

# **TOWN OF SCARBOROUGH**

**ADOPTED**

## **GENERAL FUND & CAPITAL BUDGET FY 2017**



**PRESENTED BY:  
THOMAS J. HALL, TOWN MANAGER  
MAY 18, 2016**





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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

### Office of the Town Manger Budget Transmittal - FY 2016-2017

April 1, 2016

Honorable Members of the Scarborough Town Council:

I am pleased to present to you the proposed Town and School General Fund and Capital Budgets of the Town of Scarborough for FY 2016/2017. We continue to be challenged by the reduction of external non-property tax revenues, namely General Purpose Aid for Education; therefore we have focused on the portion of the budget for which we have control, how much and where we commit our scarce local resources. On the heels of a protracted and somewhat contentious school budget validation process last year, which took three public votes to obtain voter approval, the Town Council established the following budget goal, which serves as a guiding influence:

#### *Further enhance financial management; budget process*

##### **OUTCOMES:**

- *Pass budget on 1<sup>st</sup> vote*
- *Incremental improvement in service delivery*
- *Responsible/realistic budgets*
- *Sustainable tax rate increases*
- *Have agreed-to metrics for budget performance*
- *Favorable comparison with other communities as benchmarks*
- *Ultimately, eliminate the need for the budget to go to a vote*

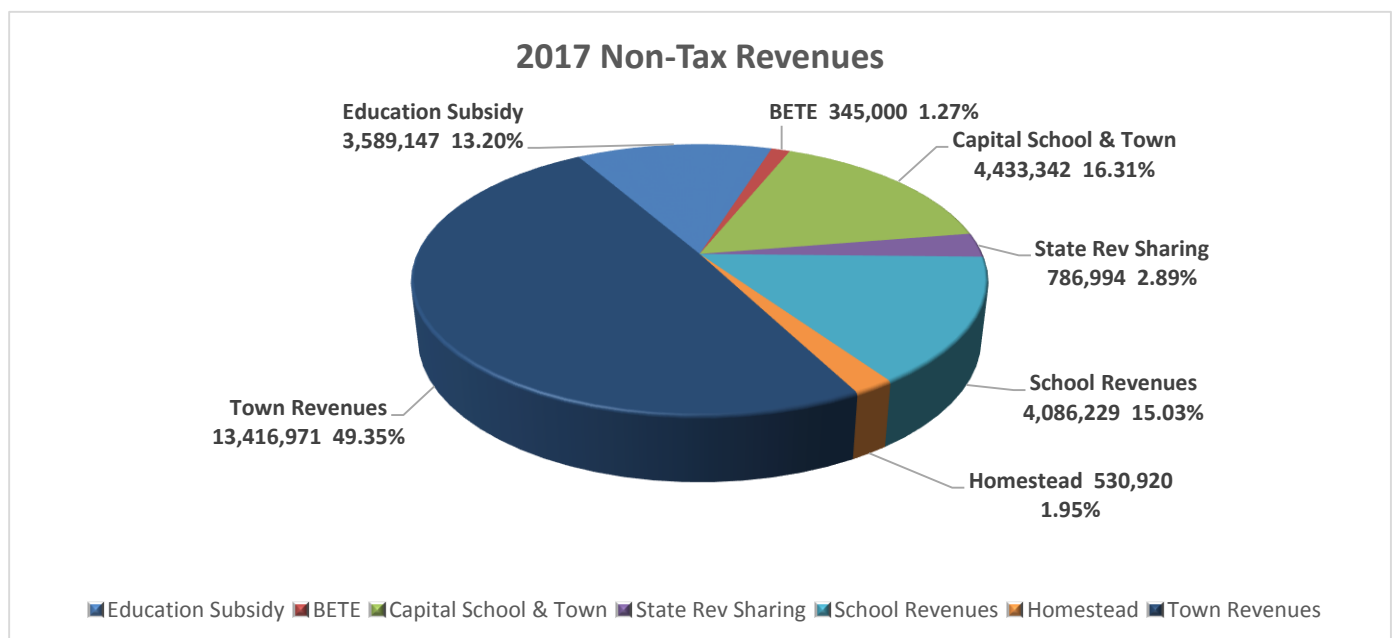
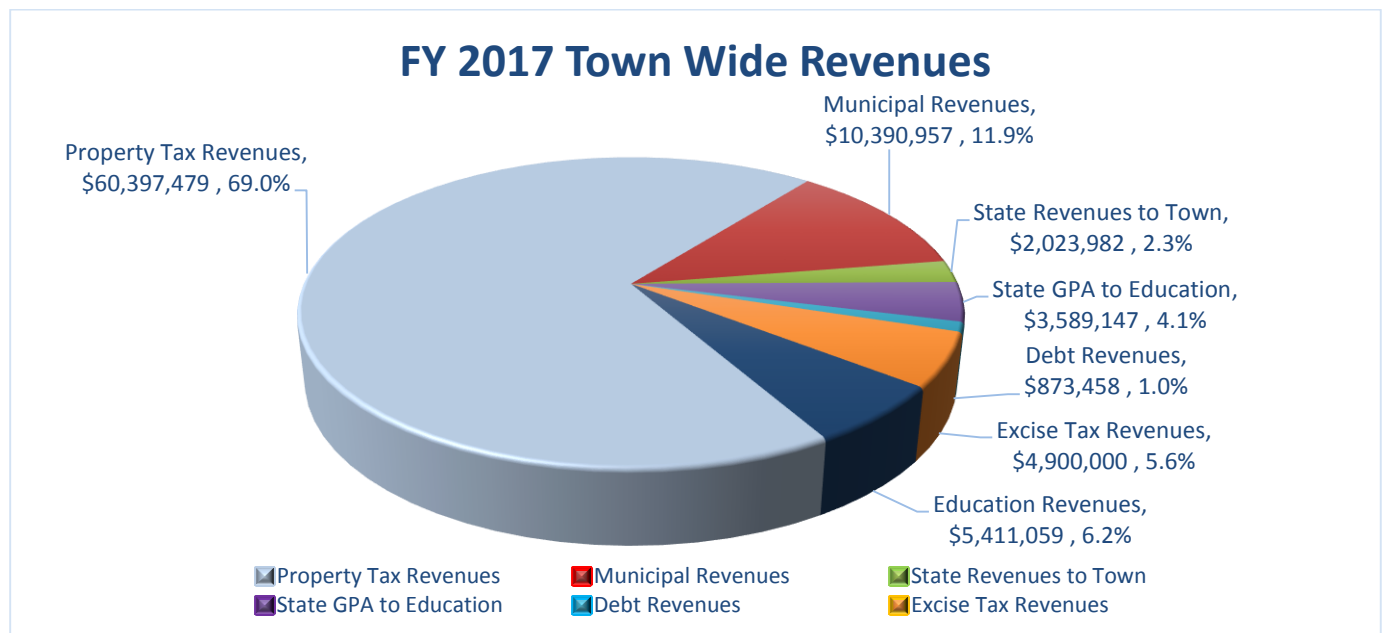
##### **ACTIONS:**

- *Metrics to measure budget performance-Benchmarking and Best Practices*
- *Strive for tax impact to be consistently around or below 3%*
- *Focus on 'trends' via metrics/dashboards*
- *Budget presentation: Combine revenues and accurate projection of valuation*
- *Continue community budget forum with measurable response and feedback*

This is the second year of the new budget format and I have strived to provide additional information and a deeper understanding regarding the organization and function of each department as well as enhanced summary and analysis. Although the line item detail is provided, the appropriation categories in the new format are aggregated to encourage the reader to focus on a macro-level perspective. Further, each department reports “cost drivers” and “activity indicators”, again to encourage broader consideration. I am pleased to present the Education budget in the revised format as well - I appreciate the efforts of my colleagues from the School Department. This “one budget” approach is a key element in considering our needs and priorities as one community.

## TOWNWIDE REVENUE

This budget reflects a number of significant changes in general non-property tax revenue. The single biggest change in this budget relates to a sizeable use of remaining funds (\$1,569,553) from the Wentworth School project to cover related debt service expenses (see Exhibit 1, Tab 9). The trend of increased excise tax revenues continue to hold strong, although I have not projected additional revenue over last year. Unfortunately, we are a victim of our own success in growing the tax base. The allocation formula for General Purpose Aid to Education (GPA) projects Scarborough to lose \$1,056,031 in funding, a 22.7% decrease from last year (see Education section for trend analysis).





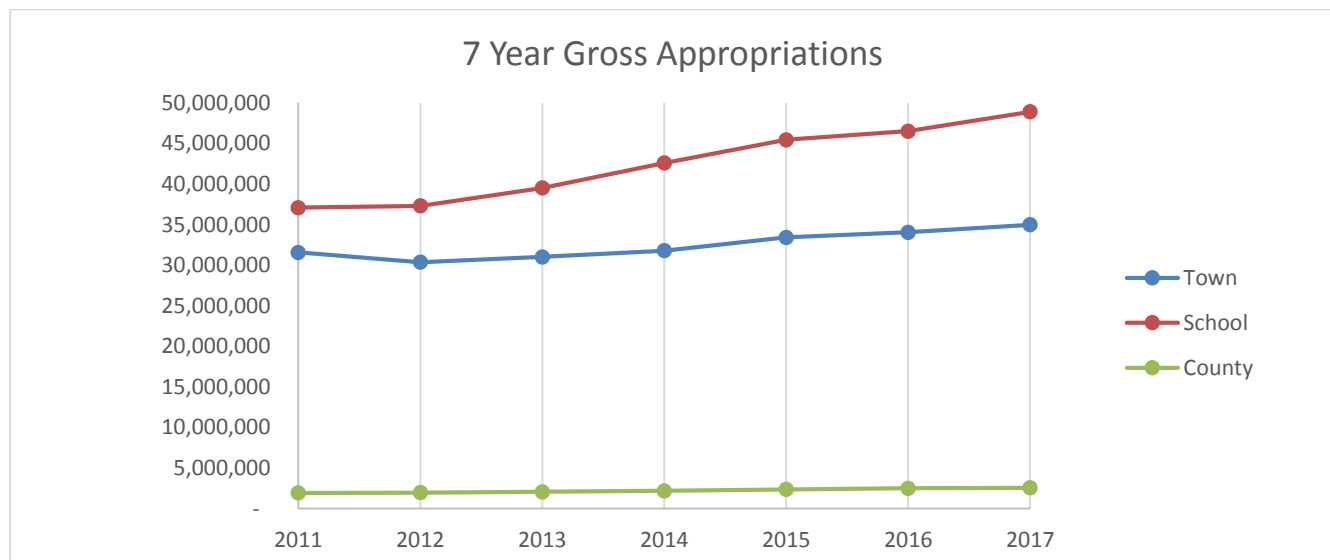
The trend of declining GPA funding is projected to continue, based on an expectation of increased total valuation, declining student enrollment (at least in the near term) and the elimination of school debt reimbursement. The only good news is that the annual volatility in this funding will stop once we reach “minimum receiver status”, which is likely within two years. We must manage this transition carefully so as to minimize the local tax impact of this tax shift. I will be recommending a judicious use of the remaining Wentworth project funds and undesignated fund balance to ease this transition.

## TOWNWIDE APPROPRIATIONS

In the aggregate, the proposed gross budget requires a combined total increase in appropriations for “All Areas” of 4.41% above the current year. The breakdown of appropriations by function is as follows:

### GROSS APPROPRIATIONS

|        | <b><u>2016 Budget</u></b> | <b><u>2017 Proposed</u></b> | <b><u>\$ Change</u></b> | <b><u>% Change</u></b> |
|--------|---------------------------|-----------------------------|-------------------------|------------------------|
| TOWN   | 30,505,367                | 31,593,460                  | 1,088,093               | 3.57%                  |
| SCHOOL | 45,220,876                | 47,508,938                  | 2,288,062               | 5.06%                  |
| COUNTY | <u>2,493,342</u>          | <u>2,568,852</u>            | <u>75,510</u>           | <u>3.03%</u>           |
| TOTAL  | <b><u>78,219,585</u></b>  | <b><u>81,671,250</u></b>    | <b><u>3,451,665</u></b> | <b><u>4.41%</u></b>    |



\*See County section for expanded view

## TOWN

A budget is a reflection of priorities and given the fiscal constraints created by external budget pressure and increasing property tax rate, town appropriations focus solely on preservation of staff and programs. Although not included in this budget proposal there is clear and convincing justification for eight (8) new positions. These are not new proposals, rather they are either well-documented in the Public Safety staffing plans or have been previously discussed. This decision was made to ensure we concentrate financial resources on core functions first and foremost. This is not to say that personnel and program expansions are not needed and I sincerely hope there can be open and honest dialogue regarding the needs of a growing municipal operation. Please refer to Exhibit 2 (Tab 9) for a thorough overview of each proposed position. Due to the fact that there is off-setting revenue, the only new position in the proposed budget is a Vehicle Maintenance Technician in Public Works to accommodate the addition work from contracted services from other municipalities (see Exhibit 9B, Tab9).

The increase in municipal gross expenditures of \$ 1,088,093 (3.57%) is driven by non-discretionary, what I would characterize as essential items to maintain current service levels. Further, it is somewhat misleading in that it reflects the full annualized cost of the additional two (2) Fire personnel and the hire of a new Vehicle Maintenance Technician that is supported by off-setting revenue.

### BUDGET DRIVERS:

- Wages - Increased related to the Employment Cost Index and merit system for non-union employees as well as union contractual obligations;
- Health/Dental Insurance - 5% increase in premiums are provided;
- Full annualized cost of the two new Firefighters hired as of April 1, 2016;
- Cost of a new Vehicle Maintenance Technician to cover expected workload of contracted services - off-setting revenue;
- Fuel Savings from better contract price;
- Loss of COPS (\$40,000) and EMPG (\$23,000) grant funding.

This budget does not negatively affect the level of service delivery to the residents, and in fact expands it slightly with the additional Fire personnel and an extra weekly cleaning of Pine Point Beach. Many of the operational changes and energy efficiency efforts from prior years are producing savings, which allow for no reductions in service levels and the investment in existing personnel. As our employees are our greatest asset, in addition to funding all contractual obligations, I have made a priority to implement the classification and pay systems. Increases for non-union personnel are based on the Employment Cost Index for State and Local Government Workers and the proposal includes merit pay for selected employees based on the performance evaluation process.

The following table displays spending in broad municipal expenditure categories. Total municipal expenditures over the last five years have increased by 10.2%.

| FISCAL YEAR        | 2013              |             | 2014              |             | 2015              |             | 2016              |             | 2017              |             |
|--------------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|
|                    | \$                | %           | \$                | %           | \$                | %           | \$                | %           | \$                | %           |
| General Government | 4,649,920         | 1.2%        | 4,905,259         | 5.5%        | 4,839,154         | -1.3%       | 4,879,043         | 0.8%        | 5,021,288         | 2.9%        |
| Public Service     | 3,862,588         | 0.5%        | 4,080,010         | 5.6%        | 3,772,646         | -7.5%       | 3,894,014         | 3.2%        | 4,077,932         | 4.7%        |
| Public Safety      | 8,856,983         | 3.8%        | 9,200,409         | 3.9%        | 9,688,379         | 5.3%        | 10,107,752        | 4.3%        | 10,870,207        | 7.5%        |
| Public Works       | 6,553,011         | -1.2%       | 6,341,926         | -3.2%       | 6,359,496         | 0.3%        | 6,718,059         | 5.6%        | 6,748,940         | 0.5%        |
| Debt               | 4,732,060         | -3.6%       | 4,508,353         | -4.7%       | 4,641,657         | 3.0%        | 4,906,499         | 5.7%        | 4,875,093         | -0.6%       |
| <b>Totals</b>      | <b>28,654,562</b> | <b>0.5%</b> | <b>29,035,957</b> | <b>1.3%</b> | <b>29,301,332</b> | <b>0.9%</b> | <b>30,505,367</b> | <b>4.1%</b> | <b>31,593,460</b> | <b>3.6%</b> |

## EDUCATION

Total education expenditures are proposed to increase by \$ 2,311,310 ( 5.3%), based on a series of priorities recommended by the Leadership Council. The single largest area of increase of \$1,078,114 relates to “Level Services”, which includes salaries and benefits. Debt Services expenses require an additional \$643,196. New funding is proposed in the amount of \$590,000 for investment in the “Educational Improvement Plan”. The table below illustrates the basic overview of the components of the increased spending.

| General Fund Operating         | 2016 APPROVED BUDGET | FY2017 LEVEL SERVICES | \$ CHANGE | % CHANGE | FY2017 MISSION CRITICAL | \$ CHANGE | % CHANGE |
|--------------------------------|----------------------|-----------------------|-----------|----------|-------------------------|-----------|----------|
| Level Services                 | 38,425,319           | 39,503,433            | 1,078,114 | 2.8%     | 39,503,433              | 1,078,114 | 2.8%     |
| Ed Improvement Plan Investment |                      |                       |           |          | 590,000                 | 590,000   |          |
| Debt Service                   | 5,118,437            | 5,761,633             | 643,196   | 12.6%    | 5,761,633               | 643,196   | 12.6%    |
| Mission Critical Budget        | 43,543,756           | 45,265,066            | 1,721,310 | 4.0%     | 45,855,066              | 2,311,310 | 5.3%     |
| Non-tax Revenues               | 5,884,269            | 6,121,057             | 236,788   | 4.0%     | 6,121,057               | 236,788   | 4.0%     |
| Tax Request                    | 37,659,487           | 39,144,010            | 1,484,522 | 3.9%     | 39,734,010              | 2,074,522 | 5.5%     |

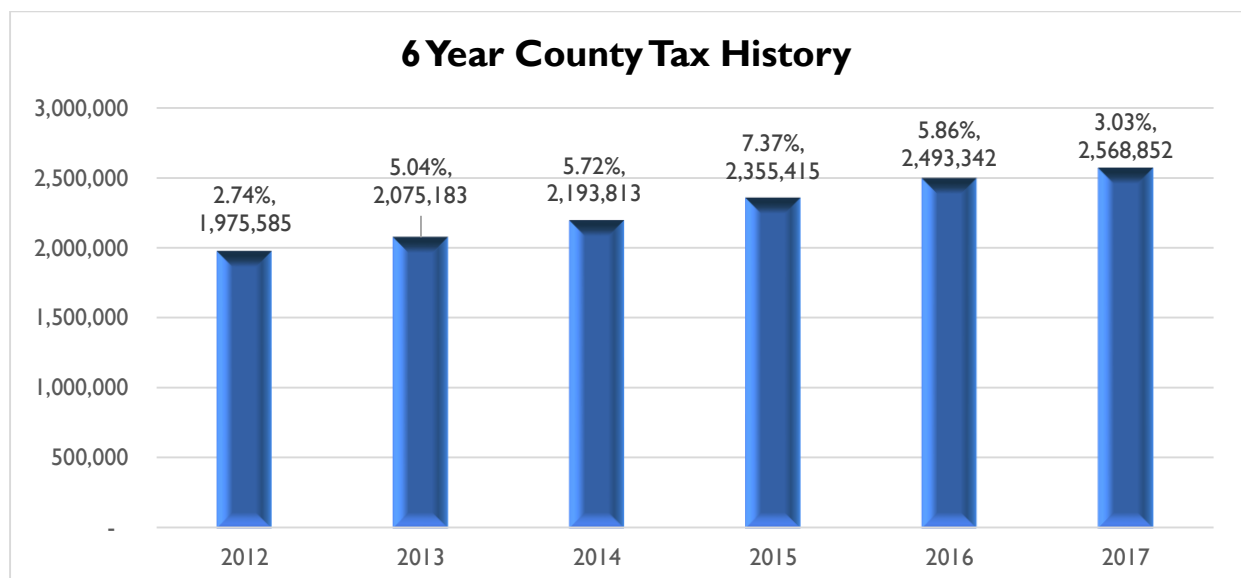
I would encourage the Town Council to meet with the School Department to review these initiatives, including the “Education Improvement Plan”. Unfortunately, the trend of reduced General Purpose Aid (GPA) for the state has returned, a projected reduction of \$1,056,031. The following table reviews non-property tax funding (predominantly GPA and excluding fund balance) for education over the last eight years (2009-2017) identifying a 49.2% reduction, translating to approximately a \$3,480,654 reduction from the high point in 2009.

| GPA, ARRA, Education Jobs Fund | FY09      | FY10        | FY11      | FY12      | FY13        | FY14      | FY15      | FY16      | FY17        |
|--------------------------------|-----------|-------------|-----------|-----------|-------------|-----------|-----------|-----------|-------------|
| Total State/Federal Revenue    | 7,069,801 | 5,913,102   | 5,680,518 | 5,859,050 | 4,738,941   | 4,259,291 | 4,778,384 | 4,645,178 | 3,589,147   |
| \$ change from prior year      |           | (1,156,699) | (232,584) | 178,532   | (1,120,109) | (479,650) | 519,093   | (133,206) | (1,056,031) |
| % change from prior year       |           | -16.4%      | -3.9%     | 3.1%      | -19.1%      | -10.1%    | 12.2%     | -2.8%     | -22.7%      |

Given the current GPA funding level, over 86.7% of the Education Budget is funded through local property taxes. Total net education budget (excluding Adult Ed. And Food Services) reflects a 5.51% increase (\$2,074,522) in the amount to be raised by property taxes.

## COUNTY

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



## **CAPITAL IMPROVEMENTS**

I am pleased to provide a complete five-year Capital Improvement Plan (CIP) for projects and equipment, including the School Department for the first time. The cornerstone of the CIP is our equipment replacement program. In an effort to ease the debt service burden in prior years, many of the scheduled equipment replacements were deferred. This CIP request places us back on track with the equipment replacement program as this program has proven to reduce maintenance expenses and maintain residual value of vehicles and equipment. We have thoroughly evaluated each of the items and the vehicles and equipment proposed for replacement have reached the end of life and need to be replaced.

In addition to capital equipment, I propose a number of important capital projects, including transportation improvements, facility maintenance and technology upgrades. Most of the projects proposed leverage other monies. The most notable project that should be given the highest priority relates to our local match leveraging approximately \$3.6M in other funding that will complete the Eastern Trail in Scarborough. Given the type of capital project, I have identified alternative funding sources, including allocation of tax dollars and reserve monies, while other items are appropriate for long-term financing (general obligation bonds) due to their cost and/or longevity. Using the draft Capital Budgeting Policy as a guideline, we have continued the effort to transition some of the reoccurring items into the operating budget. In accordance with the Fund Balance Policy, I am proposing to fund \$541,627 of the CIP with undesignated fund balance (the amount over 10%) - See Exhibit 4B, Tab 9.

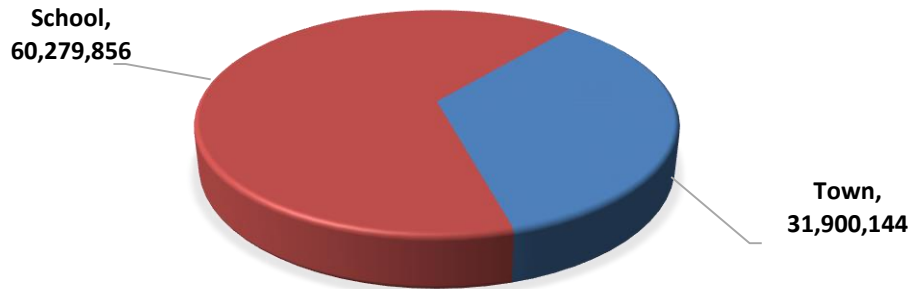
## **DEBT SERVICE**

Town's bond rating remains excellent with an **Aa3** from Moody's and an **AA** from Standard & Poor's, although we anticipate a rating review in April 2016. The Town has excess bond capacity and interest rates continue to be attractive. I am particularly proud of the debt management efforts related to refunding prior debt and financing the Wentworth Intermediate School and continue this year that ensure a predictable level of annual debt service- see the chart below. This consistency and predictability will serve us well in future years and provides a clear expectation when the Town can reasonably consider taking on significant additional debt in the future; however we must be prudent with taking on new debt. The Long Range Facilities Plan will inform this discussion.

Staff is sensitive to the duration of financing and related interest expense; therefore, we secure financing on staggered terms to reflect the longevity of the items. The Debt Management and Fiscal Policy (Exhibit 3, Tab 9) has undoubtedly contributed in a positive way to maintaining our bond ratings the commitment to restoring fund balance and reserve accounts to fund expected capital needs.

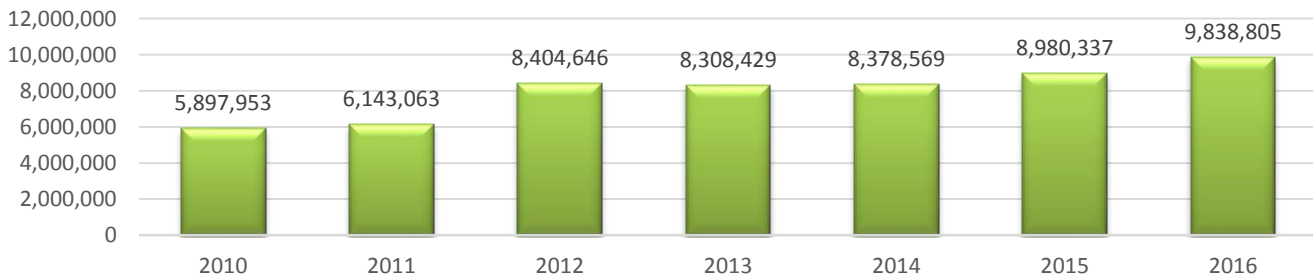


## 2016 OUTSTANDING DEBT FOR SCHOOL AND TOWN



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

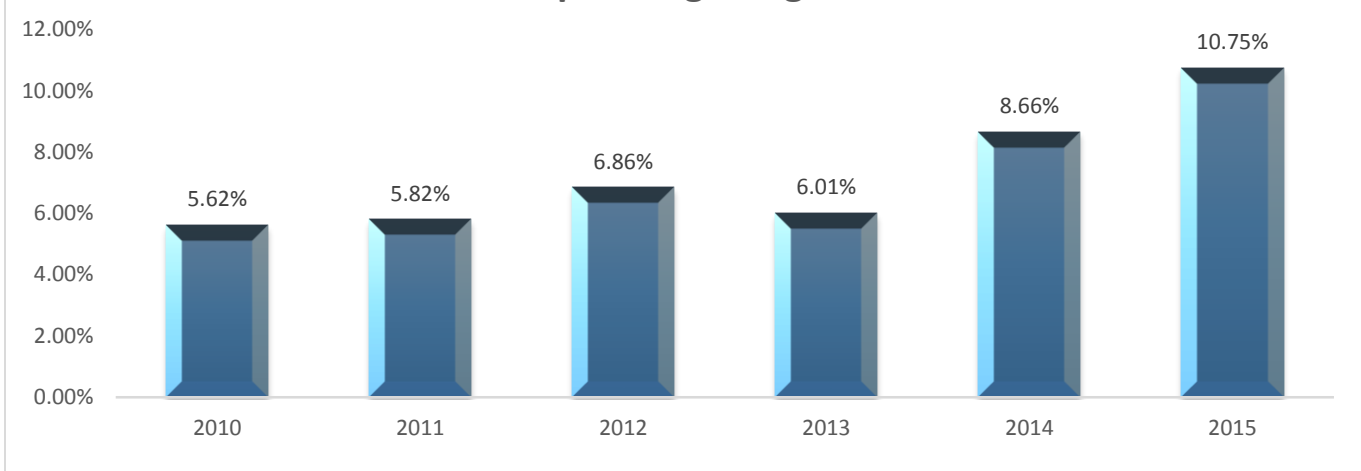
## 7 Year Debt Payment Principal & Interest (excluding refunded)



## FUND BALANCE

In the past four fiscal years there has been a conscious effort to reduce the reliance on reserves in the budget, a trend that had not been repeated in prior years, producing an uncomfortably low fund balance. As the following table indicates, this prudence resulted in the unrestricted fund balance growing from 5.62% in 2010 to 10.75% in 2015, as compared to the target of 8.3% in the Fund Balance Policy (Exhibit 4A, Tab 9).

### Unrestricted Fund Balance as a Percent of the Total Operating Budget



To advance this trend and further build fund balance, like the current year, I recommend no use of undesignated fund balance as a strategy to reduce the impact on the tax rate. However, since the fund balance is calculated taking the School Department into account, it should be noted that the School anticipates using \$425,000 in their proposed budget (see Exhibit 4C, Tab 9). As a cautionary note, in addition to affecting our bond rating, use of fund balance has a detrimental effect on cash flow which may require the Town to secure tax anticipation notes.

#### Budgeted Use of Fund Balance

| <u>F/Y</u> | <u>Town</u> | <u>School</u> |
|------------|-------------|---------------|
| 2010       | 850,000     | 850,000       |
| 2011       | 400,000     | 750,000       |
| 2012       | 400,000     | 200,000       |
| 2013       | -           | 200,000       |
| 2014       | -           | 200,000       |
| 2015       | -           | 800,000       |
| 2016       | -           | 425,000       |
| 2017       | -           | 425,000       |

The use of remaining funds from the Wentworth project to cover already budgeted debt service costs for the project in FY2016 will produce a year end surplus of \$1,042,176, that will become undesignated surplus and available for future use (see Exhibit 1, Tab 9). We must be mindful that these monies will appear in the fund balance, they must be used only for the authorized purpose of Wentworth related debt. If used judiciously, these monies will be instrumental in managing the expected reduction in General Purpose Aid to Education. The exact amount and timing for the use of these funds will be a central discussion in next year's budget when we know more about state funding for education.



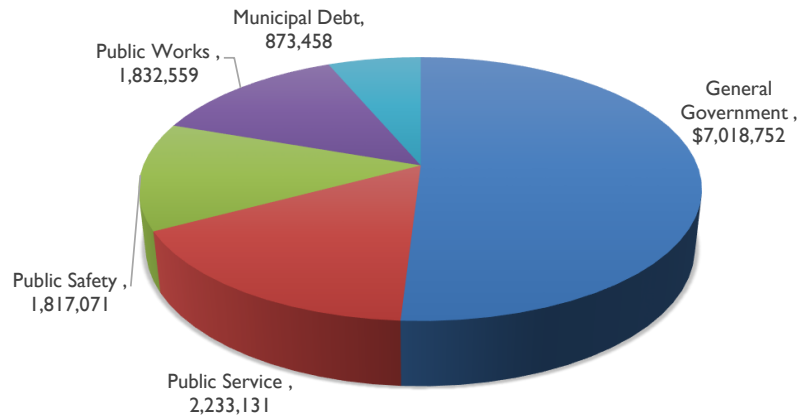
# Summary & Analysis

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

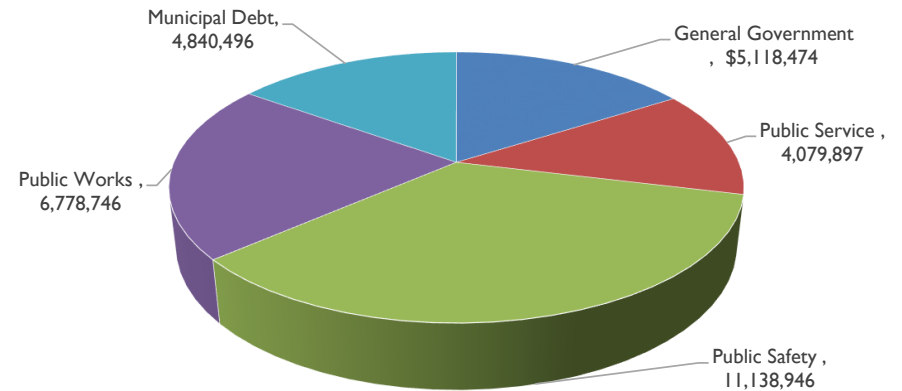
FY 2017 TOWN APPROPRIATION

| ACCOUNTS FOR:          | 2016<br>Revenues     | 2017<br>Revenues     | Increase<br>Decrease | Rev<br>(+/-) | 2016<br>Budget          | 2017<br>Adopted      | TC<br>Incr/Decr     | Adopted<br>% Expend<br>(+/-) | Adopted<br>Net<br>Change |
|------------------------|----------------------|----------------------|----------------------|--------------|-------------------------|----------------------|---------------------|------------------------------|--------------------------|
| General Government     | \$ 6,650,611         | \$ 7,018,752         | 368,141              | 5.5%         | \$ 4,879,043            | \$ 5,118,474         | \$ 239,431          | 4.9%                         | \$ (128,710)             |
| Public Service         | 2,118,435            | 2,233,131            | 114,696              | 5.4%         | 3,894,014               | 4,079,897            | 185,883             | 4.8%                         | 71,187                   |
| Public Safety          | 1,666,874            | 1,817,071            | 150,197              | 9.0%         | 10,107,752              | 11,138,946           | 1,031,194           | 10.2%                        | 880,997                  |
| Public Works           | 1,840,906            | 1,832,559            | (8,347)              | -0.5%        | 6,718,059               | 6,778,746            | 60,687              | 0.9%                         | 69,034                   |
| Municipal Debt         | 837,091              | 873,458              | 36,367               | 4.3%         | 4,906,499               | 4,840,496            | (66,003)            | -1.3%                        | (102,370)                |
|                        |                      |                      |                      |              |                         |                      |                     |                              |                          |
| <b>Total Municipal</b> | <b>\$ 13,113,917</b> | <b>\$ 13,774,971</b> | <b>\$ 661,054</b>    | <b>5.0%</b>  | <b>\$ 30,505,367.00</b> | <b>\$ 31,956,559</b> | <b>\$ 1,451,192</b> | <b>4.8%</b>                  | <b>\$ 790,138</b>        |

**2017 Estimated Municipal Revenues**



**2017 Municipal Appropriations**



TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2017 SCHOOL APPROPRIATION

| ACCOUNTS FOR:                    | 2016<br>Revenues | 2017<br>Revenues | Increase<br>Decrease | Rev<br>(+/-) | 2016<br>Budget | 2017<br>Adopted | TC<br>Incr/Decr | Adopted<br>% Expend<br>(+/-) | Adopted<br>Net<br>Change |
|----------------------------------|------------------|------------------|----------------------|--------------|----------------|-----------------|-----------------|------------------------------|--------------------------|
| Education (includes School Debt) | \$ 5,884,268     | \$ 6,121,057     | \$ 236,789           | 4.0%         | \$ 43,543,756  | \$ 45,855,067   | \$ 2,311,311    | 5.3%                         | \$ 2,074,522             |
| Adult Learning                   | 82,000           | 83,253           | 1,253                | 1.5%         | 181,552        | 182,805         | 1,253           | 0.7%                         | -                        |
| Food Service                     | 1,533,002        | 1,471,066        | (61,936)             | -4.0%        | 1,495,568      | 1,471,066       | (24,502)        | -1.6%                        | 37,434                   |
|                                  |                  |                  |                      |              |                |                 |                 |                              |                          |
| Education Grand Totals           | \$ 7,499,270     | \$ 7,675,376     | \$ 176,106           | 2.3%         | \$ 45,220,876  | \$ 47,508,938   | \$ 2,288,062    | 5.1%                         | \$ 2,111,956             |

FY 2017 COUNTY APPROPRIATION

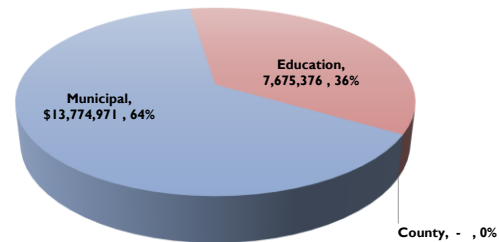
| ACCOUNTS FOR:       | 2016<br>Revenues | 2017<br>Revenues | Increase<br>Decrease | Rev<br>(+/-) | 2016<br>Budget | 2017<br>Adopted | TC<br>Incr/Decr | Adopted<br>% Expend<br>(+/-) | Adopted<br>Net<br>Change |
|---------------------|------------------|------------------|----------------------|--------------|----------------|-----------------|-----------------|------------------------------|--------------------------|
| County              | \$ -             | \$ -             | \$ -                 | 0.0%         | \$ 2,493,342   | \$ 2,568,852    | \$ 75,510       | 3.0%                         | \$ 75,510                |
|                     |                  |                  |                      |              |                |                 |                 |                              |                          |
| County Grand Totals | \$ -             | \$ -             | \$ -                 | 0.0%         | \$ 2,493,342   | \$ 2,568,852    | \$ 75,510       | 3.0%                         | \$ 75,510                |

FY 2017 TOTAL APPROPRIATION

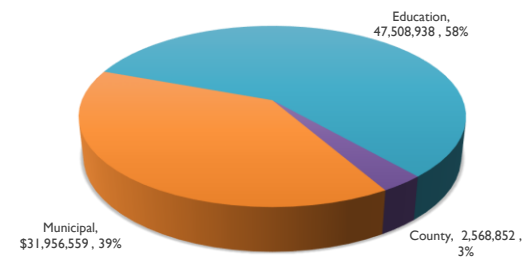
| ACCOUNTS FOR: | 2016<br>Revenues | 2017<br>Revenues | Increase<br>Decrease | Rev<br>(+/-) | 2016<br>Budget | 2017<br>Adopted | TC<br>Incr/Decr | Adopted<br>% Expend<br>(+/-) | Adopted<br>Net<br>Change |
|---------------|------------------|------------------|----------------------|--------------|----------------|-----------------|-----------------|------------------------------|--------------------------|
| Municipal     | \$ 13,113,917    | \$ 13,774,971    | \$ 661,054           | 5.0%         | \$ 30,505,367  | \$ 31,956,559   | \$ 1,451,192    | 4.8%                         | \$ 790,138               |
| Education     | 7,499,270        | 7,675,376        | 176,106              | 2.3%         | 45,220,876     | 47,508,938      | 2,288,062       | 5.1%                         | 2,111,956                |
| County        | -                | -                | -                    | 0.0%         | 2,493,342      | 2,568,852       | 75,510          | 3.0%                         | 75,510                   |
|               |                  |                  |                      |              |                |                 |                 |                              |                          |
| Grand Totals  | \$ 20,613,187    | \$ 21,450,347    | \$ 837,160           | 4.1%         | \$ 78,219,585  | \$ 82,034,349   | \$ 3,814,764    | 4.9%                         | \$ 2,977,604             |

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

2017 Total Estimated Revenues



2017 Total Appropriations





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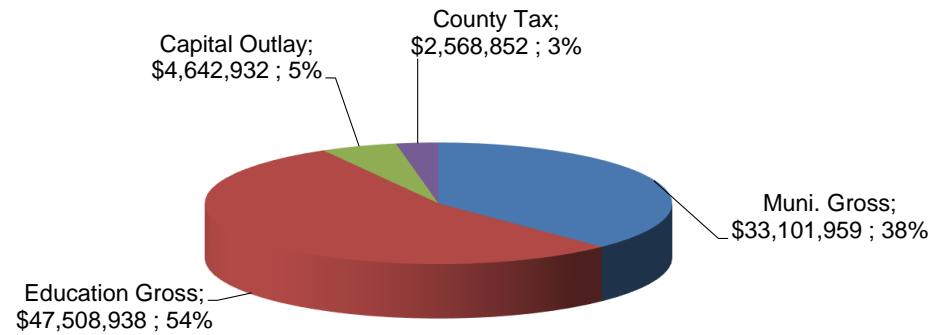
TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2017 TOWN APPROPRIATION

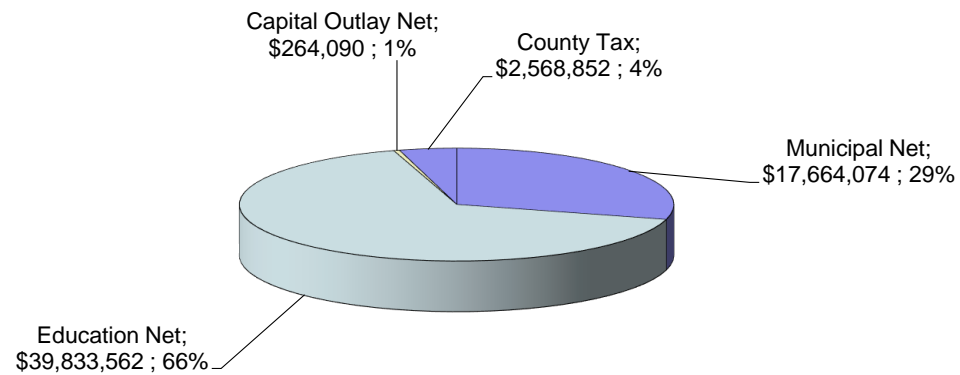
| ACCOUNTS FOR:             | 2016<br>BUDGET | 2016<br>PROJECTION | 2017<br>DEPARTMENT | 2017<br>PROPOSED | FINANCE<br>COMMITTEE | FY2016<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|---------------------------|----------------|--------------------|--------------------|------------------|----------------------|-------------------|--------------|---------------|
| MUNICIPAL ALL AREAS *     | \$ 32,028,653  | \$ 32,078,849      | \$ 33,295,968      | \$ 32,738,860    | \$ 33,093,959        | \$ 33,101,959     | \$ 1,073,306 | 3.4%          |
| EDUCATION ALL AREAS       | 45,220,876     | 45,220,876         | 47,508,938         | 47,508,938       | 47,508,938           | 47,508,938        | 2,288,062    | 5.1%          |
| COUNTY TAX                | 2,493,342      | 2,493,342          | 2,568,852          | 2,568,852        | 2,568,852            | 2,568,852         | 75,510       | 3.0%          |
| CAPITAL - SCHOOL & TOWN   | 4,847,231      | 4,847,231          | 4,769,432          | 4,769,432        | 4,642,932            | 4,642,932         | (77,799)     | -4.2%         |
|                           |                |                    |                    |                  |                      |                   |              |               |
| COMBINED TOTALS ALL AREAS | \$ 84,590,102  | \$ 84,640,298      | \$ 88,143,190      | \$ 87,586,082    | \$ 87,814,681        | \$ 87,822,681     | \$ 3,359,079 | 3.8%          |

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

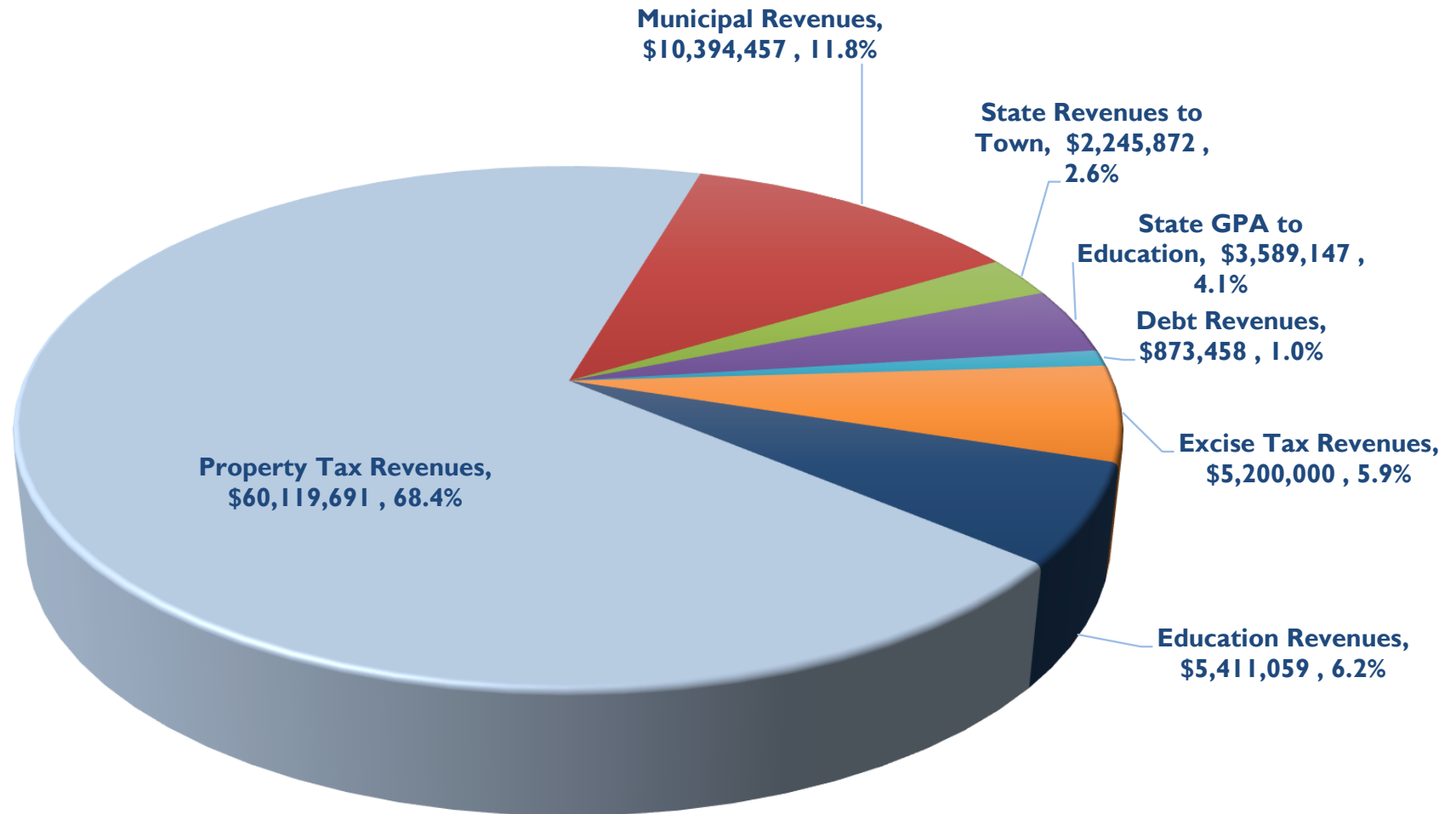
## FY2017 GROSS BUDGET



## FY2017 NET BUDGET



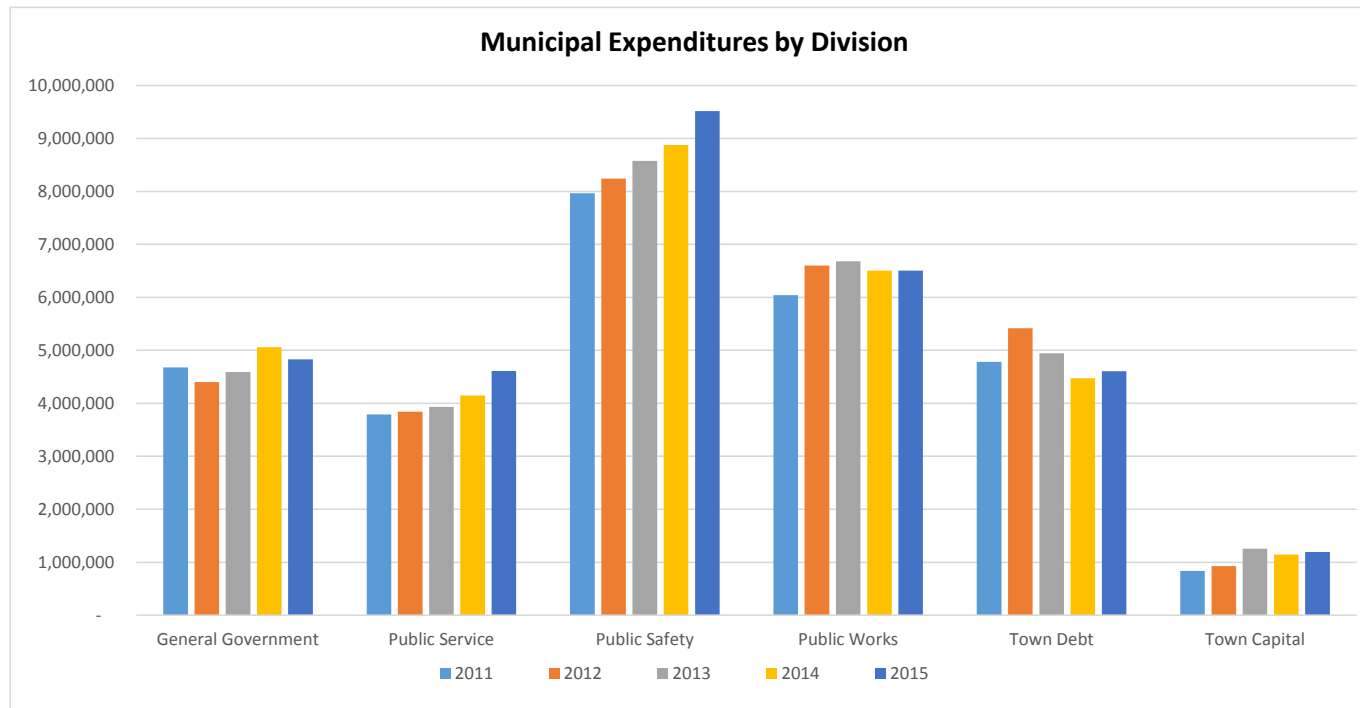
## FY 2017 Town Wide Estimated Revenues



Property Tax Revenues   Municipal Revenues   State Revenues to Town   State GPA to Education  
Debt Revenues   Excise Tax Revenues   Education Revenues

## Town Expenditures by Division - (Audited)

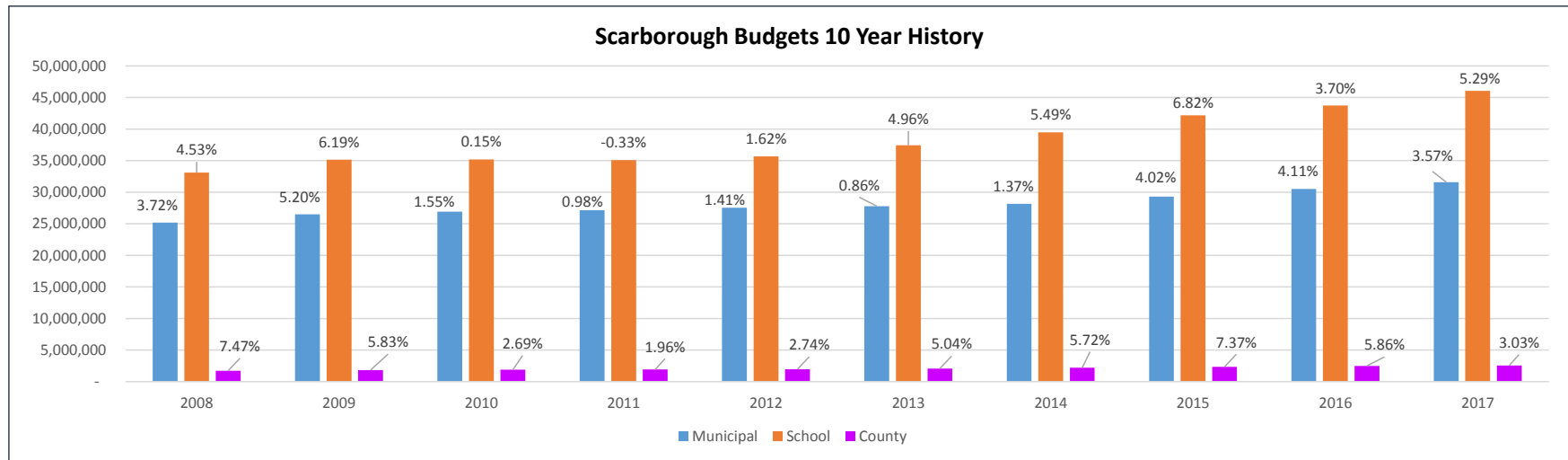
|                    | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
|--------------------|-------------|-------------|-------------|-------------|-------------|
| General Government | 4,677,260   | 4,401,899   | 4,591,897   | 5,059,198   | 4,829,444   |
| Public Service     | 3,787,489   | 3,841,168   | 3,931,386   | 4,146,541   | 4,612,240   |
| Public Safety      | 7,967,270   | 8,241,916   | 8,577,811   | 8,879,022   | 9,514,108   |
| Public Works       | 6,040,273   | 6,598,823   | 6,681,399   | 6,502,618   | 6,506,439   |
| Town Debt          | 4,782,598   | 5,416,558   | 4,942,403   | 4,470,950   | 4,605,500   |
| Town Capital       | 833,353     | 924,372     | 1,257,490   | 1,146,088   | 1,192,358   |
|                    | 28,090,254  | 29,426,748  | 29,984,399  | 30,206,431  | 31,262,104  |



Expenditures - Town

### Townwide Budget Totals - Last 10 Years

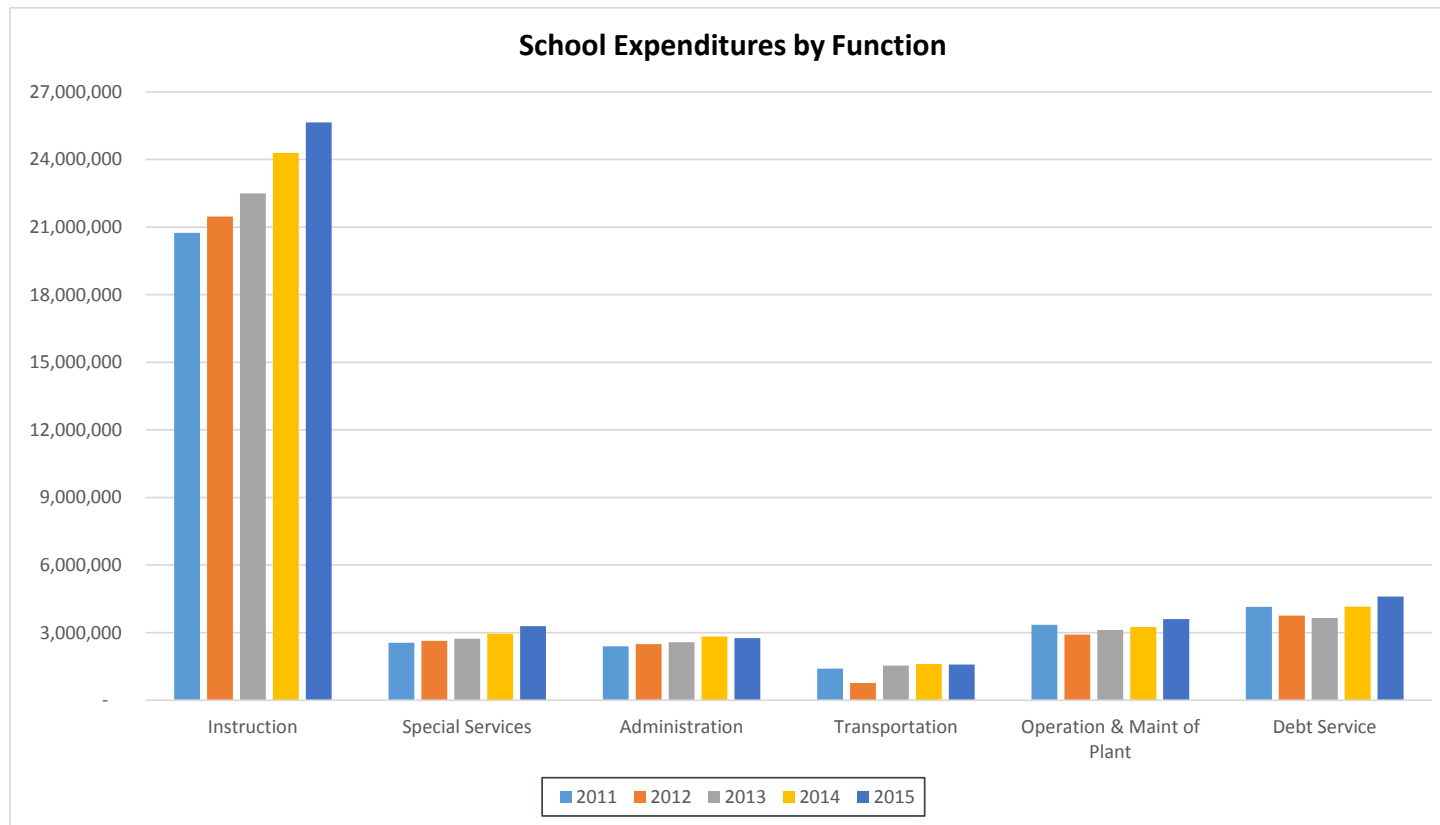
|                    | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Municipal          | 25,183,862  | 26,492,964  | 26,904,165  | 27,168,797  | 27,550,652  | 27,788,293  | 28,169,851  | 29,301,332  | 30,505,367  | 31,593,460  |
| School             | 33,096,615  | 35,145,994  | 35,199,614  | 35,084,868  | 35,652,462  | 37,420,562  | 39,474,516  | 42,165,315  | 43,725,308  | 46,037,871  |
| County             | 1,735,302   | 1,836,509   | 1,885,984   | 1,922,952   | 1,975,585   | 2,075,183   | 2,193,813   | 2,355,415   | 2,493,342   | 2,568,852   |
| Municipal % Change | 3.72%       | 5.20%       | 1.55%       | 0.98%       | 1.41%       | 0.86%       | 1.37%       | 4.02%       | 4.11%       | 3.57%       |
| School % Change    | 4.53%       | 6.19%       | 0.15%       | -0.33%      | 1.62%       | 4.96%       | 5.49%       | 6.82%       | 3.70%       | 5.29%       |
| County % Change    | 7.47%       | 5.83%       | 2.69%       | 1.96%       | 2.74%       | 5.04%       | 5.72%       | 7.37%       | 5.86%       | 3.03%       |





### School Expenditures by Function - (Audited)

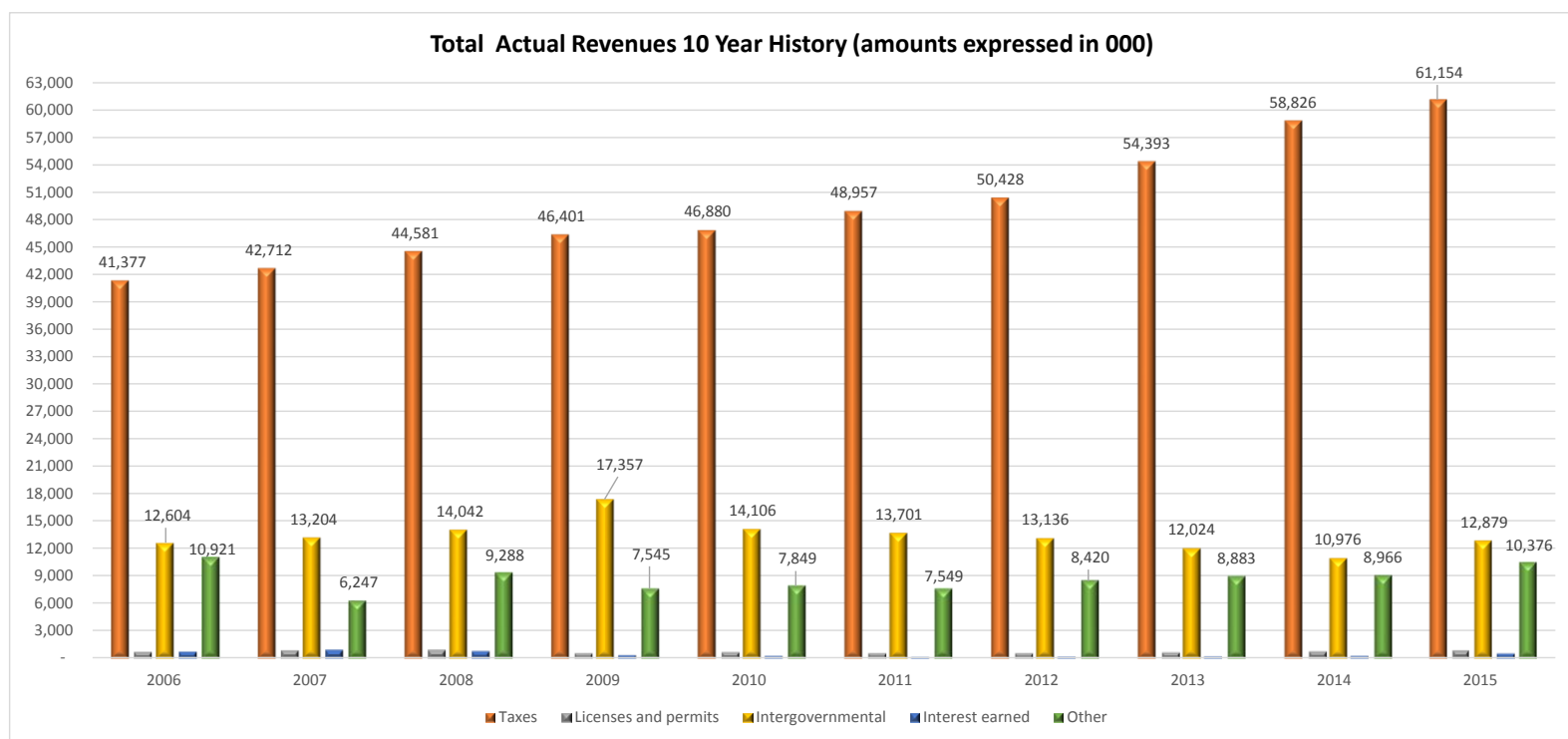
|                            | <u>2011</u>       | <u>2012</u>       | <u>2013</u>       | <u>2014</u>       | <u>2015</u>       |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Instruction                | 20,740,181        | 21,464,291        | 22,496,772        | 24,294,212        | 25,648,205        |
| Special Services           | 2,553,786         | 2,631,615         | 2,736,437         | 2,951,150         | 3,292,229         |
| Administration             | 2,398,514         | 2,487,397         | 2,577,160         | 2,828,006         | 2,760,870         |
| Transportation             | 1,403,748         | 768,256           | 1,531,004         | 1,606,252         | 1,586,199         |
| Operation & Maint of Plant | 3,349,818         | 2,909,679         | 3,116,574         | 3,248,830         | 3,602,868         |
| Debt Service               | 4,142,273         | 3,757,737         | 3,653,026         | 4,150,113         | 4,605,947         |
|                            | <u>34,588,320</u> | <u>34,018,975</u> | <u>36,110,973</u> | <u>39,078,563</u> | <u>41,496,318</u> |



Expenditures - School

### Total Actual Revenues - 10 Year History (in 000)

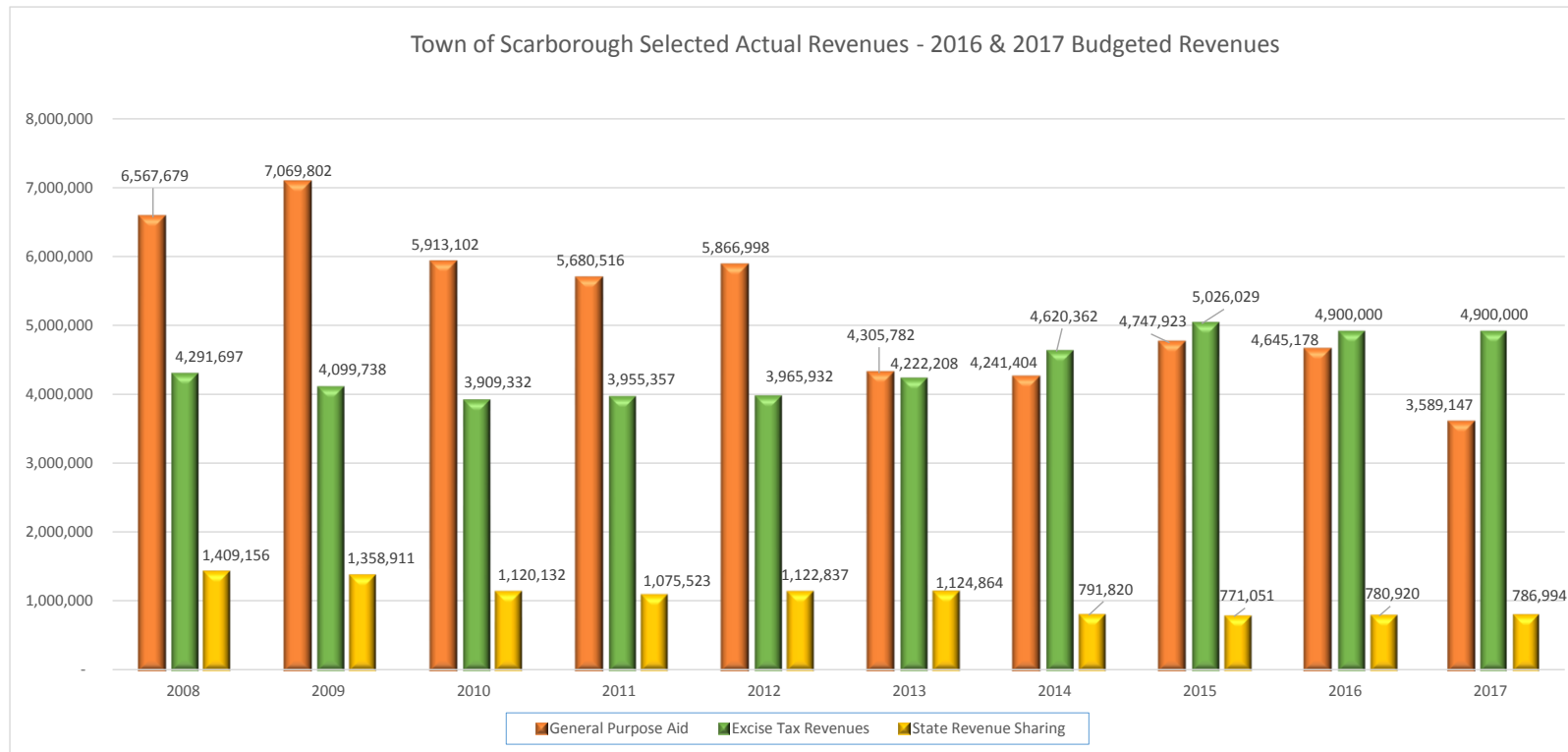
| Revenues             | 2006   | 2007   | 2008   | 2009   | 2010   | 2011   | 2012   | 2013   | 2014   | 2015   |
|----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Taxes                | 41,377 | 42,712 | 44,581 | 46,401 | 46,880 | 48,957 | 50,428 | 54,393 | 58,826 | 61,154 |
| Licenses and permits | 611    | 753    | 818    | 482    | 573    | 480    | 494    | 554    | 662    | 756    |
| Intergovernmental    | 12,604 | 13,204 | 14,042 | 17,357 | 14,106 | 13,701 | 13,136 | 12,024 | 10,976 | 12,879 |
| Interest earned      | 644    | 805    | 684    | 324    | 242    | 125    | 153    | 178    | 230    | 449    |
| Other                | 10,921 | 6,247  | 9,288  | 7,545  | 7,849  | 7,549  | 8,420  | 8,883  | 8,966  | 10,376 |
| Total revenues       | 66,157 | 63,721 | 69,413 | 72,109 | 69,650 | 70,812 | 72,631 | 76,032 | 79,660 | 85,614 |



Revenues

### Selected Actual Revenues - 8 Year Actual Revenue History (2016 & 2017 Estimated)

| Selected Revenues     | 2008      | 2009      | 2010      | 2011      | 2012      | 2013      | 2014      | 2015      | 2016      | 2017      |
|-----------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| General Purpose Aid   | 6,567,679 | 7,069,802 | 5,913,102 | 5,680,516 | 5,866,998 | 4,305,782 | 4,241,404 | 4,747,923 | 4,645,178 | 3,589,147 |
| Excise Tax Revenues   | 4,291,697 | 4,099,738 | 3,909,332 | 3,955,357 | 3,965,932 | 4,222,208 | 4,620,362 | 5,026,029 | 4,900,000 | 4,900,000 |
| State Revenue Sharing | 1,409,156 | 1,358,911 | 1,120,132 | 1,075,523 | 1,122,837 | 1,124,864 | 791,820   | 771,051   | 780,920   | 786,994   |

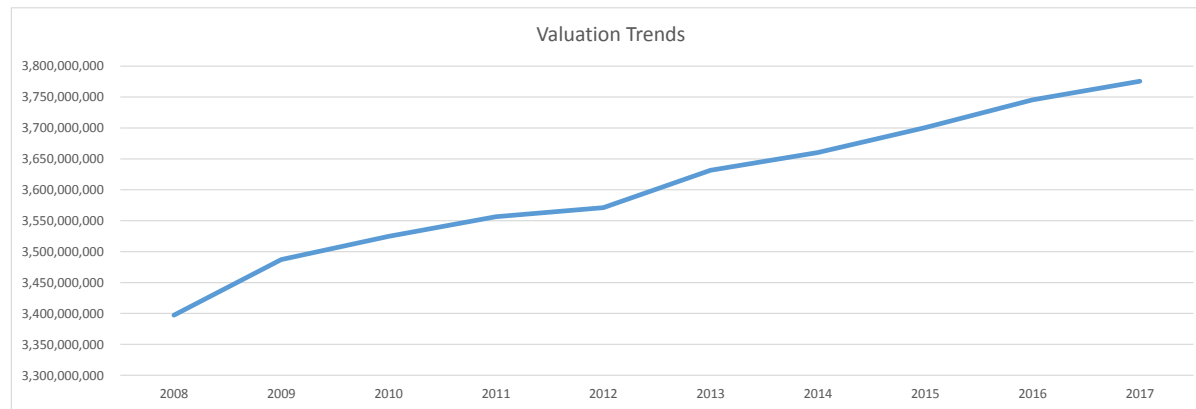
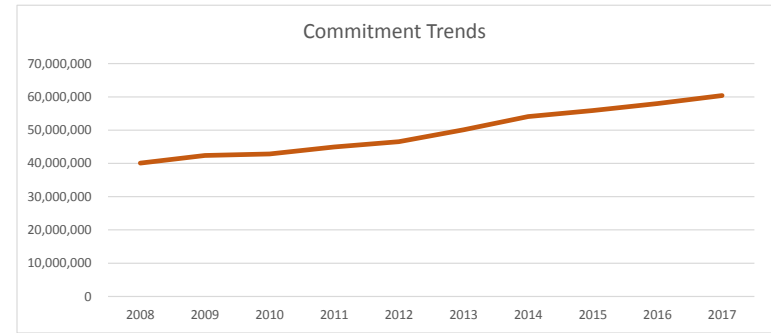
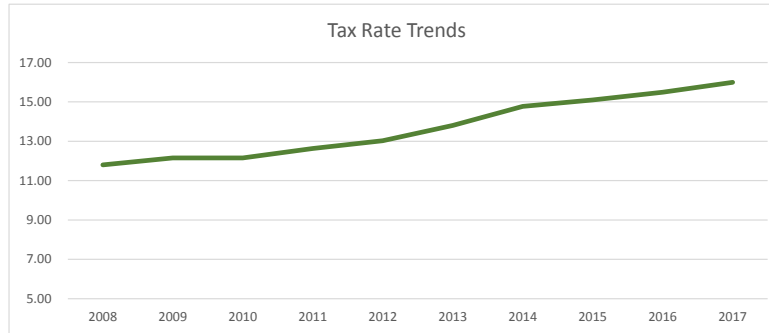


2016 and 2017 Amounts are Budgeted Revenues not Actuals

Selected Revenues

### Valuation, Commitment & Tax Rate Comparisons By Year - Last 10 Years

|           | <u>2008</u>   | <u>2009</u>   | <u>2010</u>   | <u>2011</u>   | <u>2012</u>   | <u>2013</u>   | <u>2014</u>   | <u>2015</u>   | <u>2016</u>   | <u>2017</u>   |
|-----------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Valuation | 3,397,230,200 | 3,487,005,500 | 3,524,771,600 | 3,556,551,900 | 3,571,196,300 | 3,631,675,300 | 3,660,305,700 | 3,700,489,700 | 3,745,548,100 | 3,775,548,100 |
| Commitmen | 40,087,316    | 42,367,139    | 42,825,994    | 44,919,255    | 46,532,692    | 50,117,119    | 54,062,720    | 55,877,372    | 58,018,545    | 60,392,978    |
| Tax Rate  | 11.80         | 12.15         | 12.15         | 12.63         | 13.03         | 13.80         | 14.77         | 15.10         | 15.49         | 16.00         |



**Tax Rate, Commitment and Valuation Trends**

## TOTAL VALUATION Tax Rate Computation F/Y 2017

|  | <u>2016<br/>Budget</u>      | <u>2017<br/>Budget</u>      |              |
|--|-----------------------------|-----------------------------|--------------|
| Municipal Gross                                  | \$ 30,580,367               | \$ 32,031,559               | 4.75%        |
| Education Gross                                  | \$ 45,220,876               | \$ 47,508,938               | 5.06%        |
| County Assessment                                | <u>\$ 2,493,342</u>         | <u>\$ 2,568,852</u>         | 3.03%        |
| Total Operating Appropriations                   | \$ 78,294,585               | \$ 82,109,349               | 4.87%        |
| Town Revenues                                    | \$ (13,894,837)             | \$ (14,561,965)             | 4.80%        |
| Education Revenues                               | <u>\$ (7,499,270)</u>       | <u>\$ (7,675,376)</u>       | 2.35%        |
| Total Operating - Revenues                       | \$ (21,394,107)             | \$ (22,237,341)             | 3.94%        |
| Operating (Net Appropriation)                    | \$ 56,900,478               | \$ 59,872,008               | 5.22%        |
| Capital Projects - Gross                         | \$ 4,847,231                | \$ 4,642,932                | -4.21%       |
| Capital Revenues                                 | <u>\$ (4,489,523)</u>       | <u>\$ (4,378,842)</u>       | -2.47%       |
| Capital (Net Appropriation)                      | \$ 357,708                  | \$ 264,090                  | -26.17%      |
| Overlay  | \$ 496,074                  | \$ 173,207                  | -65.08%      |
| <b>Total To Be Raised for Scarborough Budget</b> | <b>\$ 58,706,472</b>        | <b>\$ 61,217,501</b>        | <b>4.28%</b> |
| Homestead  | \$ (354,367)                | \$ (544,388)                | 53.62%       |
| BETE   | <u>\$ (333,560)</u>         | <u>\$ (553,421)</u>         | 65.91%       |
| <b>TOTAL NET BUDGET</b>                          | <b><u>\$ 58,018,545</u></b> | <b><u>\$ 60,119,691</u></b> | <b>3.62%</b> |

|  |                 |              |         |        |              |
|--|-----------------|--------------|---------|--------|--------------|
| 2017 Total Valuation<br>(\$55m increase)   | \$3,845,320,400 | \$61,217,501 | \$15.92 | \$0.43 | <b>2.78%</b> |
| 2016 Total Valuation                       | \$3,789,959,150 | \$58,706,472 | \$15.49 |        |              |
| 2017 Total Valuation<br>(\$30m increase)   | \$3,819,959,150 | \$61,206,498 | \$16.02 | \$0.53 | <b>3.44%</b> |
| 2017 Total Valuation<br>(\$48.8m increase) | \$3,838,759,150 | \$61,206,498 | \$15.94 | \$0.45 | <b>2.93%</b> |

### As of May 18, 2016

3.16% Tax Rate Increase  
15.98 Tax Rate  
**\$300,000 Home**  
4,794 2017 taxes  
4,647 2016 taxes  
147 Increase  
2.83 per week

### Final Committed Tax Impact

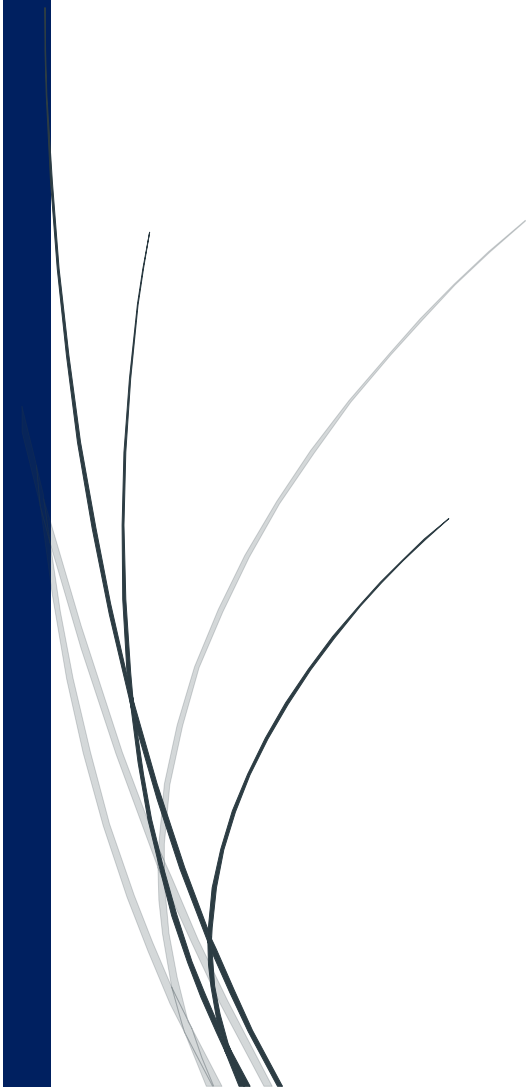
2.78% Tax Rate Increase  
15.92 Tax Rate  
**\$300,000 Home**  
4,776 2017 taxes  
4,647 2016 taxes  
129 Increase  
2.48 per week



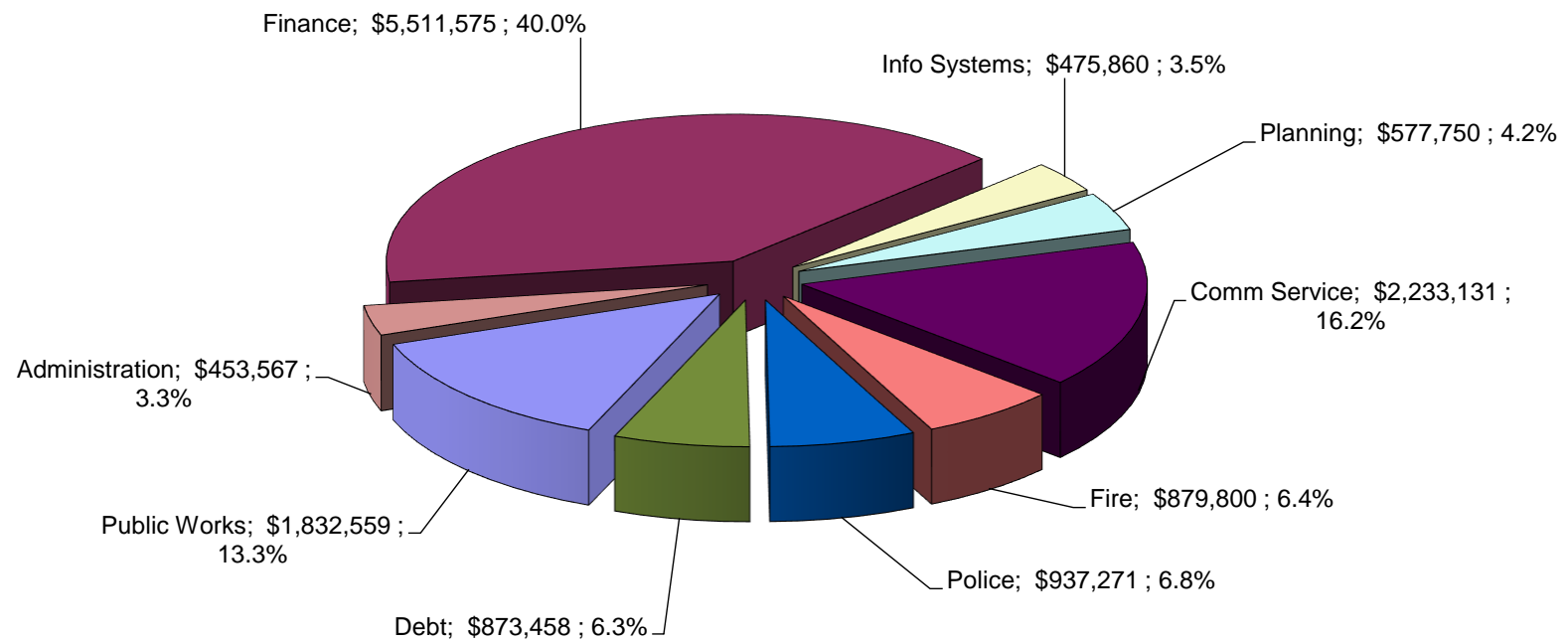
A thick dark blue vertical bar runs down the left side of the page. A light green arrow points to the right, overlapping the bar, with the year '2017' written inside it in dark blue.

2017

# Municipal Revenues



## 2017 Municipal Operating Non-Property Tax Revenues



TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2017 TOWN ESTIMATED REVENUES

| ACCOUNTS FOR:                    |                                | 2015<br>ACTUAL | 2016<br>BUDGET | 2016<br>PROJECTION | 2017<br>DEPT | FY2017<br>ADOPTED | TC<br>Incr<br>Decr | TC<br>Pct<br>Change |
|----------------------------------|--------------------------------|----------------|----------------|--------------------|--------------|-------------------|--------------------|---------------------|
| EXECUTIVE REVENUES ALL DIVISIONS |                                |                |                |                    |              |                   |                    |                     |
| 05659200 032100                  | COMMERCIAL CLAM LICENSES       | 8,500          | 8,200          | 8,200              | 8,200        | 8,200             | -                  | 0.0%                |
| 05659200 032120                  | BUSINESS MOORING FEES          | 2,350          | 2,500          | 2,500              | 2,500        | 2,500             | -                  | 0.0%                |
| 05659200 032131                  | SPECIAL AMUSEMENT LICENSES     | 770            | 900            | 900                | 900          | 900               | -                  | 0.0%                |
| 05659200 032132                  | JUNKYARD LICENSES              | 540            | 530            | 530                | 530          | 530               | -                  | 0.0%                |
| 05659200 032133                  | MOBIL HOME PARK LICENSES       | 303            | 300            | 300                | 300          | 300               | -                  | 0.0%                |
| 05659200 032134                  | MASSAGE LICENSES               | 870            | 900            | 900                | 900          | 900               | -                  | 0.0%                |
| 05659200 032135                  | COIN OPERATED GAMES LICENSES   | 4,140          | 4,000          | 4,000              | 4,000        | 4,000             | -                  | 0.0%                |
| 05659200 032136                  | WASTE HAULERS LICENSES         | 4,100          | 3,500          | 3,500              | 3,500        | 3,500             | -                  | 0.0%                |
| 05659200 032137                  | INNKEEPERS LICENSES            | 2,931          | 3,500          | 3,500              | 3,500        | 3,500             | -                  | 0.0%                |
| 05659200 032138                  | FOOD HANDLERS LICENSE          | 26,290         | 28,000         | 28,000             | 28,000       | 28,000            | -                  | 0.0%                |
| 05659210 032100                  | RECREATIONAL CLAM LICENSES     | 9,175          | 7,000          | 7,000              | 7,000        | 7,000             | -                  | 0.0%                |
| 05659210 032101                  | DOG LICENSES                   | 14,287         | 12,000         | 12,000             | 12,000       | 12,000            | -                  | 0.0%                |
| 05659210 032103                  | HORSE BEACH PERMIT FEE         | 1,280          | 1,500          | 1,500              | 1,500        | 1,500             | -                  | 0.0%                |
| 05659210 032105                  | MARRIAGE LICENSES              | 4,771          | 4,400          | 4,400              | 4,400        | 4,400             | -                  | 0.0%                |
| 05659210 032110                  | BURIAL PERMIT FEES             | 11,283         | 9,000          | 9,000              | 9,000        | 9,000             | -                  | 0.0%                |
| 05659210 032111                  | GRAVE OPENING PERMITS          | 6,799          | 1,500          | 1,500              | 1,500        | 1,500             | -                  | 0.0%                |
| 05659210 032120                  | RECREATIONAL MOORING PERMIT    | 7,400          | 10,000         | 10,000             | 10,000       | 10,000            | -                  | 0.0%                |
| 05659210 032199                  | CLERK MISC. PERMITS / FEES     | 4,315          | 4,700          | 4,700              | 4,700        | 4,700             | -                  | 0.0%                |
| 05659300 034141                  | CLERK VOTER REPORTS            | 67             | 300            | 300                | 300          | 300               | -                  | 0.0%                |
| 05659300 034143                  | CERTIFIED COPY FEES            | 38,589         | 37,000         | 37,000             | 37,000       | 37,000            | -                  | 0.0%                |
| 05659300 034144                  | NOTARY FEES                    | 1,640          | 1,500          | 1,500              | 1,500        | 1,500             | -                  | 0.0%                |
| 05659300 036000                  | MISCELLANEOUS REVENUES         | 200            | -              | 7,832              | -            | -                 | -                  | 0.0%                |
| 05693900 039210                  | SALE OF TOWN PROPERTY          | -              | -              | -                  | -            | -                 | -                  | 0.0%                |
| 05659600 036200                  | US CELLULAR LEASE REVENUES     | 44,714         | 46,056         | 46,056             | 47,437       | 47,437            | 1,381              | 3.0%                |
| 05655500 039000                  | WORKER'S COMP INSURANCE REIMB  | 6,383          | 8,000          | 8,000              | 8,000        | 8,000             | -                  | 0.0%                |
| 05655500-039001                  | INSURANCE CLAIM REIMBURSEMENTS | 108,877        | 25,000         | 25,000             | 25,000       | 25,000            | -                  | 0.0%                |
| 05659300 039003                  | ACCRUED VACATION REIMB         | -              | 120,000        | 120,000            | 126,500      | 126,500           | 6,500              | 5.4%                |
| 05659300 039003                  | ACCRUED SICK REIMB             | -              | 98,000         | 98,000             | 103,000      | 103,000           | 5,000              | 5.1%                |
| 09193500 033510                  | STATE PARK FEE SHARING         | 1,477          | 900            | 1,053              | 900          | 900               | -                  | 0.0%                |
| 09193500 033550                  | STATE G.A. REIMBURSEMENT       | 4,658          | 1,500          | 1,908              | 1,500        | 1,500             | -                  | 0.0%                |
|                                  |                                |                |                |                    |              |                   |                    |                     |
| TOTAL EXECUTIVE                  |                                | 316,709        | 440,686        | 449,079            | 453,567      | 453,567           | 12,881             | 2.9%                |

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2017 TOWN ESTIMATED REVENUES

| ACCOUNTS FOR:         |                                | 2015<br>ACTUAL | 2016<br>BUDGET | 2016<br>PROJECTION | 2017<br>DEPT | FY2017<br>ADOPTED | TC<br>Incr<br>Decr | TC<br>Pct<br>Change |
|-----------------------|--------------------------------|----------------|----------------|--------------------|--------------|-------------------|--------------------|---------------------|
| FINANCE ALL DIVISIONS |                                |                |                |                    |              |                   |                    |                     |
| 05756100 034370       | SCHOOL SUPPLIES REIMBURSEMENT  | 2,665.89       | 2,300          | 2,300              | 2,300        | 2,300             | -                  | 0.0%                |
| 05759020 031120       | BOAT EXCISE TAX                | 27,535.38      | 27,000         | 27,000             | 27,000       | 27,000            | -                  | 0.0%                |
| 05759020 031130       | EXCISE TAX                     | 5,026,028.99   | 4,900,000      | 4,900,000          | 4,900,000    | 5,200,000         | 300,000            | 6.1%                |
| 05759050 031900       | TAX INTERESTS AND COSTS        | 98,818.42      | 88,000         | 88,000             | 88,000       | 88,000            | -                  | 0.0%                |
| 05759200 032102       | HUNTING & FISHING LICENSES     | 1,404.75       | 1,500          | 1,500              | 1,500        | 1,500             | -                  | 0.0%                |
| 05759300 033560       | SNOWMOBILE REFUND              | 3,422.54       | 3,425          | 3,390              | 3,400        | 3,400             | (25)               | -0.7%               |
| 05759300 034000       | TOWN ATV FEE                   | 304.00         | 325            | 325                | 325          | 325               | -                  | 0.0%                |
| 05759300 034010       | TOWN BOAT REGISTRATION         | 1,203.00       | 1,100          | 1,100              | 1,100        | 1,100             | -                  | 0.0%                |
| 05759300 034020       | TOWN LICENSE PLATE FEES        | 56,865.00      | 56,500         | 56,500             | 56,500       | 56,500            | -                  | 0.0%                |
| 05759300 034030       | TOWN SNOWMOBILE REGISTRATIONS  | 617.00         | 600            | 600                | 600          | 600               | -                  | 0.0%                |
| 05759300 036000       | MISCELLANEOUS REVENUES         | 9,871.90       | 3,000          | 3,000              | 3,000        | 3,000             | -                  | 0.0%                |
| 05759500 036100       | INVESTMENT INTEREST            | 387,027.25     | 15,000         | 15,000             | 15,000       | 15,000            | -                  | 0.0%                |
| 05759300 036105       | INTEREST PENALTIES & LATE FEES | 174.60         | -              | -                  | -            | -                 | -                  | 0.0%                |
| 05794010 033910       | O.H. PROF BUILDING PILOT       | 6,236.30       | 6,236          | 6,398              | 6,400        | 6,400             | 164                | 2.6%                |
| 09194000 033900       | eccomaine P.I.L.O.T.           | 71,450.00      | 71,450         | 71,450             | 71,450       | 71,450            | -                  | 0.0%                |
| 05759300 034140       | ASSESSING REVENUES             | 1,507.35       | 2,000          | 2,000              | 2,000        | 2,000             | -                  | 0.0%                |
| 09193500 033520       | STATE VETERANS EXEMPTIONS      | 14,617.00      | 13,000         | 13,000             | 13,000       | 13,000            | -                  | 0.0%                |
| 09193500 033570       | MAINE TREE GROWTH TAX          | 21,459.66      | 20,000         | 20,000             | 20,000       | 20,000            | -                  | 0.0%                |
|                       |                                |                |                |                    |              |                   |                    |                     |
| TOTAL FINANCE         |                                | 5,731,209.03   | 5,211,436      | 5,211,563          | 5,211,575    | 5,511,575         | 300,139            | 5.8%                |

MANAGEMENT INFORM.MIS ALL DIVISIONS

|                                      |                       |         |         |         |         |         |       |        |
|--------------------------------------|-----------------------|---------|---------|---------|---------|---------|-------|--------|
| 05859300 034370                      | SALARY REIMBURSEMENT  | 434,394 | 468,739 | 468,739 | 475,860 | 475,860 | 7,121 | 1.5%   |
| 05859300 039210                      | SALE OF TOWN PROPERTY | -       | -       | -       | -       | -       | -     | 100.0% |
|                                      |                       |         |         |         |         |         |       |        |
| TOTAL MANAGEMENT INFORMATION SYSTEMS |                       | 434,394 | 468,739 | 468,739 | 475,860 | 475,860 | 7,121 | 1.5%   |

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2017 TOWN ESTIMATED REVENUES

| ACCOUNTS FOR:       |                                  | 2015<br>ACTUAL | 2016<br>BUDGET | 2016<br>PROJECTION | 2017<br>DEPT | FY2017<br>ADOPTED | TC<br>Incr<br>Decr | TC<br>Pct<br>Change |
|---------------------|----------------------------------|----------------|----------------|--------------------|--------------|-------------------|--------------------|---------------------|
| PLANNING DEPARTMENT |                                  |                |                |                    |              |                   |                    |                     |
| 05959200 032151     | PLUMBING PERMIT FEES             | 28,935         | 32,000         | 40,000             | 36,000       | 41,000            | 9,000              | 28.1%               |
| 05959200 032152     | BUILDING PERMIT FEES             | 408,219        | 355,000        | 375,000            | 375,000      | 385,000           | 30,000             | 8.5%                |
| 05959200 032153     | ELECTRICAL PERMIT FEES           | 44,102         | 46,000         | 60,000             | 52,000       | 57,000            | 11,000             | 23.9%               |
| 05659200 032154     | CONTRACT ZONING APPLICATN FEE    | 1,500          | -              | -                  | -            | -                 | -                  | 0.0%                |
| 05959210 032121     | CAMPGROUND FEES                  | -              | 1,750          | 1,900              | 1,750        | 1,750             | -                  | 0.0%                |
| 05959210 032150     | FLOOD HAZARD FEE                 | -              | 200            | 250                | 200          | 200               | -                  | 0.0%                |
| 05959300 034120     | ORDINANCE FEES                   | 847            | 1,000          | 1,000              | 1,000        | 1,000             | -                  | 0.0%                |
| 05959300 034130     | ZONING BOARD OF APPEALS FEES     | 5,000          | 9,000          | 7,000              | 7,000        | 7,000             | (2,000)            | -22.2%              |
| 05959300 034150     | SUBDIVISION FEES                 | 49,384         | 25,000         | 25,000             | 25,000       | 25,000            | -                  | 0.0%                |
| 05959300 034170     | SITE PLAN REVIEW                 | 10,225         | 20,000         | 20,000             | 20,000       | 20,000            | -                  | 0.0%                |
| 05959300 034171     | PRIVATE ROAD REVIEW FEE          | -              | 300            | 300                | 300          | 300               | -                  | 0.0%                |
| 05959300 034172     | PLANNING BOARD ADVERTISING REIMB | -              | 1,000          | 1,000              | 1,000        | 1,000             | -                  | 0.0%                |
| 05959300 034180     | PERFORMANCE BOND INSPECTION FEES | 143,796        | 30,000         | 30,000             | 30,000       | 30,000            | -                  | 0.0%                |
| 05975100 035400     | ORDINANCE FINES                  | 16,346         | 8,500          | 8,500              | 8,500        | 8,500             | -                  | 0.0%                |
| 05959300 036000     | MISCELLANEOUS REVENUES           | 16,000         | -              | -                  | -            | -                 | -                  | 0.0%                |
| 05995500 033701     | CMP PLANNING GRANT               | 5,126          | -              | -                  | -            | -                 | -                  | 0.0%                |
|                     |                                  |                |                |                    |              |                   |                    |                     |
| TOTAL PLANNING      |                                  | 729,479        | 529,750        | 569,950            | 557,750      | 577,750           | 48,000             | 9.1%                |

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2017 TOWN ESTIMATED REVENUES

| ACCOUNTS FOR:                     |  | 2015<br>ACTUAL | 2016<br>BUDGET | 2016<br>PROJECTION | 2017<br>DEPT | FY2017<br>ADOPTED | TC<br>Incr<br>Decr | TC<br>Pct<br>Change |
|-----------------------------------|--|----------------|----------------|--------------------|--------------|-------------------|--------------------|---------------------|
| COMMUNITY SERVICES ALL DIVISIONS  |  |                |                |                    |              |                   |                    |                     |
| 06159300 034700                   | SENIOR PROGRAMS                        | 3,780          | 16,000         | 16,000             | 17,000       | 17,000            | 1,000              | 6.3%                |
| 06159300 034713                   | SENIOR FIELD TRIPS                     | 29,027         | 16,000         | 16,000             | 16,000       | 16,000            | -                  | 0.0%                |
| 06159300 034714                   | SENIOR LUNCHEON REVNUES                | 540            | -              | -                  | -            | -                 | -                  | 100.0%              |
| 06255200 034080/036005            | MUINICIPAL BUILDING USE / BLDG REBATES | 3,670          | 400            | 150                | 400          | 400               | -                  | 0.0%                |
| 06259200 031180                   | FRANCHISE FEE                          | 191,317        | 191,317        | 191,317            | 191,317      | 191,317           | -                  | 0.0%                |
| 06259300 034090                   | OH BUILD/LIBRARY GROUNDS MAINT.        | 9,900          | 11,900         | 3,500              | 11,900       | 11,900            | -                  | 0.0%                |
| 06259300 034142                   | PASSPORT PROCESSING                    | 16,349         | 15,000         | 8,450              | 16,300       | 16,300            | 1,300              | 8.7%                |
| 06259300 034330                   | OAK HILL BUILDING UTILITY REIMB        | 21,895         | 26,000         | 26,000             | 26,000       | 26,000            | -                  | 0.0%                |
| 06259300 034701                   | DRAGON FLIES                           | -              | 1,500          | 1,500              | 1,500        | 1,500             | -                  | 0.0%                |
| 06259300 034702                   | TICKET SALES                           | 22,030         | 26,000         | 18,388             | 26,000       | 26,000            | -                  | 0.0%                |
| 06259300 034705                   | SKI PROGRAMS                           | 39,374         | 29,000         | 36,179             | 32,000       | 32,000            | 3,000              | 10.3%               |
| 06259300 034706                   | BASKETBALL PROGRAMS                    | 21,823         | 23,000         | 22,325             | 23,000       | 23,000            | -                  | 0.0%                |
| 06259300 034707                   | SOCCER PROGRAMS                        | 52,894         | 56,000         | 56,000             | 56,000       | 56,000            | -                  | 0.0%                |
| 06259300 034708                   | VACATION EXPERIENCE                    | 7,014          | 7,000          | 7,000              | 7,000        | 7,000             | -                  | 0.0%                |
| 06259300 034709                   | YOUTH PROGRAM                          | 16,515         | 25,000         | 11,995             | 25,000       | 25,000            | -                  | 0.0%                |
| 06259300 034711                   | CHILD CARE                             | 760,101        | 730,000        | 830,000            | 830,000      | 830,000           | 100,000            | 13.7%               |
| 06259300 034712                   | CABLE TV                               | 20             | 500            | 60                 | 500          | 500               | -                  | 0.0%                |
| 06259300 034720                   | BOAT LAUNCHING FEES                    | 9,195          | 9,195          | 9,195              | 9,195        | 9,195             | -                  | 0.0%                |
| 06259300 034730                   | FERRY/HURD/HIGGINS BEACH PARKING REV.  | 246,271        | 325,000        | 325,000            | 330,000      | 330,000           | 5,000              | 1.5%                |
| 06259300 034732                   | PROUTS NECK BEACH MONITORING SHARE     | 972            | 2,500          | -                  | -            | -                 | (2,500)            | -100.0%             |
| 06259300 036000/039210            | MISCELLANEOUS REVENUES                 | 75             | -              | -                  | -            | -                 | -                  | 0.0%                |
| 06259300 036450 69020             | SPECIAL EVENTS DONATIONS/REV           | 8,500          | 8,500          | 8,500              | 8,500        | 8,500             | -                  | 0.0%                |
| 06259320 034740                   | CONCESSION, HS/MEM PARK                | 5,125          | 5,100          | 5,100              | 5,100        | 5,100             | -                  | 0.0%                |
| 06259320 034755                   | OAK HILL FIELD USE FEES                | 18,536         | 14,000         | 14,643             | 15,000       | 15,000            | 1,000              | 7.1%                |
| 06259320 034760                   | OAK HILL LIGHT USE FEES                | 3,069          | 5,700          | 2,500              | 2,500        | 2,500             | (3,200)            | -56.1%              |
| 06259350 034740                   | HURD PARK CONCESSION REV.              | 4,500          | 5,500          | 5,500              | 5,500        | 5,500             | -                  | 0.0%                |
| 06259360 034703                   | ADULT REC                              | 4,543          | 10,000         | 4,374              | 8,000        | 8,000             | (2,000)            | -20.0%              |
| 06259360 034704                   | SUMMER PROGRAM                         | 504,913        | 490,000        | 500,000            | 500,000      | 500,000           | 10,000             | 2.0%                |
| 06259390 034740                   | CONCESSION, ICE RINK                   | 4,642          | 3,500          | 3,500              | 3,500        | 3,500             | -                  | 0.0%                |
| 06259600 036200                   | OAK HILL BLDG. RENTAL INCOME           | 53,748         | 54,823         | 54,823             | 55,919       | 55,919            | 1,096              | 2.0%                |
| 06286100 039320                   | HIGGINS BEACH LEASE                    | 5,000          | 5,000          | 5,000              | 5,000        | 5,000             | -                  | 0.0%                |
| 06286100 039320 85014             | PINE POINT COOP LEASE                  | 5,000          | 5,000          | 5,000              | 5,000        | 5,000             | -                  | 0.0%                |
| TOTAL COMMUNITY SERVICES REVENUES |  | 2,070,337      | 2,118,435      | 2,187,999          | 2,233,131.00 | 2,233,131.00      | 114,696            | 5.4%                |

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2017 TOWN ESTIMATED REVENUES

| ACCOUNTS FOR:       |                                  | 2015<br>ACTUAL | 2016<br>BUDGET | 2016<br>PROJECTION | 2017<br>DEPT | FY2017<br>ADOPTED | TC<br>Incr<br>Decr | TC<br>Pct<br>Change |
|---------------------|----------------------------------|----------------|----------------|--------------------|--------------|-------------------|--------------------|---------------------|
| FIRE ALL DIVISIONS  |                                  |                |                |                    |              |                   |                    |                     |
| 07159300 034181     | INSPECTION FEES                  | 29,692         | 22,500         | 22,500             | 32,500       | 32,500            | 10,000             | 44.4%               |
| 07159300 034220     | RESCUE SERVICES FEES             | 747,500        | 747,500        | 747,500            | 800,000      | 800,000           | 52,500             | 7.0%                |
| 07159300 034260     | MISCELLANEOUS FEES - RUN REPORTS | 2,265          | 1,000          | 1,000              | 1,000        | 1,000             | -                  | 0.0%                |
| 07159300 034373     | ENG 5 GORHAM FUEL REIMB          | 3,974          | 2,500          | 2,500              | 2,500        | 2,500             | -                  | 0.0%                |
| 07159300 039002     | HAZMAT REVENUES                  | 9,869          | 10,000         | 10,000             | 10,000       | 10,000            | -                  | 0.0%                |
| 07159300 039210     | SALE OF TOWN PROPERTY            | 14,649         | -              | 12,500             | -            | -                 | -                  | 100.0%              |
| 07159390 034210     | SPECIAL DUTY REVENUES            | 10,260         | 2,000          | 2,000              | 2,000        | 2,000             | -                  | 0.0%                |
| 07159600 036200     | SACO ST RENTAL INCOME            | 4,800          | 4,800          | 2,600              | 10,800       | 10,800            | 6,000              | 125.0%              |
| 09193500 033545     | STATE EMPG/MEMA FIRE             | 45,425         | 44,000         | 21,000             | 21,000       | 21,000            | (23,000)           | -52.3%              |
|                     |                                  |                |                |                    |              |                   |                    |                     |
| TOTAL FIRE SERVICES |                                  | 868,434        | 834,300        | 821,600            | 879,800      | 879,800           | 45,500             | 5.5%                |

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2017 TOWN ESTIMATED REVENUES

| ACCOUNTS FOR:                |                                 | 2015<br>ACTUAL    | 2016<br>BUDGET | 2016<br>PROJECTION | 2017<br>DEPT   | FY2017<br>ADOPTED | TC<br>Incr<br>Decr | TC<br>Pct<br>Change |
|------------------------------|---------------------------------|-------------------|----------------|--------------------|----------------|-------------------|--------------------|---------------------|
| <b>POLICE ALL DIVISIONS</b>  |                                 |                   |                |                    |                |                   |                    |                     |
| 07259200 032160              | WEAPON PERMITS                  | 1,066             | 1,200          | 1,000              | 1,000          | 1,000             | (200)              | -16.7%              |
| 07259300 034210              | SPECIAL POLICE                  | 78,901            | 75,000         | 75,000             | 75,000         | 75,000            | -                  | 0.0%                |
| 07259300 034214              | PROUTS NECK                     | 507               | 500            | 380                | 500            | 500               | -                  | 0.0%                |
| 07259300 034215              | PSAP BILLING                    | 19,485            | 19,920         | 19,920             | 21,515         | 21,515            | 1,595              | 8.0%                |
| 07259300 034230              | POLICE COURT TIME               | 1,800             | 1,500          | 1,500              | 1,500          | 1,500             | -                  | 0.0%                |
| 07259300 034233              | POLYGRAPH TESTING FEES          | 1,775             | 2,000          | 2,000              | 2,000          | 2,000             | -                  | 0.0%                |
| 07259300 034240              | MRO PIER FEES                   | 9,850             | 11,000         | 11,000             | 11,000         | 11,000            | -                  | 0.0%                |
| 07259300 034370              | SALARY REIMBURSEMENT            | -                 | -              | 24,000             | 89,636         | 89,636            | 89,636             | 100.0%              |
| 07259300 034370 77095        | CAPE ELIZABETH MRO SALARY REIMB | -                 | -              | -                  | 5,500          | 5,500             | 5,500              | 100.0%              |
| 07259300 034374              | HIDTA SECRETARIAL REIMBURSEMENT | 36,927            | 38,225         | 38,225             | 27,500         | 27,500            | (10,725)           | -28.1%              |
| 07259300 034376              | PROUTS NECK REIMB               | 55,148            | 60,623         | 60,623             | 60,623         | 60,623            | -                  | 0.0%                |
| 07259300 034377              | OOB PERSONNEL REIMB             | 127,490           | 315,156        | 315,156            | 324,611        | 324,611           | 9,455              | 3.0%                |
| 07259300 036000              | MISCELLANEOUS REVENUES          | 17,289            | 10,000         | 7,000              | 10,000         | 10,000            | -                  | 0.0%                |
| 07259300 036000 85025        | ASSET FORFEITURE REVENUES       | 40,000            | 30,000         | 30,000             | -              | 33,000            | 3,000              | 10.0%               |
| 07259300 039210              | SALE TOWN PROPERTY              | 28,219            | 35,000         | 30,000             | 30,000         | 30,000            | (5,000)            | -14.3%              |
| 07259330 034370              | HIDTA OVERTIME REIMBURSEMENT    | 17,550            | 15,000         | 15,000             | 15,836         | 15,836            | 836                | 5.6%                |
| 07275100 035100              | PARKING VIOLATIONS              | 24,481            | 25,000         | 23,000             | 25,000         | 25,000            | -                  | 0.0%                |
| 07275100 035101              | FALSE ALARM VIOLATIONS          | 35,750            | 30,000         | 25,000             | 30,000         | 30,000            | -                  | 0.0%                |
| 07275100 035102              | DOG AT LARGE FINE               | 1,900             | 1,600          | 1,000              | 1,200          | 1,200             | (400)              | -25.0%              |
| 07275100 035103              | BEACH INFRACTIONS               | 500               | 300            | 150                | 300            | 300               | -                  | 0.0%                |
| 07275100 035104              | ANIMAL NOISE VIOLATIONS/FINES   | 50                | 100            | -                  | 100            | 100               | -                  | 0.0%                |
| 07275100 035105              | ANIMAL WASTE CONTROL            | -                 | -              | -                  | -              | -                 | -                  | -                   |
| 07275100 035106              | ANIMAL TRESPASS VIOLATION FINES | 200               | 250            | -                  | 250            | 250               | -                  | 0.0%                |
| 07275100 035107              | PIPING PLOVER VIOLATION FINES   | -                 | -              | 50                 | -              | -                 | -                  | -                   |
| 07275100 035201              | FIREWORKS VIOLATION FINES       | 100               | 200            | -                  | 200            | 200               | -                  | 0.0%                |
| 09193010 033190              | FEDERAL HIDTA REVENUES          | 116,002           | 120,000        | 120,000            | 120,000        | 150,000           | 30,000             | 25.0%               |
| 12729350 033350              | VARIOUS GRANT REVENUES          | -                 | -              | 57,831             | 21,000         | 21,000            | 21,000             | 100.0%              |
| 12729300 033110 79436        | COPS FAST GRANT                 | 134,060.00        | 40,000         | -                  | -              | -                 | (40,000)           | -100.0%             |
|                              |                                 |                   |                |                    |                |                   |                    |                     |
| <b>TOTAL POLICE SERVICES</b> |                                 | <b>749,050.25</b> | <b>832,574</b> | <b>857,835</b>     | <b>874,271</b> | <b>937,271</b>    | <b>104,697</b>     | <b>12.6%</b>        |



TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2017 TOWN ESTIMATED REVENUES

| ACCOUNTS FOR:                                   |  | 2015<br>ACTUAL | 2016<br>BUDGET | 2016<br>PROJECTION | 2017<br>DEPT | FY2017<br>ADOPTED | TC<br>Incr<br>Decr | TC<br>Pct<br>Change |
|---|--|----------------|----------------|--------------------|--------------|-------------------|--------------------|---------------------|
| PUBLIC WORKS REVENUE PUBLIC WORKS ALL DIVISIONS |  |                |                |                    |              |                   |                    |                     |
| 08159200 032170                                 | EXCAVATING LICENSES                      | 2,500          | 2,500          | 2,700              | 2,700        | 2,700             | 200                | 8.0%                |
| 08159200 032171                                 | STREET OPENING PERMITS                   | 3,175          | 2,200          | 3,700              | 3,900        | 3,900             | 1,700              | 77.3%               |
| 08159300 034305                                 | BUILDING COORDINATION FEES               | 2,375          | 3,000          | 2,000              | 3,000        | 3,000             | -                  | 0.0%                |
| 08159300 034310                                 | LONG TERM MAINTENANCE                    | 5,294          | 10,000         | 7,500              | 9,000        | 9,000             | (1,000)            | -10.0%              |
| 08159300 034365                                 | SNOW PLOWING SERVICES REIMB.             | 8,607          | 4,307          | 7,000              | 9,200        | 9,200             | 4,893              | 113.6%              |
| 08159300 034370:5 77090:91                      | SERVICE REPAIRS / Reimb (Prouts Neck/Sar | 24,094         | 30,450         | 30,450             | 30,550       | 30,550            | 100                | 0.3%                |
| 08159300 034370:5 77092:94                      | SERVICE REPAIRS / Reimburse (OOB/Westb   | -              | -              | -                  | 90,000       | 90,000            |                    |                     |
| 08159300 036000                                 | MISCELLANEOUS REVENUES                   | 4,185          | 4,800          | 7,500              | 6,000        | 6,000             | 1,200              | 25.0%               |
| 08159300 039210                                 | SALE OF TOWN PROPERTY                    | 11,436         | 20,000         | 120,645            | 25,000       | 25,000            | 5,000              | 25.0%               |
| 08159390 036000:036005                          | MISCELLANEOUS REVENUES/REBATES           | 3,743          | 3,000          | 3,000              | 2,400        | 2,400             | (600)              | -20.0%              |
| 08159300 036005                                 | PW Rebate Revenues                       | 110,870        | -              | -                  | -            | -                 | -                  | 100.0%              |
| 08198000 034370:5                               | INTERGOVERNMENTAL Reimbursements         | 1,518,504      | 1,418,043      | 1,418,043          | 1,311,141    | 1,311,141         | (106,902)          | -7.5%               |
| 09193500 033400                                 | MDOT URBAN/RURAL RD INITIATIVE           | 321,192        | 321,192        | 325,668            | 325,668      | 325,668           | 4,476              | 1.4%                |
| 09193500 033546                                 | STATE EMPG/MEMA P. WORKS                 | 26,541         | 21,414         | 16,316             | 14,000       | 14,000            | (7,414)            | -34.6%              |
|   |  |                |                |                    |              |                   |                    |                     |
| TOTAL PUBLIC WORKS                              | TOTAL PUBLIC WORKS                       | 2,042,516      | 1,840,906      | 1,944,522          | 1,832,559    | 1,832,559         | (98,347)           | -0.5%               |
| GRAND TOTAL MUNIC REVENUES (w/o DEBT)           |  | 12,942,128     | 12,276,826     | 12,511,287         | 12,518,513   | 12,901,513        | 624,687            | 5.1%                |

MUNICIPAL DEBT REVE DEBT SERVICE

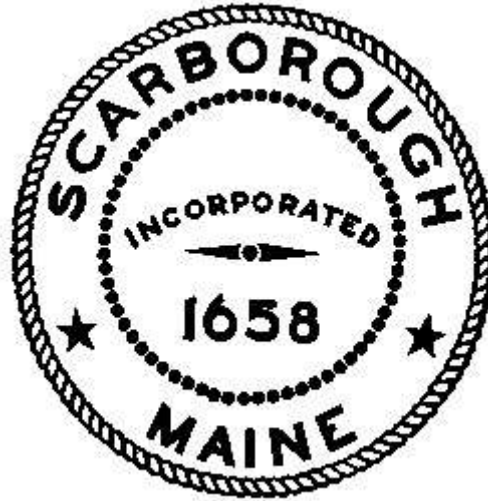
|                       |                            |              |         |         |         |         |          |        |
|-----------------------|----------------------------|--------------|---------|---------|---------|---------|----------|--------|
| 08559300 039320       | LEASE REVENUES             | -            | -       | -       | -       | -       | -        | 0.0%   |
| 08559350 039310 87030 | UNSPENT BOND PROCEEDS      | -            | -       | -       | 60,070  | 60,070  | 60,070   | 0.0%   |
| 08586000 039310       | BOND PROCEEDS              | 1,501,880    | -       | -       | -       | -       | -        | 0.0%   |
| 09798000 039100       | TRANSFER FROM TOWN CTR TIF | -            | -       | -       | -       | -       | -        | 0.0%   |
| 09798000 039104       | SCHOOL DEV IMPACT FEE      | 287,827      | 306,874 | 306,874 | 325,097 | 325,097 | 18,223   | 5.9%   |
| 09798000 039105       | HAIGIS PARKWAY ASSESSMENTS | 370,000      | 370,000 | 370,000 | 370,000 | 370,000 | -        | 0.0%   |
| 08586000 039310 87030 | BOND PREMIUM               | -            | 160,217 | 160,217 | 118,291 | 118,291 | (41,926) | -26.2% |
|                       |                            |              |         |         |         |         |          |        |
| TOTAL DEBT REVENUES   |                            | 2,159,707.00 | 837,091 | 837,091 | 873,458 | 873,458 | 36,367   | 4.3%   |

|                 |                    |            |            |               |            |            |         |      |
|-----------------|--------------------|------------|------------|---------------|------------|------------|---------|------|
| GRAND TOTAL ALL | MUNICIPAL REVENUES | 15,101,835 | 13,113,917 | 13,348,378.00 | 13,391,971 | 13,774,971 | 661,054 | 5.0% |
|-----------------|--------------------|------------|------------|---------------|------------|------------|---------|------|



# Schedule of Fees

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



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

Amended March 15, 2006  
Amended May 3, 2006  
Amended June 21, 2006  
Amended September 6, 2006  
Amended March 7, 2007  
Amended May 2, 2007  
Amended July 18, 2007  
Amended May 21, 2008  
Amended August 20, 2008  
Amended May 6, 2009  
Amended September 16, 2009  
Amended February 17, 2010  
Amended May 5, 2010  
Amended May 19, 2010  
Amended February 16, 2011  
Amended May 4, 2011  
Amended May 18, 2011  
Amended December 7, 2011  
Amended January 18, 2012  
Amended May 2, 2012  
Amended June 6, 2012  
Amended February 20, 2013  
Amended May 1, 2013  
Amended November 6, 2013  
Amended May 7, 2014  
Amended May 20, 2015  
Amended May 18, 2016

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



|  |                   |
|--|-------------------|
| License Fee for Hawkers & Peddlers License (05/21/2008)  | \$110.00          |
| <b><u>Chapter 1004 - Taxicab Licenses</u></b>  | <b><u>Fee</u></b> |
| Annual License - Each Taxicab (amended 05/05/04) (amended 05/06/09)  | \$150.00          |
| Annual License - Each Operator (amended 05/05/04) (amended 05/06/09)   | \$50.00           |
| <b><u>Chapter 1005 - Innkeepers Licenses (06/21/2006)</u></b>  | <b><u>Fee</u></b> |
| Application Fee  | \$50.00           |
| Per Room Fee   | \$3.00 per room   |
| Maximum Fee Not to Exceed  | \$350.00          |
| <b><u>Chapter 1006 - Ferry Beach/Hurd Park Fees Season Passes</u></b>  | <b><u>Fee</u></b> |
| Resident And/Or Taxpayer Season Pass - (includes Ferry Beach, Higgins Beach and Hurd Park) (amended 05/05/04; 05/18/11)(amended 05/02/2012) (amended 05/07/2014)   | \$40.00           |
| Resident - Additional Vehicle Registered to the Same Address   | \$5.00            |
| Non-Resident Season Beach Pass - (includes Ferry Beach Higgins Beach and Hurd Park) (amended 05/05/04) (amended 05/02/2012) (amended 05/07/2014)   | \$75.00           |
| Resident Commercial Fisherman Season Beach Pass - (Ferry Beach <u>only</u> , <i>must</i> show State Commercial Fisherman License)  | FREE              |
| Resident Senior Citizen Season Pass - (includes both Ferry Beach, Higgins Beach and Hurd Park)   | FREE              |
| Resident Veteran Lifetime Season Pass – Applications must be filed and applicant must meet the following criteria: must be a resident of the Town of Scarborough and must have received an honorable discharge or general discharge under honorable conditions [copy of DD214 must accompany application]. This pass will not expire and is valid for the lifetime of the holder. (Please note that any Scarborough Veteran age 60 years or older will not be issued a Resident Veteran Season Pass as they are automatically entitled to a free Resident Senior Citizen Season Pass.)<br>(Adopted 05/19/2010) | FREE              |
| <b><u>DAILY PARKING RATES (WITHOUT PASS)</u></b>   |                   |
| Daily Parking: Ferry Beach, Higgins Beach And Hurd Park (amended 05/05/04) [amended 05/02/2012]  | \$10.00           |
| End of Day Parking Fee (e.g. Passenger Vehicles, Motor Bikes) – 3 PM to 5 PM (amended 05/03/05)  | \$5.00            |
| Larger Vehicle Daily Parking Fee - (R.V.'s, Campers and Buses) (amended 05/05/04)  | \$35.00           |
| <b><u>BOAT LAUNCHING FEE</u></b>   |                   |
| Launching from any town facility, includes Ferry Beach Boat Launch and Co-op Boat Launch (Note – Ferry Beach – parking is not included)  |                   |
| Resident – Daily Boat Launching Fee (amended 05/05/04)   | \$10.00           |
| Resident – Seasonal Boat Launching Fee   | \$25.00           |
| Resident – Additional Boat Launching Fee Registered to the Same Address [Amended 05/18/16]   | \$5.00            |
| Resident Commercial Fisherman Seasonal Boat Launch Pass  | Free              |
| Non-Resident – Daily Boat Launching Fee (amended 05/05/04)   | \$20.00           |

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| Non-Resident – Seasonal Boat Launching Fee   | \$50.00           |
| <b><u>Chapter 1007 - C.A.T.V. (Cable T.V.) Operators Fees</u></b>                                  | <b><u>Fee</u></b> |
| Franchise Filing Fee (Amended 05/04/2011)  | \$1,000.00        |
| <b><u>Chapter 1008 - Special Amusement Operator License Fees</u></b>                               | <b><u>Fee</u></b> |
| Annual License Fee   | \$110.00          |
| <b><u>Chapter 1009 – Coin Operated Game License Fees</u></b>                                       | <b><u>Fee</u></b> |
| Annual License Fee - Per Machine (B-2 Zone)  | \$110.00          |
| Annual Video Arcade License Campgrounds (R-F Zone) Maximum of 25 machines (amended 05/03/06)       | \$1,500.00        |
| <b><u>Chapter 1010 - Massage Establishment Annual License Fees</u></b>                             | <b><u>Fee</u></b> |
| Massage Establishment  | \$55.00           |
| Combined Massage Establishment/Massage Therapist   | \$35.00           |
| Massage Therapist  | \$30.00           |
| <b><u>Chapter 1011 - Para-Massage Establishment Annual License Fees</u></b>                        | <b><u>Fee</u></b> |
| Para-Massage Establishment License   | \$55.00           |
| Para-Massager License  | \$30.00           |
| Combined Para-Massager Est./Para-Massager License  | \$35.00           |
| <b><u>Chapter 1012 - Adult Business - Viewing Booth Annual License Fees</u></b>                    | <b><u>Fee</u></b> |
| Annual License For Each Viewing Booth  | \$110.00          |
| <b><u>Chapter 1013 - Ice Cream Trucks (06/18/97)</u></b>   | <b><u>Fee</u></b> |
| Application Fee  | \$110.00          |
| Each Additional Truck  | \$30.00           |
| <b><u>Chapter 1017 – Pawnbroker Fees/Secondhand Dealer Fees (02/17/2010; amended 05/18/16)</u></b> | <b><u>Fee</u></b> |
| Application Fee  | \$100.00          |
| SBI Check  | \$25.00           |
| <b><u>Chapter 1201 - Cemetery Fees</u></b>   | <b><u>Fee</u></b> |
| Sale Of Lots -   |                   |
| Scarborough Memorial Cemetery Per Grave (amended 05/05/04)   | \$400.00          |
| Scarborough Memorial Cemetery – Section D, Lots for Cremations Only (adopted 02/16/2011)           | \$220.00          |
| Grave Opening Charges  |                   |
| Regular Burial (amended 05/05/04 – 05/04/2011)   | \$450.00          |
| Cremations/Other (Weekends) (amended 05/05/04 – 05/04/2011)  | \$125.00          |
| <b><u>Chapter 1401 – Coastal Water and Harbor Fees [amended 02-20-13]</u></b>                      | <b><u>Fee</u></b> |
| <b><u>Annual Mooring Fee</u></b>   |                   |
| Resident And/Or Taxpayer (amended 05/05/04)  | \$50.00           |

|                                    |          |
|------------------------------------|----------|
| Non-Resident (amended 05/05/04)    | \$100.00 |
| <b>Annual Pier Maintenance Fee</b> |          |
| Commercial User                    | \$100.00 |
| Non-Commercial User                | \$50.00  |

|   |                   |
|---|-------------------|
| <b><u>Assessing Office Charges</u></b>    | <b><u>Fee</u></b> |
| <u>Printouts</u>                          |                   |
| Name/Location/Map & Lot                   | \$25.00           |
| Name/Address/Location/Map & Lot           | \$50.00           |
| Name/Location/Map & Lot/Assessment        | \$75.00           |
| Name/Address/Location/Map/Lot/Assess      | \$75.00           |
| Name/Address/Location/Map/Lot/Assess/Ref. | \$100.00          |
| Valuation Report – Printout per page      | \$2.00            |
| Mailing Labels - Each                     | \$.05             |
| Copy of Property Card                     | \$2.00            |
| Large Map                                 | \$5.00            |
| Reduced Map                               | \$2.50            |
| Reduced Set of Maps                       | \$200.00          |

|   |                    |
|---|--------------------|
| <b><u>Fire Department Fees</u></b>  |                    |
| <b><u>Fire Department Construction Permit &amp; Plans Review Fees</u></b>   | <b><u>Fee</u></b>  |
| A Fire Department construction permit is required for any new construction, or remodeling of existing commercial space, or erection of any temporary structures for commercial purposes. The permit allows us to review important information concerning life safety issues, the buildings alarm & suppression systems, utility connections, heating system information, water supply, hazardous materials, fire lanes, and a variety of other items prior to the start of construction. (amended 11/05/03) |                    |
| Minimum Construction Permit Fee [amended 05/18/16]  | \$35.00            |
| Construction permit fees for all commercial buildings shall be  | \$0.10 per sq. ft. |
| Commercial structures include any building that is non-residential, or any residential complex that has three or more living units.   |                    |
| Construction permit fees cover the following services:  |                    |
| Initial conference and fact finding discussion  |                    |
| Concept plans review for compliance with local ordinances   |                    |
| Site Plan review  |                    |
| Construction plans review   |                    |
| Follow-up meetings with contractors, architects, and building owners  |                    |
| Structural building inspections as necessary during construction  |                    |
| One (1) comprehensive alarm system and fire suppression system test to be scheduled after coordination of reporting information with the Fire Department, and after all components have been installed to the applicable codes and pre-tested through to the monitoring company.  |                    |
| One (1) final Certificate of Occupancy inspection to be scheduled when all Federal State and Local codes have been met and the building is ready for occupancy.   |                    |

|  |   |
|--|---|
| <b>Additional Fire Dept. Construction Permits &amp; Plans Review Fees</b>  |   |
| Re-inspection of alarm & fire suppression system testing required due to improper pre-testing, installation, or lack of coordination with the Fire Department concerning appropriate reporting requirements. (amended 05/05/04) (amended 05/06/09) | \$100.00 first occurrence and \$200.00 for second and any subsequent occurrence |
| Re-inspection fee for Certificate of Occupancy (amended 05/05/04) (amended 05/06/09)   | \$100.00 first occurrence and \$200.00 for second and any subsequent occurrence |
| Commercial Fire Alarm Plan Review & Permit Fees (adopted 05/06/09; amended 05/18/16)   |   |
| Minimum Permit [amended 05/18/16]  | \$35.00   |
| New Fire Alarm Control panel [amended 05/18/16]  | \$100.00  |
| Replacement of Fire Alarm panel with Exiting Devices [amended 05/18/16]  | \$100.00  |
| New Initiation or Notification Devices [amended 05/18/16]  | \$50.00   |
| Commercial Sprinkler System Plan Review & Permit Fees (adopted 05/06/09; amended 05/18/16)   |   |
| Minimum Permit Fee [amended 05/18/16]  | \$35.00   |
| New Sprinkler Heads [amended 05/18/16]   | \$1.00/Head   |
| Relocation of Sprinkler Head [amended 05/18/16]  | \$0.50/Head   |
| Fire Pump Installations [amended 05/18/16]   | \$100.00 Each   |
| Fuel Canopy Installation [amended 05/18/16]  | \$100.00 Each   |
| Kitchen Suppression System Installation [amended 05/18/16]   | \$100.00 Each   |
| Blasting Permit Fee (adopted 05/06/09)   | \$50.00   |
| <b><u>Fire Department Fees</u></b>   | <b><u>Fee Per Hour</u></b>  |
| Aerial / Ladder Truck  | \$150.00  |
| Pumper Truck   | \$125.00  |
| Squad Truck  | \$125.00  |
| Command Van  | \$100.00  |
| Rescue Unit  | \$100.00  |
| Tank Truck 4 x 4/Marine Rescue Boat (amended 05/07/2014)   | \$75.00   |
| Utility Truck/Chief or Duty Officers SUV (amended 05/07/2014)  | \$50.00   |
| All-Terrain Vehicles (amended 05/07/2014)  | \$25.00   |
| Personnel Labor [amended 05/01/2013]   | \$45.00   |
| <b><u>Fire Department Rescue Charges</u></b>   | <b><u>Fee</u></b>   |
| <b>Base Rescue Charges:</b>  |   |
| Based on bundled rate plan adopted May 1, 2013, these rates shall automatically adjust when and by the same % as those established and approved by the Centers for Medicare & Medicaid Services (CMS).   |   |
| Basic Life Support Non-Emergency (adopted 05/01/2013) (amended 05/07/2014)(05/20/15; amended 05/18/16)   | \$531.77  |
| Basic Life Support Emergency (adopted 05/01/2013)(amended 05/07/2014) (05/20/15; amended 05/18/16)   | \$531.77  |
| Advance Life Support Level 1 Emergency (adopted 05/01/2013) (amended 05/07/2014) (05/20/15; amended 05/18/16)  | \$820.39  |

|  |            |
|--|------------|
| Advance Life Support Level 2 Emergency (adopted 05/01/2013)<br>(amended 05/07/2014) (05/20/15; amended 05/18/16)   | \$1,164.00 |
| <b>Additional Rescue Charges:</b>  |            |
| Mileage (adopted 05/07/2014) (05/20/1; amended 05/18/165)  | \$9.00     |
| No Transport (amended 05/05/04)(amended 05/06/09)(amended 01/18/12)  | \$125.00   |
| Paramedic Intercept Fee (05/21/2008)   | \$300.00   |
| Fees are set by State Statutes – pursuant to Title 22, Health and Welfare,<br>subtitle 2, §1711, pertaining to <i>Fees charges</i> , and as amended from time to<br>time. (adopted 05/07/2014) |            |

|  |          |
|--|----------|
| <b><u>Chapter 1015 -Food Handlers Registration Fee</u></b><br><b><u>(adopted 05/03/06)(amended 05/21/08)(amended 05/05/2010)</u></b> |          |
| Food handlers Registration Fee – Year Round Business   | \$220.00 |
| Seasonal, catering and in-home food handlers<br>[Seasonal - 6 months or less]  | \$110.00 |

|  |                   |
|--|-------------------|
| <b><u>Chapter 1016 - Garage/Yard Sale (adopted 03/07/2007)</u></b> | <b><u>Fee</u></b> |
| Garage/Yard Sale Permit  | \$5.00 per sale   |

|   |                   |
|---|-------------------|
| <b><u>Horse Beach Permit (per rider) (adopted 10/02/02)</u></b> | <b><u>Fee</u></b> |
| All Permits (amended 05/06/09; amended 09/16/09)                | \$20.00           |

|  |                       |
|--|-----------------------|
| <b><u>Interest Penalties (adopted 05/02/2007)</u></b>  | <b><u>Penalty</u></b> |
| Interest on fees, charges or payments owed to the Town which are more than<br>30-days past due | 1.5% per month        |

|   |                   |
|---|-------------------|
| <b><u>Miscellaneous Fees (adopted 05/03/05) (amended 02/15/06)</u></b>  | <b><u>Fee</u></b> |
| Marriage Ceremonies Performed (amended 02/15/06)  | \$50.00           |
| Miscellaneous Administrative Fees – Town Clerk’s Office (amended 05/06/09)  | \$15.00           |
| Replacement Fee for all Applications and Licenses/Permits<br>(adopted 05/04/2011)   | \$5.00            |
| Genealogy / Research – \$3.00 per name, whether or not a record is found,<br>this includes a photocopy. For an attested copy, the fee is as set by the State<br>of Maine Office of Vital Records.   |                   |
| Dog License Late Fee – Upon receipt of the rabies certificate(s) from the<br>State of Maine the Town Clerk’s Office will notify owner(s) they need to<br>register their dog(s) within 10-days. If a resident fails to license their dog(s)<br>within 10-days of notification from the Town Clerk’s Office a late fee will be<br>charged for each dog. (05/21/2008) (amended 05/07/2014) | \$25.00 per dog   |
| Non-sufficient Funds (adopted 05/07/2014)   | \$30.00           |

|   |                   |
|---|-------------------|
| <b><u>Notary Fee (amended 3/6/96; 05/05/04; 05/21/2008)</u></b> | <b><u>Fee</u></b> |
| First 3-pages   | \$10.00           |
| Any Documents more than 3-pages                                 | 15.00             |
| <b><u>Photocopies</u></b>                                       | <b><u>Fee</u></b> |
| Single Sheets - Their Original                                  |                   |
| 8 ½ x 11 Regular, each copy                                     | \$0.25            |
| 8 ½ x 14 Legal, each copy                                       | \$1.00            |

|   |  |
|---|--|
| 11 x 17 Ledger, each copy                             | \$1.50                                 |
| <b><u>Photocopies (amended 3/6/96)</u></b>            | <b><u>Fee</u></b>                      |
| Single Sheets - Our Document                          |  |
| 8 ½ x 11 or 14 or 17, first page                      | \$2.00                                 |
| Each Additional Page                                  | \$0.50                                 |
| Maps, each copy                                       | \$5.00                                 |
| Meeting DVD [Copying]                                 | \$25.00                                |
| Electronic Responses to Requests (adopted 05/07/2014) | \$15.00 per hour [or any part thereof] |

|  |                              |
|--|------------------------------|
| <b><u>Police Department Charges</u></b>  | <b><u>Fee</u></b>            |
| Special Police Charge, Per Hour (amended 05/05/04; 05/02/07; 05/21/2008; 05/04/2011) | \$43.90                      |
| Police Cruiser Charge (adopted 05/07/2014)   | \$46.35 per every four hours |
| Notice of minimum charge if event is canceled without proper notice                  |                              |
| Police Reports   |                              |
| First Page (amended 05/05/04)  | \$12.00                      |
| Each Additional Page (amended 05/05/04)  | \$1.50                       |
| Fingerprinting   |                              |
| For Civilians' Personal Use (not criminal), each set                                 | \$3.00                       |
| Copy Of Video Tape   |                              |
| Blank Tape Provided (amended 05/05/04)   | \$12.00                      |
| No Tape Provided (amended 05/05/04)  | \$15.00                      |

|   |                   |
|---|-------------------|
| <b><u>Public Works Department Charges</u></b> | <b><u>Fee</u></b> |
| Fee for Building Coordination Form (05/05/04) | \$25.00           |

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

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



# Budget

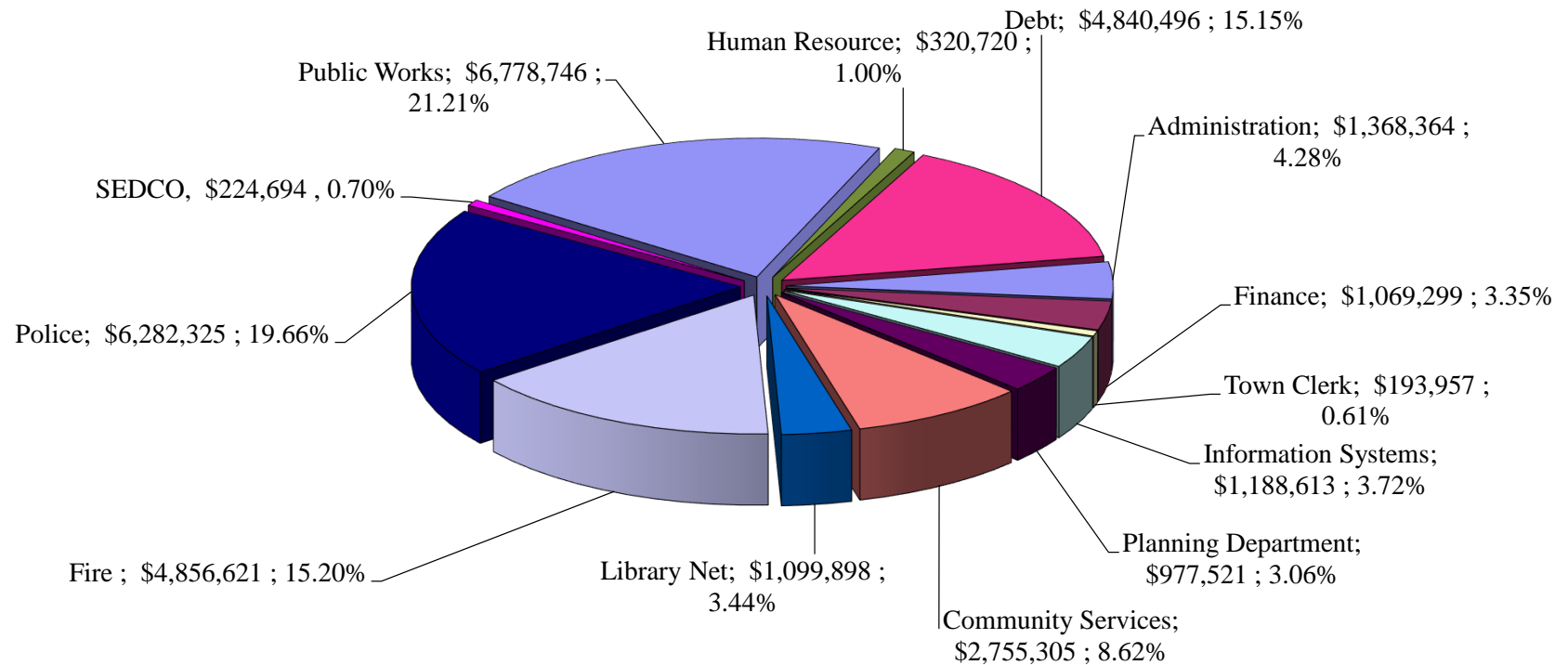


## Budget Narrative - Index

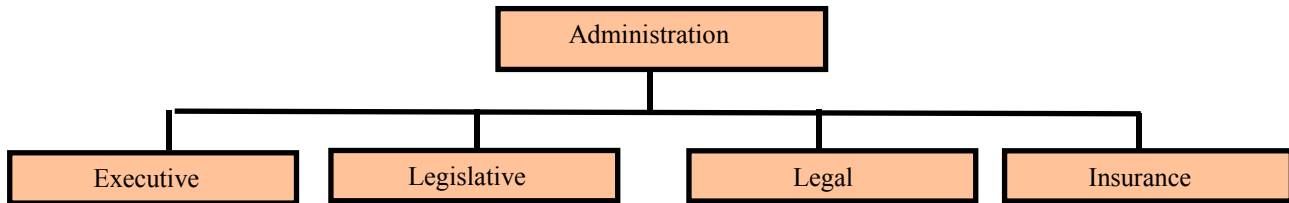
|                    |       |
|--------------------|-------|
| Administration     | 1-6   |
| Town Clerk         | 7-11  |
| Human Resources    | 12-16 |
| Finance            | 17-26 |
| MIS                | 27-32 |
| Planning & Codes   | 33-37 |
| Community Services | 38-50 |
| Library            | 50-52 |
| SEDCO              | 53-55 |
| Fire/EMS           | 56-62 |
| Police             | 63-69 |
| Public Works       | 70-80 |



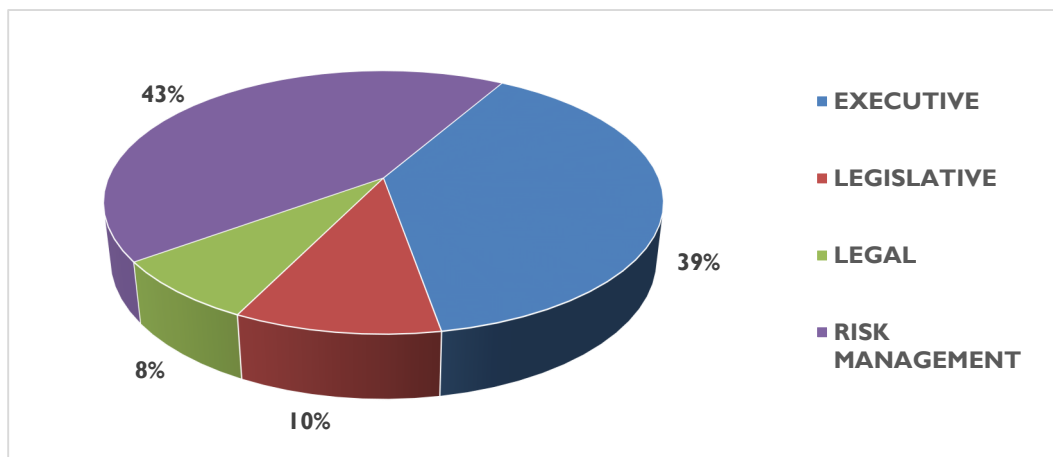
## 2017 Municipal Gross Operating Budget Adopted



## Administration



| Total Staffing |           |
|----------------|-----------|
| Full Time      | Part Time |
| 2              | 7         |



|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 859,395        | 868,348        | 833,380        | 906,344          | 918,521         | 85,141       | 10.2%         |
| Contracted Services  | 562,814        | 488,914        | 384,588        | 397,643          | 397,643         | 13,055       | 3.4%          |
| Services and Charges | 32,220         | 34,318         | 22,000         | 24,000           | 24,000          | 2,000        | 9.1%          |
| Supplies             | 2,868          | 2,410          | 3,000          | 3,000            | 3,000           | -            | 0.0%          |
| Property             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Other Costs          | 64,902         | 63,891         | 64,350         | 17,200           | 25,200          | (39,150)     | -60.8%        |
| Total Expenditures   | 1,522,200      | 1,457,882      | 1,307,318      | 1,348,187        | 1,368,364       | 61,046       | 4.7%          |

## Administration

## Department Activities, Functions and Responsibilities

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

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

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

## SUCSESSES &amp; ACCOMPLISHMENTS - 2015-2016

## GOALS &amp; PRIORITIES 2016

## New budget format

- Town Council/School Board relations and cooperation—the turmoil of needing three votes to approve the school budget resulting in the elected officials working better together
- Development Rebound - Residential development redounded this year and a concentration of commercial development in Oak Hill.
- Land Use Changes - modernization of zoning in the Haigis Parkway District. Transmission (cell) Tower Ordinance.
- Inter-local partnerships with OOB for dispatch and Cape Elizabeth for Assessing.
- Implementation of the Performance Evaluation process and related merit pay
- Affordable Housing - Partnership with Habitat for Humanity for 13 homes and assistance for Avesta and Griffin Road for a total of 86 rental units.
- Historic Preservation - Designation of historic structures and sites. Incentive-based system for preservation.
- Completed the Tri-Gen at Town Hall
- Prepared a Strategic Plan
- Prepared a Long Range Facility Plan
- Enhanced transparency in all Town operations

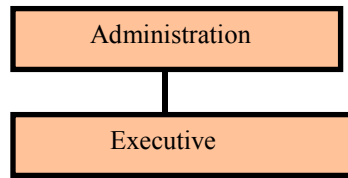
Town Council Goals:

- **Communication:**
  - A. Internal: Increase trust among Councilors
  - B. External: transparency improvements; less controversy around decisions; increase public ownership and support of Council decisions; connectivity between Committees
- **Budge Process/Financial Management:** Responsible/Realistic budgets; sustainable tax rates; metrics for budget performance; comparative analysis.

