

# SCARBOROUGH MAINE



## **General Fund & Capital Budget**

Adopted FY2023

Presented by

**Thomas J. Hall,  
Town Manager**

May 18, 2022

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ALL DOCUMENTS ARE AVAILABLE ON THE BUDGET PORTAL  
<https://budget.scarboroughmaine.org/>





Budget Transmittal - FY 2022/2023

March 30, 2022

Honorable Members of the Scarborough Town Council:

Please accept the proposed Town and School General Fund and Capital Budgets of the Town of Scarborough for FY 2022/2023. Following two years of uncertainty in our national and local economy and related impacts on our residents caused by the global pandemic we have restored back to pre-pandemic levels of programs and services. Despite this challenging environment, we have accomplished this restoration while keeping tax rate increases to less than 1% for each of the last two year. I would characterize the FY23 budget proposal as a response to community needs. The Town undertook a community survey in late 2021 which provided keen insight into where further investments are required. This budget proposal is very much in response to this community input.

I offer this proposed budget in response to the current needs of the community with a specific focus on key investments. Inclusion of these investments will necessitate an important discussion regarding priorities. I ask for your patience and a willingness to understand the dynamics of the costs driving this budget and the additional investments proposed.

<u>Accounts for:</u>	FY2022 Gross	FY2022 Net	FY2023 Gross	FY2023 Net	\$ Net Change	% Net Change
Municipal	39,332,078	21,247,933	41,718,947	22,124,694	876,761	4.13%
Education, all areas	57,669,617	49,722,413	61,360,193	52,363,295	2,640,882	5.31%
County	3,081,933	3,081,933	3,119,411	3,119,411	37,478	1.22%
Capital - School & Town	10,702,643	1,445,011	12,916,312	1,576,543	131,532	9.10%
TIF's	196,748	196,748	2,026,000	2,026,000	1,829,252	929.74%
* Other	2,218,670	(2,911,882)	2,301,000	(3,018,000)	(106,118)	3.64%
<b>Totals</b>	<b>113,201,689</b>	<b>72,782,156</b>	<b>123,441,863</b>	<b>78,191,943</b>	<b>5,409,787</b>	<b>7.43%</b>

\* Includes Credit Enhancements, Overlay, Capital Reserve, Senior Property Tax Relief, Homestead, BETE and State Revenue Sharing.

**BUDGET DRIVERS**

**TOWN**

- Health Insurance estimated 6% Increase \$ 120,000
- Public Safety Investments
  - Police \$ 176,000
  - Fire/EMS \$ 326,600
- Energy & Fuel Increases \$ 150,000

## SCHOOL

➤ Wages & Benefits (CBA Negotiations)	\$ 2.54 M
➤ Health Insurance - 6% increase	\$ 360,000
➤ Special Services - 2 Social Workers 2 Ed Tech 3	\$ 250,000
➤ Instructional Technology (staff, equip, services)	\$ 240,000
➤ Energy & Fuel Costs	\$ 300,000

## EXPENDITURES

**TOWN:** A thorough discussion of the specific responses to community needs as well as strategic new investments in Public Safety can be found in the forward section of this budget document. Further detail regarding the priorities of this budget proposal can be found in the exhibits as well. Actual costs for municipal operations is an uncharacteristic increase of 6.1 % over the current year.

**SCHOOL:** The increase in expenditures over the current year is 6.2%. With 79.8% of school expenses related to personnel costs, not surprisingly the budget drivers relate to contractual obligations and various insurance costs. Included in this proposed budget are monies to negotiate and settle all of the Collective Bargaining Agreements as well as some additional staff positions. Additional resources for expected increases in energy and fuel costs. A detailed discussion of the School's budget requests can be found further in this budget document.

**COUNTY:** The cost for the County government is distributed to towns based on the full state valuation of each municipality as a percentage of the total value for all municipalities within Cumberland County. Scarborough continues to be the second highest valued community in Cumberland County and given our growth a position that we will likely maintain. Scarborough's share to support County operations have increased by 1.22%, amounting to a total cost of \$3,119,411 for FY23.

## REVENUE

All major municipal revenue sources are projected to remain consistent. Ongoing and increasing financial support from the state is a welcomed change, notably with restoration of Municipal Revenue Sharing and General-Purpose Aid for Education to the statutorily required levels. We expect EMS and child care revenues to return to pre-pandemic levels. With supply chain challenges, we expect the purchase of new vehicles has moderated, which causes a cautious projection for Excise Tax revenues. All major non-property tax revenue sources will continue to be evaluated throughout the budget process and adjustments made accordingly.

## FEDERAL PANDEMIC RELIEF- ARPA

Scarborough has received \$2,216,847 from the Coronavirus Local Fiscal Recovery Fund, which is part of the American Rescue Plan Act. Some monies have already been allocated for Premium Pay for essential workers and for the purchase of new voting booths. The majority of the



remaining funds are proposed to be used to support three capital investments: purchase of two new ambulances, pedestrian and safety improvements on Spurwink Road and the replacement of the electronic message board at Town Hall. The use of ARPA funds will replace what otherwise would be local taxpayer support.

**CAPITAL PLAN**

This proposal includes a Capital Budget, with funding requested for the first year of the five-year Capital Improvement Plan. In addition to traditional long-term financing, capital investments will be supported through the use of reserve accounts and impact fees. Consistent with the Fiscal and Financial Policy, we have increased the use of appropriations (rather than bonding) to cover the cost of the lower value capital investment. Finally, I propose the appropriation of \$200,000 to start an annual process of funding a Capital Reserve Fund to offset the costs of future capital investments.

**TIF REVENUES**

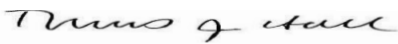
The Town Council has made key changes to the Haigis Parkway TIF and the Downtown TIF for the purpose of maximizing the tax shelter benefits. Since these benefits affect the funding formula for GPA for Education and Municipal revenue Sharing, there is a lag in realizing the benefits and therefore they are not reflected in the FY23 budget. However, TIF revenues are being used to offset debt service costs for the Public Safety Building and the Haigis Parkway Improvements, as well as offsetting the entire cost of SEDCO. As we expect the TIF districts to continue to capture new value, additional TIF revenues will accrue and be available to offset operational and capital costs in the future.

**CONCLUSION**

As proposed, the total net budget requires an additional \$5,409,787, which equates to a 7.4% increase to be raised through property taxes. Acknowledging that there will be reduction to the spending request, and considering the fact that the revenue estimates and that the valuation projection is preliminary, the budget goals are certainly within reach and history strongly suggest that they will be attained. While I appreciate the magnitude of this request and know that it will likely be reduced, I offer it for consideration to ensure that the conversation starts with a realistic estimate of the financial resources required to provide high level Town and School services and look forward to a thoughtful discussion of priorities.

As has been the case in recent history, the Town’s valuation is expected to grow at an impressive pace. In consultation with the Tax Assessor this budget proposal includes an estimated increase in additional taxable value of \$118M, when considered with the amount to be raised by property taxes, tempers the increase to 4.8%. It will take the collective wisdom of the Finance Committee, Town Council and School Board to determine the funding priorities and what we can afford.

