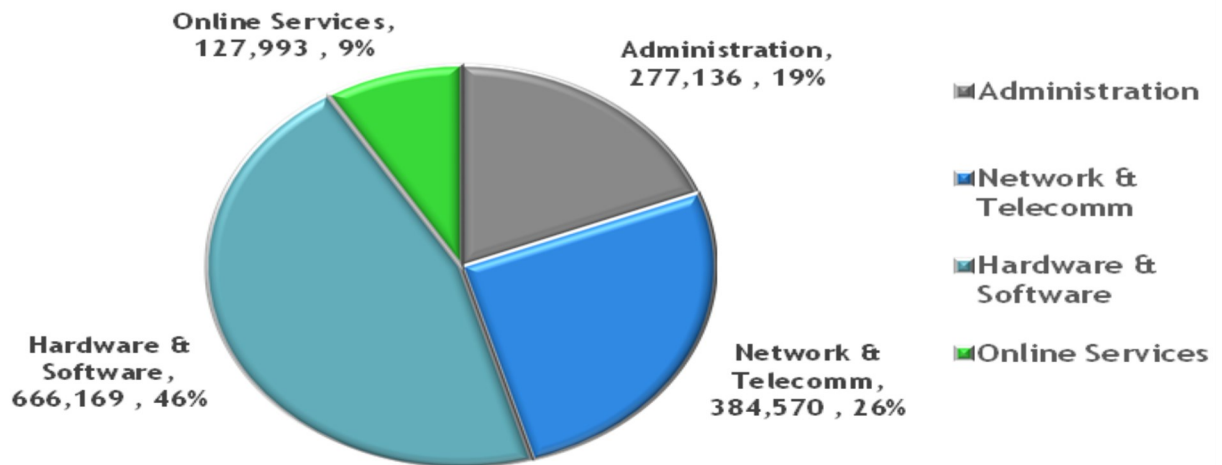
School (87.39%) Town (12.61%)

Information Technology: The Information Technology Department includes revenues and costs associated with facilitating & maintaining the technology needs of both the Town and School Department.

Total Staffing	
Full Time	Part Time
11	0

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 ADOPTED	INC. DEC.	PCT CHANGE
Operating Expenditures	1,136,440	1,162,099	1,444,398	1,455,868	11,470	0.8%
Operating Revenue	494,648	512,636	712,465	765,397	52,932	7.4%
Net Budget	641,792	649,464	731,933	690,471	(41,462)	-5.7%
Capital Expenditures	36,680	10,000	22,000	-	(22,000)	-100.0%
Capital Revenues	26,680	-	-	-	-	0.0%
Operating Categories:						
Wages & Benefits	742,111	767,102	980,233	982,828	2,595	0.3%
Contracted Services	23,104	295,235	20,400	17,900	(2,500)	-12.3%
Services and Charges	366,581	97,389	410,970	431,640	20,670	5.0%
Supplies & Other	4,645	1,224	6,000	6,000	-	0.0%
Property (Dept Requests)	-	1,151	26,795	17,500	(9,295)	-34.7%
Total Request:	1,136,440	1,162,099	1,444,398	1,455,868	11,470	0.8%

Management Information Systems



Budget drivers:

- Administration: Training programs to improve leadership, management skills and continuous education to improve baseline skills on new technologies.
- Network/Telecommunication: Continue migration of the email/document storage to cloud-based system. Ongoing maintenance costs and improvement costs to the network infrastructure.
- Software: Continue the migration to Vision for Assessing, Google migration for Town users, GIS interface from Munis planning for document consistency and the ability to search in GIS for planning information stored in Munis.

Who makes up the Planning Department?

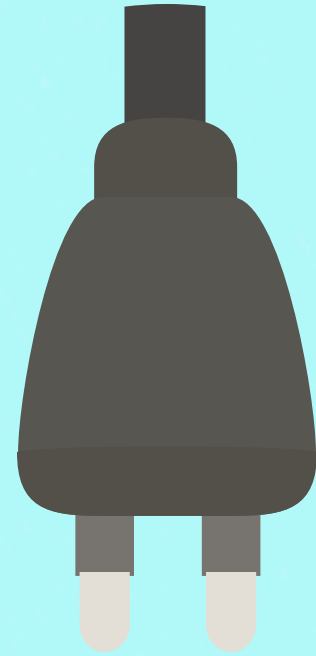
791

Building permits



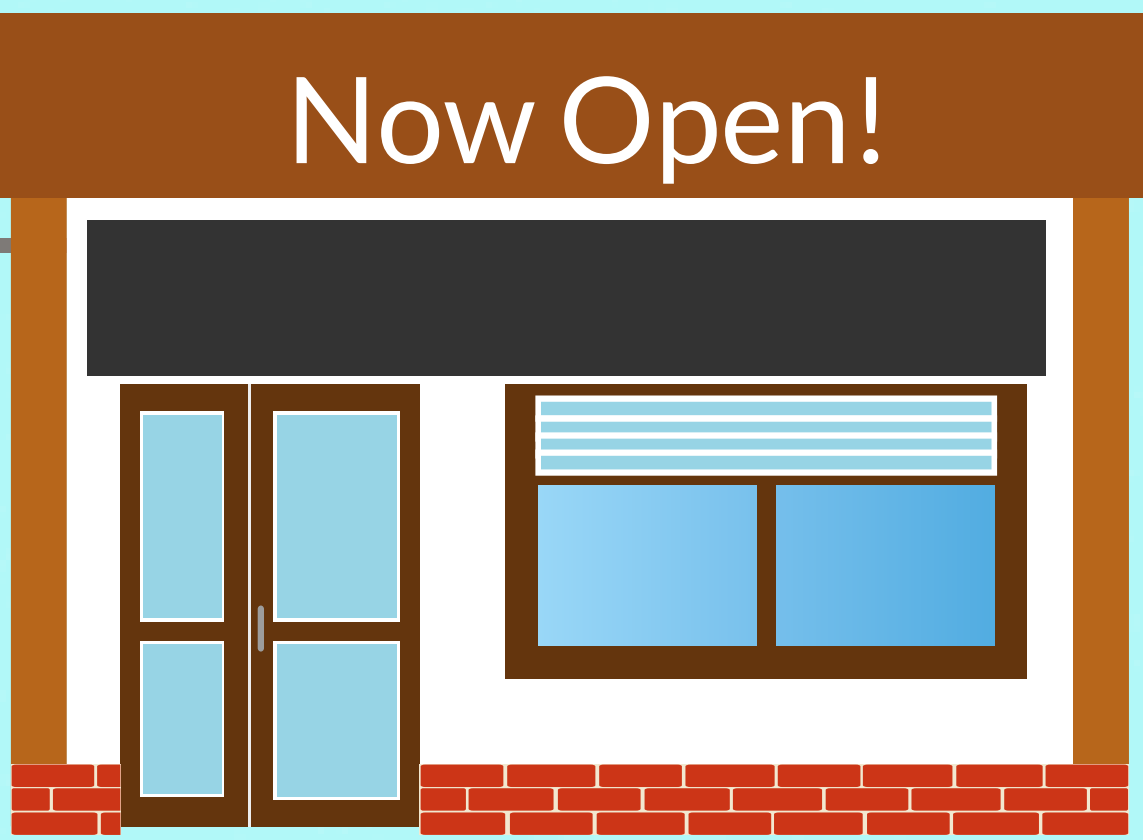
385

Plumbing permits



613

Electrical permits



23,744

Square feet of new commercial space

307

Apartment units



61

Single family homes



6

Townhouse units



6

Duplexes

2,175

Inspections completed by



3

Full Time Code Enforcement Officers

7,364

Front desk calls received



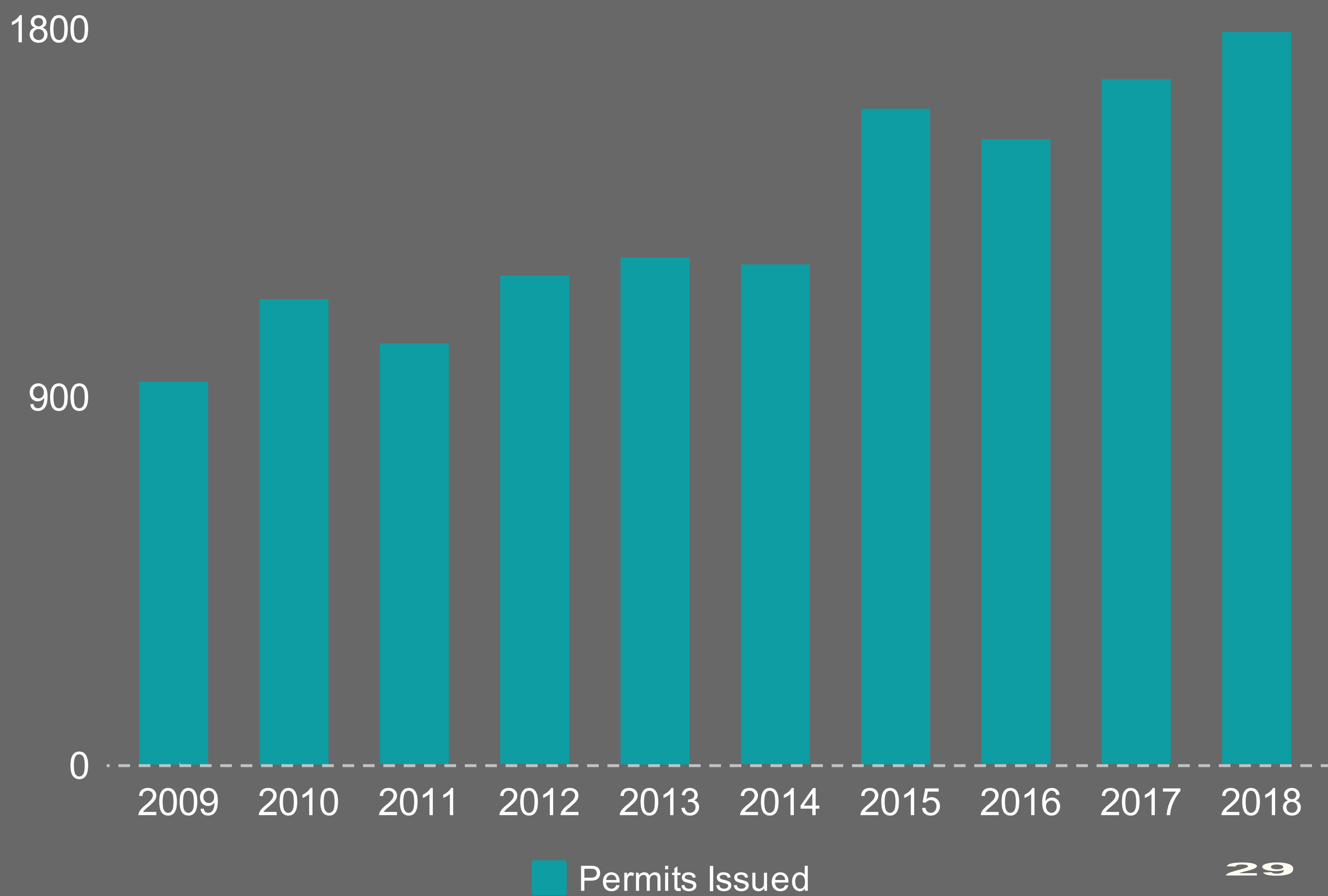
Planning & Codes

Budgeted Expenditure
\$1,088,057

Budgeted Revenue
\$688,603

Budgeted Capital
\$961,500

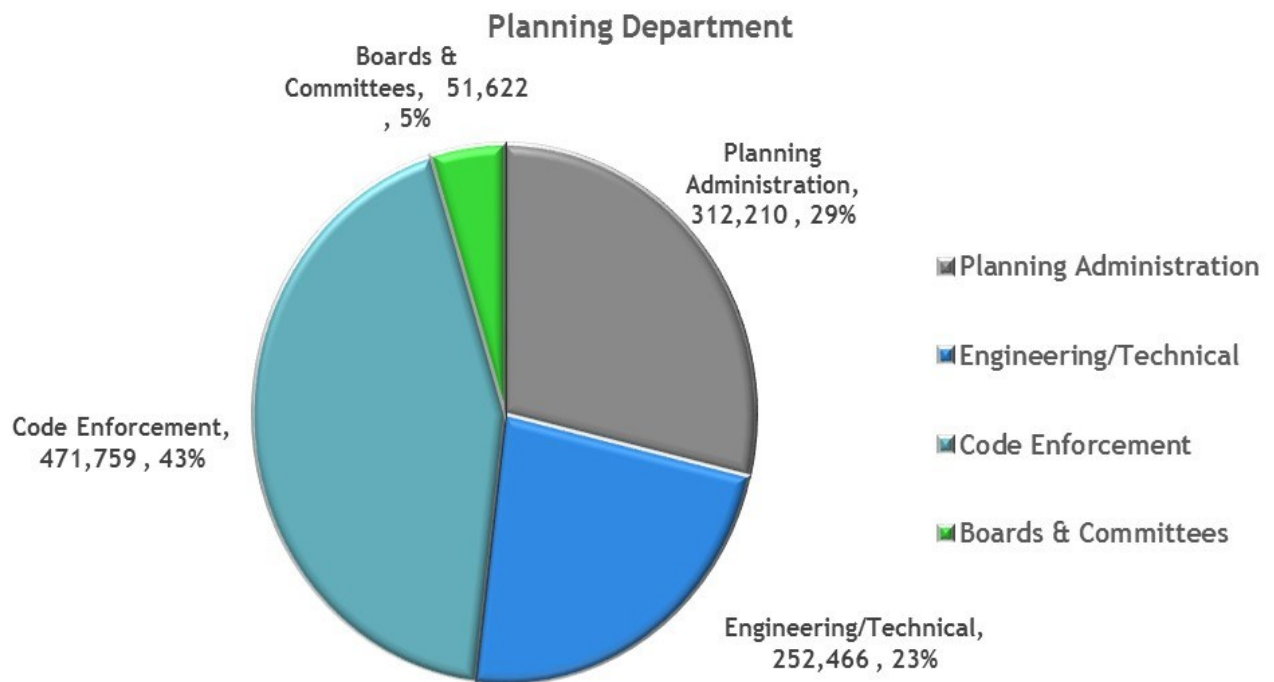
Increase in Permits Issued



Planning: The Planning Department includes revenues and costs associated with Administration and Planning, Code Enforcement and Zoning , Technical and Engineering, Boards and Committees

Total Staffing	
Full Time	Part Time
10	1

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 ADOPTED	INC. DEC.	PCT CHANGE
Operating Expenditures	919,589	973,273	1,056,153	1,088,057	31,904	3.0%
Operating Revenue	668,855	774,142	688,503	688,603	100	0.0%
Net Budget	250,734	199,131	367,650	399,454	31,804	8.7%
Capital Expenditures	303,700	117,500	210,000	926,500	716,500	341.2%
Capital Revenues	248,700	85,000	210,000	920,000	710,000	338.1%
Operating Categories:						
Wages & Benefits	760,810	760,916	897,543	934,132	36,589	4.1%
Contracted Services	147,697	195,970	145,127	141,750	(3,377)	-2.3%
Services and Charges	2,766	1,574	3,250	3,250	-	0.0%
Supplies & Other	8,316	7,905	10,233	8,925	(1,308)	-12.8%
Property	-	6,908	-	-	-	100.0%
Total Request:	919,589	973,273	1,056,153	1,088,057	31,904	3.0%




Budget Drivers:

- Personnel costs include general cost of living and benefit adjustments
- Funding to sustain the Town’s long range planning and engineering initiatives
- Funding to support and advance the functions of the Town’s boards and committees


How do we serve the community? ★ Youth Sports ★ Passports ★ 55+ Programming ★ Pine Point and Ferry Beach ★ Memorial Park ★ On Site Child Care ★ Local Access Channel ★ Ice Rink

11
Parks and beaches




404
Summer camp registrations

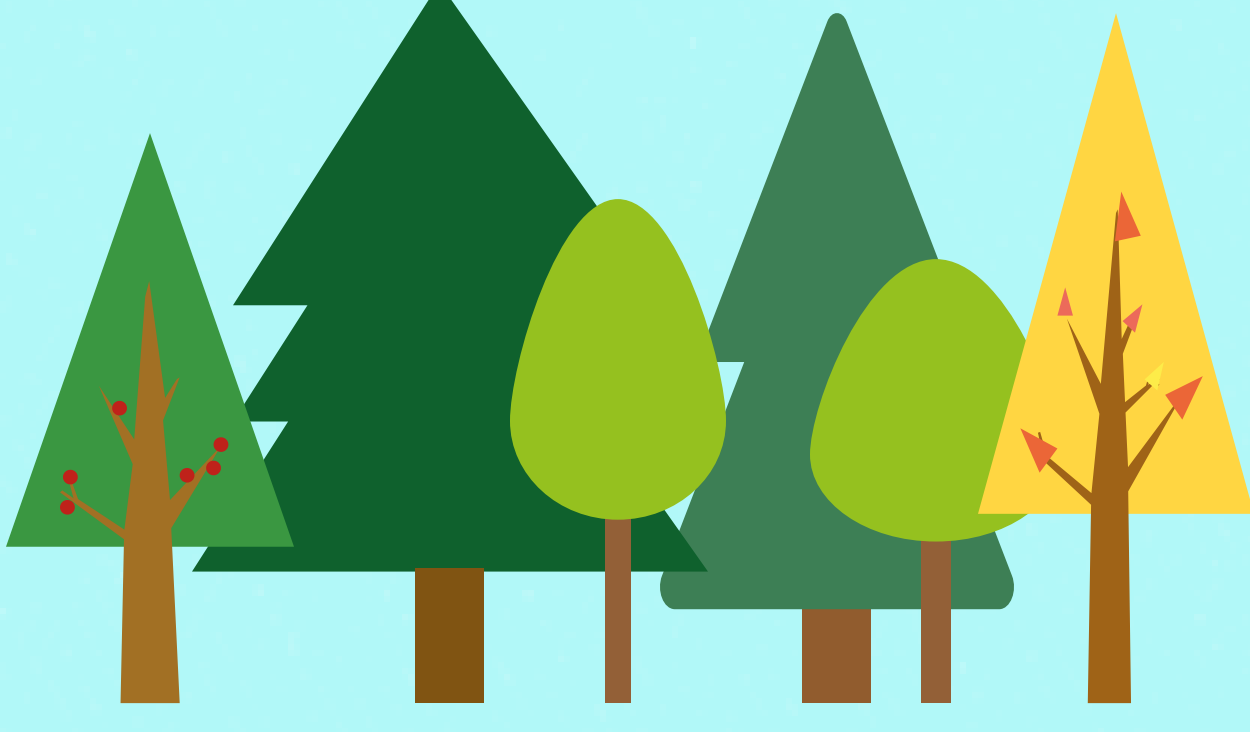
440
Hours of service in summer camp



675
Passports processed



130+
Acres of trail and open space maintained




297
Children in childcare

800
Hours of service in childcare at

5
Locations

330
Senior programs offered

1,718
Youth program registrations



168
Outside groups reserving space

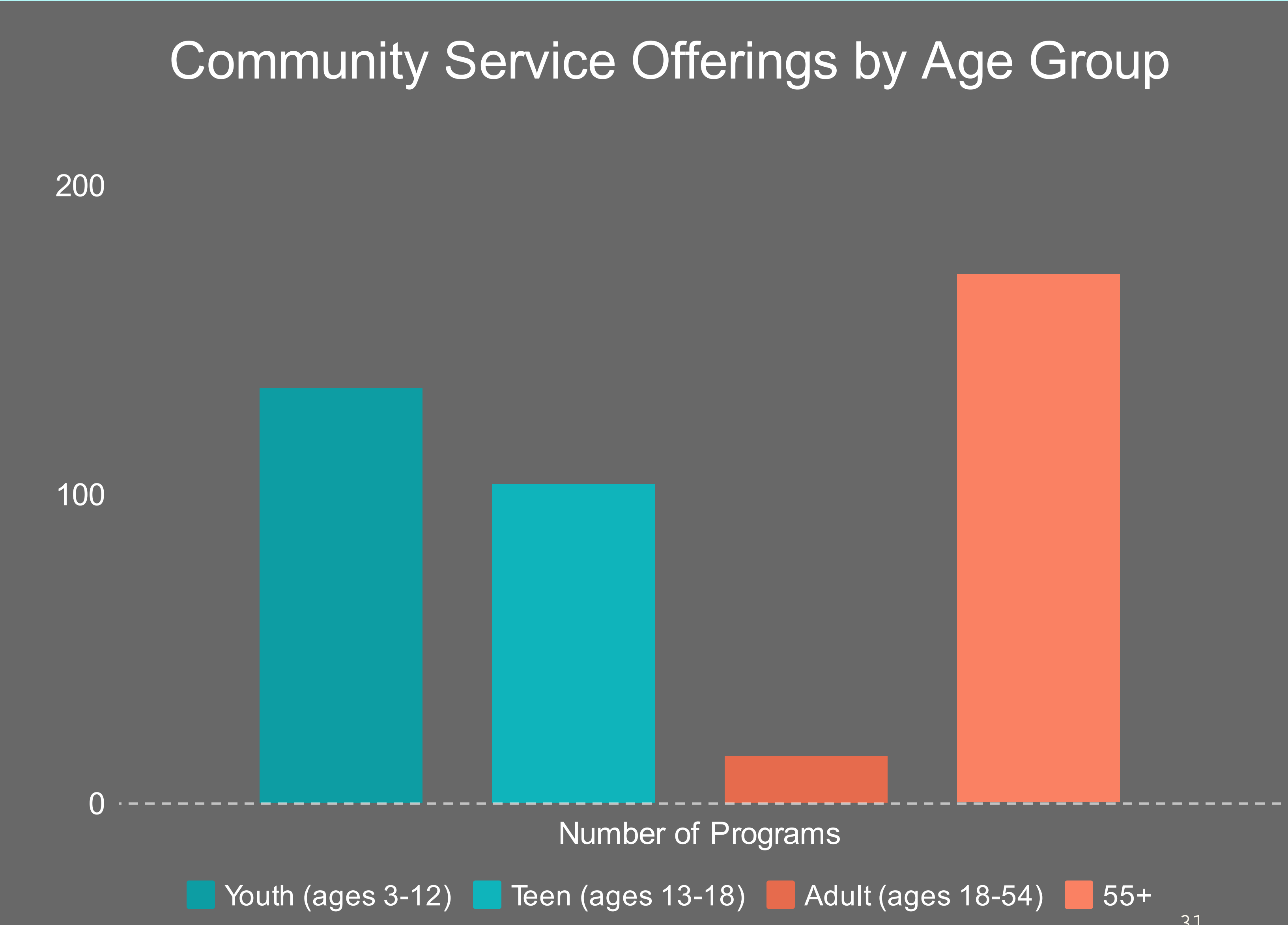
18,798
Total field and space reservations

Community Services

Budgeted Expenditure
\$2,607,033

Budgeted Revenue
\$2,347,500

Budgeted Capital
\$1,218,067

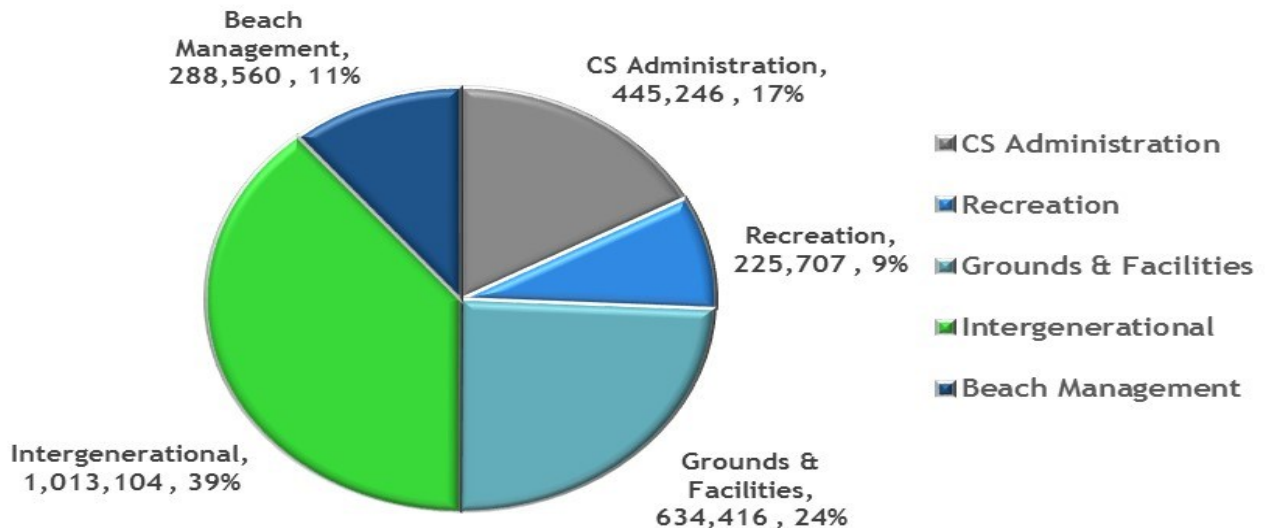


Community Services: The Community Services Department includes revenues and costs associated with Administration, Recreation, Child Care, 55+ Programs, Grounds and Facilities, and Beach Management

Total Staffing		
Full Time	Part Time	Proposed
15	95	.5

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 ADOPTED	INC. DEC.	PCT CHANGE
Operating Expenditures	2,330,582	2,378,457	2,461,721	2,607,033	145,312	5.9%
Operating Revenue	2,123,334	2,190,489	2,192,284	2,347,500	155,216	7.1%
Net Budget	207,248	187,967	269,437	259,533	(9,904)	-3.7%
Capital Expenditures	176,400	257,200	116,000	1,218,067	1,102,067	950.1%
Capital Revenues	176,400	231,000	91,000	1,218,067	1,127,067	1238.5%
Operating Categories:						
Wages & Benefits	1,443,120	1,554,875	1,571,419	1,714,177	142,758	9.1%
Contracted Services	275,278	267,778	278,795	283,399	4,604	1.7%
Services and Charges	208,860	168,225	191,614	183,425	(8,189)	-4.3%
Supplies & Other	376,186	378,144	392,700	400,406	7,706	2.0%
Property	27,137	9,434	27,193	25,626	(1,567)	-5.8%
Total Request:	2,330,582	2,378,457	2,461,721	2,607,033	145,312	5.9%

Community Services Department



Budget Drivers:

- Child Care part-time staff wages (25 staff) are increasing by \$19,115 due to the impact of the mandated minimum wage increase and step increases for returning staff
- Summer Camp part time staff wages (50 staff) are increasing by \$44,640 due to the impact of the mandated minimum wage increase and step increases for returning staff
- Vehicle maintenance and repair has increased by \$10,000 in the FY20 Budget due to the age of our fleet. We hope to reduce vehicle maintenance and repair expenses through our FY20 vehicle replacement plan

Large Print Books • Internet Access • Magazines • Audio Books • Movies and Games • Great Staff Recommendations • Child and Family Events •

131,527
Visits to the Library

976
New Card Holders

10,643
Public Computing Sessions

13,220
People Attended

706
Programs

199,580
Items Checked Out

21,867
Wi-Fi Log-ins

888
Kids Joined the Summer Reading Program

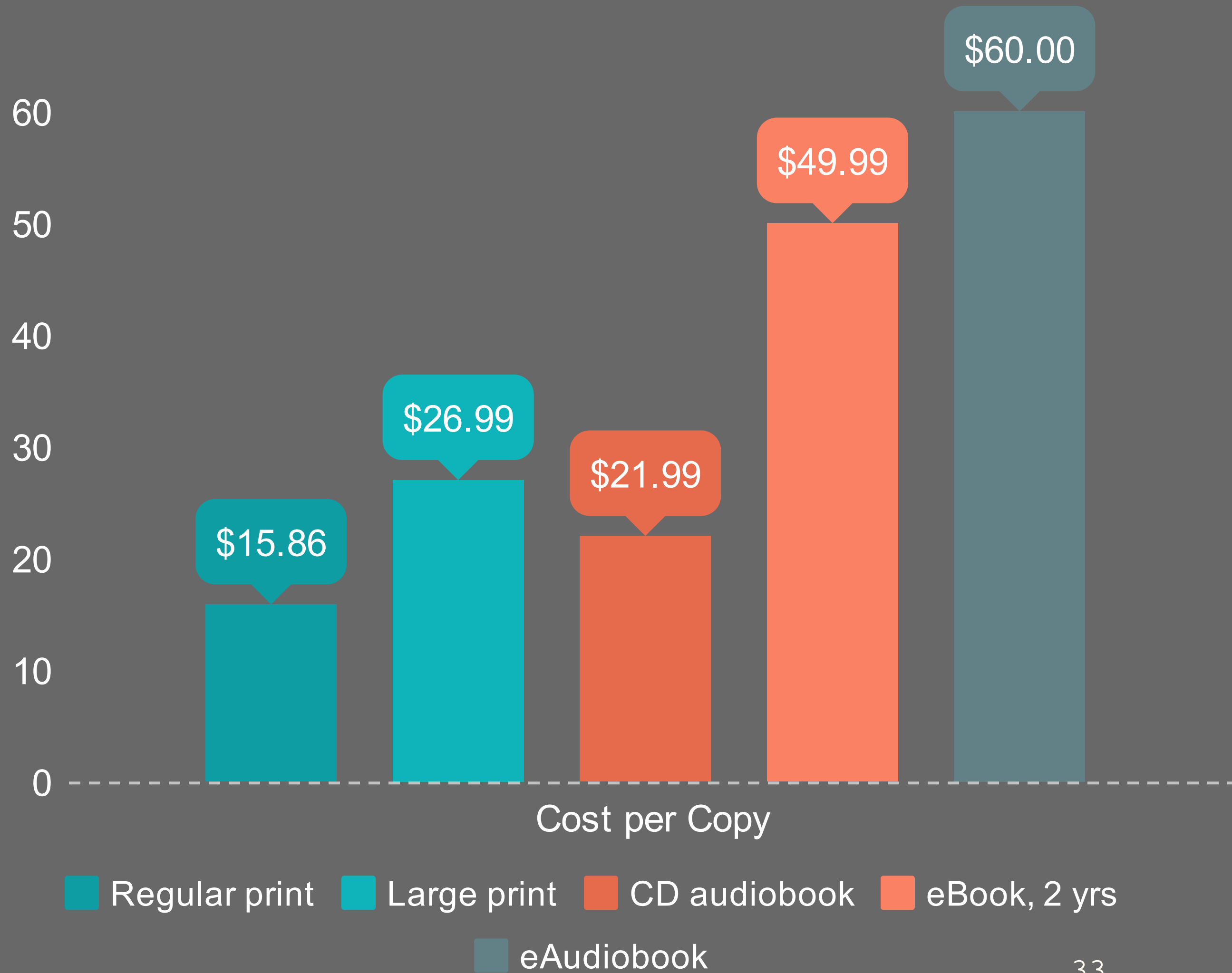
133
Non-Library Events in the Meeting Room

Public Library

Budgeted Town Appropriation
\$1,164,166

Budgeted Capital
\$40,000

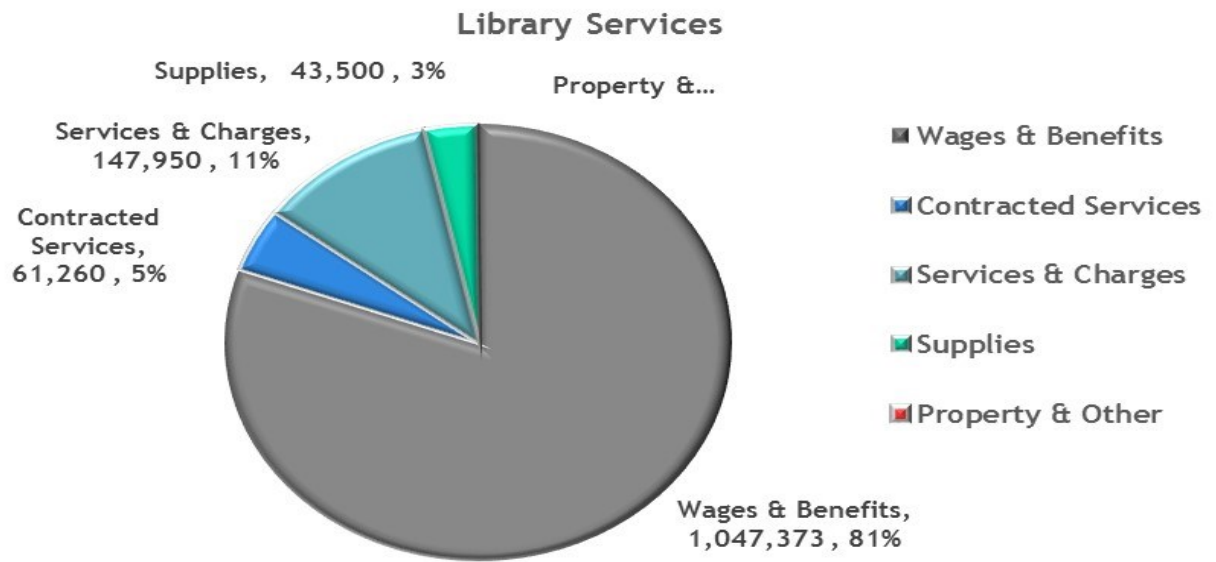
Changing Media = Higher Costs



Library: The mission of the Scarborough Public Library is to provide access to a broad and deep collection and high quality services that promote lifelong learning in a welcoming, community-central facility.

Total Staffing	
Full Time	Part Time
6	16

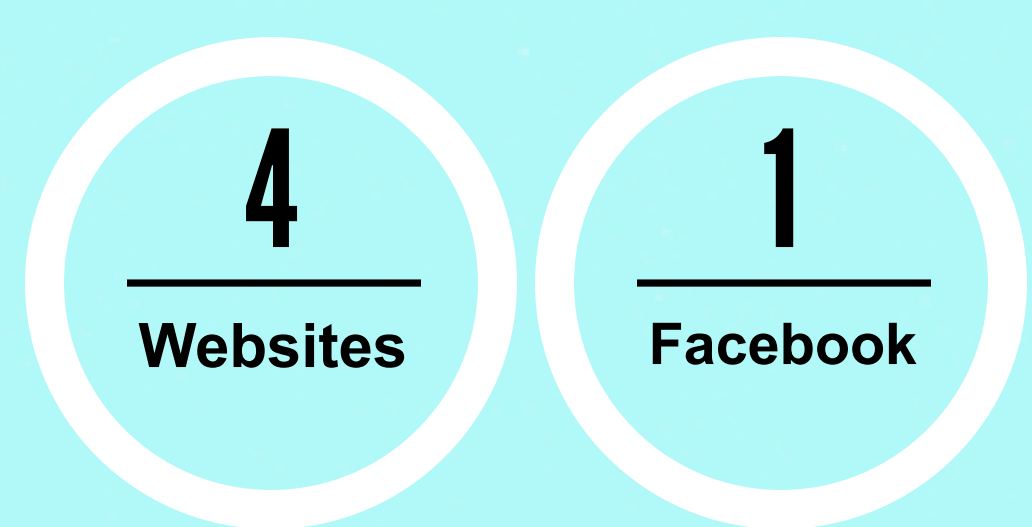
	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 ADOPTED	INC. DEC.	PCT CHANGE
Operating Expenditures	1,165,544	1,176,552	1,277,610	1,302,083	24,473	1.9%
Operating Revenue	65,646	46,306	125,519	137,917	12,398	9.9%
Net Budget	1,099,898	1,130,246	1,152,091	1,164,166	12,075	1.0%
Capital Expenditures	5,000	44,700	125,000	40,000	(85,000)	-68.0%
Capital Revenues	-	-	125,000	-	(125,000)	-100.0%
Operating Categories:						
Wages & Benefits	917,167	949,953	1,019,910	1,047,373	27,463	2.7%
Contracted Services	43,336	50,930	56,460	61,260	4,800	8.5%
Services and Charges	158,166	135,546	153,600	147,950	(5,650)	-3.7%
Supplies	45,148	39,612	46,140	43,500	(2,640)	-5.7%
Property & Other	1,727	511	1,500	2,000	500	33.3%
Total Request:	1,165,544	1,176,552	1,277,610	1,302,083	24,473	1.9%



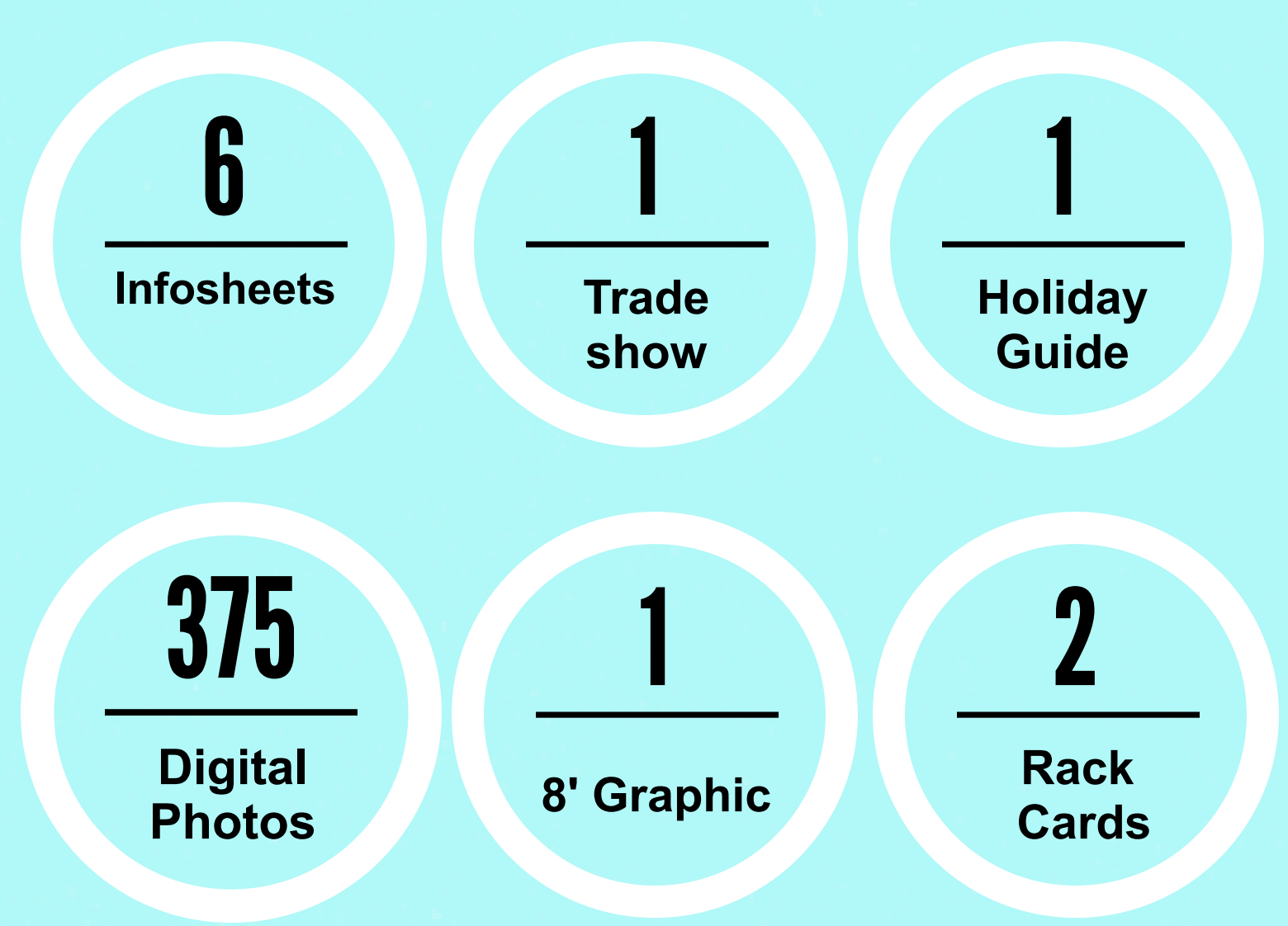
- Budget drivers:
- 2.4% adjustment (based on Employment Cost Index) for staff
- Revenue Sources including fees and fines have declined due to services offered on line. Revenue from meeting room rental has declined due to the demand of more Library programming which reduces the availability of the space

Who and what are included in the SEDCO budget? ● 2 Staff

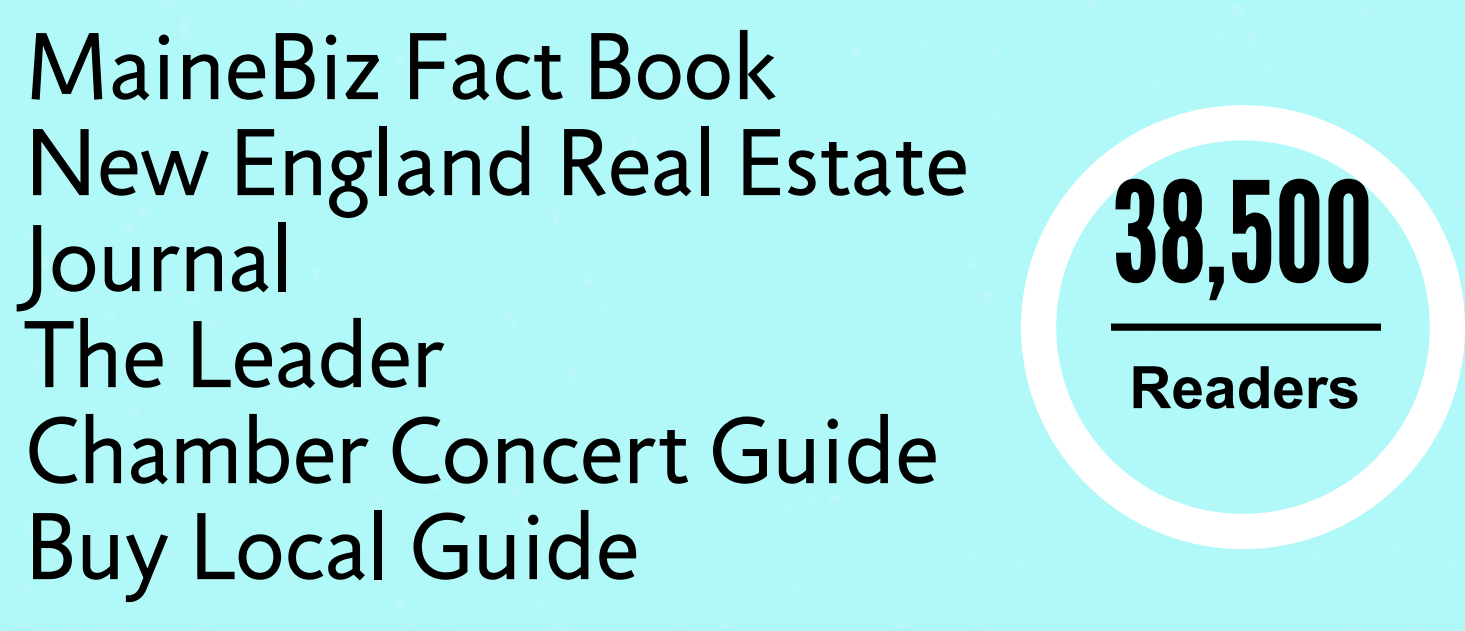
Digital Outreach



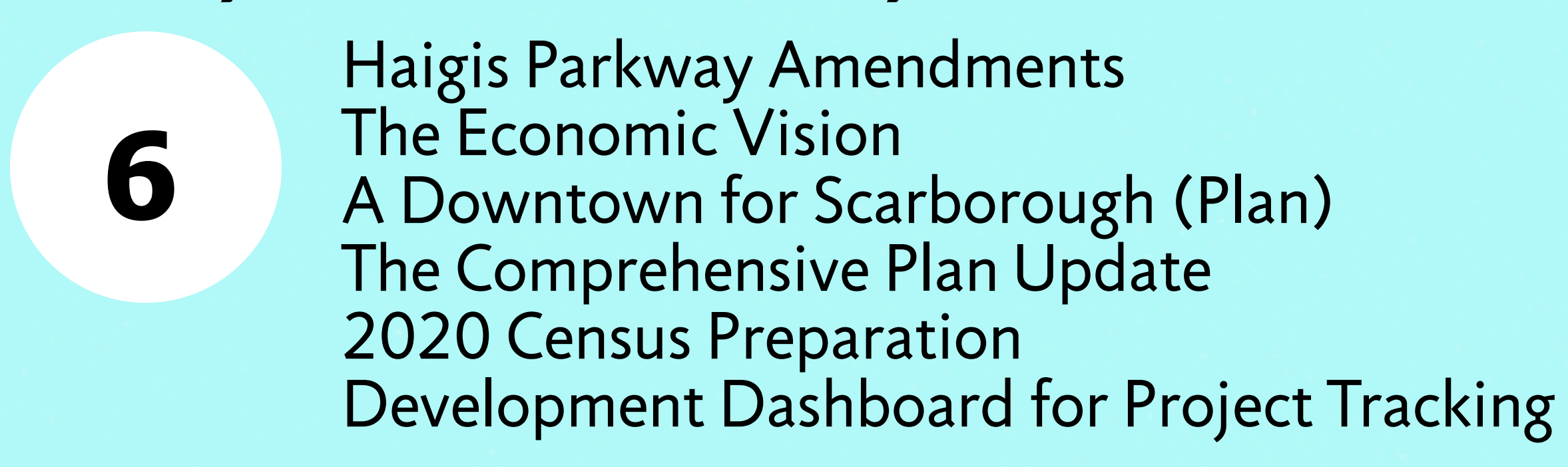
Marketing Materials



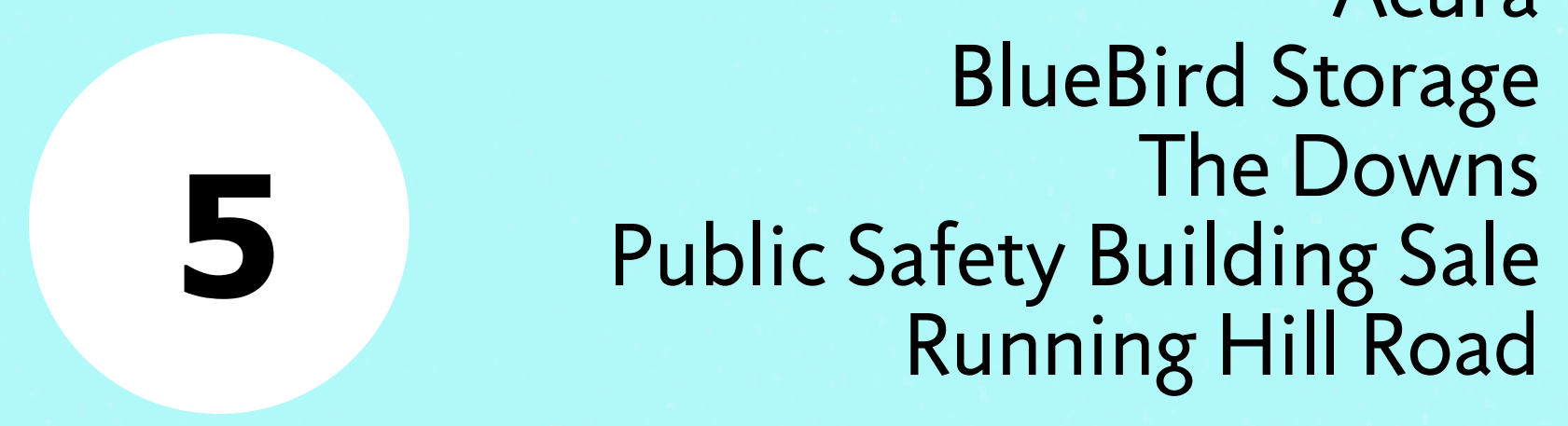
Ads in Publications



Policy Initiatives/Analysis



Major Development Projects



Industries Served



Outreach

Unique Users of How-To Website	13,000
Unique Users of Visitor Website	4,100
Trade Show Visitors	900
Hosted Events - Attendees	180
One-on-One Business Meetings	50
All Boards' Summit-Attendees	50

Standing Boards & Committees



SEDCO

Budgeted expenditure
\$246,693

Development Outcomes

Commercial Space In Planning Process	120,000 SF
New Production Space in Planning Process	750,000 SF
Announced for Maine Health Campus	108,000 SF
Prospecting - Working with Land Owners	250,000 SF

Visitors (Users) to Websites

SEDCOMaine.com

VisitScarboroughMaine



Scarborough (9%) Balance of Maine (48%)
Balance of US (35%) Other Countries (8%)



Scarborough (17%) Maine Balance (40%)
MA & NY (21%) Balance (22%)

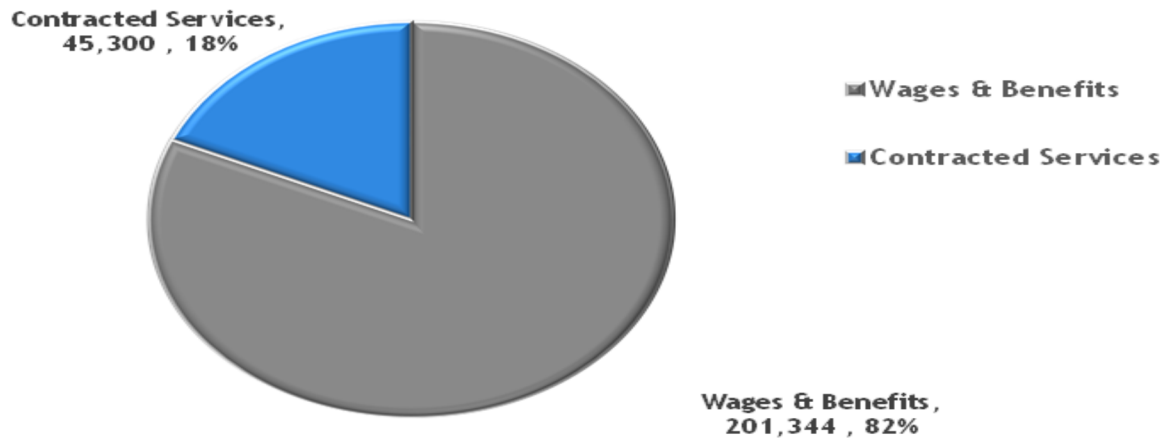
Scarborough Economic Development Corporation:

The mission of the Scarborough Economic Development Corporation (SEDCO) is to support economic and business development to improve the quality of life in Scarborough by expanding the town’s tax and employment base.

Total Staffing	
Full Time	Part Time
2	0

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 ADOPTED	INC. DEC.	PCT CHANGE
Operating Expenditures	220,133	233,378	240,693	246,644	5,951	2.5%
Operating Revenue	-	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	-	0.0%
Capital Revenues	-	-	-	-	-	0.0%
Operating Categories:						
Wages & Benefits	178,074	186,070	194,809	201,344	6,535	3.4%
Contracted Services	42,059	47,308	45,884	45,300	(584)	-1.3%
Services and Charges	-	-	-	-	-	0.0%
Supplies & Other	-	-	-	-	-	0.0%
Property	-	-	-	-	-	0.0%
Total Request:	220,133	233,378	240,693	246,644	5,951	2.5%

Scarborough Economic Development Corporation



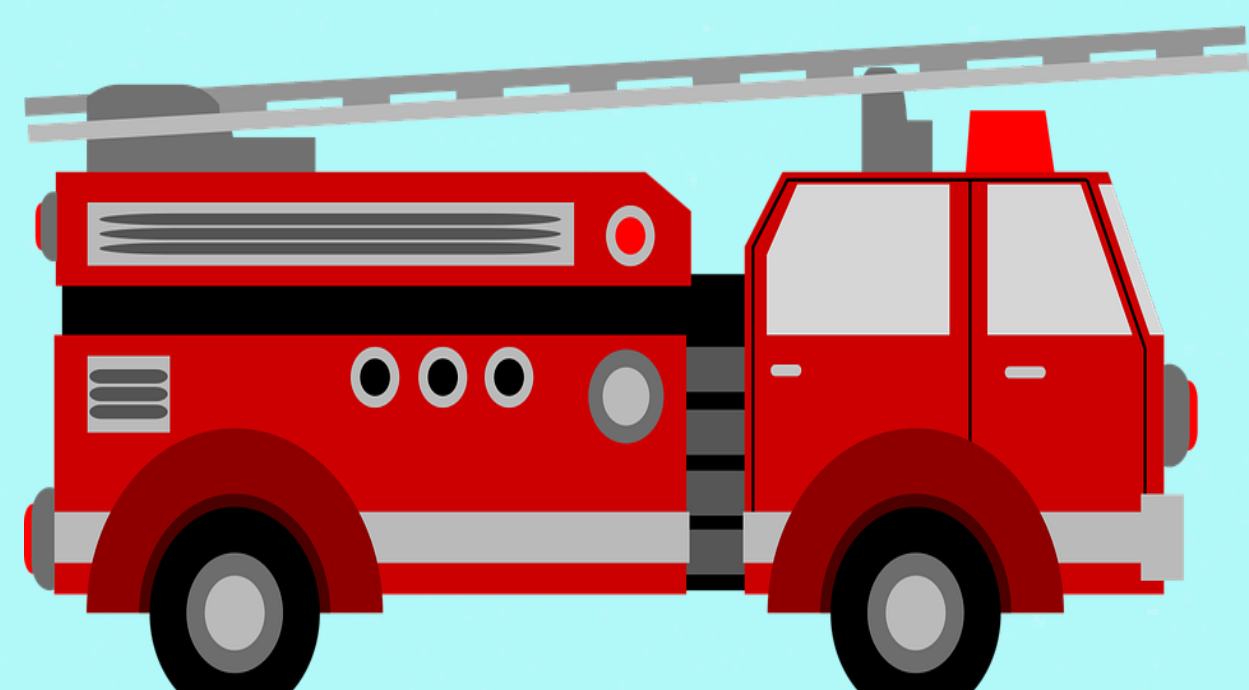
Budget drivers:

- Rent increase prediction of 14% or \$1,200, it has been six years since a change in rent
- Health care increased 1.1% (\$229) due to an increase in employee contributions of \$1,600
- Wages and Benefits comprise 82% of the budget

How do we improve the public's safety? **Highly Trained Staff** **Emergency Management Agency** **Haz-Mat Team**

Fire Prevention **Fire Suppression** **Emergency Medical Services**


1,340
Total Fire Calls



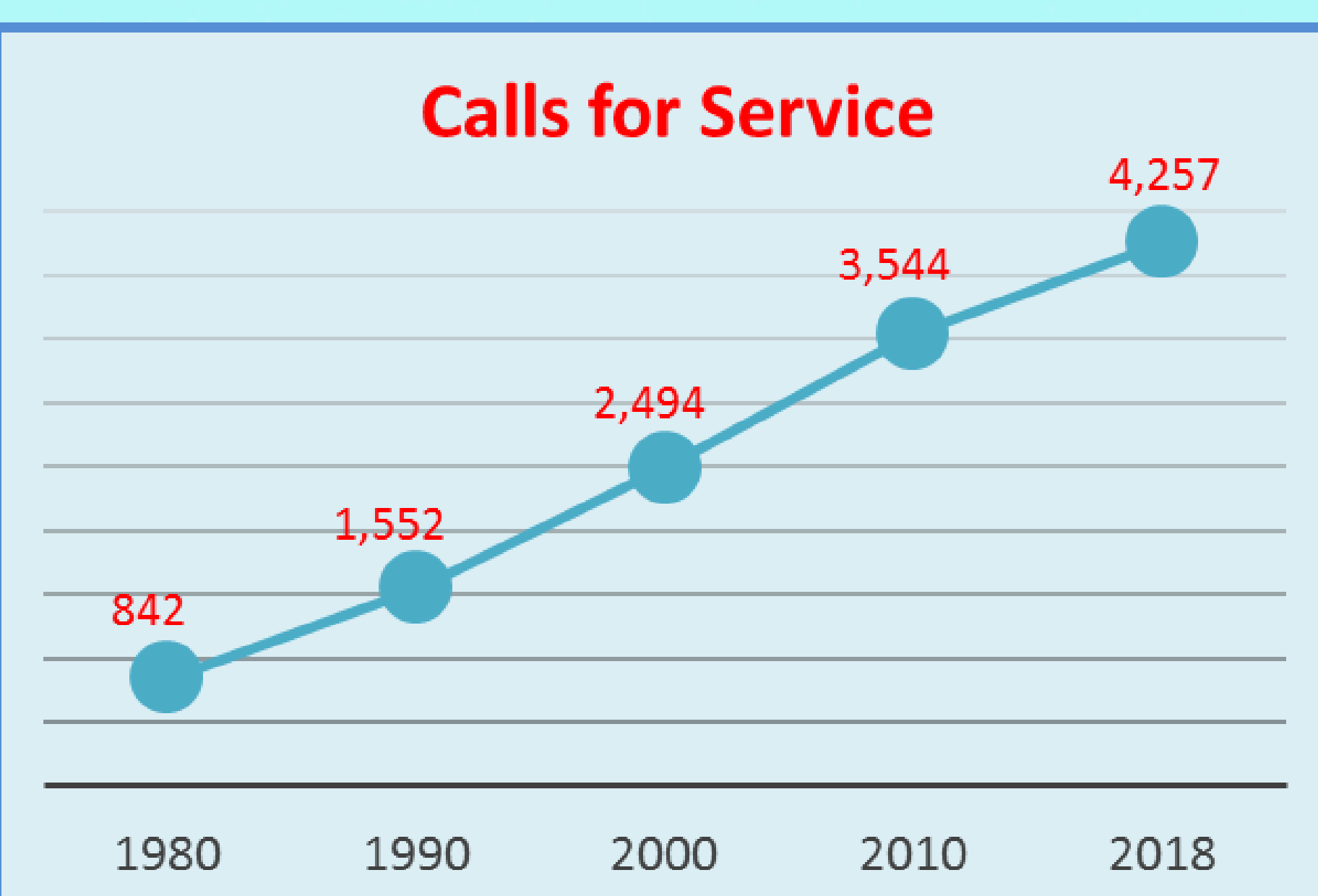
4,257
Total Calls for Service

11.7
Calls per Day

2,917
Total EMS Calls

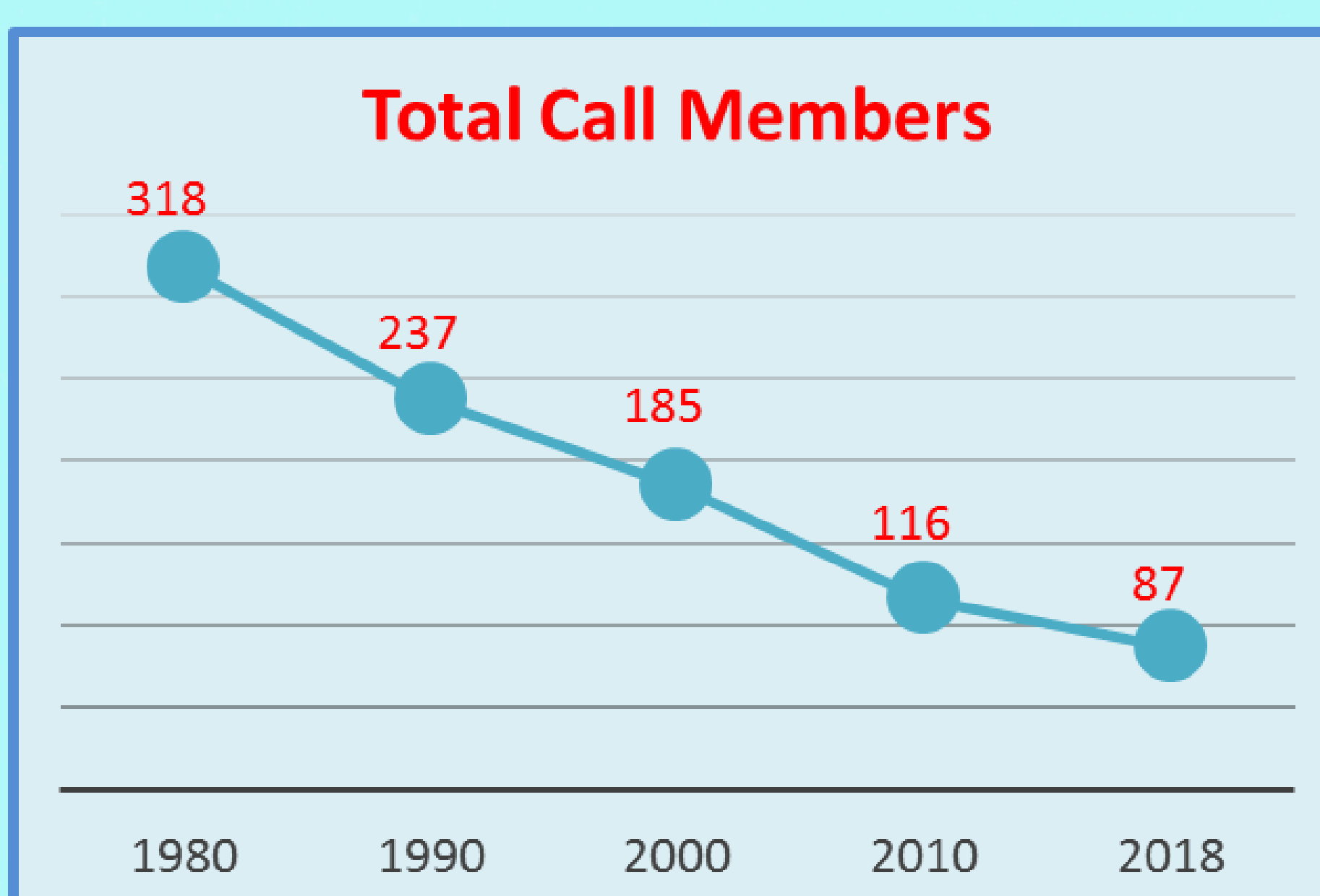


Calls for Service




Year	Calls for Service
1980	842
1990	1,552
2000	2,494
2010	3,544
2018	4,257

Total Call Members




Year	Total Call Members
1980	318
1990	237
2000	185
2010	116
2018	87

188
Vehicle crashes



3,319
Inspections & Permits



7,765
Staff Training Hours

Fire & Rescue

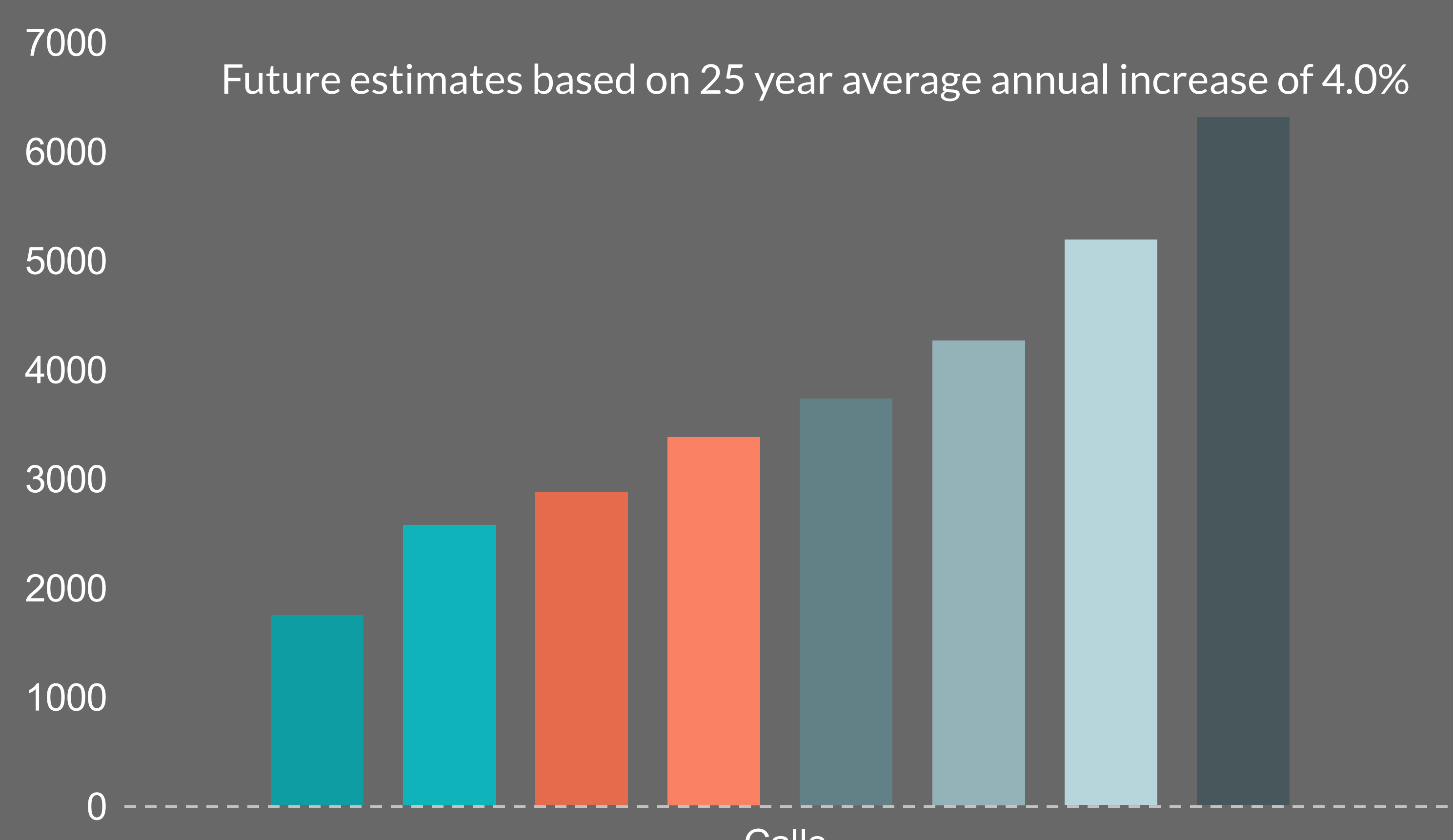
Budgeted Expenditure
\$5,523,077

Budgeted Revenue
\$1,408,000

Budgeted Capital
\$889,300

Calls for Service

Future estimates based on 25 year average annual increase of 4.0%



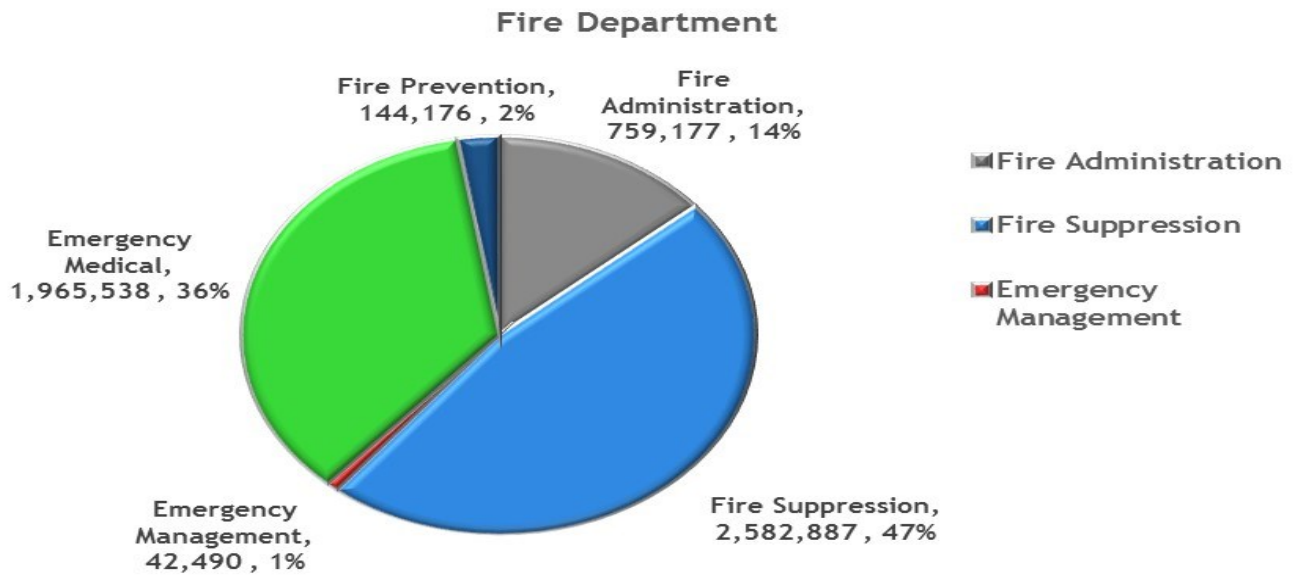
Year	Calls for Service
1993	~1800
1998	~2600
2003	~2900
2008	~3400
2013	~3800
2018	~4300
2023	~5200
2028	~6400

Legend: 1993, 1998, 2003, 2008, 2013, 2018, 2023, 2028

Fire: The Fire Department includes revenues and costs associated with Administration, Fire Suppression, Fire Prevention Emergency Medical Services and Emergency Man-

Total Staffing			
Full Time	Part Time	On Call	Proposed
34	62	87	4

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 ADOPTED	INC. DEC.	PCT CHANGE
Operating Expenditures	4,669,847	4,884,083	5,295,093	5,494,268	199,175	3.8%
Operating Revenue	929,256	1,079,459	1,158,000	1,408,000	250,000	21.6%
Net Budget	3,740,591	3,804,624	4,137,093	4,086,268	(50,825)	-1.2%
Capital Expenditures	227,500	343,620	331,250	889,300	558,050	168.5%
Capital Revenues	201,500	343,620	331,250	878,000	546,750	165.1%
Operating Categories:						
Wages & Benefits	4,182,751	4,343,548	4,723,782	4,900,747	176,965	3.7%
Contracted Services	73,154	80,430	80,963	83,768	2,805	3.5%
Services and Charges	218,728	252,420	268,080	272,763	4,683	1.7%
Supplies & Other	163,947	184,018	193,268	218,240	24,972	12.9%
Property	31,267	23,667	29,000	18,750	(10,250)	-35.3%
Total Request:	4,669,847	4,884,083	5,295,093	5,494,268	199,175	3.8%



Budget Drivers:

- EMS Billing shows an increase in collections of 21.59 %
- New position requests of (4) lieutenants to replace (4) per diem firefighters
- Wage and benefit cost increases due to collective bargaining agreement with union staff, non-union cola adjustment, longevity step increases, and increased cost of some benefit lines.
- Utility Costs primarily due to operating the new public safety building during the fourth quarter of FY20
- Apparatus fuel increased 30 gallons or 1%. The per gallon cost for diesel fuel increased 32% and gasoline has increased 8% from the prices used in the current year projections.