Town Manager Goals:

- Assist Town Council in achieving its goals;
  - Prepare Operating and Capital budgets and implement and manage accordingly;
  - Manage capital program to effectively complete projects on time and within budget;
  - Continue to identify and implement efficiency and effectiveness initiatives in operations;
  - Pursue proper disposition of tax-acquired properties;
  - Increase the use of social media to enhance communications;
  - STAR Communities program—warm-up to Comp Plan
  - Continued improvements to budget document and process
  - Add new position of Assistant Town Manager, with a budget and procurement focus
- 2
- (See Exhibit: 2-A, Tab 9)

## Executive



## Activities, Functions and Responsibilities

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

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 491,002        | 515,845        | 481,174        | 536,368          | 520,864         | 39,690       | 8.2%          |
| Contracted Services  | 8,387          | 7,627          | 8,550          | 8,550            | 8,550           | -            | 0.0%          |
| Services and Charges | -              | -              | -              | -                | -               | -            | 0.0%          |
| Supplies             | 2,868          | 2,410          | 3,000          | 3,000            | 3,000           | -            | 0.0%          |
| Property             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 502,258        | 525,883        | 492,724        | 547,918          | 532,414         | 39,690       | 8.1%          |

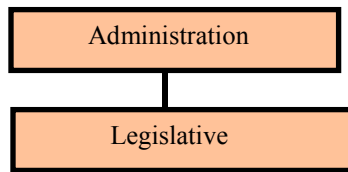
## BUDGET DRIVERS

- 1.8% adjustment (based on Employment Cost Index) for FT and PT non-union staff
- Implement Merit system-monetary recognition for (25) high-performing employees
- Due to the anticipated retirements of long time employees a 5% increase in payouts for sick time and vacation has increased by 5% (\$11,500).
- Meetings Attended

## ACTIVITY INDICATORS

|                        |                          |
|------------------------|--------------------------|
| Town Council           | 22                       |
| Town Council Workshops | 14                       |
| Finance Committee      | 15 meetings— 8 workshops |
| Ordinance Committee    | 9                        |
| Rules and Policies     | 3                        |
| Affordable Housing     | 12                       |
| Energy                 | 12                       |

## Legislative



## Activities, Functions and Responsibilities

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

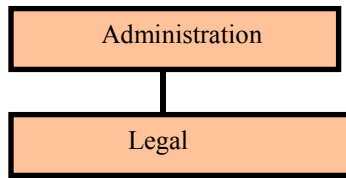
- Greater Portland Council of Governments
- National League of Cities
- Maine Municipal Association
- Eastern Trail Management District
- Portland Area Comprehensive Transportation (PACTS)
- ShuttleBus/Zoom
- Project Grace
- Scarborough Conservation Land Trust
- Aid to Outside Agencies will be included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

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 12,486         | 11,778         | 11,573         | 11,573           | -               | (11,573)     | -100.0%       |
| Contracted Services  | 74,163         | 75,288         | 74,138         | 76,719           | -               | (74,138)     | -100.0%       |
| Services and Charges | 32,220         | 34,318         | 22,000         | 24,000           | -               | (22,000)     | -100.0%       |
| Supplies             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Property             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Other Costs          | 64,902         | 63,891         | 64,350         | 17,200           | -               | (64,350)     | -100.0%       |
| Total Expenditures   | 183,771        | 185,275        | 172,061        | 129,492          | -               | (172,061)    | -100.0%       |

## ACTIVITY INDICATORS

- Aid to Outside Agencies
- Pacts Funding

## Legal



## Activities, Functions and Responsibilities

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

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | -              | -              | -              | -                | -               | -            | 0.0%          |
| Contracted Services  | 239,347        | 182,205        | 100,000        | 105,000          | 105,000         | 5,000        | 5.0%          |
| Services and Charges | -              | -              | -              | -                | -               | -            | 0.0%          |
| Supplies             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Property             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 239,347        | 182,205        | 100,000        | 105,000          | 105,000         | 5,000        | 5.0%          |

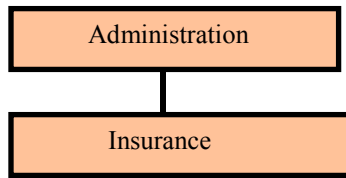
## BUDGET DRIVERS

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

## ACTIVITY INDICATORS

- Tax Abatements
- Ordinance Development
- FOIA Requests- Processed 29 separate requests and 30 from one individual
- Litigation Defense

## Insurance



## Activities, Functions and Responsibilities

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

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

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

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 355,907        | 340,725        | 340,633        | 358,403          | 386,084         | 45,451       | 13.3%         |
| Contracted Services  | 240,917        | 223,794        | 201,900        | 207,374          | 207,374         | 5,474        | 2.7%          |
| Services and Charges | -              | -              | -              | -                | -               | -            | 0.0%          |
| Supplies             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Property             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 596,824        | 564,519        | 542,533        | 565,777          | 593,458         | 50,925       | 9.4%          |

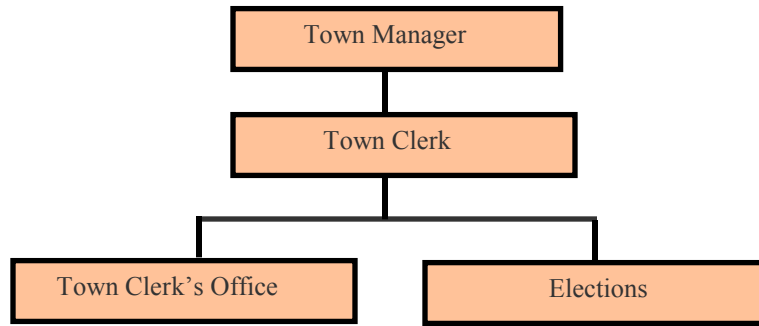
## BUDGET DRIVERS

- Worker's Comp - Total Increase of \$17,570 (5.3%) - Due to increase in payroll costs; increase in experience modification factor and 1.5% increase in rates.
- Property & Casualty \$5,474 increase projected (2.9% increase)

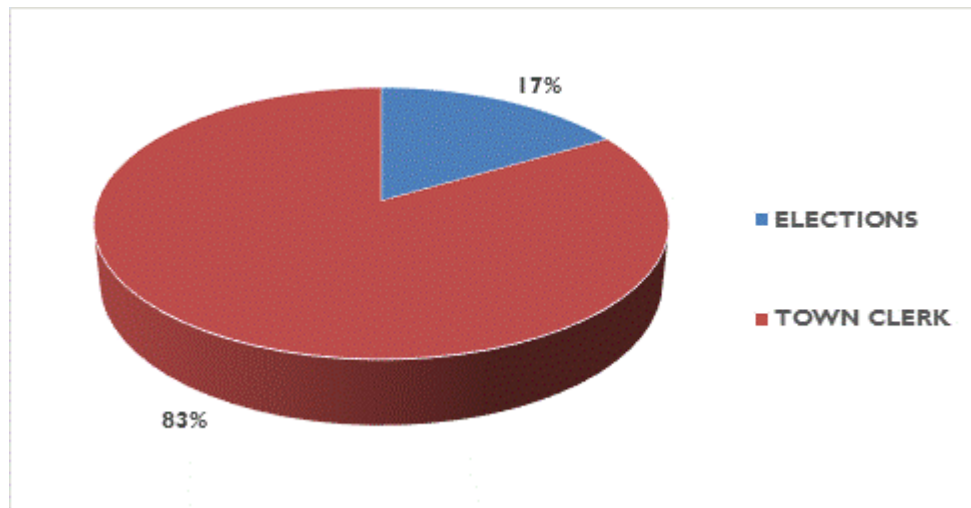
## ACTIVITY INDICATORS

|                                    | 2012      | 2013      | 2014      | 2015      | 2016      |
|------------------------------------|-----------|-----------|-----------|-----------|-----------|
| Worker's Comp -Experience Mod Rate | 1.21      | 1.07      | 1.03      | .86       | .94       |
| Worker's Comp -Premiums Paid       | \$360,998 | \$353,373 | \$348,907 | \$304,214 | \$334,633 |
| Property & Casualty -Premiums Paid | \$211,078 | \$170,485 | \$169,768 | \$178,412 | \$187,400 |

Town Clerk



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



|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 152,092        | 154,879        | 164,328        | 169,207          | 169,207         | 4,879        | 3.0%          |
| Contracted Services  | 12,481         | 11,130         | 14,850         | 18,250           | 18,250          | 3,400        | 22.9%         |
| Services and Charges | 1,767          | 1,767          | 1,800          | 1,800            | 1,800           | -            | 0.0%          |
| Supplies             | 4,636          | 3,701          | 4,200          | 4,200            | 4,200           | -            | 0.0%          |
| Property             | -              | 228            | 500            | 500              | 500             | -            | 0.0%          |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 170,975        | 171,705        | 185,678        | 193,957          | 193,957         | 8,279        | 4.5%          |



Town Clerk's Office

Activities, Functions and Responsibilities

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

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

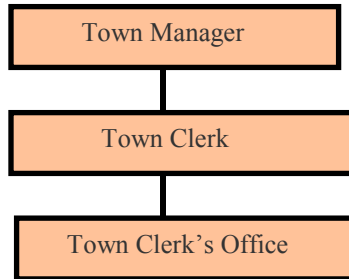
SUCCESSES & ACCOMPLISHMENTS - 2015

GOALS & PRIORITIES 2016-2017

- We successful process over 5,500 certified copies of vital records and issued over 8,000 various licenses and permits - e.g.: dog licenses, Food Handlers, yard sale permits, horse beach permits, boat launch permits, beach parking pass as well as many others.
- With the Law change requiring Municipalities to have a Public Assess Officer the Town Clerk's Office has been assigned this task. We receive FOAA's almost on a daily if not weekly basis.
- Accomplished updating our D/B/A/ list.
- E -newsletter go out on a monthly basis.

- Continue to maintain a high level of customer service to the public.
- Planning to merge with SEDCO on the monthly newsletter
- Review Ordinances to ensure that they are compliant with state law and references the correct state Statutes as well as in the same format/style.
- Update Misc. Book of Town Information.
- Better communications with staff on changes in meetings - e.g. cancellations, room change, Time changes.
- Increase frequency of and content for E-newsletter

Town Clerk's Office



| Total Staffing |           |
|----------------|-----------|
| Full Time      | Part Time |
| 2              | 0         |

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 135,369        | 142,095        | 147,552        | 152,323          | 152,323         | 4,771        | 3.2%          |
| Contracted Services  | 5,552          | 5,241          | 6,550          | 6,950            | 6,950           | 400          | 6.1%          |
| Services and Charges | -              | -              | -              | -                | -               | -            | 0.0%          |
| Supplies             | 2,473          | 2,449          | 2,500          | 2,500            | 2,500           | -            | 0.0%          |
| Property             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 143,394        | 149,785        | 156,602        | 161,773          | 161,773         | 5,171        | 3.3%          |

BUDGET DRIVERS

- Number of Licenses/Permits and Certified Copies
- Number of FOAA Requests - 58

ACTIVITY INDICATORS

- Number of Certified Copies that are processed vary on a daily basis
- FOAA Requests have increased

## Elections

### Activities, Functions and Responsibilities

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

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

### SUCCESSES & ACCOMPLISHMENTS 2015-2016

### GOALS & PRIORITIES 2016

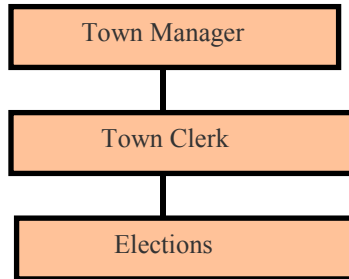
In FY2014/2015 we conducted the following elections:

- Tuesday, November 4, 2014, the Municipal Elections to elect members to the Town Council, Board of Education, and Trustees to the Sanitary District; as well as the State Gubernatorial Election were held. Budget vote carried over into the FY 2015/2016.
- Tuesday, June 9, 2015 - Second School Budget Validation Referendum - failed.
- With the second School Budget Validation Referendum failing—the vote carried over to FY2015/2016.

Conduct all State and Local Election.

- Attend training on new law changes.
- Maintain the Central Voter Registration System and voter cards in compliance with State Law.
- Work with the School Department on potential issues related to the Elections.
- Proper training of Election staff.

## Elections



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

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 16,723         | 12,784         | 16,776         | 16,884           | 16,884          | 108          | 0.6%          |
| Contracted Services  | 6,929          | 5,889          | 8,300          | 11,300           | 11,300          | 3,000        | 36.1%         |
| Services and Charges | 1,767          | 1,767          | 1,800          | 1,800            | 1,800           | -            | 0.0%          |
| Supplies             | 2,162          | 1,252          | 1,700          | 1,700            | 1,700           | -            | 0.0%          |
| Property             | -              | 228            | 500            | 500              | 500             | -            | 0.0%          |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 27,582         | 21,921         | 29,076         | 32,184           | 32,184          | 3,108        | 10.7%         |

## BUDGET DRIVERS

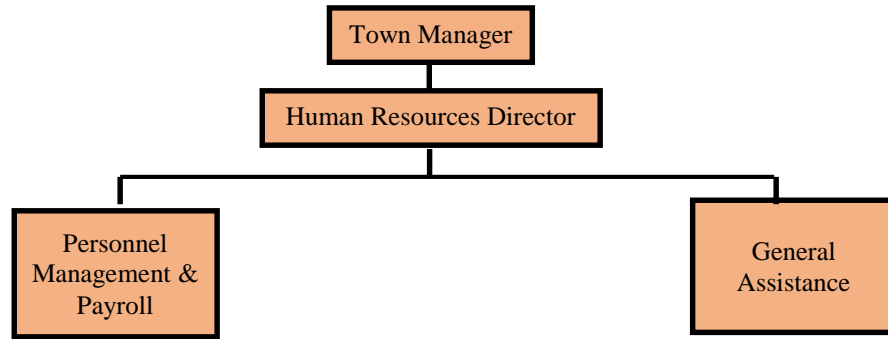
- Number of Elections held in Fiscal Year
- Size of Elections in Fiscal Year
- Election Staff Needed per size of Election

## ACTIVITY INDICATORS

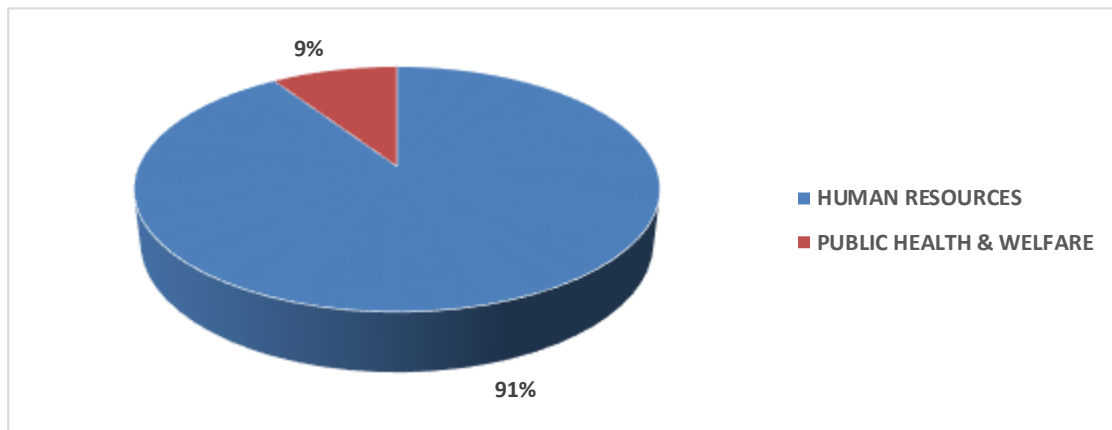
- Each Election varies depending on the number and type Elections that are held (Primary Elections— even numbered years verses General Elections - odd number years).
- The larger the Election the increase in the number of Election Staff is needed

## Human Resources

### Human Resources



| Total Staffing All Divisions |           |
|------------------------------|-----------|
| Full Time                    | Part Time |
| 3                            | 1         |



|                           | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|---------------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits        | 265,368        | 271,695        | 286,100        | 293,199          | 293,904         | 7,804        | 2.7%          |
| Contracted Services       | 11,326         | 8,406          | 8,709          | 10,099           | 10,099          | 1,390        | 16.0%         |
| Services and Charges      | -              | -              | -              | -                | -               | -            | 0.0%          |
| Supplies                  | 2,937          | 4,080          | 3,450          | 3,300            | 3,300           | (150)        | -4.3%         |
| Property                  | -              | -              | -              | -                | -               | -            | 0.0%          |
| Other Costs               | 7,745          | 9,316          | 13,197         | 13,417           | 13,417          | 220          | 1.7%          |
| <b>Total Expenditures</b> | <b>287,376</b> | <b>293,497</b> | <b>311,456</b> | <b>320,015</b>   | <b>320,720</b>  | <b>9,264</b> | <b>3.0%</b>   |

# Human Resources

## Personnel Management & Payroll

### Activities, Functions and Responsibilities

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

Ongoing activities, functions, and responsibilities include:

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

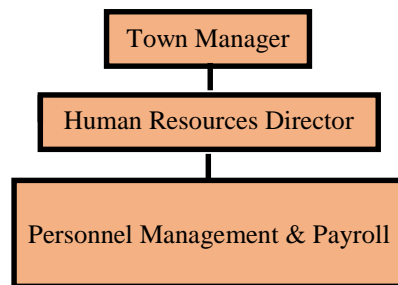
### SUCCESSES & ACCOMPLISHMENTS - 2015-2016

### GOALS & PRIORITIES 2016-2017

- |  |   |
|--|---|
| <ul style="list-style-type: none"><li>• Workplace Safety: Supported Safety Committees' efforts to keep our employees safe. Safety programs and effective claims management yielded a 9% credit of \$32,226 applied to the Town's Workers' Compensation contribution and a \$24,480 dividend in 2015. The total value of benefits has increased from \$21,601 in 2012 to \$64,721 in 2015.</li><li>• Talent Development: Supported the professional development of our employees through job training and skills improvement. Coordinated training opportunities on: project management, supervising and coaching, Freedom of Information Act, and workplace safety.</li><li>• Strategic Planning: Partnered with an external facilitator to develop a strategic plan for Department Heads. Identified two key issues: communication and staff development. Developed action items and tactics for individual departments to support the initiatives.</li><li>• Diversity in the Workplace: Joined the Diversity Hiring Coalition, recognized by the State's Hire-a-Vet Campaign as the first municipality to sign on and hire a veteran, attended job fairs with partner organizations, posted Town jobs in new recruiting venues.</li><li>• Recruiting and Onboarding: Administered hiring processes for the full-time positions of Public Safety Dispatcher, Town Engineer, Firefighter/EMT, Technical Support Specialist, Paramedic Lieutenant, Fleet Maintenance Technician, Marine Resources Officer and Harbormaster, Patrol Officer, and Seniors and Youth Programs Coordinator. Collaborated with Cape Elizabeth in a shared Tax Assessor partnership.</li></ul> | <ul style="list-style-type: none"><li>• Talent Development and Succession Planning: Continue to support the professional development of our employees through job training and skills improvement. Identify opportunities for growth and advancement. Partner with local training specialists on professional development programs, develop online learning resources, and utilize the performance evaluation process as a tool for career growth.</li><li>• Collaborative and Productive Labor Relations: The Fire/EMS contract expires in mid-2017. Upcoming goals include interest-based negotiations, responsible and strategic management of the terms and conditions of employment, promoting positive labor/management relations, fostering healthy, safe, and productive work environments, and fair and consistent treatment of employees.</li><li>• Continue to explore shared services and partnership opportunities with other municipalities and nonprofit organizations, specifically in the areas of full-time positions and recruitment services. Successfully complete the renewal application process for the Safety &amp; Health Award for Public Employees (SHAPE). Originally awarded to the Town in 2014, the SHAPE award recognizes public sector employers who maintain an exemplary safety and health management system and distinguishes the Town as a model for workplace safety and health. Upon receiving SHAPE recognition, our worksites are exempt from programmed inspections.</li></ul> |
|--|---|

## Human Resources

### Personnel Management & Payroll



| Total Staffing All Divisions |
|------------------------------|
| Full Time                    |
| 3                            |

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 250,228        | 256,578        | 270,141        | 276,960          | 277,665         | 7,524        | 2.8%          |
| Contracted Services  | 11,326         | 8,406          | 8,709          | 10,099           | 10,099          | 1,390        | 16.0%         |
| Services and Charges | -              | -              | -              | -                | -               | -            | 0.0%          |
| Supplies             | 2,937          | 4,080          | 3,450          | 3,300            | 3,300           | (150)        | -4.3%         |
| Property             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 264,491        | 269,064        | 282,300        | 290,359          | 291,064         | 8,764        | 3.1%          |

### BUDGET DRIVERS

- The implementation of the Affordable Care Act, as well as general increases in benefits costs.
- Minimum wage increases in competitive markets (Portland \$10.10 hourly as of July 1, 2016).

### ACTIVITY INDICATORS

|     |   |
|-----|---|
| 52  | Weekly Payrolls   |
| 22  | Specialty Payrolls: Separations, Retirements, Adjustments           |
| 172 | Full-Time Employees   |
| 382 | Seasonal/Part-Time Employees  |
| 170 | Applicants Hired: Full-time, Seasonal/Part-time Employees           |
| 12  | Average Number of New Applicants per Week                           |
| 64  | Average Days to Fill Vacancy  |
| 12  | Total Number of OSHA Recordable Work-Related Injuries and Illnesses |

# Human Resources

## General Assistance

### Activities, Functions and Responsibilities

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

The Town's GA Program is a state-mandated, municipally administered financial assistance program. It was designed to be a program of "last resort" for residents who are unable to provide for their basic needs. Assistance is available for basic necessities, as defined by local ordinance and state statutes. Eligible applicants are assisted through payments made to specific vendors. Administrative costs of the program are paid for through tax dollars. The State reimburses the Town for 70% of the cost of GA benefits paid for residents.

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

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

### SUCCESSES & ACCOMPLISHMENTS 2015-2016

- Administered the Town's GA Program in accordance with local ordinance and state statutes. Referred individuals and families who did not qualify for financial assistance to local resources appropriate to their need(s), such as local food pantries, Project Grace, LIHEAP, Scarborough churches, Lions Club, Knights of Columbus, and DHHS.
- Received a letter of acknowledgement and certification that Scarborough's GA Program passed the DHHS audit and is in compliance with all state statutes and policy.
- Zero appeals to the Fair Hearing Authority.
- Successfully cross-trained with the Human Resources Coordinator to increase efficiency and provide additional coverage and flexibility.

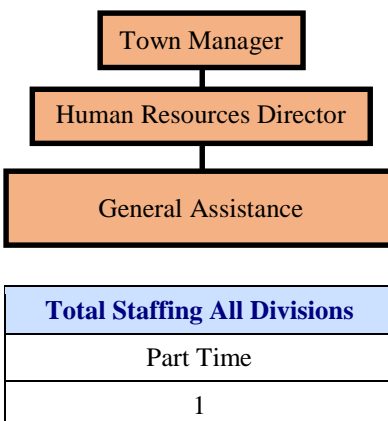
### GOALS & PRIORITIES 2016-2017

- Create a community resources directory/booklet to provide residents in need with relevant and up-to-date information on local organizations that may be able to help with basic needs. Improve the GA web site by adding relevant content and resources.
- Continue to develop partnerships with outside agencies and organizations to deliver resources that can assist local residents in need without using tax dollars.
- Prevent temporary financial difficulties from becoming devastating events for Scarborough residents. Strive to help residents get back on their feet as quickly as possible by assisting with basic needs.



## Human Resources

### General Assistance



|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 15,140         | 15,117         | 15,959         | 16,239           | 16,239          | 280          | 1.8%          |
| Contracted Services  | -              | -              | -              | -                | -               | -            | 0.0%          |
| Services and Charges | -              | -              | -              | -                | -               | -            | 0.0%          |
| Supplies             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Property             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Other Costs          | 7,745          | 9,316          | 13,197         | 13,417           | 13,417          | 220          | 1.7%          |
| Total Expenditures   | 22,885         | 24,433         | 29,156         | 29,656           | 29,656          | 500          | 1.7%          |

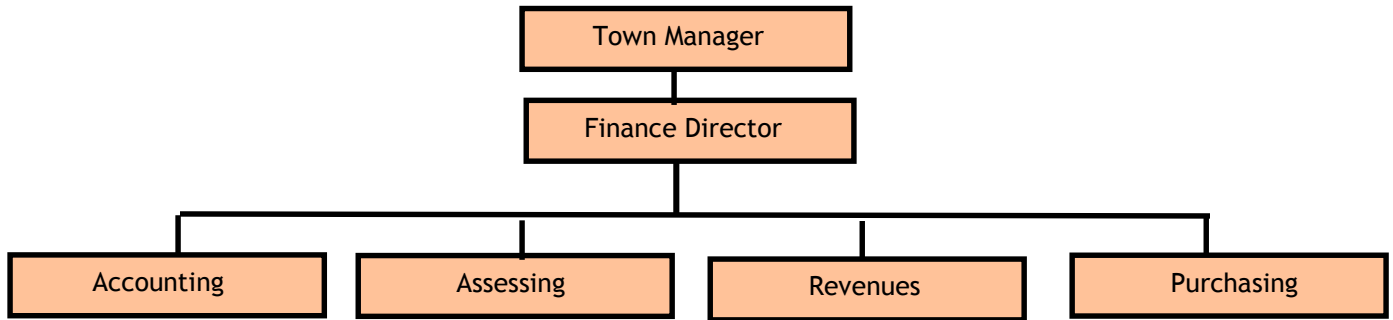
### BUDGET DRIVERS

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

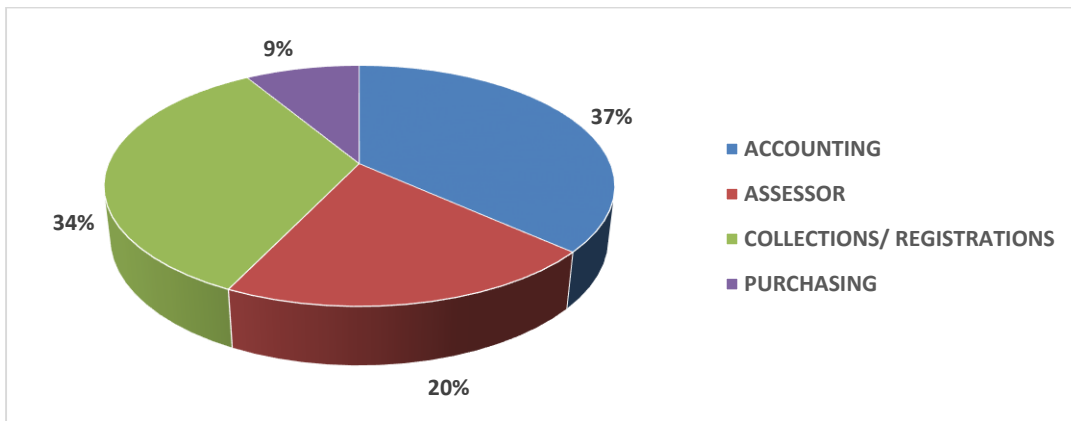
### ACTIVITY INDICATORS

| Type                    | Interviews | Cases     | People    | Outside Services | Benefit Provided  |
|-------------------------|------------|-----------|-----------|------------------|-------------------|
| Housing                 | 154        | 18        | 41        | 130              | \$6,775.43        |
| Emergency Housing       | 5          | 0         | 0         | 5                | \$0.00            |
| Heating                 | 15         | 1         | 5         | 14               | \$229.90          |
| Electric (non-heating)  | 20         | 8         | 9         | 12               | \$487.90          |
| Propane (non-heating)   | 2          | 1         | 5         | 1                | \$56.47           |
| Food                    | 12         | 2         | 9         | 10               | \$56.48           |
| Prescriptions           | 5          | 0         | 0         | 5                | \$0.00            |
| Medical Services        | 2          | 0         | 0         | 2                | \$0.00            |
| Dental Services         | 1          | 0         | 0         | 1                | \$0.00            |
| Burials & Cremation     | 13         | 2         | 2         | 10               | \$1,650.00        |
| Diapers & Baby Supplies | 3          | 0         | 0         | 3                | \$0.00            |
| Household & Personal    | 13         | 0         | 0         | 13               | \$0.00            |
| All Other Needs         | 6          | 0         | 0         | 6                | \$0.00            |
| <b>Total</b>            | <b>251</b> | <b>32</b> | <b>71</b> | <b>212</b>       | <b>\$9,256.18</b> |

Accounting, Assessing, Revenues, & Purchasing



| Finance - Total Staffing |           |
|--------------------------|-----------|
| Full Time                | Part Time |
| 11                       | 0         |



|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 862,203        | 842,533        | 822,824        | 853,110          | 897,979         | 75,155       | 9.1%          |
| Contracted Services  | 84,210         | 78,940         | 143,161        | 145,130          | 145,130         | 1,969        | 1.4%          |
| Services and Charges | -              | -              | -              | -                | -               | -            | 0.0%          |
| Supplies             | 9,889          | 9,363          | 10,600         | 11,000           | 11,000          | 400          | 3.8%          |
| Property             | 2,608          | -              | 2,100          | 1,300            | 1,300           | (800)        | -38.1%        |
| Other Costs          | 17,612         | 8,176          | 14,225         | 13,890           | 13,890          | (335)        | -2.4%         |
| Total Expenditures   | 976,522        | 939,012        | 992,910        | 1,024,430        | 1,069,299       | 76,389       | 7.7%          |

## Accounting, Assessing, Revenues, & Purchasing

### Activities, Functions and Responsibilities

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

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

### SUCCESSES & ACCOMPLISHMENTS - 2015

- Worked with the Town Manager and staff to create the new budget format.
- Created all of the graphs and budget data for the new budget format. Also developed audit trending data and related ratios and charts.
- Developed audit and budget trending data, ratios and charts.
- Awarded the Certificate of Achievement for Excellence in Financial Reporting for the tenth-consecutive year.
- Issued Bonds totaling \$6,085,000.
- Adopted shared Assessor services with the Town of Cape Elizabeth.
- Assisted with updating the Property Tax Assistance Program qualifications and assisted with the related ordinance update.
- Continued the process of cross training staff within the Finance Department to better serve the citizens of Scarborough.
- Updated and reviewed financial policies. Two policies completed were the Accounts Payable Policy and the Procurement Card Policy.
- Hired a Finance Clerk to replace a retiring staff team member.

### GOALS & PRIORITIES 2016-2017

- Integration of the Assistant Town Manager requested position with the Purchasing Agent and Budget Analyst positions previously requested. This position will enhance administrative support for the Town Manager as well procurement activities and provide analytical data during the year and especially during the budget process. For a more detail description of this position, please visit the Exhibit Section of the budget document.
- This position would:
  - assist the Town Manager with administrative responsibilities;
  - oversee the Purchasing Agent functions in the procurement of bids, RFP/RFQ processes, establish and track purchase specifications as well as achieve savings through bulk purchases; and
  - assist with the budget process as Budget Analyst through computations for wages and benefits, graphic analyses, trending and benchmarking data.
- Maintain and improve excellent customer service.

## Accounting

## Activities, Functions and Responsibilities

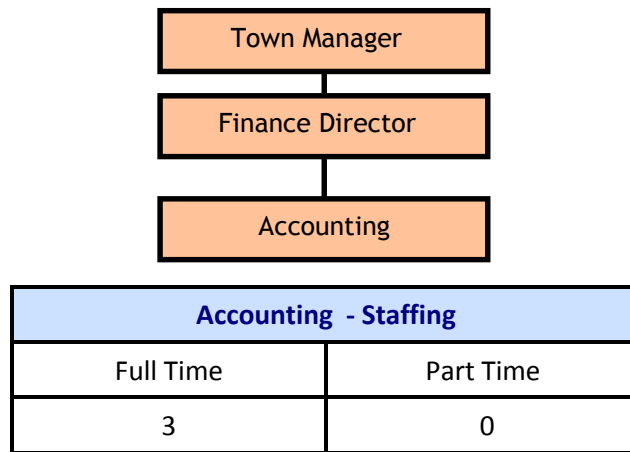
The Finance Department Accounting Division is responsible for the overall administration of the Finance Department. This office includes the personnel and benefit costs for the Finance Director, Deputy Finance Director and Accountant. The Accounting Division is responsible for cash management and investment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

### SUCCESSES & ACCOMPLISHMENTS 2015-2016

- Successfully created and implemented the new budget format document for the Town.
- Prepared budget trending data, ratios and charts for the annual audit, annual budget and bond documents.
- Tenth-consecutive year to be awarded the Certificate of Achievement for Excellence in Financial Reporting for the annual audit (CAFR).
- The following Policies were created or updated: Purchasing, Cash Receipting, Rescue Billing, and ProCard.
- Prepared and issued \$6,085,000 in Bonds for capital improvement projects that included purchases of or improvements to: buildings, sidewalks, municipal equipment, roads and technology.
- Completed the 2014 Comprehensive Annual Financial Report with the firm of MacPage, LLC, also known as the Town's annual audit.
- Worked with Federal Auditors, from Washington DC, on the HIDTA audit. HIDTA is an acronym for High Intensity Drug Trafficking Area.
- Began understanding and learning the new Affordable Care Act requirements.
- Prepared and awarded a bid for checking and banking services.
- Hired a Finance Clerk to replace a retiring staff person.
- Processed 6,929 journal entries.

### GOALS & PRIORITIES 2016-2017

- Continue to update financial policy manuals. The goal is to update two per year.
- Establish finance procedural manuals.
- Receive the Certificate of Achievement for Fiscal years 2016 and 2017.
- Expand electronic green (paperless) services by reducing the number of accounts payable (A/P) checks issued. In FY2015 we issued 9,886 A/P checks. Our estimated FY 2016 A/P checks issued is 9,750.
- Reduce paper usage and expand green services by issuing 2016 W-2s electronically.
- Enhance budget analysis capabilities to assist both the Town Manager and Finance Director in the preparation of the annual budget, annual audit, trending data, graphs and other related requests for information. For a more detail description of this position, please visit the Exhibit Section of this budget document.
- Oversee the application of the Finance Department procedure manuals.
- Oversee the continued cross-training of staff in all finance divisions.
- Issue 2016 bonds



|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 283,131        | 293,166        | 296,810        | 306,883          | 329,768         | 32,958       | 11.1%         |
| Contracted Services  | 36,425         | 34,227         | 44,130         | 44,495           | 44,495          | 365          | 0.8%          |
| Services and Charges | -              | -              | -              | -                | -               | -            | 0.0%          |
| Supplies             | 6,200          | 5,788          | 5,200          | 5,600            | 5,600           | 400          | 7.7%          |
| Property             | 1,418          | -              | 1,500          | 1,300            | 1,300           | (200)        | -13.3%        |
| Other Costs          | 14,143         | 4,754          | 10,800         | 10,500           | 10,500          | (300)        | -2.8%         |
| Total Expenditures   | 341,317        | 337,934        | 358,440        | 368,778          | 391,663         | 33,223       | 9.3%          |

## BUDGET DRIVERS

- The increase in the Wage & Benefit lines cover the addition of one third of the Assistant Town Manager position that we are requesting to assist with the budget analysis and preparation. This position continues to be a need to assist with budget preparation, free up staff time to work on the annual audit and provide trending data and other financial requests from elected officials and citizens.
- Increased training costs for current and new employees to further enhance skills with the financial software packages and for training on new regulatory requirements.
- Office supplies - MICR toner for check printing costs have increased as well as the frequency that we are required to replace the toner.

## ACTIVITY INDICATORS

For Town and School Department:

|                             |       |
|-----------------------------|-------|
| W-2s                        | 1,388 |
| Fixed Assets                | 6,648 |
| Accounts                    | 4,348 |
| Journal Transfers           | 6,929 |
| Bank Transfers              | 870   |
| Vendor Electronic Transfers | 580   |

## Assessing

### Activities, Functions and Responsibilities

The Town Assessor's Office is responsible for discovering, listing, equalizing, and valuing all taxable and exempt property, real and personal, within the Town of Scarborough for the purpose of taxation. These duties and responsibilities are completed annually and must comply with Maine Taxation Statutes. Discovery is accomplished by reviewing deeds, surveys, subdivision plans, mailing of taxpayer list declaration forms, building permits, etc. Site inspections for building permits and verification of current data is important to the determination of value. Data entry of all property changes of ownership and /or value is required for the preparation of the tax roll. The tax roll is then committed to the Tax Collector for collection of taxes to raise funds for the Town and School budgets approved by the Town Council.

The Assessor's Office is a clearinghouse of information for property owners, title companies, real estate brokers, attorneys and appraisers, as well as other Town Departments. It maintains historical and current data on each property, such as ownership, parcel boundaries, land and structure inventories, property characteristics and exemptions for institutions and individuals such as veterans, blind and homestead.

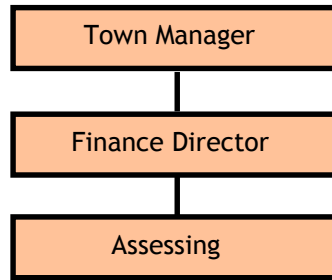
### SUCCESSES & ACCOMPLISHMENTS 2015-2016

- Successfully adopted new shared assessing model with the Town of Cape Elizabeth.
- Inspected over 350 properties and completed all associated updates to assessments based on permits or reviews.
- Reviewed and updated assessments on approximately 900 personal property accounts.
- Continued the practice of annually updating property value to maintain equity.
- Created in excess of 50 new lots due to land divisions and continued development trends.
- Assisted in updating the Property Tax Assistance Program qualifications and assisted in the ordinance update.

### GOALS & PRIORITIES 2016-2017

- Continued successful shared services model with Cape Elizabeth for providing assessing services.
- Review of commercial assessments, specifically large scale multi-family housing and industrial flex space.
- Evaluate alternatives to current tax assessment software.
- Maintain and improve customer service.
- Successfully integrate new employee to office staff due to Sara Salisbury's retirement.
- Assist in projections related to new Tax Increment Financing Districts.

## Assessing



| Assessing- Staffing |           |
|---------------------|-----------|
| Full Time           | Part Time |
| 2                   | 1         |

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 238,699        | 207,150        | 147,546        | 152,829          | 153,685         | 6,139        | 4.2%          |
| Contracted Services  | 13,349         | 8,947          | 62,266         | 63,220           | 63,220          | 954          | 1.5%          |
| Services and Charges | -              | -              | -              | -                | -               | -            | 0.0%          |
| Supplies             | 1,101          | 1,059          | 2,500          | 2,500            | 2,500           | -            | 0.0%          |
| Property             | 950            | -              | -              | -                | -               | -            | 0.0%          |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 254,100        | 217,156        | 212,312        | 218,549          | 219,405         | 7,093        | 3.3%          |

### BUDGET DRIVERS

- Wage & benefit costs include increases due to a 1.8% Cost of Living Adjustment and 1.25% step increase for employees meeting expectations in accordance with the performance evaluation policy.
- Contracted services for Tax Assessor increased by 1.8% in step with the Cost of Living adjustment.
- All other expense elements remain flat funded.

### ACTIVITY INDICATORS

- Permit Review & Inspection.
- Personal Property development goals.
- Creation of new lots due to lot divisions and new subdivisions.
- Administration of updated Property Tax Assistance Program.

## Revenue Office

### Activities, Functions and Responsibilities

The Finance Department Revenue Division is responsible for customer service for billing and payment processing for property taxes, special assessments and unpaid delinquent rescue invoices; other general invoices billed by town departments; as well as other miscellaneous accounts receivable processing. Additionally, this division receives payment for and issues vehicle registrations, hunting and fishing licenses, beach parking permits, boat launch permits and snowmobile, boat and ATV registrations.

The Town of Scarborough is also an agent for the State of Maine Bureau of Motor Vehicles and Inland Fisheries and Wildlife. As such, the Revenue team is responsible for reporting on the various State fees and permits, paid to and issued by the Town, and remitted to the State.

### SUCCESSES & ACCOMPLISHMENTS 2015-2016

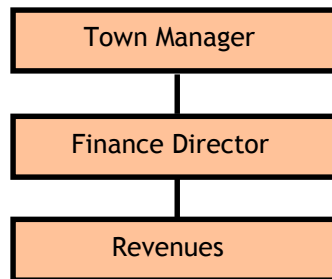
- 47,853 receipts processed.
- 78.8% of all receipts posted are processed in the revenue office.
- Issued 9,797 property tax bills.
- 99.01% property taxes collected through June 30, 2015.
- Processed 26,619 Excise Registrations, Hunting & Fishing Licenses and various other permits.
- Created a more efficient process for collecting unpaid rescue invoices.
- Effectively worked on a cross-training process for the Revenue office.
- Assisted in the process for seven residents to re-establish ownership of their property after automatic foreclosure by the town, per State statutes.

### GOALS & PRIORITIES 2016-2017

- Continue friendly, high quality customer services for residents, non-residents, staff and vendors.
- Establish an online payment processing for property taxes.
- Continue to create procedure manuals for all processes in the Revenue office.
- Continue cross-training process for all aspects of the Revenue office.



Revenue Office



| Revenues - Staffing |           |
|---------------------|-----------|
| Full Time           | Part Time |
| 5                   | 0         |

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 279,189        | 279,223        | 311,230        | 322,513          | 322,513         | 11,283       | 3.6%          |
| Contracted Services  | 34,130         | 35,668         | 36,075         | 36,975           | 36,975          | 900          | 2.5%          |
| Services and Charges | -              | -              | -              | -                | -               | -            | 0.0%          |
| Supplies             | 2,563          | 2,416          | 2,800          | 2,800            | 2,800           | -            | 0.0%          |
| Property             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Other Costs          | 3,469          | 3,423          | 3,425          | 3,390            | 3,390           | (35)         | -1.0%         |
| Total Expenditures   | 319,351        | 320,731        | 353,530        | 365,678          | 365,678         | 12,148       | 3.4%          |

**BUDGET DRIVERS**

- Personnel costs increased due to 1.8% COLA and 1.25% step increases and training for staff
- Increase in snowmobile club payment per Council action
- Increase in credit card fees not currently passed on to the customer in Community Services
- Increase in filing fees for the Registry of deeds for liens and discharges
- Increase in postage costs for mailing tax bills, required notices to delinquent tax payers and rescue billing.
- The Homestead exemption from \$10,000 to \$15,000, this will result in a decrease in the overall property taxes committed by the Assessor, however, the State is tasked with reimbursing municipalities for this lost revenue.

**ACTIVITY INDICATORS**

- 18,255 Excise registrations
- 949 Boat registrations
- 487 Snowmobile registrations
- 548 Hunting/Fishing licenses sold
- 212 ATV registrations
- 9,797 Tax bills issued
- 725 Beach passes sold
- 686 Senior Beach passes issued
- 61 Boat launch passes sold
- 75 Documented vessels billed
- 388 Delinquent rescue bills processed
- 14,788 Invoices processed

## Purchasing Office

### Activities, Functions and Responsibilities

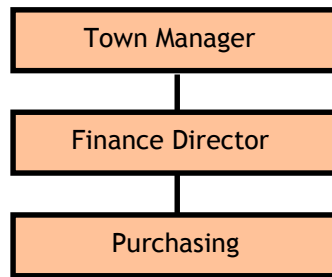
The Finance Department Purchasing Division is responsible for procuring goods and services for all departments. This includes directing, supervising and coordinating the preparation of technical specifications for all purchases and construction activities for the Town. Purchasing works closely with every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

#### SUCCESSES & ACCOMPLISHMENTS 2015-2016

- Serviced over 5,600 vendors and oversaw the processing of 14,788 non-school invoices.
- For fiscal year 2015, Purchasing initiated and secured bids for 18 projects including: Mowing and grounds maintenance for the elementary schools and Public Library; Plow trucks with gear and sander; Four Wheel Drive Loader; Road reconstruction projects for Public Works; Police cruisers and SUV with canine unit; Ammunition for Public Safety; Masonry services; Pumper Fire Apparatus; Cardiac Monitor Defibrillator Equipment; Roof Repairs for Engine 6; Organic Turf Maintenance; Electric Car lease for Planning; as well as several 3/4 Ton Pick Up Trucks for the School Department.
- Tracked the savings for two solar powered buildings. Installed two electric car charging stations now available to Town residents and staff.
- Purchasing has taken an active role in monitoring all utility usage.
- Moved forward with our Tri-Generation Project. Worked with the school department and Central Maine Power to access their information as they are the biggest consumer of natural gas and electricity. This is an exciting new project which is envisioned to benefit the whole Town of Scarborough.
- Worked with Maine Power Options to secure heating oil pricing for the next two fiscal years.

#### GOALS & PRIORITIES 2016-2017

- Use the Tri-Generation facility to learn more about alternative utility options. Continue to track all utilities and use this information to move forward with other solar and alternative energy projects to save the Town money and help our environment.
- Work with our financial software vendor, Munis, to allow scanning of procurement card vendor statements and receipts.
- Cross-train staff to maximize staff potential.
- More fully utilize the Bid Management Module to its fullest potential. This will allow the vendors and departments the ability to track their bids online and be notified via workflow when bids become available and are awarded.
- Continue friendly, high quality customer services for residents, non-residents, staff and vendors.
- Promote greater transparency through the use of the Town's Vendor Self-Service portal located on the Town website at: <http://www.scarboroughmaine.org/departments/finance/purchasing>.



| Purchasing - Staffing |           |
|-----------------------|-----------|
| Full Time             | Part Time |
| 1                     | 0         |

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 61,184         | 62,993         | 67,238         | 70,885           | 92,013          | 24,775       | 36.8%         |
| Contracted Services  | 306            | 98             | 690            | 440              | 440             | (250)        | -36.2%        |
| Services and Charges | -              | -              | -              | -                | -               | -            | 0.0%          |
| Supplies             | 25             | 100            | 100            | 100              | 100             | -            | 0.0%          |
| Property             | 240            | -              | 600            | -                | -               | (600)        | -100.0%       |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 61,755         | 63,191         | 68,628         | 71,425           | 92,553          | 23,925       | 34.9%         |

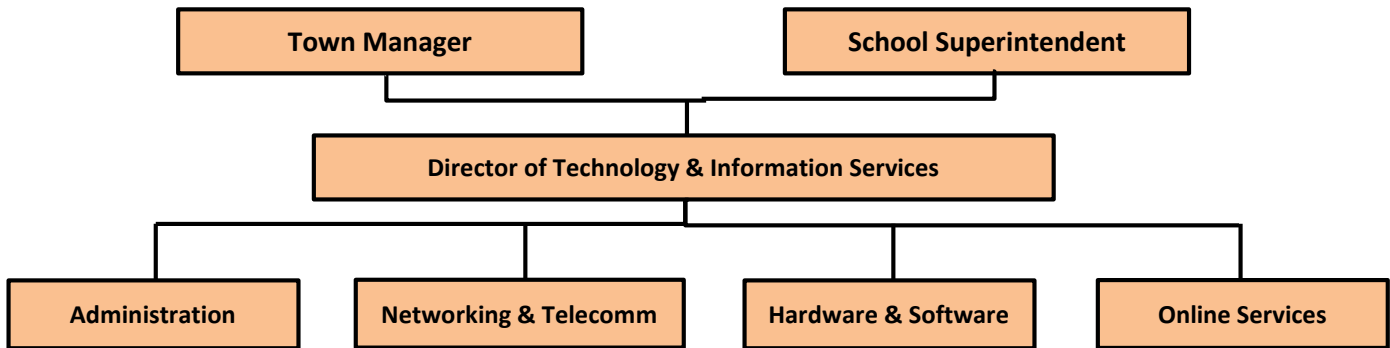
#### BUDGET DRIVERS

- The increase in Wage & Benefit lines cover the addition of one third of the Assistant Town Manager position that we are requesting to assist with procurement activities of the town. This position will help create efficiencies and reduce costs by streamlining and centralizing the purchasing functions for all departments.
- Working to negotiate a contract with Sprint to lower cell phone costs.

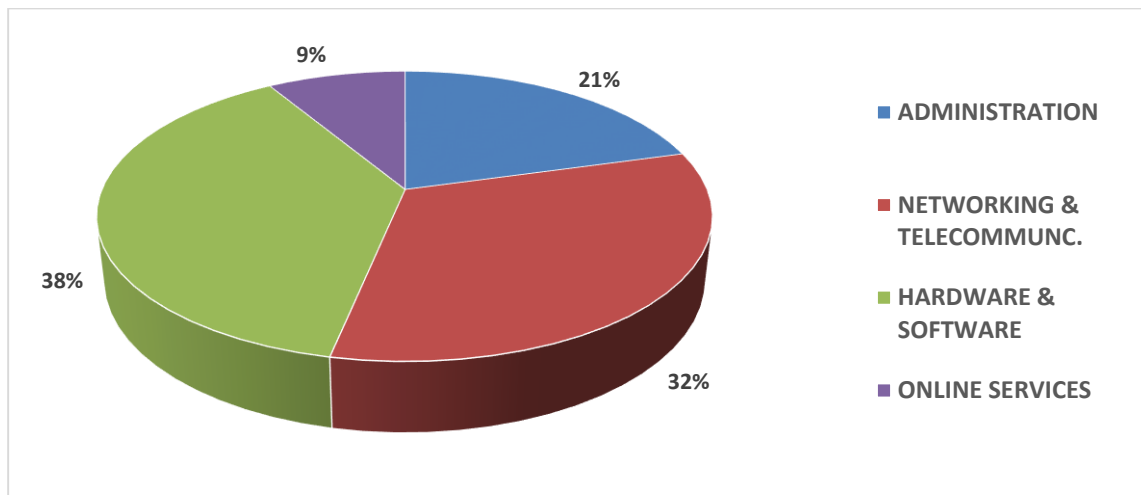
#### ACTIVITY INDICATORS

|                  |        |
|------------------|--------|
| Bids             | 18     |
| Procurement Card | 4,481  |
| Vendors          | 12,569 |
| 1099s            | 134    |
| Checks           | 9,884  |
| Invoices-Town    | 14,788 |
| Invoices-School  | 8,328  |

Technology & Information Services



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



|                           | 2014<br>ACTUAL | 2015<br>ACTUAL   | 2016<br>BUDGET   | 2017<br>PROPOSED | 2017<br>ADOPTED  | INC.<br>DEC.  | PCT<br>CHANGE |
|---------------------------|----------------|------------------|------------------|------------------|------------------|---------------|---------------|
| Wages and Benefits        | 571,518        | 665,263          | 721,687          | 730,758          | 735,941          | 14,254        | 2.0%          |
| Contracted Services       | 20,702         | 18,268           | 20,300           | 22,300           | 22,300           | 2,000         | 9.9%          |
| Services and Charges      | 315,710        | 402,252          | 415,659          | 424,372          | 424,372          | 8,713         | 2.1%          |
| Supplies                  | 3,406          | 6,054            | 6,000            | 6,000            | 6,000            | -             | 0.0%          |
| Property                  | 11,380         | -                | -                | -                | -                | -             | 0.0%          |
| Other Costs               | -              | -                | -                | -                | -                | -             | 0.0%          |
| <b>Total Expenditures</b> | <b>922,716</b> | <b>1,091,837</b> | <b>1,163,646</b> | <b>1,183,430</b> | <b>1,188,613</b> | <b>24,967</b> | <b>2.1%</b>   |

## Technology & Information Services

### Activities, Functions and Responsibilities

The Scarborough IT Department is a shared services model facilitating and maintaining the technology needs of both the Town and School District ( **See Exhibit: 6 (Tab 9) for allocation of costs**). We currently have eight full-time employees who service 3,100 students and nearly 1,000 active employees throughout 17 locations. Town-wide, our team supports over 6,500 devices including 500 PCs, 200 mobile units, 4,100 laptops and several hundred projectors and interactive devices.

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

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

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

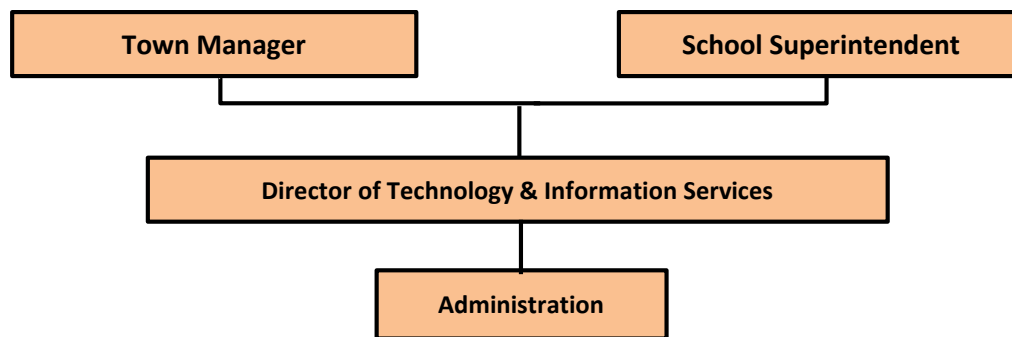
#### SUCCESES & ACCOMPLISHMENTS - 2015

- Successfully deployed 1:1 technology at the high school, including device purchase, configuration, distribution, training and technical integration.
- Redeployed existing high school laptop and desktop devices to other phase levels as needed.
- Completed School district migration from internal drives to Google drive.
- Completed School district migration from Outlook to Gmail.
- Facilitated the implementation of a new Public Works core system, City Works.
- Conducted requirements definition sessions and initial scope for K2 technical refresh.
- Began scoping project for Town migration from Outlook to Gmail or Office 365.
- Completed re-configuration of central server room in Town Hall, including implementing a whole room UPS for Town Hall Server Room
- Migrated 90% of Servers to VMware cluster - improving reliability, performance and ease of backup restoration
- Replaced older Cisco firewall with Sophos Application firewall (Sophos UTM) which allows us to do SPAM filtering, application filtering, web filtering and firewall on one box.
- Completed Old Orchard Beach dispatch migration.
- Scoped solution for improving IMC speeds with OOB.
- Facilitated new online MEA testing
- Completed projector replacement at High School

#### GOALS & PRIORITIES 2016-2017

- Deploy Windows 10 district-wide.
- Complete K2 technical refresh.
- Complete migration from Huddle to Google.
- Facilitate implementation of HR online performance evaluation software.
- Facilitate online MEA testing.
- Complete deployment of Citrix solution for OOB IMC connectivity.
- Spec model for shared services with other municipalities and school districts.
- Continue scope of work for migrating the Town to Google or Office 365.
- Complete transition to SCCM for software deployment.
- Begin scope for MLTI and Middle School tech refresh.
- Continue Business Continuity and Disaster Recovery planning
- Upgrade core switch with (2) 10GB interface cards to eliminate single-point-of-failure and increase redundancy, speed and reliability.
- Complete cart replacement at Middle School.
- Complete physical reconfiguration of IT department.

## Administration



### Activities, Functions and Responsibilities

The Administrative Division is responsible for the overall management of the Technology & Information Services Department and staff. We oversee creation and distribution of the annual department budgets, the asset management program, and information security policies, procedure and training. On an as-needed basis, the group also participates in strategic, long-range infrastructure and policy planning.

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

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 558,811        | 647,788        | 227,864        | 236,528          | 239,288         | 11,424       | 5.0%          |
| Contracted Services  | 418            | 144            | 500            | 500              | 500             | -            | 0.0%          |
| Services and Charges | 1,545          | 565            | 3,500          | 4,000            | 4,000           | 500          | 14.3%         |
| Supplies             | 3,406          | 3,399          | 4,000          | 4,000            | 4,000           | -            | 0.0%          |
| Property             | 11,380         | -              | -              | -                | -               | -            | 100.0%        |
| Other Costs          | -              | -              | -              | -                | -               | -            | 100.0%        |
| Total Expenditures   | 575,559        | 651,897        | 235,864        | 245,028          | 247,788         | 11,924       | 5.1%          |

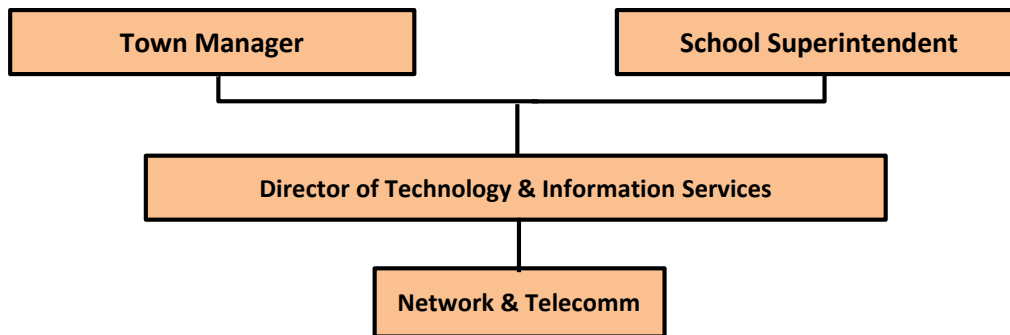
### BUDGET DRIVERS

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

### ACTIVITY INDICATORS

- Eight full-time employees
- Four part-time summer employees
- Seven major projects in 2016/17
- Purchasing and inventory of all technical assets Town-wide
- Management oversight of operating and CIP tech budgets for both Town and School

## Networking & Telecomm



### Activities, Functions and Responsibilities

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

The team is instrumental in behind-the-scenes implementation of major town-wide projects including the most recent initiatives to provide the High School with one-to-one devices and virtualizing much of our core hardware while consolidating applications and databases. Additionally, provides critical support for disaster recovery, business continuity, and information security projects.

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 590            | 1,162          | 244,140        | 250,874          | 251,723         | 7,583        | 3.1%          |
| Contracted Services  | 20,284         | 18,124         | 19,800         | 21,800           | 21,800          | 2,000        | 10.1%         |
| Services and Charges | 89,947         | 145,687        | 107,464        | 112,580          | 112,580         | 5,116        | 4.8%          |
| Supplies             | -              | 1,655          | -              | -                | -               | -            | 100.0%        |
| Property             | -              | -              | -              | -                | -               | -            | 100.0%        |
| Other Costs          | -              | -              | -              | -                | -               | -            | 100.0%        |
| Total Expenditures   | 110,821        | 166,628        | 371,404        | 385,254          | 386,103         | \$ 14,699    | 4.0%          |

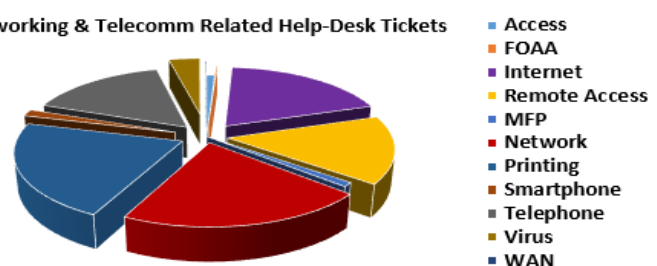
### BUDGET DRIVERS

- Upgrade core switch with (2) 10GB interface cards to eliminate single-point-of-failure and increase redundancy, speed and reliability. (See CIP Budget)
- Ongoing maintenance costs of network infrastructure.

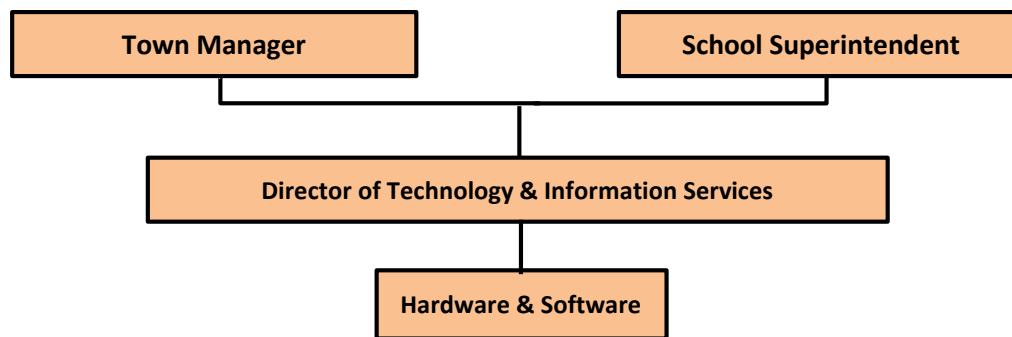
### ACTIVITY INDICATORS

- 17 active locations
- 90 switches
- 62 servers
- 750 telephones
- 147 printers/multifunctional printers
- 135 WAPs

Networking & Telecomm Related Help-Desk Tickets



## Hardware & Software



### Activities, Functions and Responsibilities

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

In most cases, our staff will assume administrative responsibilities for managing users, admin controls, data maintenance, report functionality, connectivity and security on hardware and within software applications. Often, the group will also negotiate the licensing contacts and monitor/maintain the licenses within the agreements.

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 12,117         | 16,312         | 176,674        | 167,890          | 169,464         | (7,210)      | -4.1%         |
| Contracted Services  | -              | -              | -              | -                | -               | 0            | 100.0%        |
| Services and Charges | 207,365        | 235,990        | 278,695        | 282,792          | 282,792         | 4,097        | 1.5%          |
| Supplies             | -              | -              | -              | -                | -               | 0            | 100.0%        |
| Property             | -              | -              | -              | -                | -               | 0            | 100.0%        |
| Other Costs          | -              | -              | -              | -                | -               | 0            | 100.0%        |
| Total Expenditures   | 219,482        | 252,303        | 455,369        | 450,682          | 452,256         | (3,113)      | -0.7%         |

### BUDGET DRIVERS

#### Software

- Implementation and annual fees for new online employee performance evaluation package for HR
- Possible migration to cloud based solution, Office 365

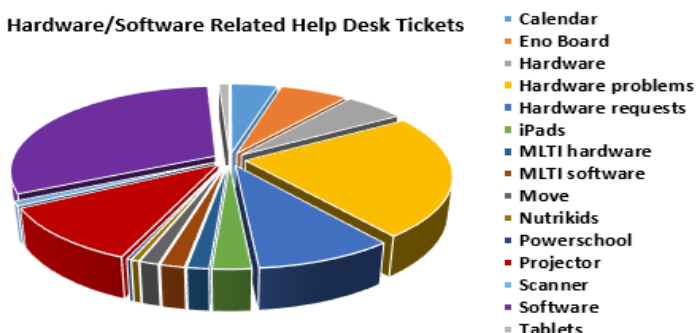
#### Hardware

- Decrease in overall hardware costs, primarily due to recent hardware upgrades over past two years.

### ACTIVITY INDICATORS

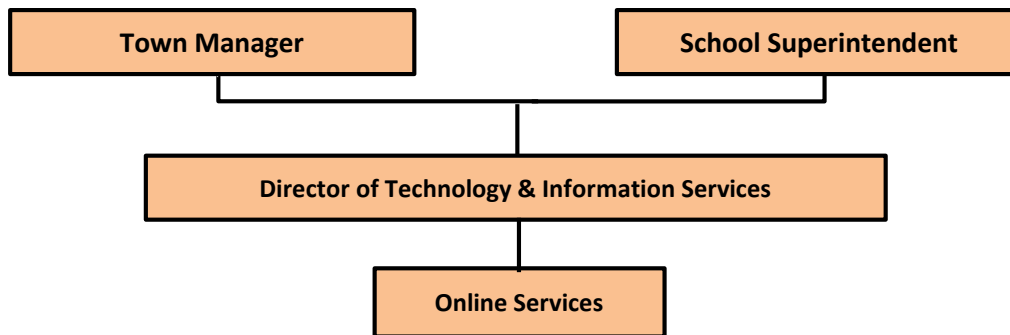
- 4,200 laptops
- 200 mobile units
- 375 desktop PCs
- 85 interactive boards, 270 projectors
- 125 document cameras
- 50 critical applications
- 16 major databases

Hardware/Software Related Help Desk Tickets





## Online Services



### Activities, Functions and Responsibilities

The Online Services Division provides staff and citizens access to information both internally and externally. They develop applications, build sites, maintain social media channels, assist with staff and department online communication, and facilitate special projects such as surveys, online marketing campaigns and information blasts.

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

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | -              | -              | 73,009         | 75,466           | 75,466          | 2,457        | 3.4%          |
| Contracted Services  | -              | -              | -              | -                | -               | -            | 100.0%        |
| Services and Charges | 16,853         | 20,010         | 26,000         | 25,000           | 25,000          | (1,000)      | -3.8%         |
| Supplies             | -              | 1,000          | 2,000          | 2,000            | 2,000           | -            | 0.0%          |
| Property             | -              | -              | -              | -                | -               | -            | 100.0%        |
| Other Costs          | -              | -              | -              | -                | -               | -            | 100.0%        |
| Total Expenditures   | 16,853         | 21,010         | 101,009        | 102,466          | 102,466         | \$ 1,457     | 1.4%          |

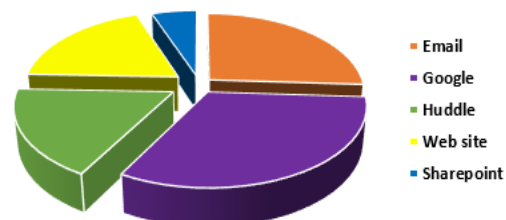
### BUDGET DRIVERS

- Possible migration of RecTrac to cloud hosting

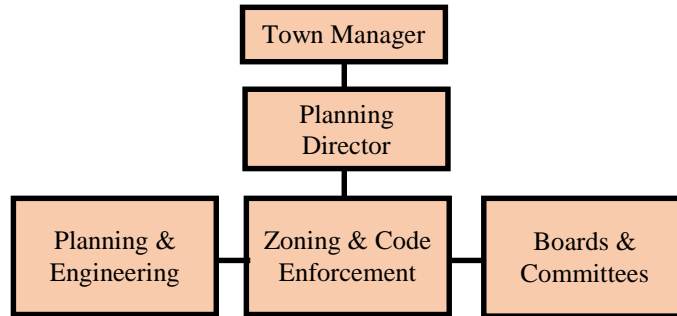
### ACTIVITY INDICATORS

- www.scarboroughmaine.org
- www.scarboroughschools.org
- 3,000+ email accounts
- School intranet
- Town intranet
- 10+ interactive online applications
- Help desk ticketing system with nearly 5,000 active tickets
- New social media channels including Facebook And Twitter

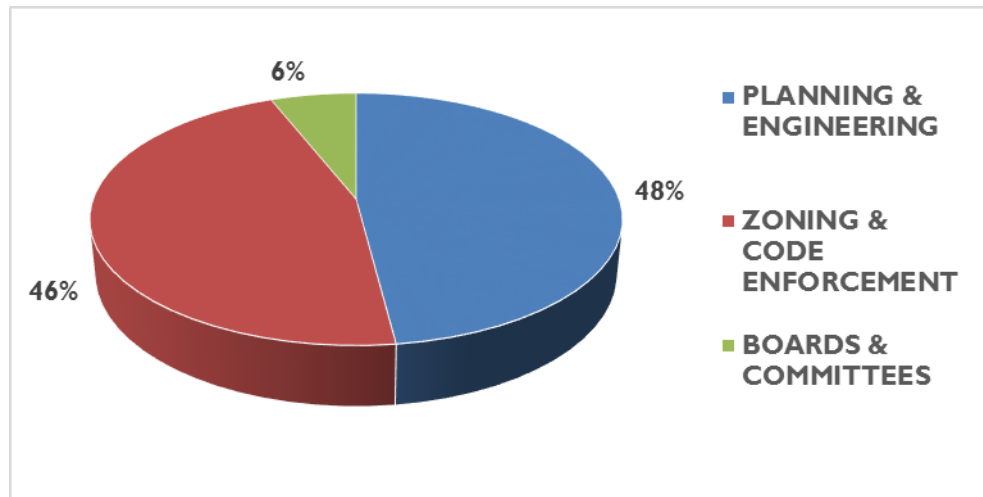
Online Services Related Help Desk Tickets



## Planning and Code Enforcement Department



| Total Staffing All Divisions |                  |
|------------------------------|------------------|
| Full Time                    | Shared Positions |
| 8                            | 1                |



|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 709,660        | 659,589        | 756,310        | 788,644          | 814,896         | 58,586       | 7.7%          |
| Contracted Services  | 199,134        | 231,641        | 150,900        | 150,900          | 150,900         | -            | 0.0%          |
| Services and Charges | 4,368          | 5,249          | 3,250          | 3,250            | 3,250           | -            | 0.0%          |
| Supplies             | 8,843          | 9,276          | 7,000          | 7,900            | 7,900           | 900          | 12.9%         |
| Property             | -              | 158            | -              | -                | -               | -            | 0.0%          |
| Other Costs          | 284            | 418            | 575            | 575              | 575             | -            | 0.0%          |
| Total Expenditures   | 922,289        | 906,330        | 918,035        | 951,269          | 977,521         | 59,486       | 6.5%          |

## Planning and Code Enforcement Department

### Department Activities, Functions and Responsibilities

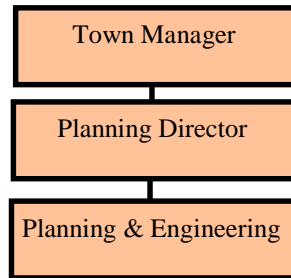
The Planning and Code Enforcement Department is responsible for guiding the growth and development of Scarborough through both long range planning as well as development review, building and construction inspection, and zoning, land use, engineering, and building code administration and enforcement.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

#### SUCCESSES & ACCOMPLISHMENTS - 2015

#### GOALS & PRIORITIES 2016-2017

- Led the public process for and adoption of a new "character-based" zoning code for the Higgins Beach area
- Crafted a Long Range Municipal Facilities Plan to provide a framework for addressing town facility needs
- Secured Federal Funding for a watershed planning initiative to guide the restoration of the Phillips Brook watershed
- Restored segments of Red Brook to improve the health of the stream and watershed in partnership with Public Works
- Guided the establishment of a Complete Streets Policy and a Crosswalk Policy in partnership with the Transportation Committee and Public Works
- Provided proactive zoning solutions for "small batch" processing; solar panels in residential common areas; and flexibilities for multi-family housing
- Enhanced our inspections and oversight of erosion control, stormwater management and related environmental best practices
- Initiated and managed key infrastructure projects, including the Holmes / Payne Rd intersection improvements and the Broadturn Rd sewer extension for the Habitat for Humanity project
- Worked to rid Town of "Dangerous Buildings"
- Guided significant development projects through permitting including the Avesta Housing Southgate project, Leighton Farms, Habitat for Humanity project, and Martins Point medical office
- Further our Stormwater Program and Initiatives to protect our marsh, beaches and waterways, including acquiring local stormwater permitting authority from the Maine DEP, implementing the Red Brook Watershed Plan, and leading the Phillips Brook Watershed Planning process
- Work with the State Community program and prepare for an update of the Town's Comprehensive Plan, including assessing our land use and development ordinances, approaches, growth management measures and fiscal impacts
- Consider additional zoning improvements within our Beach Communities and track the effects of the Higgins Beach Character Code
- Help establish funding and enable construction of the remaining 1.6 miles of the Eastern Trail from South Portland to Scarborough
- Implement the Town's Complete Streets Policy working with Public Works and the Transportation Committee on improvement projects such as Pine Point Rd, Gorham Rd and others
- Consider participating in the Community Rating System program to help reduce insurance premiums of flood policy homeowners
- Continue the implementation of the Oak Hill Pedestrian Plan, including pedestrian, bicycle and transit improvements in the Oak Hill area.
- Expand public relations and education on local codes, land use, transportation and other department initiatives
- Enhance and reorganize our Zoning Ordinance to make it more user-friendly, concise and consistent
- Continue to improve building inspection process, including electrical inspection safety/proficiency

## Planning and Engineering Division



| Planning and Engineering Total Staffing |                 |
|---|-----------------|
| Full Time                               | Shared Position |
| 4                                       | 1 & 1 Proposed  |

### Activities, Functions and Responsibilities

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

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 349,372        | 332,608        | 375,671        | 386,347          | 386,347         | 10,676       | 2.8%          |
| Contracted Services  | 119,698        | 160,542        | 77,000         | 77,000           | 77,000          | -            | 0.0%          |
| Services and Charges | -              | -              | -              | -                | -               | -            | 0.0%          |
| Supplies             | 4,378          | 5,646          | 3,650          | 5,450            | 5,450           | 1,800        | 49.3%         |
| Property             | -              | 158            | -              | -                | -               | -            | 0.0%          |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 473,448        | 498,955        | 456,321        | 468,797          | 468,797         | 12,476       | 2.7%          |

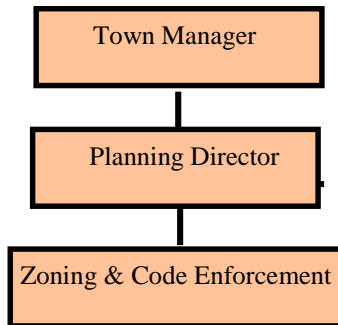
### BUDGET DRIVERS

- Personnel costs include general cost of living and benefit adjustments
- Proposed Shared Sustainability Coordinator Position (1/2 of a position) contributes to an approximately \$32,000 increase in this Division of our Department's budget (**Not in proposed budget, See Exhibit: 2-B - Tab 9**)
- A modest increase in funding for employee training based on the continuing educational needs of our staff and the increase in local review authority that we've consistently been taking on

### ACTIVITY INDICATORS

| 2015                       | Quantity           | Projected FY 2016 - 2017  | Quantity Projected |
|----------------------------|--------------------|---|--------------------|
| Subdivisions Reviewed:     | 10 - (117 lots)    | Subdivision and Site Plan Development Activity<br>Projected to Sustain and Increase |                    |
| Multi-Family Developments: | 2 - (82 units)     |   |                    |
| Site Plans Reviewed:       | 4 - (23,071 S.F.)  |   |                    |
| Site Plan Amendments:      | 10 - (50,614 S.F.) |   |                    |
| Contract Zones / Amend:    | 3                  | Zoning Initiatives:   | 4 to 6             |
| Zoning Initiatives:        | 6                  | Revitalization Plans:   | 1                  |
| Transportation Projects:   | 6                  | Transportation Projects:  | 6 to 8             |
| Stormwater Initiatives:    | 4                  | Stormwater Initiatives:   | 5                  |

## Zoning and Code Enforcement Division



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

### Activities, Functions and Responsibilities

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

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 357,912        | 325,056        | 377,069        | 398,644          | 424,896         | 47,827       | 12.7%         |
| Contracted Services  | 25,794         | 22,608         | 19,000         | 19,000           | 19,000          | -            | -             |
| Services and Charges | 4,368          | 5,249          | 3,250          | 3,250            | 3,250           | -            | 0.0%          |
| Supplies             | 4,465          | 3,452          | 3,250          | 2,350            | 2,350           | (900)        | -27.7%        |
| Property             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 392,540        | 356,365        | 402,569        | 423,244          | 449,496         | 46,927       | 11.7%         |

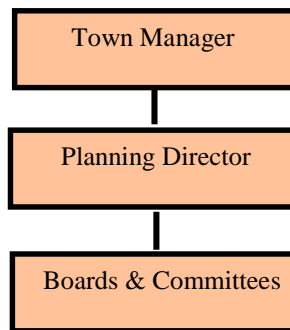
### BUDGET DRIVERS

- Personnel costs include general cost of living and benefit adjustments
- A decrease in our vehicle fuel budget due to use of two all-electric inspection vehicle (EVs)
- A modest increase in funding for employee training based on the continuing educational needs of our staff and the increase in local review authority that we've consistently been taking on
- An increase in Books / Periodicals to fund purchase of new building code resources for State required code updates

### ACTIVITY DRIVERS

|                          |     |  |
|--------------------------|-----|--|
| Growth Permits:          | 111 | Construction activity is projected to be sustained or increase in FY '17 as the economy improves and interest in development remains steady. |
| Plumbing Permits:        | 346 |  |
| Electrical Permits:      | 534 |  |
| Building Permits:        | 722 |  |
| Single-Family Dwellings: | 91  | Community Rating System - process initiation takes considerable staff time   |
| Condo Units:             | 6   |  |
| Multi-family Units:      | 32  |  |
| Accessory Units:         | 7   | Appeals to Zoning Board - likely reduced due to Higgins Beach Character Code administrative review process                                   |
| Commercial add/renov:    | 82  |  |
| Retail buildings:        | 2   |  |
| Appeals to Zoning Board: | 27  |  |

## Boards and Committees



## Activities, Functions and Responsibilities

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

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 2,375.20       | 1,924.68       | 3,570.00       | 3,653.00         | 3,653.00        | 83           | 2.3%          |
| Contracted Services  | 53,642         | 48,491         | 54,900         | 54,900           | 54,900          | -            | -             |
| Services and Charges | -              | -              | -              | -                | -               | -            | 0.0%          |
| Supplies             | -              | 177            | 100            | 100              | 100             | -            | 0.0%          |
| Property             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Other Costs          | 284            | 418            | 575            | 575              | 575             | -            | 0.0%          |
| Total Expenditures   | 56,301         | 51,010         | 59,145         | 59,228           | 59,228          | 83           | 0.1%          |

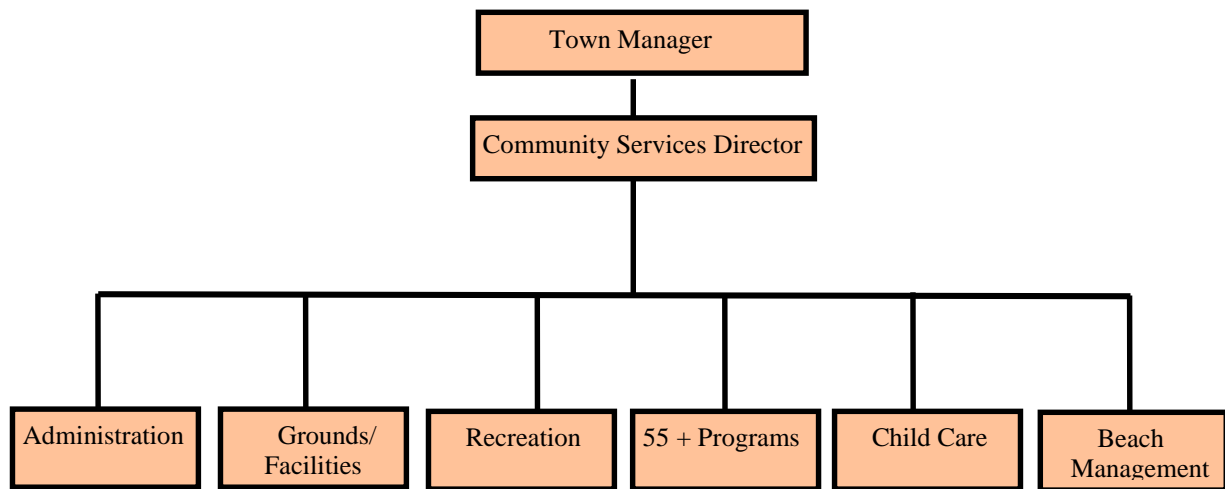
## BUDGET DRIVERS

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

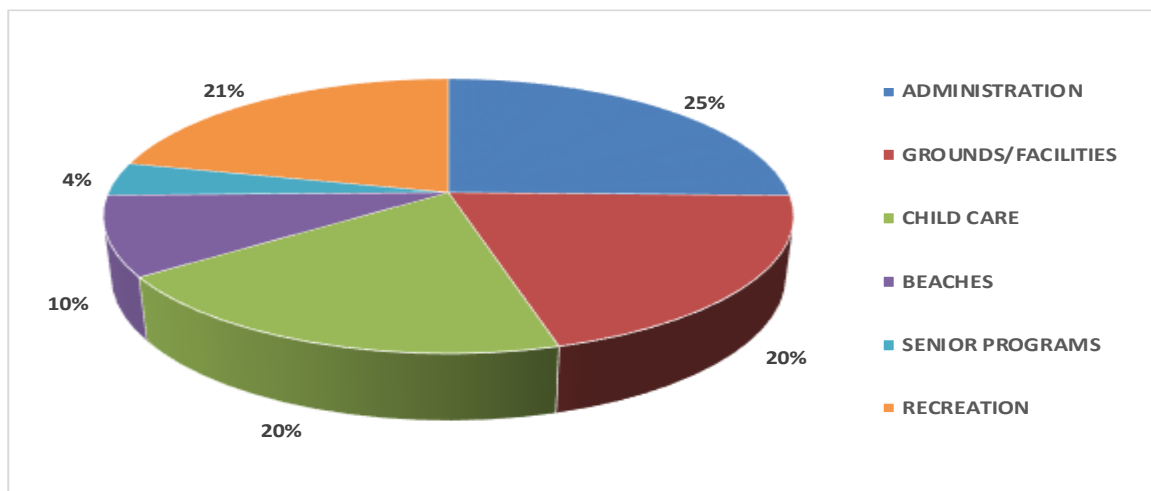
## ACTIVITY INDICATORS

- Planning Board
  - Zoning Board of Appeals
  - Conservation Commission
  - Long Range Planning Committee
  - Transportation Committee
- Meets every Three (3) Weeks  
Meets Once (1) every Month  
Meets Once (1) every Month  
Meets Once (1) every Month  
Meets Once (1) every Month

## Community Services



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



|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 1,539,794      | 1,590,283      | 1,635,825      | 1,686,382        | 1,688,347       | 52,522       | 3.2%          |
| Contracted Services  | 269,416        | 302,387        | 292,536        | 308,786          | 308,786         | 16,250       | 5.6%          |
| Services and Charges | 266,765        | 290,316        | 247,164        | 282,714          | 282,714         | 35,550       | 14.4%         |
| Supplies             | 293,113        | 304,075        | 278,399        | 264,586          | 264,586         | (13,813)     | -5.0%         |
| Property             | 43,281         | 31,625         | 20,950         | 20,450           | 20,450          | (500)        | -2.4%         |
| Other Costs          | 195,306        | 181,011        | 181,422        | 190,422          | 190,422         | 9,000        | 5.0%          |
| Total Expenditures   | 2,607,673      | 2,699,697      | 2,656,296      | 2,753,340        | 2,755,305       | 99,009       | 3.7%          |

## Administration

## Activities, Functions and Responsibilities

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

Services and activities offered by this department are:

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

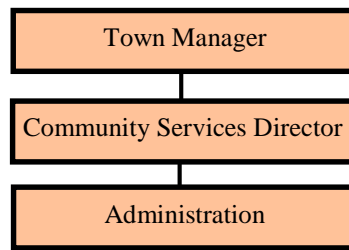
## SUCCESES &amp; ACCOMPLISHMENTS - 2015

## GOALS &amp; PRIORITIES 2015-2016

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>• 643 passports accepted for the U.S. Department of State.</li> <li>• Worked toward the completion of the Eastern Trail section from Nonesuch River to the Wainwright Recreation Complex in South Portland. Preliminary design and trail route selection have been established. Funding from MDOT, PACTS, and private donations totaling \$2.2 million. The estimate to complete the project is \$3 million.</li> <li>• Tri-generational natural-gas-fired generator project for the municipal building has been completed.</li> <li>• Planted a living tree in Memorial Park for the Town's special event in December (Tree Lighting Ceremony and Santa in the Park).</li> <li>• Moved the Old Danish Village archway from U.S. Route One to Memorial Park; it was reconstructed for historical preservation.</li> <li>• Hosted another successful SummerFest and WinterFest.</li> </ul> | <ul style="list-style-type: none"> <li>• Sponsor a Lightpost (15) for Memorial Park to add lighting around the inside walking path to help illuminate the walking area.</li> <li>• Upgrade our RecTrac and WebTrac recreation software to web-based program in the fall of 2016.</li> <li>• Upgrade cable television studio equipment for airing town meetings in council chambers. The upgrade will support streaming on demand and digital broadcasting.</li> <li>• Begin construction on the outdoor "Senior Recreation Area" on the Municipal Campus.. Proposed construction of a walking path, four pickleball courts, horseshoe pits, bocce ball courts and pavilion area.</li> </ul> |
|--|---|



## Administration



| Total Staffing |           |
|----------------|-----------|
| Full Time      | Part Time |
| 4              | 1         |

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 409,505        | 436,415        | 446,797        | 459,965          | 461,683         | 14,886       | 3.3%          |
| Contracted Services  | 52,626         | 54,702         | 52,845         | 53,045           | 53,045          | 200          | 0.4%          |
| Services and Charges | 41,503         | 47,123         | 65,108         | 95,358           | 95,358          | 30,250       | 46.5%         |
| Supplies             | 118,193        | 116,948        | 94,200         | 82,987           | 82,987          | (11,213)     | -11.9%        |
| Property             | 19,201         | 14,540         | 5,700          | 5,700            | 5,700           | -            | 0.0%          |
| Other Costs          | 956            | 1,567          | 500            | 500              | 500             | -            | 0.0%          |
| Total Expenditures   | 641,984        | 671,294        | 665,150        | 697,555          | 699,273         | 34,123       | 5.1%          |

## BUDGET DRIVERS

- Each year we continue to review our fee structure to ensure we provide quality services while maintaining a high percentage of self-sustainability in our overall budget. This proposal represents an 82% self-sustaining budget. Please see **Exhibit: 7-A (Tab 9)** for a detailed history of Community Services' steadily increasing self-sustaining budget.
- Personnel costs include increases as part of the new town-wide merit-based compensation plan adopted 2014 for full-time and part-time personnel.

## ACTIVITY INDICATORS

- Processed approximately 5,000 to 6,000 activity registrations for youth recreation, 55+, and child care programs, special events (etc.).
- Processed over 640 U.S. passports for the U.S. Department of State. Please see **Exhibit: 7-B (Tab 9)** for more information regarding these trends.
- Sold 1,200 tickets.
- Processed 30,000 facility reservations (indoor facilities and outdoor fields and parks).

## Grounds and Facilities

### Activities, Functions and Responsibilities

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

Services and activities offered by this department are:

- Maintenance of 13 baseball/softball fields (sports complexes at High School, Middle School, Blue Point School, Peterson Sports Complex, Springbrook Park, and Willey Recreation Area).
- Maintenance of 15 rectangular fields for youth and adult leagues and the high school and middle school interscholastic sports programs (sports complexes at High School, Middle School, Peterson Sports Complex, Springbrook Park, Willey Recreation Area, Black Point Park, Memorial Park, and Oak Hill Professional Building).
- Maintenance of one outdoor track used for high school and middle school interscholastic sports programs, youth summer sports programs, and adult special events.
- Maintenance of outdoor ice rink and management of concession stand.
- Maintenance of five community garden plots.
- Maintenance and inspection of five playgrounds (Black Point Park, Peterson Sports Complex, Springbrook Park, Willey Recreation Area, and Blue Point Park).
- Maintenance of six tennis courts and three basketball courts (Mitchell Sports Complex and Blue Point Park).
- Maintenance of seven trails (Eastern Trail, Memorial Park, Peterson Sports Complex, Scarborough Middle School Sports Complex, Scarborough River Wildlife Sanctuary, Springbrook Park, and Willey Recreation Area).
- Maintenance of seven town parks (Black Point Park, Blue Point Park, Memorial Park, Peterson Sports Complex, Snowberry Ocean View Park, Springbrook Park, and Willey Recreation Area).
- Oversees the outdoor year-round maintenance and landscaping of the municipal building, Oak Hill Professional Building, Town Library, and the Hunnewell House.
- Maintain over 65 acres of turf/grass in Scarborough.
- Oversight of the organic/turf maintenance program for the Town of Scarborough.
- Trash collection throughout town at all beaches, parking areas, boat launching areas, and parks.
- Maintenance and upkeep of the town's Municipal Building.
- Oversee operations and maintenance of Oak Hill Professional Building.

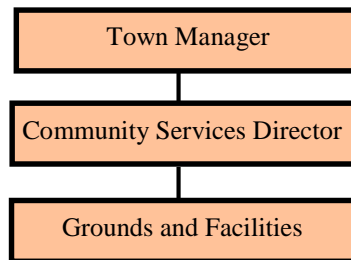
### SUCCESSES & ACCOMPLISHMENTS - 2015

- Organic turf management administration oversight.
- Reconstructed skateboard park retaining wall.
- Administered project to preserve the Hunnewell House from an infestation of powderpost beetles.
- Completed installation of Tri-Gen project.
- First Phase of municipal building security upgrade complete.
- Waterproofing and soffit upgrades to Oak Hill Building.
- Installed new bulkhead at the Oak Hill Professional Building and wrapped the sills with aluminum.
- Installed a permanent tree for Santa in the Park.
- Painted pickleball courts on the two Blue Point Park tennis courts and on the two outdoor basketball courts next to the town library.

### GOALS & PRIORITIES 2016-2017

- Illuminate existing walkways in Memorial Park for celebratory purposes at the holidays from the Sponsor-A-Lightpost program.
- Stay up to date on changing technology in the organic program.
- Work with Preservation Committee to preserve and protect various historical sites in town.
- Work to refine the organic turf program because new technologies evolve all the time.
- Air duct cleaning of municipal building heating system.
- Complete the second phase of municipal building security system upgrade which includes video surveillance.
- Reconstruction of restroom facilities on the lower level of the municipal building.
- Add three more community garden plots at Black Point Park.

## Grounds and Facilities



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

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 223,684        | 232,321        | 228,757        | 238,033          | 238,033         | 9,276        | 4.1%          |
| Contracted Services  | 129,229        | 135,530.82     | 123,808        | 125,348          | 125,348         | 1,540        | 1.2%          |
| Services and Charges | 185,914        | 193,636        | 126,101        | 130,201          | 130,201         | 4,100        | 3.3%          |
| Supplies             | 57,659         | 61,050         | 60,500         | 61,700           | 61,700          | 1,200        | 2.0%          |
| Property             | 3,058          | 3,526          | 3,500          | 3,500            | 3,500           | -            | 0.0%          |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 599,544        | 626,065        | 542,666        | 558,782          | 558,782         | 16,116       | 3.0%          |

## BUDGET DRIVERS

- Organic program adopted in 2012.
- Extra seasonal staff needed for maintenance services during the spring, summer, and fall seasons.
- Additional maintenance due to extra field acreage created at new Wentworth School (snow plowing for all fire lanes and walkways).
- Added maintenance costs of the Tri-Gen project.
- Equipment maintenance and fuel costs. Please see **Exhibit: 7-C (Tab 9)** for a detailed list of Community Services' vehicles and equipment.

## ACTIVITY INDICATORS

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

## Recreation Programs

### Activities, Functions and Responsibilities

#### Youth Programs, Adult Programs, and Special Events

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

#### Youth Programs

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

#### Adult Programs

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

#### Special Events

- WinterFest
- SummerFest
- 55+ Barbecue
- Santa in the Park and Tree Lighting Ceremony
- Children's Egg Hunt and Flashlight Hunt

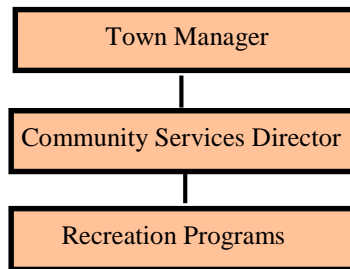
## SUCCESSES & ACCOMPLISHMENTS - 2015

- One of the largest in-house soccer (625+), indoor soccer (230+), and basketball (350+) programs in the state.
- Over-40 sports and specialty camps throughout the year.
- Received a sponsorship donation from Town & Country Federal Credit Union for all soccer shirts.
- The revival of the Egg Hunt and Flash Light Hunt.
- New youth programs this year were Middle School Ultimate Frisbee and Volleyball clubs.
- New adult program was an over-30 soccer league in both spring and fall.

## GOALS & PRIORITIES 2016-2017

- Add additional offerings for adult programming which includes the possibility of league play; i.e., ultimate Frisbee league, volleyball league, and co-ed softball league.
- Work with surrounding communities for adult programming.
- Continue to work with local business to help fund programs.
- Add additional programs based around technology, arts, and music.
- Look for sponsorships to assist in offsetting the cost of offering a new program -- Movies in the Park.

## Recreation Programs



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

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 297,640        | 297,809        | 313,001        | 325,299          | 325,299         | 12,298       | 3.9%          |
| Contracted Services  | 31,185         | 29,998         | 31,000         | 36,500           | 36,500          | 5,500        | 17.7%         |
| Services and Charges | -              | -              | -              | -                | -               | -            | 0.0%          |
| Supplies             | 60,034         | 57,521         | 59,700         | 57,200           | 57,200          | (2,500)      | -4.2%         |
| Property             | 5,067          | 2,110          | 3,000          | 3,000            | 3,000           | -            | 0.0%          |
| Other Costs          | 176,608        | 155,725        | 160,122        | 167,122          | 167,122         | 7,000        | 4.4%          |
| Total Expenditures   | 570,534        | 543,164        | 566,823        | 589,121          | 589,121         | 22,298       | 3.9%          |

## BUDGET DRIVERS

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

## ACTIVITY INDICATORS

- Over 625 Fall Soccer participants.
- Over 350 Basketball participants.
- Over 230 Indoor Soccer participants.
- Over 40 Specialty Camps during the summer months.
- Over 120 skier and snowboarders partaking in snow sports.

See Exhibit: 7-D (9) - Historical Participation

## 55+ Programs (seniors)

### Activities, Functions and Responsibilities

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

Services and activities offered by this department are:

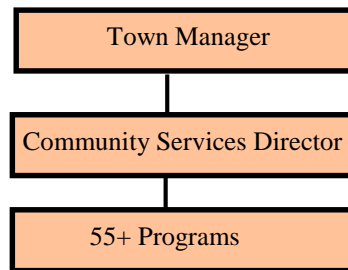
- Day trips around New England.
- Weekly lunches with entertainment or educational programs.
- Free once-a-month blood pressure readings at our weekly lunches.
- Theater trips offered to two local playhouses.
- Weekly trips to a Southern Maine restaurant for the Lunch Bunch group.
- Transportation offered to our day trips, lunches, BINGO program, and theater trips, all provided by our two Community Services buses.
- Door-to-door transportation for our trips and programs for those seniors who are unable to drive.
- Weekly BINGO at a local independent living facility.
- Monthly movie matinees at a local independent living facility.
- Membership discounts to area businesses.

### SUCCESSES & ACCOMPLISHMENTS 2015-16

- Combined with South Portland and Cape Elizabeth senior programs to take a trip on the Hobo Railroad in New Hampshire.
- Established a drop-in center at the Wentworth School on Fridays for seniors to socialize.
- Installed horseshoe pits next to the high school tennis courts.
- Hired a new program coordinator for this position.

### GOALS & PRIORITIES 2016-2017

- Continue to increase participation in programs.
- Work with private organizations to discuss the potential for a community room for senior programming located within their facility in Scarborough. (Martin's Point)
- Initiate use of social media to promote 55+ programming.
- Increase regionalization with other local municipalities to promote programming.
- Expand program offerings with additional proposed funding.

**55+ Programs (Seniors)**

| Total Staffing |           |
|----------------|-----------|
| Full Time      | Part-Time |
| 1              | 1         |
|                |           |

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 68,530         | 77,537         | 82,896         | 79,256           | 79,256          | (3,640)      | -4.4%         |
| Contracted Services  | 3,373          | 3,808          | 4,200          | 4,200            | 4,200           | -            | 0.0%          |
| Services and Charges | 1,250          | 2,188          | 3,500          | 3,500            | 3,500           | -            | 0.0%          |
| Supplies             | 4,499          | 5,211          | 4,499          | 4,499            | 4,499           | -            | 0.0%          |
| Property             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Other Costs          | 13,257         | 17,620         | 14,500         | 16,500           | 16,500          | 2,000        | 13.8%         |
| Total Expenditures   | 90,909         | 106,364        | 109,595        | 107,955          | 107,955         | (1,640)      | -1.5%         |

**BUDGET DRIVERS**

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

**ACTIVITY INDICATORS**

- 40 programs, including 35 separate day trips and five other separate programs (BINGO, senior lunches, Out-to-Lunch Bunch trips, theater, and iPad training).
- Approximately 375 active senior members.

## Child Care

### Activities, Functions and Responsibilities

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

We are a non-profit recreational program complying with all the recommendations for the Licensing of Child Care Facilities established by the State of Maine.

Services and activities offered by this department are:

- Before-school care is provided at three primary school sites for Grades K to 2 (Blue Point, Eight Corners and Pleasant Hill Schools) and one elementary school site for Grades 3 to 5 (Wentworth School).
- Morning activities include quiet activities such as drawing, puzzles, cards, etc. Children are welcome to bring breakfast with them from home.
- After-school care is provided at three primary school sites for Grades K to 2 (Blue Point, Eight Corners and Pleasant Hill Schools) and one elementary school site for Grades 3 to 5 (Wentworth School), and one middle school site for Grades 6 to 8 (Scarborough Middle School).
- After-school child care activities for Grades K to 5 may include outside play or indoor physical activity, story time, special projects, clubs, homework time, arts and crafts, and table games; "Club Teen" after school program at the middle school includes homework time, outside time, and assorted activities such as board games, crafts and socializing. A nutritious snack is provided daily.
- Occasional "date nights" are offered to allow parents an opportunity to have some free time to go out to dinner, get some holiday shopping done, or just enjoy a night out on their own while their children enjoy pizza, crafts, active games and watching movies with their friends.
- Summer Recreation Camp is provided to campers entering Grades K to 9. On-site activities, such as art, gym, outside play, themed activities, and cooking, are provided. Field trips to amusement parks, water parks, and sporting events are scheduled each week.
- February and April vacation, teacher staff days, late-start mornings, and storm days are offered when school is closed. During these times we offer many different activities, which may include gym time, outside play, arts and crafts, projects, cooking, and occasional trips.
- An annual Bunny Hop and Flashlight Egg Hunt are special events offered in the spring.

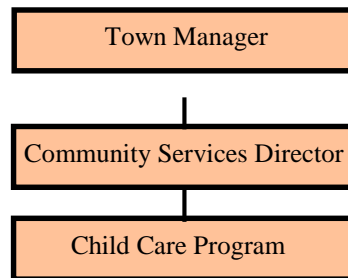
### SUCCESSES & ACCOMPLISHMENTS 2015-2016

### GOALS & PRIORITIES 2016-2017

- This program serves approximately 300 Scarborough children in one of the largest before- and after-care programs Scarborough has ever offered.
- Provide the highest quality care for the Town of Scarborough families.



## Child Care



| Total Staffing |                                   |                              |
|----------------|-----------------------------------|------------------------------|
| Full Time      | School Year<br>Part-Time Seasonal | Summer<br>Part-Time Seasonal |
| 3              | 20-30                             | 30-50                        |

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 418,498        | 421,697        | 435,314        | 451,614          | 451,861         | 16,547       | 3.8%          |
| Contracted Services  | 5,912          | 5,065          | 7,400          | 7,400            | 7,400           | -            | 0.0%          |
| Services and Charges | 29,233         | 31,639         | 36,725         | 36,725           | 36,725          | -            | 0.0%          |
| Supplies             | 35,228         | 44,344         | 39,500         | 39,000           | 39,000          | (500)        | -1.3%         |
| Property             | 9,955          | 5,449          | 2,750          | 2,750            | 2,750           | -            | 0.0%          |
| Other Costs          | 1,685          | 3,299          | 3,500          | 3,500            | 3,500           | -            | 0.0%          |
| Total Expenditures   | 500,510        | 511,493        | 525,189        | 540,989          | 541,236         | 16,047       | 3.1%          |

## BUDGET DRIVERS

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

## ACTIVITY INDICATORS

- 28 Before-Care Participants
- 118 After-Care Participants
- 86 Before- and After-Care Participants
- 450 Summer Rec Participants
- 12 Date Night Participants
- 90 February Vacation Participants
- 90 April Vacation Participants

**Beach Management****Activities, Functions and Responsibilities**

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

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

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

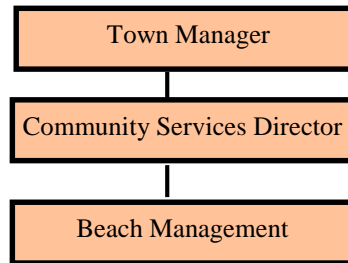
**SUCCESSES & ACCOMPLISHMENTS 2015-2016**

- Phase One completed of the clearance and removal of underbrush at the Hurd Park overflow parking lot.
- Completed another very successful piping plover breeding season in Scarborough.
- Replaced mold and rotting wood in the Co-Op bathroom.
- Replaced roof at Hurd Park concession building and the roof at the Co-Op public restrooms.
- Constructed a kayak storage rack at the Co-Op for citizens to store their kayaks.

**GOALS & PRIORITIES 2016-2017**

- Research the logistics of possibly installing an automatic gate system at one or more parking lots to provide better year-round access.
- Connect electric power at the Co-Op restroom facility.
- Continue to work with beach piping plover monitor to ensure proper safety for our nesting birds.
- Add additional beach cleanings during July and August to help remove *Heterosiphonia japonica*.
- Work with the Police Department to assess the effectiveness of metered parking on Bayview Avenue.
- Add an evening bathroom cleaning shift to assist in upkeep and management of the facilities.
- Purchase and install new floats at Clay Pitts Boat Launch.

## Beach Management



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

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 121,937        | 124,504        | 129,060        | 132,215          | 132,215         | 3,155        | 2.4%          |
| Contracted Services  | 47,090         | 73,283         | 73,283         | 82,293           | 82,293          | 9,010        | 12.3%         |
| Services and Charges | 8,865          | 15,730         | 15,730         | 16,930           | 16,930          | 1,200        | 7.6%          |
| Supplies             | 17,500         | 19,000         | 20,000         | 19,200           | 19,200          | (800)        | -4.0%         |
| Property             | 6,000          | 6,000          | 6,000          | 5,500            | 5,500           | (500)        | -8.3%         |
| Other Costs          | 2,800          | 2,800          | 2,800          | 2,800            | 2,800           | -            | 0.0%          |
| Total Expenditures   | 204,192        | 241,317        | 246,873        | 258,938          | 258,938         | 12,065       | 4.9%          |

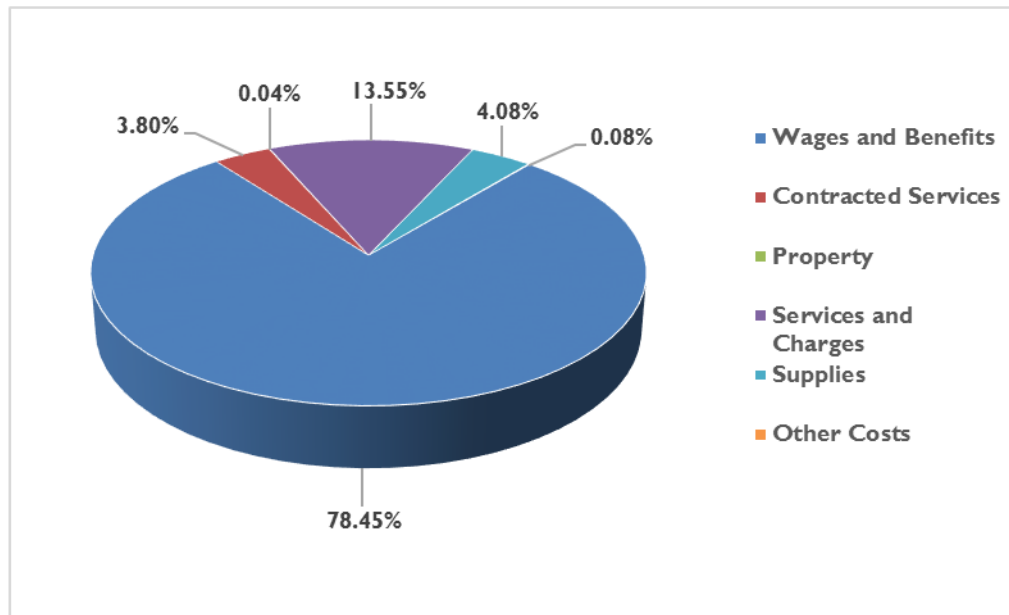
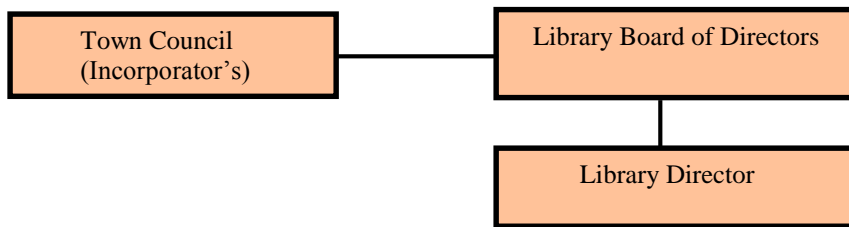
## BUDGET DRIVERS

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

## ACTIVITY INDICATORS

- Over 2,625 season passes purchased by residents and non-residents. This pass allows daily parking in one of our three municipal beach parking lots.
- Over 1,850 free senior citizen season passes issued. This entitles each pass holder to park a vehicle for the day at one of our three municipal beach parking lots.
- Over 24,250 daily parking passes issued at our three municipal beach parking lots.
- Over 165 boat launch season passes purchased by residents and non-residents. This pass allows the applicant daily boat launching at one of our two boat-launching areas between Memorial Day and Labor Day.
- 675 boat launch passes purchased at one of our two boat-launching areas.
- Please see **Exhibit: 7-D** (Tab 9) for information pertaining to fee collection over the years.

## Scarborough Public Library



|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 791,585        | 826,136        | 876,128        | 935,458          | 935,458         | 59,330       | 6.8%          |
| Contracted Services  | 31,524         | 36,195         | 40,015         | 45,360           | 45,360          | 5,345        | 13.4%         |
| Services and Charges | 150,934        | 136,856        | 155,700        | 161,550          | 161,550.00      | 5,850        | 3.8%          |
| Supplies             | 48,510         | 49,562         | 47,095         | 48,620           | 48,620.00       | 1,525        | 3.2%          |
| Property             | 368            | 170            | 500            | 500              | 500             | -            | 0.0%          |
| Other Costs          | 732            | 836            | 1,000          | 1,000            | 1,000           | -            | 0.0%          |
| Total Expenditures   | 1,023,653      | 1,049,755      | 1,120,438      | 1,192,488        | 1,192,488       | 72,050       | 6.4%          |

## Scarborough Public Library

## Activities, Functions and Responsibilities

The Public Library is an *EEOE: Equal Education Opportunity for Everyone* organization providing Scarborough citizens and employees of Scarborough businesses with resources for self-directed education, research assistance and instruction, and a variety of opportunities to engage in enriching and enlightening experiences through special programs and community partnerships. The Library is a non-profit corporation governed by a 14-member Board of Trustees that includes a voting representative from the Town Council. An appropriation is authorized as part of the annual municipal budget process with additional funds being raised through an annual appeal, and fees for room rental and overdue materials. Principal programs and services include:

- Circulating collection of over 77,000 physical items including books, audiobooks on CD, DVDs, magazines, Discovery Backpacks, and museum passes
- A professional staff available to assist users with a growing collection of digital resources including eBooks, downloadable audiobooks, research databases, and platforms for online learning
- Public computers with Internet and Office software and property-wide Wi-Fi access
- Programs for all ages including children's story times, book groups for tweens, teens and adults, concerts, lectures and volunteer facilitated groups for knitting, French conversation, writing, and discourse on current events
- Support of economic and career advancement through online learning platforms, learning badges, public computer access, and distance education proctoring
- Gathering place for community groups, homeowners, and business associations

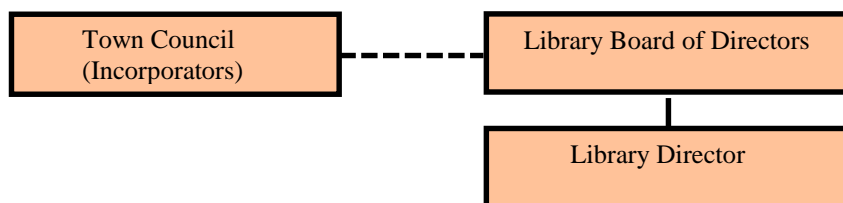
## SUCCESES &amp; ACCOMPLISHMENTS - 2015

- Initiated partnership with *Maine State of Learning* to award Learning Badges for Library coding and computer programming classes
- Introduced youth to coding with engaging programmable robots
- Held parenting workshops and continued redesign of youth area in effort to earn designation as a *Family Place Library*. Designation received February 2016.
- Increased number of donors and met fundraising goal of \$47,000 despite loss of a significant, long-time donor (due to foundation ceasing operations)
- Completed grant-funded digitization of local newspapers dating back to the 1970s
- Balanced patrons' demands for various formats including traditional print, large print and eBooks
- Increased bandwidth speed tenfold from 10GB to 100GB and added more patron computers
- Began offering wireless printing from mobile devices and increased wireless access points
- With FEMA AmeriCorps developed a disaster plan to mitigate losses to the building and collections and provide continuity of services in the event of a disaster
- Grew Outreach (home delivery) program to homebound patrons by establishing relationship with new assisted living facility
- Assessed community's needs through online and in-person surveys as part of creating new strategic plan
- Worked with municipal departments to incorporate plans for future expansion into *Municipal Facilities Plan*

## GOALS &amp; PRIORITIES 2016-2017

- Through focus groups, continue assessment of community's awareness of Library services and identify potential service needs, incorporating results into new Strategic Plan
- Increase outreach to business community and explore creation of business sponsorships
- Match previous year's fundraising goal of \$47,000
- Continue partnership with elementary schools, preschools and child care providers to promote early literacy skills and kindergarten preparedness
- Complete redesign of youth area adding more developmental toys to encourage creative play and learning
- Work with Community Services and other organizations to develop programs for seniors that complement their offerings
- Expand selection of downloadable audiobooks
- Subscribe to foreign language learning platform
- Expand computer literacy training, utilizing portable computer lab, robots, and online learning platforms
- Expand partnership with schools to teach computer programming and encourage self-directed learning

## Scarborough Public Library



| Total Staffing |           |
|----------------|-----------|
| Full Time      | Part-Time |
| 6              | 16        |

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 791,585        | 826,136        | 876,128        | 935,458          | 935,458         | 59,330       | 6.8%          |
| Contracted Services  | 31,524         | 36,195         | 40,015         | 45,360           | 45,360          | 5,345        | 13.4%         |
| Services and Charges | 150,934        | 136,856        | 155,700        | 161,550          | 161,550.00      | 5,850        | 3.8%          |
| Supplies             | 48,510         | 49,562         | 47,095         | 48,620           | 48,620.00       | 1,525        | 3.2%          |
| Property             | 368            | 170            | 500            | 500              | 500             | -            | 0.0%          |
| Other Costs          | 732            | 836            | 1,000          | 1,000            | 1,000           | -            | 0.0%          |
| Total Expenditures   | 1,023,653      | 1,049,755      | 1,120,438      | 1,192,488        | 1,192,488       | 72,050       | 6.4%          |

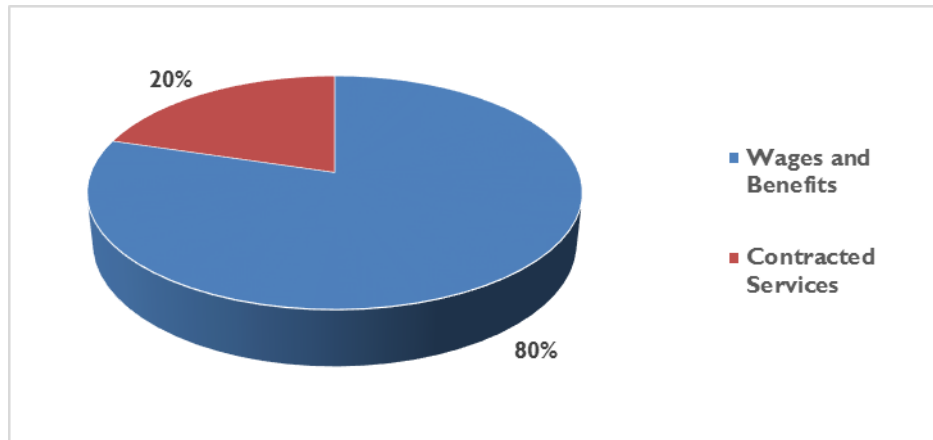
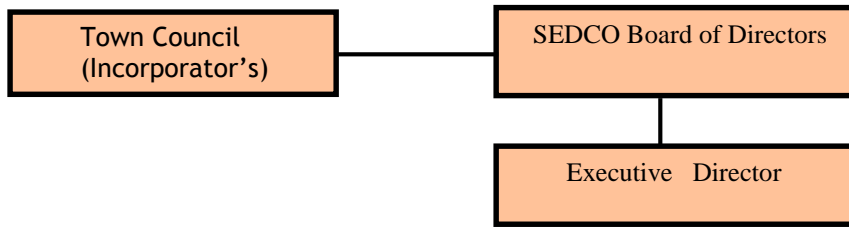
## BUDGET DRIVERS

- Payroll includes COLA adjustments.
- Salary adjustment line includes merit pay increases for seven staff members. No merit increases were granted in FY2016 while performance review process was in development.
- New hours (7) have been requested to increase existing position of part-time reference assistant to 37 hours. This is an alternative request to the past requests for a full-time position. The total includes wage, FICA, Medicare and prorated benefits.
- Health insurance includes additional participants since last budget and a 10% projected increase in 2017. Regularly scheduled employees working 20-hours or more are eligible at pro-rated cost.
- Collections are being rebalanced to include more large print and eBooks. New foreign language learning software is included in Electronic Resources request.
- Digitization of local newspaper archives covering the last two years will update the online resource.
- Utility usage is under control but natural gas costs have increased.
- High speed Internet access through the Maine School and Library Network, previously supported by telecommunications funds, is now passed on to the Library and is covered in Information Systems line (\$1750).
- Revenue sources including fines and fees have not increased as people are able to renew items online and e-books are self-returning. Dividend income from investments is included in revenue projection. Annual fund goal remains \$47,000.
- There is no fund balance from FY2015 to apply to the FY2017 request.

## ACTIVITY INDICATORS

|   |         |
|---|---------|
| Physical items circulated                     | 215,759 |
| Items transferred to and from other libraries | 37,854  |
| Total downloads of eBooks and eAudiobooks     | 11,581  |
| Library visits                                | 131,536 |
| New cardholders                               | 923     |
| Cardholders with use this year                | 6,870   |
| Volunteer hours from 31 volunteers            | 1,190   |
| Number of adult and youth programs            | 469     |
| Attendance at programs                        | 11,292  |
| Public computer use                           | 11,266  |
| Wi-Fi network logins                          | 14,601  |
| Reference and computer assistance questions   | 7,542   |

Scarborough Economic Development Corporation



|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 140,816        | 158,445        | 172,843        | 179,084          | 179,084         | 6,241        | 3.6%          |
| Contracted Services  | 39,348         | 70,082         | 42,337         | 45,610           | 45,610          | 3,273        | 7.7%          |
| Services and Charges | -              | -              | -              | -                | -               | -            | 0.0%          |
| Supplies             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Property             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 180,164        | 228,527        | 215,180        | 224,694          | 224,694         | 9,514        | 4.4%          |

- The FY2017 budget for Contracted services includes \$2,660 that in previous years, was included in the Town's Administrative Risk Management budget. Starting this year, this expense will be shown in the SEDCO budget, rather than the Town's budget. The expense does not represent an increase in expenses. Without this amount, the net increase in SEDCO's Contracted Services is \$613 or 1.4%.

## Scarborough Economic Development Corporation

### Activities, Functions and Responsibilities

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

We work collaboratively with Town staff primarily on planning and zoning matters. SEDCO regularly attends the Planning Board meetings and participates in the staff review meetings for the Planning Board. We serve as an extension of Town staff in policy areas, such as communication, economic development and promotion of a positive image for the town.

SEDCO offers the following programs, services, and activities: community demographic and economic information, general counseling for new and existing businesses, locational services, Online business directory, connections to regional and state business services. SEDCO staff also serves as a resource to the Town Manager and other Departments in the areas of information resources, communication and marketing. Next year, SEDCO will work with the Town on collecting benchmarking data through the Star Communities program or other similar analytical system.

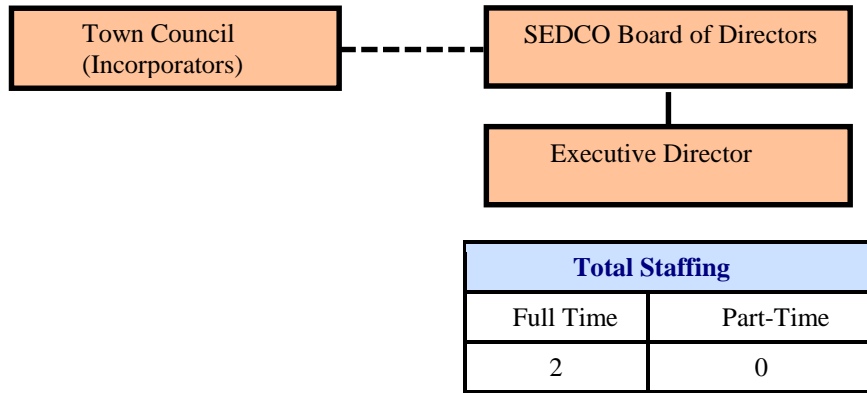
#### SUCCESSES & ACCOMPLISHMENTS 2015

#### GOALS & PRIORITIES 2016-2017

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>Completed new website promoting Scarborough. (SEDCOMAIN.COM). The website is rich in resources useful to entrepreneurs, existing businesses and potential businesses. Technical data, including maps are available for growth areas. Marketing data useful to growing companies is readily available in comprehensive, downloadable spreadsheets. And for residents, the site maintains a searchable data base of Scarborough companies.</li> <li>Engaged in print &amp; digital marketing of Scarborough as a place to grow a business in the <i>New England Real Estate Journal</i>, <i>Maine Biz</i> and <i>Business Expansion Journal</i>.</li> <li>Promoted SEDCO resources to local businesses with ads in local newspapers and in Chamber and Buy Local publications.</li> <li>Partnered with Enterprise Business Park to promote Scarborough at Maine Real Estate &amp; Development Association.</li> <li>Working with the Vision Committee, SEDCO worked on promoting a positive image of Scarborough through enhanced communication between various volunteer committees.</li> <li>Collaborated with local business groups, serving on the Board of Directors of Scarborough Chamber of Commerce and Scarborough Buy Local. This year Chamber initiatives included milestones of 15<sup>th</sup> anniversary of the summer concerts, a new promotional map for May 2016, and a new Holiday Guide.</li> <li>Engaged the community in SEDCO's Annual Meeting, recognizing outstanding businesses and organizations, while promoting the successes of the year.</li> <li>Provided assistance to Scarborough businesses in the form of location assistance, general information, liaison assistance with town staff, connections to financing programs and business counseling.</li> <li>SEDCO Director serves on the Board of three organizations including The Scarborough Community Chamber of Commerce, Buy Local Scarborough and the Greater Portland Economic Development Corporation.</li> </ul> | <ul style="list-style-type: none"> <li>Continue to develop programs to engage the community in understanding the local and regional economy.</li> <li>Continue to build rich and robust resources on the SEDCOMAIN.com website.</li> <li>Work with the Town on benchmarking through the Star Communities Program and/or other analytic resources.</li> <li>Engage in a regional marketing program targeting international business development with grant assistance. The program targets Scandinavia and focuses on life sciences, robotics and food production.</li> <li>Support the Comprehensive Plan process in developing relevant information, organizing civic engagement activities and coordinating input from the SEDCO Board, Vision Committee and external business groups.</li> <li>Working with the SEDCO Board of Directors, develop a comprehensive marketing strategy which assesses industrial targeted sectors and geographically specific areas within Scarborough.</li> </ul> |
|--|---|



Scarborough Economic Development Corporation



|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 140,816        | 158,445        | 172,843        | 179,084          | 179,084         | 6,241        | 3.6%          |
| Contracted Services  | 39,348         | 70,082         | 42,337         | 45,610           | 45,610          | 3,273        | 7.7%          |
| Services and Charges | -              | -              | -              | -                | -               | -            | 0.0%          |
| Supplies             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Property             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 180,164        | 228,527        | 215,180        | 224,694          | 224,694         | 9,514        | 4.4%          |

**BUDGET DRIVERS**

- Personnel costs account for 77% of the total SEDCO Budget and represent the lion's share of cost increases FY16 to FY17
- SEDCO will raise \$10,000 in outside resources, which is used to reduce the amount of our request to the Town.
- Technology in the form of data base subscriptions, software subscriptions and minor equipment upgrades account for the largest portion of our non-personnel operating budget.
- SEDCO's contracted services line increased \$613 due to increases in internet service costs (1.4% overall increase).
- An additional \$2,660 for property & liability insurance was moved from Administrative Risk Management budget to SEDCO budget. This does **not** represent an increase in expenses for the Town.

**ACTIVITY INDICATORS**

Direct Activity Indicators Include:

Website Activity –

Visitors from 46 states (All but New Mexico, Wyoming, North Dakota and West Virginia)

Visitors from all over the world

Age of visitors: 27.5% (18-24) 33.5% (25-34) 15.5% (35-44)

Favorite pages – “Business Directory”, “Scarborough 101” and “How to”

FY 2014 Business Assistance/Information Calls: 230

FY 2014 Direct Assistance: 50

FY 2014 SEDCO Initiated Outreach: 500

(Outreach includes: visiting individual businesses, trade shows, workshops, and events)

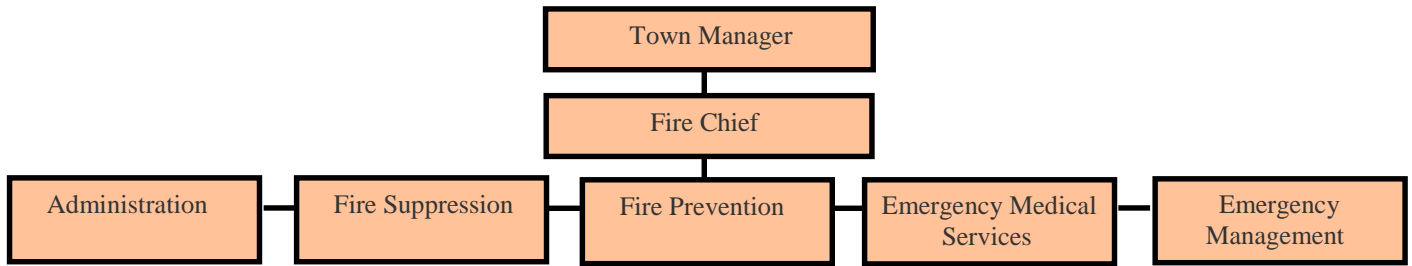
FY 2014 Print Marketing/Advertising Business Reach: 22,000 (Audited Circulation of Advertising medium)

\*New Payroll Businesses (QT 2-2010, 2014, 2015) 989, 1033, 1059

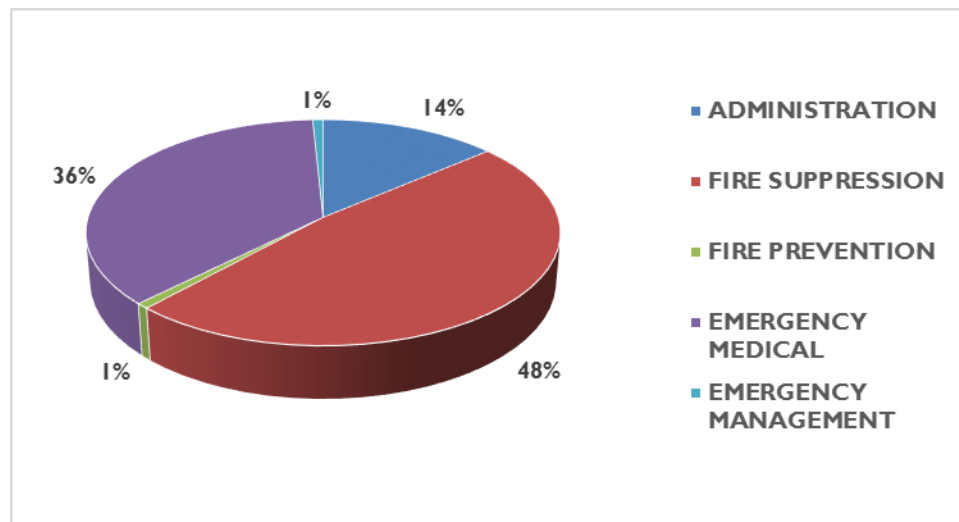
\*New Payroll Employees (Qt 2-2010, 2014, 2015) 14,183, 14,703, 14,861

\* Does not include sole proprietors or self-employed, Source- State of Maine Quarterly and Annual Industry Employment and Wages.

## Fire, Emergency Medical &amp; Emergency Management Divisions



| Full Time         | Per Diem / Part Time | Paid on Call |
|-------------------|----------------------|--------------|
| 31 + (2 proposed) | 98                   | 59           |



- *2 Full-time proposed, not funded*

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 3,316,468      | 3,619,158      | 3,729,513      | 4,128,517        | 4,340,542       | 611,029      | 16.4%         |
| Contracted Services  | 64,573         | 66,654         | 78,991         | 82,263           | 82,263          | 3,272        | 4.1%          |
| Services and Charges | 197,618        | 199,980        | 225,057        | 252,235          | 252,235         | 27,178       | 12.1%         |
| Supplies             | 187,175        | 203,665        | 185,735        | 146,581          | 146,581         | (39,154)     | -21.1%        |
| Property             | 17,379         | 9,449          | 22,000         | 26,000           | 29,000          | 7,000        | 31.8%         |
| Other Costs          | 3,132          | 4,380          | 5,000          | 6,000            | 6,000           | 1,000        | 20.0%         |
| Total Expenditures   | 3,786,346      | 4,103,286      | 4,246,296      | 4,641,596        | 4,856,621       | 610,325      | 14.4%         |

## Fire, Emergency Medical &amp; Emergency Management Division

## Activities, Functions and Responsibilities

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

**Exhibit: 8 (Tab 9) - Budget Cover Letter**

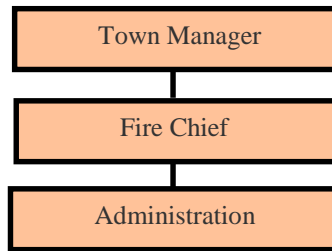
- A comprehensive, integrated, advanced life support, Emergency Medical Services (EMS) system that includes two paramedic level, full-time staffed ambulances along with a third spare non-staffed ambulance that fills in when a primary unit is out for maintenance and responds to a third concurrent EMS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

## SUCCESSES &amp; ACCOMPLISHMENTS - 2015 -2016

## GOALS &amp; PRIORITIES 2016-

- |   |  |
|---|--|
| <ul style="list-style-type: none"> <li>• Continued to focus on our health &amp; safety program including a comprehensive review of our department's program by the Maine Bureau of Labor resulting in inclusion in their SHAPE program. Scarborough is only the 7th town-wide community in the state to receive that recognition. Those efforts along with other town departments resulted in a total savings in insurance dividends and premium credits of \$ 64,721.</li> <li>• Continued to streamline the plans review and inspection processes for commercial construction projects with our new Fire Inspector/Commercial Code Enforcement Officer position shared with the Planning Department. This innovative program has reduced the time it takes to navigate the review, approval, permitting, and inspection processes.</li> <li>• Received and administered several different grants totaling over \$76,263 to fund important local and regional initiatives that would have been difficult if not impossible to do without grant support.</li> <li>• Crafted specifications, and a formal RFP process for the purchase of a replacement fire truck to replace the 25 year old truck at Pleasant Hill station. The new apparatus will be assigned to Oak Hill station (our busiest), and the current Engine 7 will be assigned to Pleasant Hill. We anticipate delivery in the spring of 2016.</li> <li>• Chief Thurlow was recognized by his peers as Maine's Fire Chief of the Year by the Maine Fire Chiefs' Association.</li> </ul> | <ul style="list-style-type: none"> <li>• Continue to work on moving the department's staffing plan forward to provide sufficient personnel resources to guarantee response from all stations 24/7. <b>See Exhibit: 2-C (Tab 9)</b></li> <li>• Continue our work with the Metro Fire Chief's Coalition to develop a regional Community Paramedic pilot program to utilize the skills our providers gained through their grant funded certification &amp; training process in FY16</li> <li>• Continue to look for grant funding and donations to offset the cost of services and limit the impact to the property taxpayers.</li> <li>• Continue to work to streamline the plans review and fire inspection process to make it more efficient and to be as business friendly as possible while appropriately enforcing codes and standards.</li> <li>• Continue to work with the Police Chief and Facilities Committee on our critical need for a new public safety facility.</li> <li>• Continue our recruitment &amp; retention efforts to attract and retain call members. Scarborough is taking the lead as the host department in a regional SAFER Recruitment &amp; Retention grant application for a 100% federally funded 1,000,000 grant over four years.</li> <li>• Work to increase EMS billing revenues to help offset the cost of providing those services.</li> </ul> |
|---|--|

## Fire Administration



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

## Activities, Functions and Responsibilities

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

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 251,890        | 266,627        | 283,309        | 289,330          | 292,507         | 9,198        | 3.2%          |
| Contracted Services  | 33,190         | 31,835         | 39,111         | 43,383           | 43,383          | 4,272        | 10.9%         |
| Services and Charges | 164,052        | 168,155        | 183,107        | 211,810          | 211,810         | 28,703       | 15.7%         |
| Supplies             | 144,030        | 159,613        | 136,685        | 98,604           | 98,604          | (38,081)     | -27.9%        |
| Property             | 5,574          | 4,707          | 12,500         | 16,500           | 19,500          | 7,000        | 56.0%         |
| Other Costs          | 1,384          | 2,090          | 2,000          | 3,000            | 3,000           | 1,000        | 50.0%         |
| Total Expenditures   | 600,120        | 633,026        | 656,712        | 662,627          | 668,804         | 12,092       | 1.8%          |

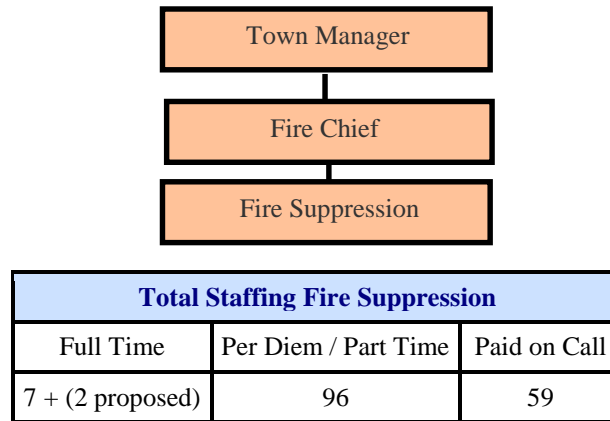
## BUDGET DRIVERS

- Wage & benefit costs include increases as part of the new town-wide merit based compensation plan for non-union personnel.
- Contracted services increase is due to the annual increase in the HVAC preventive maintenance contract for our six stations as well as increases in our mobile data cost for additional mobile computers to support our new I Am Responding software subscription to provide crucial information to responders and to make our administration office more efficient and productive.
- Services & charges show an increase primarily due to increased apparatus maintenance and parts costs to maintain our fleet.
- The supply accounts show a significant decrease due to lower apparatus fuel costs, and reduced utility costs due to a reduction in propane cost, savings from the Tri-Generation system at Town Hall, and weak energy commodity markets.
- The property lines show an increase in cost due to the need to replace obsolete turnout gear at nearly \$2,000 per set.
- The other costs line shows a decrease due to a one-time expense in the previous fiscal year.

## ACTIVITY INDICATORS - TRAINING &amp; PROFESSIONAL DEVELOPMENT

- 630 Administration
  - 1,867 Full Time Personnel
  - 1,625 Per-Diem Personnel
  - 720 Engine 1 - Black Point
  - 346 Engine 3 Pleasant Hill
  - 614 Engine 4 - Pine Point
  - 879 Engine 5 - N. Scarborough
  - 605 Engine 6 - Dunstan
  - 477 Engine 7 - Oak Hill
- 7, 832 Total Training Hours FY2015**

## Fire Suppression



## Activities, Functions and Responsibilities

The Fire Department Suppression Division is responsible for the personnel costs and management of all non-EMS activities. This includes the personnel and benefit costs for the Deputy Fire Chief of Operations and four Paramedic Lieutenant Duty Officers who are responsible for managing the day to day operations of the on duty staff. This division includes funding for the training and emergency response of our Call Members who are paid by the call. It also includes our very successful Per-Diem Day Firefighter program which provides minimal staffing, primarily during the daytime when most call members are at work and unable to respond to emergency calls from their homes.

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 1,609,306      | 1,734,127      | 1,797,028      | 2,125,193        | 2,332,195       | 535,167      | 29.8%         |
| Contracted Services  | -              | -              | -              | -                | -               | -            | 0.0%          |
| Services and Charges | -              | -              | -              | -                | -               | -            | 0.0%          |
| Supplies             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Property             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 1,609,306      | 1,734,127      | 1,797,028      | 2,125,193        | 2,332,195       | 535,167      | 29.8%         |

## BUDGET DRIVERS

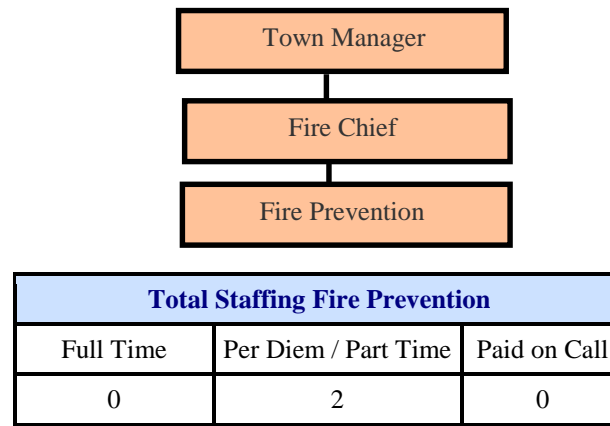
- Wage & benefit costs include increases as part of the new town-wide merit based compensation plan for full time, non-union personnel, and pay increases outlined in year 3 of a 3 year collective bargaining agreement for union personnel.
- The increase in the Fire Suppression budget would only be 2.1% had it not included the cost of implementing the full year cost of additional per-diem coverage and two new full-time employees which were only funded for 3 months in FY16 creating a built in increase in FY17. Those costs bring the overall budget increase up to a 7.4% increase. This proposal also includes the addition of 2 new, full time, personnel as outlined in our Analysis of Staffing Plan. We have deviated from the actual plan by only requesting two new personnel this year (instead of four) knowing we had to cover the built in costs noted above from the partial implementation of the staffing plan in FY16. More details on the staffing plan request is provided later in this report. See Exhibit: 2-C (Tab 9)

## ACTIVITY INDICATORS

- |   |                                     |
|---|-------------------------------------|
| • 535 Out of Town Mutual Aid (see note below) | • 21 Electrical Problems            |
| • 397 Details/ Alarm Service                  | • 11 Building Structure Fires       |
| • 306 Master & Supervised Boxes               | • 11 Marine Calls                   |
| • 76 Public Assist                            | • 12 Motor Vehicle Fires            |
| • 109 Odor Investigations                     | • 15 Miscellaneous                  |
| • 33 Cancelled Enroute                        | • 19 Propane / Natural Gas Leaks    |
| • 31 False Alarms                             | • 12 Chimney Fires                  |
| • 32 Grass, Mulch, & Brush Fires              | • 9 Building /Machinery Extractions |
| • 61 Wires Arching/Down                       | • 1 Storm Standby                   |
| • 34 Water Problems                           | • 71 Hazardous Materials            |
| • 23 Unpermitted Burns                        |                                     |
| • 13 Fuel Leaks                               |                                     |
- 1832 Total Fire Calls For Service FY2015**

(Out of town fires includes responses for Tank 1 in the South Gorham response area. Gorham provided Tank 1 which is stationed at our North Scarborough station staffed with personnel from both towns).

## Fire Prevention



## Activities, Functions and Responsibilities

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

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

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

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 30,141         | 28,827         | 28,272         | 32,231           | 32,231          | 3,959        | 14.0%         |
| Contracted Services  | 293.48         | 642.44         | 500.00         | 500              | 500.00          | -            | 0.0%          |
| Services and Charges | -              | -              | -              | -                | -               | -            | 0.0%          |
| Supplies             | 4,236.18       | 4,018.24       | 4,800.00       | 4,800            | 4,800.00        | -            | 0.0%          |
| Property             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 34,670         | 33,488         | 33,572         | 37,531           | 37,531          | 3,959        | 11.8%         |

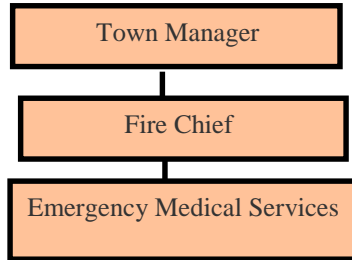
## BUDGET DRIVERS

- The increase in the wage and benefits line covers the non-union pay plan cost of living and step increases as well as some additional part-time hours to assist the fire inspector/commercial code enforcement officer that we share with the Planning department. With the increase in demand for new projects and recurring life safety inspections we are asking for a modest increase in part time staffing to assist in meeting these needs so we continue to meet the expectations of the business owners and developers by promptly reviewing their plans and conducting the required inspections.