Respectfully Submitted,



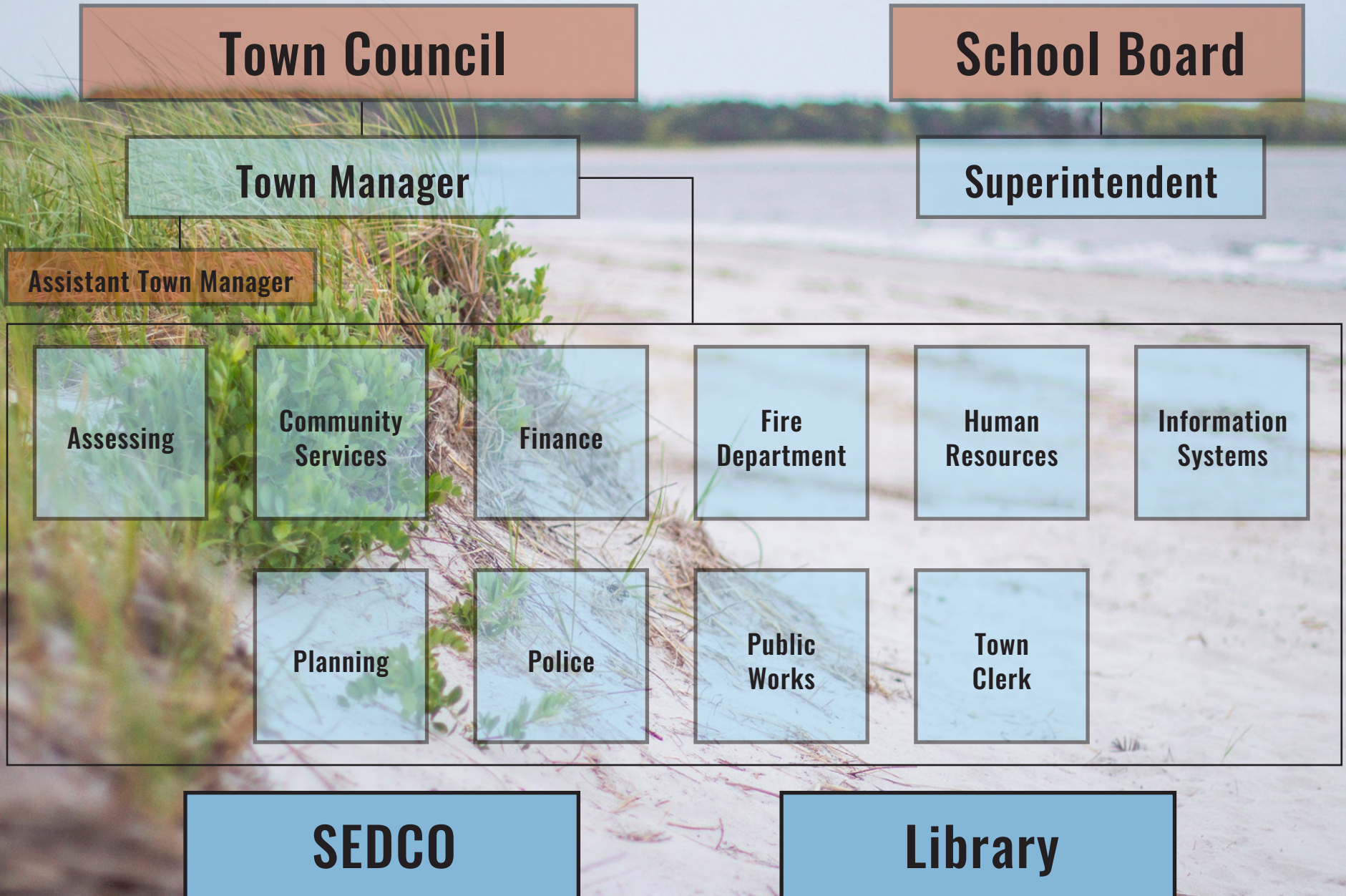
Thomas J. Hall,  
Town Manager



General Information -

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# Organizational Chart





# Officials & Staff

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## 2022 Scarborough Town Council

John Cloutier, Chair  
Ken Johnson, Vice Chair  
Jonathan Anderson  
Jean-Marie Caterina  
Don Hamill  
April Sither

## Municipal Appointed Officials

Thomas Hall, Town Manager  
Yolande (Tody) Justice, Town Clerk  
Nicholas Cloutier, Assessor  
Bernstein Shur, Legal Counsel

## Municipal Senior Staff

Jay Chace, Director of Planning & Code Enforcement  
Jennifer Day, Director of Information Systems  
Liam Gallagher, Assistant Town Manager  
Liam Gallagher, Human Resources Director  
Mark Holmquist, Police Chief  
Ruth Porter, Finance Director  
Mike Shaw, Public Works Director  
Todd Souza, Community Services Director  
Richard Kindelan, Fire Chief

## Partner Agency Senior Staff

Nancy Crowell, Scarborough Public Library Director  
Karen Martin, SEDCO Director  
David Hughes, Scarborough Sanitary District Director

## 2022 Scarborough School Board

Shannon Lindstrom, Chair  
Alicia Giftos, Vice Chair  
Leanne Kazilionis  
John Kelleher  
Jenna Leong  
Jillian Trapini-Huff  
Kristen Turner

## School Department Appointed Officials

Geoffrey Bruno, Superintendent of Schools

## School Department Senior Staff

Diane Nadeau, Assistant Superintendent  
Monique Culbertson, Director of Curriculum & Assessment  
Alison Marchese, Director of Special Services  
Chris Rohde, Assistant Director of Special Services  
Kate Bolton, Director of Business & Finance  
Todd Jepson, Director of Buildings, Grounds & Facilities  
Peter Esposito, Director of Food Services  
Sue Ketch, High School Principal  
Jacob Brown, High School Assistant Principal  
Nathan Theriault, High School Assistant Principal  
Mike LeGage, Director of Athletics & Activities  
Kathy Tirrell, Middle School Principal  
Dave Currier, Middle School Assistant Principal  
Kelli Crosby, Wentworth School Principal  
Karen Walker, Wentworth School Assistant Principal  
Anne Lovejoy, Eight Corners School Principal  
Kelly Mullen-Martin, Blue Point School Principal  
Brem Stoner, Pleasant Hill School Principal

# Demographics

## Community Profile

Date of Incorporation	1658
Total Square Miles (2010)	47.61
Median Age (2019)	45.8
Median Household Income (2019)	\$94,905
Median Home Value (2019)	\$367,700

## Population (Census)

Total (2010)	18,919
Total (2020)	22,135
Under 18 years old (4,260)	19.2%
18 and older (17,875)	80.8%

## Age Range (ACS 2019)

Under 5 Years	4.2%
5-19 Years	19.3%
20-44 Years	22.1%
45-64 Years	32.3%
65 Years & Older	22.0%

## Education Levels Attained (ACS 2019)

High School Diploma/GED	97.6%
Bachelor's Degree or Higher	54.5%

*(Percent of people age 25+ years)*

## Housing (Census 2020)

Number of Households	9,052
People per Household	2.40
Total Housing Units	10,341

## Climate

Average High Temperature (July)	78.8°F
Average Low Temperature (Jan)	12.5°F
Record High Temperature	103°F
Record Low Temperature	-39°F
Average Precipitation Range	3-5in

## Business - QT 3 2021

Number of Establishments	1,218
Labor Force (Aug 2021)	11,509
Unemployment Rate (Aug 21)	3.3%
Total Jobs	17,057

## Jobs: Major Employers in Scarborough

Hannaford  
Maine Health  
Cabela's  
Abbott  
U.S. Postal Service  
Wal-Mart  
Piper Shores  
Johnson & Jordan, Inc.

## Sources:

*U.S. Census Bureau (2020) Census, Survey of Business Owners, American Community Survey 5-Year Estimates); Weather Channel (Almanac Historical Data); SEDCO Maine (Maine Department of Labor, Center for Workforce, Research & Information)*

# BUDGET PROCESS

Feb - Mar

Development → Presentation

Article V of the Town Charter directs the timeline of the budget process and identifies information that must be included in the proposed budget document. To build the annual budget the Town Manager and Superintendent of Schools work with their respective senior staff to identify staffing and service levels as well as any capital needs for the following fiscal year. The result is the Town Manager's budget that is presented jointly by the Town Manager and Superintendent of Schools to the Town Council at a Town Council meeting in April.

Apr

First Reading → Review

After the presentation, the first reading of the budget by the Town Council takes place. Upon accepting the proposed budget at first reading the budget then becomes the purview of the Town Council Finance Committee who spends the next few weeks reviewing the proposals and meeting with departments to review the proposal in detail.