34,662

Police calls for service

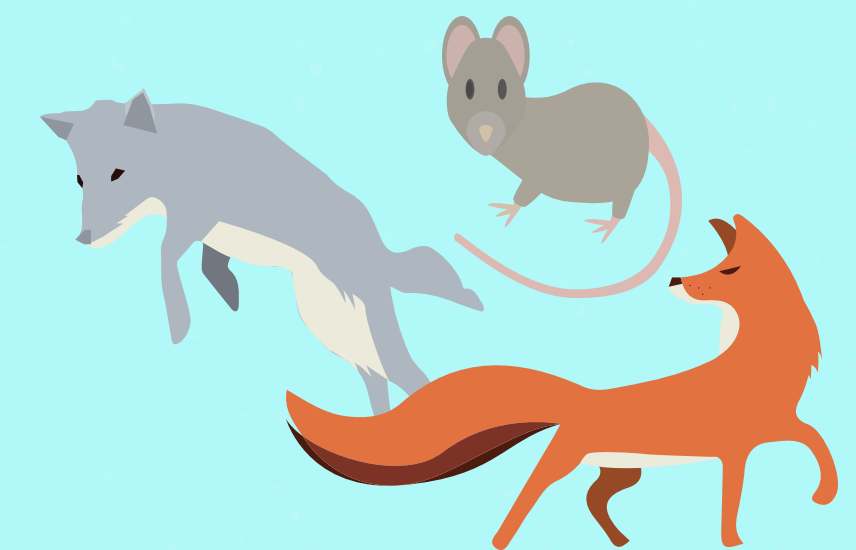
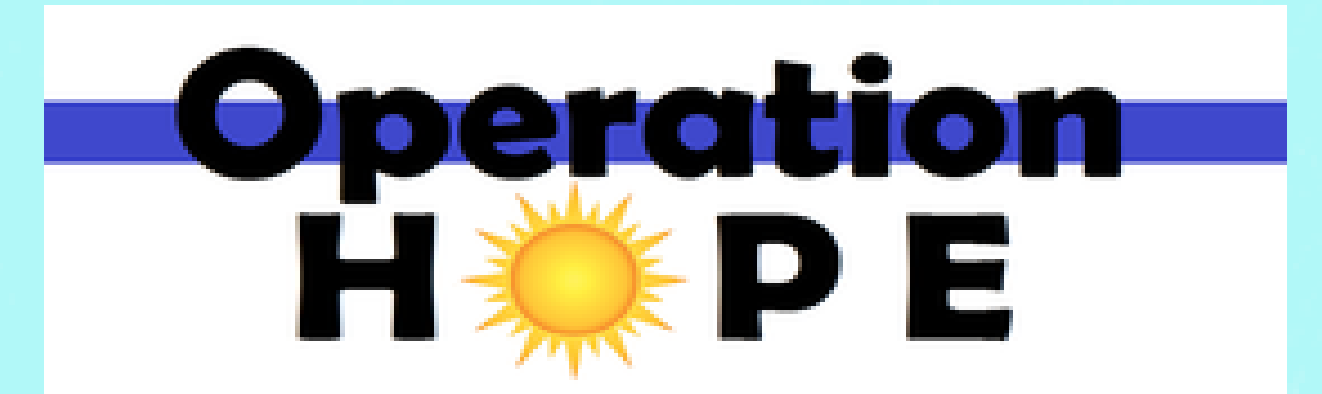


13,853

911 calls

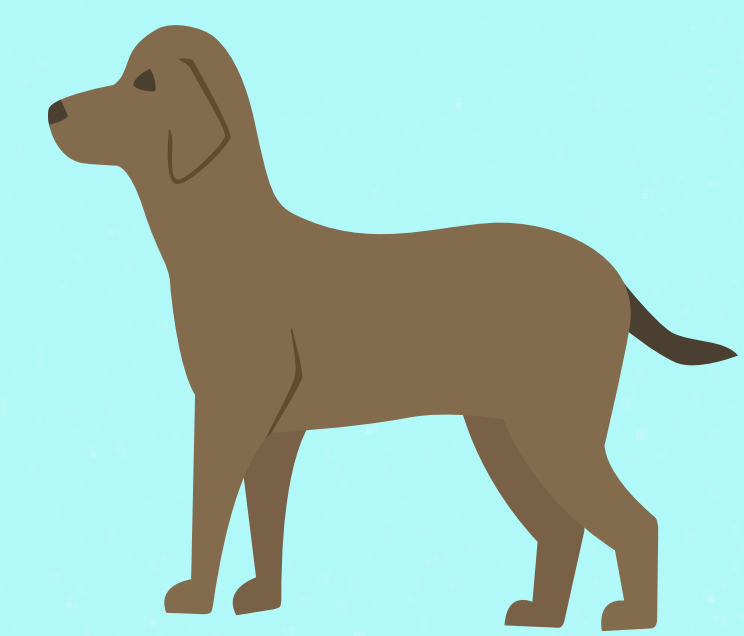


104 Walk-ins and
53 Placements with



1,587

Animal Control Officer assigned calls



94

Calls assigned to K-9 units

12,638

Traffic stops



439,281

Miles driven

80,078
Non-emergency phone calls



128

Calls assigned to the Marine Resource Officer



868

Total Arrest Reports



1163

Total Offense Reports

Police & Dispatch

Budgeted Expenditure
\$7,111,593

Budgeted Revenue
\$1,151,086

Budgeted Capital
\$45,000

As our community has grown, so has the need for police services. Our ability to keep pace with those needs with existing staff is increasingly difficult. We do, however, recognize the pressure this growth puts on our taxpayers. This past year Scarborough celebrated its 360th birthday. In recognition of that milestone we are committed to take a 360 degree view of our community. We hope to learn how to best use our existing resources to protect and serve our community in the most positive and efficient manner. Our goal is to work smarter and attempt to resolve issues instead of simply responding to them. We appreciate your support.

Police: The Police Department includes revenues and costs associated with Administration, Police Services, Communications, Marine Resources and Fire/Police

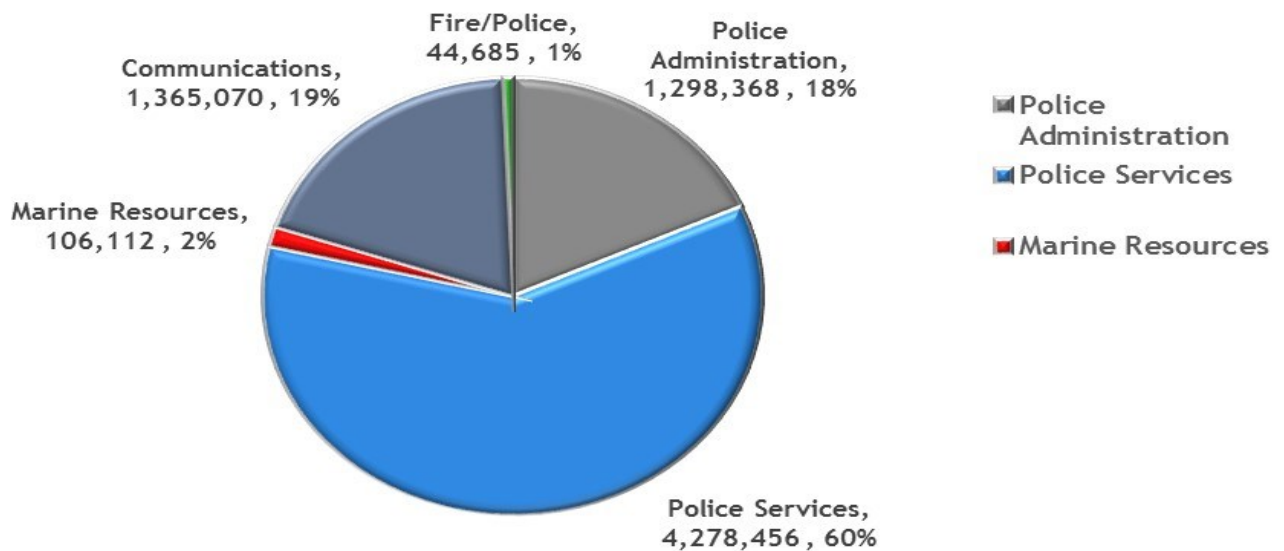
Total Staffing			
Full Time	Part Time	On Call	Proposed
60	11	13	1

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 ADOPTED	INC. DEC.	PCT CHANGE
Operating Expenditures	6,042,524	6,350,067	6,661,219	7,092,691	431,472	6.5%
Operating Revenue	1,042,938	1,057,783	1,086,575	1,151,086	64,511	5.9%
Net Budget	4,999,586	5,292,284	5,574,644	5,941,605	366,961	6.6%
Capital Expenditures	55,390	112,497	62,071	45,000	(17,071)	-27.5%
Capital Revenues	45,800	72,985	41,800	45,000	3,200	7.7%

Operating Categories:

Wages & Benefits	5,395,263	5,781,992	6,050,821	6,416,838	366,017	6.0%
Contracted Services	85,250	82,794	80,124	81,396	1,272	1.6%
Services and Charges	174,269	152,594	169,945	164,507	(5,438)	-3.2%
Supplies & Other	135,309	130,284	151,810	159,730	7,920	5.2%
Property	252,432	202,403	208,519	270,220	61,701	29.6%
Total Request:	6,042,524	6,350,067	6,661,219	7,092,691	431,472	6.5%

Police Department

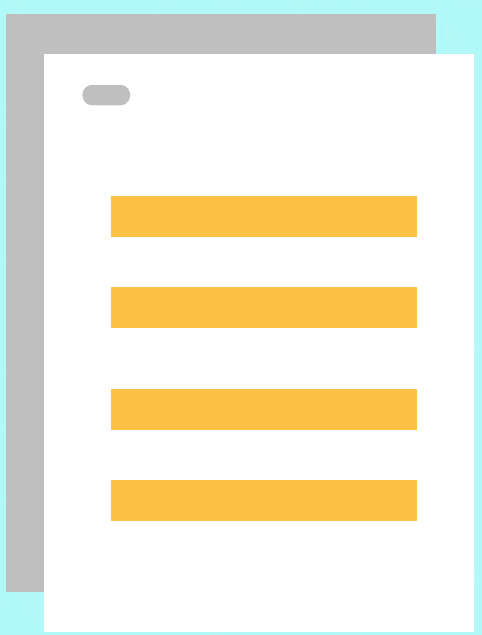


Budget Drivers:

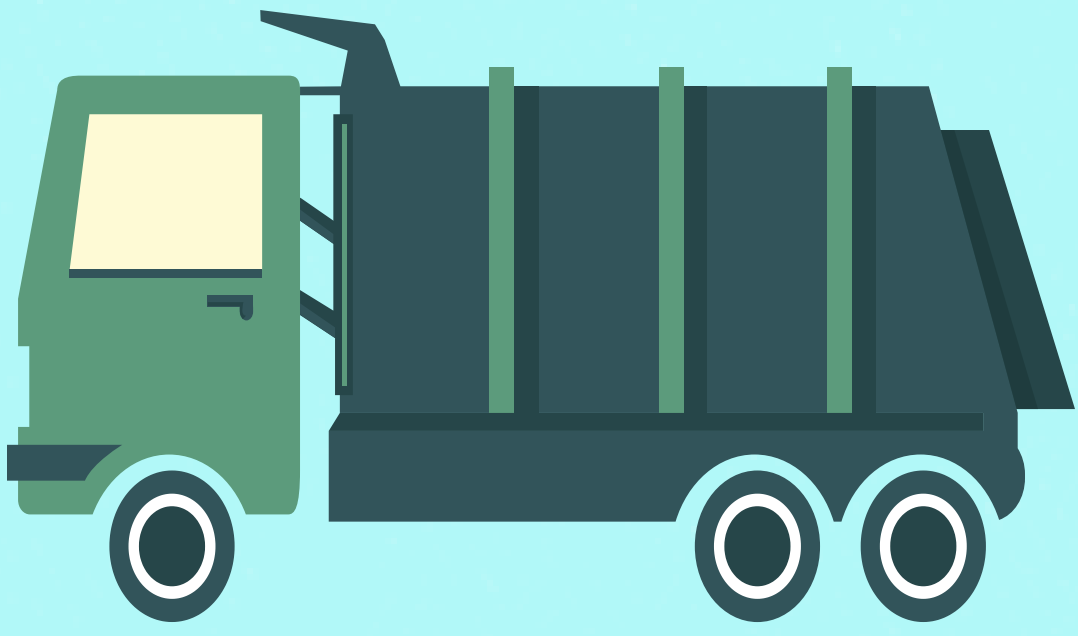
- Salary and benefit increases for contractual and non-union employees
- Transfer of capital equipment lines into operating budget
- New positions of a Social Services Navigator, and absorption of Community Services boat launch/ parking program
- Projected utilities increase for the new Public Safety Building
- Increased cost of patrol vehicles and transfer of unmarked vehicle program from capital equipment to operating budget

What work are we doing for you? ● Road Repair ● Street Lights ● Sidewalk Maintenance ● Solid Waste Collection ● Fleet Maintenance ● Culverts, Ditches, and Catchbasins ● Snow Plowing


2,608
Work orders processed



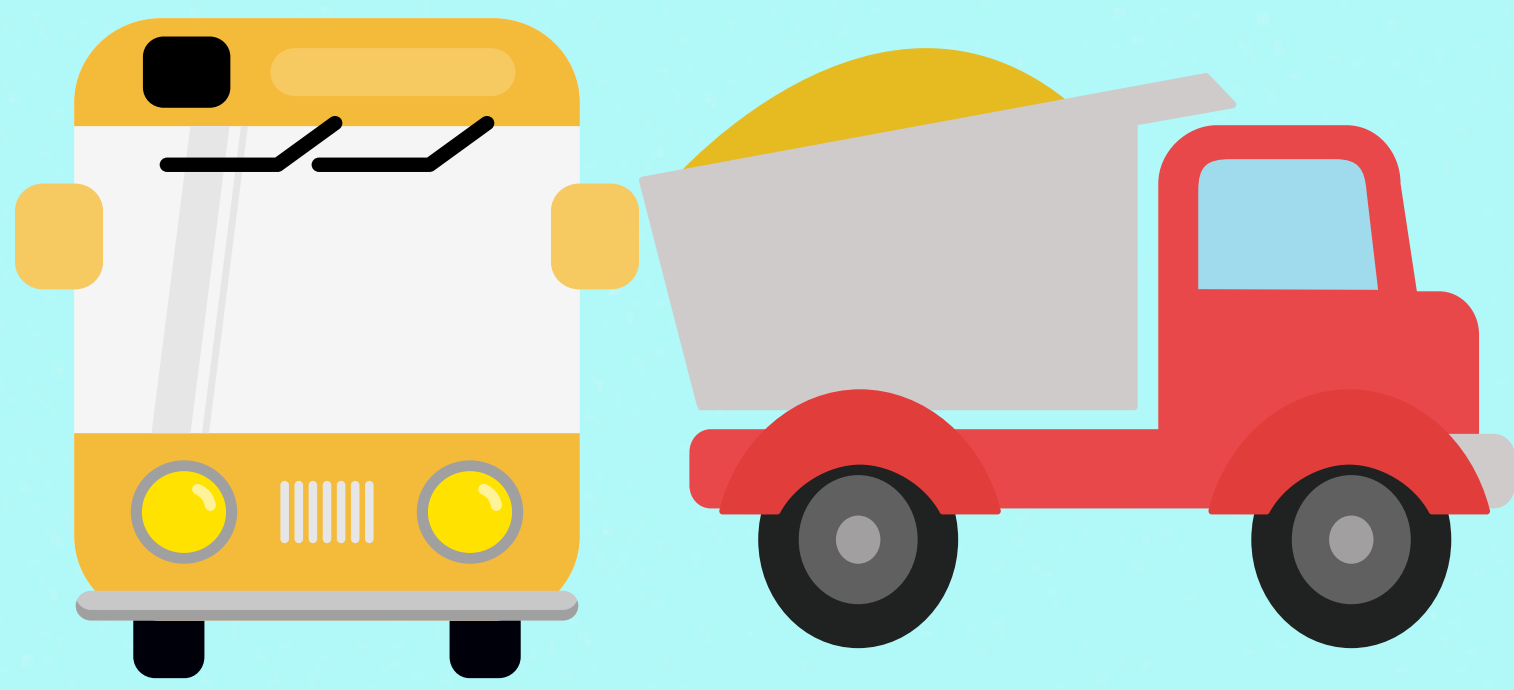
6,643
Number of curbside collection stops




23
Winter storms



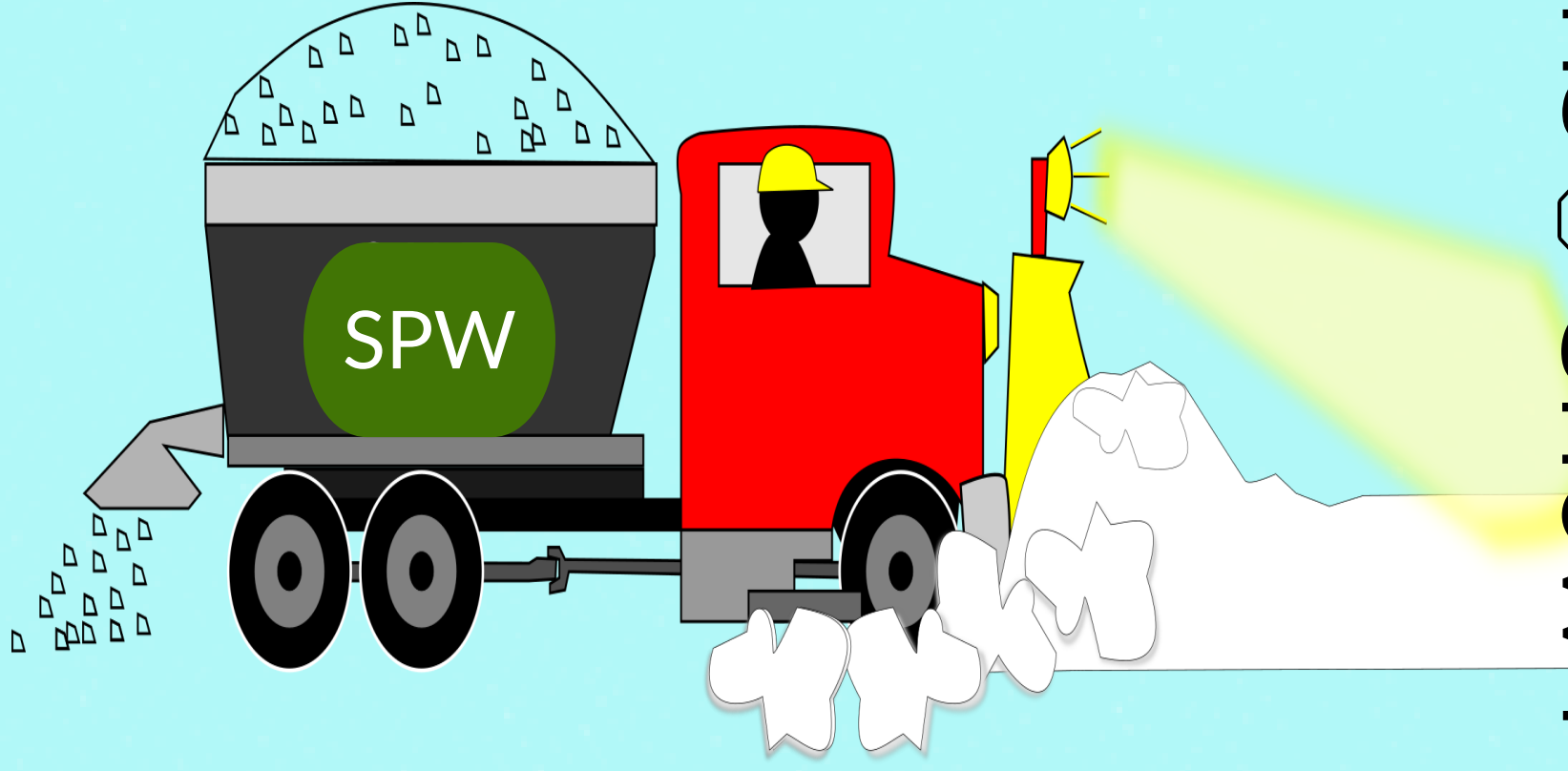
1,730,032
Miles driven by Town of Scarborough vehicles



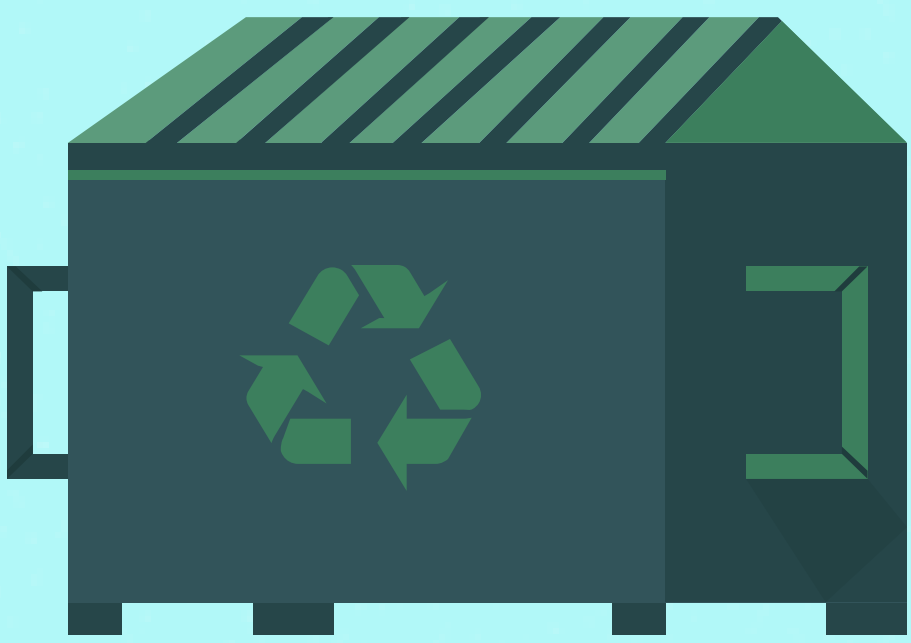
5,510
Tons of solid waste processed



34,408
Lane miles plowed



2,377
Tons of recyclables processed



17
Plow runs

53
Other municipalities' vehicles serviced

Public Works

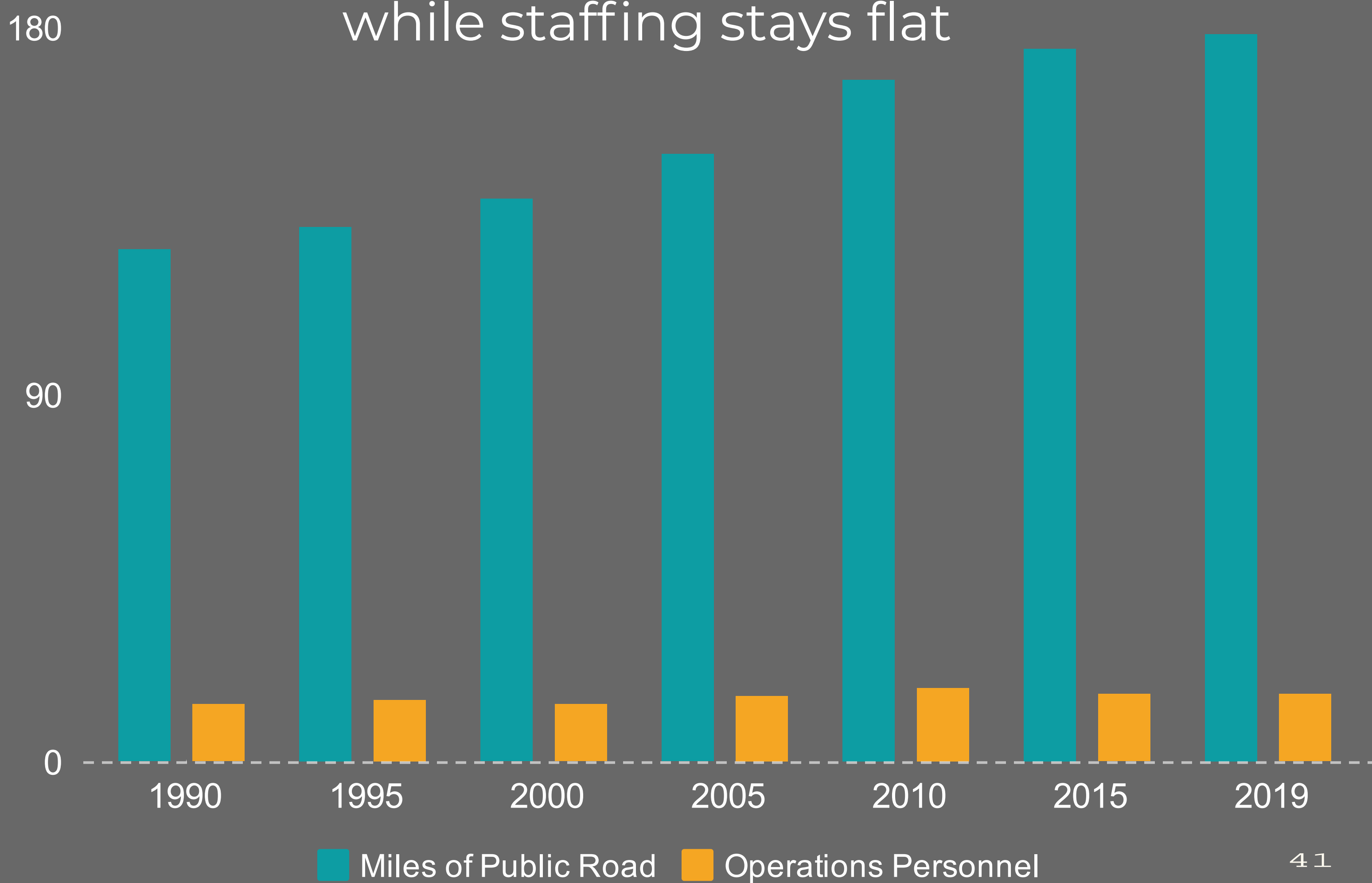
Budgeted Expenditure
\$6,891,977

Budgeted Revenue
\$1,771,979

Budgeted Capital
\$1,327,000

Miles of Road and Staffing Over Time

Work load increases while staffing stays flat

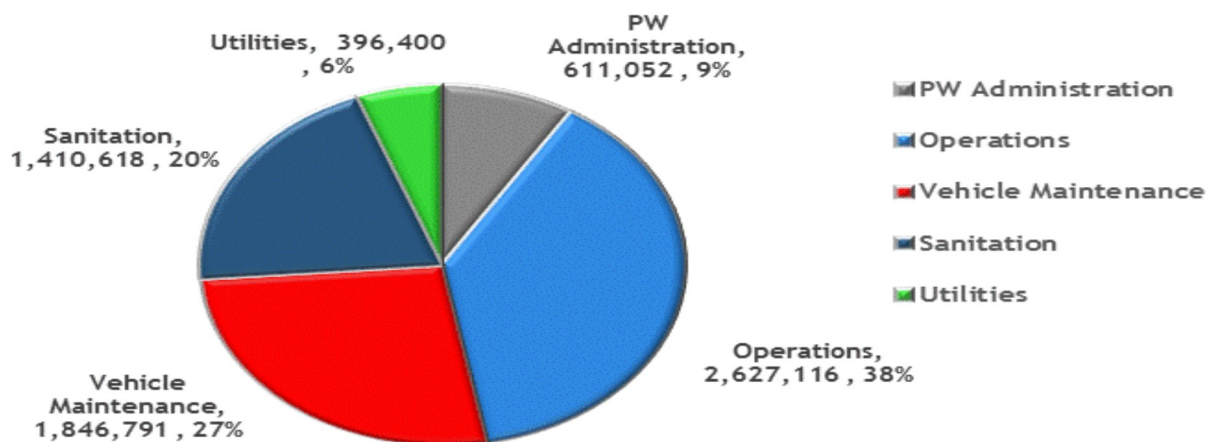


Public Works The Public Works Department includes revenues and costs associated with Administration, Operations, Fleet Maintenance, Utilities and Sanitation

Total Staffing	
Full Time	Proposed
32.5	.5

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	INC. DEC.	PCT CHANGE
Operating Expenditures	6,529,061	6,749,774	6,742,788	6,891,977	149,189	2.2%
Operating Revenue	1,843,272	1,579,269	1,909,966	1,771,979	(137,987)	-7.2%
Net Budget	4,685,789	5,170,505	4,832,822	5,119,998	287,176	5.9%
Capital Expenditures	2,371,732	3,978,850	1,396,750	1,327,000	(69,750)	-5.0%
Capital Revenues	2,291,732	3,978,850	1,371,750	1,118,000	(253,750)	-18.5%
Operating Categories:						
Wages & Benefits	2,457,546	2,477,056	2,616,358	2,705,465	89,107	3.4%
Contracted Services	536,723	560,125	586,760	570,661	(16,099)	-2.7%
Services and Charges	2,231,622	2,272,027	2,249,092	2,356,451	107,359	4.8%
Supplies & Other	1,250,133	1,363,910	1,227,078	1,191,900	(35,178)	-2.9%
Property	53,037	76,656	63,500	67,500	4,000	6.3%
Total Request:	6,529,061	6,749,774	6,742,788	6,891,977	149,189	2.2%

Public Works Department



Budget Drivers:

- Irregular weather is becoming common. High intensity/short-duration snow and rain storms are harder to manage. Existing stormwater conveyance systems are not designed to handle this type of storm. Constructing systems to handle the current types of storms will be much costlier than the designs now in place.
- Increased level of service demands from the public
- Decrease in vehicle maintenance provided to other communities. This is due to SPW preceding endeavors, which improved the overall condition of the external fleets. In short, we are now primarily providing maintenance, rather than maintenance in addition to repair."
- New charges for recyclables and solid waste



Debt Information

Debt Page 44

Town Debt Page 47

Municipal Debt Service Page 48

Educational Debt Service Page 49

Town Debt Limit Page 50

State Debt Limit Page 51

Debt

How much debt we are holding is important information to have. The amount of debt service required may increase the tax rate or limit other services. Our bond rating is determined, in part, by our debt levels. And lastly, there are State of Maine statutory debt limits we must not exceed. The table below shows debt held over the last five years.

	2015	2016	2017	2018	2019*
Total debt held	98,500,000	95,920,000	91,630,000	102,650,000	95,340,000
Total muni. Debt	35,456,643	34,166,300	32,240,792	45,495,570	41,696,591
Total school debt	63,043,357	61,753,700	59,389,208	57,154,430	53,643,409

* Assuming no new debt is issued.

Under the Town’s Financial and Fiscal Policy, new debt is taken on 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 at least 120% of the useful life 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.

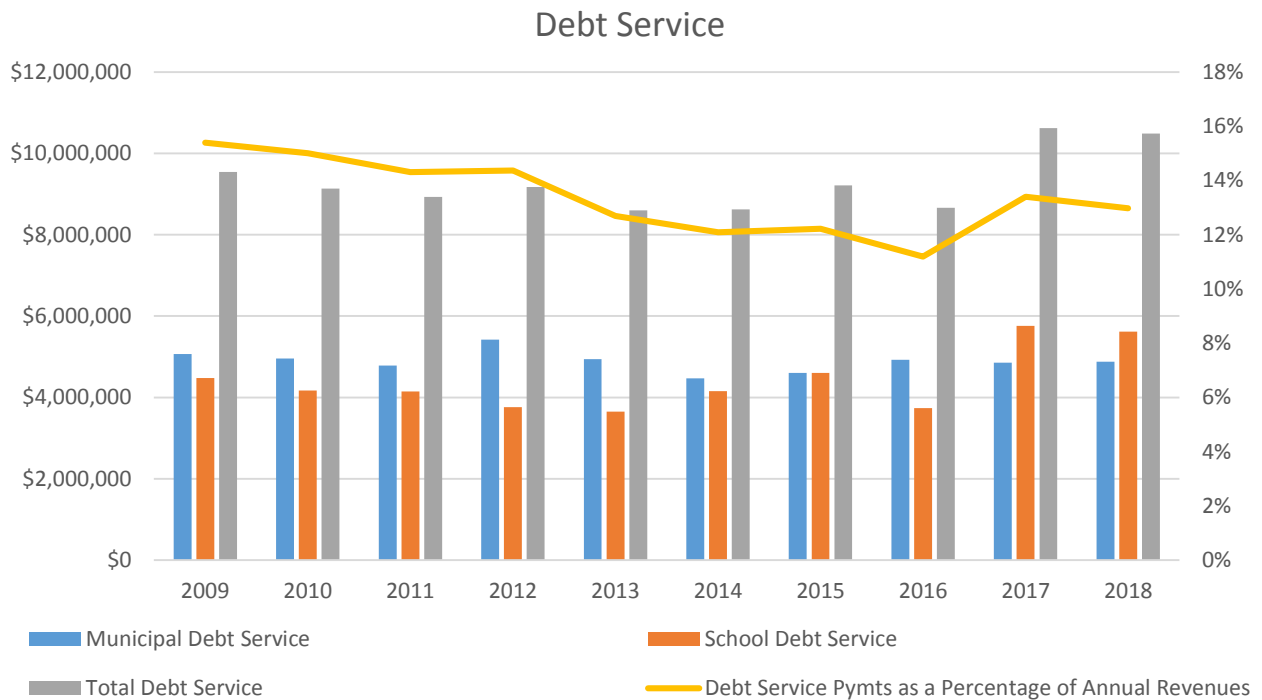
The Town of Scarborough Financial and Fiscal Policy mandates that the Finance Committee track the following debt related metrics. The most recent audited values are shown following the italicized metric title:

Annual Debt Service as a Percentage of Government Budgeted Operating Revenues, FY18 = 13.4%

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 revenues including special revenue funds and excluding truly “self-supporting” debt or State Educational Subsidy.

As a fixed cost, debt service can reduce expenditure flexibility and can be a major part of a government’s fixed costs.

Policy statement: Debt Service as a Percentage of Annual Revenues: Debt service will be managed with an intent to not exceed 15% of annual revenues and with a goal of keeping this percentage below 12%.



Debt as a Percentage of State Equalized Value, FY18 = 2.36%

This ratio is calculated by dividing the amount of direct net debt by the total equalized State 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.

Policy statement: Total Debt as a Percentage of equalized State Valuation: Total debt will be managed to prevent the total debt from exceeding 8.5% of the most recent calculation of state equalized valuation with a commitment to keep total debt below 3% of the most recently calculated full state valuation.

Debt Per Capita, As of 2015 = \$5,091

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.

Policy statement: Debt per capita will be assessed every 5 years, changing to every 3 years after 2020, using per capita debt as a percentage of per capita income with a goal of not having this ratio exceed 15%. On an annual basis, debt per capita will be reported as part of the annual review of fiscal health indicators. New debt issuance may be discouraged if the new debt will result in debt per capita exceeding 115%, adjusted for inflation, of base year FY18.

Per Capita Debt as a Percentage of Per Capita Income, As of 2015 = 12.53%

Policy statement: Per Capita Debt as a Percentage of per Capita Income: Per capita General Obligation debt may be managed with the intent to not exceed 15% of the most recent computation by the US Census Bureau or the American Community Survey of Scarborough's per capita annual personal income. In 2015 this value was \$40,139 which would limit debt per capita to \$6,021.

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

5/29/2019
9:01 AM

FY 2020 TOWN APPROPRIATIONS

		2017	2018	2019	2020	2020	TC	TC
		ACTUAL	ACTUAL	BUDGET	PROPOSED	ADOPTED	INC.	PCT
							DEC.	CHANGE
TOWN DEBT								
LEASES								
08585000 044420	Town Leases	152,422	-	-	-	-	-	0.0%
TOTAL TOWN LEASES		152,422	-	-	-	-	-	0.0%
LONG TERM DEBT								
08585000 048350	Debt Principal	3,574,135	3,775,139	3,798,979	4,456,756	4,456,756	657,777	17.3%
08585000 048300	Debt Interest	1,058,462	1,008,361	1,730,925	1,474,829	1,639,241	(91,684)	-5.3%
08585000 048375	Cost & Fees	47,290	90,356	50,000	50,000	50,000	-	0.0%
TOTAL TOWN DEBT		4,679,887	4,873,855	5,579,904	5,981,585	6,145,997	566,093	10.1%
TOTAL TOWN DEBT ALL DIVISIO		4,832,309	4,873,855	5,579,904	5,981,585	6,145,997	566,093	10.1%

Debt Service Breakdown as of 06/30/2019

Date of Issue	Description	Payee	Rate	Maturity	Due Date	Interest	Principal	Remaining Unpaid Principal
10/01/2009	1999 and 2000 Bonds Refunded \$6,493,000 and \$4,770,000	Bank of NY	3.00%	2020	Nov. 01, 2019 May 1, 2020	1,725 -	115,000	-
04/15/2010	CIP Projects Town and School	Bank of NY	3.50%	2031	Nov. 01, 2019 May 1, 2020	50,156 44,119	345,000	2,245,000
06/15/2011	CIP Projects Town and School	Bank of NY	2.50%	2031	Nov. 01, 2019 May 1, 2020	29,031 24,594	355,000	1,480,000
05/15/2012	WWI School Demolition & Construction/School CIP Projects/ Partial refunding of 2003 bonds, 2004 bonds and 2005 bonds.	Bank of NY	4.00%	2042	Nov. 01, 2019 May 1, 2020	723,050 658,850	3,210,000	33,190,000
04/15/2013	WWI School Construction/School & Town CIP Projects	Bank of NY	4.00%	2043	Nov. 01, 2019 May 1, 2020	423,688 408,288	770,000	20,830,000
05/15/2014	CIP Projects Town and School (and WWI construction)	US Bank	2.00%	2034	Nov. 01, 2019 May 1, 2020	42,350 39,100	325,000	2,735,000
05/07/2015	CIP Projects Town and School (including Benjamin Farms)	US Bank	4.00%	2035	Nov. 01, 2019 May 1, 2020	64,078 55,478	430,000	3,745,000
05/12/2016	CIP Projects Town and School (including Advance Refundings)	US Bank	2.00%	2036	Nov. 01, 2019 May 1, 2020	63,800 55,950	785,000	4,195,000
06/08/2017	CIP Projects Town and School	US Bank	3.00%	2037	Nov. 01, 2019 May 1, 2020	49,975 44,575	360,000	2,035,000
03/01/2018	CIP Projects Town and School	US Bank	5.00%	2048	Nov. 01, 2019 May 1, 2020	385,838 362,463	935,000	17,255,000
06/01/2019	CIP Projects Town and School	US Bank	5.00%	2048	Nov. 01, 2019 May 1, 2020	108,366 148,900	-	7,380,000
GRAND TOTAL ALL DEBT SERVICE AS OF JUNE 30, 2019 FOR TOWN & SCHOOL						3,784,372	\$ 7,630,000	\$ 95,090,000
						LESS SCHOOL DEBT:	(2,080,361)	(3,173,244)
						TOTAL TOWN DEBT:	1,704,011	43,758,291

Debt Service Breakdown as of 06/30/2019

Date of Issue	Description	Payee	Rate	Maturity	Due Date	Interest	Principal	Remaining Unpaid Principal
School Breakdown - Debt Services as of 06/30/2019								
10/01/2009	June 15, 2000 Bonds Refunded \$350,000	Bank of NY	3.00%	2020	Nov. 01, 2019 May 1, 2020	525 -	35,000	-
04/15/2010	CIP School Projects	Bank of NY	3.50%	2026	Nov. 01, 2019 May 1, 2020	4,556 3,310	71,200	171,200
06/15/2011	CIP School Projects	Bank of NY	2.50%	2021	Nov. 01, 2019 May 1, 2020	1,444 756	55,000	55,000
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	4.00%	2042	Nov. 01, 2019 May 1, 2020	579,281 543,453	1,765,000	27,155,000
04/15/2013	WWI School Construction/School CIP Projects	Bank of NY	4.00%	2043	Nov. 01, 2019 May 1, 2020	393,315 381,255	603,000	19,514,000
05/15/2014	CIP Projects Town and School	US Bank	2.00%	2029	Nov. 01, 2019 May 1, 2020	18,995 17,588	140,700	1,266,300
05/07/2015	CIP Projects Town and School	US Bank	4.00%	2030	Nov. 01, 2019 May 1, 2020	7,182 5,511	83,545	358,575
05/12/2016	CIP Projects Town and School	US Bank	2.00%	2026	Nov. 01, 2019 May 1, 2020	3,279 2,796	48,294	240,466
06/08/2017	CIP Projects Town and School	US Bank	2.00%	2037	Nov. 01, 2019 May 1, 2020	19,231 16,451	185,327.27	735,718
03/01/2018	CIP Projects Town and School	US Bank	5.00%	2029	Nov. 01, 2019 May 1, 2020	29,002 24,348	186,178.00	1,160,083
06/01/2019	CIP Projects Town and School	US Bank	5.00%	2029	Nov. 01, 2019 May 1, 2020	11,829 16,254	-	675,366
TOTAL SCHOOL DEBT THROUGH 6-30-2019:						<u>2,080,361</u>	<u>3,173,244</u>	<u>51,331,709</u>
						Total Principal	7,630,000.00	
						Total Interest	3,784,372.37	
						Total Debt:	<u>11,414,372.37</u>	

In Accordance with the **Town of Scarborough, Maine's Debt Management Policy**, no debt for specified purposes shall exceed the percentages of State valuation. A summary of the Town's self imposed debt margin is as follows:

	June 30, 2018 outstanding bonds	Percent of 2018 State Assessed value of \$4,068,100,000	Legal Debt Limit	Actual Percentage	Margin
For school purposes	57,154,430	5.00%	203,405,000	1.40%	146,250,570
For storm or	7,000,000	4.00%	162,724,000	0.17%	155,724,000
For municipal airport, water and special district purposes	-	1.50%	61,021,500	0.00%	61,021,500
For all other purposes	38,495,570	4.00%	162,724,000	0.95%	124,228,430
Total	<u>102,650,000</u>			2.52%	
Scarborough's debt margin:					243,138,500
	Not To Exceed:	8.50%	345,788,500	2.52%	
State assessed value	4,068,100,000				

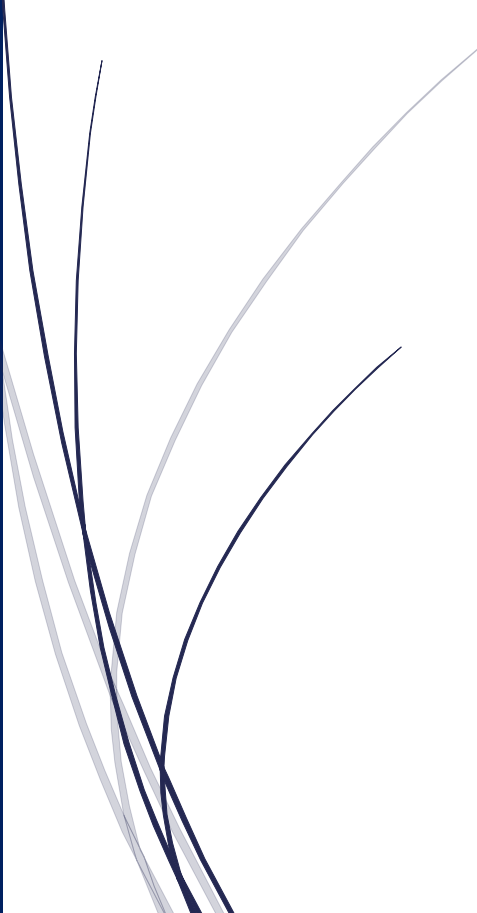
In Accordance with **Maine law**, no municipality shall incur debt for specified purposes in excess of certain percentages of State valuation of such municipality. A summary of the Town's legal debt margin is as follows:

	June 30, 2018 outstanding bonds	Percent of 2018 State Assessed value of \$4,068,100,000	Legal Debt Limit	Actual Percentage	Margin
For school purposes	57,154,430	10.00%	406,810,000	1.40%	349,655,570
For storm or	7,000,000	7.50%	305,107,500	0.17%	298,107,500
For municipal airport, water and special district purposes	-	3.00%	122,043,000	0.00%	122,043,000
For all other purposes	38,495,570	7.50%	305,107,500	0.95%	266,611,930
Total	<u>102,650,000</u>			2.52%	
Scarborough's debt margin:					507,565,000
	Not To Exceed:	15.00%	610,215,000	2.52%	
State assessed value	4,068,100,000				



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**Municipal Capital Budget
Projected 5 Year Plan**

5/20/2019
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Description	5 - Year Plan Total Cost	FY 2020 Budget Request	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Total Fire Department	\$ 4,886,800	\$ 889,300	\$ 1,260,000	\$ 974,500	\$ 357,000	\$ 1,406,000
Total Administration	492,000	89,000	188,500	63,000	85,500	66,000
Total Community Services Department	2,445,567	1,218,067	866,000	188,000	103,500	70,000
Total Planning Department	2,236,500	926,500	360,000	100,000	450,000	400,000
Total Police Department	383,508	45,000	68,508	80,000	86,500	103,500
Total Public Works Department	16,473,608	1,250,000	5,928,108	4,049,500	2,786,000	2,460,000
Total Library	8,115,000	40,000	8,075,000	-	-	-
Total School Department	7,441,810	2,441,070	1,821,694	1,123,795	1,091,109	1,153,642
Total Capital by Department	\$ 42,474,793	6,898,937	\$ 18,567,810	\$ 6,578,795	\$ 4,959,609	\$ 5,659,142
Bond Proceeds		(5,507,187)				
Capital Reserve (Unrestricted FBal)		-				
Voter Approved Purchase		-				
Lease Revenues		-				
Reserve		(1,088,320)				
Trade-in/Sale of PW - Vehicles		(25,500)				
Net Appropriation for FY2020		\$ 277,930				

Municipal Capital Budget

Description	5 - Year Plan Total Cost	FY2020 Budget Request		Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Fire Department							
Equipment							
F.D. Replace staff vehicles (replacement schedule)	\$ 172,000	\$ 56,000	B / T		\$ 57,500	\$ 58,500	
F.D. EMS Equipment (funded by EMS revenues)	\$ 50,000	\$ 50,000	R				
F.D. Major Station Maintenance	\$ 112,000	\$ 112,000	B				
F.D. Replace Utility Vehicle U6 (used cruiser)	\$ 11,300	\$ 11,300	A				
F.D. Replace Engine 2 (replacement schedule)	\$ 660,000	\$ 660,000	B / T				
F.D. Re-chassis Forestry 4 (replacement schedule)	\$ 60,000			\$ 60,000			
F.D. Replace Ladder 1 (replacement schedule)	\$ 1,200,000			\$ 1,200,000			
F.D. Replace Engine 4 (replacement schedule)	\$ 725,000				\$ 725,000		
F.D. Replace SCBA Cylinders/Air Packs	\$ 648,000				\$ 192,000		\$ 456,000
F.D. Replace Marine I	\$ 36,000					\$ 36,000	
F.D. Replace Rescue Unit (replacement schedule)	\$ 262,500					\$ 262,500	
F.D. Major Apparatus Refurbishing	\$ 150,000						\$ 150,000
F.D. Replace Engine 5 (replacement schedule)	\$ 800,000						\$ 800,000
Total Fire Department	\$ 4,886,800	\$ 889,300		\$ 1,260,000	\$ 974,500	\$ 357,000	\$ 1,406,000

Municipal Capital Budget

Description	5 - Year Plan Total Cost	FY2020 Budget Request		Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Administration							
Municipal Building Projects							
259 US Route 1 - Minor Maintenance Projects	\$ 25,000	\$ 25,000	A				
259 US Route 1 - Carpet Replacement	\$ 80,000	\$ 20,000	A	\$ 20,000	\$ 20,000	\$20,000	
259 US Route 1 - Generator 75W Replacement(w/transfer switch)	\$ 120,000			\$ 120,000			
259 US Route 1 - Sprinkler System Service	\$ 15,000			\$ 15,000			
259 US Route 1 - HVAC Duct Maintenance	\$ 25,000				\$ 25,000		
259 US Route 1 - Security System Upgrade	\$ 5,500					\$ 5,500	
259 US Route 1 - Masonry Waterproofing	\$ 40,000					\$ 40,000	
259 US Route 1 - Sidewalk Renovation	\$ 50,000						\$ 50,000
29 Black Point Rd. Building Projects							
29 Black Point Rd. - Window/Door Replacement	\$ 20,000			\$ 20,000			
29 Black Point Rd. - Sprinkler Service	\$ 12,000			\$ 12,000			
29 Black Point Rd. - Paint Front & Back Entry Woodwork	\$ 1,500			\$ 1,500			
29 Black Point Rd. - HVAC Duct Maintenance	\$ 8,000				\$ 8,000		
29 Black Point Rd. - Fire Alarm Replacement	\$ 10,000				\$ 10,000		
29 Black Point Rd. - Masonry Waterproofing	\$ 20,000					\$ 20,000	
29 Black Point Rd. - Asphalt Shingle Replacement	\$ 16,000						\$ 16,000
One Room School House 184 Holmes Rd (Historical Society)							
Roof & Foundation Work	\$ 44,000	\$ 44,000	B				
Total Administration	\$ 492,000	\$ 89,000		\$ 188,500	\$ 63,000	\$ 85,500	\$ 66,000

Municipal Capital Budget

Description	5 - Year Plan Total Cost	FY2020 Budget Request		Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Community Services Department							
Equipment							
C.S. 4x4 1 Ton Dump Truck/Plow	\$ 56,000	\$ 56,000	B				
C.S. John Deere 1575 Front Mower (Deck & Blower)	\$ 43,567	\$ 43,567	B				
C.S. John Deere 9009A Rough Mower	\$ 68,500	\$ 68,500	B				
C.S. Parking Meter(s) - Ferry & Pine Point Beach	\$ 20,000			\$ 20,000			
C.S. 4x4 Crew Cab Pick-Up w/Plow	\$ 45,000			\$ 45,000			
C.S. Zero Turn Mower w/Bagger	\$ 15,000			\$ 15,000			
C.S. John Deere Snow Blower (4066)	\$ 12,000			\$ 12,000			
C.S. John Deer Gater	\$ 14,000			\$ 14,000			
C.S. 4x4 Extended Cab Pick-Up	\$ 38,000				\$ 38,000		
C.S. John Deere 1575 Front Mower (Deck & Blower)	\$ 33,000					\$ 33,000	
C.S. Large Tractor	\$ 70,000						\$ 70,000
Projects							
C.S. Artificial Turf Replacement	\$ 700,000	\$ 700,000	B				
C.S. Track Resurfacing/Rehab	\$ 350,000	\$ 350,000	B				
C.S. 21 Quentin Drive - Middle Schl Fields Renovation Study	\$ 10,000			\$ 10,000			
C.S. 63 King Street - Hurd Park Facility & Parking Renovation	\$ 400,000			\$ 400,000			
C.S. Tennis Courts - Mitchell Complex Renovation	\$ 350,000			\$ 350,000			
C.S. 21 Quentin Drive - Middle Schl Fields Renovation	\$ 150,000				\$ 150,000		
C.S. 20 Municipal Drive - Solar Array Buy-Out	\$ 70,500					\$ 70,500	
Total Community Services Department	\$ 2,445,567	\$ 1,218,067		\$ 866,000	\$ 188,000	\$ 103,500	\$ 70,000

Municipal Capital Budget

Description	5 - Year Plan Total Cost	FY2020 Budget Request		Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Planning Department							
Equipment							
Vehicle	\$ 6,500	\$ 6,500	A				
Projects							
Office Renovations	\$ 35,000	\$ -		\$ 35,000			
North Scarborough Traffic Signal Improvement Plan	\$ 920,000	\$ 920,000	R				
Phillips Brook Implementation Project (Phase II)	\$ 125,000			\$ 125,000			
Route 1 Corridor Study Implementation Project (Phase I)	\$ 200,000			\$ 200,000			
Route 1 Corridor Study Implementation Project (Phase II)	\$ 100,000				\$ 100,000		
Route 1 Corridor Study Implementation Project (Phase III)	\$ 400,000					\$ 400,000	
Phillips Brook Implementation Project (Phase III)	\$ 50,000					\$ 50,000	
Route 1 Corridor Study Implementation Project (Phase IV)	\$ 250,000						\$ 250,000
Route 1 Corridor Study Implementation Project (Phase V)	\$ 150,000						\$ 150,000
Planning Department	\$ 2,236,500	\$ 926,500		\$ 360,000	\$ 100,000	\$ 450,000	\$ 400,000

Police Department							
Equipment							
Utility Vehicle Replacement	\$ 225,000	\$ 45,000	B	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
K-9 Replacement Program	\$ 19,500			\$ 6,500		\$ 6,500	\$ 6,500
Radar Units (6)	\$ 17,008			\$ 17,008			
MRO Vehicle Replacement	\$ 35,000				\$ 35,000		
ACO Vehicle Replacement	\$ 35,000					\$ 35,000	
Motorcycle Rider Replacement (2)	\$ 52,000						\$ 52,000
Total Police Department	\$ 383,508	\$ 45,000		\$ 68,508	\$ 80,000	\$ 86,500	\$ 103,500

Municipal Capital Budget

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Description	5 - Year Plan Total Cost	FY2020 Budget Request		Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Public Works Department							
Equipment							
Plow Truck #4007	\$ 250,000	\$ 250,000	B				
Pickup Truck #4034	\$ 37,000	\$ 37,000	B				
Replace Service Truck 1	\$ 43,000	\$ 43,000	B / T				
Plow Control Retrofit	\$ 65,000	\$ 65,000	B				
Street Sweeper #4201 Elgin	\$ 350,000			\$ 350,000			
Plow Truck #4025 (Reuse Existing Sander)	\$ 188,000			\$ 188,000			
Pickup (Service) Truck #4052	\$ 33,000			\$ 33,000			
Catch Basin Truck #4032	\$ 300,000			\$ 300,000			
Sidewalk Machine with attachments	\$ 185,000			\$ 185,000			
Fork Lift 4154	\$ 25,000			\$ 25,000			
Plow Truck #4002	\$ 215,000				\$ 215,000		
Pick Up Truck #4012, 1-Ton Dump	\$ 39,500				\$ 39,500		
Loader/Backhoe #4042	\$ 145,000				\$ 145,000		
Sidewalk Machine with attachments	\$ 185,000				\$ 185,000		
Front End Loader with Plow #4008	\$ 225,000				\$ 225,000		
Loader #4014	\$ 250,000					\$ 250,000	
Plow Truck # 4020	\$ 205,000					\$ 205,000	
Utility Pick-up Truck - 1 Ton #4022	\$ 41,000					\$ 41,000	
Excavator #4013	\$ 195,000					\$ 195,000	
Wood Chipper	\$ 45,000					\$ 45,000	
Plow Truck # 4009	\$ 225,000						\$ 225,000
Truck #4005 - 3/4 Ton 4x4	\$ 45,000						\$ 45,000
Tractor #4044	\$ 40,000						\$ 40,000
Projects							
Subsurface Drainage Assessment Project	\$ 77,000	\$ -		\$ 77,000			
Gorham Rd Reconstruction Phase II Maple Ave - Ridgeway	\$ 2,465,000	\$ 205,000	B	\$ 2,260,000			
Mid-Level Road Rehabilitation	\$ 3,250,000	\$ 650,000	B	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000
Rte.1 Greening Initiative Ph 1 (Sawyer Rd N to Millbrook)	\$ 125,000			\$ 125,000			
Subsurface Drainage Rehabilitation Project Phase II	TBD	TBD		TBD	TBD	TBD	TBD
Traffic-Interconnect Traffic Signals w/Fiber (OH North ME MED)	\$ 95,000			\$ 95,000			
Gorham Rd Reconstruction Phase III Ridgeway - Nonesuch	\$ 1,485,108			\$ 1,485,108			
Rte.1 Greening Initiative Phase II (Millbrook Crossing)	\$ 125,000			\$ 125,000			
Traffic: Fiber Connection (Haigis Pkwy/Rte. 1 - Exit 42)	\$ 30,000			\$ 30,000			
Pine Point Area Improvement Project	\$ 2,500,000				\$ 2,500,000		
Route 1 Greening Initiative Phase III (Willowdale Rd Area)	\$ 90,000				\$ 90,000		
Payne Rd. Reconstruction (Cabela's -Flaherty Hill) Tentative -Pending Sewer ext	\$ 1,400,000					\$ 1,400,000	
Gorham Rd. Phase IV (Nonesuch * Mussey)	\$ 1,500,000						\$ 1,500,000
Total Public Works Department	\$ 16,473,608	\$ 1,250,000		\$ 5,928,108	\$ 4,049,500	\$ 2,786,000	\$ 2,460,000

Municipal Capital Budget

Description	5 - Year Plan Total Cost	FY2020 Budget Request		Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Library							
Projects							
Building Expansion	\$ 8,040,000	\$ 40,000	A	\$ 8,000,000			
Emergency Generator	\$ 75,000			\$ 75,000			
	\$ -						
Total Public Library	\$ 8,115,000	\$ 40,000		\$ 8,075,000			
Total All Municipal Department	\$ 35,032,983	\$ 4,457,867		\$ 16,746,116	\$ 5,455,000	\$ 3,868,500	\$ 4,505,500

School Department							
Equipment							
Technology							
Outfit New Classroom Spaces	\$ 88,920	\$ 88,920	B				
Additional Teacher/Staff Devices	\$ 13,050	\$ 13,050	A				
Switch for K-2	\$ 15,000	\$ 5,000	A	\$ 5,000	\$ 5,000		
Transportation							
School Bus Replacement Schedule (3 buses per year/10-year rotation);	\$ 1,259,940	\$ 269,700	B	\$ 236,694	\$ 243,795	\$ 251,109	\$ 258,642
Facilities							
Maintenance Truck Replacement Schedule (per PW recommendation):							
GMC pickup Truck #548799	\$ 45,000	\$ 45,000	B				
GMC Dump Truck #271018	\$ 50,000			\$ 50,000			
Ford Pickup Truck #B71427	\$ 50,000						\$ 50,000
Furnishings Replace & Renew	\$ 160,000			\$ 50,000	\$ 30,000	\$ 50,000	\$ 30,000
New Classroom Furnishings	\$ 118,320	\$ 118,320	R				
Kitchen Equipment Replacement	\$ 49,080	\$ 19,080	A	\$ 30,000			
HS Auditorium Equipment	\$ 38,000	\$ 38,000	A				
HS Athletics Equipment	\$ 190,000	\$ -	A	\$ 145,000	\$ 15,000	\$ 15,000	\$ 15,000
Facilities Support Equipment	\$ 100,000			\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000

Municipal Capital Budget							5/20/2019
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Description	5 - Year Plan Total Cost	FY2020 Budget Request		Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
School Department Continued							
Projects							
Technology							
K2 Tech Refresh	\$ 250,000			\$ 250,000			
MS Tech Refresh	\$ 250,000				\$ 250,000		
WS Tech Refresh	\$ 250,000					\$ 250,000	
HS Tech Refresh	\$ 500,000	\$ 250,000	B				\$ 250,000
Facilities							
DW Roof Restoration	\$ 725,000	\$ 125,000	B	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Interior Finishes	\$ 200,000	\$ 50,000	A	\$ 25,000	\$ 50,000	\$ 25,000	\$ 50,000
Plumping Repairs and Replacement	\$ 200,000	\$ 50,000	A	\$ 25,000	\$ 50,000	\$ 25,000	\$ 50,000
Building Envelope Maintenance	\$ 425,000	\$ 175,000	B	\$ 75,000	\$ 50,000	\$ 75,000	\$ 50,000
Grounds and Site Maintenance	\$ 225,000	\$ 165,000	B	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Energy Efficiency Upgrades	\$ 80,000			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Flooring Repair and Replace	\$ 80,000			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
MS HVAC Repairs and Upgrades	\$ 651,000	\$ 385,000	B	\$ 266,000			
HS/WW HVAC Controls	\$ 115,000	\$ 115,000	B				
MS/K2 HVAC Controls	\$ 234,000			\$ 234,000			
DW HVAC Repairs	\$ 750,000	\$ 150,000	B	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Security & Access Management	\$ 140,000			\$ 50,000	\$ 50,000	\$ 20,000	\$ 20,000
EC Trailer Classrooms - Preliminary Estimate	\$ 189,500	\$ 189,500	B				
PH Trailer Classrooms - Preliminary Estimate		\$ 189,500	B				
Total School Department	\$ 7,441,810	\$ 2,441,070		\$ 1,821,694	\$ 1,123,795	\$ 1,091,109	\$ 1,153,642
Total Municipal and School Capital Program	\$ 42,474,793	6,898,937		\$ 18,567,810	\$ 6,578,795	\$ 4,959,609	\$ 5,659,142
Funding in Fiscal Year 2020							
"A" Appropriated		\$ 277,930					
"B" to be Bonded		\$ 5,507,187					
"F" Capital Reserve (UFBal)		\$ -					
"M" Funding from several sources		\$ -					
"O" Other Funding		\$ -					
"R" to be from Reserve Funds		\$ 1,088,320					
"T" Trade-in		\$ 25,500					
Total Amount to be Funded		\$ 6,898,937					
* 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.							



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Narrative for Capital Equipment & Projects Projected 5 Year Plan

Fire Capital Equipment & Projects

Description	5-Year Total	2020	2021	2022	2023	2024
Fire Department						
Equipment						
F.D. Replace staff vehicles (replacement schedule)	\$ 172,000	\$ 56,000	B / T		\$ 57,500	\$ 58,500
F.D. EMS Equipment (funded by EMS revenues)	\$ 50,000	\$ 50,000	R			
F.D. Major Station Maintenance	\$ 112,000	\$ 112,000	B			
F.D. Replace Utility Vehicle U6 (used cruiser)	\$ 11,300	\$ 11,300	A			
F.D. Replace Engine 2 (replacement schedule)	\$ 660,000	\$ 660,000	B / T			
F.D. Re-chassis Forestry 4 (replacement schedule)	\$ 60,000			\$ 60,000		
F.D. Replace Ladder 1 (replacement schedule)	\$ 1,200,000			\$ 1,200,000		
F.D. Replace Engine 4 (replacement schedule)	\$ 725,000			\$ 725,000		
F.D. Replace SCBA Cylinders/Air Packs	\$ 648,000			\$ 192,000		\$ 456,000
F.D. Replace Marine 1	\$ 36,000				\$ 36,000	
F.D. Replace Rescue Unit (replacement schedule)	\$ 262,500				\$ 262,500	
F.D. Major Apparatus Refurbishing	\$ 150,000					\$ 150,000
F.D. Replace Engine 5 (replacement schedule)	\$ 800,000					\$ 800,000
Total Fire Department	\$ 4,886,800	\$ 889,300		\$ 1,260,000	\$ 974,500	\$ 1,406,000

Replacement of Staff Vehicles (Replacement Schedule): This is to replace the Fire Chiefs, two full time deputy chiefs, and the Duty Officers vehicles. These vehicles are scheduled to be replaced after 12 years of services as outlined in the department’s vehicle replacement plan. This year’s project is to replace the EMS Deputy’s apparatus which is a 2005 model after 4 years of service. The cost of the project includes adding a vehicle radio repeater system.

EMS Equipment: This request is to purchase new patient care equipment for each of our three ambulances. Mechanical CPR devices and video laryngoscopes are two new pieces of equipment that have recently been approved for use by the Medical Practice Board of Maine EMS. The funding for this equipment comes from the Rescue Revenue reserve account.

Major Station Maintenance: This initiative funds major station maintenance projects at our six fire stations.

- \$20,000 for painting the ceilings in the apparatus bays @ E1 & E6
- \$12,000 to upgrade to energy efficient LED lighting in the apparatus bays @ E1 & E6
- \$65,000 to replace the roof and siding repairs at Black Point station
- \$15,000 to repair the soffit and gable siding at Dunstan station

Replace Utility Vehicle: This requests funds for the replacement of a 2013 used cruiser that is used as an EMS first response vehicle at Dunstan station to save wear, tear, and fuel costs when responding to EMS calls and service runs that don't require a fire engine or ladder truck. Purchasing a used cruiser from the PD when they are rotated out from front-line patrol use has been a cost effective solution for several years now vs. buying a new car.