## ACTIVITY INDICATORS - INSPECTIONS/PERMITS

|                              |     |   |              |
|------------------------------|-----|---|--------------|
| Consultations / Plan Reviews | 104 | Burning Permits Issued                      | 1,030        |
| Annual Inspections           | 976 | Construction Permits Issued                 | 47           |
| Monthly Inspections          | 181 | Certificate of Occupancy Permits Issued     | 49           |
| Re-Inspections (follow-ups)  | 656 | Other Permits (fireworks, sprinkler, alarm) | 53           |
| Miscellaneous Inspections    | 96  | <b>Total</b>                                | <b>3,192</b> |

## Emergency Medical Services



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

## Activities, Functions and Responsibilities

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

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 1,399,595      | 1,561,527      | 1,592,568      | 1,652,897        | 1,654,743       | 62,175       | 3.9%          |
| Contracted Services  | 31,089.65      | 34,176.19      | 39,380.00      | 38,380           | 38,380          | (1,000)      | -2.5%         |
| Services and Charges | 32,433         | 31,790         | 40,725         | 39,200           | 39,200          | (1,525)      | -3.7%         |
| Supplies             | 33,983         | 35,898         | 39,950         | 38,827           | 38,827          | (1,123)      | -2.8%         |
| Property             | 8,747          | 3,093          | 7,000          | 7,000            | 7,000           | -            | 0.0%          |
| Other Costs          | 426            | 1,438          | 1,000          | 1,000            | 1,000           | -            | 0.0%          |
| Total Expenditures   | 1,506,274      | 1,667,923      | 1,720,623      | 1,777,304        | 1,779,150       | 58,527       | 3.4%          |

## BUDGET DRIVERS

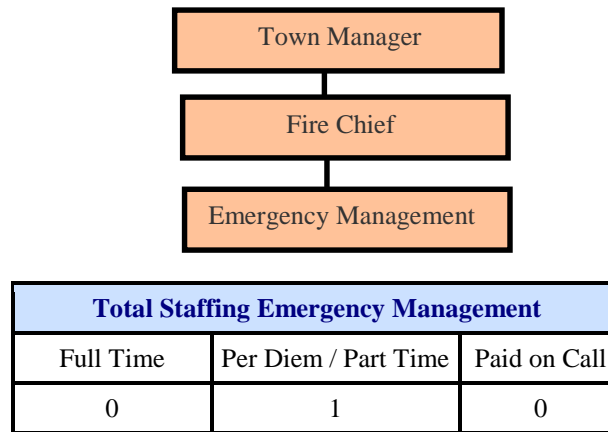
- The increase in the wage & benefit line is due to implementation of the new town-wide merit based compensation plan for full time, non-union personnel, and pay increases outlined in year 3 of the 3 year collective bargaining agreement for personnel covered under the union contract.
- The increase in contracted services is due to an increase in the cost of our EMS billing contract due to an increase in billable revenues since the contract is based on a percentage of what they collect. You will note an offsetting increase in EMS revenues has also been forecast this year due to increased call volumes and the associated revenues from those calls.
- The services and charges line shows an overall reduction primarily due to savings in the ALS equipment maintenance line due to the extended warranties purchased as part of our cardiac monitor/defibrillator CIP project in FY16. Maintenance expenses for these new units are projected to be lower than in previous years.
- The decrease in supplies is primarily due to a reduction in vehicle fuel cost due to lower anticipated cost for gasoline and diesel fuel due to aggressive contracting by DPW.

## ACTIVITY INDICATORS - RESPONSES BY EMS INCIDENT TYPE

- 1,189 Rescue with Engine Assist
- 884 Rescue without Engine Assist
- 121 Motor Vehicle Crashes
- 165 Mutual Aid EMS calls

**Total 2,359**

## Emergency Management



## Activities, Functions and Responsibilities

The Emergency Management Division is responsible for town-wide emergency planning and coordination during natural and man-made disasters. This division is also responsible for seeking Federal and State reimbursement for disaster costs incurred by the community through the Federal Stafford Act. The Fire Chief serves as the EMA Director and this division employs one part-time Deputy Director to assist the chief with EMA responsibilities and duties. 50% of the town's eligible EMA activities are reimbursed through a recurring Emergency Management Performance Grant (EMPG) including a percentage of the Fire Chief, Deputy EMA Director and DPW's GIS Coordinator's salaries.

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 25,537         | 28,050         | 28,336         | 28,866           | 28,866          | 530          | 1.9%          |
| Contracted Services  | -              | -              | -              | -                | -               | -            | 0.0%          |
| Services and Charges | 1,132          | 35             | 1,225          | 1,225            | 1,225           | -            | 0.0%          |
| Supplies             | 4,926          | 4,136          | 4,300          | 4,350            | 4,350           | 50           | 1.2%          |
| Property             | 3,058          | 1,649          | 2,500          | 2,500            | 2,500           | -            | 0.0%          |
| Other Costs          | 1,323          | 852            | 2,000          | 2,000            | 2,000           | -            | 0.0%          |
| Total Expenditures   | 35,976         | 34,722         | 38,361         | 38,941           | 38,941          | 580          | 1.5%          |

## BUDGET DRIVERS

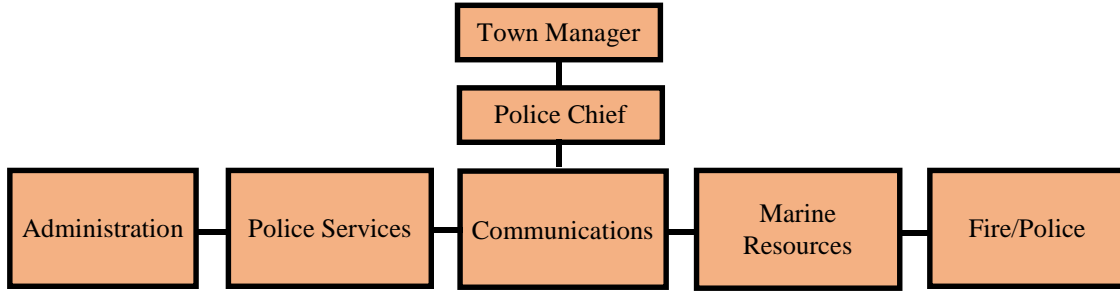
- The increase in wages and benefits is due to the non-union pay plan cost of living adjustment for part-time personnel.
- The increase in supplies was a small increase in a subscription line.

## ACTIVITY INDICATORS

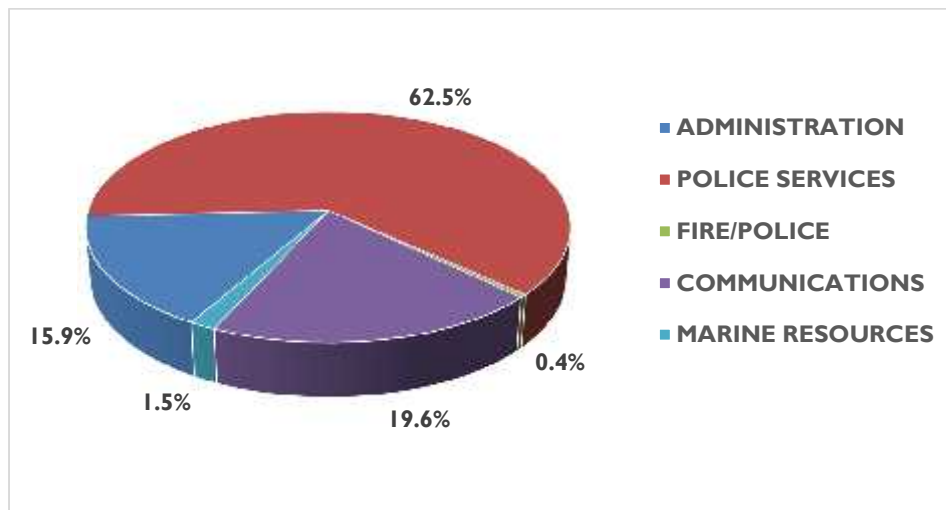
- Active participant in the Presumpscot Valley Regional Response Team including Haz Mat training in the form of team drills, table tops, functional, and full-scale exercises
- Active participant in the Cumberland County Incident Management Assistance Team including meetings, exercises and training sessions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



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



| Total Staffing All Divisions |           |              |
|------------------------------|-----------|--------------|
| Full Time                    | Part Time | Paid on Call |
| 58 +(2 proposed)             | 11        | 13           |



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

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 4,577,612      | 4,919,502      | 5,235,420      | 5,622,231        | 5,675,945       | 440,525      | 8.4%          |
| Contracted Services  | 77,240         | 79,084         | 80,801         | 82,913           | 82,913          | 2,112        | 2.6%          |
| Services and Charges | 148,954        | 168,063        | 169,113        | 170,963          | 170,963         | 1,850        | 1.1%          |
| Supplies             | 161,244        | 165,365        | 153,688        | 126,280          | 126,280         | (27,408)     | -17.8%        |
| Property             | 222,704        | 175,171        | 191,134        | 194,174          | 194,174         | 3,040        | 1.6%          |
| Other Costs          | 34,537         | 33,425         | 31,300         | 32,050           | 32,050          | 750          | 2.4%          |
| Total Expenditures   | 5,222,292      | 5,540,610      | 5,861,456      | 6,228,611        | 6,282,325       | 420,869      | 7.2%          |

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

#### Activities, Functions and Responsibilities

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

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

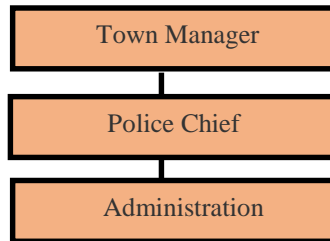
#### SUCCESSES & ACCOMPLISHMENTS 2015-2016

- Initiated Operation HOPE
- Initiated shared services of MRO with the Town of Cape Elizabeth
- Initiated an Employee of the Month program
- Implemented permanent shifts for patrol
- Began providing high quality dispatch services for the Town of Old Orchard Beach
- Expanded the use of cameras and monitoring to enhance security in the community, including traffic delays and concerns
- Updated training room technology in public safety facility
- Developed an electronic version of roll call training that incorporates a testing mechanism to help ensure understanding of the material
- Completed tabletop exercise on school crisis situation with school staff and other interested parties
- Expanded the use of cameras and monitoring to enhance security in the community, including traffic delays and concerns
- Made the department more user friendly for customers receiving information and paying for services
- Made the mobile command post fully functional for dispatch operations
- Began study of space needs for future facility based on current and future staffing and program requirements

#### GOALS & PRIORITIES 2016-2017

- Develop an electronic process for reviewing department policies and acknowledging receipt of same
- Assess operational, financial, and administrative efficiencies of permanent shifts
- Transition of Evidence Technician position following the retirement of long term employee
- Establish Peer Support Team to ensure wellness of employees involved in high stress and traumatic events
- Provide high quality, cost effective Marine Resource Services to the Town of Cape Elizabeth
- Develop seamless working relationships between the criminal investigation division, the special enforcement unit, MDEA, and HIDTA
- Develop and maintain a system of reviewing the success rate of Operation HOPE
- Participate in a full function exercise on school crisis situation with school staff and other interested parties
- Develop additional electronic processes to make operations more efficient
- Explore alternative measures to enhance communications with reporting parties (victim advocacy)
- Re-establish offsite staff meetings at local businesses

## Administration



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

## Activities, Functions and Responsibilities

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

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 561,903        | 587,800        | 598,856        | 624,112          | 625,596         | 26,740       | 4.5%          |
| Contracted Services  | 6,833.35       | 6,278.74       | 7,300.00       | 7,300.00         | 7,300.00        | -            | 0.0%          |
| Services and Charges | 110,776        | 132,527        | 126,288        | 130,250          | 130,250         | 3,962        | 3.1%          |
| Supplies             | 131,795        | 137,082        | 120,000        | 95,280           | 95,280          | (24,720)     | -20.6%        |
| Property             | 169,040        | 125,432        | 142,000        | 142,000          | 142,000         | -            | 0.0%          |
| Other Costs          | -              | 6,320          | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 980,348        | 995,440        | 994,444        | 998,942          | 1,000,426       | 5,982        | 0.6%          |

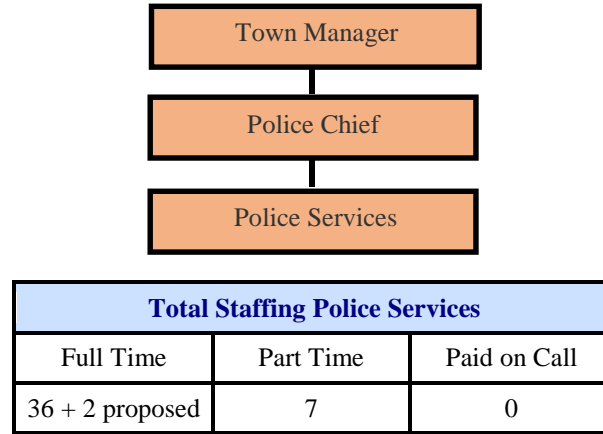
## BUDGET DRIVERS

- Cola adjustment and step increases
- Increased Health Insurance Costs
- Increased cost of new police cruisers
- Decreased cost of fuel

## ACTIVITY INDICATORS

- 9 Hiring Processes
- 360 Request Reports
- 120 Concealed Weapons Permits
- 2,247 Court Disposition Recordings
- 200 Hours of Grant Procurement/ Maintenance
- 455 Hours of NIBRS Review Submission
- 245 Hours of 911 Addressing
- 1,500 Hours of Scheduling

## Police Services



## Activities, Functions and Responsibilities

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

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 3,112,995      | 3,279,943      | 3,435,951      | 3,702,945        | 3,785,847       | 349,896      | 10.2%         |
| Contracted Services  | 37,080.08      | 37,080.08      | 38,216.00      | 38,216.00        | 38,216          | -            | 0.0%          |
| Services and Charges | -              | -              | -              | -                | -               | -            | 0.0%          |
| Supplies             | 17,227         | 17,399         | 20,338         | 18,950           | 18,950          | (1,388)      | -6.8%         |
| Property             | 52,306         | 48,302         | 47,359         | 50,399           | 50,399          | 3,040        | 6.4%          |
| Other Costs          | 34,537         | 27,105         | 31,300         | 32,050           | 32,050          | 750          | 2.4%          |
| Total Expenditures   | 3,254,145      | 3,409,830      | 3,573,164      | 3,842,560        | 3,925,462       | 352,298      | 9.9%          |

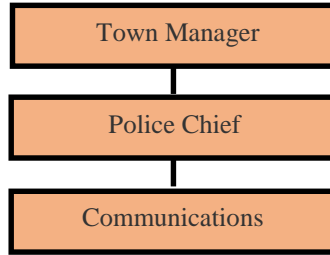
## BUDGET DRIVERS

- Salary adjustment costs for full time personnel to be determined by contractual negotiations
- 1.8% cola adjustment for part-time personnel
- Significant increase in Beach Patrol hours
- **See Exhibit: 2-D (Tab 9)** for a proposal to add two new personnel as outlined in our analysis of staffing plan

## ACTIVITY INDICATORS

- |   |  |
|---|--|
| <ul style="list-style-type: none"> <li>• 1,299 Offense Reports</li> <li>• 435 Arrest Reports</li> <li>• 10,147 Traffic Stops</li> <li>• 906 Accident Reports</li> <li>• 734 Alarm Calls</li> <li>• 4,458 Building Checks</li> </ul> | <ul style="list-style-type: none"> <li>• 2,174 Hours of Training</li> <li>• 87 Vacation House Checks</li> <li>• 777 Parking Tickets</li> <li>• 504,142 Miles Driven</li> </ul> |
| <div>Total Calls for Service</div> <div>31,541</div>  |  |

## Communications



| Total Staffing Communications |           |              |
|-------------------------------|-----------|--------------|
| Full Time                     | Part Time | Paid on Call |
| 15                            | 3         | 0            |

## Activities, Functions and Responsibilities

The Communications Division is responsible for receiving business phone calls for the communities of Scarborough and Old Orchard Beach. It is also responsible for receiving E-911 emergency phone calls for Scarborough, Old Orchard Beach, and Buxton. The Communications Division receives and transmits radio communications for Police, Fire, and Rescue for Scarborough and Old Orchard Beach. Costs include the personnel salaries and benefit costs for three Lead Dispatchers, ten Dispatchers, one Data Communications Specialist, and one Crime Analyst. Expenses under this division also include telephone and radio costs, computer software and hardware maintenance, training, and mobile data. An internship program will be initiated as a way to provide opportunity for candidates without direct experience. It is our hope this approach will assist in our future recruitment efforts.

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 808,943        | 951,599        | 1,098,748      | 1,193,408        | 1,162,736       | 63,988       | 5.8%          |
| Contracted Services  | 32,071.77      | 35,003.89      | 33,830.00      | 33,830.00        | 33,830          | -            | 0.0%          |
| Services and Charges | 27,708         | 25,931         | 33,895         | 33,895           | 33,895          | -            | 0.0%          |
| Supplies             | 1,923          | 2,071          | 3,050          | 3,050            | 3,050           | -            | 0.0%          |
| Property             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 870,645        | 1,014,604      | 1,169,523      | 1,264,183        | 1,233,511       | 63,988       | 5.5%          |

## BUDGET DRIVERS

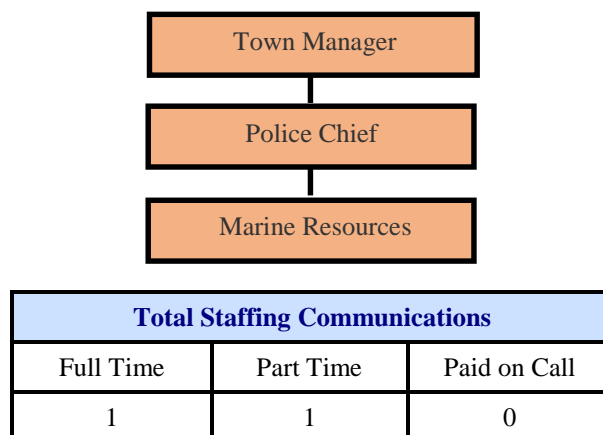
- Salary adjustment costs for full time personnel determined by contractual negotiations
- 1.8% cola adjustment for part-time personnel
- Increase in part time line to initiate call taker position as well as per diem part time dispatchers

## ACTIVITY INDICATORS

- 12,082 911 Phone Calls
- 81,276 Business Phone Calls
- 693 Training Hours
- 312 Quality Assurance Hours
- 1,116 Walk-In Customers
- 489 Buxton PSAP & EMD
- 162 Meeting Hours

Total Calls for Service      57,498

## Marine Resources



## Activities, Functions and Responsibilities

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

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 66,338         | 71,373         | 75,907         | 75,433           | 75,433          | (474)        | -0.6%         |
| Contracted Services  | 1,255.00       | 720.99         | 1,455.00       | 3,567.00         | 3,567           | 2,112        | 145.2%        |
| Services and Charges | 10,463         | 9,555          | 8,850          | 6,738            | 6,738           | (2,112)      | -23.9%        |
| Supplies             | 10,299         | 8,713          | 10,200         | 8,900            | 8,900           | (1,300)      | -12.7%        |
| Property             | 834            | 934            | 1,250          | 1,250            | 1,250           | -            | 0.0%          |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 89,189         | 91,296         | 97,662         | 95,888           | 95,888          | (1,774)      | -1.8%         |

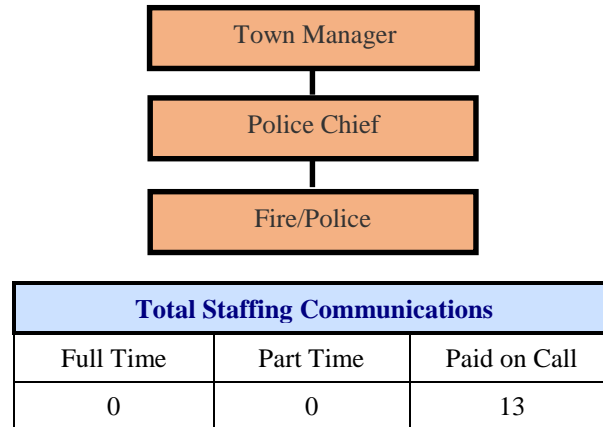
## BUDGET DRIVERS

- Decrease in Salary and Benefits due to new MRO
- Increase in Health costs due to new MRO (Prior MRO took buy out)
- Decrease in cost of fuel

## ACTIVITY INDICATORS

- Number of Moorings - 187
- Hours of Boat Patrol - 56
- Water Samples - 291
- Number of Clam Licenses - 502
- Hours of Pier Management - 245
- Flat Closures - 25

## Fire/Police



## Activities, Functions and Responsibilities

The Fire/Police Division provides traffic control assistance during emergency situations. They respond to traffic accidents, fire scenes, and provide assistance to the police department during inclement weather. They assist at intersections when traffic control devices fail. The division is comprised of one Captain, one Lieutenant, and 11 officers. Costs include the personnel salaries and benefits for responding personnel based upon the duration of a call. Vehicle stipends, clothing, and equipment costs are included.

|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 27,433         | 28,787         | 25,958         | 26,333           | 26,333          | 375          | 1.4%          |
| Contracted Services  | -              | -              | -              | -                | -               | -            | 0.0%          |
| Services and Charges | 7              | 49             | 80             | 80               | 80              | -            | 0.0%          |
| Supplies             | -              | 100            | 100            | 100              | 100             | -            | 0.0%          |
| Property             | 524            | 503            | 525            | 525              | 525             | -            | 0.0%          |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 27,965         | 29,440         | 26,663         | 27,038           | 27,038          | 375          | 1.4%          |

## BUDGET DRIVERS

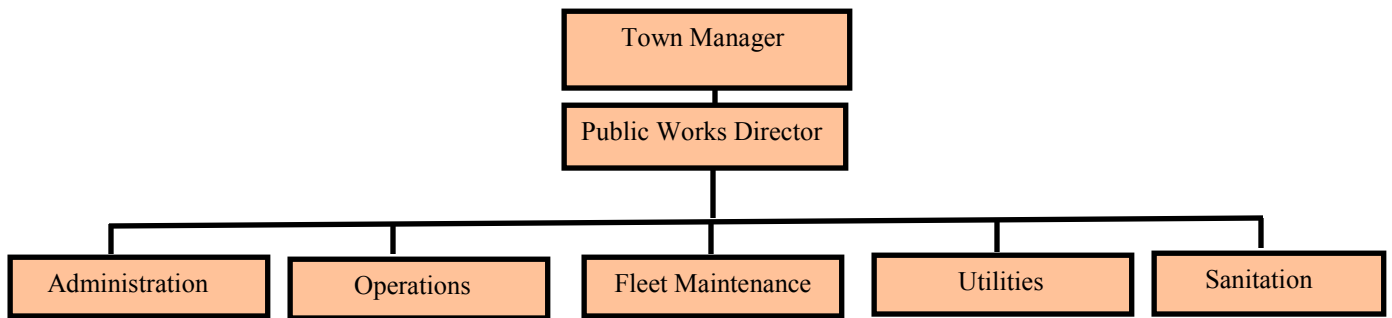
- Personnel costs include a 1.8% cola adjustment

## ACTIVITY INDICATORS

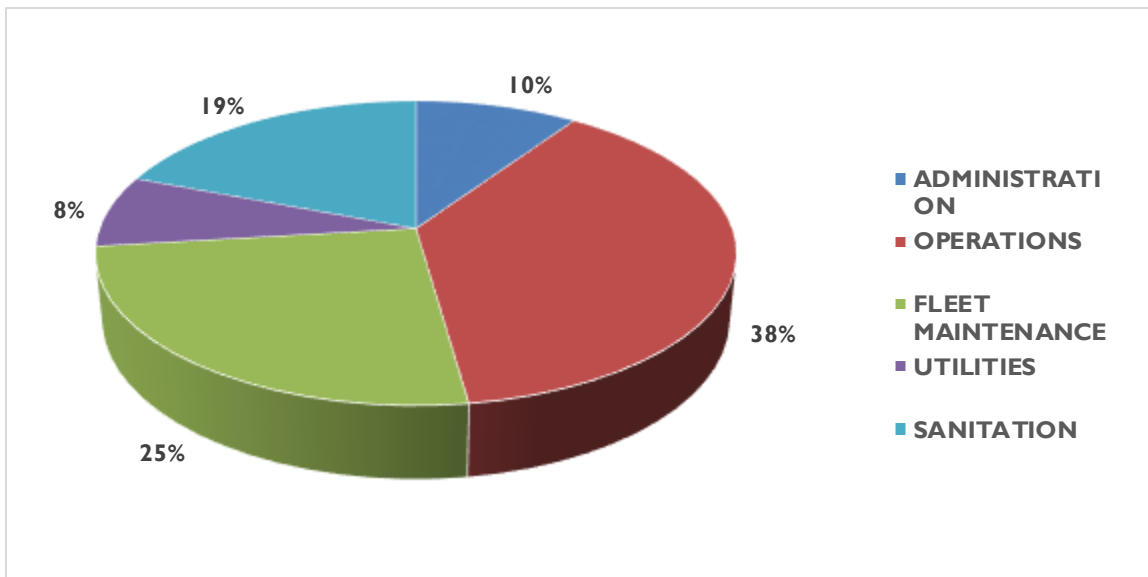
- Hours of Emergency Calls - 1,119
- Hours of Training - 160
- Hours of Planned Events - 136
- Hours of Equipment Maintenance - 75

Total/Calls Events 79

## Public Works



| Total Staffing All Divisions |
|------------------------------|
| Full Time                    |
| <b>31.5</b>                  |



|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 2,097,626      | 2,234,779      | 2,361,640      | 2,539,761        | 2,569,567       | 207,927      | 8.8%          |
| Contracted Services  | 493,106        | 558,938        | 541,224        | 563,249          | 563,249         | 22,025       | 4.1%          |
| Services and Charges | 2,283,420      | 2,098,562      | 2,302,477      | 2,269,614        | 2,269,614       | (32,863)     | -1.4%         |
| Supplies             | 1,594,659      | 1,570,928      | 1,455,418      | 1,313,816        | 1,313,816       | (141,602)    | -9.7%         |
| Property             | 33,807         | 43,232         | 57,300         | 62,500           | 62,500          | 5,200        | 9.1%          |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 6,502,618      | 6,506,439      | 6,718,059      | 6,748,940        | 6,778,746       | 60,687       | 0.9%          |



**Administration****Activities, Functions and Responsibilities**

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

**Principal administrative services:**

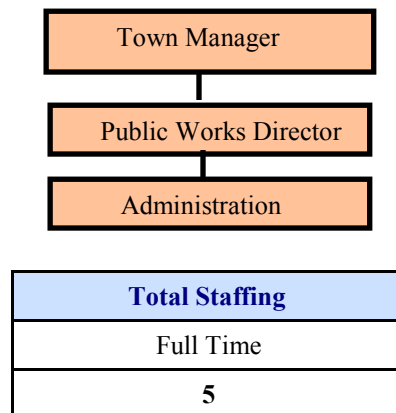
- Customer Service. Coordination & maintenance of excavating permits & licenses. Cemetery management & data coordination with the Town Clerk. Management of town-wide waste carts inventory system.
- Budget preparation and administration. Contract management.
- Development and oversight of Infrastructure Capital Improvements. Annual financial reporting related to infrastructure and fixed assets. Federal & State compliance coordination & regulatory reporting.
- Establishing and maintaining up-to-date software programming to provide timely and accurate records
- Management of all Public Works' divisions & associated records in coordination with other town departments. Maintenance & updating of Public Works Facility, grounds, and out-buildings.

**SUCCESSES & ACCOMPLISHMENTS 2015-2016****GOALS & PRIORITIES 2016-2017**

- Implemented new Cityworks Asset Management Software. The new program has a direct connection to the town-wide GIS making it more efficient and user-friendly.
- Provided additional access to Public Works' data through Microsoft SharePoint. Information that is useful to other departments such as on-call calendars, excavators currently licensed by the town, copies of Public Works contracts, inter-departmental billing, and much more.
- Processed an estimated 1,500+ calls for service from the public.
- Provided vehicle maintenance historical data to all departments for annual budget preparation.
- Continued updating and refining of our asset inventory using GIS as the database.

- Attempt to increase revenue by identifying products or services that we can provide to other communities.
- There are likely to be a number of senior level staff who will be leaving the program over the next couple of years. With this in mind, we have an opportunity to look at the roles and responsibilities of all members of the team and determine if any changes would benefit the department.
- Identify sources of grant funding to help offset the cost of needed infrastructure repair and renewal. The department has partnered with the MDOT, PACTS, AND MDEP in the past for funds to complete road and environmental projects.
- If approved in the budget, the sustainability coordinator will be a resource for our ongoing clean water activities. The shared position will help us comply with our NPDES permit by:
  - \*Conducting outreach & education programs for waste reduction and recycling programs.
  - \* Providing annual in-house training related to environmental regulation as part of NPDES compliance.
  - \* Performing outfall monitoring and sampling.
  - \* Updating stormwater mapping.
  - \* Working to secure funding for environmental projects from outside agencies.
  - \* Helping with annual DEP report writing, saving money spent on consultants.

## Administration



|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 402,946        | 408,325        | 418,819        | 439,320          | 463,514.0       | 44,695       | 10.7%         |
| Contracted Services  | 46,571         | 56,034         | 64,225         | 67,450           | 67,450.00       | 3,225        | 5.0%          |
| Services and Charges | 55,932         | 65,643         | 55,900         | 55,200           | 55,200          | (700)        | -1.3%         |
| Supplies             | 74,054         | 77,129         | 61,325         | 74,525           | 74,525          | 13,200       | 21.5%         |
| Property             | 2,660          | 2,209          | 9,500          | 9,500            | 9,500           | -            | 0.0%          |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 582,164        | 609,341        | 609,769        | 645,995          | 670,189.0       | 60,420       | 9.9%          |

## BUDGET DRIVERS

- Funding from outside agencies: Funds from other entities help offset operating expenses at the local level. The most notable annual payment is the LRAP (Local Rd Assistance Program). This is a revenue sharing program provided by MDOT. The funds are based on a percentage of fuel taxes collected. With less fuel purchased, the funding has stayed level, or fallen, over the past few years.
- 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.
- Sea level rise adds another layer of complexity to designing new infrastructure. Scarborough is especially vulnerable to sea level rise because of its coastal location. The added cost of planning for sea level rise is a concern. Just as big a concern is the impact new design has on existing public and private construction.

## ACTIVITY INDICATORS

- Number of service requests written up in 2015: 1,607
- Number of excavating licenses and permits processed in 2015: 198
- Number of “hits” for GIS access, town-wide in 2015: 30,000+
- Cemetery Lots sold in 2015: 18

## Operations

### Activities, Functions and Responsibilities

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

#### Principal operational programs and services:

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

### SUCCESSES & ACCOMPLISHMENTS 2015-2016

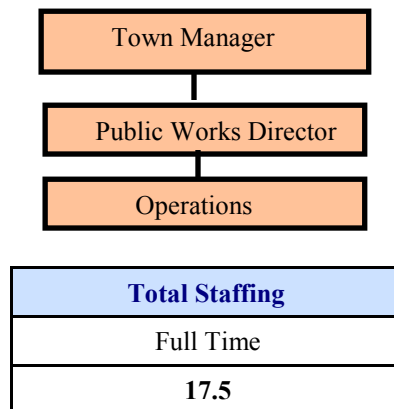
- Completed phase 2 of the Pleasant Hill Road Drainage and Road Surface Improvement Project. This project was partially funded by a Municipal Partnership Agreement (MPI) from the MDOT.
- Completed a sub-surface drainage improvement project on Pine Point Road with in-house staff & equipment.
- Worked with 'Friends of the Scarborough Library' To help store and deliver books for the library's annual book sale.
- Repaired minor deficiencies in town-owned detention ponds. Deficiencies were identified through staff field inspection.
- Major paving & rehabilitation done to the following roads:

Gorham Rd (Running Hill Rd to Route 22)  
Old Colony Rd  
Payne Rd (Bonneygrove Dr to Two Rod Rd)  
Pleasant Hill Rd (US Route 1 to Highland Ave)  
Washington Ave  
Winding Way

### GOALS & PRIORITIES 2016-2017

- Reconstruct Cummings Road from Payne Road to Running Hill Road. This project is a partnership with South Portland and the MDOT.
- Construct the Route 1 'Traffic Island Stormwater and Landscaping Project' from Willowdale Road to Sawyer Road. This project is designed to reduce impervious surface and treat storm-water before it enters the Mill Brook. Funding is in the FY17 proposed budget.
- Due to requests from Pine Point Beach residents, an additional beach cleaning will be provided each week. This will increase beach cleanings from once weekly to twice weekly.
- Prepare for in-house sidewalk snowplowing in FY18. In the past, this has been a contractual service. Preparation will include identifying routes and staff selection.
- Increase record-keeping potential and asset inspection in the field using the new Cityworks software implemented last year.
- Start a 4-year inventory and priority inspection on the town's 70 miles of subsurface piping. Funds for this project are in the FY17 proposed budget.

## Operations



|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 1,083,233      | 1,203,101      | 1,266,663      | 1,334,630        | 1,337,425       | 70,762       | 5.6%          |
| Contracted Services  | 75,988         | 123,703        | 98,000         | 111,400          | 111,400         | 13,400       | 13.7%         |
| Services and Charges | 739,948        | 803,239        | 1,040,746      | 1,002,727        | 1,002,727       | (38,019)     | -3.7%         |
| Supplies             | 174,859        | 184,947        | 161,800        | 121,500          | 121,500         | (40,300)     | -24.9%        |
| Property             | 3,414          | 3,325          | 6,000          | 7,000            | 7,000           | 1,000        | 16.7%         |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 2,077,442      | 2,318,314      | 2,573,209      | 2,577,257        | 2,580,052       | 6,843        | 0.3%          |

### BUDGET DRIVERS

- Environmental regulations regarding Culvert replacement. New regulations requiring fish passage through culverts require larger diameter culverts with buried bottoms adding cost.
- Aging infrastructure replacement. Subsurface drainage systems installed in the late 70's and early 80's are coming due for replacement. The outcome of the pipe inspection process will determine priorities.

### ACTIVITY INDICATORS

- Number of winter storms 2015-16: 20
- Total Road-miles plowed each storm 2015-16: 712.8 (town mileage 178 x 4 circuits per storm)
- Number of plow trucks used per storm 2015-16: 18
- Number of times plow trucks dispatched per storm 2015-16: 28
- Catch basins cleaned in 2015-16: 1317
- Internments at cemeteries in 2015-16: 27 burials
- Street Signs installed/repaired 2015-16: 37 Installed 178 Repaired

## Fleet Maintenance

### Activities, Functions and Responsibilities

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

Principal equipment maintenance programs and services:

- Coordinate all routine maintenance and repairs for town-wide fleet including the school department.  
**Please see Fleet List Exhibit: 9-A (Tab 9)**
- Maintenance of all fueling services for the town fleet.
- Assist all departments in preparation of specifications for new vehicle purchases.
- Preparation of new vehicles so that they are fully functional and ready to be placed in service.
- Manage a stock room to ensure availability of repair parts for fleet. Bulk purchasing and multiple vendor sourcing is done to provide cost savings.
- Ensure compliance with all local, state, and federal transportation regulations.
- Staff and manage a full-service repair facility.

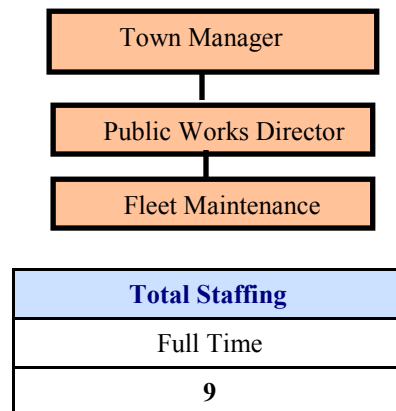
### SUCCESSES & ACCOMPLISHMENTS 2015-2016

- Set up five new police cruisers.
- Have successfully worked with Old Orchard Beach and Westbrook to, in-principle, maintain their respective fire and rescue fleets.
- Worked with the Fire Department on the Engine 3 replacement project. The unit is currently being built.
- Worked with the School Department to maintain their fleet. Used Public Works staff to drive new buses from manufacturer to Maine resulting in substantial savings in delivery costs.
- The shop supervisor continues to work with both Southern Maine Community College and the Maine American Public Works Association (MAPWA) in development of vehicle repair technician training programs.

### GOALS & PRIORITIES 2016-2017

- Relocate the town-wide fueling facility from Manson Libby Road to the PW facility on Washington Ave. The current underground tanks must be removed by 2018.
- Complete the assembly of two Fire Department utility trucks.
- Implement a contracted services program with Old Orchard Beach and Westbrook if funding for an additional technician is approved. The projected revenue is shown later in this presentation. **See Exhibit: 9-B (Tab 9)**
- Continue working with shop technicians on direct data entry to create a more efficient work flow.
- Research options for reopening the existing paint booth at Public Works. Look at ways to generate outside revenue by using the booth to offset some or all of the expenses.

## Fleet Maintenance



|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | 611,447        | 623,352        | 676,158        | 765,811          | 768,628         | 92,470       | 13.7%         |
| Contracted Services  | -              | -              | -              | -                | -               | -            | 0.0%          |
| Services and Charges | 8,898          | 20,345         | 13,600         | 15,300           | 15,300          | 1,700        | 12.5%         |
| Supplies             | 1,159,857      | 1,107,329      | 1,045,593      | 914,591          | 914,591         | (131,002)    | -12.5%        |
| Property             | 6,197          | 18,170         | 15,800         | 16,000           | 16,000          | 200          | 1.3%          |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 1,786,398      | 1,769,196      | 1,751,151      | 1,711,702        | 1,714,519       | (36,632)     | -2.1%         |

### BUDGET DRIVERS

- Increasing cost of vehicle repair parts & services
- The increasing advancement in vehicle technology. The associated training and equipment needed to diagnose and repair.
- Age and condition of the municipal fleet
- Proposed technician position to assist in providing contracted services to Old Orchard Beach & Westbrook Fire Departments. Offsetting revenue to cover all costs (See Exhibit: 9-B (Tab 9))

### ACTIVITY INDICATORS

- Number of fleet repair work orders processed in 2015: 1,613
- Fuel dispensed in 2015-16:
 

|          |         |         |
|----------|---------|---------|
| Gasoline | 62,273  | gallons |
| Diesel   | 107,844 | gallons |
| Propane  | 40,862  | gallons |
- Total miles traveled by the municipal fleet in 2015-16: 1,468,928
- Vehicle maintenance billed a total of \$1,507,138 for inter-departmental services provided in 2015-16

## Utilities

### Activities, Functions and Responsibilities

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

Services provided under the Utilities Division include:

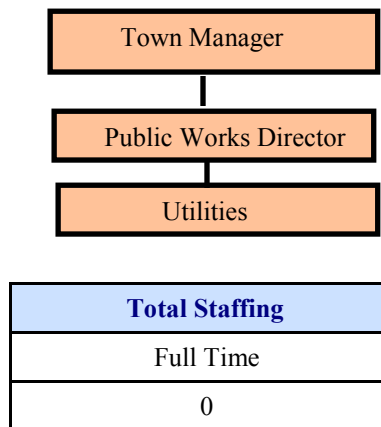
- Traffic signal operations and maintenance.
- Street light coordination between Public Works and Central Maine Power Co.
- Fire hydrant rental operations with Portland Water District and the Maine Water Company depending on location.
- Asset inspection and reporting to comply with GASB (Governmental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

### SUCCESSES & ACCOMPLISHMENTS 2015-2016

### GOALS & PRIORITIES 2016-2017

- |  |  |
|--|--|
| <ul style="list-style-type: none"> <li>• Traffic Division reworked time of day programming for the following intersections:             <ul style="list-style-type: none"> <li>◊ Oak Hill</li> <li>◊ Gorham Rd at Mussey Rd</li> <li>◊ Dunstan Corner</li> </ul> </li> <li>• Installed traffic signal preemption at the Pleasant Hill Rd/Route 1 intersection.</li> <li>• Created a traffic controller cabinet inspection process.</li> <li>• Moved fire alarm and fiber optic cables at the Pine Point Bridge reconstruction site.</li> <li>• Installed new camera detection units at Oak Hill in preparation for the Oak Hill Pedestrian Improvement Project.</li> </ul> | <ul style="list-style-type: none"> <li>• Traffic division will be involved in the Oak Hill Pedestrian Improvement Project. Overhead traffic signals will be refurbished in-house with new back shades and LED bulbs.</li> <li>• Continue inspection of all traffic controller cabinets throughout town.</li> <li>• Optimize traffic light timing for the Route 1 and Payne Road corridors.</li> <li>• Work with Energy Committee to consider purchase of street lights.</li> </ul> |
|--|--|

## Utilities



|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | -              | -              | -              | -                | -               | -            | 0.0%          |
| Contracted Services  | 80.00          | 387.16         | 85.00          | 585.00           | 585             | 500          | 588.2%        |
| Services and Charges | 265,377        | 274,163        | 292,469        | 300,250          | 300,250         | 7,781        | 2.7%          |
| Supplies             | 185,888        | 201,524        | 186,700        | 203,200          | 203,200         | 16,500       | 8.8%          |
| Property             | 9,724          | 5,589          | 12,000         | 12,000           | 12,000          | -            | 0.0%          |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 461,069        | 481,663        | 491,254        | 516,035          | 516,035         | 24,781       | 5.0%          |

## BUDGET DRIVERS

- There are many more traffic control devices throughout town. Over the past couple of years rapid flashing beacons have been installed at key crosswalks. The new equipment for pedestrian crosswalk buttons is audible to meet standards but more costly to replace.
- Certain intersections in town are nearing their useful life. It has been our practice to service existing equipment until abutting parcels go under redevelopment. We will continue to do this as long as possible.
- Increased hydrant rental fees for Portland Water District and Maine water Company.

## ACTIVITY INDICATORS

- Number of municipal generators serviced in 2015-16: 10
- Number of water hydrants maintained within town boundaries in 2015-16: 730



## Sanitation

### Activities, Functions and Responsibilities

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

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

Programs and services provided by the Sanitation Division are:

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

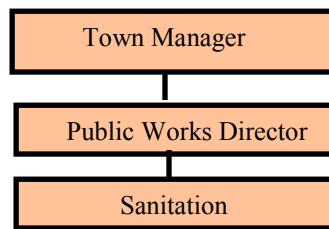
### SUCCESSES & ACCOMPLISHMENTS 2015-2016

- Maintained a 33% recycling rate.
- Hosted one Household Hazardous Waste Drop-Off Day and provided access to additional Household Hazardous Waste drop-off days in Saco and Biddeford for Scarborough residents.
- Represented Scarborough as a member of the Ecomaine board.
- Chaired the Ecomaine audit committee.
- Reviewed options for composting to remove yet more tonnage from solid waste stream.

### GOALS & PRIORITIES 2016-2017

- Review and implement a composting program.
- Continue representing Scarborough at Ecomaine with a town presence on the executive board and the finance committee.
- Increase recycling through outreach and education. The Sustainability Coordinator would enhance our efforts. **See Exhibit: 2-B (Tab 9)**
- Achieve waste reduction through the added recycling and composting efforts of residents.
- Increase recycling rate through recycling and composting.

## Sanitation/Solid Waste



|                      | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | INC.<br>DEC. | PCT<br>CHANGE |
|----------------------|----------------|----------------|----------------|------------------|-----------------|--------------|---------------|
| Wages and Benefits   | -              | -              | -              | -                | -               | -            | -             |
| Contracted Services  | 370,467        | 378,814        | 378,914        | 383,814          | 383,814         | 4,900        | 0             |
| Services and Charges | 1,213,266      | 935,173        | 899,762        | 896,137          | 896,137         | (3,625)      | -0.4%         |
| Supplies             | -              | -              | -              | -                | -               | -            | 0.0%          |
| Property             | 11,813         | 13,939         | 14,000         | 18,000           | 18,000          | 4,000        | 28.6%         |
| Other Costs          | -              | -              | -              | -                | -               | -            | 0.0%          |
| Total Expenditures   | 1,595,546      | 1,327,926      | 1,292,676      | 1,297,951        | 1,297,951       | 5,275        | 0.4%          |

## BUDGET DRIVERS

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

## ACTIVITY INDICATORS

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



Debt

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

7/13/2016  
11:23 AM

FY 2017 TOWN APPROPRIATIONS

|                                      | 2014<br>ACTUAL      | 2015<br>ACTUAL   | 2016<br>BUDGET      | 2017<br>PROPOSED    | 2017<br>ADOPTED     | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|--------------------------------------|---------------------|------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| <b>TOWN DEBT</b>                     |                     |                  |                     |                     |                     |                    |                     |
| <b>LEASES</b>                        |                     |                  |                     |                     |                     |                    |                     |
| Town Leases                          | 187,758             | 167,469          | 154,747             | 152,423             | 152,423             | (2,324)            | -1.5%               |
|                                      |                     |                  |                     |                     |                     |                    |                     |
| <b>TOTAL TOWN LEASES</b>             | <b>\$ 187,758</b>   | <b>167,469</b>   | <b>\$ 154,747</b>   | <b>\$ 152,423</b>   | <b>\$ 152,423</b>   | <b>\$ (2,324)</b>  | <b>-1.5%</b>        |
| <b>LONG TERM DEBT</b>                |                     |                  |                     |                     |                     |                    |                     |
| Debt Principal                       | 3,110,196           | 3,279,484        | 3,556,499           | 3,555,354           | 3,574,667           | 18,168             | 0.5%                |
| Debt Interest                        | 1,118,261           | 1,100,322        | 1,145,253           | 1,117,316           | 1,063,406           | (81,847)           | -7.1%               |
| Cost & Fees                          | 54,735              | 58,225           | 50,000              | 50,000              | 50,000              | -                  | 0.0%                |
| Tax Note Interest                    |                     |                  | -                   | -                   | -                   | -                  | 0.0%                |
|                                      |                     |                  |                     |                     |                     |                    |                     |
| <b>TOTAL TOWN BONDS</b>              | <b>\$ 4,283,192</b> | <b>4,438,031</b> | <b>\$ 4,751,752</b> | <b>\$ 4,722,670</b> | <b>\$ 4,688,073</b> | <b>\$ (63,679)</b> | <b>-1.3%</b>        |
|                                      |                     |                  |                     |                     |                     |                    |                     |
| <b>TOTAL TOWN DEBT ALL DIVISIONS</b> | <b>\$ 4,470,950</b> | <b>4,605,500</b> | <b>\$ 4,906,499</b> | <b>\$ 4,875,093</b> | <b>\$ 4,840,496</b> | <b>\$ (66,003)</b> | <b>-1.3%</b>        |

**Debt Service Breakdown as of 06/30/2016**

| <b>Date of Issue</b> | <b>Description</b>   | <b>Payee</b> | <b>Rate</b> | <b>Maturity</b> | <b>Due Date</b>              | <b>Interest</b>          | <b>Principal</b> | <b>Remaining Unpaid Principal</b> |       |
|----------------------|--|--------------|-------------|-----------------|------------------------------|--------------------------|------------------|-----------------------------------|-------|
| 04-15-1997           | CIP Town Projects/Fire Pumper/PW Facility Renovations<br>PW Bldg Purchase/Exit 6 Utility Feasibility Study               | SSB          | 5.70%       | 2017            | Nov. 01, 2016<br>May 1, 2017 | 3,135.00<br>0.00         | 110,000.00       | 0.00                              | tw    |
| 05-15-2006           | CIP Projects Town and School <b>Partial Advance Refunding May 12, 2016</b>   | Bank of NY   | 4.00%       | 2021            | Nov. 01, 2016<br>May 1, 2017 | 3,700.00<br>0.00         | 185,000.00       | 0.00                              | tw    |
| 05/15/2007           | CIP Projects Town and School <b>Partial Advance Refunding May 12, 2016</b>   | Bank of NY   | 4.00%       | 2022            | Nov. 01, 2016<br>May 1, 2017 | 4,500.00<br>0.00         | 225,000.00       | 0.00                              | both  |
| 06/05/2008           | CIP Projects Town and School <b>Partial Advance Refunding May 12, 2016</b>   | Bank of NY   | 3.250%      | 2028            | Nov. 01, 2016<br>May 1, 2017 | 18,893.75<br>9,631.25    | 570,000.00       | 575,000.00                        | both  |
| 05/15/2009           | CIP Projects Town and School <b>Partial Advance Refunding May 12, 2016</b>   | Bank of NY   | 2.50%       | 2029            | Nov. 01, 2016<br>May 1, 2017 | 12,787.50<br>8,912.50    | 310,000.00       | 620,000.00                        | both  |
| 10/01/2009           | 1999 and 2000 Bonds Refunded \$6,493,000 and \$4,770,000   | Bank of NY   | 3.00%       | 2020            | Nov. 01, 2016<br>May 1, 2017 | 10,050.00<br>7,275.00    | 185,000.00       | 485,000.00                        | both  |
| 05/15/2010           | CIP Projects Town and School   | Bank of NY   | 3.00%       | 2026            | Nov. 01, 2016<br>May 1, 2017 | 66,975.00<br>61,800.00   | 345,000.00       | 3,280,000.00                      | both  |
| 06/15/2011           | CIP Projects Town and School   | Bank of NY   | 2.00%       | 2031            | Nov. 01, 2016<br>May 1, 2017 | 40,225.00<br>36,625.00   | 360,000.00       | 2,550,000.00                      | both  |
| 05/15/2012           | WWI School Demolition & Construction/School CIP Projects/<br>Partial refunding of 2003 bonds, 2004 bonds and 2005 bonds. | Bank of NY   | 4.00%       | 2042            | Nov. 01, 2016<br>May 1, 2017 | 861,350.00<br>827,550.00 | 1,690,000.00     | 41,625,000.00                     | both  |
| 04/15/2013           | WWI School Construction/School & Town CIP Projects   | Bank of NY   | 3.00%       | 2043            | Nov. 01, 2016<br>May 1, 2017 | 466,062.50<br>448,887.50 | 1,145,000.00     | 23,280,000.00                     | both  |
| 04/15/2014           | CIP Projects Town and School (and WWI construction)  | US Bank      | 2.00%       | 2034            | Nov. 01, 2016<br>May 1, 2017 | 64,300.00<br>56,700.00   | 760,000.00       | 4,495,000.00                      | both  |
| 05/07/2015           | CIP Projects Town and School (including Benjamin Farms)  | US Bank      | 3.00%       | 2035            | Nov. 01, 2016<br>May 1, 2017 | 89,803.13<br>82,378.13   | 495,000.00       | 5,090,000.00                      | both  |
| 05/12/2016           | CIP Projects Town and School (including Advance Refundings)  | US Bank      | Estim       | 2036            | Nov. 01, 2016<br>May 1, 2017 | 83,936.67<br>82,750.00   | 665,000.00       | 6,875,000.00                      | Estim |

**GRAND TOTAL ALL DEBT SERVICE AS OF JUNE 30, 2016 FOR TOWN & SCHOOL**

**TOTAL DEBT:**

**\$3,348,227.93**

**\$7,045,000.00**

**\$88,875,000.00**

**LESS SCHOOL DEBT:**

**(2,284,822.33)**

**(3,470,333.00)**

**(58,321,476.00)**

**TOTAL TOWN DEBT:**

**\$1,063,405.60**

**\$3,574,667.00**

**\$30,553,524.00**

**Debt Service Breakdown as of 06/30/2016**

| <b>Date of Issue</b>                                     | <b>Description</b>   | <b>Payee</b> | <b>Rate</b> | <b>Maturity</b> | <b>Due Date</b>              | <b>Interest</b>          | <b>Principal</b>      | <b>Remaining Unpaid Principal</b> |
|--|--|--------------|-------------|-----------------|------------------------------|--------------------------|-----------------------|-----------------------------------|
| <b>School Breakdown - Debt Services as of 06/30/2016</b> |  |              |             |                 |                              |                          |                       |                                   |
| 05-15-2007   | CIP Projects School <b>Partial Advance Refunding May 12, 2016</b>  | Bank of NY   | 4.00%       | 2022            | Nov. 01, 2016<br>May 1, 2017 | 257.14<br>0.00           | 20,000.00             | 0.00                              |
| 05/15/2008   | CIP School Projects <b>Partial Advance Refunding May 12, 2016</b>  | Bank of NY   | 3.250%      | 2028            | Nov. 01, 2016<br>May 1, 2017 | 1,728.28<br>540.34       | 148,908.00            | 148,908.00                        |
| 05/15/2009   | CIP School Projects <b>Partial Advance Refunding May 12, 2016</b>  | Bank of NY   | 2.50%       | 2020            | Nov. 01, 2016<br>May 1, 2017 | 228.80<br>141.47         | 10,000.00             | 30,000.00                         |
| 10/01/2009   | June 15, 2000 Bonds Refunded \$350,000   | Bank of NY   | 3.00%       | 2020            | Nov. 01, 2016<br>May 1, 2017 | 2,100.00<br>1,575.00     | 35,000.00             | 105,000.00                        |
| 05/15/2010   | CIP School Projects  | Bank of NY   | 3.00%       | 2031            | Nov. 01, 2016<br>May 1, 2017 | 8,027.00<br>6,959.00     | 71,200.00             | 384,800.00                        |
| 05/15/2011   | CIP School Projects  | Bank of NY   | 2.00%       | 2021            | Nov. 01, 2016<br>May 1, 2017 | 3,162.50<br>2,612.50     | 55,000.00             | 220,000.00                        |
| 05/15/2012   | WWI School Demolition & Construction/School CIP Projects/<br>Full Refunding 2003 bonds/Partial Refunding of 2004 bonds and 2005 bonds. | Bank of NY   | 4.00%       | 2042            | Nov. 01, 2016<br>May 1, 2017 | 666,971.40<br>641,865.08 | 1,257,748.00          | 32,025,000.00                     |
| 04/15/2013   | WWI School Construction/School CIP Projects  | Bank of NY   | 3.00%       | 2043            | Nov. 01, 2016<br>May 1, 2017 | 428,277.00<br>413,556.00 | 981,400.00            | 21,466,400.00                     |
| 04/15/2014   | CIP Projects Town and School   | US Bank      | 2.00%       | 2034            | Nov. 01, 2016<br>May 1, 2017 | 31,201.87<br>27,132.73   | 406,914.00            | 2,220,823.00                      |
| 05/07/2015   | CIP Projects Town and School   | US Bank      | 3.00%       | 2035            | Nov. 01, 2016<br>May 1, 2017 | 11,777.25<br>10,524.07   | 83,545.00             | 609,210.00                        |
| 05/12/2016   | CIP Projects Town and School   | US Bank      | Est         | 2036            | Nov. 01, 2016<br>May 1, 2017 | 14,619.75<br>11,565.15   | 400,618.00            | 1,111,335.00                      |
| TOTAL SCHOOL DEBT THROUGH 6-30-2016:                     |  |              |             |                 |                              | <u>\$2,284,822.33</u>    | <u>\$3,470,333.00</u> | <u>\$58,321,476.00</u>            |

**TOWN LEASE INFORMATION - LEASES as of 06-30-2016**

| <b>Original<br/>Lease Date</b> | <b>Department and Project Name</b>                | <b>Payee</b>    | <b>Interest<br/>Rate</b> | <b>Final Maturity<br/>Date</b> | <b>Payment<br/>Due</b> | <b>2017 Annual<br/>Payments</b> | <b>06/30/2016<br/>Principal<br/>Balance<br/>Remaining</b> |
|--------------------------------|---|-----------------|--------------------------|--------------------------------|------------------------|---------------------------------|---|
| 12/07/2012                     | <u>Assessing Office</u><br>Map Machine            | First Niagra    | 2.271%                   | 12/07/2016                     | Annual                 | 3,565.19                        | -   |
|                                | <b>Total Assessing</b>                            |                 |                          |                                |                        | <b>3,565.19</b>                 | <b>0.00</b>   |
| 12/07/2012                     | <u>Community Services</u><br>CS Copier            | First Niagra    | 2.271%                   | 12/07/2016                     | Annual                 | 1,432.59                        | 0.00  |
|                                | <b>Total Community Services</b>                   |                 |                          |                                |                        | <b>1,432.59</b>                 | <b>-</b>  |
| 12/07/2012                     | <u>Fire Department</u><br>2 Lieutenant's Vehicles | First Niagra    | 2.271%                   | 12/07/2016                     | Annual                 | 11,102.39                       | 0.00  |
| 12/07/2012                     | Turnout Gear                                      | First Niagra    | 2.271%                   | 12/07/2016                     | Annual                 | 1,648.61                        | 0.00  |
| 12/07/2012                     | NarrowBand  | First Niagra    | 2.271%                   | 12/07/2016                     | Annual                 | 21,483.71                       | 0.00  |
|                                | <b>Total Fire</b>                                 |                 |                          |                                |                        | <b>34,234.71</b>                | <b>0.00</b>   |
| 12/07/2012                     | <u>Police Department</u><br>Police Radio Voters   | First Niagra    | 2.271%                   | 12/07/2016                     | Annual                 | 7,686.70                        | 0.00  |
| 12/07/2012                     | Dispatch Narrowband                               | First Niagra    | 2.271%                   | 12/07/2016                     | Annual                 | 20,139.14                       | 0.00  |
|                                | <b>Total Police</b>                               |                 |                          |                                |                        | <b>27,825.84</b>                | <b>0.00</b>   |
| 12/07/2012                     | <u>Public Works</u><br>Pick Up Truck              | First Niagra    | 2.271%                   | 12/07/2016                     | Annual                 | 5,941.35                        | 0.00  |
|                                | Waste/Recycling Carts                             | Banc of America | 3.82%                    | 11/03/2016                     | Annual                 | 79,422.63                       | 0.00  |
|                                | <b>Total Public Works</b>                         |                 |                          |                                |                        | <b>85,363.98</b>                | <b>0.00</b>   |
|                                | <b>Total 2017 Leases Actual</b>                   |                 |                          |                                |                        | <b>152,422.31</b>               | <b>0.00</b>   |



# Capital Equipment



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

7/8/2016

9:04 AM

| Description                                     | 5 - Year<br>Plan<br>Total Cost | FY 2017<br>Budget<br>Request | Fiscal<br>Year<br>2018 | Fiscal<br>Year<br>2019 | Fiscal<br>Year<br>2020 | Fiscal<br>Year<br>2021 |
|---|--------------------------------|------------------------------|------------------------|------------------------|------------------------|------------------------|
| Total Fire Department                           | \$ 1,488,000                   | \$ 227,500                   | \$ 259,000             | \$ 188,000             | \$ 103,500             | \$ 710,000             |
| Total Community Services Department             | 271,400                        | 76,400                       | 115,000                | 80,000                 | -                      | -                      |
| Total Management Information Systems Department | 36,680                         | 36,680                       | -                      | -                      | -                      | -                      |
| Total Assessing Department                      | 430,000                        | -                            | 430,000                | 430,000                | 430,000                | 430,000                |
| Total Planning Department                       | 32,000                         | 32,000                       | -                      | -                      | -                      | -                      |
| Total Police Department                         | 218,250                        | 53,390                       | 70,090                 | 47,590                 | 7,590                  | 39,590                 |
| Total Public Works Department                   | 3,489,000                      | 722,500                      | 768,000                | 520,500                | 732,000                | 746,000                |
| Total Library                                   | 48,000                         | -                            | 15,500                 | 15,500                 | 15,500                 | 15,500                 |
| Total School Department                         | 2,158,148                      | 525,375                      | 411,300                | 411,300                | 411,300                | 411,300                |
| <b>Total Capital Equipment by Department</b>    | <b>\$ 8,171,478</b>            | <b>\$ 1,673,845</b>          | <b>\$ 2,068,890</b>    | <b>\$ 1,692,890</b>    | <b>\$ 1,699,890</b>    | <b>\$ 2,352,390</b>    |
| Bond Proceeds                                   |                                | (941,500)                    |                        |                        |                        |                        |
| Capital Reserve (Unrestricted FBal)             |                                | (421,755)                    |                        |                        |                        |                        |
| Voter Approved Purchase                         |                                | -                            |                        |                        |                        |                        |
| Lease Revenues                                  |                                | -                            |                        |                        |                        |                        |
| Reserve   |                                | (210,000)                    |                        |                        |                        |                        |
| Trade-in/Sale of PW - Vehicles                  |                                | (47,000)                     |                        |                        |                        |                        |
|   |                                |                              |                        |                        |                        |                        |
| <b>Net Appropriation for FY2017</b>             |                                | <b>\$ 53,590</b>             |                        |                        |                        |                        |

**Capital Improvement Plan  
Municipal Capital Equipment**

7/8/2016

9:07 AM

**Projected 5 Year Plan**

| Description | 5 - Year<br>Plan<br>Total Cost | FY2017<br>Budget<br>Request |  | Fiscal<br>Year<br>2018 | Fiscal<br>Year<br>2019 | Fiscal<br>Year<br>2020 | Fiscal<br>Year<br>2021 |
|-------------|--------------------------------|-----------------------------|--|------------------------|------------------------|------------------------|------------------------|
|-------------|--------------------------------|-----------------------------|--|------------------------|------------------------|------------------------|------------------------|

**Fire Department**

|   |                     |                   |   |                   |                   |                   |                   |
|---|---------------------|-------------------|---|-------------------|-------------------|-------------------|-------------------|
| F.D. Replace Rescue Unit (replacement schedule)     | \$ 276,000          | \$ 90,000         | R | \$ 92,000         | \$ 94,000         |                   |                   |
| F.D. ATV replacement (joint project with Com Serv)  | \$ 24,000           | \$ 24,000         | F |                   |                   |                   |                   |
| F.D. Rescue Power Stretcher Replacement Program     | \$ 127,500          | \$ 41,000         | F | \$ 42,500         | \$ 44,000         |                   |                   |
| F.D. Replace staff vehicles ( replacement schedule) | \$ 142,500          | \$ 46,500         | F | \$ 47,500         | \$ -              | \$ 48,500         |                   |
| F.D. Holding Tank                                   | \$ 53,000           | \$ 26,000         | A | \$ 27,000         |                   |                   |                   |
| F.D. Major Apparatus Refurbishing ( E6/E5/E7)       | \$ 155,000          | \$ -              |   | \$ 50,000         | \$ 50,000         | \$ 55,000         |                   |
| F.D. Replace Engine 4 ( replacement schedule)       | \$ 650,000          |                   |   |                   |                   |                   | \$ 650,000        |
| F.D. Re-chassis Forestry 4 (replacement schedule)   | \$ 60,000           |                   |   |                   |                   |                   | \$ 60,000         |
|   |                     |                   |   |                   |                   |                   |                   |
| <b>Total Fire Department</b>                        | <b>\$ 1,488,000</b> | <b>\$ 227,500</b> |   | <b>\$ 259,000</b> | <b>\$ 188,000</b> | <b>\$ 103,500</b> | <b>\$ 710,000</b> |

**Assessing Department**

|                                   |                   |             |  |                   |             |             |             |
|-----------------------------------|-------------------|-------------|--|-------------------|-------------|-------------|-------------|
| Revaluation                       | \$ 430,000        |             |  | \$ 430,000        |             |             |             |
|                                   |                   |             |  |                   |             |             |             |
| <b>Total Assessing Department</b> | <b>\$ 430,000</b> | <b>\$ -</b> |  | <b>\$ 430,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**Management Information Systems Department**

|                       |                  |                  |   |             |             |             |             |
|-----------------------|------------------|------------------|---|-------------|-------------|-------------|-------------|
| Core Switch Upgrade   | \$ 26,680        | \$ 26,680        | F |             |             |             |             |
| Vehicle Replacement   | \$ 10,000        | \$ 10,000        | A |             |             |             |             |
|                       |                  |                  |   |             |             |             |             |
| <b>MIS Department</b> | <b>\$ 36,680</b> | <b>\$ 36,680</b> |   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

| <b>Capital Improvement Plan</b><br><b>Municipal Capital Equipment</b><br><b>Projected 5 Year Plan</b> |                                |                             |   |                        |                        |                        | 7/8/2016<br>9:09 AM    |
|---|--------------------------------|-----------------------------|---|------------------------|------------------------|------------------------|------------------------|
| Description   | 5 - Year<br>Plan<br>Total Cost | FY2017<br>Budget<br>Request |   | Fiscal<br>Year<br>2018 | Fiscal<br>Year<br>2019 | Fiscal<br>Year<br>2020 | Fiscal<br>Year<br>2021 |
| <b>Community Services Department</b>  |                                |                             |   |                        |                        |                        |                        |
| C.S. Replacement 4x4 John Deere Gator   | \$ 10,600                      | \$ 10,600                   | F |                        |                        |                        |                        |
| C.S. Replacement Kromer   | \$ 18,300                      | \$ 18,300                   | F |                        |                        |                        |                        |
| C.S. Replacement John Deere 4066  | \$ 47,500                      | \$ 47,500                   | F |                        |                        |                        |                        |
| C.S. Automatic Gate System  | \$ 65,000                      |                             |   | \$ 65,000              |                        |                        |                        |
| C.S. 4x4 Ton Dump Truck   | \$ 50,000                      |                             |   | \$ 50,000              |                        |                        |                        |
| C.S. Mini Bus   | \$ 80,000                      |                             |   |                        | \$ 80,000              |                        |                        |
| <b>Total Community Services Department</b>  | <b>\$ 271,400</b>              | <b>\$ 76,400</b>            |   | <b>\$ 115,000</b>      | <b>\$ 80,000</b>       | <b>\$ -</b>            | <b>\$ -</b>            |
|   |                                |                             |   |                        |                        |                        |                        |
| <b>Planning Department</b>  |                                |                             |   |                        |                        |                        |                        |
| Commercial Code & Fire Inspection Vehicle   | \$ 32,000                      | \$ 32,000                   | F |                        |                        |                        |                        |
|   |                                |                             |   |                        |                        |                        |                        |
|   |                                |                             |   |                        |                        |                        |                        |
| <b>Planning Department</b>  | <b>\$ 32,000</b>               | <b>\$ 32,000</b>            |   | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>            |
|   |                                |                             |   |                        |                        |                        |                        |
| <b>Police Department</b>  |                                |                             |   |                        |                        |                        |                        |
| Tasers (6) & warranties   | \$ 37,950                      | \$ 7,590                    | A | \$ 7,590               | \$ 7,590               | \$ 7,590               | \$ 7,590               |
| TruNarc Narcotics Identification System   | \$ 26,600                      | \$ 26,600                   | F |                        |                        |                        |                        |
| Crusier Light Bars  | \$ 19,200                      | \$ 19,200                   | F |                        |                        |                        |                        |
| ACO Vehicle Replacement   | \$ 32,000                      |                             |   | \$ 32,000              |                        |                        |                        |
| K-9 Replacement Program   | \$ 6,500                       |                             |   | \$ 6,500               |                        |                        |                        |
| Ground Penetrating Radar  | \$ 16,000                      |                             |   | \$ 16,000              |                        |                        |                        |
| Motorcycle Replacement  | \$ 40,000                      |                             |   |                        | \$ 40,000              |                        |                        |
| MRO Marine 3 Boat Replacement   | \$ 8,000                       |                             |   | \$ 8,000               |                        |                        |                        |
| MRO Replacement Vehicle   | \$ 32,000                      |                             |   |                        |                        |                        | \$ 32,000              |
| <b>Total Police Department</b>  | <b>\$ 218,250</b>              | <b>\$ 53,390</b>            |   | <b>\$ 70,090</b>       | <b>\$ 47,590</b>       | <b>\$ 7,590</b>        | <b>\$ 39,590</b>       |

**Capital Improvement Plan  
Municipal Capital Equipment**

7/8/2016

9:35 AM

**Projected 5 Year Plan**

| <b>Description</b>                                     | <b>5 - Year<br/>Plan<br/>Total Cost</b> | <b>FY2017<br/>Budget<br/>Request</b> |   | <b>Fiscal<br/>Year<br/>2018</b> | <b>Fiscal<br/>Year<br/>2019</b> | <b>Fiscal<br/>Year<br/>2020</b> | <b>Fiscal<br/>Year<br/>2021</b> |
|--|---|--------------------------------------|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <b>Public Works Department</b>                         |   |                                      |   |                                 |                                 |                                 |                                 |
| Plow Truck # 4025                                      | \$ 175,000                              | \$ 175,000                           | B |                                 |                                 |                                 |                                 |
| Pickup Truck/w lift gate # 4035                        | \$ 36,000                               | \$ 36,000                            | F |                                 |                                 |                                 |                                 |
| Loader/ Backhoe #4042                                  | \$ 135,500                              | \$ 135,500                           | M |                                 |                                 |                                 |                                 |
| Blower for Loader                                      | \$ 112,000                              | \$ 112,000                           | B |                                 |                                 |                                 |                                 |
| Beach Tractor (Bch Revenue Account)                    | \$ 120,000                              | \$ 120,000                           | R |                                 |                                 |                                 |                                 |
| PW Floor Sweeper #4157                                 | \$ 62,000                               | \$ 62,000                            | B |                                 |                                 |                                 |                                 |
| PW HVAC Replacement /Efficiency Upgrades               | \$ 82,000                               | \$ 82,000                            | B |                                 |                                 |                                 |                                 |
| Plow Truck #4001                                       | \$ 200,000                              |                                      |   | \$ 200,000                      |                                 |                                 |                                 |
| Pick Up Truck #4060                                    | \$ 37,000                               |                                      |   | \$ 37,000                       |                                 |                                 |                                 |
| Street Sweeper #4200 Tennant                           | \$ 310,000                              |                                      |   | \$ 310,000                      |                                 |                                 |                                 |
| Sidewalk Plow with Attachments                         | \$ 150,000                              |                                      |   | \$ 150,000                      |                                 |                                 |                                 |
| PW Shop - Heavy Truck Lifts                            | \$ 35,000                               |                                      |   | \$ 35,000                       |                                 |                                 |                                 |
| Traffic - UPS /Generator/Battery Standby Install       | \$ 36,000                               |                                      |   | \$ 36,000                       |                                 |                                 |                                 |
| Plow Truck #4010 (Re-use existing sander)              | \$ 180,000                              |                                      |   |                                 | \$ 180,000                      |                                 |                                 |
| Pickup Truck #4055 w/lift gate                         | \$ 36,000                               |                                      |   |                                 | \$ 36,000                       |                                 |                                 |
| Excavator 4013   | \$ 195,000                              |                                      |   |                                 | \$ 195,000                      |                                 |                                 |
| PW Shop - Air Compressor                               | \$ 30,000                               |                                      |   |                                 | \$ 30,000                       |                                 |                                 |
| PW Facility - Exterior Lighting Upgrades               | \$ 24,500                               |                                      |   |                                 | \$ 24,500                       |                                 |                                 |
| Traffic - Fiber Connection, Haigis Pkwy to Exit 42     | \$ 30,000                               |                                      |   |                                 | \$ 30,000                       |                                 |                                 |
| Traffic - Fire Panel Upgrade                           | \$ 25,000                               |                                      |   |                                 | \$ 25,000                       |                                 |                                 |
| Plow Truck #4007 (Re-use existing sander)              | \$ 180,000                              |                                      |   |                                 |                                 | \$ 180,000                      |                                 |
| Pickup Truck #4034                                     | \$ 37,000                               |                                      |   |                                 |                                 | \$ 37,000                       |                                 |
| Street Sweeper #4201 Elgin                             | \$ 320,000                              |                                      |   |                                 |                                 | \$ 320,000                      |                                 |
| Sidewalk Machine with attachments                      | \$ 155,000                              |                                      |   |                                 |                                 | \$ 155,000                      |                                 |
| Traffic Fire Alarm Cable Repacement , Payne Rd         | \$ 40,000                               |                                      |   |                                 |                                 | \$ 40,000                       |                                 |
| Plow Truck #4018 (Re-use existing sander)              | \$ 188,000                              |                                      |   |                                 |                                 |                                 | \$ 188,000                      |
| Pick Up Truck Service #4052                            | \$ 33,000                               |                                      |   |                                 |                                 |                                 | \$ 33,000                       |
| Catch Basin Truck #4032                                | \$ 260,000                              |                                      |   |                                 |                                 |                                 | \$ 260,000                      |
| Front End Loader with Plow #4008                       | \$ 225,000                              |                                      |   |                                 |                                 |                                 | \$ 225,000                      |
| Traffic - Fiber Connection, Payne Rd Exit 42 to Gorahm | \$ 40,000                               |                                      |   |                                 |                                 |                                 | \$ 40,000                       |
|  |   |                                      |   |                                 |                                 |                                 |                                 |
| <b>Total Public Works Department</b>                   | <b>\$ 3,489,000</b>                     | <b>\$ 722,500</b>                    |   | <b>\$ 768,000</b>               | <b>\$ 520,500</b>               | <b>\$ 732,000</b>               | <b>\$ 746,000</b>               |

| Capital Improvement Plan<br>Municipal Capital Equipment<br>Projected 5 Year Plan |                                |                             |  |                        |                        |                        | 7/8/2016<br>9:11 AM    |
|--|--------------------------------|-----------------------------|--|------------------------|------------------------|------------------------|------------------------|
| Description  | 5 - Year<br>Plan<br>Total Cost | FY2017<br>Budget<br>Request |  | Fiscal<br>Year<br>2018 | Fiscal<br>Year<br>2019 | Fiscal<br>Year<br>2020 | Fiscal<br>Year<br>2021 |
| <b>Library</b>   |                                |                             |  |                        |                        |                        |                        |
| Information Technology   | \$ 11,000                      |                             |  | \$ 5,500               |                        |                        | \$ 5,500               |
| Shelving & Fixtures  | \$ 10,000                      |                             |  | \$ 10,000              |                        |                        |                        |
| Materials Handling - RFID  | \$ 27,000                      | .                           |  |                        | \$ 27,000              |                        |                        |
|  |                                |                             |  |                        |                        |                        |                        |
| <b>Total Public Library</b>  | <b>\$ 48,000</b>               | <b>\$ -</b>                 |  | <b>\$ 15,500</b>       | <b>\$ 27,000</b>       | <b>\$ -</b>            | <b>\$ 5,500</b>        |
|  |                                |                             |  |                        |                        |                        |                        |
| <b>Total All Municipal Department</b>  | <b>\$ 6,013,330</b>            | <b>\$ 1,148,470</b>         |  | <b>\$ 1,657,590</b>    | <b>\$ 863,090</b>      | <b>\$ 843,090</b>      | <b>\$ 1,501,090</b>    |

| Capital Improvement Plan<br>Municipal Capital Equipment<br>Projected 5 Year Plan   |                                |                             |   |                        |                        |                        | 7/8/2016<br>9:58 AM    |
|--|--------------------------------|-----------------------------|---|------------------------|------------------------|------------------------|------------------------|
| Description  | 5 - Year<br>Plan<br>Total Cost | FY2017<br>Budget<br>Request |   | Fiscal<br>Year<br>2018 | Fiscal<br>Year<br>2019 | Fiscal<br>Year<br>2020 | Fiscal<br>Year<br>2021 |
| <b>School Department</b>   |                                |                             |   |                        |                        |                        |                        |
| <b>Technology</b>  |                                |                             |   |                        |                        |                        |                        |
| Replacement IT vehicle*  | \$ 10,000                      | \$ 10,000                   | A |                        |                        |                        |                        |
| <b>Transportation</b>  |                                |                             |   |                        |                        |                        |                        |
| School Bus Replacement Schedule<br>(3 buses per year/10-year rotation);<br>continue coversion to propane w/EPA grants.   | \$ 1,639,273                   | \$ 315,000                  | B | \$ 321,300             | \$ 327,726             | \$ 334,281             | \$ 340,966             |
| <b>Facilities</b>  |                                |                             |   |                        |                        |                        |                        |
| Maintenance Truck Replacement Schedule<br>(per PW recommendation):   |                                |                             |   |                        |                        |                        |                        |
| GMC Box Truck #223568  | \$ 37,000                      | \$ 37,000                   | F |                        |                        |                        |                        |
| GMC pickup Truck #315116   | \$ 38,000                      |                             |   | \$ 38,000              |                        |                        |                        |
| GMC pickup Truck #207100   | \$ 38,000                      |                             |   |                        | \$ 38,000              |                        |                        |
| GMC pickup Truck #548799   | \$ 38,000                      |                             |   |                        |                        | \$ 38,000              |                        |
| GMC Dump Truck #271018   | \$ 50,000                      |                             |   |                        |                        |                        | \$ 50,000              |
| Furnishings Replace & Renew  | \$ 125,000                     | \$ 50,000                   | B | \$ 30,000              | \$ 15,000              | \$ 15,000              | \$ 15,000              |
| Kitchen Equipment Replacement  | \$ 60,375                      | \$ 38,375                   | F | \$ 12,000              | \$ 10,000              |                        |                        |
| Auditorium Acoustial Shells  | \$ 27,500                      | \$ 10,000                   | F | \$ 10,000              | \$ 7,500               |                        |                        |
| HS Athletics Equipment   | \$ 50,000                      | \$ 50,000                   | B |                        |                        |                        |                        |
| Facilities Support Equipment   | \$ 45,000                      | \$ 15,000                   | F |                        | \$ 15,000              |                        | \$ 15,000              |
| <b>Total School Department</b>   | <b>\$ 2,158,148</b>            | <b>\$ 525,375</b>           |   | <b>\$ 411,300</b>      | <b>\$ 413,226</b>      | <b>\$ 387,281</b>      | <b>\$ 420,966</b>      |
| <b>Total Municipal and School Capital Equipment</b>  | <b>\$ 8,171,478</b>            | <b>\$ 1,673,845</b>         |   | <b>\$ 2,068,890</b>    | <b>\$ 1,276,316</b>    | <b>\$ 1,230,371</b>    | <b>\$ 1,922,056</b>    |
| <b>Funding in Fiscal Year 2017</b>   |                                |                             |   |                        |                        |                        |                        |
| "A" Appropriated   |                                | \$ 53,590                   |   |                        |                        |                        |                        |
| "B" to be Bonded   |                                | \$ 941,500                  |   |                        |                        |                        |                        |
| "F" Capital Reserve (UFBal)  |                                | \$ 421,755                  |   |                        |                        |                        |                        |
| "M" Funding from several sources   |                                | \$ -                        |   |                        |                        |                        |                        |
| "L" to be lease/loan   |                                | \$ -                        |   |                        |                        |                        |                        |
| "R" to be from Reserve Funds   |                                | \$ 210,000                  |   |                        |                        |                        |                        |
| <sup>1-2</sup> Revenue Vehicles Trade-in   |                                | \$ 47,000                   |   |                        |                        |                        |                        |
| <b>Total Amount to be Funded</b>   |                                | <b>\$ 1,673,845</b>         |   |                        |                        |                        |                        |
| * Note - Bond issues or appropriation and expenditure of funds derived from municipal revenue sources or combination of both, in principal amount greater than \$400,000 for a single capital project or equipment requires voter approval. See Section 905.11 of the Town Charter for exceptions. |                                |                             |   |                        |                        |                        |                        |

## Narrative for Capital Equipment & Projected 5 Year Plan

### Fire Capital Equipment

| Description   | 5-Year Total        | 2017              |   | 2018              | 2019              | 2020              | 2021              |
|---|---------------------|-------------------|---|-------------------|-------------------|-------------------|-------------------|
| <b>Fire Department</b>                              |                     |                   |   |                   |                   |                   |                   |
| F.D. Replace Rescue Unit (replacement schedule)     | \$ 276,000          | \$ 90,000         | R | \$ 92,000         | \$ 94,000         |                   |                   |
| F.D. ATV replacement (joint project with Com Serv)  | \$ 24,000           | \$ 24,000         | F |                   |                   |                   |                   |
| F.D. Rescue Power Stretcher Replacement Program     | \$ 127,500          | \$ 41,000         | F | \$ 42,500         | \$ 44,000         |                   |                   |
| F.D. Replace staff vehicles ( replacement schedule) | \$ 142,500          | \$ 46,500         | F | \$ 47,500         | \$ -              | \$ 48,500         |                   |
| F.D. Holding Tank                                   | \$ 53,000           | \$ 26,000         | A | \$ 27,000         |                   |                   |                   |
| F.D. Major Apparatus Refurbishing ( E6/E5/E7)       | \$ 155,000          | \$ -              |   | \$ 50,000         | \$ 50,000         | \$ 55,000         |                   |
| F.D. Replace Engine 4 ( replacement schedule)       | \$ 650,000          |                   |   |                   |                   |                   | \$ 650,000        |
| F.D. Re-chassis Forestry 4 (replacement schedule)   | \$ 60,000           |                   |   |                   |                   |                   | \$ 60,000         |
| <b>Total Fire Department</b>                        | <b>\$ 1,488,000</b> | <b>\$ 227,500</b> |   | <b>\$ 259,000</b> | <b>\$ 188,000</b> | <b>\$ 103,500</b> | <b>\$ 710,000</b> |

*Note: Equipment with (\*) an asterisks indicate FY2017 Budget*

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

**\*ATV All Terrain Replacement :** This request funds the replacement of a shared ATV that Community Services uses to pick up trash and other chores around the public parking areas and beach in Pine Point and is also used by the fire department for emergency response to off-road locations. This tool has proven essential during cardiac arrests, drownings, and a wide variety of emergencies on our beaches. Community Services purchased the current ATV in 2009 and it is at the end of it's useful life. The fire Department is picking up the cost or replacement this time. It should be noted that we have attempted to get this project funded through two separate grant applications over two years, but have been unsuccessful.

**\*Power Stretcher Replacement Program:** This request is the first of a three year phased plan to fund the replacement of our three battery powered ambulance stretchers at the end of their useful life. These units were originally purchased to reduce worker's compensation on-the-job injuries because they use hydraulic lift cylinders to elevate the stretcher so it can be loaded into the ambulance. There is no question these devices have saved money in insurance and lost-time injury costs during their lifetime. This proposal actually includes updating the current stretchers and adds a new power load system that includes a hydraulic lift mounted to the rear of the ambulance body. With our old stretchers we had the first generation electric lifting capability, but as a patient is being rolled into the ambulance an EMS provider still needs to support the weight of the patient while the wheels are retracted. This new lift increases capacity (which is very important as we continue to deal with bariatric patients) while also adding a new hydraulic component that does all the lifting eliminating that final opportunity for dropping a patient or injuring an employee. We have timed these upgrades to coincide with the re-chassis of our ambulances as there is a structural component that needs to be included on the module body in addition to the stretcher and power lift mechanism.

## Fire Capital Equipment - Continued

**\*Replacement of Staff Vehicles:** This request is to replace the two full time deputy chief's and the Fire Chiefs vehicles. These vehicles are scheduled to be replaced after 12 years of service as outlined in the department's vehicle replacement plan. Our goal is to go out to bid in late 2017 after the FY18 budget has been approved so we can get the benefit of volume discounts by purchasing two units at one time but funded from different fiscal year budgets.

**\*Holding Tank:** This request is an ongoing program to install 15,000 gallon underground fire protection storage tanks in the rural areas of town that do not have municipal water main hydrant protection or where there is no opportunity to install a dry hydrant. Normally these tanks are installed at the developer's expense if a new subdivision were being planned. This program funds one tank installation per year in various rural, existing neighborhoods that most likely will not experience sufficient growth to require a developer to install a fire protection tank. The funding in this year's budget is to add a tank in the Glendale Drive neighborhood off Broadturn Road to cover a large gap in current coverage.

**Major Apparatus Maintenance:** (2018) This request is to refurbish various front line apparatus at the half-way point of their anticipated 25 year service life during different fiscal years. Over the years we have found this preventive maintenance program to be very cost effective by allowing us to perform major pump repairs, removal of electrolysis, and re-painting as necessary to extend the service life of these valuable assets. It is even more critical now that DPW is using more liquid calcium and magnesium products to help melt snow. These chemicals used by many municipalities are causing significant maintenance issues for our apparatus.

**Replacement of Engine 4:** (2021) As outlined in the department's replacement schedule, this request is to replace the 1996 Ferrara fire truck currently serving at a less busy station as Engine 4. This apparatus spent the first 10 years of its life as E7 at Oak Hill, our busiest station. For the past 15 years it has served at Pine Point station. The new apparatus will be assigned to front-line duty at one of the busier stations, and E4 will be re-purposed as our spare engine which fills in at all the stations when one of the primary trucks is out for maintenance or training. The 1989 E-One fire truck that has been serving as our spare engine will be traded or sold after completing 32 years of service to the community.

**Re-chassis Forestry 4:** (2021) (replacement schedule) As outlined in the department's replacement schedule, this request is to re-chassis the 2006 forestry unit after 15 years of service. When we built this unit we purchased a poly body to guard against corrosion which allows us to repurpose the body, integral water tank, pump, and CAFS system saving significant amount of total replacement.



## Management Information Systems Capital Equipment

| Description                               | 5-Year Total | 2017      | 2018 | 2019 | 2020 | 2021 |
|---|--------------|-----------|------|------|------|------|
| Management Information Systems Department |              |           |      |      |      |      |
| Core Switch Upgrade                       | \$ 26,680    | \$ 26,680 | F    |      |      |      |
| Vehicle Replacement                       | \$ 10,000    | \$ 10,000 | A    |      |      |      |
| MIS Department                            | \$ 36,680    | \$ 36,680 | \$ - | \$ - | \$ - | \$ - |

*Note: Equipment with (\*) an asterisk indicates FY2017 Budget*

**\*Core Switch Upgrade:** In April of 2015, we upgraded the core switch from 2Gb to 10Gb. However, the current linecard in the core switch was designed for transport, not distribution and as a result, we are dropping data packets. Additionally, there is only one card, providing a single point of failure.

This will allow us to purchase two 10Gb interface cards, providing increased redundancy, speed and reliability. The switch is a pivotal piece of hardware, as it supports all the critical loads from our servers.

Total cost for this project is \$53,360 - to be split equally between the Town and School

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

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

## Assessing Capital Equipment

| Description                       | 5-Year Total      | 2017        | 2018              | 2019        | 2020        | 2021        |
|-----------------------------------|-------------------|-------------|-------------------|-------------|-------------|-------------|
| Assessing Department              |                   |             |                   |             |             |             |
| Revaluation                       | \$ 430,000        |             | \$ 430,000        |             |             |             |
|                                   |                   |             |                   |             |             |             |
| <b>Total Assessing Department</b> | <b>\$ 430,000</b> | <b>\$ -</b> | <b>\$ 430,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

*Note: Equipment with (\*) an asterisks indicates FY2017 Budget*

**Full Town-Wide Revaluation: (2018)** The request is to fund a complete assessment equalization for the Town of Scarborough. The current dynamics in the real estate property market would indicate that there is considerable upward pressure within this market in majority of the different property classifications. By 2018 fiscal year and through fiscal year 2019 we will see the Town's assessment ratio and quality rating being in a position that would require a full revaluation. This item will require voter approval; therefore an education campaign will be necessary before the November 2018 election.

## Community Services Capital Equipment

| Description                                | 5-Year Total | 2017        | 2018       | 2019      | 2020 | 2021 |
|--|--------------|-------------|------------|-----------|------|------|
| <b>Community Services Department</b>       |              |             |            |           |      |      |
| C.S. Replacement 4x4 John Deere Gator      | \$ 10,600    | \$ 10,600 F |            |           |      |      |
| C.S. Replacement Kromer                    | \$ 18,300    | \$ 18,300 F |            |           |      |      |
| C.S. Replacement John Deere 4066           | \$ 47,500    | \$ 47,500 F |            |           |      |      |
| C.S. Automatic Gate System                 | \$ 65,000    |             | \$ 65,000  |           |      |      |
| C.S. 4x4 Ton Dump Truck                    | \$ 50,000    |             | \$ 50,000  |           |      |      |
| C.S. Mini Bus                              | \$ 80,000    |             |            | \$ 80,000 |      |      |
| <b>Total Community Services Department</b> | \$ 271,400   | \$ 76,400   | \$ 115,000 | \$ 80,000 | \$ - | \$ - |

*Note: Equipment with (\*) an asterisks indicates FY2017 Budget*

**\*4x4 John Deere Gator:** This equipment will replace the current 4x4 Kawasaki Mule to be used for campus maintenance during the spring, summer, and fall months. The Kawasaki Mule is a 2001 with 2,758 hours of use.

**\*Kromer:** This will replace the current Kromer that was purchased in 2003. It is used to paint over 56 athletic fields in town over the spring, summer, and fall months and has over 1,400 hours of use.

**\*John Deere 4066:** This will replace our current 2005 John Deere 4410 which has over 3,400 hours of use. This tractor has a backhoe, bucket loader, and mid-mount mowing deck. It is used for mowing, general maintenance, and snow removal for the town. Additionally, Public Works uses this tractor to dig graves, as it is small enough to move through the graveyard without damaging the existing plots.

**Automatic Gate System:** (2018) This system will allow the town to program the opening and closing of the gate at Higgins Beach in accordance with town ordinance. It will allow for credit cards to be accepted at this facility. This will be funded out of the beach reserve account.

**4x4 One - Ton Dump Truck:** (2018) This will replace the current beach trash one-ton dump truck that has over 107,000 miles on it. It is starting to rust out and break down often. This will be funded out of the beach reserve account.

**Mini Bus:** (2019) The minibus that is used for senior trips and other activities throughout the town has over 90,000 miles on it, and it will need to be replaced in the future.

## Planning Department Capital Equipment

| Description                               | 5-Year Total | 2017      | 2018 | 2019 | 2020 | 2021 |
|---|--------------|-----------|------|------|------|------|
| Planning Department                       |              |           |      |      |      |      |
| Commercial Code & Fire Inspection Vehicle | \$ 32,000    | \$ 32,000 | F    |      |      |      |
|   |              |           |      |      |      |      |
| Planning Department                       | \$ 32,000    | \$ 32,000 | \$ - | \$ - | \$ - | \$ - |

*Equipment with (\*) an asterisk indicates FY2017 Budget*

**\*Commercial Code & Fire Inspection Vehicle:** The Vehicle the Town's Commercial Code and Fire Inspector uses (a 2003 GMC Yukon) is beyond its recommended replacement date, is requiring frequent and costly maintenance, and gets poor gas mileage. The Planning and Codes and the Fire Departments are proposing to replace this vehicle with a new Ford Explorer. The Explorer package will provide the Commercial Code and Fire Inspector with a vehicle that can access a wide range of development and construction sites; is capable in all weather conditions; and has adequate interior space and cargo room for emergency gear and equipment. The Explorer also exhibits much improved fuel economy over the current GMC Yukon that's in service. The needs for this vehicle are more specific than a typical code enforcement vehicle, as this position conducts building and development inspections, but also routinely responds to Fire and public safety scenes and emergencies.

## Narrative for Capital Equipment &amp; Projected 5 Year Plan

## Police Department Capital Equipment

| Description                             | 5-Year Total      | 2017             | 2018             | 2019             | 2020            | 2021             |
|---|-------------------|------------------|------------------|------------------|-----------------|------------------|
| <b>Police Department</b>                |                   |                  |                  |                  |                 |                  |
| Tasers (6) & warranties                 | \$ 37,950         | \$ 7,590 A       | \$ 7,590         | \$ 7,590         | \$ 7,590        | \$ 7,590         |
| TruNarc Narcotics Identification System | \$ 26,600         | \$ 26,600 F      |                  |                  |                 |                  |
| Cruiser Light Bars                      | \$ 19,200         | \$ 19,200 F      |                  |                  |                 |                  |
| ACO Vehicle Replacement                 | \$ 32,000         |                  | \$ 32,000        |                  |                 |                  |
| K-9 Replacement Program                 | \$ 6,500          |                  | \$ 6,500         |                  |                 |                  |
| Ground Penetrating Radar                | \$ 16,000         |                  | \$ 16,000        |                  |                 |                  |
| Motorcycle Replacement                  | \$ 40,000         |                  |                  | \$ 40,000        |                 |                  |
| MRO Marine 3 Boat Replacement           | \$ 8,000          |                  | \$ 8,000         |                  |                 |                  |
| MRO Replacement Vehicle                 | \$ 32,000         |                  |                  |                  |                 | \$ 32,000        |
| <b>Total Police Department</b>          | <b>\$ 218,250</b> | <b>\$ 53,390</b> | <b>\$ 70,090</b> | <b>\$ 47,590</b> | <b>\$ 7,590</b> | <b>\$ 39,590</b> |

*Note: Equipment with (\*) an asterisks indicates FY2017 Budget*

## Police Department Capital Equipment- Continued

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

**\*Narcotics Identification System:** The TruNarc Narcotics Identification System is an electronic device capable of identifying a vast array of narcotic substances. Current field test kits identify 20 - 25 different drugs but the officer would need to have an idea of what they are testing for. This device has the ability to test for 307 different drugs by using laser technology. Today's heroin is cut with a substance called fentanyl which is highly potent and is killing heroin users. Fentanyl is not visibly discernable and can be absorbed through the skin as well as ingested by breathing. In small doses it is fatal. This is an officer safety request to protect officers from exposure to this deadly drug while performing their police duties.

**\*Cruiser Light Bars:** These funds would be used to replace the light bars and controllers on the eight marked patrol vehicles in the police department fleet. The current light bars were purchased for Ford Crown Victoria Police Interceptor SUV's. The new equipment will be better suited to the SUV platform. The current equipment has also been discontinued, and replacement parts are no longer available. The new equipment also includes updated features to enhance officer safety. The light bars being replaced were purchased in the 2010 budget.

**ACO Replacement Vehicles:** (2018) This is a replacement program started in the 2002/2003 budget for the replacement of the Animal Control Truck. The funds would be used for the purpose of replacing the truck with a new vehicle every 5 years.

**K-9 Replacement Program:** (2018) This is a replacement program for the replacement of aging police K-9 partners who are no longer physically capable of performing police duties. Replacement will depend on the health of the police dog. Replacement is expected to be after 5 or more years of service. K-9 Jak served 8 years before retiring.

**Ground Penetrating Radar:** (2018) Recently, a local contractor unearthed the skeletal remains of three individuals while excavating for a leech bed. The skeletal remains must now be dug up and reburied. The area to be excavated is approximately 40'x40'. The number of hours devoted to this recovery effort now totals 56 hours x 3 Officers for a total of 168 hours. This device would allow us to search a 100 foot area in as little time as 30 minutes. The device will locate buried human remains, drugs, money, cash, weapons etc.

**MRO Marine 3 Boat Replacement:** (2018) This fund request is to replace Marine 3, our 17 foot Smoker Craft boat. This boat is 12 years old and is shared between the Fire Department and the Police Department. On the fire side, this boat is used for water rescues in and around the marsh area. On the police side, the Marine Resources Officer uses this boat for water testing and law enforcement on a daily basis. We also leave this boat tied up to floats at Pine Point for quicker access to the flats and water.

**Motorcycle Replacement:** (2019) This is a replacement program for the replacement started in 2002/2003 for the replacement of the police motorcycles. The funds would be used for the purpose of replacing the truck with a new vehicle every five years.

**MRO Replacement Vehicle:** (2021) This is a replacement program started in the 2002/2003 budget for the replacement of the Marine Resources Truck. The funds would be used for the purpose of replacing the truck with a new vehicle every 5 years.

## Narrative for Capital Equipment & Projected 5 Year Plan

### Public Works Department Capital Equipment

| Description   | 5-Year Total        | 2017              | 2018              | 2019              | 2020              | 2021              |
|---|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Public Works Department</b>                            |                     |                   |                   |                   |                   |                   |
| Plow Truck # 4025   | \$ 175,000          | \$ 175,000        | B                 |                   |                   |                   |
| Pickup Truck/w lift gate # 4035                           | \$ 36,000           | \$ 36,000         | F                 |                   |                   |                   |
| Loader/ Backhoe #4042                                     | \$ 135,500          | \$ 135,500        | M                 |                   |                   |                   |
| Blower for Loader   | \$ 112,000          | \$ 112,000        | B                 |                   |                   |                   |
| Beach Tractor (Bch Revenue Account)                       | \$ 120,000          | \$ 120,000        | R                 |                   |                   |                   |
| PW Floor Sweeper #4157                                    | \$ 62,000           | \$ 62,000         | B                 |                   |                   |                   |
| PW HVAC Replacement /Efficiency Upgrades                  | \$ 82,000           | \$ 82,000         | B                 |                   |                   |                   |
| Plow Truck #4001  | \$ 200,000          |                   | \$ 200,000        |                   |                   |                   |
| Pick Up Truck #4060                                       | \$ 37,000           |                   | \$ 37,000         |                   |                   |                   |
| Street Sweeper #4200 Tennant                              | \$ 310,000          |                   | \$ 310,000        |                   |                   |                   |
| Sidewalk Plow with Attachments                            | \$ 150,000          |                   | \$ 150,000        |                   |                   |                   |
| PW Shop - Heavy Truck Lifts                               | \$ 35,000           |                   | \$ 35,000         |                   |                   |                   |
| Traffic - UPS /Generator/Battery Standby Install          | \$ 36,000           |                   | \$ 36,000         |                   |                   |                   |
| Plow Truck #4010 (Re-use existing sander)                 | \$ 180,000          |                   |                   | \$ 180,000        |                   |                   |
| Pickup Truck #4055 w/lift gate                            | \$ 36,000           |                   |                   | \$ 36,000         |                   |                   |
| Excavator 4013  | \$ 195,000          |                   |                   | \$ 195,000        |                   |                   |
| PW Shop - Air Compressor                                  | \$ 30,000           |                   |                   | \$ 30,000         |                   |                   |
| PW Facility - Exterior Lighting Upgrades                  | \$ 24,500           |                   |                   | \$ 24,500         |                   |                   |
| Traffic - Fiber Connection, Haigis Pkwy to Exit 42        | \$ 30,000           |                   |                   | \$ 30,000         |                   |                   |
| Traffic - Fire Panel Upgrade                              | \$ 25,000           |                   |                   | \$ 25,000         |                   |                   |
| Plow Truck #4007 (Re-use existing sander)                 | \$ 180,000          |                   |                   |                   | \$ 180,000        |                   |
| Pickup Truck #4034  | \$ 37,000           |                   |                   |                   | \$ 37,000         |                   |
| Street Sweeper #4201 Elgin                                | \$ 320,000          |                   |                   |                   | \$ 320,000        |                   |
| Sidewalk Machine with attachments                         | \$ 155,000          |                   |                   |                   | \$ 155,000        |                   |
| Traffic Fire Alarm Cable Repacement , Payne Rd            | \$ 40,000           |                   |                   |                   | \$ 40,000         |                   |
| Plow Truck #4018 (Re-use existing sander)                 | \$ 188,000          |                   |                   |                   |                   | \$ 188,000        |
| Pick Up Truck Service #4052                               | \$ 33,000           |                   |                   |                   |                   | \$ 33,000         |
| Catch Basin Truck #4032                                   | \$ 260,000          |                   |                   |                   |                   | \$ 260,000        |
| Front End Loader with Plow #4008                          | \$ 225,000          |                   |                   |                   |                   | \$ 225,000        |
| Traffic - Fiber Connection, Payne Rd Exit 42 to Gorahm Rd | \$ 40,000           |                   |                   |                   |                   | \$ 40,000         |
|   |                     |                   |                   |                   |                   |                   |
| <b>Total Public Works Department</b>                      | <b>\$ 3,489,000</b> | <b>\$ 722,500</b> | <b>\$ 768,000</b> | <b>\$ 520,500</b> | <b>\$ 732,000</b> | <b>\$ 746,000</b> |

*Note: Equipment with (\*) an asterisk indicates FY2017 Budget*

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

**\*Plow Truck #4025:** Replacement for a 2000 International 2554. Total mileage of 71,266, with 6,493 hours.

**\*Pickup Truck #4035:** Replaces the 2005 GMC three quarter ton Crew Truck. Total mileage 112,374, with 6,820 hours.

**\*Backhoe #4042:** Replaces a 2011 Case (less 40k trade) John Deere loader. The loader/backhoe is the only piece of equipment on a 5 year replacement schedule. It is used year-round by Public Works and the Fire Department. Due to its almost daily use the hours and miles add up quickly. Also, loader/backhoe specifications include a 5-year no-downtime warranty so we always have a machine available.

## Public Works Department Capital Equipment-Continued

**PW Shop - Air Compressor:** (2019) The current unit was installed in 1996 when the town bought the building. Through good maintenance the unit has worked well but it is near the end of life and should be replaced.

**PW Facility - Exterior Lighting Upgrades:** (2019) Like the interior lighting replaced in 2008, the exterior lighting is original to the building and is 30 plus years old. New lighting would provide better light quality and save money as we would change from metal halide lighting to LED lights.

**Traffic - Fiber Connection, Haigis Pkwy to Exit 42:** (2019) The project would include installation of fiber optic cable from the intersection of Haigis Parkway and Route 1 to the intersection of Haigis Parkway and Payne Road. This would allow us to interconnect the Route 1 signals with the signals at Exit 42 and Cabela Boulevard.

**Traffic - Public Works Facility Fire Panel Upgrade:** (2019) The existing fire panel is obsolete and parts are no longer available. This project would replace the panel and any associated equipment while bringing the system up to current building code.

**Equipment Replacement: (2020)**

|                |       |                                    |
|----------------|-------|------------------------------------|
| PLOW TRUCK     | #4007 | Replaces a 2005 International 7400 |
| PICKUP TRUCK   | #4034 | Replaces a 2009 GMC 1/2-ton        |
| Street Sweeper | #4201 | Replaces a 2009 Elgin              |

**Sidewalk Machine w/attachments:** (2020) Purchase of this sidewalk machine would bring the total number of units to two. Once this occurs all sidewalk winter maintenance responsibilities would be in-house and contractual services for sidewalk plowing would cease.

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

**Equipment Replacement: (2021)**

|                                 |       |                                    |
|---------------------------------|-------|------------------------------------|
| PLOW TRUCK                      | #4018 | Replaces a 2005 International 7400 |
| PICKUP TRUCK                    | #4052 | Replaces a 2009 GMC Service Truck  |
| CATCH BASIN TRUCK               | #4032 | Replaces a 2003 Camel              |
| FRONT END LOADER<br>(with plow) | #4008 | Replaces a 2012 John Deere         |

**Traffic - Fiber Connection, Payne Rd, Exit 42 to Gorham Rd:** (2021) Scope would be to extend fiber optic cable from the exit 42 intersection to the intersection of Payne and Gorham roads. All signals would be interconnected along the Payne road corridor once this is done.



## Public Library Capital Equipment

| Description                 | 5-Year Total     | 2017        | 2018             | 2019             | 2020        | 2021            |
|-----------------------------|------------------|-------------|------------------|------------------|-------------|-----------------|
| <b>Library</b>              |                  |             |                  |                  |             |                 |
| Information Technology      | \$ 11,000        |             | \$ 5,500         |                  |             | \$ 5,500        |
| Shelving & Fixtures         | \$ 10,000        |             | \$ 10,000        |                  |             |                 |
| Materials Handling - RFID   | \$ 27,000        |             |                  | \$ 27,000        |             |                 |
|                             |                  |             |                  |                  |             |                 |
| <b>Total Public Library</b> | <b>\$ 48,000</b> | <b>\$ -</b> | <b>\$ 15,500</b> | <b>\$ 27,000</b> | <b>\$ -</b> | <b>\$ 5,500</b> |

*Note: Equipment with (\*) an asterisk indicates FY2017 Budget*

**Information Technology:** (2018) Replacement of public workstations is on five-year cycle and is now included on the operations side of the budget

2018: Hardware - Telecommunications switch, \$1,500, server firewall replacement, \$4,000.

2021: To be Determined

**Shelving & Fixtures:** (2018) To accommodate changes in services, collection size, type and location as need. Most furnishings date from construction in 1989.

**Materials Handling - RFID Project:** (2019) The Materials Handling RFID has four goals: providing security for our materials; improving staff efficiency (by reducing the time spent on repetitive tasks and increasing accuracy); increasing use of our SelfCheck; and streamlining collection management.

A second SelfCheck and an RFID book return unit is planned for 2019 to coincide with building expansion. This book return unit will immediately check-in materials as they drop through the return on the outside of our building - before the library opens in the morning, in fact, at any time the Library is closed.

## School Department Capital Equipment

| Description   | 5-Year Total        | 2017              |   | 2018              | 2019              | 2020              | 2021              |
|---|---------------------|-------------------|---|-------------------|-------------------|-------------------|-------------------|
| <b>School Department</b>  |                     |                   |   |                   |                   |                   |                   |
| <b>Technology</b>   |                     |                   |   |                   |                   |                   |                   |
| Replacement IT vehicle*   | \$ 10,000           | \$ 10,000         | A |                   |                   |                   |                   |
| <b>Transportation</b>   |                     |                   |   |                   |                   |                   |                   |
| School Bus Replacement Schedule<br>(3 buses per year/10-year rotation);<br>continue conversion to propane w/EPA grants. | \$ 1,639,273        | \$ 315,000        | B | \$ 321,300        | \$ 327,726        | \$ 334,281        | \$ 340,966        |
| <b>Facilities</b>   |                     |                   |   |                   |                   |                   |                   |
| Maintenance Truck Replacement Schedule<br>(per PW recommendation):  |                     |                   |   |                   |                   |                   |                   |
| GMC Box Truck #223568   | \$ 37,000           | \$ 37,000         | F |                   |                   |                   |                   |
| GMC pickup Truck #315116  | \$ 38,000           |                   |   | \$ 38,000         |                   |                   |                   |
| GMC pickup Truck #207100  | \$ 38,000           |                   |   |                   | \$ 38,000         |                   |                   |
| GMC pickup Truck #548799  | \$ 38,000           |                   |   |                   |                   | \$ 38,000         |                   |
| GMC Dump Truck #271018  | \$ 50,000           |                   |   |                   |                   |                   | \$ 50,000         |
| Furnishings Replace & Renew   | \$ 125,000          | \$ 50,000         | B | \$ 30,000         | \$ 15,000         | \$ 15,000         | \$ 15,000         |
| Kitchen Equipment Replacement   | \$ 60,375           | \$ 38,375         | F | \$ 12,000         | \$ 10,000         |                   |                   |
| Auditorium Acoustial Shells   | \$ 27,500           | \$ 10,000         | F | \$ 10,000         | \$ 7,500          |                   |                   |
| HS Athletics Equipment  | \$ 50,000           | \$ 50,000         | B |                   |                   |                   |                   |
| Facilities Support Equipment  | \$ 45,000           | \$ 15,000         | F |                   | \$ 15,000         |                   | \$ 15,000         |
| <b>Total School Department</b>  | <b>\$ 2,158,148</b> | <b>\$ 525,375</b> |   | <b>\$ 411,300</b> | <b>\$ 413,226</b> | <b>\$ 387,281</b> | <b>\$ 420,966</b> |

*Note: Equipment with (\*) an asterisk indicates FY2017 Budget*

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

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

**\*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. School buses travel 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 thereafter<sup>1</sup>. 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. The 5-year capital plan for Student Transportation reflects this recommended replacement schedule.

## School Department Capital Equipment-Continued

**\*Truck Replacement:** Our department van is ten years old and needs to be replaced due to the difficulty in conducting routine maintenance and finding parts.

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

**\*Furnishings Replacement & Renewal:** School furnishings such as desks, chairs and tables are used daily and subject to regular wear and tear. Most quality school furnishings have a useful life of 15-20 years, and furnishings at the Middle School and K-2 schools are currently well beyond that threshold (20-25 years old). Project funding will allow replacement based on inventory of the most critical need. Funding will also support ongoing deployment of ergonomic peripherals for office/desk work.

**\*Kitchen Equipment Replacement:** The School Nutrition Program operates 3 full-size kitchens at High School, Middle School and Wentworth, and 3 satellite kitchens at the primary schools, producing breakfast and lunch for thousands of students every school day. 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+. Capital budget request for the next 3 years are intended to bring equipment back up to standard so that regular investment can be made at a sustainable level in the program operating budget. Capital funding in FY17 will purchase a new commercial dishwasher and combi-oven for the High School, and upgrade the districtwide POS system (software used for menu planning, nutrition analysis, state reports and payment systems including cash registers).

**\*Auditorium Acoustical Shells:** This funding is the second installment of a 3-year investment for equipment to improve sound quality from the stage of the Winslow Homer Auditorium at the High School. Acoustical shells will be used for student musical performances for grades K-12.

**\*HS Athletics Equipment:** Although most equipment for athletics is funded through the school operating budget, there are larger one-time expenses typically proposed as capital projects. The FY2017 funding request will replace a 10-year-old pole vault mat which is becoming a safety hazard, as well as batting cages which were constructed on-site several years ago as a cost-saving measure, but which are now deteriorating and difficult to maneuver safely.

**\*Facilities Support Equipment:** The School Department owns a number 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 need to replace the two oldest of them in FY2017.



# Capital Projects

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

| Description                         | 5 - Year<br>Plan<br>Total Cost | FY 2017<br>Budget<br>Request |  | Fiscal<br>Year<br>2018 | Fiscal<br>Year<br>2019 | Fiscal<br>Year<br>2020 | Fiscal<br>Year<br>2021 |
|-------------------------------------|--------------------------------|------------------------------|--|------------------------|------------------------|------------------------|------------------------|
| Total Community Services            | \$ 266,200                     | \$ 185,700                   |  | \$ 23,500              | \$ 57,000              | \$ -                   | \$ -                   |
| Total Planning                      | 416,700                        | 271,700                      |  | 145,000                | -                      | -                      | -                      |
| Total Police                        | 18,070,000                     | 2,000                        |  | 68,000                 | 18,000,000             | -                      | -                      |
| Total Public Works                  | 12,018,090                     | 1,649,232                    |  | 2,767,250              | 1,818,160              | 2,748,280              | 3,035,168              |
| Total Public Library                | 5,739,500                      | 5,000                        |  | 234,500                | -                      | 5,500,000              | -                      |
| Total School Department             | 2,202,455                      | 855,455                      |  | 482,000                | 455,000                | 155,000                | 255,000                |
| <b>Totals</b>                       | <b>\$ 38,712,945</b>           | <b>\$ 2,969,087</b>          |  | <b>\$ 3,720,250</b>    | <b>\$ 20,330,160</b>   | <b>\$ 8,403,280</b>    | <b>\$ 3,290,168</b>    |
| Bond Proceeds                       |                                | (2,653,707)                  |  |                        |                        |                        |                        |
| Capital Reserve (Unrestricted FBal) |                                | (104,880)                    |  |                        |                        |                        |                        |
| Impact Fees                         |                                | -                            |  |                        |                        |                        |                        |
| Leases                              |                                | -                            |  |                        |                        |                        |                        |
| Reserves                            |                                | -                            |  |                        |                        |                        |                        |
| Funded by Grants, Fees, Trade-Ins   |                                | -                            |  |                        |                        |                        |                        |
| <b>Net Appropriation for FY2017</b> |                                | <b>\$ 210,500</b>            |  |                        |                        |                        |                        |

| Capital Improvement Plan<br>Municipal Capital Projects<br>Project 5 Year Plan |                                |                             |   |                        |                        |                        | 7/8/2016<br>11:42 AM   |
|---|--------------------------------|-----------------------------|---|------------------------|------------------------|------------------------|------------------------|
| Description   | 5 - Year<br>Plan<br>Total Cost | FY2017<br>Budget<br>Request |   | Fiscal<br>Year<br>2018 | Fiscal<br>Year<br>2019 | Fiscal<br>Year<br>2020 | Fiscal<br>Year<br>2021 |
| <b>Community Services</b>   |                                |                             |   |                        |                        |                        |                        |
| CS Senior Recreation Area (near High School)                                  | \$ 100,000                     | \$ 100,000                  | B |                        |                        |                        |                        |
| 259 US Rte 1 - Elevator Control Replacement                                   | \$ 45,700                      | \$ 45,700                   | F |                        |                        |                        |                        |
| 259 US Rte 1 - Domestic Hot Water Storage Tank                                | \$ 5,000                       | \$ 5,000                    | A |                        |                        |                        |                        |
| 259 US Rte 1 - Security System Upgrade  | \$ 5,500                       | \$ 5,500                    | A |                        |                        |                        |                        |
| 259 US Rte 1 - Carpet Replacement   | \$ 36,000                      | \$ 12,000                   | A | \$ 12,000              | \$ 12,000              |                        |                        |
| 259 US Rte 1 - HVAC Duct Maintenance  | \$ 17,500                      | \$ 17,500                   | F |                        |                        |                        |                        |
| 259 US Rte 1 -Replacement Vault Door  | \$ 11,500                      |                             |   | \$ 11,500              |                        |                        |                        |
| 259 US Rte 1 - Electronic Reading Board                                       | \$ 25,000                      |                             |   |                        | \$ 25,000              |                        |                        |
| 29 Black Pt - Replacement Heating System                                      | \$ 20,000                      |                             |   |                        | \$ 20,000              |                        |                        |
| <b>Total Administration</b>   | <b>\$ 266,200</b>              | <b>\$ 185,700</b>           |   | <b>\$ 23,500</b>       | <b>\$ 57,000</b>       | <b>\$ -</b>            | <b>\$ -</b>            |
| <b>Planning Department</b>  |                                |                             |   |                        |                        |                        |                        |
| Eastern Trail Improvements (Local Match)                                      | \$ 216,700                     | \$ 216,700                  | B |                        |                        |                        |                        |
| Comprehensive Plan Update Process   | \$ 110,000                     | \$ 55,000                   | A | \$ 55,000              |                        |                        |                        |
| Mill Brook Watershed Planning   | \$ 35,000                      |                             |   | \$ 35,000              |                        |                        |                        |
| Comprehensive Plan Update Process   | \$ 55,000                      |                             |   | \$ 55,000              |                        |                        |                        |
|   |                                |                             |   |                        |                        |                        |                        |
|   |                                |                             |   |                        |                        |                        |                        |
| <b>Total Planning</b>   | <b>\$ 416,700</b>              | <b>\$ 271,700</b>           |   | <b>\$ 145,000</b>      | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>            |
| <b>Police Department</b>  |                                |                             |   |                        |                        |                        |                        |
| AC Controller/Water Heater  | \$ 2,000                       | \$ 2,000                    | A |                        |                        |                        |                        |
| Building Painting   | \$ 30,000                      |                             |   | \$ 30,000              |                        |                        |                        |
| Building Furnace  | \$ 38,000                      |                             |   | \$ 38,000              |                        |                        |                        |
| Public Safety Building Renovation   | \$ 18,000,000                  |                             |   |                        | \$ 18,000,000          |                        |                        |
|   |                                |                             |   |                        |                        |                        |                        |
| <b>Total Police</b>   | <b>\$ 18,070,000</b>           | <b>\$ 2,000</b>             |   | <b>\$ 68,000</b>       | <b>\$ 18,000,000</b>   | <b>\$ -</b>            | <b>\$ -</b>            |

| Capital Improvement Plan<br>Municipal Capital Projects<br>Project 5 Year Plan |                                |                             |   |                        |                        |                        | 7/8/2016<br>12:01 PM   |
|---|--------------------------------|-----------------------------|---|------------------------|------------------------|------------------------|------------------------|
| Description   | 5 - Year<br>Plan<br>Total Cost | FY2017<br>Budget<br>Request |   | Fiscal<br>Year<br>2018 | Fiscal<br>Year<br>2019 | Fiscal<br>Year<br>2020 | Fiscal<br>Year<br>2021 |
| <b>Public Works Department - Town-Wide Projects</b>                           |                                |                             |   |                        |                        |                        |                        |
| Mid-Level Road Rehabilitation   | \$ 2,915,000                   | \$ 543,000                  | B | \$ 563,000             | \$ 583,000             | \$ 603,000             | \$ 623,000             |
| Town Owned Detention Pond Maintenance (BMP)                                   | \$ 130,100                     | \$ 25,000                   | A | \$ 25,500              | \$ 26,010              | \$ 26,530              | \$ 27,060              |
| Subsurface Drainage Assessment Project  | \$ 475,000                     | \$ 118,750                  | B | \$ 118,750             | \$ 118,750             | \$ 118,750             |                        |
| Gorham Rd Reconstruction Final Plans  | \$ 70,000                      | \$ 70,000                   | B |                        |                        |                        |                        |
| Pine Point Road Master Planning   | \$ 150,000                     | \$ 150,000                  | B |                        |                        |                        |                        |
| Fuel Station Replacement  | \$ 687,482                     | \$ 687,482                  | B |                        |                        |                        |                        |
| GIS - Aerial Imagery  | \$ 55,000                      | \$ 55,000                   | A |                        |                        |                        |                        |
| Route 1 Stormwater Retrofit   | \$ 360,000                     |                             |   | \$ 360,000             |                        |                        |                        |
| Gorham Rd Reconstruction Phase I (wentworth/maple ave)                        | \$ 1,700,000                   |                             |   | \$ 1,700,000           |                        |                        |                        |
| Gorham Rd Reconstruction Phase II (maple ave & Ridgeway)                      | \$ 1,090,400                   |                             |   |                        | \$ 1,090,400           |                        |                        |
| Gorham Rd Reconstruction Phase III Rideway - Nonesuch                         | \$ 1,485,108                   |                             |   |                        |                        |                        | \$ 1,485,108           |
| Pine Point area Improvement Project   | \$ 2,000,000                   |                             |   |                        |                        | \$ 2,000,000           |                        |
| Payne Rd Reconstruction - pending sewer extension                             | \$ 900,000                     |                             |   |                        |                        |                        | \$ 900,000             |
| Subsurface Drainage Rehabilitation Project                                    |                                |                             |   |                        |                        |                        | TBD                    |
| <b>Total Public Works</b>   | <b>\$ 12,018,090</b>           | <b>\$ 1,649,232</b>         |   | <b>\$ 2,767,250</b>    | <b>\$ 1,818,160</b>    | <b>\$ 2,748,280</b>    | <b>\$ 3,035,168</b>    |
| <b>Library Building Maintenance &amp; Repair</b>                              |                                |                             |   |                        |                        |                        |                        |
| Painting, Exterior and Interior   | \$ 5,000                       | \$ 5,000                    | A |                        |                        |                        |                        |
| Parking Lot Sealing   | \$ 4,500                       |                             |   | \$ 4,500               |                        |                        |                        |
| Building Expansion  | \$ 5,650,000                   |                             |   | \$ 150,000             |                        | \$ 5,500,000           |                        |
| HVAC Maintenance and Controls   | \$ 5,000                       |                             |   | \$ 5,000               |                        |                        |                        |
| Emergency Generator   | \$ 75,000                      |                             |   | \$ 75,000              |                        |                        |                        |
|   |                                |                             |   |                        |                        |                        |                        |
| <b>Total Public Library</b>   | <b>\$ 5,739,500</b>            | <b>\$ 5,000</b>             |   | <b>\$ 234,500</b>      | <b>\$ -</b>            | <b>\$ 5,500,000</b>    | <b>\$ -</b>            |
|   |                                |                             |   |                        |                        |                        |                        |
| <b>Total All Municipal Department Projects</b>                                | <b>\$ 36,510,490</b>           | <b>\$ 2,113,632</b>         |   | <b>\$ 3,238,250</b>    | <b>\$ 19,875,160</b>   | <b>\$ 8,248,280</b>    | <b>\$ 3,035,168</b>    |

| Capital Improvement Plan   |                                |                             |   |                        |                        |                        | 7/8/2016               |
|--|--------------------------------|-----------------------------|---|------------------------|------------------------|------------------------|------------------------|
| Municipal Capital Projects   |                                |                             |   |                        |                        |                        | 11:59 AM               |
| Project 5 Year Plan  |                                |                             |   |                        |                        |                        |                        |
| Description  | 5 - Year<br>Plan<br>Total Cost | FY2017<br>Budget<br>Request |   | Fiscal<br>Year<br>2018 | Fiscal<br>Year<br>2019 | Fiscal<br>Year<br>2020 | Fiscal<br>Year<br>2021 |
| <b>School Department</b>   |                                |                             |   |                        |                        |                        |                        |
| <b>Technology</b>  |                                |                             |   |                        |                        |                        |                        |
| K-2 Tech Refresh   | \$ 194,275                     | \$ 194,275                  | B |                        |                        |                        |                        |
| MS Tech Refresh  | \$ 300,000                     |                             |   | \$ 300,000             |                        |                        |                        |
| WS Tech Refresh  | \$ 150,000                     |                             |   |                        | \$ 150,000             |                        |                        |
| HS 1:1 Replacement Cycle   |                                |                             |   |                        |                        |                        |                        |
| Core Switch Upgrade shared Cost/W Town   | \$ 26,680                      | \$ 26,680                   | F |                        |                        |                        |                        |
| <b>Facilities</b>  |                                |                             |   |                        |                        |                        |                        |
| Building envelope Maintenance  | \$ 225,000                     | \$ 125,000                  | B |                        | \$ 50,000              |                        | \$ 50,000              |
| Energy Efficiency Upgrades   | \$ 140,000                     | \$ 60,000                   | B | \$ 20,000              | \$ 20,000              | \$ 20,000              | \$ 20,000              |
| Flooring Repair and Replace  | \$ 100,000                     | \$ 20,000                   | A | \$ 20,000              | \$ 20,000              | \$ 20,000              | \$ 20,000              |
| HS Science Lab Retrofit  | \$ 50,000                      | \$ 50,000                   | B |                        |                        |                        |                        |
| Paving/Sealcoat/Stripping  | \$ 75,000                      | \$ 15,000                   | F | \$ 15,000              | \$ 15,000              | \$ 15,000              | \$ 15,000              |
| Fencing - Baseball & Softball Fields   | \$ 26,000                      | \$ 26,000                   | A |                        |                        |                        |                        |
| HVAC Repairs MS & K2   | \$ 300,000                     | \$ 100,000                  | B | \$ 50,000              | \$ 50,000              | \$ 50,000              | \$ 50,000              |
| Roof Restoration   | \$ 515,500                     | \$ 238,500                  | B | \$ 77,000              | \$ 100,000             | \$ 50,000              | \$ 50,000              |
| Security & Access Management   | \$ 100,000                     |                             |   |                        | \$ 50,000              |                        | \$ 50,000              |
|  |                                |                             |   |                        |                        |                        |                        |
| <b>Total School Department</b>   | <b>\$ 2,202,455</b>            | <b>\$ 855,455</b>           |   | <b>\$ 482,000</b>      | <b>\$ 455,000</b>      | <b>\$ 155,000</b>      | <b>\$ 255,000</b>      |
|  |                                |                             |   |                        |                        |                        |                        |
| <b>Total Municipal and School Capital Projects</b>   | <b>\$ 38,712,945</b>           | <b>\$ 2,969,087</b>         |   | <b>\$ 3,720,250</b>    | <b>\$ 20,330,160</b>   | <b>\$ 8,403,280</b>    | <b>\$ 3,290,168</b>    |
| <b>Funding in Fiscal Year 2017</b>   |                                |                             |   |                        |                        |                        |                        |
| "A" Appropriated   |                                | \$ 210,500                  |   |                        |                        |                        |                        |
| "B" to be Bonded   |                                | \$ 2,653,707                |   |                        |                        |                        |                        |
| "F" Capital Reserve (UFBal)  |                                | \$ 104,880                  |   |                        |                        |                        |                        |
| "M" Funding from several sources   |                                | \$ -                        |   |                        |                        |                        |                        |
| "L" to be lease/loan   |                                | \$ -                        |   |                        |                        |                        |                        |
| "R" to be from Reserve Funds   |                                | \$ -                        |   |                        |                        |                        |                        |
| <sup>1-2</sup> Revenue FD pumper 3 & Service Truck/Vehicles Trade-in   |                                | \$ -                        |   |                        |                        |                        |                        |
| <b>Total Amount to be Funded</b>   |                                | <b>\$ 2,969,087</b>         |   |                        |                        |                        |                        |
| * Note - Bond issues or appropriation and expenditure of funds derived from municipal revenue sources or combination of both, in principal amount greater than \$400,000 for a single capital project or equipment requires voter approval. See Section 905.11 of the Town Charter for exceptions. |                                |                             |   |                        |                        |                        |                        |



## Narrative for Capital Projects & Projected 5 Year Plan

### Community Services - Capital Projects

| Description                                    | 5-Year Total      | 2017              | 2018             | 2019             | 2020        | 2021        |
|--|-------------------|-------------------|------------------|------------------|-------------|-------------|
| <b>Community Services</b>                      |                   |                   |                  |                  |             |             |
| CS Senior Recreation Area (near High School)   | \$ 100,000        | \$ 100,000        | B                |                  |             |             |
| 259 US Rte 1 - Elevator Control Replacement    | \$ 45,700         | \$ 45,700         | F                |                  |             |             |
| 259 US Rte 1 - Domestic Hot Water Storage Tank | \$ 5,000          | \$ 5,000          | A                |                  |             |             |
| 259 US Rte 1 - Security System Upgrade         | \$ 5,500          | \$ 5,500          | A                |                  |             |             |
| 259 US Rte 1 - Carpet Replacement              | \$ 36,000         | \$ 12,000         | A                | \$ 12,000        | \$ 12,000   |             |
| 259 US Rte 1 - HVAC Duct Maintenance           | \$ 17,500         | \$ 17,500         | F                |                  |             |             |
| 259 US Rte 1 -Replacement Vault Door           | \$ 11,500         |                   | \$ 11,500        |                  |             |             |
| 259 US Rte 1 - Electronic Reading Board        | \$ 25,000         |                   |                  | \$ 25,000        |             |             |
| 29 Black Pt - Replacement Heating System       | \$ 20,000         |                   |                  | \$ 20,000        |             |             |
| <b>Total Administration</b>                    | <b>\$ 266,200</b> | <b>\$ 185,700</b> | <b>\$ 23,500</b> | <b>\$ 57,000</b> | <b>\$ -</b> | <b>\$ -</b> |

*Note: Projects with (\*) an asterisk indicate FY2017 Budget*

**\*Senior Recreation Area:** This project is to put outdoor focused senior recreation amenities on the municipal campus. The amenities under consideration are a walking path, pickleball courts, horseshoe pits, bocce ball, and a pavilion with picnic tables and outdoor chess/checker boards. We will be working with other town departments to complete as much work in-house in an attempt to keep costs down.

**\*Elevator Control Replacement:** This funding is to replace the now-obsolete elevator control system. The elevator is now 24 years old and the electronic operating system is no longer serviceable. Should the system fail, it could render the elevator inoperable for six to eight weeks while a new microprocessor is built and installed. The new control system would include all new wiring, a new door control unit, a new hydraulic tank system with submersible motor and pump, and a new valve unit. By planning for this upgrade we can eliminate extended down time and control when the work is performed.

**\*Town Hall Hot Water Storage Tank Replacement:** This funding is to replace the 24 year old domestic hot water tank and heating system. The storage tank is showing signs of rust and could rupture at any time. The new tank will be a direct replacement for the one we have.

**\*Carpet Replacement:** This would be the first year of a three year project to replace the carpets in town hall. The carpets will be replaced on all of the floors of town hall.

**\*Security System Upgrade:** This funding would allow us to add video monitoring and a lock-down feature to our present security system. This system will record people entering and exiting the building. Should there be an incident that requires a positive ID of an individual, we will have the person's picture recorded and time/date stamped.

**\*HVAC Duct Maintenance:** This funding is for the cleaning of the HVAC duct work and air handlers. This work is recommended every five years to provide healthy air quality in town hall. This was last completed in 2010.

**Vault Door:** (2018) This funding is to replace the aging vault door here at Town Hall. The door was built in 1962 and purchased as a used unit when the building was built in 1993. The door locking mechanism and lock pins are all showing extreme wear and have jammed in the past. Funding would be for the installation of a brand new door.

## Community Services - Capital Projects - continued

**Electronic Reading Board:** (2019) This project funds an Electronic Message Center for announcing meetings, events and programs for Town and School. This message board will keep the public informed and will be mounted on the existing sign in front of the municipal building. There is potential that this project will be taken out of the Municipal Building and added to a new Public Safety facility.

**Oak Hill Professional Building Heating System:** (2019) The heating system at Oak Hill is very old and starting to break down more often. An upgrade or replacement to that system will be needed in the future.

## Planning Department Capital Projects

| Description                              | 5-Year Total      | 2017              |   | 2018              | 2019        | 2020        | 2021        |
|--|-------------------|-------------------|---|-------------------|-------------|-------------|-------------|
| <b>Planning Department</b>               |                   |                   |   |                   |             |             |             |
| Eastern Trail Improvements (Local Match) | \$ 216,700        | \$ 216,700        | B |                   |             |             |             |
| Comprehensive Plan Update Process        | \$ 110,000        | \$ 55,000         | A | \$ 55,000         |             |             |             |
| Mill Brook Watershed Planning            | \$ 35,000         |                   |   | \$ 35,000         |             |             |             |
| Comprehensive Plan Update Process        | \$ 55,000         |                   |   | \$ 55,000         |             |             |             |
|  |                   |                   |   |                   |             |             |             |
|  |                   |                   |   |                   |             |             |             |
| <b>Total Planning</b>                    | <b>\$ 416,700</b> | <b>\$ 271,700</b> |   | <b>\$ 145,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

*Note: Projects with (\*) an asterisk indicate FY2017 Budget*

**\*Eastern Trail Improvements:** (Local Match) The Town of Scarborough, in partnership with the City of South Portland, the Maine Department of Transportation (Maine DOT), the Portland Area Transportation System (PACTS), the Eastern Trail Management District, and other partners, are poised to complete Scarborough's remaining 1.6 mile gap in the Eastern Trail. The aforementioned partners have collectively dedicated \$2.7 million of the \$3.6 million needed to complete this multi-use path from the south side of the Nonesuch River in Scarborough to the Wainwright Field complex in South Portland. The current \$2.7 million of funding includes \$1.55 million from the Maine DOT and \$1.1 million from PACTS, demonstrating both the statewide and regional significance of, and support for, this multi-use facility. The cost of this trail alignment is largely attributed to the need for two bridges, one over the river and a more costly bridge facility over the Pan Am rail line, as well as the challenging environmental and industrial landscapes the trail needs to traverse. The \$216,700 request of the Town is the required local match for the southern half of this trail gap. Further, it demonstrates the local support for this initiative and can help leverage the remaining \$700,000 (approximately) needed from other sources, which are being actively pursued through a fundraising campaign.

**\*Comprehensive Plan Update Process:** The Planning Department, in conjunction with the Long Range Planning Committee and Scarborough Economic Development Corporation, are initiating the process of updating the Town's Comprehensive Plan (Plan). The Town's Plan is the framework to guide the Town's zoning, growth and development. State Law stipulates that communities update their Plan every 10 to 12 years, with ours last updated in the summer of 2006. To stay in compliance and to keep our Plan contemporary with Scarborough's goals and expectations, we are proposing to prepare for this Plan update. This preparation is slated to include inventorying and analyzing our growth rates, trends, impacts, and fiscal implications as well as assessing the effectiveness of our land use and growth management policies to prepare for the future. While planning staff will perform much of this work, consultant assistance is needed to supplement staff's efforts by performing a fiscal impact assessment, helping collect data, crafting the Plan's inventory and analysis, assisting with public outreach, and providing guidance on policies and best practices. In addition to consultant's support for inventory and analysis, staff will use the framework from the STAR Communities program to begin this update process. This Comprehensive Planning process is proposed to also include initiating more localized planning efforts in the Town's different centers and neighborhoods to merge zoning and land use with specific planning, transportation, and general livability visions, goals and solutions.

## Planning Department Capital Projects - Continued

**Mill Brook - Watershed Planning:** (2018) The Mill Brook watershed consists of the streams, wetlands and land area around Oak Hill down to Haigis Parkway and drains a significant area of Scarborough into the Scarborough Marsh. Given the amount of development within the watershed, and the potential for growth along Route One, at Scarborough Downs, and along Haigis Parkway, Mill Brook(s) are exhibiting stress and are under threat of becoming urban impaired. Once urban impaired, the health and condition of the stream is very difficult and costly to restore and increased requirements are placed on the Town and any development within the watershed. A management plan for the Mill Brook watershed would be a proactive measure that can identify current stresses on the streams and watershed; establish protective stormwater management approaches; and provide measures to keep the watershed in good standing. This CIP can provide a portion of the funding necessary to perform a comprehensive watershed plan and can be matched with State and Federal dollars.

**Comprehensive Plan Update Process:** (2018) This CIP is proposed as the second year of funding to help successfully update the Town's Comprehensive Plan (Plan). After conducting inventory, analysis and assessment work as well as public outreach and beginning more localized planning efforts in FY 2017 (outlined under the description for Comprehensive Plan funding in 2017), this funding will provide consultant assistance to help Planning staff and the Long Range Planning Committee on the Plan update and to craft a complete, supported, and inspiring Comprehensive Plan that charts the Town's plans for growth, development, and livability for the next ten years and beyond.

## Police Department Capital Projects

| Description                       | 5-Year Total         | 2017            | 2018             | 2019                 | 2020        | 2021        |
|-----------------------------------|----------------------|-----------------|------------------|----------------------|-------------|-------------|
| <b>Police Department</b>          |                      |                 |                  |                      |             |             |
| AC Controller/Water Heater        | \$ 2,000             | \$ 2,000 A      |                  |                      |             |             |
| Building Painting                 | \$ 30,000            |                 | \$ 30,000        |                      |             |             |
| Building Furnace                  | \$ 38,000            |                 | \$ 38,000        |                      |             |             |
| Public Safety Building Renovation | \$ 18,000,000        |                 |                  | \$ 18,000,000        |             |             |
| <b>Total Police</b>               | <b>\$ 18,070,000</b> | <b>\$ 2,000</b> | <b>\$ 68,000</b> | <b>\$ 18,000,000</b> | <b>\$ -</b> | <b>\$ -</b> |

*Note: Projects with (\*) an asterisk indicate FY2017 Budget*

**\*AC Controller and Water Heater:** This request will allow the replacement of an AC Controller in the police building which has failed. The funds will purchase a reconditioned JCI N30 controller which will allow technicians to access the system without having to climb up through the ceiling tiles. A portion of the money will replace a 40 gallon water heater located in the Evidence Lab which is showing signs of rust and failure.

**Building Painting:** (2018) This request is for funds to repaint the interior walls of the police department facility. It was last repainted in the fall of 1996.

**Building Furnace:** (2018) This request is for funds to replace the boiler furnace which heats the entire Public Safety Building. The current boiler is 25 years old and we are experiencing problems with the circulator pumps and regulation of the heat throughout the complex.

**Public Safety Building Renovation:** (2018) This project was originally requested in the 02/03 budget request. This request is for Phase 2 which has previously been postponed for thirteen years for budgetary reasons.

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

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

## Public Works Department Capital Projects

| Description  | 5-Year Total         | 2017                |   | 2018                | 2019                | 2020                | 2021                |
|--|----------------------|---------------------|---|---------------------|---------------------|---------------------|---------------------|
| <b>Public Works Department - Town-Wide Projects</b>      |                      |                     |   |                     |                     |                     |                     |
| Mid-Level Road Rehabilitation                            | \$ 2,915,000         | \$ 543,000          | B | \$ 563,000          | \$ 583,000          | \$ 603,000          | \$ 623,000          |
| Town Owned Detention Pond Maintenance (BMP)              | \$ 130,100           | \$ 25,000           | A | \$ 25,500           | \$ 26,010           | \$ 26,530           | \$ 27,060           |
| Subsurface Drainage Assessment Project                   | \$ 475,000           | \$ 118,750          | B | \$ 118,750          | \$ 118,750          | \$ 118,750          |                     |
| Gorham Rd Reconstruction Final Plans                     | \$ 70,000            | \$ 70,000           | B |                     |                     |                     |                     |
| Pine Point Road Master Planning                          | \$ 150,000           | \$ 150,000          | B |                     |                     |                     |                     |
| Fuel Station Replacement                                 | \$ 687,482           | \$ 687,482          | B |                     |                     |                     |                     |
| GIS - Aerial Imagery                                     | \$ 55,000            | \$ 55,000           | A |                     |                     |                     |                     |
| Route 1 Stormwater Retrofit                              | \$ 360,000           |                     |   | \$ 360,000          |                     |                     |                     |
| Gorham Rd Reconstruction Phase I (wentworth/maple ave)   | \$ 1,700,000         |                     |   | \$ 1,700,000        |                     |                     |                     |
| Gorham Rd Reconstruction Phase II (maple ave & Ridgeway) | \$ 1,090,400         |                     |   |                     | \$ 1,090,400        |                     |                     |
| Gorham Rd Reconstruction Phase III Rideway - Nonesuch    | \$ 1,485,108         |                     |   |                     |                     |                     | \$ 1,485,108        |
| Pine Point area Improvement Project                      | \$ 2,000,000         |                     |   |                     |                     | \$ 2,000,000        |                     |
| Payne Rd Reconstruction - pending sewer extension        | \$ 900,000           |                     |   |                     |                     |                     | \$ 900,000          |
| Subsurface Drainage Rehabilitation Project               |                      |                     |   |                     |                     |                     | TBD                 |
| <b>Total Public Works</b>                                | <b>\$ 12,018,090</b> | <b>\$ 1,649,232</b> |   | <b>\$ 2,767,250</b> | <b>\$ 1,818,160</b> | <b>\$ 2,748,280</b> | <b>\$ 3,035,168</b> |

*Note: Projects with (\*) an asterisk indicate FY2017 Budget*

**\*Mid-Level Road Rehabilitation:** This is an annual paving program with a built-in yearly cost increase of \$20,000 per year. The funds are used to maintain roads identified in the Pavement Management Survey and staff as requiring more than an overlay but less than a full drainage study and rebuild. This category of work does not typically require engineering services. Projects under consideration are Eastern Road from Black Point Rd. to Portland Farm Rd; Black Point Rd. from Route 1 to Winnocks Neck Rd; and, Broadturn Rd. from the overpass to Route 1.

**\*Town-Owned Detention Pond Maintenance:** This project considers hiring a consultant to televise and inspect all subsurface stormwater pipes to establish a complete inventory. The town is obligated to ensure proper maintenance of its stormwater drainage infrastructure. This maintenance is part of the National Pollution Discharge Elimination System (NPDES) permit the town holds with the EPA. Funds from this capital project will be used to remove accumulated silt from town-owned water quality basins.

**\*Subsurface Drainage Assessment Project:** Scarborough has approximately 70 miles of stormwater drainage pipe. The size, age and type of pipe varies greatly. Currently there is no inventory for this very extensive system. This four-year project is designed to:

- **Create a condition assessment** - Using industry standards, a scheduled inspection will catalog the condition of the pipe. From this inspection a LoF (likelihood of Failure) is determined.
- **Risk Assessment** - The next step in the assessment project would be to create the CoF (consequence of failure) matrix.

These two inputs will help prioritize future capital projects not only based on condition and location but by calculating the actual consequence of a failure. The end result is a complete report and inventory that helps make informed decisions on future CIP.

**\*Gorham Road Reconstruction Final Planning:** Initial survey and design has been completed for the Gorham Road from Wentworth Drive to Payne Road. During this process there were two well-attended public meetings. The final planning phase will produce construction-ready plans and bid specifications.

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

## Public Works Department Capital Projects - Continued

**\*Fuel Station Replacement:** DEP mandated replacement of underground fuel tanks. The current underground gas & diesel tanks are more than 26 years old and must be removed by 2018 per our permit with DEP. The new station would be moved from Manson Libby road to the Public Works facility as originally designed in the Public Works facility master plan.

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

**Route One Stormwater Retrofit:** (2018) The traffic islands from Willowdale Road to Sawyer Road are deteriorated. This project will create a stormwater treatment facility for water entering into Mill brook as well as add visual appeal to the Route 1 corridor. The concept is to reconstruct the paved islands to accept and filter stormwater before it enters the subsurface drainage system under Route 1. Advance work with street trees from a Project Canopy grant will be accomplished “in-house” in FY2017.

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

**Town Owned BMP Maintenance** (2018) The town is obligated to ensure proper maintenance of its stormwater drainage infrastructure. This maintenance is part of the National Pollution Discharge Elimination System (NPDES) permit the town holds with the EPA. Funds from this capital project will be used to remove accumulated silt from town owned water quality basins.

**Subsurface Drainage Assessment Project:** (2018) Scarborough has approximately 70 miles of stormwater drainage pipe. The size, age and type of pipe varies greatly. Currently there is no inventory for this very extensive system. This four year project is designed to:

- **Create a condition assessment** - Using industry standards an inspection will catalog the condition of the pipe. From this inspection a LoF (likelihood of Failure) is determined.
- **Risk Assessment** - The next step in the assessment project would be to create the CoF (consequence of failure) matrix.

These two inputs will help prioritize future CIP projects not only based on condition and location but by calculating the actual consequence of a failure. The end result is a complete report and inventory that helps make informed decisions on future CIP.

**Gorham Road Reconstruction Phase I:** (2018) The first phase of the project will include roadway, drainage and pedestrian improvements from **Wentworth Drive to Maple Ave.** Using the Complete Street policy adopted by council the design will look at all modes of travel and will be responsive to the public process that was part of the design.

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

## Public Works Department Capital Projects - Continued

**Town-Owned BMP Maintenance:** (2019) The town is obligated to ensure proper maintenance of its stormwater drainage infrastructure. This maintenance is part of the National Pollution Discharge Elimination System (NPDES) permit the town holds with the EPA. Funds from this capital project will be used to remove accumulated silt from town owned water quality basins.