May

Workshop/Hearing → Adoption

In May the Town Council and School Board hold a joint Public Hearing on the budget. The Joint Town and School Finance Committee also continue to meet to work through amendment proposals that will be put forward at the Town Council's final reading in mid-late May.

Jun

School Budget Validation Referendum

Once the Town Council has voted to adopt the budget a date is set for the School budget validation referendum. This referendum usually takes place on the second Tuesday in June. If the validation vote is successful, the budget process is complete for that year. If the validation vote is unsuccessful then the process repeats with a new proposal that goes through first reading, Public Hearing, final reading, and School budget validation referendum. This process continues until there is a successful School validation vote.

Aug

Tax Commitment

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

Very rarely the budget needs to be amended mid-year. This may happen because of an unexpected yet significant reduction in revenues or from a department over spending its budget. The process to cover transfers of appropriations between, "offices, agencies, or departments", is outlined in the Town Charter, Article V, section 506:

*Following approval of the budget and at the request of the Town Manager, transfer of appropriations between offices, agencies or departments shall be presented by order to the Town Council in public session, and shall require approval of the majority of the Town Council. Adjustments to or transfers of appropriations within the Department of Education budget shall be determined by the policies of the Board of Education, but may not exceed the total appropriation authorized by the Town Council*



## An Introduction to Your Municipal Budget

The table below shows a snapshot of the total costs associated with providing services in the Town of Scarborough. The last two columns of the table compare FY2022's proposed budget with FY2021's approved budget.

Accounts for:	FY2022 Gross	FY2022 Net	FY2023 Gross	FY2023 Net	\$ Net Change	% Net Change
Municipal	39,332,078	21,247,933	41,718,947	22,124,694	876,761	4.13%
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Totals	113,201,689	72,782,156	123,441,863	78,191,943	5,409,787	7.43%

\* Includes Credit Enhancements, Overlay, Capital Reserve, Senior Property Tax Relief, Homestead, BETE and State Revenue Sharing.

## Responding to Community Needs

In the fall of 2021, the Town Council undertook a community wide survey to assess the Scarborough Community's overall satisfaction with development, municipal services and provide some direction on priorities Town leadership should focus on in the upcoming years. Overall, the community's satisfaction with Town services was extremely high however there were areas that the community expressed some desired improvement in. While the solution to some of the expressed needs can be quite straightforward, others require further evaluation, study and planning. In an effort to begin addressing these areas, we are proposing a number of operational and capital investments in the FY23 budget.

The survey indicated the Town should focus on a number of areas over the next two years including improving the flow of traffic (58% of respondents indicating this should receive attention) and the maintenance of streets, sidewalks and infrastructure (42% indicating this should receive attention). Additionally, the community expressed desire in improving snow removal (37%) and concern with the general condition of major Town streets (34%) and sidewalks (27%). To respond to this community feedback, we are proposing the following initiatives:

- Update the Town wide Transportation Study (\$100k),
- Sidewalk snow removal machine (\$150k)
- Black Point Road paving project (\$265k)
- General sidewalk rehabilitation- 10 Year Plan- Year 1 funding (\$180k)
- Mid-level paving (\$1.5 M).

While the community feels overwhelmingly satisfied with the Town's public safety departments (92% of respondents satisfied with the overall quality of Police and Emergency Medical/Ambulance Services), respondents did express a desire to see increased visibility of police in neighborhoods and enforcement of traffic laws. The Patrol division staffing has not increased in many years and as the need for specialty divisions has materialized, the number of officers able to perform routine patrols has diminished. To address this concern, we are proposing adding two additional patrol officers to the department (\$176k).

The community survey indicated broad support (69.1%) for a community center, with over half of respondents indicating a center being one of the top two capital project needs. Additionally, respondents indicated a strong desire for an indoor space for recreation programming. To further understand the feasibility of such a project, we are proposing to undertake a Recreation Center Design project (\$100k)

which will build on the initial work completed by the Ad Hoc Community Center Advisory Committee in the summer and fall of 2019, and likely be further informed by the Parks and Recreation Facilities Master Plan process currently underway.

### **American Recovery Plan Act (ARPA)**

The American Recovery Plan Act, commonly referred to as ARPA, was federal legislation intended to provide financial assistance to state and local governments to mitigate the financial impacts of the COVID-19 pandemic.

The Town of Scarborough was allotted \$2,216,847 in federal Coronavirus Local Fiscal Recovery Funds. The Town utilized approximately \$400k for retroactive premium pay for our first responders and public safety personnel for hours worked during the declared state of emergency and the Town Council authorized approximately \$35K for updated voting booths, offsetting an otherwise capital expense.

In the FY23 budget, we are proposing to use ARPA funds for three initiatives in the capital plan under the General Government Services use category. Rather than taking on new initiatives or supplanting existing costs in the operating budget, the proposal is to use these one-time federal monies to make one-time capital investments. By avoiding the temptation to fund items in the operating budget will avoid the future challenge of raising local revenue to cover the ongoing costs once the federal money is no longer available

The most significant capital investment is the planned Phase 1 of the Spurwink Road traffic and pedestrian improvement project (\$890k), which will provide a sidewalk from Ocean Avenue to Pleasant Hill Road.

The budget also includes utilizing ARPA funds for the procurement of two (2) replacement ambulances (\$650k). While under normal circumstances, the replacement of rescue apparatus would be funded through rescue revenues, the significant decline in calls for service during the course of the pandemic significantly reduced these necessary revenues.

As we all grew to appreciate over the last two years, conditions and requirements can change from week to week and communicating those changes to residents is imperative. Unfortunately, the municipal campus message board, relocated from the prior public safety building, has failed and requires replacement. The FY23 budget includes utilizing ARPA funds (\$35k) to make this replacement.

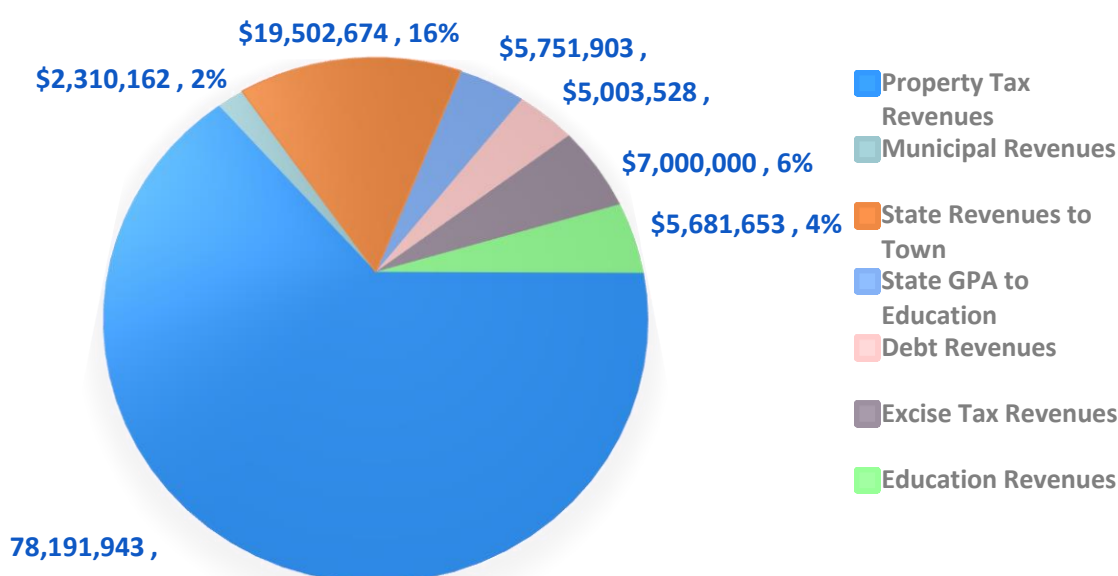
Absent the use of ARPA funds these capital expenses would be funded locally, a savings to local taxpayers. ARPA funds need not be committed until 2024 and need not be spent until 2026 so the remaining funds (\$210K) will remain available and most likely will be programmed for use in FY24 to offset capital expenditures.