Replacement of Engine 2: The department’s staffing plan calls for replacing our spare pumper, Engine 2, after 31 years of service. This apparatus is well beyond its service life. The new truck will be assigned to Black Point station and will be a smaller, more economical design to serve that district. The existing E1 will be assigned to Dunstan station to run as Engine 6, and the current Engine 6 will be placed into the reserve Engine 2 position for the remainder of its service life.

Narrative for Capital Equipment & Projects Projected 5 Year Plan

Administration Capital Equipment & Projects

Description	5-Year Total	2020	2021	2022	2023	2024
Administration						
Municipal Building Projects						
259 US Route 1 - Minor Maintenance Projects	\$ 25,000	\$ 25,000	A			
259 US Route 1 - Carpet Replacement	\$ 80,000	\$ 20,000	A	\$ 20,000	\$ 20,000	\$20,000
259 US Route 1 - Generator 75W Replacement(w/transfer switch)	\$ 120,000			\$ 120,000		
259 US Route 1 - Sprinkler System Service	\$ 15,000			\$ 15,000		
259 US Route 1 - HVAC Duct Maintenance	\$ 25,000			\$ 25,000		
259 US Route 1 - Security System Upgrade	\$ 5,500				\$ 5,500	
259 US Route 1 - Masonry Waterproofing	\$ 40,000				\$ 40,000	
259 US Route 1 - Sidewalk Renovation	\$ 50,000					\$ 50,000
29 Black Point Rd. Building Projects						
29 Black Point Rd. - Window/Door Replacement	\$ 20,000		\$ 20,000			
29 Black Point Rd. - Sprinkler Service	\$ 12,000		\$ 12,000			
29 Black Point Rd. - Paint Front & Back Entry Woodwork	\$ 1,500		\$ 1,500			
29 Black Point Rd. - HVAC Duct Maintenance	\$ 8,000			\$ 8,000		
29 Black Point Rd. - Fire Alarm Replacement	\$ 10,000			\$ 10,000		
29 Black Point Rd. - Masonry Waterproofing	\$ 20,000				\$ 20,000	
29 Black Point Rd. - Asphalt Shingle Replacement	\$ 16,000					\$ 16,000
One Room School House 184 Holmes Rd (Historical Society)						
Roof & Foundation Work	\$ 44,000	\$ 44,000	B			
Total Administration	\$ 492,000	\$ 89,000	\$ 188,500	\$ 63,000	\$ 85,500	\$ 66,000

Minor Maintenance Projects: (Town Hall) This funding would be used for repair or replacement of a number of minor projects that are all lumped into one category. This includes HVAC duct work modifications, replacing the dumpster enclosure gates, exterior and interior painting, repair the entry brick work, interior door replacement, and steam cleaning of the exterior of the building.

Carpet Replacement: (Town Hall) This funding would be used to replace the 25 year old carpeting in the IT and Assessor's area of Town Hall. The IT area carpet is in extremely poor condition and poses a trip/fall hazard.

Beechridge School House (Renovation): This funding is in support of the Scarborough Historical Society's efforts to restore and renovate the one-room schoolhouse on Beechridge Road. Phase 1 funding is focused on securing the building envelope, including major repairs to the foundation and replacement of the roof. The intent is to provide public funding for Phase 1 to ensure the building is secure and no further structural damage occurs, but the expectation is that future phases of renovation would be privately financed. Funding is proposed from the voter-approved land bond funds as an authorized use is to "preserve significant historic sites".

Narrative for Capital Equipment & Projects Projected 5 Year Plan

Community Services Capital Equipment & Projects

Description	5-Year Total	2020	2021	2022	2023	2024
Community Services Department						
Equipment						
C.S. 4x4 1 Ton Dump Truck/Plow	\$ 56,000	\$ 56,000	B			
C.S. John Deere 1575 Front Mower (Deck & Blower)	\$ 43,567	\$ 43,567	B			
C.S. John Deere 9009A Rough Mower	\$ 68,500	\$ 68,500	B			
C.S. Parking Meter(s) - Ferry & Pine Point Beach	\$ 20,000			\$ 20,000		
C.S. 4x4 Crew Cab Pick-Up w/Plow	\$ 45,000		\$ 45,000			
C.S. Zero Turn Mower w/Bagger	\$ 15,000		\$ 15,000			
C.S. John Deere Snow Blower (4066)	\$ 12,000		\$ 12,000			
C.S. John Deere Gater	\$ 14,000		\$ 14,000			
C.S. 4x4 Extended Cab Pick-Up	\$ 38,000			\$ 38,000		
C.S. John Deere 1575 Front Mower (Deck & Blower)	\$ 33,000				\$ 33,000	
C.S. Large Tractor	\$ 70,000					\$ 70,000
Projects						
C.S. Artificial Turf Replacement	\$ 700,000	\$ 700,000	B			
C.S. Track Resurfacing/Rehab	\$ 350,000	\$ 350,000	B			
C.S. 21 Quentin Drive - Middle Schl Fields Renovation Study	\$ 10,000		\$ 10,000			
C.S. 63 King Street - Hurd Park Facility & Parking Renovation	\$ 400,000		\$ 400,000			
C.S. Tennis Courts - Mitchell Complex Renovation	\$ 350,000		\$ 350,000			
C.S. 21 Quentin Drive - Middle Schl Fields Renovation	\$ 150,000			\$ 150,000		
C.S. 20 Municipal Drive - Solar Array Buy-Out	\$ 70,500				\$ 70,500	
Total Community Services Department	\$ 2,445,567	\$ 1,218,067	\$ 866,000	\$ 188,000	\$ 103,500	\$ 70,000

4x4 - 1 Ton Dump Truck with Plow: This vehicle is planned to replace either our 2005 GMC Pick-up or our 2007 GMC Dump-Truck, both vehicles are past their scheduled replacement. Both vehicles are due for inspection and will be evaluated to determine which will require the least amount of work to keep in service.

Front Mount Mower: This mower will replace our 1999 John Deere F1145 Front Mount Mower with mulching deck, brush and snow blower. This unit is used for numerous operational duties throughout the year. This unit continues to require ongoing repairs to keep operational, reducing its efficiency.

Rough Cut Mower: Eliminate use of one of our tow behind gang mowers, making this purchase our front line mower. This unit will improve our daily operations considerable by reducing time in mowing, loading and unloading (trailer) and the time it takes to raising/lower our mowing height. This unit will also produce a better cut as it cut the grass before it runs it over. The purchase of this unit will also allow us to keep a bucket on of JD 4520 (Large Tractor) and make it available for seeding and aerating without interruption to our mowing operations.

Artificial Turf Replacement: This would be a replacement of the existing artificial turf installed in 2006 at the Mitchell Sports Complex. With a quality maintenance program this surface has lasted beyond its life expectancy (10 years). It's now becoming increasing more expensive to maintain and less attractive to rental revenue due to ripping of material, lifting of lines and general turf wear.

Track Resurfacing: This would be a renovation to the existing track surfacing with the potential of some base work at the Mitchell Sports Complex. This 6-lane track has lost a substantial amount of its surface materials in certain area and has shown increasing cracking throughout the surface. This project should be linked to the Artificial Turf Replacement project and the ATR project should be completed first, with the track project to follow.

The Artificial Turf and Track replacement project is supported by both the Town and School leaders. We recognized based on the overall cost of this proposed project, we will need to go before the voters for approval. Our recommendation would be to seek an opportunity to be placed on the November ballot. Prior to this both the Community Services and Athletic Departments will form an Ad-Hoc Committee to develop a formal project recommendation including details and specifications.

Narrative for Capital Equipment & Projects Projected 5 Year Plan

Planning Department Capital Equipment & Projects

Description	5-Year Total	2020	2021	2022	2023	2024
Planning Department						
Equipment						
Vehicle	\$ 6,500	\$ 6,500	A			
Projects						
Office Renovations	\$ 35,000	\$ -	\$ 35,000			
North Scarborough Traffic Signal Improvement Plan	\$ 920,000	\$ 920,000	R			
Phillips Brook Implementation Project (Phase II)	\$ 125,000		\$ 125,000			
Route 1 Corridor Study Implementation Project (Phase I)	\$ 200,000		\$ 200,000			
Route 1 Corridor Study Implementation Project (Phase II)	\$ 100,000			\$ 100,000		
Route 1 Corridor Study Implementation Project (Phase III)	\$ 400,000				\$ 400,000	
Phillips Brook Implementation Project (Phase III)	\$ 50,000				\$ 50,000	
Route 1 Corridor Study Implementation Project (Phase IV)	\$ 250,000					\$ 250,000
Route 1 Corridor Study Implementation Project (Phase V)	\$ 150,000					\$ 150,000
Planning Department	\$ 2,236,500	\$ 926,500	\$ 360,000	\$ 100,000	\$ 450,000	\$ 400,000

Planning, Codes and Technical Division Vehicle: This CIP is to fund our Department’s purchase of a vehicle that is being turned out (retired) by the Police Dept. With the incorporation of the Technical Committee into our Department and the addition of a Code Enforcement Officer position, the Department now has upwards of 8 positons that could need to utilize transportation throughtout the day. This purchase will ensure access to a vehcile for all of our field Code Officers to conduct daily inspections, and provide a shared vehicle for the administrative staff to conduct other department business such as construction site inspections, site evaluations, meeting attendance, etc.

North Scarborough Traffic Signal Improvement Plan Construction: The intersections and road corridors in North Scarborough consisting of Route 22 and 114 exhibit severe traffic congestion in the commuter hours and at other peak travel times. This condition has been an issue for decades with a regional transportation solution by the Maine DOT or Maine Turnpike Authority (MTA) needed. Plans are now in motion at the State, regional, and MTA level to plan for significant transportation improvements to address this acute congestion issue. At the local level though, the three signalized intersections in North Scarborough are also in the short-term need of new controllers, signal hardware, interconnections, modernization, and coordination. These proposed traffic control infrastructure updates have been outlined in a Regional Traffic Management System report funded through PACTS, which show that these much needed improvements can be implemented to optimize the function of the signals and more efficiently and safely move traffic through this area, while also being integrated with the longer range regional transportation improvements contemplated by the MTA. This capital improvement project includes the construction of the design work completed in FY19 at the three insections: County Road/Saco Street, Beech Ridge Road/Gorham Road, and Gorham Road/County Road.

This project has received the support of the Transportation Committee, and is recommended for funding through the Town’s Payne Road (District 5) Traffic Impact Fee account.

Narrative for Capital Equipment & Projects Projected 5 Year Plan

Police Department Capital Equipment & Projects

Description	5-Year Total	2020	2021	2022	2023	2024
Police Department						
Equipment						
Utility Vehicle Replacement	\$ 225,000	\$ 45,000	B	\$ 45,000	\$ 45,000	\$ 45,000
K-9 Replacement Program	\$ 19,500			\$ 6,500		\$ 6,500
Radar Units (6)	\$ 17,008			\$ 17,008		
MRO Vehicle Replacement	\$ 35,000			\$ 35,000		
ACO Vehicle Replacement	\$ 35,000				\$ 35,000	
Motorcycle Rider Replacement (2)	\$ 52,000					\$ 52,000
Total Police Department	\$ 383,508	\$ 45,000		\$ 68,508	\$ 80,000	\$ 86,500

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

These vehicles are multi-purpose vehicles used for unique purposes such as the Evidence Technician Suburban. Some of these vehicles function as patrol vehicles when situations demand. The department has 5 of these vehicles. One vehicle would be replaced each year so this will be a yearly request with each vehicle being replaced every 5 years.

Narrative for Capital Equipment & Projects Projected 5 Year Plan

Public Works Department Capital Equipment & Projects

Description	5-Year Total	2020	2021	2022	2023	2024
Public Works Department						
Equipment						
Plow Truck #4007	\$ 250,000	\$ 250,000	B			
Pickup Truck #4034	\$ 37,000	\$ 37,000	B			
Replace Service Truck 1	\$ 43,000	\$ 43,000	B / T			
Plow Control Retrofit	\$ 65,000	\$ 65,000	B			
Street Sweeper #4201 Elgin	\$ 350,000		\$ 350,000			
Plow Truck #4025 (Reuse Existing Sander)	\$ 188,000		\$ 188,000			
Pickup (Service) Truck #4052	\$ 33,000		\$ 33,000			
Catch Basin Truck #4032	\$ 300,000		\$ 300,000			
Sidewalk Machine with attachments	\$ 185,000		\$ 185,000			
Fork Lift 4154	\$ 25,000		\$ 25,000			
Plow Truck #4002	\$ 215,000			\$ 215,000		
Pick Up Truck #4012, 1-Ton Dump	\$ 39,500			\$ 39,500		
Loader/Backhoe #4042	\$ 145,000			\$ 145,000		
Sidewalk Machine with attachments	\$ 185,000			\$ 185,000		
Front End Loader with Plow #4008	\$ 225,000			\$ 225,000		
Loader #4014	\$ 250,000				\$ 250,000	
Plow Truck # 4020	\$ 205,000				\$ 205,000	
Utility Pick-up Truck - 1 Ton #4022	\$ 41,000				\$ 41,000	
Excavator #4013	\$ 195,000				\$ 195,000	
Wood Chipper	\$ 45,000				\$ 45,000	
Plow Truck # 4009	\$ 225,000					\$ 225,000
Truck #4005 - 3/4 Ton 4x4	\$ 45,000					\$ 45,000
Tractor #4044	\$ 40,000					\$ 40,000
Projects						
Subsurface Drainage Assessment Project	\$ 77,000	\$ -	\$ 77,000			
Gorham Rd Reconstruction Phase II Maple Ave - Ridgeway	\$ 2,465,000	\$ 205,000	B \$ 2,260,000			
Mid-Level Road Rehabilitation	\$ 3,250,000	\$ 650,000	B \$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000
Rte. 1 Greening Initiative Ph 1 (Sawyer Rd N to Millbrook)	\$ 125,000		\$ 125,000			
Subsurface Drainage Rehabilitation Project Phase II	TBD	TBD	TBD	TBD	TBD	TBD
Traffic-Interconnect Traffic Signals w/Fiber (OH North ME MED)	\$ 95,000		\$ 95,000			
Gorham Rd Reconstruction Phase III Ridgeway - Nonesuch	\$ 1,485,108		\$ 1,485,108			
Rte. 1 Greening Initiative Phase II (Millbrook Crossing)	\$ 125,000		\$ 125,000			
Traffic: Fiber Connection (Haisis Pkwy/Rte. 1 - Exit 42)	\$ 30,000		\$ 30,000			
Pine Point Area Improvement Project	\$ 2,500,000			\$ 2,500,000		
Route 1 Greening Initiative Phase III (Willowdale Rd Area)	\$ 90,000			\$ 90,000		
Payne Rd. Reconstruction (Cabela's - Flaherty Hill) Tentative - Pending Sewer ext	\$ 1,400,000				\$ 1,400,000	
Gorham Rd. Phase IV (Nonesuch * Mussey)	\$ 1,500,000					\$ 1,500,000
Total Public Works Department	\$ 16,473,608	\$ 1,250,000	\$ 5,928,108	\$ 4,049,500	\$ 2,786,000	\$ 2,460,000

Plow Truck #4007 Replacement: Current residential development trends necessitate a change in approach regarding winter operations; both in the level of service and the type of equipment utilized. Denser neighborhoods with more traffic flow require a smaller plow truck. These trucks are lighter duty and are not likely to have the same extended service life as our heavier duty units. The goal is to replace one heavy duty truck with two lighter duty units. The advantages include a more maneuverable vehicle that eliminates the need for a CDL driver for operation. Because there is no need for a CDL operator for these units, the likelihood of employing seasonal drivers for these routes increases. The justification for two trucks to replace one, is to be well prepared for the ever increasing road mileage in the Town of Scarborough.

While it will require a different approach inclusive of more specialized equipment, it is worth noting that delivering services to these types of neighborhoods serves more residents in a smaller area than the more traditional developments.

Public Works Department Capital Equipment-Continued

Pickup Truck 4034 Replacement: In keeping with our program to replace light duty trucks (one ton and below) on a ten year schedule this purchase would replace a 2009 ½ ton GMC two-wheel drive pickup with a similar unit.

PW Service Truck 1: Service 1 - \$43000.00 - Service 1 is a 1973 Chevy. This truck is a repurposed ambulance that is used by the maintenance division to respond to road calls of disabled municipal and school department vehicles. The replacement unit is proposed to be a used purpose built road call truck. The net appropriation is anticipated to be \$30,000.00 after vehicle trade in.

Plow Control Retrofit: All public works plow trucks are equipped with ground speed sensing controls to dispense salt and sand. This system allows for the precise spreading of product at application rates set by supervisory staff, to provide efficient and effective use of resources, and ensuring uniform and safe road conditions budgeting and inventory purposes that are essential to the operation.

The department has used Dickey-John branded units for this purpose for the past twenty years. However, Dickey-John primary focus is on agricultural applications and they have not invested time nor resources in the advancement of winter operations technology. The proposed upgrade would replace the Dickey-John system with Cirus brand controls. Cirus controls have been the industry standard for a number of years and are used by most DOT agencies.

We would retrofit our current fleet. When existing plow trucks are replaced the previous Dickey-John control heads will be reinstalled in the truck prior to selling. By doing this we can continue to utilize the Cirus control head in the replacement truck.

Subsurface Drainage Assessment Project: We are in the fourth and final year of this project. The town's approximately 70 miles of subsurface drainage will be assessed and we will have the following to plan for future projects.

- Condition Assessment - Using industry standards an inspection will catalog the condition of subsurface pipe and associated structures. From this inspection a LoF (likelihood of failure) is determined.
- Risk Assessment - From the data a CoF (consequence of failure) matrix will be created using such criteria as traffic flow, proximity to critical facility and other factors.

The FY 2021 budget year goal is to seek funding for rehabilitation/replacement projects utilizing the information obtained from the survey. Rehabilitation of the complete system is expected to be a multi-year project.

Gorham Road Reconstruction Phase II: The second phase of this project will address drainage and traffic concerns related to the section of Gorham Road from Maple Ave to Ridgeway Road. Employing the Complete Streets concept adopted by the town council, the goal of the work is to provide improved vertical alignment to the traveled way, construct a sidewalk along one side of the road, and improve drainage overall.

Currently construction plans have been completed using funds received in the FY19 budget. A public meeting has been tentatively planned for Mid-May of 2019 to receive public input prior to final design.



Narrative for Capital Equipment & Projects Projected 5 Year Plan

Public Works Department Capital Equipment & Projects- Continued

Mid-Level Road Rehabilitation: The department has completed a town wide pavement condition survey of all paved roads in town. This survey was conducted in house with the nationally recognized pavement management program “Micropaver”.

This software establishes a number of possible funding scenarios by utilizing the collected data. For our purposes we have chosen a funding scenario that enables the town to have all roads at a condition rating of 75 % out of 100%. The study indicates that the current pavement condition index (PCI) is at an average of 75% town wide. To maintain this, the PCI annual cost of the mid-level paving program would need to be \$650,000.00.

Narrative for Capital Equipment & Projects Projected 5 Year Plan

Public Library Capital Equipment & Projects

Description	5-Year Total	2 020		2021	2022	2023	2024
Library							
Projects							
Building Expansion	\$ 8,040,000	\$ 40,000	A	\$ 8,000,000			
Emergency Generator	\$ 75,000			\$ 75,000			
	\$ -						
Total Public Library	\$ 8,115,000	\$ 40,000		\$ 8,075,000			

Building Expansion: Continue FY2019 work on engineering and architectural design to develop project and budget in preparation for referendum vote in November 2020. Funds will be used to retain engineers to conduct existing building and site conditions report; hire an architect to prepare schematic design with preliminary costs, retain fundraising consultant to conduct capacity analysis and assist with campaign. \$8,000,000 - estimated costs for construction will be clearer following preliminary design studies.

SCHOOL CAPITAL BUDGET



Scarborough Public Schools

Please note: the School Capital Budget is also included in the Municipal Capital Budget section.

INTRODUCTION TO THE SCHOOL CAPITAL BUDGET

The School Department has been engaging in strategic facilities planning work for many years. In 2015, the School Board's Long-Range Planning Committee commissioned Harriman Associates to create a comprehensive facilities study of our district. Working from numerous scenarios grounded in the study, the Committee developed a proposal to replace our three neighborhood primary schools with a consolidated PreK-3 school, and to address overcrowding and safety concerns at the Middle School by moving the 6th grade to Wentworth. This proposal was considered and supported by the full School Board in 2017, but further action was put on hold while we completed our rating cycle application for building and renovation funding from the state Department of Education.

In June of 2018, the state released its priority list of schools to receive construction funding, and it was clear that Scarborough was too low on the list of 74 schools to expect any assistance, with the highest district ranking being Eight Corners School at #34. The Long-Range Planning Committee reconvened, and, recognizing that locally-funded new school construction may not be possible for some years to come, has charted a new course for the immediate future of the district. Planning for FY20 takes into account a new enrollment study which was commissioned in 2018, as well as conversations with Town leaders regarding the Downs project and other housing development which is currently underway in Scarborough.

As a result, the FY20 School Capital Budget proposes facilities funding at a significantly higher level than in recent years. In response to enrollment growth projections and early applications to our primary schools, we are developing a plan to install up to four temporary trailer classrooms at Eight Corners School, and to repurpose existing space into additional classrooms at Blue Point and Pleasant Hill Schools. At the Middle School, funding is requested to begin a systematic overhaul of the heating, ventilation and air conditioning (HVAC) system, whose components are 5 to 10 years beyond their expected useful life and still functioning only due to extensive annual preventive maintenance and costly repairs.

The Department of Education recommends that school districts invest 2% of the value of their physical plant in capital improvements to school facilities each year. Our physical plant is currently valued at \$150 million, so a 2% investment would come to \$3 million. In Scarborough's facilities capital budget for the past 5 years, investment has ranged from \$224,000 to \$835,000. At \$1,982,750, the Leadership Council's FY20 Facilities capital budget proposal does not reach the 2% mark, however it does reflect our commitment to ensuring a safe, healthy and secure learning environment for our staff and students.

The proposed FY20 capital expenditures which are specifically linked to projected enrollment shifts address the need to create additional classroom space at the primary schools:

- Installation of additional temporary trailer classrooms at Eight Corners. We are currently in discussion with the Town Council regarding the use of existing school impact fee reserve funds to pay for site work and two classrooms in FY19 (\$260,000). The FY20 School Capital Budget proposal requests funding for two additional classrooms (\$160,000) which may be purchased in 2020 if enrollment projections prove out. If the FY19 project does not move forward, this FY20 budget item will be amended for second reading.
- Outfitting new classroom spaces and staff with technology equipment - \$106,970 (6 classrooms including Blue Point and Pleasant Hill).
- Outfitting new classroom spaces with furnishings - \$118,320 (6 classrooms including Blue Point and Pleasant Hill).

School Capital Equipment & Projected 5 Year Plan

CAPITAL EQUIPMENT PURCHASES	5-Year Plan	FY20 Proposed	FY21 Projected	FY22 Projected	FY23 Projected	FY24 Projected
Item Description	Total Cost	Budget	Cost	Cost	Cost	Cost
Technology						
Outfit new classroom spaces	88,920	88,920	0	0	0	0
Additional teacher/staff devices	13,050	13,050	0	0	0	0
Switch for K-2	15,000	5,000	5,000	5,000	0	0
Transportation	1,334,940	344,700	236,694	243,795	251,109	258,642
School bus replacement schedule (3 buses FY20/10-year rotation)						
Facilities						
Maintenance truck replacement schedule (per PW recommendation):						
GMC pickup #548799	45,000	45,000	0	0	0	0
GMC dump truck #271018	50,000	0	50,000	0	0	0
Ford pickup #B71427	50,000	0	0	0	0	50,000
Furnishings replace & renew	160,000	0	50,000	30,000	50,000	30,000
New classroom furnishings	118,320	118,320	0	0	0	0
Kitchen equipment replacement	49,080	19,080	30,000	0	0	0
HS Auditorium equipment	38,000	38,000	0	0	0	0
Athletics equipment	190,000	105,000	40,000	15,000	15,000	15,000
Facilities support equipment	100,000	0	25,000	25,000	25,000	25,000
Totals	2,252,310	777,070	436,694	318,795	341,109	378,642

Technology Equipment: For FY20 we have deferred our ongoing replacement schedule and will allocate all requested funding in this area to the furnishing of new classrooms as described in the Introduction to the School Capital Budget.

Bus Replacement: School vehicles are maintained by the Scarborough Department of Public Works, leveraging our shared services agreement to combine exceptional quality of care with cost savings. Each school bus travels 15,000 miles per year of stop-and-go driving in all weather and road conditions, and are subject to considerable wear and tear. Because of the quality of our maintenance program, we are able to keep buses in excellent condition for the safety of our students; however, a regular vehicle replacement schedule is critical.

National studies have found that after 12 years of use, the annual operating costs of Type C and D school buses begin to increase significantly and continue an annual increase each year thereafter¹. In addition, it is difficult to find replacement cost insurance coverage for vehicles that are more than 10 model years old. In 2004 and 2005, a large capital investment was made to purchase a total of 11 school buses; unfortunately this has created a bottleneck in the replacement schedule, forcing us to purchase 3 buses per year for several years to get back on schedule. After FY20 we should be able to return to purchasing 2 buses per year since our fleet will be back within the 10 year age limit. The 5-year capital plan for School Transportation reflects this recommended replacement schedule.

Truck Replacement: The Facilities Department uses pickup trucks to transport staff, tools and equipment to and from the eight locations served by the department. Trucks are also used to plow and to haul larger equipment in tow. The department owns a box truck to move larger loads and a dump truck for plowing and site work. All of these vehicles are included in a vehicle replacement schedule recommended by Scarborough Public Works. Three vehicles are included in the 5-year capital equipment plan published here, with FY20 funding earmarked for replacement of the oldest pickup truck (2007 model year).

¹January 2002, National Association of State Directors of Pupil Transportation Services.

Furnishings Replacement & Renewal: School furnishings such as desks, chairs, tables and shelving are used daily and subject to regular wear and tear. Most quality school furnishings have a useful life of 15-20 years, and many classroom furnishings throughout the district are currently well beyond that threshold (20-25 years old). For FY20 we have deferred our ongoing replacement schedule and will allocate all requested funding in this area to the furnishing of new classrooms as described in the Introduction to the School Capital Budget.

Kitchen Equipment Replacement: The School Nutrition Program operates 3 full-size kitchens at the High School, Middle School and Wentworth, and 3 satellite kitchens at the primary schools, producing breakfast and lunch daily for thousands of students. Investment in kitchen equipment has been deferred due to program revenue shortfalls in recent years, and equipment with a useful life of 12-15 years has been stretched to 20+. Recent capital investments have focused on bringing equipment back up to standard so that regular investment can be made at a sustainable level in the program operating budget. Capital funding in FY20 is earmarked to replace the Point-of-Sale (POS) system across the district (15 terminals).

High School Auditorium Equipment: The Winslow Homer Auditorium at Scarborough High School has a wireless microphone system which is used for multiple school and community performances throughout the year. This system operates on a radio frequency which has recently been reallocated by the Federal Communications Commission (FCC), primarily for cell phone use, and we have been informed by the FCC that we will no longer be able to use our current system beginning in FY20. Unfortunately, all of our old antennas and equipment were designed for use in the old frequency band, not the new one, so we will need to replace everything. This capital equipment purchase will replace 20 units of wireless microphones, a digital mixing console to use with the new microphones, and all of the accessories necessary to operate the new equipment.

Athletics Equipment: Although most equipment for athletics is purchased through the school operating budget or with booster funds, there are larger one-time expenses typically proposed as capital projects. In FY20 we will address the need for new scoreboards in both Alumni and Plummer Gyms. The Maine Principals Association (MPA) plans to require shot clocks for basketball, and our current scoreboards do not support the addition of this technology. The FY20 funding request will also be used for sound system upgrades in Plummer Gym.

Facilities Support Equipment: The School Department owns dozens of commercial-grade automated floor cleaning machines, which allow custodians to keep floors sanitary and in excellent condition with maximum efficiency. The largest machines have a 7-8 year useful life. While these machines are under a preventive maintenance contract, we continue to support a replacement cycle to keep these vital tools in good repair. There is no new funding requested for FY20, with regular funding requests planned to resume in FY21.

School Capital Projects & Projected 5 Year Plan

CAPITAL IMPROVEMENT PROJECTS	5-Year Plan	FY20 Proposed	FY21 Projected	FY22 Projected	FY23 Projected	FY24 Projected
Item Description	Total Cost	Budget	Cost	Cost	Cost	Cost
Technology						
K-2 tech refresh	250,000	0	250,000	0	0	0
MS tech refresh	250,000	0	0	250,000	0	0
WS tech refresh	250,000	0	0	0	250,000	0
HS tech refresh	500,000	250,000	0	0	0	250,000
			(assume \$250K in operating)			
Facilities						
Roof restoration	725,000	125,000	150,000	150,000	150,000	150,000
Interior finishes	200,000	50,000	25,000	50,000	25,000	50,000
Plumbing repairs and replacement	200,000	50,000	25,000	50,000	25,000	50,000
Building envelope maintenance	425,000	175,000	75,000	50,000	75,000	50,000
Grounds and site maintenance	225,000	165,000	15,000	15,000	15,000	15,000
Energy efficiency upgrades	80,000	0	20,000	20,000	20,000	20,000
Flooring repair and replace	80,000	0	20,000	20,000	20,000	20,000
HVAC repairs and upgrades	1,750,000	650,000	650,000	150,000	150,000	150,000
Security & access management	140,000	0	50,000	50,000	20,000	20,000
EC trailer classrooms - preliminary estimate	160,000	160,000	0	0	0	0
Totals	5,235,000	1,625,000	1,280,000	805,000	750,000	775,000

District-wide Tech Refresh: The School Department has a cyclical technology plan which guides us in ensuring that technology equipment and software receive regular, planned updates across the district. On a 4-year cycle, equipment replacement or renewal is primarily focused on one phase: K-2, Intermediate (Wentworth), Middle School or High School. In recent years, a tech refresh investment has averaged \$500,000 to \$550,000 per year, budgeted in CIP. Starting in FY16, school leaders made a commitment to budget a portion of the funding for this annual upgrade in the school operating budget. In FY20, there is \$150,000 in the proposed school Instructional Technology operating budget for equipment replacement.

Because of savings achieved in the planned district-wide updates scheduled for FY19, budgeted funds from both operating and capital budgets have been used to accelerate replacement of student and staff devices at Wentworth. Funds budgeted for FY20 will place us back on the 4-year refresh cycle with replacement of student devices at the High School. This purchase will be partially funded with student laptop fees which have been collected and saved for this purpose.

Roof Restoration: Roof inspections are conducted annually for all schools, and restoration projects that will extend the useful life of a roof system are recommended. Roofing leaks not only cause damage to the structure but also to mechanical equipment and building contents. Roof restorations can prevent leaks and extend the useful life of a roof system by 10 to 15 years, while replacements typically have a 20-year warranty. FY20 budgeted funds will support replacement of two roof sections at the High School as well as work around the skylights being replaced at the Middle School.

Interior Finishes: Throughout the district, finish painting is required when a modification or change is made or when colors can no longer be matched due to base paint color formulas changing. Wear and tear occurs regularly as well, so it often makes more sense to plan a full painting project either by wing or hallway so as to achieve consistency in appearance and to maintain the appeal of the schools. An example of a modification is when a lighting fixture is changed (such as the light fixtures over the lockers at Middle School) leaving holes requiring repairs and paint. Funds budgeted in FY20 will be used to paint the Middle School hallways since the walls have not been painted in over 12 years.

Plumbing Repairs & Replacement: Plumbing fixtures have a useful life of approximately 20-25 years, as long as replacement parts can continue to be sourced. New plumbing fixtures are required when replacement parts are either no longer available or are more expensive than the cost of a new fixture. At the Middle School, water fountains are no longer convertible to accommodate water bottle filling stations, so it is less expensive to replace the whole system when a compressor or other internal component fails. At the primary schools, some sinks are not fully accessible for students with special needs, so they need to be replaced since they cannot be retrofitted. In the primary schools and the 1953 wing of the High School, the original custodial sinks are no longer safely usable nor are replacement parts available.

Building Envelope Maintenance: After years of exposure to the elements, the mortar and brick surfaces of masonry siding begin to be compromised, causing cracking and deterioration of both masonry and joinery of the surfaces. When the siding and trim of a building is compromised, water intrusion results, causing a variety of other problems including mold, indoor air quality issues, destruction of interior finishes and classroom/office equipment. Funding budgeted for FY20 will allow us to address the most urgent of these repair needs, including masonry repairs at the High School and Middle School, replacement of rusting exterior doors at the High School, Middle School and primary schools, as well as replacement of three large skylights over the Middle School gym which are deteriorating and leaking.

Grounds & Site Maintenance: This capital project account is divided into two sections for FY20.

Traffic Redesign for Eight Corners: Parent drop-off space and the bus loop at Eight Corners are inefficient and pose safety hazards. Parking and standing space is insufficient for the volume of vehicles using this facility each day. FY19 funding provided engineering design work for improved traffic access and parking areas, and additional funding in FY20 will complete the construction project.

Pavement Maintenance: Pavement on school roadways and parking lots suffers from traffic use as well as the seasonal impacts of weather and frost. As pavement ages and cracks form due to frost movement, crack filling and re-sealing is necessary to prolong the life of the pavement. In addition, because of weather and traffic impacts, regular re-painting of parking lot lines, crosswalks and directional arrows is required. Annual capital investment is based on a rotating maintenance cycle throughout the district, and continues in FY20.

Energy Efficiency Upgrades: This funding supports ongoing efforts to replace high-energy-use fixtures with energy-efficient fixtures throughout the district, with primary attention to parking lots, hallways and multi-purpose rooms. Most projects over the past several years have been submitted to Efficiency Maine and have received offsetting rebates. Major projects have been completed as of FY19, and no new capital funding request is made for FY20.

Flooring Repair & Replacement: Commercial carpet has a useful life of 10-25 years depending on the quality used. Worn carpeting presents a tripping hazard for teachers and students, and creates an opportunity for moisture and dirt to penetrate the subfloor, which may lead to deterioration of the substructure and potential indoor air quality concerns. Major projects have been completed as of FY19, and no new capital funding request is made for FY20.

HVAC Repairs & Upgrades: Heating and cooling systems at the primary schools and Middle School are 20-25 years old, while components of these systems typically have a useful life of 15-20 years. System components have begun to fail regularly; capital funding allows us to replace these high-cost components with new higher-efficiency equipment. Larger-scale upgrades were placed on hold pending the progress of our Department of Education (DOE) construction applications, but we are now faced with the need to move forward without the promise of state funding. Funding requested in the FY20 capital budget will be used to begin a systematic overhaul of the HVAC system at the Middle School, whose components are 5 to 10 years beyond their expected useful life, while also allowing for sufficient funding to replace other system components as they fail.

Security and Access Management: No new funding is requested in FY20. Prior year funding is still being used for upgrades and additions to our security cameras and access control equipment system-wide, as well as continued improvements to entryway security. A portion of reserved funding has been earmarked to support work toward the Town Information Systems Department's Disaster Recovery/Business Continuity Plan.

Eight Corners Trailer Classrooms: The FY20 School Capital Budget proposal requests funding for two additional classrooms (\$160,000) which may be purchased in 2020 if enrollment projections prove out. **Please see the Introduction to the School Capital Budget for more information.**



Educational Budget

Superintendent's Introduction	Page 80
School Operating Budget Summary	Page 89
Adult Education	Page 95
School Nutrition Program	Page 100

**LEADERSHIP COUNCIL'S
FY20 BUDGET PROPOSAL**



Scarborough Public Schools

SUPERINTENDENT'S INTRODUCTION



Scarborough Public Schools

Superintendent's Introduction

Leadership Council's Proposed Budget for FY20

Dear Scarborough Community Members,

I am pleased to introduce to you the proposed FY20 budget for the Scarborough Public Schools. This student-centered budget acknowledges the current fiscal and political climate in our community while also remaining focused on supporting progress toward rigorous and relevant learning for all stakeholders in an effort to stay true to our mission to *“provide a **safe and inclusive** learning environment where **each and every student is empowered** to be a **resilient, lifelong learner** who is prepared to engage as a **contributing member of society.**”*

The **goal and purpose** of this budget is to **sustain our existing resources** in ways that allow us to make progress toward our current goals while positioning us to make incremental investments in future years that will enable us to realize our long-range vision for continuous improvement. This budget proposal also includes necessary investments due to new growth in our community and new demands of incoming students.

This introduction outlines the Leadership Council's FY20 budget proposal of the School Board for the 2019-2020 school year. The General Fund **Net Operating Budget** proposal totals **\$47,261,709** which represents a **5.72% increase** of \$2,556,109 from our current (FY19) budget and a **6.14% increase in gross expenditures** of \$2,977,737 from our FY19 approved budget.

This FY20 budget proposal evolved over nine months of assessing the academic, operational, and financial status of the Scarborough Public Schools and in collaboration with our Leadership Council which is comprised of 22 district and school leaders. As a leadership team we scrutinized every aspect of the budget line by line. Following our annual budget development protocol, district and school leaders assessed the impact of past investments, analyzed current use of resources, and presented their proposals for new investments. In developing the school budget, we asked many questions and considered input from a wide range of Scarborough community members.

We kicked off the budget cycle by first listening to our staff. The Business Manager and the Superintendent went to each school in the month of December and held staff listening sessions. The purpose of these sessions was to better engage all staff by gathering budgetary needs directly from the folks the budget is designed to support while ensuring that our students remain at the center of every decision we make. All of this information then underwent a thorough and comprehensive examination as we pursued our charge to provide a quality and appropriate educational program for all students while continuing to operate our schools in a safe and secure manner.

We believe that this budget proposal identifies **what we need** in order to **maintain our effective schools and educate our students**. We have made tough decisions, responded to increasing K-2 enrollment, and reallocated resources and positions to match our current needs across the district. In this budget narrative we explain what this budget is able to accomplish while also shedding light on what is not included in this budget. It is our hope that our community will value the effort made to present a **responsible budget that is reflective of the current needs of our students**.

Budget Development Decisions

In our efforts to respond to the needs of our students and the voice of our staff, we have increased our operating budget expenditures by 6.14% while also keeping our net expenditures under 6%. In order to accomplish this, we were faced with complex decisions, balancing our students’ needs while prioritizing our resources across the district, K-12, to encourage the best possible educational outcomes for all of our students.

The table below represents the district’s class size aim and a two year analysis of average class size enrollment numbers along with two sets of K-2 projected class size ranges for the upcoming 2019-2020 school year. The first column represents average projected class sizes without adding additional K-2 teachers while the second shows average projected class sizes with three additional K-2 teachers.

Phase Level	Aim	2019-2020 (projected class size range without adding 3 K-2 teachers)	2019-2020 (projected class size range if we add 3 K-2 teachers)	2018-2019 (Avg. class size)	2017-2018 (Avg. class size)
K-2	18-20	17-25*	17-19*	18	18
3-5	20-24	18-22		21	21
6-8	20-24	21-22		21	21
9-12	20-24	13-24		17	17

*January 2019 Enrollment Study, Appendix Table 18

How the Budget Proposal Was Developed

This budget is the culmination of a collaborative review of the district’s efficiency and effectiveness, data analysis, input from our K-12 staff and the listen to learn sessions facilitated by the Superintendent and Town Manager, along with the collective hard work invested by school and district level leaders of the Scarborough Public Schools’ Leadership Council. The Leadership Council is comprised of the superintendent, assistant superintendent, director of business and finance, director and assistant directors of special services, director of curriculum and assessment, director of information technology, director of facilities and maintenance, the director of athletics and extracurricular activities, director of school nutrition, supervisor of transportation, building principals, and assistant principals.

Beginning in December 2018, the Leadership Council began to develop a FY20 budget that was fiscally responsible and aligned to our district priorities and goals. This multi-phased process allowed us to first analyze our “level services” budget and take in any possible reductions such as personnel turnover, staff reductions, line item reductions and reallocations. Next, the building and department leaders presented their investment proposals to the K-12 leadership team allowing the team to collaboratively establish our FY20 budget priority list.

Finally, we present the Leadership Council’s budget proposal here while paying specific attention to what the FY20 budget allows us to accomplish and what needs are unmet within this budget proposal. We include unmet needs in order to inform our community of investments that may need to be made in upcoming budget cycles. **The table below outlines what is in this budget and our unmet needs.**

Superintendent's Introduction

This budget allows us to...

In addition to maintaining fiscal responsibility in effort to mitigate tax impacts, through strategic reallocation of existing resources, and prioritization of student needs we hope to maintain desired classes sizes K-12, provide adequate programming for all students and make two program improvements at the high school.

Unmet needs...

We recognize that although we have many high and medium-high priority investment proposals from our staff and Leadership Council, we cannot include all requests in our proposal. This partly due to our continued minimum receiver status and our awareness of the tax rate goals set by the Town Council. A number of valuable proposals were discussed and eventually deferred by school leaders during the prioritization phase of the budget development process. These items are now identified as areas of unmet need for potential future investment; look for these to be budget priorities in coming years.

This FY20 budget allows us to:	Unmet needs:
RESPOND to the needs of incoming students through required individualized programming and services (\$629,000).	K-12 Professional Development funding for attendance at regional and national education conferences (\$37,000).
PROVIDE essential transportation and student safety communication to bus drivers and families (\$30,000).	High School Dance additional section requested based on student interest (\$4,000).
PROVIDE equitable funding levels for consumable instructional supplies at Wentworth School (\$5,600).	Provide Athletic Safety Equipment without relying on boosters to fund essentials (\$20,000).
RESPOND to projected increased K-2 enrollment demands due to community growth by providing additional staff and classroom supplies (\$310,000).	Provide an Administrative Assistant to the Superintendent to increase communication, efficiency, and effectiveness (\$45,000).
EXPAND career exploration opportunities and support workforce development (\$80,000).	Expand the FY19 grant funded Middle School Unified Basketball program to the High School (\$17,800).
EXPAND Middle School supports for students at risk due to transitions and extended absences (\$0).	Restore and fund the High School Alpine Skiing program (\$39,500).
DEVELOP High School Technology and Engineering classes based on student needs and interests (\$80,000).	Support and expand the High School Sports Broadcasting activity (\$11,500).
SUPPORT over 500+ employees, by establishing a dedicated Human Resources (HR) Specialist in order to increase efficiency and effective HR support (\$75,000).	Support for Athletics & Activities: Add .2 FTE to existing .4 Admin Assistant (\$17,000), second year not funded.

Budget Development Challenges

As has become all too common in recent years, developing a fiscally responsible budget proposal for FY20 has proved to be a challenging task given the following factors:

Minimum Receivers of State Education Subsidy

Scarborough will be a minimum receiver community for the third year in a row, meaning that the majority of educational funding responsibility falls on the shoulders of our local taxpayers. This is the result of increasing state valuation projections for Scarborough compared with other towns and school districts. Scarborough's state subsidy in FY20 is projected to increase by \$621,628 over FY19, largely due to an increase in the total allocation adjustment from 40% to 45% of Special Education costs.

It is important to note that this FY20 state subsidy amount includes \$83,021 for regionalization and efficiency assistance. We will only receive these funds if our voters approve our membership in the Greater Sebago Education Alliance (GSEA) Regional Service Center on the June 2019 ballot (Municipal Question #1). Our first attempt at joining the GSEA Regional Service Center was unsuccessful in November 2018, and we encourage all Scarborough voters to support our membership this time around so that we can benefit from this participation incentive. With all this being said, and assuming an affirmative vote, we will still only **receive 6.5% of our operating budget revenue from the State.**

Use of Fund Balance

A much more normalized amount of fund balance (year-end surplus), \$350,000 was used as offsetting revenue in this FY20 budget proposal. This signals a more stable and predictable use of fund balance than the corrective measures of recent budget years.

Rising Fixed Costs

Human resources are our largest and most valuable investment (79.1% of total school budget). Salaries and wages are based on collective bargaining agreements (see pg. vi), while insurance costs continue to rise year after year. Prices for utilities, supplies and services also typically increase year over year.

State and Federal Mandates - Every Student Succeeds Act (ESSA)

School Improvement Systems: schools are required to implement improvement cycles designed to ensure excellence and equity for all students. Scarborough is using a collaborative data inquiry to drive continuous improvement of teaching and learning for all students.

Like most public school systems in our country, the Scarborough Public Schools are at a critical inflection point. We must continue to improve our educational programs and provide our students with high quality educational experiences that will prepare them for the future, personal success, and the ability to become productive citizens. As the world around us continues to change at a rapid pace, we must continually grow and improve in order to ensure that our students have access to opportunities that will allow them to make positive contributions to our community and our society as a whole. We believe that adequate school funding is essential to execution of our mission.

Improvement Planning

In this budget document, you will find extensive evidence of how the Leadership Council members have committed themselves to a comprehensive improvement planning process. School leaders have identified multiple levels of success metrics, carefully monitored the work and the outcomes of that work, regularly shared progress updates with their colleagues and with the School Board, and identified key accomplishments for their respective schools and departments.

School and District Leaders have planned their respective school's or department's work consistent with the goals and targets articulated in the long-range vision for continuous improvement. We have executed our improvement planning process for the last 8 years guided by the student-centered long-range vision for continuous improvement that was originally generated from the October 2011 Community Dialogue and refreshed in the subsequent Community Dialogues (April 2015 and November 2016).

To understand the link between the planning process and the development of the budget, we encourage you to read the two documents found in the **Exhibits available on the Town/School budget portal**:

[Scarborough Public Schools Long-Range Vision for Continuous Improvement](#)

Scarborough Public Schools will be a high quality, forward-looking public school district known for its whole child approach that, together with dynamic academic programs, enriching co-curricular experiences and a vibrant learning community that challenges students, excites their imagination and instills excellence in thought and action while preparing them for highly engaged and fulfilling lives.

- **Strategic Theme 1: Effective Teaching and Learning**
- **Strategic Theme 2: Safe and Inclusive Schools**
- **Strategic Theme 3: Global Citizenship**
- **Strategic Theme 4: Community Engagement**

[Scarborough Public Schools Core Value Statement](#)

We believe that decisions in planning, instruction and continuous improvement of our schools must be made with students' individual needs and interests as our primary consideration.

First Reading Budget Challenges

Items Still in Motion

Presenting the School Department budget for First Reading in accordance with the timelines required under Town Charter and Board policy, by necessity, requires us to make a number of cost estimates that will be refined and adjusted as the budget moves through the approval process. It is important to understand that the School Department budget presented at First Reading is a **starting point for public discussion**, reflection, and prioritization by both the School Board and Town Council, and that the budget will be adjusted by School Leaders as better cost/pricing information for the coming year is received. Some examples of these items in motion are: collective bargaining agreements under negotiation (see below), health and dental insurance premiums, and Workers' Compensation insurance premiums.

Personnel Costs (Salaries and Benefits) Make Up 79.1% of the School Budget

With a small number of exceptions, School Department employees are represented by 6 employee unions. Most salary/wage and benefit structures are determined through collective bargaining. Apart from the School Administrators group and the Maintenance Workers, these bargaining units are members of the Maine Education Association (MEA) and affiliated with the National Education Association (NEA). Our largest collective bargaining agreement (CBA) for our teachers and other professional/certified staff will expire on June 30, 2019, and a replacement contract is currently under negotiation. Additionally, two CBAs, for the Custodians and Food Service Workers group and our Bus Drivers, were recently settled and resulting wage and benefit increases are included in this budget proposal.

When a CBA is due to expire, the negotiations team typically undertakes an analysis of local labor markets to see how Scarborough compares, and to ensure that we are able to attract and retain qualified employees. During the budget process, we must allow for sufficient funding to permit the School Board and the union to bargain in good faith, but we typically do not have firm wage and benefit levels established at the time of the first budget presentation.

Operating Efficiencies - Shared Services

The School Department works continually to find efficiencies in our use of resources, deployment of staff, organization of work/work systems, and integrating and leveraging technology. As a Municipal district, we are fortunate to have instituted a number of successful shared services independently as a department, with the Town of Scarborough, and with the Town of Cape Elizabeth.

School/Municipal Shared Services

- Our **Information Technology (IT) Department** is a Town/School department. The IT staff are technically Town of Scarborough employees but the School Department pays a portion of their salary and benefits. This cost is set by the Town and shows as an expense in the school budget and a revenue in the Town budget;
- The **School Facilities Department and Community Services collaborate** both on the rental of school space to outside groups and on the use of school space by the before and after-care programs, especially now that the Child Care program is located in the new Wentworth School. Community Services also works with the School Athletics Department to maintain and share use of fields and facilities;
- The School Department's **Central Office** services are located in Town Hall, avoiding the cost of a separate building;
- Because the School Department falls under the Town's tax ID, we rely on the **Town Finance office** for financial services including banking and payroll tax reporting; our own Business Office staff is very small compared with that of other school districts;
- **School Department buses and trucks are cared for by the Scarborough Public Works Department.** Public Works staff take ownership of our vehicles in a way that no outside contracted company could be expected to, and at a considerable savings over typical vehicle maintenance costs.

Regional Shared Services

We are currently in our fourth year of a **shared services agreement with Cape Elizabeth Schools for our School Nutrition Director**. This model has proven to be financially beneficial to both districts, and has allowed us to employ a fantastic school leader who has energized and improved the School Nutrition programs in both towns. Recently we have been engaged in developing other shared services plans with surrounding districts in several ad hoc coalitions, in an effort to develop additional cost savings while meeting guidelines from the Department of Education encouraging reductions in administrative costs.

As described on page v. above, the June 2019 ballot will include Municipal Question #1, an opportunity for Scarborough voters to approve our school district's membership in the Greater Sebago Education Alliance Regional Service Center (GSEA RSC). The Greater Sebago Education Alliance (GSEA) is a group of 10 separate school districts, including Scarborough, who are partnering in order to obtain better deals on certain goods and services and in order to receive additional State subsidy. None of the districts will be relinquishing or changing school district governance or organizational practices, yet by sharing services with other GSEA member districts we will be able to offer higher quality professional development and greater purchasing power.

This new organization leverages Department of Education incentives to formalize ways in which we have been collaborating with our regional partners for years. We have tested and proven positive relationships with most of the districts involved and trust that the new members will be a positive addition. More information about the GSEA will be provided as the referendum date nears.

Executive Summary of the Proposed FY20 Budget

The purpose of this summary is to provide the reader with a snapshot of the proposed FY20 Budget for the Scarborough Schools. As you continue to read this document, you will have the opportunity to learn details about all of our school departments.

FY20 Budget Proposal Summary

Leadership Council's FY20 Budget Proposal	FY19 Approved Budget	FY20 Proposed Budget	\$ Change	% Change
General Fund Operating Budget	48,524,504	51,504,241	2,977,737	6.14%
Non-Property Tax Revenues	3,820,904	4,242,532	421,628	11.03%
Tax Request (Net Operating Budget)	44,705,600	47,261,709	2,556,109	5.72%

General Fund Operating Budget

This is the portion of the school budget that is voted on by town referendum each year.

Non-tax Revenues

Non-tax revenues include state subsidy for education, miscellaneous fees and reimbursements, and fund balance (outlined in greater detail on page 3).

Tax Request

The Tax Request represents the balance of funds required to support the proposed school budget. This is NOT the projected increase in property tax rate but this figure becomes a factor that gets incorporated into the full Municipal budget calculations, which then guide the setting of the tax assessment and tax rate.

In Closing

We have devoted countless hours to collaboratively and thoughtfully preparing a budget proposal that is fiscally responsible, credible, and learner-centered. In preparing this budget, we have met one-on-one with community members, held listening sessions with staff from each of our six schools, hosted four listen-to-learn sessions at various locations in our Town, and have attended multiple community events as we continue work to understand the unique challenges that the Scarborough community faces in finding a balance between what we need to support education and the capacity of the community as a whole.

There is a lot of really great work happening in the Scarborough Public Schools, yet there is much more work that will need to be done in order to ensure that our students receive the type of rigorous and relevant education that enables them to be marketable in today's workforce and economy. We have amazing students, dedicated staff, and a highly engaged community. I believe that together we have the ability to provide our students with the education they need and deserve in order to be competitive, productive citizens.

Thank you for your anticipated support of this budget and our students. If you have any questions regarding this budget proposal, please feel to contact me directly at jkukenberger@scarboroughschools.org.

I look forward to continuing to serve our students and our community,



Julie R. Kukenberger, Ed. D.
Superintendent of Schools

SCHOOL OPERATING BUDGET SUMMARY



Scarborough Public Schools

General Fund Operating Budget - By Phase & Department

Scarborough Schools - FY20 Operating Budget				
Leadership Council's Proposed Budget				April 2, 2019
Operating Budget by Department	FY19 Final Approved Budget	FY20 Leadership Council's Proposed Budget	\$ change (from FY19)	% change (from FY19)
High School	7,670,595	8,393,304	722,709	9.42%
Middle School	5,701,424	5,822,304	120,880	2.12%
Wentworth School	5,129,803	5,463,169	333,366	6.50%
Primary Schools	4,909,942	5,408,205	498,263	10.15%
Special Services	9,010,822	10,020,840	1,010,018	11.21%
Health Services	664,988	707,732	42,744	6.43%
Curriculum & Assessment	865,376	1,029,855	164,479	19.01%
Instructional Technology	1,173,482	1,265,348	91,866	7.83%
Athletics & Activities	1,283,875	1,299,932	16,057	1.25%
Student Transportation	1,427,492	1,548,537	121,045	8.48%
Facilities & Maintenance	3,923,046	4,013,225	90,179	2.30%
Central Office	1,074,587	1,241,770	167,183	15.56%
Debt Service	5,691,072	5,290,020	(401,052)	-7.05%
TOTAL K-12 OPERATING BUDGET	48,526,504	51,504,241	2,977,737	6.14%

General Fund Operating Budget - By Department of Education Voter Category

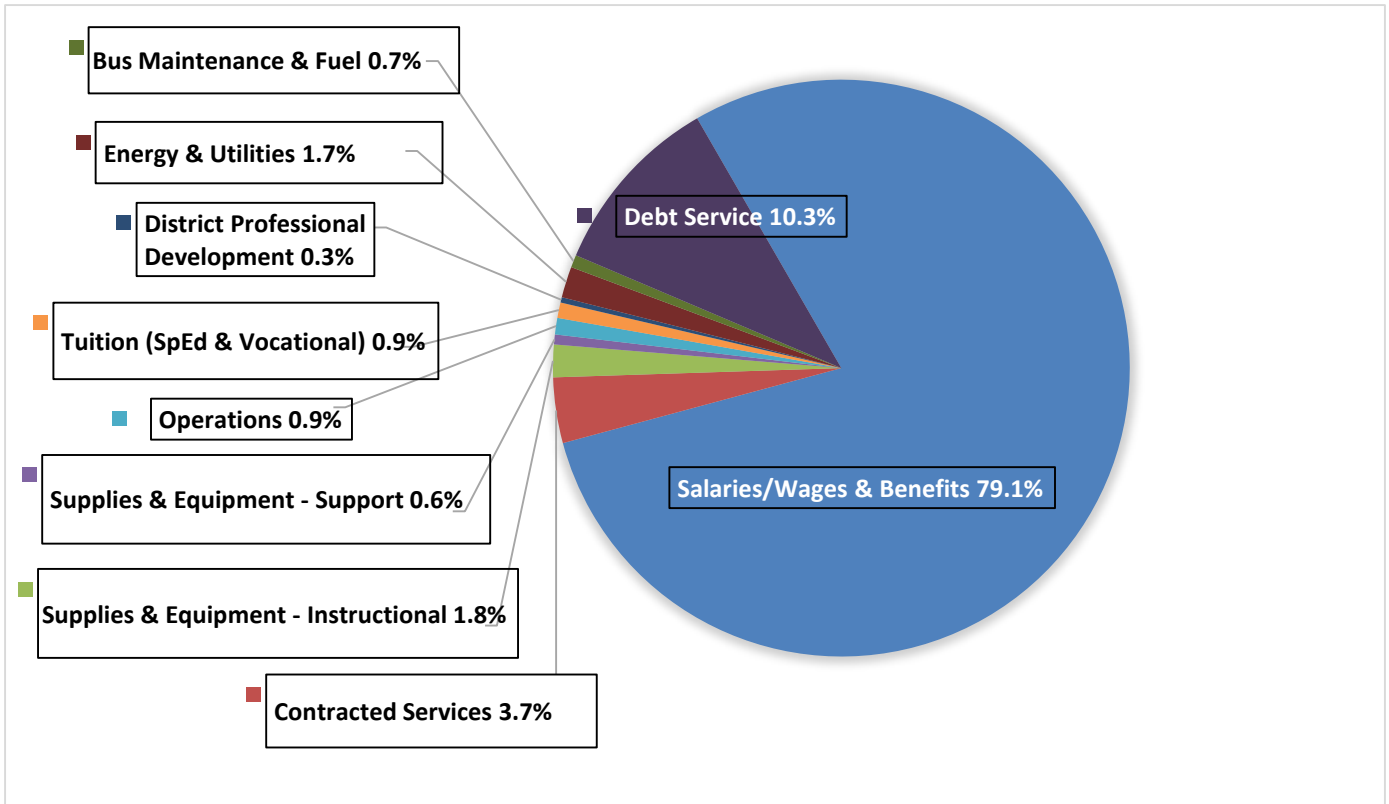
LEADERSHIP COUNCIL'S PROPOSED BUDGET					
GENERAL FUND -- KINDERGARTEN THROUGH GRADE TWELVE					
April 2, 2019					
Scarborough Public Schools		FY19 Approved Budget	FY20 Leadership Council's Proposed Budget	\$ change (from FY19)	% change (from FY19)
Regular Instruction:					
	23. Regular Instruction Programs	19,465,412	20,972,663	1,507,251	7.74%
	20. Other Instructional Programs				
	<i>English as a 2nd Language</i>	354,532	386,653	32,121	9.06%
	<i>Gifted & Talented Programs</i>	332,061	353,324	21,263	6.40%
Special Education Instruction:					
	27. Special Education Programs	8,324,229	9,280,863	956,634	11.49%
CTE Instruction:					
	2. Career and Technical Education	9,000	9,000	0	0.00%
Other instruction (including summer school and extracurricular instruction):					
	3. Co-curricular	168,000	169,839	1,839	1.09%
	6. Extra-curricular	1,115,875	1,130,093	14,218	1.27%
Student and staff support:					
	<i>Student Support Services</i>				
	9. Guidance Services	1,411,113	1,545,486	134,373	9.52%
	10. Health Services	664,988	707,732	42,744	6.43%
	13. Instructional Technology	1,173,482	1,265,348	91,866	7.83%
	<i>Staff Support Services</i>				
	11. Improvement of Instruction	865,376	1,029,855	164,479	19.01%
	15. Library Services	694,609	757,008	62,399	8.98%
System administration:					
	30. System Administration	1,074,587	1,241,770	167,183	15.56%
School administration:					
	24. School Administration	1,831,630	1,802,825	(28,805)	-1.57%
Transportation and buses:					
	31. Transportation	1,427,492	1,548,537	121,045	8.48%
Facilities maintenance:					
	19. Operation & Maintenance of Plant	3,923,046	4,013,225	90,179	2.30%
Debt services and other commitments:					
	5. Debt Service Payments	5,691,072	5,290,020	(401,052)	-7.05%
All other expenditures, including school lunch:					
	7. Food Service Program Support	0	0	0	0.00%
TOTAL K-12 OPERATING BUDGET		48,526,504	51,504,241	2,977,737	6.14%

According to State statute, during the year for which the budget is approved using the cost center summary budget format, the school board "may transfer an amount not exceeding 5% of the total appropriation for any cost center to another cost center or among other cost centers without voter approval."

General Fund Operating Budget - Revenue Summary

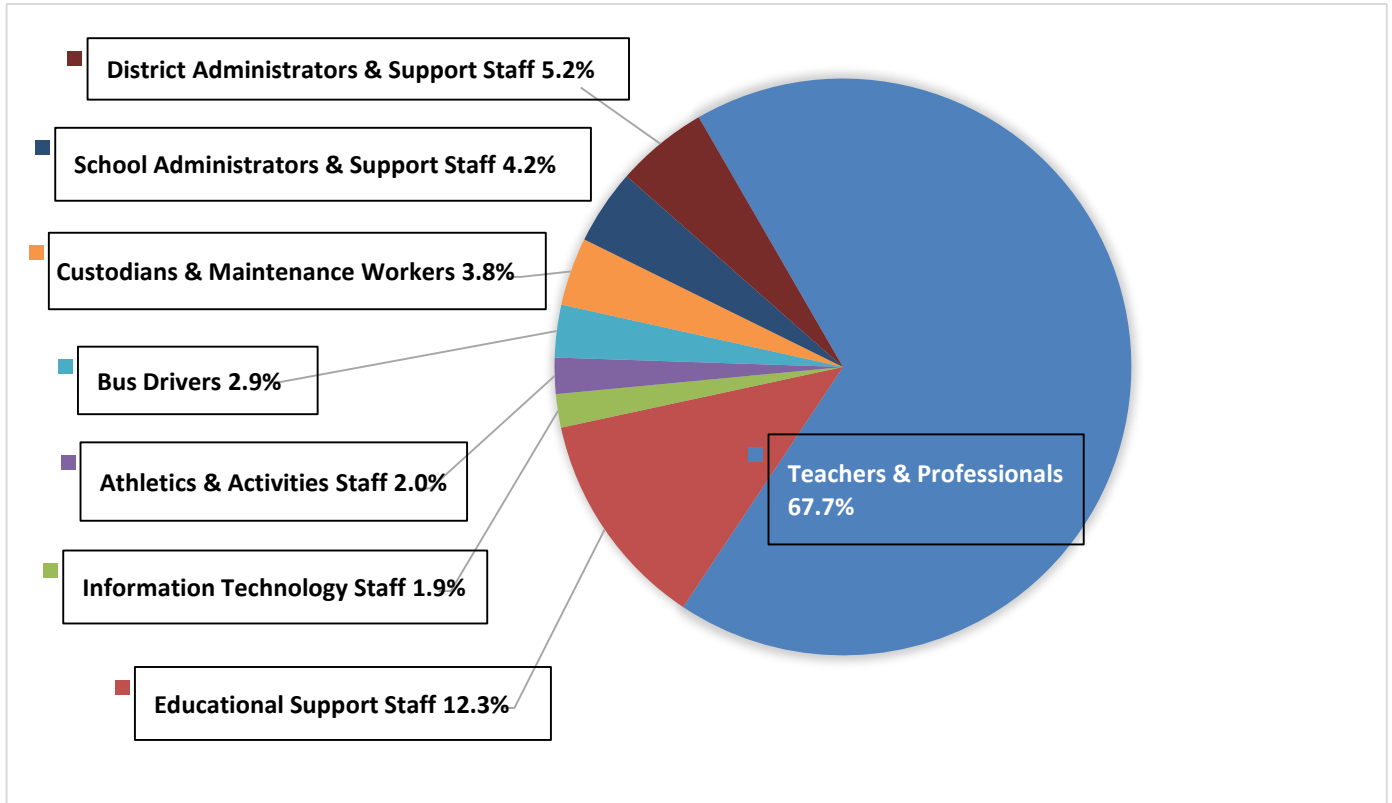
Scarborough Schools - FY20 Operating Budget						
Leadership Council's Proposed Budget						April 2, 2019
OPERATING REVENUE SUMMARY - BY GENERAL FUND REVENUE SOURCE						
	FY19 Approved Budget & Estimated Revenues			FY20 Leadership Council's Proposed Budget & Estimated Revenues		
	<u>Estimated Revenues</u>	<u>\$ Change</u>	<u>% Change</u>	<u>Estimated Revenues</u>	<u>\$ Change</u>	<u>% Change</u>
GENERAL FUND OPERATING	48,526,504	1,401,336	2.97%	51,504,241	2,977,737	6.14%
State General Purpose Aid (as of 2/15/2019)*	2,744,404	594,253	27.64%	3,366,032	621,628	22.65%
*preliminary -- pending legislative approval						
Other Miscellaneous Revenues:						
Rental & Other Receipts	48,000	5,000	11.63%	38,000	(10,000)	-20.83%
Community Services Daycare	30,500	500	1.67%	26,500	(4,000)	-13.11%
Community Services Transportation	32,000	2,000	6.67%	30,000	(2,000)	-6.25%
Student Activity Fees	150,000	0	0.00%	140,000	(10,000)	-6.67%
State Agency Client Billing	120,000	(45,000)	-27.27%	101,000	(19,000)	-15.83%
Spec Svcs Medicaid Reimbursement	0	(45,000)	-100.00%	0	0	0.00%
MLTI State Funding (MS Laptops)	131,000	(2,000)	100.00%	131,000	0	0.00%
Other Miscellaneous	65,000	(10,000)	-13.33%	60,000	(5,000)	-7.69%
Audit Balance Forward:						
Use of unassigned fund balance	500,000	(1,600,000)	-76.19%	350,000	(150,000)	-30.00%
Total Non-Property Tax Revenues	3,820,904	(1,100,247)	-22.36%	4,242,532	421,628	11.03%
Net Operating Budget (School Tax Request)	44,705,600	2,501,583	5.93%	47,261,709	2,556,109	5.72%
Scarborough Schools - FY20 Operating Budget						

General Fund Expenditures - How the funds are spent



Expense Type	FY17 ACTUAL	FY18 ACTUAL	FY19 APPROVED BUDGET	FY20 PROPOSED BUDGET	\$ CHANGE (from FY19)	% CHANGE (from FY19)
Salaries/Wages & Benefits	34,355,917	35,666,518	37,647,517	40,762,316	3,114,799	8.27%
Contracted Services	1,443,735	1,669,305	1,795,895	1,893,509	97,614	5.44%
Supplies & Equipment - Instructional	955,165	750,647	847,790	937,792	90,002	10.62%
Supplies & Equipment - Support	257,466	235,156	299,250	286,685	<12,565>	-4.20%
Operations	524,456	387,019	476,865	475,943	<922>	-0.19%
Tuition (Special Ed & Vocational)	360,443	502,029	344,000	446,000	102,000	29.65%
District Professional Development	151,493	114,770	138,600	153,676	15,076	10.88%
Energy & Utilities	889,002	907,920	923,514	896,300	<27,214>	-2.95%
Vehicle Maintenance & Fuel	319,342	294,554	362,000	362,000	0	0.00%
Debt Service	5,760,631	5,614,407	5,691,072	5,290,020	<401,052>	-7.05%
Totals	44,997,651	46,142,324	48,526,504	51,504,241	2,977,737	6.14%

General Fund Expenditures - A closer look at personnel costs



Expense Type	FY17 ACTUAL	FY18 ACTUAL	FY19 APPROVED BUDGET	FY20 PROPOSED BUDGET	\$ CHANGE (from FY19)	% CHANGE (from FY19)
Teachers & Professionals (including subs)	23,431,864	24,396,070	25,698,338	27,588,916	1,890,578	7.36%
Educational Support Staff	3,927,469	3,998,490	4,310,697	5,002,899	692,202	16.06%
Information Technology Staff	494,323	511,146	710,124	764,398	54,274	7.64%
Athletics & Activities Staff	682,088	763,725	817,065	825,282	8,217	1.01%
Bus Drivers	1,042,223	1,016,696	1,081,737	1,201,105	119,368	11.03%
Custodians & Maintenance Workers	1,368,878	1,418,089	1,451,925	1,558,333	106,408	7.33%
School Administrators & Support Staff	1,610,810	1,761,114	1,746,420	1,715,934	<30,486>	-1.75%
District Administrators & Support Staff	1,778,262	1,801,188	1,831,211	2,105,449	274,238	14.98%
Total Personnel Costs	34,335,917	35,666,518	37,647,517	40,762,316	3,114,799	8.27%

OTHER SCHOOL FUNDS

ADULT EDUCATION

SCHOOL NUTRITION



Scarborough Public Schools

Scarborough Adult Learning Center

The Scarborough Adult Learning Center exists as part of the Scarborough Schools community and is dedicated to offering learning opportunities to adults in the areas of academics, vocational and career preparation, enrichment activities and college transitions. Our instructional focus is to provide educational activities that equip program participants with the skills and knowledge necessary to meet their individual long-range objectives. We offer fundamental learning tools through Adult Literacy and English Language Learner (ELL) programs, college preparation classes and counseling as well as assistance with career exploration. We have expanded our certificate programs to promote pathways to successful employment for all learners. Our enrichment programs are robust and diverse and taught by experienced professionals allowing community members to learn new skills in a relaxed environment. We continue to focus on workforce programming to offer training in high demand/wage careers in Maine.