**Subsurface Drainage Assessment Project:** (2019) Scarborough has approximately 70 miles of stormwater drainage pipe. The size, age and type of pipe varies greatly. Currently there is no inventory for this very extensive system. This four year project is designed to:

- **Create a condition assessment** - Using industry standards an inspection will catalog the condition of the pipe. From this inspection a LoF (likelihood of Failure) is determined.
- **Risk Assessment** - The next step in the assessment project would be to create the CoF (consequence of failure) matrix.

These two inputs will help prioritize future CIP projects not only based on condition and location but by calculating the actual consequence of a failure. The end result is a complete report and inventory that helps make informed decisions on future CIP.

**Gorham Road Reconstruction Phase II:** (2019) The second phase of the project will include roadway, drainage and pedestrian improvements from *Maple Avenue to Ridgeway Road* using the Complete Street policy adopted by the council. The design will look at all modes of travel and will be responsive to the public process that was part of the design.

**Mid-Level Road Rehabilitation:** (2020) This is an annual paving program with a built-in yearly cost increase of \$20,000 per year. The funds are used to maintain roads identified in the Pavement Management Survey as requiring more than an overlay but less than a full drainage study and rebuild. This category of work does not typically require engineering services.

**Town Owned BMP Maintenance** (2020) The town is obligated to ensure proper maintenance of its stormwater drainage infrastructure. This maintenance is part of the National Pollution Discharge Elimination System (NPDES) permit the town holds with the EPA. Funds from this capital project will be used to remove accumulated silt from town owned water quality basins.

**Subsurface Drainage Assessment Project:** (2020) Scarborough has approximately 70 miles of stormwater drainage pipe. The size, age and type of pipe varies greatly. Currently there is no inventory for this very extensive system. This four year project is designed to:

- **Create a condition assessment** - Using industry standards an inspection will catalog the condition of the pipe. From this inspection a LoF (likelihood of Failure) is determined.
- **Risk Assessment** - The next step in the assessment project would be to create the CoF (consequence of failure) matrix.

These two inputs will help prioritize future capital projects not only based on condition and location but by calculating the actual consequence of a failure. The end result is a complete report and inventory that helps make informed decisions on future CIP.

**Pine Point Improvement Project:** (2020) Phase 1 of an anticipated multi-phase project. The design would be based on the outcome of the Pine Point Master planning effort done in 2017.



## Public Works Department Capital Projects - Continued

**Mid-Level Road Rehabilitation:** (2021) This is an annual paving program with a built-in yearly cost increase of \$20,000 per year. The funds are used to maintain roads identified in the Pavement Management Survey as requiring more than an overlay but less than a full drainage study and rebuild. This category of work does not typically require engineering services.

**Town-Owned BMP Maintenance:** (2021) The town is obligated to ensure proper maintenance of its stormwater drainage infrastructure. This maintenance is part of the National Pollution Discharge Elimination System (NPDES) permit the town holds with the EPA. Funds from this capital project will be used to remove accumulated silt from town owned water quality basins.

**Subsurface Drainage Rehabilitation Project:** (2021) Scarborough has approximately 70 miles of stormwater drainage pipe. The size, age and type of pipe varies greatly. This is the first phase of a multi-year project to repair or replace failing subsurface drainage. The work priority is based on a survey previously conducted.

**Gorham Road Reconstruction Phase III** (2021) The third phase of the project will include roadway, drainage and pedestrian improvements from **Ridgeway Road past the Nonesuch River Crossing**. The flooding issue at the Nonesuch River will be addressed by raising the road elevation. Visibility issues will also be fixed by the realigning of vertical curves in the area. Using the Complete Street policy adopted by council, the design will look at all modes of travel and will be responsive to the public process that was part of the design.

## Public Library Capital Projects

| Description                                      | 5-Year Total        | 2017            | 2018              | 2019        | 2020                | 2021        |
|--|---------------------|-----------------|-------------------|-------------|---------------------|-------------|
| <b>Library Building Maintenance &amp; Repair</b> |                     |                 |                   |             |                     |             |
| Painting, Exterior and Interior                  | \$ 5,000            | \$ 5,000        | A                 |             |                     |             |
| Parking Lot Sealing                              | \$ 4,500            |                 | \$ 4,500          |             |                     |             |
| Building Expansion                               | \$ 5,650,000        |                 | \$ 150,000        |             | \$ 5,500,000        |             |
| HVAC Maintenance and Controls                    | \$ 5,000            |                 | \$ 5,000          |             |                     |             |
| Emergency Generator                              | \$ 75,000           |                 | \$ 75,000         |             |                     |             |
| <b>Total Public Library</b>                      | <b>\$ 5,739,500</b> | <b>\$ 5,000</b> | <b>\$ 234,500</b> | <b>\$ -</b> | <b>\$ 5,500,000</b> | <b>\$ -</b> |

*Note: Projects with (\*) an asterisk indicate FY2017 Budget*

**\*Painting Exterior & Interior:** Painting and brick maintenance - Inspection and cleaning of brick facades, and painting on as-needed basis continues from work started in FY2016, \$5,000

**Building Expansion:** First year (2018) expense \$150,000 will provide preliminary planning for the expansion in the following year (2020), \$5,500,000. Actual of the expansion project will be determined following a comprehensive space needs assessment. Some private fundraising will supplement the municipal contribution.

**Parking Lot Sealcoat and Crack Sealing:** (2018) First application since the parking lot was constructed.

**HVAC Maintenance:** (2018) Scheduled replacement of humidifier parts \$5,000.

**Emergency Generator:** (2018) Originally split over two years, this request is compressed into one year and is included in the planning for a library building expansion. The installation includes two components. First phase will include contract for design specifications and possible preliminary cabling for a transfer switch. Second phase will include the generator acquisition. A generator is necessary to protect the valuable electronic assets within the building during power surges and extended power outages. This will also reduce the risk of damage throughout the building from a frozen sprinkler system. The generator will permit the Library to continue service in the case of community-wide power outages. Our citizens have come to rely on the library for warmth, cooling, electronic communications, human contact, information and recreation during emergencies. With the generator, the Library becomes eligible to become a FEMA Disaster Recovery Center or Volunteer Reception center. Installing a transfer switch will provide readiness for temporary installation of a loaned generator during an emergency.

## School Department Capital Projects

| Description                            | 5-Year Total        | 2017              | 2018              | 2019              | 2020              | 2021              |
|--|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>School Department</b>               |                     |                   |                   |                   |                   |                   |
| <b>Technology</b>                      |                     |                   |                   |                   |                   |                   |
| K-2 Tech Refresh                       | \$ 194,275          | \$ 194,275        | B                 |                   |                   |                   |
| MS Tech Refresh                        | \$ 300,000          |                   | \$ 300,000        |                   |                   |                   |
| WS Tech Refresh                        | \$ 150,000          |                   |                   | \$ 150,000        |                   |                   |
| HS 1:1 Replacement Cycle               |                     |                   |                   |                   |                   |                   |
| Core Switch Upgrade shared Cost/W Town | \$ 26,680           | \$ 26,680         | F                 |                   |                   |                   |
| <b>Facilities</b>                      |                     |                   |                   |                   |                   |                   |
| Building envelope Maintenance          | \$ 225,000          | \$ 125,000        | B                 | \$ 50,000         |                   | \$ 50,000         |
| Energy Efficiency Upgrades             | \$ 140,000          | \$ 60,000         | B                 | \$ 20,000         | \$ 20,000         | \$ 20,000         |
| Flooring Repair and Replace            | \$ 100,000          | \$ 20,000         | A                 | \$ 20,000         | \$ 20,000         | \$ 20,000         |
| HS Science Lab Retrofit                | \$ 50,000           | \$ 50,000         | B                 |                   |                   |                   |
| Paving/Sealcoat/Stripping              | \$ 75,000           | \$ 15,000         | F                 | \$ 15,000         | \$ 15,000         | \$ 15,000         |
| Fencing - Baseball & Softball Fields   | \$ 26,000           | \$ 26,000         | A                 |                   |                   |                   |
| HVAC Repairs MS & K2                   | \$ 300,000          | \$ 100,000        | B                 | \$ 50,000         | \$ 50,000         | \$ 50,000         |
| Roof Restoration                       | \$ 515,500          | \$ 238,500        | B                 | \$ 77,000         | \$ 100,000        | \$ 50,000         |
| Security & Access Management           | \$ 100,000          |                   |                   | \$ 50,000         |                   | \$ 50,000         |
| <b>Total School Department</b>         | <b>\$ 2,202,455</b> | <b>\$ 855,455</b> | <b>\$ 482,000</b> | <b>\$ 455,000</b> | <b>\$ 155,000</b> | <b>\$ 255,000</b> |

*Note: Projects with (\*) an asterisk indicate FY2017 Budget*

**\*K-2 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, Middle School and High School. In recent years, a tech refresh investment has averaged \$500 to \$550,000 per year, budgeted in CIP. Starting in FY2016, school leaders made a commitment to move funding for this annual upgrade from the capital to the operating budget, with a gradual increase of approximately \$100,000 per year in operating. The projected cost of the tech refresh in FY2017 is \$441,700, of which \$194,275 is funded in the capital budget.

**\*Core Switch Upgrade:** This project funds an equipment upgrade to increase reliability of data transfer. Shared cost with Town for IT department; see Town Capital Budget for full description.

**\*Fencing - Baseball & Softball Fields:** Current fencing at the baseball and softball fields in the Mitchell Sports Complex (Scarborough High School) is rusty and deteriorating, with broken sections and sharp edges. This creates a safety hazard for both student athletes and spectators. FY2017 funding will replace the old fencing.

**\*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. Requested FY2017 funding supports masonry repairs throughout the district, especially at the High School; replacement of leaking windows at the Middle School; and repairs to siding, trim and soffits at the primary schools.

## School Department Capital Projects Continued

**\*Energy Efficiency Upgrades:** 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, Middle School and High School. In recent years, a tech refresh investment has averaged \$500 to \$550,000 per year, budgeted in CIP. Starting in FY2016, school leaders made a commitment to move funding for this annual upgrade from the capital to the operating budget, with a gradual increase of approximately \$100,000 per year in operating. The projected cost of the tech refresh in FY2017 is \$441,700, of which \$194,275 is funded in the capital budget.

**\*Flooring Repair & Replacement:** This project funds an equipment upgrade to increase reliability of data transfer. Shared cost with Town for IT department; see Town Capital Budget for full description.

**\*Fencing - Baseball & Softball Fields:** Current fencing at the baseball and softball fields in the Mitchell Sports Complex (Scarborough High School) is rusty and deteriorating, with broken sections and sharp edges. This creates a safety hazard for both student athletes and spectators. FY2017 funding will replace the old fencing.

**\*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 and multi-purpose rooms. Most projects over the past several years have been submitted to Efficiency Maine and have received offsetting rebates. FY2017 request includes additional funding to address the deteriorating lighting system in the Winslow Homer Auditorium (High School). Stage light fixtures range from 15 to almost 30 years old and are beginning to break down; concerns include sockets and glass lenses cracking, high heat output and high electricity costs. Project will replace these fixtures with energy-efficient, long-lasting LED lights.


**\*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. FY2017 funding will be used primarily for carpet replacement at the K-2 schools

**\*High School Science Lab Retrofit:** This project will remodel one of the science labs at the High School which is currently poorly laid out for the delivery of expected curriculum. Unlike other labs, this room is in the 1953 wing of the high school and has not been renovated to modern standards of science instruction. Planned work will replace existing side wall counters with peninsula-style counter units.

**\*HVAC Repairs:** Heating and cooling systems at the primary and Middle Schools are 20-25 years old, while components of these systems typically have a useful life of 15-20 years. System components are beginning to fail; capital funding allows us to replace these high-cost components with new higher-efficiency equipment. The Facilities Department has commissioned an ROI for the Middle School boiler plant and will use extra funding in FY2017 to make improvements pending the results of the study.

**\*Pavement Upgrades:** Parking and driveway areas throughout the district undergo annual inspection for safety and maintenance concerns. Funding is allocated each year for re-paving, sealcoating and striping of parking areas on a rotating basis as determined by condition.

## School Department Capital Projects Continued



**\*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. FY2017 funding is targeted for scheduled restorations at Blue Point and the Middle School.

**\*District-wide Security and Access Management:** No new funding in FY17. Future planned funding will provide for upgrades and additions to our security cameras and access control equipment system-wide.

**LEADERSHIP COUNCIL'S  
FY2017 BUDGET PROPOSAL**

# **SUPERINTENDENT'S INTRODUCTION**

# Superintendent's Introduction

## Leadership Council's Proposed Budget for FY2017

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### Welcome

I am pleased to introduce to you the proposed FY 2017 budget for the Scarborough Schools. The budget is the culmination of data collection, analysis, and the collective hard work invested by the School and District-level leaders of the Scarborough Schools Leadership Council.

Our format for this proposed budget is a departure from the standard, state-mandated format which is spreadsheet heavy. While still satisfying the state budget reporting requirements, our new format is intended to balance the numbers with explanatory narrative that we believe will make the content more accessible (and more easily digestible) for more readers.

### Our Budget Development Goals

For the past several years, our goals for the development of a fiscally responsible and credible budget - one that is also responsive to student needs - have remained essentially the same:

**School Leaders strive to develop a credible, student-centered budget that:**

- **Maintains a continuous-improvement and efficiency focus**
- **Provides no less than Mission Critical resources to achieve goals of:**
  - **Preparing all students for success in college, career, and civic engagement (citizenship)**
  - **Achieving organizational high performance (in student outcomes and in organizational efficiencies)**
- **Builds on critical investments made in prior fiscal years (making good on the community's earlier investments in their schools)**



## Understanding the Link between the Work and the Budget

### *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. As well, they have identified multiple levels of success metrics, carefully monitored the work and the outcomes of that work - regularly sharing 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 overall improvement plan. We have executed our improvement planning process, religiously, for the last 5 year guided by the 24 Month Student Centered (School Improvement) Plan that was originally generated from the October 2011 Community Dialogue and refreshed in the subsequent Community Dialogues (April 2013 and April 2015).

### *Level Services, Mission Critical, and Student Needs-Based Budgets*

Recognizing, as they have since the first school improvement plan in 2011 that the most effective budget process reflects a strong and direct connection to the plan for continuous improvement, School Leaders have identified the resources needed in FY 2017 to advance their work and achieve their targeted improvements. As is referenced in this document, the **Student Needs-Based Budget includes the level of funding required to advance on a rather aggressive trajectory of consistent, positive improvement in teaching and learning in Scarborough.** The Leadership Council and the School Board believe that it is our responsibility to keep the community apprised of the true needs of our schools and our students.

In past years, however, the Student Needs-Based Budget has inadvertently created some “sticker shock” as the local appetite for funding the schools at this level has been weak. Rather, the community has supported and funded the needs identified in a **Mission Critical Budget, one which combines Level Services (adequate funding to continue existing programs and services into the upcoming school year), with a high-priority-only list for essential (or mission critical), new investments.** The Leadership Council's Education Improvement Plan for FY 2017 (which follows) provides a description of the resources that would be needed to support the Student Needs Based Budget and, as well, prioritizes those items which have been identified as “Mission Critical” for FY 2017. **It is only those on the Mission Critical list that have been included in the Leadership Council's budget proposal presented in this document.**

Including the Student Needs-Based Budget request would have increased the request for new investments, above Level Services, by \$1.1 MM (or 2.4% above Level Services). The inclusion of the request for Mission Critical investments, by contrast, increases the budget request 1.3% above Level Services (+\$590,000).

Critical to understanding the linkage between the planning process and the development of the budget (to support the targeted improvements) are an understanding of the following component pieces, including:

- Scarborough Public Schools Student-Centered Learning document (page 11)
- Scarborough Public Schools Long-Term Goals and 24-Month Improvement Targets, April 2015 - April 2017 (page 10)
- Education Improvement Plan for 2017, by School and Department (page 12)
- Summary of Mission Critical Investments - Leadership Council's FY 2017 Budget Proposal (page 17).

## Cohort Comparisons Related to Investments and Student Learning Outcomes

In a study of **school funding and academic performance** in Scarborough and comparable communities of York and Cumberland Counties conducted by the Maine Education Policy Research Institute (UMaine) and the Center for Educational Policy, Applied Research, and Evaluation (USM):

- Scarborough Schools, out of a statistically-matched, York/Cumberland Counties cohort of 17 schools, find themselves **poised as the closest district to join the highest performing schools (referred to as Scarborough's *Aspirational Cohort*) of Falmouth, Cape Elizabeth, Yarmouth, York, and Cumberland (RSU 51) more so than any other district in the 2 counties;**
- Yet, Scarborough Schools **spent significantly below** the per-pupil cost of the *aspirational cohort* (5 districts, listed above) and **below the average per-pupil cost** of the remaining cohort members (8 districts) in the 2012 -2015 time period:
- All of the cohort districts increased their investments as measured by per-pupil costs during this time period. **Scarborough's investments went toward improving classroom instruction** - consistent with the focus of the Student Centered/School Improvement plans (investing in regular instruction, Special Education instruction, and student and staff supports); in fact, 68% of Scarborough's increase was in these areas. The average investment across all cohorts was 66% with a range of 63% (RSU 57, Waterboro) to 70% (Cape Elizabeth).
- During this same time period, **Scarborough's investment in System and School Administration, in contrast, was significantly below that of the *aspirational cohort* group and well below that of the remaining group of cohorts (8 districts).**
- Further, in the final 2 components of costs that make up per-pupil spending, Operations and Maintenance and Other (which includes Career & Technical Education, other instruction, transportation, and buses), **Scarborough invested at a level lower than the average of both cohort groups.** Only in debt service did Scarborough exceed the average of these 2 groups of cohorts - impacted most by the much appreciated, community-approved Wentworth School project.

## 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 School Board and Town Council, and that the budget will be adjusted by School Leaders as better cost/pricing information is received.** Some examples of these items in motion are: collective bargaining agreements under negotiation (see below), health and dental insurance premiums, Workers' Compensation insurance premiums, and debt service costs for the May 2016 bond issue.

## Personnel Costs (Salaries and Benefits) Make Up 75% of the School Budget

With a small number of exceptions/exemptions, 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). Two of our current collective bargaining agreements (CBAs) will expire on June 30, 2016, and replacement contracts are under negotiation; while the Maintenance Workers' CBA only affects 3 employees, the Teachers & Professionals' CBA covers 300+ employees and therefore has a significant impact on our budget projections for FY 2017. During the most recent contract negotiations with the teachers' union (2014), analysis of local districts showed that Scarborough's teacher salary scale was second to last among 16 communities. The Board and the Scarborough Education Association agreed at that time to a salary table that would move Scarborough to the middle of this group by the end of the contract term. A similar analysis is being undertaken.

## Revenue Challenges

While the expenditure side of the School Department budget does not present anything unusual (4-5% growth consistent with prior years), the revenue picture continues to be challenging for our community. **State subsidy (called General Purpose Aid, or GPA) for Scarborough Schools has been reduced by just over \$1 million in preliminary figures** from the Department of Education, continuing a trend that has become all too familiar in recent years. In FY 2016, state subsidy supports 11% of our approved school budget; in FY 2017 if preliminary figures hold, this contribution will be reduced to around 8 cents on the dollar.

| REVENUES                          | FY09      | FY10        | FY11      | FY12      | FY13        | FY14      | FY15      | FY16      | FY17        |                        |
|-----------------------------------|-----------|-------------|-----------|-----------|-------------|-----------|-----------|-----------|-------------|------------------------|
| 8-year budget trend               | actual    | actual      | actual    | actual    | actual      | actual    | actual    | enacted   | preliminary |                        |
| State/Federal Subsidy*            | 7,069,801 | 5,913,102   | 5,680,518 | 5,849,478 | 4,305,782   | 4,241,404 | 4,747,923 | 4,645,179 | 3,585,147   | Change from            |
|                                   |           |             |           |           |             |           |           |           |             | FY09 to FY17 projected |
| \$ change from prior year - Total |           | (1,156,699) | (232,584) | 168,960   | (1,543,696) | (64,378)  | 506,519   | (102,744) | (1,056,032) | (3,480,654)            |
| % change from prior year - Total  |           | -16.4%      | -3.9%     | 3.0%      | -26.4%      | -1.5%     | 11.9%     | -2.2%     | -22.7%      | -49.2%                 |

\*State subsidy was supplemented with other Federal "stabilization" revenues in FY09 through FY12.

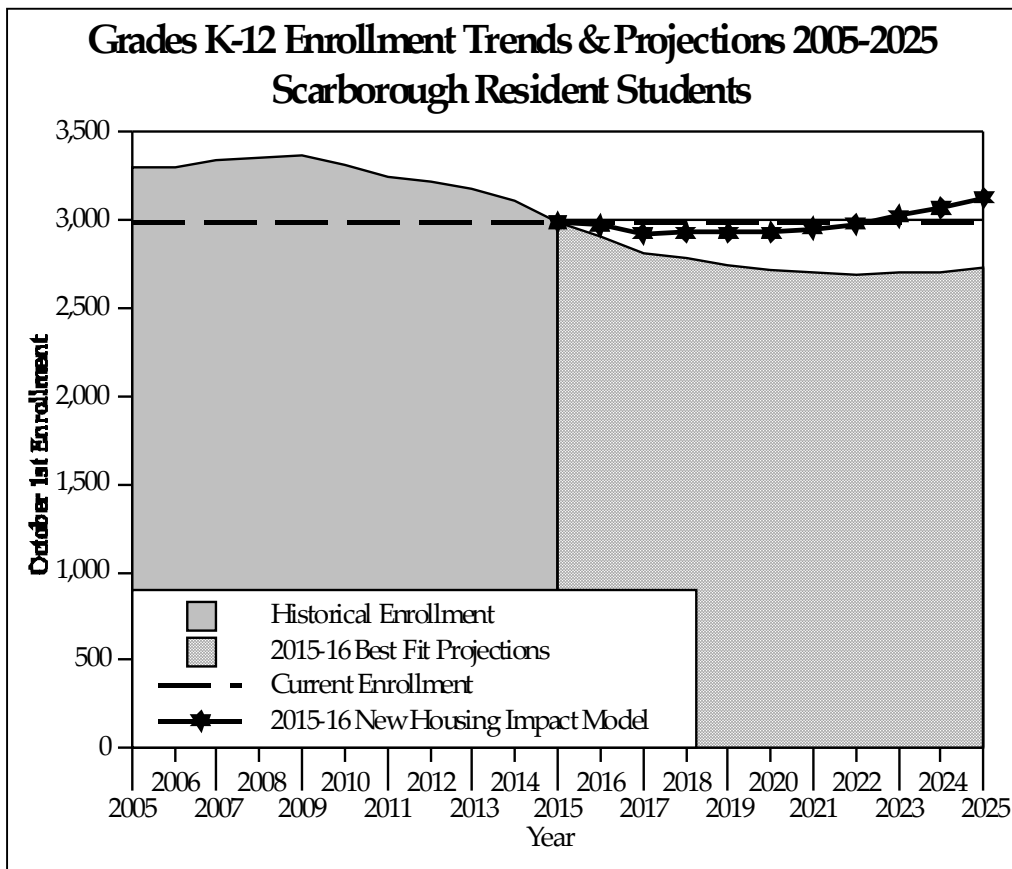
With limited revenue-generating options, the School Department relies on local tax dollars to make up the loss of non-tax revenue. Even if the school budget remained flat in FY 2017, this could drive a 2.9% increase in our need for local tax support. Fortunately, with the formal closing of the Wentworth School building project, the availability of some remaining project funds will reduce our Wentworth debt service obligations in FY 2017 and offset this loss of state revenue.

## Staffing Levels

Staffing levels continue to be an area of concern in school budget development. While some ground has been gained in the past 4 budget years, the loss of staff due to layoffs in FY2011 and FY2012 continue to adversely impact programs and services. The Positions Cut & Restored document (posted on our website Budget page and available in the Exhibits at the end of this document) shows that there are still 14.28 fewer FTEs right now than there were in FY2009. The FY2017 budget proposal would add 6.5 FTEs as described in the Leadership Council's Education Improvement Plan, all targeted to address current limits in our ability to provide effective, student-centered teaching and learning. A position-for-position restoration is not the goal, however, what is advocated for is a thoughtful investment strategy addressing the areas where resources are most critically needed.

## Student Enrollment

Because of the unique nature of the town of Scarborough (size, location, character, historic growth patterns - both residential and commercial, housing affordability, school quality, etc), Planning Decisions, specialists in demographic research and planning, developed an alternative to the standard “Best Fit” model to more accurately incorporate housing starts into the calculations. This “New Housing Impact” model can best predict enrollment “if new single-family development continues at a rate of 80 homes added annually, and if development continues to impact enrollment as it has in the past.” (Planning Decisions, 2016).



The district has been advised to closely monitor whether the new housing impact model is accurately reflecting actual student head-count trends in the upcoming months and years. **As of March 31, 2016 actual enrollment in Scarborough Schools is 3013 students (in contrast to numbers last reported by the DOE for 2015 of enrollment of 2973 students).** This graph generated by Planning Decisions contrasts the enrollment predictions for the next 10 years of the Best-fit model and the New Housing Impact model (which suggests that current enrollment numbers will hold and continue to increase as we approach 2025).

## 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 this year, 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, so 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 Public Works Department - DPW takes 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.

### *School Generated Operational Efficiencies*

- School leaders have analyzed the district benefit package in comparison to those of both other area school districts and private employers. Because of legislation requiring that school employees be offered health insurance during retirement, there are obstacles to finding attractive insurance plans and rates on the open market. Even so, school employees are covered under plans sponsored by the MEA Benefits Trust - through these plans we are able to leverage group rates with school districts all over the state, as well as benefit from cost reductions provided by the trust's endowment. Recently, the School Board has worked with employee groups through collective bargaining to change the structure of district contributions to employee premiums. We estimate that these changes will save the district close to \$400,000 in FY 2016.

### *Scarborough Schools/Cape Elizabeth Schools Shared Services Agreement*

- *New this school year (2015-2016) is shared services agreement with the Cape Elizabeth School Department to share a very talented and creative School Nutrition/Food Services Director. Not only has this agreement proven to be financially beneficial (to both districts), Scarborough is seeing student and staff interest in farm-to-table and house made meals really take off. Our shared Director has also made very positive inroads related to Food Service Department staffing and staff training.*

## Budget Process Changes

During the development of the FY2016 budget, school and town leaders began a collaboration to better serve the community by providing more public discussion of both the School and Municipal

budgets. Joint workshops gave Town Council and School Board members the opportunity to learn more about each other's budget and better understand how financial decisions would impact programs and services. A Budget Forum was held to allow members of the public to ask questions of Town and School staff, and forum topics and responses were posted on the Town and School web pages along with other resource documents. This year the collaborative process has started even earlier, with joint Town Council and School Board Finance Committee meetings scheduled twice a month beginning in January 2016. In addition, a new web page has been created and linked to both Town and School websites, so that citizens can find consistent, accurate information in one place. To find the budget page, go to:

<http://www.scarboroughmaine.org/town-government/budget>

# Executive Summary of the Proposed FY 2017 Budget

The purpose of this summary is to provide the reader with a snapshot of the proposed FY 2017 Budget for the Scarborough Schools. Below, the key components of the budget are presented - these components, taken together, provide the snapshot. As you continue to read this document, you will find details on all school departments, as well as an Exhibits section which includes more detailed information on topics including: voter budget categories break-down, unfunded mandates (state and federal requirements that require local funding), and the use of fund balance.

## Level Services

The Level Services change presents the impact of the resources needed to adequately fund the continuation of currently existing programs and services into the new FY2017 school year (July 1, 2016 - June 30, 2017). The increase of 2.8% identified takes into consideration known and anticipated increases in healthcare premiums, multiple types of insurance coverage, contractual wage adjustments, energy costs, and other fixed costs.

## Mission Critical

Mission Critical investments in the proposed FY 2017 Budget are those essential to continuing improvement in teaching and learning, for all students, in the new school year. Each of the Mission Critical investments are identified in the 2017 Education Improvement Plan, by school and department, and found contained in this proposal.

| General Fund Operating         | 2016 APPROVED BUDGET | FY2017 LEVEL SERVICES | \$ CHANGE | % CHANGE | FY2017 MISSION CRITICAL | \$ CHANGE | % CHANGE |
|--------------------------------|----------------------|-----------------------|-----------|----------|-------------------------|-----------|----------|
| Level Services                 | 38,425,319           | 39,503,433            | 1,078,114 | 2.8%     | 39,503,433              | 1,078,114 | 2.8%     |
| Ed Improvement Plan Investment |                      |                       |           |          | 590,000                 | 590,000   |          |
| Debt Service                   | 5,118,437            | 5,761,633             | 643,196   | 12.6%    | 5,761,633               | 643,196   | 12.6%    |
| Mission Critical Budget        | 43,543,756           | 45,265,066            | 1,721,310 | 4.0%     | 45,855,066              | 2,311,310 | 5.3%     |
| Non-tax Revenues               | 5,884,269            | 6,121,057             | 236,788   | 4.0%     | 6,121,057               | 236,788   | 4.0%     |
| Tax Request                    | 37,659,487           | 39,144,010            | 1,484,522 | 3.9%     | 39,734,010              | 2,074,522 | 5.5%     |



### ***Debt Service***

Debt Service is the amount budgeted in each year to make principal and interest payment on capital financing - it is unique in that it represents the cost of financing expenditures committed to in earlier years. In FY 2017, debt service payments will be offset with available funds remaining from the Wentworth project (reflected in the Non-tax Revenues in the table). Non-tax revenues include fund balance (reference the Exhibit), state subsidy for education, miscellaneous fees and reimbursements, remaining project funds (which can only be applied to reduce the balance on the project).

### ***Tax Request***

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

### ***In Closing***

It has been my pleasure to serve as Scarborough's Superintendent of School for these last five years. I have had the pleasure of working with some of the finest educators, school leaders, School Board members, parents, students, and community members - all dedicated to improving teaching and learning in Scarborough to ensure that students leave here prepared to be successful in college, career, and citizenship. I want to thank all of them for their passion and support.

Respectfully submitted,

**Dr. George Entwistle**



**SCHOOL OPERATING BUDGET  
SUPPORTING DOCUMENTS**

Scarborough Public Schools  
Long Term Goals and 24 Month Improvement Targets  
April 2015 – April 2017

Goal 1: Provide world-class, student centered teaching and learning to prepare every student to thrive in learning, career, and life.

Improvement Targets:

- Ensure clear K-12 curriculum standards and reporting practices to advance student learning.
- Create and utilize a variety of formative and summative assessments to advance learning and provide multiple options for all students to demonstrate their learning.
- Continuously monitor effectiveness of student centered decisions by examining student growth data.
- Provide resources, optimize time, and facilitate multiple pathways to ensure that students are able to engage in cooperative, inquiry-based, authentic, and relevant activities to advance their learning.
- Engage in the Professional Learning System (PLT, PE/PG, Instructional coaching and mentoring) with fidelity to support a student-centered learning focus.

Goal 2: Provide welcoming and inclusive learning environments that promote safety, foster meaningful relationship building, and enhance the well-being (physical, social, and emotional) of students and staff.

Improvement Target:

- Advocate for and nurture a positive climate and culture of student-centered learning in which all school community members are engaged, have opportunities for voice and choice, and feel safe to take risks.
- Instill a shared responsibility for the growth of all students within the K-12 learning community and across all content areas.

Goal 3: Develop, in each student, the skills for engaged citizenship (locally and globally), the appreciation of one's own and other's cultures, and the disposition to use individual talents to make positive changes in the world.

Improvement Target:

- Create and strengthen student-directed opportunities for community service, civic- learning, and service learning (K-12) that encourage high levels of student engagement.
- Promote each student's understanding of and advocacy for directing their own learning, promoting resiliency and confidence in every student.

Goal 4: Partner with the Scarborough Community by responsibly managing school resources, making better use of community and business resources, and regularly communicating progress on school improvement efforts.

Improvement Targets:

- Build and support a positive student centered culture and climate where there is a shared responsibility by all stakeholders.
- Develop and maintain a consistent and reliable process to keep the community informed about our schools (news, accomplishments, and expectations).
- Find operational efficiencies and explore alternative, non-tax revenue sources (grants, awards, etc.).
- Increase use of community and business resources in student experiential learning and career exploration.
- Make organizational decisions with students' needs and interests in mind to ensure that both operational and human resources are available to foster a student centered learning environment and facilitate continuous professional growth.

# Scarborough Public Schools

## Student-Centered Learning

***Scarborough Public Schools are committed to all students becoming college, career, and civic ready through student-centered learning.***

*Using our Student-Centered Learning focus, decisions in planning instruction and in the continuous improvement of our schools are made with students' needs and interests as our primary consideration.*

### *Students...*

- understand what they are learning, why they are learning it; and can describe their learning goal and track their progress.
- can “show what they know” by applying what they have learned to new or real-life situations.
- know their own interests and strengths and can advocate for themselves both in and out of the classroom.
- feel comfortable and confident speaking up in agreement, disagreement, or wonderment as they pursue their learning with their peers and with their teachers.
- engage in cooperative, inquiry-based, authentic, and relevant activities to advance their learning.

### *Teachers...*

- create engaging, inclusive learning environments, safe for students to take risks.
- listen to students' voices - their ideas, their wonders, their concerns - every day.
- encourage student choice – they provide multiple options for students to learn and to demonstrate their learning.
- know their content, standards, and each student well enough to craft learning that appropriately challenges and engages every student.
- focus on the gradual development of student independence in their learning.
- understand where each student is in the learning process and provide feedback to each student focusing on individual learning goals.

### *Leaders...*

- ensure a student-centered approach in the organization and its operations.
- facilitate flexibility in time, schedule, resources, and groups.
- promote learning as the constant for students and teachers.
- lead by example to create a purposeful community of learners.

### *Parents and Community...*

- engage in children's learning.
- partner with the schools in support of children's education.
- actively communicate with the school.
- involve themselves in the school community.

# LEADERSHIP COUNCIL'S EDUCATION IMPROVEMENT PLAN FOR 2016-2017

## Primary (K-2) Schools

➤ **Continue implementation of new ELA curriculum.**

2016-17 work will introduce Reading Units of Study. Funding for ELA (English Language Arts) curriculum is located in the Curriculum and Assessment budget for FY2017.

➤ **Support students with behavioral challenges.**

Continued development of interventions and strategies to reduce negative behaviors; need supports to minimize school & classroom disruption and ensure student safety. Investment needed: teacher professional learning for proactive behavior management programming. District-wide funding request for additional teacher day is reflected here.

➤ **Advance classroom Technology Integration.**

Continue ongoing work of Instructional Coaches to ensure successful deployment of tech refresh resources for students & teachers.

### FY2017 PRIMARY SCHOOLS INVESTMENT REQUEST

- Professional learning and staff training are **Mission Critical**.
- K-2 budget includes portion of district-wide funding for additional teacher learning day.
- No other new funding request, use level services to meet goals. Contributes \$67,000 from staff reduction (enrollment-based), to offset costs of needed new investments across the district.

## Wentworth School

➤ **Advance Science & Technology instruction.**

Continue FY2016 investment in STEM (Science, Technology, Engineering and Mathematics) learning by adding additional teacher. Would collaborate with current STEM teacher, Technology Instructional Coach and classroom teachers to promote and implement interdisciplinary STEM activities into the core curriculum. This position would enable all Wentworth students to receive STEM-oriented instruction through project-based learning methods. This new position will:

- Expand engineering opportunities, including Robotics, to all students in place of co-curricular, limited access;
- Ensure full utilization of investment in technology (3D printing, online applications, laptops, Eno Boards, tablets);
- Provide expanded and more robust Allied Arts program to all students including the ability to make the Learning Commons open-schedule vision a reality;
- Leverage resources available in all 4 STEM Labs; create vibrant and functional learning spaces.

### FY2017 WENTWORTH SCHOOL INVESTMENT REQUEST

- Advance and expand STEM instruction is **Mission Critical** - add 1.0 FTE teaching position. Increase of \$68,000 in Regular Instruction, offset by \$20,000 reallocation (projected savings from retirement).
- Wentworth budget includes portion of district-wide funding for additional teacher learning day.

## Scarborough Middle School

➤ **Create Academic Coach position (1.0 FTE Teacher).**

Teacher needed to work with students who need periodic/short-term alternatives to regular classes in Math and English Language Arts (ELA) due to illness, including head injuries, school phobia, depression/anxiety, and for students new to public school. Students would receive direct instruction to get them back to the mainstream classes more quickly. The hope is that this intervention will alleviate some of the special education testing that we currently do to find ways to temporarily support students.

In the last 3 years at the Middle School:

- 65 students were treated for concussions and required separate instruction;
- 5 to 7 students yearly needed academic support due to severe illnesses;
- 8 to 10 students who were dealing with depression, anxiety, or school phobia only came to school for partial days;
- 8 - 10 students each year who had never been to a public school with a rigorous curriculum needed to learn how to successfully acclimate to school.

➤ **Increase capacity for student supervision (1.0 Student Safety Ed Tech).**

Additional staffing is needed to monitor students outside (with 2 distinct and physically separate school buildings), during lunches (with two physically separate dining areas), and to cover classes for teachers who are pulled out to address other student/coverage matters.

➤ **Provide library services using 21st Century Learning Commons model (0.8 FTE Librarian).**

Current Middle School Librarian is shared with High School; best practice would be to have a full-time librarian in each location. (NEASC standards require full-time librarian for student populations over 400.) Currently the librarian is at the Middle School only one day per week. Staffing to address the needs of all students would mean an increase of 0.8 FTE Librarian.

### **FY2017 MIDDLE SCHOOL INVESTMENT REQUEST**

- Academic Coach is **Mission Critical**: add 1.0 FTE teaching position. Increase of \$68,000 in Regular Instruction.
- Defer Safety Ed Tech and Librarian to FY2018.
- Middle School budget includes portion of district-wide funding for additional teacher learning day.

## Scarborough High School

➤ **Increase student access to learning, including choice and multiple pathways.**

High School leaders have developed a two-year, incremental plan to develop and broaden existing programs, revise the class schedule, and offer electives. Current class sizes in core courses are too large to allow effective, individualized instruction, and there is insufficient staff to allow development of elective courses. Class sizes are at capacity, and students have consistently been turned away from selected courses due to over-enrollment of existing sections. Funding requested for FY2017 will allow all students appropriate access to existing programs and services, while additional funding in FY2018 will provide resources to complete the full implementation of an 8-period schedule.

➤ **Increase student access to Guidance services.**

Current staffing carries significantly higher than recommended student caseload. Responsibilities include advancing the district's commitment to ensuring college & career readiness for all students, as well as ensuring sufficient resources to meet the social and emotional needs of the student population. Adding a 0.4 FTE Guidance Counselor position would bring us to the recommended ratio of 250:1. Adding a 0.5 FTE Student Assistance Counselor (Substance Abuse Counselor) would enable staff to more effectively address the increasing number of student referrals for substance abuse and social/emotional concerns. Guidance Department as a whole would be able to work more proactively to develop effective student interventions.

➤ **Provide library services using 21st Century Learning Commons model.**

Current High School Librarian is shared with Middle School; best practice would be to have a full-time librarian in each location. (NEASC standards require full-time librarian for student populations over 400.) Staffing to address needs of all students would mean an increase of 0.2 FTE Librarian.

### FY2017 HIGH SCHOOL INVESTMENT REQUEST

- 5.0 FTEs per incremental plan are **Mission Critical**. Increase of \$312,800 in Regular Instruction and \$27,200 in Guidance Services, offset by \$20,000 reallocation (projected savings from retirement).
- High School budget also includes portion of district-wide funding for additional teacher learning day.

**For FY2017**, requested new staff investments are:

- 0.6 FTE English Teacher
- 0.5 FTE French Teacher
- 0.5 FTE Latin Teacher
- 1.0 FTE Mathematics Teacher
- 1.0 FTE Science Teacher
- 1.0 FTE Social Studies Teacher
- 0.4 FTE Guidance Counselor

**Total 5.0 FTEs**

**For FY2018**, additional requests are planned as follows:

- 0.4 FTE English Teacher
- 0.5 FTE Chinese Teacher
- 1.0 FTE Science Teacher
- 1.0 FTE Social Studies Teacher
- 0.5 FTE Student Assistance Counselor
- 0.2 FTE Librarian

**Total 3.6 FTEs**

## Special Services

- **Enhance Middle School study skills instruction.**  
Middle School educators are currently piloting a new study skills model and curriculum for special education students. The selected program engages each student through an online questionnaire that identifies their strengths and weakness in 8 different areas of executive functioning (organizational and work skills). Students set personal goals which are reviewed and monitored with their special education teacher, with practice focused in such areas as time management, planner use, note taking, planning for large assignments, homework completion, backpack organization and active reading. Dedicating support of an education technician has assisted in delivering this instruction to 40 students.
- **Continue High School study skills workshop course.**  
This is the second year of an elective pass/fail course offered to high school special education students who demonstrate weaknesses with study skills. Instruction is focused on planner usage, materials, attendance, assignment completion, work habits and any additional individual need identified in the student's Individualized Education Plan (IEP). Grading is based on a rubric that is scored by student and teacher. This as well as awarding credit has significantly increased student engagement during specialized study halls. Currently 65 students are enrolled in this course.

### FY2017 SPECIAL SERVICES INVESTMENT REQUEST

- Professional learning and staff training are **Mission Critical**. Special Services budget includes portion of district-wide funding for additional teacher learning day.
- No other new funding request, use level services to meet goals.

## Athletics & Activities

- **Improve operational efficiency beyond current focus on event management.**  
Current staffing does not have capacity to keep up with operational requirements (e.g. student eligibility, fee collection, purchasing, equipment inventory). Addition of a 1.0 FTE secretary position would increase the department's ability to keep up with necessary management tasks.
- **Fund essential program components.**  
Current funding model relies on booster and gate funds to support programs. High-cost programs such as ice hockey, swimming and football would not be able to run based only on funds available in the operating budget, causing us to rely on unpredictable, uncontrolled outside revenues. 7<sup>th</sup> Grade sports teams were cut in FY15, and would require significant additional funding to be restored to preferred levels. Building the true cost of athletic programs into the operating budget, or choosing to run fewer programs if the resources are not available, would be a more responsible approach.

### FY2017 ATHLETICS & ACTIVITIES INVESTMENT REQUEST

- \$50,000 incremental investment toward program restoration and appropriate funding is **Mission Critical**.
- 1.0 Business Secretary deferred to FY2018 and additional funding for essential program components to be added annually.

## District-Wide

➤ **Increase available time for teacher professional learning.**

Resources will be allocated from existing Professional Learning and Contracted Services budgets to support iObservation (teacher evaluation and growth planning) system and professional library (Level Services budget). District-wide funding request supports one additional teacher day to allow professional learning without additional impact on student schedule.

➤ **Expand capacity for technical data support (0.5 Instructional Application Specialist).**

Additional staff needed to provide technical data support that will maximize the school's use of numerous instructional applications to inspire student achievement. A .6 position was added in FY15 with excellent ROI, but additional support is needed as well as capacity for cross-training & coverage.

➤ **Continue K-5 ELA curriculum implementation.**

The K-5 ELA Curriculum Committee is recommending a two year implementation of a core reading curriculum aligned to the Common Core Standards. This will include two years of investment in professional learning and classroom libraries. The data indicates that there is not significant trend in either direction in the area of reading. In addition, the current state of our classroom libraries is far less than satisfactory to effectively teach reading. Many teachers have chosen their own titles and have used their own funds to do so. Teachers will improve their ability to teach reading. We will be closer to offering world class teaching and learning as will be closer to a guaranteed and viable curriculum in the area of reading over the course of the next two years.

K-5 reading curriculum including Classroom Libraries requires investment of approximately \$146,000 to be split into \$73,000 each year. No new funds requested; reallocation of funds from the implementation of the K-5 writing and word knowledge and MS science curricula.

➤ **Modernize Health Services case management.**

Recommendation from data specialists for new software to manage student health services case files. Software license will be annual cost of approximately \$6,000 with additional \$4,000 in year one for implementation and training.

### FY2017 DISTRICT-WIDE INVESTMENT REQUEST

- All recommended investments are **Mission Critical**. Professional learning time has been requested through the school calendar, but efforts to balance teacher learning time with student schedule have been challenging. New proposal is to add one teacher day to the professional contract, with funding request spread across all academic departments.



## **SUMMARY: MISSION CRITICAL INVESTMENTS LEADERSHIP COUNCIL'S FY2017 BUDGET PROPOSAL**

### **Primary Schools**

Reduces 1.0 FTE

|                                       |            |
|---------------------------------------|------------|
| Investment funding needed:            | \$19,000   |
| Existing staff/resources reallocated: | (\$67,000) |
| Net new funds requested:              | (\$48,000) |

### **Wentworth School**

Adds 1.0 FTE

|                                       |            |
|---------------------------------------|------------|
| Investment funding needed:            | \$89,000   |
| Existing staff/resources reallocated: | (\$20,000) |
| Net new funds requested:              | \$69,000   |

### **Middle School**

Adds 1.0 FTE

|                                       |          |
|---------------------------------------|----------|
| Investment funding needed:            | \$91,000 |
| Existing staff/resources reallocated: | 0        |
| Net new funds requested:              | \$91,000 |

### **High School**

Adds 5.0 FTEs

|                                       |            |
|---------------------------------------|------------|
| Investment funding needed:            | \$370,000  |
| Existing staff/resources reallocated: | (\$20,000) |
| Net new funds requested:              | \$350,000  |

### **Special Services**

No new FTEs

|                                       |          |
|---------------------------------------|----------|
| Investment funding needed:            | \$30,000 |
| Existing staff/resources reallocated: | 0        |
| Net new funds requested:              | \$30,000 |

### **Athletics & Activities**

No new FTEs

|                                       |          |
|---------------------------------------|----------|
| Investment funding needed:            | \$50,000 |
| Existing staff/resources reallocated: | 0        |
| Net new funds requested:              | \$50,000 |

### **District-wide**

Adds 0.5 FTEs

|                                       |            |
|---------------------------------------|------------|
| Investment funding needed:            | \$121,000  |
| Existing staff/resources reallocated: | (\$73,000) |
| Net new funds requested:              | \$48,000   |

### **Totals:**

**6.5 FTEs added/restored.**

**\$123,000 divided across academic departments to fund additional teacher learning day.**

**Funds needed \$770,000/Reallocations \$180,000/Net new request \$590,000.**

**\$590,000 represents 1.29% of the total FY2017 Leadership Council's Budget Proposal.**

**SCHOOL OPERATING BUDGET  
DEPARTMENT REPORTS**

### Scarborough Primary Schools

Scarborough has three neighborhood schools at the K-2 grade level: Blue Point, Eight Corners and Pleasant Hill. Students in the primary schools are taking their very first steps toward learning in a structured community, discovering how to be good citizens while building their foundational skills as learners. Students learn basic skills in literacy and mathematics, with exploration of effective collaboration, other cultures, and service to the community.



BLUE POINT SCHOOL

### Staff - 2016 Employees

42.8 FTE Teachers  
0.5 FTE Librarian  
2.8 FTE Library Ed Techs  
8.0 FTE Building/Academic Support Ed Techs  
3.0 FTE Principal/Asst. Principals  
3.0 FTE Clerical/office staff

See separate section for Special Services staff.

Note: "FTE" stands for full-time equivalent. Two part-time staff members may combine to equal 1.0 FTE.

### Targeted Investments for Continued Improvement

- Continue implementation of new English Language Arts (ELA) curriculum.
- Support students with behavioral challenges.
- Advance classroom Technology Integration.

## Improvement Targets for 2016-17

*Goal 1: Provide world-class, student centered teaching and learning to prepare every student to thrive in learning, career, and life.*

- Foster close collaboration between School Leaders, Lead Teachers, and Instructional Coaches to provide clear communication for all stakeholders (teachers, support staff, professional staff, and families) regarding curriculum expectations and reporting practices.
- Monitor progress to inform teaching and learning using a variety of curriculum-based and standardized assessments including Units of Study (Writing and Reading), Math In Focus, and Children's Progress (CPAA).
- Encourage and explore multiple pathways to learning at K-2.

*Goal 2: Provide welcoming and inclusive learning environments that promote safety, foster meaningful relationship building, and enhance the well-being (physical, social, and emotional) of students and staff.*

- Explore positive school-wide and classroom strategies and philosophy to enhance positive behavioral programs in place at each school.
- Strengthen and implement our redesigned leadership structure which includes Building Leaders, Lead Teachers and Instructional Coaches, in order to enhance effectiveness of student-centered learning decisions.

*Goal 3: Develop, in each student, the skills for engaged citizenship (locally and globally), the appreciation of one's own and other's cultures, and the disposition to use individual talents to make positive changes in the world.*

- Involve students in Parent/Teacher conferences by asking them to set age-appropriate goals and/or explain/demonstrate their learning.

*Goal 4: Partner with the Scarborough Community by responsibly managing school resources, making better use of community and business resources, and regularly communicating progress on school improvement efforts.*

- Offer opportunities to support student learning about others' cultures and shared teacher experiences.
- Continue teacher newsletters and classroom blogs, initiate trimester newsletter for parents for three schools, and improve and expand use of our website.

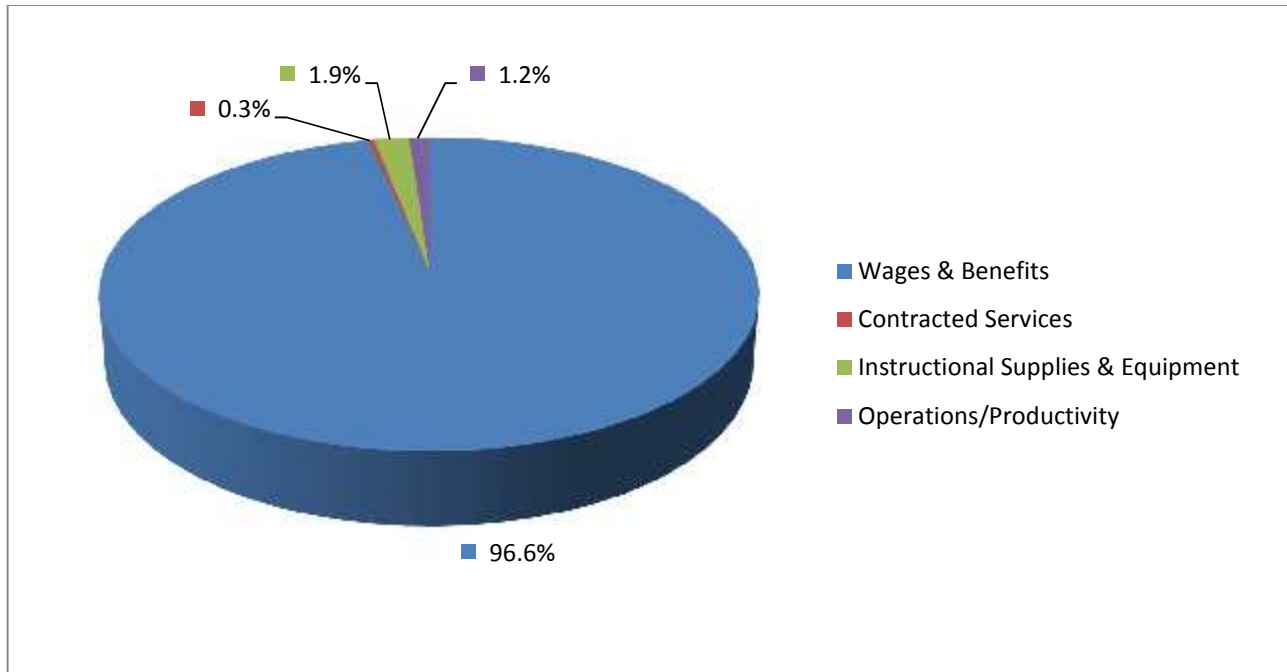


EIGHT CORNERS SCHOOL

## Successes and Accomplishments 2015-16

- **ELA Curriculum** - Completed our second year of Units of Study for Writing and Words Their Way, improving student writing significantly. Created a pilot group of Reading Pioneers to explore Units of Study in Reading.
- **Communication** - Improved communication with parents and consistency among three buildings by developing a trimester phase-wide newsletter.
- **Student Goals** - Provided professional learning for setting rigorous goals for students, and tracking their progress.
- **Student-Centered Learning** - Provided student-centered learning opportunities such as parent/student/teacher conferences.
- **Academic Support** - Improved the process for identifying and supporting struggling students.
- **Enrollment Systems** - Further improved Kindergarten Information Night, registration and screening process.
- **Pre-K Outreach** - Arising from the Spring 2015 Community Dialogue, formed a committee of administration, parents, and community members to explore the communication between pre-K providers and K-2 schools.
- **Incoming Kindergarten Programs** - Incoming Kindergartners have the opportunity to participate in one of 2 summer programs: Kindergarten Jumpstart and Kindergarten Kamp. Jumpstart is a six week program that offers an intense, high energy, research-based literacy immersion. Kindergarten Kamp evolved from Kindergarten Jumpstart. It is a 3 week experience that offers students the opportunity to practice school skills and a variety of academics to meet the needs of students in Scarborough.
- **Leadership Coordination** - Strengthened K-2 leadership, phase wide, through regular communication and long-range planning.
- **Tech Refresh** - Planned and prepared for a K-2 Technology Refresh and are poised to deploy new technology at K-2.
- **Performance Evaluation and Professional Growth** - Engaged in professional development through Professional Learning Teams and the iObservation Evaluation model to provide feedback and opportunity for growth with instructional practices.

## Budget Proposal for 2016-17



| Expense Type                       | 2016 BUDGET | 2017 BUDGET           |                         |                 |                       |                      |
|------------------------------------|-------------|-----------------------|-------------------------|-----------------|-----------------------|----------------------|
|                                    |             | FY2017 LEVEL SERVICES | FY2017 MISSION CRITICAL | FY2017 APPROVED | \$ CHANGE (from FY16) | % CHANGE (from FY16) |
| Wages & Benefits                   | 4,231,778   | 4,333,511             | 4,285,511               | 4,285,267       | 53,489                | 1.3%                 |
| Contracted Services                | 18,511      | 13,850                | 13,850                  | 13,850          | (4,661)               | -25.2%               |
| Instructional Supplies & Equipment | 84,945      | 86,256                | 86,256                  | 86,256          | 1,311                 | 1.5%                 |
| Operations/Productivity            | 51,025      | 51,825                | 51,825                  | 51,825          | 800                   | 1.6%                 |
| Totals                             | 4,386,259   | 4,485,442             | 4,437,442               | 4,437,198       | 50,939                | 1.2%                 |

### FY2017 INVESTMENT REQUEST

Professional learning and staff training are Mission Critical. No new funding request, use level services to meet goals. Contributes \$67,000 from staff reduction (enrollment-based).

### Budget drivers

- Personnel costs make up 96.6% of the Primary Schools' Level Services budget (existing staff). Proposed investment (additional teacher learning day) maintain the percentage at 96.6% of the Mission Critical budget.
- Wages and benefits are determined by 3 Collective Bargaining Agreements (Teachers & Professionals, Education Support Staff and School Administrators). The Teachers & Professionals current bargaining agreement expires on June 30, 2016; budget estimates for FY2017 have been projected based on the terms of the expiring contract.
- Health insurance rate increases for FY2017 will be received in April 2016; this budget proposal contains an estimated increase of 5.5% (based on average of past 5 years).
- Reduced cost of contracted services reflects consolidation of online subscriptions into school libraries as well as shift to Central Office funding of assessment licensing.



PLEASANT HILL SCHOOL



## Wentworth School

Wentworth School serves almost 700 students in grades 3-5. Guided by our dedicated staff members, Wentworth students encounter an expanded set of social, emotional, physical and academic connections building upon their experience during their primary years. Each child moves toward independence of thought while acquiring a more defined set of academic skills. Students gain perspective on the achievement of good citizenship, grow as learners, and practice decision making through a diverse set of experiences.



## Staff - 2016 Employees

47.0 FTE Teachers  
2.0 FTE Guidance Counselors  
0.5 FTE Librarian  
2.0 FTE Library Ed Techs  
9.0 FTE Building/Academic Support Ed Techs  
2.0 FTE Principal/Asst. Principals  
2.0 FTE Clerical/office staff

See separate section for Special Services staff.

Note: "FTE" stands for full-time equivalent. Two part-time staff members may combine to equal 1.0 FTE.

## Targeted Investments for Continued Improvement

- Continue implementation of new English Language Arts (ELA) curriculum.
- Advance Science & Technology instruction.



## Improvement Targets for 2016-17

*Goal 1: Provide world-class, student centered teaching and learning to prepare every student to thrive in learning, career, and life.*

- Focus on Design Question 1 - focusing closely on ELA and math.
- Further develop our report card to include standards for all curriculum areas consistent with the trimester structure.
- Use Children's Progress (CPAA), STAR, Math Test Prep and Writing On-Demand assessment data regularly to inform instruction.
- Create a scheduling review committee to optimize the effectiveness of student-centered schedule design.
- Streamline and improve our processes to ensure appropriate time and support are provided to more effectively meet individual student needs.
- Redesign Allied Arts programming to include a stronger emphasis on inquiry-based science and technology and student wellness.

*Goal 2: Provide welcoming and inclusive learning environments that promote safety, foster meaningful relationship building, and enhance the well-being (physical, social, and emotional) of students and staff.*

- Examine student wellness practices related to recess and free play.
- Develop regular enrichment programming for all students.
- Collaborate across phases to ensure consistent positive behavior expectations.

*Goal 3: Develop, in each student, the skills for engaged citizenship (locally and globally), the appreciation of one's own and other's cultures, and the disposition to use individual talents to make positive changes in the world.*

- Leverage technology resources to promote meaningful global connections and refresh traditional school-wide service learning.
- Encourage the use of electronic portfolios for student-centered goal-setting and reflection.
- Focus on Developmental Guidance, Social Thinking Curriculum, Zone of Regulation, Coaching.

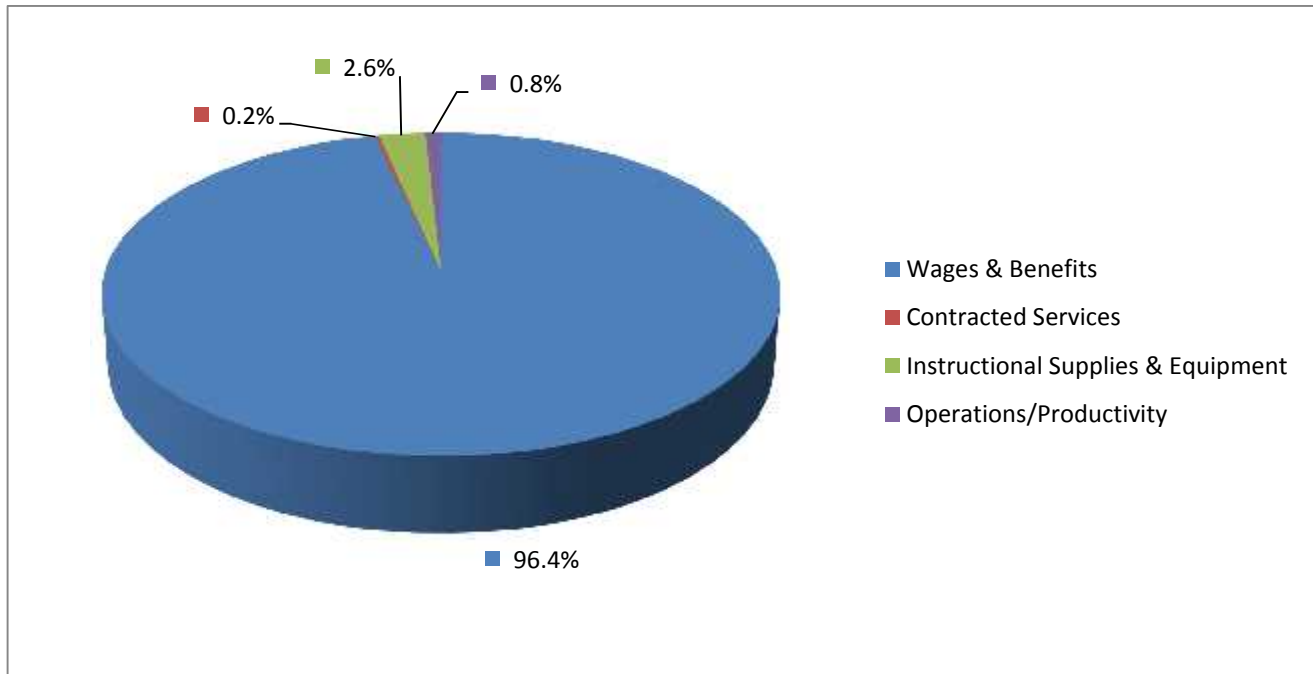
*Goal 4: Partner with the Scarborough Community by responsibly managing school resources, making better use of*

- Examine RESPECT practices to ensure consistency.
- Continue weekly email communication to families, trimester newsletter, and expanded use of our website.

### Successes and Accomplishments 2015-16

- **Arts Programs** - Developed and implemented Allied Arts Enrichment Programming for all students to expand, connect and experience diverse offerings in the Arts.
- **Professional Learning** - Creatively scheduled enrichment courses to afford grade level teachers additional professional learning time to enhance and support reading, writing, and math instruction with leadership from our English Language Arts (ELA) and Math Instructional Coaches .
- **STEM Learning** - Leveraged the investment in a highly qualified Science and Technology Teacher to provide all students the opportunity to participate in STEM (Science, Technology, Engineering, Math) courses weekly for 1-2 trimesters.
- **English Language Arts (ELA)** - Fully and successfully implemented Units of Study for Writing, our powerful new writing curriculum, and Words Their Way, a word study, spelling, and vocabulary curriculum for all students. Teacher representatives from each grade level have volunteered to pioneer the new reading curriculum we are fully implementing next year, Units of Study for Reading.
- **Social Studies** - Revised and realigned Social Studies curriculum to integrate with and better support the reading and writing curriculum.
- **Building Procedures** - Refined and polished procedures created for the opening year to ensure an organizationally successful second year in our new school.
- **Community Partnerships** - Experienced thriving community involvement through volunteerism, a strong Parent-Teacher Association (PTA), Bikes for Books through the local Masonic Lodge, the addition of a Senior Center through Community Services (located at our school!), and hosting local college internships in multiple disciplines.
- **Student/Staff Supports** - Enjoyed substantial return on investment in our new 3-8 Behavior Specialist position, which has built capacity among staff to further support a broad spectrum of student needs.
- **Emergency Preparedness** - Furthered ongoing collaboration with Public Safety to enhance emergency response efforts through the use of Share 911.
- **Technology in the Classroom** - Continued to support increased technology integration through professional learning opportunities and the leadership by our Technology Instructional Coach.
- **Garden Project** - Transformed a designated plot of land on our campus into a thriving and productive school garden and outdoor living classroom.

## Budget Proposal for 2016-17



| Expense Type                       | 2016 BUDGET | 2017 BUDGET           |                         |                 |                       |                      |
|------------------------------------|-------------|-----------------------|-------------------------|-----------------|-----------------------|----------------------|
|                                    |             | FY2017 LEVEL SERVICES | FY2017 MISSION CRITICAL | FY2017 APPROVED | \$ CHANGE (from FY16) | % CHANGE (from FY16) |
| Wages & Benefits                   | 4,504,754   | 4,702,885             | 4,771,885               | 4,743,797       | 239,043               | 5.3%                 |
| Contracted Services                | 10,600      | 12,300                | 12,300                  | 12,300          | 1,700                 | 16.0%                |
| Instructional Supplies & Equipment | 121,793     | 126,775               | 126,775                 | 126,775         | 4,982                 | 4.1%                 |
| Operations/Productivity            | 38,630      | 41,200                | 41,200                  | 41,200          | 2,570                 | 6.7%                 |
| Totals                             | 4,675,777   | 4,883,160             | 4,952,160               | 4,924,072       | 248,295               | 5.3%                 |

### FY2017 INVESTMENT REQUEST

**Student Needs Budget & Mission Critical Budget:** Advance and expand STEM instruction - add 1.0 FTE teaching position. Increase of \$68,000 in Regular Instruction, offset by \$20,000 reallocation (projected savings from retirement).

### Budget drivers

- Personnel costs make up 96.3% of the Wentworth School's Level Services budget (existing staff). Proposed investments (new position & additional teacher learning day) increase the percentage to 96.4% of the Mission Critical budget.
- Wages and benefits are determined by 3 Collective Bargaining Agreements (Teachers & Professionals, Education Support Staff and School Administrators). The Teachers & Professionals current bargaining agreement expires on June 30, 2016; budget estimates for FY2017 have been projected based on the terms of the expiring contract.
- Health insurance rate increases for FY2017 will be received in April 2016; this budget proposal contains an estimated increase of 5.5% (based on average of past 5 years).
- Increased cost of contracted services reflects shift to online teaching resources as well as cost of Ferry Beach Ecology School capstone project for 5<sup>th</sup> graders.

### Scarborough Middle School

Scarborough Middle School serves a diverse, respectful, and energetic population of 750+ students in grades 6, 7, and 8. The students are organized in grade level Learning Communities. Each Learning Community is made up of three Inquiry Teams which include four core subject teachers. Students in the middle school receive instruction in English Language Arts (ELA), Mathematics, Science, and Social Studies as core courses. Spanish or French are also available to students in 8<sup>th</sup> grade as a core course (taught daily). Other courses are offered on a rotating schedule throughout the three years of middle school instruction: Spanish (grades 6 and 7), Art, Music, Band, Engineering and Technology, Wellness (an integrated approach of Health and Physical Education). There is also an intervention period for all students each week; using a program designed by Middle School staff called Remediate - Improve - Stretch - Excel (RISE). Additionally, Scarborough Middle School currently offers athletics to 8th graders and co-curricular activities to all students.



### Staff - 2016 Employees

56.0 FTE Teachers  
2.0 FTE Guidance Counselors  
0.2 FTE Librarian  
2.0 FTE Library Ed Techs  
3.0 FTE Building/Support Ed Techs  
2.0 FTE Principal/Asst. Principals  
3.0 FTE Clerical/office staff

See separate section for Special Services staff.

Note: "FTE" stands for full-time equivalent. Two part-time staff members may combine to equal 1.0 FTE.

### Targeted Investments for Continued Improvement

- Provide Academic Coach supports for transitioning students.
- Increase capacity for student supervision with Student Safety Ed Tech.
- Provide library services using 21st Century Learning Commons model.

## Improvement Targets for 2016-17

*Goal 1: Provide world-class, student centered teaching and learning to prepare every student to thrive in learning, career, and life.*

- Build common understanding of student-centered grading practices using a book study (including 15 Fixes); begin to identify Habits of Work which will be reported separately; focus on Design Question 1 - focusing on tracking student progress and celebrating success in every subject area.
- Develop common summative assessments in all curriculum areas; calibrate the scoring of assessments in curriculum teams; develop common grading practices which will allow for multiple pathways for learning.
- Develop a school-wide data plan to continue to develop a data-focused culture; measure the effectiveness of student-centered practices, as well as student growth, using data for the following purposes: Remediate - Improve - Stretch - Excel (RISE), Jigsaw and Inquiry Team meetings, Multi-Disciplinary Teams (MDT), Content meetings; refine school-wide Response To Intervention (RTI) system with a focus on meeting the needs of all students; redesign the Study Center to include individual, measurable goals for each student which will be assessed on a regular basis.

*Goal 2: Provide welcoming and inclusive learning environments that promote safety, foster meaningful relationship building, and enhance the well-being (physical, social, and emotional) of students and staff.*

- Redesign Connections with a goal of fostering meaningful relationships while giving voice and choice for students and teachers of Inquiry Teams and Learning Communities.
- Refine the RISE program by using data to inform students/teachers and focus on progress monitoring.

*Goal 3: Develop, in each student, the skills for engaged citizenship (locally and globally), the appreciation of one's own and other's cultures, and the disposition to use individual talents to make positive changes in the world.*

- Create a method for each student to develop their own SMART goal (Specific, Measurable, Achievable, Realistic and Timely) and track their progress; continue to develop electronic portfolios for goal-setting and reflection.

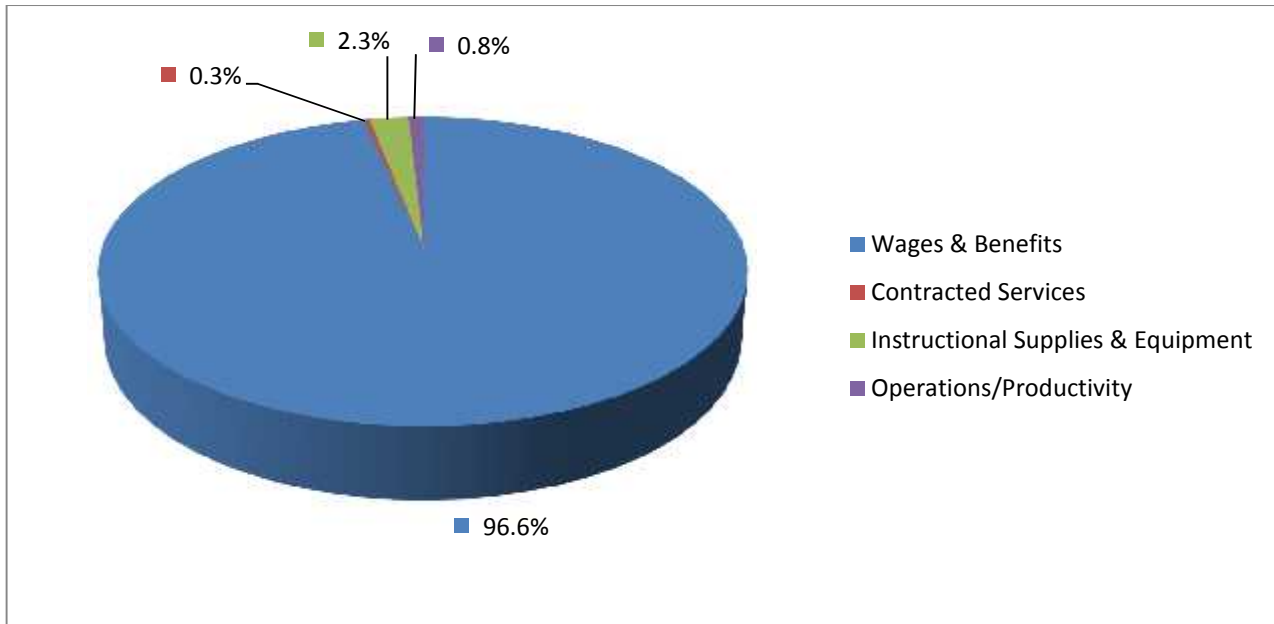
*Goal 4: Partner with the Scarborough Community by responsibly managing school resources, making better use of community and business resources, and regularly communicating progress on school improvement efforts.*

- Redesign a quarterly newsletter to keep all stakeholders informed; develop a plan to update the school website regularly; support teachers as they learn to post nightly homework assignments.

### Successes and Accomplishments 2015-16

- **Schedule Innovation** - Created a schedule which provides time within the school day for teachers to work together and plan student-centered learning opportunities for students.
- **New Curriculum** - Implemented a new inquiry-based Science curriculum (iQuest) and Social Studies curriculum - the Document-Based Question (DBQ) approach - for grades 6, 7, and 8.
- **Student Data & Measures** - Provided time for staff to learn and work together to develop a more student-centered approach to the measurement of student learning.
- **Habits of Work** - Implemented a plan for reporting to parents about students' habits of work.
- **Learning Goals** - Provided teachers time within the school day to develop rigorous learning goals and scales for students.
- **Student Support** - Improved the process for identifying and supporting struggling students.
- **Academic Support** - Redesigned the Academic Center to support students struggling to develop their executive functioning skills.
- **RISE Program** - Continued to refine the intervention period for all students. The Remediate - Improve - Stretch - Excel (RISE) program was designed by SMS staff to offer guidance, mentoring and support for all students.
- **Communication** - Created a new and improved quarterly SMS Newsletter.

## Budget Proposal for 2016-17



| Expense Type                       | 2016 BUDGET | 2017 BUDGET           |                         |                 |                       |                      |
|------------------------------------|-------------|-----------------------|-------------------------|-----------------|-----------------------|----------------------|
|                                    |             | FY2017 LEVEL SERVICES | FY2017 MISSION CRITICAL | FY2017 APPROVED | \$ CHANGE (from FY16) | % CHANGE (from FY16) |
| Wages & Benefits                   | 5,009,462   | 5,293,417             | 5,384,417               | 5,344,965       | 335,503               | 6.7%                 |
| Contracted Services                | 10,500      | 17,500                | 17,500                  | 17,500          | 7,000                 | 66.7%                |
| Instructional Supplies & Equipment | 80,950      | 125,560               | 125,560                 | 125,560         | 44,610                | 55.1%                |
| Operations/Productivity            | 43,850      | 47,150                | 47,150                  | 47,150          | 3,300                 | 7.5%                 |
| Totals                             | 5,144,762   | 5,483,627             | 5,574,627               | 5,535,175       | 390,413               | 7.6%                 |

### FY2017 INVESTMENT REQUEST

**Student Needs Budget:** add 1.0 FTE teaching position - Academic Center/Bridge Teacher; add 1.0 FTE Student Safety Ed Tech; add 0.8 FTE Librarian. **Mission Critical Budget:** add Academic Center/Bridge Teacher. Increase of \$68,000 in Regular Instruction.



### Budget drivers

- Personnel costs make up 96.5% of the Middle School's Level Services budget (existing staff). Proposed investments (new position & additional teacher learning day) increase the percentage to 96.6% of the Mission Critical budget.
- Wages and benefits are determined by 3 Collective Bargaining Agreements (Teachers & Professionals, Education Support Staff and School Administrators). The Teachers & Professionals current bargaining agreement expires on June 30, 2016; budget estimates for FY2017 have been projected based on the terms of the expiring contract.
- Health insurance rate increases for FY2017 will be received in April 2016; this budget proposal contains an estimated increase of 5.5% (based on average of past 5 years).
- Increased cost of contracted services reflects shift to online teaching resources.
- Increased cost of instructional supplies and equipment reflects shift of material costs for new Science curriculum from district-wide implementation funds in FY2016 to school-based funds in FY2017.

## Scarborough High School

Scarborough High School serves 1000+ students in grades 9 through 12. Our faculty is comprised of 100 teachers qualified in specific disciplines and content areas, divided into seven departments: English Language Arts (ELA), Mathematics, Social Studies, Science, Foreign Language, Physical Education/Health and Fine Arts. Instruction at the high school level is perhaps the most rigorous and content-specific of the K-12 spectrum, with focus on insuring that all students will graduate with the skills and abilities that will allow them to thrive as adults.

Scarborough High School students have access to a variety of supports and services. In the Student Services department, Guidance Counselors monitor student academic progress to ensure a successful path to graduation, while the College Placement office assists students wishing to pursue secondary education. Alternative Education and Special Education staff work to provide supports and pathways for students who are not finding success in a traditional classroom setting. The Learning Commons takes the old-fashioned school library to a new level, providing a center for study, research and collaboration. Students with interest in hands-on learning of vocational skills may take classes at Westbrook Vocational Center or PATHS (Portland Arts and Technology High School).



## Staff - 2016 Employees

68.6 FTE Teachers  
4.1 FTE Guidance Counselors  
1.0 FTE Senior Placement Counselor  
0.8 FTE Librarian  
2.2 FTE Library Ed Techs  
3.0 FTE Building/Support Ed Techs  
3.0 FTE Principal/Asst. Principals  
5.0 FTE Clerical/office staff

See separate section for Special Services staff.

Note: "FTE" stands for full-time equivalent. Two part-time staff members may combine to equal 1.0 FTE.

## Targeted Investments for Continued Improvement

- Increase student access to learning, including choice and multiple pathways.
- Increase student access to guidance services.
- Provide library services using 21st Century Learning Commons model.

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## Improvement Targets for 2016-17

*Goal 1: Provide world-class, student centered teaching and learning to prepare every student to thrive in learning, career, and life.*

- Align Content Area Standards aligned with Common Core State Standards, Maine Learning Results, and/or National Standards for the following content areas: 1. Career & Education Development 2. English Language Arts 3. World Languages 4. Health, Physical Education & Wellness 5. Mathematics 6. Science & Technology 7. Social Studies 8. Visual & Performing Arts.
- Embed the “guiding principles” across the content areas in five discrete areas, so that each student can become a: Clear and effective communicator; self-directed and lifelong learner; creative and practical problem-solver; responsible and involved citizen; and integrative and informed thinker.
- Content area staff will develop and conduct common assessments utilizing common grading rubrics.
- Utilize current standardized testing and classroom assessment data to examine student learning growth.
- Develop, implement, and evaluate a school schedule that provides a student-centered learning focus with the capacity/flexibility to meet the needs of all students.
- SHS leadership will provide the direction, time and resources for staff to engage in professional learning that supports a student-centered culture of learning.

*Goal 2: Provide welcoming and inclusive learning environments that promote safety, foster meaningful relationship building, and enhance the well-being (physical, social, and emotional) of students and staff.*

- Continue to advance and provide opportunities for feedback from stakeholder groups so as to promote a culture of continuous improvement in student-centered learning.
- Collaborate with all phase levels (K-8) to provide opportunities for vertical teaming within the school and throughout the District.

*Goal 3: Develop, in each student, the skills for engaged citizenship (locally and globally), the appreciation of one's own and other's cultures, and the disposition to use individual talents to make positive changes in the world.*

- Continue to promote opportunities for community connections through co-curricular/extracurricular activities and school-wide service learning initiatives to encourage every student to higher levels of social and civic engagement.

*Goal 4: Partner with the Scarborough Community by responsibly managing school resources, making better use of community and business resources, and regularly communicating progress on school improvement efforts.*

- Work within our leadership structure and decision making process to empower stakeholders in shared responsibility building and supporting a positive, student-centered culture and climate.
- Engage the following resources to keep the families and community informed about our schools: Newsletters, Website, Parent Advisory Groups, PowerSchool Announcements, School Board meetings, Information Nights.
- Build on the outcomes and feedback from the April 15, 2015 College & Career Day (providing students a college and job shadow experience) to increase the use of community and business resources in student experiential learning and career exploration.
- Utilize district and school leadership to make organizational decisions with student needs and interests in mind to ensure that both operational and human resources are available to foster a student-centered learning environment and facilitate continuous professional growth.

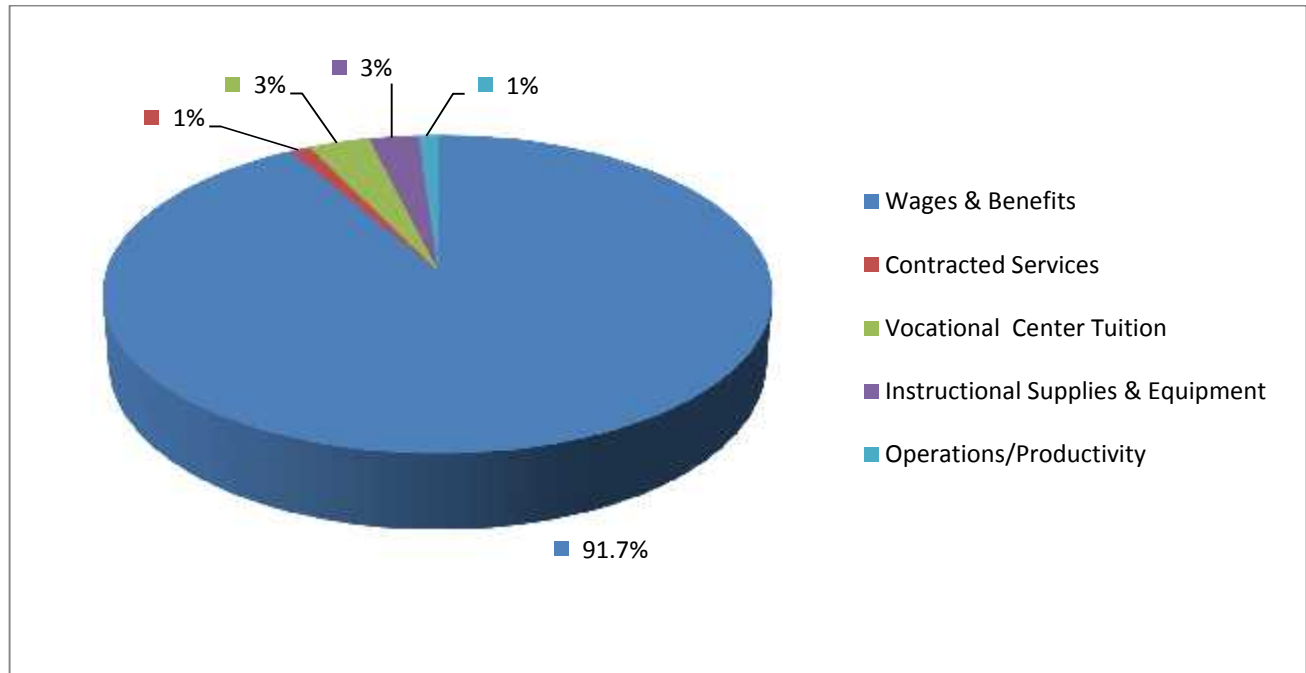
**Scarborough High School**

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## Successes and Accomplishments 2015-16

- **Student Centered Learning** - Using our Student-Centered Learning focus, decisions in planning instruction and in the continuous improvement of our schools are made with students' needs and interests as our primary consideration.
- **1:1 Laptop Program** - Scarborough High School students and staff were provided a Lenovo laptop computer with programs and software aligned to academic course images on each device. A technology integration coach works with staff to help them integrate technology into the classroom.
- **Curriculum Standards** - Each content area has worked to align their curriculum to national and state standards. Graduation standards will be created from this work and will lead to common assessments and grading rubrics for each course in each department.
- **School Schedule Development** - Staff and students have worked collaboratively to develop a schedule that is student centered and best meets the needs of SHS. The new schedule will be student centered, provide greater capacity and flexibility, academic support time embedded in daily schedule, and an advisory program. Transition to the new schedule will be a 2-year process commencing in 2016-17.
- **NEASC Self-Study** - Planning and preparation for the 2016-2017 Self-Study has been completed. Co-Chairs for the Steering Committee and Chairs for the Standards Committee have been formed. Staff have selected the Standards Committee that they will participate in during the Self-Study, the Endicott Survey will be completed by staff this spring, and key NEASC Self-Study leaders will be attending Accreditation Evaluation Visits at schools throughout New England.
- **Emergency Preparedness** - District wide emergency preparedness plans have been implemented with an Incident Command Team to lead SHS through emergency responses. Share911 has been added to help ensure effective communication during emergency responses. Practice drills and table top exercises have been completed to help students and staff prepare for emergency responses. Campus safety and security personnel have provided support for our ongoing efforts to ensure SHS is a safe and caring school for students and staff.
- **Community Health Awareness Team**- Community and staff have partnered with Opportunity Alliance to raise awareness, educate, and provide resources for students, staff, and parents regarding the challenges created by drug and alcohol use.
- **Student Health Advisory Board** - Student leaders have formed an advisory board of fellow students to address issues students face at SHS. This is a student led initiative. Potential areas of focus for the SHAB include, but are not limited to, raising awareness and support for students with mental health issues, drug and alcohol use, and bullying.
- **Performance Evaluation and Professional Growth** - SHS has been engaged in professional development through Professional Learning Teams and the iObservation Evaluation model to provide feedback and opportunity for growth with instructional practices.
- **Communication** - SHS continues to improve and provide timely, accurate information to the school community. Newsletters, PowerSchool Announcements, the PTC Wizard for Parent/Teacher Conferences, building-wide LCD monitors, parent advisory groups, and a new Website are examples of the varied communication vehicles SHS utilizes.

## Budget Proposal for 2016-17



| Expense Type                       | 2016 BUDGET      | 2017 BUDGET           |                         |                  |                       |                      |
|------------------------------------|------------------|-----------------------|-------------------------|------------------|-----------------------|----------------------|
|                                    |                  | FY2017 LEVEL SERVICES | FY2017 MISSION CRITICAL | FY2017 APPROVED  | \$ CHANGE (from FY16) | % CHANGE (from FY16) |
| Wages & Benefits                   | 6,412,567        | 6,632,279             | 6,982,279               | 6,941,432        | 528,865               | 8.2%                 |
| Contracted Services                | 82,275           | 83,300                | 83,300                  | 83,300           | 1,025                 | 1.2%                 |
| Vocational Center Tuition          | 293,591          | 259,555               | 259,555                 | 259,555          | (34,036)              | -11.6%               |
| Instructional Supplies & Equipment | 193,100          | 207,800               | 207,800                 | 207,800          | 14,700                | 7.6%                 |
| Operations/Productivity            | 80,300           | 84,850                | 84,850                  | 84,850           | 4,550                 | 5.7%                 |
| Totals                             | <b>7,061,833</b> | <b>7,267,784</b>      | <b>7,617,784</b>        | <b>7,576,937</b> | <b>515,104</b>        | <b>7.3%</b>          |

### FY2017 INVESTMENT REQUEST

**Student Needs Budget:** add 7.5 FTE teaching positions; add 0.4 Guidance Counselor; add 0.5 Student Assistance Counselor; add 0.8 FTE Librarian. **Mission Critical Budget:** add 5.0 FTE teaching positions. Increase of \$312,800 in Regular Instruction and \$27,200 in Guidance Services, offset by \$20,000 reallocation (projected savings from retirement).

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## Budget drivers

- Personnel costs make up 91.3% of the High School's Level Services budget (existing staff). Proposed investments (new positions & additional teacher learning day) increase the percentage to 91.7% of the Mission Critical budget.
- Wages and benefits are determined by 3 Collective Bargaining Agreements (Teachers & Professionals, Education Support Staff and School Administrators). The Teachers & Professionals current bargaining agreement expires on June 30, 2016; budget estimates for FY2017 have been projected based on the terms of the expiring contract.
- Health insurance rate increases for FY2017 will be received in April 2016; this budget proposal contains an estimated increase of 5.5% (based on average of past 5 years).
- Vocational Tuition is determined through a formula designating costs to the sending school districts proportional to the number of students attending in the prior year from each district. FY2017's projected costs will be slightly reduced from FY2016.
- Increased cost of instructional supplies and equipment reflects need to update curriculum materials for Science and Engineering course offerings.

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## Special Services

The Special Services department oversees programming in the areas of Special Education, Gifted and Talented, Section 504, English as a Second Language and Homeless Youth.

### Special Education

Every student with a disability has a right to a free, appropriate program of instruction and supportive services designed to meet his or her individual needs. Special education services are provided to Scarborough students by certified and/or licensed professionals or supervised support staff at no cost to the parents. Students receiving special education are encouraged to participate in the regular school program wherever possible. The special education process has several components. The first component involves screening all students to determine whether a student may have a disability that would require referral to Special Education. A second phase includes more individualized evaluations of each referred student and a discussion of the results by the Individual Education Program Team (I.E.P.), which is composed of school staff and parents. The I.E.P. Team is then responsible for determining whether the student is a student with a disability in need of special education services, and what services are appropriate for the student's educational needs. Once these determinations are made, the I.E.P. Team writes an I.E.P. for the student. The I.E.P. is reviewed at least annually by the I.E.P. Team. Currently about 13% of our students receive special education services.

### Gifted and Talented Education Services (GATES)

Gifted and Talented Education Services (GATES) offers a variety of program options for students who are identified as gifted and talented and whose educational needs cannot be met within the regular classroom setting. Maine law, Chapter 104, defines gifted and talented students, K-12, who excel, or have the potential to excel, beyond their age peers, in the regular school program, to the extent that they need and can benefit from programs for the gifted and talented. Gifted and talented children shall receive specialized instruction through these programs if they have exceptional ability, aptitude, skill, or creativity in one or more of the following categories: general intellectual ability, specific academic aptitude, or artistic ability. Students are screened annually for identification and notification of GATES programming. Currently about 5% of our students grades 3-12 receive GATES services.

### English as a Second Language (ESL)

The Scarborough School Department is committed to providing programming to ELLs (English Language Learners) in order to become English proficient as well as to effectively participate in all district academic and special programs. As required by state and federal laws all students enrolling in a school district must complete a Home Language Survey. Students who indicate a primary or heritage language other than English are then screened for their level of English language proficiency. Identified students receive an annual individualized learning plan. Small group instruction, classroom support or ESL content classes are examples of services provided. If a student is identified as an English Learner the State requires an English language proficiency assessment called ACCESS for ELLs to be administered annually. The ACCESS provides information on English language skills in the areas of listening, speaking, reading, writing, and comprehension. The results of this assessment as well as teacher, staff, parent and student input are used in developing the annual learning plan. Currently about 2% of our students receive ESL services.

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## Special Services

### Section 504

Section 504 is part of the federal Rehabilitation Act of 1973 to combat discrimination against individuals with disabilities in services, programs and activities administered by any entity that receives federal funds, including public schools. Section 504 provides protections for qualified individuals with a disability. For a student to be identified under Section 504, the school must conclude that the child has a physical or mental disability that substantially limits a major activity. These students may need specific services and accommodations in order to access the school program, but it may occasionally be true that an eligible child under Section 504 is not in need of any interventions at the present time. Eligible students receive an annual Accommodation Plan with input from teacher, staff, parents and student. Currently about 7% of our students are identified under Section 504.

### Homeless Youth Services

Scarborough Public Schools follow the provisions of the federal McKinney-Vento Homeless Assistance Act, which aims to minimize the educational disruptions experienced by homeless students. Under McKinney-Vento, homeless students are guaranteed the right to a free, appropriate, public education. When students become homeless, they can remain enrolled in the schools they have been attending, although they might no longer meet residency requirements. McKinney-Vento also guarantees homeless students the right to enroll in a public school even if they lack the typically required documents and immunizations. In addition, homeless students are guaranteed the transportation they need to attend school.

| Staff - 2016 Employees       | HS FTEs | MS FTEs | WS FTEs | K-2 FTEs | DW FTEs |
|------------------------------|---------|---------|---------|----------|---------|
| Special Education Teachers   | 10.0    | 8.5     | 7.0     | 5.0      |         |
| ESL Teachers                 | 1.0     | 1.0     | 1.0     | 1.0      |         |
| GATES Teachers               | 0.6     | 2.0     | 1.0     |          |         |
| Specialists*                 | 1.0     | 2.8     | 2.4     | 4.0      | 6.4     |
| Social Workers**             | 2.5     | 2       | 2       | 1.5      |         |
| Ed Techs                     | 24      | 12      | 8       | 13       |         |
| Medical Assistants           | 2       | 1       |         |          |         |
| Director of Special Services |         |         |         |          | 1.25    |
| Admin Assistants             |         |         |         |          | 2.0     |

Note: "FTE" stands for full-time equivalent. Two part-time staff members may combine to equal 1.0 FTE.

\*Specialists include: Speech Therapists, Occupational Therapists, Physical Therapists, Behavior Specialists & Psychological Examiners.

\*\*Half of each Social Worker's compensation is paid from building budgets (under Guidance).



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## Improvement Targets for 2016-17

*Goal 1: Provide world-class, student centered teaching and learning to prepare every student to thrive in learning, career, and life.*

- Implement new progress monitoring tools that more effectively inform student programming decisions.
- Implement a web based data management system for Section 504.
- Refine study skills curricula to improve student academic and functional outcomes.

*Goal 2: Provide welcoming and inclusive learning environments that promote safety, foster meaningful relationship building, and enhance the well-being (physical, social, and emotional) of students and staff.*

- Create building based teams to develop/implement/monitor behavior interventions that support inclusion for all students.

*Goal 3: Develop, in each student, the skills for engaged citizenship (locally and globally), the appreciation of one's own and other's cultures, and the disposition to use individual talents to make positive changes in the world.*

- Create additional opportunities for students with disabilities to have meaningful inclusive experiences.
- Ensure student engagement in the development and understanding of their IEP/504 plan.
- Increase independent functioning for students with IEP's who require additional adult supports.

*Goal 4: Partner with the Scarborough Community by responsibly managing school resources, making better use of community and business resources, and regularly communicating progress on school improvement efforts.*

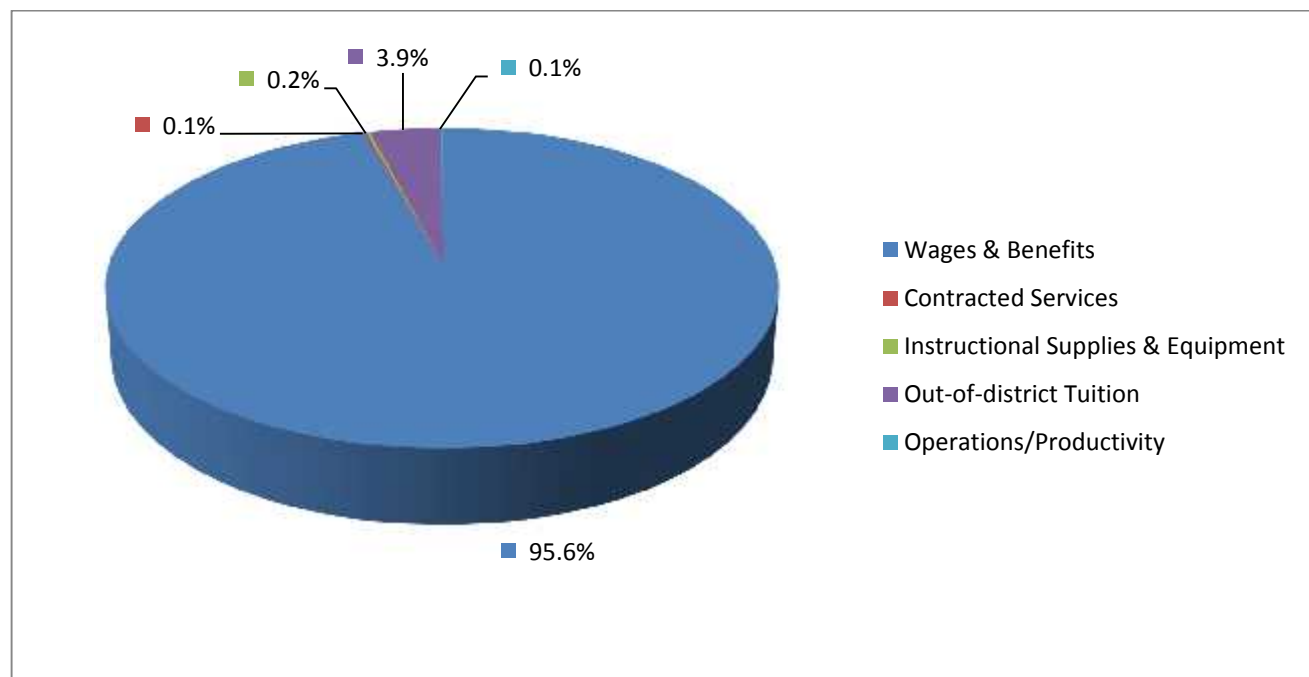
- Pilot our own therapeutic swim program for students with physical disabilities.
- Participate in the development and implementation of a regional secondary transition program.
- Utilize area business for their expertise and support in further development of the GATES Internship program.

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## Successes and Accomplishments 2015-16

- **Recreational Swim Program** - Piloted a weekly swim program for our middle school and high school functional life skills students.
- **Section 504 Case Management** - Implemented a web based program to manage Section 504 documentation requirements.
- **Student Independence** - Fostered opportunities for students whose level of need requires adult support to become more independent.
- **GATES Internship Program** - Offered a series of three workshops for high school GATES students about career exploration and real world readiness.
- **Study Skills Instruction**- Piloted a new study skills model and curriculum for middle school special education students.
- **Study Skills Workshop Course** - Refined the high school Study Skills Workshop Course and grading rubric aligned to IEP goals.
- **Professional Development** - Staff participated in specialized reading instruction programs (Lindamood Bell).
- **Student Engagement** - Increased student understanding and participation with their I.E.P. meetings.
- **Regional Post-Secondary Program** - Students participated in a new regional post-secondary skills program for academic life skills students.
- **Progress Monitoring** - Integrated new progress monitoring tools for K-12 students in ELA and math.
- **Behavior Interventions** - Increased support for all staff working with students with behavioral needs.
- **Positive Behavior Supports** - Trained of building based teams for development of effective behavior interventions.
- **Public School Programming** - Transitioned four out of district students back to their public schools.
- **Social/Emotional Resources** - Provided additional psychological and behavioral consultation support for our social life skills programs.
- **Community Partnerships** - Increased local business involvement with supported employment opportunities of students with life skills curricula.

## Budget Proposal for 2016-17



| Expense Type                       | 2016 BUDGET      | 2017 BUDGET           |                         |                  |                       |                      |
|------------------------------------|------------------|-----------------------|-------------------------|------------------|-----------------------|----------------------|
|                                    |                  | FY2017 LEVEL SERVICES | FY2017 MISSION CRITICAL | FY2017 APPROVED  | \$ CHANGE (from FY16) | % CHANGE (from FY16) |
| Wages & Benefits                   | 7,020,483        | 7,261,610             | 7,291,610               | 7,358,207        | 337,724               | 4.8%                 |
| Contracted Services                | 8,000            | 11,000                | 11,000                  | 11,000           | 3,000                 | 37.5%                |
| Instructional Supplies & Equipment | 14,900           | 15,100                | 15,100                  | 15,100           | 200                   | 1.3%                 |
| Out-of-district Tuition            | 505,150          | 300,000               | 300,000                 | 300,000          | (205,150)             | -40.6%               |
| Operations/Productivity            | 6,600            | 7,100                 | 7,100                   | 7,100            | 500                   | 7.6%                 |
| Totals                             | <b>7,555,133</b> | <b>7,594,810</b>      | <b>7,624,810</b>        | <b>7,691,407</b> | <b>136,274</b>        | <b>1.8%</b>          |

### FY2017 INVESTMENT REQUEST

None - use level services funding. Reallocate staff from High School to K-2 to accommodate enrollment changes.

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## Budget drivers

- Personnel costs make up 95.6% of the Special Services Level Services budget (existing staff). Proposed investments (additional teacher learning day) maintain the percentage at 95.6% of the Mission Critical budget.
- Wages and benefits are determined by 2 Collective Bargaining Agreements (Teachers & Professionals and Education Support Staff). The Teachers & Professionals current bargaining agreement expires on June 30, 2016; budget estimates for FY2017 have been projected based on the terms of the expiring contract. Administrative staff is not covered by Collective Bargaining Agreements; wages and benefits generally mirror those of bargained professional staff.
- Health insurance rate increases for FY2017 will be received in April 2016; this budget proposal contains an estimated increase of 5.5% (based on average of past 5 years).
- Increased cost of contracted services reflects rental costs for pool time; offset by savings created in tuition line by developing self-directed therapeutic swim program.
- Additional savings in outside tuition costs are due to slower than anticipated fee increases in FY2016 as well as successes in returning students to district programming.
- Many program costs in Special Services are supplemented with federal IDEA grant funds (\$724,416 in FY2016).

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## Health Services

The Health Services department has the responsibility of ensuring student health and safety during the school day. Many of our students have medical conditions that require management during the school day. School nurses are licensed and trained to support student needs with long-term conditions such as diabetes as well as one-time injuries and illnesses, logging and delivering medications and emergency care. School nurses assess student safety on a daily basis and make sure that health reasons do not impede access to learning. Some responsibilities of our school nurses across the district are:

- To train support staff, bus drivers, select teachers, and first responders in CPR, first aid, and some in medication administration.
- To coordinate and collaborate with the VNA to provide Flu Clinics in each school in the fall.
- To coordinate, complete, provide follow-up, and report on state mandated vision/hearing screenings in the fall.
- To maintain compliance with state immunization requirements and report status for student population.

| <b>Staff - 2016 Employees</b> | <b>HS FTEs<br/>(1020 students)</b> | <b>MS FTSs<br/>(747 students)</b> | <b>WS FTEs<br/>(645 students)</b> | <b>K-2 FTEs<br/>(591 students)</b> |
|-------------------------------|------------------------------------|-----------------------------------|-----------------------------------|------------------------------------|
| School Nurses                 | 2.0                                | 1.6                               | 1                                 | 1                                  |
| LPN                           |                                    |                                   | 1                                 |                                    |
| Medical Assistant             |                                    | 1                                 |                                   |                                    |

Note: "FTE" stands for full-time equivalent. Two part-time staff members may combine to equal 1.0 FTE.

## Goals & Priorities 2016-17

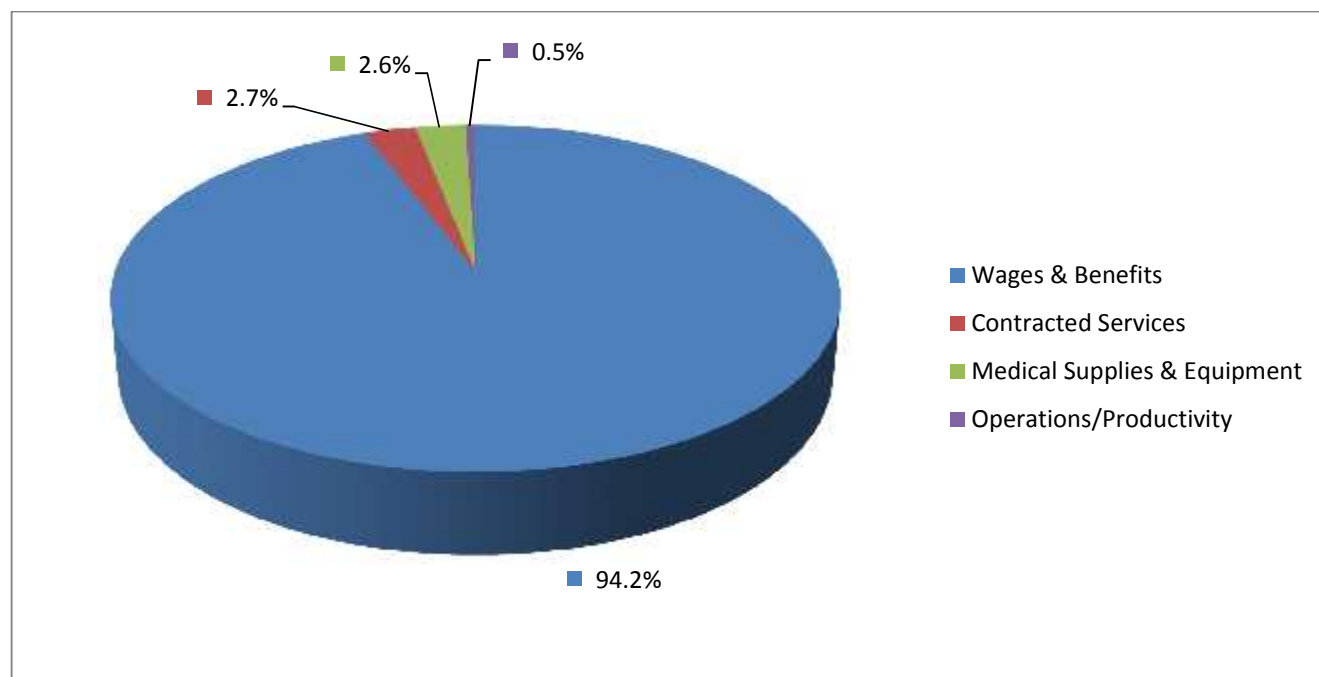
- Keep up to date with protocols and procedures to maintain the services and quality of care that are currently provided in all the school clinics.
- Establish more time to pursue professional learning, update current protocols, and review and respond to health-related school and state policies.

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## Successes and Accomplishments 2015-16

- **Basic Nursing Services** - Delivered nursing services to 50-100 students daily in school clinics at each phase level (high school, middle school, intermediate and K-2). These services included assessment, health maintenance, medical guidance, medication administration, and care involving accidents and emergencies.
- **Suicide Awareness Training** - Provided several Suicide Awareness trainings throughout the district. This training is mandated by the state Dept. of Education for all employees.
- **Crisis Response Team** - Participated as active members of each school's Crisis Response Team, providing resources in the event of a crisis.
- **Incident Command Team** - Engaged as members of the Incident Command Team which serves the district Emergency Management Team, and participated in roundtable discussions with team members, local police, fire, and rescue personnel.
- **Students of Concern** - Worked closely with guidance and social work staff to assist with students of concern (i.e. students with mental health, emotional health and well-being, and academic issues).
- **Diabetes Education** - Provided individual teaching to coaches and teachers on glucagon administration with an overview of diabetes/ low blood sugar management.
- **Diabetes Care** - Coordinated and managed the care of 14 students with diabetes (each student reports to the clinic for assistance at least three times per day).
- **Concussion Management** - Administered academic and health management for all students with concussions (64 students this year as of April 1, 2016). Academic support includes weekly guidance for teachers and staff. Health care support includes daily and frequent contact with students, parents, physicians, and the athletic trainer.
- **Resources for Athletics** - Consulted with the High School athletic trainer on a daily basis to manage students with complicated medical issues and concussions.
- **Medical Management** - Provided medical management for all students with significant medical concerns (63 students this school year). Significant medical concerns include conditions such as asthma and allergies.
- **Medical Interventions** - Conducted skilled nursing procedures, assessment and lengthy intervention regularly for 9 medically compromised and fragile students (feeding tubes, catheters, seizure disorder).
- **Resources for Staff** - Served as a resource to staff members for workplace injuries and medical emergencies.
- **504 Plans** - Acted as case managers for 29 student 504 accommodation plans (see Special Services section).
- **Individual Health Plans** - Developed, maintained, and implemented 87 Student Individual Health Plans (written protocols for student care).

## Budget Proposal for 2016-17



| Expense Type                 | 2016 BUDGET    | 2017 BUDGET           |                         |                 |                       |                      |
|------------------------------|----------------|-----------------------|-------------------------|-----------------|-----------------------|----------------------|
|                              |                | FY2017 LEVEL SERVICES | FY2017 MISSION CRITICAL | FY2017 APPROVED | \$ CHANGE (from FY16) | % CHANGE (from FY16) |
| Wages & Benefits             | 548,962        | 565,356               | 565,356                 | 567,243         | 18,281                | 3.3%                 |
| Contracted Services          | 6,000          | 6,000                 | 16,000                  | 16,000          | 10,000                | 166.7%               |
| Medical Supplies & Equipment | 13,950         | 15,450                | 15,450                  | 15,450          | 1,500                 | 10.8%                |
| Operations/Productivity      | 2,750          | 3,050                 | 3,050                   | 3,050           | 300                   | 10.9%                |
| Totals                       | <b>571,662</b> | <b>589,856</b>        | <b>599,856</b>          | <b>601,743</b>  | <b>30,081</b>         | <b>5.3%</b>          |

### FY2017 INVESTMENT REQUEST

**Student Needs Budget & Mission Critical Budget:** \$10,000 funding for new student case management software (includes license, implementation & initial training).

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## Budget drivers

- Personnel costs make up 95.8% of the Health Services Level Services budget (existing staff). Proposed investment (case management software) reduces the percentage to 94.2% of the Mission Critical budget.
- Wages and benefits are determined by 2 Collective Bargaining Agreements (Teachers & Professionals and Education Support Staff). The Teachers & Professionals current bargaining agreement expires on June 30, 2016; budget estimates for FY2017 have been projected based on the terms of the expiring contract.
- Health insurance rate increases for FY2017 will be received in April 2016; this budget proposal contains an estimated increase of 5.5% (based on average of past 5 years).
- Increased cost of contracted services reflects proposed investment in medical case management software.
- Increase in supply budget reflects need to replace failing CPR training dummies.



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## Curriculum & Assessment

The coordination and management of the curriculum across all grades and content areas is an ongoing collaborative endeavor. With building leadership, instructional coaches, and teachers, we work to continually improve our curriculum and instruction so that all students have high quality learning experiences that engage and challenge them to grow and perform at their highest levels. While our students generally, on average perform well compared to others in the state, our goal is to ensure that all of our students are college, career and civic ready when they move on from our schools. We strive to provide the highest quality curriculum materials, but more importantly, we work even harder to provide ongoing teacher training and supports, to ensure that all teachers provide the highest quality, effective instruction to all of our students.

| Staff - 2016 Employees                | FTEs |
|---------------------------------------|------|
| Director of Curriculum & Assessment   | 1.0  |
| District Librarian/Media Specialist   | 1.0  |
| Student Data & Technology Specialists | 2.5  |
| Clerical staff                        | 0.6  |

Note: "FTE" stands for full-time equivalent. Two part-time staff members may combine to equal 1.0 FTE.

## Targeted Investments for Continued Improvement

- Continue K-5 ELA curriculum implementation.
- Increase Data Specialist support for online learning applications.

### Goals & Priorities 2016-17

*Goal 1: Provide world-class, student centered teaching and learning to prepare every student to thrive in learning, career, and life.*

- Continue to review the vertical articulation of the curriculum so that the content of the curriculum builds upon the previous year across K-12 and provides what students will need to be college, career and civic ready.
- Coordination and continued development of a comprehensive K-12 STEM programming for all students including expanding engineering, robotics, and computer science opportunities for students.
- Support the implementation of the new K-5 reading curriculum in terms of time, materials and training for teachers.
- Explore more current materials and instructional resources for K-5 science and social studies that will allow more authentic, cross-disciplinary experiences for students.
- Sufficient time within the day for all teachers K-12 to continue their development with the support of the Instructional Coaches and to work on the coordination of curriculum, develop lessons and common performance assessments to ensure a high quality curriculum for all students.
- Time for teachers to work together within the school day to work together to prepare quality lessons and then reflect and make improvements in their lessons.
- Continued support in developing teacher leadership expertise (Instructional Coaches) to ensure high quality teaching in all classrooms.

*Goal 4: Partner with the Scarborough Community by responsibly managing school resources, making better use of community and business resources, and regularly communicating progress on school improvement efforts.*

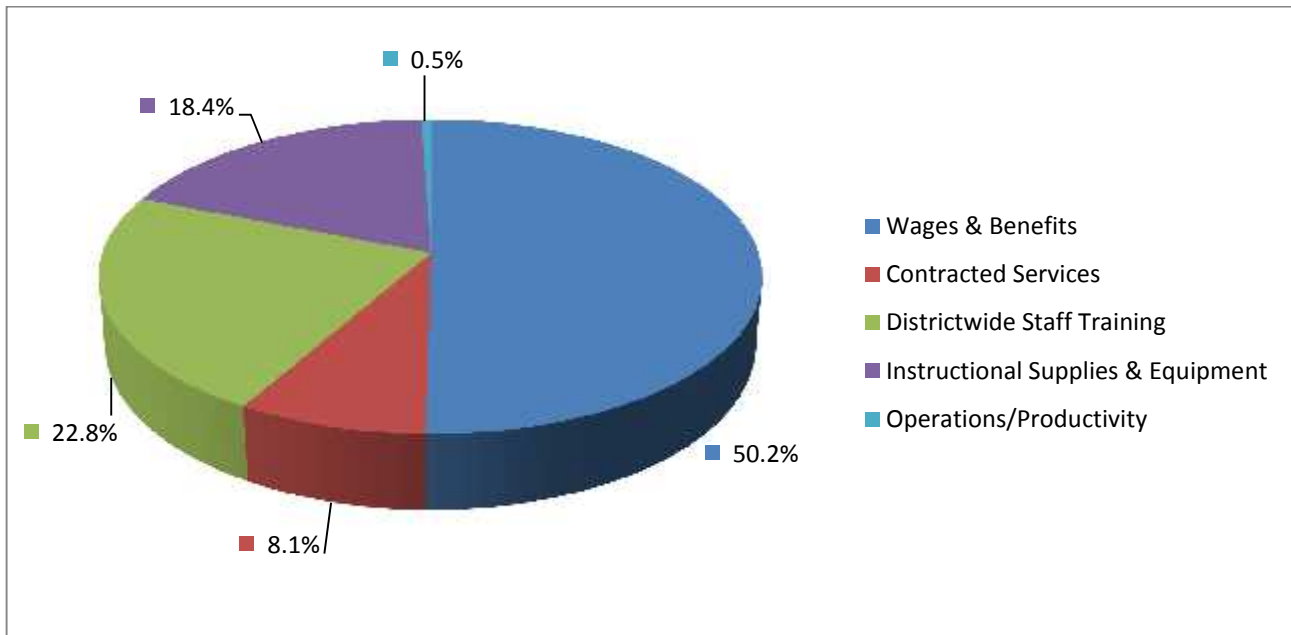
- Increase staff to support the use of the online learning applications that are being used and which teachers want to use in order to better prepare students for our ever changing technologically dependent world.
- Continue to connect community resources (public library and parent volunteers) to assist in the development and implementation of new courses in computer science and coding.

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## Successes and Accomplishments 2015-16

- **Writing Skills** - Measured significant improvement in students' writing, including word knowledge (phonics, vocabulary, spelling) as a result of the second year of our implementation of a new writing curriculum K-5.
- **STEM at Wentworth** - Established new STEM (Science, Technology, Engineering, and Mathematics) programming at WS and coordinated that new program with the current STEM programming K-12.
- **Computer Science & Coding** - Initiated new High School courses in AP Computer Science and other new courses in computer science and coding by connecting community resources (public library and parent volunteers) to assist in the development and implementation of these opportunities for students.
- **Middle School Science** - Improved engagement and performance in middle school science as the result of the implementation of a new science curriculum and training and support for teachers.
- **Instructional Coaches** - Provided instructional coaches for technology (technology Integrators), literacy and mathematics at each phase level to support the continued growth of teachers in these very important curriculum areas.
- **Teacher Training/Technology** - Conducted summer technology training for all teachers K-12 through our first Digital Learning Days led by our Technology Instructional Coaches (Integrators).
- **Teacher Training/Writing Curriculum** - Invested time in significant professional learning last summer to provide training in the new K-5 writing curriculum.
- **Curriculum Continuity** - Began to review the vertical articulation of the curriculum so that the content of the curriculum in each subject area builds upon the previous year across K-12.
- **Curriculum Updates** - Provided supports for teachers to meet and collaborate in curriculum review and revision efforts in math, social studies, English, science across grades 6-12.
- **Commitment to Teaching Excellence** - Worked to develop a common language for having conversations about what quality teaching looks like through the Marzano Instructional Framework, which is the foundation of the teachers' Performance Evaluation & Professional Growth (PEPG) system and a focus for their professional learning planning.

## Budget Proposal for 2016-17



| Expense Type                       | 2016 BUDGET    | 2017 BUDGET           |                         |                 |                       |                      |
|------------------------------------|----------------|-----------------------|-------------------------|-----------------|-----------------------|----------------------|
|                                    |                | FY2017 LEVEL SERVICES | FY2017 MISSION CRITICAL | FY2017 APPROVED | \$ CHANGE (from FY16) | % CHANGE (from FY16) |
| Wages & Benefits                   | 453,198        | 460,481               | 498,481                 | 499,079         | 45,881                | 10.1%                |
| Contracted Services                | 75,000         | 80,000                | 80,000                  | 80,000          | 5,000                 | 6.7%                 |
| Districtwide Staff Training        | 246,100        | 226,100               | 226,100                 | 226,100         | (20,000)              | -8.1%                |
| Instructional Supplies & Equipment | 163,000        | 183,000               | 183,000                 | 183,000         | 20,000                | 12.3%                |
| Operations/Productivity            | 5,550          | 5,300                 | 5,300                   | 5,300           | (250)                 | -4.5%                |
| Totals                             | <b>942,848</b> | <b>954,881</b>        | <b>992,881</b>          | <b>993,479</b>  | <b>50,631</b>         | <b>5.4%</b>          |

### FY2017 INVESTMENT REQUEST

**Student Needs Budget & Mission Critical Budget:** Add 0.5 District Data Applications Specialist - \$38,000; \$73,000 in funding for new K-5 reading curriculum will be offset by reallocation of funding for K-5 writing and word knowledge curriculum and Middle School science curriculum, both now funded under individual school budgets.

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## Budget drivers

- The Curriculum & Assessment budget funds the selection, initial purchase, training and implementation of new curricula across all K-12 classrooms. Once new curricula are established, ongoing costs shift to the individual school budgets, and Curriculum & Assessment budgeted funds are re-allocated to new initiatives. Consequently, about half of the Curriculum & Assessment budget is made up of instructional materials and staff training.
- Contracted Services budgeted funds in this department pay for both district-wide student testing costs and online subscriptions and services connected with curriculum development.
- Curriculum Department staff work in support of K-12 teaching and learning, with responsibility for library and media services, student data and implementation of instructional technology. Personnel costs make up 48.2% of the Curriculum Level Services budget (existing staff). Proposed investment (data specialist) increases the percentage to 50.2% of the Mission Critical budget.
- Wages and benefits are determined by 1 Collective Bargaining Agreement (Teachers & Professionals). The Teachers & Professionals current bargaining agreement expires on June 30, 2016; budget estimates for FY2017 have been projected based on the terms of the expiring contract. Administrative and district-wide support staff are not covered by Collective Bargaining Agreements; wages and benefits generally mirror those of bargained professional staff.
- Health insurance rate increases for FY2017 will be received in April 2016; this budget proposal contains an estimated increase of 5.5% (based on average of past 5 years).

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## Instructional Technology

The Scarborough Information Systems Department was formed in 1996 when the Town's Information Services Department and the School Department's Computer Technology Department were combined to meet the ever-increasing technology needs of the Town of Scarborough. This consolidation has led to a single combined staff of specialists that can better serve the technology needs of the town and schools alike. In this shared services agreement, IT employees work for the Town, and a portion of staff costs is reimbursed by the School Department.

To ensure thoughtful planning and direction in the fast-moving world of instructional technology, Scarborough's Comprehensive Plan for Technology is developed and updated every three years by the School Department's Technology Advisory Committee, made up of teachers, administrators, citizens and business community members.

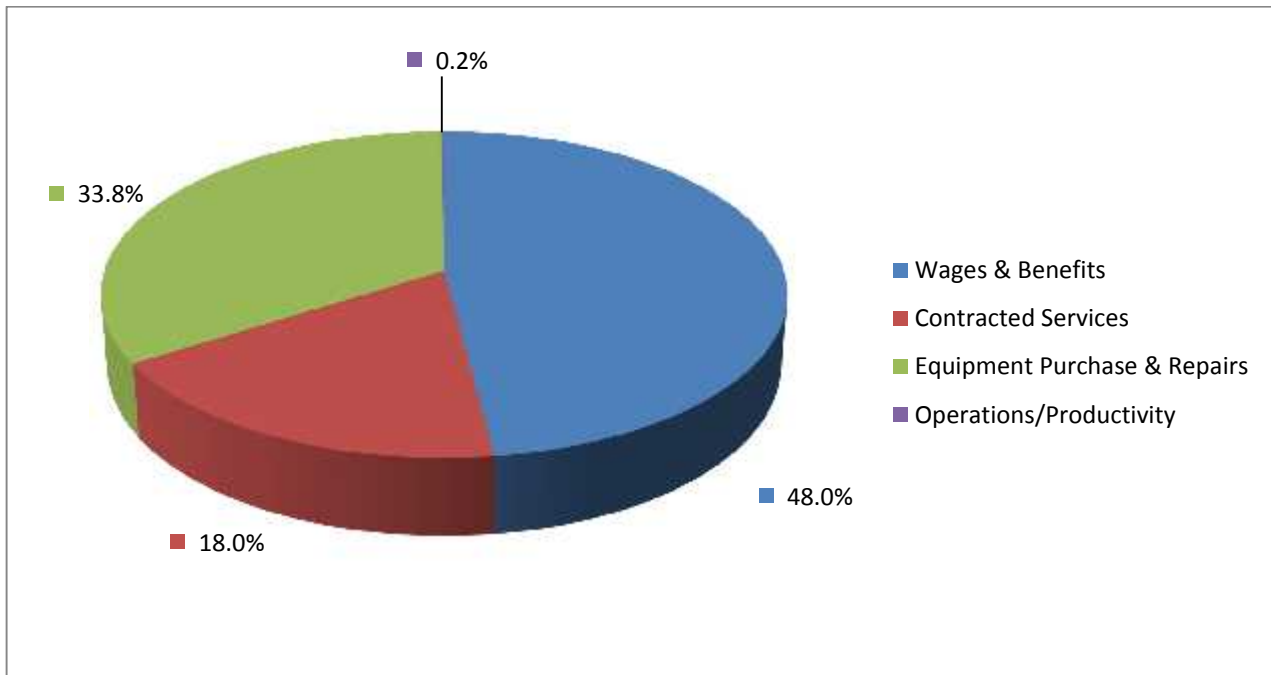
The School Department has a cyclical technology replacement plan which guides us in ensuring that technology equipment and software receive regular, planned updates across the district. On a 4-year cycle, equipment replacement or renewal is primarily focused on one phase: K-2, Intermediate, Middle School and High School. In recent years, a tech refresh investment has averaged \$500 to \$550,000 per year, budgeted in CIP. Starting in FY2016, school leaders made a commitment to move funding for this annual upgrade from the capital to the operating budget, with a gradual increase of approximately \$100,000 per year in operating. The projected cost of the tech refresh in FY2017 is \$441,700, of which \$194,275 is funded in the capital budget and the balance is reflected here in the operating budget.

**SEE TOWN BUDGET PAGES FOR COMPLETE INFORMATION ABOUT TECHNOLOGY SERVICES.**

| Staff - 2016 School Employees        | FTEs |
|--------------------------------------|------|
| Director of Instructional Technology | 1.0  |
| Tech Specialists                     | 5.0  |

Note: "FTE" stands for full-time equivalent. Two part-time staff members may combine to equal 1.0 FTE.

## Budget Proposal for 2016-17



| Expense Type                 | 2016 BUDGET | 2017 BUDGET           |                         |                 |                       |                      |
|------------------------------|-------------|-----------------------|-------------------------|-----------------|-----------------------|----------------------|
|                              |             | FY2017 LEVEL SERVICES | FY2017 MISSION CRITICAL | FY2017 APPROVED | \$ CHANGE (from FY16) | % CHANGE (from FY16) |
| Wages & Benefits             | 478,739     | 479,724               | 479,724                 | 479,724         | 985                   | 0.2%                 |
| Contracted Services          | 175,625     | 178,809               | 178,809                 | 178,809         | 3,184                 | 1.8%                 |
| Equipment Purchase & Repairs | 200,700     | 335,700               | 335,700                 | 335,700         | 135,000               | 67.3%                |
| Operations/Productivity      | 1,675       | 1,675                 | 1,675                   | 1,675           | 0                     | 0.0%                 |
| Totals                       | 856,739     | 995,908               | 995,908                 | 995,908         | 139,169               | 16.2%                |

### Budget drivers

- IT staff is employed by the Town and paid according to Town personnel ordinance. Cost increase for FY2017 was minimized due to staff turnover.
- Contracted services include licensing fees & software subscriptions as well as maintenance agreements for tech equipment and systems.
- Increase of \$135,000 in Equipment budget reflects the second installment in the district's 4-year plan to shift regularly scheduled tech refresh into operating budget (see capital projects section).

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## Athletics & Activities

Scarborough Public Schools believes that a dynamic program of extra-curricular athletics and activities is vital to the educational development of our students. Athletic competition and club membership give all students an opportunity to learn in ways which are rarely available in the classroom. These experiences involve preparation, dedication, and hard work. The reward for student athletes is measured in different ways by each individual, ranging from simply participating, to making the first team, placing in a tournament or meet, winning the conference or being a state champion. Club members find enrichment through participation in activities including service organizations, academic competition, music, theater, and student government.

### Benefits of School Activities

At a cost of only one to 3 percent (or less in many cases) of an overall school's budget, middle school and high school activity programs are one of the best bargains around. Activities support the academic mission of schools. They are not a diversion, but rather an extension of a good educational program. Students who participate in activity programs tend to have higher grade-point averages, better attendance records, lower dropout rates and fewer discipline problems than students generally.

Activities are inherently educational, and provide valuable lessons for many practical situations. Through participation in activity programs, students learn teamwork, sportsmanship, winning and losing, the rewards of hard work, self-discipline, build self-confidence, and develop skills to handle competitive situations. These are qualities the public expects schools to produce in students so they become responsible adults and productive citizens. Participation in middle and high school activities is often a predictor of later success - in college, a career, and becoming a contributing member of society.

### The Pillars of Educational Athletics

#### Coaches' Education

At the heart of the high school sport experience is the quality of coaching provided to student-athletes. A key element of having high quality coaching is ensuring that coaches have proper and ongoing training.

#### Community Service

Scarborough firmly believes that each student-athlete serves as a role model. They are looked up to for their athletic talents; however they have the ability to make an even greater impact upon others with their actions off the playing field.

#### Wellness

Promoting health and wellness for all students is the shared responsibility of families, schools, communities and the students themselves. To that end, Scarborough strives to help create programs and educational opportunities for all constituencies on a regular basis to address any matter that might enhance or improve the well-being of the student.

#### Leadership

Every action taken by a student-athlete has an impact upon their peers, families and community. Student-athletes are looked up to for their athletic talents, and share an incredible power of influence as visible figures in and out of the school setting. Scarborough is committed to promoting positive leadership traits through educational opportunities for all student-athletes.

#### Sportsmanship

Scarborough is committed to encouraging and promoting the high ideals of sportsmanship, integrity and ethics, as well as developing a positive environment for athletic events at all levels of interscholastic competition. The goal of interscholastic athletics is to give young people the opportunity to expand their educational horizons by experiencing fair and friendly competition with their peers. Ingrained in this competition is respect for rules, regulations, opponents and officials.



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## Programs

### High School Athletics

- Student participation by season: Fall = 368; Winter = 319; Spring = 300
- 48 different athletic teams in 19 different sports
- All teams participated in post-season tournaments - multiple League/State Championship teams

|                            |                           |                            |
|----------------------------|---------------------------|----------------------------|
| Fall Cheering              | Basketball (Boys/Girls)   | Baseball                   |
| Cross-Country (Boys/Girls) | Ice Hockey (Boys/Girls)   | Softball                   |
| Football                   | Indoor Track (Boys/Girls) | Lacrosse (Boys/Girls)      |
| Field Hockey               | Swimming (Boys/Girls)     | Outdoor Track (Boys/Girls) |
| Soccer (Boys/Girls)        | Wrestling                 | Tennis (Boys/Girls)        |
| Golf                       | Competition Cheering      |                            |
| Volleyball                 | Alpine Skiing             |                            |

### Middle School Athletics

- Student participation by season = Fall = 71; Winter 1 = 31; Winter 2 = 63; Spring = 70

|                            |                           |                            |
|----------------------------|---------------------------|----------------------------|
| Cross-Country (Boys/Girls) | Basketball (Boys/Girls)   | Baseball                   |
| Field Hockey               | Indoor Track (Boys/Girls) | Softball                   |
| Soccer (Boys/Girls)        | Swimming (Boys/Girls)     | Lacrosse (Boys/Girls)      |
|                            | Wrestling (Boys/Girls)    | Outdoor Track (Boys/Girls) |

### High School Club Activities

|                                  |                                |                            |
|----------------------------------|--------------------------------|----------------------------|
| Academic Decathlon               | Math Team                      | Model United Nations       |
| Speech & Debate                  | Science Bowl                   | Select Chorus              |
| Jazz Bands & Combo               | One Act Play                   | Oak Hill Players (Musical) |
| Civil Rights Team                | ECOS                           | Natural Helpers            |
| Interact Club (Rotary affiliate) | Key Club (Kiwanis affiliate)   | Storm for a Cure           |
| National Honor Society           | Student Council/Class Officers | Yearbook                   |

### Middle School Club Activities

|                 |                              |                            |
|-----------------|------------------------------|----------------------------|
| Builders Club   | Math Team                    | WSMS News                  |
| Peer Helpers    | Student Leadership Council   | Chorus                     |
| Computer Club   | Muse's Pen                   | Oak Hill Players (Musical) |
| Theater Team    | Red Storm Strikes Out Cancer | Yearbook                   |
| CSI (Tech Team) |                              |                            |



| Staff - 2016 Employees             | FTEs |
|------------------------------------|------|
| Director of Athletics & Activities | 1.0  |
| Athletic Trainer                   | 1.0  |
| Athletics & Activities Assistant   | 1.0  |
| Coaches & Advisors                 | 140+ |

Note: “FTE” stands for full-time equivalent. Two part-time staff members may combine to equal 1.0 FTE.

### Goals & Priorities 2016-17

- Advance coaching quality with professional learning opportunities & regular evaluation.
- Continue focus on concussion management and safety protocols.
- Increase academic club opportunities connected with STEM learning.
- Improve office productivity, management of compliance paperwork.
- Establish incremental investment plan to fund essential program components:

Current funding model relies on booster and gate funds to support programs. High-cost programs such as ice hockey, swimming and football would not be able to run based only on funds available in the operating budget, causing us to rely on unpredictable, uncontrolled outside revenues. 7<sup>th</sup> Grade sports teams were cut in FY15, and will require significant additional funding to be restored to preferred levels. Building the true cost of athletic programs into the operating budget, or choosing to run fewer programs if the resources are not available, would be a more responsible approach.

## Successes and Accomplishments 2015-16

### Department/Operations

- Implemented FamilyID (Online Registration)
- Deployed Coach Evaluator (web-based Coach's Evaluation System)
- Implemented Pinwheel - Scheduling system
- Developed use of ImPact Testing and protocol (Concussion)
- Added Assistant Athletic Trainer resources through contract with Saco Bay PT
- Continued cycle of investment in safety (wrestling mats, cheering mats, hurdles, etc.)
- Increased utilization of social media (web page, Twitter, etc.)
- Purchase of a Chattanooga Intellect Legend Stimulation Unit - used to control pain with musculoskeletal injuries
- Installed Middle School outdoor batting cage

### Athletics - High School

- Wrestling Team- State of Maine Sportsmanship Award recipient
- Introduced School Mascot
- Increased focus on School Pride
- Establishment of Coaches Handbook
- Coaches College: (NFHS trainings, Workshops, etc.)
- Meet the Coaches Night - Parent Information meeting
- Establishment of Booster Handbook
- SAC/Booster - Funding for College Scholarships
- Worked collaboratively with Community Services on facility use, scheduling and upgrades
- Increased participation in Strength and Conditioning Program
- Preparation for participation in Collegiate athletics
- Increased education leading to proper treatment of concussions
- Increased ability to provide injury evaluation, treatment and rehabilitation

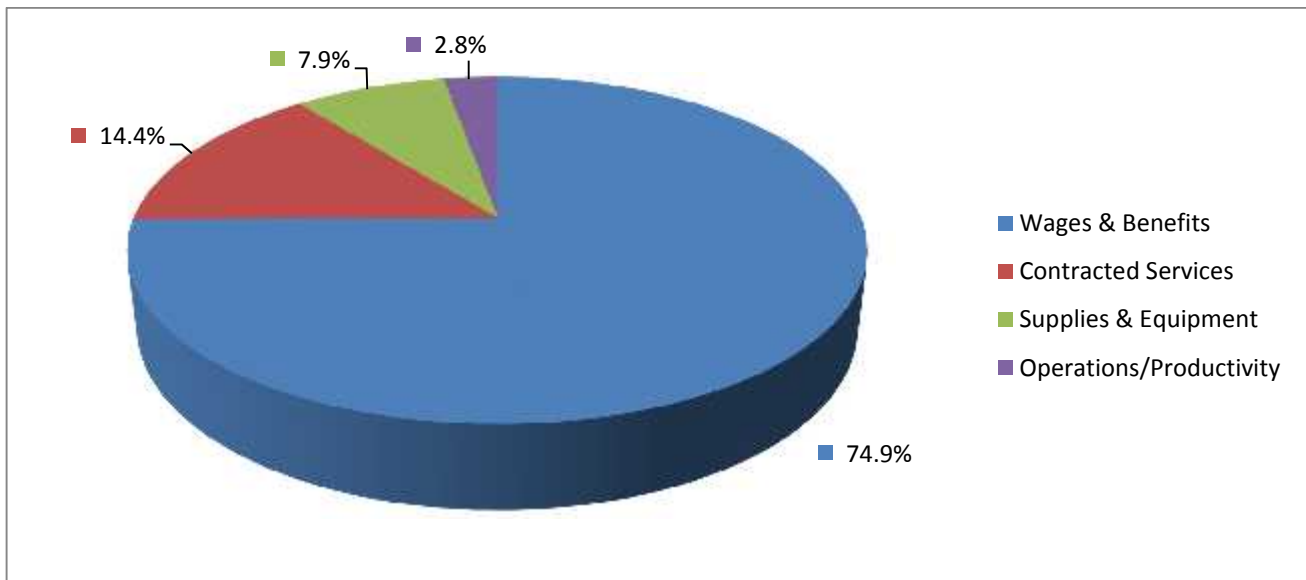
### Athletics - Middle School

- Participation in the SMMSAC -Sportsmanship Summit
- Preparation for participation in athletics at the high school level
- Boys/Girls Lacrosse being offered again as a school-sanctioned sport
- Registration process (google forms)

### Activities

- Successful Community Outreach (Key Club leaf raking, Storm for a Cure fundraising, etc)
- Successful Community and Competitive Drama productions (Oak Hill Players, One Act Play)
- Academic Decathlon - Multiple year State Champions
- Speech and Debate - Multiple year State Champions

## Budget Proposal for 2016-17



| Expense Type            | 2016 BUDGET    | 2017 BUDGET           |                         |                  |                       |                      |
|-------------------------|----------------|-----------------------|-------------------------|------------------|-----------------------|----------------------|
|                         |                | FY2017 LEVEL SERVICES | FY2017 MISSION CRITICAL | FY2017 APPROVED  | \$ CHANGE (from FY16) | % CHANGE (from FY16) |
| Wages & Benefits        | 730,468        | 729,263               | 752,628                 | 752,628          | 22,160                | 3.0%                 |
| Contracted Services     | 108,892        | 140,192               | 144,692                 | 144,692          | 35,800                | 32.9%                |
| Supplies & Equipment    | 64,600         | 65,261                | 79,396                  | 79,396           | 14,796                | 22.9%                |
| Operations/Productivity | 21,157         | 20,600                | 28,600                  | 28,600           | 7,443                 | 35.2%                |
| Totals                  | <b>925,117</b> | <b>955,316</b>        | <b>1,005,316</b>        | <b>1,005,316</b> | <b>80,199</b>         | <b>8.7%</b>          |

### FY2017 INVESTMENT REQUEST

**Student Needs Budget:** Add 1.0 Business Secretary - \$48,000; Add \$179,864 in funding for restoration of 7<sup>th</sup> Grade sports and ability to adequately fund programs without current level of reliance on boosters.

**Mission Critical Budget:** \$50,000 incremental investment toward program restoration and appropriate funding.

### Budget drivers

- In the Athletics & Activities budget, wages and benefits are primarily for coaches, advisors and bus drivers.
- Contracted services funding pays for game officials as well as rental of pool and ice time.
- Increases in all areas reflect projected minor cost increases plus \$50,000 restored investment.

### Student Transportation

In the Scarborough School Transportation Department, our mission is to transport students to and from school and other activities in a professional and safe manner. Scarborough is one of the single largest school districts in southern Maine. We transport roughly 3,000 students a year covering 56 square miles. We transport to all of the Scarborough Schools and seven out-of-district schools. We employ 22 full-time drivers, 4 spare drivers, 4 education technicians, 1 dispatcher and 1 supervisor. We have 27 school buses and 4 mini-vans traveling 450,000 miles a year. Traveling around the world is approximately 25,000 miles, therefore we could travel around the world 18 times annually! All Transportation employees are trained in First Aid, CPR and emergency procedures including bus evacuation. All vehicles are checked daily by drivers for safety and compliance and are maintained by Scarborough Public Works.

| Staff - 2016 Employees    | FTEs |
|---------------------------|------|
| Transportation Supervisor | 1.0  |
| Dispatcher                | 0.5  |
| Bus Drivers               | 22.0 |
| Bus Aides                 | 4.0  |

Note: "FTE" stands for full-time equivalent. Two part-time staff members may combine to equal 1.0 FTE.

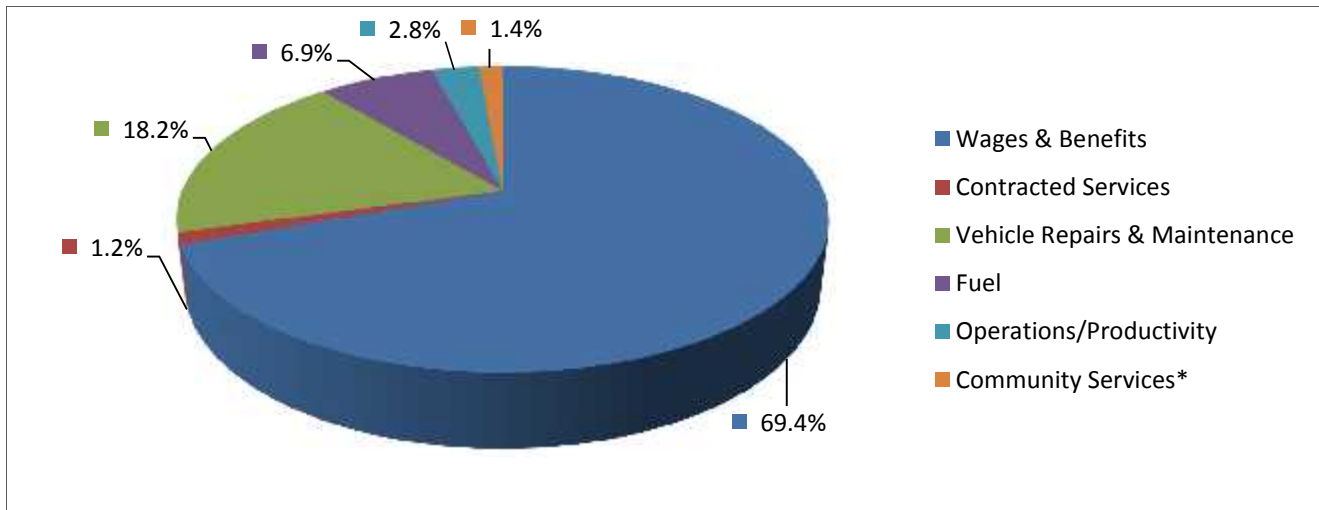
### Successes and Accomplishments 2015-16

- **Late Starts** - Revamped transportation schedule to smooth out late start logistics.
- **Driver Training** - Offered training program to new drivers to help fill multiple vacant positions.
- **Team Building** - Worked to improve team culture and climate with wellness programming and newsletter.

### Goals & Priorities 2016-17

- Maintain positive culture and climate with continued training and team building opportunities.
- Review and determine potential value of GPS positioning software.

## Budget Proposal for 2016-17



| Expense Type                  | 2016 BUDGET      | 2017 BUDGET           |                         |                  |                       |                      |
|-------------------------------|------------------|-----------------------|-------------------------|------------------|-----------------------|----------------------|
|                               |                  | FY2017 LEVEL SERVICES | FY2017 MISSION CRITICAL | FY2017 APPROVED  | \$ CHANGE (from FY16) | % CHANGE (from FY16) |
| Wages & Benefits              | 1,030,841        | 1,006,887             | 1,006,887               | 1,012,823        | (18,018)              | -1.7%                |
| Contracted Services           | 13,500           | 18,000                | 18,000                  | 18,000           | 4,500                 | 33.3%                |
| Vehicle Repairs & Maintenance | 251,000          | 264,000               | 264,000                 | 264,000          | 13,000                | 5.2%                 |
| Fuel                          | 173,000          | 100,000               | 100,000                 | 100,000          | (73,000)              | -42.2%               |
| Operations/Productivity       | 40,525           | 40,690                | 40,690                  | 40,690           | 165                   | 0.4%                 |
| Community Services*           | 20,300           | 20,300                | 20,300                  | 20,300           | 0                     | 0.0%                 |
| <b>Totals</b>                 | <b>1,529,166</b> | <b>1,449,877</b>      | <b>1,449,877</b>        | <b>1,455,813</b> | <b>(73,353)</b>       | <b>-4.8%</b>         |

\* provided for summer rec and vacation trips - reimbursed by Community Services.