## Revenues

Knowing where the money comes from that pays for the services the Town provides is important. Over time we can track changes in the percentage of revenues coming from the State of Maine, excise taxes, permit and program fees, and property taxes. When we think of individual revenue types in terms of a percent of total revenues we can see that with each decrease in one source of revenue there will need to be an increase in other forms of revenue. When the economy is strong we see increases in excise tax and permit fees, when the economy slows these revenues tend to decrease and we see a corresponding increase in the percent of revenue coming from property taxes.

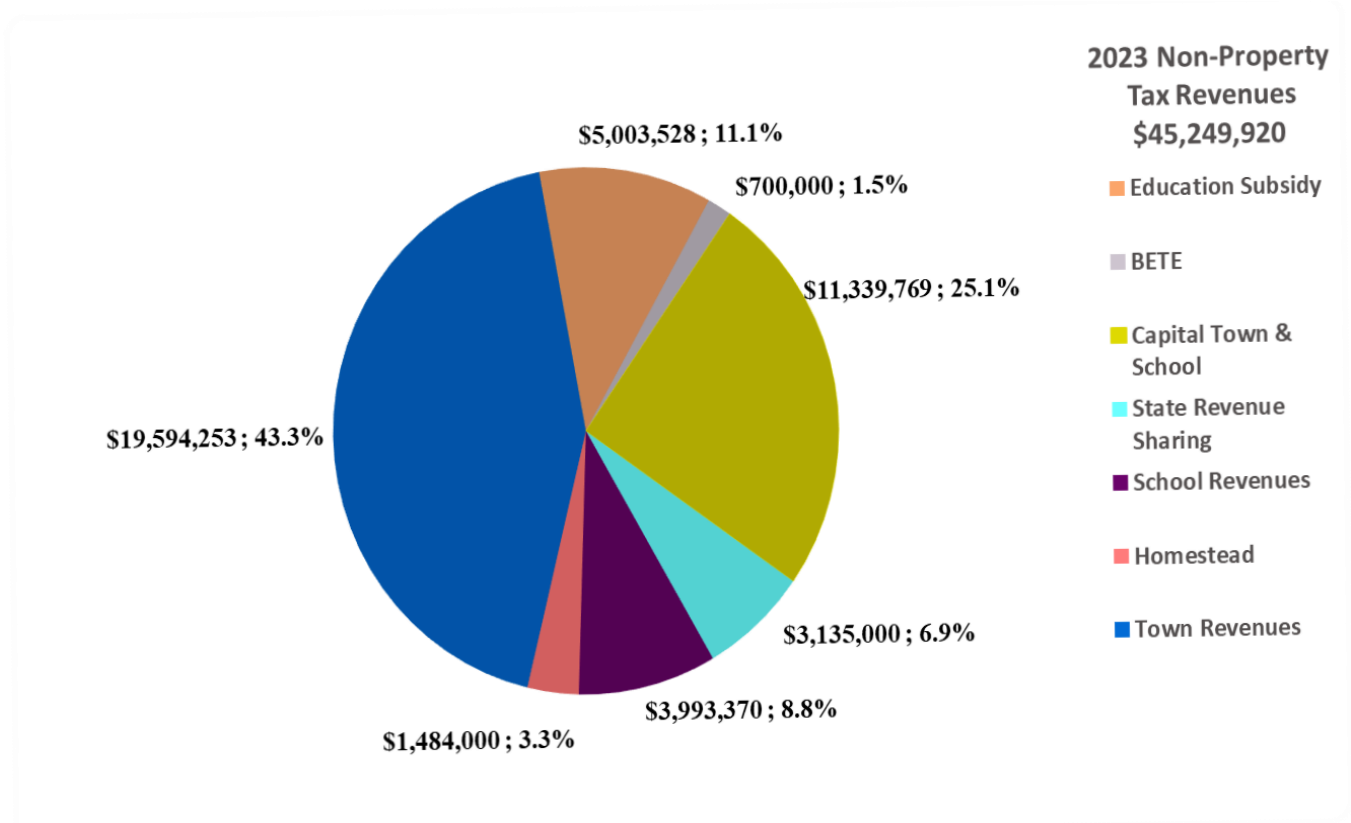
Estimated revenues are just that, estimates. The Town uses historical data and information from the State to create as accurate an estimate of revenues as possible. Non-property tax revenue estimate totals are deducted from the proposed budget expenditures to identify the amount of money needed to be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

### FY2023 TOWN WIDE ESTIMATED REVENUES



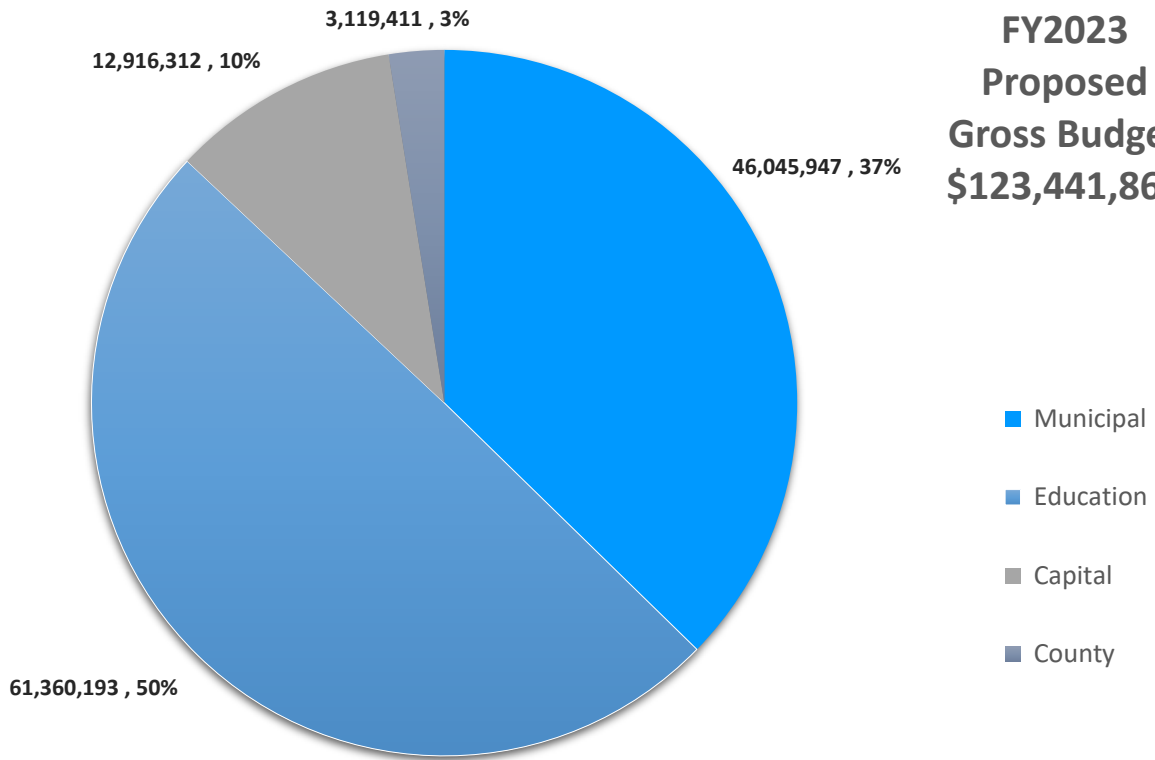


The chart below shows sources of non-property tax revenues. Capital School and Town is funded by bonds, reserves and other revenue sources of non-tax revenues to pay for long-term investments in infrastructure or equipment. Education revenues include food service and adult learning revenues as well as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