Programs

High School Diploma

Adult high school diploma classes are offered primarily through web-based instruction and are available for adults who only need a few credits to graduate. The HISET (high school equivalency) program is an option for those adults who are in need of a high school credential for work or college.

Credit Recovery for Scarborough High School Students

The Adult Learning Center offers credit recovery classes for students who may need to make up credit for a failed subject, as well as SAT preparation classes for Scarborough High School students.

College & Career Preparation

The Adult Learning Center offers college and career counseling to all adults at no cost to the participants. A career/college counselor is available by appointment at the Adult Learning Center and online career assessments are available to assist learners with career exploration. We provide Accuplacer Testing on site for college. Preparation for college-level Math and English are held on site or at our Maine College Transition Grant partner programs. We are able to offer these services at little or no cost to community members.

Certificate Programs

The Adult Learning Center offers a variety of web-based and instructor-led classes, particularly in the Allied Health professions. Courses include Certified Residential Medication Aide (CRMA), Medical Billing, Pharmacy Technician, Phlebotomy Technician, and more. Currently, as in the past, the Certified Nursing Assistant (CNA) program has been the most successful. Partnering with Genesis, Maine Veterans Home and Piper Shores, we have offered multiple class sessions leading to employment opportunities for program graduates.

English Language Learners

While still offering evening classes on Mondays and Wednesdays, the Adult Learning Center has established daytime programming as well for new English speakers. This has allowed the Learning Center to expand our offerings to a number of new students for whom English is not their first language. Pairing ELL instruction with workforce programming has created a shortcut pathway to career opportunities for many students. We are proud that we can help these new Mainers transition successfully.

Enrichment

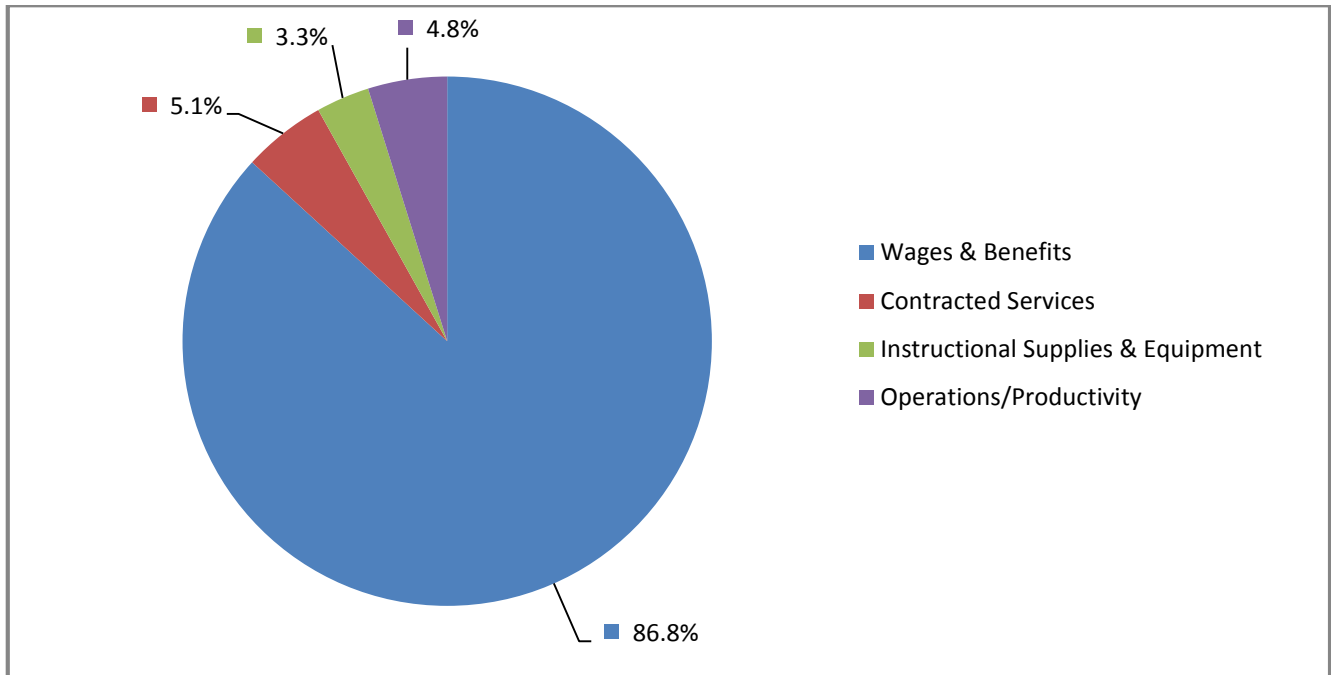
The Adult Learning Center offers over 100 enrichment classes throughout the school year with over 400 participants. Classes range from the arts - painting, music, languages - to self-improvement options. The Learning Center offers a huge variety of green living home and outdoor programs.

Adult Education Staff	FY18 FTEs	FY19 FTEs
Program Supervisor*	0.25	0.2
Adult Education Director	0.6	0.6
Admin Assistant/Program Coordinator	0.8	0.8
Course Instructors	30+	30+

Note: "FTE" stands for full-time equivalent. Two part-time staff members may combine to equal 1.0 FTE.
*Role currently provided by the Assistant Superintendent.



Budget Proposal for 2019-20



Expense Type	FY17 ACTUAL	FY18 ACTUAL	FY19 APPROVED BUDGET	FY20 PROPOSED BUDGET	\$ CHANGE (from FY19)	% CHANGE (from FY19)
Wages & Benefits	159,384	150,057	165,171	175,631	10,460	6.33%
Contracted Services	9,769	9,715	9,150	10,300	1,150	12.57%
Instructional Supplies & Equipment	8,623	5,344	4,250	6,600	2,350	55.29%
Operations/Productivity	9,746	8,212	9,930	9,780	<150>	-1.51%
Totals	187,523	173,329	188,501	202,311	13,810	7.33%

FY20 ADULT EDUCATION BUDGET PROPOSAL

- No new program funding requests, use level services to meet goals.
- Increase in wages & benefits reflects retirement and restructuring of program administration.

Revenues

The Adult Education Program operates as a separate fund within the school budget. The program receives revenues from the Department of Education (State subsidy) for Adult Education courses in the areas of high school completion, adult literacy, college and career transitions, and workforce training. Other funding comes from tuition fees and local tax dollars.

Scarborough Schools - FY20 Adult Education Budget
 Leadership Council's Proposed Budget April 2, 2019

	FY19 Approved Budget & <u>Estimated Revenues</u>	FY20 Leadership Council's Proposed Budget & <u>Estimated Revenues</u>	<u>\$ Change</u>	<u>% Change</u>
ADULT EDUCATION OPERATING BUDGET	188,501	202,311	13,810	7.33%
Adult Education Revenues:				
State Subsidy	31,000	41,641	10,641	34.33%
Class Tuition	56,000	58,000	2,000	3.57%
Driver's Ed Fees	2,500	2,500	0	0.00%
Fund balance forward	764	2,643	1,879	245.94%
Total Adult Ed Non-Property Tax Revenues	90,264	104,784	14,520	16.09%
Adult Ed Net Operating Budget (Tax Request)	98,237	97,527	(710)	-0.72%

Scarborough Schools - FY20 Adult Education Budget

School Nutrition Program

Our School Nutrition Program provides an average of 2,200 meals (breakfast and lunch) per school day across the district. Our healthy school meals help students achieve academically and physically to the best of their abilities. It is well-documented in scientific data that hungry children cannot reach their greatest level of achievement. Healthy school meals also provide an opportunity for children to learn to make good food choices that will carry into their adult lives.

We have been fortunate to have the services of Peter Esposito as our School Nutrition Director for almost four years, in a shared-services arrangement with Cape Elizabeth Schools, seeing many changes over this time. Peter comes from a restaurant background and feels very strongly about providing our students with not just healthy but also tasty and appetizing food options on a daily basis.

Our kitchen staff has undergone intensive training to make our students' food from scratch using high-quality ingredients. The Nutrition Department tries to use as many locally sourced meats, vegetables and fruits as possible in our school-provided meals daily. All the baked goods served and sold are made from scratch right here in our kitchens. In spite of the boost in the quality of our ingredients and meals, our food costs have actually gone down, because even locally-sourced, first-rate scratch ingredients are less expensive than the pre-made frozen food we used to serve.

The School Nutrition program has been focusing attention over the past two years on increasing staff and student access to healthy foods. New at the High School is a vending machine that allows students to access healthy snacks by paying through their school lunch account. In the K-5 schools we applied and received a grant for a breakfast cart that is stocked with breakfast items and grab-and-go breakfasts for students that may have not had time to eat before they head to school. At all the schools we have implemented an online Deli Sandwich order system so teachers can preorder their sandwich and it will be ready for them to pick up during their lunch time. We have introduced silverware in all the school cafeterias, cutting down the cost of plastic ware and reducing our carbon footprint.

The Department has started a friendly Booster Catering Menu for team dinners and has expanded to include outside customers (such as the Scarborough Police Department and sports teams). Other services include preparing meals and snacks for Community Services programs (providing access to the free and reduced lunch program for summer rec participants) and collaborating with Project Grace to put on the annual free Community Thanksgiving Dinner at Wentworth School.

School Nutrition Staff	FY18 FTEs	FY19 FTEs
Director of School Nutrition	1.0*	1.0*
Program Administrative Assistant	1.0	1.0
Kitchen Managers	3.0	3.0
Cooks & Bakers	6.0	7.0
Cafeteria Workers	14.0	13.0

*Shared services position with Cape Elizabeth Schools.

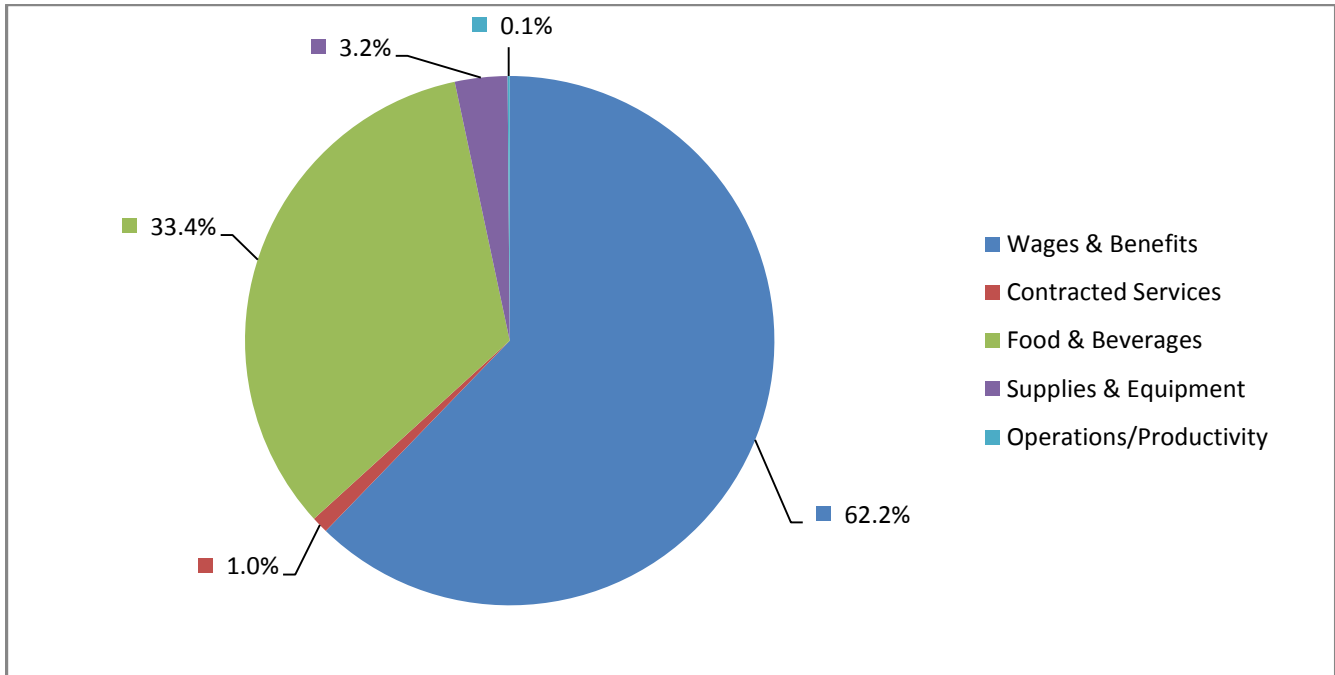
Did you
know?

Fast facts about School Nutrition

- 13.5% of all Scarborough students receive free or reduced price meals under the Department of Education's USDA program.
- During the 2017-18 school year, we served 27,415 breakfast meals and 192,472 lunch meals (not including a la carte).
- The School Nutrition Department works with Scarborough Community Services to provide over 125 breakfast and lunch meals each day to children participating in summer programs.
- Our backpack program has been expanded to include weekly support for families in need.
- The Community Thanksgiving in collaboration with Project Grace was a success again this year. This event is sponsored by generous donations from Scarborough citizens.



Budget Proposal for 2019-20



Expense Type	FY17 ACTUAL	FY18 ACTUAL	FY19 APPROVED BUDGET	FY20 PROPOSED BUDGET	\$ CHANGE (from FY19)	% CHANGE (from FY19)
Wages & Benefits	867,658	912,629	936,732	1,086,955	150,223	16.04%
Contracted Services	10,691	13,236	17,000	17,750	750	4.41%
Food & Beverages	567,813	556,427	540,933	583,600	42,667	7.89%
Supplies & Equipment	44,360	46,362	51,000	56,000	5,000	9.80%
Operations/Productivity	3,202	1,827	2,650	2,250	<400>	-15.09%
Totals	1,493,725	1,530,481	1,548,315	1,746,555	198,240	12.80%

FY20 SCHOOL NUTRITION BUDGET PROPOSAL

- No new program funding requests, use level services to meet goals.
- Increase in wages & benefits reflects terms of new Collective Bargaining Agreement.

Revenues

The School Nutrition Program operates as a stand-alone fund within the school budget. The program receives revenues from the US Department of Agriculture (USDA) under the National School Lunch Program (NSLP), often referred to as “Free & Reduced Lunch”. Students qualify for this federal program on the basis of family income, and school districts receive reimbursements for a portion of the cost of these meals. The Scarborough School Nutrition Program is supported by funding from these state/federal reimbursements, funding from food sales, and with support from the General Fund. According to statute, School Nutrition programs cannot end the fiscal year with a deficit, which is why year-end fund transfers from the General Fund have been required in recent years. Starting with the FY18 budget, tax funds were requested as a direct appropriation (similar to the Adult Education budget) rather than included in the K-12 operating budget. The FY20 budget continues this funding model.

Scarborough Schools - FY20 School Nutrition Budget

Leadership Council's Proposed Budget April 2, 2019

	FY19 Approved Budget & Estimated Revenues	FY20 Leadership Council's Proposed Budget & Estimated Revenues	\$ Change	% Change
SCHOOL NUTRITION OPERATING BUDGET	1,548,315	1,746,555	198,240	12.80%
School Nutrition Revenues:				
Food Sales	1,078,760	1,258,555	179,795	16.67%
Federal Funding (USDA)	253,000	258,000	5,000	1.98%
State Funding (DOE)	14,000	15,000	1,000	7.14%
Summer Meal Program	14,000	15,000	1,000	7.14%
Total School Nutrition Non-Property Tax Revenues	1,359,760	1,546,555	186,795	13.74%
School Nutrition Net Operating Budget (Tax Request)	188,555	200,000	2,058	100.00%

Scarborough Schools - FY20 School Nutrition Budget

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Exhibit: 3

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Exhibit: 5 Tax Rate Computation Sheets

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Positions Included in the FY20 Budget

Department: Police

Position: Social Services Navigator

FY2020 Position Cost: \$75,611

Summary: This position is intended to connect community members impacted by a myriad of social services issues including mental illness, substance use disorder, geriatric decline, and other societal issues. While many governmental programs and non-profit organizations exist to help address or mitigate these issues, navigating those programs and coordinating those resources can be exceptionally difficult, particularly when the underlying issues result in diminishing abilities or access to necessary resources. Too often community law enforcement are dispatched to address the immediate crisis only to have the issue re-occur. It is our vision that this position will reduce recidivism by connecting residents with resources to begin addressing the underlying causes that can lead to the individual seemingly remaining in perpetual crisis. If those inroads can be made, it will effectively alleviate the burden on patrol officers and allow them to turn their attention to other emergent matters. *Please see exhibit 1-B for a more substantial summation and justification.*

Department: Public Works/Community Services

Position: Maintenance Worker 1

FY2020 Position Cost: \$65,875

Summary: This position is modeled after an existing shared position between the two departments which is intended to respond to the fluctuating seasonal needs of each department. During the winter months the Public Works Department's primary duty is to respond to inclement weather events. Historically, the Town has hired seasonal plow truck drivers to maintain an established plow route. As the job market has become more competitive, we have been less successful finding candidates interested in seasonal, on-call, employment with inconsistent hours and an unreliable schedule. The Community Services department, specifically parks, grounds, and beaches, have increasing demand during the summer months and like Public Works, the department has relied on a seasonal workforce of laborers to maintain Town owned lands. This proposed position would allow both departments to share one full time employee who will be seasonally assigned to each department during their peak periods. To offset a portion of the cost of this position, Community Services has decreased their part-time/seasonal employment line.

Department: Fire

Position: Lieutenant (4)

FY2020 Positions Cost: \$85,275 (April 1, 2020)

Summary: These four (4) positions are proposed to be implemented in the 4th quarter of FY2020 to align with occupancy of the new Public Safety building. The funding of these four (4) full-time officer positions was accomplished by offsetting expenses in part time personnel and other expense lines. The proposal does not increase overall staffing but rather converts a part-time shift to a full time officer's position. This change will provide necessary supervision for the additional staff that will be housed at the new station. While the department has largely been successful with supplementing full-time staff with a call member and per diem workforce, as other communities have replicated this model our ability to recruit reliable and dedicated per-diem staff has diminished. Calls for service have continuously increased 4% per annum over the last 25 years and with the growth in residential property and skilled nursing facilities, we do not anticipate a reverse to this trend at any point in the foreseeable future. While the per diem and call company staffing model will remain an integral part to the Department's effective Fire/EMS response, an additional full-time firefighter/EMT assigned to each shift will provide a more stable and reliable core contingent. *Please see exhibit 1-C for a more substantial summation and justification.*

Police Department**Exhibit 1-B****Position:** Social Services Navigator - Police**Summary:** 2019-2020 Budgetary Consideration-1 Navigator Position

Over time, the Scarborough Police Department has come to realize the importance of providing an enhanced level of service to individuals who are struggling with a number of different issues. In today's world, we find ourselves more and more often engaging with people who are dealing with significant quality of life issues. These include mental illness, substance use disorder, domestic violence, sexual assault, homelessness, identity theft, human trafficking, bullying (both in person and electronically), suicidal ideation, and many other societal issues.

It is really difficult to know if some of these issues have become more prevalent or have always existed at some level and have been previously underreported. We also recognize that we are not the only town department that deals with these issues on a daily basis.

From a police department perspective, I can say that we do a fairly good job at dealing with these issues "in the moment". Our officers, most of whom have had Crisis Intervention Training (CIT), respond to calls for assistance and are generally able to deal with the immediate crisis at hand. Unfortunately, different shifts and different officers may be responding to the same address or individual(s) repeatedly. While I believe we are doing a good job dealing with the immediate situation, I feel that we need to do better with looking at these situations holistically. Presently, we do not have the staff or the expertise to connect the dots by following up and providing assistance in finding the necessary resources to help these individuals to overcome these situations. In a nutshell, we are doing well with treating the symptoms, but are failing at pointing people to resources that might be able to treat the underlying cause.

These are issues that are not going to go away, and as our community grows, the volume of these situations will also. Much like we did with Operation HOPE, I feel that we truly need to invest in our community in a way that will assist people in overcoming these issues. I feel strongly that the affected individuals, their families, and the community at large, are better served by our efforts to assist those suffering from these issues, than by the traditional means of managing the inevitable results of their continued affliction.

My proposal is to hire an individual who has some experience dealing with people experiencing traumatic events or issues. I would envision this individual becoming intimately familiar with a variety of resources, within Cumberland County, that could be called upon to assist people who are dealing with difficult situations. I would see this person working with our crime analyst to identify individuals and situations that have required a single significant police interaction or multiple police interactions. With that information, and the knowledge of the social services navigator, the family or individual would have assistance in navigating to the appropriate resources and services. I would see this individual accepting referrals from any town departments who may have identified people who need similar assistance.

We have also recently started a peer support team to help our own first responders in dealing with the aftermath of the many traumatic calls that they end up involved in. Having a person on staff that has that type of experience and is familiar with available resources would be very beneficial to assist with our new program.

Lastly, I would see this person playing a role in the new initiative that I have spoken about with regards to making the schools aware of a child that has recently experienced some type of traumatic event away from the school. While not providing specific information about the incident, we would simply be passing on that a child may need observation or extra attention.

SCARBOROUGH FIRE DEPARTMENT



STAFFING PLAN OVERVIEW

March 2019

In 2006 the department issued its first Executive Analysis of Staffing Needs for the Scarborough Fire Department. That document was updated in 2008, 2013, and again this year. This is a much abbreviated overview of the plan. The full version of staffing plan is available on the Fire Department's webpage at:

www.scarboroughmaine.org/fire-rescue

As we pause and look toward the future there are a number of challenges that the department must face including:

- Rapid increases in annual calls for service (averaging 4.0% over the past 25-years).
- Fewer citizens able and/or willing to become call members.
- The need to expand on-duty coverage in the stations beyond the current schedule of the Per-diem Firefighter program.
- Meeting the national response standards due to the size of, and geographical obstacles, within our community.
- The continuation of rapid residential growth including hundreds of multi-tenant housing units proposed, already approved, or under construction.
- Commercial growth town-wide including the growth of assisted living, nursing homes and other health care related facilities that are driving much of the increase in EMS calls.
- In addition to the normal growth pressures our community has experienced historically, the Scarborough Downs project alone is forecast to significantly increase population, housing units, and commercial/industrial growth over the next twenty plus years.

The department's goal in developing this staffing plan is to be proactive rather than reactive when staffing becomes a crisis placing our firefighters and the public we serve at risk.

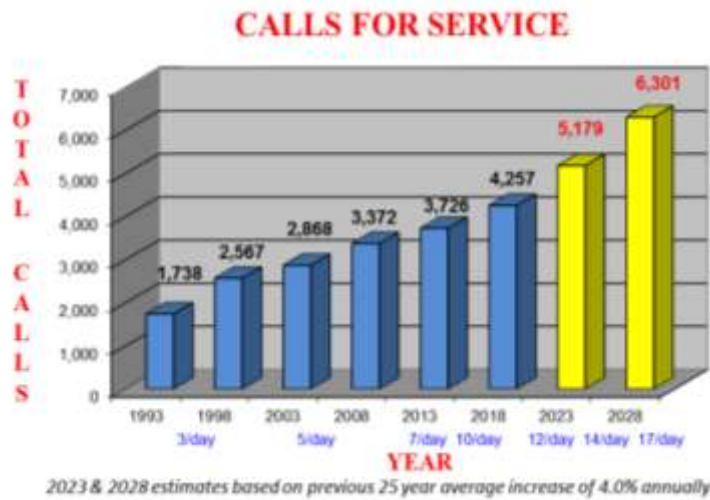
One of the most significant challenges or changes is the availability of our call force. Call members are volunteers who live and work in our community, and whom are paid an hourly rate to respond from home or work when needed for a call. For decades these members made up the vast majority of our workforce, and they were able to meet the needs of our community. Over the past 40 years there has been a dramatic change in the number of call members able to contribute to the organization. At the same time our calls for service volume has increased to a level where the call force can no longer play the vital role that it once did.

These graphs clearly illustrate the scope of this challenge. Over the past nearly 40 years, calls for service have rapidly risen, while during that same period of time the total number of call members available to meet those demands has fallen dramatically.



As emergency medical calls continued to increase due to our aging population and the addition of numerous health care and assisted living facilities, the community understood the need, and supported a multi-year plan, to staff a second ambulance in Dunstan. My predecessor, Chief Carson, developed a very cost effective solution to the department's day staffing problems. He started the Per-diem Firefighter program in 1989 and over a period of years he worked with the Town Manager and previous Town Councils to phase in

minimum coverage by staffing the stations with enough per-diem, on-duty personnel to assure the front-line apparatus responded during the day to augment the call company members that were available to help.



This chart graphically illustrates the demand on our department as represented by total calls for service. The numbers represented by the blue bars are the actual total fire and rescue emergency calls for the years noted. The yellow bars represent the projected calls for service volumes over the next 10 years based upon an average annual increase of 4.0% which was the actual average increase over the past 25 fiscal years. As you can see, last year we averaged over 11 calls/day. Ten years from now, in 2028, we estimate the demand will be approximately 17 calls/day. That volume will undoubtedly become impossible to maintain without additional staffing. It is important to note that the projections above are strictly

based on the normal historical growth we have experienced, and does not include the major new development of the Scarborough Downs property which has already been approved and is currently under construction. The projected impacts from that single project, above and beyond the projections above, are summarized below:

Forecasted Growth From Scarborough Downs Development Alone				
	Currently 2018	Downs Buildout	New Total by 2038	% of Town
Population	20,023	3,634	23,657	15%
Housing Units	8,508	1,986	10,494	19%
Commercial/Industrial SF	7,632,796	1,931,500	9,564,296	20%

Source: The Downs presentation to the Town Council 10/3/18

All of this growth equates to more calls for fire and EMS as well as increased demands for all municipal services. It is unrealistic to think that we can handle all this change with the call company participation we are currently experiencing. We must accept the changes that are already here and are on the horizon, and start preparing now so we continue to provide the services our citizens expect and deserve.

Meeting national standards is another challenge facing our department. The National Fire Protection Association (NFPA) 1710 - Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Career Fire Departments is the national standard that establishes best practices. NFPA 1710 also recognizes that it takes significant human resources to safely and effectively extinguish a structure fire. The standard requires a minimum of 15 firefighters arrive at a full alarm assignment within nine minutes, 90% of the time. This is just the absolute minimal initial crew needed to commence operations, additional personnel are required to supplement this crew as the operation continues. Meeting these standards with diminishing call membership, particularly at night when current per-diem staffing is at a minimum, is becoming a significant challenge.

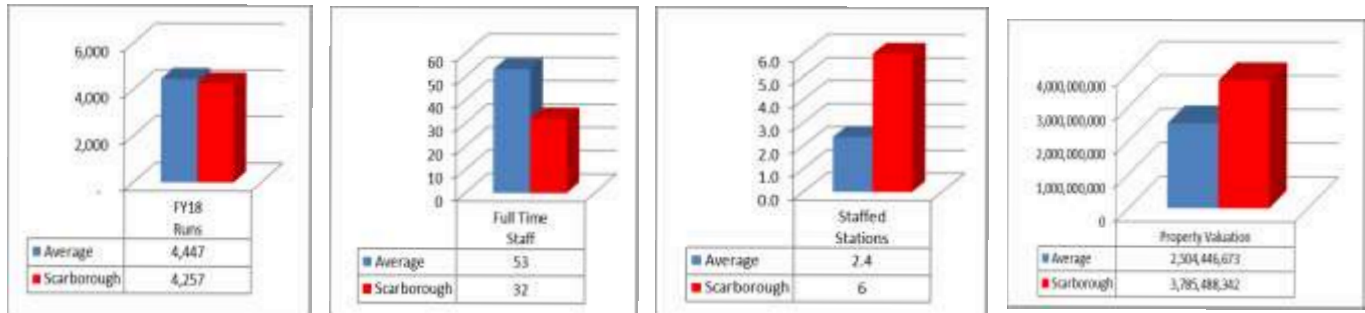
**NFPA 1710 Standard Requires
15 Firefighters arrive at a Full Alarm Assignment
within 9 minutes, 90% of the time**

1 - Incident Commander	1 - Fire fighter for backup line support
1 - Pump operator	2 - Fire fighters for search and rescue
2 - Fire fighters on attack lines	2 - Fire fighters for ventilation
2 - Fire fighters on backup lines	2 - Fire fighters to serve as IRIC
1 - Fire fighter for attack line support	1 - Aerial device operator

**Minimum Total of 15 Personnel Required
upon initial arrival to safely begin suppression operations**

Per NFPA 1410 - Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Career Fire Departments

As we developed a long range plan for the future we thought it would be helpful to see how other cohort departments are structured in departments with similar demographics and populations. The full report contains data from 13 communities. The graphics developed from that data illustrate that Scarborough is in the mid-range in population. Our call for service run volume is also very close to the average as you might expect since that is primarily driven by population. The data also clearly illustrates that our full time staffing is significantly (40%) lower than the average, while we are responsible for staffing more than double the average number of stations due to our geographic size. We are also protecting the second highest property valuation in the cohort study group.



These comparative statistics yield two conclusions. First, it is very evident that the combination of our dedicated call force and the proactive institution of the Per-diem Firefighter program have historically been able to keep up with the increasing demands while saving the town millions of dollars over the years. This is particularly telling when you recall that Scarborough is geographically larger than any of the other communities in the study group, and must respond from six stations to meet insurance and federal response standards. Second, it is very clear that we cannot continue to provide the same level of service without a plan for the future that includes the gradual implementation of more full time firefighter/EMT's.

The full report contains a section, in a brief Q & A format, to summarize a number of important points including those listed below:

- ? **What is driving the need to make this investment now?**
Since 1980 call membership has fallen by 73% while over the same period the volume of calls for service has increased by over 400%. The average number of call members responding to an incident is now less than 3 and less than 10 for actual structure fires.
- ? **What is the status of the six neighborhood call companies?**
We are fortunate to have a small core group of well-trained, seasoned, call members that provide a valuable service, but the number of them available is no longer able to sustain the department's growing needs without the support of per-diem personnel, and additional full-time staff.
- ? **How has growth impacted calls for service and the need for additional staffing?**
Over the past 25 years the increase in call volume has been 4% annually. Applying that same rate of growth, the calls for service will increase by 48% in 10 years to over 6,300 calls annually.
- ? **Is the Scarborough Downs project included in the calls for service estimates above?**
No, that projection only looks at town-wide historical growth. The approved Scarborough Downs project will increase the town's population by 15% or 3,634 people; increase housing units by 19% or 1,986 units; and add nearly 2,000,000 sf. of commercial/industrial space over the next 20+ years.
- ? **How many firefighters are required at a structure fire to meet national standards?**
NFPA 1710 requires a minimum of 15 personnel to start fire suppression operations. Remember that we are currently responding to an average of over 10 calls/day, many of which are concurrent EMS calls that pull many of our full-time personnel out of town to the hospital for more than an hour each call. This reduces the available staffing below the minimum requirement for fire suppression operations.
- ? **Is closing neighborhood stations an option?**
The proposed plan maintains all current stations and apparatus to ensure residents in each neighborhood receive a base level of high quality first response, specifically targeted towards time sensitive serious medical calls. This plan ensures our excellent ISO 3 rating is maintained.

? **How have fires changed with modern construction techniques?**

Historically homes and furnishings were made of natural woods and fibers referred to as legacy construction and materials. Fires in those homes took longer to grow and produced much lower heat than modern construction which uses plastics and petroleum products that burn much hotter & faster. This has resulted in creating untenable and unsafe conditions for residents & firefighters much sooner.

? **Is there an alternative to hiring four new personnel per year?**

Yes, a mid-year implementation followed by simply picking up the additional full-year cost of those positions in year 2 will accomplish the same goal over 2 fiscal years.

? **When does this staffing plan end?**

As proposed the conclusion of year 5 of the plan will have added sufficient personnel to implement the 3-tiered station staffing solution described in the full report. This concentrates full-time personnel at the two busiest stations, a mid-level of staffing at the tier-2 stations in No. Scarborough and Black Point, and a minimum level of staffing, primarily for rapid EMS response, at Pleasant Hill and Pine Point.

? **Why is FY20's plan so critical to implement?**

With a new public safety building coming on line in the spring of 2020, we now have the opportunity to house more of our on-duty personnel in the district where the majority of our calls originate. To be more efficient and effective our plan calls for re-locating some of our current staff from other stations to the new facility along with our third ambulance to reduce response times. The key need in FY20 is to create a new supervisor's position at the rank of lieutenant to provide effective management for the on-duty crews and new live-in students that will now be housed in our busiest fire station.

? **How do EMS billing revenues support the Fire Department operating budget?**

Each taxpayer in Scarborough supports a portion of the fire department's cost through property taxes. In the 80's we started billing patient's health and auto insurance for the cost of providing EMS service. The philosophy is that those that use the system (particularly those that aren't local taxpayers) also contribute towards the costs. In FY20 we project increased revenues of \$250,000 over last year which results in a net fire department operating budget reduction of \$22,016 or -0.42%.

In conclusion, the staffing challenges outlined in the report are not new. They were first documented in the 1950's. When Chief Thurlow took over as fire chief in 2001, developing a proactive staffing plan that positioned our department to meet the growth in our community was a high priority. The initial plan was produced in 2006 and has been revised several times. The goal has been to add four full time personnel/year which is what is required to fill a single new shift or position 24/7. Over the past 13 years there have been years when we have made great progress, as well as years, like the past two, when no progress was made. The hiring of full-time employees is never easy or popular, but this must be balanced with our community's ever increasing need for a well-trained, efficient, and effective fire and EMS department ready and able to meet the needs of our town.

The projections clearly show that we can't stand still and expect to be successful with the population and dramatic calls for service increases looming on the horizon. We believe the 3-tiered station staffing model outlined, along with the incremental addition of full time staff to augment the outstanding dedication and commitment of our call force is a prudent and cost effective solution.

The plan provides a historical review of where we came from and what has been accomplished to meet the needs. We illustrated that when compared to other similar communities our department is providing an excellent level of service with significantly less full-time personnel than almost all of the other towns or cities in the cohort group. The per-diem program which started in 1989 is extremely cost effective and was the first of its kind anywhere in the state. It is a program that has worked well and has been widely copied by numerous departments. We are very proud of that fact, and of the employees that provide that service to our citizens on a daily basis.

Our current combination system of full-time, per-diem, and call personnel has saved the Town of Scarborough millions of dollars over the years. This has been accomplished by being creative and proactive in our approach to using per-diem employees alongside our dedicated call members to fill in coverage gaps as needed. The combination approach we have outlined in this report will continue to work and save taxpayer money, but it requires the gradual addition of full-time personnel to remain successful. We look forward to the opportunity to discuss these issues with you and work together to implement them with the sole goal of providing an exceptional public safety service to our citizens at a reasonable cost.

Exhibit 1-D

Positions Excluded from FY2020 Budget - 6

Department: Police

Position: Patrol Officer (2)

FY2020 Positions Cost: \$157,032

Summary: These two (2) positions were requested to add additional patrol officers to a division impacted by increasing calls for service from both residential and commercial properties, and increasing training demands on officers. Currently, minimum staffing requires one Patrol Sergeant and at least two Patrol Officers at any one time. As we referenced above, Scarborough, like many communities, is struggling with societal challenges and the first line of response to crises is often law enforcement. When the department is operating at minimum staffing, the ability for an officer, or officers, to be tied up at a single call can create a significant threat to officer safety. This request for two officers would help mitigate that risk and better serve the community at large. *Please see exhibit 1-D for a more substantial summation and justification.*

Department: Police (Dispatch)

Position: Emergency Communications Manager

FY2020 Position Cost: \$93,912

Summary: Since 2015, the Town's Emergency Communications Division, also known as Dispatch, has provided dispatching and PSAP (Public Safety Answering Points) services to Old Orchard Beach, and PSAP services to Buxton, in addition to Scarborough. Taking on these additional communities resulted in an increase of staff from nine to thirteen dispatchers. To this point, the regular supervision of the division has been assigned as an ancillary responsibility of a Police Sergeant, however given the increasing volume of calls and the addition of state mandated protocols for Emergency Fire Dispatch (EFD) in March 2018, the need for a dedicated administrative role has become more pronounced. *Please see exhibit 1-E for a more substantial summation and justification.*

Department: Public Works

Position: Facilities Maintenance Worker

FY2020 Position Cost: \$65,874

Summary: This position is intended to consolidate numerous routine tasks and additional support under the umbrella of one dedicated position. The Public Works facility is a 48,000 square foot facility consisting of vehicle maintenance and parts supply, operations, and administrative office space. Currently, janitorial services and grounds maintenance are contracted out and routine building maintenance and parts room support is completed by a variety of operations and vehicle maintenance staff. As availability of existing staff continues to be strained under increasing infrastructure and expanding vehicle fleets, having a position dedicated to secondary responsibilities will allow the assignment of current staff to focus on the essential functions of their positions. *Please see exhibit 1-F for a more substantial summation and justification.*

Department: Executive

Position: Communications Coordinator

FY2020 Position Cost: \$78,762

Summary: Public outreach and communication has been, and will continue to be, a tenant of sound municipal government. As we look to engage with our community, the vehicles to facilitate open dialogue, operate transparently, and build public trust will continue to evolve from traditional print to digital media. Given these varied platforms and the increasing complexity of outreach, we believe we have reached a point in which a dedicated member of the executive department to facilitate this initiative is warranted.

Police Department**Exhibit 1-E****Position:** Patrol Officer**Summary:** 2019-2020 Budgetary Consideration-2 Patrol Officer Positions

Justification: With the continued growth of the Town, consideration is requested for growth of patrol officers to the patrol division. Over the past several years, there has been a steady growth of permits issued for residential, multi-unit and commercial business growth. In conjunction with the permit growth, there is an increased number of streets that require patrol attention. Along with this growth, there is a substantial growth in population. Overall this growth has increased the number of calls for service that the police department is required to attend to. As more major projects such as Scarborough Crossroads are implemented within the town, there will undoubtedly be an increase in services that are required by the police department.

In part of the planning for our department, we have a necessity to inspect the amount of time that is required by the patrol division to effectively handle the calls for service that occur. There has been an increased demand on our services related to calls for service in dealing with mental health issue and drug related offenses. These calls in particular are time consuming and often require more than two officers to be present. These types of calls require special attention from officers that require them to be unavailable for prolonged periods of time. With the increase in population and roadways, we have also increased calls for service that require two officers to be present as well as increased demand for time spent at the calls. These type of calls for service include an increase in thefts from construction sites and retail stores, increase in responding EMS calls, increase in death investigations, and an increase in motor vehicle crash investigations.

Our patrol areas are currently divided into five patrol areas. Currently our minimum staffing requirements are one (1) Sergeant, and two (2) patrol officers. This minimum staffing is required to cover the entire town as well as answer any calls for service. This staffing has become insufficient to adequately handle the calls for service and level of service our citizens require. Many of the calls for service that we handle require attention to report writing. Increased calls for service means increased reports. When certain arrest situations present themselves, the reports are required to be in the court by the next morning. With this demand, the officer becomes unavailable until the reports are complete.

The Maine Criminal Justice Academy constantly adapts to the culture change and mandated requirements of sworn officers. This mandated training is required by all officers to keep certification. Each year, additional training is required and in effect requires officers to have more training time and not be available to respond to our citizen's needs.

Proper planning for officers should not negate the fact that we are planning for the future of personnel for our department. Currently we have 9 members with over 30 years of experience. There is an additional 6 members with 20-29 years of experience. Although we cannot replace experience, we need to plan for hiring processes which require copious amount of time. The Maine Criminal Justice Academy is 18 weeks long, and there is an additional 12 week field training process. Experience is valuable, so the planning should start now by hiring officers to gain this experience.

The Police Department did not gain any personnel in 2017 although there was growth within the town which strained our resources. By adding an additional two (2) officers to our patrol division, we will be able to properly and effectively plan and provide services to our citizens that are warranted and justified.

Police Department**Exhibit 1-F****Position:** Dispatch Coordinator**Summary:** 2019-2020 Budgetary Consideration-Dispatch Coordinator

The Town of Scarborough is growing at an exceptional rate, and with growth comes additional demand of the managers in their areas of responsibilities. One such area of growth is our Public Safety Communications Center.

After the State of Maine required all public safety dispatch centers to consolidate into larger public safety answering point (PSAP), Scarborough was one of the centers to remain open because of our call volume and potential for town growth. At the time, Buxton was one center that was due to be absorbed. At that point, we started providing 911 service to Buxton, and we still do.

The situation was similar for Old Orchard Beach, but they initially decided to work with Sanford. In 2015 Old Orchard contracted with Scarborough to “take over” all dispatch responsibilities for all public safety non-emergency calls, administrative calls, and for all 911 calls for their town.

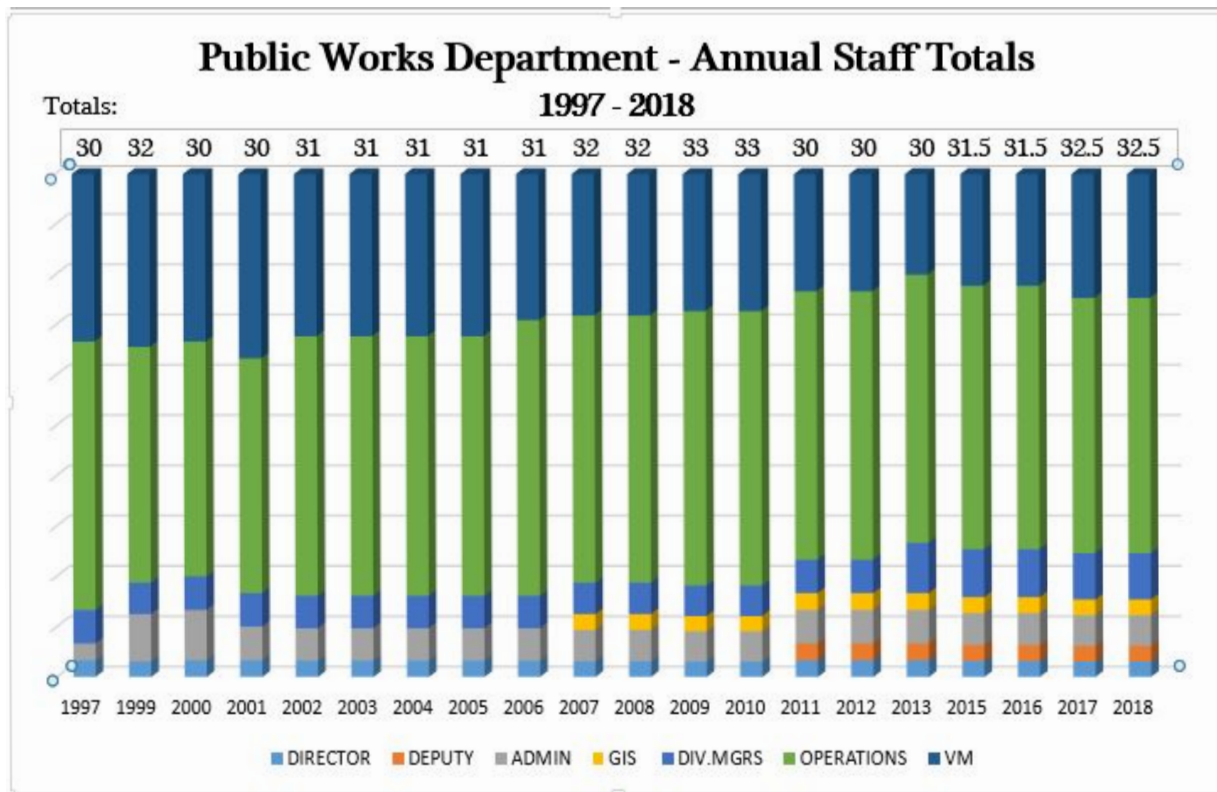
Once the contract was signed, it was determined that our communication center needed more personnel to provide the best possible service to all three towns. We went from nine line dispatchers to thirteen. It was also determined that, while the center operates 24/7, we needed supervision on all shifts to help teach, mentor, and manage our day to day operations. This was achieved by promoting four line dispatchers to Lead Dispatchers. This allowed us to have coverage and continuity with all shifts. One thing that we didn’t do was to identify a person as Dispatch Coordinator.

A Dispatch Coordinator is a management level position that is responsible for a computer aided 911 emergency dispatch center through the effective and efficient management of personnel and resources. The Coordinator develops and utilizes procedures, determines specific assignments, equipment needs, and consults with the police and fire Chiefs prior to major changes in policy or methods.

This position has to be extremely flexible to meet with administration of all three towns, and the six Chiefs as situations cause change daily. The Coordinator has to monitor QA (quality assurance) of the 911 statistics and collect data for comparison with the other 23 PSAPs. On a quarterly basis, the Coordinator meets with all Cumberland County PSAPs to review growing trends, training opportunities, and radio/equipment functions.

Statistic: Total calls for service 58,268 This does not include business phone calls.

Scarborough Public Works Staffing Report



Scarborough Public Works staffing overview, spanning 20+ years:

Scarborough, much like the rest of Southern Maine has experienced extensive growth and change over the past 20 years. Since 1996 a total of 45.5 miles (road miles) of public roads has been accepted by the town. With increased infrastructure, the aging of existing infrastructure, and an influx of people from out of state, demands for public works services are greater than ever. New mandates from state and federal governments such as NPDES, create an additional need for increased staff and budgeting in order to meet requirements. Adapting to new climate considerations, and adjusting our operations accordingly, is a constant undertaking. Fulfilling these expectations is becoming ever more challenging.

Outside Operations

Staffing levels within Operations have remained consistent since 1996; averaging 16 crew members. Currently, there are 15.5 crewmembers (one split position between Public Works and Community Services) , one lead foreman, and one supervisor. The operations division divides its workload into winter operations and summer operations.

- Summer months are spent maintaining the 185 miles of public roads, cemeteries, stormwater infrastructure, pavement, and other town infrastructure, as well as tree maintenance, mowing, and cleaning Pine Point and Higgins Beach for Community Services. Currently, beach cleaning occurs on Tuesdays & Fridays at Pine Point and

Thursdays at Higgins. Each beach cleaning requires a 5-man crew, and annually, this totals approximately 641.5 hours at straight time (3%), and 677.5 hours at overtime wage compensation rates (18%). In addition to the routine beach cleaning, our crew removes any dead animals from the beaches as needed. This, dependent on the location of the carcass and the tide cycle, is often a very time consuming endeavor. Summer of 2018 bore a significant number of dead seal carcasses; a prolific die-off due to illness. The extensive amount of time spent on the beaches each season detracts from our ability to address our other ongoing responsibilities during the summer season.

- Winter months are centered around snow plowing operations and other maintenance activities such as tree trimming, as weather allows. The amount of staff hours dedicated to winter plowing can vary widely from year to year, and is the highest category in both regular time at 4,268 hours (15%) and overtime at 2,845 (75%) hours.

Vehicle Maintenance

Our Vehicle Maintenance staff currently consists of one Fleet Maintenance Manager, one Lead Technician, six full time technicians, one full time fabricator, and often, one intern. This crew maintains and repairs all of the 200+ vehicles owned by the Town of Scarborough in addition to the 53 external municipal vehicles we also repair and maintain. (Our outside municipal vehicle maintenance contracts generated approximately \$224,744 in revenue in FY18) Maintaining the Town of Scarborough's fleet of vehicles and managing warranty claims in house, provides a significant savings for the Town. Our maintenance of external municipality fleets provides maintenance and repairs at a reasonable cost, as well as a revenue stream for the Town of Scarborough. Carrying this workload our current staffing level is an exceptional feat.

A workload such as this necessitates a substantial parts room. Our parts room currently contains an inventory valued at approximately \$500,000.00+ and is comprised of more than 20,000 parts. This is maintained entirely by one person: our Parts Room/Building Maintenance Manager. This position not only maintains parts room and the inventory within, but also completes the entirety of the purchasing, receiving, and shipping. In addition to this, the position also oversees the maintenance of our 48,000 square foot facility, as well as the outbuildings onsite.

Administrative

The Public Works administrative staff currently consists of the following positions: Director, Deputy Director, Administrative Assistant, and Administrative Secretary. The Director position is the base and backbone of the department. This position is ultimately responsible for, and oversees, all aspects of the Public Works department, inclusive of 30 +/- employees. He is additionally responsible for the annual budget for the department, the determination of and proposals for annual CIP's, as well as working with the public. The Deputy Director position supports the Director and is the lead on all stormwater related issues, departmental data analysis, and serves as the Regional Traffic Management System department representative as well as the staff liaison for the Town Planning Board. The Administrative Assistant has historically provided fiscal & administrative support to the Director, but has recently expanded to provide equivalent support to the Parts & Fleet managers as well. This position reconciles & processes all AP billing for the department, creates and tracks financial reports, assists with

annual budget preparation, fixed asset reporting, annual reports, etc. The department's Administrative Secretary was initially hired to provide phone and front desk coverage, as well as clerical duties. However, our current Administrative Secretary additionally creates the majority of the work orders for the Operations department, closes all Operations work orders, handles cemetery inquiries and sales, submits payroll, creates and distributes monthly billing, etc.

Future Growth Considerations

As the rate of Scarborough development steadily increases, there are now several large developments in town, including Eastern Village, Dunstan Crossing, and soon, Scarborough Downs. Currently, there are nearly 5 miles of pending public roads that are expected to be fully accepted by the Town within the next few years. This does not include the addition of approximately 1-2 miles per year from smaller developments. Upon completion, the Scarborough Downs development is anticipated to add an additional 7 miles of public roadways.

This increased road mileage and changing development patterns has lead the public works department to implement changes to its winter storm operations. In 2015, Plow Run #15 was added; the first run/route added in over 15 years. This additional run, allowed mileage to be transitioned over from four other runs: #27, #20, #10, and #9. The #15 Plow Run is essential to the Payne Road corridor, due to the considerable traffic volume and multiple lanes from the Maine Turnpike to the South Portland line. As growth continues, we will need to reevaluate and restructure our operational procedures as needed.

Members of our Operations staff are often occupied with time consuming general building maintenance tasks that are not an efficient use of their skills, time, or wages. This equates to a poor and inefficient utilization of the higher paid members of our staff, when we could be better applying their proficiencies elsewhere, resulting in higher efficiencies, better use of skill sets, and the extension of our budgeted dollars. These onerous tasks primarily include building maintenance tasks (ie: painting, changing light bulbs/fixtures, vehicle washing, basic equipment care, restocking, etc.).

This compilation of information clearly indicates that there has been a steady, and significant increase in the following areas: winter, pavement maintenance, road sweeping, work for Community Services (ie: beach cleaning), beaches & docks, and facility maintenance. Much of this increase in demand is attributed to customer demand, aging infrastructure, and project approach due to climate change.

In an effort to address these challenges in a cost effective manner, we would recommend the addition of a building maintenance staff position. This would be both a benefit to the department, as well as a budget saving measure. The benefits would include:

- Personnel to complete building maintenance tasks at a more reasonable pay grade. This position would be tasked with preventative maintenance to help minimize costly building repairs. The Public Works facility is a 48,000 sq. ft. building, built in the 1980's.

Exhibit 1-G

- Provide assistance to the parts room – our Parts Room Manager currently serves the entire 10-person vehicle maintenance staff, completes and processes the entirety of the ordering & receiving, and maintains the parts room with minimal assistance.
- Snow plowing of applicable developments with a pickup truck – no CDL required.
- Mowing of the Public Works facility – removing the need to contract for this task, at a savings of approximately \$2,000.00 annually.
- Cleaning the Public Works facility – removing the need to contract for this task, at a savings of approximately \$10,500.00 annually. Cleaning would also be completed more frequently, more consistently, and under supervision, resulting in more desirable and appropriate results.
- The amount of overtime hours accumulated by our Parts Room Manager would become minimal. (Parts Room Manager OT: 169.50 hours in FY18, 111 hours (as of 1.9.19) for FY19.

We have been functioning with a 16-man Operations crew since 1996, and since that time the following tasks have been added to the workload:

- Beach cleaning duties – which in themselves are steadily increasing.
- Addition of approximately 46 miles of road (plowing, maintain, etc.)
- The Town has assumed the ownership and maintenance of the streetlights, townwide. This conversion is expected to save Scarborough about \$92,000 a year in lease payments and up to \$41,000 a year in delivery and energy supply costs: an estimated savings of \$133,000 annually. Even though the Town will now maintain the lights we don't expect this to be a significant expense as LED lights have very long lives and extremely low failure rates.
- Weather patterns have steadily been changing – becoming more severe, more frequent, etc.

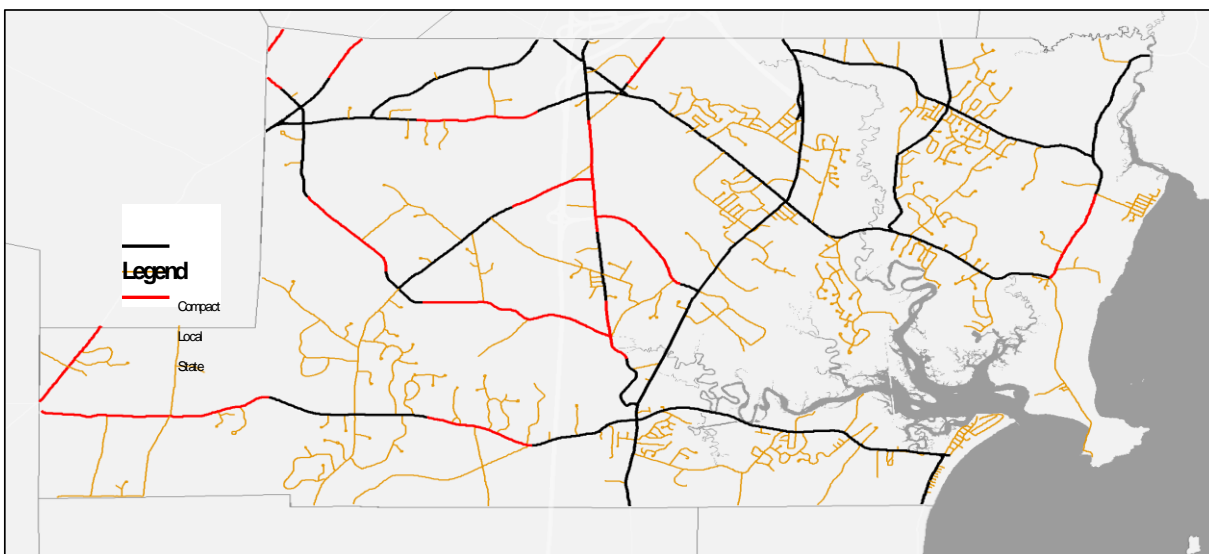
Scarborough Pavement Management Study

Summary

Scarborough Public Works Department conducted a town wide assessment of all public roads in 2018. The aim of this town wide study was to determine the current condition of Scarborough’s roads and propose future funding levels. The study was conducted using PAVER™ pavement management software which gives a Pavement Condition Index (PCI) that ranges from 0-100. The results of the study showed that the average PCI for Scarborough was 74.5 which is classed as satisfactory. The overall aim of Public Works is to achieve and maintain an average PCI of 75. In order to achieve this it is proposed that a funding level of \$650,000 for mid-level paving and \$265,000 for local paving be adopted in FY20. A mid- level paving budget of \$650,000 should then be maintained until 2023 while the operations paving budget should be reviewed annually.

Introduction

The Town of Scarborough has 179.5 miles of road that varies in age, condition, usage and priority. Of the 179.5 miles 16 miles are the responsibility of the Maine DOT, 38.5 are within the urban compact and 125 miles are local roads.



Over the course of 2018 Scarborough Public Works surveyed the pavement condition of the majority of roads within Scarborough. The remaining mileage will be surveyed in 2019. The pavement condition survey data is used to report on current conditions and determine the backlog of outstanding pavement repair work, analyze required funding levels, and prepare prioritized preservation, capital improvements, and rehabilitation project lists.

A detailed inspection of all roads was carried out by Public Works and this information was then entered into PAVER™ pavement management database. The road data is linked to Scarborough’s Geographic Information System (GIS) roadway centerlines, and so that thematic maps can be created to display any of the information in the database. 26.4 miles of collector road are within the PACTS boundary and were inspected by VHB in 2017/18. This inspection data was entered into Scarborough’s Paver system to avoid duplication of effort. The report outlines the steps taken during inspections, the results and proposed budget.

The Community Services budget will no longer include the revenues or expenditures associated with the Town Hall, The Oak Hill building located at 29 Black point Road, or the Pine Point Co-op boat launch and parking lot. These changes reflect a more correct alignment of services to department.

The Town Hall and 29 Black Point Rd buildings will now be budgeted within the Executive budget lines in keeping with other revenues and expenditures that serve the entirety of the organization. The Town Hall serves all departments and should not be shown as an expense in only one department. The building at 29 Black Point Road is a Town asset that is in no way connected to the mission of the Community Services Department, the revenues and expenditures associated with this building are better shown in the Executive budget. The new revenue and expenditure lines will be listed under the heading, "facilities".

The expenditures and revenues associated with the Pine Point Co-op boat launch and parking located at 93 King St will now be shown in the Police Department budget. As part time and seasonal staffing continues to be a challenge, this change provides access to the Police Department VIPs and reserve officers as a more consistent pool of people and provides staff that are better equipped to enforce parking restrictions in the lot. The change also reflects the existing year-round Police Department presence of the Harbor Master whose office is located at the Co-op.

When comparing previous budgets to the FY2020 budget please note the old vs. new org numbers shown below:

	Town Hall	29 Black Point Rd	Pine Point Co-op
Old org. number	06260800	06260810	06261070
New org. number	05660800	05660810	

PLANNING & CODE ENFORCEMENT DEPARTMENT
Office Renovation

Exhibit 4-A

Fiscal Year 2020

Planning & Code Enforcement Office Renovation - \$35,000

This CIP is proposed to fund a renovation to the front counter, customer area, administrative space, and Code Enforcement officer workspace within the Planning and Code Enforcement Department. The space was configured when Town Hall was first built to accommodate the four (4) employees that functioned in this office. Staff in the Planning & Code Enforcement Department has increased to (10) full-time employees. Currently the layout of the front office space is cramped and inadequate for multiple customers to be served by department staff, apply for permits, and/or wait comfortably to be assisted. Further, the administrative space is confined and doesn't enable two or more staff to greet or serve customers at one time, nor are the workstations properly situated or ergonomically correct for our staff. In addition, there isn't a comfortable area for customers to review plans, permits and other information. This funding will enable the office space to be reconfigured to accommodate workspaces for multiple Code Enforcement staff to function; improve and more efficiently use the administrative space for our staff; and generally make the customer and front counter area a more comfortable and inviting place for the public doing business with the Planning and Code Enforcement Department. This proposal is part of the department's broader focus on being customer-friendly.

TOTAL Tax Rate Computation							03/29/19 10:47 AM
		2019 Budget		2020 Budget			
Municipal Gross		\$ 34,428,174		\$ 36,082,224		4.80%	
Less: Debt Revenues		\$ (1,282,300)		\$ (1,349,608)		5.25%	
Less: Revenues		\$ (14,594,386)		\$ (15,205,846)		4.19%	
Total Municipal - Revenues		<u>\$ (15,876,686)</u>		<u>\$ (16,555,454)</u>		4.28%	
Municipal (Net Appropriation)		\$ 18,551,488		\$ 19,526,770		5.26%	
Education Gross		\$ 48,526,504		\$ 51,504,241		6.14%	
Less: Revenues		<u>\$ (3,820,904)</u>		<u>\$ (4,242,532)</u>		11.03%	
Education (Net)		\$ 44,705,600		\$ 47,261,709		5.72%	
Adult Learning		\$ 188,501		\$ 202,311		7.33%	
Less: Revenues		<u>\$ (90,264)</u>		<u>\$ (104,784)</u>		16.09%	
Adult Learning (Net)		\$ 98,237		\$ 97,527		-0.72%	
Food Services		\$ 1,548,315		\$ 1,746,555		12.80%	
Less: Revenues		<u>\$ (1,359,760)</u>		<u>\$ (1,546,555)</u>		13.74%	
Food Service (Net)		\$ 188,555		\$ 200,000		6.07%	
Municipal Capital Program		\$ 2,646,071		\$ 4,569,867		72.70%	
Municipal Capital Reserve Program		\$ -		\$ 171,100			
School Capital Program		\$ 1,238,730		\$ 2,402,070		93.91%	
Total Capital Projects - Gross		<u>\$ 3,884,801</u>		<u>\$ 7,143,037</u>		83.87%	
Less: Revenues							
Municipal Capital Program Revenues		\$ (2,170,800)		\$ (3,959,000)		82.38%	
Education Capital Program Revenues		\$ (1,191,730)		\$ (1,783,620)		49.67%	
Total C.I.P. - Revenues		<u>\$ (3,362,530)</u>		<u>\$ (5,742,620)</u>		70.78%	
Capital (Net Appropriation)		\$ 522,271		\$ 1,400,417		168.14%	
Total Townwide Operating Budgets		\$ 64,066,151		\$ 68,486,423		6.90%	
County Assessment		2,827,079		2,956,659		4.58%	
Overlay		672,280		400,000		-40.50%	
Tax Increment Financing Districts		313,325		313,325		0.00%	
Credit Enhancement Agreements		707,584		707,584		0.00%	
Resident Senior Property Tax Relief Fund		200,000		210,000		5.00%	
Homestead Exemption Reimbursement (Estimate)		(973,151)		(1,046,151)		7.50%	
Business Equipment Tax Exemption (BETE)		(773,983)		(773,983)		0.00%	
State Municipal Revenue Sharing (Estimate)		(876,575)		(1,096,575)		25.10%	
Total Net Budget		<u>66,162,709.85</u>		<u>70,157,282</u>		6.04%	
Optimistic	2020	\$4,077,774,481	\$70,157,282	\$0.01720	\$17.20	\$0.71	4.33%
Mid-range	2020	\$4,055,947,191	\$70,157,282	\$0.01730	\$17.30	\$0.81	4.90%
Cautious	2020	\$4,034,119,902	\$70,157,282	\$0.01739	\$17.39	\$0.90	5.46%
	2019	\$4,012,292,612	\$66,162,710	\$0.01649	\$16.49		

The Town of Scarborough is in the process of a residential revaluation. The estimated tax rates shown above do not reflect any impact from the anticipated increase in value expected from the revaluation. If the total town valuation should increase, then the estimated tax rates will decrease.

Municipal Tax Rate Computation

03/28/19
12:05 PM

	2019 Budget	2020 Budget				
Municipal Gross	\$ 34,428,174	\$ 36,082,224	4.80%			
Less: Debt Revenues	\$ (1,282,300)	\$ (1,349,608)	5.2%			
Less: Revenues	\$ (14,594,386)	\$ (15,205,846)	4.2%			
	<u>\$ (15,876,686)</u>	<u>\$ (16,555,454)</u>	4.3%			
Municipal (Net Appropriation)	\$ 18,551,488	\$ 19,526,770	5.26%			
Capital Budgets:						
Municipal Capital Equipment	\$ 2,646,071	\$ 4,569,867	72.7%			
Municipal Capital Reserve Program	\$ -	\$ 171,100				
Total Capital Projects - Gross	<u>\$ 2,646,071</u>	<u>\$ 4,740,967</u>				
Less: Capital Revenues	\$ (2,170,800)	\$ (3,959,000)	82.4%			
Capital (Net Appropriation)	\$ 475,271	\$ 781,967	64.5%			
Total Municipal Operating Budget	\$ 19,026,759	\$ 20,308,737				
Overlay	\$ 672,280	\$ 400,000	-40.5%			
Tax Increment Financing Districts	\$ 313,325	\$ 313,325	0.0%			
Credit Enhancement TIF	\$ 707,584	\$ 707,584	0.0%			
Resident Senior Property Tax Relief Fund	\$ 200,000	\$ 210,000	5.0%			
Homestead Exemption Reimbursement (Estimate)	\$ (973,151)	\$ (1,046,151)	7.5%			
Business Equipment Tax Exemption (BETE)	\$ (773,983)	\$ (773,983)	0.0%			
State Municipal Revenue Sharing (Estimate)	\$ (876,575)	\$ (1,096,575)	25.1%			
Total Net Budget	<u>18,296,239</u>	<u>19,022,937</u>	3.97%			
Optimistic 2020	\$4,077,774,481	\$19,022,937	\$0.00467	\$4.67	\$0.10	2.30%
Mid-range 2020	\$4,055,947,191	\$19,022,937	\$0.00469	\$4.69	\$0.13	2.85%
Cautious 2020	\$4,034,119,902	\$19,022,937	\$0.00472	\$4.72	\$0.16	3.41%
2019	\$4,012,292,612	\$18,296,239	\$0.00456	\$4.56		

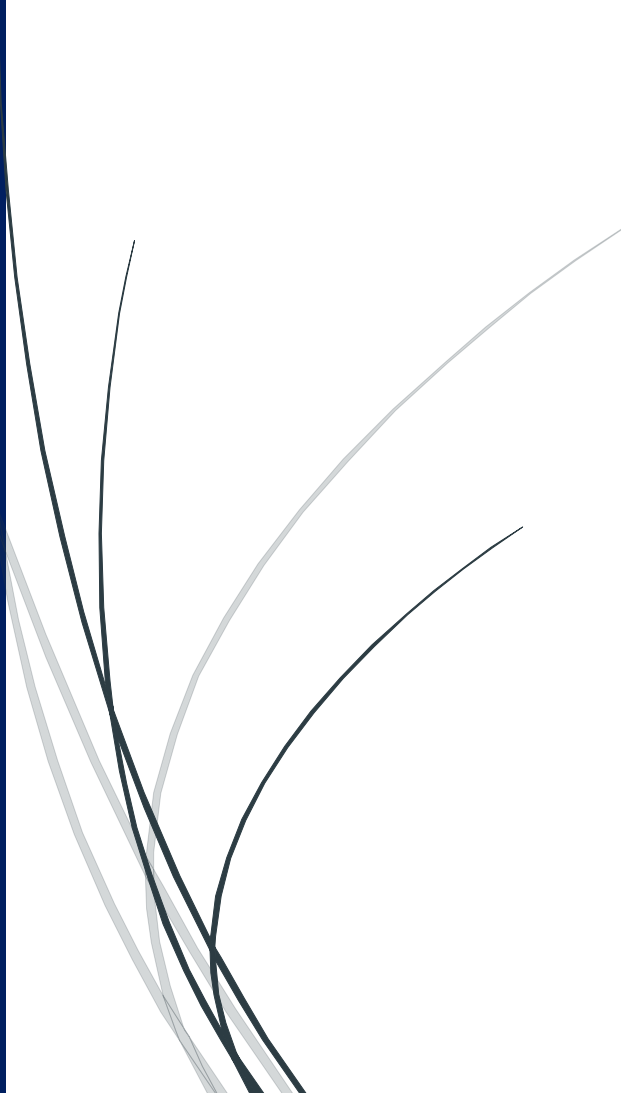
School Tax Rate Computation							03/29/19 10:48 AM	
			2019 Budget				2020 Budget	
Education Gross			\$ 48,526,504				\$ 51,504,241	6.14%
Less: Revenues			<u>\$ (3,820,904)</u>				<u>\$ (4,242,532)</u>	11.0%
Education (Net)			<u>\$ 44,705,600</u>				<u>\$ 47,261,709</u>	5.72%
Adult Learning			\$ 188,501				\$ 202,311	7.3%
Less: Revenues			<u>\$ (90,264)</u>				<u>\$ (104,784)</u>	16.1%
Adult Learning (Net)			<u>\$ 98,237</u>				<u>\$ 97,527</u>	-0.7%
Food Services			\$ 1,548,315				\$ 1,746,555	
Less: Revenues			<u>\$ (1,359,760)</u>				<u>\$ (1,546,555)</u>	
Education (Net)			<u>\$ 188,555</u>				<u>\$ 200,000</u>	6.1%
Capital Improvement Projects:								
School C.I.P. Projects			\$ 1,238,730				\$ 2,402,070	93.9%
Less: Rev Education Bond			<u>\$ (1,191,730)</u>				<u>\$ (1,783,620)</u>	49.7%
C.I.P. (Net Appropriation)			<u>\$ 47,000</u>				<u>\$ 618,450</u>	1215.9%
Total Net Budget			<u>\$ 45,039,392</u>				<u>\$ 48,177,686</u>	6.97%
Optimistic	2020	\$4,077,774,481	\$48,177,686	\$0.01181	\$11.81	\$0.59	5.25%	
Mid-range	2020	\$4,055,947,191	\$48,177,686	\$0.01188	\$11.88	\$0.65	5.82%	
Cautious	2020	\$4,034,119,902	\$48,177,686	\$0.01194	\$11.94	\$0.72	6.39%	
	2019	\$4,012,292,612	\$45,039,392	\$0.01123	\$11.23			

Cumberland County Tax Rate Computation							03/29/19 10:48 AM	
			2019 Budget				2020 Budget	
County Assessment			\$ 2,827,079				\$ 2,956,659	4.58%
Total Net Budget			<u>\$ 2,827,079</u>				<u>\$ 2,956,659</u>	4.58%
Optimistic	2020	\$4,077,774,481	\$2,956,659	\$0.000725	\$0.725	\$0.020	2.9%	
Mid-range	2020	\$4,055,947,191	\$2,956,659	\$0.000729	\$0.729	\$0.024	3.5%	
Cautious	2020	\$4,034,119,902	\$2,956,659	\$0.000733	\$0.733	\$0.028	4.0%	
	2019	\$4,012,292,612	\$2,827,079	\$0.00070	\$0.70			



2020

Municipal Detail Line Item Appropriations



A dark blue vertical bar runs down the left side of the page. A grey arrow-shaped graphic points to the right from the bar, containing the text 'Budget Line Item Detail'. Below the bar, several thin, curved lines in shades of grey and black sweep upwards and to the right.