### FY2017 INVESTMENT REQUEST

None - use level services funding.

### Budget drivers

- Personnel costs make up 69.4% of the Student Transportation Level Services budget (existing staff) as well as the Mission Critical budget. Personnel turnover accounts for the decrease in this area.
- Wages and benefits are determined by 1 Collective Bargaining Agreement (Bus Drivers). Health insurance rate increases for FY2017 will be received in April 2016; this budget proposal contains an estimated increase of 5.5% (based on average of past 5 years).
- Increased cost of contracted services reflects need to rent buses to cover sports and field trips.
- Decrease in fuel budget reflects savings in commodity prices through Public Works contracted supply purchase.

### Facilities & Maintenance

The Facilities Department serves to preserve, maintain and clean the buildings and grounds of the Scarborough Public Schools. Areas of responsibility in this department include six schools and the transportation building/lot, with approximately 700,000 sq. ft. of building space. The school structures range in age from 63 years (original 1953 portion of the High School) to the nearly two-year-old state of the art (2014 construction) Wentworth School. The maintenance department runs efficiently with only four full-time staff members, and functions fluidly with the help of a work order system that helps to track and process work requests. Teachers and staff serve as the eyes and ears of the buildings and access the system through daily requests and inquiries. The mechanical systems serving the buildings run virtually year-around serving the needs of not only operations but also a full assortment of community and regional events during the evenings, weekends and vacations. The Community Services Department partners with the School Department to run the various programs and offerings within each of the schools on a daily basis as well.

| Staff - 2016 Employees                        | HS FTEs | MS FTEs | WS FTEs | K-2 FTEs | DW FTEs |
|---|---------|---------|---------|----------|---------|
| Director of Facilities, Grounds & Maintenance |         |         |         |          | 1.0     |
| Maintenance Foreman                           |         |         |         |          | 1.0     |
| Maintenance Workers                           |         |         |         |          | 3.0     |
| Custodians                                    | 11.875  | 7.0     | 6.375   | 5.125    |         |
| Admin Assistant                               |         |         |         |          | 1.0     |

Note: "FTE" stands for full-time equivalent. Two part-time staff members may combine to equal 1.0 FTE.

### Goals & Priorities 2016-17

- Continue transition to energy efficient fixtures district-wide.
- Advance building security with ongoing system upgrades.
- Increase quality and efficiency of custodial services.

### Capital projects

While a portion of the cost of building maintenance is carried in the operating budget, another significant portion is found in the school Capital Budget. The Department of Education recommends that school districts invest 2% of the value of their physical plant each year to maintain buildings that are safe, efficient and provide a healthy environment for learning.

The district's school buildings and contents are currently valued at approximately \$130,000,000, which means that the annual 2% recommended would be \$2.6 million. Capital budgets for facilities in Scarborough have not been built at this level (Facilities capital request for FY2017 is \$834,875), but it is critical to recognize the importance of ongoing repairs and maintenance to avoid deterioration and system breakdowns like we experienced with the Wentworth School.

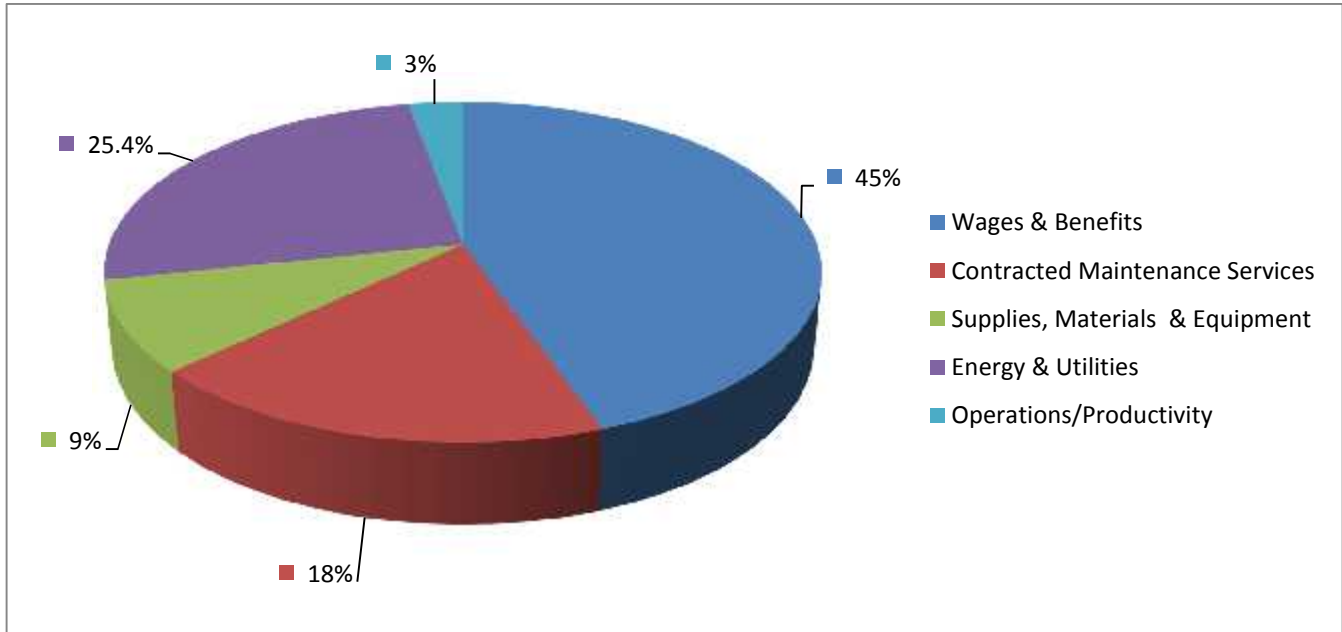


### Successes and Accomplishments 2015-16

- **Wentworth School** - Completed the first full year and entered the second full year of operations at the new Wentworth School with only minor issues.
- **Staffing Efficiencies** - Restructured the custodial department and re-allocated Custodial Supervisor position to help in the Maintenance Department. Hired new Maintenance Supervisor and two new Maintenance Staff members to replace retiring/departing employees. Implemented new Evening Lead Custodian positions to streamline communication and efficiencies within the three large schools. With help from Administrative Assistant, created process for callouts, scheduling extra events, communication and planning for Custodial Department.
- **HVAC Upgrades** - Improved efficiency in operations of mechanical components at high school with VFD (variable frequency drives) on two of the oldest air handler units, allowing “soft starts” of air handler motors to save on electricity consumption. At Pleasant Hill, brick chimney was restored and extended to provide better draft for boilers.
- **Energy Conservation** - Replaced old, energy inefficient fixtures in school parking lots with high efficiency LED lights, saving over 50% per fixture in electricity consumption. Replaced old, energy inefficient multi-purpose room lights at Eight Corners and Blue Point Schools with high efficiency T-5 florescent light fixtures salvaged from the old Wentworth.
- **Pavement Repairs** - Repaired, seal-coated and painted parking lots at High School; repaired dumpster pad at Blue Point.
- **K-2 Air Conditioning** - Installed air conditioning units (two salvaged from old Wentworth) to serve data/hub rooms and protect costly tech equipment from damage.
- **Building Exteriors** - Repaired masonry and wood framing at high school and middle school.
- **Stair Restoration** - Outside stairs rebuilt at the high school (from Alternative Education area) and middle school (6<sup>th</sup> Grade Learning Community - portable) to ensure safe access. Kitchen loading dock and steps at the high school repaired with slip-resistant treads.
- **Walkway safety** - At the Middle School, steps were installed between two levels of teacher parking lot, all ADA ramps were replaced, and the pathway leading to the 6<sup>th</sup> Grade Learning Community was re-graded, widened and re-paved.
- **Flooring** - Entrance areas at the High School were repaired with new flooring materials installed; High School Auditorium stage floor and gymnasium floors at High School, Middle School and Wentworth School were refinished.
- **Winslow Homer Auditorium** - All curtains onstage were taken down, cleaned, and treated with fire-retardant.
- **Middle School Kitchen** - Walk-in freezer and cooler were cleaned and resealed.
- **Safety Upgrades** - Cameras added, replaced and repaired across the district.



## Budget Proposal for 2016-17



| Expense Type                    | 2016 BUDGET | 2017 BUDGET           |                         |                 |                       |                      |
|---------------------------------|-------------|-----------------------|-------------------------|-----------------|-----------------------|----------------------|
|                                 |             | FY2017 LEVEL SERVICES | FY2017 MISSION CRITICAL | FY2017 APPROVED | \$ CHANGE (from FY16) | % CHANGE (from FY16) |
| Wages & Benefits                | 1,672,953   | 1,708,821             | 1,708,821               | 1,716,829       | 43,876                | 2.6%                 |
| Contracted Maintenance Services | 683,000     | 706,000               | 706,000                 | 706,000         | 23,000                | 3.4%                 |
| Supplies, Materials & Equipment | 304,268     | 332,500               | 332,500                 | 332,500         | 28,232                | 9.3%                 |
| Energy & Utilities              | 989,300     | 973,600               | 973,600                 | 973,600         | (15,700)              | -1.6%                |
| Operations/Productivity         | 104,238     | 110,260               | 110,260                 | 110,260         | 6,022                 | 5.8%                 |
| Totals                          | 3,753,759   | 3,831,181             | 3,831,181               | 3,839,189       | 85,430                | 2.3%                 |

### FY2017 INVESTMENT REQUEST

None - use level services funding.

### Budget drivers

- Personnel costs make up 45% of the Facilities & Maintenance Level Services budget (existing staff) as well as the Mission Critical budget.
- Wages and benefits are determined by 2 Collective Bargaining Agreements (Custodians & Food Service and Maintenance Workers).
- Health insurance rate increases for FY2017 will be received in April 2016; this budget proposal contains an estimated increase of 5.5% (based on average of past 5 years).
- Contracted services funds pay for repairs and maintenance performed by outside vendors (HVAC, painting, plumbing construction, snow removal, roof repairs, security system repairs, elevator maintenance, waste disposal, etc.).
- Funds budgeted for supplies and equipment pay for cleaning products used by custodians as well as materials for in-house repairs and maintenance by our own staff.
- Decrease in energy budget reflects savings in commodity prices, especially fuel oil, through contracted supply purchase.
- The operations area shows a slight increase due to property/casualty insurance projections.

## Central Office

### School Board

The Scarborough Board of Education is an elected body of 7 town citizens serving 3-year terms. The School Board works for both the families and students of Scarborough and the State and Federal Boards of Education. Their role is to advocate for resources for education, ensure quality and integrity of instruction and operations, create legally required policies and partner with the Superintendent in the direction of the district.

### Office of the Superintendent

The district Central Office houses the Superintendent, Assistant Superintendent, their administrative assistant, a part-time employment applications manager and the office receptionist. This is the command central of the district: while all building leaders and department heads have discretion in managing the needs of their staff, students and daily operations, it is the Superintendent who ensures a clear and consistent voice and vision for the school department. The Superintendent and Assistant Superintendent work as a team to act as management executives, leading and consulting in all district operations including hiring, training, personnel concerns, labor negotiations, staff professional growth and evaluation, student concerns and community outreach. The Superintendent works closely with the School Board to set and implement pathways for district-wide improvement in quality of instruction as well as business operations and efficiencies. The Assistant Superintendent also oversees the Student Transportation, School Nutrition and Adult Education programs.

### Business Office

The Business Office houses some of the basic operational functions of the district. Under the Director of Business & Finance, two specialists and a bookkeeper ensure smooth functioning of: human resources, payroll processing, employee benefits management, purchasing, accounts payable, accounts receivable, school bank accounts and student activity fees. The Director of Business & Finance is responsible for budget development and financial reporting, and reports regularly on school operations to the School Board Finance Committee as well as to the State and Federal Departments of Education. The Business Office works in partnership with the Town Finance Office on many operational processes.

| Staff - 2016 Employees                 | FTEs  |
|--|-------|
| Superintendent of Schools              | 1.0   |
| Assistant Superintendent               | 0.75* |
| Director of Business & Finance         | 1.0   |
| Payroll/Benefits Specialist            | 1.0   |
| Accounts Payable/Receivable Specialist | 1.0   |
| Bookkeeper                             | 0.4   |
| Administrative Assistants              | 2.6   |

Note: "FTE" stands for full-time equivalent. Two part-time staff members may combine to equal 1.0 FTE.

\*The Assistant Superintendent's salary is split, with .25 carried under Adult Education.

## Goals & Priorities 2016-17

*Goal 1: Provide world-class, student centered teaching and learning to prepare every student to thrive in learning, career, and life.*

- Continue to develop instructional leadership capacity to support teachers to improve curriculum and reporting practices (see Curriculum & Assessment).
- Support and reinforce a clear understanding of student-centered learning by students, teachers, school leaders and the community.
- Develop, implement and model a student data analysis model, looking at group data and trends, over time and based on best practices.
- Organize and advocate for adequate resources (including time) to ensure sufficient and sustained support for the Professional Learning System.
- Continue to build and ensure cohesiveness in the Professional Learning System.

*Goal 2: Provide welcoming and inclusive learning environments that promote safety, foster meaningful relationship building, and enhance the well-being (physical, social, and emotional) of students and staff.*

- Support phase-specific initiatives (see individual school reports).
- Continue to build connections across the K-12 learning communities (see Curriculum & Assessment).

*Goal 3: Develop, in each student, the skills for engaged citizenship (locally and globally), the appreciation of one's own and other's cultures, and the disposition to use individual talents to make positive changes in the world.*

- Support phase-specific initiatives (see individual school reports).

*Goal 4: Partner with the Scarborough Community by responsibly managing school resources, making better use of community and business resources, and regularly communicating progress on school improvement efforts.*

- Create communication vehicles that encourage the community to better understand the link between the budget and school programs.
- Continue to increase operational efficiencies through shared-services and other models.
- Continue to expand and strengthen connections and partnerships.
- Monitor district-wide decision-making to ensure student-centered focus.

## **Successes and Accomplishments 2015-16**

### **Improvement of Teaching and Learning**

- Continued deployment of Instructional Coaches across the district; targeted training for and instituted regular reports of progress from Instructional Coaches.
- Implemented new cross-phase-level conversations with leaders and teachers across all content areas.
- Devoted Leadership Council meeting time to clarify and support DQ1 shared district learning goal rollout; devoted Central Office leadership time to identify and prepare learning resources.
- Established a Student-Centered Learning PLT to coordinate the building of the SCL System.
- Began to develop a Central Office Student Data Team to engage school leaders and report out to School Board.
- Proposed a school calendar that adds more dedicated professional learning time.
- Implemented pilot plan for Marzano/iObservation.
- Ensured leadership supports to connect PLT inquiries to individual growth plans and PEPG.
- Explored alternate student school schedules and best practices for access to learning.

### **Communication & Outreach**

- Created targeted, informative communications for parents, students & the community.
- Created a dashboard system with success metrics to monitor each school's/department's progress on the 24-Month Student Centered Plan.
- Established a new district website with enhanced content.
- Developed a new budget format to more clearly communicate the work of the schools and the allocation of town resources.
- Created a Facebook page for the Superintendent.

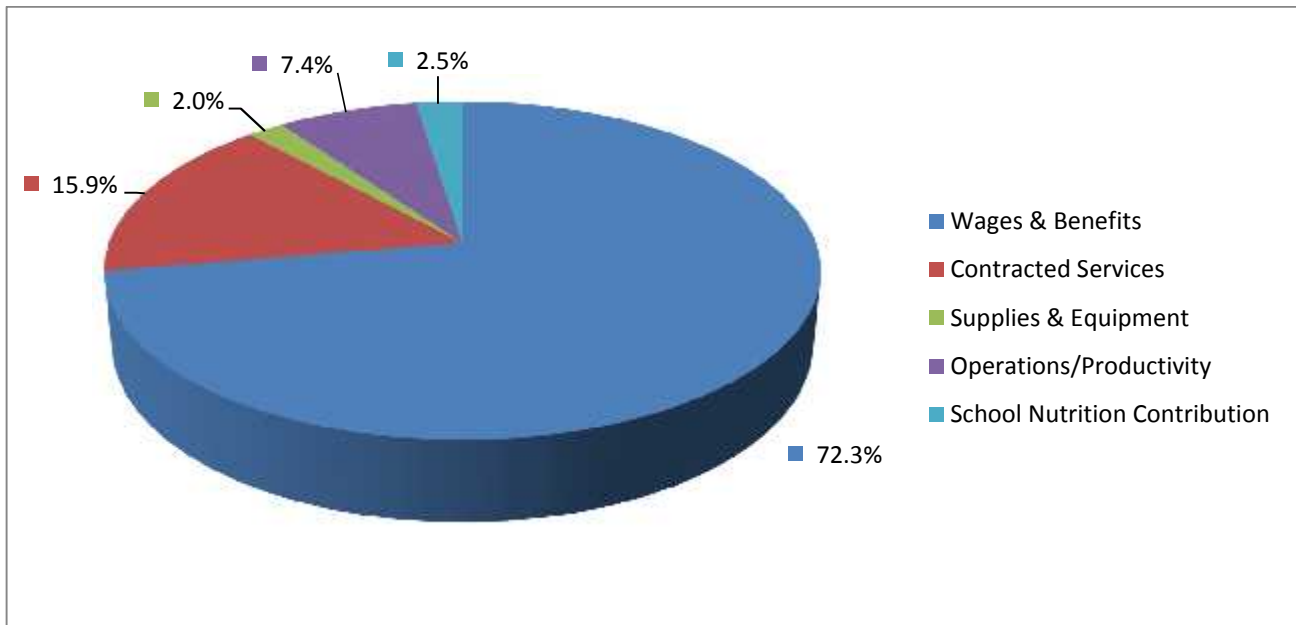
### **Community Partnerships**

- Began collaboration with Right At School to develop student enrichment opportunities outside classroom time.
- Expanded Business Partners engagement and created two additional Partnership events
- Expanded relationship with local farmers (see School Nutrition).
- Engaged in conversation and planning with MMSA to develop STEM programming.
- School leaders now attend SEDCO Visionary Committee.

### **Business Operations & Staff Services**

- Revamped transportation schedule to smooth out late start logistics.
- Gained operational improvements and cost efficiencies through new shared-services agreement for School Nutrition Director.
- Leveraged budget priorities to endure success of HS laptop initiative - other investments deferred to support best practice for HS students.
- Changed banks for student activity accounts to earn interest and eliminate fees.
- Created new IRS-required ACA reports for insured employees.
- Developed School/Town Wellness initiative for all employees.

## Budget Proposal for 2016-17



| Expense Type                  | 2016 BUDGET      | 2017 BUDGET           |                         |                  |                       |                      |
|-------------------------------|------------------|-----------------------|-------------------------|------------------|-----------------------|----------------------|
|                               |                  | FY2017 LEVEL SERVICES | FY2017 MISSION CRITICAL | FY2017 APPROVED  | \$ CHANGE (from FY16) | % CHANGE (from FY16) |
| Wages & Benefits              | 719,434          | 731,641               | 731,641                 | 757,246          | 37,812                | 5.3%                 |
| Contracted Services           | 180,500          | 160,500               | 160,500                 | 160,500          | (20,000)              | -11.1%               |
| Supplies & Equipment          | 16,200           | 19,750                | 19,750                  | 19,750           | 3,550                 | 21.9%                |
| Operations/Productivity       | 81,130           | 74,700                | 74,700                  | 74,700           | (6,430)               | -7.9%                |
| School Nutrition Contribution | 25,000           | 25,000                | 25,000                  | 25,000           | 0                     | 0.0%                 |
| Totals                        | <b>1,022,264</b> | <b>1,011,591</b>      | <b>1,011,591</b>        | <b>1,037,196</b> | <b>14,932</b>         | <b>1.5%</b>          |

### FY2017 INVESTMENT REQUEST

Professional learning time requested (funding spread across all instructional cost centers) in the form of one additional contracted day to provide staff with the opportunity to work on district initiatives without taking away from student learning time.

Central Office

## Budget drivers

- Personnel costs make up 72.3% of the Central Office Level Services budget (existing staff) as well as the Mission Critical budget.
- Administrative staff is not covered by Collective Bargaining Agreements; wages and benefits generally mirror those of bargained professional staff.
- Health insurance rate increases for FY2017 will be received in April 2016; this budget proposal contains an estimated increase of 5.5% (based on average of past 5 years).
- Contracted Services is the next largest category of Central Office expenditure at 15.9%. Budgeted funds in this area pay for major district-wide software licenses such as iObservation (evaluation tool), Protraxx (staff training tool), Serving Schools/Applitrack (hiring/recruitment tool), Aesop (substitute placement system), and other business costs such as membership to Ruth's Reusable Resources, audit services and legal services. The reduction in this area of the FY2017 budget reflects anticipated lower costs for legal fees.
- The reduction in operations costs projected for FY2017 is due to a projected decrease in Unemployment Compensation liability.
- The School Nutrition Program is budgeted as self-funded, but in recent years revenues have not kept up with costs. The School Nutrition Contribution is budgeted to help balance any year-end shortfall in that program.

## Debt Service

Debt Service is the amount budgeted in each fiscal year to make principal and interest payments on capital financing approved in prior years. Debt Service payments in FY2017 will be offset with available funds remaining from the Wentworth building project (shown in revenues).

| Expense Type | 2016 BUDGET | 2017 BUDGET           |                         |                 |                       |                      |
|--------------|-------------|-----------------------|-------------------------|-----------------|-----------------------|----------------------|
|              |             | FY2017 LEVEL SERVICES | FY2017 MISSION CRITICAL | FY2017 APPROVED | \$ CHANGE (from FY16) | % CHANGE (from FY16) |
| Debt Service | 5,118,437   | 5,761,633             | 5,761,633               | 5,761,633       | 643,196               | 12.6%                |

**Scarborough Public Schools**  
**TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET**

| Operating Budget by Department     | FY16 General Fund<br>Voter Approved | FY17 Level<br>Services Budget | \$ change<br>(from FY16) | % change<br>(from FY16) | FY17 Mission<br>Critical Budget | \$ change<br>(from FY16) | % change<br>(from FY16) | FY17 Approved<br>Budget | \$ change<br>(from FY16) | % change<br>(from FY16) |
|------------------------------------|-------------------------------------|-------------------------------|--------------------------|-------------------------|---------------------------------|--------------------------|-------------------------|-------------------------|--------------------------|-------------------------|
|                                    |                                     |                               |                          |                         |                                 |                          |                         |                         |                          |                         |
| High School                        | 7,061,833                           | 7,267,784                     | 205,951                  | 2.9%                    | 7,617,784                       | 555,951                  | 7.9%                    | 7,576,937               | 515,104                  | 7.3%                    |
|                                    |                                     |                               |                          |                         |                                 |                          |                         |                         |                          |                         |
| Middle School                      | 5,144,762                           | 5,483,627                     | 338,865                  | 6.6%                    | 5,574,627                       | 429,865                  | 8.4%                    | 5,535,175               | 390,413                  | 7.6%                    |
|                                    |                                     |                               |                          |                         |                                 |                          |                         |                         |                          |                         |
| Wentworth School                   | 4,675,777                           | 4,883,160                     | 207,383                  | 4.4%                    | 4,952,160                       | 276,383                  | 5.9%                    | 4,924,072               | 248,295                  | 5.3%                    |
|                                    |                                     |                               |                          |                         |                                 |                          |                         |                         |                          |                         |
| Primary Schools                    | 4,386,259                           | 4,485,442                     | 99,183                   | 2.3%                    | 4,437,442                       | 51,183                   | 1.2%                    | 4,437,198               | 50,939                   | 1.2%                    |
|                                    |                                     |                               |                          |                         |                                 |                          |                         |                         |                          |                         |
| Special Services                   | 7,555,133                           | 7,594,810                     | 39,677                   | 0.5%                    | 7,624,810                       | 69,677                   | 0.9%                    | 7,691,407               | 136,274                  | 1.8%                    |
|                                    |                                     |                               |                          |                         |                                 |                          |                         |                         |                          |                         |
| Health Services                    | 571,662                             | 589,856                       | 18,194                   | 3.2%                    | 599,856                         | 28,194                   | 4.9%                    | 601,743                 | 30,081                   | 5.3%                    |
|                                    |                                     |                               |                          |                         |                                 |                          |                         |                         |                          |                         |
| Curriculum & Assessment            | 942,848                             | 954,881                       | 12,033                   | 1.3%                    | 992,881                         | 50,033                   | 5.3%                    | 993,479                 | 50,631                   | 5.4%                    |
|                                    |                                     |                               |                          |                         |                                 |                          |                         |                         |                          |                         |
| Instructional Technology           | 856,739                             | 995,908                       | 139,169                  | 16.2%                   | 995,908                         | 139,169                  | 16.2%                   | 995,908                 | 139,169                  | 16.2%                   |
|                                    |                                     |                               |                          |                         |                                 |                          |                         |                         |                          |                         |
| Athletics & Activities             | 925,117                             | 955,316                       | 30,199                   | 3.3%                    | 1,005,316                       | 80,199                   | 8.7%                    | 1,005,316               | 80,199                   | 8.7%                    |
|                                    |                                     |                               |                          |                         |                                 |                          |                         |                         |                          |                         |
| Student Transportation             | 1,529,166                           | 1,449,877                     | (79,289)                 | -5.2%                   | 1,449,877                       | (79,289)                 | -5.2%                   | 1,455,813               | (73,353)                 | -4.8%                   |
|                                    |                                     |                               |                          |                         |                                 |                          |                         |                         |                          |                         |
| Facilities & Maintenance           | 3,753,759                           | 3,831,181                     | 77,422                   | 2.1%                    | 3,831,181                       | 77,422                   | 2.1%                    | 3,839,189               | 85,430                   | 2.3%                    |
|                                    |                                     |                               |                          |                         |                                 |                          |                         |                         |                          |                         |
| System Administration              | 1,022,264                           | 1,011,591                     | (10,673)                 | -1.0%                   | 1,011,591                       | (10,673)                 | -1.0%                   | 1,037,196               | 14,932                   | 1.5%                    |
|                                    |                                     |                               |                          |                         |                                 |                          |                         |                         |                          |                         |
| Debt Service                       | 5,118,437                           | 5,761,633                     | 643,196                  | 12.6%                   | 5,761,633                       | 643,196                  | 12.6%                   | 5,761,633               | 643,196                  | 12.6%                   |
|                                    |                                     |                               |                          |                         |                                 |                          |                         |                         |                          |                         |
| <b>TOTAL K-12 OPERATING BUDGET</b> | <b>43,543,756</b>                   | <b>45,265,066</b>             | <b>1,721,310</b>         | <b>4.0%</b>             | <b>45,855,066</b>               | <b>2,311,310</b>         | <b>5.3%</b>             | <b>45,855,066</b>       | <b>2,311,310</b>         | <b>5.3%</b>             |



|  |  |  |  |                  |                 |  |                  |                 |  |  |  |  |  |  |               |
|--|--|--|--|------------------|-----------------|--|------------------|-----------------|--|--|--|--|--|--|---------------|
| Scarborough Schools - FY2017 Operating Budget              |  |  |  |                  |                 |  |                  |                 |  |  |  |  |  |  |               |
| Town Council's and School Board's Approved Budget          |  |  |  |                  |                 |  |                  |                 |  |  |  |  |  |  | June 14, 2016 |
| OPERATING REVENUE SUMMARY - BY GENERAL FUND REVENUE SOURCE |  |  |  |                  |                 |  |                  |                 |  |  |  |  |  |  |               |
|  |  | FY 2016 Estimated<br>Operating Budget &<br><u>Estimated Revenues</u> | FY2017 Level<br>Services Budget &<br><u>Estimated Revenues</u> | <u>\$ Change</u> | <u>% Change</u> | FY2017 Approved<br>Budget &<br><u>Estimated Revenues</u> | <u>\$ Change</u> | <u>% Change</u> |  |  |  |  |  |  |               |
| GENERAL FUND OPERATING                                     |  | 43,543,756   | 45,265,066   | 1,721,310        | 3.95%           | 45,855,066   | 2,311,310        | 5.31%           |  |  |  |  |  |  |               |
|  |  |  |  |                  |                 |  |                  |                 |  |  |  |  |  |  |               |
| State General Purpose Aid (as of 3/7/16)*                  |  |  |  |                  |                 |  |                  |                 |  |  |  |  |  |  |               |
| *preliminary -- pending legislative approval               |  |  |  |                  |                 |  |                  |                 |  |  |  |  |  |  |               |
| Other Miscellaneous Revenues:                              |  |  |  |                  |                 |  |                  |                 |  |  |  |  |  |  |               |
| Rental & Other Receipts                                    |  | 43,000   | 43,000   | 0                | 0.00%           | 43,000   | 0                | 0.00%           |  |  |  |  |  |  |               |
| Community Services Daycare                                 |  | 29,700   | 30,000   | 300              | 1.01%           | 30,000   | 300              | 1.01%           |  |  |  |  |  |  |               |
| Community Services Transportation                          |  | 32,500   | 30,000   | (2,500)          | -7.69%          | 30,000   | (2,500)          | -7.69%          |  |  |  |  |  |  |               |
| Student Activity Fees                                      |  | 157,500  | 150,000  | (7,500)          | -4.76%          | 150,000  | (7,500)          | -4.76%          |  |  |  |  |  |  |               |
| State Agency Client Billing                                |  | 172,000  | 165,000  | (7,000)          | -4.07%          | 165,000  | (7,000)          | -4.07%          |  |  |  |  |  |  |               |
| Spec Svcs Medicaid Reimbursement                           |  | 48,500   | 45,000   | (3,500)          | -7.22%          | 45,000   | (3,500)          | 0.00%           |  |  |  |  |  |  |               |
| Other Miscellaneous  |  | 56,500   | 58,000   | 1,500            | 2.65%           | 58,000   | 1,500            | 2.65%           |  |  |  |  |  |  |               |
| Audit Balance Forward:                                     |  |  |  |                  |                 |  |                  |                 |  |  |  |  |  |  |               |
| Use of unassigned fund balance                             |  | 425,000  | 425,000  | 0                | 0.00%           | 425,000  | 0                | 0.00%           |  |  |  |  |  |  |               |
| Unused Wentworth project funds                             |  | 250,000  | 1,569,553  | 1,319,553        | 527.82%         | 1,569,553  | 1,319,553        | 527.82%         |  |  |  |  |  |  |               |
| Debt service premium (2015 CIP)                            |  | 24,390   | 16,357   | (8,034)          | -32.94%         | 16,357   | (8,034)          | 100.00%         |  |  |  |  |  |  |               |
|  |  |  |  |                  |                 |  |                  |                 |  |  |  |  |  |  |               |
| Total Non-Property Tax Revenues                            |  | 5,884,269  | 6,121,057  | 236,788          | 4.02%           | 6,121,057  | 236,788          | 4.02%           |  |  |  |  |  |  |               |
| Net Operating Budget (Tax Levy)                            |  | 37,659,487   | 39,144,010   | 1,484,522        | 3.94%           | 39,734,010   | 2,074,522        | 5.51%           |  |  |  |  |  |  |               |
| Scarborough Schools - FY2017 Operating Budget              |  |  |  |                  |                 |  |                  |                 |  |  |  |  |  |  |               |
|  |  |  |  |                  |                 |  |                  |                 |  |  |  |  |  |  |               |

# **SCHOOL CAPITAL BUDGET**

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

## School Capital Equipment & Projected 5 Year Plan

### School Technology Capital Equipment

| Item Description       | 5-Year Plan | FY2017 Proposed | FY18 Projected | FY19 Projected | FY20 Projected | FY21 Projected |
|------------------------|-------------|-----------------|----------------|----------------|----------------|----------------|
| Replacement IT vehicle | 10,000      | 10,000          | 0              | 0              | 0              | 0              |

**Vehicle Replacement:** The van used by the IT Department to transport equipment throughout the district is ten years old. Public Works has advised the IT Department that it needs to be replaced due to the difficulty in conducting routine maintenance and finding parts. Total estimated cost for the vehicle is \$20,000 - to be split equally between the Town and School.

### Student Transportation Capital Equipment

| Item Description       | 5-Year Plan | FY2017 Proposed | FY18 Projected | FY19 Projected | FY20 Projected | FY21 Projected |
|------------------------|-------------|-----------------|----------------|----------------|----------------|----------------|
| School bus replacement | 1,639,273   | 315,000         | 321,300        | 327,726        | 334,281        | 340,966        |

**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. School buses travel 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 thereafter<sup>1</sup>. 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. The 5-year capital plan for Student Transportation reflects this recommended replacement schedule.

<sup>1</sup>January 2002, National Association of State Directors of Pupil Transportation Services.

## School Facilities Capital Equipment

| Item Description               | 5-Year Plan    | FY2017 Proposed | FY18 Projected | FY19 Projected | FY20 Projected | FY21 Projected |
|--------------------------------|----------------|-----------------|----------------|----------------|----------------|----------------|
| Maintenance truck replacement: |                |                 |                |                |                |                |
| GMC box truck #223568          | 37,000         | 37,000          | 0              | 0              | 0              | 0              |
| GMC pickup #315116             | 38,000         | 0               | 38,000         | 0              | 0              | 0              |
| GMC pickup #207100             | 38,000         | 0               | 0              | 38,000         | 0              | 0              |
| GMC pickup #548799             | 38,000         | 0               | 0              | 0              | 38,000         | 0              |
| GMC dump truck #271018         | 50,000         | 0               | 0              | 0              | 0              | 50,000         |
|                                |                |                 |                |                |                |                |
| Furnishings replace & renew    | 125,000        | 50,000          | 30,000         | 15,000         | 15,000         | 15,000         |
| Kitchen equipment replacement  | 60,375         | 38,375          | 12,000         | 10,000         | 0              | 0              |
| Auditorium acoustical shells   | 27,500         | 10,000          | 10,000         | 7,500          | 0              | 0              |
| HS Athletics equipment         | 50,000         | 50,000          | 0              | 0              | 0              | 0              |
| Facilities support equipment   | 45,000         | 15,000          | 0              | 15,000         | 0              | 15,000         |
|                                |                |                 |                |                |                |                |
| <b>Totals</b>                  | <b>508,875</b> | <b>200,375</b>  | <b>90,000</b>  | <b>85,500</b>  | <b>53,000</b>  | <b>80,000</b>  |

**Truck 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. The Facilities Department uses pickup trucks to transport staff, tools and equipment to and from the 8 locations served by the department. Trucks are also used to plow and to haul larger equipment in tow. The department also 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 replacement schedule recommended by Public Works. 5 vehicles are included in the 5-year capital equipment plan published here, with FY2017 funding earmarked for replacement of the box truck (2004 model year).

**Furnishings Replacement & Renewal:** School furnishings such as desks, chairs and tables are used daily and subject to regular wear and tear. Most quality school furnishings have a useful life of 15-20 years, and furnishings at the Middle School and K-2 schools are currently well beyond that threshold (20-25 years old). Project funding will allow replacement based on inventory of the most critical need. Funding will also support ongoing deployment of ergonomic peripherals for office/desk work.

**Kitchen Equipment Replacement:** The School Nutrition Program operates 3 full-size kitchens at High School, Middle School and Wentworth, and 3 satellite kitchens at the primary schools, producing breakfast and lunch for thousands of students every school day. 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+. Capital budget request for the next 3 years are intended to bring equipment back up to standard so that regular investment can be made at a sustainable level in the program operating budget. Capital funding in FY2017 will purchase a new commercial dishwasher and combi-oven for the High School, and upgrade the districtwide POS system (software used for menu planning, nutrition analysis, state reports and payment systems including cash registers).

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**Auditorium Acoustical Shells:** This funding is part of a 3-year investment for equipment to improve sound quality from the stage of the Winslow Homer Auditorium at the High School. Acoustical shells will be used for student musical performances for grades K-12.

**HS Athletics Equipment:** Although most equipment for athletics is funded through the school operating budget, there are larger one-time expenses typically proposed as capital projects. The FY2017 funding request will replace a 10-year-old pole vault mat which is becoming a safety hazard, as well as batting cages which were constructed on-site several years ago as a cost-saving measure, but which are now deteriorating and difficult to maneuver safely.

**Facilities Support Equipment:** The School Department owns a number 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 need to replace the two oldest of them in FY2017.

## School Capital Projects & Projected 5 Year Plan

### School Technology Capital Projects

| Item Description         | 5-Year Plan    | FY2017 Proposed | FY18 Projected | FY19 Projected | FY20 Projected | FY21 Projected |
|--------------------------|----------------|-----------------|----------------|----------------|----------------|----------------|
| K-2 tech refresh         | 194,275        | 194,275         | 0              | 0              | 0              | 0              |
| MS tech refresh          | 300,000        | 0               | 300,000        | 0              | 0              | 0              |
| WS tech refresh          | 150,000        | 0               | 0              | 150,000        | 0              | 0              |
| HS 1:1 replacement cycle | 0              | 0               | 0              | 0              | 0              | 0              |
| Core switch upgrade      | 26,680         | 26,680          | 0              | 0              | 0              | 0              |
|                          |                |                 |                |                |                |                |
| <b>Totals</b>            | <b>670,955</b> | <b>220,955</b>  | <b>300,000</b> | <b>150,000</b> | <b>0</b>       | <b>0</b>       |

**K-2 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, Middle School and High School. In recent years, a tech refresh investment has averaged \$500 to \$550,000 per year, budgeted in CIP. Starting in FY2016, school leaders made a commitment to move funding for this annual upgrade from the capital to the operating budget, with a gradual increase of approximately \$100,000 per year in operating. The projected cost of the tech refresh in FY2017 is \$441,700, of which \$194,275 is funded in the capital budget.

**Core Switch Upgrade:** This project funds an equipment upgrade to increase reliability of data transfer. Shared cost with Town for IT department; see Town Capital Budget for full description.

### School Capital Budget

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## School Facilities Capital Projects

| Item Description                     | 5-Year Plan      | FY2017 Proposed | FY18 Projected | FY19 Projected | FY20 Projected | FY21 Projected |
|--------------------------------------|------------------|-----------------|----------------|----------------|----------------|----------------|
| Building envelope maintenance        | 225,000          | 125,000         | 0              | 50,000         | 0              | 50,000         |
| Energy efficiency upgrades           | 140,000          | 60,000          | 20,000         | 20,000         | 20,000         | 20,000         |
| Flooring repair and replace          | 100,000          | 20,000          | 20,000         | 20,000         | 20,000         | 20,000         |
| HS Science lab retrofit              | 50,000           | 50,000          | 0              | 0              | 0              | 0              |
| Paving/sealcoat/stripping            | 75,000           | 15,000          | 15,000         | 15,000         | 15,000         | 15,000         |
| Fencing - baseball & softball fields | 26,000           | 26,000          | 0              | 0              | 0              | 0              |
| HVAC repairs MS & K-2                | 300,000          | 100,000         | 50,000         | 50,000         | 50,000         | 50,000         |
| Roof restoration                     | 515,500          | 238,500         | 77,000         | 100,000        | 50,000         | 50,000         |
| Security & access management         | 100,000          | 0               | 0              | 50,000         | 0              | 50,000         |
|                                      |                  |                 |                |                |                |                |
| <b>Totals</b>                        | <b>1,531,500</b> | <b>634,500</b>  | <b>182,000</b> | <b>305,000</b> | <b>155,000</b> | <b>255,000</b> |

**Fencing - Baseball & Softball Fields:** Current fencing at the baseball and softball fields in the Mitchell Sports Complex (Scarborough High School) is rusty and deteriorating, with broken sections and sharp edges. This creates a safety hazard for both student athletes and spectators. FY2017 funding will replace the old fencing.

**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. Requested FY2017 funding supports masonry repairs throughout the district, especially at the High School; replacement of leaking windows at the Middle School; and repairs to siding, trim and soffits at the primary schools.

**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 and multi-purpose rooms. Most projects over the past several years have been submitted to Efficiency Maine and have received offsetting rebates. FY2017 request includes additional funding to address the deteriorating lighting system in the Winslow Homer Auditorium (High School). Stage light fixtures range from 15 to almost 30 years old and are beginning to break down; concerns include sockets and glass lenses cracking, high heat output and high electricity costs. Project will replace these fixtures with energy-efficient, long-lasting LED lights.

**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. FY2017 funding will be used primarily for carpet replacement at the K-2 schools.

**High School Science Lab Retrofit:** This project will remodel one of the science labs at the High School which is currently poorly laid out for the delivery of expected curriculum. Unlike other labs, this room is in the 1953 wing of the high school and has not been renovated to modern standards of science instruction. Planned work will replace existing side wall counters with peninsula-style counter units.

**School Capital Budget**

**HVAC Repairs:** Heating and cooling systems at the primary and Middle Schools are 20-25 years old, while components of these systems typically have a useful life of 15-20 years. System components are beginning to fail; capital funding allows us to replace these high-cost components with new higher-efficiency equipment. The Facilities Department has commissioned an ROI for the Middle School boiler plant and will use extra funding in FY2017 to make improvements pending the results of the study.

**Pavement Upgrades:** Parking and driveway areas throughout the district undergo annual inspection for safety and maintenance concerns. Funding is allocated each year for re-paving, sealcoating and striping of parking areas on a rotating basis as determined by condition.

**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. FY2017 funding is targeted for scheduled restorations at Blue Point and the Middle School.

**District-wide Security and Access Management:** no new funding in FY2017. Future planned funding will provide for upgrades and additions to our security cameras and access control equipment system-wide.

# **OTHER SCHOOL FUNDS**

**ADULT EDUCATION**

**SCHOOL NUTRITION**



### Scarborough Adult Learning Center

The Scarborough Adult Learning Center offers a variety of academic, career preparation, college transitions and enrichment programs to our community members and, through participation in the Maine Adult Education Association web portal, to interested participants in surrounding communities. Our instructional focus is to provide activities that equip program participants with the skills and knowledge necessary to meet their long-range educational objectives. We provide the fundamental tools of learning through adult literacy and ESL programs, offer college preparation classes and career exploration and counseling. In addition, we provide career development opportunities through certificate programs and boast a large array of enrichment workshops taught by experienced professionals which allows community members to learn new skills in a friendly, comfortable environment.

### 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 program (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 SHS students.

#### College & Career Preparation

The Adult Learning Center offers college and career counseling to all adults at no cost to the participants. Both a career counselor and a college counselor are available by appointment at the Adult Learning Center, to provide individual assistance with the process. The Adult Learning Center offers college preparation classes in math and English and provides Accuplacer Testing on site. With the assistance of a Maine College Transition Grant 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. Currently, as in the past, C N A has been the most successful. This year we partnered with Genesis, HHC so that we could reduce the costs for the participants. To date we have offered three classes since September with another one scheduled for late March. In the summer we also plan to offer a class with Comfort Keepers utilizing the Maine Veterans Home and anticipate at least 32 licensed CNAs this year.

#### English Language Learners

While still offering evening classes on Mondays and Wednesdays, the Adult Learning Center also trained a cadre of tutors to work with new English speakers and have been able to secure space for daytime meetings with The Rock Church. This has allowed the Learning Center to expand our offerings to a number of new students for whom English is not their first language. To date the Learning Center serves approximately 20 learners in this program and receives referrals constantly. We are proud that we can assist these new Mainers transition successfully.

#### Enrichment

The Adult Learning Center offers over 100 enrichment classes throughout the school year with over 300 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.

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## Staff - 2016 Employees

0.25 FTE Program Supervisor\*  
0.6 FTE Adult Education Director  
0.8 FTE Admin Assistant/Program Coordinator  
30+ part-time instructors

Note: "FTE" stands for full-time equivalent. Two part-time staff members may combine to equal 1.0 FTE.

\*Role currently held by the Assistant Superintendent.

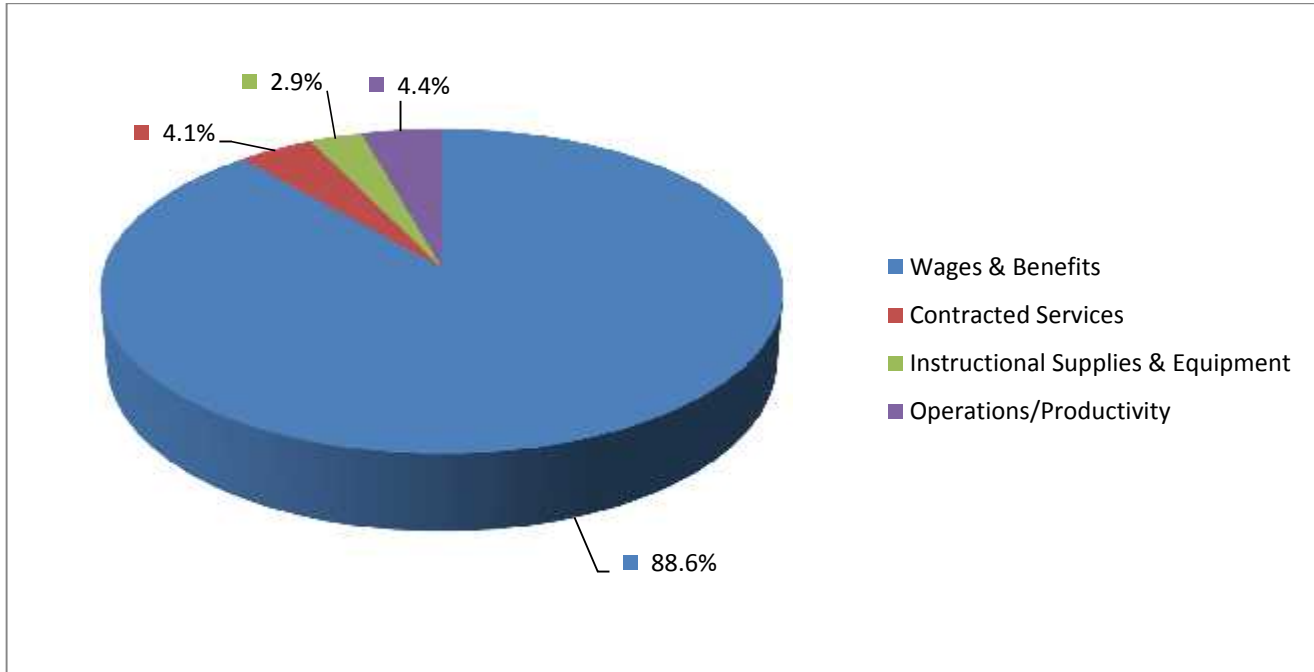
### Successes and Accomplishments 2015-16

- **High School Completion** - Enrolled 12 students in High School Diploma program with 4 students completed and an additional 5 expected to be finished by the end of the school year.
- **Graduation Credits** - Enrolled 18 Scarborough High School students in online credit recovery classes, allowing for alternative pathways to graduation.
- **CNA Program** - Certificate program will graduate at least 32 licensed CNAs this year.
- **CNA Program Efficiencies** - Partnered with Genesis, HHC to reduce costs and lower tuition for CNA program students.
- **Popular Course Choices** - Continued active engagement in community's interests through enrichment course programming.

### Goals & Priorities 2016-17

- Offer summer learning option for English Language Learners if current enrollment levels continue.
- Offer a summer CNA class with Comfort Keepers utilizing the Maine Veterans Home.

## Budget Proposal for 2016-17



| Expense Type                       | 2016 BUDGET    | 2017 BUDGET           |                         |                 |                       |                      |
|------------------------------------|----------------|-----------------------|-------------------------|-----------------|-----------------------|----------------------|
|                                    |                | FY2017 LEVEL SERVICES | FY2017 MISSION CRITICAL | FY2017 APPROVED | \$ CHANGE (from FY16) | % CHANGE (from FY16) |
| Wages & Benefits                   | 155,752        | 162,055               | 162,055                 | 162,055         | 6,303                 | 4.0%                 |
| Contracted Services                | 10,000         | 7,500                 | 7,500                   | 7500            | (2,500)               | -25.0%               |
| Instructional Supplies & Equipment | 8,250          | 5,250                 | 5,250                   | 5250            | (3,000)               | -36.4%               |
| Operations/Productivity            | 7,550          | 8,000                 | 8,000                   | 8000            | 450                   | 6.0%                 |
| Totals                             | <b>181,552</b> | <b>182,805</b>        | <b>182,805</b>          | <b>182,805</b>  | <b>1,253</b>          | <b>0.7%</b>          |

### Budget drivers

- Minimal increase in expenditure request represents projected wage and benefit increases for administrative personnel, printing and advertising. All are offset by projected increased revenues which creates no net impact to the school's tax request (see next page).

## Revenues

Scarborough Public Schools - FY2017 Adult Learning Center

Town Council's and School Board's Approved Budget

June 14, 2016

|  | FY 2016 Approved<br>Budget &<br><u>Estimated Revenues</u> | FY2017 Approved<br>Operating Budget &<br><u>Estimated Revenues</u> | <u>\$ Change</u> | <u>% Change</u> |
|--|---|--|------------------|-----------------|
| ADULT EDUCATION OPERATING BUDGET         | 181,552   | 182,805  | 1,253            | 0.69%           |
| Adult Education Revenues:                |   |  |                  |                 |
| State Subsidy                            | 25,000  | 25,000   | 0                | 0.00%           |
| Class Tuition                            | 55,000  | 55,000   | 0                | 0.00%           |
| Driver's Ed Fees                         | 2,000   | 2,000  | 0                | 0.00%           |
| Fund balance forward                     | 0   | 1,253  | 1,253            | 100.00%         |
| Total Adult Ed Non-Property Tax Revenues | 82,000  | 83,253   | 1,253            | 1.53%           |
| Adult Ed Net Operating Budget (Tax Levy) | 99,552  | 99,552   | 0                | 0.00%           |

Scarborough Public Schools - FY2017 Adult Learning Center

### School Nutrition Program

The Scarborough School Nutrition Program provides safe, healthy and appetizing meals for our students. School meals, both breakfasts and lunches, are planned using dietary analysis to determine the appropriate amounts of multiple nutrients to support each age group. School meals are prepared and served in a clean, safe environment, and all school nutrition workers are trained and certified as sanitarians.

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 they will carry into their adult lives.

In 2015, the district responded to the opportunity created by the retirement of our long-time School Nutrition Director by collaborating with Cape Elizabeth in a shared-services agreement. Under the leadership of our shared Director, our School Nutrition staff has spent the 2015-16 school year transitioning to new recipes and cooking techniques, cooking from scratch and sourcing local foods, with a resulting increase in student and staff meal purchases.

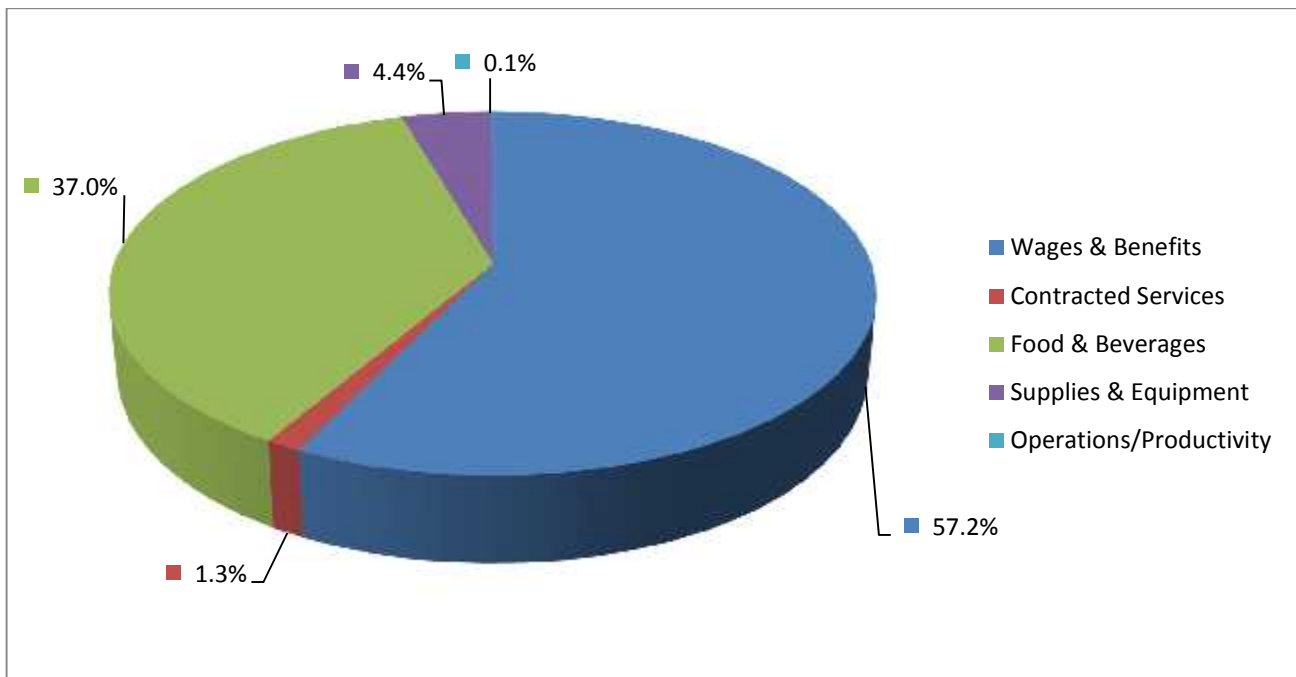
#### Successes and Accomplishments 2015-16

- **Staff Resources Allocated** - Reorganized staff for most efficient use of labor.
- **K-2 System Improvements** - Restructured primary school systems for better service.
- **New Menus and Recipes** - Revamped menus with emphasis on cooking and baking from scratch.
- **Improved Food Quality** - Lowered food costs while incorporating fresh local foods into menus.
- **Boosted Meal Counts** - Increased student and staff meal participation (+ 8% district-wide year-to-date compared with FY2015).
- **Staff Training** - Cross-trained staff to develop skills and program flexibility.
- **State Audit** - Completed successful audit by state Department of Education's monitoring team.

#### Goals & Priorities 2016-17

- Continue staff training and cross-training.
- Replace aging equipment for better productivity.
- Streamline Point-of-Sale (POS) systems for more efficient lunch service.
- Continue to increase student and staff participation in the program.
- Bake more breads to serve at deli bars.
- Work more with school gardens to utilize student-grown foods.
- Involve more students in Harvest Lunch preparation.

## Budget Proposal for 2016-17



| Expense Type            | 2016 BUDGET      | 2017 BUDGET           |                         |                  |                       |                      |
|-------------------------|------------------|-----------------------|-------------------------|------------------|-----------------------|----------------------|
|                         |                  | FY2017 LEVEL SERVICES | FY2017 MISSION CRITICAL | FY2017 APPROVED  | \$ CHANGE (from FY16) | % CHANGE (from FY16) |
| Wages & Benefits        | 805,893          | 841,841               | 841,841                 | 841,841          | 35,948                | 4.5%                 |
| Contracted Services     | 15,000           | 19,000                | 19,000                  | 19,000           | 4,000                 | 26.7%                |
| Food & Beverages        | 607,875          | 543,675               | 543,675                 | 543,675          | (64,200)              | -10.6%               |
| Supplies & Equipment    | 63,050           | 64,800                | 64,800                  | 64,800           | 1,750                 | 2.8%                 |
| Operations/Productivity | 3,750            | 1,750                 | 1,750                   | 1,750            | (2,000)               | -53.3%               |
| Totals                  | <b>1,495,568</b> | <b>1,471,066</b>      | <b>1,471,066</b>        | <b>1,471,066</b> | <b>(24,502)</b>       | <b>-1.6%</b>         |

## Budget drivers

- Personnel costs make up 57.2% of the School Nutrition Level Services budget (existing staff) as well as the Mission Critical budget. Increased expense for staff is offset by reduction in food costs (in-house production requires more labor hours).
- Wages and benefits are determined by 1 Collective Bargaining Agreement (Custodians & Food Service).
- Health insurance rate increases for FY2017 will be received in April 2016; this budget proposal contains an estimated increase of 5.5% (based on average of past 5 years).
- Food cost projected decrease is due to reduction in use of pre-packaged, processed foods.

## Revenues

The School Nutrition Program operates as a stand-alone fund within the school budget. The program receives revenues from the Federal USDA under the National School Lunch Program (NSLP), often referred to as “Free & Reduced Lunch”. Students qualify for the program on the basis of family income, and school districts receive reimbursements for a portion of the cost of these meals. The program is supported by funding from these state reimbursements, funding from food sales, and with support from the General Fund. According to statute, School Lunch programs cannot end the fiscal year with a deficit, which is why fund transfers from the General Fund have been required in recent years.

### Scarborough Public Schools - FY2017 School Nutrition Program

Town Council's and School Board's Approved Budget

June 14, 2016

|                                    | <u>FY2016<br/>Approved<br/>Budget</u> | <u>FY2017 Approved<br/>Operating Budget<br/>&amp; Estimated<br/>Revenues</u> | <u>\$ Change</u> | <u>% Change</u> |
|------------------------------------|---------------------------------------|--|------------------|-----------------|
| SCHOOL NUTRITION OPERATING BUDGET  | 1,495,568                             | 1,471,066  | (24,502)         | -1.64%          |
| State/Federal Food Service Subsidy | 273,000                               | 273,000  | 0                | 0.00%           |
| PROGRAM REVENUES                   |                                       |  |                  |                 |
| School Lunch Sales                 | 554,000                               | 575,000  | 21,000           | 3.79%           |
| School Breakfast Sales             | 68,530                                | 43,066   | (25,464)         | -37.16%         |
| A La Carte Sales                   | 483,972                               | 452,000  | (31,972)         | -6.61%          |
| Milk & Juice                       | 16,000                                | 20,500   | 4,500            | 28.13%          |
| Summer Lunch Sales                 | 18,500                                | 18,500   | 0                | 100.00%         |
| Other Misc. Revenues               | 44,000                                | 64,000   | 20,000           | 45.45%          |
| General Fund Appropriation         | 37,566                                | 25,000   | (12,566)         | -33.45%         |
| Total Non-Property Tax Revenues    | 1,495,568                             | 1,471,066  | (24,502)         | -1.64%          |
| Net Operating Budget (Tax Levy)    | 0                                     | 0  | 0                |                 |

### Scarborough Public Schools - FY2017 School Nutrition Program

# **EXHIBITS FOR SCHOOL BUDGET**



## School Budget Categories

In 2007, a state statute (MRSA 20-A, §1486) was passed requiring school budgets to be validated each year by local referendum. An accompanying statute stated that school budgets were to be presented in 11 defined categories, and Dept. of Education reporting requirements were developed to ensure that all school districts in the state would break out expense types in the same way. This is why our detailed budget account document is presented in its current format, by category and then by school/location. Obviously it is more intuitive to think of our schools as unified organizations, rather than separating out types of services. Since the School Budget Referendum figures will be posted in these categories, however, we want to be sure that citizens know what they include.

### REGULAR INSTRUCTION

#### Regular Instruction Programs

Includes salaries and benefits for all regular-ed classroom and academic support teachers, instructional support staff and substitutes; instructional supplies, books, equipment and online resources; staff professional learning and course reimbursement; and operational expenses like equipment repairs, copiers and printing, mileage reimbursement, and dues and fees for professional memberships. Each of these expense types is further broken out by school.

#### ESL - Programs for English Language Learners

Includes salaries and benefits for teachers of English language learners, contracted interpreters, staff development and instructional supplies.

#### GATES - Gifted & Talented Education Services

Includes salaries and benefits for teachers of Gifted and Talented Education Services, staff development and instructional supplies.

### SPECIAL EDUCATION PROGRAMS

Includes salaries and benefits for all special education classroom teachers and specialists (speech therapists, occupational therapists, physical therapist and psychologists), social workers, ed techs and substitutes; instructional supplies, books and equipment. Also included in this category are salaries and benefits for directors and admin staff, summer program costs, legal fees for SpEd related services, and tuition for outside placements including charter school students who have been identified as requiring special services (FY2016 funding not required, will go directly to charter schools from the State). Significant funding received from Federal IDEA grant supplements local (general fund) spending.

### CTE INSTRUCTION - Career & Technical Education

This category holds the funds we pay to PATHS and Westbrook Voc for Scarborough's attending students.

### OTHER INSTRUCTION

#### Co-Curricular

Includes stipends for MS and HS club advisors, supplies, purchased services, transportation and participation fees for MS and HS clubs.

#### Extra-Curricular

Includes stipends for MS and HS athletic coaches, game officials, ice and pool time, supplies, equipment and transportation. Also includes salaries and benefits for the Director of Athletics and Activities, his administrative assistant, and the Athletic Trainer.

## **STUDENT AND STAFF SUPPORT**

### **Student Support Services**

#### Guidance Services

Includes salaries and benefits for guidance counselors and (starting FY15) 50% of district social workers, as well as support staff at HS, MS and WS; software licenses (college placement/testing), supplies, books postage (parent/ student communications) and professional dues. Each of these expense types is further broken out by school.

#### Health Services

Includes salaries and benefits for school nurses, LPNs and substitutes; consulting physician fee, staff immunizations (HepB), medical supplies, books and equipment, postage (parent communications), staff development, mileage reimbursement and professional dues.

#### Instructional Technology

Includes salaries and benefits for IT staff (paid to the Town), software licenses and service agreements, tech equipment purchases and repairs.

### **Staff Support Services**

#### Improvement of Instruction

Includes salaries and benefits for Director of Curriculum and Assessment, admin assistant, district info specialist, student data specialists, and district technology coordinator; testing and student assessment materials and processing; books, equipment, online resources and instructional materials for new curricula, professional learning in support of new curricula and Q.A. (teacher stipends, workshops/speakers/resources); copiers, phones and staff mileage reimbursement.

#### Library Services

Includes salaries and benefits for librarians and library ed techs; online services (circulation management) and resources (instructional), books and equipment, staff mileage reimbursement and professional dues. Each of these expense types is further broken out by school.

## **SYSTEM ADMINISTRATION**

Includes salaries and benefits for the Superintendent, Assistant Superintendent, Business Manager and Central Office support staff, as well as School Board stipends; district-wide expenses for admin course reimbursement and professional learning, liability insurance, unemployment assessments, legal and audit services, membership fees to professional organizations; operational expenses for phones, postage, copiers, advertising, business equipment purchase and repairs, mileage reimbursement, office supplies and subscriptions.

## **SCHOOL ADMINISTRATION**

Includes salaries and benefits for school principals, assistant principals and admin assistants, operational expenses for phones, postage, office supplies, and professional dues. HS also includes expenses for graduation. Each of these expense types is further broken out by school.

## **TRANSPORTATION AND BUSES**

Includes wages and benefits for bus drivers (school regular, community services and spares), as well as salaries and benefits for Transportation Director and p.m. dispatcher; bus fuel, repairs and maintenance, vehicle insurance, DOT driver physicals and drug testing, tolls, meal and mileage reimbursement, phones, and copiers.

## **FACILITIES MAINTENANCE**

Includes wages and benefits for custodians (regular shifts, event coverage & substitutes), maintenance workers, Custodial Supervisor, Maintenance Supervisor, Facilities Director and admin assistant; property casualty insurance, energy and utilities (electricity, natural gas, fuel oil, water/sewer), custodial supplies, maintenance supplies and materials, building equipment and furnishings replacement, contracted maintenance services (snow removal, HVAC, electrical work, plumbing, painting, roofing, pest control, etc.), waste removal and recycling, vehicle fuel and maintenance, uniforms and shoes, licenses and fees.

#### **DEBT SERVICE**

This category holds the funds for annual payments scheduled on bonds issued for prior years' school capital projects.

#### **ALL OTHER EXPENDITURES**

##### **Food Service Transfer**

This category holds the General Fund contribution to support the School Nutrition program.

| TOWN COUNCIL'S AND SCHOOL BOARD'S APPROVED BUDGET                            |     |                                  | GENERAL FUND -- KINDERGARTEN THROUGH GRADE TWELVE |            |                               |           |                                 |            |           |        |                         |  |  |  |
|--|-----|----------------------------------|---|------------|-------------------------------|-----------|---------------------------------|------------|-----------|--------|-------------------------|--|--|--|
| Scarborough Public Schools   |     |                                  | FY16 General Fund<br>Voter Approved               |            | FY17 Level<br>Services Budget |           | FY17 Mission<br>Critical Budget |            |           |        | FY17 Approved<br>Budget |  |  |  |
| Regular Instruction:   | 23. | Regular Instruction Programs     | 17,560,839  | 18,312,625 | 18,747,425                    | 1,186,586 | 6.8%                            | 18,633,607 | 1,072,768 | 6.1%   |                         |  |  |  |
|  |     |                                  |   |            |                               |           |                                 |            |           |        |                         |  |  |  |
|  | 20. | Other Instructional Programs     |   |            |                               |           |                                 |            |           |        |                         |  |  |  |
|  |     | English as a 2nd Language        | 266,025   | 263,410    | 263,410                       | (2,615)   | -1.0%                           | 263,771    | (2,254)   | -0.8%  |                         |  |  |  |
|  |     | Gifted & Talented Programs       | 292,651   | 300,999    | 300,999                       | 8,348     | 2.9%                            | 301,899    | 9,248     | 3.2%   |                         |  |  |  |
|  |     |                                  |   |            |                               |           |                                 |            |           |        |                         |  |  |  |
|  |     |                                  |   |            |                               |           |                                 |            |           |        |                         |  |  |  |
| Special Education Instruction:   | 27. | Special Education Programs       | 6,996,457   | 7,030,401  | 7,060,401                     | 63,944    | 0.9%                            | 7,125,737  | 129,280   | 1.8%   |                         |  |  |  |
|  |     |                                  |   |            |                               |           |                                 |            |           |        |                         |  |  |  |
|  |     |                                  |   |            |                               |           |                                 |            |           |        |                         |  |  |  |
| CTE Instruction:   | 2.  | Career and Technical Education   | 293,591   | 259,555    | 259,555                       | (34,036)  | -11.6%                          | 259,555    | (34,036)  | -11.6% |                         |  |  |  |
|  |     |                                  |   |            |                               |           |                                 |            |           |        |                         |  |  |  |
|  |     |                                  |   |            |                               |           |                                 |            |           |        |                         |  |  |  |
| Other instruction (including summer school and extracurricular instruction): | 3.  | Co-curricular                    | 137,641   | 138,729    | 138,729                       | 1,088     | 0.8%                            | 138,729    | 1,088     | 0.8%   |                         |  |  |  |
|  | 6.  | Extra-curricular                 | 787,476   | 816,587    | 866,587                       | 79,111    | 10.0%                           | 866,587    | 79,111    | 10.0%  |                         |  |  |  |
|  |     |                                  |   |            |                               |           |                                 |            |           |        |                         |  |  |  |
| Student and staff support:   |     |                                  |   |            |                               |           |                                 |            |           |        |                         |  |  |  |
|  |     | Student Support Services         |   |            |                               |           |                                 |            |           |        |                         |  |  |  |
|  | 9.  | Guidance Services                | 1,211,008   | 1,256,836  | 1,284,036                     | 73,028    | 6.0%                            | 1,285,197  | 74,189    | 6.1%   |                         |  |  |  |
|  | 10. | Health Services                  | 571,662   | 589,856    | 599,856                       | 28,194    | 4.9%                            | 601,743    | 30,081    | 5.3%   |                         |  |  |  |
|  | 13. | Instructional Technology         | 856,739   | 995,908    | 995,908                       | 139,169   | 16.2%                           | 995,908    | 139,169   | 16.2%  |                         |  |  |  |
|  |     |                                  |   |            |                               |           |                                 |            |           |        |                         |  |  |  |
|  |     |                                  |   |            |                               |           |                                 |            |           |        |                         |  |  |  |
|  |     | Staff Support Services           |   |            |                               |           |                                 |            |           |        |                         |  |  |  |
|  | 11. | Improvement of Instruction       | 942,848   | 954,881    | 992,881                       | 50,033    | 5.3%                            | 993,479    | 50,631    | 5.4%   |                         |  |  |  |
|  | 15. | Library Services                 | 607,496   | 603,442    | 603,442                       | (4,054)   | -0.7%                           | 605,190    | (2,306)   | -0.4%  |                         |  |  |  |
|  |     |                                  |   |            |                               |           |                                 |            |           |        |                         |  |  |  |
| System administration:   | 30. | System Administration            | 997,264   | 986,591    | 986,591                       | (10,673)  | -1.1%                           | 1,012,196  | 14,932    | 1.5%   |                         |  |  |  |
|  |     |                                  |   |            |                               |           |                                 |            |           |        |                         |  |  |  |
| School administration:   | 24. | School Administration            | 1,595,697   | 1,687,555  | 1,687,555                     | 91,858    | 5.8%                            | 1,689,833  | 94,136    | 5.9%   |                         |  |  |  |
|  |     |                                  |   |            |                               |           |                                 |            |           |        |                         |  |  |  |
| Transportation and buses:  | 31. | Transportation                   | 1,529,166   | 1,449,877  | 1,449,877                     | (79,289)  | -5.2%                           | 1,455,813  | (73,353)  | -4.8%  |                         |  |  |  |
|  |     |                                  |   |            |                               |           |                                 |            |           |        |                         |  |  |  |
| Facilities maintenance:  | 19. | Operation & Maintenance of Plant | 3,753,759   | 3,831,181  | 3,831,181                     | 77,422    | 2.1%                            | 3,839,189  | 85,430    | 2.3%   |                         |  |  |  |
|  |     |                                  |   |            |                               |           |                                 |            |           |        |                         |  |  |  |
| Debt services and other comm   | 5.  | Debt Service Payments            | 5,118,437   | 5,761,633  | 5,761,633                     | 643,196   | 12.6%                           | 5,761,633  | 643,196   | 12.6%  |                         |  |  |  |
|  |     |                                  |   |            |                               |           |                                 |            |           |        |                         |  |  |  |
| All other expenditures, including school lunch:                              | 7.  | Food Service Program Support     | 25,000  | 25,000     | 25,000                        | 0         | 0.0%                            | 25,000     | 0         | 0.0%   |                         |  |  |  |
|  |     |                                  |   |            |                               |           |                                 |            |           |        |                         |  |  |  |
| TOTAL K-12 OPERATING BUDGET  |     |                                  | 43,543,756  | 45,265,066 | 45,855,066                    | 2,311,310 | 5.3%                            | 45,855,066 | 2,311,310 | 5.3%   |                         |  |  |  |

## SCHOOL FUND BALANCE - YEAR END SURPLUS

### Why is unassigned fund balance desirable?

Most school departments, like most businesses, strive to end each fiscal year with a budget-to-actual surplus. School districts cannot legally spend more than the amount approved by voters in the yearly budget referendum, so school leaders always work to come in under budget as we manage expenses throughout the fiscal year. Typically we generate a few hundred thousand dollars in General Fund surplus each year. This surplus can be used to help finance the next year's budget, or can be tapped in the event of catastrophic revenue shortfalls, such as State subsidy curtailments. A healthy unassigned fund balance is also critical in establishing a favorable bond rating for the Town.

- FY2015 budget year ended with a total school general fund balance of \$965,250.
- \$425,000 of this is designated as revenue for FY2016.
- Unassigned fund balance is \$540,250 representing 1.28% of the FY2015 operating budget.

### How is fund balance generated?

At the start of FY2015, our unassigned fund balance was \$508,790. (Unassigned means funds that are not already designated for any specific use.) FY2015 revenue showed an overall shortfall of \$36,548 from budget projections; however, General Fund expenditures came in under budget by \$584,226, creating a net fund balance gain during the fiscal year of \$547,678. A portion of this was used to fund a \$143,798 deficit in the School Nutrition fund, \$3,812 was returned to the General Fund from closed CIP projects, and \$425,000 of the total available fund balance was used to support the FY2016 School operating budget.

**Some reductions from projected spending are achieved through strategic efforts.** In FY2015, for example, changes in employee benefit costs through collective bargaining created savings in the range of \$150,000. Additional savings are often realized in salaries/wages and benefits through staff turnover, because new hires will be placed on a lower salary step than veteran exiting employees.

**Some reductions from projected spending are achieved through fortunate cost shifts.** In FY2015, \$170,000 was saved over projected debt service costs due to bond refinancing; \$80,000 was saved on utilities and maintenance at the brand new Wentworth School, and \$50,000 was saved in district-wide energy costs, mostly vehicle fuel.

### Are there guidelines for accumulation of fund balance?

The Town of Scarborough has adopted a policy of holding no less than 5% of the year's budget as undesignated fund balance, and a goal of holding 8.3%. The school department, however, falls under a state statute that requires districts to use year-end surplus in excess of 3% to support the following years' budgets, and thus to reduce the financial impact of school spending on local and state taxpayers. This statutory requirement was waived from FY2009 through FY2015 to provide more flexibility to school districts during the economic downturn, but has been reinstated for FY2016.

Here is the relevant clause of the State statute:

Notwithstanding any other law, general operating fund balances at the end of a school administrative unit's fiscal year must be carried forward to meet the unit's needs in the next year or over a period not to exceed 3 years. Unallocated balances in excess of 3% of the previous fiscal year's school budget must be used to reduce the state and local share of the total allocation for the purpose of computing state subsidy. School boards may carry forward unallocated balances in excess of 3% of the previous year's school budget and disburse these funds in the next year or over a period not to exceed 3 years.

### How is fund balance used?

This chart shows how we relied on surplus to support our budget during the recent economic downturn, as well as to offset loss of non-tax revenues in the last two budget cycles.

#### General Fund budget surplus history

|  | FY09             | FY10           | FY11           | FY12           | FY13           | FY14           | FY15           |
|--|------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| FY approved budget (K-12 operating)          | 35,044,652       | 35,094,217     | 34,974,459     | 35,531,906     | 37,280,610     | 39,325,825     | 41,990,624     |
| <b>Starting fund balance</b>                 | <b>1,004,348</b> | <b>981,731</b> | <b>305,871</b> | <b>295,943</b> | <b>440,221</b> | <b>999,987</b> | <b>508,790</b> |
| FY surplus/deficit                           | 827,383          | 74,140         | 190,072        | 344,278        | 759,766        | 308,803        | 456,460        |
| Allocated to next FY revenue                 | (850,000)        | (750,000)      | (200,000)      | (200,000)      | (200,000)      | (800,000)      | (425,000)      |
| <b>FY ending fund balance</b>                | <b>981,731</b>   | <b>305,871</b> | <b>295,943</b> | <b>440,221</b> | <b>999,987</b> | <b>508,790</b> | <b>540,250</b> |
| \$ change from prior year                    | (22,617)         | (675,860)      | (9,928)        | 144,278        | 559,766        | (491,197)      | 31,460         |
| % change from prior year                     | -2.25%           | -68.8%         | -3.2%          | 48.8%          | 127.2%         | -49.1%         | 6.2%           |
| Year-end balance as % of FY operating budget | 2.8%             | 0.9%           | 0.9%           | 1.2%           | 2.7%           | 1.3%           | 1.3%           |

### Conclusion

While yearly school expenditures are often driven by economic conditions outside the control of school leaders, ending the year with a budget-to-actual surplus is an essential element of fiscal management. A healthy school fund balance is a responsible financial goal and an asset to the community.

## Unfunded Mandates in Education

While it is a complex task to break out the cost to local school districts of state and federal unfunded mandates, compliance is intertwined in our daily work in almost every area of district operations. Here is a quick list of some of the mandates we must comply with on a regular basis:

- State education standards and standardized testing/assessment requirements necessitate extensive use of resources for staff training, administration and parent/student communication; standards have been adopted and then significantly changed several times in recent years.
- Teacher evaluation system places burden on local districts to develop specific programs according to state guidelines (for example, adoption of only evaluation models certified by the state) and timeline.
- Training for all school staff is required by the State in several areas: restraints, suicide awareness & prevention, bullying awareness & prevention, etc.
- Special education mandates, most recently including adoption of learning standards with need for differentiation through Individual Education Plans (IEPs).
- Services/monitoring/accommodations for 504 (students with medical disabilities who are not identified as requiring Special Education services); Scarborough numbers have exploded in this area, requiring diversion of administrative and staff resources (including Instructional Technology).
- Medicaid reimbursement for special services has been significantly reduced due to complexity of new billing requirements developed by the state, however the student services must still be provided.
- Continuing reduction of federal Title grants leaves local districts “on the hook” to fund student interventions originally developed with outside support.
- Prescriptive USDA nutritional guidelines for school lunch lead to increased cost and increased waste.
- We are required by the state Department of Education to report on the condition and adequacy of our school facilities, but there are virtually no state funds available for school building renovation and new construction.
- Starting in FY2014, teacher retirement costs have been shifted from the state to local districts. Scarborough’s cost was \$557,000 in FY15 at 2.65% of all teacher salaries, and is projected to be \$730,500 in FY2016 at 3.36% of all teacher salaries. This newly required funding diverts resources that could have been used elsewhere (would fund 11 teacher positions).

In general, the state has not made good on its basic commitment to fund public education. LD 1 passed in 2005 established the Essential Programs and Services funding model and promised to use state funds to provide 55% of local school district costs by FY2009; this target has never been met. Moreover, reliance on local property values as a determining factor in funding distribution adversely affects those towns which are “property rich” and “cash poor”. The overall decrease in General Purpose Aid to Scarborough Schools (a decline of 49.2% over the past 8 years) has put an ever-increasing burden on local tax payers.

School budget development requires constant adjustment to outside forces like these, leaving us with little discretion in the process of budget reduction, and the things we must do end up taking precedence over the incremental improvements in which we would prefer to invest.

SCARBOROUGH PUBLIC SCHOOLS  
6-year staffing change

Positions cut FY2011 & FY2012

| FY2011 Reductions                      |                               | FY2012 Reductions                      |                           |
|--|-------------------------------|--|---------------------------|
| FTE                                    | Position                      | FTE                                    | Position                  |
| High School                            |                               | High School                            |                           |
| (2.00)                                 | (added 2 technology teachers) | 1.00                                   | English teacher           |
| 0.50                                   | visual art teacher            |  |                           |
| 1.50                                   | building ed techs             |  |                           |
| 1.00                                   | secretary                     |  |                           |
| 1.00                                   | Reductions by phase           | 1.00                                   | Reductions by phase       |
| Middle School                          |                               | Middle School                          |                           |
| 2.00                                   | homeroom teachers             | 1.00                                   | homeroom teacher          |
| 1.00                                   | foreign language teacher      | 0.60                                   | foreign language teacher  |
| 0.50                                   | art teacher                   | 1.00                                   | PE/health teacher         |
| 0.60                                   | music teacher                 | 0.57                                   | building ed tech          |
| 1.00                                   | building ed tech              |  |                           |
| 5.10                                   | Reductions by phase           | 3.17                                   | Reductions by phase       |
| Wentworth                              |                               | Wentworth                              |                           |
| 2.00                                   | homeroom teachers             | 1.00                                   | homeroom teacher          |
| 1.00                                   | foreign language teacher      | 1.00                                   | foreign language teacher  |
| 1.40                                   | music teacher                 | 0.20                                   | PE teacher                |
| 0.20                                   | art teacher                   | (1.00)                                 | (added math specialist)   |
| 1.00                                   | library ed tech               |  |                           |
| 2.00                                   | secretaries                   |  |                           |
| 7.60                                   | Reductions by phase           | 1.20                                   | Reductions by phase       |
| Blue Point/Eight Corners/Pleasant Hill |                               | Blue Point/Eight Corners/Pleasant Hill |                           |
|  |                               | 3.00                                   | classroom teachers        |
|  |                               | 0.10                                   | art teacher               |
|  |                               | 2.50                                   | academic support ed techs |
|  |                               | 1.00                                   | guidance counselor        |
|  |                               | 6.60                                   | Reductions by phase       |
| Special Services                       |                               | Special Services                       |                           |
| 1.00                                   | SpEd teacher K-2              | 1.00                                   | SpEd ed tech K-8          |
| 0.50                                   | consulting teacher/autism     | 0.40                                   | GATES teacher HS          |
| 2.00                                   | SpEd ed techs K-8             |  |                           |
| 1.00                                   | SPED ed tech HS               |  |                           |
| 1.00                                   | GATES teacher 3-5             |  |                           |
| 0.10                                   | clerical support staff        |  |                           |



|                           |                          |                           |                                     |
|---------------------------|--------------------------|---------------------------|-------------------------------------|
| 5.60                      | Reductions by department | 1.40                      | Reductions by department            |
| Central Office/Curriculum |                          | Central Office/Curriculum |                                     |
| 0.30                      | clerical support staff   | 0.70                      | substitute caller                   |
|                           |                          | (1.00)                    | (added web applications specialist) |
| 0.30                      | Reductions by department | (0.30)                    | Reductions by department            |
| Custodial & Maintenance   |                          | Custodial & Maintenance   |                                     |
|                           |                          | 3.00                      | custodians                          |
|                           |                          | 3.00                      | maintenance workers                 |
|                           |                          | 6.00                      | Reductions by department            |
| Transportation            |                          | Transportation            |                                     |
| 2.00                      | bus drivers              |                           |                                     |
| 0.56                      | asst. supervisor         |                           |                                     |
| 2.56                      | Reductions by department |                           |                                     |
| FY2011 TOTAL REDUCTIONS   |                          | FY2012 TOTAL REDUCTIONS   |                                     |
| 22.16                     |                          | 19.07                     |                                     |
| 2-YEAR GRAND TOTAL        |                          | (41.23)                   |                                     |

#### Positions added FY13 & FY14

| FY2013 Restorations/New Positions |                           | FY2014 Restorations/New Positions |                          |
|-----------------------------------|---------------------------|-----------------------------------|--------------------------|
| FTE                               | Position                  | FTE                               | Position                 |
| High School                       |                           | High School                       |                          |
| 1.00                              | Math Teacher              |                                   |                          |
| 0.40                              | Visual Arts Teacher       |                                   |                          |
| 1.00                              | Technology Ed Tech 3      |                                   |                          |
| 2.40                              | New positions by phase    | 0.00                              | New positions by phase   |
| Middle School                     |                           | Middle School                     |                          |
| 1.05                              | Foreign Language Teachers | 0.50                              | Foreign Language Teacher |
| 0.50                              | Phys Ed Teacher           | 0.50                              | Technology Integrator    |
| 0.50                              | Building Ed Tech 3        |                                   |                          |
| 2.05                              | New positions by phase    | 1.00                              | New positions by phase   |
| Wentworth                         |                           | Wentworth                         |                          |
| 1.00                              | Foreign Language Teacher  | 0.50                              | Math Specialist          |
| 1.00                              | STEM Ed Tech 3            | 1.00                              | ELA/Writing Teacher      |

|  |                                  |  |                             |
|--|----------------------------------|--|-----------------------------|
| 2.00                                   | New positions by phase           | (1.00)                                 | Eliminate Classroom Teacher |
|  |                                  | 0.50                                   | New positions by phase      |
| Blue Point/Eight Corners/Pleasant Hill |                                  | Blue Point/Eight Corners/Pleasant Hill |                             |
| 0.60                                   | Technology Integrator            | 2.00                                   | Building Ed Techs           |
| 0.60                                   | Guidance Counselor               | (1.00)                                 | Eliminate Classroom Teacher |
| 1.20                                   | New positions by phase           | 1.00                                   | New positions by phase      |
| Special Services                       |                                  | Special Services                       |                             |
| 0.50                                   | Autism Consulting Teacher        | 1.00                                   | K-8 Teacher                 |
| (0.40)                                 | (reduced Occupational Therapist) | 2.00                                   | Classroom Ed Techs          |
| 1.00                                   | Ed Tech 3 (Blue Point)           |  |                             |
| 1.00                                   | Ed Tech 3 (High School)          |  |                             |
| 2.10                                   | New positions by department      | 3.00                                   | New positions by department |
| FY2013 TOTAL NEW POSITIONS             |                                  | FY2014 TOTAL NEW POSITIONS             |                             |
| 9.75                                   |                                  | 5.50                                   |                             |

| FY2015 Restorations/New Positions      |                                | FY2016 Restorations/New Positions      |                            |
|--|--------------------------------|--|----------------------------|
| FTE                                    | Position                       | FTE                                    | Position                   |
| High School                            |                                | High School                            |                            |
| 0.20                                   | Art Teacher                    | 1.00                                   | Technology Integrator      |
| 0.60                                   | Music Teacher                  | 0.20                                   | Art Teacher                |
| 1.00                                   | Campus Safety Ed Tech 3        | 1.00                                   | Library Ed Tech 3          |
| 1.80                                   | New positions by phase         | 2.20                                   | New positions by phase     |
| Middle School                          |                                | Middle School                          |                            |
| 1.00                                   | Foreign Language Teacher       |  |                            |
| 0.50                                   | Art Teacher                    |  |                            |
| 0.50                                   | Health/Phys Ed Teacher         |  |                            |
| 0.40                                   | Music Teacher                  |  |                            |
| (0.50)                                 | eliminate study center ed tech |  |                            |
| 1.90                                   | New positions by phase         | 0.00                                   | New positions by phase     |
| Wentworth                              |                                | Wentworth                              |                            |
| 0.30                                   | ELA Instructional Coach        | 1.00                                   | Science/Technology Teacher |
| 1.00                                   | Technology Integrator          |  |                            |
| 1.30                                   | New positions by phase         | 1.00                                   | New positions by phase     |
| Blue Point/Eight Corners/Pleasant Hill |                                | Blue Point/Eight Corners/Pleasant Hill |                            |
| 0.10                                   | ELA Instructional Coach        | 0.20                                   | Technology Integrator      |
|  |                                | (1.00)                                 | Classroom Teacher          |

|                                 |                              |                                 |                             |
|---------------------------------|------------------------------|---------------------------------|-----------------------------|
| 0.10                            | New positions by phase       | (0.80)                          | New positions by phase      |
| Special Services                |                              | Special Services                |                             |
| 0.40                            | School Psychologist          | 1.00                            | K-2 Teacher                 |
| 0.20                            | Occupational Therapist       | 1.00                            | Behavior Specialist         |
|                                 |                              | 0.10                            | Physical Therapist          |
| 0.60                            | New positions by department  | 2.10                            | New positions by department |
| District-wide                   |                              | District-wide                   |                             |
| 0.50                            | Tech Applications Specialist | 0.50                            | Athletic Trainer            |
| 0.50                            | School Nurse                 |                                 |                             |
| 1.00                            | New positions by department  | 0.50                            | New positions by department |
| FY2015 TOTAL RESTORED POSITIONS |                              | FY2016 TOTAL RESTORED POSITIONS |                             |
| 6.70                            |                              | 5.00                            |                             |
| 41.23                           | lost in FY11 & FY12          |                                 |                             |
| 26.95                           | restored in FY13 - FY16      |                                 |                             |
| (14.28)                         | net change                   |                                 |                             |

## Exhibits - Index

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# Exhibit 1

## Proposed Use of Wentworth School Remaining Project Funds

The multi-year, extensive Wentworth School project (the “Project”) has now come to a close and the audit for the final year of the Project is complete. We have devised a plan that will allow us to utilize the now-confirmed remaining project funds for an authorized purpose - the Wentworth School - by applying it to debt service on bonds issued for the Project. These remaining project funds include offsetting revenues for the Project, bond premium and the extent to which the Project cost less than originally anticipated, totaling **\$2,638,729**.

The availability of these funds is fortuitous in that they can help mitigate the challenge we face due to the anticipated loss of General Purpose Aid (“GPA”) to education over the next few years. The table below shows how the remaining project funds will be applied to debt service in a method consistent with advice of counsel. In addition, because we previously anticipated using budgeted funds for all project-related debt service payments in the current year (FY2016), this plan will allow the town to carry forward fund balance in the approximate amount identified in the right-hand column for Fiscal Year 2016: **\$1,042,176**. This fund balance can be utilized over time to address the decreased GPA, giving the town more time to consider how best to adjust to our new-normal GPA situation in the long term.

| Debt Service Costs for Wentworth School |                                   | Proposed amount of remaining project funds to be applied to each respective debt service payment |
|---|-----------------------------------|--|
| Fiscal Year 2016:                       |                                   |  |
| November 2015 Interest <sup>1</sup>     | \$694,935                         | \$358,998 <sup>2</sup>   |
| May 2016 Interest                       | \$683,178                         | \$638,178  |
|   | <b>Fiscal Year 2016 Subtotal:</b> | <b>\$1,042,176<sup>3</sup></b>   |
| Fiscal Year 2017:                       |                                   |  |
| November 2016 Interest                  | \$683,178                         | \$683,178  |
| November 2016 Principal                 | \$1,400,705                       | \$913,375  |
| May 2017 Interest                       | \$659,421                         | -  |
|   | <b>Fiscal Year 2017 Subtotal:</b> | <b>\$1,569,553</b>   |
|   |                                   | <b>\$2,638,729</b>   |

<sup>1</sup> This figure excludes the November 2016 Principal Payment that was paid from previously budgeted funds.

<sup>2</sup> On advice of counsel, this figure includes only amounts which were already anticipated to be potentially paid from remaining project funds.

<sup>3</sup> Since we are applying remaining project funds to cover some of the debt services costs in the current year and these costs were budgeted, a budget surplus of \$1,042,176 will be produced which will become undesignated fund balance and therefore available in future years to assist in the transition to the minimum receiver status.

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**Proposed: Assistant Town Manager****Implementation Cost: \$ 84,508**

This proposal is for a new position of Assistant Town Manager that would have primary focus in the areas of budget analysis and preparation and procurement. Under the general guidance of the Town Manager, the Assistant Town Manager will assist with the development and implementation of strategic initiatives and the promotion of organizational advancement. This position will also have a substantial role in developing operating and capital budgets and aid in the administration of financial analysis, purchasing, community and business relations, problem solving, and capital project management and special projects. Additionally, the proposed Assistant Town Manager job description integrates job functions that had been identified in prior budget years, which were previously proposed through the positions of Budget Analyst and Purchasing Agent.

**Assistant Town Manager – Areas of Emphasis**

- **Budget Analyst:**
  - Assists the preparation, analysis, implementation and management of the fiscal year budget: prepare quarterly and annual financial statements, analyze revenues and expenditures, and creates trending and benchmarking data.
  - Computes annual salaries and benefits projections prior to the start of the budget process. Assists in preparing the annual budget document and updates the budget document during the budget process; prepares pie charts and other graphics.
  - Gathers financial data to assist with the preparation of information requests from citizens. Conducts studies/surveys for budget and operation analysis; may review legislation at the federal and state level with budget impacts.
- **Purchasing:**
  - Consolidates the procurement of goods and services. Establishes specifications for purchases and makes recommendations for economical, energy efficient, and ethical buying practices.
  - Manages bid and RFP/RFQ processes, including pre-bid meetings, working with outside vendors, contractors, suppliers and engineers as outlined in the municipal purchasing ordinance and assists department heads with the selection of the bidder. Oversees contract negotiations.
  - Reviews procurement procedures and policies and makes recommendations for changes to meet current procurement requirements of Scarborough. Stays current with procurement trends, and advancements in products available to meet the Town's needs. Participates in related national and regional organizations to keep abreast of current practices.
- **General Administrative Support/Special Projects:**
  - Provides assistance and support to the Town Manager; stands in for the Town Manager in his/her absence and regularly attends Town Council meetings, workshops and other community events and meetings.
  - Responds to public inquiries, assists residents and taxpayers in finding remedies when complaints arise, conducts research, drafts correspondence and reports. Responds to requests for information or filing of complaints.
  - Participates in community activities, promotes the community and local government, and maintains good community relations. Attends and participates in professional group meetings, represents the Town at various regional and state organizations, governmental jurisdictions, boards and commissions, and before the public.

**Maine Communities with Assistant Town Manager:**

| Municipality      | Population | Title             |
|-------------------|------------|-------------------|
| Auburn            | 22,765     | ASST CITY MANAGER |
| Augusta           | 18,400     | ASST CITY MANAGER |
| Bangor            | 32,673     | ASST CITY MANAGER |
| Bath              | 8,357      | ASST CITY MANAGER |
| Brewer            | 9,362      | ASST CITY MANAGER |
| Brunswick         | 21,928     | ASST TOWN MANAGER |
| Cape Elizabeth    | 8,984      | ASST TOWN MANAGER |
| Caribou           | 8,043      | ASST CITY MANAGER |
| Carmel            | 2,794      | ASST TOWN MANAGER |
| Cumberland        | 7,586      | ASST TOWN MANAGER |
| Eastport,         | 1,468      | ASST CITY MANAGER |
| Falmouth          | 11,021     | ASST TOWN MANAGER |
| Houlton           | 6,236      | ASST TOWN MANAGER |
| Lewiston          | 35,942     | ASST CITY MANAGER |
| Old Orchard Beach | 9,406      | ASST TOWN MANAGER |
| Orono             | 9,947      | ASST TOWN MANAGER |
| Portland          | 63,061     | ASST CITY MANAGER |
| Rockland          | 7,385      | ASST CITY MANAGER |
| Saint George      | 2,591      | ASST TOWN MANAGER |
| South Portland    | 24,344     | ASST CITY MANAGER |
| Topsham           | 9,854      | ASST TOWN MANAGER |
| Windham           | 16,846     | ASST TOWN MANAGER |
| Scarborough       | 18,919     |                   |

**Rationale:**

The senior staff of the Town is comprised of competent professionals that consistently produce a great deal of high-quality work; however one additional staff member can exponentially increase our productivity. The position of Assistant Town Manager is proposed to provide an additional level of administrative support for all departments and to assist with special projects, but the primary focus will be on budget preparation and analysis and procurement functions. The expectation is that budget analysis, benchmarking and reporting is be greatly enhanced. Although I do not expect this position to function as the Purchasing Agent, I do envision this position heavily involved in fuel commodity purchasing and collaboration with the School Department for joint purchasing. I expect savings to be produced that will help cover the costs of this position.

Given the proposed areas of responsibility, this position will aligned with the Town Manager, however two-thirds of the funding will be reflected in the Finance budget.

**Planning and Code Enforcement, Public Works and Community Services Departments**

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**Proposed: Sustainability Coordinator (Shared)****Implementation Cost: \$ 73,000**  
(NET \$61,000)

In this year's budget, the Planning and Code Enforcement, Public Works, and Community Services Departments are proposing to create a new shared Sustainability Coordinator position. This position would perform a wide range of sustainability-related duties including programming and initiatives involving solid waste, recycling and composting, energy, stormwater and watershed planning, coastal resiliency, and beach resource efforts. The beach resource duties would include performing the current Beach Monitor Coordinator's roles and responsibilities. Given these multi-disciplinary functions, it is well-suited to be a shared position that works with and for these three departments as well as the Town Manager, the Energy Committee, Long Range Planning Committee, and others as needed.

This position is proposed as a direct response to the emerging initiatives and issues that are becoming expected of us as a community by our constituents, by state and federal environmental regulations, and by the need to be both more environmentally and fiscally sustainable. To this end, this Sustainability Coordinator would work on and perform the following functions and duties:

- **Energy Initiatives** - This position would work with the Town's Energy Committee, Town Manager and other town staff to guide and coordinate the implementation of the Town's Energy Plan. This would include applying for grants and outside funding for energy initiatives; pursuing alternative energy projects and energy conservation initiatives; and related efforts that can enable short and long-term energy savings for Scarborough and pivot to a more renewable energy portfolio.
- **Solid Waste, Recycling and Composting** - This position would be responsible for taking the Town's solid waste, recycling, and composting program to the next level and working to save the Town significant annual costs by reducing our solid waste quantities through increased recycling and composting. The Sustainability Coordinator will perform outreach, education, and coordination to further this initiative and help achieve these higher rates of recycling and composting.
- **Coastal and Beach Resources** - This position would assume the functions and duties of the current Beach Monitoring Coordinator position that revolves around monitoring and coordinating a variety of tasks associated with protecting piping plovers and their habitat on our beaches as well as coordinating with both the U.S. and Maine Fish and Wildlife Agencies. In addition, this position would work on water quality monitoring; contamination investigation; and help establish corrective measures to lessen closures to our beaches and clam flats, and help improve the cleanliness and health of our streams, rivers, and marshes. Further, the Sustainability Coordinator would work with Planning staff on the Town's coastal resiliency efforts and potential sea level rise and adaptation efforts.
- **Stormwater Compliance** - This position would conduct annual inspections of our stormwater infrastructure and drainage outfalls as well as coordinate corrective measures when necessary, as required under our municipal stormwater program. In addition, they would participate in our watershed planning and implementation efforts for the rivers, streams, and marsh within Scarborough to help maintain their health and meet current water quality classifications as well as manage our restoration efforts in watersheds that are classified as "urban impaired".

In terms of staff management, the Sustainability Coordinator would report directly to the Planning and Code Enforcement Department and would have a presence in Town Hall, but would also take direction from management level staff in each of the three departments and from the Town Manager. Given the broad and diverse scope of work, the focus of this position would likely shift on a seasonal basis with more field work in the spring and summer seasons and more office based work in the fall and winter. The creation of this position is recommended in both the Town's Energy Plan and the Report on Reducing the Town's Solid Waste and would be very much focused on both environmental and fiscal sustainability goals and efforts.

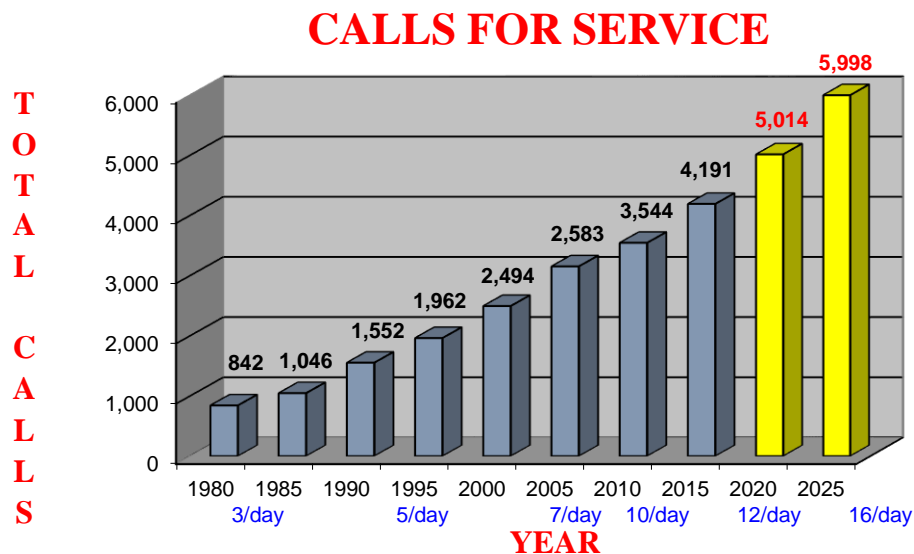


## Fire

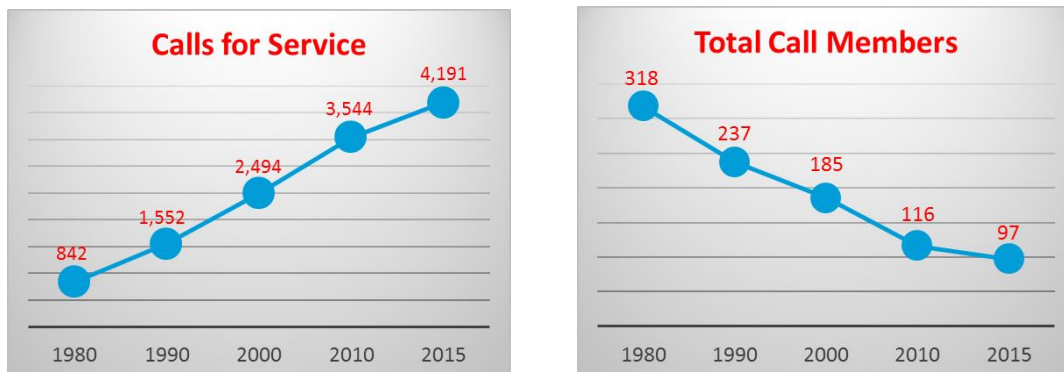
### Staffing Proposal Details

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

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



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



In FY16 the council partially implemented the staffing plan by authorizing the hiring of 2 of the 4 requested positions and delaying implementation of those two positions until 4/1/16 (1/4 year funding). Additionally they approved an additional 84 hrs./week of per-diem coverage for night time staffing of Ladder 2 but delayed funding for those hours until 6/30/16 essentially pushing the entire cost into FY17 where we must pick up the full year's cost of both the full time and per-diem hours approved last year.

Below is a chart which illustrates the progress we have made on the staffing plan since it was approved in 2007 along with the cumulative deviation from that plan:

**Scarborough Fire Department**  
Staffing Plan Progress Summary

| FY   | Plan Goals  | Actual Results   | Cummulative Deviation from the Staffing Plan   | Notes  |
|------|---|--|--|--|
| 2007 | 2 FT Duty Officer supervisors to work 12 hr. day shifts 12/7  | Approved as Requested  | None   | Initial recommendations in the 2006 edition of the staffing plan   |
| 2008 | 2 FT FF/EMTs add 72 hrs./wk. of PD coverage   | No Progress  | Short 2 FT FF/EMTs<br>Short 72 hrs/wk. of PD coverage  |  |
| 2009 | 2 FT Duty Officers to provide 24/7 coverage<br>4 FT FF/EMTs on ambulance<br>Add 120 hrs./wk. PD coverage  | Partially implemented FT positions mid-year<br><br>Added 42 hrs./wk. PD coverage | Short 2 FT FF/EMTs<br>Short 150 hrs/wk. of PD coverage   | 2008 Revision of Staffing Plan   |
| 2010 | 4 FT FF/EMTs<br>Add 84 hrs./wk. PD coverage   | No Progress  | Short 6 FT FF/EMTs<br>Short 234 hrs/wk. of PD coverage   |  |
| 2011 | 4 FT FF/EMTs  | Approved as Requested  | Short 6 FT FF/EMTs<br>Short 234 hrs/wk. of PD coverage   | 100% funded by \$468,000 SAFER grant for 2 years   |
| 2012 | 4 FT FF/EMTs  | No Progress  | Short 10 FT FF/EMTs<br>Short 234 hrs/wk. of PD coverage  |  |
| 2013 | 4 FT FF/EMTs  | No Progress  | Short 14 FT FF/EMTs<br>Short 234 hrs/wk. of PD coverage  |  |
| 2014 | 4 FT FF/EMTs Pool Position to reduce overtime   | Partially implemented FT positions mid-year                                      | Short 18 FT FF/EMTs<br>Short 234 hrs/wk. of PD coverage  | 2013 Revision of Staffing Plan   |
| 2015 | 4 FT FF/EMTs  | No Progress  | Short 22 FT FF/EMTs<br>Short 234 hrs/wk. of PD coverage  |  |
| 2016 | 4 FT FF/EMTs<br>84 hrs. per diem night coverage   | 2 FT FF/EMTs (delayed start 4/1) approved but delayed to 6/30                    | Short 24 FT FF/EMTs<br>Short 150 hrs/wk. of PD coverage  | Final plan approved through budget process. 2 FT staff start 4/1/16, per diem staffing postponed until last day of the fiscal year on 6/30/16. |
| 2017 | Original Proposal: 4 FT FF/EMTs<br>63 hrs. per diem night coverage<br>reduced to 2 FT FF/EMTs due to picking up the full year costs from FY16's partial yr. funding |  | Assuming approval as submitted we would be short<br>Short 26 FT FF/EMTs<br>and 87 hrs/wk. of PD coverage from the original staffing plan |  |

Notes:

FT = Full Time

PD = Per-diem

It requires 4 - FF/EMTs to fill a single shift 24/7/365

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

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

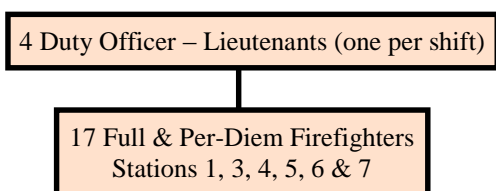
We recently celebrated the 25<sup>th</sup> anniversary of our Student Live-In Program, a cooperative venture with Southern Maine Community College and several other departments where college students enrolled in the Fire Science or Paramedicine programs are accepted into a very competitive process to live in the fire stations in lieu of a dorm at the college. These students are trained and join our local call companies where they provide an additional cadre of members providing critically needed manpower while learning how to live and work with their peers in preparation for a career on the fire service. Several of our former students have achieved full-time employment based on the experience gained in this internship not only here in Scarborough but throughout New England due to this highly successful program. We are also hosting a 100% federally funded regional SAFER recruitment and retention grant to help deal with these issues in cooperation with 15 other southern Maine fire departments.

| 2017 New Position Request Cost Summary                 |        |   |                |
|--|--------|---|----------------|
| Re-classification of Officer's Positions               |        | Full Time Personnel                                     |                |
| Contractual New Officer Salary Increases               | 63,254 | Base Salary 2 new - FT FF/EMTs                          | 87,747         |
| Taxes and Benefit Costs                                | 12,050 | Contractual Training Overtime                           | 3,198          |
| Sub total  | 75,304 | Taxes, Insurances, Retirement, & Other Benefits         | 39,493         |
| <b>Additional Per-Diem Hours to cover commute time</b> |        | Non-payroll Benefits (tuition, turnout gear & uniforms) | 5,860          |
| Day Firefighter Gross Pay (63 hrs./week)               | 56,740 | Sub total   | 136,298        |
| FICA & Medicare Taxes                                  | 4,341  |   |                |
| Sub total  | 61,081 | <b>Total New Proposed Position Costs</b>                | <b>272,683</b> |

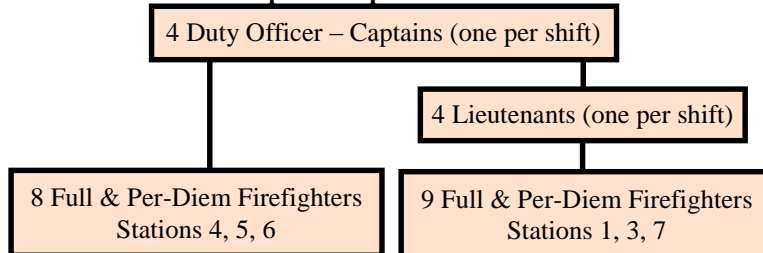
There are three cost centers included in this request. The first is the base salary and associated costs for the two new firefighter/EMTs based on hiring entry level paramedics for budgeting purposes. Please note this is a reduction from the original plan of hiring four which was reduced due to the need to pick up the full year cost of two new full-time personnel approved in the FY16 budget but only funded for a fraction of the year.

The second cost identified above is to reclassify the current full-time lieutenant's positions. The current Paramedic/Lieutenant Duty Officer (Car 7, a position instituted in 2007) was originally established at the rank of lieutenant. In reality this mid-level supervisory position functions at a much higher level more appropriate for a Captain's designation when compared with similar departments and their operational responsibilities. The current Duty Officers supervise up to 17 full-time and per-diem employees during the day operating out of six fire stations. It is very difficult and inefficient for that individual to try and get to each station on a daily basis to properly supervise their crews while also responding to emergency calls, conducting training, and all the other administrative functions required on a daily basis. During the last contract negotiations we identified the need to reclassify this position once the next phase of the staffing plan was implemented. Under our mentoring and professional development plan the current Paramedic/Lieutenant Duty Officers will be designated as Captains to better reflect their true job functions. With the hiring of the new firefighters as proposed, we will have the opportunity to create lieutenant positions on our busiest fire engine (Engine 7 at Oak Hill) which responds to over 1,000 calls/year. This is the first fire apparatus that we have been able to staff with a full-time person. Veteran members of our current staff on the rescues will be able to compete for promotion to one of these new positions which will allow us to cut the current span of control in half so that the lieutenant and captain will share direct supervision over ½ the crew and ½ the stations making us more efficient and effective, while also creating a new mentoring and professional development opportunity to assure we have a cadre of mid-level supervisors prepared to take the reins in senior management as our current management team nears retirement age. The new hires will be assigned to the ambulance slots backfilling vacancies created by the Lt. promotions.

#### Current Supervision Model



#### Proposed Supervision Model

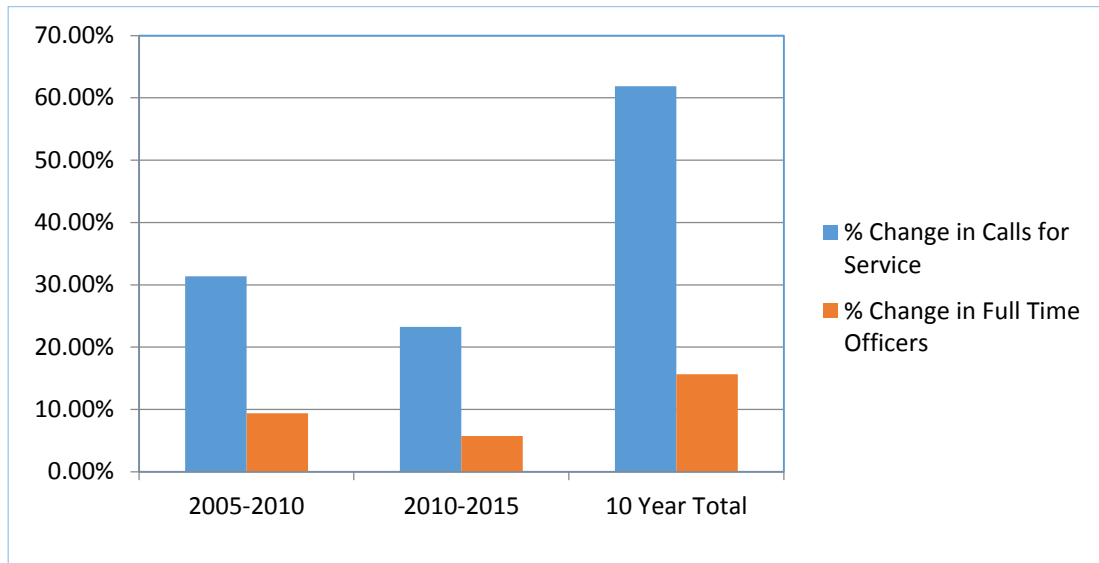


The final cost center includes an additional 63 hours per week of per-diem coverage to expand the remaining 9 hr. shifts to 12 hr. shifts. This will allow us to cover calls during the critical commute times both before and after our current per-diem shift start times when call members are often not available. This need was clearly illustrated early in the morning last November 5<sup>th</sup> when a 15 year old high school student suffered a sudden and unexpected cardiac arrest. Luckily two of our student firefighters were available to respond and use the AED (Automatic External Defibrillator) which helped save this young man's life, but the call came in during commute time and without the students the results could have been very different and most tragic.

### Staffing Proposal Details

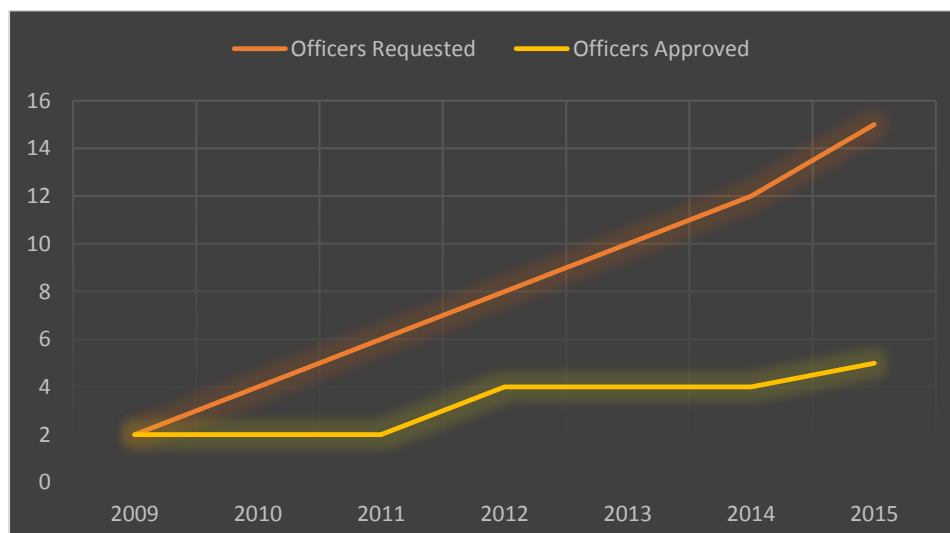
As noted in our FY2017 budget request, we are asking for two additional patrol officer positions. I would like to provide some historical perspective for this request and also identify the intended use of these officers.

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



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

In FY2012, the council did give us the authority to accept a COPS grant which funded two new officers for a three year period. Although that has been a tremendous help, it still left us four officers short of where we felt we needed to be in 2012. Since 2012, our needs have continued to grow, however, we have been unsuccessful in our attempts to advance our staffing plan with the exception of the recent authorization to accept a reimbursed position with MDEA. This will be a significant help with drug enforcement but will not provide any additional staffing to our patrol teams.

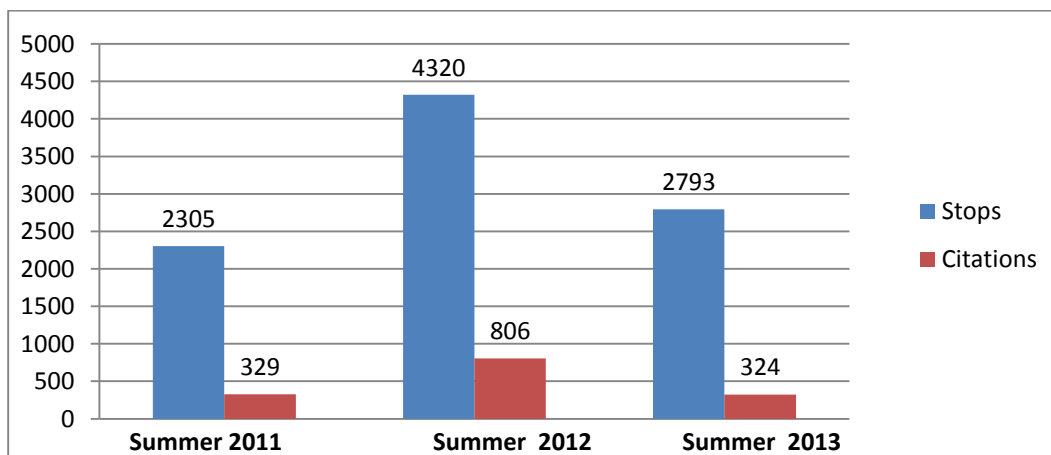


Two years ago, we initiated a special enforcement team which I feel has been, and will continue to be, of tremendous value over time. We are continuously in need of having an ability to give special attention and effort to a particular area or problem. With the growth of our community, our regular patrol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

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

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

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



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

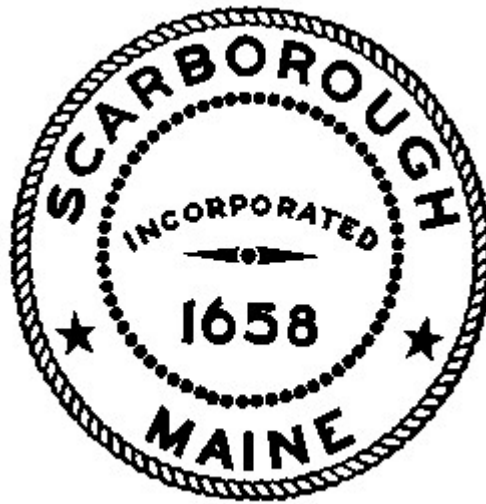
In summary, the request for two additional officers is to address three different areas. First, and foremost, would be for focused, high visibility traffic enforcement. Second, I would use these officers to fill in as needed on patrol shifts, without disrupting the important and complex work of the special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

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

| <b><u>New Position Cost Breakdown</u></b>       | <b><u>2017 Request</u></b> |
|---|----------------------------|
| Base Salary (Step 3 SPBA contract)              | 104,126                    |
| Taxes, Insurances, Retirement, & Other Benefits | 44,962                     |
| <b>Total New Proposed Position Costs</b>        | <b>149,088</b>             |

# Town of Scarborough

## Debt Management and Fiscal Policy



Adopted March 21, 2012

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# **Town of Scarborough**

## **Debt Management and Fiscal Policy**

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

### **INTRODUCTION**

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

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

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

### **PURPOSE**

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

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

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

## **DEFINITIONS**

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

*EMMA.* Electronic Municipal Market Access.

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

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

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

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

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

## **ENFORCEMENT**

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

## **IMPLEMENTATION**

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

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

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

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

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

In developing financing recommendations, the Town staff should consider:

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

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

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

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

These ratios should include, at a minimum:

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

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

## **USE OF DEBT FINANCING**

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

### **A. Short-Term Debt and Interim Financing**

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

#### ***1. Line and Letter of Credit***

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

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

## *2. Commercial Paper*

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

## *3. Lease/Purchase Arrangement*

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

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

## *General Obligation Bonds*

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

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

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

### *Special Assessment Bonds - Tax Increment Financing Districts*

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

### *Overlapping Debt with Intergovernmental Agencies*

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

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

## **STRUCTURE AND TERM OF DEBT FINANCING**

### *Structure of Debt Obligations*

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

### *Call Provisions*

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

### *Competitive Sale*

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

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

### *Negotiated Sale*

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

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

### *Voter Approved Bonds*

Per section 907 of the Town Charter:

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

## **DEBT ADMINISTRATION AND FINANCING**

### *State Statutory Debt Limits and Exclusions*

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

or for municipal airport purposes to exceed 7½% of its last full state valuation, or any lower percentage or amount that a municipality may set. A municipality may incur debt for school purposes to an amount outstanding at any time not exceeding 10% of its last full state valuation, or any lower percentage or amount that a municipality may set, for storm and sewer purposes to an amount outstanding at any time not exceeding 7½% of its last full state valuation, or any lower percentage or amount that a municipality may set, and for municipal airport and special district purposes to an amount outstanding at any time not exceeding 3% of its last full state valuation, or any lower percentage or amount that a municipality may set; provided, however, that in no event shall any municipality incur debt which would cause its total debt outstanding at any time to exceed 15% of its last full state valuation, or any lower percentage or amount that a municipality may set.”

Title 30-A, Section 5703 of the Maine Revised Statutes, as amended, provides that the limitations on municipal debt contained in Section 5702 do not apply “...to any funds received in trust by any municipality, any loan which has been funded or refunded, notes issued in anticipation of federal or state aid or revenue sharing money, tax anticipation loans, notes maturing in the current municipal year, indebtedness of entities other than municipalities, indebtedness of any municipality to the Maine School Building Authority, debt issued under Chapter 235 and Title 10, chapter 110, subchapter IV, obligations payable from revenues of the current municipal year or from other revenues previously appropriated by or committed to the municipality, and the state reimbursable portion of school debt.” Please see the Bibliography for the State Statute relating to Municipal Borrowings (Title 30-A, Chapter 223, Maine Revised Statutes, as amended, Municipal Finances, Subchapter 3, Municipal Debt).

#### *Town of Scarborough Local Debt Limits*

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

School purposes: 5%

Storm or Sanitary: 4%

Airport, water & special districts: 1.50%

Other purposes: 4%, of

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

#### *Capital Improvement Budget*

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

#### *Bond Fund*

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



### *Reserve Funds*

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

### *Equipment Reserve Fund*

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

### *Finance Department*

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

### *Investments*

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

### *Bond Counsel*

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

### *Underwriter's Counsel*

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

### *Financial Advisor*

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

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

#### *Temporary Notes*

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

#### *Credit Enhancements – Bond Insurance*

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

#### *Competitive Sale of Debt*

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

### **REFUNDING OF DEBT**

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

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

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

#### *Current Refundings:*

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

### *Advanced Refundings:*

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

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

### *Advance Refundings:*

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

## **CONDUIT FINANCINGS**

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

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

## **ARBITRAGE LIABILITY MANAGEMENT**

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

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

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

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

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

## **LEGAL AND REGULATORY REQUIREMENTS**

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

The Town's Bond Counsel shall:

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

## **CREDIT RATINGS**

### *Rating Agency Relationships*

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

### *Use of Rating Agencies*

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

### *Rating Agency Presentations*

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

### *Financial Disclosure*

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

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

### *What is Continuing Disclosure?*

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

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

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

## **POST ISSUANCE REPORTING AND COMPLIANCE**

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

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

*Components.*

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

*General Procedures.*

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

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

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

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

needed, to be paid by the Town. If any rebate is required to be paid to the IRS, the Finance Director will file Form 8038-T, along with the required payment.

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

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

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

## **BIBLIOGRAPHY**

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

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

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

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

## Appendix 1

### Town of Scarborough Debt Management Policy

#### RATIOS

##### Debt Per Capita:

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

##### Annual Debt as a Percentage of Government Budgeted Operating Expenditures:

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

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

##### Debt as a Percentage of Statutory Debt Limit:

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

##### Debt as a Percentage of State Equalized Value:

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

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



## Appendix 2

### Town of Scarborough Debt Management Policy

#### **Industry Standard Definitions of NIC and TIC**

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

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

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

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

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

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

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

**TOWN OF SCARBOROUGH  
FUND BALANCE POLICY**

Adopted September 17, 1997

Amended January 20, 2010

**Section 1. Definitions**

The following definitions shall apply to the Fund Balance Policy:

**Unrestricted Fund Balance:**

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

**Non-spendable Fund Balance:**

Portion of fund balance that is inherently unspendable.

**Restricted Fund Balance:**

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

**Committed Fund Balance:**

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

**Assigned Fund Balance:**

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

**Unassigned Fund Balance:**

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

**Operating Budget:**

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

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

## **Section 2. Fund Balance Policy**

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

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

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

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

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

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

## Exhibit 4-B

|              |  |                         |         |
|--------------|--|-------------------------|---------|
|              |  |                         |         |
|              | <b>2015 Town &amp; School Fund Balance</b>                     |                         |         |
|              |  |                         |         |
|              |  | <b>2015</b>             |         |
|              |  |                         |         |
| <sup>1</sup> | Total 2015 Operating Budget                                    | <b>76,800,782</b>       |         |
| <sup>2</sup> | 5.00% of Total Budget  | <b>3,840,039</b>        |         |
| <sup>2</sup> | 8.33% of Total Budget  | <b>6,399,809</b>        |         |
| <sup>2</sup> | 10% of Total Budget  | <b>7,680,078</b>        |         |
|              |  |                         |         |
|              | Unrestricted Fund Balance as of 06-30-2015                     | 8,221,705               | 10.705% |
|              | Fund Balance Should be per the FB Policy                       | 6,399,809               | 8.333%  |
|              | 2015 Fund Balance Policy Balance (Deficit)                     | <b><u>1,821,896</u></b> |         |
|              |  |                         |         |
|              | <b><u>Available for Capital:</u></b>                           |                         |         |
|              | Actual Fund Balance as of 06-30-2015                           | 8,221,705               | 10.705% |
|              | 10% of Total Budget  | 7,680,078               | 10.00%  |
|              | <b>Available for Capital Needs:</b>                            | <b><u>541,627</u></b>   |         |
|              |  |                         |         |
|              | <b>Notes</b>   |                         |         |
| <sup>1</sup> | 2015 Annual Financial Statements, Exhibit A-2, cont 2, page 86 |                         |         |
|              |  |                         |         |
| <sup>2</sup> | Fund Balance Policy  |                         |         |
|              |  |                         |         |
|              |  |                         |         |

**SCHOOL FUND BALANCE - YEAR END SURPLUS****Why is unassigned fund balance desirable?**

Most school departments, like most businesses, strive to end each fiscal year with a budget-to-actual surplus. School districts cannot legally spend more than the amount approved by voters in the yearly budget referendum, so school leaders always work to come in under budget as we manage expenses throughout the fiscal year. Typically we generate a few hundred thousand dollars in General Fund surplus each year. This surplus can be used to help finance the next year's budget, or can be tapped in the event of catastrophic revenue shortfalls, such as State subsidy curtailments. A healthy unassigned fund balance is also critical in establishing a favorable bond rating for the Town.

- FY2015 budget year ended with a total school general fund balance of \$965,250.
- \$425,000 of this is designated as revenue for FY2016.
- Unassigned fund balance is \$540,250 representing 1.28% of the FY2015 operating budget.

**How is fund balance generated?**

At the start of FY2015, our unassigned fund balance was \$508,790. (Unassigned means funds that are not already designated for any specific use.) FY2015 revenue showed an overall shortfall of \$36,548 from budget projections; however, General Fund expenditures came in under budget by \$584,226, creating a net fund balance gain during the fiscal year of \$547,678. A portion of this was used to fund a \$143,798 deficit in the School Nutrition fund, \$3,812 was returned to the General Fund from closed CIP projects, and \$425,000 of the total available fund balance was used to support the FY2016 School operating budget.

**Some reductions from projected spending are achieved through strategic efforts.** In FY2015, for example, changes in employee benefit costs through collective bargaining created savings in the range of \$150,000. Additional savings are often realized in salaries/wages and benefits through staff turnover, because new hires will be placed on a lower salary step than veteran exiting employees.

**Some reductions from projected spending are achieved through fortunate cost shifts.** In FY2015, \$170,000 was saved over projected debt service costs due to bond refinancing; \$80,000 was saved on utilities and maintenance at the brand new Wentworth School, and \$50,000 was saved in district-wide energy costs, mostly vehicle fuel.

**Are there guidelines for accumulation of fund balance?**

The Town of Scarborough has adopted a policy of holding no less than 5% of the year's budget as undesignated fund balance, and a goal of holding 8.3%. The school department, however, falls under a state statute that requires districts to use year-end surplus in excess of 3% to support the following years' budgets, and thus to reduce the financial impact of school spending on local and state taxpayers. This statutory requirement was waived from FY2009 through FY2015 to provide more flexibility to school districts during the economic downturn, but has been reinstated for FY2016.

Here is the relevant clause of the State statute:

Notwithstanding any other law, general operating fund balances at the end of a school administrative unit's fiscal year must be carried forward to meet the unit's needs in the next year or over a period not to exceed 3 years. Unallocated balances in excess of 3% of the previous fiscal year's school budget must be used to reduce the state and local share of the total allocation for the purpose of computing state subsidy. School boards may carry forward unallocated balances in excess of 3% of the previous year's school budget and disburse these funds in the next year or over a period not to exceed 3 years.

(20-A, M.R.S. §15689-B)

## How is fund balance used?

This chart shows how we relied on surplus to support our budget during the recent economic downturn, as well as to offset loss of non-tax revenues in the last two budget cycles.










### General Fund budget surplus history




|  | FY09             | FY10           | FY11           | FY12           | FY13           | FY14           | FY15           |
|--|------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| FY approved budget (K-12 operating)          | 35,044,652       | 35,094,217     | 34,974,459     | 35,531,906     | 37,280,610     | 39,325,825     | 41,990,624     |
| <b>Starting fund balance</b>                 | <b>1,004,348</b> | <b>981,731</b> | <b>305,871</b> | <b>295,943</b> | <b>440,221</b> | <b>999,987</b> | <b>508,790</b> |
| FY surplus/deficit                           | 827,383          | 74,140         | 190,072        | 344,278        | 759,766        | 308,803        | 456,460        |
| Allocated to next FY revenue                 | (850,000)        | (750,000)      | (200,000)      | (200,000)      | (200,000)      | (800,000)      | (425,000)      |
| <b>FY ending fund balance</b>                | <b>981,731</b>   | <b>305,871</b> | <b>295,943</b> | <b>440,221</b> | <b>999,987</b> | <b>508,790</b> | <b>540,250</b> |
| \$ change from prior year                    | (22,617)         | (675,860)      | (9,928)        | 144,278        | 559,766        | (491,197)      | 31,460         |
| % change from prior year                     | -2.25%           | -68.8%         | -3.2%          | 48.8%          | 127.2%         | -49.1%         | 6.2%           |
| Year-end balance as % of FY operating budget | 2.8%             | 0.9%           | 0.9%           | 1.2%           | 2.7%           | 1.3%           | 1.3%           |

## Conclusion

While yearly school expenditures are often driven by economic conditions outside the control of school leaders, ending the year with a budget-to-actual surplus is an essential element of fiscal management. A healthy school fund balance is a responsible financial goal and an asset to the community.

## *ALLOCATIONS TO OUTSIDE AGENCIES*

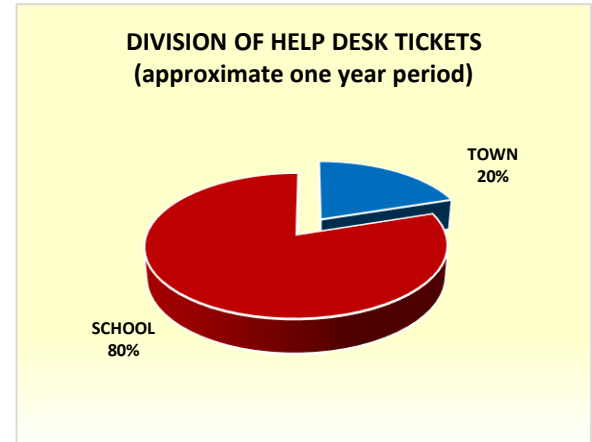
|  | 2015-16<br>BUDGET | 2016-17<br>REQUESTS | 2016-2017<br>ADJUSTMENTS |
|--|-------------------|---------------------|--------------------------|
|  PROJECT G.R.A.C.E.                     | \$ 10,000         | \$ 12,500           | \$ 20,500                |
|  SO. ME. AREA AGENCY ON AGING           | \$ 3,753          | \$ 5,000            |                          |
|  HOSPICE OF SOUTHERN MAINE              | \$ 1,126          | \$ 2,500            |                          |
|  FAMILY CRISIS CENTER                   | \$ 1,266          | \$ 1,700            |                          |
|  VNA/HOME HEALTH & HOSPICE              | \$ 6,980          | \$ 9,300            |                          |
|  SARSSM                                 | \$ 751            | \$ 1,000            |                          |
|  HOME HEALTH VISITING NURSES. SO. MAINE | \$ 17,117         | \$ 34,672           |                          |
|  DAY ONE                                | \$ 670            | \$ 1,000            |                          |
|  OPPORTUNITY ALLIANCE                   | \$ 6,005          | \$ 8,000            |                          |
|  |                   |                     |                          |
|  |                   |                     |                          |
| REGIONAL TRANSPORTATION  | \$ 2,627          |                     |                          |
| WREATHS ACROSS AMERICA   | \$ 225            |                     |                          |
| AMERICAN RED CROSS   | \$ 670            |                     |                          |
| MAINE BEHAVIORIAL HEALTHCARE   | \$ 670            |                     |                          |
|  |                   |                     |                          |
|  |                   |                     |                          |
|  |                   |                     |                          |
|  |                   |                     |                          |
|  |                   |                     |                          |
|  |                   |                     |                          |
| <b>TOTAL REQUESTS</b>  | <b>\$ 51,860</b>  | <b>\$ 75,672</b>    | <b>\$ 20,500</b>         |

-  Scarborough Based, Serves only Scarborough Residents
-  Non Scarborough Based, Serves Residents & Non-Residents
-  Scarborough Based Also Serves Non Residents & Residents

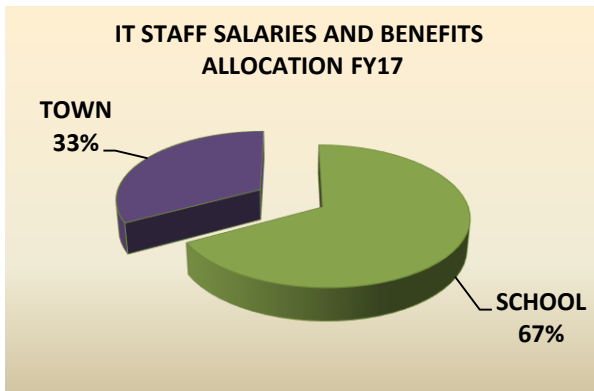
### Shared Services Cost Allocations

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

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



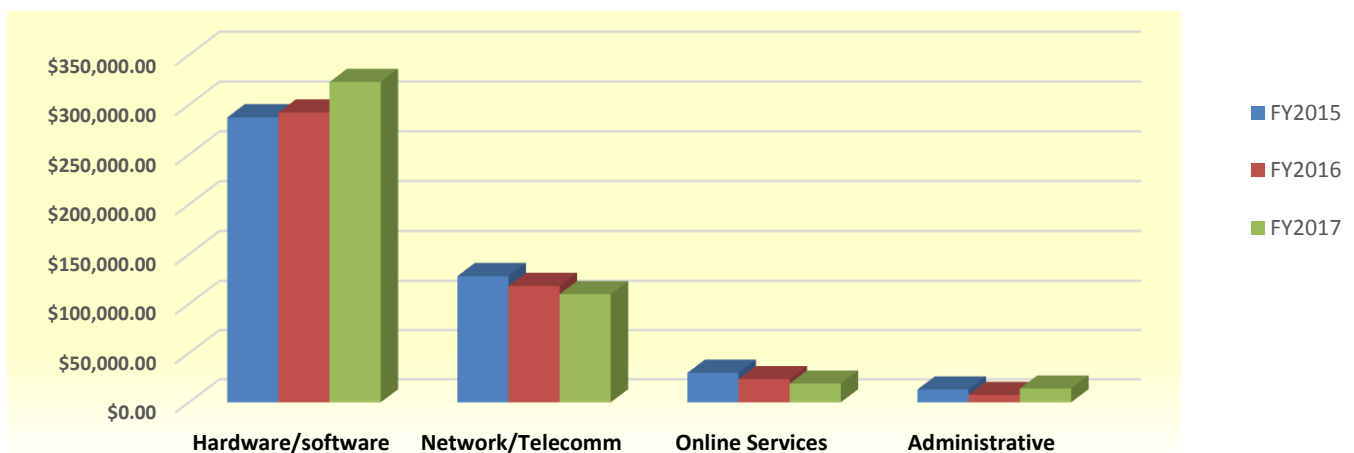
The chart provided to the right represents the percentage breakout of help desk tickets received by the IT Staff over an approximate one year period. Each ticket requires a different amount of response time, staff and resources. Major projects such as the construction of the Wentworth building and the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



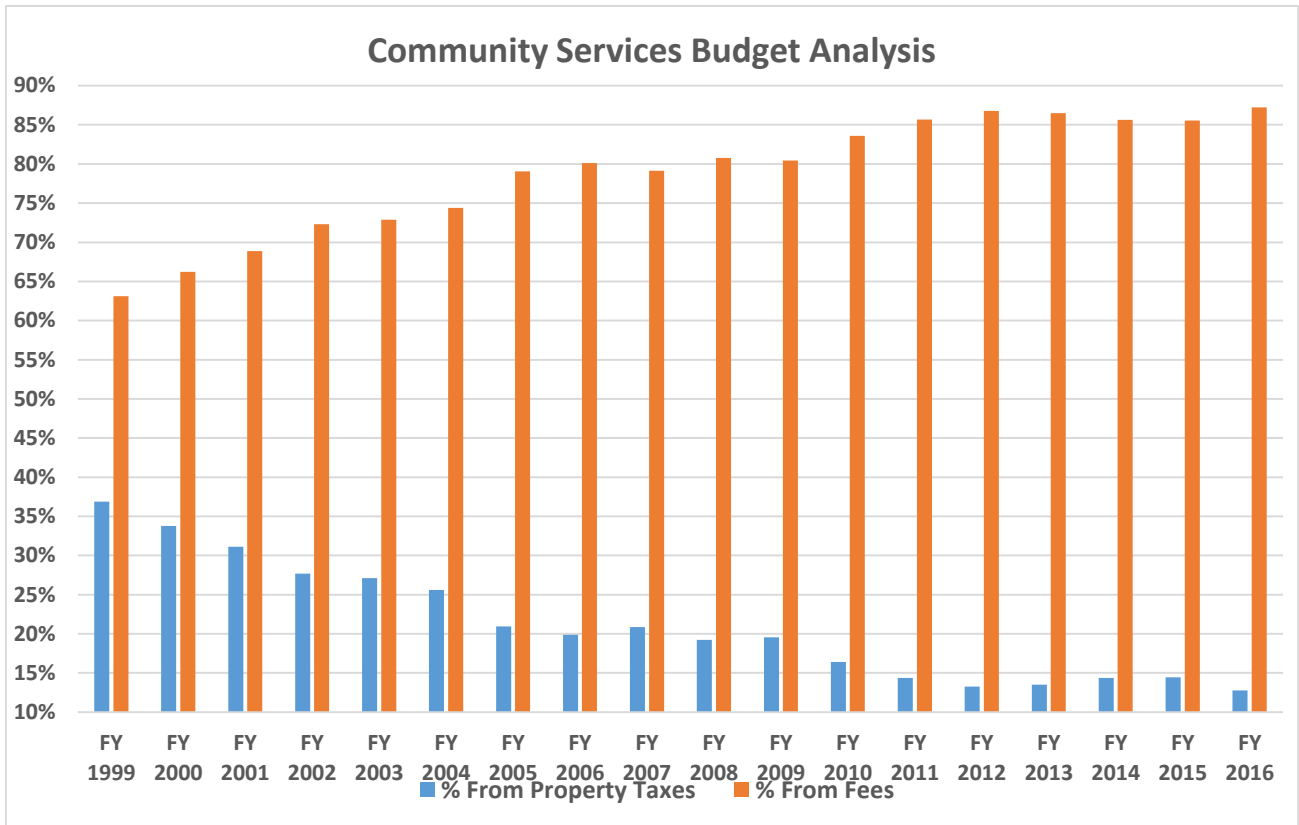
### Year-Over-Year Expenditures

Year-over-year operating expenditures remain fairly stable in the IT budget. Increases, as represented in the summary chart below, primarily result from added software packages, hardware replacement, and staff training/education.