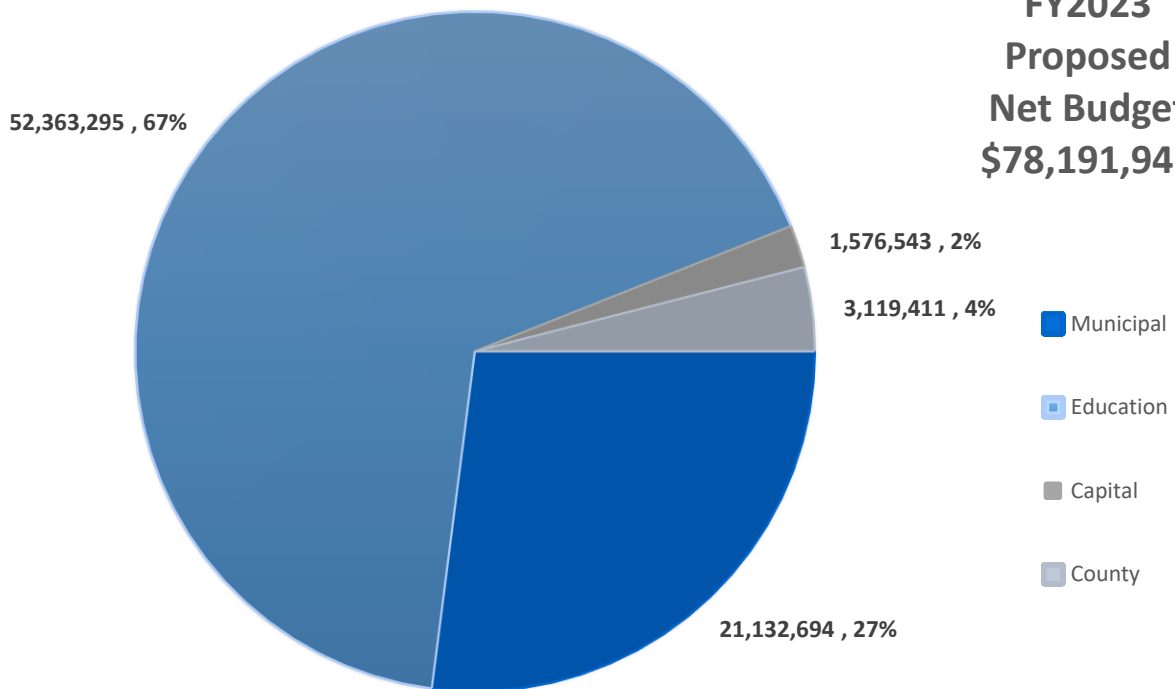


In the charts below, we can see how these revenues work to lower the amount of money needed to be raised through taxation. The first chart shows the gross budget; in other words, the amount of money needed to cover the total costs of services provided. The second chart shows the net budget. The net budget is the amount of money needed to cover the cost of services minus the revenues associated with that part of the budget. As there are no revenues associated with the County section of the budget, this dollar value remains unchanged between the two charts while the percentage of the budget paid to the County increases in the net budget. Note that the percentage of the budget needed to run our schools is much smaller in the gross budget than in the net. This is because the School Department has limited access to revenue generation. All excise taxes, permit fees, etc. are credited to the municipal budget. When we think about how tax dollars are distributed between municipal and educational expenses it is best to consider the gross budget because of the difference in available revenues.

**FY2023  
Proposed  
Gross Budget  
\$123,441,863**

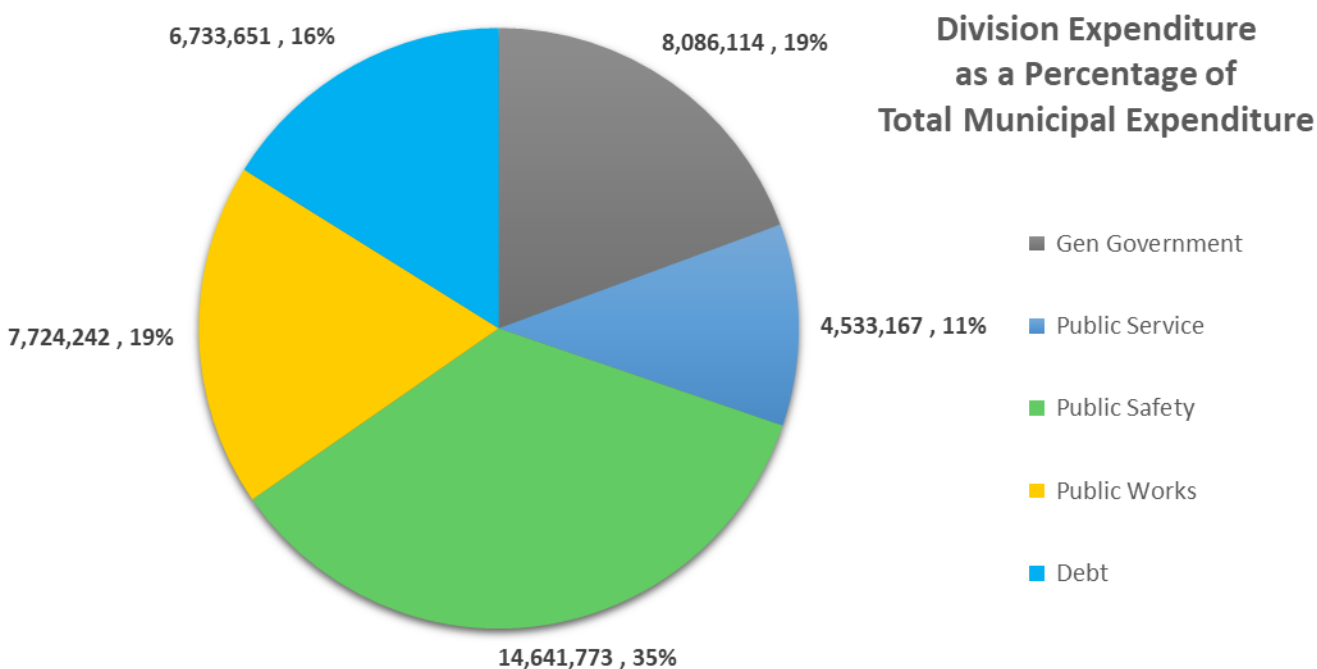


**FY2023  
Proposed  
Net Budget  
\$78,191,943**



## Expenditures

The graph below shows how the Town budget is divided among the municipal departments in FY2023. The General Government includes the Executive, Finance, Human Resources, and Planning Departments. Public Service includes Community Services, the Scarborough Public Library, and SEDCO. Public Safety includes fire, police, communications, and EMS services. Debt Service is the amount we pay in principal and interest on the municipal debt held.