Budget Line Item Detail

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TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2020 TOWN APPROPRIATIONS

ACCOUNTS FOR:	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
TOTAL EXECUTIVE	\$ 2,502,512	\$ 2,606,083	\$ 2,377,267	\$ 2,524,644	\$ 2,534,644	\$ 157,377	6.6%
TOTAL HUMAN RESOURCES	\$ 303,885	\$ 290,258	\$ 325,245	\$ 344,415	\$ 344,415	\$ 19,170	5.9%
TOTAL FINANCE	\$ 922,848	\$ 998,917	\$ 1,091,602	\$ 1,143,165	\$ 1,143,165	\$ 51,563	4.7%
TOTAL MANAGEMENT INFORMATION SYSTEMS	\$ 1,136,440	\$ 1,162,099	\$ 1,444,398	\$ 1,455,868	\$ 1,455,868	\$ 11,470	0.8%
TOTAL PLANNING DEPARTMENT	\$ 919,589	\$ 973,273	\$ 1,056,153	\$ 1,088,057	\$ 1,088,057	\$ 31,904	3.0%
TOTAL COMMUNITY SERVICES	\$ 2,330,582	\$ 2,378,457	\$ 2,461,721	\$ 2,607,033	\$ 2,607,033	\$ 145,312	5.9%
TOTAL LIBRARY NET -TOWN APPROPRIATION	\$ 1,099,898	\$ 1,130,246	\$ 1,152,091	\$ 1,164,166	\$ 1,164,166	\$ 12,075	1.0%
TOTAL SEDCO	\$ 220,133	\$ 233,378	\$ 240,693	\$ 246,644	\$ 246,644	\$ 5,951	2.5%
TOTAL FIRE	\$ 4,669,847	\$ 4,884,083	\$ 5,295,093	\$ 5,523,077	\$ 5,494,268	\$ 199,175	3.8%
TOTAL POLICE	\$ 6,042,524	\$ 6,350,067	\$ 6,661,219	\$ 7,111,593	\$ 7,092,691	\$ 431,472	6.5%
TOTAL PUBLIC WORKS	\$ 6,529,061	\$ 6,749,774	\$ 6,742,788	\$ 6,891,977	\$ 6,891,977	\$ 149,189	2.2%
TOTAL TOWN DEBT	\$ 4,832,309	\$ 4,873,855	\$ 5,579,904	\$ 5,981,585	\$ 6,145,997	\$ 566,093	10.1%
MUNICIPAL TOTALS	\$ 31,509,628	\$ 32,630,490	\$ 34,428,174	\$ 36,082,224	\$ 36,208,925	\$ 1,780,751	5.2%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
TOWN MANAGER								
05655000 041110	ADMIN FULL TIME PAY	124,582	126,714	129,376	132,621	132,621	3,245	2.5%
05655000 041114	EXECUTIVE ASSISTANT FULL TIME PAY	58,956	61,506	63,586	65,957	65,957	2,371	3.7%
05655000 041115	PROPOSED POSITION	-	-	-	-	-	-	0.0%
05655000 041200	FICA	10,686	11,011	11,970	12,324	12,324	354	3.0%
05655000 041205	MEDICARE	2,814	2,832	2,863	2,915	2,915	52	1.8%
05655000 041210	DENTAL INSURANCE	499	514	530	530	530	-	0.0%
05655000 041220	LONG TERM DISABILITY INSURANCE	793	806	965	993	993	28	2.9%
05655000 041230	HEALTH INSURANCE	18,504	20,002	21,598	21,827	21,827	229	1.1%
05655000 041240	PENSION	34,360	34,701	34,810	35,728	35,728	918	2.6%
05655000 041300	OVERTIME	1,641	1,856	200	200	200	-	0.0%
05655000 042910	EMPLOYEE TRAINING	5,428	3,135	5,500	5,500	5,500	-	0.0%
05655000 042945	ACCRUED VACATION	(3,357)	-	-	-	-	-	0.0%
05655000 043500	PROFESSIONAL DUES	2,257	1,554	1,200	1,200	1,200	-	0.0%
05655000 045302	TELEPHONES	975	774	1,000	1,000	1,000	-	0.0%
05655000 045310	POSTAGE	37	28	120	100	100	(20)	-16.7%
05655000 045800	TRAVEL	6,023	6,000	6,000	6,000	6,000	-	0.0%
05655000 046000	OFFICE SUPPLIES	2,324	2,625	3,000	3,000	3,000	-	0.0%
05655000 047400	NEW EQUIPMENT	-	9,017	-	-	-	-	0.0%
	TOTAL TOWN MANAGER	266,522	283,075	282,718	289,895	289,895	7,177	2.5%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
ADMINISTRATION								
05655050 041111	ASST TOWN MANAGER FT PAY	48,048	66,248	82,514	85,634	85,634	3,120	3.8%
05655050 041112	STAFF FULL TIME PAY	78,536	95,849	54,060	56,160	56,160	2,100	3.9%
05655050 041120	INTERN STIPENDS	-	-	2,800	2,800	2,800	-	0.0%
05655050 041122	CELL PHONE STIPEND	315	420	420	600	600	180	42.9%
05655050 041200	FICA	7,442	9,377	8,128	8,360	8,360	232	2.9%
05655050 041205	MEDICARE	1,740	2,193	1,902	1,956	1,956	54	2.8%
05655050 041210	DENTAL INSURANCE	606	728	530	530	530	-	0.0%
05655050 041220	LONG TERM DISABILITY INSURANCE	323	816	684	709	709	25	3.7%
05655050 041230	HEALTH INSURANCE	23,743	30,270	21,598	21,827	21,827	229	1.1%
05655050 041240	PENSION	10,180	13,875	13,687	14,181	14,181	494	3.6%
05655050 041300	OVERTIME	357	50	200	-	-	(200)	-100.0%
05655050 042910	EMPLOYEE TRAINING	1,012	1,987	600	2,945	2,945	2,345	390.8%
05655050 042945	ACCRUED VACATION	1,889	-	-	-	-	-	0.0%
05655050 043500	PROFESSIONAL DUES	65	530	815	823	823	8	1.0%
05655050 045302	TELEPHONES	106	174	200	200	200	-	0.0%
05655050 045310	POSTAGE	0	-	50	50	50	-	0.0%
05655050 045321	PUBLIC COMMUNICATIONS	-	-	300	500	500	200	66.7%
05655050 045800	TRAVEL	199	53	-	200	200	200	100.0%
05655050 046000	OFFICE SUPPLIES	-	138	600	200	200	(400)	-66.7%
05655050 046400	BOOKS & ELECTRONIC MEDIA	87	30	-	-	-	-	0.0%
05655050 047400	NEW EQUIPMENT	-	495	100	100	100	-	0.0%
	TOTAL ADMINISTRATION	174,649	223,232	189,188	197,775	197,775	8,587	4.5%
	TOTAL TOWN MANAGER & ADMINISTRATION	441,171	506,307	471,906	487,670	487,670	15,764	3.3%
LEGISLATIVE								
05500000 041120	STIPENDS	10,750	10,750	10,750	10,750	10,750	-	0.0%
05500000 041200	FICA	667	667	667	667	667	-	0.0%
05500000 041205	MEDICARE	156	156	156	156	156	-	0.0%
	TOTAL COUNCIL	11,572	11,572	11,573	11,573	11,573	-	0.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
GENERAL GOVERNMENT								
05655200 043235	OFFSITE STORAGE	3,659	3,786	3,200	3,200	3,200	-	0.0%
	CITIZEN SATISFACTION SURVEY			-	-	10,000	10,000	100.0%
05655200 043500	PROFESSIONAL DUES	-	-	500	500	500	-	0.0%
05655200 043501	COG DUES (Gr. Portland Council of Govern)	21,009	18,919	30,270	37,838	37,838	7,568	25.0%
05655200 043504	ETA DUES (Eastern Trail Alliance)	5,000	5,000	5,000	5,000	5,000	-	0.0%
05655200 043505	MMA DUES (Maine Municipal Association)	20,907	21,683	21,683	26,989	26,989	5,306	24.5%
05655200 043507	BIDD-SACO-OOB TRANSIT	25,000	25,000	25,000	25,000	25,000	-	0.0%
05655200 044345	TABLET LICENSING FEES	2,016	981	2,500	-	-	(2,500)	-100.0%
05655200 044350	OFFICE EQUIPMENT	22,282	19,909	25,000	25,000	25,000	-	0.0%
05655200 048400	CONTINGENCY	1,489	500	1,000	2,000	2,000	1,000	100.0%
05655200 048721	SCARBOROUGH LAND TRUST	4,000	4,000	4,000	4,000	4,000	-	0.0%
	TOTAL GENERAL GOVERNMENT	105,362	99,778	118,153	129,527	139,527	21,374	18.1%
PUBLIC INFORMATION								
05655750 045502	TOWN REPORT/MUNICIPAL DIRECTORY	6,690	3,530	3,400	2,800	2,800	(600)	-17.6%
	TOTAL PUBLIC INFORMATION	6,690	3,530	3,400	2,800	2,800	(600)	-17.6%
PAYMENTS TO OTHER AGENCIES								
05691500 048720	PROJECT GRACE	12,500	20,500	12,500	12,500	12,500	-	0.0%
	TOTAL OTHER AGENCY PAYMENTS	12,500	20,500	12,500	12,500	12,500	-	0.0%
	TOTAL LEGISLATIVE	136,124	135,380	145,626	156,400	166,400	20,774	14.3%
BENEFITS								
05655550 041200	FICA TAX	15,192	13,111	20,653	20,713	20,713	60	0.3%
05655550 041205	MEDICARE TAX	3,625	3,066	3,997	4,844	4,844	847	21.2%
05655550 041230	HRA UTILIZATION FUND	-	28,563	82,800	82,800	82,800	-	0.0%
05655550 041231	AFFORDABLE HEALTH CARE ACT	-	635	-	-	-	-	0.0%
05655550 041240	PENSION (401/457/MEPERS)	16,428	11,700	29,980	21,350	21,350	(8,630)	-28.8%
05655550 041410	ADJUSTMENTS	12,411	12,671	10,093	29,076	29,076	18,983	188.1%
05655550 042100	FLEX ADMINISTRATION FEE	3,523	3,292	4,980	4,980	4,980	-	0.0%
05655550 042101	HRA ADMINISTRATION FEE	-	-	1,742	1,784	1,784	42	2.4%
05655550 042290	EMPLOYEE RECOGNITION	4,597	4,336	4,000	4,000	4,000	-	0.0%
05655550 042900	EMPLOYEE ASSISTANCE PROGRAM	-	550	-	-	-	-	100.0%
05655550 042940	SICK PAY ADJUSTMENTS	210,935	250,754	145,000	145,000	145,000	-	0.0%
05655550 042945	VAC/COMP PAY ADJUSTMENTS	195,346	214,288	160,000	160,000	160,000	-	0.0%
05655550 048000	MUNICIPAL WELLNESS PROGRAM	-	-	2,500	2,500	2,500	-	0.0%
	TOTAL BENEFITS	462,057	542,967	465,745	477,047	477,047	11,302	2.4%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
RISK MANAGEMENT								
05655500 042500	UNEMPLOYMENT COMPENSATION	6,200	4,436	4,436	2,500	2,500	(1,936)	-43.6%
05655500 042600	WORKER'S COMPENSATION	406,055	380,666	382,634	437,928	437,928	55,294	14.5%
05655500 045200	PROPERTY AND LIABILITY INSURANCE	185,693	195,899	207,492	212,939	212,939	5,447	2.6%
05655500 045205	DEDUCTIBLES	42,000	14,750	4,000	4,000	4,000	-	0.0%
05655500 045207	INSURED IN HOUSE REPAIRS	13,003	3,251	3,500	3,500	3,500	-	0.0%
05655500 045208	INSURED CONTRACTED REPAIRS	25,893	60,522	10,000	12,957	12,957	2,957	29.6%
	TOTAL RISK MANAGEMENT	678,844	659,524	612,062	673,824	673,824	61,762	10.1%
	TOTAL INSURANCES	1,140,901	1,202,491	1,077,807	1,150,871	1,150,871	73,064	6.8%
	TOTAL LEGISLATIVE & INSURANCES	1,277,025	1,337,872	1,223,433	1,307,271	1,317,271	93,838	7.7%
LEGAL								
05655300 043310	LEGAL GENERAL	47,083	47,730	55,000	60,000	60,000	5,000	9.1%
05655300 043311	LEGAL LITIGATION	92,713	97,176	15,000	18,000	18,000	3,000	20.0%
05655300 043321	ORDINANCE DEVELOPMENT	525	-	6,000	6,000	6,000	-	0.0%
05655300 043350	LEGAL RETAINER	-	-	4,000	4,000	4,000	-	0.0%
05655300 043360	LEGAL SPECIAL SERVICES	39,638	32,924	25,000	25,000	25,000	-	0.0%
	TOTAL LEGAL	179,958	177,830	105,000	113,000	113,000	8,000	7.6%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

5/23/2019
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FY 2020 TOWN APPROPRIATIONS

		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
TOWN CLERK'S OFFICE								
05655150 041112	STAFF FULL TIME PAY	117,334	120,806	125,882	130,584	130,584	4,702	3.7%
05655150 041200	FICA	7,710	7,853	8,169	8,424	8,424	255	3.1%
05655150 041205	MEDICARE	1,803	1,837	1,911	1,971	1,971	60	3.1%
05655150 041210	DENTAL INSURANCE	499	514	535	530	530	(5)	-0.9%
05655150 041220	LONG TERM DISABILITY INSURANCE	583	602	626	654	654	28	4.5%
05655150 041230	HEALTH INSURANCE	8,817	9,396	10,003	9,050	9,050	(953)	-9.5%
05655150 041240	PENSION	14,443	14,836	15,760	16,370	16,370	610	3.9%
05655150 041300	OVERTIME PAY	568	998	1,040	1,100	1,100	60	5.8%
05655150 042910	EMPLOYEE TRAINING	213	155	700	600	600	(100)	-14.3%
05655150 042945	ACCRUED VACATION	2,727	-	-	-	-	-	0.0%
05655150 043500	PROFESSIONAL DUES	130	260	200	200	200	-	0.0%
05655150 045302	TELEPHONES	233	232	400	300	300	(100)	-25.0%
05655150 045310	POSTAGE	832	1,629	2,000	2,000	2,000	-	0.0%
05655150 045400	ADVERTISEMENTS	3,597	5,888	3,500	3,500	3,500	-	0.0%
05655150 045501	RECORDS RESTORATION	600	211	500	400	400	(100)	-20.0%
05655150 046000	OFFICE SUPPLIES	1,365	2,332	2,250	2,500	2,500	250	11.1%
	TOTAL TOWN CLERK	161,454	167,549	173,476	178,183	178,183	4,707	2.7%
ELECTIONS								
05655140 041150	PART TIME PAY	15,309	23,319	13,512	15,000	15,000	1,488	11.0%
05655140 041200	FICA	486	849	934	1,085	1,085	151	16.2%
05655140 041205	MEDICARE	249	420	219	254	254	35	16.0%
05655140 041240	PENSION	307	587	218	350	350	132	60.6%
05655140 041300	OVERTIME PAY	3,143	6,126	1,559	2,500	2,500	941	60.4%
05655140 042910	EMPLOYEE TRAINING	-	523	450	450	450	-	0.0%
05655140 043225	CONTRACTED SERVICES	285	448	300	300	300	-	0.0%
05655140 044351	EQUIPMENT MAINTENANCE	1,774	1,767	1,800	1,800	1,800	-	0.0%
05655140 045310	POSTAGE	1,427	1,026	2,000	1,900	1,900	(100)	-5.0%
05655140 045500	PRINT & BINDING	6,373	9,612	8,850	9,500	9,500	650	7.3%
05655140 046000	OFFICE SUPPLIES	1,467	811	800	1,000	1,000	200	25.0%
05655140 046001	ELECTION FOOD	1,271	1,407	900	900	900	-	0.0%
05655140 047400	NEW EQUIPMENT	-	162	350	350	350	-	0.0%
	TOTAL ELECTIONS	32,092	47,059	31,892	35,389	35,389	3,497	11.0%
	TOTAL TOWN CLERK AND ELECTIONS	193,546	214,608	205,368	213,572	213,572	8,204	4.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
MUNICIPAL BUILDING								
05660800 041112	STAFF FULL TIME PAY	79,856	81,973	84,761	85,926	85,926	1,165	1.4%
05660800 041150	PART TIME PAY	10,667	11,227	17,178	14,560	14,560	(2,618)	-15.2%
05660800 041200	FICA	5,754	5,844	6,399	6,140	6,140	(259)	-4.0%
05660800 041205	MEDICARE	1,346	1,367	1,497	1,437	1,437	(60)	-4.0%
05660800 041210	DENTAL INSURANCE	499	514	530	530	530	-	0.0%
05660800 041220	LONG TERM DISABILITY INSURANCE	397	409	425	431	431	6	1.4%
05660800 041230	HEALTH INSURANCE	14,119	15,262	16,480	14,552	14,552	(1,928)	-11.7%
05660800 041240	PENSION	6,923	7,087	7,407	7,425	7,425	18	0.2%
05660800 041300	OVERTIME PAY	557	795	1,300	1,300	1,300	-	0.0%
05660800 042910	EMPLOYEE TRAINING	-	-	500	500	500	-	0.0%
05660800 042945	ACCRUED VACATION	1,284	-	-	-	-	-	0.0%
05660800 043225	CONTRACTED SERVICES	34,551	34,837	30,000	35,000	35,000	5,000	16.7%
05660800 044100	UTILITY - SEWER	5,547	1,893	4,000	2,000	2,000	(2,000)	-50.0%
05660800 044110	UTILITY - WATER	3,942	1,523	2,050	3,224	3,224	1,174	57.3%
05660800 044252	GROUNDS MAINTENANCE	3,770	1,820	5,500	5,500	5,500	-	0.0%
05660800 044300	BUILDING MAINTENANCE	50,611	12,735	30,000	30,000	30,000	-	0.0%
05660800 044301	MB TRI-GENERATION MAINTENANCE	75,553	48,692	50,000	50,000	50,000	-	0.0%
05660800 044320	MISCELLANEOUS MAINTENANCE	1,601	2,035	1,500	1,500	1,500	-	0.0%
05660800 044351	EQUIPMENT MAINTENANCE	89	1,464	2,000	2,000	2,000	-	0.0%
05660800 045302	TELEPHONES	1,456	1,452	1,600	1,600	1,600	-	0.0%
05660800 046015	OPERATIONAL SUPPLIES	5,233	7,530	6,000	6,000	6,000	-	0.0%
05660800 046210	UTILITY - GAS	75,081	92,104	60,000	80,000	80,000	20,000	33.3%
05660800 046220	UTILITY - ELECTRICITY	5,021	11,074	10,000	15,000	15,000	5,000	50.0%
05660800 047400	NEW EQUIPMENT	1,110	291	1,250	1,250	1,250	-	0.0%
05660800 047430	NEW FURNITURE	2,659	-	750	2,850	2,850	2,100	280.0%
05660800 048000	MISCELLANEOUS EXPENSES	1,235	536	500	500	500	-	0.0%
	TOTAL MUNICIPAL BUILDING	388,862	342,465	341,627	369,225	369,225	27,598	8.1%
OAK HILL PROFESSIONAL BUILDING								
05660810 041150	PART TIME PAY	3,384	3,347	5,105	5,824	5,824	719	14.1%
05660810 041200	FICA	211	208	317	361	361	44	13.9%
05660810 041205	MEDICARE	49	49	74	84	84	10	13.5%
05660810 043225	CONTRACTED SERVICES	4,577	4,526	4,000	4,500	4,500	500	12.5%
05660810 044100	UTILITY SEWER	525	396	600	400	400	(200)	-33.3%
05660810 044110	UTILITY WATER	782	796	800	800	800	-	0.0%
05660810 044215	REFUSE COLLECTION	518	814	1,000	1,000	1,000	-	0.0%
05660810 044223	RECYCLE BINS	74	-	100	-	-	(100)	-100.0%
05660810 044300	BLDG. MAINTENANCE	172	4,330	3,000	6,000	6,000	3,000	100.0%
05660810 046015	MISCELLANEOUS SUPPLIES	314	461	500	1,000	1,000	500	100.0%
05660810 046031	CLEAN SUPPLIES	-	-	500	-	-	(500)	-100.0%
05660810 046220	UTILITY ELECTRICITY	5,814	6,058	7,050	7,050	7,050	-	0.0%
05660810 046240	UTILITY HEATING FUEL	5,529	6,018	6,687	6,687	6,687	-	0.0%
05660810 047400	NEW EQUIPMENT	-	-	200	200	200	-	0.0%
	TOTAL OAK HILL PROFESSIONAL BUILDING	21,949	27,002	29,933	33,906	33,906	3,973	13.3%
	TOTAL MUNICIPAL & OAK HILL FACILITIES	5,021	369,466	371,560	403,131	403,131	31,571	8.5%
	TOTAL EXECUTIVE ALL DIVISIONS	2,502,512	2,606,083	2,377,267	2,524,644	2,534,644	157,377	6.6%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017	2018	2019	2020	2020	TC	TC
		ACTUAL	ACTUAL	BUDGET	PROPOSED	ADOPTED	INC.	PCT
							DEC.	CHANGE
HUMAN RESOURCES								
05655400 041110	ADMIN. FULL TIME PAY	94,534	73,656	91,125	90,022	90,022	(1,103)	-1.2%
05655400 041112	CLERICAL FULL TIME PAY	97,096	104,083	108,930	120,286	120,286	11,356	10.4%
05655400 041122	CELL PHONE STIPEND	767	349	840	1,200	1,200	360	42.9%
05655400 041150	PART TIME PAY	48	-	-	2,381	2,381	2,381	0.0%
05655400 041200	FICA	11,544	10,317	11,697	12,190	12,190	493	4.2%
05655400 041205	MEDICARE	2,698	2,413	2,737	2,852	2,852	115	4.2%
05655400 041210	DENTAL INSURANCE	748	728	795	795	795	-	0.0%
05655400 041220	LONG TERM DISABILITY INSURANCE	969	668	1,003	1,034	1,034	31	3.1%
05655400 041230	HEALTH INSURANCE	34,333	33,155	37,556	40,328	40,328	2,772	7.4%
05655400 041240	PENSION	12,767	19,078	23,950	24,741	24,741	791	3.3%
05655400 041300	OVERTIME PAY	1,358	564	1,060	1,060	1,060	-	0.0%
05655400 042910	EMPLOYEE TRAINING	3,353	4,484	3,803	4,000	4,000	197	5.2%
05655400 042945	ACCRUED VACATION	(2,894)	-	-	-	-	-	0.0%
05655400 043211	RECRUITMENT	7,421	5,444	6,000	6,500	6,500	500	8.3%
05655400 043225	CONTRACTED SERVICES	2,190	-	-	-	-	-	0.0%
05655400 043500	PROFESSIONAL DUES	730	249	485	493	493	8	1.6%
05655400 045302	TELEPHONES	505	533	650	650	650	-	0.0%
05655400 045310	POSTAGE	554	478	400	400	400	-	0.0%
05655400 045800	TRAVEL	263	327	450	450	450	-	0.0%
05655400 046000	OFFICE SUPPLIES	2,071	2,000	1,200	1,200	1,200	-	0.0%
05655400 046003	TRAINING SUPPLIES	1,149	-	200	200	200	-	0.0%
05655400 046400	BOOKS	-	28	50	-	-	(50)	-100.0%
05655400 047400	NEW EQUIPMENT	-	-	-	-	-	-	0.0%
	TOTAL HUMAN RESOURCES	272,203	258,555	292,931	310,782	310,782	17,851	6.1%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PUBLIC HEALTH & WELFARE								
06666100 041120	STIPEND HEALTH OFFICER	1,000	1,000	1,000	1,000	1,000	-	0.0%
06666100 041150	GA PART TIME PAY	13,817	14,884	14,272	14,615	14,615	343	2.4%
06666100 041200	FICA	867	924	885	906	906	21	2.4%
06666100 041205	MEDICARE	203	216	207	212	212	5	2.4%
06666100 042910	EMPLOYEE TRAINING	40	200	200	200	200	-	0.0%
06666100 048500 76002	GENERAL ASSIST BURIALS	1,570	785	2,000	2,000	2,000	-	0.0%
06666100 048500 76004	GENERAL ASSIST ELECTRIC	69	135	300	300	300	-	0.0%
06666100 048500 76006	GENERAL ASSIST HEATING	382	602	1,200	2,000	2,000	800	66.7%
06666100 048500 76007	GENERAL ASSIST HOUSING	13,627	12,956	12,000	12,000	12,000	-	0.0%
06666100 048500 76008	GENERAL ASSIST HOUSEHOLD	-	-	50	50	50	-	0.0%
06666100 048500 76009	GENERAL ASSIST MEDICAL	-	-	50	50	50	-	0.0%
06666100 048500 76010	GENERAL ASSIST PRESCRIPTIONS	65	-	-	-	-	-	0.0%
06666100 048500 76011	GENERAL ASSIST PROPANE	-	-	-	300	300	300	0.0%
06666100 048500 76012	GENERAL ASSIST MISCELLANEOUS	42	-	-	-	-	-	0.0%
06666100 048500 76013	GENERAL ASSIST FOOD	-	-	150	-	-	(150)	-100.0%
	TOTAL PUBLIC HEALTH AND WELFARE	31,682	31,702	32,314	33,633	33,633	1,319	4.1%
	TOTAL HUMAN RESOURCES & PUBLIC HE	303,885	290,258	325,245	344,415	344,415	19,170	5.9%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
FINANCE DEPARTMENT								
ACCOUNTING								
05755000 041110	ACCOUNTING FULL TIME PAY	100,609	103,605	107,120	111,135	111,135	4,015	3.7%
05755000 041112	STAFF FULL TIME PAY	121,774	125,424	129,668	134,556	134,556	4,888	3.8%
05755000 041122	FINANCE CELL PHONE STIPEND	826	840	840	1,200	1,200	360	42.9%
05755000 041200	FICA	13,472	13,651	14,058	14,736	14,736	678	4.8%
05755000 041205	MEDICARE	3,151	3,193	3,290	3,447	3,447	157	4.8%
05755000 041210	DENTAL INSURANCE	499	514	530	530	530	-	0.0%
05755000 041220	LONG TERM DISABILITY INSURANCE	1,104	1,125	1,185	1,230	1,230	45	3.8%
05755000 041230	HEALTH INSURANCE	32,567	35,515	38,523	43,653	43,653	5,130	13.3%
05755000 041240	PENSION	22,445	22,920	23,726	24,612	24,612	886	3.7%
05755000 041300	OVERTIME PAY	193	255	400	400	400	-	0.0%
05755000 042910	EMPLOYEE TRAINING	9,784	6,875	10,000	9,710	9,710	(290)	-2.9%
05755000 042945	ACCRUED VACATION	3,355	-	-	-	-	-	0.0%
05755000 043225	CONTRACTED SERVICES	195	195	2,000	195	195	(1,805)	-90.3%
05755000 043300	AUDIT	30,500	31,505	32,000	32,000	32,000	-	0.0%
05755000 043301	GASB 45 (OPEB)	3,200	-	-	-	-	-	100.0%
05755000 043500	PROFESSIONAL DUES	460	350	485	540	540	55	11.3%
05755000 045302	PHONES	349	347	350	350	350	-	0.0%
05755000 045310	POSTAGE	2,727	2,656	2,800	2,800	2,800	-	0.0%
05755000 045800	TRAVEL	323	348	300	350	350	50	16.7%
05755000 046000	OFFICE SUPPLIES	3,700	4,861	4,600	4,600	4,600	-	0.0%
05755000 046400	BOOKS	50	50	100	100	100	-	0.0%
05755000 047400	NEW EQUIPMENT	-	2,849	3,045	2,600	2,600	(445)	-14.6%
05755000 048385	ACCOUNTING FEES	15,452	14,001	10,500	8,000	8,000	(2,500)	-23.8%
	TOTAL ACCOUNTING	366,734	371,078	385,520	396,744	396,744	11,224	2.9%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017	2018	2019	2020	2020	TC	TC
		ACTUAL	ACTUAL	BUDGET	PROPOSED	ADOPTED	INC.	PCT
							DEC.	CHANGE
REVENUES/REGISTRATION OFFICE								
05756410 041112	STAFF FULL TIME PAY	190,968	206,555	240,159	249,229	249,229	9,070	3.8%
05756410 041122	CELL PHONE STIPEND	413	420	420	600	600	180	42.9%
05756410 041150	PART TIME PAY	26,208	28,962	13,008	15,990	15,990	2,982	22.9%
05756410 041200	FICA	13,721	14,491	15,684	15,949	15,949	265	1.7%
05756410 041205	MEDICARE	3,209	3,389	3,669	3,733	3,733	64	1.7%
05756410 041210	DENTAL INSURANCE	1,038	1,158	1,325	1,325	1,325	-	0.0%
05756410 041220	LONG TERM DISABILITY INSURANCE	963	950	1,203	1,249	1,249	46	3.8%
05756410 041230	HEALTH INSURANCE	38,101	40,712	44,839	52,573	52,573	7,734	17.2%
05756410 041240	PENSION	17,546	18,403	20,383	21,222	21,222	839	4.1%
05756410 041300	OVERTIME PAY	6,363	3,974	4,305	4,562	4,562	257	6.0%
05756410 042910	EMPLOYEE TRAINING	2,702	4,772	1,720	1,400	1,400	(320)	-18.6%
05756410 042945	ACCRUED VACATION	828	-	-	-	-	-	0.0%
05756410 043110	REGISTRY OF DEEDS	7,184	5,947	7,783	7,000	7,000	(783)	-10.1%
05756410 043224	COLLECTION SERVICE FEES	191	-	300	-	-	(300)	-100.0%
05756410 043465	CREDIT CARD FEES	14,527	16,037	14,600	30,000	30,000	15,400	105.5%
05756410 043500	PROFESSIONAL DUES	100	120	125	150	150	25	20.0%
05756410 045302	PHONES	815	811	800	800	800	-	0.0%
05756410 045310	POSTAGE	12,217	11,877	12,750	12,300	12,300	(450)	-3.5%
05756410 045500	PRINT & BINDING	3,575	3,472	4,000	4,530	4,530	530	13.3%
05756410 045800	TRAVEL EXPENSE	28	-	-	-	-	-	100.0%
05756410 046000	OFFICE SUPPLIES	3,433	2,864	3,200	3,200	3,200	-	0.0%
05756410 046400	BOOKS	250	250	250	250	250	-	0.0%
05756410 048725	SACO PATHFINDERS SNOWMOBILE	2,602	3,138	2,800	2,800	2,800	-	0.0%
	TOTAL REVENUE OFFICE	346,979	368,300	393,323	428,862	428,862	35,539	9.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017	2018	2019	2020	2020	TC	TC
		ACTUAL	ACTUAL	BUDGET	PROPOSED	ADOPTED	INC.	PCT
							DEC.	CHANGE
ASSESSOR'S OFFICE								
05756500 041110	ADMIN FULL TIME PAY	-	43,590	85,655	88,900	88,900	3,245	3.8%
05756500 041112	STAFF FULL TIME PAY	100,965	104,591	111,156	115,337	115,337	4,181	3.8%
05756500 041120	STIPENDS	374	-	-	-	-	-	0.0%
05756500 041150	PART TIME PAY	1,140	945	817	15,000	15,000	14,183	1736.0%
05756500 041200	FICA	6,163	9,181	12,434	14,061	14,061	1,627	13.1%
05756500 041205	MEDICARE	1,442	2,147	2,909	3,290	3,290	381	13.1%
05756500 041210	DENTAL INSURANCE	514	644	795	795	795	-	0.0%
05756500 041220	LONG TERM DISABILITY INSURANCE	414	435	970	1,023	1,023	53	5.5%
05756500 041230	HEALTH INSURANCE	23,554	25,814	29,838	29,103	29,103	(735)	-2.5%
05756500 041240	PENSION	12,394	16,687	21,300	23,975	23,975	2,675	12.6%
05756500 041300	OVERTIME	-	201	500	1,000	1,000	500	100.0%
05756500 042910	EMPLOYEE TRAINING	444	466	3,000	3,000	3,000	-	0.0%
05756500 042945	ACCRUED VACATION	2,813	-	-	-	-	-	0.0%
05756500 043110	REGISTRY OF DEEDS	1,843	1,940	2,000	2,000	2,000	-	0.0%
05756500 043225	CONTRACTED SERVICES	51,202	44,599	30,000	5,000	5,000	(25,000)	-83.3%
05756500 043500	PROFESSIONAL DUES	290	310	475	475	475	-	0.0%
05756500 045302	PHONES	233	256	560	400	400	(160)	-28.6%
05756500 045310	POSTAGE	993	1,070	1,400	4,900	4,900	3,500	250.0%
05756500 045500	MAPPING	-	-	800	500	500	(300)	-37.5%
05756500 045800	TRAVEL	3,012	4,420	6,000	6,000	6,000	-	0.0%
05756500 046000	OFFICE SUPPLIES	850	2,241	1,800	1,800	1,800	-	0.0%
05756500 046400	BOOKS	-	-	-	650	650	650	0.0%
05756500 047400	NEW EQUIPMENT	495	-	350	350	350	-	0.0%
	TOTAL ASSESSING	209,134	259,539	312,759	317,559	317,559	4,800	1.5%
	TOTAL FINANCE ALL DIVISIONS	922,848	998,917	1,091,602	1,143,165	1,143,165	51,563	4.7%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
MANAGEMENT INFORMATION SYSTEMS								
05855600 041110	ADMIN FULL TIME PAY	108,392	111,613	115,420	119,767	119,767	4,347	3.8%
05855600 041112	STAFF FULL TIME PAY	427,335	441,771	580,989	598,316	598,316	17,327	3.0%
05855600 041115	PROPOSED POSITIONS	-	-	-	-	-	-	100.0%
05855600 041122	IS CELL PHONE STIPEND	1,652	1,680	1,680	2,400	2,400	720	42.9%
05855600 041150	PART TIME PAY	15,738	16,110	5,000	-	-	(5,000)	-100.0%
05855600 041200	FICA	33,982	34,240	41,450	42,543	42,543	1,093	2.6%
05855600 041205	MEDICARE	7,947	8,008	9,700	9,953	9,953	253	2.6%
05855600 041210	DENTAL INSURANCE	1,746	1,799	2,650	2,385	2,385	(265)	-10.0%
05855600 041220	LONG TERM DISABILITY INSURANCE	2,623	2,702	3,179	3,597	3,597	418	13.1%
05855600 041230	HEALTH INSURANCE	60,243	73,512	119,924	107,516	107,516	(12,408)	-10.3%
05855600 041240	PENSION	62,602	64,374	85,766	85,159	85,159	(607)	-0.7%
05855600 042910	EMPLOYEE TRAINING	14,679	-	14,475	11,192	11,192	(3,283)	-22.7%
05855600 042945	ACCRUED VACATION	5,171	11,292	-	-	-	-	0.0%
05855600 044310	VEHICLE MAINTENANCE PARTS	5,574	-	4,000	3,000	3,000	(1,000)	-25.0%
05855600 044340	HARDWARE MAINTENANCE	96,105	3,999	81,145	81,945	81,945	800	1.0%
05855600 044345	SOFTWARE MAINTENANCE	264,902	93,389	325,825	346,695	346,695	20,870	6.4%
05855600 045301	INTERNET	16,052	276,340	14,900	14,900	14,900	-	0.0%
05855600 045302	PHONES	6,725	12,683	5,000	2,500	2,500	(2,500)	-50.0%
05855600 045800	TRAVEL	327	6,211	500	500	500	-	0.0%
05855600 046000	OFFICE SUPPLIES	1,694	24	2,000	2,000	2,000	-	0.0%
05855600 046260	VEHICLE FUEL GAS	963	753	2,000	2,000	2,000	-	0.0%
05855600 046400	BOOKS	1,988	447	2,000	2,000	2,000	-	0.0%
05855600 047420	NEW VEHICLES	-	1,151	-	-	-	-	0.0%
05855600 047449	DEPT REQUESTS SOFTWARE/HARDWARE	-	-	26,795	17,500	17,500		
	TOTAL MANAGEMENT INFORMATION SY	1,136,440	1,162,099	1,444,398	1,455,868	1,455,868	11,470	0.8%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017	2018	2019	2020	2020	TC	TC
		ACTUAL	ACTUAL	BUDGET	PROPOSED	ADOPTED	INC.	PCT
							DEC.	CHANGE
PLANNING ADMINISTRATION								
05957000 041110	ADMIN FULL TIME PAY	71,015	88,150	91,125	94,578	94,578	3,453	3.8%
05957000 041111	MANAGERS FULL TIME PAY	155,308	128,011	199,494	210,434	210,434	10,940	5.5%
05957000 041112	STAFF FULL TIME PAY	240,608	250,168	250,288	259,253	259,253	8,965	3.6%
05957000 041114	CLERICAL FULL TIME PAY	86,055	88,587	92,290	99,508	99,508	7,218	7.8%
05957000 041122	CELL PHONE STIPEND	1,881	1,803	2,520	3,600	3,600	1,080	42.9%
05957000 041200	FICA	35,135	33,417	37,880	39,761	39,761	1,881	5.0%
05957000 041205	MEDICARE	8,217	7,815	8,864	9,303	9,303	439	5.0%
05957000 041210	DENTAL INSURANCE	1,683	1,719	2,120	2,120	2,120	-	0.0%
05957000 041220	LONG TERM DISABILITY INSURANCE	2,776	2,594	3,028	3,324	3,324	296	9.8%
05957000 041230	HEALTH INSURANCE	75,243	83,667	112,715	118,100	118,100	5,385	4.8%
05957000 041240	PENSION	65,136	63,528	71,743	73,504	73,504	1,761	2.5%
05957000 041300	OVERTIME PAY	13,382	3,088	9,000	5,000	5,000	(4,000)	-44.4%
05957000 042910	EMPLOYEE TRAINING	4,916	7,402	13,000	13,000	13,000	-	0.0%
05957000 042921	UNIFORMS	219	357	800	700	700	(100)	-12.5%
05957000 042945	ACCRUED VACATION	(4,633)	-	-	-	-	-	0.0%
05957000 043223	IN-HOUSE CONTRACTED SERVICES	-	16,722	-	-	-	-	100.0%
05957000 043320	LEGAL / ORDINANCE ENFORCEMENT	40,080	25,836	36,000	35,500	35,500	(500)	-1.4%
05957000 043500	PROFESSIONAL DUES	1,255	868	2,250	2,000	2,000	(250)	-11.1%
05957000 044310	VEHICLE MAINTENANCE PARTS	2,766	1,574	3,250	3,250	3,250	-	0.0%
05957000 045302	TELEPHONES	5,084	4,767	6,227	5,000	5,000	(1,227)	-19.7%
05957000 045310	POSTAGE	779	811	1,250	1,250	1,250	-	0.0%
05957000 045800	TRAVEL	1,347	2,365	2,000	2,000	2,000	-	0.0%
05957000 046000	OFFICE SUPPLIES	4,650	3,896	4,250	4,250	4,250	-	0.0%
05957000 046260	VEHICLE FUEL GAS	2,191	1,740	2,500	2,500	2,500	-	0.0%
05957000 046400	BOOKS	895	1,475	2,808	1,500	1,500	(1,308)	-46.6%
05957000 047400	NEW EQUIPMENT	-	-	-	-	-	-	0.0%
05957000 047420	NEW VEHICLES	-	6,908	-	-	-	-	0.0%
	TOTAL PLANNING OFFICE	815,988	827,269	955,402	989,435	989,435	34,033	3.6%

TOWN OF SCARBOROUGH
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FY 2020 TOWN APPROPRIATIONS

		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
TECHNICAL/ENGINEERING SERVICES								
05957100 041150	PART TIME PAY	3,151	-	-	-	-	-	0.0%
05957100 041200	FICA	195	-	-	-	-	-	0.0%
05957100 041205	MEDICARE	46	-	-	-	-	-	0.0%
05957100 043400	ENGINEERING	5,759	17,883	18,000	17,000	17,000	(1,000)	-5.6%
05957100 043410	ENGINEERING - REIMBURSABLE	49,903	75,635	30,000	30,000	30,000	-	0.0%
	TOTAL ENGINEERING	59,054	93,518	48,000	47,000	47,000	(1,000)	-2.1%
BOARDS AND COMMITTEES								
ZONING BOARD OF APPEALS								
05957250 041200	ZBA FICA	9	7	62	37	37	(25)	-40.3%
05957250 041205	MEDICARE	2	2	15	9	9	(6)	-40.0%
05957250 041240	PENSION	10	7	140	84	84	(56)	-40.0%
05957250 041300	ZBA OVERTIME PAY	144	105	1,000	600	600	(400)	-40.0%
05957250 043110	REGISTRY OF DEEDS	-	54	150	150	150	-	0.0%
05957250 045400	ADVERTISEMENTS	1,765	1,479	1,250	1,250	1,250	-	0.0%
05957250 048000	ZBA MISCELLANEOUS EXPENSES	98	-	125	125	125	-	0.0%
	PLANNING BOARD							
05957260 041200	FICA	17	18	74	62	62	(12)	-16.2%
05957260 041205	MEDICARE	4	4	17	15	15	(2)	-11.8%
05957260 041240	PENSION	19	22	168	140	140	(28)	-16.7%
05957260 041300	OVERTIME PAY	271	446	1,200	1,000	1,000	(200)	-16.7%
05957260 045400	ADVERTISEMENT	693	1,794	2,500	2,500	2,500	-	0.0%
05957260 045500	PRINTING & BINDING	12,863	-	500	500	500	-	0.0%
05957260 045504	PLANNING/ZONING INITIATIVES	28,169	47,756	45,000	44,600	44,600	(400)	-0.9%
05957260 046000	OFFICE SUPPLIES	91	78	100	100	100	-	0.0%
05957260 048000	PLANNING BOARD MISC EXPENSES	391	715	450	450	450	-	0.0%
	CONSERVATION COMMISSION							
05957270 043225	CONTRACTED SERVICES	-	-	-	-	-	-	0.0%
	TOTAL BOARDS AND COMMITTEES	44,546	52,486	52,751	51,622	51,622	(1,129)	-2.1%
	TOTAL PLANNING DEPARTMENT ALL DIV	919,589	973,273	1,056,153	1,088,057	1,088,057	31,904	3.0%
	TOTAL GENERAL GOVERNMENT	5,785,274	6,030,630	6,294,665	6,556,149	6,566,149	271,484	4.3%

TOWN OF SCARBOROUGH
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FY 2020 TOWN APPROPRIATIONS

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
COMMUNITY SERVICES SUMMARY							
Community Services Exp - Administration	354,515	381,273	430,375	445,246	445,246	14,871	3.5%
Less Revenues	(255,549)	(258,430)	(277,884)	(292,000)	(292,000)	(14,116)	5.1%
*Community Services (NET)	98,966	122,842	152,491	153,246	153,246	755	0.5%
Community Services - Grounds/Facilities	589,567	562,139	606,158	634,416	634,416	28,258	4.7%
Less Revenues	(40,219)	(50,066)	(42,900)	(43,000)	(43,000)	(100)	0.2%
*Grounds and Facilities (NET)	549,348	512,073	563,258	591,416	591,416	28,158	5.0%
Community Services - Recreation	209,902	237,013	254,514	225,707	225,707	(28,807)	-11.3%
Less Revenues	(135,261)	(179,488)	(192,000)	(193,000)	(193,000)	(1,000)	0.5%
*Recreation Programs (NET)	74,641	57,525	62,514	32,707	32,707	(29,807)	-47.7%
Community Services - Intergenerational	901,545	943,978	910,959	1,013,104	1,013,104	102,145	11.2%
Less Revenues	(1,351,104)	(1,368,529)	(1,289,000)	(1,429,000)	(1,429,000)	(140,000)	10.9%
*Intergenerational (NET)	(449,559)	(424,552)	(378,041)	(415,896)	(415,896)	(37,855)	10.0%
Community Services - Beach Mgt.	275,053	254,054	259,715	288,560	288,560	28,845	11.1%
Less Revenues	(341,200)	(333,975)	(390,500)	(390,500)	(390,500)	-	0.0%
*Beach Management (NET)	(66,147)	(79,921)	(130,785)	(101,940)	(101,940)	28,845	-22.1%
TOTAL CS APPROPRIATION	2,330,582	2,378,457	2,461,721	2,607,033	2,607,033	145,312	5.9%
TOTAL CS REVENUES	(2,123,334)	(2,190,489)	(2,192,284)	(2,347,500)	(2,347,500)	(155,216)	7.1%
TOTAL CS NET BUDGET	207,248	187,967	269,437	259,533	259,533	(9,904)	-3.7%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017	2018	2019	2020	2020	TC	TC
		ACTUAL	ACTUAL	BUDGET	PROPOSED	ADOPTED	INC.	PCT
							DEC.	CHANGE
COMMUNITY SERVICES								
ADMINISTRATION								
06255000 041110	ADMIN FULL TIME PAY	70,799	88,152	91,125	94,578	94,578	3,453	3.8%
06255000 041113	OFFICE MANAGER	45,477	44,169	49,567	51,480	51,480	1,913	3.9%
06255000 041114	CLERICAL FULL TIME	15,730	29,640	35,028	36,359	36,359	1,331	3.8%
06255000 041122	CELL PHONE STIPEND	9	420	840	600	600	(240)	-28.6%
06255000 041200	FICA	7,872	8,952	10,082	10,251	10,251	169	1.7%
06255000 041205	MEDICARE	1,841	2,094	2,360	2,398	2,398	38	1.6%
06255000 041210	DENTAL INSURANCE	476	485	530	530	530	-	0.0%
06255000 041220	LONG TERM DISABILITY INSURANCE	557	622	881	913	913	32	3.6%
06255000 041230	HEALTH INSURANCE	23,737	33,684	34,956	36,378	36,378	1,422	4.1%
06255000 041240	PENSION	13,459	15,687	19,117	18,313	18,313	(804)	-4.2%
06255000 041300	OVERTIME PAY	611	-	1,000	500	500	(500)	-50.0%
06255000 042910 62010:12	EMPLOYEE TRAINING	2,351	653	4,050	4,050	4,050	-	0.0%
06255000 042945	ACCRUED VACATION	1,663	-	-	-	-	-	0.0%
06255000 043225	CONTRACTED SERVICES	5,281	324	500	500	500	-	0.0%
06255000 043500	PROFESSIONAL DUES	824	960	1,000	1,000	1,000	-	0.0%
06255000 045302	TELEPHONES	1,046	823	1,200	1,000	1,000	(200)	-16.7%
06255000 045310	POSTAGE	956	200	3,000	1,000	1,000	(2,000)	-66.7%
06255000 045311	PASSPORT POSTAGE	1,891	1,497	2,000	2,000	2,000	-	0.0%
06255000 045500	BROCHURE	-	1,130	6,000	6,000	6,000	-	0.0%
06255000 045800	TRAVEL	2,220	1,242	2,750	2,750	2,750	-	0.0%
06255000 046000	OFFICE SUPPLIES	17	307	-	2,500	2,500	2,500	100.0%
06255000 046015	MISCELLANEOUS SUPPLIES	3,088	3,415	3,050	2,500	2,500	(550)	-18.0%
06255000 046260	VEHICLE FUEL/GAS	13,244	10,236	1,000	1,000	1,000	-	0.0%
06255000 047400	NEW EQUIPMENT	4,275	448	1,676	1,676	1,676	-	0.0%
	TOTAL ADMINISTRATION	217,423	245,136	271,712	278,276	278,276	6,564	2.4%

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FY 2020 TOWN APPROPRIATIONS

		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
CABLE TV								
06260300 041112	STAFF FULL TIME PAY	38,664	38,260	41,184	42,703	42,703	1,519	3.7%
06260300 041122	CS CABLE TV CELL PHONE STIPEND	413	403	420	600	600	180	42.9%
06260300 041150	PART TIME PAY	8,058	7,319	11,456	11,456	11,456	-	0.0%
06260300 041157	PROGRAM DIRECTOR	12,767	11,631	10,419	14,165	14,165	3,746	36.0%
06260300 041200	FICA	3,867	3,275	3,368	3,582	3,582	214	6.4%
06260300 041205	MEDICARE	905	766	788	839	839	51	6.5%
06260300 041210	DENTAL INSURANCE	249	219	265	265	265	-	0.0%
06260300 041220	LONG TERM DISABILITY INSURANCE	192	182	206	214	214	8	3.9%
06260300 041230	HEALTH INSURANCE	7,059	9,021	13,358	14,551	14,551	1,193	8.9%
06260300 041240	PENSION	3,987	3,760	4,399	4,341	4,341	(58)	-1.3%
06260300 041300	OVERTIME PAY	820	531	2,000	500	500	(1,500)	-75.0%
06260300 042910	EMPLOYEE TRAINING	-	-	200	200	200	-	0.0%
06260300 042945	ACCRUED VACATION	126	-	-	-	-	-	0.0%
06260300 043225	CONTRACTED SERVICES	1,259	6,359	6,500	6,500	6,500	-	0.0%
06260300 043500	PROFESSIONAL DUES	4	350	350	350	350	-	0.0%
06260300 044351	EQUIPMENT MAINTENANCE	32	-	750	750	750	-	0.0%
06260300 046020	SPECIAL PROGRAMS	377	154	250	250	250	-	0.0%
06260300 047400	NEW EQUIPMENT	6,698	1,200	750	750	750	-	0.0%
	TOTAL CABLE TV	85,476	83,429	96,663	102,016	102,016	5,353	5.5%
MOSQUITO CONTROL								
06260900 046021	MOSQUITO CONTROL	1,933	2,561	2,000	3,454	3,454	1,454	72.7%
	TOTAL MOSQUITO CONTROL	1,933	2,561	2,000	3,454	3,454	1,454	72.7%
COMMUNITY PROGRAMS								
06260250 046022	TICKET PURCHASES	21,791	14,846	22,000	16,500	16,500	(5,500)	-25.0%
06260250 048100	SPECIAL EVENTS	27,892	35,302	23,000	30,000	30,000	7,000	30.4%
06260250 048101	FIELD TRIPS	-	-	15,000	15,000	15,000	-	0.0%
	TOTAL COMMUNITY PROGRAMS	49,683	50,148	60,000	61,500	61,500	1,500	2.5%
	TOTAL COMMUNITY SERVICES ADMIN	354,515	381,273	430,375	445,246	445,246	14,871	3.5%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
GROUNDS MAINTENANCE							
06260600 041111	MANAGER FULL TIME PAY	49,360	55,488	57,554	59,738	59,738	2,184 3.8%
06260600 041112	STAFF FULL TIME PAY	71,638	77,794	86,675	111,093	111,093	24,418 28.2%
06260600 041122	CELL PHONE STIPEND	-	158	1,260	1,800	1,800	540 42.9%
06260600 041150	PART TIME PAY	36,890	33,106	36,756	27,840	27,840	(8,916) -24.3%
06260600 041200	FICA	10,344	10,642	11,567	11,945	11,945	378 3.3%
06260600 041205	MEDICARE	2,419	2,489	2,557	2,794	2,794	237 9.3%
06260600 041210	DENTAL INSURANCE	602	747	795	927	927	132 16.6%
06260600 041220	LONG TERM DISABILITY INSURANCE	598	564	723	803	803	80 11.1%
06260600 041230	HEALTH INSURANCE	17,157	28,549	32,438	40,329	40,329	7,891 24.3%
06260600 041240	PENSION	12,806	13,423	14,847	18,351	18,351	3,504 23.6%
06260600 041300	OVERTIME PAY	3,286	2,569	3,000	3,000	3,000	- 0.0%
06260600 042910	EMPLOYEE TRAINING	225	1,106	1,000	1,000	1,000	- 0.0%
06260600 042945	ACCRUED VACATION	(3,794)	-	-	-	-	- 0.0%
06260600 043225 69000:12	CONTRACT SERV HSF, PF, WF, SBP, MP, BPP	39,001	30,378	23,500	39,744	39,744	16,244 69.1%
06260600 043227	FIELD LINING	11,454	5,959	9,600	9,000	9,000	(600) -6.3%
06260600 043228	ORGANICS - ATHLETIC FIELD	85,744	88,620	86,000	70,000	70,000	(16,000) -18.6%
06260600 043230	TENNIS COURT	3,625	6,750	7,500	12,000	12,000	4,500 60.0%
06260600 044100 69003:11	SEWER CHARGES (WP, MP, BPP)	3,234	4,492	5,500	5,500	5,500	- 0.0%
06260600 044110 69000:11	WATER CHARGE HS, PF, WP, SBP, MP, BPP	19,648	18,213	21,200	18,100	18,100	(3,100) -14.6%
06260600 044252	INFIELD PREPARATION	27,054	24,610	28,000	28,000	28,000	- 0.0%
06260600 044253	TRIM/PRUNE	520	-	2,000	2,000	2,000	- 0.0%
06260600 044254:044255	PROPERTY MAINTENANCE/LONG HAY M	47,481	34,459	50,519	40,000	40,000	(10,519) -20.8%
06260600 044300 69010:11	BUILDING REPAIRS (MP, BLPP)	-	758	-	-	-	- 0.0%
06260600 044310	VEHICLE MAINTENANCE	37,770	33,692	20,000	30,000	30,000	10,000 50.0%
06260600 044320	MISCELLANEOUS MAINTENANCE	15,773	8,191	10,000	10,000	10,000	- 0.0%
06260600 044320 69002:10	FIELD REPAIRS (PF, WF, SPF,MP)	823	-	1,350	1,350	1,350	- 0.0%
06260600 045302	WILEY PARK PHONE	1,530	566	800	800	800	- 0.0%
06260600 045800	TRAVEL EXPENSE	511	78	500	500	500	- 0.0%
06260600 046000	OFFICE SUPPLIES	726	288	200	200	200	- 0.0%
06260600 046015 69002:4	MISCELLANEOUS FIELD SUPPLIES	27,557	21,793	16,200	16,200	16,200	- 0.0%
06260600 046210 69000:10	FIELDS GAS UTILITY	4,117	4,687	4,450	4,450	4,450	- 0.0%
06260600 046220 69000:11	FIELDS ELECTRICITY UTILITY	24,329	24,320	25,800	22,752	22,752	(3,048) -11.8%
06260600 046260	GROUNDS VEHICLE FUEL	-	-	8,500	8,500	8,500	- 0.0%
06260600 046261 69003:04	FIELDS PROPANE FUEL	2,302	3,347	3,600	3,500	3,500	(100) -2.8%
06260600 047150	LAND IMPROVEMENTS	3,092	127	2,000	2,000	2,000	- 0.0%
06260600 047400	NEW EQUIPMENT	3,978	1,184	13,567	14,000	14,000	433 3.2%
	TOTAL GROUNDS MAINTENANCE	561,798	539,145	589,958	618,216	618,216	28,258 4.8%

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		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
MAINTENANCE BUILDING								
06260700 041122	CELL PHONE STIPEND	826	840	-	-	-	-	100.0%
06260700 041150	PART TIME PAY	4,436	-	-	-	-	-	0.0%
06260700 041200	FICA	275	-	-	-	-	-	0.0%
06260700 041205	MEDICARE	64	-	-	-	-	-	0.0%
06260700 043225	CONTRACTED SERVICES	3,307	18	1,000	1,000	1,000	-	0.0%
06260700 044100	SEWER	10,266	13,960	8,000	5,000	5,000	(3,000)	-37.5%
06260700 044110	WATER	-	-	-	3,000	3,000	3,000	100.0%
06260700 046001	FOOD	530	-	-	-	-	-	0.0%
06260700 046015	MISCELLANEOUS SUPPLIES	442	183	200	200	200	-	0.0%
06260700 046210	UTILITY GAS ICE RINK	4,186	4,630	3,500	3,000	3,000	(500)	-14.3%
06260700 046220	UTILITY ELECTRICITY	3,437	3,363	3,500	4,000	4,000	500	14.3%
	TOTAL MAINTENANCE BUILDING	27,769	22,994	16,200	16,200	16,200	-	0.0%
	TOTAL COMMUNITY SERV GROUNDS	589,567	562,139	606,158	634,416	634,416	28,258	4.7%
RECREATION								
06255500 041111	RECREATION MANAGER	33,246	57,075	59,759	62,026	62,026	2,267	3.8%
06255500 041118	SITE SUPERVISOR/REC LEADER	2,475	1,718	3,700	2,700	2,700	(1,000)	-27.0%
06255500 041122	CELL PHONE STIPEND	483	840	840	600	600	(240)	-28.6%
06255500 041200	FICA	4,534	6,794	7,204	3,732	3,732	(3,472)	-48.2%
06255500 041205	MEDICARE	1,060	1,589	1,685	873	873	(812)	-48.2%
06255500 041210	DENTAL INSURANCE	325	514	530	265	265	(265)	-50.0%
06255500 041220	LONG TERM DISABILITY INSURANCE	336	545	570	310	310	(260)	-45.6%
06255500 041230	HEALTH INSURANCE	11,832	19,987	21,598	14,551	14,551	(7,047)	-32.6%
06255500 041240	PENSION	7,357	11,148	11,550	6,204	6,204	(5,346)	-46.3%
06255500 041300	OVERTIME PAY	1,756	1,315	-	-	-	-	100.0%
06255500 042945	ACCRUED VACATION	(1,126)	-	-	-	-	-	0.0%
06255500 045800	TRAVEL	366	504	500	250	250	(250)	-50.0%
	TOTAL RECREATION	62,643	102,029	107,936	91,511	91,511	(16,425)	-15.2%