**FY 15 - FY 17 CATEGORY EXPENDITURES - YEAR-OVER-YEAR COMPARISON**







**Audited Community Services Budget by Year**

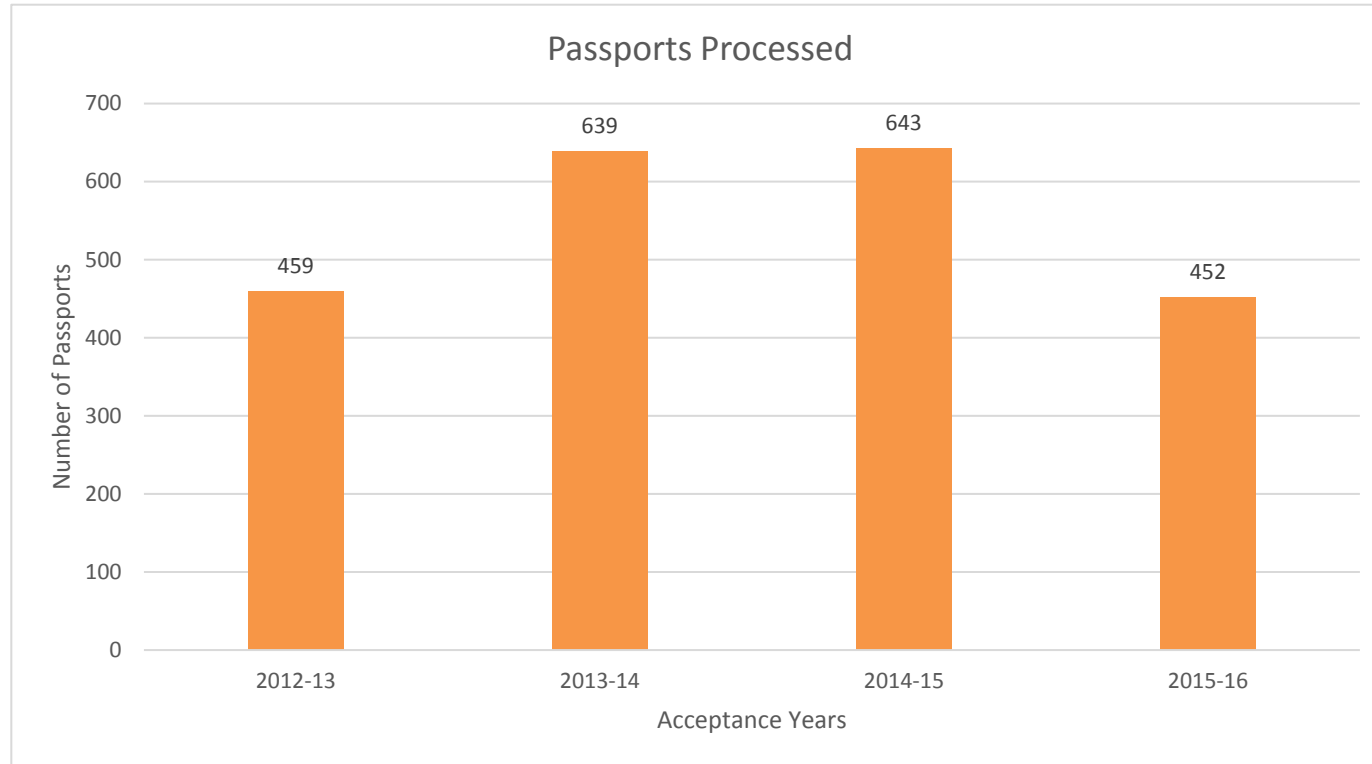
| <b><u>Fiscal Year</u></b> | <b><u>Budget</u></b> | <b><u>Estimated Revenues</u></b> | <b><u>% Fees</u></b> | <b><u>Property Taxes</u></b> | <b><u>% Tax</u></b> |
|---------------------------|----------------------|----------------------------------|----------------------|------------------------------|---------------------|
| FY 1999                   | 1,013,595            | 639,579                          | 63.1%                | 374,016                      | 36.9%               |
| FY 2000                   | 1,180,968            | 782,192                          | 66.2%                | 398,776                      | 33.8%               |
| FY 2001                   | 1,171,019            | 806,487                          | 68.9%                | 364,532                      | 31.1%               |
| FY 2002                   | 1,292,037            | 934,405                          | 72.3%                | 357,632                      | 27.7%               |
| FY 2003                   | 1,416,883            | 1,032,556                        | 72.9%                | 384,327                      | 27.1%               |
| FY 2004                   | 1,619,933            | 1,204,868                        | 74.4%                | 415,065                      | 25.6%               |
| FY 2005                   | 1,738,270            | 1,374,297                        | 79.1%                | 363,973                      | 20.9%               |
| FY 2006                   | 1,815,100            | 1,454,231                        | 80.1%                | 360,869                      | 19.9%               |
| FY 2007                   | 1,957,182            | 1,548,676                        | 79.1%                | 408,506                      | 20.9%               |
| FY 2008                   | 1,979,625            | 1,598,874                        | 80.8%                | 380,751                      | 19.2%               |
| FY 2009                   | 2,070,645            | 1,666,013                        | 80.5%                | 404,632                      | 19.5%               |
| FY 2010                   | 2,108,666            | 1,762,889                        | 83.6%                | 345,777                      | 16.4%               |
| FY 2011                   | 2,117,391            | 1,813,578                        | 85.7%                | 303,813                      | 14.3%               |
| FY 2012                   | 2,146,873            | 1,862,532                        | 86.8%                | 284,341                      | 13.2%               |
| FY 2013                   | 2,162,670            | 1,870,397                        | 86.5%                | 292,273                      | 13.5%               |
| FY 2014                   | 2,246,928            | 1,923,783                        | 85.6%                | 323,145                      | 14.4%               |
| FY 2015                   | 2,309,723            | 1,975,995                        | 85.6%                | 333,728                      | 14.4%               |
| FY 2016                   | 2,370,854            | 2,068,435                        | 87.2%                | 302,419                      | 12.8%               |

*Unaudited  
Proposed*

**Community Services Includes:**

| <b>Administration</b> | <b>Recreation</b> | <b>Senior Programs</b> | <b>Grounds/Facilities</b> | <b>Beach Mgmt</b> | <b>Child Care</b> |
|-----------------------|-------------------|------------------------|---------------------------|-------------------|-------------------|
| Cable TV              | Youth             |                        | Ice Rink                  | Hurd Park         |                   |
| Mosquito Control      | Adult             |                        |                           | Town Landing      |                   |
| Municipal Building    | Community Prgm    |                        |                           | Higgins Beach     |                   |
| Oak Hill Building     |                   |                        |                           | Ferry Beach       |                   |
|                       |                   |                        |                           | Beach Care        |                   |

## Exhibit 7-B



| Year    | Number of Passports |
|---------|---------------------|
| 2012-13 | 459                 |
| 2013-14 | 639                 |
| 2014-15 | 643                 |
| 2015-16 | 452                 |

2193

Community Services has processed over 2,193 passports since September of 2012. On average passport applications take an estimated 45 minutes to process and puts an added work load on the department's administrative staff. This time does not include the additional time spent on taking phone calls regarding passports and assisting residents with completing and packaging their renewal applications. Currently we are on track to surpass the amount of passports we processed last year.

## Exhibit 7-C

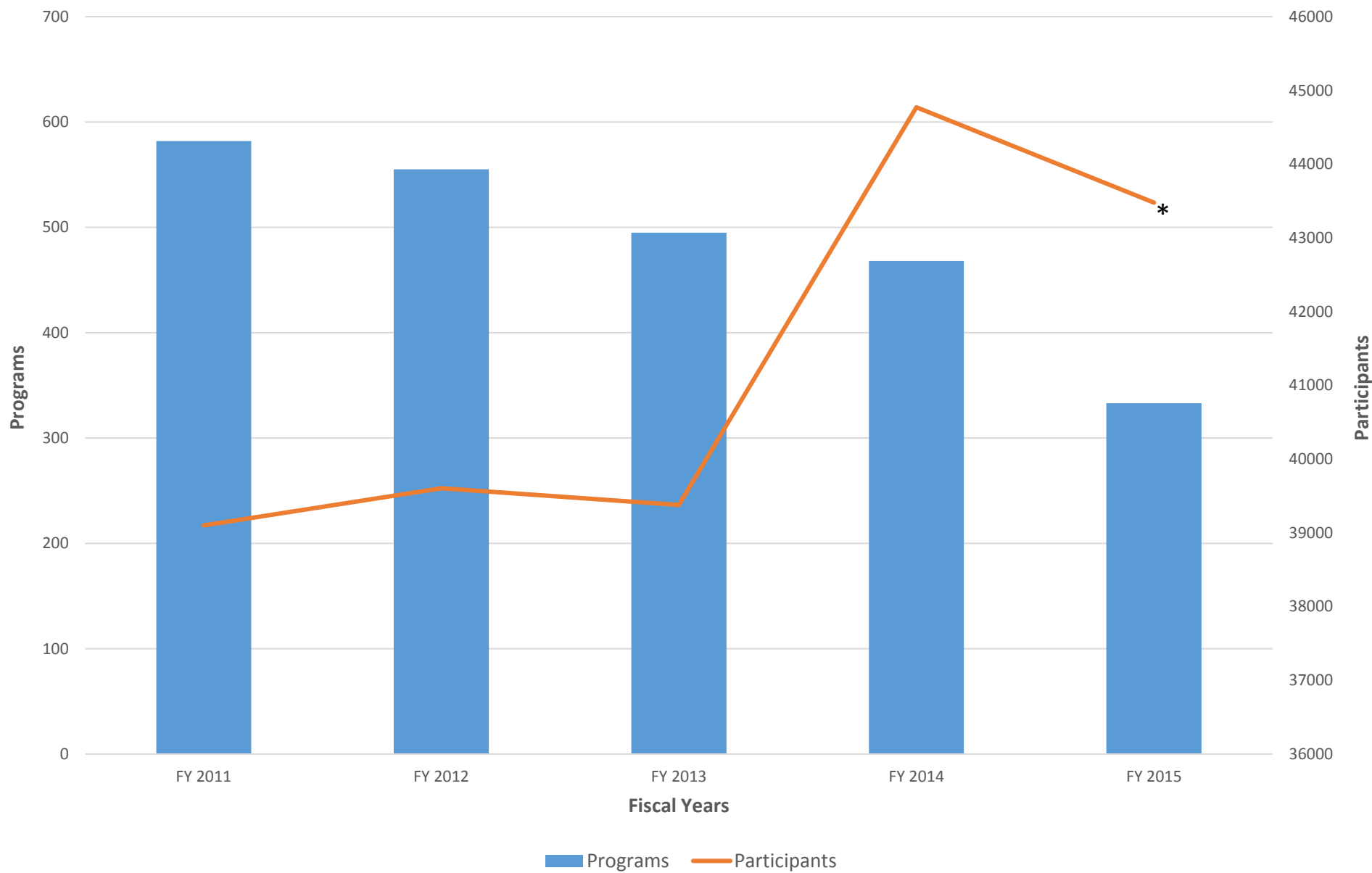
| Trucks             | Model        | Description             | Attachments                                     | Mileage  | Due for Replacement |
|--------------------|--------------|-------------------------|---|----------|---------------------|
| 2002 Chevrolet     | 2500         | 4x4 Extended Cab Pickup | Snow Plow                                       | 82,349   | 2013                |
| 2005 GMC           | 2500         | 4x4 Extended Cab Pickup | Snow Plow                                       | 55,196   | 2015                |
| 2005 GMC           | 3500         | 4x4 1 Ton Dump          | Snow Plow                                       | 107,395  | 2015                |
| 2007 GMC           | 3500         | 4x4 1 Ton Dump          | Snow Plow                                       | 30,792   | 2017                |
| 2014 Ford          | F250         | 4x4 Extended Cab Pickup | Snow Plow                                       | 9,746    | 2024                |
| Tractors           | Model        | Description             | Attachments                                     | Hours    | Due for Replacement |
| 1999 John Deere*   | JD F1145     | Front Mount Tractor     | Front mount mower, snow blower and sweeper.     | 3819     | N/A                 |
| 2005 John Deere ** | JD 4410      | Large Tractor           | Front end loader, mid mount mower, and backhoe. | 3458     | 2010                |
| 2006 John Deere    | JD 1565      | Front Mount Tractor     | Front mount mower and sweeper.                  | 1628     | 2014                |
| 2008 John Deere    | JD 4520      | Large Tractor           | Front end loader, mid mount mower, and backhoe. | 3559     | 2013                |
| 2011 John Deere    | JD X749      | Medium Riding mower     | N/A   | 1142     | 2018                |
| 2012 John Deere    | JD Z910A     | Zero Turn Riding Mower  | N/A   | 557      | 2019                |
| 2014 John Deere    | JD X758      | Medium Riding mower     | N/A   | 320      | 2021                |
| Other Equipment    | Model        | Description             | Attachments                                     | Hours    | Due for Replacement |
| 1985 John Deere*   | JD 318       | Small Riding Mower      | N/A   | No meter | N/A                 |
| 1997 Toro          | SandPro 3020 | Infield Groomer         | N/A   | 2033     | 2015                |
| 2001 Kawasaki **   | 620E Mule    | 4x4 Side by Side        | N/A   | 2758     | 2014                |
| 2003 John Deere*   | LX 277       | Small Riding Mower      | N/A   | 1618     | N/A                 |
| 2003 Kromer **     | B200         | Paint Machine           | N/A   | 1430     | 2015                |
| 2003 Land Pride*   | 315-507M     | Towable Gang Mower      | N/A   | No meter | N/A                 |
| 2004 John Deere    | Gator        | 4x2 Side by Side        | N/A   | 2628     | 2011                |
| 2010 John Deere    | JD TS Gator  | 4x2 Side by Side        | N/A   | 1436     | 2017                |
| 2014 Land Pride    |              | Towable Gang Mower      | N/A   | No meter | 2024                |

Any equipment with an (\*) is equipment that was deemed to have no value on trade-in so Community Services will continue to use it until it no longer functions. These pieces of equipment will not be replaced once they no longer function.

Any equipment with an (\*\*) is scheduled to be replaced in this year's Capital Equipment Budget.

# Community Services

## 5-Year Program/Participation Statistics



## Program Increases

- **Passports:** Began acceptance in FY 2013; steadily increased since then.
- **Facility Reservations:** Streamlined the reservation process in FY 2014; Cleaned up group accounts (less overall groups and no duplicates) but accepted more reservation requests.
- **Community Gardens:** Started with three gardens, increased to five (adding three more in 2016).
- **Summer Day Camp:** Flexible options added, including amount of days or payment methods.
- **Programs Added:**
  - Pickleball
  - Shawnee Peak Snow Sports
  - Paddleboard and Surf Lessons
  - Math Camps
  - Field Hockey
  - Volleyball
  - Lacrosse
  - New Senior Trips and Programs
  - Kayak Rack Rentals

## Participation Increases

- **Fiscal Year 2014 Spike:** Dramatic increase in participation is due to increase in daily beach parking, facility reservations, senior, passports, and general program enrollments.
- **Sponsorships:** Increase in special events sponsors.
- **Special Events Vendors:** More businesses and organizations participating in SummerFest each year.

## Programs Not Accounted For

*(Participation tracking is unavailable)*

- **Ice Rink**
- **Special Events** (SummerFest, Santa in the Park/Tree Lighting, WinterFest, Bunny Hop, Flashlight Egg Hunt)
- **Senior BINGO Transportation**
- **Senior Activity Center**

## Program Decreases

The following programs are no longer offered due to lack of participation or interest, lack of available indoor space, or the availability of a similar service offered by another local resource:

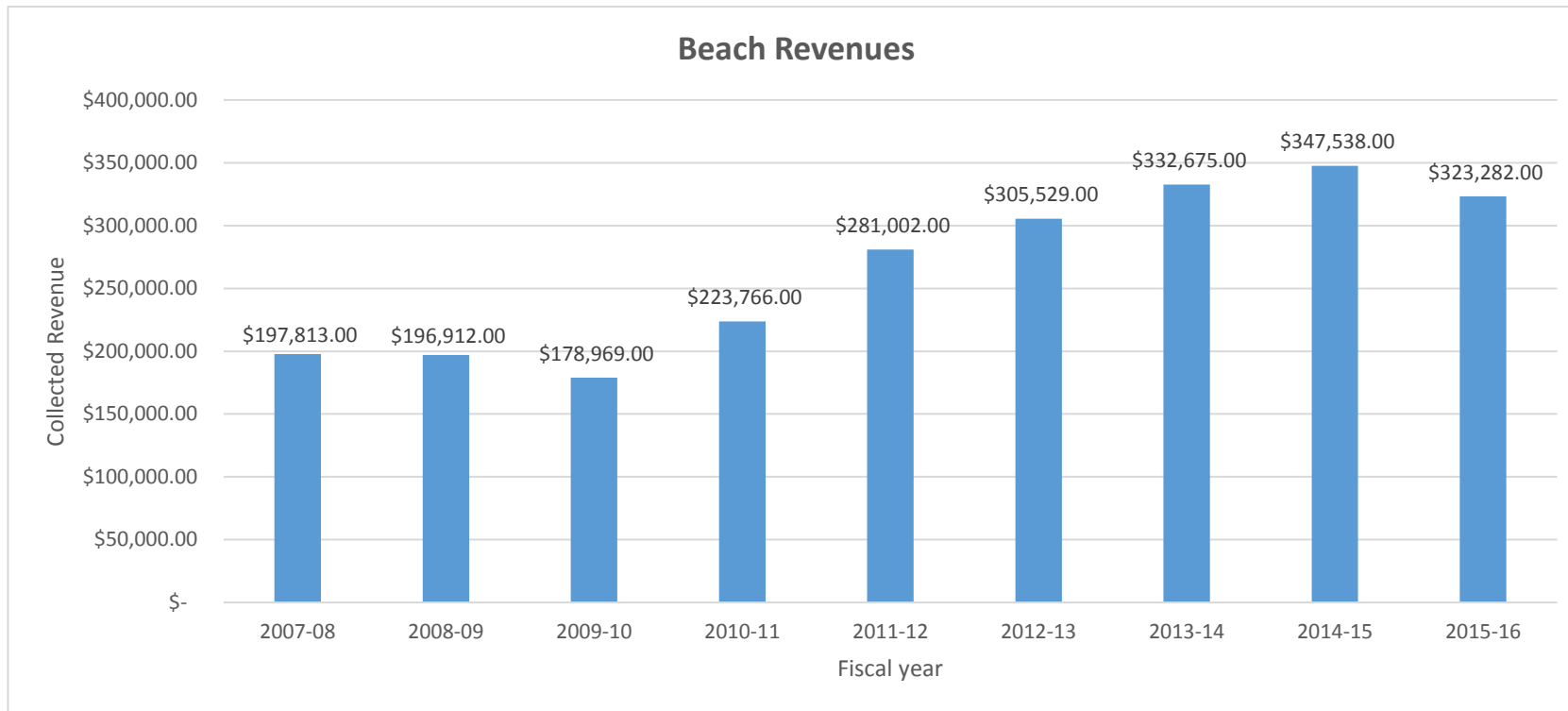
- **Golf Lessons** (Adult and Youth)
- **Adult Tennis Mixers**
- **Wellness Weight Room**
- **Exercise Offerings:** Zumba, Butts and Guts, Yoga (Adult and Teen), Yin Yoga, Senior Fitness, Senior Yoga, Swimlates
- **Child Care Offerings:** Preschool Program, Summer Interim Care, Monthly Date Nights (now offered seasonally)
- **Kickball**
- **Flag Football**
- **Mad Science**
- **Youth Open Gym Basketball**
- **Lost Valley Ski Program**
- **Swim Lessons at Michael Phelps Swim Center** (offered summers only)
- **Cheering Camp** (handle their own registrations now)
- **Red Storm Football** (handle their own registrations now)
- **Soccer Programs:** North American, Maine Premier, Red Storm (handle their own registrations now), Soccer Foot Skills
- **Senior Offerings:** Transportation to USM (OLLI, SAGE), Grocery Shopping, Hillcrest, Seniors Monthly Mystery Lunches (still attend a few each year), Senior Breakfasts, Senior BINGO (discontinued Rectrac tracking of transportation and participation in 2014)

## Participation Decreases

- **Cable Sales:** Decrease in requests for DVDs; programming is live streaming and on-demand from the Town's website.
- **Senior Membership:** Walgreen's discontinued their discount in FY 2015.
- **Tree/Bench:** All benches were sold prior to FY 2014.
- **Elsa Sales:** Sales steadily decreased after initial year.

\* According to the National Parks and Recreation Association, municipalities/cities should have **one park for every 2,277 residents served, with 9.5 acres of parkland per 1,000 residents**. Based on 2015 participation (43,479 people), the Town of Scarborough should have **19 parks and 413 acres**.

## Exhibit 7-E



| Year    | Revenue       |
|---------|---------------|
| 2007-08 | \$ 197,813.00 |
| 2008-09 | \$ 196,912.00 |
| 2009-10 | \$ 178,969.00 |
| 2010-11 | \$ 223,766.00 |
| 2011-12 | \$ 281,002.00 |
| 2012-13 | \$ 305,529.00 |
| 2013-14 | \$ 332,675.00 |
| 2014-15 | \$ 347,538.00 |
| 2015-16 | \$ 323,282.00 |

Beach revenues have risen over time; these revenues are highly dependent on the weather. While current revenue projections have not been met at this time, it is believed that the number of season passes sold as well as collection fees from the month of June will allow us to reach those goals. Additionally, any revenue collected over the projection is rolled into a beach special reserve account that is used for facility improvements and equipment needed to maintain our beaches.



# Scarborough Fire Department

B. Michael Thurlow, Fire Chief

## INTEROFFICE MEMORANDUM

**TO:** TOM HALL, TOWN MANAGER  
**FROM:** B. MICHAEL THURLOW, FIRE CHIEF  
**SUBJECT:** FY 2017 BUDGET SUBMITTAL  
**DATE:** 03/2/2016  
**CC:** FIRE CHIEFS, JACLYN MANDRAKE, COLLETTE MATHIESON, RUTH PORTER; TODY JUSTICE

Tom,

I am pleased to present my fiscal year 2017 budget recommendations for your review in the new budget format. I've also attached the detailed spread sheets and additional narrative support for the expense and revenue lines along with the Capital Improvement Program.

Additionally I have the following recommended changes to the Fee Schedule regarding EMS billing rates. Medicare rates have been adjusted down for inflation by the Centers for Medicare Services (CMS) by -0.4% for 2016 so I am proposing to reduce our rates accordingly as outlined in the Town's Fee Schedule and illustrated on the chart below:

Proposed EMS Billing Rates for FY17

| Charges                                     | Scarborough Current<br>FY16 Rates | Scarborough Proposed<br>FY17 Rates |
|---|-----------------------------------|------------------------------------|
| BLS Emergency Base Rate                     | 533.91                            | 531.77                             |
| BLS Non-Emergency Base Rate *               | 533.91                            | 531.77                             |
| ALS1 Emergency Base Rate                    | 823.68                            | 820.39                             |
| ALS2 Emergency Base Rate                    | 1168.67                           | 1164.00                            |
| Mileage                                     | 9.04                              | 9.00                               |
| Non-Transport Fee                           | 125.00                            | 125.00                             |
| Paramedic Intercept Fee to mutual aid towns | 300.00                            | 300.00                             |

*\* We don't provide non-emergent transport service so this rate is the same as BLS emergency rate  
Rates based on a -0.4% rate adjustment as set by CMS.*

I am also proposing the following adjustments to the Schedule of Fees:

| <b>Fire Department Fees</b>   |                            |
|---|----------------------------|
| <b>Fire Department Construction Permit &amp; Plans Review</b>   | <b>Fee</b>                 |
| A Fire Department construction permit is required for any new construction, or remodeling of existing commercial space, or erection of any temporary structures for commercial purposes. The permit allows us to review important information concerning life safety issues, the buildings alarm & suppression systems, utility connections, heating system information, water supply, hazardous materials, fire lanes, and a variety of other items prior to the start of construction. (amended 11/05/03) |                            |
| Minimum <a href="#">Construction Permit Fee</a>   | <del>\$235.00</del>        |
| Construction permit fees for all commercial buildings shall be  | \$0.10 per. sq. ft.        |
| Commercial Fire Alarm Plan Review & Permit Fees (adopted 05/06/09)  | <del>\$100.00</del>        |
| <a href="#">Minimum Permit Fee</a>  | <del>\$35.00</del>         |
| <a href="#">New Fire Alarm Control Panel</a>  | <del>\$100.00</del>        |
| <a href="#">Replacement of Fire Alarm Panel with existing devices</a>   | <del>\$50.00</del>         |
| <a href="#">New initiation or notification devices</a>  | <del>\$1.00 / device</del> |
| Commercial Sprinkler System Plan Review & Permit Fees (adopted 05/06/09)  | <del>\$100.00</del>        |
| <a href="#">Minimum Permit Fee</a>  | <del>\$35.00</del>         |
| <a href="#">New Sprinkler Heads</a>   | <del>\$1.00 / head</del>   |
| <a href="#">Relocation of Sprinkler Heads</a>   | <del>\$0.50 / head</del>   |
| <a href="#">Fire Pump Installations</a>   | <del>\$100.00 each</del>   |
| <a href="#">Fuel Canopy Installations</a>   | <del>\$100.00 each</del>   |
| <a href="#">Kitchen Suppression System Installations</a>  | <del>\$100.00 each</del>   |
| Blasting Permit Fee (adopted 05/06/09)  | \$50.00                    |

My rationale for the permit fee increases is to bring our permit fee schedule more in line with that of the State Fire Marshal's Office and to capture additional revenue from smaller jobs that historically haven't been permitted but still require plan review, coordination, and acceptance testing.

We increased our anticipated revenues for inspection fees to account for both these proposed changes as well as an anticipated increase in development and construction activities.



**Exhibit 9-A**

**PUBLIC WORKS DEPARTMENT  
ACTIVE EQUIPMENT LIST 03/25/16**

| <b>YEAR</b> | <b>DESCRIPTION</b>        | <b>UNIT #</b> | <b>MAKE</b>   | <b>MODEL</b>   |
|-------------|---------------------------|---------------|---------------|----------------|
| 1973        | Pick Up Truck 1-Ton       | 4051          | Chevrolet     | C-30           |
| 2005        | Pick Up Truck 3/4-Ton     | 4035          | GMC           | Sierra         |
| 2006        | Pick Up Truck 3/4-Ton     | 4060          | Chevy         | CK25903        |
| 2008        | Pick Up Truck 3/4-Ton     | 4055          | GMC           | TC20943        |
| 2009        | Pick Up Truck 1/2-Ton     | 4034          | GMC           | Canyon         |
| 2009        | Pick Up Truck 1/2-Ton     | 4052          | GMC           | Canyon         |
| 2010        | Pick Up Truck 1-Ton       | 4012          | GMC           | Sierra         |
| 2012        | Pick Up Truck 1-Ton       | 4022          | GMC           | Sierra         |
| 2014        | Pick Up Truck 3/4-Ton     | 4006          | Ford          | F250           |
| 2015        | Pick Up Truck             | 4033          | Chevy         | Silverado      |
| 2016        | Pick Up Truck             | 4004          | Ford          | Interceptor    |
| 2000        | Plow Truck                | 4025          | International | 2554           |
| 2004        | Plow Truck                | 4001          | International | 7500           |
| 2005        | Plow Truck                | 4007          | International | 7400           |
| 2005        | Plow Truck                | 4010          | International | 7400           |
| 2005        | Plow Truck                | 4018          | International | 7400           |
| 2006        | Plow Truck                | 4002          | International | 7500           |
| 2006        | Plow Truck                | 4020          | International | 7500           |
| 2008        | Plow Truck                | 4009          | International | 7500           |
| 2009        | Plow Truck                | 4027          | International | 7500           |
| 2010        | Plow Truck                | 4003          | International | 7500           |
| 2011        | Plow Truck                | 4026          | International | 7500           |
| 2012        | Plow Truck                | 4005          | International | 7500           |
| 2014        | Plow Truck                | 4016          | Freightliner  | 108 SD         |
| 2014        | Plow Truck                | 4024          | Freightliner  | 108 SD         |
| 2015        | Plow Truck                | 4015          | Freightliner  | 108 SD         |
| 2015        | Plow Truck                | 4017          | Freightliner  | 108 SD         |
| 2016        | Plow Truck                | 4021          | Freightliner  | 108 SD         |
| 2001        | Backhoe                   | 4013          | John Deere    | 120            |
| 2008        | Blower-Straw Mulcher      | 4127          | Finn          | B-20           |
| 2006        | Car, Utility              | 4050          | Ford          | Crown Vic      |
| 2003        | Catchbasin Truck          | 4032          | Camel         | 200            |
| 2006        | Chipper                   | 4159          | Morbark       | Storm 12       |
| 1986        | Compressor                | 4128          | Leroi         | 185            |
| 1996        | Forklift                  | 4154          | Daewoo        | G25S           |
| 1996        | Gen Set                   | 4130          | Caterpillar   | 125KW          |
| 1993        | Grader                    | 4019          | Champion      | 720A           |
| 2012        | Loader                    | 4008          | John Deere    | 624K           |
| 2015        | Loader                    | 4014          | John Deere    | 624K           |
| 2011        | Loader-Backhoe            | 4042          | Case          | 590SN          |
| 2007        | Pavement Reclaimer        | 4125          | Falcon RME    | P47007ME287    |
| 2009        | Salt Conveyor             | 4129          | Custom Made   | RSD3640        |
| 1998        | Scissor Lift              | 4156          | Genie         | GS-2646        |
| 1990        | Screen Plant              | 4164          | Grasan/Milton | 30x55          |
| 2010        | Surf Rake                 | 4199          | Barber        | 600 HDS        |
| 2005        | Sweeper-Floor             | 4157          | Tennant       | 8200           |
| 2004        | Sweeper-Road              | 4200          | Tennant       | Centurion      |
| 2009        | Sweeper-Road              | 4201          | Elgin         | Eagle Series F |
| 2002        | Tractor                   | 4044          | New Holland   | TL-90 DT       |
| 2006        | Trailer                   | 4169          | Downeaster    | CMETE618L5     |
| 2013        | Trailer- Crash Attenuator | 4190          | Vorteq        | VTQ TL-3       |
| 2009        | Trailer- Tilt Deck        | 4167          | Interstate    | 40TDL          |
| 2008        | Tree Truck                | 4031          | International | 7400           |

# Contracted Services for Vehicle Maintenance

## **Program Overview:**

The fire departments of Westbrook and Old Orchard Beach contacted public works during the summer of 2015. Both departments expressed an interest in public works providing maintenance and repair services for their respective departments. Multiple meetings were held with each municipality to discuss maintenance and repair needs of the two cities' fire and rescue apparatus. It was determined that given the size of the two fleets one full time technician could service both fleets.

Public works has a history of working with municipalities using a shared services approach. Scarborough has entered into multiyear agreements with other towns for hazardous household waste drop off days and training opportunities have been shared as well. The services of the Scarborough GIS coordinator were contracted to the City of Saco at one time and were billed on an hourly rate basis. With this in mind, providing vehicle repair services is a logical step in leveraging our facility and in-house expertise.

For the vehicle maintenance division to provide services to Westbrook and Old Orchard a full time technician will need to be hired. Estimated expenses of \$70,000.00 associated with the new position will be offset by revenue generated from providing services to the two communities. This program is expected to generate \$90,000.00 in revenue while still saving the two municipality's money compared to contracting the work out to other shops. Savings in parts costs will be realized by the cities even while we offset some of our overhead by using a cost plus approach to repair parts procurement. It is worth noting that there are no commercial facilities in the immediate area that have specific fire and rescue repair expertise.

## Scarborough Public Works Department

### New VM Technician Position

Budget numbers for a proposed position to service the fire apparatus of neighboring communities.  
Based on full-time, 2080 hours annually. Intended for services starting with FY2016-2017.

#### WAGES & BENEFITS

| Description          | Cost           |
|----------------------|----------------|
| Base hourly wage     | \$24.97        |
| FICA                 | \$1.54         |
| Medicare             | \$0.36         |
| Family Medical       | \$5.42         |
| Family Dental        | \$0.14         |
| Retirement           | \$3.22         |
| Long-Term Disability | \$0.13         |
| <b>Subtotal</b>      | <b>\$35.78</b> |

#### MISCELLANEOUS OVERHEAD

| Description   | Cost           |
|---|----------------|
| Stipends, Uniforms, PPE, Compliance Testing, Training                           | \$1.60         |
| Fully-Loaded Cost for 2,000 Sq.Ft Bay   | \$2.25         |
| Administrative Costs: Scheduling, Warranty Oversight, Cityworks Reporting, Etc. | \$5.17         |
| <b>Subtotal</b>   | <b>\$9.02</b>  |
| <b>TOTAL</b>  | <b>\$44.80</b> |

Margin 25% \$11.20

|                          |                |
|--------------------------|----------------|
| <b>TOTAL HOURLY RATE</b> | <b>\$56.00</b> |
|--------------------------|----------------|

#### P A R T S

|  |
|--|
| <b>Items Costing \$1,000.00 or less:</b> |
|--|

Will Be Assessed an ***Additional 15%***

|                                      |
|--------------------------------------|
| <b>Items Costing Over \$1,000.00</b> |
|--------------------------------------|

Will Be Billed at ***Cost Plus 10%***

## OLD ORCHARD BEACH FIRE DEPARTMENT

### Estimated Annual Parts & Service Costs FY2017

| Type of Equipment  | Qty | PM Service          | Rate                              | Total           |
|--|-----|---------------------|-----------------------------------|-----------------|
| (Based on Scarborough fleet's annual PM average cost)                            |     |                     |                                   |                 |
| Ambulance  | 30  | PM                  | \$100 Each                        | \$3,000         |
| Ambulance  | 3   | Annual PM           | \$275 Each                        | \$825           |
| Heavy-Duty Truck   | 7   | Basic 100-hr PM     | \$150 Each                        | \$1,050         |
| Heavy-Duty Truck   | 3   | Annual PM           | \$400 Each                        | \$1,200         |
| Light-Duty Truck   | 6   | Basic 4,000-Mile PM | \$85 Each                         | \$510           |
| Light-Duty Truck   | 3   | Annual PM           | \$200 Each                        | \$600           |
| <b>Subtotal</b>  |     |                     |                                   | <b>\$7,185</b>  |
| <b>Up Charge:</b>  |     |                     | <b>(25% Labor, 15% Parts) 40%</b> | <b>\$2,874</b>  |
| <b>Annual Equipment PM Costs Estimate</b>  |     |                     |                                   | <b>\$10,059</b> |
|  |     |                     |                                   |                 |
| Type of Work/Repair  |     |                     |                                   | Cost            |
| Tires  |     |                     |                                   | \$3,000         |
| Miscellaneous Repairs  |     |                     |                                   | \$4,500         |
| Fire Pump Service  |     |                     |                                   | \$5,000         |
| Lighting & Switch Repair   |     |                     |                                   | \$1,000         |
| Spring & Suspension Work   |     |                     |                                   | \$5,000         |
| Glass & Window Replacement   |     |                     |                                   | \$1,000         |
| Compartment & Hardware Repair  |     |                     |                                   | \$500           |
| Engine Diagnostics & Repair  |     |                     |                                   | \$2,000         |
| Maine State Inspections  |     |                     |                                   | \$200           |
| Brake Jobs   |     |                     |                                   | \$5,000         |
| <b>Annual Repair Costs Estimate</b>  |     |                     |                                   | <b>\$27,200</b> |
|  |     |                     |                                   |                 |
| <b>ESTIMATED Total Annual Repair and Preventative Maintenance Budget FY2017:</b> |     |                     |                                   | <b>\$37,259</b> |

**Labor Rates:** Regular = \$56.00/hour, Overtime = \$70.00/hour (25% increase)

## WESTBROOK FIRE DEPT

### Estimated Annual Parts & Service Costs FY2017

| Type of Equipment   | Qty | PM Service             | Rate          | Total          |
|---|-----|------------------------|---------------|----------------|
| (Based on Scarborough fleet's annual PM average cost)                     |     |                        |               |                |
| Ambulance   | 43  | PM                     | \$100    Each | \$4,300        |
| Ambulance   | 3   | Annual PM              | \$275    Each | \$825          |
| Heavy-Duty Truck  | 16  | Basic 100-hr PM        | \$150    Each | \$2,400        |
| Heavy-Duty Truck  | 5   | Annual PM              | \$400    Each | \$2,000        |
| Light-Duty Truck  | 14  | Basic 4,000-Mile    PM | \$85    Each  | \$1,190        |
| Light-Duty Truck  | 6   | Annual PM              | \$200    Each | \$1,200        |
| Subtotal  |     |                        |               | \$11,915       |
| Up Charge:  |     | (25% Labor, 15% Parts) |               | 40%    \$4,766 |
| Annual Equipment PM Costs Estimate  |     |                        |               | \$16,681       |
|   |     |                        |               |                |
| Type of Work/Repair   |     |                        |               | Cost           |
| Tires   |     |                        |               | \$4,500        |
| Miscellaneous Repairs   |     |                        |               | \$6,000        |
| Fire    Pump Service  |     |                        |               | \$7,500        |
| Lighting & Switch Repair  |     |                        |               | \$2,000        |
| Spring & Suspension Work  |     |                        |               | \$8,000        |
| Glass & Window Replacement  |     |                        |               | \$1,500        |
| Compartment & Hardware Repair   |     |                        |               | \$800          |
| Engine Diagnostics & Repair   |     |                        |               | \$3,000        |
| Maine State Inspections   |     |                        |               | \$300          |
| Brake Jobs  |     |                        |               | \$8,000        |
| Annual Repair Costs Estimate  |     |                        |               | \$41,600       |
|   |     |                        |               |                |
| ESTIMATED Total Annual Repair and Preventative Maintenance Budget FY2017: |     |                        |               | \$58,281       |

**Labor Rates:** Regular = \$56.00/hour, Overtime = \$70.00/hour (25% increase)



Municipal

## Detail Line Item Appropriations



TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2017 TOWN APPROPRIATIONS

| ACCOUNTS FOR:                         | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2016<br>PROJECTION | 2017<br>DEPARTMENT | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|---------------------------------------|----------------|----------------|----------------|--------------------|--------------------|------------------|-----------------|--------------------|---------------------|
| TOTAL ADMINISTRATION                  | \$ 1,522,200   | \$ 1,457,882   | \$ 1,307,318   | \$ 1,326,067       | \$ 1,382,273       | \$ 1,348,187     | \$ 1,368,364    | \$ 61,046          | 4.7%                |
| TOTAL TOWN CLERK                      | \$ 170,975     | \$ 171,705     | \$ 185,678     | \$ 187,787         | \$ 193,957         | \$ 193,957       | \$ 193,957      | \$ 8,279           | 4.5%                |
| TOTAL HUMAN RESOURCES                 | \$ 287,376     | \$ 293,497     | \$ 311,456     | \$ 311,456         | \$ 320,015         | \$ 320,015       | \$ 320,720      | \$ 9,264           | 3.0%                |
| TOTAL FINANCE                         | \$ 976,522     | \$ 939,012     | \$ 992,910     | \$ 995,742         | \$ 1,081,170       | \$ 1,024,430     | \$ 1,069,299    | \$ 76,389          | 7.7%                |
| TOTAL MUNICIPAL INFORMATION SYSTEMS   | \$ 922,716     | \$ 1,091,837   | \$ 1,163,646   | \$ 1,161,646       | \$ 1,183,430       | \$ 1,183,430     | \$ 1,188,613    | \$ 24,967          | 2.1%                |
| TOTAL PLANNING DEPARTMENT             | \$ 922,289     | \$ 906,330     | \$ 918,035     | \$ 918,035         | \$ 982,743         | \$ 951,269       | \$ 977,521      | \$ 59,486          | 6.5%                |
| TOTAL COMMUNITY SERVICES              | \$ 2,607,673   | \$ 2,699,697   | \$ 2,656,296   | \$ 2,596,349       | \$ 2,753,340       | \$ 2,753,340     | \$ 2,755,305    | \$ 99,009          | 3.7%                |
| TOTAL LIBRARY NET -TOWN APPROPRIATION | \$ 891,884     | \$ 953,583     | \$ 1,022,538   | \$ 1,022,538       | \$ 1,098,898       | \$ 1,099,898     | \$ 1,099,898    | \$ 77,360          | 7.6%                |
| TOTAL SEDCO                           | \$ 180,164     | \$ 228,527     | \$ 215,180     | \$ 217,786         | \$ 224,694         | \$ 224,694       | \$ 224,694      | \$ 9,514           | 4.4%                |
| TOTAL FIRE                            | \$ 3,786,346   | \$ 4,103,286   | \$ 4,246,296   | \$ 4,351,457       | \$ 4,853,197       | \$ 4,641,596     | \$ 4,856,621    | \$ 610,325         | 14.4%               |
| TOTAL POLICE                          | \$ 5,222,292   | \$ 5,540,610   | \$ 5,861,456   | \$ 5,853,659       | \$ 6,377,699       | \$ 6,228,611     | \$ 6,282,325    | \$ 420,869         | 7.2%                |
| TOTAL PUBLIC WORKS                    | \$ 6,502,618   | \$ 6,506,439   | \$ 6,718,059   | \$ 6,687,925       | \$ 6,781,439       | \$ 6,748,940     | \$ 6,778,746    | \$ 60,687          | 0.9%                |
| TOTAL TOWN DEBT                       | \$ 4,470,950   | \$ 4,605,500   | \$ 4,906,499   | \$ 4,925,116       | \$ 4,917,713       | \$ 4,875,093     | \$ 4,840,496    | \$ (66,003)        | -1.3%               |
|                                       |                |                |                |                    |                    |                  |                 |                    |                     |
| MUNICIPAL TOTALS                      | \$ 28,464,005  | \$ 29,497,906  | \$ 30,505,367  | \$ 30,555,563      | \$ 32,150,568      | \$ 31,593,460    | \$ 31,956,559   | \$ 1,451,192       | 4.8%                |

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2017 TOWN APPROPRIATIONS

| ACCOUNTS FOR:         |                                | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|-----------------------|--------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>ADMINISTRATION</b> |                                |                |                |                |                  |                 |                    |                     |
| 05655000 041110       | ADMIN FULL TIME PAY            | 113,665        | 119,995        | 121,909        | 136,525          | 124,114         | 2,205              | 1.8%                |
| 05655000 041112       | STAFF FULL TIME PAY            | -              | 0              | -              | -                | 14,984          |                    |                     |
| 05655000 041114       | CLERICAL FULL TIME PAY         | 53,000         | 54,740         | 56,306         | 58,032           | 58,757          | 2,451              | 4.4%                |
| 05655000 041115       | PROPOSED POSITION              | -              | -              | -              | -                | -               |                    |                     |
| 05655000 041200       | FICA                           | 10,428         | 9,812          | 10,607         | 11,754           | 12,722          | 2,115              | 19.9%               |
| 05655000 041205       | MEDICARE                       | 2,549          | 2,636          | 2,575          | 2,885            | 3,113           | 538                | 20.9%               |
| 05655000 041210       | DENTAL INSURANCE               | 463            | 483            | 516            | 516              | 581             | 65                 | 12.6%               |
| 05655000 041220       | LONG TERM DISABILITY INSURANCE | 764            | 771            | 892            | 912              | 991             | 99                 | 11.1%               |
| 05655000 041230       | HEALTH INSURANCE               | 17,339         | 18,815         | 20,496         | 18,060           | 20,853          | 357                | 1.7%                |
| 05655000 041240       | PENSION                        | 25,513         | 32,754         | 32,254         | 35,495           | 37,634          | 5,380              | 16.7%               |
| 05655000 041300       | OVERTIME                       | -              | 629            | -              | -                | -               | -                  | 0.0%                |
| 05655000 042910       | EMPLOYEE TRAINING              | 2,475          | 5,934          | 4,500          | 5,200            | 5,200           | 700                | 15.6%               |
| 05655000 042945       | ACCRUED VACATION               | (1,868)        | 947            | -              |                  |                 | -                  | 0.0%                |
| 05655000 043500       | PROFESSIONAL DUES              | 1,403          | 641            | 1,200          | 1,200            | 1,200           | -                  | 0.0%                |
| 05655000 045302       | TELEPHONES                     | 923            | 904            | 1,250          | 1,250            | 1,250           | -                  | 0.0%                |
| 05655000 045310       | POSTAGE                        | 37             | 59             | 100            | 100              | 100             | -                  | 0.0%                |
| 05655000 045800       | TRAVEL                         | 6,023          | 6,023          | 6,000          | 6,000            | 6,000           | -                  | 0.0%                |
| 05655000 046000       | OFFICE SUPPLIES                | 2,868          | 2,410          | 3,000          | 3,000            | 3,000           | -                  | 0.0%                |
| 05655000 047400       | NEW EQUIPMENT                  | -              | 0              | -              | -                | -               | -                  | 0.0%                |
|                       |                                |                |                |                |                  |                 |                    |                     |
|                       | TOTAL ADMINISTRATION           | \$ 235,584     | 257,553        | \$ 261,605     | \$ 280,929       | \$ 290,499      | \$ 28,894          | 11.0%               |
| <b>BENEFITS</b>       |                                |                |                |                |                  |                 |                    |                     |
| 05655550 041231       | AFFORDABLE HEALTH CARE ACT     | -              | 208            | -              | -                | -               | -                  | 100.0%              |
| 05655550 041410       | ADJUSTMENTS                    | -              | 18,862         | 13,119         | 37,489           | 12,415          | (704)              | -5.4%               |
| 05655550 042940       | SICK PAY ADJUSTMENTS           | 96,799         | 105,713        | 98,000         | 103,000          | 103,000         | 5,000              | 5.1%                |
| 05655550 042945       | VAC/COMP PAY ADJUSTMENTS       | 169,875        | 143,546        | 120,000        | 126,500          | 126,500         | 6,500              | 5.4%                |
|                       |                                |                |                |                |                  |                 |                    |                     |
|                       | TOTAL BENEFITS                 | \$ 266,674     | 268,330        | \$ 231,119     | \$ 266,989       | \$ 241,915      | \$ 10,796          | 4.7%                |
|                       |                                |                |                |                |                  |                 |                    |                     |
|                       | TOTAL EXECUTIVE                | \$ 502,258     | 525,883        | \$ 492,724     | \$ 547,918       | \$ 532,414      | \$ 39,690          | 8.1%                |



TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2017 TOWN APPROPRIATIONS

| ACCOUNTS FOR:             |   | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|---------------------------|---|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>LEGISLATIVE</b>        |   |                |                |                |                  |                 |                    |                     |
| 05500000 041120           | STIPENDS                                  | 11,625         | 10,750         | 10,750         | 10,750           | 10,750          | -                  | 0.0%                |
| 05500000 041200           | FICA                                      | 698            | 833            | 667            | 667              | 667             | -                  | 0.0%                |
| 05500000 041205           | MEDICARE                                  | 163            | 195            | 156            | 156              | 156             | -                  | 0.0%                |
|                           |   |                |                |                |                  |                 |                    |                     |
|                           | TOTAL COUNCIL                             | \$ 12,486      | 11,778         | \$ 11,573      | \$ 11,573        | \$ 11,573       | \$ -               | 0.0%                |
| <b>GENERAL GOVERNMENT</b> |   |                |                |                |                  |                 |                    |                     |
| 05655200 043235           | OFFSITE STORAGE                           | 3,007          | 3,191          | 2,700          | 3,000            | 3,000           | 300                | 11.1%               |
| 05655200 043501           | COG DUES (Gr. Portland Council of Govern) | 18,919         | 18,919         | 18,919         | 18,919           | 18,919          | -                  | 0.0%                |
| 05655200 043502/043500    | NATIONAL LEAGUE OF CITY DUES/PROF DUES    | 1,489          | 1,489          | -              | 500              | 500             | 500                | 100.0%              |
| 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)    | 18,463         | 19,319         | 19,319         | 21,000           | 21,000          | 1,681              | 8.7%                |
| 05655200 043507           | BIDD-SACO-OOB TRANSIT                     | 25,000         | 25,000         | 25,000         | 25,000           | 25,000          | -                  | 0.0%                |
| 05655200 044345           | TABLET LICENSING FEES                     | 2,382          | 2,340          | 3,000          | 3,000            | 3,000           | -                  | 0.0%                |
| 05655200 044350           | OFFICE EQUIPMENT                          | 29,839         | 31,978         | 19,000         | 21,000           | 21,000          | 2,000              | 10.5%               |
| 05655200 048400           | CONTINGENCY                               | 903            | 263            | 350            | 700              | 700             | 350                | 100.0%              |
| 05655200 048721           | SCARBOROUGH LAND TRUST                    | 4,000          | 4,000          | 4,000          | 4,000            | 4,000           | -                  | 0.0%                |
|                           |   |                |                |                |                  |                 |                    |                     |
|                           | TOTAL GENERAL GOVERNMENT                  | 109,001        | 111,499        | 97,288         | 102,119          | 102,119         | \$ 4,831           | 5.0%                |
| <b>PUBLIC INFORMATION</b> |   |                |                |                |                  |                 |                    |                     |
| 05655750 045502           | TOWN REPORT/MUNICIPAL DIRECTORY           | 2,285          | 2,370          | 3,200          | 3,300            | 3,300           | 100                | 3.1%                |
|                           |   |                |                |                |                  |                 |                    |                     |
|                           | TOTAL PUBLIC INFORMATION                  | 2,285          | 2,370          | 3,200          | 3,300            | 3,300           | \$ 100             | 3.1%                |

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2017 TOWN APPROPRIATIONS

| ACCOUNTS FOR:                     |                                    | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|-----------------------------------|------------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>PAYMENTS TO OTHER AGENCIES</b> |                                    |                |                |                |                  |                 |                    |                     |
| 05691500 048703                   | SOUTHERN MAINE PARENT AWARENESS    | 372            | 0              | -              | -                | -               | -                  | 0.0%                |
| 05691500 048704                   | SOUTHERN MAINE AREA ON AGING       | 4,300          | 4,300          | 3,753          | -                | -               | (3,753)            | -100.0%             |
| 05691500 048705                   | SEX ASSAULT                        | 744            | 0              | 751            | -                | -               | (751)              | -100.0%             |
| 05691500 048706                   | RED CROSS                          | 670            | 670            | 670            | -                | -               | (670)              | -100.0%             |
| 05691500 048708                   | VISITING NURSES                    | 9,300          | 9,300          | 6,980          | -                | -               | (6,980)            | -100.0%             |
| 05691500 048709                   | REGIONAL TRANSPORTATION            | 2,829          | 2,829          | 2,627          | -                | -               | (2,627)            | -100.0%             |
| 05691500 048710                   | OPPORTUNITY ALLIANCE               | 7,520          | 7,520          | 6,005          | -                | -               | (6,005)            | -100.0%             |
| 05691500 048712                   | FAMILY CRISIS                      | 1,266          | 1,266          | 1,266          | -                | -               | (1,266)            | -100.0%             |
| 05691500 048713                   | HOME HEALTH-VISIT'G NURSES OF S ME | 17,116         | 17,117         | 17,117         | -                | -               | (17,117)           | -100.0%             |
| 05691500 048714                   | DAY ONE                            | 670            | 670            | 670            | -                | -               | (670)              | -100.0%             |
| 05691500 048719                   | HOSPICE OF SOUTHERN MAINE          | 1,303          | 1,303          | 1,126          | -                | -               | (1,126)            | -100.0%             |
| 05691500 048720                   | PROJECT GRACE                      | 10,000         | 10,000         | 10,000         | 12,500           | 20,500          | 10,500             | 105.0%              |
| 05691500 048722                   | MAINE BEHAVIORAL HEALTHCARE        | 670            | 670            | 2,252          | -                | -               | (2,252)            | -100.0%             |
| 05691500 048723                   | WREATHS ACROSS AMERICA             | 261            | 261            | 225            | -                | -               | (225)              | -100.0%             |
| 05691500 048727                   | COMMUNITY COUNSELING CTR           | 2,978          | 2,978          | -              | -                | -               | -                  | 0.0%                |
| 05691500 048716                   | OTHER AGENCIES (To Be Determined)  | -              | 0              | 6,558          | -                | -               | (6,558)            | -100.0%             |
| 05691500 048728                   | PROJECT GRACE FUEL ASSISTANCE      |                | 744            | -              | -                | -               | -                  | 0.0%                |
|                                   |                                    |                |                |                |                  |                 |                    |                     |
|                                   | TOTAL OTHER AGENCY PAYMENTS        | \$ 59,999      | 59,628         | \$ 60,000      | \$ 12,500        | \$ 20,500       | \$ (39,500)        | -65.8%              |
|                                   |                                    |                |                |                |                  |                 |                    |                     |
|                                   | TOTAL LEGISLATIVE                  | \$ 183,771     | 185,275        | \$ 172,061     | \$ 129,492       | \$ 137,492      | (34,569)           | -20.1%              |
| <b>LEGAL</b>                      |                                    |                |                |                |                  |                 |                    |                     |
| 05655300 043310                   | LEGAL GENERAL                      | 59,283         | 106,224        | 50,000         | 55,000           | 55,000          | 5,000              | 10.0%               |
| 05655300 043311                   | LEGAL LITIGATION                   | 148,603        | 32,925         | 15,000         | 15,000           | 15,000          | -                  | 0.0%                |
| 05655300 043321                   | ORDINANCE DEVELOPMENT              | 2,462          | 12,187         | 6,000          | 6,000            | 6,000           | -                  | 0.0%                |
| 05655300 043350                   | LEGAL RETAINER                     | 4,000          | 3,000          | 4,000          | 4,000            | 4,000           | -                  | 0.0%                |
| 05655300 043360                   | LEGAL SPECIAL SERVICES             | 24,999         | 27,870         | 25,000         | 25,000           | 25,000          | -                  | 0.0%                |
|                                   |                                    |                |                |                |                  |                 |                    |                     |
|                                   | TOTAL LEGAL                        | \$ 239,347.37  | 182,205        | \$ 100,000     | \$ 105,000       | \$ 105,000      | \$ 5,000           | 5.0%                |

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2017 TOWN APPROPRIATIONS

| ACCOUNTS FOR:              |                                    | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|----------------------------|------------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>RISK MANAGEMENT</b>     |                                    |                |                |                |                  |                 |                    |                     |
| 05655500 042500            | UNEMPLOYMENT COMPENSATION          | 7,000          | 12,000         | 6,000          | 6,200            | 6,200           | 200                | 3.3%                |
| 05655500 042600            | WORKER'S COMPENSATION              | 348,907        | 328,725        | 334,633        | 352,203          | 379,884         | 45,251             | 13.5%               |
| 05655500 045200            | PROPERTY AND LIABILITY INSURANCE   | 168,478        | 175,537        | 187,400        | 192,874          | 192,874         | 5,474              | 2.9%                |
| 05655500 045205            | DEDUCTIBLES                        | 10,000         | 6,700          | 4,000          | 4,000            | 4,000           | -                  | 0.0%                |
| 05655500 045207            | INSURED IN HOUSE REPAIRS           | 4,650          | 0              | 3,500          | 3,500            | 3,500           | -                  | 0.0%                |
| 05655500 045208            | INSURED CONTRACTED REPAIRS         | 57,789         | 41,558         | 7,000          | 7,000            | 7,000           | -                  | 0.0%                |
|                            |                                    |                |                |                |                  |                 |                    |                     |
|                            | TOTAL RISK MANAGEMENT              | \$ 596,824.13  | 564,519        | \$ 542,533     | \$ 565,777       | \$ 593,458      | \$ 50,925          | 9.4%                |
|                            |                                    |                |                |                |                  |                 |                    |                     |
|                            | TOTAL ADMINISTRATION ALL DIVISIONS | \$ 1,522,200   | 1,457,882      | \$ 1,307,318   | \$ 1,348,187     | \$ 1,368,364    | \$ 61,046          | 4.7%                |
| <b>TOWN CLERK'S OFFICE</b> |                                    |                |                |                |                  |                 |                    |                     |
| 05655150 041112            | STAFF FULL TIME PAY                | 106,354        | 110,009        | 113,991        | 116,897.00       | 116,897.00      | 2,906              | 2.5%                |
| 05655150 041200            | FICA                               | 7,029          | 7,314          | 7,387          | 7,576.00         | 7,576.00        | 189                | 2.6%                |
| 05655150 041205            | MEDICARE                           | 1,644          | 1,711          | 1,729          | 1,773.00         | 1,773.00        | 44                 | 2.5%                |
| 05655150 041210            | DENTAL INSURANCE                   | 463            | 483            | 516            | 516.00           | 516.00          | -                  | 0.0%                |
| 05655150 041220            | LONG TERM DISABILITY INSURANCE     | 529            | 545            | 566            | 585.00           | 585.00          | 19                 | 3.4%                |
| 05655150 041230            | HEALTH INSURANCE                   | 7,079          | 7,542          | 8,057          | 8,635.00         | 8,635.00        | 578                | 7.2%                |
| 05655150 041240            | PENSION                            | 11,166         | 12,435         | 13,466         | 14,301.00        | 14,301.00       | 835                | 6.2%                |
| 05655150 041300            | OVERTIME PAY                       | 504            | 1,173          | 1,040          | 1,040.00         | 1,040.00        | -                  | 0.0%                |
| 05655150 042910            | EMPLOYEE TRAINING                  | -              | 619            | 800            | 1,000.00         | 1,000.00        | 200                | 25.0%               |
| 05655150 042945            | ACCRUED VACATION                   | 600            | 265            | -              | -                | -               | -                  | 0.0%                |
| 05655150 043500            | PROFESSIONAL DUES                  | 255            | 160            | 350            | 350.00           | 350.00          | -                  | 0.0%                |
| 05655150 045302            | TELEPHONES                         | 270            | 275            | 400            | 600.00           | 600.00          | 200                | 50.0%               |
| 05655150 045310            | POSTAGE                            | 1,868          | 1,566          | 2,000          | 2,000.00         | 2,000.00        | -                  | 0.0%                |
| 05655150 045400            | ADVERTISEMENTS                     | 2,491          | 3,193          | 3,300          | 3,500.00         | 3,500.00        | 200                | 6.1%                |
| 05655150 045501            | RECORDS RESTORATION                | 668            | 46             | 500            | 500.00           | 500.00          | -                  | 0.0%                |
| 05655150 046000            | OFFICE SUPPLIES                    | 2,473          | 2,449          | 2,500          | 2,500.00         | 2,500.00        | -                  | 0.0%                |
|                            |                                    |                |                |                |                  |                 |                    |                     |
|                            | TOTAL TOWN CLERK                   | \$ 143,394     | 149,785        | \$ 156,602     | \$ 161,773       | \$ 161,773      | \$ 5,171           | 3.3%                |

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FY 2017 TOWN APPROPRIATIONS

| ACCOUNTS FOR:    |                                | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|------------------|--------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>ELECTIONS</b> |                                |                |                |                |                  |                 |                    |                     |
| 05655140 041150  | PART TIME PAY                  | 12,370         | 10,010         | 13,512         | 13,512           | 13,512          | -                  | 0.0%                |
| 05655140 041200  | FICA                           | 306            | 353            | 935            | 934              | 934             | (1)                | -0.1%               |
| 05655140 041205  | MEDICARE                       | 205            | 165            | 219            | 219              | 219             | -                  | 0.0%                |
| 05655140 041240  | PENSION                        | 231            | 164            | 201            | 210              | 210             | 9                  | 4.5%                |
| 05655140 041300  | OVERTIME PAY                   | 3,398          | 1,952          | 1,559          | 1,559            | 1,559           | -                  | 0.0%                |
| 05655140 042910  | EMPLOYEE TRAINING              | 214            | 140            | 350            | 450              | 450             | 100                | 28.6%               |
| 05655140 043225  | CONTRACTED SERVICES            | 804            | 180            | 300            | 300              | 300             | -                  | 0.0%                |
| 05655140 044351  | EQUIPMENT MAINTENANCE          | 1,767          | 1,767          | 1,800          | 1,800            | 1,800           | -                  | 0.0%                |
| 05655140 045310  | POSTAGE                        | 378            | 693            | 1,000          | 2,000            | 2,000           | 1,000              | 100.0%              |
| 05655140 045500  | PRINT & BINDING                | 5,747          | 5,017          | 7,000          | 9,000            | 9,000           | 2,000              | 28.6%               |
| 05655140 046000  | OFFICE SUPPLIES                | 978            | 826            | 800            | 800              | 800             | -                  | 0.0%                |
| 05655140 046001  | ELECTION FOOD                  | 1,185          | 426            | 900            | 900              | 900             | -                  | 0.0%                |
| 05655140 047400  | NEW EQUIPMENT                  | -              | 228            | 500            | 500              | 500             | -                  | 0.0%                |
|                  |                                |                |                |                |                  |                 |                    |                     |
|                  | TOTAL ELECTIONS                | \$ 27,582      | 21,921         | \$ 29,076      | \$ 32,184        | \$ 32,184       | \$ 3,108           | 10.7%               |
|                  |                                |                |                |                |                  |                 |                    |                     |
|                  | TOTAL TOWN CLERK AND ELECTIONS | \$ 170,975     | 171,705        | \$ 185,678     | \$ 193,957       | \$ 193,957      | \$ 8,279           | 4.5%                |

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FY 2017 TOWN APPROPRIATIONS

| ACCOUNTS FOR:          |                                | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|------------------------|--------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>HUMAN RESOURCES</b> |                                |                |                |                |                  |                 |                    |                     |
| 05655400 041110        | ADMIN. FULL TIME PAY           | 86,386         | 87,769         | 91,381         | 94,183           | 94,183          | 2,802              | 3.1%                |
| 05655400 041112        | CLERICAL FULL TIME PAY         | 89,548         | 93,215         | 96,466         | 99,425           | 100,027         | 3,561              | 3.7%                |
| 05655400 041122        | CELL PHONE STIPEND             | 782            | 784            | 780            | 1,200            | 1,200           | 420                | 53.8%               |
| 05655400 041200        | FICA                           | 11,104         | 11,415         | 11,638         | 11,532           | 11,567          | (71)               | -0.6%               |
| 05655400 041205        | MEDICARE                       | 2,597          | 2,669          | 2,724          | 2,698            | 2,706           | (18)               | -0.7%               |
| 05655400 041210        | DENTAL INSURANCE               | 695            | 724            | 774            | 774              | 774             | -                  | 0.0%                |
| 05655400 041220        | LONG TERM DISABILITY INSURANCE | 879            | 897            | 928            | 969              | 969             | 41                 | 4.4%                |
| 05655400 041230        | HEALTH INSURANCE               | 24,643         | 28,222         | 30,744         | 33,510           | 33,510          | 2,766              | 9.0%                |
| 05655400 041240        | PENSION                        | 10,929         | 12,149         | 18,733         | 16,678           | 16,738          | (1,995)            | -10.6%              |
| 05655400 041300        | OVERTIME PAY                   | 689            | 516            | 1,020          | 1,038            | 1,038           | 18                 | 1.8%                |
| 05655400 042100        | FLEX ADMINISTRATION FEE        | 4,830          | 5,039          | 5,092          | 5,092            | 5,092           | -                  | 0.0%                |
| 05655400 042290        | EMPLOYEE RECOGNITION           | 6,598          | 6,042          | 4,500          | 4,500            | 4,500           | -                  | 0.0%                |
| 05655400 042900        | EMPLOYEE ASSISTANCE PROGRAM    | 1,963          | 1,376          | 1,361          | 1,361            | 1,361           | -                  | 0.0%                |
| 05655400 042910        | EMPLOYEE TRAINING              | 7,299          | 4,819          | 4,000          | 4,000            | 4,000           | -                  | 0.0%                |
| 05655400 042945        | ACCRUED VACATION               | 1,287          | 942            | -              | -                | -               | -                  | 0.0%                |
| 05655400 043211        | RECRUITMENT                    | 7,109          | 6,057          | 6,500          | 6,500            | 6,500           | -                  | 0.0%                |
| 05655400 043225        | CONTRACTED SERVICES            | -              | 0              | -              | 1,490            | 1,490           | 1,490              | 0.0%                |
| 05655400 043500        | PROFESSIONAL DUES              | 841            | 821            | 709            | 709              | 709             | -                  | 0.0%                |
| 05655400 045302        | TELEPHONES                     | 627            | 616            | 750            | 650              | 650             | (100)              | -13.3%              |
| 05655400 045310        | POSTAGE                        | 574            | 436            | 300            | 300              | 300             | -                  | 0.0%                |
| 05655400 045800        | TRAVEL                         | 926            | 476            | 450            | 450              | 450             | -                  | 0.0%                |
| 05655400 046000        | OFFICE SUPPLIES                | 1,640          | 2,680          | 2,000          | 2,000            | 2,000           | -                  | 0.0%                |
| 05655400 046003        | TRAINING SUPPLIES              | 1,055          | 1,104          | 1,150          | 1,150            | 1,150           | -                  | 0.0%                |
| 05655400 046400        | BOOKS                          | 243            | 296            | 300            | 150              | 150             | (150)              | -50.0%              |
| 05655410 043225        | HR SCARB HOUSING ALLIANCE      | 1,250          | 0              | -              | -                | -               | -                  | 0.0%                |
|                        |                                |                |                |                |                  |                 |                    |                     |
|                        | TOTAL HUMAN RESOURCES          | 264,491        | 269,064        | \$ 282,300     | \$ 290,359       | \$ 291,064      | \$ 8,764           | 3.1%                |

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| ACCOUNTS FOR:                      |                                 | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|------------------------------------|---------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>PUBLIC HEALTH &amp; WELFARE</b> |                                 |                |                |                |                  |                 |                    |                     |
| 06666100 041120                    | STIPEND HEALTH OFFICER          | 1,000          | 0              | 1,000          | 1,000            | 1,000           | -                  | 0.0%                |
| 06666100 041150                    | GA PART TIME PAY                | 12,691         | 13,653         | 13,723         | 13,970           | 13,970          | 247                | 1.8%                |
| 06666100 041200                    | FICA                            | 773            | 858            | 839            | 866              | 866             | 27                 | 3.2%                |
| 06666100 041205                    | MEDICARE                        | 181            | 201            | 197            | 203              | 203             | 6                  | 3.0%                |
| 06666100 042910                    | EMPLOYEE TRAINING               | 496            | 405            | 200            | 200              | 200             | -                  | 0.0%                |
| 06666100 048500 76001              | GENERAL ASSIST BABY SUPPLIES    | -              | 0              | 72             | 72               | 72              | -                  | 0.0%                |
| 06666100 048500 76002              | GENERAL ASSIST BURIALS          | 785            | 635            | 1,325          | 2,000            | 2,000           | 675                | 50.9%               |
| 06666100 048500 76004              | GENERAL ASSIST ELECTRIC         | 177            | 476            | 500            | 450              | 450             | (50)               | -10.0%              |
| 06666100 048500 76005              | GENERAL ASSIST EMERGENCY HOUS'G | 200            | 0              | 700            | 425              | 425             | (275)              | -39.3%              |
| 06666100 048500 76006              | GENERAL ASSIST HEATING          | 1,961          | 230            | 2,500          | 2,500            | 2,500           | -                  | 0.0%                |
| 06666100 048500 76007              | GENERAL ASSIST HOUSING          | 4,550          | 7,862          | 7,000          | 7,000            | 7,000           | -                  | 0.0%                |
| 06666100 048500 76008              | GENERAL ASSIST HOUSEHOLD        | -              | 0              | 150            | 120              | 120             | (30)               | -20.0%              |
| 06666100 048500 76009              | GENERAL ASSIST MEDICAL          | -              | 0              | 150            | 75               | 75              | (75)               | -50.0%              |
| 06666100 048500 76010              | GENERAL ASSIST PRESCRIPTIONS    | 71             | 0              | 250            | 250              | 250             | -                  | 0.0%                |
| 06666100 048500 76011              | GENERAL ASSIST PROPANE          | -              | 56             | 125            | 125              | 125             | -                  | 0.0%                |
| 06666100 048500 76012              | GENERAL ASSIST MISCELLANEOUS    | -              | 0              | 100            | 100              | 100             | -                  | 0.0%                |
| 06666100 048500 76013              | GENERAL ASSIST FOOD             | -              | 56             | 250            | 250              | 250             | -                  | 0.0%                |
| 06666100 048500 76014              | GENERAL ASSIST WATER UTILITY    | -              | 0              | 75             | 50               | 50              | (25)               | -33.3%              |
|                                    |                                 |                |                |                |                  |                 |                    |                     |
|                                    | TOTAL PUBLIC HEALTH AND WELFARE | 22,885         | 24,433         | \$ 29,156      | \$ 29,656        | \$ 29,656       | 500                | 1.7%                |
|                                    |                                 |                |                |                |                  |                 |                    |                     |
|                                    | TOTAL HUMAN RES & PUBLIC HEALTH | 287,376        | 293,497        | 311,456        | 320,015          | 320,720         | 9,264              | 3.0%                |

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| ACCOUNTS FOR:             |                                | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|---------------------------|--------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>FINANCE DEPARTMENT</b> |                                |                |                |                |                  |                 |                    |                     |
| <b>ACCOUNTING</b>         |                                |                |                |                |                  |                 |                    |                     |
| 05755000 041110           | ACCOUNTING FULL TIME PAY       | 91,674         | 94,536         | 97,261         | 100,236          | 100,236         | 2,975              | 3.1%                |
| 05755000 041112           | STAFF FULL TIME PAY            | 105,623        | 113,174        | 116,252        | 119,829          | 136,311         | 20,059             | 17.3%               |
| 05755000 041115           | 1/3 PROPOSED POSITION          | -              | 0              | -              | -                | -               | -                  | 100.0%              |
| 05755000 041122           | FINANCE CELL PHONE STIPEND     | 411            | 856            | 840            | 840              | 840             | -                  | 0.0%                |
| 05755000 041150           | PART TIME PAY                  | -              | 3,068          | -              | -                | -               | -                  | 0.0%                |
| 05755000 041200           | FICA                           | 12,521         | 12,943         | 13,007         | 13,195           | 14,209          | 1,202              | 9.2%                |
| 05755000 041205           | MEDICARE                       | 2,928          | 3,027          | 3,044          | 3,086            | 3,322           | 278                | 9.1%                |
| 05755000 041210           | DENTAL INSURANCE               | 463            | 482            | 516            | 516              | 581             | 65                 | 12.6%               |
| 05755000 041220           | LONG TERM DISABILITY INSURANCE | 980            | 1,028          | 1,069          | 1,102            | 1,182           | 113                | 10.6%               |
| 05755000 041230           | HEALTH INSURANCE               | 26,009         | 27,206         | 28,916         | 31,685           | 34,477          | 5,561              | 19.2%               |
| 05755000 041240           | PENSION                        | 20,806         | 21,195         | 21,750         | 22,293           | 24,509          | 2,759              | 12.7%               |
| 05755000 041300           | OVERTIME PAY                   | 3,020          | 922            | 2,060          | 2,101            | 2,101           | 41                 | 2.0%                |
| 05755000 042910           | EMPLOYEE TRAINING              | 13,319         | 9,023          | 12,095         | 12,000           | 12,000          | (95)               | -0.8%               |
| 05755000 042945           | ACCRUED VACATION               | 5,376          | 5,705          | -              | -                | -               | -                  | 0.0%                |
| 05755000 043225           | CONTRACTED SERVICES            | -              | 0              | 5,000          | 5,000            | 5,000           | -                  | 0.0%                |
| 05755000 043300           | AUDIT                          | 30,505         | 29,505         | 32,000         | 32,000           | 32,000          | -                  | 0.0%                |
| 05755000 043301           | GASB 45 (OPEB)                 | 2,000          | 0              | 2,900          | 2,900            | 2,900           | -                  | 0.0%                |
| 05755000 043500           | PROFESSIONAL DUES              | 335            | 520            | 520            | 520              | 520             | -                  | 0.0%                |
| 05755000 045302           | PHONES                         | 405            | 393            | 410            | 375              | 375             | (35)               | -8.5%               |
| 05755000 045310           | POSTAGE                        | 2,907          | 3,444          | 3,000          | 3,400            | 3,400           | 400                | 13.3%               |
| 05755000 045800           | TRAVEL                         | 274            | 365            | 300            | 300              | 300             | -                  | 0.0%                |
| 05755000 046000           | OFFICE SUPPLIES                | 6,002          | 5,738          | 5,000          | 5,400            | 5,400           | 400                | 8.0%                |
| 05755000 046400           | BOOKS                          | 198            | 50             | 200            | 200              | 200             | -                  | 0.0%                |
| 05755000 047400           | NEW EQUIPMENT                  | 1,418          | 0              | 1,500          | 1,300            | 1,300           | (200)              | -13.3%              |
| 05755000 048385           | ACCOUNTING FEES                | 14,143         | 4,754          | 10,800         | 10,500           | 10,500          | (300)              | -2.8%               |
|                           |                                |                |                |                |                  |                 |                    |                     |
|                           | TOTAL ACCOUNTING               | 341,317        | 337,934        | \$ 358,440     | \$ 368,778       | \$ 391,663      | \$ 33,223          | 9.3%                |

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| ACCOUNTS FOR:                          |                                | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|--|--------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>COLLECTIONS/REGISTRATION OFFICE</b> |                                |                |                |                |                  |                 |                    |                     |
| 05756410 041112                        | STAFF FULL TIME PAY            | 196,519        | 203,443        | 214,991        | 221,585          | 221,585         | 6,594              | 3.1%                |
| 05756410 041122                        | CELL PHONE STIPEND             | -              | 424            | 420            | 420              | 420             | -                  | 0.0%                |
| 05756410 041150                        | PART TIME PAY                  | 5,855          | 384            | 2,500          | 3,185            | 3,185           | 685                | 27.4%               |
| 05756410 041200                        | FICA                           | 14,438         | 12,783         | 13,509         | 14,191           | 14,191          | 682                | 5.0%                |
| 05756410 041205                        | MEDICARE                       | 3,377          | 2,990          | 3,163          | 3,320            | 3,320           | 157                | 5.0%                |
| 05756410 041210                        | DENTAL INSURANCE               | 851            | 1,068          | 1,290          | 1,290            | 1,290           | -                  | 0.0%                |
| 05756410 041220                        | LONG TERM DISABILITY INSURANCE | 884            | 937            | 1,087          | 1,111            | 1,111           | 24                 | 2.2%                |
| 05756410 041230                        | HEALTH INSURANCE               | 25,380         | 35,330         | 40,377         | 43,010           | 43,010          | 2,633              | 6.5%                |
| 05756410 041240                        | PENSION                        | 19,401         | 17,164         | 23,183         | 23,160           | 23,160          | (23)               | -0.1%               |
| 05756410 041300                        | OVERTIME PAY                   | 11,529         | 5,444          | 7,260          | 7,391            | 7,391           | 131                | 1.8%                |
| 05756410 042910                        | EMPLOYEE TRAINING              | 4,615          | 2,842          | 3,450          | 3,850            | 3,850           | 400                | 11.6%               |
| 05756410 042945                        | ACCRUED VACATION               | (3,661)        | -3,585         | -              | -                | -               | -                  | 0.0%                |
| 05756410 043110                        | REGISTRY OF DEEDS              | 5,731          | 6,897          | 6,400          | 7,000            | 7,000           | 600                | 9.4%                |
| 05756410 043224                        | COLLECTION SERVICE FEES        | 606            | 217            | 1,200          | 500              | 500             | (700)              | -58.3%              |
| 05756410 043465                        | CREDIT CARD FEES               | 11,734         | 11,700         | 12,000         | 12,100           | 12,100          | 100                | 0.8%                |
| 05756410 043500                        | PROFESSIONAL DUES              | 125            | 100            | 125            | 125              | 125             | -                  | 0.0%                |
| 05756410 045302                        | PHONES                         | 1,155          | 917            | 950            | 950              | 950             | -                  | 0.0%                |
| 05756410 045310                        | POSTAGE                        | 11,312         | 12,287         | 11,200         | 12,500           | 12,500          | 1,300              | 11.6%               |
| 05756410 045500                        | PRINT & BINDING                | 3,467          | 3,465          | 4,000          | 3,600            | 3,600           | (400)              | -10.0%              |
| 05756410 045800                        | TRAVEL EXPENSE                 | -              | 84             | 200            | 200              | 200             | -                  | 0.0%                |
| 05756410 046000                        | OFFICE SUPPLIES                | 2,463          | 2,317          | 2,600          | 2,700            | 2,700           | 100                | 3.8%                |
| 05756410 046400                        | BOOKS                          | 100            | 100            | 200            | 100              | 100             | (100)              | -50.0%              |
| 05756410 048725                        | SACO PATHFINDERS SNOWMOBILE    | 3,469          | 3,423          | 3,425          | 3,390            | 3,390           | (35)               | -1.0%               |
| TOTAL TAX COLLECTOR/VE                 | TOTAL COLLECTIONS              | 319,351        | 320,731        | \$ 353,530     | \$ 365,678       | \$ 365,678      | \$ 12,148          | 3.4%                |



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|--------------------------|--------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>PURCHASING OFFICE</b> |                                |                |                |                |                  |                 |                    |                     |
| 05756300 041112          | STAFF FULL TIME PAY            | -              | 0              | -              | -                | 14,984          | 14,984             | 0.0%                |
| 05756300 041114          | CLERICAL FULL TIME PAY         | 42,736         | 47,229         | 48,506         | 50,004           | 50,004          | 1,498              | 3.1%                |
| 05756300 041115          | 1/3 PROPOSED POSITION          | -              | 0              | -              | -                | -               | -                  | 100.0%              |
| 05756300 041120          | PURCHASING STIPEND             | 2,142          | 0              | -              | -                | -               | -                  | 0.0%                |
| 05756300 041200          | FICA                           | 2,911          | 3,021          | 3,297          | 3,297            | 4,222           | 925                | 28.1%               |
| 05756300 041205          | MEDICARE                       | 681            | 706            | 772            | 772              | 988             | 216                | 28.0%               |
| 05756300 041210          | DENTAL INSURANCE               | 232            | 241            | 258            | 258              | 323             | 65                 | 25.2%               |
| 05756300 041220          | LONG TERM DISABILITY INSURANCE | 212            | 232            | 243            | 251              | 331             | 88                 | 36.2%               |
| 05756300 041230          | HEALTH INSURANCE               | 7,035          | 6,526          | 6,323          | 6,890            | 9,682           | 3,359              | 53.1%               |
| 05756300 041240          | PENSION                        | 1,955          | 3,070          | 5,239          | 5,277            | 7,343           | 2,104              | 40.2%               |
| 05756300 041300          | OVERTIME                       | 2,783          | 931            | 2,000          | 2,036            | 2,036           | 36                 | 1.8%                |
| 05756300 042910          | EMPLOYEE TRAINING              | -              | 529            | 600            | 2,100            | 2,100           | 1,500              | 250.0%              |
| 05756300 042945          | ACCRUED VACATION               | 499            | 507            | -              | -                | -               | -                  | 0.0%                |
| 05756300 043225          | CONTRACTED SERVICE             | 170            | 0              | 170            | -                | -               | (170)              | -100.0%             |
| 05756300 043500          | PROFESSIONAL DUES              | 25             | 25             | 100            | 25               | 25              | (75)               | -75.0%              |
| 05756300 045302          | PHONES                         | 67             | 66             | 70             | 65               | 65              | (5)                | -7.1%               |
| 05756300 045310          | POSTAGE                        | 44             | 8              | 50             | 50               | 50              | -                  | 0.0%                |
| 05756300 045800          | TRAVEL                         | -              | 0              | 300            | 300              | 300             | -                  | 0.0%                |
| 05756300 046000          | OFFICE SUPPLIES                | 25             | 100            | 100            | 100              | 100             | -                  | 0.0%                |
| 05756300 047400          | NEW EQUIPMENT                  | 240            | 0              | 600            | -                | -               | (600)              | -100.0%             |
|                          |                                |                |                |                |                  |                 |                    |                     |
| TOTAL PURCHASING OFFICE  | TOTAL PURCHASING               | 61,755         | 63,191         | \$ 68,628      | \$ 71,425        | \$ 92,553       | \$ 23,925          | 34.9%               |

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FY 2017 TOWN APPROPRIATIONS

| ACCOUNTS FOR:               |                                | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|-----------------------------|--------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>ASSESSOR'S OFFICE</b>    |                                |                |                |                |                  |                 |                    |                     |
| 05756500 041110             | ADMIN FULL TIME PAY            | 86,386         | 56,811         | -              | -                | -               | -                  | 100.0%              |
| 05756500 041112             | STAFF FULL TIME PAY            | 96,150         | 100,484        | 104,013        | 107,225          | 107,932         | 3,919              | 3.8%                |
| 05756500 041120             | STIPENDS                       | -              | 307            | -              |                  |                 | -                  | 0.0%                |
| 05756500 041200             | FICA                           | 10,950         | 9,655          | 6,447          | 6,715            | 6,759           | 312                | 4.8%                |
| 05756500 041205             | MEDICARE                       | 2,561          | 2,258          | 1,510          | 1,571            | 1,581           | 71                 | 4.7%                |
| 05756500 041210             | DENTAL INSURANCE               | 705            | 622            | 516            | 516              | 516             | -                  | 0.0%                |
| 05756500 041220             | LONG TERM DISABILITY INSURANCE | 692            | 789            | 518            | 537              | 537             | 19                 | 3.7%                |
| 05756500 041230             | HEALTH INSURANCE               | 23,034         | 20,551         | 16,571         | 18,060           | 18,060          | 1,489              | 9.0%                |
| 05756500 041240             | PENSION                        | 15,641         | 15,918         | 12,471         | 12,705           | 12,800          | 329                | 2.6%                |
| 05756500 041300             | OVERTIME                       | -              | 0              | 2,500          | 2,500            | 2,500           | -                  | 0.0%                |
| 05756500 042910             | EMPLOYEE TRAINING              | 3,746          | 3,724          | 3,000          | 3,000            | 3,000           | -                  | 0.0%                |
| 05756500 042945             | ACCRUED VACATION               | (1,165)        | -3,968         | -              |                  |                 | -                  | 0.0%                |
| 05756500 043110             | REGISTRY OF DEEDS              | 1,713          | 1,742          | 2,000          | 2,000            | 2,000           | -                  | 0.0%                |
| 05756500 043225             | CONTRACTED SERVICES            | 3,000          | 0              | 53,000         | 53,954           | 53,954          | 954                | 1.8%                |
| 05756500 043500             | PROFESSIONAL DUES              | 530            | 610            | 465            | 465              | 465             | -                  | 0.0%                |
| 05756500 045302             | PHONES                         | 1,151          | 742            | 400            | 400              | 400             | -                  | 0.0%                |
| 05756500 045310             | POSTAGE                        | 1,199          | 755            | 1,400          | 1,400            | 1,400           | -                  | 0.0%                |
| 05756500 045500             | MAPPING                        | 276            | 104            | 2,000          | 2,000            | 2,000           | -                  | 0.0%                |
| 05756500 045800             | TRAVEL                         | 5,480          | 4,994          | 3,001          | 3,001            | 3,001           | -                  | 0.0%                |
| 05756500 046000             | OFFICE SUPPLIES                | 1,101          | 1,059          | 2,500          | 2,500            | 2,500           | -                  | 0.0%                |
| 05756500 047400             | NEW EQUIPMENT                  | 950            | 0              | -              | -                | -               | -                  | 0.0%                |
|                             |                                |                |                |                |                  |                 |                    |                     |
| TOTAL ASSESSING             | TOTAL ASSESSING                | 254,100        | 217,156        | \$ 212,312     | \$ 218,549       | \$ 219,405      | \$ 7,093           | 3.3%                |
|                             |                                |                |                |                |                  |                 |                    |                     |
| TOTAL FINANCE ALL DIVISIONS | TOTAL FINANCE ALL DIVISIONS    | 976,522        | 939,012        | 992,910        | 1,024,430        | 1,069,299       | \$ 76,389          | 7.7%                |

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FY 2017 TOWN APPROPRIATIONS

| ACCOUNTS FOR:                         |                                       | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|---------------------------------------|---------------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>MANAGEMENT INFORMATION SYSTEMS</b> |                                       |                |                |                |                  |                 |                    |                     |
| 05855600 041110                       | ADMIN FULL TIME PAY                   | 97,288         | 99,382         | 103,469        | 106,663          | 107,996         | 4,527              | 4.4%                |
| 05855600 041112                       | STAFF FULL TIME PAY                   | 338,275        | 395,803        | 418,679        | 422,784          | 425,770         | 7,091              | 1.7%                |
| 05855600 041122                       | IS CELL PHONE STIPEND                 | 590            | 1,162          | 1,680          | 1,900            | 1,900           | 220                | 13.1%               |
| 05855600 041150                       | PART TIME PAY                         | 12,117         | 16,312         | 16,814         | 17,117           | 17,117          | 303                | 1.8%                |
| 05855600 041200                       | FICA                                  | 27,482         | 31,170         | 33,261         | 33,725           | 33,991          | 730                | 2.2%                |
| 05855600 041205                       | MEDICARE                              | 6,427          | 7,289          | 7,783          | 7,890            | 7,953           | 170                | 2.2%                |
| 05855600 041210                       | DENTAL INSURANCE                      | 1,380          | 1,650          | 1,806          | 1,806            | 1,806           | -                  | 0.0%                |
| 05855600 041220                       | LONG TERM DISABILITY INSURANCE        | 1,884          | 2,271          | 2,600          | 2,651            | 2,651           | 51                 | 2.0%                |
| 05855600 041230                       | HEALTH INSURANCE                      | 45,231         | 54,077         | 59,731         | 55,471           | 55,471          | (4,260)            | -7.1%               |
| 05855600 041240                       | PENSION                               | 38,848         | 47,582         | 64,364         | 67,751           | 68,286          | 3,922              | 6.1%                |
| 05855600 042910                       | EMPLOYEE TRAINING                     | 4,078          | 4,850          | 11,500         | 13,000           | 13,000          | 1,500              | 13.0%               |
| 05855600 042945                       | ACCRUED VACATION                      | (2,082)        | 3,714          | -              | -                | -               | -                  | 0.0%                |
| 05855600 044310                       | VEHICLE MAINTENANCE PARTS             | 1,545          | 565            | 3,500          | 4,000            | 4,000           | 500                | 14.3%               |
| 05855600 044340                       | HARDWARE MAINTENANCE                  | 114,058        | 139,682        | 146,790        | 125,184          | 125,184         | (21,606)           | -14.7%              |
| 05855600 044345                       | SOFTWARE MAINTENANCE                  | 200,107        | 262,005        | 265,369        | 295,188          | 295,188         | 29,819             | 11.2%               |
| 05855600 045301                       | INTERNET                              | 13,058         | 12,271         | 14,800         | 15,400           | 15,400          | 600                | 4.1%                |
| 05855600 045302                       | PHONES                                | 7,226          | 5,853          | 5,000          | 6,400            | 6,400           | 1,400              | 28.0%               |
| 05855600 045800                       | TRAVEL                                | 418            | 144            | 500            | 500              | 500             | -                  | 0.0%                |
| 05855600 046000                       | OFFICE SUPPLIES                       | 2,056          | 1,993          | 2,000          | 2,000            | 2,000           | -                  | 0.0%                |
| 05855600 046260                       | VEHICLE FUEL GAS                      | 1,350          | 1,407          | 2,000          | 2,000            | 2,000           | -                  | 0.0%                |
| 05855600 046400                       | BOOKS                                 | -              | 2,655          | 2,000          | 2,000            | 2,000           | -                  | 0.0%                |
| 05855600 047420                       | NEW VEHICLES                          | 11,380         | 0              | -              | -                | -               | -                  | 0.0%                |
|                                       |                                       |                |                |                |                  |                 |                    |                     |
| <b>TOTAL MANAGEMENT INFO</b>          | <b>TOTAL MGMT INFORMATION SYSTEMS</b> | 922,716        | 1,091,837      | \$ 1,163,646   | \$ 1,183,430     | \$ 1,188,613    | \$ 24,967          | 2.1%                |

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| ACCOUNTS FOR:                            |                                     | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|--|-------------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>PLANNING DEPARTMENT</b>               |                                     |                |                |                |                  |                 |                    |                     |
| <b>PLANNING ADMINISTRATION</b>           |                                     |                |                |                |                  |                 |                    |                     |
| 05957000 041110                          | ADMIN FULL TIME PAY                 | 83,050         | 85,617         | 89,148         | 91,874           | 91,874          | 2,726              | 3.1%                |
| 05957000 041111                          | MANAGERS FULL TIME PAY              | 138,586        | 128,188        | 149,727        | 154,732          | 154,732         | 5,005              | 3.3%                |
| 05957000 041112                          | STAFF FULL TIME PAY                 | 223,425        | 198,093        | 231,002        | 238,120          | 254,951         | 23,949             | 10.4%               |
| 05957000 041114                          | CLERICAL FULL TIME PAY              | 92,277         | 80,106         | 82,555         | 85,114           | 85,708          | 3,153              | 3.8%                |
| 05957000 041122                          | PLANNING CELL PHONE STIPEND         | 642            | 1,551          | 1,680          | 2,100            | 2,100           | 420                | 25.0%               |
| 05957000 041150                          | SUSTAINABILITY COORDINATOR (PT PAY) | 550            | 11,290         | 796            | -                | -               | (796)              | -100.0%             |
| 05957000 041200                          | FICA                                | 33,457         | 32,113         | 34,866         | 35,489           | 36,760          | 1,894              | 5.4%                |
| 05957000 041205                          | MEDICARE                            | 7,825          | 7,510          | 8,159          | 8,302            | 8,599           | 440                | 5.4%                |
| 05957000 041210                          | DENTAL INSURANCE                    | 1,830          | 1,608          | 2,064          | 1,806            | 1,903           | (161)              | -7.8%               |
| 05957000 041220                          | LONG TERM DISABILITY INSURANCE      | 2,351          | 2,148          | 2,753          | 2,852            | 2,885           | 132                | 4.8%                |
| 05957000 041230                          | HEALTH INSURANCE                    | 56,464         | 51,832         | 67,946         | 74,540           | 78,729          | 10,783             | 15.9%               |
| 05957000 041240                          | PENSION                             | 51,005         | 50,165         | 63,420         | 69,447           | 72,387          | 8,967              | 14.1%               |
| 05957000 041300                          | OVERTIME PAY                        | 10,682         | 7,141          | 8,414          | 8,565            | 8,565           | 151                | 1.8%                |
| 05957000 042910                          | EMPLOYEE TRAINING                   | 3,387          | 7,444          | 9,500          | 11,250           | 11,250          | 1,750              | 18.4%               |
| 05957000 042921                          | UNIFORMS                            | 506            | 579            | 710            | 800              | 800             | 90                 | 12.7%               |
| 05957000 042945                          | ACCRUED VACATION                    | 1,248          | -7,721         | -              | -                | -               | -                  | 0.0%                |
| 05957000 043320                          | LEGAL / ORDINANCE ENFORCEMENT       | 51,589         | 45,216         | 38,000         | 38,000           | 38,000          | -                  | 0.0%                |
| 05957000 043500                          | PROFESSIONAL DUES                   | 848            | 1,345          | 1,750          | 1,750            | 1,750           | -                  | 0.0%                |
| 05957000 044310                          | VEHICLE MAINTENANCE PARTS           | 4,368          | 5,249          | 3,250          | 3,250            | 3,250           | -                  | 0.0%                |
| 05957000 045302                          | TELEPHONES                          | 5,245          | 5,426          | 5,500          | 5,500            | 5,500           | -                  | 0.0%                |
| 05957000 045310                          | POSTAGE                             | 800            | 1,144          | 1,250          | 1,250            | 1,250           | -                  | 0.0%                |
| 05957000 045800                          | TRAVEL                              | 789            | 2,121          | 1,500          | 1,500            | 1,500           | -                  | 0.0%                |
| 05957000 046000                          | OFFICE SUPPLIES                     | 4,185          | 5,144          | 3,250          | 3,250            | 3,250           | -                  | 0.0%                |
| 05957000 046260                          | VEHICLE FUEL GAS                    | 4,465          | 3,452          | 3,250          | 2,350            | 2,350           | (900)              | -27.7%              |
| 05957000 046400                          | BOOKS                               | 193            | 502            | 400            | 2,200            | 2,200           | 1,800              | 450.0%              |
| 05957000 047400                          | NEW EQUIPMENT                       |                | 158            | -              | -                | -               | -                  | 0.0%                |
|  |                                     |                |                |                |                  |                 |                    |                     |
| TOTAL PLANNING OFFICE                    | TOTAL PLANNING OFFICE               | 779,766        | 727,423        | \$ 810,890     | \$ 844,041       | \$ 870,293      | \$ 59,403          | 7.3%                |
| <b>ENGINEERING SERVICES - CONTRACTED</b> |                                     |                |                |                |                  |                 |                    |                     |
| 05957100 043400                          | ENGINEERING                         | 15,846         | 20,574         | 18,000         | 18,000           | 18,000          | -                  | 0.0%                |
| 05957100 043410                          | ENGINEERING - REIMBURSABLE          | 70,376         | 107,323        | 30,000         | 30,000           | 30,000          | -                  | 0.0%                |
|  |                                     |                |                |                |                  |                 |                    |                     |
| TOTAL ENGINEERING                        | TOTAL ENGINEERING                   | 86,222         | 127,898        | 48,000         | 48,000           | 48,000          | \$ -               | 0.0%                |

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| ACCOUNTS FOR:                |                                     | 2014<br>ACTUAL      | 2015<br>ACTUAL   | 2016<br>BUDGET      | 2017<br>PROPOSED    | 2017<br>ADOPTED     | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|------------------------------|-------------------------------------|---------------------|------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| <b>BOARDS AND COMMITTEES</b> |                                     |                     |                  |                     |                     |                     |                    |                     |
| ZONING BOARD OF APPEALS      | ZONING BOARD OF APPEALS             |                     |                  |                     |                     |                     |                    |                     |
| 05957250 041200              | ZBA FICA                            | 43                  | 28               | 64                  | 66                  | 66                  | 2                  | 3.1%                |
| 05957250 041205              | MEDICARE                            | 10                  | 6                | 15                  | 15                  | 15                  | -                  | 0.0%                |
| 05957250 041240              | PENSION                             | 74                  | 36               | 134                 | 143                 | 143                 | 9                  | 6.7%                |
| 05957250 041300              | ZBA OVERTIME PAY                    | 839                 | 291              | 1,039               | 1,058               | 1,058               | 19                 | 1.8%                |
| 05957250 043110              | REGISTRY OF DEEDS                   | -                   | 0                | 150                 | 150                 | 150                 | -                  | 0.0%                |
| 05957250 045400              | ADVERTISEMENTS                      | 1,298               | 505              | 1,250               | 1,250               | 1,250               | -                  | 0.0%                |
| 05957250 048000              | ZBA MISCELLANEOUS EXPENSES          | 160                 | 51               | 125                 | 125                 | 125                 | -                  | 0.0%                |
| PLANNING BOARD               | PLANNING BOARD                      |                     |                  |                     |                     |                     |                    |                     |
| 05957260 041200              | FICA                                | 79                  | 83               | 119                 | 121                 | 121                 | 2                  | 1.7%                |
| 05957260 041205              | MEDICARE                            | 19                  | 19               | 28                  | 28                  | 28                  | -                  | 0.0%                |
| 05957260 041240              | PENSION                             | 123                 | 106              | 248                 | 264                 | 264                 | 16                 | 6.5%                |
| 05957260 041300              | OVERTIME PAY                        | 1,188               | 1,356            | 1,923               | 1,958               | 1,958               | 35                 | 1.8%                |
| 05957260 045400              | ADVERTISEMENT                       | 1,673               | 2,150            | 2,500               | 2,500               | 2,500               | -                  | 0.0%                |
| 05957260 045500              | PRINTING & BINDING                  | 799                 | 249              | 1,000               | 1,000               | 1,000               | -                  | 0.0%                |
| 05957260 045504              | PLANNING/ZONING INITIATIVES         | 49,622              | 45,587           | 50,000              | 50,000              | 50,000              | -                  | 0.0%                |
| 05957260 046000              | OFFICE SUPPLIES                     | -                   | 177              | 100                 | 100                 | 100                 | -                  | 0.0%                |
| 05957260 048000              | PLANNING BOARD MISC EXPENSES        | 124                 | 366              | 450                 | 450                 | 450                 | -                  | 0.0%                |
| CONSERVATION COMMISSION      | CONSERVATION COMMISSION             |                     |                  |                     |                     |                     |                    |                     |
| 05957270 043225              | CONTRACTED SERVICES                 | 250                 | 0                | -                   | -                   | -                   | -                  | 100.0%              |
|                              |                                     |                     |                  |                     |                     |                     |                    |                     |
| TOTAL BOARDS AND COMM        | TOTAL BOARDS AND COMMITTEES         | 56,301              | 51,010           | 59,145              | 59,228              | 59,228              | \$ 83              | 0.1%                |
|                              |                                     |                     |                  |                     |                     |                     |                    |                     |
| TOTAL PLANNING DEPARTM       | TOTAL PLANNING DEPART ALL DIVISIONS | 922,289             | 906,330          | 918,035             | 951,269             | 977,521             | \$ 59,486          | 6.5%                |
|                              |                                     |                     |                  |                     |                     |                     |                    |                     |
| <b>TOTAL GENERAL GOV</b>     | <b>TOTAL GENERAL GOVERNMENT</b>     | <b>\$ 4,802,078</b> | <b>4,860,264</b> | <b>\$ 4,879,043</b> | <b>\$ 5,021,288</b> | <b>\$ 5,118,474</b> | <b>\$ 239,431</b>  | <b>4.9%</b>         |

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|  | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|--|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>COMMUNITY SERVICES SUMMARY</b>            |                |                |                |                  |                 |                    |                     |
| Community Services Exp - Administration      | \$ 641,984     | 671,294        | \$ 665,150     | \$ 697,555       | \$ 699,273      | \$ 34,123          | 5.1%                |
| Less Revenues                                | \$ (295,193)   | -291,904       | \$ (297,640)   | \$ (300,036)     | \$ (300,036)    | \$ (2,396)         | 0.8%                |
| <b>*Community Services (NET)</b>             | \$ 346,790     | 379,390        | \$ 367,510     | \$ 397,519       | \$ 399,237      | \$ 31,727          | 8.6%                |
| Community Services - Grounds/Facilities      | \$ 599,544     | 626,065        | \$ 542,666     | \$ 558,782       | \$ 558,782      | \$ 16,116          | 3.0%                |
| Less Revenues                                | \$ (47,416)    | -45,771        | \$ (45,700)    | \$ (43,500)      | \$ (43,500)     | \$ 2,200           | -4.8%               |
| <b>*Grounds and Facilities (NET)</b>         | \$ 552,128     | 580,293        | \$ 496,966     | \$ 515,282       | \$ 515,282      | \$ 18,316          | 3.7%                |
| Community Services - Recreation              | \$ 570,534     | 543,164        | \$ 566,823     | \$ 589,121       | \$ 589,121      | \$ 22,298          | 3.9%                |
| Less Revenues                                | \$ (665,277)   | (669,106)      | \$ (666,000)   | \$ (677,000)     | \$ (677,000)    | \$ (11,000)        | 1.7%                |
| <b>*Recreation Programs (NET)</b>            | \$ (94,743)    | (125,942)      | \$ (99,177)    | \$ (87,879)      | \$ (87,879)     | \$ 11,298          | -11.4%              |
| Community Services - Senior Programs         | \$ 90,909      | 106,364        | \$ 109,595     | \$ 107,955       | \$ 107,955      | \$ (1,640)         | -1.5%               |
| Less Revenues                                | \$ (34,766)    | (33,347)       | \$ (32,000)    | \$ (33,000)      | \$ (33,000)     | \$ (1,000)         | 3.1%                |
| <b>*Senior Programs (NET)</b>                | \$ 56,143      | 73,018         | \$ 77,595      | \$ 74,955        | \$ 74,955       | \$ (2,640)         | -3.4%               |
| Community Services - Child Care              | \$ 500,510     | 511,493        | \$ 525,189     | \$ 540,989       | \$ 541,236      | \$ 16,047          | 3.1%                |
| Less Revenues                                | \$ (710,097)   | (760,101)      | \$ (730,000)   | \$ (830,000)     | \$ (830,000)    | \$ (100,000)       | 13.7%               |
| <b>*Child Cares (NET)</b>                    | \$ (209,587)   | (248,608)      | \$ (204,811)   | \$ (289,011)     | \$ (288,764)    | \$ (83,953)        | 41.0%               |
| Community Services - Beach Mgt.              | \$ 204,192     | 241,317        | \$ 246,873     | \$ 258,938       | \$ 258,938      | \$ 12,065          | 4.9%                |
| Less Revenues                                | \$ (219,195)   | (266,438)      | \$ (346,695)   | \$ (349,195)     | \$ (349,195)    | \$ (2,500)         | 0.7%                |
| <b>*Beach Management (NET)</b>               | \$ (15,003)    | (25,121)       | \$ (99,822)    | \$ (90,257)      | \$ (90,257)     | \$ 9,565           | -9.6%               |
| <b>TOTAL CS APPROPRIATION</b>                | \$ 2,331,418   | 2,407,146      | \$ 2,377,366   | \$ 2,454,425     | \$ 2,456,390    | \$ 79,024          | 3.3%                |
| <b>TOTAL CS REVENUES</b>                     | \$ (1,971,944) | (2,066,667)    | \$ (2,118,035) | \$ (2,232,731)   | \$ (2,232,731)  | \$ (114,696)       | 5.4%                |
| <b>TOTAL CS NET BUDGET before Mun Bldg</b>   | \$ 359,474     | 340,479        | \$ 259,331     | \$ 221,694       | \$ 223,659      | \$ (35,672)        | -13.8%              |
| Community Services Municipal Building        | \$ 276,256     | 292,551        | \$ 278,930     | \$ 298,915       | \$ 298,915      | \$ 19,985          | 7.2%                |
| Less Revenues                                | \$ (1,513)     | (3,670)        | \$ (400)       | \$ (400)         | \$ (400)        | \$ -               | 0.0%                |
| <b>Community Services (NET)</b>              | \$ 274,743     | 288,881        | \$ 278,530     | \$ 298,515       | \$ 298,515      | \$ 19,985          | 7.2%                |
| <b>TOTAL CS APPROPRIATION</b>                | \$ 2,607,673   | 2,699,697      | \$ 2,656,296   | \$ 2,753,340     | \$ 2,755,305    | \$ 99,009          | 3.7%                |
| <b>TOTAL CS REVENUES</b>                     | \$ (1,973,456) | (2,070,337)    | \$ (2,118,435) | \$ (2,233,131)   | \$ (2,233,131)  | \$ (114,696)       | 5.4%                |
| <b>TOTAL CS NET BUDGET Mun Bldg included</b> | \$ 634,217     | 629,360        | \$ 537,861     | \$ 520,209       | \$ 522,174      | \$ (15,687)        | -2.9%               |

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FY 2017 TOWN APPROPRIATIONS

| ACCOUNTS FOR:             |                                | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|---------------------------|--------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>COMMUNITY SERVICES</b> |                                |                |                |                |                  |                 |                    |                     |
| <b>ADMINISTRATION</b>     |                                |                |                |                |                  |                 |                    |                     |
| 06255000 041110           | ADMIN FULL TIME PAY            | 91,674         | 94,548         | 97,261         | 100,236          | 100,236         | 2,975              | 3.1%                |
| 06255000 041113           | OFFICE MANAGER                 | 48,656         | 50,171         | 52,272         | 53,872           | 54,545          | 2,273              | 4.3%                |
| 06255000 041114           | CLERICAL FULL TIME             | 23,042         | 23,774         | 24,755         | 25,510           | 25,829          | 1,074              | 4.3%                |
| 06255000 041200           | FICA                           | 10,271         | 10,489         | 10,448         | 10,976           | 11,030          | 582                | 5.6%                |
| 06255000 041205           | MEDICARE                       | 2,402          | 2,453          | 2,446          | 2,568            | 2,581           | 135                | 5.5%                |
| 06255000 041210           | DENTAL INSURANCE               | 604            | 628            | 670            | 670              | 670             | -                  | 0.0%                |
| 06255000 041220           | LONG TERM DISABILITY INSURANCE | 814            | 835            | 867            | 899              | 899             | 32                 | 3.7%                |
| 06255000 041230           | HEALTH INSURANCE               | 22,541         | 24,460         | 26,645         | 29,043           | 29,043          | 2,398              | 9.0%                |
| 06255000 041240           | PENSION                        | 17,151         | 17,546         | 17,849         | 18,347           | 18,446          | 597                | 3.3%                |
| 06255000 041300           | OVERTIME PAY                   | 1,271          | 90             | 1,506          | 1,506            | 1,506           | -                  | 0.0%                |
| 06255000 042910 62010:12  | EMPLOYEE TRAINING              | 3,751          | 3,486          | 4,050          | 4,050            | 4,050           | -                  | 0.0%                |
| 06255000 042945           | ACCRUED VACATION               | 961.49         | -868           | -              | -                | -               | -                  | 0.0%                |
| 06255000 043500           | PROFESSIONAL DUES              | 829            | 395            | 895            | 895              | 895             | -                  | 0.0%                |
| 06255000 045302           | TELEPHONES                     | 691            | 616            | 700            | 700              | 700             | -                  | 0.0%                |
| 06255000 045310           | POSTAGE                        | 1,697          | 2,424          | 2,600          | 2,600            | 2,600           | -                  | 0.0%                |
| 06255000 045311           | PASSPORT POSTAGE               | 1,680          | 1,965          | 1,800          | 2,000            | 2,000           | 200                | 11.1%               |
| 06255000 045500           | BROCHURE                       | 154            | 130            | 750            | 750              | 750             | -                  | 0.0%                |
| 06255000 045800           | TRAVEL                         | 3,397          | 3,370          | 3,250          | 3,250            | 3,250           | -                  | 0.0%                |
| 06255000 046015           | MISCELLANEOUS SUPPLIES         | 2,872          | 3,065          | 3,500          | 3,500            | 3,500           | -                  | 0.0%                |
| 06255000 046260           | VEHICLE FUEL/GAS               | 16,881         | 17,341         | 13,000         | 15,000           | 15,000          | 2,000              | 15.4%               |
| 06255000 047400           | NEW EQUIPMENT                  | 114            | 10             | 2,000          | 2,000            | 2,000           | -                  | 0.0%                |
|                           |                                |                |                |                |                  |                 |                    |                     |
| TOTAL ADMINISTRATION      | TOTAL ADMINISTRATION           | \$ 251,453     | 256,929        | \$ 267,264     | \$ 278,372       | \$ 279,530      | \$ 12,266          | 4.6%                |

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| ACCOUNTS FOR:           |                                | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|-------------------------|--------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>CABLE TV</b>         |                                |                |                |                |                  |                 |                    |                     |
| 06260300 041112         | STAFF FULL TIME PAY            | 22,197         | 35,898         | 36,900         | 38,023           | 38,498          | 1,598              | 4.3%                |
| 06260300 041122         | CS CABLE TV CELL PHONE STIPEND | 291            | 422            | 420            | 420              | 420             | -                  | 0.0%                |
| 06260300 041150         | PART TIME PAY                  | 12,221         | 12,563         | 11,220         | 11,220           | 11,220          | -                  | 0.0%                |
| 06260300 041157         | PROGRAM DIRECTOR               | 11,586         | 10,948         | 9,818          | 9,995            | 9,995           | 177                | 1.8%                |
| 06260300 041200         | FICA                           | 2,595          | 3,198          | 3,820          | 3,779            | 3,809           | (11)               | -0.3%               |
| 06260300 041205         | MEDICARE                       | 607            | 748            | 894            | 884              | 891             | (3)                | -0.3%               |
| 06260300 041210         | DENTAL INSURANCE               | 211            | 241            | 258            | 258              | 258             | -                  | 0.0%                |
| 06260300 041220         | LONG TERM DISABILITY INSURANCE | 58             | 177            | 185            | 191              | 191             | 6                  | 3.2%                |
| 06260300 041230         | HEALTH INSURANCE               | 2,524          | 4,166          | 6,323          | 6,890            | 6,890           | 567                | 9.0%                |
| 06260300 041240         | PENSION                        | 2,669          | 3,679          | 3,756          | 3,872            | 3,920           | 164                | 4.4%                |
| 06260300 041300         | OVERTIME PAY                   | 525            | 678            | 510            | 510              | 510             | -                  | 0.0%                |
| 06260300 042910         | EMPLOYEE TRAINING              | -              | 0              | 200            | 200              | 200             | -                  | 0.0%                |
| 06260300 042945         | ACCRUED VACATION               | (415)          | 347            | -              | -                | -               | -                  | 0.0%                |
| 06260300 043225         | CONTRACTED SERVICES            | 7,852          | 6,535          | 6,500          | 6,500            | 6,500           | -                  | 0.0%                |
| 06260300 043500         | PROFESSIONAL DUES              | -              | 335            | 350            | 350              | 350             | -                  | 0.0%                |
| 06260300 044351         | EQUIPMENT MAINTENANCE          | 309            | 151            | 1,000          | 1,000            | 1,000           | -                  | 0.0%                |
| 06260300 046020         | SPECIAL PROGRAMS               | 504            | 56             | 250            | 250              | 250             | -                  | 0.0%                |
| 06260300 047400         | NEW EQUIPMENT                  | 17,671         | 13,931         | 1,000          | 1,000            | 1,000           | -                  | 0.0%                |
|                         |                                |                |                |                |                  |                 |                    |                     |
| TOTAL CABLE TV          | TOTAL CABLE TV                 | 81,406         | 94,072         | \$ 83,404      | \$ 85,342        | \$ 85,902       | \$ 2,498           | 3.0%                |
| <b>MOSQUITO CONTROL</b> |                                |                |                |                |                  |                 |                    |                     |
| 06260900 046021         | MOSQUITO CONTROL               | 1,492          | 27             | 2,000          | 2,000            | 2,000           | -                  | 0.0%                |
|                         |                                |                |                |                |                  |                 |                    |                     |
| TOTAL MOSQUITO CONTROL  | TOTAL MOSQUITO CONTROL         | \$ 1,492       | 27             | \$ 2,000       | \$ 2,000         | \$ 2,000        | -                  | 0.0%                |



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|---------------------------|--------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>MUNICIPAL BUILDING</b> |                                |                |                |                |                  |                 |                    |                     |
| 06260800 041112           | STAFF FULL TIME PAY            | 81,650         | 84,490         | 76,799         | 79,665           | 79,665          | 2,866              | 3.7%                |
| 06260800 041150           | PART TIME PAY                  | 13,999         | 13,478         | 15,902         | 16,479           | 16,479          | 577                | 3.6%                |
| 06260800 041200           | FICA                           | 6,027          | 6,149          | 6,521          | 6,115            | 6,115           | (406)              | -6.2%               |
| 06260800 041205           | MEDICARE                       | 1,410          | 1,438          | 1,527          | 1,431            | 1,431           | (96)               | -6.3%               |
| 06260800 041210           | DENTAL INSURANCE               | 463            | 483            | 516            | 516              | 516             | -                  | 0.0%                |
| 06260800 041220           | LONG TERM DISABILITY INSURANCE | 407            | 418            | 435            | 400              | 400             | (35)               | -8.0%               |
| 06260800 041230           | HEALTH INSURANCE               | 10,695         | 11,605         | 12,646         | 13,780           | 13,780          | 1,134              | 9.0%                |
| 06260800 041240           | PENSION                        | 8,373          | 9,126          | 9,991          | 8,136            | 8,136           | (1,855)            | -18.6%              |
| 06260800 041300           | OVERTIME PAY                   | 345            | 378            | 1,240          | 1,240            | 1,240           | -                  | 0.0%                |
| 06260800 042910           | EMPLOYEE TRAINING              | -              | 0              | 500            | 500              | 500             | -                  | 0.0%                |
| 06260800 042945           | ACCRUED VACATION               | 2,176          | 2,427          | -              | -                | -               | -                  | 0.0%                |
| 06260800 043225           | CONTRACTED SERVICES            | 30,597         | 33,222         | 30,000         | 30,000           | 30,000          | -                  | 0.0%                |
| 06260800 044100           | UTILITY - SEWER                | 3,786          | 4,130          | 3,300          | 3,300            | 3,300           | -                  | 0.0%                |
| 06260800 044110           | UTILITY - WATER                | 1,601          | 2,050          | 1,853          | 1,853            | 1,853           | -                  | 0.0%                |
| 06260800 044223           | RECYCLING BINS                 | -              | 0              | 300            | -                | -               | (300)              | -100.0%             |
| 06260800 044252           | GROUNDS MAINTENANCE            | 5,635          | 5,872          | 5,500          | 5,500            | 5,500           | -                  | 0.0%                |
| 06260800 044300           | BUILDING MAINTENANCE           | 22,049         | 31,269         | 30,000         | 30,000           | 30,000          | -                  | 0.0%                |
| 06260800 044301           | MB TRI-GENERATION MAINTENANCE  | 510            | 192            | 14,000         | 45,000           | 45,000          | 31,000             | 221.4%              |
| 06260800 044320           | MISCELLANEOUS MAINTENANCE      | 1,982          | 593            | 2,000          | 2,000            | 2,000           | -                  | 0.0%                |
| 06260800 044351           | EQUIPMENT MAINTENANCE          | 267            | 0              | 2,000          | 2,000            | 2,000           | -                  | 0.0%                |
| 06260800 045302           | TELEPHONES                     | 1,307          | 1,551          | 2,000          | 2,000            | 2,000           | -                  | 0.0%                |
| 06260800 046015           | OPERATIONAL SUPPLIES           | 3,576          | 3,845          | 6,000          | 6,000            | 6,000           | -                  | 0.0%                |
| 06260800 046210           | UTILITY - GAS                  | 26,834         | 28,615         | 42,900         | 30,000           | 30,000          | (12,900)           | -30.1%              |
| 06260800 046220           | UTILITY - ELECTRICITY          | 50,194         | 49,056         | 10,000         | 10,000           | 10,000          | -                  | 0.0%                |
| 06260800 047400           | NEW EQUIPMENT                  | 123            | 140            | 1,500          | 1,500            | 1,500           | -                  | 0.0%                |
| 06260800 047430           | NEW FURNITURE                  | 1,293          | 459            | 1,000          | 1,000            | 1,000           | -                  | 0.0%                |
| 06260800 048000           | MISCELLANEOUS EXPENSES         | 956            | 1,567          | 500            | 500              | 500             | -                  | 0.0%                |
|                           |                                |                |                |                |                  |                 |                    |                     |
| TOTAL MUNICIPAL BUILDING  | TOTAL MUNICIPAL BUILDING       | 276,256        | 292,551        | \$ 278,930     | \$ 298,915       | \$ 298,915      | \$ 19,985          | 7.2%                |

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|---------------------------------------|--------------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>OAK HILL PROFESSIONAL BUILDING</b> |                                      |                |                |                |                  |                 |                    |                     |
| 06260810 041150                       | PART TIME PAY                        | 5,347          | 5,341          | 7,103          | 7,231            | 7,231           | 128                | 1.8%                |
| 06260810 041200                       | FICA                                 | 329            | 329            | 441            | 448              | 448             | 7                  | 1.6%                |
| 06260810 041205                       | MEDICARE                             | 77             | 77             | 103            | 105              | 105             | 2                  | 1.9%                |
| 06260810 043225                       | CONTRACTED SERVICES                  | 4,421          | 4,159          | 4,000          | 4,000            | 4,000           | -                  | 0.0%                |
| 06260810 044100                       | UTILITY SEWER                        | 478            | 694            | 380            | 380              | 380             | -                  | 0.0%                |
| 06260810 044110                       | UTILITY WATER                        | 793            | 795            | 725            | 725              | 725             | -                  | 0.0%                |
| 06260810 044215                       | REFUSE COLLECTION                    | 760            | 452            | 1,500          | 1,500            | 1,500           | -                  | 0.0%                |
| 06260810 044223                       | RECYCLE BINS                         | -              | 0              | 550            | 100              | 100             | (450)              | -81.8%              |
| 06260810 044300                       | BLDG. MAINTENANCE                    | 3,331          | 926            | 2,000          | 2,000            | 2,000           | -                  | 0.0%                |
| 06260810 046015                       | MISCELLANEOUS SUPPLIES               | 939            | 40             | 1,000          | 1,000            | 1,000           | -                  | 0.0%                |
| 06260810 046031                       | CLEAN SUPPLIES                       | -              | 0              | 500            | 500              | 500             | -                  | 0.0%                |
| 06260810 046220                       | UTILITY ELECTRICITY                  | 5,484          | 5,798          | 7,550          | 7,550            | 7,550           | -                  | 0.0%                |
| 06260810 046240                       | UTILITY HEATING FUEL                 | 9,416          | 9,104          | 7,500          | 7,187            | 7,187           | (313)              | -4.2%               |
| 06260810 047400                       | NEW EQUIPMENT                        | -              | 0              | 200            | 200              | 200             | -                  | 0.0%                |
|                                       |                                      |                |                |                |                  |                 |                    |                     |
| TOTAL OAK HILL PROFESSIONAL BUILDING  | TOTAL OAK HILL PROFESSIONAL BUILDING | \$ 31,377      | 27,716         | \$ 33,552      | \$ 32,926        | \$ 32,926       | \$ (626)           | -1.9%               |
|                                       |                                      |                |                |                |                  |                 |                    |                     |
| TOTAL COMMUNITY SERVICES ADMIN        | TOTAL COMMUNITY SERVICES ADMIN       | \$ 641,984     | 671,294        | \$ 665,150     | \$ 697,555       | \$ 699,273      | 34,123             | 5.1%                |

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|----------------------------|---|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>GROUNDS MAINTENANCE</b> |   |                |                |                |                  |                 |                    |                     |
| 06260600 041111            | MANAGER FULL TIME PAY                   | 50,556         | 52,088         | 53,581         | 55,204           | 55,204          | 1,623              | 3.0%                |
| 06260600 041112            | STAFF FULL TIME PAY                     | 81,723         | 85,483         | 87,923         | 90,626           | 90,626          | 2,703              | 3.1%                |
| 06260600 041150            | PART TIME PAY                           | 41,521         | 42,653         | 32,000         | 35,000           | 35,000          | 3,000              | 9.4%                |
| 06260600 041200            | FICA                                    | 11,018         | 11,340         | 11,083         | 11,477           | 11,477          | 394                | 3.6%                |
| 06260600 041205            | MEDICARE                                | 2,577          | 2,652          | 2,594          | 2,686            | 2,686           | 92                 | 3.5%                |
| 06260600 041210            | DENTAL INSURANCE                        | 691            | 724            | 774            | 774              | 774             | -                  | 0.0%                |
| 06260600 041220            | LONG TERM DISABILITY INSURANCE          | 658            | 683            | 708            | 731              | 731             | 23                 | 3.2%                |
| 06260600 041230            | HEALTH INSURANCE                        | 14,072         | 15,130         | 16,327         | 17,649           | 17,649          | 1,322              | 8.1%                |
| 06260600 041240            | PENSION                                 | 13,767         | 14,045         | 14,764         | 15,083           | 15,083          | 319                | 2.2%                |
| 06260600 041300            | OVERTIME PAY                            | 2,677          | 1,076          | 3,570          | 2,570            | 2,570           | (1,000)            | -28.0%              |
| 06260600 042910            | EMPLOYEE TRAINING                       | -              | 0              | 200            | 1,000            | 1,000           | 800                | 400.0%              |
| 06260600 042945            | ACCRUED VACATION                        | (742)          | 1,709          | -              | -                | -               | -                  | 0.0%                |
| 06260600 043225 69000:11   | CONTRACT SERV HSF, PF, WF, SBP, MP, BPP | 32,478         | 15,734         | 15,615         | 16,615           | 16,615          | 1,000              | 6.4%                |
| 06260600 043227            | FIELD LINING                            | 7,766          | 19,130         | 9,600          | 9,600            | 9,600           | -                  | 0.0%                |
| 06260600 043228            | ORGANICS - ATHLETIC FIELD               | 82,312         | 89,360         | 92,293         | 92,293           | 92,293          | -                  | 0.0%                |
| 06260600 043229            | TRACK                                   | -              | 4,000          | -              | -                | -               | -                  |                     |
| 06260600 043230            | TENNIS COURT                            | 3,818          | 4,232          | 4,000          | 4,000            | 4,000           | -                  | 0.0%                |
| 06260600 044100 69003:11   | SEWER CHARGES (WP, MP, BPP)             | 992            | 992            | 3,200          | 3,200            | 3,200           | -                  | 0.0%                |
| 06260600 044110 69000:11   | WATER CHARGE HS, PF, WP, SBP, MP, BPP   | 15,411         | 13,431         | 15,051         | 15,851           | 15,851          | 800                | 5.3%                |
| 06260600 044252            | INFIELD PREPARATION                     | 23,314.00      | 27,494         | 28,000         | 28,000           | 28,000          | -                  | 0.0%                |
| 06260600 044253            | TRIM/PRUNE                              | 4,950.00       | 0              | 2,000          | 2,000            | 2,000           | -                  | 0.0%                |
| 06260600 044254:044255     | PROPERTY MAINTENANCE/LONG HAY MOWING    | 73,060.99      | 88,516         | 45,000         | 45,000           | 45,000          | -                  | 0.0%                |
| 06260600 044300 69010:11   | BUILDING REPAIRS (MP, BLPP)             | 658            | 0              | 1,500          | 1,500            | 1,500           | -                  | 0.0%                |
| 06260600 044310            | VEHICLE MAINTENANCE                     | 43,903         | 39,499         | 17,000         | 20,000           | 20,000          | 3,000              | 17.6%               |
| 06260600 044320            | MISCELLANEOUS MAINTENANCE               | 12,854         | 13,571         | 10,000         | 10,000           | 10,000          | -                  | 0.0%                |
| 06260600 044320 69002:10   | FIELD REPAIRS (PF, WF, SPF,MP)          | 2,165          | 465            | 1,850          | 1,850            | 1,850           | -                  | 0.0%                |
| 06260600 045302            | WILEY PARK PHONE                        | 1,065.16       | 1,704          | 800            | 1,340            | 1,340           | 540                | 67.5%               |
| 06260600 045800            | TRAVEL EXPENSE                          | 1,003.81       | 1,004          | 1,000          | 1,000            | 1,000           | -                  | 0.0%                |
| 06260600 046000            | OFFICE SUPPLIES                         | 23.50          | 228            | 200            | 200              | 200             | -                  | 0.0%                |
| 06260600 046015 69002:4    | MISCELLANEOUS FIELD SUPPLIES            | 19,429         | 18,532         | 15,200         | 16,200           | 16,200          | 1,000              | 6.6%                |
| 06260600 046210 69000:10   | FIELDS GAS UTILITY                      | 4,482          | 5,721          | 5,450          | 5,450            | 5,450           | -                  | 0.0%                |
| 06260600 046220 69000:11   | FIELDS ELECTRICITY UTILITY              | 20,223         | 20,878         | 29,000         | 29,000           | 29,000          | -                  | 0.0%                |
| 06260600 046261 69003:04   | FIELDS PROPANE FUEL                     | 2,969          | 4,325          | 5,000          | 5,000            | 5,000           | -                  | 0.0%                |
| 06260600 047150            | LAND IMPROVEMENTS                       | 1,302.74       | 1,715          | 2,500          | 2,500            | 2,500           | -                  | 0.0%                |
| 06260600 047400            | NEW EQUIPMENT                           | 1,755.00       | 1,811          | 1,000          | 1,000            | 1,000           | -                  | 0.0%                |
|                            |   |                |                |                |                  |                 |                    |                     |
| TOTAL GROUNDS MAINTENANCE  | TOTAL GROUNDS MAINTENANCE               | \$ 574,451     | 599,923        | \$ 528,783     | \$ 544,399       | \$ 544,399      | \$ 15,616          | 3.0%                |

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|--------------------------------|-------------------------------------|-------------------|----------------|-------------------|-------------------|-------------------|--------------------|---------------------|
| <b>ICE RINK</b>                |                                     |                   |                |                   |                   |                   |                    |                     |
| 06260700 041122                | CELL PHONE STIPEND                  | 844               | 844            | 840               | 840               | 840               | -                  | 0.0%                |
| 06260700 041150                | PART TIME PAY                       | 4,017             | 3,619          | 4,080             | 4,080             | 4,080             | -                  | 0.0%                |
| 06260700 041200                | FICA                                | 249               | 224            | 253               | 253               | 253               | -                  | 0.0%                |
| 06260700 041205                | MEDICARE                            | 58                | 52             | 60                | 60                | 60                | -                  | 0.0%                |
| 06260700 043225                | CONTRACTED SERVICES                 | 786               | 368            | 500               | 500               | 500               | -                  | 0.0%                |
| 06260700 044100                | SEWER                               | 8,606             | 9,669          | 2,500             | 2,800             | 2,800             | 300                | 12.0%               |
| 06260700 046001                | FOOD                                | 837               | 1,175          | 1,250             | 1,250             | 1,250             | -                  | 0.0%                |
| 06260700 046015                | MISCELLANEOUS SUPPLIES              | 699               | 334            | 200               | 200               | 200               | -                  | 0.0%                |
| 06260700 046210                | UTILITY GAS ICE RINK                | 4,920             | 6,018          | 2,700             | 2,700             | 2,700             | -                  | 0.0%                |
| 06260700 046220                | UTILITY ELECTRICITY                 | 4,077             | 3,840          | 1,500             | 1,700             | 1,700             | 200                | 13.3%               |
|                                |                                     |                   |                |                   |                   |                   |                    |                     |
| <b>TOTAL ICE RINK</b>          | <b>TOTAL ICE RINK</b>               | <b>\$ 25,093</b>  | <b>26,142</b>  | <b>\$ 13,883</b>  | <b>\$ 14,383</b>  | <b>\$ 14,383</b>  | <b>\$ 500</b>      | <b>3.6%</b>         |
|                                |                                     |                   |                |                   |                   |                   |                    |                     |
| <b>TOTAL COMMUNITY SERVICE</b> | <b>TOTAL COMMUNITY SERV GROUNDS</b> | <b>\$ 599,544</b> | <b>626,065</b> | <b>\$ 542,666</b> | <b>\$ 558,782</b> | <b>\$ 558,782</b> | <b>\$ 16,116</b>   | <b>3.0%</b>         |

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| ACCOUNTS FOR:     |                                | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|-------------------|--------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>RECREATION</b> |                                |                |                |                |                  |                 |                    |                     |
| 06255500 041111   | RECREATION MANAGER             | 29,443         | 31,253         | 32,149         | 34,447           | 34,447          | 2,298              | 7.1%                |
| 06255500 041112   | PROGRAM COORDINATOR            | 26,983         | 33,028         | 33,954         | 35,003           | 35,003          | 1,049              | 3.1%                |
| 06255500 041118   | SITE SUPERVISOR/REC LEADER     | 2,292          | 3,169          | 4,100          | 4,100            | 4,100           | -                  | 0.0%                |
| 06255500 041122   | CELL PHONE STIPEND             | 431            | 422            | 966            | 966              | 966             | -                  | 0.0%                |
| 06255500 041200   | FICA                           | 3,829          | 4,371          | 4,456          | 4,481            | 4,481           | 25                 | 0.6%                |
| 06255500 041205   | MEDICARE                       | 895            | 1,022          | 1,042          | 1,047            | 1,047           | 5                  | 0.5%                |
| 06255500 041210   | DENTAL INSURANCE               | 302            | 314            | 334            | 334              | 334             | -                  | 0.0%                |
| 06255500 041220   | LONG TERM DISABILITY INSURANCE | 275            | 313            | 330            | 342              | 342             | 12                 | 3.6%                |
| 06255500 041230   | HEALTH INSURANCE               | 8,981          | 9,706          | 10,575         | 11,525           | 11,525          | 950                | 9.0%                |
| 06255500 041240   | PENSION                        | 6,189          | 6,965          | 6,743          | 6,952            | 6,952           | 209                | 3.1%                |
| 06255500 041300   | OVERTIME PAY                   | 1,259          | 605            | 1,020          | 1,020            | 1,020           | -                  | 0.0%                |
| 06255500 042945   | ACCRUED VACATION               | (271)          | 439            | -              | -                | -               | -                  | 0.0%                |
| 06255500 045800   | TRAVEL                         | 934            | 438            | 1,000          | 1,000            | 1,000           | -                  | 0.0%                |
|                   |                                |                |                |                |                  |                 |                    |                     |
| TOTAL RECREATION  | TOTAL RECREATION               | \$ 81,542      | 92,044         | \$ 96,669      | \$ 101,217       | \$ 101,217      | \$ 4,548           | 4.7%                |

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|-----------------------|----------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>YOUTH PROGRAMS</b> |                            |                |                |                |                  |                 |                    |                     |
| 06260000 041150       | PART TIME PAY              | 151,849        | 143,258        | 147,800        | 155,000          | 155,000         | 7,200              | 4.9%                |
| 06260000 041156       | CAMP FEES                  | 34,796         | 32,388         | 38,760         | 38,760           | 38,760          | -                  | 0.0%                |
| 06260000 041200       | FICA                       | 12,038         | 11,540         | 11,567         | 12,013           | 12,013          | 446                | 3.9%                |
| 06260000 041205       | MEDICARE                   | 2,816          | 2,699          | 2,706          | 2,810            | 2,810           | 104                | 3.8%                |
| 06260000 042910       | EMPLOYEE TRAINING          | 2,270          | 2,400          | 1,500          | 1,500            | 1,500           | -                  | 0.0%                |
| 06260000 042950       | INFECTIOUS DISEASE CONTROL | 55             | 0              | 500            | 500              | 500             | -                  | 0.0%                |
| 06260000 043225       | CONTRACTED SERVICES        | 30,251         | 29,561         | 30,000         | 30,000           | 30,000          | -                  | 0.0%                |
| 06260000 046015       | MISCELLANEOUS SUPPLIES     | 7,932          | 6,748          | 7,000          | 7,000            | 7,000           | -                  | 0.0%                |
| 06260000 047400       | NEW EQUIPMENT              | 2,742          | 0              | 1,000          | 1,000            | 1,000           | -                  | 0.0%                |
| 06260000 048100       | YOUTH IN-HOUSE PROGRAMS    | 3,346          | 3,235          | 3,500          | 3,500            | 3,500           | -                  | 0.0%                |
| 06260000 048101       | CONTRACTED PROGRAMS        | 53,131         | 39,778         | 51,000         | 51,000           | 51,000          | -                  | 0.0%                |
| 06260000 048103       | SPECIAL EVENTS             | 73,869         | 59,294         | 62,000         | 62,000           | 62,000          | -                  | 0.0%                |
| YOUTH BASKETBALL      | YOUTH BASKETBALL           |                |                |                |                  |                 |                    |                     |
| 06260010 041150       | PART TIME PAY              | 550            | 1,350          | 714            | 714              | 714             | -                  | 0.0%                |
| 06260010 041200       | FICA                       | 34             | 84             | 45             | 45               | 45              | -                  | 0.0%                |
| 06260010 041205       | MEDICARE                   | 8              | 20             | 12             | 12               | 12              | -                  | 0.0%                |
| 06260010 043225       | CONTRACTED SERVICES        | -              | -              | -              | 2,000            | 2,000           |                    |                     |
| 06260010 046020       | PROGRAM SUPPLIES           | 6,229          | 6,546          | 8,000          | 8,000            | 8,000           | -                  | 0.0%                |
| 06260010 047400       | NEW EQUIPMENT              | 2,325          | 2,110          | 2,000          | 2,000            | 2,000           | -                  | 0.0%                |
| SOCCER PROGRAMS       | SOCCER PROGRAMS            |                |                |                |                  |                 |                    |                     |
| 06260040 043225       | CONTRACTED SERVICES        |                | 0              | -              | 3,500            | 3,500           |                    |                     |
| 06260040 046020       | PROGRAM SUPPLIES           | 21,361         | 20,503         | 20,500         | 18,000           | 18,000          | (2,500)            | -12.2%              |
| LEARN TO SKI          | LEARN TO SKI               |                |                |                |                  |                 |                    |                     |
| 06260050 041150       | PART TIME PAY              | 2,796          | 2,544          | 4,080          | 4,080            | 4,080           | -                  | 0.0%                |
| 06260050 041200       | FICA                       | 38             | 24             | 253            | 253              | 253             | -                  | 0.0%                |
| 06260050 041205       | MEDICARE                   | 9              | 6              | 60             | 60               | 60              | -                  | 0.0%                |
| 06260050 046020       | SPECIAL PROJGRAM SUPPLIES  | 166            | 87             | 200            | 200              | 200             | -                  | 0.0%                |
| 06260050 048101       | CONTRACTED PROGRAMS        | 23,599         | 32,479         | 20,000         | 25,000           | 25,000          | 5,000              | 25.0%               |
|                       |                            |                |                |                |                  |                 |                    |                     |
| TOTAL YOUTH PROGRAMS  | TOTAL YOUTH PROGRAMS       | 432,209        | 396,653        | \$ 413,197     | \$ 428,947       | \$ 428,947      | \$ 15,750          | 3.8%                |

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| ACCOUNTS FOR:                  |  | 2014<br>ACTUAL    | 2015<br>ACTUAL | 2016<br>BUDGET    | 2017<br>PROPOSED  | 2017<br>ADOPTED   | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|--------------------------------|--|-------------------|----------------|-------------------|-------------------|-------------------|--------------------|---------------------|
| <b>ADULT PROGRAMS</b>          |  |                   |                |                   |                   |                   |                    |                     |
| 06260160 041150                | PART TIME PAY                              | 9,044             | 9,192          | 8,670             | 8,670             | 8,670             | -                  | 0.0%                |
| 06260160 041200                | FICA                                       | 592               | 566            | 538               | 538               | 538               | -                  | 0.0%                |
| 06260160 041205                | MEDICARE                                   | 139               | 132            | 127               | 127               | 127               | -                  | 0.0%                |
| 06260160 046015                | MISCELLANEOUS SUPPLIES                     | 330               | 0              | 1,000             | 1,000             | 1,000             | -                  | 0.0%                |
| 06260160 048000                | MISCELLANEOUS EXPENSES                     | 48                | 0              | 1,122             | 1,122             | 1,122             | -                  | 0.0%                |
| 06260160 048101                | CONTRACTED PROGRAMS                        | 930               | 0              | 1,500             | 1,500             | 1,500             | -                  | 0.0%                |
|                                |  |                   |                |                   |                   |                   |                    |                     |
| TOTAL ADULT PROGRAMS           | TOTAL ADULT PROGRAMS                       | 11,083            | 9,890          | \$ 12,957         | \$ 12,957         | \$ 12,957         | \$ -               | 0.0%                |
| <b>COMMUNITY PROGRAMS</b>      |  |                   |                |                   |                   |                   |                    |                     |
| 06260250 046022                | TICKET PURCHASES                           | 24,016            | 23,638         | 23,000            | 23,000            | 23,000            | -                  | 0.0%                |
| 06260250 048100                | SPECIAL EVENTS                             | 21,685            | 20,940         | 21,000            | 23,000            | 23,000            | 2,000              | 9.5%                |
|                                |  |                   |                |                   |                   |                   |                    |                     |
| TOTAL COMMUNITY PROGR          | TOTAL COMMUNITY PROGRAMS                   | 45,700            | 44,577         | \$ 44,000         | \$ 46,000         | \$ 46,000         | \$ 2,000           | 4.5%                |
|                                |  |                   |                |                   |                   |                   |                    |                     |
| <b>TOTAL COMMUNITY SERVICE</b> | <b>TOTAL COMMUNITY SERVICES RECREATION</b> | <b>\$ 570,534</b> | <b>543,164</b> | <b>\$ 566,823</b> | <b>\$ 589,121</b> | <b>\$ 589,121</b> | <b>\$ 22,298</b>   | <b>3.9%</b>         |

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|------------------------------|--------------------------------|------------------|----------------|-------------------|-------------------|-------------------|--------------------|---------------------|
| <b>SENIOR PROGRAMS</b>       |                                |                  |                |                   |                   |                   |                    |                     |
| 06160270 041112              | SENIOR'S COORDINATOR           | 38,353           | 44,318         | 45,573            | 44,470            | 44,470            | (1,103)            | -2.4%               |
| 06160270 041122              | CELL PHONE STIPEND             | 413              | 422            | 420               | 420               | 420               | -                  | 0.0%                |
| 06160270 041155              | MINIBUS PART TIME PAY          | 13,516           | 15,048         | 16,400            | 16,695            | 16,695            | 295                | 1.8%                |
| 06160270 041200              | FICA                           | 3,169            | 3,722          | 3,817             | 3,834             | 3,834             | 17                 | 0.4%                |
| 06160270 041205              | MEDICARE                       | 741              | 870            | 894               | 897               | 897               | 3                  | 0.3%                |
| 06160270 041210              | DENTAL INSURANCE               | 232              | 241            | 258               | 258               | 258               | -                  | 0.0%                |
| 06160270 041220              | LONG TERM DISABILITY INSURANCE | 191              | 216            | 228               | 230               | 230               | 2                  | 0.9%                |
| 06160270 041230              | HEALTH INSURANCE               | 7,035            | 8,708          | 10,248            | 5,765             | 5,765             | (4,483)            | -43.7%              |
| 06160270 041240              | PENSION                        | 3,822.2          | 4,423          | 4,558             | 6,187             | 6,187             | 1,629              | 35.7%               |
| 06160270 041300              | OVERTIME PAY                   | -                | 85             | -                 | -                 | -                 |                    |                     |
| 06160270 042910              | EMPLOYEE TRAINING              | -                | 0              | 500               | 500               | 500               | -                  | 0.0%                |
| 06160270 042945              | ACCRUED VACATION               | 1,058            | -517           | -                 | -                 | -                 | -                  | 0.0%                |
| 06160270 044415              | RENT/LEASE                     | 1,250            | 2,188          | 3,500             | 3,500             | 3,500             | -                  | 0.0%                |
| 06160270 045321              | SENIORS PUBLIC INFORMATION     | 3,373            | 3,808          | 4,200             | 4,200             | 4,200             | -                  | 0.0%                |
| 06160270 046260              | SENIOR BUS FUEL                | 4,499            | 5,211          | 4,499             | 4,499             | 4,499             | -                  | 0.0%                |
| 06160270 048000              | MISCELLANEOUS EXPENSE          | 1,768            | 2,286          | 2,000             | 2,000             | 2,000             | -                  | 0.0%                |
| 06160270 048102              | FIELD TRIPS                    | 9,269            | 9,830          | 9,500             | 9,500             | 9,500             | -                  | 0.0%                |
| 06160270 048103              | SENIOR PROGRAMS/FOOD           | 2,220            | 5,504          | 3,000             | 5,000             | 5,000             | 2,000              | 66.7%               |
|                              |                                |                  |                |                   |                   |                   |                    |                     |
| <b>TOTAL SENIOR PROGRAMS</b> | <b>TOTAL SENIOR PROGRAMS</b>   | <b>\$ 90,909</b> | <b>106,364</b> | <b>\$ 109,595</b> | <b>\$ 107,955</b> | <b>\$ 107,955</b> | <b>\$ (1,640)</b>  | <b>-1.5%</b>        |