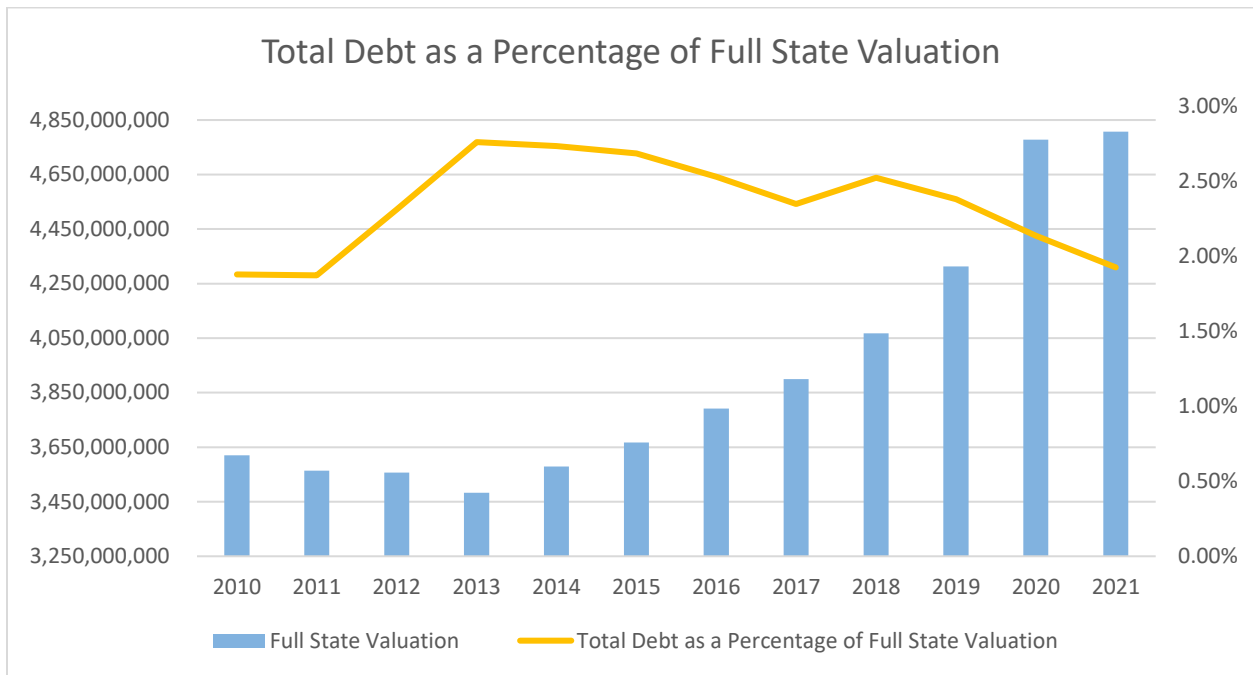


## Debt

Some expenditures are better shared with future users of the investment. A school building or a fire truck are both very expensive items that serve current and future residents of Scarborough. Financing expenditures allows the Town to share the cost of an investment with all of the people that will benefit from it. When the Town borrows money to fund an investment it only does so for a period of time equal to or less than the expected life of the investment. Many investments are not included as part of an annual budget decided by the Town Council but are instead put before the voters to decide if they wish to support that investment; a recent example being when the voters decided to invest in a new fire ladder truck in November 2020. Each year's annual budget does include debt service. This is the amount of money that needs to be paid in interest and principal payments each year.

The graph below shows a history of our debt as a percentage of the State of Maine's equalized value, also called, Full State Valuation. The Town of Scarborough continued to invest in infrastructure and equipment through the Great Recession. By doing so, the Town's debt load may be higher than some of our neighbors, but we were able to take advantage of very low interest rates while also maintaining and improving the investments in roads, buildings, and programs we have made in the past. The bond rating agency Standard and Poor's notes that a low debt profile is not always a strong indicator of credit worthiness because it may show a municipality has failed to maintain infrastructure and will need to make significant investment in the future. Tracking our debt held as a percentage of our value is one way to better compare our debt with our neighbors because it considers how the costs associated with debt are spread across all tax payers.





## Bringing it All Together: Tax Rate Computation

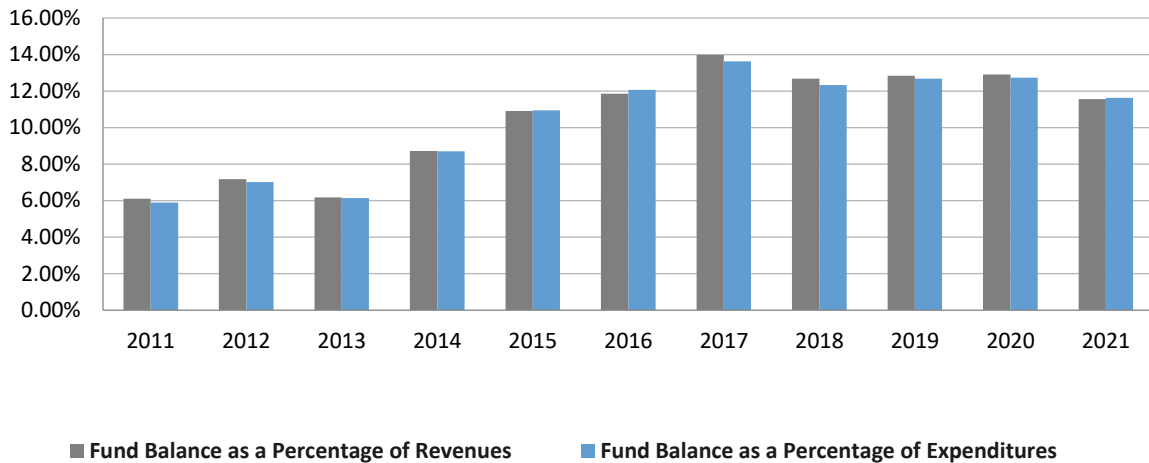
The budgeted expenditures and anticipated revenues are entered into a formula that also includes the estimated town assessed valuation to calculate a tax rate, or mill rate, for the year. The formula is:

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

The final figure for the tax rate equation the Town calculates is the total town assessed valuation. If the tax rate is calculated using the lower estimate for town assessed value it will be higher than if the tax rate is calculated using a more optimistic town assessed value. As part of the tax commitment process in August the Town Assessor will decide on the total town valuation to use in the tax rate formula. Why would the Assessor choose to go with a lower estimate if it will result in a higher tax rate? The tax rate is applied equally to all of the taxable properties in town. If the Assessor chooses an assessed value that is too high the resulting tax rate may be too low to generate enough revenue to cover the costs proposed in this budget document if there is not the level of expected growth through new residential, commercial, and industrial development.

What happens if the Assessor chooses an estimated town assessed value that results in more money than was needed to cover the costs of providing services? All money left in the general fund at the end of the fiscal year is added to the unassigned fund balance to provide greater fiscal stability or may be used, in part, to offset the amount needed to be raised by taxation in a future year. The graph below shows the relationship between unrestricted fund balance and both total revenues and total expenditures. It is these relationships that bond agencies look at as part of the bond rating assessment for the town.

## Unrestricted Fund Balance as a Percent of Revenues and Expenditures



## Tax Rate Computation Worksheet

On the following page is a simplified version of this year’s tax rate computation worksheet. This version is a language-based translation of the detailed accounting version that can be found in Exhibit 8(A). Both show the same information:

- how much money is needed to cover services,
- how much money we expect to receive from non-property tax sources,
- what is the expected valuation of the town, and
- what is the estimated tax rate range.

The estimated tax rates shown here are estimates. The two variables in the calculation are the Total Net Budget (the amount needed to be raised through property taxes) and the total valuation of the Town. Changes in either of these variables will result in a higher or lower property tax rate. Although it is tempting to consider the total valuation of the Town, the Town Council focuses its attention on how much we spend, aka the budget.

These estimates will be modified throughout the budget process as the budget request is shaped and refined. The Town Council established a number of goals for the FY23 budget:

- *3% or less tax rate increase*
- *5% or less gross budget increase*
- *15% or less debt service to operating budget ratio*

It is important to note that these goals relate to the final budget, rather than the initial proposed budget. The Town has a long history of successfully reaching its budget goals, and the clear expectations that it will again this year.

## Taxable Valuation Tax Rate Computation F/Y 2023

	<u>2022</u> <b>Budget</b>		<u>2023</u> <b>Budget</b>	
Municipal Gross	\$ 39,332,078		\$ 41,718,947	6.07%
Senior Property Relief	\$ 272,000		\$ 340,000	25.00%
Education Gross	\$ 57,669,617		\$ 61,360,193	6.40%
County Assessment	\$ 3,081,933		\$ 3,119,411	1.22%
Total Operating Appropriations	<u>\$ 100,355,628</u>		<u>\$ 106,538,551</u>	6.16%
Town Revenues and State Revenue Sharing	\$ (21,034,145)		\$ (22,729,253)	8.06%
Education Revenues	<u>\$ (7,947,204)</u>		<u>\$ (8,996,898)</u>	13.21%
Total Operating - Revenues	\$ (28,981,349)		\$ (31,726,151)	9.47%
Operating (Net Appropriation)	\$ 71,374,279		\$ 74,812,400	4.82%
Capital Projects - Gross	<u>\$ 10,702,643</u>		<u>\$ 12,916,312</u>	20.68%
Less: Revenues	\$ (9,257,632)		\$ (11,339,769)	22.49%
Capital (Net Appropriation)	\$ 1,445,011		\$ 1,576,543	9.10%
 Total Townwide Operating Budgets	 <b>\$ 72,819,290</b>		 <b>\$ 76,388,943</b>	 <b>4.90%</b>
Other (TIFs, CEAs, Overlay, Cap Equip Reserve)	\$ 2,143,417		\$ 3,987,000	86.01%
Other Revenues (BETE, Homestead)	<u>\$ (2,180,551)</u>		<u>\$ (2,184,000)</u>	0.16%
<b>TOTAL NET BUDGET</b>	<b><u>\$ 72,782,156</u></b>		<b><u>\$ 78,191,943</u></b>	<b>7.43%</b>