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FY 2020 TOWN APPROPRIATIONS

		2017	2018	2019	2020	2020	TC	TC
		ACTUAL	ACTUAL	BUDGET	PROPOSED	ADOPTED	INC.	PCT
							DEC.	CHANGE
YOUTH PROGRAMS								
06260000 041156	CAMP FEES	38,665	40,322	30,500	35,500	35,500	5,000	16.4%
06260000 041200	FICA	12,711	13,932	12,019	2,201	2,201	(9,818)	-81.7%
06260000 041205	MEDICARE	2,973	3,258	2,811	515	515	(2,296)	-81.7%
06260000 046020	YOUTH RECREATION SUPPLIES	-	-	-	2,500	2,500	2,500	100.0%
06260000 048101	CONTRACTED PROGRAMS	34,587	26,936	35,000	30,000	30,000	(5,000)	-14.3%
YOUTH BASKETBALL	YOUTH BASKETBALL							
06260010 041150	PART TIME PAY	346	-	714	-	-	(714)	-100.0%
06260010 041200	FICA	21	-	44	-	-	(44)	-100.0%
06260010 041205	MEDICARE	5	-	10	-	-	(10)	-100.0%
06260010 043225	CONTRACTED SERVICES	-	-	2,000	2,000	2,000	-	0.0%
06260010 046020	PROGRAM SUPPLIES	6,474	5,336	7,750	9,750	9,750	2,000	25.8%
06260010 047400	NEW EQUIPMENT	1,480	667	2,000	-	-	(2,000)	-100.0%
SOCCER PROGRAMS	SOCCER PROGRAMS							
06260040 043225	CONTRACTED SERVICES	3,061	3,775	3,500	3,500	3,500	-	0.0%
06260040 046020	PROGRAM SUPPLIES	18,321	14,646	18,000	18,000	18,000	-	0.0%
LEARN TO SKI	LEARN TO SKI							
06260050 041150	PART TIME PAY	-	-	-	-	-	-	0.0%
06260050 046020	SPECIAL PROJGRAM SUPPLIES	210	-	500	500	500	-	0.0%
06260050 048101	CONTRACTED PROGRAMS	22,138	19,784	27,000	25,000	25,000	(2,000)	-7.4%
	TOTAL YOUTH PROGRAMS	140,992	128,656	141,848	129,466	129,466	(12,382)	-8.7%
ADULT PROGRAMS								
06260160 041150	PART TIME PAY	5,219	4,136	3,000	3,000	3,000	-	0.0%
06260160 041200	FICA	321	263	186	186	186	-	0.0%
06260160 041205	MEDICARE	75	62	44	44	44	-	0.0%
06260160 046015	MISCELLANEOUS SUPPLIES	651	1,753	500	500	500	-	0.0%
06260160 048000	MISCELLANEOUS EXPENSES	-	116	500	500	500	-	0.0%
06260160 048101	CONTRACTED PROGRAMS	-	-	500	500	500	-	0.0%
	TOTAL ADULT PROGRAMS	6,267	6,329	4,730	4,730	4,730	-	0.0%
	TOTAL COMMUNITY SERVICES RECREAT	209,902	237,013	254,514	225,707	225,707	(28,807)	-11.3%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
CHILD CARE								
06260400 041111	MANAGER FULL TIME PAY	55,339	57,075	59,759	62,026	62,026	2,267	3.8%
06260400 041112	STAFF FULL TIME PAY	100,835	94,183	97,324	101,047	101,047	3,723	3.8%
06260400 041122	CELL PHONE STIPEND	1,239	1,260	1,260	1,800	1,800	540	42.9%
06260400 041150	PART TIME PAY	206,804	199,368	188,885	208,000	208,000	19,115	10.1%
06260400 041160	INCENTIVE PAY	1,800	2,713	2,500	2,500	2,500	-	0.0%
06260400 041200	FICA	22,679	21,914	21,519	22,409	22,409	890	4.1%
06260400 041205	MEDICARE	5,304	5,125	4,886	5,241	5,241	355	7.3%
06260400 041210	DENTAL INSURANCE	832	773	795	795	795	-	0.0%
06260400 041220	LONG TERM DISABILITY INSURANCE	743	754	787	817	817	30	3.8%
06260400 041230	HEALTH INSURANCE	38,202	37,214	40,074	43,653	43,653	3,579	8.9%
06260400 041240	PENSION	15,836	15,306	15,919	16,460	16,460	541	3.4%
06260400 041300	OVERTIME PAY	1,512	1,709	1,500	1,500	1,500	-	0.0%
06260400 042910	EMPLOYEE TRAINING	1,725	906	3,500	2,000	2,000	(1,500)	-42.9%
06260400 042945	ACCRUED VACATION	158	-	-	-	-	-	0.0%
06260400 042950	INFECTIOUS DISEASE CONTROL	-	-	500	500	500	-	0.0%
06260400 043225	CONTRACTED SERVICES	38	73	1,500	1,000	1,000	(500)	-33.3%
06260400 043600	LICENSES AND FEES	-	163	800	200	200	(600)	-75.0%
06260400 044320	MISCELLANEOUS MAINTENANCE	11	-	625	625	625	-	0.0%
06260400 044410	LEASES LAND	29,539	20,212	33,500	30,000	30,000	(3,500)	-10.4%
06260400 045302	TELEPHONES	204	-	-	-	-	-	100.0%
06260400 045400	ADVERTISEMENT	51	99	500	200	200	(300)	-60.0%
06260400 045800	TRAVEL	411	147	750	750	750	-	0.0%
06260400 046000	OFFICE SUPPLIES	18	-	250	250	250	-	0.0%
06260400 046001	FOOD	27,280	32,971	32,000	32,000	32,000	-	0.0%
06260400 046020	SPECIAL PROGRAMS	6,926	6,032	6,000	6,000	6,000	-	0.0%
06260400 047400/047430	NEW EQUIPMENT/FURNITURE	2,115	-	900	900	900	-	0.0%
06260400 048102	FIELD TRIPS	3,857	6,110	3,500	4,000	4,000	500	14.3%
	TOTAL CHILDCARE	523,458	504,107	519,533	544,673	544,673	25,140	4.8%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
SUMMER DAY CAMP								
06260410 041150	PART TIME PAY	164,138	192,743	163,360	208,000	208,000	44,640	27.3%
06260410 041200	FICA	-	-	-	12,896	12,896	12,896	100.0%
06260410 041205	MEDICARE	-	-	-	3,016	3,016	3,016	100.0%
06260410 042910	EMPLOYEE TRAINING	2,605	3,515	1,500	3,500	3,500	2,000	133.3%
06260410 042950	INFECTIOUS DISEASE CONTROL	224	1,068	500	500	500	-	0.0%
06260410 043225	CONTRACTED SERVICES	26,933	31,692	30,000	30,000	30,000	-	0.0%
06260410 046015	MISCELLANEOUS SUPPLIES	7,711	11,534	7,650	8,400	8,400	750	9.8%
06260410 047400	NEW EQUIPMENT	-	-	1,000	1,000	1,000	-	0.0%
06260410 048100	YOUTH IN-HOUSE PROGRAMS	3,593	3,951	3,500	3,500	3,500	-	0.0%
06260410 048102	SPECIAL EVENTS	67,279	70,745	65,000	65,000	65,000	-	0.0%
	TOTAL SUMMER DAY CAMP	272,482	315,247	272,510	335,812	335,812	63,302	23.2%
SENIOR PROGRAMS								
06260420 041112	SENIOR'S COORDINATOR	45,410	46,779	48,360	50,191	50,191	1,831	3.8%
06260420 041122	CELL PHONE STIPEND	413	420	420	1,200	1,200	780	185.7%
06260420 041155	MINIBUS PART TIME PAY	17,643	20,820	17,404	21,408	21,408	4,004	23.0%
06260420 041200	FICA	3,978	4,170	4,094	4,420	4,420	326	8.0%
06260420 041205	MEDICARE	931	975	958	1,035	1,035	77	8.0%
06260420 041210	DENTAL INSURANCE	249	257	265	265	265	-	0.0%
06260420 041220	LONG TERM DISABILITY INSURANCE	189	233	242	252	252	10	4.1%
06260420 041230	HEALTH INSURANCE	5,970	6,644	7,283	7,276	7,276	(7)	-0.1%
06260420 041240	PENSION	4,888	4,999	5,390	5,572	5,572	182	3.4%
06260420 041300	OVERTIME PAY	517	405	500	500	500	-	0.0%
06260420 042910	EMPLOYEE TRAINING	527	-	500	500	500	-	0.0%
06260420 042945	ACCRUED VACATION	534	-	-	-	-	-	0.0%
06260420 044415	RENT/LEASE	910	-	-	-	-	-	0.0%
06260420 045321	SENIORS PUBLIC INFORMATION	3,271	-	1,000	500	500	(500)	-50.0%
06260420 045500	SENIOR PRINTING & BINDING	-	3,173	-	-	-	-	0.0%
06260420 046001	SENIOR FOOD EXPENDITURES	-	6,342	5,000	10,000	10,000	5,000	100.0%
06260420 046260	SENIOR BUS FUEL	24	-	4,500	4,500	4,500	-	0.0%
06260420 048000	MISCELLANEOUS EXPENSE	1,994	905	2,000	1,000	1,000	(1,000)	-50.0%
06260420 048102	FIELD TRIPS	9,739	21,137	15,000	18,000	18,000	3,000	20.0%
06260420 048103	SENIOR PROGRAMS/FOOD	8,418	7,364	6,000	6,000	6,000	-	0.0%
	TOTAL SENIOR PROGRAMS	105,605	124,624	118,916	132,619	132,619	13,703	11.5%
	TOTAL INTERGENERATIONAL	901,545	943,978	910,959	1,013,104	1,013,104	102,145	11.2%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017	2018	2019	2020	2020	TC	TC
		ACTUAL	ACTUAL	BUDGET	PROPOSED	ADOPTED	INC.	PCT
							DEC.	CHANGE
BEACH ADMINISTRATION								
06261030 041112	STAFF FULL TIME PAY	35,125	52,333	54,060	56,160	56,160	2,100	3.9%
06261030 041122	CELL PHONE STIPEND	-	-	-	600	600	600	100.0%
06261030 041200	FICA	3,100	3,475	3,047	3,644	3,644	597	19.6%
06261030 041205	MEDICARE	724	813	713	853	853	140	19.6%
06261030 041210	DENTAL INSURANCE	-	-	-	265	265	265	100.0%
06261030 041220	LONG TERM DISABILITY INSURANCE	-	-	-	281	281	281	100.0%
06261030 041230	HEALTH INSURANCE	-	-	-	7,276	7,276	7,276	100.0%
06261030 041240	PENSION	-	-	-	5,737	5,737	5,737	100.0%
06261030 041300	OVERTIME PAY	1,020	683	2,118	1,200	1,200	(918)	-43.3%
06261060 045800	TRAVEL EXPENSE	-	-	-	250	250	250	0.0%
FERRY BEACH								
06261040 043225	CONTRACTED SERVICES	4,000	1,037	4,000	4,000	4,000	-	0.0%
06261040 044100	FERRY BEACH SEWER	1,000	1,539	1,500	1,500	1,500	-	0.0%
06261040 044110	FERRY BEACH WATER	1,000	588	1,000	600	600	(400)	-40.0%
06261040 046015	MISCELLANEOUS SUPPLIES	1,500	4,788	1,500	1,500	1,500	-	0.0%
06261040 046220	FERRY BEACH ELECTRICITY	500	302	500	500	500	-	0.0%
HURD PARK/PINE POINT BEACH								
06261050 043225	CONTRACTED SERVICES	13,000	3,852	13,000	13,000	13,000	-	0.0%
06261050 044100	HURD PARK SEWER	1,400	2,757	3,000	3,000	3,000	-	0.0%
06261050 044110	HURD PARK WATER	200	168	400	400	400	-	0.0%
06261050 045302	TELEPHONES	1,400	1,166	1,400	1,400	1,400	-	0.0%
06261050 046015	MISCELLANEOUS SUPPLIES	3,000	5,923	3,000	3,000	3,000	-	0.0%
06261050 046220	HURD PARK ELECTRICITY	2,400	2,174	1,900	2,200	2,200	300	15.8%
06261050 047400	NEW EQUIPMENT	2,000	5,661	2,000	2,000	2,000	-	0.0%
HIGGINS BEACH								
06261060 043225	CONTRACTUAL SERVICES	1,500	5,256	3,000	4,000	4,000	1,000	33.3%
06261060 044100	UTILITY SEWER	10,500	2,656	3,000	3,000	3,000	-	0.0%
06261060 044110	UTILITY WATER	500	731	600	600	600	-	0.0%
06261060 045302	TELEPHONES	-	-	-	-	-	-	0.0%
06261060 046015	MISCELLANEOUS SUPPLIES	2,000	5,320	2,000	2,000	2,000	-	0.0%
06261060 046220	UTILITY ELECTRICITY	1,000	573	700	600	600	(100)	-14.3%
06261060 046261	PROPANE	1,800	1,126	1,100	1,100	1,100	-	0.0%
06261060 047400	NEW EQUIPMENT	1,500	-	1,500	1,500	1,500	-	0.0%
BEACH CARE								
06261080 041112	STAFF FULL TIME PAY	37,083	19,666	20,312	21,112	21,112	800	3.9%
06261080 041122	CELL PHONE STIPEND	750	-	-	-	-	-	100.0%
06261080 041150	PART TIME PAY	51,970	55,176	48,242	50,904	50,904	2,662	5.5%
06261080 041151	BEACH MONITORING COORDINATOR	6,009	-	-	-	-	-	0.0%
06261080 041200	FICA	2,832	1,390	1,330	4,581	4,581	3,251	244.4%
06261080 041205	MEDICARE	665	325	310	1,071	1,071	761	245.5%
06261080 041210	DENTAL INSURANCE	182	128	132	132	132	-	0.0%
06261080 041220	LONG TERM DISABILITY INSURANCE	186	99	102	106	106	4	3.9%
06261080 041230	HEALTH INSURANCE	6,535	3,825	4,120	3,638	3,638	(482)	-11.7%
06261080 041240	PENSION	3,779	2,917	2,914	3,245	3,245	331	11.4%
06261080 041300	OVERTIME PAY	500	1,825	500	2,000	2,000	1,500	300.0%
06261080 043223	CONTRACTED SERVICE	-	12,339	12,252	12,252	12,252	-	0.0%
06261080 043225	BEACH CLEANING	61,643	57,956	51,643	55,203	55,203	3,560	6.9%
06261080 044320	MISCELLANEOUS MAINTENANCE	1,200.00	1,200	670	-	-	(670)	-100.0%
06261080 045800	TRAVEL EXPENSE	750	1,295	750	750	750	-	0.0%
06261080 046015	MISCELLANEOUS SUPPLIES	6,000	8,007	6,000	6,000	6,000	-	0.0%
06261080 046260	VEHICLE FUEL	-	-	1,000	1,000	1,000	-	0.0%
06261080 047400	NEW EQUIPMENT	2,000	148	1,800	1,800	1,800	-	0.0%
06261080 048000	MISCELLANEOUS EXPENSES	2,800	3,210	2,600	2,600	2,600	-	0.0%
06261080 048991	TRANSFER TO/FROM RESERVES	-	(18,371)	-	-	-	-	100.0%
	TOTAL BEACH MANAGEMENT	275,053	254,054	259,715	288,560	288,560	28,845	11.1%
	TOTAL COMMUNITY SERVICES ALL DIVIS	2,330,582	2,378,457	2,461,721	2,607,033	2,607,033	145,312	5.9%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
LIBRARY							
LIBRARY DIRECTOR	98,620	102,228	105,789	108,328	108,328	2,539	2.4%
FULL TIME PAYROLL	303,821	318,778	331,989	344,206	344,206	12,217	3.7%
PART TIME PAYROLL	277,264	282,668	307,758	324,677	324,677	16,919	5.5%
SALARY ADJUSTMENTS	-	-	-	-	-	-	100.0%
NEW HRS ADULT SRV (Wage/FICA/Medi/Hea	-	-	6,049	-	-	(6,049)	-100.0%
FICA/MEDICARE	49,584	51,612	57,034	59,457	59,457	2,423	4.2%
UNEMPLOYMENT INSURANCE	2,113	1,959	2,500	2,500	2,500	-	0.0%
HEALTH INSURANCE	132,428	138,110	148,300	145,200	145,200	(3,100)	-2.1%
OTHER EMPLOYEE BENEFITS	41,612	43,935	48,741	50,255	50,255	1,514	3.1%
PAYROLL ADMIN FEES	3,811	3,972	3,900	5,000	5,000	1,100	28.2%
ADVERTISING	40	-	100	100	100	-	0.0%
TRAINING & CONFERENCES	4,137	3,392	4,000	4,000	4,000	-	0.0%
WORKER'S COMPENSATION	2,478	2,000	2,500	2,400	2,400	(100)	-4.0%
BOOKS/PRINTED MATERIALS	50,749	52,180	52,000	52,000	52,000	-	0.0%
NON-BOOK RESOURCES	15,689	15,111	13,800	10,000	10,000	(3,800)	-27.5%
ELECTRONIC RESOURCES (E-Books/Media)	16,500	27,700	27,000	32,000	32,000	5,000	18.5%
MATERIALS REPAIR & DIGITIZATION	2,020	1,145	1,500	1,500	1,500	-	0.0%
PROGRAMS	972	511	1,000	1,500	1,500	500	50.0%
UTILITIES (Electricity, Fuel, Water, Sewer)	28,883	26,161	30,140	28,000	28,000	(2,140)	-7.1%
TELEPHONE	2,557	2,332	2,400	2,400	2,400	-	0.0%
GENERAL MAINTENANCE	19,620	10,916	19,000	18,000	18,000	(1,000)	-5.3%
CLEANING	17,500	17,585	20,000	19,000	19,000	(1,000)	-5.0%
GROUNDS MAINTENANCE	12,381	12,113	15,000	15,000	15,000	-	0.0%
BUILDING INSURANCE	4,766	4,846	5,100	5,400	5,400	300	5.9%
MACHINE MAINTENANCE	4,444	5,477	5,500	5,700	5,700	200	3.6%
BANK CHARGES	677	629	800	750	750	(50)	-6.3%
MILEAGE	253	137	300	300	300	-	0.0%
SUPPLIES	16,265	13,451	16,000	15,500	15,500	(500)	-3.1%
POSTAGE/COURIER	2,660	3,205	3,300	3,300	3,300	-	0.0%
DIRECTORS' INSURANCE	1,299	1,299	1,350	1,350	1,350	-	0.0%
ACCOUNTING	6,088	5,850	7,000	6,500	6,500	(500)	-7.1%
LEGAL SERVICES & LICENSES	60	60	60	60	60	-	0.0%
AUDIT/TAX PREPARATION	6,845	6,800	7,200	7,200	7,200	-	0.0%
NEWSLETTER	3,567	-	4,000	4,000	4,000	-	0.0%
EQUIPMENT	755	-	500	500	500	-	0.0%
INFORMATION SYSTEMS	35,086	20,390	26,000	26,000	26,000	-	0.0%
LIBRARY GROSS BUDGET	1,165,544	1,176,552	1,277,610	1,302,083	1,302,083	24,473	1.9%
LESS REVENUES	(91,995)	(88,623)	(99,170)	(95,600)	(95,600)	3,570	-3.6%
(SHORTFALL) EXCESS	26,349	42,317	(26,349)	(42,317)	(42,317)	(15,968)	60.6%
TOTAL LIBRARY NET - TOWN APPROPRIA	1,099,898	1,130,246	1,152,091	1,164,166	1,164,166	12,075	1.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017	2018	2019	2020	2020	TC	TC
		ACTUAL	ACTUAL	BUDGET	PROPOSED	ADOPTED	INC.	PCT
							DEC.	CHANGE
SCARBOROUGH ECONOMIC DEVELOPMENT CORPORATION								
06800000 041110	ADMIN FULL TIME PAY	93,386	97,365	100,652	104,500	104,500	3,848	3.8%
06800000 041112	STAFF FULL TIME PAY	42,173	43,971	46,592	48,381	48,381	1,789	3.8%
06800000 041200	FICA	8,208	8,433	8,781	9,066	9,066	285	3.2%
06800000 041205	MEDICARE	1,920	1,972	2,055	2,121	2,121	66	3.2%
06800000 041210	DENTAL INSURANCE	499	514	530	530	530	-	0.0%
06800000 041220	LONG TERM DISABILITY INSURANCE	674	704	738	765	765	27	3.7%
06800000 041230	HEALTH INSURANCE	18,504	20,002	21,598	21,827	21,827	229	1.1%
06800000 041240	PENSION	11,985	12,368	12,863	13,354	13,354	491	3.8%
06800000 042500	UNEMPLOYMENT COMP	164	160	400	200	200	(200)	-50.0%
06800000 042600	WORKER'S COMPENSATION	562	580	600	600	600	-	0.0%
06800000 043225	CONTRACTED SERVICES	32,110	32,110	32,384	31,800	31,800	(584)	-1.8%
06800000 045310	POSTAGE	130	-	-	-	-	-	0.0%
06800000 045420	MARKETING / PUBLICATIONS	9,820	15,198	13,500	13,500	13,500	-	0.0%
	TOTAL SEDCO	220,133	233,378	240,693	246,644	246,644	5,951	2.5%
	TOTAL PUBLIC SERVICE	3,650,613	3,742,081	3,854,505	4,017,843	4,017,843	163,338	4.2%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
FIRE ADMINISTRATION								
07155000 041110	ADMIN FULL TIME PAY	100,328	103,605	107,120	111,135	111,135	4,015	3.7%
07155000 041114	CLERICAL PAY	90,452	92,769	97,573	101,276	101,276	3,703	3.8%
07155000 041115	PROPOSED POSITION		-		-	-	-	100.0%
07155000 041122	CELL PHONE STIPENDS	1,239	1,260	840	1,800	1,800	960	114.3%
07155000 041200	FICA	11,271	11,416	11,827	12,279	12,279	452	3.8%
07155000 041205	MEDICARE	2,636	2,670	2,768	2,873	2,873	105	3.8%
07155000 041210	DENTAL INSURANCE	499	514	530	530	530	-	0.0%
07155000 041220	LONG TERM DISABILITY INSURANCE	951	967	1,026	1,064	1,064	38	3.7%
07155000 041230	HEALTH INSURANCE	30,018	32,449	35,038	37,003	37,003	1,965	5.6%
07155000 041240	PENSION	27,789	30,001	32,251	34,466	34,466	2,215	6.9%
07155000 041250	RETIREE HEALTH SAVINGS/HOLIDAY PAY	3,301	3,188	3,500	3,750	3,750	250	7.1%
07155000 041300	OVERTIME	-	179		-	-	-	100.0%
07155000 042290	EMPLOYEE RECOGNITION	4,560	4,635	5,000	5,000	5,000	-	0.0%
07155000 042910	EMPLOYEE TRAINING	6,424	6,320	8,000	8,000	8,000	-	0.0%
07155000 042920 53001	CLOTHING ALLOWANCE	147	265	630	630	630	-	0.0%
07155000 042922	HONOR GUARD	1,106	538	2,000	2,000	2,000	-	0.0%
07155000 042945	ACCRUED VACATION	3,990	-	-	-	-	-	0.0%
07155000 042961	RESPIRATORY CLEARANCE QUESTIONAIRE	936	828	1,000	1,000	1,000	-	0.0%
07155000 042962	FOLLOW UP EXAMS	2,189	2,048	3,000	3,000	3,000	-	0.0%
07155000 042963	PRE-EMPLOYMENT PHYSICALS	3,911	7,215	6,000	6,000	6,000	-	0.0%
07155000 043201	TRAINING CONTRACTUAL SERVICES	-	500	1,000	1,000	1,000	-	0.0%
07155000 043225	CONTRACTUAL SERVICES	10,171	11,419	11,548	11,548	11,548	-	0.0%
07155000 043500	PROFESSIONAL DUES	4,478	9,392	6,525	6,890	6,890	365	5.6%
07155000 044100 77041:7	UTILITY SEWER & WATER	9,895	9,793	10,450	11,400	11,400	950	9.1%
07155000 044300:044303	BUILDING & FLOOR MAINTENANCE	30,784	31,598	30,000	31,400	31,400	1,400	4.7%
07155000 044302	ALARM MAINTENANCE	734	1,292	1,000	1,000	1,000	-	0.0%
07155000 044310	VEHICLE MAINT. PARTS	63,982	82,056	88,200	83,200	83,200	(5,000)	-5.7%
07155000 044313	VEHICLE MAINT. LABOR	54,870	64,800	66,625	67,958	67,958	1,333	2.0%
07155000 044315	NON-PWD REPAIRS	2,801	3,622	3,500	4,500	4,500	1,000	28.6%
07155000 044351	DEPART EQUIPMENT MAINTENANCE	22,757	27,827	27,805	28,305	28,305	500	1.8%
07155000 045203	FIREFIGHTER ACCIDENT INSURANCE	4,854	4,854	5,000	5,000	5,000	-	0.0%
07155000 045300:045304	COMMUNICATIONS (Phones, Cell, Mobile)	17,088	17,809	18,360	18,300	18,300	(60)	-0.3%
07155000 045310	POSTAGE	1,886	1,917	2,000	2,000	2,000	-	0.0%
07155000 045800	TRAVEL	2,296	753	2,500	3,000	3,000	500	20.0%
07155000 046000-046006	OFFICE and PAINT SUPPLIES	5,088	6,858	7,250	7,750	7,750	500	6.9%
07155000 046003	TRAINING SUPPLIES	473	3,419	3,000	3,000	3,000	-	0.0%
07155000 046220/046261 7	UTILITY - (Gas/Propane/Electricity/Heating Oil)	63,868	74,065	73,300	90,850	90,850	17,550	23.9%
07155000 046260	VEHICLE FUEL GAS	30,489	26,024	30,360	33,770	33,770	3,410	11.2%
07155000 047412-047413	FIRE HOSE AND GEAR	27,583	17,063	19,500	13,500	13,500	(6,000)	-30.8%
07155000 048000	MISCELLANEOUS EXPENSE	1,064	3,254	3,000	3,000	3,000	-	0.0%
	TOTAL FIRE ADMINISTRATION	646,906	699,184	729,026	759,177	759,177	30,151	4.1%

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		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
FIRE SUPPRESSION								
07171200 041111	DEPUTY CHIEF FULL TIME PAY	78,680	67,596	83,354	85,634	85,634	2,280	2.7%
07171200 041112	FULL TIME EMTs	166,541	236,275	245,920	261,932	282,418	36,498	14.8%
07171200 041113	FULL TIME DUTY OFFICERS	249,553	254,835	276,672	293,532	293,532	16,860	6.1%
07171200 041115	PROPOSED POSITIONS	-	-	-	85,275	-	-	0.0%
07171200 041117	FULL TIME OFFICER'S TRAINING PAY	11,961	13,953	18,500	18,500	18,500	-	0.0%
07171200 041153	DAYTIME PAY	1,078,623	1,127,661	1,140,968	1,136,733	1,162,521	21,553	1.9%
07171200 041154	CALL COMPANY PAY	121,352	116,210	132,500	120,000	120,000	(12,500)	-9.4%
07171200 041200	FICA	115,061	118,524	125,500	126,761	130,441	4,941	3.9%
07171200 041205	MEDICARE	26,910	27,720	29,354	29,649	30,259	905	3.1%
07171200 041210	DENTAL INSURANCE	1,801	1,973	1,855	1,855	1,855	-	0.0%
07171200 041220	LONG TERM DISABILITY INSURANCE	2,069	2,742	2,825	3,212	3,212	387	13.7%
07171200 041230	HEALTH INSURANCE	115,653	126,200	123,335	125,854	129,134	5,799	4.7%
07171200 041231	HRA INSURANCE CO-PAY	-	1,370	8,000	8,000	8,000	-	0.0%
07171200 041240	PENSION	87,456	103,247	107,430	117,980	120,602	13,172	12.3%
07171200 041250	RETIREE HEALTH SAVINGS/HOLIDAY PAY	1,832	5,847	2,750	2,750	2,750	-	0.0%
07171200 041300	FT DUTY OFFICER'S OVERTIME PAY	128,703	119,850	144,766	149,109	149,109	4,343	3.0%
07171200 041303	TRAINING PAY	26,540	26,157	30,000	30,750	30,750	750	2.5%
07171200 042920 52002:5	F.T. CLOTHING ALLOWANCE	5,565	4,562	5,670	5,670	5,670	-	0.0%
07171200 042920 53099	P.T. CLOTHING ALLOWANCE	8,154	8,567	9,125	8,500	8,500	(625)	-6.8%
07171200 042945	ACCRUED VACATION	5,658	-	-	-	-	-	0.0%
	TOTAL FIRE SUPPRESSION	2,232,112	2,363,288	2,488,524	2,611,696	2,582,887	94,363	3.8%

		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
FIRE PREVENTION								
07171300 041111	MANAGER FULL TIME	-	-	71,243	71,968.00	71,968.00	725	1.0%
07171300 041117	FIRE PREVENTION TRAINING	-	-	2,837	2,922.00	2,922.00	85	3.0%
07171300 041122	CELL PHONE STIPEND	-	-	-	600.00	600.00	600	100.0%
07171300 041150	PART TIME INSPECTOR'S PAY	28,729	28,805	30,890	31,662.00	31,662.00	772	2.5%
07171300 041200	FICA	1,627	1,488	6,567	6,749.00	6,749.00	182	2.8%
07171300 041205	MEDICARE	380	348	1,536	1,578.00	1,578.00	42	2.7%
07171300 041210	DENTAL INSURANCE	-	-	265	265.00	265.00	-	0.0%
07171300 041220	LONG TERM DISABILITY INSURANCE	-	-	357	360.00	360.00	3	0.8%
07171300 041230	HEALTH INSURANCE	-	4,996	18,020	5,175.00	5,175.00	(12,845)	-71.3%
07171300 041231	HRA INSURANCE CO-PAY	-	-	1,000	1,000.00	1,000.00	-	0.0%
07171300 041240	PENSION	-	276	10,054	10,726.00	10,726.00	672	6.7%
07171300 041300	OVERTIME	-	-	5,088	5,241.00	5,241.00	153	3.0%
07171300 042920	INSPECTOR'S CLOTHING ALLOWANCE	206	181	630	630.00	630.00	-	0.0%
07171300 045800	TRAVEL - VEHICLE EXPENSE / MILEAGE	-	491	500	500.00	500.00	-	0.0%
07171300 046015	MISCELLANEOUS SUPPLY & MATERIALS	4,631	5,448	4,500	4,500.00	4,500.00	-	0.0%
07171300 046020	SPECIAL PROG-FIRE INVESTIGATING TEAM	-	-	300	300.00	300.00	-	0.0%
	TOTAL FIRE PREVENTION	35,573	42,033	153,787	144,176	144,176	(9,611)	-6.2%

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		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
EMERGENCY MEDICAL SERVICES								
07171000 041111	EMS DIRECTOR FULL TIME PAY	82,953	85,434	88,335	81,516	81,516	(6,819)	-7.7%
07171000 041112	PARAMEDIC FULL TIME PAY	951,569	968,172	1,028,575	1,056,670	1,056,670	28,095	2.7%
07171000 041115	PROPOSED POSITIONS	-	-	-	-	-	-	0.0%
07171000 041117	FULL TIME PARAMEDIC TRAINING PAY	23,556	18,308	30,000	30,000	30,000	-	0.0%
07171000 041150	PART TIME SPECIAL DUTY PAY	-	7,143	12,660	12,977	12,977	317	2.5%
07171000 041151	MEDICAL DIRECTOR PT PAY	2,500	6,250	6,500	6,500	6,500	-	0.0%
07171000 041200	FICA	65,444	68,995	74,392	74,895	74,895	503	0.7%
07171000 041205	MEDICARE	15,306	16,136	17,405	17,525	17,525	120	0.7%
07171000 041210	DENTAL INSURANCE	4,397	4,218	4,505	4,505	4,505	-	0.0%
07171000 041220	LONG TERM DISABILITY INSURANCE	4,974	5,265	5,594	5,759	5,759	165	2.9%
07171000 041230	HEALTH INSURANCE	196,948	148,514	132,337	165,487	165,487	33,150	25.0%
07171000 041231	HRA INSURANCE CO-PAY	-	6,488	20,000	20,000	20,000	-	0.0%
07171000 041240	PENSION	147,729	160,812	179,330	190,041	190,041	10,711	6.0%
07171000 041250	RETIREE HEALTH SAVINGS/HOLIDAY PAY	1,925	2,382	3,000	3,000	3,000	-	0.0%
07171000 041300	PARAMEDIC OVER TIME PAY	62,667	91,209	106,673	113,500	113,500	6,827	6.4%
07171000 041301	SPECIAL DUTY FIRE/RESCUE OVERTIME	1,158	3,135	1,731	1,783	1,783	52	3.0%
07171000 042910	EMPLOYEE TRAINING	10,114	4,230	10,150	10,150	10,150	-	0.0%
07171000 042920 52001:25	F.T. CLOTHING ALLOWANCE	12,414	11,407	13,230	13,230	13,230	-	0.0%
07171000 042930	TUITION REIMBURSEMENT	2,250	3,000	3,000	7,000	7,000	4,000	133.3%
07171000 042945	ACCRUED VACATION	9,243	-	-	-	-	-	0.0%
07171000 042952	HEPATITIS B VACCINATION	-	320	500	500	500	-	0.0%
07171000 043201	SO. MAINE EMS COORDINATOR FEE	2,458	2,925	2,750	2,750	2,750	-	0.0%
07171000 043210	RECRUITMENT & TESTING RESCUE	100	1,898	1,000	1,000	1,000	-	0.0%
07171000 043261 85013	COMSTAR RESCUE BILLING CONTRACT	28,868	28,193	28,500	30,500	30,500	2,000	7.0%
07171000 043500	PROFESSIONAL DUES	675	-	1,000	1,000	1,000	-	0.0%
07171000 043600	LICENSING FEES	280	280	280	280	280	-	0.0%
07171000 044310	VEHICLE MAINTENANCE PARTS	7,012	3,779	6,500	9,500	9,500	3,000	46.2%
07171000 044313	VEHICLE MAINTENANCE LABOR	12,057	5,954	6,500	8,000	8,000	1,500	23.1%
07171000 044315	NON-PWD REPAIRS	1,874	1,820	2,000	2,000	2,000	-	0.0%
07171000 044351	DEPT EQUIPMENT MAINTENANCE	459	2,902	7,000	7,000	7,000	-	0.0%
07171000 044351 68006	OXYGEN SUPPLY CONTRACT	1,593	2,709	1,500	1,500	1,500	-	0.0%
07171000 044354	ALS EQUIPMENT MAINTENANCE	8,800	13,164	16,000	16,000	16,000	-	0.0%
07171000 046000	OFFICE SUPPLIES	1,541	2,243	2,500	2,500	2,500	-	0.0%
07171000 046017	INFECTIOUS DISEASE CONTROL	37,473	40,755	42,000	45,000	45,000	3,000	7.1%
07171000 046018	DRUGS/MEDICAL SUPPLIES	-	1,845	5,600	3,000	3,000	(2,600)	-46.4%
07171000 046260	VEHICLE FUEL GAS	13,201	13,005	14,108	16,720	16,720	2,612	18.5%
07171000 047401	NEW RESCUE COMPANY EQUIPMENT	903	1,364	2,000	-	-	(2,000)	-100.0%
07171000 047405	NEW PATIENT EQUIPMENT	-	614	2,500	1,250	1,250	(1,250)	-50.0%
07171000 047406	NEW TRAINING EQUIPMENT	4	899	1,000	500	500	(500)	-50.0%
07171000 047407	NEW CPR EQUIPMENT	250	1,395	1,500	1,000	1,000	(500)	-33.3%
07171000 048000	MISCELLANEOUS EXPENSES	768	693	1,000	1,000	1,000	-	0.0%
	TOTAL EMERGENCY MEDICAL SERVICES	1,713,462	1,737,853	1,883,155	1,965,538	1,965,538	82,383	4.4%

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FY 2020 TOWN APPROPRIATIONS

		2017	2018	2019	2020	2020	TC	TC
		ACTUAL	ACTUAL	BUDGET	PROPOSED	ADOPTED	INC.	PCT
							DEC.	CHANGE
EMERGENCY MANAGEMENT								
07170300 041150	PART TIME PAY	21,974	21,527	21,878	22,425	22,425	547	2.5%
07170300 041200	FICA	1,359	1,325	1,356	1,390	1,390	34	2.5%
07170300 041205	MEDICARE	318	310	317	325	325	8	2.5%
07170300 042964	HAZMAT EXAMS	9,156	8,718	7,200	8,000	8,000	800	11.1%
07170300 044351	EQUIPMENT MAINTENANCE	1,108	1,106	1,000	1,000	1,000	-	0.0%
07170300 046001	FOOD	2,149	2,618	2,500	3,000	3,000	500	20.0%
07170300 046015	MISCELLANEOUS SUPPLY	500	237	500	500	500	-	0.0%
07170300 046020	SPECIAL PROGRAM SUPPLIES	1,000	991	1,000	1,000	1,000	-	0.0%
07170300 046400	BOOKS	242	373	350	350	350	-	0.0%
07170300 047400	NEW EQUIPMENT	2,528	2,332	2,500	2,500	2,500	-	0.0%
07170300 048000	MISCELLANEOUS EXPENSE	1,461	2,187	2,000	2,000	2,000	-	0.0%
	TOTAL EMERGENCY MANAGEMENT	41,794	41,725	40,601	42,490	42,490	1,889	4.7%
	TOTAL FIRE DEPARTMENT ALL DIVISION	4,669,847	4,884,083	5,295,093	5,523,077	5,494,268	199,175	3.8%

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		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
POLICE SERVICES								
ADMINISTRATION								
07255000 041110	ADMIN FULL TIME PAY	100,609	103,605	107,120	111,135	111,135	4,015	3.7%
07255000 041111	CAPTAINS PAY	171,217	176,343	259,211	276,953	276,953	17,742	6.8%
07255000 041112	STAFF FULL TIME PAY	29,418	30,285	31,700	32,927	32,927	1,227	3.9%
07255000 041113	SOCIAL SERVICE NAVIGATOR	-	-	-	-	37,644	37,644	100.0%
07255000 041114	CLERICAL PAY	103,089	106,142	109,762	113,902	113,902	4,140	3.8%
07255000 041115	PROPOSED POSITIONS	-	-	-	75,611	-	-	100.0%
07255000 041122	CELL PHONE STIPENDS	-	-	-	2,600	2,600	2,600	100.0%
07255000 041150	PART TIME PAY	28,788	28,854	29,454	30,190	30,190	736	2.5%
07255000 041200	FICA	27,886	28,181	33,704	35,050	37,146	3,442	10.2%
07255000 041205	MEDICARE	6,522	6,591	7,736	8,200	8,691	955	12.3%
07255000 041210	DENTAL INSURANCE	1,247	1,285	1,325	1,325	1,525	200	15.1%
07255000 041220	LONG TERM DISABILITY INSURANCE	1,947	2,060	2,546	2,677	2,772	226	8.9%
07255000 041230	HEALTH INSURANCE	44,772	49,640	64,580	73,754	84,667	20,087	31.1%
07255000 041240	PENSION	41,170	41,804	55,983	66,637	71,907	15,924	28.4%
07255000 041250	ADMIN HOLIDAY CASHOUT	9,023	7,549	7,709	12,221	12,221	4,512	58.5%
07255000 041300	ADMIN CLERICAL OT PAY	181	301	848	869	869	21	2.5%
07255000 042910	ADMIN SCHOOL/CONFERENCES	2,594	1,247	2,500	2,500	2,500	-	0.0%
07255000 042910 72005	F.T. TRAINING COSTS IN-SERVICE	31,481	20,148	22,000	24,000	24,000	2,000	9.1%
07255000 042920 50001:3	F.T. CLOTHING ALLOWANCE	2,912	2,999	3,000	3,000	3,000	-	0.0%
07255000 042930	TUITION REIMBURSEMENT	6,758	8,731	10,600	8,000	8,000	(2,600)	-24.5%
07255000 042945	ACCRUED VACATION	4,547	-	-	-	-	-	0.0%
07255000 042950	INFECTIOUS DISEASE CONTROL	1,905	415	500	675	675	175	35.0%
07255000 043210	RECRUITMENT & TESTING	4,417	696	1,000	1,000	1,000	-	0.0%
07255000 043500	PROFESSIONAL DUES	1,555	1,655	1,600	2,950	2,950	1,350	84.4%
07255000 044300	BUILDING MAINTENANCE	11,182	5,929	12,000	8,000	8,000	(4,000)	-33.3%
07255000 044310	VEHICLE MAINTENANCE PARTS	41,399	41,266	42,000	42,000	42,000	-	0.0%
07255000 044313	VEHICLE MAINTENANCE LABOR	70,486	57,200	65,000	65,000	65,000	-	0.0%
07255000 044350	POSTAGE METER	468	468	500	500	500	-	0.0%
07255000 044351	HVAC EQUIP MAINTENANCE POLICE	4,980	4,980	4,980	3,735	3,735	(1,245)	-25.0%
07255000 044351 77040	HVAC EQUIP MAINTENANCE FIRE	4,771	4,771	4,772	3,579	3,579	(1,193)	-25.0%
07255000 044421	COPIERS EQUIPMENT MAINTENANCE	2,254	2,536	2,000	2,500	2,500	500	25.0%
07255000 045310	POSTAGE	1,135	1,389	1,500	1,500	1,500	-	0.0%
07255000 045800	TRAVEL	3,601	2,175	3,000	3,000	3,000	-	0.0%
07255000 046000	OFFICE SUPPLIES	5,335	6,029	6,000	6,000	6,000	-	0.0%
07255000 046015	MISC SUPPLY - PD COMPUTER	3,043	2,865	3,000	3,000	3,000	-	0.0%
07255000 046029	CUSTODIAL SUPPLIES	3,261	4,012	4,000	4,000	4,000	-	0.0%
07255000 046210 77050	UTILITIES - GAS	17,422	25,193	20,000	30,000	30,000	10,000	50.0%
07255000 046260:046261	VEHICLE FUEL	57,627	40,261	58,280	58,280	58,280	-	0.0%
07255000 047420	NEW VEHICLES	199,202	153,511	152,330	200,000	200,000	47,670	31.3%
07255000 048050	DONATION EXPENDITURES	1,329	-	-	-	-	-	0.0%
	TOTAL POLICE ADMINISTRATION	1,049,536	971,116	1,132,240	1,317,270	1,298,368	166,128	14.7%

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		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PATROL								
07261000 041150	ENHANCED BEACH PATROL	4,458	-	-	-	-	-	0.0%
07261110 041150	PART TIME PAY - PINE POINT BEACH	6,816	5,351	12,150	12,454	12,454	304	2.5%
07261110 041200	FICA	474	332	753	772	772	19	2.5%
07261110 041205	MEDICARE	111	78	176	181	181	5	2.8%
07261210 041150	PART TIME PAY - HIGGINS BEACH	40,239	50,183	44,435	45,007	45,007	572	1.3%
07261210 041200	FICA	2,524	3,150	2,755	2,790	2,790	35	1.3%
07261210 041205	MEDICARE	590	737	644	653	653	9	1.4%
07261210 043465	CREDIT CARD SERVICES	-	353	-	2,000	2,000	2,000	100.0%
07261210 046015	CALE SUPPLIES	-	138	-	415	415	415	100.0%
07270400 041200	FICA	2,448	2,002	2,224	2,280	2,280	56	2.5%
07270400 041205	MEDICARE	572	468	520	533	533	13	2.5%
07270400 041240	PENSION	3,992	3,791	5,112	5,240	5,240	128	2.5%
07270400 041303	FULL TIME TRAINING OVERTIME	41,830	32,519	35,875	36,772	36,772	897	2.5%
07271500 041152	CROSSING GUARD	4,242	4,404	4,340	4,449	4,449	109	2.5%
07271500 041200	FICA	263	273	269	276	276	7	2.6%
07271500 041205	MEDICARE	62	64	63	65	65	2	3.2%
07272100 041112	PATROL PAY	1,928,435	2,116,325	2,156,804	2,287,487	2,287,487	130,683	6.1%
07272100 041113	PD SRO FULL TIME PAY	132,607	137,148	139,046	147,910	147,910	8,864	6.4%
07272100 041115	PD PROPOSED POSITIONS	-	-	-	-	-	-	0.0%
07272100 041120	STIPENDS	14,210	15,575	15,600	14,300	14,300	(1,300)	-8.3%
07272100 041122	CELL PHONE STIPENDS	4,543	4,620	5,005	7,150	7,150	2,145	42.9%
07272100 041160	INCENTIVE PAY	31,896	36,486	38,000	38,000	38,000	-	0.0%
07272100 041200	FICA	138,880	147,783	150,051	160,016	160,016	9,965	6.6%
07272100 041205	MEDICARE	32,474	34,562	35,111	37,438	37,438	2,327	6.6%
07272100 041210	DENTAL INSURANCE	7,032	7,494	7,950	7,685	7,685	(265)	-3.3%
07272100 041220	LONG TERM DISABILITY INSURANCE	9,652	10,971	11,498	11,921	11,921	423	3.7%
07272100 041230	HEALTH INSURANCE	313,797	353,488	379,987	377,738	377,738	(2,249)	-0.6%
07272100 041240	PENSION	310,209	355,928	361,943	369,213	369,213	7,270	2.0%
07272100 041250	HOLIDAY CASHOUT	49,578	42,090	46,125	47,641	47,641	1,516	3.3%
07272100 041300	OVERTIME PAY	96,837	86,983	89,231	91,462	91,462	2,231	2.5%
07272100 041302	COURT OVERTIME PAY	14,285	17,371	20,500	21,013	21,013	513	2.5%
07272100 041305	HIDTA OVERTIME PAY	14,089	13,168	16,232	16,638	16,638	406	2.5%
07272100 042920 50004:4	F.T. CLOTHING ALLOWANCE	37,162	33,689	37,000	37,000	37,000	-	0.0%
07272100 042945	ACCRUED VACATION	(12,096)	-	-	-	-	-	0.0%
07272100 047400	NEW EQUIPMENT	4,976	5,930	7,000	7,000	7,000	-	0.0%
07272100 047400 72001	NEW EQUIPMENT- FIREARMS	19,263	20,160	21,213	20,000	20,000	(1,213)	-5.7%
07272100 047400 72002	EQUIPMENT - VEST REPLACEMENT	5,885	5,065	7,000	7,000	7,000	-	0.0%
07272100 047400 94018	PD TASERS	8,884	3,296	4,986	20,230	20,230	15,244	305.7%
07272100 047442	EQUIPMENT REPLACEMENT	6,788	4,834	5,715	5,715	5,715	-	0.0%
07272100 048000	PD MISCELLANEOUS EXPENDITURES	-	291	-	-	-	-	100.0%
07272210 041112 72020	PD MDEATF FULL TIME REG PAY	66,227	66,695	66,228	68,172	68,172	1,944	2.9%
07272210 041200 72020	PD MDEA TF FICA ER	3,569	3,545	3,662	3,854	3,854	192	5.2%
07272210 041205 72020	PD MDEA TF MEDICARE TAX	835	829	857	902	902	45	5.3%
07272210 041210 72020	PD MDEATF DENTAL INSURANCE	239	105	-	-	-	-	0.0%
07272210 041220 72020	PD MDEATF LONG TERM DISABILITY	304	331	332	341	341	9	2.7%
07272210 041230 72020	PD MDEATF HEALTH INSURANCE	11,001	12,371	13,358	14,551	14,551	1,193	8.9%
07272210 041240 72020	PD MDEA TF PENSION	9,657	10,738	11,234	10,539	10,539	(695)	-6.2%
07272210 041300 72020	PD MDEA TASK FORCE OT	3,057	1,708	3,075	3,152	3,152	77	2.5%
07272210 042945	ACCRUED VACATION	1,695	-	-	-	-	-	0.0%
	TOTAL POLICE	3,374,592	3,653,422	3,764,059	3,947,955	3,947,955	183,896	4.9%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
POLICE SERVICES								
07272120 048100	DARE PROGRAM	3,681	3,559	5,000	4,850	4,850	(150)	-3.0%
07272140 047400 72000	RADAR - NEW EQUIPMENT	2,329	2,495	2,500	2,500	2,500	-	0.0%
07272150 048100	COMMUNITY IN HOUSE PROGRAM	2,803	2,684	2,750	2,750	2,750	-	0.0%
07272150 048100 77020	YOUTH LEADERSHIP CAMP	-	852	-	-	-	-	100.0%
07272150 048100 77080	SCHOOL RESOURCE OFFICER PROGRAM	4,022	1,331	4,000	4,000	4,000	-	0.0%
07272160 048100	TACTICAL TEAM	2,648	2,631	3,750	3,750	3,750	-	0.0%
07272230 043225	REGIONAL LAB CONTRACTED SERVICE	12,107	12,107	12,108	10,462	10,462	(1,646)	-13.6%
07272230 046002 72007	LAB ARREST SUPPLIES	-	327	650	650	650	-	0.0%
07272230 046002 72008	LAB EVIDENCE PROCESS	7,651	9,468	12,000	12,000	12,000	-	0.0%
07272230 046002 72009	LAB DRUG TEST SUPPLY	1,027	514	2,000	2,000	2,000	-	0.0%
07272240 048100	CID VIDEO FORENSICS	6,376	8,834	8,250	6,250	6,250	(2,000)	-24.2%
07272250 048100	ARSON TEAM	-	-	-	-	-	-	100.0%
07272260 048100	POLYGRAPH	1,436	2,473	2,500	2,500	2,500	-	0.0%
	TOTAL POLICE SERVICES	44,081	47,274	55,508	51,712	51,712	(3,796)	-6.8%
POLICE SPECIAL ASSIGNMENTS								
07272600 041150	PART TIME PAY	2,167	1,470	2,553	1,025	1,025	(1,528)	-59.9%
07272600 041200	FICA	4,767	6,372	4,607	4,719	4,719	112	2.4%
07272600 041205	MEDICARE	1,115	1,490	1,077	1,104	1,104	27	2.5%
07272600 041240	PENSION	7,077	10,408	10,224	10,699	10,699	475	4.6%
07272600 041301	FULL TIME SPECIAL POLICE OT PAY	74,681	111,040	71,750	75,081	75,081	3,331	4.6%
	TOTAL POLICE SPECIAL ASSIGNMENTS	89,807	130,780	90,211	92,628	92,628	2,417	2.7%
ANIMAL CONTROL								
07272700 041112	ANIMAL CONTROL OFFICER PAY	41,165	47,362	48,964	50,815	50,815	1,851	3.8%
07272700 041200	FICA	2,588	2,930	3,049	3,052	3,052	3	0.1%
07272700 041205	MEDICARE	605	685	713	714	714	1	0.1%
07272700 041220	LONG TERM DISABILITY	226	236	245	255	255	10	4.1%
07272700 041230	HEALTH INSURANCE	7,059	7,631	8,240	7,276	7,276	(964)	-11.7%
07272700 041240	PENSION	3,972	4,543	4,935	5,096	5,096	161	3.3%
07272700 041300	ACO OVERTIME PAY	-	-	100	103	103	3	3.0%
07272700 042920 50029	CLOTHING ALLOWANCE	236	392	400	400	400	-	0.0%
07272700 042945	ACCRUED VACATION	(497)	-	-	-	-	-	0.0%
07272700 043225	ANIMAL REFUGE LEAGUE CONTRACT	26,108	26,487	26,487	27,055	27,055	568	2.1%
07272700 048100	ACO PROGRAM COSTS	253	460	500	500	500	-	0.0%
	TOTAL ANIMAL CONTROL	81,716	90,725	93,633	95,266	95,266	1,633	1.7%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017	2018	2019	2020	2020	TC	TC
		ACTUAL	ACTUAL	BUDGET	PROPOSED	ADOPTED	INC.	PCT
							DEC.	CHANGE
PATROL								
07272810 048100	MOTORCYCLE IN HOUSE	4,359	2,371	2,800	2,800	2,800	-	0.0%
07272830 048100	K9 EQUIPMENT IN HOUSE	5,256	8,358	4,380	4,450	4,450	70	1.6%
	TOTAL PATROL	9,615	10,729	7,180	7,250	7,250	70	1.0%
RESERVE OFFICERS								
07272900 041150	PART TIME PAY	5,853	13,084	7,658	7,849	7,849	191	2.5%
07272900 041155	PROUTS NECK RESERVE OFFICER PAY	28,022	27,370	30,630	31,396	31,396	766	2.5%
07272900 041158	PROUTS NECK SUPERVISOR PAY	23,528	26,120	30,120	31,024	31,024	904	3.0%
07272900 041200	FICA	4,024	4,105	4,241	4,357	4,357	116	2.7%
07272900 041205	MEDICARE	941	960	992	1,019	1,019	27	2.7%
07272900 041240	RETIREMENT	31	128	-	-	-	-	0.0%
07272900 042910	EMPLOYEE TRAINING	241	597	1,000	1,000	1,000	-	0.0%
07272900 046020	PROUTS NECK PROGRAM EXPENSES	510	512	1,000	1,000	1,000	-	0.0%
07272900 047400	NEW EQUIPMENT	4,111	5,342	6,000	6,000	6,000	-	0.0%
	TOTAL RESERVE OFFICERS	67,262	78,218	81,641	83,645	83,645	2,004	2.5%
	TOTAL POLICE SERVICES	3,667,072.76	4,011,149	4,092,232	4,278,456	4,278,456	186,224	4.6%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
COMMUNICATIONS								
07272300 041112	DISPATCHER'S FULL TIME PAY	619,558	618,445	677,753	719,189	719,189	41,436	6.1%
07272300 041113	DATA COMMUNIC. SPECIALIST	61,423	63,232	63,232	67,080	67,080	3,848	6.1%
07272300 041115	PROPOSED POSITIONS	-	-	-	-	-	-	100.0%
07272300 041116	CRIME DATA ANALYST	46,502	55,661	55,661	61,620	61,620	5,959	10.7%
07272300 041120	STIPENDS	2,815	3,121	3,588	3,678	3,678	90	2.5%
07272300 041122	CELL PHONE STIPENDS	-	-	365	365	365	-	0.0%
07272300 041150	PART TIME PAY	17,865	6,901	10,250	7,688	7,688	(2,562)	-25.0%
07272300 041160	INCENTIVE PAY	5,466	6,090	6,000	8,860	8,860	2,860	47.7%
07272300 041200	FICA	52,256	51,180	53,809	57,511	57,511	3,702	6.9%
07272300 041205	MEDICARE	12,221	11,970	12,594	13,454	13,454	860	6.8%
07272300 041210	DENTAL INSURANCE	3,007	3,220	3,445	3,445	3,445	-	0.0%
07272300 041220	LONG TERM DISABILITY INSURANCE	3,392	3,420	3,992	4,249	4,249	257	6.4%
07272300 041230	HEALTH INSURANCE	123,546	142,783	159,508	156,740	156,740	(2,768)	-1.7%
07272300 041240	PENSION	75,843	74,446	82,859	95,842	95,842	12,983	15.7%
07272300 041250	HOLIDAY CASHOUT	14,637	12,643	13,325	15,113	15,113	1,788	13.4%
07272300 041300	OVERTIME PAY	92,745	97,765	65,000	66,625	66,625	1,625	2.5%
07272300 041303	TRAINING OT PAY	4,516	13,001	7,175	7,354	7,354	179	2.5%
07272300 042910	EMPLOYEE TRAINING COSTS	773	1,573	1,500	1,500	1,500	-	0.0%
07272300 042920 51001:49	CLOTHING ALLOWANCE	5,793	5,985	7,200	7,200	7,200	-	0.0%
07272300 042930	TUITION REIMBURSEMENT	-	2,197	2,500	2,500	2,500	-	0.0%
07272300 042945	ACCRUED VACATION	(2,415)	-	-	-	-	-	0.0%
07272300 043210	RECRUITMENT	161	403	750	750	750	-	0.0%
07272300 044340	HARDWARE MAINT	858	1,675	1,000	1,000	1,000	-	0.0%
07272300 044345	SOFTWARE MAINT	5,000	5,974	6,055	6,055	6,055	-	0.0%
07272300 044347	ALARM SERVICE MONITORING	-	-	-	3,500	3,500	3,500	100.0%
07272300 044352 77020:70	Radio Maint-CS-PD-Dispatch-Fire-MRO-DPW	18,975	18,527	20,170	17,170	17,170	(3,000)	-14.9%
07272300 044420	10 TWO ROD RD CELL TOWER LEASE	2,040	2,040	2,040	2,040	2,040	-	0.0%
07272300 045300 77050	CELL PHONES - PD - DISPATCH	7,507	6,800	6,600	6,600	6,600	-	0.0%
07272300 045301 77050	INTERNET CRIME	702	627	1,000	1,000	1,000	-	0.0%
07272300 045303	MOBILE DATA	8,716	8,677	8,652	8,652	8,652	-	0.0%
07272300 045304 77050	LOCAL - PD - FIRE - DISPATCH	11,700	12,134	10,000	10,000	10,000	-	0.0%
07272300 045305 77050	PAGERS -POLICE	2,306	3,242	2,000	3,000	3,000	1,000	50.0%
07272300 045307 77051	TEL PSAP	816	820	800	800	800	-	0.0%
07272300 045308 77051	TEL DMV	1,440	1,440	1,440	1,440	1,440	-	0.0%
07272300 046000:046015	OFFICE & MISC SUPPLY (disp computer)	1,509	1,739	3,050	3,050	3,050	-	0.0%
	TOTAL COMMUNICATIONS	1,201,675	1,237,728	1,293,313	1,365,070	1,365,070	71,757	5.5%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017	2018	2019	2020	2020	TC	TC
		ACTUAL	ACTUAL	BUDGET	PROPOSED	ADOPTED	INC.	PCT
							DEC.	CHANGE
MARINE RESOURCES								
07272400 041112	MRO FULL TIME PAY	41,631.92	42,890	44,325	46,010	46,010	1,685	3.8%
07272400 041150	PART TIME PAY	10,062.71	10,759	14,821	14,821	14,821	-	0.0%
07272400 041200	FICA	3,250.01	3,415	3,869	3,835	3,835	(34)	-0.9%
07272400 041205	MEDICARE	760.55	798	905	897	897	(8)	-0.9%
07272400 041210	DENTAL INSURANCE	249.48	257	265	-	-	(265)	-100.0%
07272400 041220	LONG TERM DISABILITY	190.08	214	222	230	230	8	3.6%
07272400 041230	HEALTH INSURANCE	7,059.44	7,631	8,240	11,226	11,226	2,986	36.2%
07272400 041240	PENSION	4,100.50	4,195	4,933	3,147	3,147	(1,786)	-36.2%
07272400 041250	HOLIDAY CASH OUT	-	825	1,021	1,223	1,223	202	19.8%
07272400 041300	OVERTIME PAY	553.34	742	1,500	1,538	1,538	38	2.5%
07272400 042910	EMPLOYEE TRAINING	600.00	-	800	800	800	-	0.0%
07272400 042920	CLOTHING	303.90	348	800	800	800	-	0.0%
07272400 042945	ACCRUED VACATION	968.32	-	-	-	-	-	0.0%
07272400 043225	PP PIER - CRANE MAINTENANCE	1,903.95	3,343	2,112	2,112	2,112	-	0.0%
07272400 043226	TOWING STORAGE	-	200	-	-	-	-	100.0%
07272400 044100	TOWN LANDING SEWER	330.00	330	1,030	1,030	1,030	-	0.0%
07272400 044110	PIER WATER	971.52	955	1,050	1,050	1,050	-	0.0%
07272400 044310	VEHICLE PARTS	3,005.05	157	450	450	450	-	0.0%
07272400 044313	VEHICLE LABOR	2,643.38	851	900	900	900	-	0.0%
07272400 044320	MISC MAINTENANCE AND REPAIRS	-	-	530	530	530	-	0.0%
07272400 044351	EQUIPMENT MAINT	2.16	-	500	500	500	-	0.0%
07272400 044365	PIER MAINTENANCE	4,888.00	4,888	4,888	4,888	4,888	-	0.0%
07272400 045300	MRO CELLULAR	600.00	600	600	600	600	-	0.0%
07272400 045302	MRO TELEPHONES	475.00	-	475	475	475	-	0.0%
07272400 046000	OFFICE SUPPLIES	17.07	100	300	300	300	-	0.0%
07272400 046015	MISC SUPPLIES	1,364.04	1,144	2,000	2,000	2,000	-	0.0%
07272400 046220	PIER ELECTRICITY-UTILITY	2,312.24	2,086	3,000	3,000	3,000	-	0.0%
07272400 046260	MRO VEHICLE FUEL	1,666.81	1,716	2,000	2,000	2,000	-	0.0%
07272400 046500	CLAM SEEDS	400.71	375	500	500	500	-	0.0%
07272400 047400	NEW EQUIPMENT	642.02	1,245	1,250	1,250	1,250	-	0.0%
	TOTAL MARINE RESOURCES	90,952.20	90,062	103,286	106,112	106,112	2,826	2.7%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017	2018	2019	2020	2020	TC	TC
		ACTUAL	ACTUAL	BUDGET	PROPOSED	ADOPTED	INC.	PCT
							DEC.	CHANGE
FIRE/POLICE								
07272500 041120	STIPENDS (VEHICLES)	3,900	4,200	4,595	4,200	4,200	(395)	-8.6%
07272500 041121	SPECIALTY STIPENDS	625	625	625	625	625	-	0.0%
07272500 041150	PART TIME PAY	25,709	30,842	30,630	31,396	31,396	766	2.5%
07272500 041200	FICA	1,908	2,287	2,223	2,023	2,023	(200)	-9.0%
07272500 041205	MEDICARE	446	535	520	473	473	(47)	-9.0%
07272500 042920	CLOTHING	333	850	850	850	850	-	0.0%
07272500 044320	MISC. MAINT	15	48	80	80	80	-	0.0%
07272500 046015	MISC. SUPPLY	-	100	100	100	100	-	0.0%
07272500 047400	NEW EQUIPMENT	352	525	525	525	525	-	0.0%
07272550 041150	SPECIAL DUTY PART TIME PAY	-	-	-	4,100	4,100	4,100	100.0%
07272550 041200	SPECIAL DUTY FICA	-	-	-	254	254	254	100.0%
07272550 041205	SPECIAL DUTY MEDICARE	-	-	-	59	59	59	100.0%
	TOTAL FIRE/POLICE	33,288	40,012	40,148	44,685	44,685	4,537	11.3%
	TOTAL POLICE SERVICES ALL DIVISIONS	6,042,524	6,350,067	6,661,219	7,111,593	7,092,691	431,472	6.5%
	TOTAL PUBLIC SAFETY	10,712,370	11,234,150	11,956,312	12,634,670	12,586,959	630,647	5.3%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017	2018	2019	2020	2020	TC	TC
		ACTUAL	ACTUAL	BUDGET	PROPOSED	ADOPTED	INC.	PCT
							DEC.	CHANGE
PUBLIC WORKS								
ADMINISTRATION								
08155000 041110	ADMIN. FULL TIME PAY	95,991	98,571	103,210	107,100	107,100	3,890	3.8%
08155000 041111	DEPUTY DIRECTOR	74,502	52,890	69,368	71,948	71,948	2,580	3.7%
08155000 041114	CLERICAL FULL TIME PAY	93,890	95,766	99,944	104,417	104,417	4,473	4.5%
08155000 041115	PROPOSED POSITION	-	-	-	-	-	-	100.0%
08155000 041122	PW CELL PHONE STIPEND	1,547	1,890	1,600	1,900	1,900	300	18.8%
08155000 041150	PW PART TIME PAY	-	910	-	-	-	-	100.0%
08155000 041200	FICA	16,687	15,253	16,677	17,624	17,624	947	5.7%
08155000 041205	MEDICARE	3,903	3,567	3,903	4,124	4,124	221	5.7%
08155000 041210	DENTAL INSURANCE	977	770	795	795	795	-	0.0%
08155000 041220	LONG TERM DISABILITY INSURANCE	1,314	1,065	1,365	1,419	1,419	54	4.0%
08155000 041230	HEALTH INSURANCE	31,665	34,844	40,678	40,329	40,329	(349)	-0.9%
08155000 041240	PENSION	22,978	23,285	26,252	33,937	33,937	7,685	29.3%
08155000 041300	OVERTIME PAY	1,494	967	2,500	2,500	2,500	-	0.0%
08155000 042910	EMPLOYEE TRAINING	115	1,254	700	700	700	-	0.0%
08155000 042945	ACCRUED VACATION	(9,947)	-	-	-	-	-	0.0%
08155000 043225	CONTRACTED SERVICES	9,422	7,416	8,000	8,000	8,000	-	0.0%
08155000 043500	PROFESSIONAL DUES	184	300	400	400	400	-	0.0%
08155000 044100	UTILITY SEWER	3,572	4,107	4,200	4,200	4,200	-	0.0%
08155000 044110	UTILITY WATER	2,466	2,755	2,300	2,500	2,500	200	8.7%
08155000 044350	OFFICE EQUIPMENT MAINTENANCE	-	3,668	3,000	3,000	3,000	-	0.0%
08155000 045304	TELEPHONES	8,780	8,008	11,000	6,252	6,252	(4,748)	-43.2%
08155000 045310	POSTAGE	371	633	400	400	400	-	0.0%
08155000 045400	ADVERTISEMENTS	450	1,226	850	850	850	-	0.0%
08155000 045800	TRAVEL	431	2,863	450	450	450	-	0.0%
08155000 046000	OFFICE SUPPLIES	3,523	2,555	5,010	5,000	5,000	(10)	-0.2%
08155000 046015	MISCELLANEOUS SUPPLY	1,668	2,666	1,500	1,500	1,500	-	0.0%
08155000 046210	UTILITY - GAS	18,695	30,730	22,500	22,500	22,500	-	0.0%
08155000 046220	UTILITY - ELECTRICITY	32,133	36,628	35,000	35,000	35,000	-	0.0%
08155000 046400	BOOKS	-	-	-	-	-	-	100.0%
08155000 047400	NEW EQUIPMENT	814	1,072	2,500	2,500	2,500	-	0.0%
	TOTAL ADMINISTRATION	417,623	435,662	464,102	479,345	479,345	15,243	3.3%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
GIS/ENGINEERING								
08157100 041112	GIS COORDINATOR	54,538	45,119	56,847	59,738	59,738	2,891	5.1%
08157100 041200	FICA	3,463	2,798	3,521	3,663	3,663	142	4.0%
08157100 041205	MEDICARE	810	654	824	857	857	33	4.0%
08157100 041220	LONG TERM DISABILITY INSURANCE	272	93	285	299	299	14	4.9%
08157100 041230	HEALTH INSURANCE	7,059	7,013	8,240	7,276	7,276	(964)	-11.7%
08157100 041240	PENSION	5,820	4,449	5,685	5,974	5,974	289	5.1%
08157100 042910	EMPLOYEE TRAINING	1,851	2,755	5,000	5,000	5,000	-	0.0%
08157100 042945	ACCRUED VACATION	1,034	-	-	-	-	-	0.0%
08157100 043223	IN-HOUSE CONTRACTED SERVICE	-	28,231	-	-	-	-	0.0%
08157100 043225	GIS MAPPING	2,596	7,320	5,500	7,000	7,000	1,500	27.3%
08157100 043400	ENGINEERING	11,923	5,415	7,000	7,000	7,000	-	0.0%
08157100 043500	PROFESSIONAL DUES	-	-	400	400	400	-	0.0%
08157100 044345	GIS SOFTWARE LICENSING	6,700	6,046	9,500	9,500	9,500	-	0.0%
08157100 046015	MISCELLANEOUS SUPPLY	190	1,840	1,000	1,500	1,500	500	50.0%
08157100 047400	GIS NEW EQUIPMENT	3,583	1,771	5,000	5,000	5,000	-	0.0%
	TOTAL GIS/ENGINEERING	99,841	113,504	108,802	113,207	113,207	4,405	4.0%
SPECIAL PROJECTS								
08181720 043225	NPDES - CONTRACTUAL SERVICES	10,404	11,910	44,500	18,500	18,500	(26,000)	-58.4%
	TOTAL SPECIAL PROJECTS	10,404	11,910	44,500	18,500	18,500	(26,000)	-58.4%
	TOTAL PW ADMINISTRATION	527,867	561,075	617,404	611,052	611,052	(6,352)	-1.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PUBLIC WORKS OPERATIONS								
08181000 041112	STAFF FULL TIME PAY	790,159	784,852	818,311	845,601	845,601	27,290	3.3%
08181000 041115	PROPOSED POSITION		-	-	32,940	32,940	32,940	100.0%
08181000 041120	STIPENDS	12,701	12,981	12,700	13,000	13,000	300	2.4%
08181000 041150	PART TIME PAY	19,225	9,933	17,000	14,500	14,500	(2,500)	-14.7%
08181000 041200	FICA	58,199	55,691	55,436	56,880	56,880	1,444	2.6%
08181000 041205	MEDICARE	13,611	13,025	12,974	13,311	13,311	337	2.6%
08181000 041210	DENTAL INSURANCE	3,049	3,376	3,578	3,578	3,578	-	0.0%
08181000 041220	LONG TERM DISABILITY INSURANCE	3,677	3,818	4,103	4,223	4,223	120	2.9%
08181000 041230	HEALTH INSURANCE	171,833	187,350	204,229	206,597	206,597	2,368	1.2%
08181000 041240	PENSION	83,022	80,605	88,393	96,194	96,194	7,801	8.8%
08181000 041300	OVERTIME PAY	142,843	144,905	110,000	110,000	110,000	-	0.0%
08181000 042910	EMPLOYEE TRAINING	2,386	1,107	1,700	1,750	1,750	50	2.9%
08181000 042920	CLOTHING ALLOWANCE	12,538	12,476	13,000	13,500	13,500	500	3.8%
08181000 042945	ACCRUED VACATION	(9,809)	-	-	-	-	-	0.0%
08181000 042950	MEDICAL EXPENDITURES (IDC)	902	480	1,000	1,000	1,000	-	0.0%
08181000 043225	CONTRACTED SERVICES	92,420	88,086	95,000	99,000	99,000	4,000	4.2%
08181000 044238	WINTER SALT	150,256	220,814	115,000	155,000	155,000	40,000	34.8%
08181000 044240	WINTER SAND	13,877	6,595	16,000	16,000	16,000	-	0.0%
08181000 044243	MAGNESIUM CHLORIDE	27,321	32,560	26,800	22,000	22,000	(4,800)	-17.9%
08181000 044248	GRAVEL	23,001	14,454	22,000	22,000	22,000	-	0.0%
08181000 044260	ROADSIDE MOWING	67,255	38,128	65,000	63,000	63,000	(2,000)	-3.1%
08181000 044270	STREET SIGNS	9,643	19,097	14,200	15,000	15,000	800	5.6%
08181000 044275	COLD PATCH	3,558	3,754	2,500	3,000	3,000	500	20.0%
08181000 044278	STREET STRIPING	56,424	89,966	72,200	73,000	73,000	800	1.1%
08181000 044280	ASPHALT PAVING	237,027	336,570	265,000	260,000	260,000	(5,000)	-1.9%
08181000 044283	CULVERTS	6,116	10,081	8,000	10,000	10,000	2,000	25.0%
08181000 044310	VEHICLE MAINTENANCE PARTS	172,207	90,689	175,000	175,000	175,000	-	0.0%
08181000 044313	VEHICLE MAINTENANCE LABOR	164,648	83,898	150,000	150,000	150,000	-	0.0%
08181000 046015	OUTSIDE OPERATIONAL SUPPLIES	24,307	23,495	17,000	17,000	17,000	-	0.0%
08181000 046052	CUTTING EDGES	8,965	17,650	18,000	18,000	18,000	-	0.0%
08181000 046260	VEHICLE FUEL GAS	85,305	33,073	80,000	80,000	80,000	-	0.0%
08181000 046261	PROPANE FUEL	2,593	702	3,000	2,500	2,500	(500)	-16.7%
08181000 047411	NEW TOOLS	9,198	2,477	5,000	5,000	5,000	-	0.0%
08181000 047443	FUEL TANK REPLACEMENT	-	22,258	-	-	-	-	100.0%
					-	-		
	TOTAL OPERATIONS	2,458,457	2,444,945	2,492,124	2,598,574	2,598,574	106,450	4.3%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PIERS, WHARVES, FLOATS, BOAT LAUNCH								
08161300 044190	WATERFRONT	89	537	400	400	400	-	0.0%
	TOTAL WATERFRONT	89	537	400	400	400	-	0.0%
DUNSTAN & SCARBOROUGH MEMORIAL CEMETERY								
08181460 043225	CONTRACTED SERVICES - DUNSTAN	8,100	7,452	9,000	9,000	9,000	-	0.0%
08181460 044110	UTILITY WATER - DUNSTAN	217	225	-			-	0.0%
08181460 044320	MISC. MAINTENANCE - DUNSTAN	350	-	50	50	50	-	0.0%
08181470 043225	CONTRACT SERVICES-SCAR MEMORIAL	8,100	7,452	9,000	9,000	9,000	-	0.0%
08181470 044320	MISC MAINT-SCARBOROUGH MEMORIAL	350	-	50	50	50	-	0.0%
	TOTAL CEMETERY CARE	17,116	15,130	18,100	18,100	18,100	-	0.0%
MEMORIAL ACCOUNTS								
08181500 044320 78004	MISC. MAINT. AMERICAN LEGION	1,565	-	1,600	1,600	1,600	-	0.0%
08181500 044320 78005	MISC. MAINT. DUNSTAN MONUMENT	448	760	442	442	442	-	0.0%
08181500 044320 78006	MISC. MAINT. BLACK POINT CEMETERY	3,000	-	3,000	3,000	3,000	-	0.0%
08181500 044320 78007	MISC. MAINT. HUNNEWELL HOUSE	3,000	3,000	3,000	3,000	3,000	-	0.0%
	TOTAL MEMORIAL ACCOUNTS	8,013	3,760	8,042	8,042	8,042	-	0.0%
SHADE TREES								
08181600 044265	TREE PLANTING & REMOVAL	1,685	2,532	3,000	2,000	2,000	(1,000)	-33.3%
	TOTAL SHADE TREES	1,685	2,532	3,000	2,000	2,000	(1,000)	-33.3%
	TOTAL PW OPERATIONS	2,485,360	2,466,904	2,521,666	2,627,116	2,627,116	105,450	4.2%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017	2018	2019	2020	2020	TC	TC
		ACTUAL	ACTUAL	BUDGET	PROPOSED	ADOPTED	INC.	PCT
							DEC.	CHANGE
PUBLIC WORKS VEHICLE MAINTENANCE								
08181200 041112	STAFF FULL TIME PAY	486,918	503,186	491,673	479,486	479,486	(12,187)	-2.5%
08181200 041120	STIPENDS	4,925	9,299	8,700	9,000	9,000	300	3.4%
08181200 041150	PART TIME PAY	18,417	12,484	9,000	9,000	9,000	-	0.0%
08181200 041200	FICA	31,227	32,833	31,182	30,448	30,448	(734)	-2.4%
08181200 041205	MEDICARE	7,303	7,679	7,298	7,125	7,125	(173)	-2.4%
08181200 041210	DENTAL INSURANCE	2,143	2,222	2,120	1,590	1,590	(530)	-25.0%
08181200 041220	LONG TERM DISABILITY INSURANCE	2,159	2,435	2,464	2,404	2,404	(60)	-2.4%
08181200 041230	HEALTH INSURANCE	88,724	98,399	102,350	101,859	101,859	(491)	-0.5%
08181200 041240	PENSION	59,830	63,972	62,847	62,706	62,706	(141)	-0.2%
08181200 041300	OVERTIME PAY	18,581	23,540	14,000	16,000	16,000	2,000	14.3%
08181200 042910	EMPLOYEE TRAINING	805	297	2,000	2,000	2,000	-	0.0%
08181200 042920	CLOTHING ALLOWANCE	6,109	7,196	7,000	8,500	8,500	1,500	21.4%
08181200 042945	ACCRUED VACATION	8,343	-	-	-	-	-	0.0%
08181200 042950	MEDICAL EXPENDITURES (IDC)	939	1,245	600	600	600	-	0.0%
08181200 044218	HAZARDOUS WASTE DISPOSAL	4,935	2,773	4,000	4,000	4,000	-	0.0%
08181200 044320	MISCELLANEOUS MAINTENANCE	7,263	6,440	-	-	-	-	100.0%
08181200 044345	PW DIAGNOSTIC SOFTWARE	7,993	7,415	6,300	8,300	8,300	2,000	31.7%
08181200 046260	VEHICLE FUEL GAS	302,120	308,413	291,068	291,000	291,000	(68)	0.0%
08181200 046261	PROPANE FUEL	33,764	29,539	38,000	38,000	38,000	-	0.0%
08181200 047400	NEW EQUIPMENT	9,259	14,056	11,500	12,500	12,500	1,000	8.7%
	TOTAL VEHICLE MAINTENANCE	1,101,758	1,133,421	1,092,102	1,084,518	1,084,518	(7,584)	-0.7%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