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|---------------------------|----------------------------------|-------------------|----------------|-------------------|-------------------|-------------------|--------------------|---------------------|
| <b>CHILD CARE</b>         |                                  |                   |                |                   |                   |                   |                    |                     |
| 06260400 041111           | MANAGER FULL TIME PAY            | 43,283            | 52,109         | 53,581            | 55,204            | 55,204            | 1,623              | 3.0%                |
| 06260400 041112           | STAFF FULL TIME PAY              | 112,112           | 100,582        | 103,802           | 106,989           | 107,202           | 3,400              | 3.3%                |
| 06260400 041122           | CELL PHONE STIPEND               | 1,099             | 1,265          | 1,260             | 1,260             | 1,260             | -                  | 0.0%                |
| 06260400 041150           | PART TIME PAY                    | 173,039           | 184,220        | 183,000           | 190,000           | 190,000           | 7,000              | 3.8%                |
| 06260400 041160           | INCENTIVE PAY                    | 6,975             | 4,200          | 9,180             | 9,180             | 9,180             | -                  | 0.0%                |
| 06260400 041200           | FICA                             | 19,829            | 20,894         | 21,588            | 22,193            | 22,203            | 615                | 2.8%                |
| 06260400 041205           | MEDICARE                         | 4,637             | 4,886          | 5,050             | 5,191             | 5,193             | 143                | 2.8%                |
| 06260400 041210           | DENTAL INSURANCE                 | 746               | 820            | 878               | 878               | 878               | -                  | 0.0%                |
| 06260400 041220           | LONG TERM DISABILITY INSURANCE   | 677               | 753            | 783               | 814               | 814               | 31                 | 4.0%                |
| 06260400 041230           | HEALTH INSURANCE                 | 28,089            | 31,985         | 34,843            | 37,978            | 37,978            | 3,135              | 9.0%                |
| 06260400 041240           | PENSION                          | 13,238            | 15,284         | 15,849            | 16,427            | 16,449            | 600                | 3.8%                |
| 06260400 041300           | OVERTIME PAY                     | 3,289             | 566            | 1,500             | 1,500             | 1,500             | -                  | 0.0%                |
| 06260400 042910           | EMPLOYEE TRAINING                | 1,800             | 3,086          | 3,500             | 3,500             | 3,500             | -                  | 0.0%                |
| 06260400 042945           | ACCRUED VACATION                 | 3,723             | 1,047          | -                 | -                 | -                 | -                  | 0.0%                |
| 06260400 042950           | INFECTIOUS DISEASE CONTROL       | -                 | 0              | 500               | 500               | 500               | -                  | 0.0%                |
| 06260400 043225           | CONTRACTED SERVICES              | 578               | 636            | 2,000             | 2,000             | 2,000             | -                  | 0.0%                |
| 06260400 043600           | LICENSES AND FEES                | 1,081             | 467            | 800               | 800               | 800               | -                  | 0.0%                |
| 06260400 044320           | MISCELLANEOUS MAINTENANCE        | 148               | 50             | 225               | 225               | 225               | -                  | 0.0%                |
| 06260400 044410           | LEASES LAND                      | 28,921            | 29,750         | 35,000            | 35,000            | 35,000            | -                  | 0.0%                |
| 06260400 045302           | TELEPHONES                       | 901               | 1,277          | 850               | 850               | 850               | -                  | 0.0%                |
| 06260400 045400           | ADVERTISEMENT                    | -                 | 350            | 500               | 500               | 500               | -                  | 0.0%                |
| 06260400 045800           | TRAVEL                           | 312               | 337            | 750               | 750               | 750               | -                  | 0.0%                |
| 06260400 046001           | FOOD                             | 29,030            | 31,579         | 32,000            | 32,000            | 32,000            | -                  | 0.0%                |
| 06260400 046020           | SPECIAL PROGRAMS                 | 4,751             | 10,705         | 5,000             | 5,000             | 5,000             | -                  | 0.0%                |
| 06260400 048102           | FIELD TRIPS                      | 1,685             | 3,299          | 3,500             | 3,500             | 3,500             | -                  | 0.0%                |
| WENTWORTH SCHOOL          | WENTWORTH SCHOOL                 |                   |                |                   |                   |                   |                    |                     |
| 06260480 041150:041200:05 | PART TIME PAY/FICA/MEDICARE      | 5,961             | 0              | -                 | -                 | -                 | -                  | 100.0%              |
| 06260480 043225           | CONTRACTED SERVICES              | 1,515             | 1,369          | 2,000             | 2,000             | 2,000             | -                  | 0.0%                |
| 06260480 044300           | BUILDING MAINTENANCE & UTILITIES | -                 | 1,650          | 750               | 750               | 750               | -                  | 0.0%                |
| 06260480 044320           | MISCELLANEOUS MAINTENANCE        | 164               | 190            | 750               | 750               | 750               | -                  | 0.0%                |
| 06260480 045302           | TELEPHONES                       | 1,525             | 628            | 500               | 500               | 500               | -                  | 0.0%                |
| 06260480 046000           | OFFICE SUPPLIES                  | 726               | 306            | 500               | 500               | 500               | -                  | 0.0%                |
| 06260480 046029           | CUSTODIAL SUPPLIES               | 721               | 1,754          | 2,000             | 1,500             | 1,500             | (500)              | -25.0%              |
| 06260480 047400/047430    | NEW EQUIPMENT/FURNITURE          | 9,955             | 5,449          | 2,750             | 2,750             | 2,750             | -                  | 0.0%                |
|                           |                                  |                   |                |                   |                   |                   |                    |                     |
| <b>TOTAL CHILDCARE</b>    | <b>TOTAL CHILDCARE</b>           | <b>\$ 500,510</b> | <b>511,493</b> | <b>\$ 525,189</b> | <b>\$ 540,989</b> | <b>\$ 541,236</b> | <b>\$ 16,047</b>   | <b>3.1%</b>         |

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|----------------------------|--------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>BEACH ACCOUNTS</b>      |                                |                |                |                |                  |                 |                    |                     |
| FERRY BEACH                | FERRY BEACH                    |                |                |                |                  |                 |                    |                     |
| 06261040 041150            | PART TIME PAY                  | 18,360         | 18,360         | 18,360         | 18,690           | 18,690          | 330                | 1.8%                |
| 06261040 041200            | FICA                           | 1,146          | 1,146          | 1,146          | 1,165            | 1,165           | 19                 | 1.7%                |
| 06261040 041205            | MEDICARE                       | 270            | 270            | 270            | 272              | 272             | 2                  | 0.7%                |
| 06261040 041300            | OVERTIME PAY                   | 102            | 102            | 102            | 102              | 102             | -                  | 0.0%                |
| 06261040 043225            | CONTRACTED SERVICES            | 4,500          | 4,500          | 4,000          | 4,000            | 4,000           | -                  | 0.0%                |
| 06261040 044100            | FERRY BEACH SEWER              | 1,000          | 1,000          | 1,000          | 1,000            | 1,000           | -                  | 0.0%                |
| 06261040 044110            | FERRY BEACH WATER              | 1,000          | 1,000          | 1,000          | 1,000            | 1,000           | -                  | 0.0%                |
| 06261040 046015            | MISCELLANEOUS SUPPLIES         | 1,700          | 1,500          | 1,500          | 1,500            | 1,500           | -                  | 0.0%                |
| 06261040 046220            | FERRY BEACH ELECTRICITY        | 500            | 500            | 500            | 500              | 500             | -                  | 0.0%                |
| HURD PARK/PINE POINT BEACH | HURD PARK/PINE POINT BEACH     |                |                |                |                  |                 |                    |                     |
| 06261050 041150            | PART TIME PAY                  | 14,280         | 14,280         | 14,280         | 16,000           | 16,000          | 1,720              | 12.0%               |
| 06261050 041200            | FICA                           | 899            | 899            | 899            | 1,005            | 1,005           | 106                | 11.8%               |
| 06261050 041205            | MEDICARE                       | 213            | 213            | 213            | 235              | 235             | 22                 | 10.3%               |
| 06261050 041300            | OVERTIME PAY                   | 204            | 204            | 204            | 204              | 204             | -                  | 0.0%                |
| 06261050 043225            | CONTRACTED SERVICES            | 13,000         | 13,000         | 13,000         | 13,000           | 13,000          | -                  | 0.0%                |
| 06261050 044100            | HURD PARK SEWER                | 560            | 1,000          | 1,000          | 1,400            | 1,400           | 400                | 40.0%               |
| 06261050 044110            | HURD PARK WATER                | 200            | 200            | 200            | 200              | 200             | -                  | 0.0%                |
| 06261050 045302            | TELEPHONES                     | 1,100          | 1,400          | 1,400          | 1,400            | 1,400           | -                  | 0.0%                |
| 06261050 046015            | MISCELLANEOUS SUPPLIES         | 2,000          | 2,000          | 3,000          | 3,000            | 3,000           | -                  | 0.0%                |
| 06261050 046220            | HURD PARK ELECTRICITY          | 3,000          | 2,700          | 2,700          | 2,400            | 2,400           | (300)              | -11.1%              |
| 06261050 047400            | NEW EQUIPMENT                  | 2,000          | 2,000          | 2,000          | 2,000            | 2,000           | -                  | 0.0%                |
| HIGGINS BEACH              | HIGGINS BEACH                  |                |                |                |                  |                 |                    |                     |
| 06261060 041112            | STAFF FULL TIME PAY            | 11,265         | 0              | -              | -                | -               | -                  | 0.0%                |
| 06261060 041150            | PART TIME PAY                  | 14,280         | 14,280         | 14,280         | 14,280           | 14,280          | -                  | 0.0%                |
| 06261060 041200            | FICA                           | 1,682          | 929            | 929            | 930              | 930             | 1                  | 0.1%                |
| 06261060 041205            | MEDICARE                       | 396            | 217            | 217            | 217              | 217             | -                  | 0.0%                |
| 06261060 041210            | DENTAL INSURANCE               | 70             | 0              | -              | -                | -               | -                  | 0.0%                |
| 06261060 041220            | LONG TERM DISABILITY INSURANCE | 57             | 0              | -              | -                | -               | -                  | 0.0%                |
| 06261060 041230            | HEALTH INSURANCE               | 1,618          | 0              | -              | -                | -               | -                  | 0.0%                |
| 06261060 041240            | PENSION                        | 1,243          | 0              | -              | -                | -               | -                  | 0.0%                |
| 06261060 041300            | OVERTIME PAY                   | 714            | 714            | 714            | 714              | 714             | -                  | 0.0%                |
| 06261060 043225            | CONTRACTUAL SERVICES           | 1,000          | 1,000          | 1,500          | 1,500            | 1,500           | -                  | 0.0%                |
| 06261060 044100            | UTILITY SEWER                  | 1,000          | 10,500         | 10,500         | 10,500           | 10,500          | -                  | 0.0%                |
| 06261060 044110            | UTILITY WATER                  | 1,000          | 500            | 500            | 500              | 500             | -                  | 0.0%                |
| 06261060 045302            | TELEPHONES                     | 990            | 990            | 990            | -                | -               | (990)              | -100.0%             |
| 06261060 046015            | MISCELLANEOUS SUPPLIES         | 1,000          | 2,000          | 2,000          | 2,000            | 2,000           | -                  | 0.0%                |

TOWN OF SCARBOROUGH  
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FY 2017 TOWN APPROPRIATIONS

| ACCOUNTS FOR:                 |   | 2014<br>ACTUAL      | 2015<br>ACTUAL   | 2016<br>BUDGET      | 2017<br>PROPOSED    | 2017<br>ADOPTED     | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|-------------------------------|---|---------------------|------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| 06261060 046220               | UTILITY ELECTRICITY                           | 2,500               | 1,500            | 1,500               | 1,000               | 1,000               | (500)              | -33.3%              |
| 06261060 046261               | PROPANE                                       | 1,800               | 1,800            | 1,800               | 1,800               | 1,800               | -                  | 0.0%                |
| 06261060 047400               | NEW EQUIPMENT                                 | 2,000               | 2,000            | 2,000               | 1,500               | 1,500               | (500)              | -25.0%              |
| TOWN LANDING                  | TOWN LANDING                                  |                     |                  |                     |                     |                     |                    |                     |
| 06261070 041150               | PART TIME PAY                                 | 9,690               | 9,690            | 9,690               | 9,690               | 9,690               | -                  | 0.0%                |
| 06261070 041200               | FICA  | 601                 | 601              | 601                 | 601                 | 601                 | -                  | 0.0%                |
| 06261070 041205               | MEDICARE                                      | 141                 | 141              | 141                 | 141                 | 141                 | -                  | 0.0%                |
| 06261070 044100               | TOWN LANDING SEWER                            | 330                 | 330              | 330                 | 330                 | 330                 | -                  | 0.0%                |
| 06261070 044110               | TOWN LANDING WATER                            | 775                 | 0                | -                   | 800                 | 800                 | 800                | 0.0%                |
| 06261070 044320               | MISCELLANEOUS MAINTENANCE                     | 3,000               | 1,200            | 1,200               | 1,200               | 1,200               | -                  | 0.0%                |
| 06261070 046015               | MISCELLANEOUS SUPPLIES                        | 1,000               | 1,000            | 1,000               | 1,000               | 1,000               | -                  | 0.0%                |
| BEACH CARE                    | BEACH CARE                                    |                     |                  |                     |                     |                     |                    |                     |
| 06261080 041112               | STAFF FULL TIME PAY                           | 19,452              | 34,841           | 35,985              | 37,083              | 37,083              | 1,098              | 3.1%                |
| 06261080 041122               | CELL PHONE STIPEND                            | 420                 | 420              | 454                 | 750                 | 750                 | 296                | 65.2%               |
| 06261080 041150               | PART TIME PAY (moved to shared position)      | 14,280              | 3,178            | 15,000              | 3,000               | 3,000               | (12,000)           | -80.0%              |
| 06261080 041151               | BEACH MONITORING COORDINATOR                  | -                   | 11,822           | -                   | 12,000              | 12,000              | 12,000             | 0.0%                |
| 06261080 041200               | FICA  | 2,167               | 3,191            | 4,092               | 3,203               | 3,203               | (889)              | -21.7%              |
| 06261080 041205               | MEDICARE                                      | 508                 | 748              | 958                 | 751                 | 751                 | (207)              | -21.6%              |
| 06261080 041210               | DENTAL INSURANCE                              | 93                  | 175              | 182                 | 182                 | 182                 | -                  | 0.0%                |
| 06261080 041220               | LONG TERM DISABILITY INSURANCE                | 98                  | 175              | 181                 | 186                 | 186                 | 5                  | 2.8%                |
| 06261080 041230               | HEALTH INSURANCE                              | 3,498               | 5,478            | 5,996               | 6,535               | 6,535               | 539                | 9.0%                |
| 06261080 041240               | PENSION                                       | 2,150               | 1,930            | 3,666               | 3,779               | 3,779               | 113                | 3.1%                |
| 06261080 041300               | OVERTIME PAY                                  | 2,040               | 500              | 500                 | 500                 | 500                 | -                  | 0.0%                |
| 06261080 043225               | BEACH CLEANING                                | 25,000              | 51,643           | 51,643              | 61,643              | 61,643              | 10,000             | 19.4%               |
| 06261080 045800               | TRAVEL EXPENSE                                | 1,500               | 750              | 750                 | 750                 | 750                 | -                  | 0.0%                |
| 06261080 046015               | MISCELLANEOUS SUPPLIES                        | 4,000               | 6,000            | 6,000               | 6,000               | 6,000               | -                  | 0.0%                |
| 06261080 047400               | NEW EQUIPMENT                                 | 2,000               | 2,000            | 2,000               | 2,000               | 2,000               | -                  | 0.0%                |
| 06261080 048000               | MISCELLANEOUS EXPENSES                        | 2,800               | 2,800            | 2,800               | 2,800               | 2,800               | -                  | 0.0%                |
|                               |   |                     |                  |                     |                     |                     |                    |                     |
| <b>TOTAL BEACH MANAGEMEN</b>  | <b>TOTAL BEACH MANAGEMENT</b>                 | <b>\$ 204,192</b>   | <b>241,317</b>   | <b>\$ 246,873</b>   | <b>\$ 258,938</b>   | <b>\$ 258,938</b>   | <b>\$ 12,065</b>   | <b>4.9%</b>         |
|                               |   |                     |                  |                     |                     |                     |                    |                     |
| <b>TOTAL COMMUNITY SERVIC</b> | <b>TOTAL COMMUNITY SERVICES ALL DIVISIONS</b> | <b>\$ 2,607,673</b> | <b>2,699,697</b> | <b>\$ 2,656,296</b> | <b>\$ 2,753,340</b> | <b>\$ 2,755,305</b> | <b>\$ 99,009</b>   | <b>3.7%</b>         |

TOWN OF SCARBOROUGH  
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FY 2017 TOWN APPROPRIATIONS

| ACCOUNTS FOR:                   |   | 2014<br>ACTUAL    | 2015<br>ACTUAL | 2016<br>BUDGET      | 2017<br>PROPOSED    | 2017<br>ADOPTED     | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|---------------------------------|---|-------------------|----------------|---------------------|---------------------|---------------------|--------------------|---------------------|
|                                 | <b>LIBRARY</b>                                |                   |                |                     |                     |                     |                    |                     |
|                                 | LIBRARY DIRECTOR                              | 89,674            | 92,959         | 96,045              | 99,008              | 99,008              | 2,963              | 3.1%                |
|                                 | FULL TIME PAYROLL                             | 281,190           | 282,065        | 291,508             | 300,477             | 300,477             | 8,969              | 3.1%                |
|                                 | PART TIME PAYROLL                             | 237,863           | 257,784        | 263,620             | 274,328             | 274,328             | 10,708             | 4.1%                |
|                                 | SALARY ADJUSTMENTS                            | -                 | 0              | -                   | 5,244               | 5,244               | 5,244              | 0.0%                |
|                                 | NEW HRS ADULT SERV (Wage/FICA/Medi/Health)    | -                 | 0              | -                   | 10,116              | 10,116              | 10,116             | 0.0%                |
|                                 | FICA/MEDICARE                                 | 46,284            | 47,366         | 49,815              | 51,547              | 51,547              | 1,732              | 3.5%                |
|                                 | UNEMPLOYMENT INSURANCE                        | 3,796             | 3,512          | 4,000               | 4,000               | 4,000               | -                  | 0.0%                |
|                                 | HEALTH INSURANCE                              | 83,698            | 91,713         | 116,200             | 134,237             | 134,237             | 18,037             | 15.5%               |
|                                 | OTHER EMPLOYEE BENEFITS                       | 38,491            | 38,843         | 43,390              | 44,651              | 44,651              | 1,261              | 2.9%                |
|                                 | PAYROLL ADMIN FEES                            | 3,686             | 3,628          | 3,750               | 3,900               | 3,900               | 150                | 4.0%                |
|                                 | ADVERTISING                                   | 225               | 0              | 100                 | 100                 | 100                 | -                  | 0.0%                |
|                                 | TRAINING & CONFERENCES                        | 3,841             | 4,511          | 4,000               | 4,000               | 4,000               | -                  | 0.0%                |
|                                 | WORKER'S COMPENSATION                         | 2,047             | 2,456          | 2,450               | 2,600               | 2,600               | 150                | 6.1%                |
|                                 | BOOKS/PRINTED MATERIALS                       | 48,846            | 48,209         | 50,000              | 52,000              | 52,000              | 2,000              | 4.0%                |
|                                 | NON-BOOK RESOURCES                            | 13,611            | 15,354         | 16,000              | 15,000              | 15,000              | (1,000)            | -6.3%               |
|                                 | ELECTRONIC RESOURCES (E-Books/Media)          | 5,500             | 12,000         | 12,000              | 16,500              | 16,500              | 4,500              | 37.5%               |
|                                 | MATERIALS REPAIR & DIGITIZATION               | 289               | 440            | 200                 | 2,200               | 2,200               | 2,000              | 1000.0%             |
|                                 | PROGRAMS                                      | 732               | 836            | 1,000               | 1,000               | 1,000               | -                  | 0.0%                |
|                                 | UTILITIES (Electricity, Fuel, Water, Sewer)   | 29,278            | 33,143         | 31,095              | 32,120              | 32,120              | 1,025              | 3.3%                |
|                                 | TELEPHONE                                     | 1,384             | 2,273          | 2,200               | 2,500               | 2,500               | 300                | 13.6%               |
|                                 | GENERAL MAINTENANCE                           | 16,152            | 10,130         | 18,000              | 19,000              | 19,000              | 1,000              | 5.6%                |
|                                 | CLEANING                                      | 15,700            | 17,394         | 18,500              | 19,500              | 19,500              | 1,000              | 5.4%                |
|                                 | GROUNDS MAINTENANCE                           | 12,695            | 13,546         | 14,500              | 14,500              | 14,500              | -                  | 0.0%                |
|                                 | BUILDING INSURANCE                            | 4,578             | 4,941          | 5,000               | 5,000               | 5,000               | -                  | 0.0%                |
|                                 | MACHINE MAINTENANCE                           | 2,819             | 2,647          | 2,500               | 2,500               | 2,500               | -                  | 0.0%                |
|                                 | BANK CHARGES                                  | 777               | 645            | 800                 | 650                 | 650                 | (150)              | -18.8%              |
|                                 | MILEAGE                                       | 308               | 159            | 350                 | 300                 | 300                 | (50)               | -14.3%              |
|                                 | SUPPLIES                                      | 19,232            | 16,419         | 16,000              | 16,500              | 16,500              | 500                | 3.1%                |
|                                 | POSTAGE/COURIER                               | 3,051             | 3,187          | 3,200               | 3,200               | 3,200               | -                  | 0.0%                |
|                                 | DIRECTORS' INSURANCE                          | 1,015             | 1,299          | 1,350               | 1,350               | 1,350               | -                  | 0.0%                |
|                                 | ACCOUNTING                                    | 6,356             | 7,075          | 6,600               | 7,100               | 7,100               | 500                | 7.6%                |
|                                 | LEGAL SERVICES & LICENSES                     | 60                | 60             | 65                  | 60                  | 60                  | (5)                | -7.7%               |
|                                 | AUDIT/TAX PREPARATION                         | 6,200             | 6,500          | 6,500               | 6,600               | 6,600               | 100                | 1.5%                |
|                                 | NEWSLETTER                                    | 3,862             | 0              | 4,000               | 4,000               | 4,000               | -                  | 0.0%                |
|                                 | EQUIPMENT                                     | 368               | 170            | 500                 | 500                 | 500                 | -                  | 0.0%                |
|                                 | INFORMATION SYSTEMS                           | 40,045            | 28,491         | 35,200              | 36,200              | 36,200              | 1,000              | 2.8%                |
|                                 | LIBRARY GROSS BUDGET                          | \$ 1,023,653      | 1,049,755      | \$ 1,120,438        | 1,192,488           | 1,192,488           | \$ 72,050          | 6.4%                |
|                                 | LESS REVENUES                                 | (87,712)          | -86,063        | (97,900)            | (92,590)            | (92,590)            | \$ 5,310           | -5.4%               |
|                                 | (SHORTFALL) EXCESS                            | (44,057)          | -10,109        | -                   | -                   | -                   | \$ -               | 0.0%                |
| <b>TOTAL LIBRARY NET - TOWN</b> | <b>TOTAL LIBRARY NET - TOWN APPROPRIATION</b> | <b>\$ 891,884</b> | <b>953,583</b> | <b>\$ 1,022,538</b> | <b>\$ 1,099,898</b> | <b>\$ 1,099,898</b> | <b>\$ 77,360</b>   | <b>7.6%</b>         |

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FY 2017 TOWN APPROPRIATIONS

| ACCOUNTS FOR:                                       |                                  | 2014<br>ACTUAL      | 2015<br>ACTUAL   | 2016<br>BUDGET      | 2017<br>PROPOSED    | 2017<br>ADOPTED     | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|---|----------------------------------|---------------------|------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| <b>SCARBOROUGH ECONOMIC DEVELOPMENT CORPORATION</b> |                                  |                     |                  |                     |                     |                     |                    |                     |
| 06800000 041110                                     | ADMIN FULL TIME PAY              | 83,557              | 87,760           | 90,252              | 93,039              | 93,039              | 2,787              | 3.1%                |
| 06800000 041112                                     | STAFF FULL TIME PAY              | 29,710              | 36,091           | 40,748              | 42,016              | 42,016              | 1,268              | 3.1%                |
| 06800000 041200                                     | FICA                             | 7,134               | 7,580            | 7,940               | 8,160               | 8,160               | 220                | 2.8%                |
| 06800000 041205                                     | MEDICARE                         | 1,668               | 1,773            | 1,858               | 1,909               | 1,909               | 51                 | 2.7%                |
| 06800000 041210                                     | DENTAL INSURANCE                 | 388                 | 483              | 516                 | 516                 | 516                 | -                  | 0.0%                |
| 06800000 041220                                     | LONG TERM DISABILITY INSURANCE   | 441                 | 632              | 656                 | 677                 | 677                 | 21                 | 3.2%                |
| 06800000 041230                                     | HEALTH INSURANCE                 | 8,611               | 14,303           | 16,571              | 18,060              | 18,060              | 1,489              | 9.0%                |
| 06800000 041240                                     | PENSION                          | 8,330               | 8,753            | 13,102              | 13,507              | 13,507              | 405                | 3.1%                |
| 06800000 042500                                     | UNEMPLOYMENT COMP                | 344                 | 284              | 400                 | 400                 | 400                 | -                  | 0.0%                |
| 06800000 042600                                     | WORKER'S COMPENSATION            | 633                 | 787              | 800                 | 800                 | 800                 | -                  | 0.0%                |
| 06800000 043225                                     | CONTRACTED SERVICES              | 21,755              | 29,700           | 28,837              | 29,450              | 29,450              | 613                | 2.1%                |
| 06800000 045200                                     | PROPERTY AND LIABILITY INSURANCE | 1,291               | 3,876            | -                   | 2,660               | 2,660               |                    |                     |
| 06800000 045310                                     | POSTAGE                          | 10                  | 17               | -                   | -                   | -                   | -                  | 100.0%              |
| 06800000 045420                                     | MARKETING / PUBLICATIONS         | 16,293              | 36,489           | 13,500              | 13,500              | 13,500              | -                  | 0.0%                |
|   |                                  |                     |                  |                     |                     |                     |                    |                     |
| <b>TOTAL SEDCO</b>                                  | <b>TOTAL SEDCO</b>               | 180,164             | 228,527          | \$ 215,180          | \$ 224,694          | \$ 224,694          | \$ 9,514           | 4.4%                |
|   |                                  |                     |                  |                     |                     |                     |                    |                     |
| <b>TOTAL PUBLIC SERV</b>                            | <b>TOTAL PUBLIC SERVICE</b>      | <b>\$ 3,679,721</b> | <b>3,881,807</b> | <b>\$ 3,894,014</b> | <b>\$ 4,077,932</b> | <b>\$ 4,079,897</b> | <b>\$ 185,883</b>  | <b>4.8%</b>         |

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FY 2017 TOWN APPROPRIATIONS

| ACCOUNTS FOR:                |   | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|------------------------------|---|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>FIRE SERVICES</b>         |   |                |                |                |                  |                 |                    |                     |
| <b>FIRE ADMINISTRATION</b>   |   |                |                |                |                  |                 |                    |                     |
| 07155000 041110              | ADMIN FULL TIME PAY                             | 89,091         | 92,312         | 96,034         | 99,008           | 100,246         | 4,212              | 4.4%                |
| 07155000 041114              | CLERICAL PAY                                    | 79,199         | 84,806         | 87,427         | 90,189           | 90,714          | 3,287              | 3.8%                |
| 07155000 041122              | CELL PHONE STIPENDS                             | 1,668          | 1,265          | 1,680          | 840              | 840             | (840)              | -50.0%              |
| 07155000 041200              | FICA  | 9,895          | 10,340         | 11,346         | 11,179           | 11,284          | (62)               | -0.5%               |
| 07155000 041205              | MEDICARE  | 2,314          | 2,418          | 2,671          | 2,616            | 2,641           | (30)               | -1.1%               |
| 07155000 041210              | DENTAL INSURANCE                                | 695            | 719            | 774            | 516              | 516             | (258)              | -33.3%              |
| 07155000 041220              | LONG TERM DISABILITY INSURANCE                  | 854            | 878            | 913            | 948              | 948             | 35                 | 3.8%                |
| 07155000 041230              | HEALTH INSURANCE                                | 24,002         | 25,835         | 28,812         | 29,298           | 29,298          | 486                | 1.7%                |
| 07155000 041240              | PENSION   | 20,555         | 23,257         | 28,054         | 29,208           | 29,492          | 1,438              | 5.1%                |
| 07155000 041250              | RETIREE HEALTH SAVINGS/HOLIDAY PAY              | 3,580          | 4,239          | 4,378          | 3,808            | 3,808           | (570)              | -13.0%              |
| 07155000 042290              | EMPLOYEE RECOGNITION                            | 3,935          | 2,406          | 3,500          | 4,000            | 4,000           | 500                | 14.3%               |
| 07155000 042910              | EMPLOYEE TRAINING                               | 2,417          | 6,273          | 6,000          | 6,000            | 6,000           | -                  | 0.0%                |
| 07155000 042920 53001        | CLOTHING ALLOWANCE                              | 902            | 286            | 500            | 500              | 500             | -                  | 0.0%                |
| 07155000 042922              | HONOR GUARD                                     | 975            | 0              | 500            | 500              | 1,500           | 1,000              | 200.0%              |
| 07155000 042945              | ACCRUED VACATION                                | 1,964          | 2,070          | -              | -                | -               | -                  | 0.0%                |
| 07155000 042961              | RESPIRATORY CLEARANCE QUESTIONNAIRE             | 801            | 905            | 720            | 720              | 720             | -                  | 0.0%                |
| 07155000 042962              | FOLLOW UP EXAMS                                 | 5,563          | 2,111          | 5,500          | 4,500            | 4,500           | (1,000)            | -18.2%              |
| 07155000 042963              | PRE-EMPLOYMENT PHYSICALS                        | 3,003          | 6,507          | 4,500          | 5,500            | 5,500           | 1,000              | 22.2%               |
| 07155000 043201              | TRAINING CONTRACTUAL SERVICES                   | -              | 1,000          | 1,000          | 1,000            | 1,000           | -                  | 0.0%                |
| 07155000 043225              | CONTRACTUAL SERVICES                            | 11,544         | 9,473          | 11,076         | 11,308           | 11,308          | 232                | 2.1%                |
| 07155000 043500              | PROFESSIONAL DUES                               | 1,777          | 2,900          | 6,405          | 6,425            | 6,425           | 20                 | 0.3%                |
| 07155000 044100 77041:7      | UTILITY SEWER & WATER                           | 9,427          | 9,300          | 9,950          | 10,310           | 10,310          | 360                | 3.6%                |
| 07155000 044300:044303       | BUILDING & FLOOR MAINTENANCE                    | 22,809         | 27,741         | 23,550         | 26,000           | 26,000          | 2,450              | 10.4%               |
| 07155000 044302              | ALARM MAINTENANCE                               | 2,100          | 1,000          | 1,000          | 1,000            | 1,000           | -                  | 0.0%                |
| 07155000 044310              | VEHICLE MAINT. PARTS                            | 56,698         | 47,560         | 68,250         | 78,500           | 78,500          | 10,250             | 15.0%               |
| 07155000 044313              | VEHICLE MAINT. LABOR                            | 48,368         | 60,356         | 55,457         | 65,000           | 65,000          | 9,543              | 17.2%               |
| 07155000 044315              | NON-PWD REPAIRS                                 | 2,319          | 3,535          | 3,500          | 3,500            | 3,500           | -                  | 0.0%                |
| 07155000 044351              | DEPART EQUIPMENT MAINTENANCE                    | 4,524          | 3,151          | 4,500          | 4,500            | 4,500           | -                  | 0.0%                |
| 07155000 044351 71010        | DEPT EQUIP MAINT FOAM/EXTRACT                   | 4,407          | 1,553          | 4,000          | 4,000            | 4,000           | -                  | 0.0%                |
| 07155000 044351 71011        | DEPT EQUIP MAINT NFPA/ISO/DOT TESTG             | 5,622          | 7,296          | 6,900          | 6,900            | 6,900           | -                  | 0.0%                |
| 07155000 044351 71012        | DRY HYDRANT MAINTENANCE                         | 969            | 1,000          | 1,000          | 1,000            | 1,000           | -                  | 0.0%                |
| 07155000 044351 71013        | EXTRICATION TOOL MAINTENANCE                    | 1,202          | 1,200          | 1,500          | 1,500            | 1,500           | -                  | 0.0%                |
| 07155000 044351 71014        | SCOTT AIR PAC MAINTENANCE                       | 5,606          | 4,464          | 3,500          | 9,600            | 9,600           | 6,100              | 174.3%              |
| 07155000 045203              | FIREFIGHTER ACCIDENT INSURANCE                  | 4,819          | 4,819          | 5,000          | 5,000            | 5,000           | -                  | 0.0%                |
| 07155000 045300:045305       | COMMUNICATIONS (Phones, Cell, Mobile)           | 12,993         | 11,537         | 11,880         | 15,900           | 15,900          | 4,020              | 33.8%               |
| 07155000 045310              | POSTAGE   | 1,432          | 1,009          | 1,250          | 1,250            | 1,250           | -                  | 0.0%                |
| 07155000 045800              | TRAVEL  | 625            | 1,097          | 2,500          | 2,500            | 2,500           | -                  | 0.0%                |
| 07155000 046000-046006       | OFFICE and PAINT SUPPLIES                       | 5,950          | 5,992          | 5,750          | 5,750            | 5,750           | -                  | 0.0%                |
| 07155000 046003              | TRAINING SUPPLIES                               | 3,013          | 3,179          | 2,500          | 2,500            | 2,500           | -                  | 0.0%                |
| 07155000 046220/046261 77041 | UTILITY - (Gas/Propane/Electricity/Heating Oil) | 86,974         | 96,614         | 80,167         | 54,370           | 54,370          | (25,797)           | -32.2%              |

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| ACCOUNTS FOR:             |                           | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|---------------------------|---------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| 07155000 046260           | VEHICLE FUEL GAS          | 48,095         | 53,827         | 48,268         | 35,984           | 35,984          | (12,284)           | -25.4%              |
| 07155000 047412-047413    | FIRE HOSE AND GEAR        | 5,574          | 2,307          | 12,500         | 16,500           | 19,500          | 7,000              | 56.0%               |
| 07155000 047423           | NEW PICK UP TRUCK         | -              | 2,400          | -              | -                | -               | -                  | 100.0%              |
| 07155000 048000           | MISCELLANEOUS EXPENSE     | 1,384          | 2,090          | 2,000          | 3,000            | 3,000           | 1,000              | 50.0%               |
| 07171600 041150           | SPECIAL DUTY PAY          | 478            | 0              | -              | -                | -               | -                  | 0.0%                |
|                           |                           |                |                |                |                  |                 |                    |                     |
| TOTAL FIRE ADMINISTRATION | TOTAL FIRE ADMINISTRATION | 600,120        | 633,026        | \$ 656,712     | \$ 662,627       | \$ 668,804      | \$ 12,092          | 1.8%                |

**FIRE SUPPRESSION**

|                          |                                    |           |           |              |              |              |            |        |
|--------------------------|------------------------------------|-----------|-----------|--------------|--------------|--------------|------------|--------|
| 07171200 041111          | DEPUTY CHIEF FULL TIME PAY         | 71,187    | 72,972    | 76,308       | 78,648       | 78,648       | 2,340      | 3.1%   |
| 07171200 041112          | FULL TIME EMTs                     | -         | 0         | 21,592       | 83,683       | 190,147      |            |        |
| 07171200 041113          | FULL TIME DUTY OFFICERS            | 215,840   | 217,363   | 230,979      | 236,187      | 250,724      | 19,745     | 8.5%   |
| 07171200 041115          | PROPOSED POSITIONS                 | -         | 0         | -            | 61,081       | -            | -          | 0.0%   |
| 07171200 041117          | FULL TIME OFFICER'S TRAINING PAY   | 4,134     | 6,653     | 9,186        | 12,898       | 16,096       | 6,910      | 75.2%  |
| 07171200 041153          | DAYTIME PAY                        | 863,961   | 907,872   | 895,418      | 1,003,893    | 1,060,633    | 165,215    | 18.5%  |
| 07171200 041154          | CALL COMPANY PAY                   | 139,523   | 182,162   | 176,695      | 165,000      | 165,000      | (11,695)   | -6.6%  |
| 07171200 041200          | FICA                               | 84,937    | 90,645    | 92,635       | 103,510      | 115,852      | 23,217     | 25.1%  |
| 07171200 041205          | MEDICARE                           | 19,859    | 21,200    | 21,667       | 24,211       | 27,097       | 5,430      | 25.1%  |
| 07171200 041210          | DENTAL INSURANCE                   | 1,023     | 1,012     | 1,097        | 1,575        | 2,091        | 994        | 90.6%  |
| 07171200 041220          | LONG TERM DISABILITY INSURANCE     | 1,425     | 1,444     | 1,592        | 1,996        | 2,216        | 624        | 39.2%  |
| 07171200 041230          | HEALTH INSURANCE                   | 42,075    | 65,833    | 89,489       | 137,980      | 160,320      | 70,831     | 79.2%  |
| 07171200 041240          | PENSION                            | 47,275    | 55,208    | 53,430       | 65,096       | 82,676       | 29,246     | 54.7%  |
| 07171200 041250          | RETIREE HEALTH SAVINGS/HOLIDAY PAY | 3,338     | 2,874     | 6,573        | 3,630        | 3,630        | (2,943)    | -44.8% |
| 07171200 041300          | FT DUTY OFFICER'S OVERTIME PAY     | 57,915    | 61,917    | 62,102       | 90,000       | 120,000      | 57,898     | 93.2%  |
| 07171200 041303          | TRAINING PAY                       | 43,960    | 33,570    | 45,900       | 42,500       | 42,500       | (3,400)    | -7.4%  |
| 07171200 042920 53002:27 | F.T. CLOTHING ALLOWANCE            | 2,247     | 1,809     | 3,240        | 4,180        | 5,440        | 2,200      | 67.9%  |
| 07171200 042920 53099    | P.T. CLOTHING ALLOWANCE            | 10,850    | 7,559     | 9,125        | 9,125        | 9,125        | -          | 0.0%   |
| 07171200 042945          | ACCRUED VACATION                   | (242)     | 4,035     | -            | -            | -            | -          | 0.0%   |
|                          |                                    |           |           |              |              |              |            |        |
| TOTAL FIRE SUPPRESSION   | TOTAL FIRE SUPPRESSION             | 1,609,306 | 1,734,127 | \$ 1,797,028 | \$ 2,125,193 | \$ 2,332,195 | \$ 535,167 | 29.8%  |

**FIRE PREVENTION**

|                       |                                      |           |        |           |           |           |          |       |
|-----------------------|--------------------------------------|-----------|--------|-----------|-----------|-----------|----------|-------|
| 07171300 041150       | PART TIME INSPECTOR'S PAY            | 27,425    | 26,709 | 25,985    | 29,662    | 29,662    | 3,677    | 14.2% |
| 07171300 041200       | FICA                                 | 1,719     | 1,566  | 1,611     | 1,839     | 1,839     | 228      | 14.2% |
| 07171300 041205       | MEDICARE                             | 402       | 366    | 376       | 430       | 430       | 54       | 14.4% |
| 07171300 042920       | INSPECTOR'S CLOTHING ALLOWANCE       | 594       | 186    | 300       | 300       | 300       | -        | 0.0%  |
| 07171300 045800       | TRAVEL - VEHICLE EXPENSE / MILEAGE   | 293       | 642    | 500       | 500       | 500       | -        | 0.0%  |
| 07171300 046015       | MISCELLANEOUS SUPPLY & MATERIALS     | 3,936     | 3,807  | 4,500     | 4,500     | 4,500     | -        | 0.0%  |
| 07171300 046020       | SPECIAL PROG-FIRE INVESTIGATING TEAM | 300       | 211    | 300       | 300       | 300       | -        | 0.0%  |
|                       |                                      |           |        |           |           |           |          |       |
| TOTAL FIRE PREVENTION | TOTAL FIRE PREVENTION                | \$ 34,670 | 33,488 | \$ 33,572 | \$ 37,531 | \$ 37,531 | \$ 3,959 | 11.8% |



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|-----------------------------------|------------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>EMERGENCY MEDICAL SERVICES</b> |                                    |                |                |                |                  |                 |                    |                     |
| 07171000 041111                   | EMS DIRECTOR FULL TIME PAY         | 73,347         | 76,039         | 79,205         | 81,643           | 82,664          | 3,459              | 4.4%                |
| 07171000 041112                   | PARAMEDIC FULL TIME PAY            | 807,070        | 918,440        | 940,844        | 970,611          | 970,611         | 29,767             | 3.2%                |
| 07171000 041115                   | PROPOSED POSITIONS                 | -              | 0              | -              | -                | -               | -                  | 0.0%                |
| 07171000 041116                   | FD FT GRANT FF/EMTS                | -              | 0              | -              | -                | -               | -                  | 0.0%                |
| 07171000 041117                   | FULL TIME PARAMEDIC TRAINING PAY   | 15,652         | 15,998         | 35,044         | 35,380           | 35,380          | 336                | 1.0%                |
| 07171000 041150                   | PART TIME SPECIAL DUTY PAY         | -              | 900            | 1,072          | -                | -               | (1,072)            | -100.0%             |
| 07171000 041151                   | MEDICAL DIRECTOR PT PAY            | -              | 0              | -              | 6,000            | 6,000           | 6,000              | 0.0%                |
| 07171000 041200                   | FICA                               | 58,759         | 65,899         | 66,434         | 69,260           | 69,323          | 2,889              | 4.3%                |
| 07171000 041205                   | MEDICARE                           | 13,742         | 15,412         | 15,549         | 16,204           | 16,219          | 670                | 4.3%                |
| 07171000 041210                   | DENTAL INSURANCE                   | 3,633          | 3,933          | 4,386          | 4,644            | 4,644           | 258                | 5.9%                |
| 07171000 041220                   | LONG TERM DISABILITY INSURANCE     | 4,014          | 4,821          | 5,213          | 5,271            | 5,271           | 58                 | 1.1%                |
| 07171000 041230                   | HEALTH INSURANCE                   | 141,388        | 164,749        | 175,613        | 186,091          | 186,091         | 10,478             | 6.0%                |
| 07171000 041240                   | PENSION                            | 130,455        | 140,356        | 147,718        | 152,872          | 153,019         | 5,301              | 3.6%                |
| 07171000 041250                   | RETIREE HEALTH SAVINGS/HOLIDAY PAY | 5,974          | 1,400          | 16,521         | 3,768            | 3,768           | (12,753)           | -77.2%              |
| 07171000 041300                   | PARAMEDIC OVER TIME PAY            | 118,368        | 112,206        | 79,568         | 95,000           | 95,000          | 15,432             | 19.4%               |
| 07171000 041301                   | SPECIAL DUTY FIRE/RESCUE OVERTIME  | 248            | 788            | 1,591          | 1,623            | 1,623           | 32                 | 2.0%                |
| 07171000 042910                   | EMPLOYEE TRAINING                  | 2,480          | 7,904          | 7,500          | 7,800            | 8,400           | 900                | 12.0%               |
| 07171000 042920 52001:25          | F.T. CLOTHING ALLOWANCE            | 13,191         | 11,998         | 12,810         | 13,230           | 13,230          | 420                | 3.3%                |
| 07171000 042930                   | TUITION REIMBURSEMENT              | 3,347          | 2,700          | 3,000          | 3,000            | 3,000           | -                  | 0.0%                |
| 07171000 042945                   | ACCRUED VACATION                   | 7,730          | 17,599         | -              | -                | -               | -                  | 0.0%                |
| 07171000 042952                   | HEPATITIS B VACCINATION            | 197            | 383            | 500            | 500              | 500             | -                  | 0.0%                |
| 07171000 043201                   | SO. MAINE EMS COORDINATOR FEE      | 2,600          | 2,600          | 7,100          | 3,100            | 3,100           | (4,000)            | -56.3%              |
| 07171000 043210                   | RECRUITMENT & TESTING RESCUE       | 532            | 678            | 1,000          | 1,000            | 1,000           | -                  | 0.0%                |
| 07171000 043261 85013             | COMSTAR RESCUE BILLING CONTRACT    | 26,709         | 29,923         | 30,000         | 33,000           | 33,000          | 3,000              | 10.0%               |
| 07171000 043500                   | PROFESSIONAL DUES                  | 968            | 695            | 1,000          | 1,000            | 1,000           | -                  | 0.0%                |
| 07171000 043600                   | LICENSING FEES                     | 280            | 280            | 280            | 280              | 280             | -                  | 0.0%                |
| 07171000 044310                   | VEHICLE MAINTENANCE PARTS          | 6,453          | 5,941          | 8,625          | 9,500            | 9,500           | 875                | 10.1%               |
| 07171000 044313                   | VEHICLE MAINTENANCE LABOR          | 5,534          | 5,843          | 6,900          | 7,500            | 7,500           | 600                | 8.7%                |
| 07171000 044315                   | NON-PWD REPAIRS                    | 80             | 2,030          | 1,500          | 1,500            | 1,500           | -                  | 0.0%                |
| 07171000 044351                   | DEPT EQUIPMENT MAINTENANCE         | 544            | 5,627          | 4,200          | 4,200            | 4,200           | -                  | 0.0%                |
| 07171000 044351 68006             | OXYGEN SUPPLY CONTRACT             | 3,756          | 5,258          | 4,500          | 4,500            | 4,500           | -                  | 0.0%                |
| 07171000 044354                   | ALS EQUIPMENT MAINTENANCE          | 16,067         | 7,090          | 15,000         | 12,000           | 12,000          | (3,000)            | -20.0%              |
| 07171000 046000                   | OFFICE SUPPLIES                    | 2,172          | 1,576          | 2,000          | 2,000            | 2,000           | -                  | 0.0%                |
| 07171000 046017                   | INFECTIOUS DISEASE CONTROL         | 18,441         | 22,202         | 24,200         | 26,620           | 26,620          | 2,420              | 10.0%               |
| 07171000 046260                   | VEHICLE FUEL GAS                   | 13,370         | 12,120         | 13,750         | 10,207           | 10,207          | (3,543)            | -25.8%              |
| 07171000 047401                   | NEW RESCUE COMPANY EQUIPMENT       | 2,934          | 1,490          | 2,000          | 2,000            | 2,000           | -                  | 0.0%                |
| 07171000 047405                   | NEW PATIENT EQUIPMENT              | 3,574          | 638            | 2,500          | 2,500            | 2,500           | -                  | 0.0%                |
| 07171000 047406                   | NEW TRAINING EQUIPMENT             | 743            | 396            | 1,000          | 1,000            | 1,000           | -                  | 0.0%                |
| 07171000 047407                   | NEW CPR EQUIPMENT                  | 1,496          | 569            | 1,500          | 1,500            | 1,500           | -                  | 0.0%                |
| 07171000 048000                   | MISCELLANEOUS EXPENSES             | 426            | 1,438          | 1,000          | 1,000            | 1,000           | -                  | 0.0%                |
|                                   |                                    |                |                |                |                  |                 |                    |                     |
| TOTAL EMERGENCY MEDIC             | TOTAL EMERGENCY MEDICAL SERVICES   | 1,506,274      | 1,667,923      | \$ 1,720,623   | \$ 1,777,304     | \$ 1,779,150    | \$ 58,527          | 3.4%                |



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|-----------------------------|-------------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>EMERGENCY MANAGEMENT</b> |                                     |                |                |                |                  |                 |                    |                     |
| 07170300 041150             | PART TIME PAY                       | 15,947         | 20,385         | 20,516         | 21,008           | 21,008          | 492                | 2.4%                |
| 07170300 041200             | FICA                                | 967            | 1,282          | 1,272          | 1,303            | 1,303           | 31                 | 2.4%                |
| 07170300 041205             | MEDICARE                            | 226            | 300            | 298            | 305              | 305             | 7                  | 2.3%                |
| 07170300 042964             | HAZMAT EXAMS                        | 8,397          | 6,083          | 6,250          | 6,250            | 6,250           | -                  | 0.0%                |
| 07170300 044351             | EQUIPMENT MAINTENANCE               | 1,132          | 35             | 1,225          | 1,225            | 1,225           | -                  | 0.0%                |
| 07170300 046001             | FOOD                                | 2,617          | 2,911          | 2,500          | 2,500            | 2,500           | -                  | 0.0%                |
| 07170300 046015             | MISCELLANEOUS SUPPLY                | 174            | 878            | 500            | 500              | 500             | -                  | 0.0%                |
| 07170300 046020             | SPECIAL PROGRAM SUPPLIES            | 1,788          | 0              | 1,000          | 1,000            | 1,000           | -                  | 0.0%                |
| 07170300 046400             | BOOKS                               | 347            | 347            | 300            | 350              | 350             | 50                 | 16.7%               |
| 07170300 047400             | NEW EQUIPMENT                       | 3,058          | 1,649          | 2,500          | 2,500            | 2,500           | -                  | 0.0%                |
| 07170300 048000             | MISCELLANEOUS EXPENSE               | 1,323          | 852            | 2,000          | 2,000            | 2,000           | -                  | 0.0%                |
|                             |                                     |                |                |                |                  |                 |                    |                     |
| TOTAL EMERGENCY MANA        | TOTAL EMERGENCY MANAGEMENT          | 35,976         | 34,722         | \$ 38,361      | \$ 38,941        | \$ 38,941       | \$ 580             | 1.5%                |
|                             |                                     |                |                |                |                  |                 |                    |                     |
| TOTAL FIRE DEPARTMENT A     | TOTAL FIRE DEPARTMENT ALL DIVISIONS | 3,786,346      | 4,103,286      | \$ 4,246,296   | \$ 4,641,596     | \$ 4,856,621    | \$ 610,325         | 14.4%               |

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|------------------------------------|------------------------------------|----------------|----------------|-------------------|-------------------|---------------------|--------------------|---------------------|
| <b>POLICE SERVICES</b>             |                                    |                |                |                   |                   |                     |                    |                     |
| <b>ADMINISTRATION</b>              |                                    |                |                |                   |                   |                     |                    |                     |
| 07255000 041110                    | ADMIN FULL TIME PAY                | 91,674         | 94,548         | 97,261            | 100,236           | 100,236             | 2,975              | 3.1%                |
| 07255000 041111                    | CAPTAINS PAY                       | 156,076        | 160,900        | 165,437           | 170,581           | 170,581             | 5,144              | 3.1%                |
| 07255000 041112                    | CUSTODIAN PAY                      | 33,203         | 32,869         | 35,550            | 36,213            | 36,213              | 663                | 1.9%                |
| 07255000 041114                    | CLERICAL PAY                       | 92,279         | 95,033         | 98,385            | 101,421           | 102,688             | 4,303              | 4.4%                |
| 07255000 041150                    | PART TIME PAY                      | 33,368         | 34,319         | 34,661            | 35,285            | 35,285              | 624                | 1.8%                |
| 07255000 041200                    | FICA                               | 25,559         | 26,403         | 26,815            | 27,888            | 27,961              | 1,146              | 4.3%                |
| 07255000 041205                    | MEDICARE                           | 5,976          | 6,175          | 6,275             | 6,524             | 6,541               | 266                | 4.2%                |
| 07255000 041210                    | DENTAL INSURANCE                   | 1,390          | 1,448          | 1,548             | 1,548             | 1,548               | -                  | 0.0%                |
| 07255000 041220                    | LONG TERM DISABILITY INSURANCE     | 1,858          | 1,906          | 1,981             | 2,046             | 2,046               | 65                 | 3.3%                |
| 07255000 041230                    | HEALTH INSURANCE                   | 41,809         | 46,016         | 49,103            | 53,366            | 53,366              | 4,263              | 8.7%                |
| 07255000 041240                    | PENSION                            | 35,129         | 37,081         | 38,843            | 43,657            | 43,784              | 4,941              | 12.7%               |
| 07255000 041250                    | ADMIN HOLIDAY CASHOUT              | 8,784          | 8,882          | 9,131             | 10,016            | 10,016              | 885                | 9.7%                |
| 07255000 041300                    | ADMIN CLERICAL OT PAY              | -              | 0              | 816               | 831               | 831                 | 15                 | 1.8%                |
| 07255000 042910                    | ADMIN SCHOOL/CONFERENCES           | 454            | 6,170          | 1,000             | 1,000             | 1,000               | -                  | 0.0%                |
| 07255000 042910 72005              | F.T. TRAINING COSTS IN-SERVICE     | 19,463         | 18,287         | 18,000            | 19,150            | 19,150              | 1,150              | 6.4%                |
| 07255000 042920 50001:3            | F.T. CLOTHING ALLOWANCE            | 2,896          | 2,468          | 3,000             | 3,000             | 3,000               | -                  | 0.0%                |
| 07255000 042930                    | TUITION REIMBURSEMENT              | 9,101          | 10,900         | 10,300            | 10,600            | 10,600              | 300                | 2.9%                |
| 07255000 042945                    | ACCRUED VACATION                   | 2,385          | 2,722          | -                 | -                 | -                   | -                  | 0.0%                |
| 07255000 042950                    | INFECTIOUS DISEASE CONTROL         | 500            | 1,673          | 750               | 750               | 750                 | -                  | 0.0%                |
| 07255000 043210                    | RECRUITMENT & TESTING              | 1,820          | 0              | 1,000             | 1,000             | 1,000               | -                  | 0.0%                |
| 07255000 043500                    | PROFESSIONAL DUES                  | 1,205          | 1,775          | 1,600             | 1,600             | 1,600               | -                  | 0.0%                |
| 07255000 044300                    | BUILDING MAINTENANCE               | 7,566          | 11,760         | 13,000            | 14,250            | 14,250              | 1,250              | 9.6%                |
| 07255000 044310                    | VEHICLE MAINTENANCE PARTS          | 44,626         | 43,252         | 40,000            | 42,000            | 42,000              | 2,000              | 5.0%                |
| 07255000 044313                    | VEHICLE MAINTENANCE LABOR          | 47,223         | 65,782         | 61,200            | 62,300            | 62,300              | 1,100              | 1.8%                |
| 07255000 044350                    | POSTAGE METER                      | 523            | 478            | 888               | 500               | 500                 | (388)              | -43.7%              |
| 07255000 044351                    | HVAC EQUIP MAINTENANCE POLICE      | 4,558          | 4,694          | 4,700             | 4,700             | 4,700               | -                  | 0.0%                |
| 07255000 044351 77040              | HVAC EQUIP MAINTENANCE FIRE        | 4,366          | 4,497          | 4,500             | 4,500             | 4,500               | -                  | 0.0%                |
| 07255000 044421                    | COPIERS EQUIPMENT MAINTENANCE      | 1,914          | 2,065          | 2,000             | 2,000             | 2,000               | -                  | 0.0%                |
| 07255000 045310                    | POSTAGE                            | 1,252          | 1,090          | 1,700             | 1,700             | 1,700               | -                  | 0.0%                |
| 07255000 045800                    | TRAVEL                             | 2,557          | 3,414          | 3,000             | 3,000             | 3,000               | -                  | 0.0%                |
| 07255000 046000                    | OFFICE SUPPLIES                    | 6,136          | 5,570          | 6,000             | 6,000             | 6,000               | -                  | 0.0%                |
| 07255000 046015                    | MISC SUPPLY - PD COMPUTER          | 2,477          | 2,503          | 3,000             | 3,000             | 3,000               | -                  | 0.0%                |
| 07255000 046029                    | CUSTODIAL SUPPLIES                 | 4,006          | 4,039          | 4,000             | 4,000             | 4,000               | -                  | 0.0%                |
| 07255000 046210 77050              | UTILITIES - GAS                    | 27,895         | 29,875         | 25,000            | 20,000            | 20,000              | (5,000)            | -20.0%              |
| 07255000 046260:046261             | VEHICLE FUEL                       | 91,281         | 95,096         | 82,000            | 62,280            | 62,280              | (19,720)           | -24.0%              |
| 07255000 047420                    | NEW VEHICLES                       | 169,040        | 125,432        | 142,000           | 142,000           | 142,000             | -                  | 0.0%                |
| 07255000 048050                    | DONATION EXPENDITURES              | -              | 6,320          | -                 |                   |                     |                    |                     |
| <b>TOTAL POLICE ADMINISTRATION</b> | <b>TOTAL POLICE ADMINISTRATION</b> | <b>980,348</b> | <b>995,440</b> | <b>\$ 994,444</b> | <b>\$ 998,942</b> | <b>\$ 1,000,426</b> | <b>\$ 5,982</b>    | <b>0.6%</b>         |

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| ACCOUNTS FOR:            |                                  | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|--------------------------|----------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>PATROL</b>            |                                  |                |                |                |                  |                 |                    |                     |
| 07261000 041150          | ENHANCED BEACH PATROL            | -              | 5,123          | 9,392          | 9,392            | 9,392           | -                  | 0.0%                |
| 07261000 041200          | FICA                             |                | 37             | 571            | 571              | 571             | -                  | 0.0%                |
| 07261000 041205          | MEDICARE                         |                | 9              | 134            | 134              | 134             | -                  | 0.0%                |
| 07261110 041150          | PART TIME PAY - PINE POINT BEACH | 10,147         | 6,571          | 7,400          | 10,103           | 10,103          | 2,703              | 36.5%               |
| 07261110 041200          | FICA                             | 621            | 568            | 459            | 626              | 626             | 167                | 36.4%               |
| 07261110 041205          | MEDICARE                         | 145            | 133            | 107            | 146              | 146             | 39                 | 36.4%               |
| 07261210 041150          | PART TIME PAY - HIGGINS BEACH    | 11,181         | 10,268         | 14,724         | 32,545           | 32,545          | 17,821             | 121.0%              |
| 07261210 041200          | FICA                             | 712            | 581            | 913            | 2,018            | 2,018           | 1,105              | 121.0%              |
| 07261210 041205          | MEDICARE                         | 166            | 136            | 213            | 472              | 472             | 259                | 121.6%              |
| 07270400 041200          | FICA                             | 1,620          | 1,943          | 1,908          | 1,955            | 1,955           | 47                 | 2.5%                |
| 07270400 041205          | MEDICARE                         | 379            | 454            | 446            | 457              | 457             | 11                 | 2.5%                |
| 07270400 041240          | PENSION                          | 2,509          | 3,145          | 4,120          | 4,163            | 4,163           | 43                 | 1.0%                |
| 07270400 041303          | FULL TIME TRAINING OVERTIME      | 27,197         | 31,987         | 30,766         | 31,535           | 31,535          | 769                | 2.5%                |
| 07271500 041152          | CROSSING GUARD                   | 4,011          | 4,088          | 4,090          | 4,164            | 4,164           | 74                 | 1.8%                |
| 07271500 041200          | FICA                             | 249            | 253            | 254            | 258              | 258             | 4                  | 1.6%                |
| 07271500 041205          | MEDICARE                         | 58             | 59             | 59             | 60               | 60              | 1                  | 1.7%                |
| 07272100 041112          | PATROL PAY                       | 1,709,339      | 1,789,748      | 1,865,078      | 2,099,982        | 2,099,982       | 234,904            | 12.6%               |
| 07272100 041113          | PD SRO FULL TIME PAY             | 119,510        | 125,231        | 129,617        | 132,378          | 132,378         | 2,761              | 2.1%                |
| 07272100 041115          | PD PROPOSED POSITIONS            | -              | 0              | -              | -                | 82,902          | 82,902             | 0.0%                |
| 07272100 041120          | STIPENDS                         | 13,580         | 14,355         | 14,410         | 15,600           | 15,600          | 1,190              | 8.3%                |
| 07272100 041122          | CELL PHONE STIPENDS              | 3,978          | 4,067          | 4,620          | 5,005            | 5,005           | 385                | 8.3%                |
| 07272100 041160          | INCENTIVE PAY                    | 29,704         | 29,760         | 29,178         | 32,554           | 32,554          | 3,376              | 11.6%               |
| 07272100 041200          | FICA                             | 121,728        | 127,703        | 133,641        | 147,053          | 147,053         | 13,412             | 10.0%               |
| 07272100 041205          | MEDICARE                         | 28,459         | 29,863         | 31,207         | 34,403           | 34,403          | 3,196              | 10.2%               |
| 07272100 041210          | DENTAL INSURANCE                 | 6,437          | 6,774          | 7,224          | 7,998            | 7,998           | 774                | 10.7%               |
| 07272100 041220          | LONG TERM DISABILITY INSURANCE   | 8,902          | 9,463          | 10,145         | 11,049           | 11,049          | 904                | 8.9%                |
| 07272100 041230          | HEALTH INSURANCE                 | 227,870        | 258,420        | 282,208        | 338,769          | 338,769         | 56,561             | 20.0%               |
| 07272100 041240          | PENSION                          | 253,151        | 273,550        | 289,423        | 326,605          | 326,605         | 37,182             | 12.8%               |
| 07272100 041250          | HOLIDAY CASHOUT                  | 45,018         | 48,686         | 51,500         | 58,964           | 58,964          | 7,464              | 14.5%               |
| 07272100 041300          | OVERTIME PAY                     | 88,359         | 86,475         | 82,400         | 100,000          | 81,000          | (1,400)            | -1.7%               |
| 07272100 041302          | COURT OVERTIME PAY               | 16,550         | 20,333         | 18,540         | 20,000           | 20,000          | 1,460              | 7.9%                |
| 07272100 041305          | HIDTA OVERTIME PAY               | 14,620         | 17,232         | 15,450         | 15,836           | 15,836          | 386                | 2.5%                |
| 07272100 042920 50004:40 | F.T. CLOTHING ALLOWANCE          | 35,632         | 32,453         | 34,000         | 35,000           | 35,000          | 1,000              | 2.9%                |
| 07272100 042945          | ACCRUED VACATION                 | 14,696         | 6,766          | -              | -                | -               | -                  | 0.0%                |
| 07272100 047400          | NEW EQUIPMENT                    | 6,278          | 5,471          | 6,514          | 6,514            | 6,514           | -                  | 0.0%                |
| 07272100 047400 72001    | NEW EQUIPMENT- FIREARMS          | 26,282         | 18,257         | 18,380         | 18,225           | 18,225          | (155)              | -0.8%               |
| 07272100 047400 72002    | EQUIPMENT - VEST REPLACEMENT     | 4,050          | 7,314          | 4,675          | 7,875            | 5,875           | 1,200              | 25.7%               |

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|-----------------------|--------------------------------------|------------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| 07272100 047400 94018 | PD TASERS                            | 4,881            | 4,513          | 4,575          | 4,570            | 4,570           | (5)                | -0.1%               |
| 07272100 047442       | EQUIPMENT REPLACEMENT                | 5,968            | 4,942          | 5,715          | 5,715            | 5,715           | -                  | 0.0%                |
| 07272100 048000       | MISCELLANEOUS EXPENSES               | 7,100            | 0              | -              | -                | -               | -                  | 0.0%                |
| 12729300 041112 79436 | COPS FAST GRANT PAY                  | 97,521           | 95,331         | 103,072        | -                | -               | (103,072)          | -100.0%             |
| 12729300 041299 79436 | COPS GRANT BENEFITS                  | 32,095           | 34,457.67      | 39,541         | -                | -               | (39,541)           | -100.0%             |
| 12729300 041300       | VARIOUS GRANT EXPENDITURES           | -                | 0.00           | -              | -                | 19,000          | 19,000             | 100.0%              |
| 12729300 047400 79402 | BULLET PROOF VEST GRANT EXPENDITURES | -                | 0.00           | -              | -                | 2,000           | 2,000              | 100.0%              |
|                       |                                      |                  |                |                |                  |                 |                    |                     |
| TOTAL POLICE          | TOTAL POLICE                         | <b>2,980,702</b> | 3,116,519      | \$ 3,256,669   | \$ 3,522,694     | \$ 3,605,596    | \$ 348,927         | 10.7%               |

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| ACCOUNTS FOR:                     |                                  | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|-----------------------------------|----------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>POLICE SERVICES</b>            |                                  |                |                |                |                  |                 |                    |                     |
| 07272120 048100                   | DARE PROGRAM                     | 4,822          | 2,322          | 5,000          | 5,000            | 5,000           | -                  | 0.0%                |
| 07272140 047400 72000             | RADAR - NEW EQUIPMENT            | 1,907          | 2,879          | 3,500          | 3,500            | 3,500           | -                  | 0.0%                |
| 07272150 048100                   | COMMUNITY IN HOUSE PROGRAM       | 471            | 4,638          | 2,500          | 2,750            | 2,750           | 250                | 10.0%               |
| 07272150 048100 77080             | SCHOOL RESOURCE OFFICER PROGRAM  | 3,530          | 3,484          | 3,500          | 3,500            | 3,500           | -                  | 0.0%                |
| 07272160 048100                   | TACTICAL TEAM                    | 2,389          | 2,653          | 2,600          | 2,600            | 2,600           | -                  | 0.0%                |
| 07272230 043225                   | REGIONAL LAB CONTRACTED SERVICE  | 12,107         | 12,107         | 12,108         | 12,108           | 12,108          | -                  | 0.0%                |
| 07272230 046002 72007             | LAB ARREST SUPPLIES              | 482            | 982            | 1,250          | 1,300            | 1,300           | 50                 | 4.0%                |
| 07272230 046002 72008             | LAB EVIDENCE PROCESS             | 12,969         | 12,968         | 13,225         | 13,650           | 13,650          | 425                | 3.2%                |
| 07272230 046002 72009             | LAB DRUG TEST SUPPLY             | 2,897          | 2,940          | 3,000          | 3,000            | 3,000           | -                  | 0.0%                |
| 07272240 048100                   | CID VIDEO FORENSICS              | 6,406          | 6,103          | 6,750          | 7,250            | 7,250           | 500                | 7.4%                |
| 07272250 048100                   | ARSON TEAM                       | -              | 40             | 150            | 150              | 150             | -                  | 0.0%                |
| 07272260 048100                   | POLYGRAPH                        | 2,408          | 1,868          | 2,500          | 2,500            | 2,500           | -                  | 0.0%                |
|                                   |                                  |                |                |                |                  |                 |                    |                     |
| TOTAL POLICE SERVICES             | TOTAL POLICE SERVICES            | <b>50,387</b>  | 52,984         | \$ 56,083      | \$ 57,308        | \$ 57,308       | \$ 1,225           | 2.2%                |
| <b>POLICE SPECIAL ASSIGNMENTS</b> |                                  |                |                |                |                  |                 |                    |                     |
| 07272600 041150                   | PART TIME PAY                    | 1,219          | 1,537          | 1,560          | 1,588            | 1,588           | 28                 | 1.8%                |
| 07272600 041200                   | FICA                             | 3,957          | 3,861          | 4,184          | 4,288            | 4,288           | 104                | 2.5%                |
| 07272600 041205                   | MEDICARE                         | 925            | 903            | 978            | 1,003            | 1,003           | 25                 | 2.6%                |
| 07272600 041240                   | PENSION                          | 5,457          | 5,575          | 8,636          | 8,919            | 8,919           | 283                | 3.3%                |
| 07272600 041301                   | FULL TIME SPECIAL POLICE OT PAY  | 62,881         | 65,165         | 65,920         | 67,568           | 67,568          | 1,648              | 2.5%                |
|                                   |                                  |                |                |                |                  |                 |                    |                     |
| TOTAL POLICE SPECIAL ASS          | TOTAL POLICE SPECIAL ASSIGNMENTS | <b>74,440</b>  | 77,042         | \$ 81,278      | \$ 83,366        | \$ 83,366       | \$ 2,088           | 2.6%                |

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|-------------------------------|---------------------------------|------------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>ANIMAL CONTROL</b>         |                                 |                  |                |                |                  |                 |                    |                     |
| 07272700 041112               | ANIMAL CONTROL OFFICER PAY      | 41,400           | 42,689         | 43,876         | 45,261           | 45,261          | 1,385              | 3.2%                |
| 07272700 041200               | FICA                            | 2,445            | 2,527          | 2,717          | 2,931            | 2,931           | 214                | 7.9%                |
| 07272700 041205               | MEDICARE                        | 572              | 591            | 636            | 686              | 686             | 50                 | 7.9%                |
| 07272700 041220               | LONG TERM DISABILITY            | 206              | 212            | 220            | 227              | 227             | 7                  | 3.2%                |
| 07272700 041230               | HEALTH INSURANCE                | 7,035            | 7,635          | 8,316          | 6,890            | 6,890           | (1,426)            | -17.1%              |
| 07272700 041240               | PENSION                         | 2,677            | 3,326          | 5,675          | 6,147            | 6,147           | 472                | 8.3%                |
| 07272700 041300               | ACO OVERTIME PAY                | -                | 153            | 260            | 265              | 265             | 5                  | 1.9%                |
| 07272700 042920 50029         | CLOTHING ALLOWANCE              | 313              | 236            | 400            | 400              | 400             | -                  | 0.0%                |
| 07272700 042945               | ACCRUED VACATION                | -                | -317           | -              | -                | -               | -                  | 0.0%                |
| 07272700 043225               | ANIMAL REFUGE LEAGUE CONTRACT   | 24,973           | 24,973         | 26,108         | 26,108           | 26,108          | -                  | 0.0%                |
| 07272700 048100               | ACO PROGRAM COSTS               | 334              | 556            | 500            | 500              | 500             | -                  | 0.0%                |
|                               |                                 |                  |                |                |                  |                 |                    |                     |
| <b>TOTAL ANIMAL CONTROL</b>   | <b>TOTAL ANIMAL CONTROL</b>     | <b>79,955</b>    | 82,581         | \$ 88,708      | \$ 89,415        | \$ 89,415       | \$ 707             | 0.8%                |
| <b>PATROL</b>                 |                                 |                  |                |                |                  |                 |                    |                     |
| 07272810 048100               | MOTORCYCLE IN HOUSE             | 2,821            | 1,968          | 2,800          | 2,800            | 2,800           | -                  | 0.0%                |
| 07272830 048100               | K9 EQUIPMENT IN HOUSE           | 4,256            | 3,473          | 5,000          | 5,000            | 5,000           | -                  | 0.0%                |
|                               |                                 |                  |                |                |                  |                 |                    |                     |
| <b>TOTAL PATROL</b>           | <b>TOTAL PATROL</b>             | <b>7,077</b>     | 5,441          | \$ 7,800       | \$ 7,800         | \$ 7,800        | \$ -               | 0.0%                |
| <b>RESERVE OFFICERS</b>       |                                 |                  |                |                |                  |                 |                    |                     |
| 07272900 041150               | PART TIME PAY                   | 4,108            | 12,161         | 6,756          | 6,756            | 6,756           | -                  | 0.0%                |
| 07272900 041155               | PROUTS NECK RESERVE OFFICER PAY | 23,614           | 26,501         | 35,339         | 35,975           | 35,975          | 636                | 1.8%                |
| 07272900 041158               | PROUTS NECK SUPERVISOR PAY      | 25,247           | 24,862         | 27,355         | 27,847           | 27,847          | 492                | 1.8%                |
| 07272900 041200               | FICA                            | 3,247            | 3,922          | 4,306          | 4,376            | 4,376           | 70                 | 1.6%                |
| 07272900 041205               | MEDICARE                        | 759              | 917            | 1,007          | 1,023            | 1,023           | 16                 | 1.6%                |
| 07272900 041240               | RETIREMENT                      | 274              | 25             | -              | -                | -               | -                  | 0.0%                |
| 07272900 042910               | EMPLOYEE TRAINING               | 515              | 1,441          | 1,000          | 1,000            | 1,000           | -                  | 0.0%                |
| 07272900 046020               | PROUTS NECK PROGRAM EXPENSES    | 879              | 509            | 2,863          | 1,000            | 1,000           | (1,863)            | -65.1%              |
| 07272900 047400               | NEW EQUIPMENT                   | 2,940            | 4,925          | 4,000          | 4,000            | 4,000           | -                  | 0.0%                |
|                               |                                 |                  |                |                |                  |                 |                    |                     |
| <b>TOTAL RESERVE OFFICERS</b> | <b>TOTAL RESERVE OFFICERS</b>   | <b>61,584</b>    | 75,263         | 82,626         | 81,977           | 81,977          | (649)              | -0.8%               |
|                               |                                 |                  |                |                |                  |                 |                    |                     |
| <b>TOTAL POLICE SERVICES</b>  | <b>TOTAL POLICE SERVICES</b>    | <b>3,254,145</b> | 3,409,830      | 3,573,164      | 3,842,560        | 3,925,462       | 352,298            | 9.9%                |

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|-----------------------------|---|----------------|------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| <b>COMMUNICATIONS</b>       |   |                |                  |                     |                     |                     |                    |                     |
| 07272300 041112             | DISPATCHER'S FULL TIME PAY              | 438,502        | 532,690          | 621,813             | 652,162             | 621,490             | (323)              | -0.1%               |
| 07272300 041113             | DATA COMMUNIC. SPECIALIST               | 55,819         | 57,491           | 59,443              | 61,424              | 61,424              | 1,981              | 3.3%                |
| 07272300 041116             | CRIME DATA ANALYST                      | 48,677         | 50,141           | 53,664              | 54,309              | 54,309              | 645                | 1.2%                |
| 07272300 041120             | STIPENDS                                | 3,273          | 3,063            | 4,248               | 4,248               | 4,248               | -                  | 0.0%                |
| 07272300 041122             | CELL PHONE STIPENDS                     | -              | 0                | 1,680               | 1,365               | 1,365               | (315)              | -18.8%              |
| 07272300 041150             | PART TIME PAY                           | -              | 764              | 500                 | 8,736               | 8,736               | 8,236              | 1647.2%             |
| 07272300 041160             | INCENTIVE PAY                           | 5,171          | 4,839            | 7,059               | 7,059               | 7,059               | -                  | 0.0%                |
| 07272300 041200             | FICA                                    | 37,560         | 42,244           | 49,621              | 53,310              | 53,310              | 3,689              | 7.4%                |
| 07272300 041205             | MEDICARE                                | 8,784          | 9,880            | 11,604              | 12,474              | 12,474              | 870                | 7.5%                |
| 07272300 041210             | DENTAL INSURANCE                        | 2,343          | 2,851            | 3,612               | 3,354               | 3,354               | (258)              | -7.1%               |
| 07272300 041220             | LONG TERM DISABILITY INSURANCE          | 2,562          | 2,715            | 3,751               | 3,846               | 3,846               | 95                 | 2.5%                |
| 07272300 041230             | HEALTH INSURANCE                        | 75,232         | 98,822           | 117,702             | 132,424             | 132,424             | 14,722             | 12.5%               |
| 07272300 041240             | PENSION                                 | 56,017         | 63,642           | 90,486              | 100,848             | 100,848             | 10,362             | 11.5%               |
| 07272300 041250             | HOLIDAY CASHOUT                         | 13,594         | 10,912           | 13,277              | 20,256              | 20,256              | 6,979              | 52.6%               |
| 07272300 041300             | OVERTIME PAY                            | 47,831         | 51,796           | 40,314              | 60,000              | 60,000              | 19,686             | 48.8%               |
| 07272300 041303             | TRAINING OT PAY                         | 3,401          | 5,247            | 4,774               | 4,893               | 4,893               | 119                | 2.5%                |
| 07272300 042910             | EMPLOYEE TRAINING COSTS                 | 1,193          | 1,422            | 3,000               | 3,000               | 3,000               | -                  | 0.0%                |
| 07272300 042920 51001:49    | CLOTHING ALLOWANCE                      | 5,572          | 4,662            | 7,200               | 7,200               | 7,200               | -                  | 0.0%                |
| 07272300 042930             | TUITION REIMBURSEMENT                   | 4,200          | 1,596            | 5,000               | 2,500               | 2,500               | (2,500)            | -50.0%              |
| 07272300 042945             | ACCRUED VACATION                        | (788)          | 6,822            | -                   | -                   | -                   | -                  | 0.0%                |
| 07272300 043210             | RECRUITMENT                             | 1,480          | 3,639            | 750                 | 750                 | 750                 | -                  | 0.0%                |
| 07272300 044340             | HARDWARE MAINT                          | 515            | 858              | 2,500               | 2,500               | 2,500               | -                  | 0.0%                |
| 07272300 044345             | SOFTWARE MAINT                          | 5,000          | 5,000            | 6,055               | 6,055               | 6,055               | -                  | 0.0%                |
| 07272300 044352 77020:70    | Radio Maint-CS-PD-Dispatch-Fire-MRO-DPW | 20,153         | 18,033           | 23,300              | 23,300              | 23,300              | -                  | 0.0%                |
| 07272300 044420             | 10 TWO ROD RD CELL TOWER LEASE          | 2,040          | 2,040            | 2,040               | 2,040               | 2,040               | -                  | 0.0%                |
| 07272300 045300 77050       | CELL PHONES - PD - DISPATCH             | 8,249          | 7,854            | 8,580               | 8,580               | 8,580               | -                  | 0.0%                |
| 07272300 045301 77050       | INTERNET CRIME                          | 1,072          | 975              | 1,200               | 1,200               | 1,200               | -                  | 0.0%                |
| 07272300 045303             | MOBILE DATA                             | 7,120          | 8,070            | 8,000               | 8,000               | 8,000               | -                  | 0.0%                |
| 07272300 045304 77050       | LOCAL - PD - FIRE - DISPATCH            | 8,498          | 9,064            | 10,000              | 10,000              | 10,000              | -                  | 0.0%                |
| 07272300 045305 77050       | PAGERS -POLICE                          | 2,910          | 3,069            | 3,000               | 3,000               | 3,000               | -                  | 0.0%                |
| 07272300 045307 77051       | TEL PSAP                                | 646            | 774              | 800                 | 800                 | 800                 | -                  | 0.0%                |
| 07272300 045308 77051       | TEL DMV                                 | 2,098          | 1,560            | 1,500               | 1,500               | 1,500               | -                  | 0.0%                |
| 07272300 046000:046015      | OFFICE & MISC SUPPLY (disp computer)    | 1,923          | 2,071            | 3,050               | 3,050               | 3,050               | -                  | 0.0%                |
|                             |   |                |                  |                     |                     |                     |                    |                     |
| <b>TOTAL COMMUNICATIONS</b> | <b>TOTAL COMMUNICATIONS</b>             | <b>870,645</b> | <b>1,014,604</b> | <b>\$ 1,169,523</b> | <b>\$ 1,264,183</b> | <b>\$ 1,233,511</b> | <b>\$ 63,988</b>   | <b>5.5%</b>         |

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FY 2017 TOWN APPROPRIATIONS

| ACCOUNTS FOR:                 |                               | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET   | 2017<br>PROPOSED | 2017<br>ADOPTED  | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|-------------------------------|-------------------------------|----------------|----------------|------------------|------------------|------------------|--------------------|---------------------|
| <b>MARINE RESOURCES</b>       |                               |                |                |                  |                  |                  |                    |                     |
| 07272400 041112               | MRO FULL TIME PAY             | 50,756         | 42,205         | 53,528           | 41,476           | 41,476           | (12,052)           | -22.5%              |
| 07272400 041150               | PART TIME PAY                 | 796            | 11,712         | 4,670            | 4,754            | 4,754            | 84                 | 1.8%                |
| 07272400 041200               | FICA                          | 3,419          | 3,540          | 3,750            | 2,967            | 2,967            | (783)              | -20.9%              |
| 07272400 041205               | MEDICARE                      | 800            | 828            | 877              | 694              | 694              | (183)              | -20.9%              |
| 07272400 041210               | DENTAL INSURANCE              | 232            | 231            | 258              | 258              | 258              | -                  | 0.0%                |
| 07272400 041220               | LONG TERM DISABILITY          | 252            | 237            | 268              | 208              | 208              | (60)               | -22.4%              |
| 07272400 041230               | HEALTH INSURANCE              | 1,689          | 1,677          | 1,688            | 11,170           | 11,170           | 9,482              | 561.7%              |
| 07272400 041240               | PENSION                       | 5,747          | 5,308          | 7,228            | 6,417            | 6,417            | (811)              | -11.2%              |
| 07272400 041250               | HOLIDAY CASH OUT              | 2,227          | 1,596          | 2,040            | 889              | 889              | (1,151)            | -56.4%              |
| 07272400 041300               | OVERTIME PAY                  | -              | 1,913          | -                | 5,000            | 5,000            | 5,000              | 100.0%              |
| 07272400 042910               | EMPLOYEE TRAINING             | 589            | 544            | 800              | 800              | 800              | -                  | 0.0%                |
| 07272400 042920               | CLOTHING                      | 917            | 793            | 800              | 800              | 800              | -                  | 0.0%                |
| 07272400 042945               | ACCRUED VACATION              | (1,085)        | 790            | -                | -                | -                | -                  | 0.0%                |
| 07272400 043225               | PP PIER - CRANE MAINTENANCE   | -              | 0              | -                | 2,112            | 2,112            |                    |                     |
| 07272400 043226               | TOWING STORAGE                | -              | 0              | 200              | 200              | 200              | -                  | 0.0%                |
| 07272400 044110               | PIER WATER                    | 299            | 56             | -                | -                | -                | -                  | 0.0%                |
| 07272400 044310               | VEHICLE PARTS                 | 1,623          | 784            | 450              | 450              | 450              | -                  | 0.0%                |
| 07272400 044313               | VEHICLE LABOR                 | 1,361          | 1,235          | 900              | 900              | 900              | -                  | 0.0%                |
| 07272400 044351               | EQUIPMENT MAINT               | 180            | 481            | 500              | 500              | 500              | -                  | 0.0%                |
| 07272400 044365               | PIER MAINTENANCE              | 7,000          | 7,000          | 7,000            | 4,888            | 4,888            | (2,112)            | -30.2%              |
| 07272400 045300               | MRO CELLULAR                  | 780            | 721            | 780              | 780              | 780              | -                  | 0.0%                |
| 07272400 045302               | MRO TELEPHONES                | 475            | 0              | 475              | 475              | 475              | -                  | 0.0%                |
| 07272400 046000               | OFFICE SUPPLIES               | 140            | 0              | 300              | 300              | 300              | -                  | 0.0%                |
| 07272400 046015               | MISC SUPPLIES                 | 695            | 952            | 1,000            | 1,000            | 1,000            | -                  | 0.0%                |
| 07272400 046220               | PIER ELECTRICITY-UTILITY      | 2,887          | 2,809          | 3,000            | 3,000            | 3,000            | -                  | 0.0%                |
| 07272400 046260               | MRO VEHICLE FUEL              | 4,755          | 3,932          | 3,900            | 2,600            | 2,600            | (1,300)            | -33.3%              |
| 07272400 046500               | CLAM SEEDS                    | 1,823          | 1,020          | 2,000            | 2,000            | 2,000            | -                  | 0.0%                |
| 07272400 047400               | NEW EQUIPMENT                 | 834            | 934            | 1,250            | 1,250            | 1,250            | -                  | 0.0%                |
|                               |                               |                |                |                  |                  |                  |                    |                     |
| <b>TOTAL MARINE RESOURCES</b> | <b>TOTAL MARINE RESOURCES</b> | <b>89,189</b>  | <b>91,296</b>  | <b>\$ 97,662</b> | <b>\$ 95,888</b> | <b>\$ 95,888</b> | <b>\$ (1,774)</b>  | <b>-1.8%</b>        |



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| ACCOUNTS FOR:                              |  | 2014<br>ACTUAL   | 2015<br>ACTUAL   | 2016<br>BUDGET      | 2017<br>PROPOSED    | 2017<br>ADOPTED     | TC<br>INC.<br>DEC.  | TC<br>PCT<br>CHANGE |
|--|--|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>FIRE/POLICE</b>                         |  |                  |                  |                     |                     |                     |                     |                     |
| 07272500 041120                            | STIPENDS (VEHICLES)                        | 3,000            | 3,900            | 4,000               | 4,000               | 4,000               | -                   | 0.0%                |
| 07272500 041121                            | SPECIALTY STIPENDS                         | 350              | 350              | 638                 | 625                 | 625                 | (13)                | -2.0%               |
| 07272500 041150                            | PART TIME PAY                              | 21,404           | 21,800           | 18,709              | 19,046              | 19,046              | 337                 | 1.8%                |
| 07272500 041200                            | FICA                                       | 1,462            | 1,629            | 1,428               | 1,468               | 1,468               | 40                  | 2.8%                |
| 07272500 041205                            | MEDICARE                                   | 342              | 381              | 333                 | 344                 | 344                 | 11                  | 3.3%                |
| 07272500 042920                            | CLOTHING                                   | 875              | 727              | 850                 | 850                 | 850                 | -                   | 0.0%                |
| 07272500 044320                            | MISC. MAINT                                | 7                | 49               | 80                  | 80                  | 80                  | -                   | 0.0%                |
| 07272500 046015                            | MISC. SUPPLY                               | -                | 100              | 100                 | 100                 | 100                 | -                   | 0.0%                |
| 07272500 047400                            | NEW EQUIPMENT                              | 524              | 503              | 525                 | 525                 | 525                 | -                   | 0.0%                |
|  |  |                  |                  |                     |                     |                     |                     |                     |
| <b>TOTAL FIRE/POLICE</b>                   | <b>TOTAL FIRE/POLICE</b>                   | <b>27,965</b>    | <b>29,440</b>    | <b>\$ 26,663</b>    | <b>\$ 27,038</b>    | <b>\$ 27,038</b>    | <b>\$ 375</b>       | <b>1.4%</b>         |
|  |  |                  |                  |                     |                     |                     |                     |                     |
| <b>TOTAL POLICE SERVICES ALL DIVISIONS</b> | <b>TOTAL POLICE SERVICES ALL DIVISIONS</b> | <b>5,222,292</b> | <b>5,540,610</b> | <b>\$ 5,861,456</b> | <b>\$ 6,228,611</b> | <b>\$ 6,282,325</b> | <b>\$ 420,869</b>   | <b>7.2%</b>         |
|  |  |                  |                  |                     |                     |                     |                     |                     |
| <b>TOTAL PUBLIC SAFETY</b>                 | <b>TOTAL PUBLIC SAFETY</b>                 | <b>9,008,638</b> | <b>9,643,896</b> | <b>10,107,752</b>   | <b>10,870,207</b>   | <b>11,138,946</b>   | <b>\$ 1,031,194</b> | <b>10.2%</b>        |

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| ACCOUNTS FOR:         |                                | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|-----------------------|--------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>PUBLIC WORKS</b>   |                                |                |                |                |                  |                 |                    |                     |
| <b>ADMINISTRATION</b> |                                |                |                |                |                  |                 |                    |                     |
| 08155000 041110       | ADMIN. FULL TIME PAY           | 86,390         | 88,988         | 92,539         | 95,368           | 95,368          | 2,829              | 3.1%                |
| 08155000 041111       | DEPUTY DIRECTOR                | 68,431         | 70,247         | 72,176         | 74,381           | 74,381          | 2,205              | 3.1%                |
| 08155000 041114       | CLERICAL FULL TIME PAY         | 84,215         | 88,195         | 90,418         | 93,164           | 93,664          | 3,246              | 3.6%                |
| 08155000 041200       | FICA                           | 16,337         | 15,567         | 15,895         | 16,339           | 16,371          | 476                | 3.0%                |
| 08155000 041205       | MEDICARE                       | 3,821          | 3,641          | 3,720          | 3,823            | 3,830           | 110                | 3.0%                |
| 08155000 041210       | DENTAL INSURANCE               | 927            | 965            | 1,032          | 1,032            | 1,032           | -                  | 0.0%                |
| 08155000 041220       | LONG TERM DISABILITY INSURANCE | 1,189          | 1,224          | 1,271          | 1,315            | 1,315           | 44                 | 3.5%                |
| 08155000 041230       | HEALTH INSURANCE               | 28,034         | 30,420         | 33,142         | 36,120           | 36,120          | 2,978              | 9.0%                |
| 08155000 041240       | PENSION                        | 22,415         | 21,433         | 25,749         | 26,640           | 26,690          | 941                | 3.7%                |
| 08155000 041300       | OVERTIME PAY                   | 4,828          | 1,393          | 2,550          | 2,550            | 2,550           | -                  | 0.0%                |
| 08155000 042610       | SAFETY AND COMPLIANCE          | 14,036         | 15,636         | 7,000          | 9,000            | 9,000           | 2,000              | 28.6%               |
| 08155000 042910       | EMPLOYEE TRAINING              | 1,206          | 325            | 700            | 700              | 700             | -                  | 0.0%                |
| 08155000 042945       | ACCRUED VACATION               | 6,996          | -506           | -              | -                | -               | -                  | 0.0%                |
| 08155000 043225       | CONTRACTED SERVICES            | 5,953          | 5,702          | 6,500          | 9,600            | 9,600           | 3,100              | 47.7%               |
| 08155000 043500       | PROFESSIONAL DUES              | 294            | 324            | 300            | 300              | 300             | -                  | 0.0%                |
| 08155000 044100       | UTILITY SEWER                  | 4,821          | 4,728          | 4,900          | 4,900            | 4,900           | -                  | 0.0%                |
| 08155000 044110       | UTILITY WATER                  | 2,617          | 2,306          | 2,300          | 2,300            | 2,300           | -                  | 0.0%                |
| 08155000 044300       | BUILDING MAINTENANCE & REPAIRS | 42,790         | 50,853         | 41,700         | 41,000           | 41,000          | (700)              | -1.7%               |
| 08155000 045304       | TELEPHONES                     | 11,627         | 11,582         | 11,425         | 11,000           | 11,000          | (425)              | -3.7%               |
| 08155000 045310       | POSTAGE                        | 968            | 163            | 350            | 350              | 350             | -                  | 0.0%                |
| 08155000 045400       | ADVERTISEMENTS                 | 561            | 750            | 850            | 850              | 850             | -                  | 0.0%                |
| 08155000 045800       | TRAVEL                         | 387            | 500            | 200            | 250              | 250             | 50                 | 25.0%               |
| 08155000 046000       | OFFICE SUPPLIES                | 4,855          | 5,986          | 5,500          | 5,500            | 5,500           | -                  | 0.0%                |
| 08155000 046015       | MISCELLANEOUS SUPPLY           | 1,139          | 1,810          | 1,500          | 1,500            | 1,500           | -                  | 0.0%                |
| 08155000 046029       | CUSTODIAL SUPPLIES             | 2,218          | 3,461          | 3,000          | 3,000            | 3,000           | -                  | 0.0%                |
| 08155000 046210       | UTILITY - GAS                  | 30,540         | 31,624         | 30,000         | 29,000           | 29,000          | (1,000)            | -3.3%               |
| 08155000 046220       | UTILITY - ELECTRICITY          | 34,416         | 33,335         | 20,000         | 34,000           | 34,000          | 14,000             | 70.0%               |
| 08155000 046400       | BOOKS                          | -              | 0              | 25             | 25               | 25              | -                  | 0.0%                |
| 08155000 047400       | NEW EQUIPMENT                  | 1,183          | 1,280          | 1,500          | 2,500            | 2,500           | 1,000              | 66.7%               |
|                       |                                |                |                |                |                  |                 |                    |                     |
| TOTAL ADMINISTRATION  | TOTAL ADMINISTRATION           | \$ 483,192     | 491,929        | \$ 476,242     | \$ 506,507       | \$ 507,096      | \$ 30,854          | 6.5%                |

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| ACCOUNTS FOR:          |                                | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|------------------------|--------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>GIS/ENGINEERING</b> |                                |                |                |                |                  |                 |                    |                     |
| 08157100 041112        | GIS COORDINATOR                | 48,634         | 51,391         | 52,916         | 54,538           | 69,764          | 16,848             | 31.8%               |
| 08157100 041150        | PART TIME PAY                  | -              | 0              | -              | -                | -               | -                  | 0.0%                |
| 08157100 041200        | FICA                           | 3,012          | 3,192          | 3,398          | 3,503            | 4,636           | 1,238              | 36.4%               |
| 08157100 041205        | MEDICARE                       | 704            | 746            | 795            | 820              | 1,085           | 290                | 36.5%               |
| 08157100 041210        | DENTAL INSURANCE               | -              | 0              | -              | -                | 97              | 97                 | 100.0%              |
| 08157100 041220        | LONG TERM DISABILITY INSURANCE | 261            | 255            | 265            | 273              | 306             | 41                 | 15.5%               |
| 08157100 041230        | HEALTH INSURANCE               | 5,348          | 5,803          | 3,926          | 6,890            | 11,079          | 7,153              | 182.2%              |
| 08157100 041240        | PENSION                        | 3,627          | 4,507          | 6,827          | 7,364            | 10,026          | 3,199              | 46.9%               |
| 08157100 042910        | EMPLOYEE TRAINING              | 1,626          | 3,821          | 4,500          | 5,500            | 5,500           | 1,000              | 22.2%               |
| 08157100 042945        | ACCRUED VACATION               | 909            | 1,082          | -              | -                | -               | -                  | 0.0%                |
| 08157100 043225        | GIS MAPPING                    | 2,875          | 5,533          | 10,000         | 10,000           | 10,000          | -                  | 0.0%                |
| 08157100 043400        | ENGINEERING                    | -              | 72             | 9,500          | 10,000           | 10,000          | 500                | 5.3%                |
| 08157100 043500        | PROFESSIONAL DUES              | 25             | 0              | 100            | 100              | 100             | -                  | 0.0%                |
| 08157100 044345        | GIS SOFTWARE LICENSING         | 5,704          | 7,756          | 7,000          | 7,000            | 7,000           | -                  | 0.0%                |
| 08157100 046015        | MISCELLANEOUS SUPPLY           | 887            | 913            | 1,300          | 1,500            | 1,500           | 200                | 15.4%               |
| 08157100 047400        | GIS NEW EQUIPMENT              | 1,478          | 929            | 8,000          | 7,000            | 7,000           | (1,000)            | -12.5%              |
|                        |                                |                |                |                |                  |                 |                    |                     |
| TOTAL GIS/ENGINEERING  | TOTAL GIS/ENGINEERING          | \$ 75,090      | 86,001         | \$ 108,527     | \$ 114,488       | \$ 138,093      | \$ 29,566          | 27.2%               |

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|--------------------------------|------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>SPECIAL PROJECTS</b>        |                              |                |                |                |                  |                 |                    |                     |
| 08181720 043225                | NPDES - CONTRACTUAL SERVICES | 23,882         | 31,410         | 25,000         | 25,000           | 25,000          | -                  | 0.0%                |
|                                |                              |                |                |                |                  |                 |                    |                     |
| TOTAL SPECIAL PROJECTS         | TOTAL SPECIAL PROJECTS       | \$ 23,882      | 31,410         | \$ 25,000      | \$ 25,000        | \$ 25,000       | \$ -               | 0.0%                |
|                                |                              |                |                |                |                  |                 |                    |                     |
| <b>TOTAL PW ADMINISTRATION</b> | TOTAL PW ADMINISTRATION      | \$ 582,164     | 609,341        | \$ 609,769     | \$ 645,995       | \$ 670,189      | 60,420             | 9.9%                |

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| ACCOUNTS FOR:                  |                                | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2017<br>PROPOSED | 2017<br>ADOPTED | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|--------------------------------|--------------------------------|----------------|----------------|----------------|------------------|-----------------|--------------------|---------------------|
| <b>PUBLIC WORKS OPERATIONS</b> |                                |                |                |                |                  |                 |                    |                     |
| 08181000 041112                | STAFF FULL TIME PAY            | 682,342        | 762,112        | 797,691        | 822,211          | 824,584         | 26,893             | 3.4%                |
| 08181000 041120                | STIPENDS                       | 4,295          | 4,342          | 10,790         | 11,400           | 11,400          | 610                | 5.7%                |
| 08181000 041122                | CELL PHONE STIPEND             | 1,327          | 1,689          | 1,680          | 1,680            | 1,680           | -                  | 0.0%                |
| 08181000 041150                | PART TIME PAY                  | 17,605         | 1,398          | 5,000          | 16,640           | 16,640          | 11,640             | 232.8%              |
| 08181000 041200                | FICA                           | 48,880         | 53,293         | 54,613         | 56,732           | 56,865          | 2,252              | 4.1%                |
| 08181000 041205                | MEDICARE                       | 11,431         | 12,464         | 12,784         | 13,273           | 13,304          | 520                | 4.1%                |
| 08181000 041210                | DENTAL INSURANCE               | 2,790          | 2,870          | 3,096          | 3,096            | 3,096           | -                  | 0.0%                |
| 08181000 041220                | LONG TERM DISABILITY INSURANCE | 3,338          | 3,483          | 3,989          | 4,119            | 4,119           | 130                | 3.3%                |
| 08181000 041230                | HEALTH INSURANCE               | 122,269        | 144,980        | 159,104        | 175,516          | 175,516         | 16,412             | 10.3%               |
| 08181000 041240                | PENSION                        | 64,823         | 70,315         | 102,841        | 108,363          | 108,621         | 5,780              | 5.6%                |
| 08181000 041300                | OVERTIME PAY                   | 114,202        | 132,068        | 100,900        | 107,100          | 107,100         | 6,200              | 6.1%                |
| 08181000 042910                | EMPLOYEE TRAINING              | 1,356          | 1,958          | 1,500          | 1,500            | 1,500           | -                  | 0.0%                |
| 08181000 042920                | CLOTHING ALLOWANCE             | 13,213         | 6,648          | 11,675         | 12,000           | 12,000          | 325                | 2.8%                |
| 08181000 042945                | ACCRUED VACATION               | (6,096)        | 4,104          | -              | -                | -               | -                  | 0.0%                |
| 08181000 042950                | MEDICAL EXPENDITURES (IDC)     | 1,460          | 1,380          | 1,000          | 1,000            | 1,000           | -                  | 0.0%                |
| 08181000 043225                | CONTRACTED SERVICES            | 59,837         | 103,198        | 80,000         | 93,400           | 93,400          | 13,400             | 16.8%               |
| 08181000 044238                | WINTER SALT                    | 105,711        | 134,628        | 180,000        | 90,000           | 90,000          | (90,000)           | -50.0%              |
| 08181000 044240                | WINTER SAND                    | 8,400          | 10,064         | 15,000         | 15,000           | 15,000          | -                  | 0.0%                |
| 08181000 044243                | MAGNESIUM CHLORIDE             | 35,085         | 18,923         | 36,000         | 36,000           | 36,000          | -                  | 0.0%                |
| 08181000 044248                | GRAVEL                         | 10,626         | 23,695         | 20,000         | 22,000           | 22,000          | 2,000              | 10.0%               |
| 08181000 044260                | ROADSIDE MOWING                | 34,665         | 44,354         | 64,400         | 65,000           | 65,000          | 600                | 0.9%                |
| 08181000 044270                | STREET SIGNS                   | 7,421          | 12,145         | 10,000         | 12,000           | 12,000          | 2,000              | 20.0%               |
| 08181000 044275                | COLD PATCH                     | 2,720          | 1,953          | 3,000          | 2,400            | 2,400           | (600)              | -20.0%              |
| 08181000 044278                | STREET STRIPING                | 69,723         | 56,959         | 72,000         | 72,000           | 72,000          | -                  | 0.0%                |
| 08181000 044280                | ASPHALT PAVING                 | 88,226         | 77,880         | 291,139        | 340,000          | 340,000         | 48,861             | 16.8%               |
| 08181000 044283                | CULVERTS                       | 8,464          | 8,100          | 8,500          | 8,500            | 8,500           | -                  | 0.0%                |
| 08181000 044310                | VEHICLE MAINTENANCE PARTS      | 171,666        | 199,678        | 175,000        | 175,000          | 175,000         | -                  | 0.0%                |
| 08181000 044313                | VEHICLE MAINTENANCE LABOR      | 184,718        | 202,430        | 150,000        | 150,000          | 150,000         | -                  | 0.0%                |
| 08181000 046015                | OUTSIDE OPERATIONAL SUPPLIES   | 24,488         | 17,949         | 19,500         | 19,500           | 19,500          | -                  | 0.0%                |
| 08181000 046052                | CUTTING EDGES                  | 14,578         | 20,022         | 20,000         | 19,000           | 19,000          | (1,000)            | -5.0%               |
| 08181000 046260                | VEHICLE FUEL GAS               | 130,891        | 144,105        | 117,000        | 80,000           | 80,000          | (37,000)           | -31.6%              |
| 08181000 046261                | PROPANE FUEL                   | 4,903          | 2,871          | 5,300          | 3,000            | 3,000           | (2,300)            | -43.4%              |
| 08181000 047411                | NEW TOOLS                      | 3,414          | 3,325          | 6,000          | 7,000            | 7,000           | 1,000              | 16.7%               |
| TOTAL OPERATIONS               | TOTAL OPERATIONS               | \$ 2,048,768   | 2,285,379      | \$ 2,539,502   | \$ 2,544,430     | \$ 2,547,225    | \$ 7,723           | 0.3%                |

TOWN OF SCARBOROUGH  
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FY 2017 TOWN APPROPRIATIONS

| ACCOUNTS FOR:                                      |                                   | 2014<br>ACTUAL      | 2015<br>ACTUAL   | 2016<br>BUDGET      | 2017<br>PROPOSED    | 2017<br>ADOPTED     | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|--|-----------------------------------|---------------------|------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| <b>PIERS, WHARVES, FLOATS, BOAT LAUNCH</b>         |                                   |                     |                  |                     |                     |                     |                    |                     |
| 08161300 044190                                    | WATERFRONT                        | 437                 | 790              | -                   | 120                 | 120                 | 120                | 100.0%              |
|  |                                   |                     |                  |                     |                     |                     |                    |                     |
| <b>TOTAL PIERS, WHARVES, FL</b>                    | <b>TOTAL WATERFRONT</b>           | <b>\$ 437</b>       | <b>790</b>       | <b>\$ -</b>         | <b>\$ 120</b>       | <b>\$ 120</b>       | <b>120</b>         | <b>100.0%</b>       |
| <b>DUNSTAN &amp; SCARBOROUGH MEMORIAL CEMETERY</b> |                                   |                     |                  |                     |                     |                     |                    |                     |
| 08181460 043225                                    | CONTRACTED SERVICES - DUNSTAN     | 8,103               | 11,350           | 9,000               | 9,000               | 9,000               | -                  | 0.0%                |
| 08181460 044110                                    | UTILITY WATER - DUNSTAN           | 212                 | 220              | -                   | -                   | -                   | -                  | 0.0%                |
| 08181460 044320                                    | MISC. MAINTENANCE - DUNSTAN       | 395                 | 92               | 350                 | 350                 | 350                 | -                  | 0.0%                |
| 08181470 043225                                    | CONTRACT SERVICES-SCAR MEMORIAL   | 8,048               | 9,155            | 9,000               | 9,000               | 9,000               | -                  | 0.0%                |
| 08181470 044320                                    | MISC MAINT-SCARBOROUGH MEMORIAL   | 372                 | 90               | 350                 | 350                 | 350                 | -                  | 0.0%                |
|  |                                   |                     |                  |                     |                     |                     |                    |                     |
| <b>TOTAL CEMETERY CARE</b>                         | <b>TOTAL CEMETERY CARE</b>        | <b>17,130</b>       | <b>20,907</b>    | <b>\$ 18,700</b>    | <b>\$ 18,700</b>    | <b>\$ 18,700</b>    | <b>\$ -</b>        | <b>0.0%</b>         |
| <b>MEMORIAL ACCOUNTS</b>                           |                                   |                     |                  |                     |                     |                     |                    |                     |
| 08181500 044320 78004                              | MISC. MAINT. AMERICAN LEGION      | 1,535               | 1,535            | 1,565               | 1,565               | 1,565               | -                  | 0.0%                |
| 08181500 044320 78005                              | MISC. MAINT. DUNSTAN MONUMENT     | 340                 | 459              | 442                 | 442                 | 442                 | -                  | 0.0%                |
| 08181500 044320 78006                              | MISC. MAINT. BLACK POINT CEMETERY | 3,000               | 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%                |
|  |                                   |                     |                  |                     |                     |                     |                    |                     |
| <b>TOTAL MEMORIAL ACCOUN</b>                       | <b>TOTAL MEMORIAL ACCOUNTS</b>    | <b>\$ 7,875</b>     | <b>7,994</b>     | <b>\$ 8,007</b>     | <b>\$ 8,007</b>     | <b>\$ 8,007</b>     | <b>\$ -</b>        | <b>0.0%</b>         |
| <b>SHADE TREES</b>                                 |                                   |                     |                  |                     |                     |                     |                    |                     |
| 08181600 044265                                    | TREE PLANTING & REMOVAL           | 3,232               | 3,245            | 7,000               | 6,000               | 6,000               | (1,000)            | -14.3%              |
| 08181600 044268                                    | TREE REMOVAL                      | -                   | 0                | -                   | -                   | -                   | -                  | 0.0%                |
|  |                                   |                     |                  |                     |                     |                     |                    |                     |
| <b>TOTAL SHADE TREES</b>                           | <b>TOTAL SHADE TREES</b>          | <b>\$ 3,232</b>     | <b>3,245</b>     | <b>\$ 7,000</b>     | <b>\$ 6,000</b>     | <b>\$ 6,000</b>     | <b>\$ (1,000)</b>  | <b>-14.3%</b>       |
| <b>TOTAL PW OPERATIONS</b>                         | <b>TOTAL PW OPERATIONS</b>        | <b>\$ 2,077,442</b> | <b>2,318,314</b> | <b>\$ 2,573,209</b> | <b>\$ 2,577,257</b> | <b>\$ 2,580,052</b> | <b>6,843</b>       | <b>0.3%</b>         |

TOWN OF SCARBOROUGH  
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FY 2017 TOWN APPROPRIATIONS

| ACCOUNTS FOR:                           |                                      | 2014<br>ACTUAL      | 2015<br>ACTUAL   | 2016<br>BUDGET      | 2017<br>PROPOSED    | 2017<br>ADOPTED     | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|---|--------------------------------------|---------------------|------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| <b>PUBLIC WORKS VEHICLE MAINTENANCE</b> |                                      |                     |                  |                     |                     |                     |                    |                     |
| 08181200 041112                         | STAFF FULL TIME PAY                  | 392,871             | 423,235          | 457,836             | 522,877             | 525,197             | 67,361             | 14.7%               |
| 08181200 041120                         | STIPENDS                             | 4,742               | 4,856            | 5,202               | 4,700               | 4,700               | (502)              | -9.7%               |
| 08181200 041150                         | PART TIME PAY                        | 12,647              | 9,248            | 9,000               | 7,865               | 7,865               | (1,135)            | -12.6%              |
| 08181200 041200                         | FICA                                 | 29,233              | 28,763           | 30,793              | 33,606              | 33,755              | 2,962              | 9.6%                |
| 08181200 041205                         | MEDICARE                             | 6,837               | 6,727            | 7,195               | 7,862               | 7,897               | 702                | 9.8%                |
| 08181200 041210                         | DENTAL INSURANCE                     | 1,659               | 1,751            | 2,064               | 2,322               | 2,322               | 258                | 12.5%               |
| 08181200 041220                         | LONG TERM DISABILITY INSURANCE       | 1,967               | 2,007            | 2,302               | 2,492               | 2,492               | 190                | 8.3%                |
| 08181200 041230                         | HEALTH INSURANCE                     | 55,470              | 62,404           | 72,668              | 90,368              | 90,368              | 17,700             | 24.4%               |
| 08181200 041240                         | PENSION                              | 42,948              | 48,691           | 59,228              | 69,719              | 70,032              | 10,804             | 18.2%               |
| 08181200 041300                         | OVERTIME PAY                         | 53,368              | 28,089           | 21,420              | 15,000              | 15,000              | (6,420)            | -30.0%              |
| 08181200 042910                         | EMPLOYEE TRAINING                    | 1,762               | 780              | 2,000               | 2,000               | 2,000               | -                  | 0.0%                |
| 08181200 042920                         | CLOTHING ALLOWANCE                   | 7,415               | 6,579            | 6,050               | 6,600               | 6,600               | 550                | 9.1%                |
| 08181200 042945                         | ACCRUED VACATION                     | 372                 | -153             | -                   | -                   | -                   | -                  | 0.0%                |
| 08181200 042950                         | MEDICAL EXPENDITURES (IDC)           | 157                 | 375              | 400                 | 400                 | 400                 | -                  | 0.0%                |
| 08181200 044218                         | HAZARDOUS WASTE DISPOSAL             | 1,728               | 2,081            | 2,000               | 2,500               | 2,500               | 500                | 25.0%               |
| 08181200 044316                         | FUEL ISLAND REPAIRS                  | 1,671               | 6,917            | 3,000               | 3,700               | 3,700               | 700                | 23.3%               |
| 08181200 044317                         | PROPANE STATION                      | 80                  | 49               | 100                 | 300                 | 300                 | 200                | 200.0%              |
| 08181200 044320                         | MISCELLANEOUS MAINTENANCE            | 5,420               | 3,920            | 2,500               | 2,800               | 2,800               | 300                | 12.0%               |
| 08181200 044345                         | PW DIAGNOSTIC SOFTWARE               | -                   | 7,377            | 6,000               | 6,000               | 6,000               | -                  | 0.0%                |
| 08181200 046015                         | SHOP SUPPLIES                        | 10,615              | 9,121            | 9,000               | 9,000               | 9,000               | -                  | 0.0%                |
| 08181200 046032                         | PARTS/SERVICE                        | 571,506             | 535,118          | 520,175             | 527,600             | 527,600             | 7,425              | 1.4%                |
| 08181200 046260                         | VEHICLE FUEL GAS                     | 533,570             | 522,441          | 475,118             | 343,991             | 343,991             | (131,127)          | -27.6%              |
| 08181200 046261                         | PROPANE FUEL                         | 44,166              | 40,649           | 41,300              | 34,000              | 34,000              | (7,300)            | -17.7%              |
| 08181200 047400                         | NEW EQUIPMENT                        | 3,307               | 15,140           | 13,800              | 14,000              | 14,000              | 200                | 1.4%                |
| 08181200 047460                         | NEW STEEL                            | 2,890               | 3,030            | 2,000               | 2,000               | 2,000               | -                  | 0.0%                |
|   |                                      |                     |                  |                     |                     |                     |                    |                     |
| <b>TOTAL VEHICLE MAINTENANCE</b>        | <b>TOTAL VEHICLE MAINTENANCE</b>     | <b>\$ 1,786,398</b> | <b>1,769,196</b> | <b>\$ 1,751,151</b> | <b>\$ 1,711,702</b> | <b>\$ 1,714,519</b> | <b>\$ (36,632)</b> | <b>-2.1%</b>        |
| <b>STREET LIGHTS</b>                    |                                      |                     |                  |                     |                     |                     |                    |                     |
| 08182000 046221                         | UTILITY - CMP EXP. FOR STREET LIGHTS | 167,360             | 183,539          | 168,000             | 185,000             | 185,000             | 17,000             | 10.1%               |
| 08182000 047400                         | NEW EQUIP/REPAIR STREET LIGHTS       | 2,174.00            | 180              | 1,000               | 1,000               | 1,000               | -                  | 0.0%                |
|   |                                      |                     |                  |                     |                     |                     |                    |                     |
| <b>TOTAL STREET LIGHTS</b>              | <b>TOTAL STREET LIGHTS</b>           | <b>\$ 169,534</b>   | <b>183,719</b>   | <b>\$ 169,000</b>   | <b>\$ 186,000</b>   | <b>\$ 186,000</b>   | <b>\$ 17,000</b>   | <b>10.1%</b>        |

TOWN OF SCARBOROUGH  
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FY 2017 TOWN APPROPRIATIONS

| ACCOUNTS FOR:                |                                    | 2014<br>ACTUAL    | 2015<br>ACTUAL | 2016<br>BUDGET    | 2017<br>PROPOSED  | 2017<br>ADOPTED   | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|------------------------------|------------------------------------|-------------------|----------------|-------------------|-------------------|-------------------|--------------------|---------------------|
| <b>TRAFFIC SIGNALS</b>       |                                    |                   |                |                   |                   |                   |                    |                     |
| 08182100 043225              | TRAFFIC SIGNALS CONTRACTUAL        | -                 | 302            | -                 | 500               | 500               | 500                | 0.0%                |
| 08182100 043500              | PROFESSIONAL DUES                  | 80                | 85             | 85                | 85                | 85                | -                  | 0.0%                |
| 08182100 044284              | OVERHEAD STREET SIGN MAINT         | 1,260             | 740            | 2,000             | 1,800             | 1,800             | (200)              | -10.0%              |
| 08182100 044286              | PRE-EMPTION DEVICE                 | 324               | 2,424          | 1,500             | 1,500             | 1,500             | -                  | 0.0%                |
| 08182100 044301              | GENERATOR MAINTENANCE              | 21,137            | 8,309          | 19,000            | 20,000            | 20,000            | 1,000              | 5.3%                |
| 08182100 044302              | MUNICIPAL FIRE ALARM MAINT         | 19,972            | 22,916         | 22,000            | 22,000            | 22,000            | -                  | 0.0%                |
| 08182100 044310              | VEHICLE MAINT. PARTS               | 2,806             | 4,121          | 3,000             | 3,000             | 3,000             | -                  | 0.0%                |
| 08182100 044351              | DEPT. EQUIPMENT MAINTENANCE        | 26,203            | 29,514         | 29,000            | 32,000            | 32,000            | 3,000              | 10.3%               |
| 08182100 044353              | OTHER EQUIP. MAINTENANCE           | 1,756             | 2,525          | 1,900             | 2,500             | 2,500             | 600                | 31.6%               |
| 08182100 046053              | TOOLS                              | 587               | 383            | 500               | 500               | 500               | -                  | 0.0%                |
| 08182100 046230              | UTILITY - CMP EXP. TRAFFIC SIGNALS | 16,911            | 16,552         | 17,000            | 17,000            | 17,000            | -                  | 0.0%                |
| 08182100 046260              | VEHICLE FUEL GAS                   | 1,029             | 1,050          | 1,200             | 700               | 700               | (500)              | -41.7%              |
| 08182100 047400              | NEW EQUIPMENT                      | -                 | 2,900          | 3,000             | 3,000             | 3,000             | -                  | 0.0%                |
| 08182100 047450              | TRAFFIC LIGHT IMPROVEMENTS         | 7,550             | 2,509          | 8,000             | 8,000             | 8,000             | -                  | 0.0%                |
|                              |                                    |                   |                |                   |                   |                   |                    |                     |
| <b>TOTAL TRAFFIC SIGNALS</b> | <b>TOTAL TRAFFIC SIGNALS</b>       | <b>99,615</b>     | <b>94,332</b>  | <b>\$ 108,185</b> | <b>\$ 112,585</b> | <b>\$ 112,585</b> | <b>\$ 4,400</b>    | <b>4.1%</b>         |
| <b>WATER CHARGES</b>         |                                    |                   |                |                   |                   |                   |                    |                     |
| 08182300 044110              | PORTLAND WATER DISTRICT CHARGES    | 144,367           | 148,844        | 153,713           | 159,450           | 159,450           | 5,737              | 3.7%                |
| 08182300 044110              | BIDDEFORD/SACO WATER DIST CHARGES  | 47,552            | 54,640         | 60,356            | 58,000            | 58,000            | (2,356)            | -3.9%               |
| 08182300 044353              | HYDRANT MAINTENANCE                | -                 | 129            | -                 | -                 | -                 | -                  | 100.0%              |
|                              |                                    |                   |                |                   |                   |                   |                    |                     |
| <b>TOTAL WATER CHARGES</b>   | <b>TOTAL WATER CHARGES</b>         | <b>\$ 191,919</b> | <b>203,612</b> | <b>\$ 214,069</b> | <b>\$ 217,450</b> | <b>\$ 217,450</b> | <b>\$ 3,381</b>    | <b>1.6%</b>         |
|                              |                                    |                   |                |                   |                   |                   |                    |                     |
| <b>TOTAL UTILITIES</b>       | <b>TOTAL UTILITIES</b>             | <b>\$ 461,069</b> | <b>481,663</b> | <b>\$ 491,254</b> | <b>\$ 516,035</b> | <b>\$ 516,035</b> | <b>\$ 24,781</b>   | <b>5.0%</b>         |



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FY 2017 TOWN APPROPRIATIONS

| ACCOUNTS FOR:                    |  | 2014<br>ACTUAL      | 2015<br>ACTUAL   | 2016<br>BUDGET      | 2017<br>PROPOSED    | 2017<br>ADOPTED     | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|----------------------------------|--|---------------------|------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| <b>SOLID WASTE PROGRAM</b>       |  |                     |                  |                     |                     |                     |                    |                     |
| 08181300 044205                  | HOLMES ROAD SITE MAINTENANCE           | 10,078              | 12,912           | 10,500              | 6,900               | 6,900               | (3,600)            | -34.3%              |
| 08181320 043232                  | CURBSIDE RECYCLING                     | 370,467             | 378,814          | 378,814             | 378,814             | 378,814             | -                  | 0.0%                |
| 08181320 044213                  | ecomaine RECYCLING TIPPING FEE         | -                   | 29,914           | -                   | -                   | -                   | -                  | 100.0%              |
| 08181320 044220                  | COMMERCIAL RECYCLING                   | 71,638              | 60,000           | 60,300              | 60,600              | 60,600              | 300                | 0.5%                |
| 08181320 044223                  | RECYCLING BINS/SILVER BULLETS          | 58,306              | 55,447           | 57,000              | 57,000              | 57,000              | -                  | 0.0%                |
| 08181320 044231                  | CENTRALIZED COMPOST DROP-OFF           | -                   | 0                | -                   | 2,500               | 2,500               | 2,500              | 100.0%              |
| 08181320 045321                  | PUBLIC INFORMATION/EDUCATION           | -                   | 0                | 100                 | 5,000               | 5,000               | 4,900              | 4900.0%             |
| 08181320 047418                  | AUTOMATED RECYCLING CONTAINERS         | 11,813              | 13,939           | 14,000              | 18,000              | 18,000              | 4,000              | 28.6%               |
| 08181330 044210                  | ecomaine ASSESSMENT                    | 305,189             | 0                | -                   | -                   | -                   | -                  | 0.0%                |
| 08181330 044213                  | ecomaine MAINE TIPPING FEE             | 380,256             | 378,220          | 380,348             | 376,823             | 376,823             | (3,525)            | -0.9%               |
| 08181330 044215                  | REFUSE COLLECTION CURBSIDE             | 370,718             | 378,814          | 378,814             | 378,814             | 378,814             | -                  | 0.0%                |
| 08181330 044217                  | MISC SOLID WASTE DISPOSAL              | 6,998               | 7,636            | 6,800               | 7,500               | 7,500               | 700                | 10.3%               |
| 08181330 044218                  | HOUSEHOLD HAZARDOUS COLLECTION         | 10,083              | 12,231           | 6,000               | 6,000               | 6,000               | -                  | 0.0%                |
|                                  |  |                     |                  |                     |                     |                     |                    |                     |
| <b>TOTAL SOLID WASTE PROGRAM</b> | <b>TOTAL SOLID WASTE PROGRAM</b>       | <b>\$ 1,595,546</b> | <b>1,327,926</b> | <b>\$ 1,292,676</b> | <b>\$ 1,297,951</b> | <b>\$ 1,297,951</b> | <b>\$ 5,275</b>    | <b>0.4%</b>         |
|                                  |  |                     |                  |                     |                     |                     |                    |                     |
| <b>TOTAL PUBLIC WORKS</b>        | <b>TOTAL PUBLIC WORKS ALL DIVISION</b> | <b>\$ 6,502,618</b> | <b>6,506,439</b> | <b>\$ 6,718,059</b> | <b>\$ 6,748,940</b> | <b>\$ 6,778,746</b> | <b>\$ 60,687</b>   | <b>0.9%</b>         |

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FY 2017 TOWN APPROPRIATIONS

| ACCOUNTS FOR:                        |                                      | 2014<br>ACTUAL      | 2015<br>ACTUAL   | 2016<br>BUDGET      | 2017<br>PROPOSED    | 2017<br>ADOPTED     | TC<br>INC.<br>DEC. | TC<br>PCT<br>CHANGE |
|--------------------------------------|--------------------------------------|---------------------|------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| <b>TOWN DEBT</b>                     |                                      |                     |                  |                     |                     |                     |                    |                     |
| <b>LEASES</b>                        |                                      |                     |                  |                     |                     |                     |                    |                     |
| 08585000 044420                      | Town Leases                          | 187,758             | 167,469          | 154,747             | 152,423             | 152,423             | (2,324)            | -1.5%               |
|                                      |                                      |                     |                  |                     |                     |                     |                    |                     |
| <b>TOTAL TOWN LEASES</b>             | <b>TOTAL TOWN LEASES</b>             | <b>\$ 187,758</b>   | <b>167,469</b>   | <b>\$ 154,747</b>   | <b>\$ 152,423</b>   | <b>\$ 152,423</b>   | <b>\$ (2,324)</b>  | <b>-1.5%</b>        |
| <b>LONG TERM DEBT</b>                |                                      |                     |                  |                     |                     |                     |                    |                     |
| 08585000 048350                      | Debt Principal                       | 3,110,196           | 3,279,484        | 3,556,499           | 3,555,354           | 3,574,667           | 18,168             | 0.5%                |
| 08585000 048300                      | Debt Interest                        | 1,118,261           | 1,100,322        | 1,145,253           | 1,117,316           | 1,063,406           | (81,847)           | -7.1%               |
| 08585000 048375                      | Cost & Fees                          | 54,735              | 58,225           | 50,000              | 50,000              | 50,000              | -                  | 0.0%                |
| 08585500 048350                      | Tax Note Interest                    |                     |                  | -                   | -                   | -                   | -                  | 0.0%                |
|                                      |                                      |                     |                  |                     |                     |                     |                    |                     |
| <b>TOTAL TOWN BONDS</b>              | <b>TOTAL TOWN BONDS</b>              | <b>\$ 4,283,192</b> | <b>4,438,031</b> | <b>\$ 4,751,752</b> | <b>\$ 4,722,670</b> | <b>\$ 4,688,073</b> | <b>\$ (63,679)</b> | <b>-1.3%</b>        |
|                                      |                                      |                     |                  |                     |                     |                     |                    |                     |
| <b>TOTAL TOWN DEBT ALL DIVISIONS</b> | <b>TOTAL TOWN DEBT ALL DIVISIONS</b> | <b>\$ 4,470,950</b> | <b>4,605,500</b> | <b>\$ 4,906,499</b> | <b>\$ 4,875,093</b> | <b>\$ 4,840,496</b> | <b>\$ (66,003)</b> | <b>-1.3%</b>        |



Educational

## Detail Line Item Appropriations



**SCARBOROUGH PUBLIC SCHOOLS**
**TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET - passed by voter referendum on June 14, 2016**
**GENERAL FUND OPERATING BUDGET**

| ORG                        | OBJECT | ACCT USED FOR:                         | FY2015 ACTUAL<br>EXPENDED | FY2016 APPROVED<br>BUDGET | FY2017 LEVEL<br>SERVICES BUDGET | FY2017 MISSION<br>CRITICAL BUDGET | FY2017 TOWN COUNCIL'S<br>& SCHOOL BOARD'S<br>APPROVED BUDGET | \$CHANGE<br>(from<br>FY16) | % CHANGE<br>(from<br>FY16) |
|----------------------------|--------|--|---------------------------|---------------------------|---------------------------------|-----------------------------------|--|----------------------------|----------------------------|
| <b>REGULAR INSTRUCTION</b> |        |  |                           |                           |                                 |                                   |  |                            |                            |
| 71000002                   | 510100 | MS TEACHER SALARIES                    | 3,208,204                 | 3,284,045                 | 3,427,737                       | 3,506,737                         | 3,469,442  | 185,397                    | 5.6%                       |
| 71000002                   | 510230 | MS ED TECH WAGES                       | 75,099                    | 71,292                    | 81,676                          | 81,676                            | 81,676   | 10,384                     | 14.6%                      |
| 71000002                   | 512300 | MS SUBSTITUTE WAGES                    | 63,401                    | 62,000                    | 62,000                          | 62,000                            | 62,000   | 0                          | 0.0%                       |
| 71000002                   | 515000 | MS RETIREMENT STIPENDS                 | 0                         | 14,672                    | 22,447                          | 22,447                            | 10,312   | (4,360)                    | -29.7%                     |
| 71000002                   | 515200 | MS INSTRUCTIONAL/LEAD TEACHER STIPENDS | 34,505                    | 42,140                    | 48,395                          | 48,395                            | 48,395   | 6,255                      | 14.8%                      |
| 71000002                   | 520000 | MS ER PAYROLL TAX ON STIPENDS          | 1,344                     | 3,179                     | 3,612                           | 3,612                             | 2,714  | (465)                      | -14.6%                     |
| 71000002                   | 520100 | MS TEACHER BENEFITS                    | 744,411                   | 693,971                   | 760,437                         | 772,437                           | 781,227  | 87,256                     | 12.6%                      |
| 71000002                   | 520200 | MS ED TECH BENEFITS                    | 21,336                    | 10,358                    | 30,352                          | 30,352                            | 30,888   | 20,530                     | 198.2%                     |
| 71000002                   | 520300 | MS ER PAYROLL TAX ON SUB WAGES         | 3,667                     | 3,596                     | 3,596                           | 3,596                             | 3,596  | 0                          | 0.0%                       |
| 71000002                   | 523100 | MS TEACHER MAINEPERS                   | 83,986                    | 111,973                   | 115,172                         | 115,172                           | 115,172  | 3,199                      | 2.9%                       |
| 71000002                   | 523200 | MS ED TECH MAINEPERS                   | 1,967                     | 2,396                     | 2,745                           | 2,745                             | 2,745  | 349                        | 14.6%                      |
| 71000002                   | 525100 | MS STAFF COURSE REIMBURSEMENT          | 32,628                    | 16,200                    | 16,200                          | 16,200                            | 16,200   | 0                          | 0.0%                       |
| 71000002                   | 532000 | MS ONLINE SUBSCRIPTIONS & SERVICES     | 5,796                     | 6,000                     | 12,000                          | 12,000                            | 12,000   | 6,000                      | 100.0%                     |
| 71000002                   | 533000 | MS STAFF DEVELOPMENT                   | 10,457                    | 11,000                    | 11,000                          | 11,000                            | 11,000   | 0                          | 0.0%                       |
| 71000002                   | 543100 | MS EQUIPMENT MAINTENANCE               | 4,600                     | 5,000                     | 6,800                           | 6,800                             | 6,800  | 1,800                      | 36.0%                      |
| 71000002                   | 544400 | MS COPIERS LEASE & SERVICE             | 18,258                    | 15,000                    | 16,000                          | 16,000                            | 16,000   | 1,000                      | 6.7%                       |
| 71000002                   | 555000 | MS PRINTING - SCHOOL HANDBOOKS & FORMS | 4,647                     | 6,000                     | 5,500                           | 5,500                             | 5,500  | (500)                      | -8.3%                      |
| 71000002                   | 558000 | MS MILEAGE FOR STAFF TRAVEL            | 216                       | 500                       | 500                             | 500                               | 500  | 0                          | 0.0%                       |
| 71000002                   | 560000 | MS GENERAL SUPPLIES                    | 6,844                     | 7,500                     | 7,500                           | 7,500                             | 7,500  | 0                          | 0.0%                       |
| 71000002                   | 561000 | MS INSTRUCTIONAL SUPPLIES              | 45,362                    | 50,950                    | 60,950                          | 60,950                            | 60,950   | 10,000                     | 19.6%                      |
| 71000002                   | 561100 | MS INSTRUCTIONAL EQUIPMENT             | 1,933                     | 2,000                     | 5,000                           | 5,000                             | 5,000  | 3,000                      | 150.0%                     |
| 71000002                   | 564000 | MS BOOKS & SUBSCRIPTIONS               | 959                       | 500                       | 33,000                          | 33,000                            | 33,000   | 32,500                     | 6500.0%                    |
| 71000002                   | 581000 | MS PROGRAM DUES & FEES                 | 920                       | 1,000                     | 1,000                           | 1,000                             | 1,000  | 0                          | 0.0%                       |
|                            |        |  |                           |                           |                                 |                                   |  |                            |                            |
|                            |        |  |                           |                           |                                 |                                   |  |                            |                            |
| 71000003                   | 510100 | WS TEACHER SALARIES                    | 2,734,775                 | 2,830,626                 | 2,919,539                       | 2,976,539                         | 2,954,776  | 124,150                    | 4.4%                       |
| 71000003                   | 510230 | WS ED TECH WAGES                       | 236,053                   | 231,210                   | 252,338                         | 252,338                           | 252,338  | 21,128                     | 9.1%                       |
| 71000003                   | 512300 | WS SUBSTITUTE WAGES                    | 61,405                    | 62,000                    | 62,000                          | 62,000                            | 62,000   | 0                          | 0.0%                       |
| 71000003                   | 515000 | WS RETIREMENT STIPENDS                 | 5,372                     | 22,316                    | 23,397                          | 23,397                            | 12,136   | (10,180)                   | -45.6%                     |
| 71000003                   | 515200 | WS LD TCHR/CO-CURRIC/MENTOR STIPENDS   | 34,578                    | 37,672                    | 41,686                          | 41,686                            | 41,686   | 4,014                      | 10.7%                      |
| 71000003                   | 520000 | WS ER PAYROLL TAX ON STIPENDS          | 1,441                     | 3,266                     | 3,468                           | 3,468                             | 2,636  | (630)                      | -19.3%                     |
| 71000003                   | 520100 | WS TEACHER BENEFITS                    | 486,152                   | 487,764                   | 539,686                         | 551,686                           | 555,537  | 67,773                     | 13.9%                      |
| 71000003                   | 520200 | WS ED TECH BENEFITS                    | 79,499                    | 80,145                    | 84,453                          | 84,453                            | 85,886   | 5,741                      | 7.2%                       |
| 71000003                   | 520300 | WS ER PAYROLL TAX ON SUB WAGES         | 2,830                     | 3,596                     | 3,596                           | 3,596                             | 3,596  | 0                          | 0.0%                       |
| 71000003                   | 523100 | WS TEACHER MAINEPERS                   | 71,081                    | 95,455                    | 98,097                          | 98,097                            | 98,097   | 2,642                      | 2.8%                       |
| 71000003                   | 523200 | WS ED TECH MAINEPERS                   | 6,118                     | 7,769                     | 8,479                           | 8,479                             | 8,479  | 710                        | 9.1%                       |

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|----------|--------|--|---------------------------|---------------------------|---------------------------------|-----------------------------------|--|----------------------------|----------------------------|
| 71000003 | 525100 | WS STAFF COURSE REIMBURSEMENT          | 12,540                    | 16,200                    | 16,200                          | 16,200                            | 16,200   | 0                          | 0.0%                       |
| 71000003 | 532000 | WS ONLINE SUBSCRIPTIONS & SERVICES     | 3,400                     | 4,600                     | 4,600                           | 4,600                             | 4,600  | 0                          | 0.0%                       |
| 71000003 | 533000 | WS STAFF DEVELOPMENT                   | 6,673                     | 7,000                     | 7,000                           | 7,000                             | 7,000  | 0                          | 0.0%                       |
| 71000003 | 543100 | WS EQUIPMENT MAINTENANCE               | 1,012                     | 3,000                     | 3,000                           | 3,000                             | 3,000  | 0                          | 0.0%                       |
| 71000003 | 544400 | WS COPIERS LEASE & SERVICE             | 23,640                    | 21,000                    | 25,000                          | 25,000                            | 25,000   | 4,000                      | 19.0%                      |
| 71000003 | 555000 | WS PRINTING - SCHOOL HANDBOOKS & FORMS | 0                         | 1,600                     | 0                               | 0                                 | 0  | (1,600)                    | -100.0%                    |
| 71000003 | 558000 | WS MILEAGE FOR STAFF TRAVEL            | 409                       | 450                       | 500                             | 500                               | 500  | 50                         | 11.1%                      |
| 71000003 | 560000 | WS GENERAL SUPPLIES                    | 49,926                    | 45,000                    | 45,000                          | 45,000                            | 45,000   | 0                          | 0.0%                       |
| 71000003 | 561000 | WS INSTRUCTIONAL SUPPLIES              | 44,900                    | 41,675                    | 43,275                          | 43,275                            | 43,275   | 1,600                      | 3.8%                       |
| 71000003 | 561100 | WS INSTRUCTIONAL EQUIPMENT             | 1,300                     | 2,000                     | 2,000                           | 2,000                             | 2,000  | 0                          | 0.0%                       |
| 71000003 | 564000 | WS BOOKS & SUBSCRIPTIONS               | 202                       | 10,000                    | 15,000                          | 15,000                            | 15,000   | 5,000                      | 50.0%                      |
|          |        |  |                           |                           |                                 |                                   |  |                            |                            |
|          |        |  |                           |                           |                                 |                                   |  |                            |                            |
| 71000004 | 510100 | BP TEACHER SALARIES                    | 974,425                   | 987,298                   | 987,161                         | 942,661                           | 937,780  | (49,518)                   | -5.0%                      |
| 71000004 | 510230 | BP ED TECH WAGES                       | 99,854                    | 78,886                    | 80,375                          | 80,375                            | 80,375   | 1,489                      | 1.9%                       |
| 71000004 | 512300 | BP SUBSTITUTE WAGES                    | 29,438                    | 30,000                    | 30,000                          | 30,000                            | 30,000   | 0                          | 0.0%                       |
| 71000004 | 515000 | BP RETIREMENT STIPENDS                 | 2,149                     | 10,060                    | 0                               | 0                                 | 0  | (10,060)                   | -100.0%                    |
| 71000004 | 515200 | BP LEAD TEACHER/MENTOR STIPENDS        | 3,800                     | 2,600                     | 2,400                           | 2,400                             | 2,400  | (200)                      | -7.7%                      |
| 71000004 | 520000 | BP ER PAYROLL TAX ON STIPENDS          | 227                       | 542                       | 137                             | 137                               | 128  | (414)                      | -76.4%                     |
| 71000004 | 520100 | BP TEACHER BENEFITS                    | 192,069                   | 194,313                   | 191,953                         | 176,953                           | 193,521  | (792)                      | -0.4%                      |
| 71000004 | 520200 | BP ED TECH BENEFITS                    | 28,723                    | 31,134                    | 28,676                          | 28,676                            | 29,228   | (1,906)                    | -6.1%                      |
| 71000004 | 520300 | BP ER PAYROLL TAX ON SUB WAGES         | 993                       | 1,740                     | 1,740                           | 1,740                             | 1,740  | 0                          | 0.0%                       |
| 71000004 | 523100 | BP TEACHER MAINEPERS                   | 25,589                    | 33,747                    | 33,169                          | 33,169                            | 33,169   | (578)                      | -1.7%                      |
| 71000004 | 523200 | BP ED TECH MAINEPERS                   | 2,614                     | 2,651                     | 2,701                           | 2,701                             | 2,701  | 50                         | 1.9%                       |
| 71000004 | 525100 | BP STAFF COURSE REIMBURSEMENT          | 0                         | 5,000                     | 5,000                           | 5,000                             | 5,000  | 0                          | 0.0%                       |
| 71000004 | 532000 | BP ONLINE SUBSCRIPTIONS & SERVICES     | 150                       | 3,200                     | 500                             | 500                               | 500  | (2,700)                    | -84.4%                     |
| 71000004 | 533000 | BP STAFF DEVELOPMENT                   | 1,617                     | 4,500                     | 4,500                           | 4,500                             | 4,500  | 0                          | 0.0%                       |
| 71000004 | 543100 | BP EQUIPMENT MAINTENANCE               | 250                       | 1,500                     | 1,200                           | 1,200                             | 1,200  | (300)                      | -20.0%                     |
| 71000004 | 544400 | BP COPIERS LEASE & SERVICE             | 11,604                    | 13,000                    | 13,000                          | 13,000                            | 13,000   | 0                          | 0.0%                       |
| 71000004 | 555000 | BP PRINTING - SCHOOL HANDBOOKS & FORMS | 0                         | 350                       | 350                             | 350                               | 350  | 0                          | 0.0%                       |
| 71000004 | 558000 | BP MILEAGE FOR STAFF TRAVEL            | 202                       | 400                       | 300                             | 300                               | 300  | (100)                      | -25.0%                     |
| 71000004 | 560000 | BP GENERAL SUPPLIES                    | 9,400                     | 9,500                     | 9,500                           | 9,500                             | 9,500  | 0                          | 0.0%                       |
| 71000004 | 561000 | BP INSTRUCTIONAL SUPPLIES              | 13,088                    | 13,450                    | 13,450                          | 13,450                            | 13,450   | 0                          | 0.0%                       |
| 71000004 | 561100 | BP INSTRUCTIONAL EQUIPMENT             | 589                       | 1,200                     | 1,500                           | 1,500                             | 1,500  | 300                        | 25.0%                      |
| 71000004 | 564000 | BP BOOKS & SUBSCRIPTIONS               | 282                       | 1,500                     | 1,500                           | 1,500                             | 1,500  | 0                          | 0.0%                       |
| 71000005 | 510100 | EC TEACHER SALARIES                    | 808,519                   | 825,760                   | 857,310                         | 864,810                           | 855,613  | 29,853                     | 3.6%                       |
| 71000005 | 510230 | EC ED TECH WAGES                       | 75,618                    | 100,854                   | 77,593                          | 77,593                            | 77,593   | (23,261)                   | -23.1%                     |
| 71000005 | 512300 | EC SUBSTITUTE WAGES                    | 19,828                    | 30,000                    | 30,000                          | 30,000                            | 30,000   | 0                          | 0.0%                       |

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|----------|--------|--|---------------------------|---------------------------|---------------------------------|-----------------------------------|--|----------------------------|----------------------------|
| 71000005 | 515000 | EC RETIREMENT STIPENDS                 | 12,374                    | 0                         | 0                               | 0                                 | 0  | 0                          | 0.0%                       |
| 71000005 | 515200 | EC LEAD TEACHER/MENTOR STIPENDS        | 3,968                     | 2,600                     | 5,000                           | 5,000                             | 5,000  | 2,400                      | 92.3%                      |
| 71000005 | 520000 | EC ER PAYROLL TAX ON STIPENDS          | 660                       | 142                       | 283                             | 283                               | 265  | 123                        | 86.6%                      |
| 71000005 | 520100 | EC TEACHER BENEFITS                    | 139,688                   | 151,406                   | 153,415                         | 153,415                           | 154,397  | 2,991                      | 2.0%                       |
| 71000005 | 520200 | EC ED TECH BENEFITS                    | 26,824                    | 45,432                    | 30,258                          | 30,258                            | 30,809   | (14,623)                   | -32.2%                     |
| 71000005 | 520300 | EC ER PAYROLL TAX ON SUB WAGES         | 645                       | 1,740                     | 1,740                           | 1,740                             | 1,740  | 0                          | 0.0%                       |
| 71000005 | 523100 | EC TEACHER MAINEPERS                   | 20,733                    | 28,249                    | 28,806                          | 28,806                            | 28,806   | 557                        | 2.0%                       |
| 71000005 | 523200 | EC ED TECH MAINEPERS                   | 1,993                     | 3,389                     | 2,608                           | 2,608                             | 2,608  | (781)                      | -23.0%                     |
| 71000005 | 525100 | EC STAFF COURSE REIMBURSEMENT          | 5,700                     | 5,000                     | 5,000                           | 5,000                             | 5,000  | 0                          | 0.0%                       |
| 71000005 | 532000 | EC ONLINE SUBSCRIPTIONS & SERVICES     | 1,194                     | 3,500                     | 2,500                           | 2,500                             | 2,500  | (1,000)                    | -28.6%                     |
| 71000005 | 533000 | EC STAFF DEVELOPMENT                   | 3,440                     | 4,500                     | 4,500                           | 4,500                             | 4,500  | 0                          | 0.0%                       |
| 71000005 | 543100 | EC EQUIPMENT MAINTENANCE               | 0                         | 1,500                     | 1,200                           | 1,200                             | 1,200  | (300)                      | -20.0%                     |
| 71000005 | 544400 | EC COPIERS LEASE & SERVICE             | 13,030                    | 13,000                    | 15,000                          | 15,000                            | 15,000   | 2,000                      | 15.4%                      |
| 71000005 | 555000 | EC PRINTING - SCHOOL HANDBOOKS & FORMS | 0                         | 350                       | 350                             | 350                               | 350  | 0                          | 0.0%                       |
| 71000005 | 558000 | EC MILEAGE FOR STAFF TRAVEL            | 270                       | 400                       | 350                             | 350                               | 350  | (50)                       | -12.5%                     |
| 71000005 | 560000 | EC GENERAL SUPPLIES                    | 10,175                    | 10,450                    | 10,450                          | 10,450                            | 10,450   | 0                          | 0.0%                       |
| 71000005 | 561000 | EC INSTRUCTIONAL SUPPLIES              | 11,147                    | 13,450                    | 13,450                          | 13,450                            | 13,450   | 0                          | 0.0%                       |
| 71000005 | 561100 | EC INSTRUCTIONAL EQUIPMENT             | 1,708                     | 1,200                     | 1,500                           | 1,500                             | 1,500  | 300                        | 25.0%                      |
| 71000005 | 564000 | EC BOOKS & SUBSCRIPTIONS               | 244                       | 1,500                     | 1,500                           | 1,500                             | 1,500  | 0                          | 0.0%                       |
| 71000006 | 510100 | PH TEACHER SALARIES                    | 697,739                   | 694,784                   | 743,376                         | 747,376                           | 739,427  | 44,643                     | 6.4%                       |
| 71000006 | 510230 | PH ED TECH WAGES                       | 52,047                    | 53,218                    | 50,015                          | 50,015                            | 50,015   | (3,203)                    | -6.0%                      |
| 71000006 | 512300 | PH SUBSTITUTE WAGES                    | 15,938                    | 16,000                    | 16,000                          | 16,000                            | 16,000   | 0                          | 0.0%                       |
| 71000006 | 515000 | PH RETIREMENT STIPENDS                 | 1,074                     | 11,124                    | 9,979                           | 9,979                             | 9,979  | (1,145)                    | -10.3%                     |
| 71000006 | 515200 | PH LEAD TEACHER/MENTOR STIPENDS        | 3,700                     | 2,600                     | 2,400                           | 2,400                             | 2,400  | (200)                      | -7.7%                      |
| 71000006 | 520000 | PH ER PAYROLL TAX ON STIPENDS          | 117                       | 745                       | 703                             | 703                               | 658  | (87)                       | -11.7%                     |
| 71000006 | 520100 | PH TEACHER BENEFITS                    | 140,576                   | 140,825                   | 154,880                         | 154,880                           | 156,526  | 15,701                     | 11.1%                      |
| 71000006 | 520200 | PH ED TECH BENEFITS                    | 1,884                     | 1,874                     | 3,544                           | 3,544                             | 3,376  | 1,502                      | 80.1%                      |
| 71000006 | 520300 | PH ER PAYROLL TAX ON SUB WAGES         | 450                       | 960                       | 960                             | 960                               | 960  | 0                          | 0.0%                       |
| 71000006 | 523100 | PH TEACHER MAINEPERS                   | 18,330                    | 24,287                    | 24,978                          | 24,978                            | 24,978   | 691                        | 2.8%                       |
| 71000006 | 523200 | PH ED TECH MAINEPERS                   | 1,379                     | 1,789                     | 1,681                           | 1,681                             | 1,681  | (108)                      | -6.0%                      |
| 71000006 | 525100 | PH STAFF COURSE REIMBURSEMENT          | 4,560                     | 2,500                     | 2,500                           | 2,500                             | 2,500  | 0                          | 0.0%                       |
| 71000006 | 532000 | PH ONLINE SUBSCRIPTIONS & SERVICES     | 0                         | 2,500                     | 500                             | 500                               | 500  | (2,000)                    | -80.0%                     |
| 71000006 | 533000 | PH STAFF DEVELOPMENT                   | 1,421                     | 3,300                     | 3,300                           | 3,300                             | 3,300  | 0                          | 0.0%                       |
| 71000006 | 543100 | PH EQUIPMENT MAINTENANCE               | 89                        | 1,500                     | 1,200                           | 1,200                             | 1,200  | (300)                      | -20.0%                     |
| 71000006 | 544400 | PH COPIERS LEASE & SERVICE             | 11,474                    | 12,000                    | 12,500                          | 12,500                            | 12,500   | 500                        | 4.2%                       |
| 71000006 | 555000 | PH PRINTING - SCHOOL HANDBOOKS & FORMS | 143                       | 350                       | 350                             | 350                               | 350  | 0                          | 0.0%                       |
| 71000006 | 558000 | PH MILEAGE FOR STAFF TRAVEL            | 63                        | 400                       | 200                             | 200                               | 200  | (200)                      | -50.0%                     |
| 71000006 | 560000 | PH GENERAL SUPPLIES                    | 7,506                     | 8,000                     | 8,000                           | 8,000                             | 8,000  | 0                          | 0.0%                       |