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2023 Town Manager Projected Valuation	\$4,964,134,576	\$78,191,943	\$15.75	\$0.73	<b>4.87%</b>
2023 Town Council Policy Valuation	\$4,952,289,396	\$78,191,943	\$15.79	\$0.77	<b>5.12%</b>
2022 Taxable Valuation	\$4,845,682,776	\$72,782,156	\$15.02	2022 Actual Valuation Increase: <b>\$118,451,800</b>	
				2021 Actual Valuation Increase: <b>\$ 30,769,561</b>	
				2020 Actual Valuation Increase: <b>\$684,168,803</b>	



## FY2023

## Budget Adoption

Budget meetings			
Wednesday	March 30, 2022	Town Council/School Board	Budget Presentation
Wednesday	April 6, 2022	Town Council – 1 <sup>st</sup> Reading	FY23 Proposed Budget
Wednesday	May 4, 2022	Joint Town Council/School Board	Audit Presentation /Budget Workshop & Public Hearing
Wednesday	May 18, 2022	Town Council – Final Reading	FY23 Budget Adoption
Wednesday	June 14, 2022	Validation Vote	School Budget

### Finance Committee Schedule – FY2023 - Department Budget Review

Tuesday, April 5, 2021 – 4:00 p.m. to 7:00 p.m.			
4:00 pm	7:00 pm	Discuss FY23 Budget - Process & Review Schedule	
Tuesday, April 19, 2022 – 4:00 p.m. to 7:00 p.m.			
4:00 pm	6:15 pm	Public Services	Library, Community Services, SEDCO
6:15 pm	7:00 pm	Public Works	
Monday, April 25, 2022 – 4:00 p.m. to 6:00 p.m.			
4:00 pm	6:00 pm	General Government	(Executive/ATM/Town HR/Welfare/Finance/Collections/Assessing/Planning/Information Systems)
Tuesday, May 3, 2022 – 4:00 p.m. to 7:00 p.m.			
4:00 pm	5:30 pm	Public Safety	Police/Fire/Dispatch
5:30 pm	7:00 pm	School Department	
Tuesday, May 10, 2021 – 4:00 p.m. to 7:00 p.m.			
4:00 to 6:00 pm		Capital Equipment & Projects	Review FY23 Requests
6:00 to 7:00 pm		F.C. Final Budget Adjustments	

### Budget Round Table Meetings

- Wednesday, April 20 at 6:30 p.m. – (Hybrid) Budget Round Table – Town Hall Council Chambers
- Thursday, April 21 at 12:30 p.m. – (Hybrid) Budget Round Table – Town Hall Council Chambers
- Saturday, April 23 at 9:00 a.m. – (In Person) Budget Round Table – Public Safety Building
- Monday, April 25 at 6:30 p.m. – (Virtual Only) Budget Round Table



March 2022				
M	T	W	Th	F
	1	2	3	4
7	8		10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

April 2022				
M	T	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

May 2022				
M	T	W	Th	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

June 2022				
M	T	W	Th	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

3/10, 4:30-5:30: School Board Finance Committee budget meeting

3/14, time TBD: School Board Budget Workshop Part 1 (Leadership Council)

3/15, time TBD: School Board Budget Workshop Part 2 (Leadership Council)

3/17, 7:00 pm: School Board Meeting First Reading of FY23 School Budget

3/30, 7:00 pm: Town Council Meeting  
Town Manager & Superintendent present  
FY23 Town/School Budget

4/5, 4:00 pm: TC Finance Committee FY23 budget review

4/6, 7:00 pm: Town Council Meeting First Reading of FY23 Budget

4/14, 4:30 pm: SB Finance Committee FY23 budget review

4/19, 4:00 pm: TC Finance Committee FY23 budget review

4/20, 6:30 pm: Budget Round Table  
Town Hall Council Chambers/Hybrid

4/21, 12:30 pm: Budget Round Table  
Town Hall Council Chambers/Hybrid

4/23, 9:00 am: Budget Round Table  
Public Safety Building (in person)

4/25, 4:00 pm: TC Finance Committee FY23 budget review

4/25, 6:30 pm: Budget Round Table  
Virtual Only

4/28, 7:00 pm: School Board Meeting  
Public Hearing on FY23 School Budget

5/3, 4:00 pm: TC Finance Committee FY23 budget review

5/4 5:00 pm: FY21 Audit Presentation

5/4, 6:00 PM: Town Council/School Board Joint Workshop & Public Hearing on FY23 Municipal Budget

5/5, 7:00 pm: School Board Meeting 2nd Reading and Budget Vote

5/10, 4:00 pm: TC Finance Committee Final budget review & recommendations

5/18, 7:00 pm: Town Council Meeting 2nd Reading and Budget Vote

5/19, 7:00 pm: School Board Meeting School Budget adjustments (if needed)

6/14, 7 am - 8 pm: School Budget Validation Referendum

**PLEASE NOTE: PUBLIC MEETINGS WILL BE AVAILABLE VIA ZOOM & YOUTUBE**

- = Joint Town Council/School Board meetings
- = School Board meetings
- = Town Council meetings
- = Town Council Finance Committee budget review
- = School Board Finance Committee budget review
- = School vacations & holidays

**FY23 BUDGET CALENDAR**  
**AS OF 4/6/2022**



## Debt Information

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Educational Debt Service Page 25

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

3/24/2022  
1:23 PM

FY 2023 TOWN APPROPRIATIONS

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 DEPARTMENT	2023 PROPOSED	TM INC. DEC.	TM PCT CHANGE
<b>TOWN LONG TERM DEBT</b>								
Debt Principal	4,456,756	4,903,293	4,729,835	4,729,835	5,177,261	5,177,261	447,426	9.5%
Debt Interest	1,704,011	1,639,557	1,507,981	1,507,981	1,506,390	1,506,390	(1,591)	-0.1%
Cost & Fees	68,038	128,837	50,000	60,000	50,000	50,000	-	0.0%
<b>TOTAL TOWN DEBT</b>	<b>6,228,805</b>	<b>6,671,687</b>	<b>6,287,816</b>	<b>6,297,816</b>	<b>6,733,651</b>	<b>6,733,651</b>	<b>445,835</b>	<b>7.1%</b>
<b>TOTAL TOWN DEBT ALL DIVISIONS</b>	<b>6,228,805</b>	<b>6,671,687</b>	<b>6,287,816</b>	<b>6,297,816</b>	<b>6,733,651</b>	<b>6,733,651</b>	<b>445,835</b>	<b>7.1%</b>