		2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PUBLIC WORKS STOCK ROOM								
08181250 041112	STAFF FULL TIME PAY	-	-	52,770	54,767	54,767	1,997	3.8%
08181250 041200	FICA	-	-	3,383	3,519	3,519	136	4.0%
08181250 041205	MEDICARE	-	-	792	823	823	31	3.9%
08181250 041210	DENTAL INSURANCE	-	-	265	265	265	-	0.0%
08181250 041220	LONG TERM DISABILITY INSURANCE	-	-	265	275	275	10	3.8%
08181250 041230	HEALTH INSURANCE	-	-	8,240	7,276	7,276	(964)	-11.7%
08181250 041240	PENSION	-	-	7,391	7,948	7,948	557	7.5%
08181250 041300	OVERTIME	-	-	2,000	4,500	4,500	2,500	125.0%
08181250 042610	SAFETY & COMPLIANCE	6,823	7,756	10,200	10,200	10,200	-	0.0%
08181250 044300	BUILDING MAINTENANCE & REPAIRS	40,495	49,457	42,000	39,500	39,500	(2,500)	-6.0%
08181250 044305	WASH BAY MAINTENANCE	-	6,495	-	-	-	-	0.0%
08181250 044316	FUEL ISLAND MAINTENANCE	4,349	11,564	2,000	2,200	2,200	200	10.0%
08181250 044317	PROPANE FUEL STATION MAINTENANCE	-	285	200	-	-	(200)	-100.0%
08181250 046015	SHOP SUPPLIES & NON-BILLABLE	6,106	5,289	11,500	12,000	12,000	500	4.3%
08181250 046029	CUSTODIAL SUPPLIES	875	1,158	3,000	16,000	16,000	13,000	433.3%
08181250 046032	VEHICLE PARTS/SERVICE BILLABLE	523,096	683,927	602,600	603,000	603,000	400	0.1%
08181250 047460	NEW STEEL FABRICATION	135	-	-	-	-	-	0.0%
	TOTAL STOCK ROOM	581,879	765,931	746,606	762,273	762,273	15,667	2.1%

STREET LIGHTS

08182000 044288	STREET LIGHT MAINTENANCE	-	-	-	3,000	3,000	3,000	100.0%
08182000 046221	UTILITY - CMP EXP. FOR STREET LIGHTS	186,358	166,297	80,000	31,000	31,000	(49,000)	-61.3%
08182000 047400	NEW EQUIP/REPAIR STREET LIGHTS	2,240	372	1,000	4,000	4,000	3,000	300.0%
	TOTAL STREET LIGHTS	188,598	166,669	81,000	38,000	38,000	(43,000)	-53.1%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2020 TOWN APPROPRIATIONS

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	2020 ADOPTED	TC INC. DEC.	TC PCT CHANGE
TRAFFIC SIGNALS							
08182100 042910	TRAINING	-	-	-	2,500	2,500	0.0%
08182100 043225	TRAFFIC SIGNALS CONTRACTUAL	-	443	500	500	-	0.0%
08182100 043500	PROFESSIONAL DUES	100	348	110	400	290	263.6%
08182100 044284	OVERHEAD STREET SIGN MAINT	4,339	106	2,600	2,600	-	0.0%
08182100 044286	PRE-EMPTION DEVICE	3,144	-	2,000	2,000	-	0.0%
08182100 044301	GENERATOR MAINTENANCE	10,923	7,530	17,000	17,000	-	0.0%
08182100 044302	MUNICIPAL FIRE ALARM MAINT	15,167	17,865	22,000	22,000	-	0.0%
08182100 044310	VEHICLE MAINT. PARTS	1,716	5,682	3,000	3,000	-	0.0%
08182100 044351	DEPT. EQUIPMENT MAINTENANCE	24,821	42,736	30,000	30,000	-	0.0%
08182100 044353	OTHER EQUIP. MAINTENANCE	2,728	3,427	2,500	2,500	-	0.0%
08182100 046053	TOOLS	537	1,565	500	500	-	0.0%
08182100 046230	UTILITY - CMP EXP. TRAFFIC SIGNALS	19,378	17,794	16,500	16,500	-	0.0%
08182100 046260	VEHICLE FUEL GAS	521	589	900	900	-	0.0%
08182100 047400	NEW EQUIPMENT	3,316	4,199	10,000	10,000	-	0.0%
08182100 047450	TRAFFIC LIGHT IMPROVEMENTS	6,602	10,953	9,000	9,000	-	0.0%
	TOTAL TRAFFIC SIGNALS	93,291	113,238	116,610	119,400	2,790	2.4%
WATER CHARGES							
08182300 044110	PORTLAND WATER DISTRICT CHARGES	159,777	166,377	165,000	179,500	14,500	8.8%
08182300 044110	BIDDEFORD/SACO WATER DIST CHARGES	57,752	55,111	59,500	59,500	-	0.0%
	TOTAL WATER CHARGES	217,529	221,489	224,500	239,000	14,500	6.5%
	TOTAL UTILITIES	499,419	501,396	422,110	396,400	(25,710)	-6.1%
SOLID WASTE PROGRAM							
08181300 044205	HOLMES ROAD SITE MAINTENANCE	6,493	7,713	6,500	6,500	-	0.0%
08181320 043232	CURBSIDE RECYCLING	378,814	378,814	390,650	396,509	5,859	1.5%
08181320 044213	ecomaine MAINE TIPPING FEE	-	-	-	90,000	90,000	100.0%
08181320 044220	COMMERCIAL RECYCLING	55,440	63,194	60,600	60,600	-	0.0%
08181320 044223	RECYCLING BINS/SILVER BULLETS	57,696	53,409	57,000	20,000	(37,000)	-64.9%
08181320 044231	CENTRALIZED COMPOST DROP-OFF	4,053	7,147	4,500	4,500	-	0.0%
08181320 045321	PUBLIC INFORMATION/EDUCATION	4,628	4,206	4,000	7,000	3,000	75.0%
08181320 047418	AUTOMATED RECYCLING CONTAINERS	17,889	19,499	19,500	19,500	-	0.0%
08181330 044213	ecomaine MAINE TIPPING FEE	412,861	388,304	396,000	396,000	-	0.0%
08181330 044215	REFUSE COLLECTION CURBSIDE	378,814	379,174	390,650	396,509	5,859	1.5%
08181330 044217	MISC SOLID WASTE DISPOSAL	6,347	10,070	7,500	7,500	-	0.0%
08181330 044218	HOUSEHOLD HAZARDOUS COLLECTION	9,743	9,518	6,000	6,000	-	0.0%
	TOTAL SOLID WASTE PROGRAM	1,332,778	1,321,047	1,342,900	1,410,618	67,718	5.0%
	TOTAL PUBLIC WORKS ALL DIVI	6,529,061	6,749,774	6,742,788	6,891,977	149,189	2.2%

TOWN OF SCARBOROUGH
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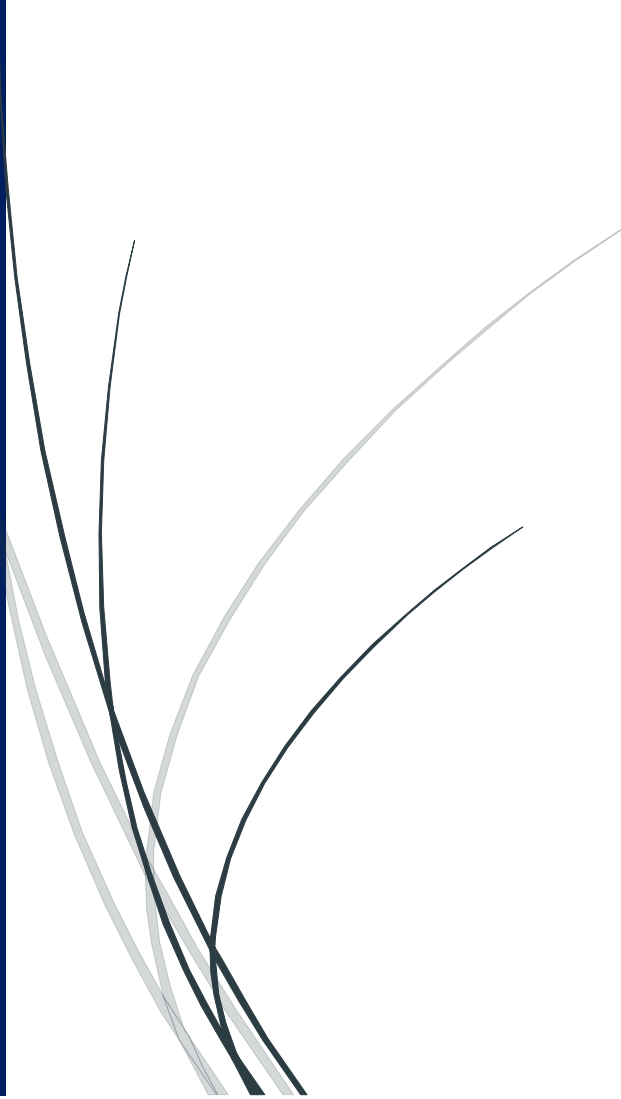
FY 2020 TOWN APPROPRIATIONS

		2017	2018	2019	2020	2020	TC	TC
		ACTUAL	ACTUAL	BUDGET	PROPOSED	ADOPTED	INC.	PCT
							DEC.	CHANGE
TOWN DEBT								
LEASES								
08585000 044420	Town Leases	152,422	-	-	-	-	-	0.0%
TOTAL TOWN LEASES		152,422	-	-	-	-	-	0.0%
LONG TERM DEBT								
08585000 048350	Debt Principal	3,574,135	3,775,139	3,798,979	4,456,756	4,456,756	657,777	17.3%
08585000 048300	Debt Interest	1,058,462	1,008,361	1,730,925	1,474,829	1,639,241	(91,684)	-5.3%
08585000 048375	Cost & Fees	47,290	90,356	50,000	50,000	50,000	-	0.0%
TOTAL TOWN DEBT		4,679,887	4,873,855	5,579,904	5,981,585	6,145,997	566,093	10.1%
TOTAL TOWN DEBT ALL DIVISIO		4,832,309	4,873,855	5,579,904	5,981,585	6,145,997	566,093	10.1%



2020

Municipal Detail Line Item Revenues



TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2020 TOWN ESTIMATED REVENUES

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	FY2020 ADOPTED	TC Incr Decr	TC Pct Change
EXECUTIVE REVENUES ALL DIVISIONS							
MUNICIPAL BUILDING USE / BLDG REBATES	200	125	400	400	400	-	0.0%
COMMERCIAL CLAM LICENSES	9,200	9,200	9,200	9,200	9,200	-	0.0%
BUSINESS MOORING FEES	2,550	2,200	2,500	2,500	2,500	-	0.0%
SPECIAL AMUSEMENT LICENSES	1,210	1,556	900	1,500	1,500	600	66.7%
JUNKYARD LICENSES	540	540	530	530	530	-	0.0%
MOBIL HOME PARK LICENSES	303	303	300	300	300	-	0.0%
MASSAGE LICENSES	615	665	600	600	600	-	0.0%
COIN OPERATED GAMES LICENSES	3,272	3,150	3,300	3,300	3,300	-	0.0%
WASTE HAULERS LICENSES	4,200	3,700	4,000	4,000	4,000	-	0.0%
INNKEEPERS LICENSES	3,244	3,621	3,500	3,500	3,500	-	0.0%
FOOD HANDLERS LICENSE	28,190	27,830	30,000	30,000	30,000	-	0.0%
RECREATIONAL CLAM LICENSES	11,145	10,729	10,000	10,000	10,000	-	0.0%
DOG LICENSES	19,427	16,547	15,000	15,000	15,000	-	0.0%
HORSE BEACH PERMIT FEE	1,350	913	1,000	1,000	1,000	-	0.0%
MARRIAGE LICENSES	4,212	4,716	4,200	4,200	4,200	-	0.0%
BURIAL PERMIT FEES	14,188	8,744	11,500	9,000	9,000	(2,500)	-21.7%
GRAVE OPENING PERMITS	3,350	3,575	2,000	2,000	2,000	-	0.0%
RECREATIONAL MOORING PERMIT	7,800	7,500	7,500	7,500	7,500	-	0.0%
CLERK MISC. PERMITS / FEES	3,928	3,773	4,700	4,500	4,500	(200)	-4.3%
CLERK VOTER REPORTS	209	124	250	250	250	-	0.0%
CERTIFIED COPY FEES	39,782	36,550	35,000	30,000	30,000	(5,000)	-14.3%
NOTARY FEES	1,740	1,515	1,500	1,500	1,500	-	0.0%
OAK HILL BUILDING UTILITY REIMB	14,985	18,076	26,000	26,000	26,000	-	0.0%
SALARY REIMBURSE (CS, PL, PW)	-	43,516	-	-	-	-	0.0%
MISCELLANEOUS REVENUES	8,819	(6,977)	-	-	-	-	0.0%
WORKER'S COMP INSURANCE REIMB	32,108	46,900	10,000	20,000	20,000	10,000	100.0%
INSURANCE CLAIM REIMBURSEMENTS	32,415	82,174	25,000	25,000	25,000	-	0.0%
ACCRUED VACATION REIMB	-	-	160,000	160,000	160,000	-	0.0%
ACCRUED SICK REIMB	-	-	145,000	145,000	145,000	-	0.0%
HR RECRUITMENT SERVICE REIMB	598	-	-	-	-	-	0.0%
US CELLULAR LEASE REVENUES	47,437	48,860	50,326	51,836	51,836	1,510	3.0%
OAK HILL BLDG. RENTAL INCOME	55,919	57,037	57,037	58,000	58,000	963	1.7%
STATE PARK FEE SHARING	1,376	2,463	1,300	2,000	2,000	700	53.8%
STATE G.A REIMBURSEMENT	10,952	10,135	11,025	11,690	11,690	665	6.0%
TOTAL EXECUTIVE	365,263	449,760	633,568	640,306	640,306	6,738	1.1%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2020 TOWN ESTIMATED REVENUES

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	FY2020 ADOPTED	TC Incr Decr	TC Pct Change
FINANCE ALL DIVISIONS							
SCHOOL SUPPLIES REIMBURSEMENT	1,249	1,235	1,500	1,500	1,500	-	0.0%
BOAT EXCISE TAX	28,925	31,034	29,700	29,700	29,700	-	0.0%
EXCISE TAX	5,873,919	5,903,828	5,850,000	5,975,000	6,150,000	300,000	5.1%
TAX INTERESTS AND COSTS	95,015	99,289	97,965	97,500	97,500	(465)	-0.5%
HUNTING & FISHING LICENSES	1,216	1,171	1,200	1,200	1,200	-	0.0%
SNOWMOBILE REFUND	2,602	3,138	2,800	2,800	2,800	-	0.0%
TOWN ATV FEE	292	344	300	300	300	-	0.0%
TOWN BOAT REGISTRATION	1,178	1,188	1,100	1,150	1,150	50	4.5%
TOWN LICENSE PLATE FEES	58,860	58,428	59,000	59,000	59,000	-	0.0%
TOWN SNOWMOBILE REGISTRATIONS	481	477	500	475	475	(25)	-5.0%
ASSESSING REVENUES	1,322	973	700	100	100	(600)	-85.7%
MISCELLANEOUS REVENUES	4,053	5,309	3,500	3,000	3,000	(500)	-14.3%
INVESTMENT INTEREST	172,784	735,594	50,000	140,000	165,000	115,000	230.0%
O.H. PROF BUILDING PILOT	6,575	6,810	6,810	9,800	9,800	2,990	43.9%
eccomaine P.I.L.O.T.	71,450	71,450	71,450	71,450	71,450	-	0.0%
STATE VETERANS EXEMPTIONS	17,288	17,890	15,000	17,000	17,000	2,000	13.3%
MAINE TREE GROWTH TAX	22,463	23,567	21,500	23,000	23,000	1,500	7.0%
TOTAL FINANCE	6,359,671	6,961,725	6,213,025	6,432,975	6,632,975	419,950	6.8%

MANAGEMENT INFORMATION SYSTEMS							
SALARY REIMBURSEMENT	494,323	511,146	712,465	765,397	765,397	52,932	7.4%
SALE OF TOWN PROPERTY	325	1,490	-	-	-	-	0.0%
TOTAL MANAGEMENT INFORMATION SYSTEMS	494,648	512,636	712,465	765,397	765,397	52,932	7.4%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2020 TOWN ESTIMATED REVENUES

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	FY2020 ADOPTED	TC Incr Decr	TC Pct Change
PLANNING DEPARTMENT							
PLUMBING PERMIT FEES	38,880	64,106	45,000	45,000	45,000	-	0.0%
BUILDING PERMIT FEES	396,157	583,848	475,000	475,000	475,000	-	0.0%
ELECTRICAL PERMIT FEES	52,880	70,639	60,000	60,000	60,000	-	0.0%
CONTRACT ZONING APPLICATN FEE	750	2,250	-	-	-	-	0.0%
CAMPGROUND FEES	1,901	1,744	1,750	1,750	1,750	-	0.0%
FLOOD HAZARD FEE	350	650	200	300	300	100	50.0%
ORDINANCE FEES	1,144	1,469	1,000	1,000	1,000	-	0.0%
ZONING BOARD OF APPEALS FEES	9,275	7,250	7,000	7,000	7,000	-	0.0%
SUBDIVISION FEES	49,556	(9,313)	25,000	25,000	25,000	-	0.0%
SITE PLAN REVIEW	30,678	19,043	20,000	20,000	20,000	-	0.0%
PRIVATE ROAD REVIEW FEE	-	-	300	300	300	-	0.0%
PLANNING BOARD ADVERTISING REIMB	-	-	1,000	1,000	1,000	-	0.0%
SUBDIVISION INSPECTION FEES	66,976	18,685	30,000	30,000	30,000	-	0.0%
PLANNING SUSTAINABILITY COORD REIMB	-	-	12,253	12,253	12,253	-	0.0%
ORDINANCE FINES	15,060	155	10,000	10,000	10,000	-	0.0%
MISCELLANEOUS REVENUES	147	-	-	-	-	-	0.0%
SALE OF TOWN PROPERTY	5,100	13,616	-	-	-	-	0.0%
TOTAL PLANNING	668,855	774,142	688,503	688,603	688,603	100	0.0%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2020 TOWN ESTIMATED REVENUES

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	FY2020 ADOPTED	TC Incr Decr	TC Pct Change
COMMUNITY SERVICES ALL DIVISIONS							
SENIOR PROGRAMS	3,227	1,646	7,000	7,000	2,000	2,000	(5,000) -71.4%
SENIOR FIELD TRIPS	24,355	32,361	27,000	27,000	35,000	35,000	8,000 29.6%
SENIOR LUNCHEON REVNUES	550	8,659	6,000	8,122	12,000	12,000	6,000 100.0%
SUMMER PROGRAM	529,182	420,678	467,000	467,000	450,000	450,000	(17,000) -3.6%
VACATION EXPERIENCE	6,101	3,591	7,000	7,000	5,000	5,000	(2,000) -28.6%
CHILD CARE	787,690	901,595	775,000	775,000	925,000	925,000	150,000 19.4%
OH BUILD/LIBRARY GROUNDS MAINT.	10,200	10,200	11,900	11,900	11,900	11,900	- 0.0%
CONCESSION, HS/MEM PARK	3,500	3,500	3,500	3,500	3,500	3,500	- 0.0%
CONCESSION, ICE RINK	3,802	-	-	-	-	-	- 100.0%
OAK HILL FIELD USE FEES	20,308	27,065	25,000	25,000	25,000	25,000	- 0.0%
OAK HILL LIGHT USE FEES	2,310	2,601	2,500	7,085	2,600	2,600	100 4.0%
PROPERTY SALE	100	6,700	-	-	-	-	- 0.0%
MISCELLANEOUS REVENUES	2,988	308	400	400	400	400	- 0.0%
FRANCHISE FEE	200,984	208,117	200,984	200,984	208,100	208,100	7,116 3.5%
PASSPORT PROCESSING	17,702	18,456	20,000	20,000	20,000	20,000	- 0.0%
DRAGON FLIES	2,250	3,000	2,000	2,000	4,000	4,000	2,000 100.0%
COMMUNITY PROGRAM REVENUES	23,101	18,990	24,000	24,000	24,000	24,000	- 0.0%
CABLE TV	25	60	500	500	500	500	- 0.0%
COMM PROGRAM FIELD TRIP REVENUES	-	1,000	20,000	20,000	20,000	20,000	- 0.0%
SPECIAL EVENTS DONATIONS/REV	8,500	8,500	10,000	10,000	15,000	15,000	5,000 50.0%
ADULT REC	6,767	4,937	5,000	5,000	5,000	5,000	- 0.0%
SKI PROGRAMS	27,196	23,860	25,000	25,000	25,000	25,000	- 0.0%
BASKETBALL PROGRAMS	27,411	22,940	23,000	23,000	23,000	23,000	- 0.0%
SOCCER PROGRAMS	45,668	41,920	56,000	56,000	50,000	50,000	(6,000) -10.7%
YOUTH PROGRAM	28,219	85,831	83,000	83,000	90,000	90,000	7,000 8.4%
FERRY/HURD/HIGGINS BEACH PARKING REV.	330,000	328,675	380,000	380,000	380,000	380,000	- 0.0%
HURD PARK CONCESSION REV.	6,200	300	5,500	6,400	5,500	5,500	- 0.0%
HIGGINS BEACH LEASE	5,000	5,000	5,000	5,000	5,000	5,000	- 0.0%
TOTAL COMMUNITY SERVICES	2,123,334	2,190,489	2,192,284	2,199,891	2,347,500	2,347,500	155,216 7.1%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2020 TOWN ESTIMATED REVENUES

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	FY2020 ADOPTED	TC Incr Decr	TC Pct Change
FIRE ALL DIVISIONS							
INSPECTION FEES	47,853	138,031.62	125,000	125,000	125,000	-	0.0%
RESCUE SERVICES FEES	800,000	900,000.00	1,000,000	1,000,000	1,250,000	250,000	25.0%
MISCELLANEOUS FEES - RUN REPORTS	449	541.65	1,000	1,050	1,000	-	0.0%
ENG 5 GORHAM FUEL REIMB	1,605	2,203.91	2,500	2,500	2,500	-	0.0%
HAZMAT REVENUES	17,887	10,931.64	10,000	10,000	10,000	-	0.0%
SALE OF TOWN PROPERTY	29,600	3,000.00	-	-	-	-	0.0%
SPECIAL DUTY REVENUES	19,100	13,030.25	7,500	13,000	7,500	-	0.0%
SACO ST RENTAL INCOME	12,763	10,065.56	12,000	10,000	12,000	-	0.0%
HOMELAND GRANT SALARY REIMBURSEMENT	-	1,654.33	-	-	-	-	0.0%
TOTAL FIRE SERVICES	929,256	1,079,458.96	1,158,000	1,161,550	1,408,000	250,000	21.6%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2020 TOWN ESTIMATED REVENUES

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	FY2020 ADOPTED	TC Incr Decr	TC Pct Change	
POLICE ALL DIVISIONS								
WEAPON PERMITS	780	711.00	500	500	500	-	0.0%	
SPECIAL POLICE	91,903	127,830.94	82,000	82,000	82,000	2,000	2.4%	
PROUTS NECK	552	511.70	1,000	1,000	600	(400)	-40.0%	
PSAP BILLING	21,515	22,160.20	25,041	25,041	25,792	751	3.0%	
POLICE COURT TIME	1,421	1,880.29	2,000	2,000	1,500	(500)	-25.0%	
POLYGRAPH TESTING FEES	2,200	825.00	2,000	2,000	2,000	-	0.0%	
MRO PIER FEES	10,200	13,350.00	11,000	11,000	11,000	-	0.0%	
F/P SPECIAL DUTY REVENUE	-	-	-	5,920	1,000	1,000	1,000	0.0%
ALARM MONITORING SERVICE	-	-	-	-	3,500	3,500	3,500	0.0%
SALARY REIMBURSEMENT	24,000	-	-	30,288	-	-	-	0.0%
MDEA TF SALARY REIMB	105,353	107,553.35	103,462	103,462	104,497	1,035	1.0%	
CAPE ELIZABETH MRO SALARY REIMB	5,500	5,615.50	5,735	5,735	5,877	142	2.5%	
HIDTA SECRETARIAL REIMBURSEMENT	33,289	31,061.16	31,707	31,707	32,513	806	2.5%	
PROUTS NECK REIMB	62,178	58,401.34	63,093	63,093	64,670	1,577	2.5%	
OOB PERSONNEL REIMB	324,611	334,349.28	346,051	346,051	358,163	12,112	3.5%	
BOAT LAUNCHING REVENUES	9,195	10,520.00	10,000	10,000	10,000	-	0.0%	
HIGGINS BEACH (BEACH RESERVES)	-	1,272.01	48,755	48,755	40,624	(8,131)	-16.7%	
MISCELLANEOUS REVENUES	12,835	12,626.71	12,000	12,783	12,712	712	5.9%	
ASSET FORFEITURE REVENUES	33,000	25,000.00	25,000	25,000	15,000	-	0.0%	
SALE TOWN PROPERTY	34,330	18,552.00	42,000	42,000	42,000	-	0.0%	
HIDTA OVERTIME REIMBURSEMENT	15,883	13,111.01	16,231	16,231	16,638	407	2.5%	
PARKING VIOLATIONS	35,599	43,040.00	30,000	30,000	30,000	-	0.0%	
FALSE ALARM VIOLATIONS	28,900	41,000.00	30,000	30,000	30,000	-	0.0%	
DOG AT LARGE FINE	1,310	620.00	1,200	1,200	700	(500)	-41.7%	
BEACH INFRACTIONS	500	200.00	300	300	300	-	0.0%	
ANIMAL TRESPASS VIOLATION FINES	250	250.00	-	-	-	-	0.0%	
FIREWORKS/NOISE VIOLATION FINES	-	350.00	-	-	-	-	0.0%	
SURFING ORDINANCE FINES	200	100.00	-	100	-	-	0.0%	
PINE POINT COOP LEASE	5,000	5,000.00	5,000	5,000	5,000	-	0.0%	
FEDERAL HIDTA REVENUES	182,434	181,891.58	192,500	197,500	242,500	50,000	26.0%	
TOTAL POLICE SERVICES	1,042,938	1,057,783.07	1,086,575	1,128,666	1,139,086	64,511	5.9%	

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

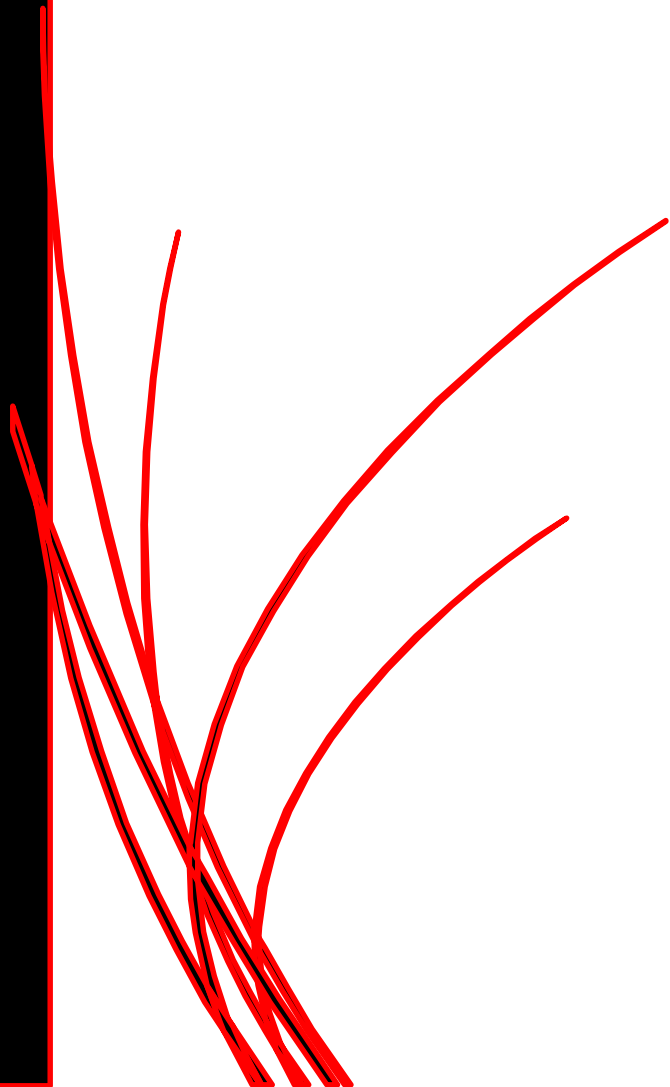
FY 2020 TOWN ESTIMATED REVENUES

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	FY2020 ADOPTED	TC Incr Decr	TC Pct Change
PUBLIC WORKS ALL DIVISIONS							
EXCAVATING LICENSES	2,800	2,800.00	2,600	2,600	2,600	-	0.0%
STREET OPENING PERMITS	4,625	4,725.00	4,000	4,000	4,500	500	12.5%
BUILDING COORDINATION FEES	1,100	1,200.00	2,500	2,500	2,000	(500)	-20.0%
LONG TERM MAINTENANCE	11,677	3,131.25	10,000	10,000	5,000	(5,000)	-50.0%
SNOW PLOWING SERVICES REIMB.	-	2,700.00	2,700	4,700	3,000	300	11.1%
SERVICE REPAIRS / Reimb (Prouts Neck/Sanitary Distri	10,451	15,432.38	18,950	17,542	18,950	-	0.0%
SERVICE REPAIRS / Reimburse (OOB/Kennebunk/Hollis/Wel	121,328	210,911.75	194,000	110,795	86,000	(108,000)	-55.7%
MISCELLANEOUS REVENUES	23,784	6,972.82	6,000	8,830	6,000	-	0.0%
SALE OF TOWN PROPERTY	92,557	32,700.00	65,000	65,000	45,000	(20,000)	-30.8%
MISCELLANEOUS RECYCLING REVENUES	1,514	2,511.13	2,400	2,400	2,400	-	0.0%
INTRAGOVERNMENTAL Reimbursements	1,256,225	971,772.83	1,280,000	1,280,000	1,281,898	(5,852)	-0.5%
MDOT URBAN/RURAL RD INITIATIVE	317,212	324,412.00	321,816	322,124	322,381	565	0.2%
TOTAL PUBLIC WORKS	1,843,272	1,579,269.16	1,909,966	1,830,491	1,779,729	(137,987)	-7.2%
GRAND TOTALS MUNICIPAL REV (without DEBT)	13,827,237	14,605,264.28	14,594,386	15,003,500	15,116,596	611,460	4.2%
MUNICIPAL DEBT REVENUES							
BOND PROCEEDS	574,270	672,585.00	-	-	-	-	0.0%
SCHOOL DEV IMPACT FEE	325,097	414,600.00	397,850	397,850	709,590	111,740	28.1%
HAIGIS PARKWAY ASSESSMENTS	370,000	370,000.00	370,000	370,000	370,000	-	0.0%
DUNSTAN CORNER	-	-	-	-	-	120,018	100.0%
USE OF BOND PREMIUM	-	-	514,450	514,450	-	(164,450)	-32.0%
TOTAL DEBT REVENUES	1,269,367	1,457,185.00	1,282,300	1,282,300	1,079,590	67,308	5.2%
GRAND TOTAL MUNICIPAL REVENUES	15,096,604	16,062,449.28	15,876,686	16,285,800	16,196,186	678,768	4.3%



2020

Educational Detail Line Item Appropriations



Scarborough Schools - FY20 General Fund Operating Budget

Leadership Council's Proposed Budget - Account Detail

April 2, 2019

ORG	OBJECT	ACCT USED FOR:	FY17 ACTUAL EXPENDED	FY18 ACTUAL EXPENDED	FY19 APPROVED BUDGET	FY19 PROJECTED ACTUAL	FY20 LEADERSHIP COUNCIL'S PROPOSED BUDGET	\$CHANGE (from FY19 approved)	% CHANGE (from FY19 approved)
REGULAR INSTRUCTION									
71000002	510100	MS TEACHER SALARIES	3,448,217	3,423,619	3,432,921	3,397,620	3,546,935	114,014	3.32%
71000002	510230	MS ED TECH WAGES	86,258	85,091	57,084	59,495	33,879	(23,205)	-40.65%
71000002	512300	MS SUBSTITUTE WAGES	51,873	39,683	60,000	55,000	60,000	0	0.00%
71000002	515000	MS RETIREMENT STIPENDS	10,311	22,878	11,837	11,837	47,694	35,857	302.92%
71000002	515200	MS INSTRUCTIONAL/LEAD TEACHER STIPENDS	44,441	45,005	54,859	54,859	61,823	6,964	12.69%
71000002	520000	MS ER PAYROLL TAX ON STIPENDS	2,961	3,900	4,445	4,445	23,912	19,467	437.95%
71000002	520100	MS TEACHER BENEFITS	780,772	734,463	767,910	789,461	798,877	30,967	4.03%
71000002	520200	MS ED TECH BENEFITS	29,585	31,372	24,677	45,896	47,315	22,638	91.74%
71000002	520300	MS ER PAYROLL TAX ON SUB WAGES	2,825	2,329	3,300	3,000	4,200	900	27.27%
71000002	523100	MS TEACHER MAINEPERS	114,090	134,919	141,528	134,886	148,011	6,483	4.58%
71000002	523200	MS ED TECH MAINEPERS	2,795	3,354	2,266	2,362	2,658	392	17.30%
71000002	525100	MS STAFF COURSE REIMBURSEMENT	26,065	32,609	42,853	42,853	26,500	(16,353)	-38.16%
71000002	532000	MS INSTRUCTIONAL CONTRACTED SERVICES	10,831	11,277	12,000	5,000	5,000	(7,000)	-58.33%
71000002	533000	MS STAFF DEVELOPMENT	12,372	16,067	7,000	7,000	7,000	0	0.00%
71000002	543100	MS EQUIPMENT MAINTENANCE	1,812	1,077	3,000	2,000	2,000	(1,000)	-33.33%
71000002	544400	MS COPIERS LEASE & SERVICE	16,129	12,655	20,300	19,200	19,500	(800)	-3.94%
71000002	555000	MS PRINTING - SCHOOL HANDBOOKS & FORMS	4,825	5,241	4,500	4,500	4,500	0	0.00%
71000002	558000	MS MILEAGE FOR STAFF TRAVEL	315	134	400	400	400	0	0.00%
71000002	560000	MS GENERAL SUPPLIES	7,612	6,081	7,000	7,000	7,000	0	0.00%
71000002	561000	MS INSTRUCTIONAL SUPPLIES	45,224	45,132	25,200	25,200	25,200	0	0.00%
71000002	561100	MS INSTRUCTIONAL EQUIPMENT	3,753	2,664	3,500	3,500	2,500	(1,000)	-28.57%
71000002	564000	MS BOOKS & SUBSCRIPTIONS	14,484	14,964	40,000	40,000	47,000	7,000	17.50%
71000002	581000	MS PROGRAM DUES & FEES	983	875	1,000	1,000	1,000	0	0.00%
71000003	510100	WS TEACHER SALARIES	2,955,301	3,019,558	3,067,346	3,102,456	3,247,230	179,884	5.86%
71000003	510230	WS ED TECH WAGES	249,484	263,133	234,547	226,433	242,199	7,652	3.26%
71000003	512300	WS SUBSTITUTE WAGES	50,703	69,195	60,000	66,000	66,000	6,000	10.00%
71000003	515000	WS RETIREMENT STIPENDS	0	11,591	42,045	42,045	36,298	(5,747)	-13.67%
71000003	515200	WS LD TCHR/CO-CURRIC/MENTOR STIPENDS	41,161	50,710	49,027	49,027	34,329	(14,698)	-29.98%
71000003	520000	WS ER PAYROLL TAX ON STIPENDS	1,979	3,249	4,459	4,459	4,459	0	0.00%

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71000003	520100	WS TEACHER BENEFITS	553,251	558,584	587,443	652,882	673,074	85,631	14.58%
71000003	520200	WS ED TECH BENEFITS	87,355	101,208	96,495	123,692	127,518	31,023	32.15%
71000003	520300	WS ER PAYROLL TAX ON SUB WAGES	2,724	4,273	3,300	3,600	4,620	1,320	40.00%
71000003	523100	WS TEACHER MAINEPERS	97,634	118,921	125,387	123,168	136,312	10,925	8.71%
71000003	523200	WS ED TECH MAINEPERS	8,432	10,515	9,311	8,989	10,076	765	8.22%
71000003	525100	WS STAFF COURSE REIMBURSEMENT	4,560	9,393	10,611	10,611	20,000	9,389	88.48%
71000003	532000	WS INSTRUCTIONAL CONTRACTED SERVICES	6,305	12,223	10,364	13,000	16,000	5,636	54.38%
71000003	533000	WS STAFF DEVELOPMENT	5,764	4,385	5,000	5,000	5,000	0	0.00%
71000003	543100	WS EQUIPMENT MAINTENANCE	658	179	2,000	2,000	2,000	0	0.00%
71000003	544400	WS COPIERS LEASE & SERVICE	24,931	19,689	26,200	25,200	25,500	(700)	-2.67%
71000003	558000	WS MILEAGE FOR STAFF TRAVEL	150	226	600	600	1,000	400	66.67%
71000003	560000	WS GENERAL SUPPLIES	27,963	23,099	27,000	27,000	32,600	5,600	20.74%
71000003	561000	WS INSTRUCTIONAL SUPPLIES	40,110	43,459	52,000	52,000	52,600	600	1.15%
71000003	561100	WS INSTRUCTIONAL EQUIPMENT	136	0	200	200	200	0	0.00%
71000003	564000	WS BOOKS & SUBSCRIPTIONS	5,096	650	9,750	7,750	7,750	(2,000)	-20.51%
71000004	510100	BP TEACHER SALARIES	956,965	996,063	1,028,313	1,015,629	1,141,930	113,617	11.05%
71000004	510230	BP ED TECH WAGES	84,542	88,213	86,502	91,256	94,976	8,474	9.80%
71000004	512300	BP SUBSTITUTE WAGES	15,143	15,430	25,000	22,000	25,000	0	0.00%
71000004	515000	BP RETIREMENT STIPENDS	0	10,847	18,337	18,337	0	(18,337)	-100.00%
71000004	515200	BP LEAD TEACHER/MENTOR STIPENDS	3,386	5,076	3,595	3,595	5,311	1,716	47.73%
71000004	520000	BP ER PAYROLL TAX ON STIPENDS	162	862	1,331	1,331	336	(995)	-74.76%
71000004	520100	BP TEACHER BENEFITS	203,329	183,572	202,015	227,729	261,870	59,855	29.63%
71000004	520200	BP ED TECH BENEFITS	29,362	29,773	31,759	23,159	24,902	(6,857)	-21.59%
71000004	520300	BP ER PAYROLL TAX ON SUB WAGES	1,031	1,075	1,375	1,200	1,750	375	27.27%
71000004	523100	BP TEACHER MAINEPERS	32,165	37,469	41,319	40,320	44,905	3,586	8.68%
71000004	523200	BP ED TECH MAINEPERS	2,763	3,410	3,435	3,623	3,951	516	15.02%
71000004	525100	BP STAFF COURSE REIMBURSEMENT	5,244	3,537	2,358	2,358	4,500	2,142	90.84%
71000004	532000	BP INSTRUCTIONAL CONTRACTED SERVICES	146	0	0	0	0	0	0.00%
71000004	533000	BP STAFF DEVELOPMENT	2,158	5,908	3,700	3,700	3,700	0	0.00%
71000004	543100	BP EQUIPMENT MAINTENANCE	0	0	1,000	1,000	1,000	0	0.00%
71000004	544400	BP COPIERS LEASE & SERVICE	11,493	8,425	11,100	10,000	10,500	(600)	-5.41%

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71000004	555000	BP PRINTING - SCHOOL HANDBOOKS & FORMS	45	0	0	0	0	0	0.00%
71000004	558000	BP MILEAGE FOR STAFF TRAVEL	324	373	450	450	450	0	0.00%
71000004	560000	BP GENERAL SUPPLIES	7,179	6,164	7,500	7,500	8,000	500	6.67%
71000004	561000	BP INSTRUCTIONAL SUPPLIES	13,344	11,702	14,000	14,000	17,100	3,100	22.14%
71000004	561100	BP INSTRUCTIONAL EQUIPMENT	2,046	0	1,500	1,500	1,500	0	0.00%
71000004	564000	BP BOOKS & SUBSCRIPTIONS	1,806	248	1,350	1,350	1,500	150	11.11%
71000005	510100	EC TEACHER SALARIES	839,269	898,905	952,977	917,705	1,040,846	87,869	9.22%
71000005	510230	EC ED TECH WAGES	88,548	86,937	90,476	85,971	95,916	5,440	6.01%
71000005	512300	EC SUBSTITUTE WAGES	27,753	28,865	30,000	27,000	30,000	0	0.00%
71000005	515000	EC RETIREMENT STIPENDS	0	4,363	18,778	18,778	18,766	(12)	-0.06%
71000005	515200	EC LEAD TEACHER/MENTOR STIPENDS	4,286	2,855	3,595	3,595	5,311	1,716	47.73%
71000005	520000	EC ER PAYROLL TAX ON STIPENDS	205	390	1,357	1,357	1,521	164	12.09%
71000005	520100	EC TEACHER BENEFITS	148,101	156,629	169,284	177,435	207,790	38,506	22.75%
71000005	520200	EC ED TECH BENEFITS	30,520	16,354	13,997	13,680	14,710	713	5.09%
71000005	520300	EC ER PAYROLL TAX ON SUB WAGES	1,608	1,730	1,650	1,500	2,100	450	27.27%
71000005	523100	EC TEACHER MAINEPERS	28,199	35,413	38,311	36,433	40,700	2,389	6.24%
71000005	523200	EC ED TECH MAINEPERS	2,772	3,451	3,592	3,413	3,991	399	11.11%
71000005	525100	EC STAFF COURSE REIMBURSEMENT	3,420	5,895	7,074	7,074	8,800	1,726	24.40%
71000005	532000	EC INSTRUCTIONAL CONTRACTED SERVICES	2,790	3,164	1,920	2,000	2,500	580	30.21%
71000005	533000	EC STAFF DEVELOPMENT	1,531	2,879	3,700	3,700	3,700	0	0.00%
71000005	543100	EC EQUIPMENT MAINTENANCE	1,195	0	1,000	1,000	1,000	0	0.00%
71000005	544400	EC COPIERS LEASE & SERVICE	13,327	9,446	13,500	12,200	12,500	(1,000)	-7.41%
71000005	555000	EC PRINTING - SCHOOL HANDBOOKS & FORMS	75	0	0	0	0	0	0.00%
71000005	558000	EC MILEAGE FOR STAFF TRAVEL	435	398	450	450	450	0	0.00%
71000005	560000	EC GENERAL SUPPLIES	10,840	9,634	9,000	9,000	9,200	200	2.22%
71000005	561000	EC INSTRUCTIONAL SUPPLIES	13,961	13,568	14,000	14,000	21,800	7,800	55.71%
71000005	561100	EC INSTRUCTIONAL EQUIPMENT	1,002	364	1,500	1,500	1,500	0	0.00%
71000005	564000	EC BOOKS & SUBSCRIPTIONS	734	829	1,550	1,500	1,500	(50)	-3.23%
71000006	510100	PH TEACHER SALARIES	784,743	759,072	840,799	791,723	912,761	71,962	8.56%
71000006	510230	PH ED TECH WAGES	51,506	47,793	47,006	56,346	91,758	44,752	95.20%

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71000006	512300	PH SUBSTITUTE WAGES	16,013	31,485	20,000	28,000	28,000	8,000	40.00%
71000006	515000	PH RETIREMENT STIPENDS	0	0	28,454	22,535	10,201	(18,253)	-64.15%
71000006	515200	PH LEAD TEACHER/MENTOR STIPENDS	2,536	3,655	5,044	5,044	5,311	267	5.29%
71000006	520000	PH ER PAYROLL TAX ON STIPENDS	122	198	2,033	2,033	981	(1,052)	-51.75%
71000006	520100	PH TEACHER BENEFITS	162,736	153,442	186,219	153,565	185,524	(695)	-0.37%
71000006	520200	PH ED TECH BENEFITS	1,397	13,152	14,287	22,998	39,729	25,442	178.08%
71000006	520300	PH ER PAYROLL TAX ON SUB WAGES	511	1,397	1,100	1,960	1,960	860	78.18%
71000006	523100	PH TEACHER MAINEPERS	26,392	29,905	31,852	31,431	35,242	3,390	10.64%
71000006	523200	PH ED TECH MAINEPERS	1,731	1,860	1,867	2,237	2,570	703	37.65%
71000006	525100	PH STAFF COURSE REIMBURSEMENT	1,596	1,179	2,358	2,358	5,000	2,642	112.04%
71000006	532000	PH INSTRUCTIONAL CONTRACTED SERVICES	146	0	0	0	0	0	0.00%
71000006	533000	PH STAFF DEVELOPMENT	2,050	608	3,700	3,700	3,700	0	0.00%
71000006	543100	PH EQUIPMENT MAINTENANCE	0	329	1,000	1,000	1,000	0	0.00%
71000006	544400	PH COPIERS LEASE & SERVICE	11,013	8,060	10,700	9,500	9,700	(1,000)	-9.35%
71000006	555000	PH PRINTING - SCHOOL HANDBOOKS & FORMS	45	0	0	0	0	0	0.00%
71000006	558000	PH MILEAGE FOR STAFF TRAVEL	223	266	450	450	450	0	0.00%
71000006	560000	PH GENERAL SUPPLIES	7,941	6,907	7,300	6,500	6,400	(900)	-12.33%
71000006	561000	PH INSTRUCTIONAL SUPPLIES	6,762	8,563	10,000	10,000	17,400	7,400	74.00%
71000006	561100	PH INSTRUCTIONAL EQUIPMENT	544	0	1,500	1,500	1,500	0	0.00%
71000006	564000	PH BOOKS & SUBSCRIPTIONS	5,753	0	1,190	1,200	1,500	310	26.05%
71000030	510100	HS TEACHER SALARIES	4,322,729	4,445,548	4,612,032	4,595,849	4,912,083	300,051	6.51%
71000030	510230	HS ED TECH WAGES	86,297	85,121	59,331	62,937	60,662	1,331	2.24%
71000030	512300	HS SUBSTITUTE WAGES	68,862	80,640	70,000	95,000	95,000	25,000	35.71%
71000030	515000	HS RETIREMENT STIPENDS	0	0	10,834	10,834	38,036	27,202	251.08%
71000030	515200	HS DEPT HEAD/INSTR/MENTOR STIPENDS	84,513	74,672	81,309	81,309	90,343	9,034	11.11%
71000030	520000	HS ER PAYROLL TAX ON STIPENDS	3,756	4,417	5,606	5,606	8,616	3,010	53.69%
71000030	520100	HS TEACHER BENEFITS	846,217	875,039	928,635	919,232	1,022,422	93,787	10.10%
71000030	520200	HS ED TECH BENEFITS	25,634	25,714	5,251	5,251	5,305	54	1.03%
71000030	520300	HS ER PAYROLL TAX ON SUB WAGES	4,026	5,269	3,850	5,225	6,650	2,800	72.73%
71000030	523100	HS TEACHER MAINEPERS	142,813	175,616	183,557	182,455	199,870	16,313	8.89%
71000030	523200	HS ED TECH MAINEPERS	1,818	2,211	1,120	1,120	1,213	93	8.30%

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71000030	525100	HS STAFF COURSE REIMBURSEMENT	25,542	5,295	14,997	12,000	38,500	23,503	156.72%
71000030	532000	HS INSTRUCTIONAL CONTRACTED SERVICES	29,898	33,919	38,600	33,750	33,750	(4,850)	-12.56%
71000030	533000	HS STAFF DEVELOPMENT	29,073	30,485	25,700	25,700	29,875	4,175	16.25%
71000030	534000	HS STRATEGIC PLANNING SERVICES	0	14,558	10,000	4,000	5,000	(5,000)	-50.00%
71000030	543100	HS EQUIPMENT MAINTENANCE	2,818	5,751	7,575	7,500	7,900	325	4.29%
71000030	544400	HS COPIERS LEASE & SERVICE	30,645	23,062	30,600	29,500	30,000	(600)	-1.96%
71000030	555000	HS PRINTING - SCHOOL DATEBOOKS & FORMS	8,125	11,440	10,500	9,000	9,000	(1,500)	-14.29%
71000030	560000	HS GENERAL SUPPLIES	18,450	15,699	16,000	16,000	16,015	15	0.09%
71000030	561000	HS INSTRUCTIONAL SUPPLIES	55,274	63,452	50,210	50,000	73,426	23,216	46.24%
71000030	564000	HS BOOKS & SUBSCRIPTIONS	65,564	51,431	52,631	50,000	64,001	11,370	21.60%
71000030	573100	HS INSTRUCTIONAL EQUIPMENT	14,876	13,441	10,250	10,000	12,558	2,308	22.52%
71000030	581000	HS PROGRAM DUES & FEES	2,919	5,022	5,650	5,650	6,300	650	11.50%
TOTAL REGULAR INSTRUCTION			18,429,042	18,805,517	19,465,412	19,463,952	20,972,663	1,507,251	7.74%

OTHER INSTRUCTION - ESL

71041005	510100	K-8 ESL TEACHER SALARIES	156,537	206,131	216,774	222,100	233,739	16,965	7.83%
71041005	510230	K-8 ESL ED TECH WAGES	4,486	0	0	0	0	0	0.00%
71041005	520100	K-8 ESL TEACHER BENEFITS	24,265	32,332	34,559	39,254	43,616	9,057	26.21%
71041005	520200	K-8 ESL ED TECH BENEFITS	1,406	0	0	0	0	0	0.00%
71041005	523100	K-8 ESL TEACHER MAINEPERS	5,260	8,120	8,606	8,817	9,724	1,118	12.99%
71041005	523200	K-8 ESL ED TECH MAINEPERS	151	0	0	0	0	0	0.00%
71041005	533000	K-8 ESL STAFF DEVELOPMENT	385	375	750	500	750	0	0.00%
71041005	534400	K-8 ESL CONTRACTED SERVICES	824	1,163	750	750	750	0	0.00%
71041005	560000	K-8 ESL SUPPLIES	872	452	1,000	500	1,200	200	20.00%
71041009	510100	HS ESL TEACHER SALARY	61,783	65,556	69,173	68,927	72,358	3,185	4.60%
71041009	520100	HS ESL TEACHER BENEFITS	17,494	17,830	19,173	19,070	20,505	1,332	6.95%
71041009	523100	HS ESL TEACHER MAINEPERS	2,076	2,583	2,747	2,736	3,011	264	9.61%
71041009	534400	HS ESL CONTRACTED SERVICES	0	250	250	250	250	0	0.00%
71041009	533000	HS ESL STAFF DEVELOPMENT	125	0	250	0	250	0	0.00%
71041009	560000	HS ESL SUPPLIES	88	220	500	200	500	0	0.00%
TOTAL OTHER INSTRUCTION - ESL			275,751	335,011	354,532	363,105	386,653	32,121	9.06%

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OTHER INSTRUCTION - GATES									
71029005	510100	K-8 GATES TEACHER SALARIES	200,697	208,024	218,736	218,107	218,470	(266)	-0.12%
71029005	515000	K-8 GATES RETIREMENT STIPEND		0	0	0	12,872	12,872	100.00%
71029005	520000	K-8 GATES PAYROLL TAX ON STIPEND		0	0	0	813	813	100.00%
71029005	520100	K-8 GATES TEACHER BENEFITS	53,780	53,732	57,797	57,467	61,793	3,996	6.91%
71029005	523100	K-8 GATES TEACHER MAINEPERS	6,743	8,195	8,684	8,659	9,484	800	9.21%
71029005	532000	K-8 GATES CONTRACTED SERVICES	0	0	300	300	450	150	50.00%
71029005	533000	K-8 GATES STAFF DEVELOPMENT	100	0	450	450	450	0	0.00%
71029005	553100	K-8 GATES POSTAGE	0	0	500	500	500	0	0.00%
71029005	560000	K-8 GATES SUPPLIES	719	849	1,000	1,000	1,000	0	0.00%
71029009	510100	HS GATES TEACHER SALARY	34,614	37,414	40,016	39,779	42,571	2,555	6.38%
71029009	520100	HS GATES TEACHER BENEFITS	1,083	838	2,039	2,039	2,200	161	7.90%
71029009	523100	HS GATES TEACHER MAINEPERS	1,163	1,473	1,589	1,579	1,771	182	11.45%
71029009	532000	HS GATES CONTRACTED SERVICES	0	0	300	300	300	0	0.00%
71029009	533000	HS GATES STAFF DEVELOPMENT	0	0	150	150	150	0	0.00%
71029009	560000	HS GATES SUPPLIES		0	500	500	500	0	0.00%
TOTAL OTHER INSTRUCTION - GATES			298,900	310,525	332,061	330,831	353,324	21,263	6.40%

SPECIAL SERVICES

71021125	510100	K-8 SOCIAL WORKER SALARIES	237,200	245,491	246,870	253,104	252,244	5,374	2.18%
71021125	520100	K-8 SOCIAL WORKER BENEFITS	47,406	46,844	50,344	50,344	55,499	5,155	10.24%
71021125	523100	K-8 SOCIAL WORKER MAINEPERS	7,929	9,746	10,178	10,048	10,494	316	3.10%
71021129	510100	HS SOCIAL WORKER SALARIES	82,813	85,411	88,948	87,432	124,225	35,277	39.66%
71021129	520100	HS SOCIAL WORKER BENEFITS	18,881	19,203	20,109	20,109	29,965	9,856	49.01%
71021129	523100	HS SOCIAL WORKER MAINEPERS	2,751	3,367	3,532	3,471	3,858	326	9.23%
71023095	510100	K-8 SPED TEACHER SALARIES	2,137,139	2,307,578	2,452,411	2,412,101	2,607,883	155,472	6.34%
71023095	510200	BUS AIDE/PSYCH SECRETARY WAGES	29,968	30,584	32,058	31,144	63,571	31,513	98.30%
71023095	510230	K-8 SPED ED TECH WAGES	1,166,860	1,259,841	1,465,163	1,438,494	1,791,732	326,569	22.29%
71023095	512300	SPED SUBSTITUTE WAGES	70,300	86,973	82,000	81,000	82,000	0	0.00%

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71023095	515000	SPED RETIREMENT STIPENDS	0	35,185	24,115	22,697	11,174	(12,941)	-53.66%
71023095	520000	SPED ER PAYROLL TAX ON STIPENDS	0	1,728	1,463	1,463	544	(919)	-62.82%
71023095	520100	K-8 SPED TEACHER BENEFITS	445,635	467,489	547,420	534,027	570,943	23,523	4.30%
71023095	520200	K-8 SPED ED TECH BENEFITS	332,686	410,550	522,239	492,955	643,201	120,962	23.16%
71023095	520300	ER PAYROLL TAX ON SPED SUBSTITUTES	4,147	4,526	4,510	4,500	5,740	1,230	27.27%
71023095	521200	BUS AIDE/PSYCH SECRETARY BENEFITS	150	200	4,660	4,660	19,804	15,144	324.98%
71023095	523100	K-8 SPED TEACHER MAINEPERS	72,328	88,387	95,356	95,760	105,322	9,966	10.45%
71023095	523200	K-8 SPED ED TECH MAINEPERS	37,701	46,965	53,403	57,108	62,009	8,606	16.12%
71023095	525100	SPED STAFF COURSE REIMBURSEMENT	16,468	24,159	23,780	23,000	36,500	12,720	53.49%
71023095	532000	SPED CONTRACTED TUTOR SERVICE	1,503	8,090	3,000	3,000	3,000	0	0.00%
71023095	533000	SPED STAFF DEVELOPMENT	1,798	2,570	3,000	3,000	3,000	0	0.00%
71023095	534400	SPED CONTRACTED SERVICES	657	14,244	13,000	13,000	13,000	0	0.00%
71023095	553100	SPED POSTAGE	13,576	(1)	0	0	0	0	0.00%
71023095	556000	SPED OUTSIDE PLACEMENT	100,888	208,711	335,000	379,000	437,000	102,000	30.45%
71023095	558000	SPED STAFF TRAVEL	2,701	3,108	4,600	4,000	4,000	(600)	-13.04%
71023095	560000	SPED INSTRUCTIONAL SUPPLIES	2,584	3,065	11,500	10,000	10,000	(1,500)	-13.04%
71023095	561000	SPED 504 SUPPLIES	2,129	1,691	2,500	2,500	2,500	0	0.00%
71023099	510100	HS SPED TEACHER SALARIES	725,234	745,528	843,460	838,954	894,220	50,760	6.02%
71023099	510230	HS SPED ED TECH WAGES	590,474	508,461	555,264	525,918	567,321	12,057	2.17%
71023099	520100	HS SPED TEACHER BENEFITS	120,227	131,350	159,533	159,234	164,159	4,626	2.90%
71023099	520200	HS SPED ED TECH BENEFITS	262,330	208,947	228,954	228,175	235,232	6,278	2.74%
71023099	523100	HS SPED TEACHER MAINEPERS	22,858	29,372	31,104	33,306	37,221	6,117	19.67%
71023099	523200	HS SPED ED TECH MAINEPERS	19,923	20,187	20,853	20,879	23,622	2,769	13.28%
71025090	510400	SPED ADMIN SALARIES	130,240	136,366	137,773	137,773	140,514	2,741	1.99%
71025090	511800	SPED ADMIN SUPPORT STAFF WAGES	52,061	52,170	54,226	54,226	56,805	2,579	4.76%
71025090	520400	SPED ADMIN BENEFITS	24,579	25,202	28,311	28,311	34,515	6,204	21.91%
71025090	520800	SPED ADMIN SUPPORT STAFF BENEFITS	17,270	17,445	19,131	19,131	20,374	1,243	6.50%
71025090	523400	SPED ADMIN MAINEPERS	4,376	5,374	5,470	5,470	5,846	376	6.87%
71025090	534400	SPED LEGAL SERVICES	6,486	1,574	10,000	20,000	10,000	0	0.00%

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71028095	510100	SPED ESY WAGES	84,352	114,931	115,000	110,715	116,000	1,000	0.87%
71028095	520100	SPED ESY PAYROLL TAX ON WAGES	1,328	1,819	1,725	1,762	1,800	75	4.35%
71028095	523100	SPED ESY MAINEPERS	2,764	4,436	4,566	4,272	4,826	260	5.69%
71028095	532000	SPED ESY CONTRACTED SERVICES	0	7,020	7,000	18,015	18,500	11,500	164.29%
71028095	561000	SPED ESY SUPPLIES	555	583	700	580	700	0	0.00%
TOTAL SPECIAL SERVICES			6,901,258	7,426,468	8,324,229	8,244,639	9,280,863	956,634	11.49%

CTE INSTRUCTION

71030030	556100	HS VOCATIONAL ASSESSMENT	259,555	293,318	9,000	1,642	9,000	0	0.00%
TOTAL CTE INSTRUCTION			259,555	293,318	9,000	1,642	9,000	0	0.00%

OTHER INSTRUCTION - ATHLETICS & ACTIVITIES

CO-CURRICULAR

71009103	515000	WS CO-CURRICULAR STIPENDS	0	0	21,306	21,306	23,949	2,643	12.40%
71009103	520000	WS ER PAYROLL TAX ON CO-CURRIC STIPENDS	0	0	1,321	1,321	1,350	29	2.20%
71009102	510100	MS CO-CURRICULAR STIPENDS	28,374	24,297	29,510	29,510	32,426	2,916	9.88%
71009102	520100	MS ER PAYROLL TAX ON CO-CURRIC STIPENDS	1,353	1,353	1,500	1,500	1,820	320	21.33%
71009102	560000	MS CO-CURRICULAR SUPPLIES	0	247	250	250	250	0	0.00%
71009102	581000	MS CO-CURRICULAR PARTICIPATION FEES	565	0	0	0	0	0	0.00%
71091027	511800	MS CO-CURRIC BUS DRIVER WAGES	439	216	450	450	450	0	0.00%
71091027	520800	MS CO-CURRIC ER PR TAX ON DRIVER WAGES	34	17	60	60	60	0	0.00%
71091027	523800	MS CO-CURRIC DRIVER MAINEPERS	5	9	20	20	20	0	0.00%
71009530	510100	HS CO-CURRICULAR STIPENDS	68,155	65,645	77,841	77,841	76,264	(1,577)	-2.03%
71009530	512100	AUDITORIUM SUPPORT WAGES (OFFSET BY FEES)	5,080	12,430	5,000	5,000	5,000	0	0.00%
71009530	520100	HS ER PAYROLL TAX ON CO-CURRIC STIPENDS	5,989	4,323	6,800	6,800	5,100	(1,700)	-25.00%
71009530	520300	HS ER PAYROLL TAX ON AUDITORIUM SUPPORT	175	1,490	200	200	200	0	0.00%
71009530	532000	HS CO-CURRICULAR CONTRACTED SERVICES	1,851	2,287	2,692	2,692	2,700	8	0.30%

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71009530	534000	HS CO-CURRICULAR ACADEMIC CLUB SUPPORT	2,758	4,196	3,000	3,000	3,000	0	0.00%
71009530	560000	HS CO-CURRICULAR SUPPLIES	8,521	3,049	4,000	4,000	4,000	0	0.00%
71009530	581000	HS CO-CURRICULAR PARTICIPATION FEES	3,445	2,616	4,800	4,000	4,000	(800)	-16.67%
71009530	589000	CO-CURRICULAR CURTAILMENT ACCOUNT	0	0	0	0			
71095027	511800	HS CO-CURRIC BUS DRIVER WAGES	1,662	1,130	3,000	3,000	3,000	0	0.00%
71095027	513800	HS CO-CURRIC BUS DRIVER OVERTIME	4,285	4,145	5,000	5,000	5,000	0	0.00%
71095027	520800	HS CO-CURRIC ER PR TAX ON DRIVER WAGES	574	403	800	800	800	0	0.00%
71095027	523800	HS CO-CURRIC DRIVER MAINEPERS	356	354	450	450	450	0	0.00%
71095027	532000	CO-CURRIC CONTRACTED TRANSPORTATION	0	2,595	0	0	0	0	0.00%
			133,621	130,801	168,000	167,200	169,839		
EXTRA-CURRICULAR									
71009202	512100	MS ATHLETIC COACH STIPENDS	50,690	66,875	75,769	75,769	76,854	1,085	1.43%
71009202	520300	MS ER PAYROLL TAX ON ATHLETIC STIPENDS	3,115	4,265	4,656	4,656	5,100	444	9.54%
71009202	532000	MS ATHLETIC OFFICIALS & CONTRACTED SERVICES	8,414	12,048	12,300	12,300	13,000	700	5.69%
71009202	560000	MS ATHLETIC SUPPLIES	24,521	4,498	13,264	13,500	13,500	236	1.78%
71009202	573100	MS ATHLETIC EQUIPMENT		0	0	0	600	600	100.00%
71009202	581000	MS ATHLETIC PARTICIPATION FEES	4,974	3,351	5,047	3,500	3,500	(1,547)	-30.65%
71009203	512100	GYM DANDIES (to be reimbursed)	0	0	0	0	0	0	0.00%
71009203	520300	GYM DANDIES (to be reimbursed)	0	0	0	0	0	0	0.00%
71009630	510400	ATHLETICS & ACTIVITIES ADMIN SALARIES	145,881	149,337	153,313	153,313	159,315	6,002	3.91%
71009630	511900	ATHLETICS & ACTIVITIES SUPPORT STAFF WAGES	39,662	58,944	69,151	69,151	73,605	4,454	6.44%
71009630	512100	HS ATHLETIC COACH STIPENDS	253,876	288,824	279,795	279,795	268,974	(10,821)	-3.87%
71009630	520300	HS ER PAYROLL TAX ON ATHLETIC STIPENDS	20,295	20,026	22,367	22,367	20,600	(1,767)	-7.90%
71009630	520400	ATHLETICS & ACTIVITIES ADMIN BENEFITS	41,999	42,714	44,779	44,501	49,446	4,667	10.42%
71009630	520900	ATHLETICS & ACTIVITIES SUPPORT BENEFITS	10,673	13,526	14,296	13,744	15,271	975	6.82%
71009630	523400	ATHLETICS & ACTIVITIES ADMIN MAINEPERS	3,046	3,639	3,772	3,772	4,031	259	6.87%
71009630	523900	ATHLETICS & ACTIVITIES SUPPORT MAINEPERS	3,725	6,037	5,689	5,689	5,977	288	5.06%
71009630	532000	HS ATHLETIC OFFICIALS & SERVICES	113,729	125,960	122,725	122,725	125,200	2,475	2.02%
71009630	533000	HS STAFF DEVELOPMENT	0	0	4,000	4,000	4,000	0	0.00%
71009630	534000	ATHLETICS & ACTIVITIES SOFTWARE & SERVICES	0	0	26,962	26,962	27,000	38	0.14%
71009630	553200	STUDENT ACTIVITIES PHONE SERVICE	1,092	1,120	1,224	1,320	1,320	96	7.84%