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|----------------------------------|--------|--|---------------------------|---------------------------|---------------------------------|-----------------------------------|--|----------------------------|----------------------------|
| 71000006                         | 561000 | PH INSTRUCTIONAL SUPPLIES              | 11,395                    | 10,375                    | 10,375                          | 10,375                            | 10,375   | 0                          | 0.0%                       |
| 71000006                         | 561100 | PH INSTRUCTIONAL EQUIPMENT             | 1,741                     | 1,200                     | 1,500                           | 1,500                             | 1,500  | 300                        | 25.0%                      |
| 71000006                         | 564000 | PH BOOKS & SUBSCRIPTIONS               | 0                         | 1,100                     | 1,100                           | 1,100                             | 1,100  | 0                          | 0.0%                       |
|                                  |        |  |                           |                           |                                 |                                   |  |                            |                            |
|                                  |        |  |                           |                           |                                 |                                   |  |                            |                            |
| 71000030                         | 510100 | HS TEACHER SALARIES                    | 3,775,145                 | 3,945,854                 | 4,136,535                       | 4,404,135                         | 4,367,190  | 421,336                    | 10.7%                      |
| 71000030                         | 510230 | HS ED TECH WAGES                       | 82,779                    | 80,193                    | 82,778                          | 82,778                            | 82,778   | 2,585                      | 3.2%                       |
| 71000030                         | 512300 | HS SUBSTITUTE WAGES                    | 68,488                    | 69,000                    | 69,000                          | 69,000                            | 69,000   | 0                          | 0.0%                       |
| 71000030                         | 515000 | HS RETIREMENT STIPENDS                 | 11,073                    | 28,525                    | 22,827                          | 22,827                            | 10,691   | (17,834)                   | -62.5%                     |
| 71000030                         | 515200 | HS DEPT HEAD/INSTR/MENTOR STIPENDS     | 68,933                    | 86,190                    | 79,595                          | 79,595                            | 79,595   | (6,595)                    | -7.7%                      |
| 71000030                         | 520000 | HS ER PAYROLL TAX ON STIPENDS          | 4,851                     | 7,114                     | 6,146                           | 6,146                             | 5,311  | (1,803)                    | -25.3%                     |
| 71000030                         | 520100 | HS TEACHER BENEFITS                    | 746,302                   | 791,986                   | 794,791                         | 849,991                           | 857,326  | 65,340                     | 8.3%                       |
| 71000030                         | 520200 | HS ED TECH BENEFITS                    | 20,479                    | 21,879                    | 25,122                          | 25,122                            | 25,427   | 3,548                      | 16.2%                      |
| 71000030                         | 520300 | HS ER PAYROLL TAX ON SUB WAGES         | 3,190                     | 4,140                     | 4,140                           | 4,140                             | 4,140  | 0                          | 0.0%                       |
| 71000030                         | 523100 | HS TEACHER MAINEPERS                   | 99,852                    | 132,877                   | 138,988                         | 138,988                           | 138,988  | 6,111                      | 4.6%                       |
| 71000030                         | 523200 | HS ED TECH MAINEPERS                   | 1,441                     | 1,741                     | 1,804                           | 1,804                             | 1,804  | 63                         | 3.6%                       |
| 71000030                         | 525100 | HS STAFF COURSE REIMBURSEMENT          | 19,411                    | 20,000                    | 20,000                          | 20,000                            | 20,000   | 0                          | 0.0%                       |
| 71000030                         | 532000 | HS ONLINE SUBSCRIPTIONS & SERVICES     | 20,484                    | 30,000                    | 30,000                          | 30,000                            | 30,000   | 0                          | 0.0%                       |
| 71000030                         | 533000 | HS STAFF DEVELOPMENT                   | 13,991                    | 25,000                    | 30,000                          | 30,000                            | 30,000   | 5,000                      | 20.0%                      |
| 71000030                         | 543100 | HS EQUIPMENT MAINTENANCE               | 5,046                     | 6,000                     | 8,000                           | 8,000                             | 8,000  | 2,000                      | 33.3%                      |
| 71000030                         | 544400 | HS COPIERS LEASE & SERVICE             | 35,435                    | 32,000                    | 35,000                          | 35,000                            | 35,000   | 3,000                      | 9.4%                       |
| 71000030                         | 555000 | HS PRINTING - SCHOOL DATEBOOKS & FORMS | 7,461                     | 11,000                    | 9,000                           | 9,000                             | 9,000  | (2,000)                    | -18.2%                     |
| 71000030                         | 560000 | HS GENERAL SUPPLIES                    | 15,715                    | 17,000                    | 20,000                          | 20,000                            | 20,000   | 3,000                      | 17.6%                      |
| 71000030                         | 561000 | HS INSTRUCTIONAL SUPPLIES              | 54,865                    | 58,300                    | 70,000                          | 70,000                            | 70,000   | 11,700                     | 20.1%                      |
| 71000030                         | 564000 | HS BOOKS & SUBSCRIPTIONS               | 65,850                    | 70,000                    | 70,000                          | 70,000                            | 70,000   | 0                          | 0.0%                       |
| 71000030                         | 573100 | HS INSTRUCTIONAL EQUIPMENT             | 17,031                    | 20,000                    | 20,000                          | 20,000                            | 20,000   | 0                          | 0.0%                       |
| 71000030                         | 581000 | HS PROGRAM DUES & FEES                 | 4,439                     | 4,000                     | 5,000                           | 5,000                             | 5,000  | 1,000                      | 25.0%                      |
| <b>REGULAR INSTRUCTION TOTAL</b> |        |  | <b>16,902,548</b>         | <b>17,560,839</b>         | <b>18,312,625</b>               | <b>18,747,425</b>                 | <b>18,633,607</b>  | <b>1,072,768</b>           | <b>6.1%</b>                |

**OTHER INSTRUCTION (ESL)**

|          |        |                           |         |         |         |         |         |          |        |
|----------|--------|---------------------------|---------|---------|---------|---------|---------|----------|--------|
| 71041005 | 510100 | K-8 ESL TEACHER SALARIES  | 113,373 | 110,117 | 115,935 | 115,935 | 115,935 | 5,818    | 5.3%   |
| 71041005 | 510230 | K-8 ESL ED TECH WAGES     | 26,397  | 46,781  | 32,675  | 32,675  | 32,675  | (14,106) | -30.2% |
| 71041005 | 520100 | K-8 ESL TEACHER BENEFITS  | 28,853  | 15,160  | 17,205  | 17,205  | 17,181  | 2,021    | 13.3%  |
| 71041005 | 520200 | K-8 ESL ED TECH BENEFITS  | 5,798   | 7,855   | 8,007   | 8,007   | 8,117   | 262      | 3.3%   |
| 71041005 | 523100 | K-8 ESL TEACHER MAINEPERS | 2,747   | 3,700   | 3,896   | 3,896   | 3,896   | 196      | 5.3%   |
| 71041005 | 523200 | K-8 ESL ED TECH MAINEPERS | 700     | 1,572   | 1,098   | 1,098   | 1,098   | (474)    | -30.2% |
| 71041005 | 533000 | K-8 ESL STAFF DEVELOPMENT | 671     | 1,000   | 750     | 750     | 750     | (250)    | -25.0% |

**SCARBOROUGH PUBLIC SCHOOLS**
**TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET - passed by voter referendum on June 14, 2016**
**GENERAL FUND OPERATING BUDGET**

| ORG                                  | OBJECT | ACCT USED FOR:           | FY2015 ACTUAL<br>EXPENDED | FY2016 APPROVED<br>BUDGET | FY2017 LEVEL<br>SERVICES BUDGET | FY2017 MISSION<br>CRITICAL BUDGET | FY2017 TOWN COUNCIL'S<br>& SCHOOL BOARD'S<br>APPROVED BUDGET | \$CHANGE<br>(from<br>FY16) | % CHANGE<br>(from<br>FY16) |
|--------------------------------------|--------|--------------------------|---------------------------|---------------------------|---------------------------------|-----------------------------------|--|----------------------------|----------------------------|
| 71041005                             | 534400 | ESL CONTRACTED SERVICES  | 0                         | 1,000                     | 1,000                           | 1,000                             | 1,000  | 0                          | 0.0%                       |
| 71041005                             | 560000 | K-8 ESL SUPPLIES         | 144                       | 1,500                     | 1,000                           | 1,000                             | 1,000  | (500)                      | -33.3%                     |
| 71041009                             | 510100 | HS ESL TEACHER SALARY    | 56,853                    | 59,091                    | 61,739                          | 61,739                            | 61,739   | 2,648                      | 4.5%                       |
| 71041009                             | 520100 | HS ESL TEACHER BENEFITS  | 16,055                    | 16,263                    | 17,280                          | 17,280                            | 17,555   | 1,292                      | 7.9%                       |
| 71041009                             | 523100 | HS ESL TEACHER MAINEPERS | 1,492                     | 1,986                     | 2,075                           | 2,075                             | 2,075  | 89                         | 4.5%                       |
| 71041009                             | 533000 | HS ESL STAFF DEVELOPMENT | 0                         | 0                         | 250                             | 250                               | 250  | 250                        | 100.0%                     |
| 71041009                             | 560000 | HS ESL SUPPLIES          | 0                         | 0                         | 500                             | 500                               | 500  | 500                        | 100.0%                     |
| <b>OTHER INSTRUCTION (ESL) TOTAL</b> |        |                          | <b>253,082</b>            | <b>266,025</b>            | <b>263,410</b>                  | <b>263,410</b>                    | <b>263,771</b>   | <b>(2,254)</b>             | <b>-0.8%</b>               |

**GATES**

|                    |        |                             |                |                |                |                |                |              |             |
|--------------------|--------|-----------------------------|----------------|----------------|----------------|----------------|----------------|--------------|-------------|
| 71029005           | 510100 | K-8 GATES TEACHER SALARIES  | 194,601        | 191,383        | 197,697        | 197,697        | 197,697        | 6,314        | 3.3%        |
| 71029005           | 520100 | K-8 GATES TEACHER BENEFITS  | 52,297         | 52,466         | 52,162         | 52,162         | 52,944         | 478          | 0.9%        |
| 71029005           | 523100 | K-8 GATES TEACHER MAINEPERS | 5,121          | 6,767          | 6,643          | 6,643          | 6,643          | (124)        | -1.8%       |
| 71029005           | 533000 | K-8 GATES STAFF DEVELOPMENT | 0              | 400            | 450            | 450            | 450            | 50           | 12.5%       |
| 71029005           | 560000 | K-8 GATES SUPPLIES          | 188            | 1,000          | 1,000          | 1,000          | 1,000          | 0            | 0.0%        |
| 71029009           | 510100 | HS GATES TEACHER SALARY     | 29,355         | 31,062         | 32,911         | 32,911         | 32,911         | 1,849        | 6.0%        |
| 71029009           | 520100 | HS GATES TEACHER BENEFITS   | 7,418          | 7,779          | 8,280          | 8,280          | 8,398          | 619          | 8.0%        |
| 71029009           | 523100 | HS GATES TEACHER MAINEPERS  | 770            | 1,044          | 1,106          | 1,106          | 1,106          | 62           | 5.9%        |
| 71029005           | 533000 | HS GATES STAFF DEVELOPMENT  | 0              | 150            | 150            | 150            | 150            | 0            | 0.0%        |
| 71029005           | 560000 | HS GATES SUPPLIES           | 0              | 600            | 600            | 600            | 600            | 0            | 0.0%        |
| <b>GATES TOTAL</b> |        |                             | <b>289,750</b> | <b>292,651</b> | <b>300,999</b> | <b>300,999</b> | <b>301,899</b> | <b>9,248</b> | <b>3.2%</b> |

**SPECIAL EDUCATION INSTRUCTION**

|          |        |                                   |           |           |           |           |           |          |         |
|----------|--------|-----------------------------------|-----------|-----------|-----------|-----------|-----------|----------|---------|
| 71021125 | 510100 | K-8 SOCIAL WORKER SALARIES        | 223,764   | 228,464   | 237,231   | 237,231   | 237,231   | 8,767    | 3.8%    |
| 71021125 | 520100 | K-8 SOCIAL WORKER BENEFITS        | 43,766    | 37,959    | 40,449    | 40,449    | 40,661    | 2,702    | 7.1%    |
| 71021125 | 523100 | K-8 SOCIAL WORKER MAINEPERS       | 5,873     | 7,677     | 7,971     | 7,971     | 7,971     | 294      | 3.8%    |
| 71021129 | 510100 | HS SOCIAL WORKER SALARIES         | 80,783    | 78,227    | 82,829    | 82,829    | 82,829    | 4,602    | 5.9%    |
| 71021129 | 520100 | HS SOCIAL WORKER BENEFITS         | 14,513    | 14,522    | 18,283    | 18,283    | 18,483    | 3,961    | 27.3%   |
| 71021129 | 523100 | HS SOCIAL WORKER MAINEPERS        | 2,130     | 2,797     | 2,784     | 2,784     | 2,784     | (13)     | -0.5%   |
| 71023095 | 510100 | K-8 SPED TEACHER SALARIES         | 1,876,225 | 2,037,424 | 2,141,873 | 2,161,873 | 2,138,881 | 101,457  | 5.0%    |
| 71023095 | 510200 | BUS AIDE/PSYCH SECRETARY SALARIES | 32,211    | 31,299    | 30,634    | 30,634    | 30,634    | (665)    | -2.1%   |
| 71023095 | 510230 | K-8 SPED ED TECH WAGES            | 921,652   | 1,167,173 | 1,091,497 | 1,091,497 | 1,147,497 | (19,676) | -1.7%   |
| 71023095 | 512300 | SPED SUBSTITUTE WAGES             | 68,042    | 95,000    | 85,000    | 85,000    | 85,000    | (10,000) | -10.5%  |
| 71023095 | 515000 | SPED RETIREMENT STIPENDS          | 20,225    | 21,438    | 0         | 0         | 0         | (21,438) | -100.0% |
| 71023095 | 520000 | SPED ER PAYROLL TAX ON STIPENDS   | 271       | 1,791     | 0         | 0         | 0         | (1,791)  | -100.0% |
| 71023095 | 520100 | K-8 SPED TEACHER BENEFITS         | 375,417   | 396,654   | 434,631   | 434,631   | 438,895   | 42,241   | 10.6%   |



**SCARBOROUGH PUBLIC SCHOOLS**
**TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET - passed by voter referendum on June 14, 2016**
**GENERAL FUND OPERATING BUDGET**

| ORG      | OBJECT | ACCT USED FOR:                           | FY2015 ACTUAL<br>EXPENDED | FY2016 APPROVED<br>BUDGET | FY2017 LEVEL<br>SERVICES BUDGET | FY2017 MISSION<br>CRITICAL BUDGET | FY2017 TOWN COUNCIL'S<br>& SCHOOL BOARD'S<br>APPROVED BUDGET | \$CHANGE<br>(from<br>FY16) | % CHANGE<br>(from<br>FY16) |
|----------|--------|--|---------------------------|---------------------------|---------------------------------|-----------------------------------|--|----------------------------|----------------------------|
| 71023095 | 520200 | K-8 SPED ED TECH BENEFITS                | 306,631                   | 314,719                   | 339,969                         | 339,969                           | 369,413  | 54,694                     | 17.4%                      |
| 71023095 | 520300 | ER PAYROLL TAX ON SPED SUBSTITUTES       | 3,640                     | 5,700                     | 4,675                           | 4,675                             | 4,675  | (1,025)                    | -18.0%                     |
| 71023095 | 521200 | BUS AIDE/PSYCH SECRETARY BENEFITS        | 10,350                    | 10,698                    | 4,604                           | 4,604                             | 4,494  | (6,204)                    | -58.0%                     |
| 71023095 | 523100 | K-8 SPED TEACHER MAINEPERS               | 49,407                    | 64,863                    | 71,967                          | 71,967                            | 71,967   | 7,104                      | 11.0%                      |
| 71023095 | 523200 | K-8 SPED ED TECH MAINEPERS               | 24,604                    | 30,694                    | 35,672                          | 35,672                            | 35,672   | 4,978                      | 16.2%                      |
| 71023095 | 523210 | BUS AIDE/PSYCH SECRETARY MAINEPERS       | 539                       | 2,786                     | 0                               | 0                                 | 0  | (2,786)                    | -100.0%                    |
| 71023095 | 525100 | SPED STAFF COURSE REIMBURSEMENT          | 10,754                    | 18,000                    | 18,000                          | 18,000                            | 18,000   | 0                          | 0.0%                       |
| 71023095 | 532000 | SPED CONTRACTED TUTOR SERVICE            | 513                       | 2,000                     | 2,000                           | 2,000                             | 2,000  | 0                          | 0.0%                       |
| 71023095 | 533000 | SPED STAFF DEVELOPMENT                   | 981                       | 5,000                     | 5,000                           | 5,000                             | 5,000  | 0                          | 0.0%                       |
| 71023095 | 534400 | SPED CONTRACTED SERVICES (BILLED TO SAC) | 7,119                     | 0                         | 3,000                           | 3,000                             | 3,000  | 3,000                      | 100.0%                     |
| 71023095 | 553100 | SPED POSTAGE                             | 3,962                     | 3,500                     | 4,000                           | 4,000                             | 4,000  | 500                        | 14.3%                      |
| 71023095 | 556000 | SPED OUTSIDE PLACEMENT                   | 337,032                   | 505,150                   | 300,000                         | 300,000                           | 300,000  | (205,150)                  | -40.6%                     |
| 71023095 | 558000 | SPED STAFF TRAVEL                        | 2,640                     | 3,100                     | 3,100                           | 3,100                             | 3,100  | 0                          | 0.0%                       |
| 71023095 | 560000 | SPED SUPPLIES                            | 95                        | 10,000                    | 9,000                           | 9,000                             | 9,000  | (1,000)                    | -10.0%                     |
| 71023095 | 561000 | SPED INSTRUCTIONAL SUPPLIES              | 750                       | 1,000                     | 2,000                           | 2,000                             | 2,000  | 1,000                      | 100.0%                     |
| 71023099 | 510100 | HS SPED TEACHER SALARIES                 | 669,699                   | 724,587                   | 727,699                         | 737,699                           | 729,853  | 5,266                      | 0.7%                       |
| 71023099 | 510230 | HS SPED ED TECH WAGES                    | 631,060                   | 439,171                   | 576,991                         | 576,991                           | 576,991  | 137,820                    | 31.4%                      |
| 71023099 | 520100 | HS SPED TEACHER BENEFITS                 | 119,427                   | 126,542                   | 132,883                         | 132,883                           | 133,816  | 7,274                      | 5.7%                       |
| 71023099 | 520200 | HS SPED ED TECH BENEFITS                 | 255,755                   | 245,480                   | 236,028                         | 236,028                           | 240,813  | (4,667)                    | -1.9%                      |
| 71023099 | 523100 | HS SPED TEACHER MAINEPERS                | 17,578                    | 24,347                    | 24,451                          | 24,451                            | 24,451   | 104                        | 0.4%                       |
| 71023099 | 523200 | HS SPED ED TECH MAINEPERS                | 17,045                    | 21,813                    | 19,387                          | 19,387                            | 19,387   | (2,426)                    | -11.1%                     |
| 71025090 | 510400 | SPED ADMIN SALARIES                      | 121,026                   | 124,881                   | 128,630                         | 128,630                           | 128,630  | 3,749                      | 3.0%                       |
| 71025090 | 511800 | SPED ADMIN SUPPORT STAFF WAGES           | 46,711                    | 47,944                    | 50,253                          | 50,253                            | 50,253   | 2,309                      | 4.8%                       |
| 71025090 | 520400 | SPED ADMIN BENEFITS                      | 22,211                    | 22,346                    | 26,203                          | 26,203                            | 26,435   | 4,089                      | 18.3%                      |
| 71025090 | 520800 | SPED ADMIN SUPPORT STAFF BENEFITS        | 15,860                    | 12,715                    | 17,385                          | 17,385                            | 17,599   | 4,884                      | 38.4%                      |
| 71025090 | 523400 | SPED ADMIN MAINEPERS                     | 3,207                     | 4,196                     | 4,322                           | 4,322                             | 4,322  | 126                        | 3.0%                       |
| 71025090 | 534400 | SPED LEGAL SERVICES                      | 406                       | 5,000                     | 5,000                           | 5,000                             | 5,000  | 0                          | 0.0%                       |
| 71032100 | 556600 | CHARTER SCHOOL TUITION - SPED            | 35,795                    | 0                         | 0                               | 0                                 | 0  | 0                          | 0.0%                       |
| 71028095 | 510100 | SPED ESY WAGES                           | 94,586                    | 95,000                    | 100,000                         | 100,000                           | 100,000  | 5,000                      | 5.3%                       |
| 71028095 | 520100 | SPED ESY PAYROLL TAX ON WAGES            | 1,662                     | 1,500                     | 1,500                           | 1,500                             | 1,500  | 0                          | 0.0%                       |
| 71028095 | 523100 | SPED ESY MAINEPERS                       | 2,093                     | 2,500                     | 2,500                           | 2,500                             | 2,500  | 0                          | 0.0%                       |
| 71028095 | 561100 | SPED ESY SUPPLIES                        | 909                       | 800                       | 1,000                           | 1,000                             | 1,000  | 200                        | 25.0%                      |

**SPECIAL EDUCATION TOTAL**
**6,478,920      6,996,457      7,030,401      7,060,401      7,125,737      129,280      1.8%**
**CTE INSTRUCTION**

|          |        |                          |         |         |         |         |         |          |        |
|----------|--------|--------------------------|---------|---------|---------|---------|---------|----------|--------|
| 71030030 | 556100 | HS VOCATIONAL ASSESSMENT | 344,167 | 293,591 | 259,555 | 259,555 | 259,555 | (34,036) | -11.6% |
|----------|--------|--------------------------|---------|---------|---------|---------|---------|----------|--------|

**CTE TOTAL      344,167      293,591      259,555      259,555      259,555      (34,036)      -11.6%**

**SCARBOROUGH PUBLIC SCHOOLS**
**TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET - passed by voter referendum on June 14, 2016**
**GENERAL FUND OPERATING BUDGET**

| ORG                        | OBJECT | ACCT USED FOR:                            | FY2015 ACTUAL<br>EXPENDED | FY2016 APPROVED<br>BUDGET | FY2017 LEVEL<br>SERVICES BUDGET | FY2017 MISSION<br>CRITICAL BUDGET | FY2017 TOWN COUNCIL'S<br>& SCHOOL BOARD'S<br>APPROVED BUDGET | \$CHANGE<br>(from<br>FY16) | % CHANGE<br>(from<br>FY16) |
|----------------------------|--------|---|---------------------------|---------------------------|---------------------------------|-----------------------------------|--|----------------------------|----------------------------|
| <b>CO-CURRICULAR</b>       |        |   |                           |                           |                                 |                                   |  |                            |                            |
| 71009102                   | 510100 | MS CO-CURRICULAR STIPENDS                 | 30,463                    | 30,641                    | 31,939                          | 31,939                            | 31,939   | 1,298                      | 4.2%                       |
| 71009102                   | 520100 | MS ER PAYROLL TAX ON CO-CURRIC STIPENDS   | 1,196                     | 1,642                     | 1,600                           | 1,600                             | 1,600  | (42)                       | -2.6%                      |
| 71009102                   | 581000 | MS CO-CURRICULAR PARTICIPATION FEES       | 250                       | 250                       | 250                             | 250                               | 250  | 0                          | 0.0%                       |
| 71009530                   | 510100 | HS CO-CURRICULAR STIPENDS                 | 76,207                    | 66,876                    | 68,161                          | 68,161                            | 68,161   | 1,285                      | 1.9%                       |
| 71009530                   | 512100 | AUDITORIUM SUPPORT WAGES (OFFSET BY FEES) | 8,387                     | 5,000                     | 5,000                           | 5,000                             | 5,000  | 0                          | 0.0%                       |
| 71009530                   | 520100 | HS ER PAYROLL TAX ON CO-CURRIC STIPENDS   | 4,741                     | 4,728                     | 4,882                           | 4,882                             | 4,882  | 154                        | 3.3%                       |
| 71009530                   | 520300 | HS ER PAYROLL TAX ON AUDITORIUM SUPPORT   | 256                       | 350                       | 350                             | 350                               | 350  | 0                          | 0.0%                       |
| 71009530                   | 532000 | HS CO-CURRICULAR CONTRACTED SERVICES      | 2,392                     | 2,692                     | 2,692                           | 2,692                             | 2,692  | 0                          | 0.0%                       |
| 71009530                   | 534000 | HS CO-CURRICULAR ACADEMIC CLUB SUPPORT    | 620                       | 5,000                     | 5,000                           | 5,000                             | 5,000  | 0                          | 0.0%                       |
| 71009530                   | 560000 | HS CO-CURRICULAR SUPPLIES                 | 3,243                     | 6,500                     | 4,600                           | 4,600                             | 4,600  | (1,900)                    | -29.2%                     |
| 71009530                   | 581000 | HS CO-CURRICULAR PARTICIPATION FEES       | 1,831                     | 6,257                     | 5,100                           | 5,100                             | 5,100  | (1,157)                    | -18.5%                     |
| 71091027                   | 511800 | MS CO-CURRIC BUS DRIVER WAGES             | 460                       | 450                       | 450                             | 450                               | 450  | 0                          | 0.0%                       |
| 71091027                   | 520800 | MS CO-CURRIC ER PR TAX ON DRIVER WAGES    | 59                        | 80                        | 80                              | 80                                | 80   | 0                          | 0.0%                       |
| 71091027                   | 523800 | MS CO-CURRIC DRIVER MAINEPERS             | 25                        | 25                        | 25                              | 25                                | 25   | 0                          | 0.0%                       |
| 71095027                   | 511800 | HS CO-CURRIC BUS DRIVER WAGES             | 1,972                     | 2,500                     | 2,500                           | 2,500                             | 2,500  | 0                          | 0.0%                       |
| 71095027                   | 513800 | HS CO-CURRIC BUS DRIVER OVERTIME          | 5,140                     | 4,000                     | 5,000                           | 5,000                             | 5,000  | 1,000                      | 25.0%                      |
| 71095027                   | 520800 | HS CO-CURRIC ER PR TAX ON DRIVER WAGES    | 672                       | 450                       | 700                             | 700                               | 700  | 250                        | 55.6%                      |
| 71095027                   | 523800 | HS CO-CURRIC DRIVER MAINEPERS             | 377                       | 200                       | 400                             | 400                               | 400  | 200                        | 100.0%                     |
| <b>CO-CURRICULAR TOTAL</b> |        |   | <b>138,290</b>            | <b>137,641</b>            | <b>138,729</b>                  | <b>138,729</b>                    | <b>138,729</b>   | <b>1,088</b>               | <b>0.8%</b>                |

**EXTRA-CURRICULAR**

|          |        |   |         |         |         |         |         |         |        |
|----------|--------|---|---------|---------|---------|---------|---------|---------|--------|
| 71009202 | 512100 | MS ATHLETIC COACH STIPENDS                | 36,105  | 38,901  | 34,113  | 53,878  | 53,878  | 14,977  | 38.5%  |
| 71009202 | 520300 | MS ER PAYROLL TAX ON ATHLETIC STIPENDS    | 2,097   | 2,768   | 2,200   | 3,400   | 3,400   | 632     | 22.8%  |
| 71009202 | 532000 | MS ATHLETIC OFFICIALS                     | 3,011   | 8,200   | 4,500   | 9,000   | 9,000   | 800     | 9.8%   |
| 71009202 | 560000 | MS ATHLETIC SUPPLIES                      | 4,727   | 4,200   | 5,800   | 11,800  | 11,800  | 7,600   | 181.0% |
| 71009202 | 581000 | MS ATHLETIC PARTICIPATION FEES            | 1,817   | 3,000   | 2,200   | 10,200  | 10,200  | 7,200   | 240.0% |
| 71009630 | 510400 | ATHLETICS & ACTIVITIES ADMIN SALARIES     | 136,778 | 141,179 | 145,416 | 145,416 | 145,416 | 4,237   | 3.0%   |
| 71009630 | 511900 | ATHLETICS & ACTIVITIES CLERICAL WAGES     | 38,578  | 34,908  | 34,466  | 34,466  | 34,466  | (442)   | -1.3%  |
| 71009630 | 512100 | HS ATHLETIC COACH STIPENDS                | 248,155 | 237,784 | 244,451 | 244,451 | 243,905 | 6,121   | 2.6%   |
| 71009630 | 520300 | HS ER PAYROLL TAX ON ATHLETIC STIPENDS    | 19,564  | 18,108  | 19,272  | 19,272  | 19,272  | 1,164   | 6.4%   |
| 71009630 | 520400 | ATHLETICS & ACTIVITIES ADMIN BENEFITS     | 38,302  | 47,462  | 41,884  | 41,884  | 42,326  | (5,136) | -10.8% |
| 71009630 | 520900 | ATHLETICS & ACTIVITIES CLERICAL BENEFITS  | 16,744  | 14,783  | 10,185  | 10,185  | 10,289  | (4,494) | -30.4% |
| 71009630 | 523400 | ATHLETICS & ACTIVITIES ADMIN MAINEPERS    | 2,316   | 2,926   | 3,014   | 3,014   | 3,014   | 88      | 3.0%   |
| 71009630 | 523900 | ATHLETICS & ACTIVITIES CLERICAL MAINEPERS | 3,112   | 3,107   | 3,275   | 3,275   | 3,275   | 168     | 5.4%   |

**SCARBOROUGH PUBLIC SCHOOLS**
**TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET - passed by voter referendum on June 14, 2016**
**GENERAL FUND OPERATING BUDGET**

| ORG                           | OBJECT | ACCT USED FOR:                         | FY2015 ACTUAL<br>EXPENDED | FY2016 APPROVED<br>BUDGET | FY2017 LEVEL<br>SERVICES BUDGET | FY2017 MISSION<br>CRITICAL BUDGET | FY2017 TOWN COUNCIL'S<br>& SCHOOL BOARD'S<br>APPROVED BUDGET | \$CHANGE<br>(from<br>FY16) | % CHANGE<br>(from<br>FY16) |
|-------------------------------|--------|--|---------------------------|---------------------------|---------------------------------|-----------------------------------|--|----------------------------|----------------------------|
| 71009630                      | 532000 | HS ATHLETIC OFFICIALS & SERVICES       | 99,367                    | 93,000                    | 128,000                         | 128,000                           | 128,000  | 35,000                     | 37.6%                      |
| 71009630                      | 553200 | STUDENT ACTIVITIES PHONE SERVICE       | 568                       | 650                       | 750                             | 750                               | 750  | 100                        | 15.4%                      |
| 71009630                      | 558000 | STUDENT ACTIVITIES STAFF TRAVEL        | 826                       | 1,000                     | 1,000                           | 1,000                             | 1,000  | 0                          | 0.0%                       |
| 71009630                      | 560000 | HS ATHLETICS SUPPLIES                  | 20,084                    | 32,000                    | 32,961                          | 32,961                            | 32,961   | 961                        | 3.0%                       |
| 71009630                      | 573100 | HS ATHLETICS EQUIPMENT                 | 10,220                    | 21,900                    | 21,900                          | 30,035                            | 30,035   | 8,135                      | 37.1%                      |
| 71009630                      | 581000 | HS ATHLETICS PARTICIPATION FEES        | 8,550                     | 10,000                    | 11,300                          | 11,300                            | 11,300   | 1,300                      | 13.0%                      |
| 71092027                      | 511800 | MS ATHLETICS BUS DRIVER WAGES          | 3,656                     | 6,000                     | 4,000                           | 5,000                             | 5,000  | (1,000)                    | -16.7%                     |
| 71092027                      | 513800 | MS ATHLETICS BUS DRIVER OVERTIME       | 1,003                     | 2,500                     | 2,000                           | 3,000                             | 3,000  | 500                        | 20.0%                      |
| 71092027                      | 520800 | MS ATHLETICS ER PR TAX ON DRIVER WAGES | 674                       | 1,000                     | 700                             | 1,000                             | 1,000  | 0                          | 0.0%                       |
| 71092027                      | 523800 | MS ATHLETICS BUS DRIVER MAINEPERS      | 146                       | 200                       | 200                             | 300                               | 300  | 100                        | 50.0%                      |
| 71096027                      | 511800 | HS ATHLETICS BUS DRIVER WAGES          | 26,533                    | 33,500                    | 27,500                          | 27,500                            | 27,500   | (6,000)                    | -17.9%                     |
| 71096027                      | 513800 | HS ATHLETICS BUS DRIVER OVERTIME       | 18,376                    | 19,000                    | 25,000                          | 25,000                            | 25,000   | 6,000                      | 31.6%                      |
| 71096027                      | 520800 | HS ATHLETICS ER PR TAX ON DRIVER WAGES | 6,783                     | 7,200                     | 8,000                           | 8,000                             | 8,000  | 800                        | 11.1%                      |
| 71096027                      | 523800 | HS ATHLETICS BUS DRIVER MAINEPERS      | 2,115                     | 2,200                     | 2,500                           | 2,500                             | 2,500  | 300                        | 13.6%                      |
| <b>EXTRA-CURRICULAR TOTAL</b> |        |  | <b>750,208</b>            | <b>787,476</b>            | <b>816,587</b>                  | <b>866,587</b>                    | <b>866,587</b>   | <b>79,111</b>              | <b>10.0%</b>               |

**GUIDANCE SERVICES**

|          |        |   |         |         |         |         |         |         |        |
|----------|--------|---|---------|---------|---------|---------|---------|---------|--------|
| 71021202 | 510100 | MS GUIDANCE/SOCIAL WORKER SALARIES        | 173,934 | 179,078 | 188,162 | 188,162 | 188,162 | 9,084   | 5.1%   |
| 71021202 | 511800 | MS GUIDANCE SUPPORT STAFF WAGES           | 33,406  | 32,748  | 35,799  | 35,799  | 35,799  | 3,051   | 9.3%   |
| 71021202 | 520100 | MS GUIDANCE/SOCIAL WORKER BENEFITS        | 39,691  | 33,982  | 36,266  | 36,266  | 36,591  | 2,609   | 7.7%   |
| 71021202 | 520800 | MS GUIDANCE SUPPORT STAFF BENEFITS        | 3,480   | 3,702   | 5,043   | 5,043   | 4,914   | 1,212   | 32.7%  |
| 71021202 | 523100 | MS GUIDANCE/SOCIAL WORKER MAINEPERS       | 4,566   | 6,017   | 6,323   | 6,323   | 6,323   | 306     | 5.1%   |
| 71021202 | 523800 | MS GUIDANCE SUPPORT STAFF MAINEPERS       | 2,592   | 2,915   | 3,401   | 3,401   | 3,401   | 486     | 16.7%  |
| 71021202 | 560000 | MS GUIDANCE SUPPLIES                      | 544     | 1,500   | 1,500   | 1,500   | 1,500   | 0       | 0.0%   |
| 71021203 | 510100 | WS GUIDANCE/SOCIAL WORKER SALARIES        | 169,534 | 174,399 | 182,691 | 182,691 | 182,691 | 8,292   | 4.8%   |
| 71021203 | 511800 | WS GUIDANCE SUPPORT STAFF WAGES           | 32,569  | 32,023  | 31,142  | 31,142  | 31,142  | (881)   | -2.8%  |
| 71021203 | 520100 | WS GUIDANCE/SOCIAL WORKER BENEFITS        | 31,450  | 31,773  | 28,610  | 28,610  | 28,718  | (3,055) | -9.6%  |
| 71021203 | 520800 | WS GUIDANCE SUPPORT STAFF BENEFITS        | 3,417   | 3,642   | 2,717   | 2,717   | 2,605   | (1,037) | -28.5% |
| 71021203 | 523100 | WS GUIDANCE/SOCIAL WORKER MAINEPERS       | 4,450   | 5,860   | 6,139   | 6,139   | 6,139   | 279     | 4.8%   |
| 71021203 | 523800 | WS GUIDANCE SUPPORT STAFF MAINEPERS       | 0       | 0       | 2,958   | 2,958   | 2,958   | 2,958   | 100.0% |
| 71021203 | 561000 | WS GUIDANCE SUPPLIES                      | 0       | 500     | 500     | 500     | 500     | 0       | 0.0%   |
| 71021204 | 510100 | BP GUIDANCE/SOCIAL WORKER SALARY (.5 FTE) | 30,067  | 31,297  | 32,782  | 32,782  | 32,782  | 1,485   | 4.7%   |
| 71021204 | 520100 | BP GUIDANCE/SOCIAL WORKER BENEFITS        | 3,950   | 4,090   | 4,382   | 4,382   | 4,378   | 288     | 7.0%   |
| 71021204 | 523100 | BP GUIDANCE/SOCIAL WORKER MAINEPERS       | 792     | 1,052   | 1,102   | 1,102   | 1,102   | 50      | 4.8%   |
| 71021204 | 561000 | BP GUIDANCE SUPPLIES                      | 0       | 300     | 300     | 300     | 300     | 0       | 0.0%   |
| 71021205 | 510100 | EC GUIDANCE/SOCIAL WORKER SALARY (.5 FTE) | 29,653  | 30,819  | 32,236  | 32,236  | 32,236  | 1,417   | 4.6%   |
| 71021205 | 520100 | EC GUIDANCE/SOCIAL WORKER BENEFITS        | 7,985   | 1,132   | 1,742   | 1,742   | 1,626   | 494     | 43.6%  |
| 71021205 | 523100 | EC GUIDANCE/SOCIAL WORKER MAINEPERS       | 781     | 1,036   | 1,084   | 1,084   | 1,084   | 48      | 4.6%   |

**SCARBOROUGH PUBLIC SCHOOLS**
**TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET - passed by voter referendum on June 14, 2016**
**GENERAL FUND OPERATING BUDGET**

| ORG                   | OBJECT | ACCT USED FOR:                            | FY2015 ACTUAL<br>EXPENDED | FY2016 APPROVED<br>BUDGET | FY2017 LEVEL<br>SERVICES BUDGET | FY2017 MISSION<br>CRITICAL BUDGET | FY2017 TOWN COUNCIL'S<br>& SCHOOL BOARD'S<br>APPROVED BUDGET | \$CHANGE<br>(from<br>FY16) | % CHANGE<br>(from<br>FY16) |
|-----------------------|--------|---|---------------------------|---------------------------|---------------------------------|-----------------------------------|--|----------------------------|----------------------------|
| 71021205              | 561000 | EC GUIDANCE SUPPLIES                      | 0                         | 300                       | 300                             | 300                               | 300  | 0                          | 0.0%                       |
| 71021206              | 510100 | PH GUIDANCE/SOCIAL WORKER SALARY (.5 FTE) | 33,743                    | 34,586                    | 35,624                          | 35,624                            | 35,624   | 1,038                      | 3.0%                       |
| 71021206              | 520100 | PH GUIDANCE/SOCIAL WORKER BENEFITS        | 8,066                     | 8,235                     | 8,750                           | 8,750                             | 8,870  | 635                        | 7.7%                       |
| 71021206              | 523100 | PH GUIDANCE/SOCIAL WORKER MAINEPERS       | 891                       | 1,163                     | 1,197                           | 1,197                             | 1,197  | 34                         | 2.9%                       |
| 71021206              | 561000 | PH GUIDANCE SUPPLIES                      | 0                         | 300                       | 300                             | 300                               | 300  | 0                          | 0.0%                       |
| 71021230              | 510100 | HS GUIDANCE/SOCIAL WORKER SALARIES        | 374,897                   | 402,113                   | 407,772                         | 430,172                           | 430,172  | 28,059                     | 7.0%                       |
| 71021230              | 511800 | HS GUIDANCE SUPPORT STAFF WAGES           | 63,978                    | 61,529                    | 62,824                          | 62,824                            | 62,824   | 1,295                      | 2.1%                       |
| 71021230              | 520100 | HS GUIDANCE/SOCIAL WORKER BENEFITS        | 73,368                    | 71,166                    | 78,939                          | 83,739                            | 84,437   | 13,271                     | 18.6%                      |
| 71021230              | 520800 | HS GUIDANCE SUPPORT STAFF BENEFITS        | 25,007                    | 21,128                    | 23,200                          | 23,200                            | 23,471   | 2,343                      | 11.1%                      |
| 71021230              | 523100 | HS GUIDANCE/SOCIAL WORKER MAINEPERS       | 9,619                     | 13,511                    | 13,702                          | 13,702                            | 13,702   | 191                        | 1.4%                       |
| 71021230              | 523800 | HS GUIDANCE SUPPORT STAFF MAINEPERS       | 1,838                     | 2,812                     | 3,049                           | 3,049                             | 3,049  | 237                        | 8.4%                       |
| 71021230              | 532000 | HS GUIDANCE CONTRACTED SERVICES           | 6,812                     | 10,000                    | 10,000                          | 10,000                            | 10,000   | 0                          | 0.0%                       |
| 71021230              | 553100 | HS GUIDANCE POSTAGE                       | 603                       | 1,500                     | 1,500                           | 1,500                             | 1,500  | 0                          | 0.0%                       |
| 71021230              | 560000 | HS GUIDANCE SUPPLIES                      | 1,413                     | 3,000                     | 3,000                           | 3,000                             | 3,000  | 0                          | 0.0%                       |
| 71021230              | 564000 | HS GUIDANCE BOOKS & SUBSCRIPTIONS         | 99                        | 800                       | 800                             | 800                               | 800  | 0                          | 0.0%                       |
| 71021230              | 581000 | HS GUIDANCE PARTICIPATION FEES            | 473                       | 1,000                     | 1,000                           | 1,000                             | 1,000  | 0                          | 0.0%                       |
| <b>GUIDANCE TOTAL</b> |        |   | <b>1,173,666</b>          | <b>1,211,008</b>          | <b>1,256,836</b>                | <b>1,284,036</b>                  | <b>1,285,197</b>   | <b>74,189</b>              | <b>6.1%</b>                |

**HEALTH SERVICES**

|                              |        |  |                |                |                |                |                |               |             |
|------------------------------|--------|--|----------------|----------------|----------------|----------------|----------------|---------------|-------------|
| 71002130                     | 510100 | HEALTH SERVICES SCHOOL NURSE SALARIES    | 325,318        | 338,450        | 351,380        | 351,380        | 351,380        | 12,930        | 3.8%        |
| 71002130                     | 510230 | HEALTH SERVICES SUPPORT/LPN WAGES        | 66,509         | 65,318         | 67,328         | 67,328         | 67,328         | 2,010         | 3.1%        |
| 71002130                     | 512300 | HEALTH SERVICES SUBSTITUTE WAGES         | 9,791          | 10,000         | 10,000         | 10,000         | 10,000         | 0             | 0.0%        |
| 71002130                     | 520100 | HEALTH SERVICES SCHOOL NURSE BENEFITS    | 94,595         | 87,325         | 89,812         | 89,812         | 91,111         | 3,786         | 4.3%        |
| 71002130                     | 520200 | HEALTH SERVICES SUPPORT/LPN BENEFITS     | 27,722         | 28,537         | 30,161         | 30,161         | 30,749         | 2,212         | 7.8%        |
| 71002130                     | 520300 | ER PAYROLL TAX ON SCHOOL NURSE SUBS      | 711            | 765            | 765            | 765            | 765            | 0             | 0.0%        |
| 71002130                     | 523100 | HEALTH SERVICES SCHOOL NURSE MAINEPERS   | 8,538          | 11,372         | 11,807         | 11,807         | 11,807         | 435           | 3.8%        |
| 71002130                     | 523200 | HEALTH SERVICES SUPPORT/LPN MAINEPERS    | 853            | 2,195          | 1,103          | 1,103          | 1,103          | (1,092)       | -49.7%      |
| 71002130                     | 532000 | HEALTH SERVICES CONTRACTED SERVICES      | 5,869          | 6,000          | 6,000          | 16,000         | 16,000         | 10,000        | 166.7%      |
| 71002130                     | 533000 | HEALTH SERVICES STAFF DEVELOPMENT        | 60             | 5,000          | 3,000          | 3,000          | 3,000          | (2,000)       | -40.0%      |
| 71002130                     | 553100 | HEALTH SERVICES POSTAGE                  | 100            | 350            | 350            | 350            | 350            | 0             | 0.0%        |
| 71002130                     | 558000 | HEALTH SERVICES MILEAGE FOR STAFF TRAVEL | 1,959          | 2,000          | 2,200          | 2,200          | 2,200          | 200           | 10.0%       |
| 71002130                     | 560000 | HEALTH SERVICES SUPPLIES                 | 10,038         | 10,150         | 10,150         | 10,150         | 10,150         | 0             | 0.0%        |
| 71002130                     | 564000 | HEALTH SERVICES BOOKS & SUBSCRIPTIONS    | 644            | 300            | 300            | 300            | 300            | 0             | 0.0%        |
| 71002130                     | 573100 | HEALTH SERVICES MEDICAL EQUIPMENT        | 1,665          | 3,500          | 5,000          | 5,000          | 5,000          | 1,500         | 42.9%       |
| 71002130                     | 581000 | HEALTH SERVICES DUES & FEES              | 376            | 400            | 500            | 500            | 500            | 100           | 25.0%       |
| <b>HEALTH SERVICES TOTAL</b> |        |  | <b>554,747</b> | <b>571,662</b> | <b>589,856</b> | <b>599,856</b> | <b>601,743</b> | <b>30,081</b> | <b>5.3%</b> |

**SCARBOROUGH PUBLIC SCHOOLS**
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**GENERAL FUND OPERATING BUDGET**

| ORG                                   | OBJECT | ACCT USED FOR:                  | FY2015 ACTUAL<br>EXPENDED | FY2016 APPROVED<br>BUDGET | FY2017 LEVEL<br>SERVICES BUDGET | FY2017 MISSION<br>CRITICAL BUDGET | FY2017 TOWN COUNCIL'S<br>& SCHOOL BOARD'S<br>APPROVED BUDGET | \$CHANGE<br>(from<br>FY16) | % CHANGE<br>(from<br>FY16) |
|---------------------------------------|--------|---------------------------------|---------------------------|---------------------------|---------------------------------|-----------------------------------|--|----------------------------|----------------------------|
| <b>INSTRUCTIONAL TECHNOLOGY</b>       |        |                                 |                           |                           |                                 |                                   |  |                            |                            |
| 71002230                              | 510100 | IT PROFESSIONAL STAFF WAGES*    | 287,522                   | 316,590                   | 312,329                         | 312,329                           | 312,329  | (4,261)                    | -1.3%                      |
| 71002230                              | 510400 | IT ADMIN SALARIES*              | 51,367                    | 51,092                    | 53,999                          | 53,999                            | 53,999   | 2,907                      | 5.7%                       |
| 71002230                              | 520100 | IT PROFESSIONAL STAFF BENEFITS* | 84,267                    | 97,774                    | 98,913                          | 98,913                            | 98,913   | 1,139                      | 1.2%                       |
| 71002230                              | 520400 | IT ADMIN BENEFITS*              | 11,238                    | 13,283                    | 14,483                          | 14,483                            | 14,483   | 1,200                      | 9.0%                       |
| 71002230                              | 532000 | IT LICENSE FEES & SERVICES      | 123,563                   | 175,625                   | 178,809                         | 178,809                           | 178,809  | 3,184                      | 1.8%                       |
| 71002230                              | 543200 | IT EQUIPMENT REPAIRS            | 89,103                    | 85,700                    | 85,700                          | 85,700                            | 85,700   | 0                          | 0.0%                       |
| 71002230                              | 553200 | IT PHONE SERVICE                | 482                       | 675                       | 675                             | 675                               | 675  | 0                          | 0.0%                       |
| 71002230                              | 560000 | IT SUPPLIES                     | 811                       | 1,000                     | 1,000                           | 1,000                             | 1,000  | 0                          | 0.0%                       |
| 71002230                              | 573400 | IT EQUIPMENT PURCHASES          | 16,428                    | 115,000                   | 250,000                         | 250,000                           | 250,000  | 135,000                    | 117.4%                     |
| <b>INSTRUCTIONAL TECHNOLOGY TOTAL</b> |        |                                 | <b>664,780</b>            | <b>856,739</b>            | <b>995,908</b>                  | <b>995,908</b>                    | <b>995,908</b>   | <b>139,169</b>             | <b>16.2%</b>               |

\*shared service with Town

**IMPROVEMENT OF INSTRUCTION**

|   |        |  |                |                |                |                |                |               |             |
|---|--------|--|----------------|----------------|----------------|----------------|----------------|---------------|-------------|
| 71002210                                | 510100 | CURRICULUM DIST. INFO SPECIALIST SALARY    | 84,706         | 86,823         | 89,428         | 89,428         | 89,428         | 2,605         | 3.0%        |
| 71002210                                | 510400 | CURRICULUM ADMIN SALARIES                  | 100,000        | 104,154        | 107,281        | 107,281        | 107,281        | 3,127         | 3.0%        |
| 71002210                                | 511800 | CURRICULUM SUPPORT STAFF WAGES             | 144,517        | 149,680        | 156,884        | 184,884        | 184,884        | 35,204        | 23.5%       |
| 71002210                                | 515000 | CURRICULUM STIPENDS/STAFF DEVELOPMENT      | 148,852        | 152,100        | 132,100        | 132,100        | 132,100        | (20,000)      | -13.1%      |
| 71002210                                | 520000 | CURRICULUM ER PAYROLL TAX ON STIPENDS      | 6,426          | 7,320          | 5,800          | 5,800          | 5,800          | (1,520)       | -20.8%      |
| 71002210                                | 520100 | CURRICULUM DIST. INFO SPECIALIST BENEFITS  | 16,584         | 16,832         | 17,917         | 17,917         | 18,092         | 1,260         | 7.5%        |
| 71002210                                | 520400 | CURRICULUM DIRECTOR BENEFITS               | 22,022         | 22,212         | 24,118         | 24,118         | 24,368         | 2,156         | 9.7%        |
| 71002210                                | 520800 | CURRICULUM SUPPORT STAFF BENEFITS          | 44,235         | 47,996         | 39,677         | 49,677         | 49,850         | 1,854         | 3.9%        |
| 71002210                                | 523100 | CURRICULUM DIST. INFO SPECIALIST MAINEPERS | 2,236          | 2,918          | 3,005          | 3,005          | 3,005          | 87            | 3.0%        |
| 71002210                                | 523400 | CURRICULUM DIRECTOR MAINEPERS              | 2,650          | 3,500          | 3,605          | 3,605          | 3,605          | 105           | 3.0%        |
| 71002210                                | 523800 | CURRICULUM SUPPORT STAFF MAINEPERS         | 6,560          | 9,263          | 10,366         | 10,366         | 10,366         | 1,103         | 11.9%       |
| 71002210                                | 525100 | CURRICULUM COURSE REIMBURSEMENT            | 2,400          | 2,500          | 2,400          | 2,400          | 2,400          | (100)         | -4.0%       |
| 71002210                                | 532000 | CURRICULUM ONLINE & CONTRACTED SERVICES    | 57,886         | 75,000         | 80,000         | 80,000         | 80,000         | 5,000         | 6.7%        |
| 71002210                                | 533000 | CURRICULUM STAFF DEVELOPMENT               | 93,524         | 94,000         | 94,000         | 94,000         | 94,000         | 0             | 0.0%        |
| 71002210                                | 544400 | CURRICULUM COPIERS LEASE & SERVICE         | 100            | 200            | 200            | 200            | 200            | 0             | 0.0%        |
| 71002210                                | 553200 | CURRICULUM PHONE SERVICE                   | 1,251          | 1,200          | 900            | 900            | 900            | (300)         | -25.0%      |
| 71002210                                | 558000 | CURRICULUM MILEAGE FOR STAFF TRAVEL        | 1,357          | 1,700          | 1,700          | 1,700          | 1,700          | 0             | 0.0%        |
| 71002210                                | 560000 | CURRICULUM GENERAL SUPPLIES                | 1,926          | 2,450          | 2,500          | 2,500          | 2,500          | 50            | 2.0%        |
| 71002210                                | 561000 | CURRICULUM INSTRUCTIONAL SUPPLIES          | 86,866         | 90,000         | 80,000         | 80,000         | 80,000         | (10,000)      | -11.1%      |
| 71002210                                | 564000 | CURRICULUM BOOKS & SUBSCRIPTIONS           | 58,567         | 70,000         | 100,000        | 100,000        | 100,000        | 30,000        | 42.9%       |
| 71002210                                | 573100 | CURRICULUM INSTRUCTIONAL EQUIPMENT         | 2,087          | 3,000          | 3,000          | 3,000          | 3,000          | 0             | 0.0%        |
| <b>IMPROVEMENT OF INSTRUCTION TOTAL</b> |        |  | <b>884,752</b> | <b>942,848</b> | <b>954,881</b> | <b>992,881</b> | <b>993,479</b> | <b>50,631</b> | <b>5.4%</b> |

**SCARBOROUGH PUBLIC SCHOOLS**
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| ORG                     | OBJECT | ACCT USED FOR:                       | FY2015 ACTUAL<br>EXPENDED | FY2016 APPROVED<br>BUDGET | FY2017 LEVEL<br>SERVICES BUDGET | FY2017 MISSION<br>CRITICAL BUDGET | FY2017 TOWN COUNCIL'S<br>& SCHOOL BOARD'S<br>APPROVED BUDGET | \$CHANGE<br>(from<br>FY16) | % CHANGE<br>(from<br>FY16) |
|-------------------------|--------|--------------------------------------|---------------------------|---------------------------|---------------------------------|-----------------------------------|--|----------------------------|----------------------------|
| <b>LIBRARY SERVICES</b> |        |                                      |                           |                           |                                 |                                   |  |                            |                            |
| 71022202                | 510100 | MS LIBRARIAN SALARIES (.2 FTE)       | 6,396                     | 11,415                    | 12,129                          | 12,129                            | 12,129   | 714                        | 6.3%                       |
| 71022202                | 510230 | MS LIBRARY ED TECH WAGES             | 59,981                    | 57,992                    | 51,045                          | 51,045                            | 51,045   | (6,947)                    | -12.0%                     |
| 71022202                | 520100 | MS LIBRARIAN BENEFITS                | 847                       | 3,881                     | 4,123                           | 4,123                             | 4,200  | 319                        | 8.2%                       |
| 71022202                | 520200 | MS LIBRARY ED TECH BENEFITS          | 25,485                    | 26,319                    | 15,685                          | 15,685                            | 15,957   | (10,362)                   | -39.4%                     |
| 71022202                | 523100 | MS LIBRARIAN MAINEPERS               | 168                       | 384                       | 408                             | 408                               | 408  | 24                         | 6.3%                       |
| 71022202                | 523200 | MS LIBRARY ED TECH MAINEPERS         | 1,589                     | 1,949                     | 1,716                           | 1,716                             | 1,716  | (233)                      | -12.0%                     |
| 71022202                | 532000 | MS LIBRARY ONLINE SERVICES/RESOURCES | 2,828                     | 3,500                     | 4,500                           | 4,500                             | 4,500  | 1,000                      | 28.6%                      |
| 71022202                | 533000 | MS LIBRARY STAFF DEVELOPMENT         | 0                         | 600                       | 600                             | 600                               | 600  | 0                          | 0.0%                       |
| 71022202                | 543100 | MS LIBRARY EQUIPMENT REPAIR          | 0                         | 500                       | 500                             | 500                               | 500  | 0                          | 0.0%                       |
| 71022202                | 558000 | MS LIBRARIAN TRAVEL                  | 231                       | 250                       | 150                             | 150                               | 150  | (100)                      | -40.0%                     |
| 71022202                | 560000 | MS LIBRARY GENERAL SUPPLIES          | 1,131                     | 1,750                     | 1,500                           | 1,500                             | 1,500  | (250)                      | -14.3%                     |
| 71022202                | 561000 | MS LIBRARY INSTRUCTIONAL SUPPLIES    | 0                         | 0                         | 250                             | 250                               | 250  | 250                        | 100.0%                     |
| 71022202                | 561100 | MS LIBRARY EQUIPMENT PURCHASES       | 3,299                     | 2,500                     | 2,500                           | 2,500                             | 2,500  | 0                          | 0.0%                       |
| 71022202                | 564000 | MS LIBRARY BOOKS & PERIODICALS       | 11,608                    | 14,250                    | 13,360                          | 13,360                            | 13,360   | (890)                      | -6.2%                      |
| 71022202                | 581000 | MS LIBRARY DUES & FEES               | 308                       | 150                       | 250                             | 250                               | 250  | 100                        | 66.7%                      |
|                         |        |                                      |                           |                           |                                 |                                   |  |                            |                            |
|                         |        |                                      |                           |                           |                                 |                                   |  |                            |                            |
| 71022203                | 510100 | WS LIBRARIAN SALARIES (.5 FTE)       | 38,376                    | 33,204                    | 34,637                          | 34,637                            | 34,637   | 1,433                      | 4.3%                       |
| 71022203                | 510230 | WS LIBRARY ED TECH WAGES             | 42,135                    | 46,376                    | 48,441                          | 48,441                            | 48,441   | 2,065                      | 4.5%                       |
| 71022203                | 520100 | WS LIBRARIAN BENEFITS                | 4,805                     | 4,129                     | 4,425                           | 4,425                             | 4,414  | 285                        | 6.9%                       |
| 71022203                | 520200 | WS LIBRARY ED TECH BENEFITS          | 15,699                    | 13,854                    | 15,653                          | 15,653                            | 15,871   | 2,017                      | 14.6%                      |
| 71022203                | 523100 | WS LIBRARIAN MAINEPERS               | 1,011                     | 1,116                     | 1,164                           | 1,164                             | 1,164  | 48                         | 4.3%                       |
| 71022203                | 523200 | WS LIBRARY ED TECH MAINEPERS         | 1,117                     | 1,559                     | 1,628                           | 1,628                             | 1,628  | 69                         | 4.4%                       |
| 71022203                | 532000 | WS LIBRARY ONLINE SERVICES/RESOURCES | 3,323                     | 6,000                     | 7,700                           | 7,700                             | 7,700  | 1,700                      | 28.3%                      |
| 71022203                | 533000 | WS LIBRARY STAFF DEVELOPMENT         | 0                         | 550                       | 550                             | 550                               | 550  | 0                          | 0.0%                       |
| 71022203                | 543100 | WS LIBRARY EQUIPMENT REPAIR          | 0                         | 500                       | 500                             | 500                               | 500  | 0                          | 0.0%                       |
| 71022203                | 558000 | WS LIBRARIAN TRAVEL                  | 209                       | 250                       | 300                             | 300                               | 300  | 50                         | 20.0%                      |
| 71022203                | 560000 | WS LIBRARY GENERAL SUPPLIES          | 901                       | 3,500                     | 2,300                           | 2,300                             | 2,300  | (1,200)                    | -34.3%                     |
| 71022203                | 561000 | WS LIBRARY INSTRUCTIONAL SUPPLIES    | 0                         | 0                         | 1,200                           | 1,200                             | 1,200  | 1,200                      | 100.0%                     |
| 71022203                | 561100 | WS LIBRARY EQUIPMENT PURCHASES       | 1,253                     | 2,500                     | 2,500                           | 2,500                             | 2,500  | 0                          | 0.0%                       |
| 71022203                | 564000 | WS LIBRARY BOOKS & PERIODICALS       | 11,160                    | 16,618                    | 15,000                          | 15,000                            | 15,000   | (1,618)                    | -9.7%                      |
| 71022203                | 581000 | WS LIBRARY DUES & FEES               | 659                       | 200                       | 200                             | 200                               | 200  | 0                          | 0.0%                       |
|                         |        |                                      |                           |                           |                                 |                                   |  |                            |                            |
|                         |        |                                      |                           |                           |                                 |                                   |  |                            |                            |
| 71022204                | 510100 | BP LIBRARIAN SALARIES (.2 FTE)       | 6,396                     | 13,282                    | 13,855                          | 13,855                            | 13,855   | 573                        | 4.3%                       |
| 71022204                | 510230 | BP LIBRARY ED TECH WAGES             | 27,685                    | 28,406                    | 29,401                          | 29,401                            | 29,401   | 995                        | 3.5%                       |



**SCARBOROUGH PUBLIC SCHOOLS**
**TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET - passed by voter referendum on June 14, 2016**
**GENERAL FUND OPERATING BUDGET**

| ORG      | OBJECT | ACCT USED FOR:                       | FY2015 ACTUAL<br>EXPENDED | FY2016 APPROVED<br>BUDGET | FY2017 LEVEL<br>SERVICES BUDGET | FY2017 MISSION<br>CRITICAL BUDGET | FY2017 TOWN COUNCIL'S<br>& SCHOOL BOARD'S<br>APPROVED BUDGET | \$CHANGE<br>(from<br>FY16) | % CHANGE<br>(from<br>FY16) |
|----------|--------|--------------------------------------|---------------------------|---------------------------|---------------------------------|-----------------------------------|--|----------------------------|----------------------------|
| 71022204 | 520100 | BP LIBRARIAN BENEFITS                | 807                       | 1,652                     | 1,770                           | 1,770                             | 1,766  | 114                        | 6.9%                       |
| 71022204 | 520200 | BP LIBRARY ED TECH BENEFITS          | 14,341                    | 15,634                    | 9,219                           | 9,219                             | 9,381  | (6,253)                    | -40.0%                     |
| 71022204 | 523100 | BP LIBRARIAN MAINEPERS               | 168                       | 447                       | 466                             | 466                               | 466  | 19                         | 4.3%                       |
| 71022204 | 523200 | BP LIBRARY ED TECH MAINEPERS         | 734                       | 955                       | 988                             | 988                               | 988  | 33                         | 3.5%                       |
| 71022204 | 532000 | BP LIBRARY ONLINE SERVICES/RESOURCES | 2,952                     | 3,111                     | 3,450                           | 3,450                             | 3,450  | 339                        | 10.9%                      |
| 71022204 | 533000 | BP LIBRARY STAFF DEVELOPMENT         | 0                         | 250                       | 250                             | 250                               | 250  | 0                          | 0.0%                       |
| 71022204 | 560000 | BP LIBRARY GENERAL SUPPLIES          | 52                        | 400                       | 375                             | 375                               | 375  | (25)                       | -6.3%                      |
| 71022204 | 561000 | BP LIBRARY INSTRUCTIONAL SUPPLIES    | 0                         | 0                         | 100                             | 100                               | 100  | 100                        | 100.0%                     |
| 71022204 | 564000 | BP LIBRARY BOOKS & PERIODICALS       | 3,216                     | 3,568                     | 3,281                           | 3,281                             | 3,281  | (287)                      | -8.0%                      |
| 71022204 | 581000 | BP LIBRARY DUES & FEES               | 40                        | 0                         | 0                               | 0                                 | 0  | 0                          | 0.0%                       |
| 71022205 | 510100 | EC LIBRARIAN SALARIES (.2 FTE)       | 6,396                     | 13,282                    | 13,855                          | 13,855                            | 13,855   | 573                        | 4.3%                       |
| 71022205 | 510230 | EC LIBRARY ED TECH WAGES             | 27,580                    | 29,401                    | 30,140                          | 30,140                            | 30,140   | 739                        | 2.5%                       |
| 71022205 | 520100 | EC LIBRARIAN BENEFITS                | 807                       | 1,652                     | 1,770                           | 1,770                             | 1,766  | 114                        | 6.9%                       |
| 71022205 | 520200 | EC LIBRARY ED TECH BENEFITS          | 8,679                     | 8,719                     | 9,236                           | 9,236                             | 9,395  | 676                        | 7.8%                       |
| 71022205 | 523100 | EC LIBRARIAN MAINEPERS               | 168                       | 447                       | 466                             | 466                               | 466  | 19                         | 4.3%                       |
| 71022205 | 523200 | EC LIBRARY ED TECH MAINEPERS         | 731                       | 988                       | 1,013                           | 1,013                             | 1,013  | 25                         | 2.5%                       |
| 71022205 | 532000 | EC LIBRARY ONLINE SERVICES/RESOURCES | 2,952                     | 3,100                     | 3,450                           | 3,450                             | 3,450  | 350                        | 11.3%                      |
| 71022205 | 533000 | EC LIBRARY STAFF DEVELOPMENT         | 0                         | 250                       | 250                             | 250                               | 250  | 0                          | 0.0%                       |
| 71022205 | 560000 | EC LIBRARY GENERAL SUPPLIES          | 533                       | 400                       | 400                             | 400                               | 400  | 0                          | 0.0%                       |
| 71022205 | 561000 | EC LIBRARY INSTRUCTIONAL SUPPLIES    | 0                         | 0                         | 100                             | 100                               | 100  | 100                        | 100.0%                     |
| 71022205 | 564000 | EC LIBRARY BOOKS & PERIODICALS       | 2,782                     | 3,520                     | 3,808                           | 3,808                             | 3,808  | 288                        | 8.2%                       |
| 71022205 | 581000 | EC LIBRARY DUES & FEES               | 40                        | 0                         | 0                               | 0                                 | 0  | 0                          | 0.0%                       |
| 71022206 | 510100 | PH LIBRARIAN SALARIES (.1 FTE)       | 6,396                     | 6,641                     | 6,928                           | 6,928                             | 6,928  | 287                        | 4.3%                       |
| 71022206 | 510230 | PH LIBRARY ED TECH WAGES (.8 FTE)    | 21,011                    | 22,100                    | 17,952                          | 17,952                            | 17,952   | (4,148)                    | -18.8%                     |
| 71022206 | 520100 | PH LIBRARIAN BENEFITS                | 807                       | 826                       | 885                             | 885                               | 883  | 57                         | 6.9%                       |
| 71022206 | 520200 | PH LIBRARY ED TECH BENEFITS          | 406                       | 1,254                     | 15,787                          | 15,787                            | 16,205   | 14,951                     | 1192.3%                    |
| 71022206 | 523100 | PH LIBRARIAN MAINEPERS               | 168                       | 224                       | 233                             | 233                               | 233  | 9                          | 4.0%                       |
| 71022206 | 523200 | PH LIBRARY ED TECH MAINEPERS         | 557                       | 743                       | 604                             | 604                               | 604  | (139)                      | -18.7%                     |
| 71022206 | 532000 | PH LIBRARY ONLINE SERVICES/RESOURCES | 2,952                     | 3,100                     | 3,450                           | 3,450                             | 3,450  | 350                        | 11.3%                      |
| 71022206 | 533000 | PH LIBRARY STAFF DEVELOPMENT         | 0                         | 250                       | 250                             | 250                               | 250  | 0                          | 0.0%                       |
| 71022206 | 560000 | PH LIBRARY GENERAL SUPPLIES          | 296                       | 400                       | 375                             | 375                               | 375  | (25)                       | -6.3%                      |
| 71022206 | 561000 | PH LIBRARY INSTRUCTIONAL SUPPLIES    | 0                         | 0                         | 100                             | 100                               | 100  | 100                        | 100.0%                     |
| 71022206 | 564000 | PH LIBRARY BOOKS & PERIODICALS       | 2,418                     | 2,832                     | 2,992                           | 2,992                             | 2,992  | 160                        | 5.6%                       |
| 71022206 | 581000 | PH LIBRARY DUES & FEES               | 38                        | 0                         | 0                               | 0                                 | 0  | 0                          | 0.0%                       |
|          |        |                                      |                           |                           |                                 |                                   |  |                            |                            |
|          |        |                                      |                           |                           |                                 |                                   |  |                            |                            |
| 71022230 | 510100 | HS LIBRARIAN SALARIES (.8 FTE)       | 54,554                    | 45,660                    | 48,513                          | 48,513                            | 48,513   | 2,853                      | 6.2%                       |
| 71022230 | 510230 | HS LIBRARY ED TECH WAGES             | 34,118                    | 54,841                    | 57,024                          | 57,024                            | 57,024   | 2,183                      | 4.0%                       |

**SCARBOROUGH PUBLIC SCHOOLS**
**TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET - passed by voter referendum on June 14, 2016**
**GENERAL FUND OPERATING BUDGET**

| ORG                           | OBJECT | ACCT USED FOR:                       | FY2015 ACTUAL<br>EXPENDED | FY2016 APPROVED<br>BUDGET | FY2017 LEVEL<br>SERVICES BUDGET | FY2017 MISSION<br>CRITICAL BUDGET | FY2017 TOWN COUNCIL'S<br>& SCHOOL BOARD'S<br>APPROVED BUDGET | \$CHANGE<br>(from<br>FY16) | % CHANGE<br>(from<br>FY16) |
|-------------------------------|--------|--------------------------------------|---------------------------|---------------------------|---------------------------------|-----------------------------------|--|----------------------------|----------------------------|
| 71022230                      | 520100 | HS LIBRARIAN BENEFITS                | 19,171                    | 15,524                    | 16,490                          | 16,490                            | 16,798   | 1,274                      | 8.2%                       |
| 71022230                      | 520200 | HS LIBRARY ED TECH BENEFITS          | 7,532                     | 22,810                    | 12,804                          | 12,804                            | 12,959   | (9,851)                    | -43.2%                     |
| 71022230                      | 523100 | HS LIBRARIAN MAINEPERS               | 1,434                     | 1,535                     | 1,631                           | 1,631                             | 1,631  | 96                         | 6.3%                       |
| 71022230                      | 523200 | HS LIBRARY ED TECH MAINEPERS         | 904                       | 1,171                     | 1,917                           | 1,917                             | 1,917  | 746                        | 63.7%                      |
| 71022230                      | 533000 | HS LIBRARY STAFF DEVELOPMENT         | 0                         | 650                       | 600                             | 600                               | 600  | (50)                       | -7.7%                      |
| 71022230                      | 532000 | HS LIBRARY ONLINE SERVICES/RESOURCES | 12,065                    | 17,275                    | 17,800                          | 17,800                            | 17,800   | 525                        | 3.0%                       |
| 71022230                      | 543100 | HS LIBRARY EQUIPMENT REPAIR          | 139                       | 300                       | 300                             | 300                               | 300  | 0                          | 0.0%                       |
| 71022230                      | 560000 | HS LIBRARY GENERAL SUPPLIES          | 1,740                     | 3,000                     | 2,000                           | 2,000                             | 2,000  | (1,000)                    | -33.3%                     |
| 71022230                      | 560000 | HS LIBRARY INSTRUCTIONAL SUPPLIES    | 0                         | 0                         | 1,000                           | 1,000                             | 1,000  | 1,000                      | 100.0%                     |
| 71022230                      | 561100 | HS LIBRARY EQUIPMENT PURCHASES       | 4,790                     | 6,000                     | 6,000                           | 6,000                             | 6,000  | 0                          | 0.0%                       |
| 71022230                      | 564000 | HS LIBRARY BOOKS & PERIODICALS       | 14,507                    | 15,000                    | 15,000                          | 15,000                            | 15,000   | 0                          | 0.0%                       |
| 71022230                      | 581000 | HS LIBRARY DUES & FEES               | 628                       | 100                       | 250                             | 250                               | 250  | 150                        | 150.0%                     |
| <b>LIBRARY SERVICES TOTAL</b> |        |                                      | <b>528,206</b>            | <b>607,496</b>            | <b>603,442</b>                  | <b>603,442</b>                    | <b>605,190</b>   | <b>(2,306)</b>             | <b>-0.4%</b>               |

**SYSTEM ADMINISTRATION**

|          |        |  |         |         |         |         |         |          |        |
|----------|--------|--|---------|---------|---------|---------|---------|----------|--------|
| 71002310 | 515000 | SCHOOL BOARD STIPENDS                  | 10,750  | 10,750  | 10,750  | 10,750  | 10,750  | 0        | 0.0%   |
| 71002310 | 520000 | SCHOOL BOARD ER PR TAX ON STIPENDS     | 822     | 823     | 823     | 823     | 823     | 0        | 0.0%   |
| 71002310 | 533000 | SCHOOL BOARD PROFESSIONAL DEVELOPMENT  | 4,533   | 5,000   | 5,000   | 5,000   | 5,000   | 0        | 0.0%   |
| 71002310 | 552000 | SCHOOL BOARD LIABILITY INSURANCE       | 14,284  | 15,000  | 14,500  | 14,500  | 14,500  | (500)    | -3.3%  |
| 71002310 | 560000 | SCHOOL BOARD SUPPLIES                  | 1,293   | 1,750   | 1,750   | 1,750   | 1,750   | 0        | 0.0%   |
| 71002310 | 581000 | SCHOOL BOARD DUES & FEES               | 0       | 1,000   | 500     | 500     | 500     | (500)    | -50.0% |
| 71002320 | 510400 | SUPERINTENDENTS SALARIES               | 231,172 | 234,812 | 241,861 | 241,861 | 236,861 | 2,049    | 0.9%   |
| 71002320 | 511800 | CENTRAL OFFICE SUPPORT STAFF WAGES     | 102,941 | 97,908  | 108,053 | 108,053 | 108,053 | 10,145   | 10.4%  |
| 71002320 | 520400 | SUPERINTENDENTS BENEFITS               | 28,824  | 28,731  | 36,885  | 36,885  | 31,790  | 3,059    | 10.6%  |
| 71002320 | 520800 | C.O. SUPPORT STAFF BENEFITS            | 33,389  | 35,500  | 8,036   | 8,036   | 48,101  | 12,601   | 35.5%  |
| 71002320 | 523400 | SUPERINTENDENTS MAINEPERS              | 16,703  | 12,890  | 13,127  | 13,127  | 8,127   | (4,763)  | -37.0% |
| 71002320 | 523800 | C.O. SUPPORT STAFF MAINEPERS           | 7,185   | 8,714   | 10,265  | 10,265  | 10,265  | 1,551    | 17.8%  |
| 71002320 | 525400 | C.O. ADMIN COURSE REIMBURSEMENT        | 2,450   | 5,000   | 5,000   | 5,000   | 5,000   | 0        | 0.0%   |
| 71002320 | 532000 | C.O. ONLINE RESOURCES & CONTR SERVICES | 55,072  | 54,500  | 57,000  | 57,000  | 57,000  | 2,500    | 4.6%   |
| 71002320 | 533000 | ADMIN STAFF DEVELOPMENT                | 12,484  | 12,000  | 15,000  | 15,000  | 15,000  | 3,000    | 25.0%  |
| 71002320 | 534500 | DISTRICT LEGAL FEES & AUDIT            | 101,980 | 110,000 | 90,000  | 90,000  | 90,000  | (20,000) | -18.2% |
| 71002320 | 543100 | C.O. EQUIPMENT REPAIR                  | 0       | 180     | 1,600   | 1,600   | 1,600   | 1,420    | 788.9% |
| 71002320 | 544400 | C.O. COPIERS LEASE & SERVICE           | 4,347   | 1,000   | 1,000   | 1,000   | 1,000   | 0        | 0.0%   |
| 71002320 | 553100 | C.O. POSTAGE                           | 7,673   | 8,000   | 8,400   | 8,400   | 8,400   | 400      | 5.0%   |
| 71002320 | 553200 | C.O. PHONE SERVICE                     | 10,799  | 11,750  | 11,000  | 11,000  | 11,000  | (750)    | -6.4%  |
| 71002320 | 554000 | C.O. ADVERTISING                       | 4,926   | 6,500   | 6,000   | 6,000   | 6,000   | (500)    | -7.7%  |
| 71002320 | 558000 | C.O. TRAVEL                            | 3,431   | 3,500   | 3,500   | 3,500   | 3,500   | 0        | 0.0%   |



**SCARBOROUGH PUBLIC SCHOOLS**
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| ORG                                | OBJECT | ACCT USED FOR:                           | FY2015 ACTUAL<br>EXPENDED | FY2016 APPROVED<br>BUDGET | FY2017 LEVEL<br>SERVICES BUDGET | FY2017 MISSION<br>CRITICAL BUDGET | FY2017 TOWN COUNCIL'S<br>& SCHOOL BOARD'S<br>APPROVED BUDGET | \$CHANGE<br>(from<br>FY16) | % CHANGE<br>(from<br>FY16) |
|------------------------------------|--------|--|---------------------------|---------------------------|---------------------------------|-----------------------------------|--|----------------------------|----------------------------|
| 71002320                           | 560000 | C.O. SUPPLIES                            | 6,237                     | 6,250                     | 8,000                           | 8,000                             | 8,000  | 1,750                      | 28.0%                      |
| 71002320                           | 564000 | C.O. BOOKS & SUBSCRIPTIONS               | 1,887                     | 1,750                     | 2,000                           | 2,000                             | 2,000  | 250                        | 14.3%                      |
| 71002320                           | 573100 | C.O. EQUIPMENT PURCHASE                  | 494                       | 450                       | 1,000                           | 1,000                             | 1,000  | 550                        | 122.2%                     |
| 71002320                           | 581000 | DISTRICT DUES/SEBAGO ALLIANCE/MSSA       | 15,105                    | 16,000                    | 13,500                          | 13,500                            | 13,500   | (2,500)                    | -15.6%                     |
| 71002500                           | 510400 | BUSINESS OFFICE ADMIN SALARIES           | 82,100                    | 85,511                    | 88,078                          | 88,078                            | 88,078   | 2,567                      | 3.0%                       |
| 71002500                           | 511800 | BUSINESS OFFICE SUPPORT STAFF WAGES      | 105,393                   | 109,148                   | 114,570                         | 114,570                           | 114,570  | 5,422                      | 5.0%                       |
| 71002500                           | 520400 | BUSINESS OFFICE ADMIN BENEFITS           | 26,274                    | 27,188                    | 28,836                          | 28,836                            | 29,155   | 1,967                      | 7.2%                       |
| 71002500                           | 520800 | BUSINESS OFFICE SUPPORT STAFF BENEFITS   | 33,352                    | 35,244                    | 33,972                          | 33,972                            | 34,288   | (956)                      | -2.7%                      |
| 71002500                           | 523800 | BUSINESS OFFICE STAFF MAINEPERS          | 7,729                     | 9,715                     | 10,885                          | 10,885                            | 10,885   | 1,170                      | 12.0%                      |
| 71002500                           | 525800 | BUSINESS OFFICE COURSE REIMBURSEMENT     | 0                         | 0                         | 0                               | 0                                 | 0  | 0                          | 0.0%                       |
| 71002500                           | 533000 | BUSINESS OFFICE OFFICE STAFF DEVELOPMENT | 0                         | 500                       | 500                             | 500                               | 500  | 0                          | 0.0%                       |
| 71002500                           | 544400 | BUSINESS OFFICE COPIER LEASE & SERVICE   | 8,323                     | 9,000                     | 12,000                          | 12,000                            | 12,000   | 3,000                      | 33.3%                      |
| 71002500                           | 558000 | BUSINESS OFFICE TRAVEL                   | 167                       | 200                       | 200                             | 200                               | 200  | 0                          | 0.0%                       |
| 71002500                           | 560000 | BUSINESS OFFICE SUPPLIES                 | 6,047                     | 6,000                     | 7,000                           | 7,000                             | 7,000  | 1,000                      | 16.7%                      |
| 71002579                           | 595000 | DISTRICT UNEMPLOYMENT BILLING            | 15,541                    | 25,000                    | 16,000                          | 16,000                            | 16,000   | (9,000)                    | -36.0%                     |
| <b>SYSTEM ADMINISTRATION TOTAL</b> |        |  | <b>963,705</b>            | <b>997,264</b>            | <b>986,591</b>                  | <b>986,591</b>                    | <b>1,012,196</b>   | <b>14,932</b>              | <b>1.5%</b>                |

**SCHOOL ADMINISTRATION**

|          |        |                                  |         |         |         |         |         |         |        |
|----------|--------|----------------------------------|---------|---------|---------|---------|---------|---------|--------|
| 71024102 | 510400 | MS PRINCIPALS SALARIES           | 190,817 | 197,737 | 203,672 | 203,672 | 203,672 | 5,935   | 3.0%   |
| 71024102 | 511800 | MS ADMIN SUPPORT STAFF WAGES     | 58,367  | 60,095  | 53,384  | 53,384  | 53,384  | (6,711) | -11.2% |
| 71024102 | 520400 | MS PRINCIPALS BENEFITS           | 43,474  | 44,075  | 49,331  | 49,331  | 49,698  | 5,623   | 12.8%  |
| 71024102 | 520800 | MS ADMIN SUPPORT STAFF BENEFITS  | 11,558  | 11,962  | 31,011  | 31,011  | 31,649  | 19,687  | 164.6% |
| 71024102 | 523400 | MS PRINCIPALS MAINEPERS          | 5,398   | 6,644   | 6,844   | 6,844   | 6,844   | 200     | 3.0%   |
| 71024102 | 523800 | MS ADMIN SUPPORT STAFF MAINEPERS | 644     | 1,145   | 3,106   | 3,106   | 3,106   | 1,961   | 171.3% |
| 71024102 | 532000 | MS ADMIN ONLINE SERVICES         | 0       | 1,000   | 1,000   | 1,000   | 1,000   | 0       | 0.0%   |
| 71024102 | 553100 | MS POSTAGE                       | 3,993   | 3,500   | 4,500   | 4,500   | 4,500   | 1,000   | 28.6%  |
| 71024102 | 553200 | MS PHONE SERVICE                 | 6,876   | 8,000   | 8,000   | 8,000   | 8,000   | 0       | 0.0%   |
| 71024102 | 558000 | MS ADMIN TRAVEL                  | 122     | 150     | 150     | 150     | 150     | 0       | 0.0%   |
| 71024102 | 560000 | MS ADMIN SUPPLIES                | 2,536   | 2,800   | 2,800   | 2,800   | 2,800   | 0       | 0.0%   |
| 71024102 | 581000 | MS ADMIN DUES & FEES             | 997     | 1,000   | 1,000   | 1,000   | 1,000   | 0       | 0.0%   |
|          |        |                                  |         |         |         |         |         |         |        |
|          |        |                                  |         |         |         |         |         |         |        |
| 71024103 | 510400 | WS PRINCIPALS SALARIES           | 190,899 | 185,915 | 191,496 | 191,496 | 191,496 | 5,581   | 3.0%   |
| 71024103 | 511800 | WS ADMIN SUPPORT STAFF WAGES     | 33,089  | 32,313  | 32,828  | 32,828  | 32,828  | 515     | 1.6%   |
| 71024103 | 520400 | WS PRINCIPALS BENEFITS           | 29,473  | 29,058  | 32,782  | 32,782  | 32,683  | 3,625   | 12.5%  |
| 71024103 | 520800 | WS ADMIN SUPPORT STAFF BENEFITS  | 17,499  | 17,717  | 18,650  | 18,650  | 19,030  | 1,313   | 7.4%   |
| 71024103 | 523400 | WS PRINCIPALS MAINEPERS          | 5,218   | 6,247   | 6,435   | 6,435   | 6,435   | 188     | 3.0%   |

**SCARBOROUGH PUBLIC SCHOOLS**
**TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET - passed by voter referendum on June 14, 2016**
**GENERAL FUND OPERATING BUDGET**

| ORG      | OBJECT | ACCT USED FOR:                   | FY2015 ACTUAL<br>EXPENDED | FY2016 APPROVED<br>BUDGET | FY2017 LEVEL<br>SERVICES BUDGET | FY2017 MISSION<br>CRITICAL BUDGET | FY2017 TOWN COUNCIL'S<br>& SCHOOL BOARD'S<br>APPROVED BUDGET | \$CHANGE<br>(from<br>FY16) | % CHANGE<br>(from<br>FY16) |
|----------|--------|----------------------------------|---------------------------|---------------------------|---------------------------------|-----------------------------------|--|----------------------------|----------------------------|
| 71024103 | 553100 | WS POSTAGE                       | 1,349                     | 2,500                     | 2,500                           | 2,500                             | 2,500  | 0                          | 0.0%                       |
| 71024103 | 553200 | WS PHONE SERVICE                 | 7,677                     | 8,000                     | 8,000                           | 8,000                             | 8,000  | 0                          | 0.0%                       |
| 71024103 | 560000 | WS ADMIN SUPPLIES                | 19                        | 200                       | 200                             | 200                               | 200  | 0                          | 0.0%                       |
| 71024103 | 581000 | WS ADMIN DUES & FEES             | 904                       | 930                       | 1,000                           | 1,000                             | 1,000  | 70                         | 7.5%                       |
|          |        |                                  |                           |                           |                                 |                                   |  |                            |                            |
|          |        |                                  |                           |                           |                                 |                                   |  |                            |                            |
| 71024104 | 510400 | BP PRINCIPALS SALARIES           | 73,009                    | 82,298                    | 84,752                          | 84,752                            | 84,752   | 2,454                      | 3.0%                       |
| 71024104 | 511800 | BP ADMIN SUPPORT STAFF WAGES     | 24,575                    | 30,780                    | 31,254                          | 31,254                            | 31,254   | 474                        | 1.5%                       |
| 71024104 | 520400 | BP PRINCIPALS BENEFITS           | 20,871                    | 21,504                    | 28,507                          | 28,507                            | 28,740   | 7,236                      | 33.6%                      |
| 71024104 | 520800 | BP ADMIN SUPPORT STAFF BENEFITS  | 19,609                    | 3,540                     | 21,875                          | 21,875                            | 22,365   | 18,825                     | 531.8%                     |
| 71024104 | 523400 | BP PRINCIPALS MAINEPERS          | 2,030                     | 2,766                     | 2,848                           | 2,848                             | 2,848  | 82                         | 3.0%                       |
| 71024104 | 523800 | BP ADMIN SUPPORT STAFF MAINEPERS | 0                         | 0                         | 0                               | 0                                 | 0  | 0                          | 0.0%                       |
| 71024104 | 553100 | BP POSTAGE                       | 376                       | 650                       | 500                             | 500                               | 500  | (150)                      | -23.1%                     |
| 71024104 | 553200 | BP PHONE SERVICE                 | 626                       | 700                       | 600                             | 600                               | 600  | (100)                      | -14.3%                     |
| 71024104 | 560000 | BP ADMIN SUPPLIES                | 480                       | 300                       | 300                             | 300                               | 300  | 0                          | 0.0%                       |
| 71024104 | 581000 | BP ADMIN DUES & FEES             | 525                       | 525                       | 525                             | 525                               | 525  | 0                          | 0.0%                       |
| 71024105 | 510400 | EC PRINCIPALS SALARIES           | 87,472                    | 90,094                    | 92,798                          | 92,798                            | 92,798   | 2,704                      | 3.0%                       |
| 71024105 | 511800 | EC ADMIN SUPPORT STAFF WAGES     | 33,504                    | 32,141                    | 32,689                          | 32,689                            | 32,689   | 548                        | 1.7%                       |
| 71024105 | 520400 | EC PRINCIPALS BENEFITS           | 16,898                    | 17,170                    | 19,052                          | 19,052                            | 19,099   | 1,929                      | 11.2%                      |
| 71024105 | 520800 | EC ADMIN SUPPORT STAFF BENEFITS  | 13,041                    | 9,548                     | 10,034                          | 10,034                            | 10,144   | 596                        | 6.2%                       |
| 71024105 | 523400 | EC PRINCIPALS MAINEPERS          | 2,413                     | 3,028                     | 3,118                           | 3,118                             | 3,118  | 90                         | 3.0%                       |
| 71024105 | 553100 | EC POSTAGE                       | 396                       | 650                       | 500                             | 500                               | 500  | (150)                      | -23.1%                     |
| 71024105 | 553200 | EC PHONE SERVICE                 | 648                       | 700                       | 600                             | 600                               | 600  | (100)                      | -14.3%                     |
| 71024105 | 560000 | EC ADMIN SUPPLIES                | 0                         | 300                       | 300                             | 300                               | 300  | 0                          | 0.0%                       |
| 71024105 | 581000 | EC ADMIN DUES & FEES             | 525                       | 525                       | 525                             | 525                               | 525  | 0                          | 0.0%                       |
| 71024106 | 510400 | PH PRINCIPALS SALARIES           | 86,902                    | 82,298                    | 84,752                          | 84,752                            | 84,752   | 2,454                      | 3.0%                       |
| 71024106 | 511800 | PH ADMIN SUPPORT STAFF WAGES     | 35,282                    | 32,313                    | 32,828                          | 32,828                            | 32,828   | 515                        | 1.6%                       |
| 71024106 | 520400 | PH PRINCIPALS BENEFITS           | 21,928                    | 21,504                    | 28,507                          | 28,507                            | 28,740   | 7,236                      | 33.6%                      |
| 71024106 | 520800 | PH ADMIN SUPPORT STAFF BENEFITS  | 2,824                     | 3,666                     | 4,791                           | 4,791                             | 4,673  | 1,007                      | 27.5%                      |
| 71024106 | 523400 | PH PRINCIPALS MAINEPERS          | 2,398                     | 2,766                     | 2,848                           | 2,848                             | 2,848  | 82                         | 3.0%                       |
| 71024106 | 553100 | PH POSTAGE                       | 549                       | 500                       | 550                             | 550                               | 550  | 50                         | 10.0%                      |
| 71024106 | 553200 | PH PHONE SERVICE                 | 596                       | 600                       | 600                             | 600                               | 600  | 0                          | 0.0%                       |
| 71024106 | 560000 | PH ADMIN SUPPLIES                | 0                         | 300                       | 300                             | 300                               | 300  | 0                          | 0.0%                       |
| 71024106 | 581000 | PH ADMIN DUES & FEES             | 525                       | 525                       | 525                             | 525                               | 525  | 0                          | 0.0%                       |
|          |        |                                  |                           |                           |                                 |                                   |  |                            |                            |
|          |        |                                  |                           |                           |                                 |                                   |  |                            |                            |
| 71024130 | 510400 | HS PRINCIPALS SALARIES           | 289,117                   | 298,428                   | 298,875                         | 298,875                           | 298,875  | 447                        | 0.1%                       |
| 71024130 | 511800 | HS ADMIN SUPPORT STAFF WAGES     | 102,670                   | 97,375                    | 97,690                          | 97,690                            | 97,690   | 315                        | 0.3%                       |

**SCARBOROUGH PUBLIC SCHOOLS**
**TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET - passed by voter referendum on June 14, 2016**
**GENERAL FUND OPERATING BUDGET**

| ORG      | OBJECT | ACCT USED FOR:                       | FY2015 ACTUAL<br>EXPENDED | FY2016 APPROVED<br>BUDGET | FY2017 LEVEL<br>SERVICES BUDGET | FY2017 MISSION<br>CRITICAL BUDGET | FY2017 TOWN COUNCIL'S<br>& SCHOOL BOARD'S<br>APPROVED BUDGET | \$CHANGE<br>(from<br>FY16) | % CHANGE<br>(from<br>FY16) |
|----------|--------|--------------------------------------|---------------------------|---------------------------|---------------------------------|-----------------------------------|--|----------------------------|----------------------------|
| 71024130 | 520400 | HS PRINCIPALS BENEFITS               | 37,085                    | 38,293                    | 45,230                          | 45,230                            | 44,854   | 6,561                      | 17.1%                      |
| 71024130 | 520800 | HS ADMIN SUPPORT STAFF BENEFITS      | 36,594                    | 36,876                    | 33,419                          | 33,419                            | 33,792   | (3,084)                    | -8.4%                      |
| 71024130 | 523400 | HS PRINCIPALS MAINEPERS              | 8,034                     | 10,028                    | 10,043                          | 10,043                            | 10,043   | 15                         | 0.1%                       |
| 71024130 | 523800 | HS ADMIN SUPPORT STAFF MAINEPERS PLD | 2,670                     | 2,618                     | 6,831                           | 6,831                             | 6,831  | 4,213                      | 160.9%                     |
| 71024130 | 532000 | HS ADMIN ONLINE SERVICES/GRADUATION  | 24,173                    | 25,000                    | 25,500                          | 25,500                            | 25,500   | 500                        | 2.0%                       |
| 71024130 | 553100 | HS POSTAGE                           | 5,305                     | 5,500                     | 5,500                           | 5,500                             | 5,500  | 0                          | 0.0%                       |
| 71024130 | 553200 | HS PHONE SERVICE                     | 9,157                     | 9,500                     | 9,500                           | 9,500                             | 9,500  | 0                          | 0.0%                       |
| 71024130 | 558000 | HS ADMIN TRAVEL                      | 219                       | 400                       | 300                             | 300                               | 300  | (100)                      | -25.0%                     |
| 71024130 | 560000 | HS ADMIN SUPPLIES                    | 699                       | 1,000                     | 1,000                           | 1,000                             | 1,000  | 0                          | 0.0%                       |
| 71024130 | 581000 | HS ADMIN MEMBERSHIP DUES             | 9,078                     | 8,000                     | 8,500                           | 8,500                             | 8,500  | 500                        | 6.3%                       |

|                                    |  |  |                  |                  |                  |                  |                  |               |             |
|------------------------------------|--|--|------------------|------------------|------------------|------------------|------------------|---------------|-------------|
| <b>SCHOOL ADMINISTRATION TOTAL</b> |  |  | <b>1,583,712</b> | <b>1,595,697</b> | <b>1,687,555</b> | <b>1,687,555</b> | <b>1,689,833</b> | <b>94,136</b> | <b>5.9%</b> |
|------------------------------------|--|--|------------------|------------------|------------------|------------------|------------------|---------------|-------------|

**TRANSPORTATION**

|          |        |  |         |         |         |         |         |          |        |
|----------|--------|--|---------|---------|---------|---------|---------|----------|--------|
| 71002700 | 510400 | TRANSPORTATION SUPERVISORS SALARIES    | 66,277  | 66,919  | 67,486  | 67,486  | 67,486  | 567      | 0.8%   |
| 71002700 | 511800 | BUS DRIVER WAGES                       | 594,456 | 576,636 | 588,882 | 588,882 | 588,882 | 12,246   | 2.1%   |
| 71002700 | 512000 | SPARE BUS DRIVER WAGES                 | 15,161  | 75,000  | 30,000  | 30,000  | 30,000  | (45,000) | -60.0% |
| 71002700 | 520300 | ER PAYROLL TAX ON SPARE BUS DRIVERS    | 1,160   | 5,800   | 2,300   | 2,300   | 2,300   | (3,500)  | -60.3% |
| 71002700 | 520400 | TRANSPORTATION SUPERVISORS BENEFITS    | 21,225  | 21,626  | 25,980  | 25,980  | 26,489  | 4,863    | 22.5%  |
| 71002700 | 520800 | BUS DRIVER BENEFITS                    | 292,032 | 259,328 | 261,378 | 261,378 | 266,805 | 7,477    | 2.9%   |
| 71002700 | 523800 | BUS DRIVERS MAINEPERS PLD              | 25,028  | 25,032  | 30,361  | 30,361  | 30,361  | 5,329    | 21.3%  |
| 71002700 | 533000 | TRANSPORTATION STAFF DEVELOPMENT       | 175     | 500     | 500     | 500     | 500     | 0        | 0.0%   |
| 71002700 | 534000 | TRANSP CONTR SVC/DOT TESTING/PHYSICALS | 5,543   | 5,500   | 6,000   | 6,000   | 6,000   | 500      | 9.1%   |
| 71002700 | 543100 | BUS MAINTENANCE/PW LABOR               | 83,000  | 86,000  | 89,000  | 89,000  | 89,000  | 3,000    | 3.5%   |
| 71002700 | 544400 | TRANSPORTATION COPIER LEASE & SERVICE  | 275     | 200     | 200     | 200     | 200     | 0        | 0.0%   |
| 71002700 | 551000 | CONTRACTED TRANSPORTATION              | 8,142   | 8,000   | 12,000  | 12,000  | 12,000  | 4,000    | 50.0%  |
| 71002700 | 552000 | VEHICLE INSURANCE                      | 29,908  | 33,840  | 34,000  | 34,000  | 34,000  | 160      | 0.5%   |
| 71002700 | 553200 | TRANSPORTATION PHONE SERVICE           | 988     | 985     | 990     | 990     | 990     | 5        | 0.5%   |
| 71002700 | 558000 | MILEAGE/EZ PASS/TRIP MEALS             | 4,983   | 5,500   | 5,500   | 5,500   | 5,500   | 0        | 0.0%   |
| 71002700 | 560000 | BUS MAINTENANCE/PARTS                  | 156,130 | 165,000 | 175,000 | 175,000 | 175,000 | 10,000   | 6.1%   |
| 71002700 | 562600 | BUS FUEL                               | 181,157 | 173,000 | 100,000 | 100,000 | 100,000 | (73,000) | -42.2% |
| 71002700 | 573600 | NEW BUS PURCHASE                       | 0       | 0       | 0       | 0       | 0       | 0        | 0.0%   |
| 71002790 | 511800 | COMMUNITY SERVICES TRANSP WAGES        | 16,089  | 16,500  | 16,500  | 16,500  | 16,500  | 0        | 0.0%   |
| 71002790 | 513800 | COMMUNITY SERVICES TRANSP OVERTIME     | 973     | 1,000   | 1,000   | 1,000   | 1,000   | 0        | 0.0%   |
| 71002790 | 520800 | COMM SERVICES ER PR TAX ON WAGES       | 1,648   | 1,700   | 1,700   | 1,700   | 1,700   | 0        | 0.0%   |
| 71002790 | 523800 | COMM SERVICES DRIVER MAINEPERS PLD     | 1,103   | 1,100   | 1,100   | 1,100   | 1,100   | 0        | 0.0%   |

|                             |  |  |                  |                  |                  |                  |                  |                 |              |
|-----------------------------|--|--|------------------|------------------|------------------|------------------|------------------|-----------------|--------------|
| <b>TRANSPORTATION TOTAL</b> |  |  | <b>1,505,454</b> | <b>1,529,166</b> | <b>1,449,877</b> | <b>1,449,877</b> | <b>1,455,813</b> | <b>(73,353)</b> | <b>-4.8%</b> |
|-----------------------------|--|--|------------------|------------------|------------------|------------------|------------------|-----------------|--------------|

**SCARBOROUGH PUBLIC SCHOOLS**
**TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET - passed by voter referendum on June 14, 2016**
**GENERAL FUND OPERATING BUDGET**

| ORG               | OBJECT | ACCT USED FOR:                 | FY2015 ACTUAL<br>EXPENDED | FY2016 APPROVED<br>BUDGET | FY2017 LEVEL<br>SERVICES BUDGET | FY2017 MISSION<br>CRITICAL BUDGET | FY2017 TOWN COUNCIL'S<br>& SCHOOL BOARD'S<br>APPROVED BUDGET | \$CHANGE<br>(from<br>FY16) | % CHANGE<br>(from<br>FY16) |
|-------------------|--------|--------------------------------|---------------------------|---------------------------|---------------------------------|-----------------------------------|--|----------------------------|----------------------------|
| <b>FACILITIES</b> |        |                                |                           |                           |                                 |                                   |  |                            |                            |
| 71002700          | 541000 | BUS GARAGE WATER/SEWER FEES    | 592                       | 600                       | 650                             | 650                               | 650  | 50                         | 8.3%                       |
| 71002700          | 562200 | BUS GARAGE ELECTRICITY         | 7,353                     | 11,500                    | 8,000                           | 8,000                             | 8,000  | (3,500)                    | -30.4%                     |
| 71002700          | 562300 | BUS GARAGE PROPANE             | 1,405                     | 2,000                     | 2,000                           | 2,000                             | 2,000  | 0                          | 0.0%                       |
| 71002700          | 562400 | BUS GARAGE HEATING OIL         | 0                         | 0                         | 0                               | 0                                 | 0  | 0                          | 0.0%                       |
| 71026002          | 541000 | MS WATER/SEWER FEES            | 16,146                    | 21,000                    | 21,000                          | 21,000                            | 21,000   | 0                          | 0.0%                       |
| 71026002          | 552000 | MS PROPERTY/CASUALTY INSURANCE | 17,357                    | 23,382                    | 24,500                          | 24,500                            | 24,500   | 1,118                      | 4.8%                       |
| 71026002          | 562100 | MS NATURAL GAS                 | 47,096                    | 60,000                    | 55,000                          | 55,000                            | 55,000   | (5,000)                    | -8.3%                      |
| 71026002          | 562200 | MS ELECTRICITY                 | 143,067                   | 144,000                   | 153,000                         | 153,000                           | 153,000  | 9,000                      | 6.3%                       |
| 71026002          | 562400 | MS HEATING OIL                 | 520                       | 3,500                     | 800                             | 800                               | 800  | (2,700)                    | -77.1%                     |
| 71026002          | 581000 | MS FACILITIES DUES & FEES      | 200                       | 360                       | 360                             | 360                               | 360  | 0                          | 0.0%                       |
| 71026003          | 541000 | WS WATER/SEWER FEES            | 12,220                    | 15,500                    | 12,800                          | 12,800                            | 12,800   | (2,700)                    | -17.4%                     |
| 71026003          | 552000 | WS PROPERTY/CASUALTY INSURANCE | 17,357                    | 23,382                    | 24,500                          | 24,500                            | 24,500   | 1,118                      | 4.8%                       |
| 71026003          | 562100 | WS NATURAL GAS                 | 18,466                    | 26,000                    | 20,000                          | 20,000                            | 20,000   | (6,000)                    | -23.1%                     |
| 71026003          | 562200 | WS ELECTRICITY                 | 167,443                   | 176,000                   | 176,000                         | 176,000                           | 176,000  | 0                          | 0.0%                       |
| 71026003          | 581000 | WS FACILITIES DUES & FEES      | 250                       | 320                       | 320                             | 320                               | 320  | 0                          | 0.0%                       |
| 71026004          | 541000 | BP WATER/SEWER FEES            | 3,392                     | 4,500                     | 4,500                           | 4,500                             | 4,500  | 0                          | 0.0%                       |
| 71026004          | 552000 | BP PROPERTY/CASUALTY INSURANCE | 8,679                     | 7,794                     | 8,100                           | 8,100                             | 8,100  | 306                        | 3.9%                       |
| 71026004          | 562200 | BP ELECTRICITY                 | 18,932                    | 21,000                    | 21,000                          | 21,000                            | 21,000   | 0                          | 0.0%                       |
| 71026004          | 562300 | BP PROPANE                     | 3,817                     | 5,000                     | 4,500                           | 4,500                             | 4,500  | (500)                      | -10.0%                     |
| 71026004          | 562400 | BP HEATING OIL                 | 30,499                    | 24,000                    | 24,000                          | 24,000                            | 24,000   | 0                          | 0.0%                       |
| 71026004          | 581000 | BP FACILITIES DUES & FEES      | 50                        | 210                       | 210                             | 210                               | 210  | 0                          | 0.0%                       |
| 71026005          | 541000 | EC WATER/SEWER FEES            | 4,463                     | 4,500                     | 4,500                           | 4,500                             | 4,500  | 0                          | 0.0%                       |
| 71026005          | 552000 | EC PROPERTY/CASUALTY INSURANCE | 8,679                     | 7,794                     | 8,100                           | 8,100                             | 8,100  | 306                        | 3.9%                       |
| 71026005          | 562200 | EC ELECTRICITY                 | 17,412                    | 19,000                    | 19,000                          | 19,000                            | 19,000   | 0                          | 0.0%                       |
| 71026005          | 562300 | EC PROPANE                     | 5,029                     | 6,000                     | 5,800                           | 5,800                             | 5,800  | (200)                      | -3.3%                      |
| 71026005          | 562400 | EC HEATING OIL                 | 36,628                    | 26,000                    | 24,000                          | 24,000                            | 24,000   | (2,000)                    | -7.7%                      |
| 71026005          | 581000 | EC FACILITIES DUES & FEES      | 150                       | 210                       | 210                             | 210                               | 210  | 0                          | 0.0%                       |
| 71026006          | 541000 | PH WATER/SEWER FEES            | 2,740                     | 2,900                     | 2,900                           | 2,900                             | 2,900  | 0                          | 0.0%                       |
| 71026006          | 552000 | PH PROPERTY/CASUALTY INSURANCE | 8,679                     | 7,794                     | 8,100                           | 8,100                             | 8,100  | 306                        | 3.9%                       |
| 71026006          | 562200 | PH ELECTRICITY                 | 15,022                    | 15,000                    | 16,000                          | 16,000                            | 16,000   | 1,000                      | 6.7%                       |
| 71026006          | 562300 | PH PROPANE                     | 3,117                     | 3,300                     | 3,500                           | 3,500                             | 3,500  | 200                        | 6.1%                       |
| 71026006          | 562400 | PH HEATING OIL                 | 28,610                    | 19,000                    | 19,000                          | 19,000                            | 19,000   | 0                          | 0.0%                       |
| 71026006          | 581000 | PH FACILITIES DUES & FEES      | 50                        | 210                       | 210                             | 210                               | 210  | 0                          | 0.0%                       |
| 71026030          | 541000 | HS WATER/SEWER FEES            | 15,531                    | 16,000                    | 16,200                          | 16,200                            | 16,200   | 200                        | 1.3%                       |
| 71026030          | 552000 | HS PROPERTY/CASUALTY INSURANCE | 26,036                    | 23,382                    | 24,500                          | 24,500                            | 24,500   | 1,118                      | 4.8%                       |
| 71026030          | 562100 | HS NATURAL GAS                 | 102,530                   | 132,000                   | 110,000                         | 110,000                           | 110,000  | (22,000)                   | -16.7%                     |

**SCARBOROUGH PUBLIC SCHOOLS**
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**GENERAL FUND OPERATING BUDGET**

| ORG      | OBJECT | ACCT USED FOR:                      | FY2015 ACTUAL<br>EXPENDED | FY2016 APPROVED<br>BUDGET | FY2017 LEVEL<br>SERVICES BUDGET | FY2017 MISSION<br>CRITICAL BUDGET | FY2017 TOWN COUNCIL'S<br>& SCHOOL BOARD'S<br>APPROVED BUDGET | \$CHANGE<br>(from<br>FY16) | % CHANGE<br>(from<br>FY16) |
|----------|--------|-------------------------------------|---------------------------|---------------------------|---------------------------------|-----------------------------------|--|----------------------------|----------------------------|
| 71026030 | 562200 | HS ELECTRICITY                      | 211,539                   | 210,000                   | 225,000                         | 225,000                           | 225,000  | 15,000                     | 7.1%                       |
| 71026030 | 581000 | HS FACILITIES DUES & FEES           | 805                       | 1,150                     | 1,150                           | 1,150                             | 1,150  | 0                          | 0.0%                       |
| 71026102 | 511800 | MS CUSTODIAN WAGES                  | 174,789                   | 200,759                   | 202,448                         | 202,448                           | 202,448  | 1,689                      | 0.8%                       |
| 71026102 | 511900 | MS CUSTODIAN EVENT COVERAGE         | 4,946                     | 5,000                     | 5,000                           | 5,000                             | 5,000  | 0                          | 0.0%                       |
| 71026102 | 512000 | MS CUSTODIAN SUBSTITUTE WAGES       | 1,498                     | 1,500                     | 1,500                           | 1,500                             | 1,500  | 0                          | 0.0%                       |
| 71026102 | 513800 | MS CUSTODIAN OVERTIME               | 209                       | 750                       | 750                             | 750                               | 750  | 0                          | 0.0%                       |
| 71026102 | 520300 | MS CUSTODIAN SUB PAYROLL TAX        | 115                       | 115                       | 115                             | 115                               | 115  | 0                          | 0.0%                       |
| 71026102 | 520800 | MS CUSTODIAN BENEFITS               | 79,206                    | 69,066                    | 72,574                          | 72,574                            | 73,988   | 4,922                      | 7.1%                       |
| 71026102 | 520900 | MS CUSTODIAN EVENTS PR TAX          | 378                       | 385                       | 385                             | 385                               | 385  | 0                          | 0.0%                       |
| 71026102 | 523800 | MS CUSTODIAN MAINEPERS              | 5,099                     | 5,841                     | 6,571                           | 6,571                             | 6,571  | 730                        | 12.5%                      |
| 71026102 | 543100 | MS CONTRACTED REPAIRS & MAINTENANCE | 147,324                   | 165,000                   | 165,000                         | 165,000                           | 165,000  | 0                          | 0.0%                       |
| 71026102 | 550000 | MS RECYCLING/COMPOSTING             | 559                       | 0                         | 1,500                           | 1,500                             | 1,500  | 1,500                      | 100.0%                     |
| 71026102 | 560000 | MS CUSTODIAL & MAINTENANCE SUPPLIES | 44,174                    | 45,000                    | 48,000                          | 48,000                            | 48,000   | 3,000                      | 6.7%                       |
| 71026103 | 511800 | WS CUSTODIAN WAGES                  | 204,234                   | 179,296                   | 232,401                         | 232,401                           | 232,401  | 53,105                     | 29.6%                      |
| 71026103 | 511900 | WS CUSTODIAN EVENT COVERAGE         | 3,840                     | 5,000                     | 5,000                           | 5,000                             | 5,000  | 0                          | 0.0%                       |
| 71026103 | 512000 | WS CUSTODIAN SUBSTITUTE WAGES       | 1,385                     | 1,500                     | 1,500                           | 1,500                             | 1,500  | 0                          | 0.0%                       |
| 71026103 | 513800 | WS CUSTODIAN OVERTIME               | 423                       | 750                       | 750                             | 750                               | 750  | 0                          | 0.0%                       |
| 71026103 | 520300 | WS CUSTODIAN SUB PAYROLL TAX        | 106                       | 115                       | 115                             | 115                               | 115  | 0                          | 0.0%                       |
| 71026103 | 520800 | WS CUSTODIAN BENEFITS               | 64,652                    | 68,826                    | 92,625                          | 92,625                            | 94,586   | 25,760                     | 37.4%                      |
| 71026103 | 520900 | WS CUSTODIAN EVENTS PR TAX          | 294                       | 385                       | 385                             | 385                               | 385  | 0                          | 0.0%                       |
| 71026103 | 523800 | WS CUSTODIAN MAINEPERS              | 2,878                     | 5,110                     | 2,854                           | 2,854                             | 2,854  | (2,256)                    | -44.1%                     |
| 71026103 | 543100 | WS CONTRACTED REPAIRS & MAINTENANCE | 74,711                    | 85,000                    | 100,000                         | 100,000                           | 100,000  | 15,000                     | 17.6%                      |
| 71026103 | 550000 | WS RECYCLING/COMPOSTING             | 682                       | 0                         | 4,000                           | 4,000                             | 4,000  | 4,000                      | 100.0%                     |
| 71026103 | 560000 | WS CUSTODIAL & MAINTENANCE SUPPLIES | 49,304                    | 51,000                    | 52,000                          | 52,000                            | 52,000   | 1,000                      | 2.0%                       |
| 71026104 | 511800 | BP CUSTODIAN WAGES                  | 56,126                    | 51,142                    | 54,268                          | 54,268                            | 54,268   | 3,126                      | 6.1%                       |
| 71026104 | 511900 | BP CUSTODIAN EVENT COVERAGE         | 215                       | 250                       | 250                             | 250                               | 250  | 0                          | 0.0%                       |
| 71026104 | 512000 | BP CUSTODIAN SUBSTITUTE WAGES       | 468                       | 500                       | 500                             | 500                               | 500  | 0                          | 0.0%                       |
| 71026104 | 513800 | BP CUSTODIAN OVERTIME               | 0                         | 0                         | 0                               | 0                                 | 0  | 0                          | 0.0%                       |
| 71026104 | 520300 | BP CUSTODIAN SUB PAYROLL TAX        | 36                        | 38                        | 38                              | 38                                | 38   | 0                          | 0.0%                       |
| 71026104 | 520800 | BP CUSTODIAN BENEFITS               | 25,355                    | 7,346                     | 8,740                           | 8,740                             | 8,749  | 1,403                      | 19.1%                      |
| 71026104 | 520900 | BP CUSTODIAN EVENTS PAYROLL TAX     | 0                         | 20                        | 20                              | 20                                | 20   | 0                          | 0.0%                       |
| 71026104 | 523800 | BP CUSTODIAN MAINEPERS              | 2,996                     | 4,552                     | 3,016                           | 3,016                             | 3,016  | (1,536)                    | -33.7%                     |
| 71026104 | 543100 | BP CONTRACTED REPAIRS & MAINTENANCE | 54,829                    | 55,000                    | 55,000                          | 55,000                            | 55,000   | 0                          | 0.0%                       |
| 71026104 | 550000 | BP RECYCLING/COMPOSTING             | 361                       | 0                         | 1,400                           | 1,400                             | 1,400  | 1,400                      | 100.0%                     |
| 71026104 | 560000 | BP CUSTODIAL & MAINTENANCE SUPPLIES | 14,260                    | 14,000                    | 14,000                          | 14,000                            | 14,000   | 0                          | 0.0%                       |
| 71026105 | 511800 | EC CUSTODIAN WAGES                  | 48,980                    | 48,412                    | 51,699                          | 51,699                            | 51,699   | 3,287                      | 6.8%                       |
| 71026105 | 511900 | EC CUSTODIAN EVENT COVERAGE         | 1,047                     | 750                       | 1,000                           | 1,000                             | 1,000  | 250                        | 33.3%                      |
| 71026105 | 512000 | EC CUSTODIAN SUBSTITUTE WAGES       | 356                       | 500                       | 500                             | 500                               | 500  | 0                          | 0.0%                       |

**SCARBOROUGH PUBLIC SCHOOLS**
**TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET - passed by voter referendum on June 14, 2016**
**GENERAL FUND OPERATING BUDGET**

| ORG      | OBJECT | ACCT USED FOR:                          | FY2015 ACTUAL<br>EXPENDED | FY2016 APPROVED<br>BUDGET | FY2017 LEVEL<br>SERVICES BUDGET | FY2017 MISSION<br>CRITICAL BUDGET | FY2017 TOWN COUNCIL'S<br>& SCHOOL BOARD'S<br>APPROVED BUDGET | \$CHANGE<br>(from<br>FY16) | % CHANGE<br>(from<br>FY16) |
|----------|--------|---|---------------------------|---------------------------|---------------------------------|-----------------------------------|--|----------------------------|----------------------------|
| 71026105 | 520300 | EC CUSTODIAN SUB PAYROLL TAX            | 84                        | 38                        | 38                              | 38                                | 38   | 0                          | 0.0%                       |
| 71026105 | 520800 | EC CUSTODIAN BENEFITS                   | 13,330                    | 13,256                    | 14,651                          | 14,651                            | 14,879   | 1,623                      | 12.2%                      |
| 71026105 | 520900 | EC CUSTODIAN EVENTS PAYROLL TAX         | 0                         | 20                        | 20                              | 20                                | 20   | 0                          | 0.0%                       |
| 71026105 | 523800 | EC CUSTODIAN MAINEPERS                  | 401                       | 0                         | 0                               | 0                                 | 0  | 0                          | 0.0%                       |
| 71026105 | 543100 | EC CONTRACTED REPAIRS & MAINTENANCE     | 57,824                    | 50,000                    | 55,000                          | 55,000                            | 55,000   | 5,000                      | 10.0%                      |
| 71026105 | 550000 | EC RECYCLING/COMPOSTING                 | 426                       | 0                         | 1,700                           | 1,700                             | 1,700  | 1,700                      | 100.0%                     |
| 71026105 | 560000 | EC CUSTODIAL & MAINTENANCE SUPPLIES     | 13,184                    | 10,000                    | 12,500                          | 12,500                            | 12,500   | 2,500                      | 25.0%                      |
| 71026106 | 511800 | PH CUSTODIAN WAGES                      | 56,690                    | 54,782                    | 56,514                          | 56,514                            | 56,514   | 1,732                      | 3.2%                       |
| 71026106 | 511900 | PH CUSTODIAN EVENT COVERAGE             | 410                       | 150                       | 250                             | 250                               | 250  | 100                        | 66.7%                      |
| 71026106 | 512000 | PH CUSTODIAN SUBSTITUTE WAGES           | 448                       | 500                       | 500                             | 500                               | 500  | 0                          | 0.0%                       |
| 71026106 | 520300 | PH CUSTODIAN SUB PAYROLL TAX            | 13                        | 38                        | 38                              | 38                                | 38   | 0                          | 0.0%                       |
| 71026106 | 520800 | PH CUSTODIAN BENEFITS                   | 29,255                    | 29,883                    | 27,424                          | 27,424                            | 28,027   | (1,856)                    | -6.2%                      |
| 71026106 | 520900 | PH CUSTODIAN EVENTS PAYROLL TAX         | 0                         | 20                        | 20                              | 20                                | 20   | 0                          | 0.0%                       |
| 71026106 | 523800 | PH CUSTODIAN MAINEPERS                  | 2                         | 0                         | 0                               | 0                                 | 0  | 0                          | 0.0%                       |
| 71026106 | 543100 | PH CONTRACTED REPAIRS & MAINTENANCE     | 65,208                    | 60,000                    | 60,000                          | 60,000                            | 60,000   | 0                          | 0.0%                       |
| 71026106 | 550000 | PH RECYCLING/COMPOSTING                 | 291                       | 0                         | 1,550                           | 1,550                             | 1,550  | 1,550                      | 100.0%                     |
| 71026106 | 560000 | PH CUSTODIAL & MAINTENANCE SUPPLIES     | 12,520                    | 14,000                    | 14,000                          | 14,000                            | 14,000   | 0                          | 0.0%                       |
| 71026130 | 511800 | HS CUSTODIAN WAGES                      | 239,473                   | 311,187                   | 281,651                         | 281,651                           | 281,651  | (29,536)                   | -9.5%                      |
| 71026130 | 511900 | HS CUSTODIAN EVENT COVERAGE             | 15,016                    | 15,000                    | 15,000                          | 15,000                            | 15,000   | 0                          | 0.0%                       |
| 71026130 | 512000 | HS CUSTODIAN SUBSTITUTE WAGES           | 5,000                     | 5,000                     | 5,000                           | 5,000                             | 5,000  | 0                          | 0.0%                       |
| 71026130 | 513800 | HS CUSTODIAN OVERTIME                   | 23                        | 1,000                     | 500                             | 500                               | 500  | (500)                      | -50.0%                     |
| 71026130 | 520300 | HS CUSTODIAN ER PAYROLL TAX ON SUBS     | 382                       | 385                       | 385                             | 385                               | 385  | 0                          | 0.0%                       |
| 71026130 | 520800 | HS CUSTODIAN BENEFITS                   | 101,311                   | 121,413                   | 89,322                          | 89,322                            | 90,969   | (30,444)                   | -25.1%                     |
| 71026130 | 520900 | HS CUSTODIAN EVENTS PR TAX              | 1,833                     | 1,500                     | 1,500                           | 1,500                             | 1,500  | 0                          | 0.0%                       |
| 71026130 | 523800 | HS CUSTODIAN MAINEPERS                  | 6,428                     | 5,464                     | 4,362                           | 4,362                             | 4,362  | (1,102)                    | -20.2%                     |
| 71026130 | 543100 | HS CONTRACTED REPAIRS & MAINTENANCE     | 198,738                   | 200,000                   | 200,000                         | 200,000                           | 200,000  | 0                          | 0.0%                       |
| 71026130 | 543900 | HS AUDITORIUM REPAIRS & MAINTENANCE     | 11,029                    | 8,000                     | 10,000                          | 10,000                            | 10,000   | 2,000                      | 25.0%                      |
| 71026130 | 550000 | HS RECYCLING/COMPOSTING                 | 1,102                     | 0                         | 1,300                           | 1,300                             | 1,300  | 1,300                      | 100.0%                     |
| 71026130 | 560000 | HS CUSTODIAL & MAINTENANCE SUPPLIES     | 77,292                    | 75,000                    | 85,000                          | 85,000                            | 85,000   | 10,000                     | 13.3%                      |
| 71026290 | 510400 | FACILITIES ADMIN SALARIES               | 184,730                   | 144,118                   | 144,984                         | 144,984                           | 144,984  | 866                        | 0.6%                       |
| 71026290 | 511800 | FACILITIES ADMIN SUPPORT STAFF WAGES    | 46,793                    | 48,797                    | 51,148                          | 51,148                            | 51,148   | 2,351                      | 4.8%                       |
| 71026290 | 511820 | MAINTENANCE WORKER WAGES                | 85,389                    | 129,007                   | 124,445                         | 124,445                           | 124,445  | (4,562)                    | -3.5%                      |
| 71026290 | 513800 | MAINTENANCE WORKER OVERTIME             | 4,624                     | 3,000                     | 3,000                           | 3,000                             | 3,000  | 0                          | 0.0%                       |
| 71026290 | 520000 | CUSTODIAN/MAINTENANCE UNIFORMS & SHOES  | 7,484                     | 10,000                    | 10,000                          | 10,000                            | 10,000   | 0                          | 0.0%                       |
| 71026290 | 520400 | FACILITIES ADMIN BENEFITS               | 47,644                    | 36,446                    | 62,533                          | 62,533                            | 63,921   | 27,475                     | 75.4%                      |
| 71026290 | 520800 | FACILITIES SUPPORT/MAINTENANCE BENEFITS | 51,951                    | 66,454                    | 51,398                          | 51,398                            | 52,156   | (14,298)                   | -21.5%                     |
| 71026290 | 523400 | FACILITIES ADMIN MAINEPERS              | 10,429                    | 8,389                     | 13,774                          | 13,774                            | 13,774   | 5,385                      | 64.2%                      |
| 71026290 | 523800 | MAINTENANCE WORKER MAINEPERS            | 3,048                     | 7,698                     | 3,860                           | 3,860                             | 3,860  | (3,838)                    | -49.9%                     |



**SCARBOROUGH PUBLIC SCHOOLS**
**TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET - passed by voter referendum on June 14, 2016**
**GENERAL FUND OPERATING BUDGET**

| ORG                     | OBJECT | ACCT USED FOR:                           | FY2015 ACTUAL<br>EXPENDED | FY2016 APPROVED<br>BUDGET | FY2017 LEVEL<br>SERVICES BUDGET | FY2017 MISSION<br>CRITICAL BUDGET | FY2017 TOWN COUNCIL'S<br>& SCHOOL BOARD'S<br>APPROVED BUDGET | \$CHANGE<br>(from<br>FY16) | % CHANGE<br>(from<br>FY16) |
|-------------------------|--------|--|---------------------------|---------------------------|---------------------------------|-----------------------------------|--|----------------------------|----------------------------|
| 71026290                | 533000 | FACILITIES STAFF DEVELOPMENT             | 519                       | 1,500                     | 1,500                           | 1,500                             | 1,500  | 0                          | 0.0%                       |
| 71026290                | 543000 | FACILITIES VEHICLE REPAIRS & MAINTENANCE | 18,718                    | 15,000                    | 16,000                          | 16,000                            | 16,000   | 1,000                      | 6.7%                       |
| 71026290                | 543100 | CONTRACTED REPAIR SERVICES               | 48,747                    | 45,000                    | 45,000                          | 45,000                            | 45,000   | 0                          | 0.0%                       |
| 71026290                | 543900 | FACILITIES REPLACEMENT & RENEWAL         | 46,936                    | 45,268                    | 50,000                          | 50,000                            | 50,000   | 4,732                      | 10.5%                      |
| 71026290                | 550000 | TRASH REMOVAL                            | 10,016                    | 9,000                     | 5,000                           | 5,000                             | 5,000  | (4,000)                    | -44.4%                     |
| 71026290                | 553200 | FACILITIES PHONE SERVICE                 | 4,399                     | 5,000                     | 7,000                           | 7,000                             | 7,000  | 2,000                      | 40.0%                      |
| 71026290                | 558000 | FACILITIES STAFF TRAVEL                  | 293                       | 500                       | 500                             | 500                               | 500  | 0                          | 0.0%                       |
| 71026290                | 560000 | DISTRICT-WIDE MAINTENANCE SUPPLIES       | 51,871                    | 50,000                    | 57,000                          | 57,000                            | 57,000   | 7,000                      | 14.0%                      |
| 71026290                | 562600 | FACILITIES VEHICLE FUEL                  | 9,985                     | 12,000                    | 8,000                           | 8,000                             | 8,000  | (4,000)                    | -33.3%                     |
| 71026290                | 573200 | FACILITIES VEHICLE PURCHASE/REPLACEMENT  | 0                         | 0                         | 0                               | 0                                 | 0  | 0                          | 0.0%                       |
| 71026290                | 573310 | FACILITIES FURNISHINGS REPLACE/RENEW     | 0                         | 0                         | 0                               | 0                                 | 0  | 0                          | 0.0%                       |
| 71026290                | 581000 | FACILITIES LICENSING FEES                | 3,237                     | 2,750                     | 2,500                           | 2,500                             | 2,500  | (250)                      | -9.1%                      |
| <b>FACILITIES TOTAL</b> |        |  | <b>3,612,218</b>          | <b>3,753,759</b>          | <b>3,831,181</b>                | <b>3,831,181</b>                  | <b>3,839,189</b>   | <b>85,430</b>              | <b>2.3%</b>                |

**DEBT SERVICE**

|                           |        |                                 |                  |                  |                  |                  |                  |                |              |
|---------------------------|--------|---------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|--------------|
| 71005000                  | 583100 | CIP BONDED PROJECTS - PRINCIPAL | 2,200,516        | 2,763,501        | 3,464,646        | 3,464,646        | 3,464,646        | 701,145        | 25.4%        |
| 71005000                  | 583200 | CIP BONDED PROJECTS - INTEREST  | 2,405,431        | 2,354,936        | 2,296,987        | 2,296,987        | 2,296,987        | (57,949)       | -2.5%        |
| <b>DEBT SERVICE TOTAL</b> |        |                                 | <b>4,605,947</b> | <b>5,118,437</b> | <b>5,761,633</b> | <b>5,761,633</b> | <b>5,761,633</b> | <b>643,196</b> | <b>12.6%</b> |

**ALL OTHER**

|                        |        |                          |               |               |               |               |               |          |             |
|------------------------|--------|--------------------------|---------------|---------------|---------------|---------------|---------------|----------|-------------|
| 71003100               | 591000 | FOOD SERVICE SUPPORT     | 75,000        | 25,000        | 25,000        | 25,000        | 25,000        | 0        | 0.0%        |
| 71002310               | 580000 | SCHOOL BOARD CONTINGENCY | 0             | 0             | 0             | 0             | 0             | 0        | 0.0%        |
| <b>ALL OTHER TOTAL</b> |        |                          | <b>75,000</b> | <b>25,000</b> | <b>25,000</b> | <b>25,000</b> | <b>25,000</b> | <b>0</b> | <b>0.0%</b> |

**GRAND TOTAL ALL CATEGORIES - GENERAL FUND**

|  |  |  |                   |                   |                   |                   |                   |                  |             |
|--|--|--|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|
|  |  |  | <b>41,309,153</b> | <b>43,543,756</b> | <b>45,265,066</b> | <b>45,855,066</b> | <b>45,855,066</b> | <b>2,311,310</b> | <b>5.3%</b> |
|--|--|--|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|

**SCARBOROUGH PUBLIC SCHOOLS**

**TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET - passed by voter referendum on June 14, 2016**

| ORG      OBJECT      ACCT USED FOR: |        |  | FY2015 ACTUAL<br>EXPENDED | FY2016 APPROVED<br>BUDGET | FY2017 LEVEL<br>SERVICES BUDGET | FY2017 MISSION<br>CRITICAL BUDGET | FY2017 TOWN COUNCIL'S<br>& SCHOOL BOARD'S<br>APPROVED BUDGET | \$CHANGE<br>(from<br>FY16) | % CHANGE<br>(from<br>FY16) |
|-------------------------------------|--------|--|---------------------------|---------------------------|---------------------------------|-----------------------------------|--|----------------------------|----------------------------|
| <b>ADULT LEARNING CENTER</b>        |        |  |                           |                           |                                 |                                   |  |                            |                            |
| 71506000                            | 510100 | ADULT ED INSTRUCTOR SALARIES           | 46,694                    | 52,700                    | 49,500                          | 49,500                            | 49,263   | (3,437)                    | -6.5%                      |
| 71506000                            | 510400 | ADULT ED ADMIN SALARIES                | 50,964                    | 50,075                    | 55,271                          | 55,271                            | 55,271   | 5,196                      | 10.4%                      |
| 71506000                            | 511800 | ADULT ED ADMIN SUPPORT STAFF WAGES     | 22,719                    | 27,705                    | 29,183                          | 29,183                            | 29,183   | 1,478                      | 5.3%                       |
| 71506000                            | 520100 | ADULT ED ER PR TAX ON WAGES            | 2,392                     | 3,200                     | 2,750                           | 2,750                             | 2,750  | (450)                      | -14.1%                     |
| 71506000                            | 520400 | ADULT ED ADMIN BENEFITS                | 2,237                     | 2,326                     | 2,647                           | 2,647                             | 2,506  | 180                        | 7.7%                       |
| 71506000                            | 520800 | ADULT ED ADMIN SUPPORT STAFF BENEFITS  | 12,633                    | 15,669                    | 17,890                          | 17,890                            | 18,268   | 2,599                      | 16.6%                      |
| 71506000                            | 523400 | ADULT ED ADMIN MAINEPERS               | 765                       | 1,011                     | 1,041                           | 1,041                             | 1,041  | 30                         | 3.0%                       |
| 71506000                            | 523800 | ADULT ED ADMIN SUPPORT STAFF MAINEPERS | 1,743                     | 2,466                     | 2,773                           | 2,773                             | 2,773  | 307                        | 12.4%                      |
| 71506000                            | 532000 | ADULT ED CONTRACTED SERVICES           | 11,589                    | 10,000                    | 7,500                           | 7,500                             | 7,500  | (2,500)                    | -25.0%                     |
| 71506000                            | 533000 | ADULT ED STAFF DEVELOPMENT             | 480                       | 600                       | 1,000                           | 1,000                             | 1,000  | 400                        | 66.7%                      |
| 71506000                            | 553100 | ADULT ED POSTAGE/CATALOG               | 1,841                     | 2,000                     | 2,000                           | 2,000                             | 2,000  | 0                          | 0.0%                       |
| 71506000                            | 554000 | ADULT ED ADVERTISING                   | 586                       | 600                       | 900                             | 900                               | 900  | 300                        | 50.0%                      |
| 71506000                            | 555000 | ADULT ED PRINTING/CATALOG              | 3,892                     | 4,000                     | 4,100                           | 4,100                             | 4,100  | 100                        | 2.5%                       |
| 71506000                            | 558000 | ADULT ED MILEAGE FOR STAFF TRAVEL      | 392                       | 300                       | 300                             | 300                               | 300  | 0                          | 0.0%                       |
| 71506000                            | 560000 | ADULT ED SUPPLIES                      | 2,532                     | 4,500                     | 2,000                           | 2,000                             | 2,000  | (2,500)                    | -55.6%                     |
| 71506000                            | 561000 | ADULT ED INSTRUCTIONAL SUPPLIES        | 656                       | 0                         | 500                             | 500                               | 500  | 500                        | 0.0%                       |
| 71506000                            | 564000 | ADULT ED BOOKS & SUBSCRIPTIONS         | 1,774                     | 3,000                     | 2,000                           | 2,000                             | 2,000  | (1,000)                    | -33.3%                     |
| 71506000                            | 573100 | ADULT ED EQUIPMENT PURCHASE            | 381                       | 750                       | 750                             | 750                               | 750  | 0                          | 0.0%                       |
| 71506000                            | 581000 | ADULT ED DUES & FEES                   | 650                       | 650                       | 700                             | 700                               | 700  | 50                         | 7.7%                       |
| <b>ADULT LEARNING CENTER TOTAL</b>  |        |  | <b>164,920</b>            | <b>181,552</b>            | <b>182,805</b>                  | <b>182,805</b>                    | <b>182,805</b>   | <b>1,253</b>               | <b>0.7%</b>                |



**SCARBOROUGH PUBLIC SCHOOLS**
**TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET - passed by voter referendum on June 14, 2016**

| ORG                           | OBJECT | ACCT USED FOR:                             | FY2015 ACTUAL<br>EXPENDED | FY2016 APPROVED<br>BUDGET | FY2017 LEVEL<br>SERVICES BUDGET | FY2017 MISSION<br>CRITICAL BUDGET | FY2017 TOWN COUNCIL'S<br>& SCHOOL BOARD'S<br>APPROVED BUDGET | \$CHANGE<br>(from<br>FY16) | % CHANGE<br>(from<br>FY16) |
|-------------------------------|--------|--|---------------------------|---------------------------|---------------------------------|-----------------------------------|--|----------------------------|----------------------------|
| <b>SCHOOL NUTRITION</b>       |        |  |                           |                           |                                 |                                   |  |                            |                            |
| 76013090                      | 510400 | SCHOOL NUTRITION DIRECTOR SALARY           | 50,000                    | 65,770                    | 54,193                          | 54,193                            | 54,193   | (11,577)                   | -17.60%                    |
| 76013090                      | 511800 | SCHOOL NUTRITION WORKER WAGES              | 399,421                   | 417,231                   | 448,388                         | 448,388                           | 441,422  | 24,191                     | 5.80%                      |
| 76013090                      | 512000 | SCHOOL NUTRITION SUBSTITUTE WAGES          | 24,338                    | 18,500                    | 13,000                          | 13,000                            | 13,000   | (5,500)                    | -29.73%                    |
| 76013090                      | 520300 | SCHOOL NUTRITION PAYROLL TAX ON SUB WAGES  | 1,862                     | 1,500                     | 1,000                           | 1,000                             | 1,000  | (500)                      | -33.33%                    |
| 76013090                      | 520400 | SCHOOL NUTRITION DIRECTOR BENEFITS         | 20,962                    | 22,694                    | 10,907                          | 10,907                            | 10,907   | (11,787)                   | -51.94%                    |
| 76013090                      | 520800 | SCHOOL NUTRITION WORKER BENEFITS           | 249,898                   | 251,740                   | 290,178                         | 290,178                           | 297,144  | 45,404                     | 18.04%                     |
| 76013090                      | 523400 | SCHOOL NUTRITION DIRECTOR MAINEPERS PLD    | 3,825                     | 5,854                     | 0                               | 0                                 | 0  | (5,854)                    | -100.00%                   |
| 76013090                      | 523800 | SCHOOL NUTRITION WORKER MAINEPERS PLD      | 19,847                    | 21,104                    | 23,375                          | 23,375                            | 23,375   | 2,271                      | 10.76%                     |
| 76013090                      | 532000 | SCHOOL NUTRITION POS SOFTWARE              | 4,367                     | 5,000                     | 4,000                           | 4,000                             | 4,000  | (1,000)                    | -20.00%                    |
| 76013090                      | 533000 | SCHOOL NUTRITION STAFF DEVELOPMENT         | 722                       | 1,500                     | 800                             | 800                               | 800  | (700)                      | -46.67%                    |
| 76013090                      | 543100 | SCHOOL NUTRITION EQUIPMENT REPAIR          | 11,497                    | 10,000                    | 15,000                          | 15,000                            | 15,000   | 5,000                      | 50.00%                     |
| 76013090                      | 553100 | SCHOOL NUTRITION POSTAGE                   | 98                        | 250                       | 250                             | 250                               | 250  | 0                          | 0.00%                      |
| 76013090                      | 558000 | SCHOOL NUTRITION STAFF TRAVEL/MILEAGE      | 54                        | 500                       | 500                             | 500                               | 500  | 0                          | 0.00%                      |
| 76013090                      | 560000 | SCHOOL NUTRITION OFFICE SUPPLIES           | 798                       | 800                       | 800                             | 800                               | 800  | 0                          | 0.00%                      |
| 76013090                      | 563000 | SCHOOL NUTRITION FOOD SUPPLIES             | 620,291                   | 605,000                   | 540,800                         | 540,800                           | 540,800  | (64,200)                   | -10.61%                    |
| 76013090                      | 563001 | SCHOOL NUTRITION FOOD SUPPLIES FOR SUMMER  | 2,875                     | 2,875                     | 2,875                           | 2,875                             | 2,875  | 0                          | 0.00%                      |
| 76013090                      | 563100 | SCHOOL NUTRITION NON-FOOD SUPPLIES         | 42,945                    | 54,500                    | 52,000                          | 52,000                            | 52,000   | (2,500)                    | -4.59%                     |
| 76013090                      | 573100 | SCHOOL NUTRITION EQUIPMENT PURCHASE        | 9,391                     | 7,750                     | 12,000                          | 12,000                            | 12,000   | 4,250                      | 54.84%                     |
| 76013090                      | 580000 | SCHOOL NUTRITION INVENTORY (AUDIT ACCOUNT) | (12,366)                  | 0                         | 0                               | 0                                 | 0  | 0                          | 0.00%                      |
| 76013090                      | 581000 | SCHOOL NUTRITION CERTIFICATION FEES        | 1,073                     | 3,000                     | 1,000                           | 1,000                             | 1,000  | (2,000)                    | -66.67%                    |
| 76013090                      | 589000 | SCHOOL NUTRITION SPECIAL/BACKPACK          | 955                       | 0                         | 0                               | 0                                 | 0  | 0                          | 0.00%                      |
| <b>SCHOOL NUTRITION TOTAL</b> |        |  | <b>1,452,854</b>          | <b>1,495,568</b>          | <b>1,471,066</b>                | <b>1,471,066</b>                  | <b>1,471,066</b>   | <b>(24,502)</b>            | <b>-1.64%</b>              |