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71009630	558000	STUDENT ACTIVITIES STAFF TRAVEL	1,866	1,063	2,000	2,000	2,000	0	0.00%
71009630	560000	HS ATHLETICS SUPPLIES	32,106	34,199	33,812	39,910	34,000	188	0.56%
71009630	573100	HS ATHLETICS EQUIPMENT	25,201	26,423	45,700	45,700	46,000	300	0.66%
71009630	581000	HS ATHLETICS PARTICIPATION FEES	12,440	11,313	14,954	14,954	15,500	546	3.65%
71009630	589000	ATHLETICS CURTAILMENT ACCOUNT	0	0	0	0	0		
71092027	511800	MS ATHLETICS BUS DRIVER WAGES	4,026	2,297	5,000	2,500	5,000	0	0.00%
71092027	513800	MS ATHLETICS BUS DRIVER OVERTIME	2,310	440	2,000	500	2,000	0	0.00%
71092027	520800	MS ATHLETICS ER PR TAX ON DRIVER WAGES	728	295	1,000	300	1,000	0	0.00%
71092027	523800	MS ATHLETICS BUS DRIVER MAINEPERS	172	68	300	100	300	0	0.00%
71096027	511800	HS ATHLETICS BUS DRIVER WAGES	28,963	23,538	27,500	27,500	27,500	0	0.00%
71096027	513800	HS ATHLETICS BUS DRIVER OVERTIME	22,300	20,856	25,000	25,000	25,000	0	0.00%
71096027	520800	HS ATHLETICS ER PR TAX ON DRIVER WAGES	6,636	5,246	7,000	7,000	7,000	0	0.00%
71096027	523800	HS ATHLETICS BUS DRIVER MAINEPERS	2,085	1,672	2,500	2,500	2,500	0	0.00%
71096027	532000	ATHLETICS CONTRACTED TRANSPORTATION	48,040	120,149	90,000	90,000	95,000	5,000	5.56%
			912,566	1,048,721	1,115,875	1,115,028	1,130,093		
TOTAL OTHER INSTRUCTION - ATHLETICS & ACTIVITIES			1,046,187	1,179,522	1,283,875	1,282,228	1,299,932	16,057	1.25%
GUIDANCE SERVICES									
71021202	510100	MS GUIDANCE/SOCIAL WORKER SALARIES	190,337	202,586	221,374	221,051	234,643	13,269	5.99%
71021202	511800	MS GUIDANCE SUPPORT STAFF WAGES	32,728	35,164	34,603	36,165	35,296	693	2.00%
71021202	520100	MS GUIDANCE/SOCIAL WORKER BENEFITS	36,475	37,773	40,335	40,581	43,636	3,301	8.18%
71021202	520800	MS GUIDANCE SUPPORT STAFF BENEFITS	4,674	4,990	4,871	4,871	4,948	77	1.58%
71021202	523100	MS GUIDANCE/SOCIAL WORKER MAINEPERS	6,395	8,003	8,789	8,776	9,762	973	11.07%
71021202	523800	MS GUIDANCE SUPPORT STAFF MAINEPERS	3,106	3,376	3,461	3,461	3,530	69	1.99%
71021202	560000	MS GUIDANCE SUPPLIES	1,063	470	1,000	500	1,000	0	0.00%
71021203	510100	WS GUIDANCE/SOCIAL WORKER SALARIES	184,949	196,747	196,992	193,735	201,788	4,796	2.43%
71021203	511800	WS GUIDANCE SUPPORT STAFF WAGES	36,655	31,393	34,434	32,897	35,280	846	2.46%
71021203	520100	WS GUIDANCE/SOCIAL WORKER BENEFITS	24,436	23,835	25,477	24,919	26,795	1,318	5.17%
71021203	520800	WS GUIDANCE SUPPORT STAFF BENEFITS	951	2,655	2,723	2,723	2,759	36	1.32%

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71021203	523100	WS GUIDANCE/SOCIAL WORKER MAINEPERS	6,214	7,743	8,198	7,691	8,395	197	2.40%
71021203	523800	WS GUIDANCE SUPPORT STAFF MAINEPERS	1,086	1,217	1,367	1,367	1,468	101	7.39%
71021203	561000	WS GUIDANCE SUPPLIES	393	132	500	500	500	0	0.00%
71021204	510100	BP GUIDANCE/SOCIAL WORKER SALARY (.5 FTE)	32,743	34,138	30,682	30,611	33,058	2,376	7.74%
71021204	520100	BP GUIDANCE/SOCIAL WORKER BENEFITS	4,349	4,460	4,790	7,623	8,197	3,407	71.13%
71021204	523100	BP GUIDANCE/SOCIAL WORKER MAINEPERS	1,090	1,345	1,407	1,215	1,376	(31)	-2.20%
71021204	561000	BP GUIDANCE SUPPLIES	0	0	300	300	300	0	0.00%
71021205	510100	EC GUIDANCE/SOCIAL WORKER SALARY (.5 FTE)	32,213	32,905	35,271	35,198	36,673	1,402	3.97%
71021205	520100	EC GUIDANCE/SOCIAL WORKER BENEFITS	8,549	7,171	7,743	11,415	12,274	4,531	58.52%
71021205	523100	EC GUIDANCE/SOCIAL WORKER MAINEPERS	1,077	1,294	1,401	1,397	1,526	125	8.92%
71021205	561000	EC GUIDANCE SUPPLIES	0	0	300	300	300	0	0.00%
71021206	510100	PH GUIDANCE/SOCIAL WORKER SALARY (.5 FTE)	35,549	35,862	32,075	33,236	28,186	(3,889)	-12.12%
71021206	520100	PH GUIDANCE/SOCIAL WORKER BENEFITS	8,813	8,947	9,634	4,585	4,930	(4,704)	-48.83%
71021206	523100	PH GUIDANCE/SOCIAL WORKER MAINEPERS	1,178	1,420	1,462	1,319	1,173	(289)	-19.77%
71021206	561000	PH GUIDANCE SUPPLIES	0	0	300	300	300	0	0.00%
71021230	510100	HS GUIDANCE/SOCIAL WORKER SALARIES	430,109	461,269	476,169	483,341	549,490	73,321	15.40%
71021230	511800	HS GUIDANCE SUPPORT STAFF WAGES	67,462	71,060	65,955	72,546	72,229	6,274	9.51%
71021230	520100	HS GUIDANCE/SOCIAL WORKER BENEFITS	80,471	89,293	97,310	97,139	104,451	7,141	7.34%
71021230	520800	HS GUIDANCE SUPPORT STAFF BENEFITS	21,341	23,892	25,194	25,092	35,481	10,287	40.83%
71021230	523100	HS GUIDANCE/SOCIAL WORKER MAINEPERS	14,304	18,154	18,904	19,189	21,549	2,645	13.99%
71021230	523800	HS GUIDANCE SUPPORT STAFF MAINEPERS	3,265	3,397	3,292	3,292	3,593	301	9.14%
71021230	532000	HS GUIDANCE CONTRACTED SERVICES	6,869	6,095	10,000	5,000	15,800	5,800	58.00%
71021230	553100	HS GUIDANCE POSTAGE	10,849	(33)	2,200	1,000	2,000	(200)	-9.09%
71021230	560000	HS GUIDANCE SUPPLIES	1,206	2,110	1,500	1,500	2,000	500	33.33%
71021230	564000	HS GUIDANCE BOOKS & SUBSCRIPTIONS	53	207	100	100	100	0	0.00%
71021230	581000	HS GUIDANCE PARTICIPATION FEES	664	869	1,000	700	700	(300)	-30.00%
TOTAL GUIDANCE SERVICES			1,291,616	1,359,940	1,411,113	1,415,637	1,545,486	134,373	9.52%

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HEALTH SERVICES									
71002130	510100	HEALTH SERVICES SCHOOL NURSE SALARIES	357,977	382,106	395,641	397,275	411,874	16,233	4.10%
71002130	510230	HEALTH SERVICES SUPPORT/LPN WAGES	71,422	70,079	71,272	70,881	73,045	1,773	2.49%
71002130	512300	HEALTH SERVICES SUBSTITUTE WAGES	17,995	17,280	15,000	16,000	18,000	3,000	20.00%
71002130	515000	HEALTH SERVICES RETIREMENT STIPEND		0	0	0	11,501	11,501	100.00%
71002130	520000	HEALTH SERVICES ER PAYROLL TAX ON STIPENDS		0	0	0	727	727	100.00%
71002130	520100	HEALTH SERVICES SCHOOL NURSE BENEFITS	90,068	96,507	102,879	102,275	109,973	7,094	6.90%
71002130	520200	HEALTH SERVICES SUPPORT/LPN BENEFITS	30,555	29,868	33,338	29,279	31,483	(1,855)	-5.56%
71002130	520300	ER PAYROLL TAX ON SCHOOL NURSE SUBS	1,312	1,303	1,125	1,125	1,260	135	12.00%
71002130	523100	HEALTH SERVICES SCHOOL NURSE MAINEPERS	12,028	15,054	15,707	15,772	17,134	1,427	9.09%
71002130	523200	HEALTH SERVICES SUPPORT/LPN MAINEPERS	1,182	1,384	1,376	1,376	1,485	109	7.92%
71002130	532000	HEALTH SERVICES CONTRACTED SERVICES	11,954	13,267	12,000	12,367	13,000	1,000	8.33%
71002130	533000	HEALTH SERVICES STAFF DEVELOPMENT	406	1,389	1,500	500	1,500	0	0.00%
71002130	553100	HEALTH SERVICES POSTAGE	745	(54)	300	80	350	50	16.67%
71002130	558000	HEALTH SERVICES MILEAGE FOR STAFF TRAVEL	2,312	1,737	2,200	1,200	1,200	(1,000)	-45.45%
71002130	560000	HEALTH SERVICES SUPPLIES	5,876	7,669	9,000	9,000	10,000	1,000	11.11%
71002130	564000	HEALTH SERVICES BOOKS & SUBSCRIPTIONS	81	0	200	50	200	0	0.00%
71002130	573100	HEALTH SERVICES MEDICAL EQUIPMENT	4,278	3,866	3,000	3,000	4,500	1,500	50.00%
71002130	581000	HEALTH SERVICES DUES & FEES	450	450	450	450	500	50	11.11%
71002130	589000	HEALTH SERVICES CURTAILMENT ACCOUNT	0		0	0	0		
TOTAL HEALTH SERVICES			608,642	641,907	664,988	660,630	707,732	42,744	6.43%

INSTRUCTIONAL TECHNOLOGY

71002230	510100	IT PROFESSIONAL STAFF WAGES*	325,798	331,471	446,086	446,000	453,921	7,835	1.76%
71002230	510400	IT ADMIN SALARIES*	56,924	58,128	57,710	57,000	59,884	2,174	3.77%
71002230	520100	IT PROFESSIONAL STAFF BENEFITS*	98,937	107,576	193,294	193,000	214,215	20,921	10.82%
71002230	520400	IT ADMIN BENEFITS*	12,664	13,971	13,034	13,000	36,378	23,344	179.10%
71002230	532000	IT LICENSE FEES & SERVICES	151,379	226,272	205,500	205,500	221,575	16,075	7.82%
71002230	543200	IT EQUIPMENT REPAIRS	79,331	75,922	78,700	78,000	76,200	(2,500)	-3.18%
71002230	553200	IT PHONE SERVICE	480	480	675	600	675	0	0.00%

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71002230	560000	IT SUPPLIES	1,456	1,903	2,500	2,500	2,500	0	0.00%
71002230	573400	IT EQUIPMENT PURCHASES	240,845	184,235	175,982	175,982	200,000	24,018	13.65%
71002230	589000	IT CURTAILMENT ACCOUNT	0	0	0	0	0		
*shared service with Town									
TOTAL INSTRUCTIONAL TECHNOLOGY			967,815	999,957	1,173,482	1,171,583	1,265,348	91,866	7.83%

IMPROVEMENT OF INSTRUCTION

71002210	510100	CURRICULUM DIST. INFO SPECIALIST SALARY	89,426	91,243	91,145	93,244	106,488	15,343	16.83%
71002210	510400	CURRICULUM ADMIN SALARIES	107,547	109,725	113,795	113,795	206,224	92,429	81.22%
71002210	511800	CURRICULUM SUPPORT STAFF WAGES	183,638	170,535	189,106	189,106	180,104	(9,002)	-4.76%
71002210	515000	CURRICULUM STIPENDS/STAFF DEVELOPMENT	82,396	79,268	80,000	80,000	80,000	0	0.00%
71002210	520000	CURRICULUM ER PAYROLL TAX ON STIPENDS	3,963	4,794	4,336	4,336	2,009	(2,327)	-53.67%
71002210	520100	CURRICULUM DIST. INFO SPECIALIST BENEFITS	18,081	18,393	19,635	19,752	21,239	1,604	8.17%
71002210	520400	CURRICULUM ADMIN BENEFITS	24,313	24,749	26,386	26,386	61,182	34,796	131.87%
71002210	520800	CURRICULUM SUPPORT STAFF BENEFITS	53,615	42,576	56,721	41,620	44,753	(11,968)	-21.10%
71002210	523100	CURRICULUM DIST. INFO SPECIALIST MAINEPERS	2,945	3,595	3,619	3,702	4,430	811	22.41%
71002210	523400	CURRICULUM ADMIN MAINEPERS	3,614	4,356	4,518	4,518	8,579	4,061	89.88%
71002210	523800	CURRICULUM SUPPORT STAFF MAINEPERS	12,092	11,163	13,215	13,215	12,627	(588)	-4.45%
71002210	525100	CURRICULUM COURSE REIMBURSEMENT	0	1,179	0	0	0	0	0.00%
71002210	532000	CURRICULUM ONLINE & CONTRACTED SERVICES	101,685	119,522	111,000	118,000	146,220	35,220	31.73%
71002210	533000	CURRICULUM STAFF DEVELOPMENT	76,362	27,801	54,000	54,000	62,600	8,600	15.93%
71002210	544400	CURRICULUM COPIERS LEASE & SERVICE	0	0	0	0	0	0	0.00%
71002210	553200	CURRICULUM PHONE SERVICE	846	963	900	900	1,000	100	11.11%
71002210	558000	CURRICULUM MILEAGE FOR STAFF TRAVEL	1,995	1,679	2,500	2,500	2,500	0	0.00%
71002210	560000	CURRICULUM GENERAL SUPPLIES	2,559	1,375	2,500	2,500	2,500	0	0.00%
71002210	561000	CURRICULUM INSTRUCTIONAL SUPPLIES	55,110	32,255	50,000	50,000	41,400	(8,600)	-17.20%
71002210	564000	CURRICULUM BOOKS & SUBSCRIPTIONS	94,274	37,228	40,000	40,000	44,000	4,000	10.00%
71002210	573100	CURRICULUM INSTRUCTIONAL EQUIPMENT	11,787	137	2,000	2,000	2,000	0	0.00%
71002210	589000	CURRICULUM CURTAILMENT ACCOUNT	0	0	0	0	0		
TOTAL IMPROVEMENT OF INSTRUCTION			926,247	782,536	865,376	859,574	1,029,855	164,479	19.01%

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LIBRARY SERVICES									
71022202	510100	MS LIBRARIAN SALARIES	12,105	45,691	58,280	59,431	67,099	8,819	15.13%
71022202	510230	MS LIBRARY ED TECH WAGES	55,412	56,029	58,395	58,488	61,034	2,639	4.52%
71022202	520100	MS LIBRARIAN BENEFITS	1,240	2,682	3,224	3,224	3,443	219	6.79%
71022202	520200	MS LIBRARY ED TECH BENEFITS	20,133	21,864	23,323	23,323	24,932	1,609	6.90%
71022202	523100	MS LIBRARIAN MAINEPERS	306	1,798	2,314	2,359	2,792	478	20.66%
71022202	523200	MS LIBRARY ED TECH MAINEPERS	1,866	2,224	2,319	2,322	2,539	220	9.49%
71022202	532000	MS LIBRARY ONLINE SERVICES/RESOURCES	3,861	3,944	4,142	4,142	5,094	952	22.98%
71022202	533000	MS LIBRARY STAFF DEVELOPMENT	190	391	600	575	575	(25)	-4.17%
71022202	543100	MS LIBRARY EQUIPMENT REPAIR	0	0	500	500	500	0	0.00%
71022202	558000	MS LIBRARIAN TRAVEL	0	0	0	0	0	0	0.00%
71022202	560000	MS LIBRARY GENERAL SUPPLIES	1,202	673	1,500	1,110	1,110	(390)	-26.00%
71022202	561000	MS LIBRARY INSTRUCTIONAL SUPPLIES	230	0	500	500	1,000	500	100.00%
71022202	561100	MS LIBRARY EQUIPMENT PURCHASES	557	184	2,500	1,500	1,582	(918)	-36.72%
71022202	564000	MS LIBRARY BOOKS & PERIODICALS	12,078	8,140	13,281	13,281	13,281	0	0.00%
71022202	581000	MS LIBRARY DUES & FEES	45	160	300	330	330	30	10.00%
71022203	510100	WS LIBRARIAN SALARIES (.5 FTE)	34,473	36,113	33,294	34,901	36,100	2,806	8.43%
71022203	510230	WS LIBRARY ED TECH WAGES	47,722	50,082	53,380	53,749	59,779	6,399	11.99%
71022203	520100	WS LIBRARIAN BENEFITS	4,437	4,492	4,845	4,845	1,777	(3,068)	-63.32%
71022203	520200	WS LIBRARY ED TECH BENEFITS	15,762	16,022	17,125	5,286	5,286	(11,839)	-69.13%
71022203	523100	WS LIBRARIAN MAINEPERS	1,158	1,434	1,511	1,386	1,502	(9)	-0.60%
71022203	523200	WS LIBRARY ED TECH MAINEPERS	1,611	1,988	2,120	2,134	2,487	367	17.31%
71022203	532000	WS LIBRARY ONLINE SERVICES/RESOURCES	5,827	6,855	8,262	8,262	7,705	(557)	-6.74%
71022203	533000	WS LIBRARY STAFF DEVELOPMENT	458	265	550	550	550	0	0.00%
71022203	543100	WS LIBRARY EQUIPMENT REPAIR	0	0	0	0	0	0	0.00%
71022203	558000	WS LIBRARIAN TRAVEL	352	556	450	450	400	(50)	-11.11%
71022203	560000	WS LIBRARY GENERAL SUPPLIES	878	908	600	600	600	0	0.00%
71022203	561000	WS LIBRARY INSTRUCTIONAL SUPPLIES	0	0	500	500	1,000	500	100.00%
71022203	561100	WS LIBRARY EQUIPMENT PURCHASES	87	1,140	795	795	600	(195)	-24.53%
71022203	564000	WS LIBRARY BOOKS & PERIODICALS	14,197	13,078	12,050	12,050	12,320	270	2.24%

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71022203	581000	WS LIBRARY DUES & FEES	222	222	250	250	330	80	32.00%
71022204	510100	BP LIBRARIAN SALARIES (.2 FTE)	13,789	14,445	13,318	13,508	14,440	1,122	8.42%
71022204	510230	BP LIBRARY ED TECH WAGES	29,116	26,169	28,323	27,065	29,168	845	2.98%
71022204	520100	BP LIBRARIAN BENEFITS	1,751	1,817	1,938	711	711	(1,227)	-63.31%
71022204	520200	BP LIBRARY ED TECH BENEFITS	10,115	12,251	14,599	14,599	15,600	1,001	6.86%
71022204	523100	BP LIBRARIAN MAINEPERS	463	573	605	605	601	(4)	-0.66%
71022204	523200	BP LIBRARY ED TECH MAINEPERS	987	1,039	1,125	1,125	1,214	89	7.91%
71022204	532000	BP LIBRARY ONLINE SERVICES/RESOURCES	3,273	3,428	3,755	3,755	3,785	30	0.80%
71022204	533000	BP LIBRARY STAFF DEVELOPMENT	304	75	150	150	150	0	0.00%
71022204	560000	BP LIBRARY GENERAL SUPPLIES	32	418	375	375	370	(5)	-1.33%
71022204	561000	BP LIBRARY INSTRUCTIONAL SUPPLIES	0	95	100	100	333	233	233.00%
71022204	561100	BP LIBRARY EQUIPMENT PURCHASES	0	0	0	0	0	0	0.00%
71022204	564000	BP LIBRARY BOOKS & PERIODICALS	1,261	1,021	3,204	3,204	3,744	540	16.85%
71022204	581000	BP LIBRARY DUES & FEES	0	0	0	0	0	0	0.00%
71022205	510100	EC LIBRARIAN SALARIES (.2 FTE)	13,789	14,445	13,318	13,508	14,440	1,122	8.42%
71022205	510230	EC LIBRARY ED TECH WAGES	29,752	31,283	29,121	24,825	27,572	(1,549)	-5.32%
71022205	520100	EC LIBRARIAN BENEFITS	1,756	1,817	1,938	711	711	(1,227)	-63.31%
71022205	520200	EC LIBRARY ED TECH BENEFITS	9,367	9,538	8,766	14,009	15,565	6,799	77.56%
71022205	523100	EC LIBRARIAN MAINEPERS	463	573	605	536	601	(4)	-0.66%
71022205	523200	EC LIBRARY ED TECH MAINEPERS	1,009	1,242	1,264	986	1,147	(117)	-9.26%
71022205	532000	EC LIBRARY ONLINE SERVICES/RESOURCES	3,273	3,430	3,755	3,755	3,785	30	0.80%
71022205	533000	EC LIBRARY STAFF DEVELOPMENT	229	75	150	150	150	0	0.00%
71022205	560000	EC LIBRARY GENERAL SUPPLIES	339	452	400	400	430	30	7.50%
71022205	561000	EC LIBRARY INSTRUCTIONAL SUPPLIES	0	0	100	100	333	233	233.00%
71022205	561100	EC LIBRARY EQUIPMENT PURCHASES	0	0	0	0	350	350	100.00%
71022205	564000	EC LIBRARY BOOKS & PERIODICALS	2,371	1,929	3,888	3,888	4,428	540	13.89%
71022205	581000	EC LIBRARY DUES & FEES	0	0	0	0	0	0	0.00%
71022206	510100	PH LIBRARIAN SALARIES (.1 FTE)	6,895	7,223	6,659	6,980	7,220	561	8.42%
71022206	510230	PH LIBRARY ED TECH WAGES	18,731	19,452	19,586	20,186	25,467	5,881	30.03%

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71022206	520100	PH LIBRARIAN BENEFITS	876	958	969	356	356	(613)	-63.26%
71022206	520200	PH LIBRARY ED TECH BENEFITS	16,632	16,962	17,595	21,166	23,518	5,923	33.66%
71022206	523100	PH LIBRARIAN MAINEPERS	232	287	303	277	301	(2)	-0.66%
71022206	523200	PH LIBRARY ED TECH MAINEPERS	631	772	778	801	1,060	282	36.25%
71022206	532000	PH LIBRARY ONLINE SERVICES/RESOURCES	3,273	3,428	3,755	3,755	3,785	30	0.80%
71022206	533000	PH LIBRARY STAFF DEVELOPMENT	229	144	150	150	150	0	0.00%
71022206	560000	PH LIBRARY GENERAL SUPPLIES	161	251	350	350	350	0	0.00%
71022206	561000	PH LIBRARY INSTRUCTIONAL SUPPLIES	0	98	100	100	333	233	233.00%
71022206	561100	PH LIBRARY EQUIPMENT PURCHASES	0	0	0	0	350	350	100.00%
71022206	564000	PH LIBRARY BOOKS & PERIODICALS	3,219	1,778	3,258	3,258	3,928	670	20.56%
71022206	581000	PH LIBRARY DUES & FEES	0	0	0	0	0	0	0.00%
71022230	510100	HS LIBRARIAN SALARIES	46,418	55,354	65,524	65,120	71,075	5,551	8.47%
71022230	510230	HS LIBRARY ED TECH WAGES	55,989	46,589	61,199	60,274	60,668	(531)	-0.87%
71022230	520100	HS LIBRARIAN BENEFITS	4,935	11,319	9,055	22,049	24,499	15,444	170.56%
71022230	520200	HS LIBRARY ED TECH BENEFITS	19,387	20,263	21,766	21,766	32,922	11,156	51.25%
71022230	523100	HS LIBRARIAN MAINEPERS	1,224	2,178	2,602	2,585	2,957	355	13.64%
71022230	523200	HS LIBRARY ED TECH MAINEPERS	1,888	1,850	2,430	2,393	2,524	94	3.87%
71022230	532000	HS LIBRARY ONLINE SERVICES/RESOURCES	20,196	18,393	18,163	16,985	16,985	(1,178)	-6.49%
71022230	533000	HS LIBRARY STAFF DEVELOPMENT	203	0	600	600	600	0	0.00%
71022230	543100	HS LIBRARY EQUIPMENT REPAIR	282	0	300	300	300	0	0.00%
71022230	560000	HS LIBRARY GENERAL SUPPLIES	2,011	1,085	2,000	1,000	1,500	(500)	-25.00%
71022230	560000	HS LIBRARY INSTRUCTIONAL SUPPLIES	662	996	1,000	1,000	2,000	1,000	100.00%
71022230	561100	HS LIBRARY EQUIPMENT PURCHASES	1,093	3,683	5,000	5,000	5,000	0	0.00%
71022230	564000	HS LIBRARY BOOKS & PERIODICALS	14,942	13,369	13,500	12,500	13,500	0	0.00%
71022230	581000	HS LIBRARY DUES & FEES	282	209	260	285	285	25	9.62%
LIBRARY SERVICES			580,237	629,691	694,609	694,144	757,008	62,399	8.98%
SYSTEM ADMINISTRATION									
71002310	515000	SCHOOL BOARD STIPENDS	10,375	10,375	10,750	10,750	10,750	0	0.00%
71002310	520000	SCHOOL BOARD ER PR TAX ON STIPENDS	794	794	823	823	823	0	0.00%

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71002310	533000	SCHOOL BOARD PROFESSIONAL DEVELOPMENT	2,359	1,366	2,500	2,500	2,500	0	0.00%
71002310	552000	SCHOOL BOARD LIABILITY INSURANCE	14,284	14,284	14,998	14,284	14,500	(498)	-3.32%
71002310	560000	SCHOOL BOARD SUPPLIES	1,104	816	1,200	1,200	1,200	0	0.00%
71002310	581000	SCHOOL BOARD DUES & FEES	40	0	0	5,121	5,200	5,200	100.00%
71002320	510400	SUPERINTENDENTS SALARIES	244,718	258,564	252,083	252,083	262,490	10,407	4.13%
71002320	511800	CENTRAL OFFICE SUPPORT STAFF WAGES	115,343	116,502	116,812	110,800	122,446	5,634	4.82%
71002320	515000	DISTRICT WIDE HONORARIA		0	0	0	10,750	10,750	100.00%
71002320	520000	PAYROLL TAX ON HONORARIA		0	0	0	491	491	100.00%
71002320	520400	SUPERINTENDENTS BENEFITS	31,790	29,438	28,409	28,409	40,477	12,068	42.48%
71002320	520800	C.O. SUPPORT STAFF BENEFITS	47,924	46,240	45,722	45,722	50,540	4,818	10.54%
71002320	523400	SUPERINTENDENTS MAINEPERS	8,112	10,076	10,008	10,008	10,920	912	9.11%
71002320	523800	C.O. SUPPORT STAFF MAINEPERS	10,875	10,974	11,214	11,214	12,245	1,031	9.19%
71002320	525400	C.O. ADMIN COURSE REIMBURSEMENT	995	5,856	5,000	5,000	7,326	2,326	46.52%
71002320	532000	C.O. ONLINE RESOURCES & CONTR SERVICES	69,321	62,280	57,500	59,500	62,500	5,000	8.70%
71002320	533000	ADMIN STAFF DEVELOPMENT	14,402	13,452	15,000	15,000	15,000	0	0.00%
71002320	534000	DISTRICT STRATEGIC PLANNING SERVICES	0	29,000	15,000	10,000	15,000	0	0.00%
71002320	534500	DISTRICT LEGAL FEES & AUDIT	55,389	51,998	86,000	100,000	100,000	14,000	16.28%
71002320	543100	C.O. EQUIPMENT REPAIR	1,776	958	1,500	1,435	1,500	0	0.00%
71002320	544400	C.O. COPIERS LEASE & SERVICE	573	2,455	2,450	3,900	4,000	1,550	63.27%
71002320	553100	C.O. POSTAGE	21,483	754	10,125	2,500	12,200	2,075	20.49%
71002320	553200	C.O. PHONE SERVICE	8,883	8,490	8,060	7,500	7,500	(560)	-6.95%
71002320	554000	C.O. ADVERTISING	9,891	11,514	8,000	8,000	12,000	4,000	50.00%
71002320	558000	C.O. TRAVEL	4,472	4,475	4,400	4,500	4,500	100	2.27%
71002320	560000	C.O. SUPPLIES	8,654	7,649	7,200	8,000	9,035	1,835	25.49%
71002320	564000	C.O. BOOKS & SUBSCRIPTIONS	2,583	1,903	2,000	1,900	2,000	0	0.00%
71002320	573100	C.O. EQUIPMENT PURCHASE	278	1,271	500	500	500	0	0.00%
71002320	581000	DISTRICT DUES/SEBAGO ALLIANCE/MSSA	12,837	12,000	12,000	6,879	9,000	(3,000)	-25.00%
71002320	589000	SYSTEM ADMIN CURTAILMENT ACCOUNT	0	0	0	0	0		
71002500	510400	BUSINESS OFFICE ADMIN SALARIES	94,152	95,907	100,249	100,249	104,599	4,350	4.34%
71002500	511800	BUSINESS OFFICE SUPPORT STAFF WAGES	115,996	115,969	130,554	130,554	197,208	66,654	51.05%
71002500	520400	BUSINESS OFFICE ADMIN BENEFITS	29,249	30,239	32,523	32,523	37,355	4,832	14.86%
71002500	520800	BUSINESS OFFICE SUPPORT STAFF BENEFITS	34,581	34,246	39,273	39,273	55,494	16,221	41.30%

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71002500	523800	BUSINESS OFFICE STAFF MAINEPERS	10,946	11,133	12,534	12,534	13,721	1,187	9.47%
71002500	525800	BUSINESS OFFICE COURSE REIMBURSEMENT	0	0	0	0	0	0	0.00%
71002500	533000	BUSINESS OFFICE OFFICE STAFF DEVELOPMENT	139	259	300	219	300	0	0.00%
71002500	544400	BUSINESS OFFICE COPIER LEASE & SERVICE	11,300	4,331	8,700	4,500	5,000	(3,700)	-42.53%
71002500	558000	BUSINESS OFFICE TRAVEL	277	140	200	160	200	0	0.00%
71002500	560000	BUSINESS OFFICE SUPPLIES	5,465	4,939	6,000	5,000	5,500	(500)	-8.33%
71002579	595000	DISTRICT UNEMPLOYMENT BILLING	10,022	8,997	15,000	15,000	15,000	0	0.00%
TOTAL SYSTEM ADMINISTRATION			1,011,385	1,019,646	1,074,587	1,067,540	1,241,770	167,183	15.56%

SCHOOL ADMINISTRATION

71024102	510400	MS PRINCIPALS SALARIES	204,179	283,385	293,057	293,057	211,077	(81,980)	-27.97%
71024102	511800	MS ADMIN SUPPORT STAFF WAGES	51,030	53,839	56,068	55,554	57,235	1,167	2.08%
71024102	520400	MS PRINCIPALS BENEFITS	50,402	71,538	72,846	72,800	48,280	(24,566)	-33.72%
71024102	520800	MS ADMIN SUPPORT STAFF BENEFITS	29,054	29,642	32,248	32,200	34,724	2,476	7.68%
71024102	523400	MS PRINCIPALS MAINEPERS	6,860	11,161	11,635	11,634	8,781	(2,854)	-24.53%
71024102	523800	MS ADMIN SUPPORT STAFF MAINEPERS	2,991	3,075	3,384	3,384	3,452	68	2.01%
71024102	532000	MS ADMIN CONTRACTED SERVICES	91	161	2,825	2,825	2,825	0	0.00%
71024102	553100	MS POSTAGE	14,385	(96)	7,000	2,600	7,000	0	0.00%
71024102	553200	MS PHONE SERVICE	5,491	5,908	6,520	5,724	5,750	(770)	-11.81%
71024102	558000	MS ADMIN TRAVEL	40	0	150	150	150	0	0.00%
71024102	560000	MS ADMIN SUPPLIES	1,038	551	1,500	1,000	1,000	(500)	-33.33%
71024102	581000	MS ADMIN DUES & FEES	1,101	975	1,000	1,000	1,000	0	0.00%
71024103	510400	WS PRINCIPALS SALARIES	192,433	185,879	197,664	197,664	198,932	1,268	0.64%
71024103	511800	WS ADMIN SUPPORT STAFF WAGES	33,057	34,087	34,603	35,608	35,296	693	2.00%
71024103	520400	WS PRINCIPALS BENEFITS	32,729	28,699	31,189	31,100	37,482	6,293	20.18%
71024103	520800	WS ADMIN SUPPORT STAFF BENEFITS	18,727	19,041	20,593	20,500	21,897	1,304	6.33%
71024103	523400	WS PRINCIPALS MAINEPERS	6,466	7,332	8,046	7,847	8,276	230	2.86%
71024103	553100	WS POSTAGE	6,507	(86)	1,500	1,000	1,700	200	13.33%
71024103	553200	WS PHONE SERVICE	6,304	5,832	6,500	6,000	6,000	(500)	-7.69%
71024103	560000	WS ADMIN SUPPLIES	0	76	200	200	200	0	0.00%

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71024103	581000	WS ADMIN DUES & FEES	904	884	1,000	1,000	1,200	200	20.00%
71024104	510400	BP PRINCIPALS SALARIES	89,372	92,614	97,197	97,197	99,130	1,933	1.99%
71024104	511800	BP ADMIN SUPPORT STAFF WAGES	33,351	35,037	33,834	37,174	37,817	3,983	11.77%
71024104	520400	BP PRINCIPALS BENEFITS	24,137	26,342	25,022	25,000	30,004	4,982	19.91%
71024104	520800	BP ADMIN SUPPORT STAFF BENEFITS	15,314	15,630	16,812	16,800	18,130	1,318	7.84%
71024104	523400	BP PRINCIPALS MAINEPERS	3,003	3,677	3,859	3,859	4,124	265	6.87%
71024104	553100	BP POSTAGE	1,410	(40)	500	250	500	0	0.00%
71024104	553200	BP PHONE SERVICE	439	436	440	444	444	4	0.91%
71024104	560000	BP ADMIN SUPPLIES	11	107	200	200	200	0	0.00%
71024104	581000	BP ADMIN DUES & FEES	0	525	525	525	594	69	13.14%
71024105	510400	EC PRINCIPALS SALARIES	94,364	97,228	99,706	99,706	101,689	1,983	1.99%
71024105	511800	EC ADMIN SUPPORT STAFF WAGES	33,907	35,042	34,757	35,641	37,985	3,228	9.29%
71024105	520400	EC PRINCIPALS BENEFITS	19,100	19,434	19,113	19,100	22,064	2,951	15.44%
71024105	520800	EC ADMIN SUPPORT STAFF BENEFITS	10,066	10,270	10,983	10,900	11,819	836	7.61%
71024105	523400	EC PRINCIPALS MAINEPERS	3,171	3,817	3,959	3,958	4,231	272	6.87%
71024105	553100	EC POSTAGE	1,378	(74)	500	250	500	0	0.00%
71024105	553200	EC PHONE SERVICE	841	412	425	420	420	(5)	-1.18%
71024105	560000	EC ADMIN SUPPLIES	0	150	200	200	200	0	0.00%
71024105	581000	EC ADMIN DUES & FEES	525	525	525	525	594	69	13.14%
71024106	510400	PH PRINCIPALS SALARIES	89,372	113,184	102,589	83,452	86,374	(16,215)	-15.81%
71024106	511800	PH ADMIN SUPPORT STAFF WAGES	36,890	36,844	34,757	35,569	37,985	3,228	9.29%
71024106	520400	PH PRINCIPALS BENEFITS	24,137	18,822	22,661	22,600	29,713	7,052	31.12%
71024106	520800	PH ADMIN SUPPORT STAFF BENEFITS	4,982	5,019	4,885	4,885	5,172	287	5.88%
71024106	523400	PH PRINCIPALS MAINEPERS	3,003	4,442	4,669	3,313	3,594	(1,075)	-23.02%
71024106	553100	PH POSTAGE	1,381	48	500	250	500	0	0.00%
71024106	553200	PH PHONE SERVICE	412	415	425	420	420	(5)	-1.18%
71024106	560000	PH ADMIN SUPPLIES	0	258	200	200	200	0	0.00%
71024106	581000	PH ADMIN DUES & FEES	525	39	525	525	594	69	13.14%

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71024130	510400	HS PRINCIPALS SALARIES	299,000	312,042	284,701	284,701	306,250	21,549	7.57%
71024130	511800	HS ADMIN SUPPORT STAFF WAGES	107,131	109,561	98,168	107,104	104,674	6,506	6.63%
71024130	520400	HS PRINCIPALS BENEFITS	40,846	39,632	33,485	33,400	52,788	19,303	57.65%
71024130	520800	HS ADMIN SUPPORT STAFF BENEFITS	34,064	34,852	34,375	34,300	36,767	2,392	6.96%
71024130	523400	HS PRINCIPALS MAINEPERS	10,046	12,109	12,514	11,303	12,740	226	1.81%
71024130	523800	HS ADMIN SUPPORT STAFF MAINEPERS PLD	7,625	7,837	7,041	7,041	7,452	411	5.84%
71024130	532000	HS ADMIN ONLINE SERVICES/GRADUATION	21,674	32,320	30,000	30,000	32,000	2,000	6.67%
71024130	553100	HS POSTAGE	7,524	(50)	4,000	1,500	5,000	1,000	25.00%
71024130	553200	HS PHONE SERVICE	8,986	8,116	8,500	8,220	8,500	0	0.00%
71024130	558000	HS ADMIN TRAVEL	276	146	250	250	500	250	100.00%
71024130	560000	HS ADMIN SUPPLIES	942	382	800	800	400	(400)	-50.00%
71024130	581000	HS ADMIN MEMBERSHIP DUES	7,928	8,063	8,500	8,500	8,500	0	0.00%
TOTAL SCHOOL ADMINISTRATION			1,700,923	1,827,097	1,831,630	1,813,329	1,802,825	(28,805)	-1.57%

TRANSPORTATION

71002700	510400	TRANSPORTATION SUPERVISORS SALARIES	54,000	55,674	58,524	58,524	59,688	1,164	1.99%
71002700	511800	BUS DRIVER WAGES	579,597	546,711	560,693	532,457	643,639	82,946	14.79%
71002700	512000	SPARE BUS DRIVER WAGES	9,134	21,800	30,000	34,000	30,000	0	0.00%
71002700	520300	ER PAYROLL TAX ON SPARE BUS DRIVERS	699	1,668	2,295	2,601	2,600	305	13.29%
71002700	520400	TRANSPORTATION SUPERVISORS BENEFITS	21,457	21,774	22,659	22,600	24,263	1,604	7.08%
71002700	520800	BUS DRIVER BENEFITS	252,301	261,846	277,713	204,000	305,656	27,943	10.06%
71002700	523800	BUS DRIVERS MAINEPERS PLD	32,451	27,215	29,773	26,623	35,179	5,406	18.16%
71002700	533000	TRANSPORTATION STAFF DEVELOPMENT	205	277	300	1,700	2,000	1,700	566.67%
71002700	534000	TRANSP CONTR SVC/DOT TESTING/PHYSICALS	3,759	3,815	4,000	4,200	4,200	200	5.00%
71002700	543100	BUS MAINTENANCE/PW LABOR	84,829	78,193	92,000	81,500	92,000	0	0.00%
71002700	544400	TRANSPORTATION COPIER LEASE & SERVICE	37	20	100	100	100	0	0.00%
71002700	551000	CONTRACTED TRANSPORTATION (SPED)	30,484	21,621	20,000	11,000	20,000	0	0.00%
71002700	551400	CONTRACTED TRANSPORTATION (GENERAL)		0	0	47,600	0	0	0.00%
71002700	552000	VEHICLE INSURANCE	25,185	29,647	32,317	32,563	33,672	1,355	4.19%
71002700	553200	TRANSPORTATION PHONE SERVICE	990	1,836	1,918	2,040	2,040	122	6.36%
71002700	558000	MILEAGE/EZ PASS/TRIP MEALS	5,756	4,462	5,500	4,800	5,500	0	0.00%

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71002700	560000	BUS MAINTENANCE/PARTS	132,481	119,663	160,000	100,000	150,000	(10,000)	-6.25%
71002700	562600	BUS FUEL	102,032	96,698	110,000	99,000	120,000	10,000	9.09%
71002790	511800	COMMUNITY SERVICES TRANSP WAGES	14,613	16,482	16,500	14,800	15,000	(1,500)	-9.09%
71002790	513800	COMMUNITY SERVICES TRANSP OVERTIME	765	0	700	250	500	(200)	-28.57%
71002790	520800	COMM SERVICES ER PR TAX ON WAGES	1,269	1,378	1,400	1,270	1,400	0	0.00%
71002790	523800	COMM SERVICES DRIVER MAINEPERS PLD	1,153	1,189	1,100	1,000	1,100	0	0.00%
TOTAL TRANSPORTATION			1,353,200	1,311,967	1,427,492	1,282,628	1,548,537	121,045	8.48%

FACILITIES & MAINTENANCE

71002700	541000	BUS GARAGE WATER/SEWER FEES	828	650	886	660	700	(186)	-20.97%
71002700	562200	BUS GARAGE ELECTRICITY	6,549	5,416	6,500	6,000	5,800	(700)	-10.77%
71002700	562300	BUS GARAGE PROPANE	1,618	1,975	2,000	1,800	2,000	0	0.00%
71026002	541000	MS WATER/SEWER FEES	25,600	27,489	28,968	30,000	30,900	1,932	6.67%
71026002	552000	MS PROPERTY/CASUALTY INSURANCE	19,043	19,500	20,475	19,869	20,000	(475)	-2.32%
71026002	562100	MS NATURAL GAS	42,217	57,987	50,000	50,000	54,400	4,400	8.80%
71026002	562200	MS ELECTRICITY	150,713	150,974	160,000	145,000	139,800	(20,200)	-12.63%
71026002	562400	MS HEATING OIL	749	1,644	800	800	800	0	0.00%
71026002	581000	MS FACILITIES DUES & FEES	310	390	310	390	390	80	25.81%
71026003	541000	WS WATER/SEWER FEES	9,276	10,182	10,264	13,200	13,500	3,236	31.53%
71026003	552000	WS PROPERTY/CASUALTY INSURANCE	19,042	19,500	20,475	19,869	20,000	(475)	-2.32%
71026003	562100	WS NATURAL GAS	8,073	11,527	15,000	12,500	13,000	(2,000)	-13.33%
71026003	562200	WS ELECTRICITY	177,129	169,703	167,000	180,000	168,300	1,300	0.78%
71026003	581000	WS FACILITIES DUES & FEES	310	550	310	550	550	240	77.42%
71026004	541000	BP WATER/SEWER FEES	3,425	4,105	4,064	5,000	5,000	936	23.04%
71026004	552000	BP PROPERTY/CASUALTY INSURANCE	6,348	6,500	6,825	6,623	6,500	(325)	-4.76%
71026004	562200	BP ELECTRICITY	18,097	19,151	19,000	18,500	17,500	(1,500)	-7.89%
71026004	562300	BP PROPANE	3,825	3,731	3,500	3,870	4,000	500	14.29%
71026004	562400	BP HEATING OIL	17,660	17,769	18,000	24,000	20,400	2,400	13.33%
71026004	581000	BP FACILITIES DUES & FEES	130	290	130	290	290	160	123.08%
71026005	541000	EC WATER/SEWER FEES	5,022	4,524	5,731	4,900	5,000	(731)	-12.76%
71026005	552000	EC PROPERTY/CASUALTY INSURANCE	6,348	6,500	6,825	6,623	7,000	175	2.56%

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71026005	562200	EC ELECTRICITY	19,782	17,500	19,000	17,500	16,600	(2,400)	-12.63%
71026005	562300	EC PROPANE	4,756	4,887	4,700	4,945	5,000	300	6.38%
71026005	562400	EC HEATING OIL	13,794	15,550	15,000	21,000	17,900	2,900	19.33%
71026005	581000	EC FACILITIES DUES & FEES	210	470	310	470	470	160	51.61%
71026006	541000	PH WATER/SEWER FEES	2,975	2,766	3,230	2,900	3,000	(230)	-7.13%
71026006	552000	PH PROPERTY/CASUALTY INSURANCE	6,347	6,500	6,825	6,623	6,500	(325)	-4.76%
71026006	562200	PH ELECTRICITY	14,120	14,631	14,500	14,500	13,600	(900)	-6.21%
71026006	562300	PH PROPANE	2,746	2,448	2,500	2,365	2,500	0	0.00%
71026006	562400	PH HEATING OIL	16,314	14,244	17,000	20,000	17,700	700	4.12%
71026006	581000	PH FACILITIES DUES & FEES	210	370	210	370	370	160	76.19%
71026030	541000	HS WATER/SEWER FEES	15,714	15,598	16,672	16,250	16,500	(172)	-1.03%
71026030	552000	HS PROPERTY/CASUALTY INSURANCE	19,043	19,611	20,592	19,869	20,000	(592)	-2.87%
71026030	562100	HS NATURAL GAS	93,894	104,977	109,000	100,000	104,500	(4,500)	-4.13%
71026030	562200	HS ELECTRICITY	214,999	211,553	209,000	205,000	196,000	(13,000)	-6.22%
71026030	581000	HS FACILITIES DUES & FEES	1,243	1,205	965	1,205	1,205	240	24.87%
71026102	511800	MS CUSTODIAN WAGES	191,658	198,614	192,136	207,015	211,855	19,719	10.26%
71026102	511900	MS CUSTODIAN EVENT COVERAGE	4,993	2,382	2,500	2,500	2,500	0	0.00%
71026102	512000	MS CUSTODIAN SUBSTITUTE WAGES	1,464	1,028	1,500	1,500	1,500	0	0.00%
71026102	513800	MS CUSTODIAN OVERTIME	73	179	300	300	300	0	0.00%
71026102	520300	MS CUSTODIAN SUB PAYROLL TAX	0	79	115	115	115	0	0.00%
71026102	520800	MS CUSTODIAN BENEFITS	82,216	74,502	80,230	81,679	87,827	7,597	9.47%
71026102	520900	MS CUSTODIAN EVENTS PR TAX	0	182	191	191	191	0	0.00%
71026102	523800	MS CUSTODIAN MAINEPERS	4,407	7,853	5,435	5,435	6,218	783	14.41%
71026102	543100	MS CONTRACTED REPAIRS & MAINTENANCE	124,921	140,164	155,000	160,000	158,300	3,300	2.13%
71026102	550000	MS RECYCLING/COMPOSTING	1,484	994	1,500	1,200	1,250	(250)	-16.67%
71026102	560000	MS CUSTODIAL & MAINTENANCE SUPPLIES	40,420	42,761	48,000	45,200	48,000	0	0.00%
71026103	511800	WS CUSTODIAN WAGES	229,241	227,285	238,835	216,066	265,712	26,877	11.25%
71026103	511900	WS CUSTODIAN EVENT COVERAGE	4,688	3,222	3,000	3,000	3,000	0	0.00%
71026103	512000	WS CUSTODIAN SUBSTITUTE WAGES	601	1,432	1,500	1,500	1,500	0	0.00%
71026103	513800	WS CUSTODIAN OVERTIME	503	812	500	500	500	0	0.00%
71026103	520300	WS CUSTODIAN SUB PAYROLL TAX	0	110	115	115	115	0	0.00%
71026103	520800	WS CUSTODIAN BENEFITS	69,982	76,126	76,676	83,158	89,417	12,741	16.62%

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71026103	520900	WS CUSTODIAN EVENTS PR TAX	0	246	230	230	230	0	0.00%
71026103	523800	WS CUSTODIAN MAINEPERS	5,141	4,726	6,084	6,084	3,738	(2,346)	-38.56%
71026103	543100	WS CONTRACTED REPAIRS & MAINTENANCE	91,046	119,063	125,000	140,000	138,500	13,500	10.80%
71026103	550000	WS RECYCLING/COMPOSTING	1,915	1,586	2,500	2,600	2,750	250	10.00%
71026103	560000	WS CUSTODIAL & MAINTENANCE SUPPLIES	45,073	43,310	50,000	43,600	46,000	(4,000)	-8.00%
71026104	511800	BP CUSTODIAN WAGES	57,274	58,049	57,535	61,641	65,618	8,083	14.05%
71026104	511900	BP CUSTODIAN EVENT COVERAGE	244	452	250	250	500	250	100.00%
71026104	512000	BP CUSTODIAN SUBSTITUTE WAGES	579	882	500	500	1,000	500	100.00%
71026104	513800	BP CUSTODIAN OVERTIME	0	311	0	0	300	300	100.00%
71026104	520300	BP CUSTODIAN SUB PAYROLL TAX	0	67	38	38	76	38	100.00%
71026104	520800	BP CUSTODIAN BENEFITS	14,442	16,305	20,988	17,117	18,405	(2,583)	-12.31%
71026104	520900	BP CUSTODIAN EVENTS PAYROLL TAX	0	35	20	20	40	20	100.00%
71026104	523800	BP CUSTODIAN MAINEPERS	3,232	3,698	3,262	3,262	3,738	476	14.59%
71026104	543100	BP CONTRACTED REPAIRS & MAINTENANCE	47,611	55,683	60,000	45,000	56,400	(3,600)	-6.00%
71026104	550000	BP RECYCLING/COMPOSTING	993	1,218	1,300	1,300	1,350	50	3.85%
71026104	560000	BP CUSTODIAL & MAINTENANCE SUPPLIES	10,734	15,209	12,000	18,000	14,000	2,000	16.67%
71026105	511800	EC CUSTODIAN WAGES	58,412	56,230	55,285	58,466	61,332	6,047	10.94%
71026105	511900	EC CUSTODIAN EVENT COVERAGE	978	1,062	1,000	1,000	1,000	0	0.00%
71026105	512000	EC CUSTODIAN SUBSTITUTE WAGES	831	414	600	600	600	0	0.00%
71026105	520300	EC CUSTODIAN SUB PAYROLL TAX	0	32	46	46	46	0	0.00%
71026105	520800	EC CUSTODIAN BENEFITS	15,599	16,743	15,907	16,303	17,530	1,623	10.20%
71026105	520900	EC CUSTODIAN EVENTS PAYROLL TAX	0	81	77	77	77	0	0.00%
71026105	523800	EC CUSTODIAN MAINEPERS	0	62	0	0	0	0	0.00%
71026105	543100	EC CONTRACTED REPAIRS & MAINTENANCE	59,608	50,997	60,000	55,400	56,500	(3,500)	-5.83%
71026105	550000	EC RECYCLING/COMPOSTING	836	1,338	1,500	1,300	1,350	(150)	-10.00%
71026105	560000	EC CUSTODIAL & MAINTENANCE SUPPLIES	11,009	9,171	12,000	10,400	11,000	(1,000)	-8.33%
71026106	511800	PH CUSTODIAN WAGES	62,616	60,013	62,237	63,167	65,276	3,039	4.88%
71026106	511900	PH CUSTODIAN EVENT COVERAGE	161	242	250	250	250	0	0.00%
71026106	512000	PH CUSTODIAN SUBSTITUTE WAGES	490	565	500	500	500	0	0.00%
71026106	520300	PH CUSTODIAN SUB PAYROLL TAX	0	43	38	38	38	0	0.00%
71026106	520800	PH CUSTODIAN BENEFITS	28,206	26,838	29,163	30,306	32,587	3,424	11.74%
71026106	520900	PH CUSTODIAN EVENTS PAYROLL TAX	0	19	20	20	20	0	0.00%

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ORG	OBJECT	ACCT USED FOR:	FY17 ACTUAL EXPENDED	FY18 ACTUAL EXPENDED	FY19 APPROVED BUDGET	FY19 PROJECTED ACTUAL	FY20 LEADERSHIP COUNCIL'S PROPOSED BUDGET	\$CHANGE (from FY19 approved)	% CHANGE (from FY19 approved)
71026106	523800	PH CUSTODIAN MAINEPERS	0	0	0	0	0	0	0.00%
71026106	543100	PH CONTRACTED REPAIRS & MAINTENANCE	43,948	50,659	60,000	45,000	56,500	(3,500)	-5.83%
71026106	550000	PH RECYCLING/COMPOSTING	947	1,004	1,300	1,000	1,050	(250)	-19.23%
71026106	560000	PH CUSTODIAL & MAINTENANCE SUPPLIES	11,420	11,403	12,000	11,000	12,000	0	0.00%
71026130	511800	HS CUSTODIAN WAGES	275,260	290,257	318,546	314,300	335,171	16,625	5.22%
71026130	511900	HS CUSTODIAN EVENT COVERAGE	15,215	13,561	15,000	15,000	15,000	0	0.00%
71026130	512000	HS CUSTODIAN SUBSTITUTE WAGES	4,268	5,336	5,000	5,000	5,000	0	0.00%
71026130	513800	HS CUSTODIAN OVERTIME	2,150	1,639	1,000	1,000	1,000	0	0.00%
71026130	520300	HS CUSTODIAN ER PAYROLL TAX ON SUBS	0	408	344	344	344	0	0.00%
71026130	520800	HS CUSTODIAN BENEFITS	90,448	112,342	114,951	105,258	113,181	(1,770)	-1.54%
71026130	520900	HS CUSTODIAN EVENTS PR TAX	1,004	1,545	1,500	1,500	1,500	0	0.00%
71026130	523800	HS CUSTODIAN MAINEPERS	11,541	7,941	4,636	4,636	5,323	687	14.82%
71026130	543100	HS CONTRACTED REPAIRS & MAINTENANCE	209,277	149,166	210,000	205,500	205,000	(5,000)	-2.38%
71026130	543900	HS AUDITORIUM REPAIRS & MAINTENANCE	8,082	10,550	9,500	9,500	10,000	500	5.26%
71026130	550000	HS RECYCLING/COMPOSTING	2,630	1,059	2,600	1,300	1,500	(1,100)	-42.31%
71026130	560000	HS CUSTODIAL & MAINTENANCE SUPPLIES	77,760	65,155	85,000	80,000	80,000	(5,000)	-5.88%
71026290	510400	FACILITIES ADMIN SALARIES	133,840	145,551	153,895	153,895	156,957	3,062	1.99%
71026290	511800	FACILITIES ADMIN SUPPORT STAFF WAGES	39,976	42,483	86,300	66,457	69,301	(16,999)	-19.70%
71026290	511820	MAINTENANCE WORKER WAGES	121,329	132,573	123,885	111,638	125,163	1,278	1.03%
71026290	513800	MAINTENANCE WORKER OVERTIME	0	0	0	0	0	0	0.00%
71026290	520000	CUSTODIAN/MAINTENANCE UNIFORMS & SHOES	9,630	11,567	10,000	13,000	13,000	3,000	30.00%
71026290	520400	FACILITIES ADMIN BENEFITS	62,220	64,059	69,668	71,283	76,648	6,980	10.02%
71026290	520800	FACILITIES SUPPORT/MAINTENANCE BENEFITS	48,963	48,388	58,049	69,624	74,864	16,815	28.97%
71026290	523400	FACILITIES ADMIN MAINEPERS	13,392	13,973	14,774	14,774	15,696	922	6.24%
71026290	523800	FACILITIES SUPPORT/MAINTENANCE MAINEPERS	4,147	9,128	8,619	8,619	9,851	1,232	14.29%
71026290	533000	FACILITIES STAFF DEVELOPMENT	0	679	1,000	1,000	1,000	0	0.00%
71026290	534000	FACILITIES STRATEGIC PLANNING	0	0	0	0	10,000	10,000	100.00%
71026290	543000	FACILITIES VEHICLE REPAIRS & MAINTENANCE	13,955	7,206	15,000	12,000	12,250	(2,750)	-18.33%
71026290	543100	DISTRICT-WIDE CONTRACTED REPAIR SERVICES	30,727	21,060	44,000	49,000	48,000	4,000	9.09%
71026290	543900	FACILITIES REPLACEMENT & RENEWAL	49,138	44,050	45,000	45,000	45,000	0	0.00%
71026290	550000	TRASH REMOVAL	3,901	4,067	4,000	3,500	4,000	0	0.00%
71026290	553200	FACILITIES PHONE SERVICE	5,193	5,908	6,300	6,000	6,300	0	0.00%

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71026290	558000	FACILITIES STAFF TRAVEL	36	21	250	250	250	0	0.00%
71026290	560000	DISTRICT-WIDE MAINTENANCE SUPPLIES	40,974	29,797	60,000	55,000	55,000	(5,000)	-8.33%
71026290	562600	FACILITIES VEHICLE FUEL	6,419	5,676	6,500	8,000	8,650	2,150	33.08%
71026290	581000	FACILITIES LICENSING FEES	1,326	1,830	2,000	2,000	2,000	0	0.00%
71026290	589000	FACILITIES CURTAILMENT ACCOUNT	0	0	0	0	0		
TOTAL FACILITIES & MAINTENANCE			3,561,262	3,604,816	3,923,046	3,861,807	4,013,225	90,179	2.30%
DEBT SERVICE									
71005000	583100	CIP BONDED PROJECTS - PRINCIPAL	3,470,865	3,394,861	3,511,021	3,511,021	3,173,244	(337,777)	-9.62%
71005000	583200	CIP BONDED PROJECTS - INTEREST	2,289,766	2,219,546	2,180,051	2,180,051	2,116,776	(63,275)	-2.90%
TOTAL DEBT SERVICE			5,760,631	5,614,407	5,691,072	5,691,072	5,290,020	(401,052)	-7.05%
CONTINGENCY - ALL OTHER									
71003100	591000	FOOD SERVICE SUPPORT	25,000	0	0	0	0	0	0.00%
71002310	580000	SCHOOL BOARD CONTINGENCY	0	0	0	0	0	0	0.00%
TOTAL CONTINGENCY - ALL OTHER			25,000	0	0	0	0	0	0.00%
GRAND TOTALS			44,997,651	46,142,324	48,526,504	48,204,342	51,504,241	2,977,737	6.14%

Scarborough Schools - FY20 Adult Education Budget

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General									
71506000	510400	ADULT ED ADMIN SALARIES	50,041	40,109.94	53,112	53,112	58,171	5,059	9.53%
71506000	511800	ADULT ED ADMIN SUPPORT STAFF WAGES	27,341	23,574.43	24,851	24,851	26,139	1,288	5.18%
71506000	520400	ADULT ED ADMIN BENEFITS	1,967	1,781.26	3,445	3,445	6,922	3,477	100.93%
71506000	520800	ADULT ED ADMIN SUPPORT STAFF BENEFITS	21,411	18,500.01	15,909	15,909	13,295	(2,614)	-16.43%
71506000	523400	ADULT ED ADMIN MAINEPERS	1,025	622.28	1,050	1,050	2,420	1,370	130.48%
71506000	523800	ADULT ED ADMIN SUPPORT STAFF MAINEPERS	2,578	2,263.16	2,386	2,386	2,614	228	9.56%
71506000	532000	ADULT ED CONTRACTED SERVICES	1,809	2,582.00	1,400	1600	2,500	1,100	78.57%
71506000	533000	ADULT ED STAFF DEVELOPMENT	779	325.00	750	500	500	(250)	-33.33%
71506000	553100	ADULT ED POSTAGE/CATALOG	1,703	(67.89)	100	100	100	0	0.00%
71506000	554000	ADULT ED ADVERTISING	0	0.00	500	400	400	(100)	-20.00%
71506000	555000	ADULT ED PRINTING/CATALOG	5,585	6,831.91	6,800	7000	7,200	400	5.88%
71506000	558000	ADULT ED MILEAGE FOR STAFF TRAVEL	601	228.73	480	400	400	(80)	-16.67%
71506000	560000	ADULT ED SUPPLIES	1,283	669.72	1,500	1000	1,000	(500)	-33.33%
71506000	573100	ADULT ED EQUIPMENT PURCHASE	760	0.00	400	400	400	0	0.00%
71506000	581000	ADULT ED DUES & FEES	575	550.00	550	680	680	130	23.64%
Enrichment									
71506200	510100	ADULT ED INSTRUCTOR SALARIES	11,815	10,631.86	10,000	10000	10,000	0	0.00%
71506200	520100	ADULT ED ER PR TAX ON WAGES	377	454.74	520	520	765	245	47.12%
71506200	561000	ADULT ED INSTRUCTIONAL SUPPLIES	195	127.98	300	300	200	(100)	-33.33%
College Transitions									
71506060	510100	AE TRANSITIONS INSTRUCTOR SALARIES	644	4,228.00	700	700	4,500	3,800	542.86%
71506060	520100	AE TRANSITIONS ER PR TAX ON WAGES	31	229.18	36	36	350	314	872.22%

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71506060	532000	AE TRANSITIONS CONTRACTED SVC	437	428.48	500	800	800	300	60.00%
Workforce Programs									
71506300	510100	AE WORKFORCE INSTRUCTOR SALARIES	21,233	25,110.00	28,608	26,000	26,000	(2,608)	-9.12%
71506300	520100	AE WORKFORCE ER PR TAX ON WAGES	1,624	1,909.24	1,501	1,400	1,990	489	32.58%
71506300	532000	AE WORKFORCE CONTRACTED SERVICES	4,098	3,625.00	4,000	4,000	4,000	0	0.00%
71506300	560000	AE WORKFORCE GENERAL SUPPLIES	138	153.78	0	200	200	200	0.00%
71506300	561000	AE WORKFORCE INSTRUCTIONAL SUPPLIES	488	389.06	500	400	400	(100)	-20.00%
71506300	564000	AE WORKFORCE BOOKS & SUBSCRIPTIONS	6,863	4,367.37	2,650	5000	5,000	2,350	88.68%
HS Completion (HiSet)									
71506500	510100	AE HS COMPLETION INSTRUCTOR SALARIES	4,000	3,362.50	5,400	4400	4,400	(1,000)	-18.52%
71506500	520100	AE HS COMPLETION ER PR TAX ON WAGES	192	182.33	281	200	340	59	21.00%
71506500	532000	AE HS COMPLETION CONTRACTED SERVICES	2,975	3,080.00	2,800	3000	3,000	200	7.14%
71506500	561000	AE HS COMPLETION INSTRUCTIONAL SUPPLIES	0	105.50	200	200	200	0	0.00%
Literacy (ELL)									
71506600	510100	AE LITERACY INSTRUCTOR SALARIES	13,635	15,885.00	15,800	15,800	16,000	200	1.27%
71506600	520100	AE LITERACY ER PR TAX ON WAGES	693	888.11	822	822	1,225	403	49.03%
71506600	532000	AE LITERACY CONTRACTED SERVICES	450	0.00	450	450	0	(450)	-100.00%
71506600	564000	AE LITERACY BOOKS & SUBSCRIPTIONS	179	200.00	200	200	200	0	0.00%
ADULT EDUCATION TOTALS			187,523	173,329	188,501	187,261	202,311	13,810	7.33%

Scarborough Schools - FY20 School Nutrition Budget

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76013090	510400	SCHOOL NUTRITION DIRECTOR SALARY	53,892	54,968	56,481	56,481	57,893	1,412	2.50%
76013090	511800	SCHOOL NUTRITION WORKER WAGES	461,114	481,821	475,903	544,436	569,537	93,634	19.68%
76013090	512000	SCHOOL NUTRITION SUBSTITUTE WAGES	8,227	7,885	8,500	8,600	9,000	500	5.88%
76013090	520300	SCHOOL NUTRITION PAYROLL TAX ON SUB WAGES	629	603	650	660	690	40	6.15%
76013090	520400	SCHOOL NUTRITION DIRECTOR BENEFITS	11,090	13,812	14,248	14,248	14,548	300	2.11%
76013090	520800	SCHOOL NUTRITION WORKER BENEFITS	309,452	331,316	359,781	285,000	410,754	50,973	14.17%
76013090	523800	SCHOOL NUTRITION WORKER MAINEPERS PLD	21,963	22,119	20,169	20,169	23,533	3,364	16.68%
76013090	532000	SCHOOL NUTRITION CONTR SERVICES & SOFTWARE	700	6,865	7,000	11,452	10,250	3,250	46.43%
76013090	533000	SCHOOL NUTRITION STAFF DEVELOPMENT	1,290	105	1,000	500	1,000	0	0.00%
76013090	543100	SCHOOL NUTRITION EQUIPMENT REPAIR	9,991	6,371	10,000	7,100	7,500	(2,500)	-25.00%
76013090	553100	SCHOOL NUTRITION POSTAGE	235	(53)	250	250	250	0	0.00%
76013090	558000	SCHOOL NUTRITION STAFF TRAVEL/MILEAGE	700	587	800	500	500	(300)	-37.50%
76013090	560000	SCHOOL NUTRITION OFFICE SUPPLIES	115	0	200	200	200	0	0.00%
76013090	563000	SCHOOL NUTRITION FOOD SUPPLIES	557,000	556,664	538,933	540,000	580,000	41,067	7.62%
76013090	563001	SCHOOL NUTRITION FOOD SUPPLIES FOR SUMMER	1,887	3,174	2,000	3,595	3,600	1,600	80.00%
76013090	563100	SCHOOL NUTRITION NON-FOOD SUPPLIES	38,834	45,327	46,000	50,950	51,000	5,000	10.87%
76013090	573100	SCHOOL NUTRITION EQUIPMENT PURCHASE	5,526	1,035	5,000	2,000	5,000	0	0.00%
76013090	580000	SCHOOL NUTRITION INVENTORY (AUDIT ACCOUNT)	8,926	(3,411)	0	0	0	0	0.00%
76013090	581000	SCHOOL NUTRITION CERTIFICATION FEES	2,153	1,293	1,400	1,300	1,300	(100)	-7.14%
SCHOOL NUTRITION TOTAL			1,493,725	1,530,481	1,548,315	1,547,441	1,746,555	198,240	12.80%