**Debt Service Breakdown as of 06/30/2022**

<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>	
05/15/2012	WWI School Demolition & Construction/School CIP Projects/ Partial refunding of 2003, 2004 and 2005 bonds. <a href="#">Partial refunding of 2012 bonds.</a>	Bank of NY	3.00%	2023	Nov. 01, 2022 May 1, 2023	52,800.00 0.00	3,520,000	-	both
04/15/2013	WWI School Construction/School & Town CIP Projects <a href="#">Partially Refunded 8-4-2020</a>	Bank of NY	3.00%	2024	Nov. 01, 2022 May 1, 2023	37,000.00 17,875.00	765,000	715,000	both
05/15/2014	CIP Projects Town and School (and WWI construction)	US Bank	2.00%	2034	Nov. 01, 2022 May 1, 2023	32,750.00 28,250.00	300,000	1,800,000	both
05/07/2015	CIP Projects Town and School (including Benjamin Farms)	US Bank	2.75%	2035	Nov. 01, 2022 May 1, 2023	47,521.88 40,821.88	335,000	2,740,000	both
05/12/2016	CIP Projects Town and School (including Advance Refundings)	US Bank	2.00%	2036	Nov. 01, 2022 May 1, 2023	43,500.00 39,150.00	435,000	2,515,000	both
06/08/2017	CIP Projects Town and School	US Bank	5.00%	2037	Nov. 01, 2022 May 1, 2023	30,000.00 25,250.00	190,000	1,190,000	both
03/01/2018	CIP Projects Town and School	US Bank	5.00%	2048	Nov. 01, 2022 May 1, 2023	315,712.50 292,462.50	930,000	14,455,000	both
06/01/2019	CIP Projects Town and School	US Bank	5.00%	2049	Nov. 01, 2022 May 1, 2023	128,400.00 118,150.00	410,000	6,150,000	both
05/01/2020	CIP Projects Town and School	US Bank	5.00%	2041	Nov. 01, 2022 May 1, 2023	124,212.50 109,312.50	745,000	5,550,000	both
08/04/2020	Town and School ( <a href="#">Advance Refunding - Series A</a> )	US Bank	4.00%	2031	Nov. 01, 2022 May 1, 2023	36,443.75 28,743.75	385,000	2,085,000	both
08/04/2020	Town and School ( <a href="#">Advance Refunding - Series B</a> )	US Bank	4.00%	2043	Nov. 01, 2022 May 1, 2023	769,051.50 769,051.50	-	39,115,000	both
09/01/2021	Town and School	US Bank	5.00%	2042	Nov. 01, 2022 May 1, 2023	79,250.00 70,500.00	350,000.00	3,375,000	both
<b>GRAND TOTAL ALL DEBT SERVICE AS OF JUNE 30, 2022 (TOWN &amp; SCHOOL)</b>						<b>TOTAL DEBT:</b>	<b>3,236,209.26</b>	<b>8,365,000.00</b>	<b>\$ 79,690,000</b>
						<b>LESS SCHOOL DEBT:</b>	<b>(1,804,819.44)</b>	<b>(3,407,739.56)</b>	<b>(43,836,731)</b>
						<b>TOTAL TOWN DEBT:</b>	<b><u>1,431,389.82</u></b>	<b><u>4,957,260.44</u></b>	<b><u>35,853,269</u></b>

**Debt Service Breakdown as of 06/30/2022**

<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 06/30/2022</b>								
05/15/2012	WWI School Demolition & Construction/School CIP Projects/ Full Refunding 2003 bonds/Partial Refunding of 2004 bonds and 2005 bonds.	Bank of NY	3.00%	2023	Nov. 01, 2022 May 1, 2023	24,750.00 -	1,650,000.00	-
04/15/2013	WWI School Construction/School CIP Projects	Bank of NY	3.00%	2024	Nov. 01, 2022 May 1, 2023	29,825.00 14,875.00	598,000.00	595,000
05/15/2014	CIP School Projects	US Bank	2.00%	2029	Nov. 01, 2022 May 1, 2023	14,773.50 12,663.00	140,700.00	844,200
05/07/2015	CIP School Projects	US Bank	2.75%	2030	Nov. 01, 2022 May 1, 2023	4,115.58 2,940.18	58,770.00	182,265
05/12/2016	CIP School Projects	US Bank	2.00%	2026	Nov. 01, 2022 May 1, 2023	1,859.62 1,396.87	46,275.00	100,588
06/08/2017	CIP School Projects	US Bank	5.00%	2037	Nov. 01, 2022 May 1, 2023	9,408.55 7,829.62	63,157.11	353,783
03/01/2018	CIP School Projects	US Bank	5.00%	2029	Nov. 01, 2022 May 1, 2023	15,037.88 10,383.00	186,195.00	415,320
06/01/2019	CIP School Projects	US Bank	5.00%	2040	Nov. 01, 2022 May 1, 2023	11,978.88 9,841.23	85,505.95	418,848
05/01/2020	CIP School Projects	US Bank	5.00%	2036	Nov. 01, 2022 May 1, 2023	54,036.50 45,703.99	416,625.50	2,098,134
08/04/2020	School (Advance Refunding - Series A)	US Bank	4.00%	2026	Nov. 01, 2022 May 1, 2023	1,321.45 928.57	19,643.00	58,572
08/04/2020	School (Advance Refunding - Series B)	US Bank	4.00%	2043	Nov. 01, 2022 May 1, 2023	738,855.32 738,855.32	-	37,665,609
09/01/2021	School	US Bank	5.00%	2042	Nov. 01, 2022 May 1, 2023	28,506.04 24,934.34	142,868.00	1,104,412
<b>TOTAL SCHOOL DEBT THROUGH 6-30-2022:</b>						<u>1,804,819.44</u>	<u>3,407,739.56</u>	<u>43,836,731</u>





CIPS Spreadsheet - Index

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Administration	Page 29
Community Services	Page 30
Planning & Codes	Page 31
Police	Page 31
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Library	Page 34
School	Page 35 & 36

**Municipal Capital Budget  
Projected 5 Year Plan**

5/23/2022

9:07 AM

Description	5 - Year Plan Total Cost	FY 2023 Budget Request	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
Total Fire Department	\$ 4,635,000	\$ 1,035,000	\$ 950,000	\$ 500,000	\$ 1,425,000	\$ 725,000
Total Administration	591,500	119,000	336,500	40,000	96,000	-
Total Community Services Department	37,254,000	323,000	35,738,000	243,000	785,000	165,000
Total Information Systems Management	12,500	12,500	-	-	-	-
Total Planning Department	1,942,319	1,310,319	207,000	125,000	200,000	100,000
Total Police Department	990,043	92,043	451,000	107,000	295,000	45,000
Total Public Works Department	21,019,729	5,373,010	3,769,800	5,021,357	3,620,372	3,235,190
Total Library	10,683,499	-	10,683,499	-	-	-
Total School Department	8,699,212	2,313,283	2,043,899	1,512,177	1,400,620	1,429,233
<b>Total Capital by Department</b>	<b>\$ 85,827,802</b>	<b>10,578,155</b>	<b>\$ 54,179,698</b>	<b>\$ 7,548,534</b>	<b>\$ 7,821,992</b>	<b>\$ 5,699,423</b>
Bond Proceeds		(6,777,293)				
Town Capital Equipment Reserve		(17,435)				
School Capital Equipment Reserve		(199,000)				
ARPA Fund Reserves		(1,755,608)				
Reserve		(350,319)				
Trade-in/Sale of Rescue Vehicle		(40,000)				
<b>Net Appropriation for FY2023</b>		<b>\$ 1,438,500</b>				

**Municipal Capital Budget**

Description	5 - Year Plan Total Cost	FY2023 Budget Request		Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
<b>Fire Department</b>							
<b>Equipment</b>							
Major Station Maintenance	\$ 650,000	\$ 100,000	B	\$ 100,000	\$ 100,000	\$ 100,000	\$ 250,000
Replace SCBA Air Packs	\$ 70,000	\$ 70,000	A				
Replace Rescue Unit (replacement schedule) X2	\$ 975,000	\$ 650,000	ARPA-T		\$ 325,000		
Replace Staff Vehicles	\$ 300,000	\$ 75,000	A		\$ 75,000	\$ 75,000	\$ 75,000
Portable Radio Replacement	\$ 140,000	\$ 140,000	ARPA-T				
Replace first of the '04 Engines	\$ 800,000			\$ 800,000			
Automatic External Defib Replacements (47)	\$ 50,000			\$ 50,000			
Replace Second of the '04 Fire Engines	\$ 825,000					\$ 825,000	
Marine 4 (replacement schedule)	\$ 175,000					\$ 175,000	
Dispatch CAD RMS Program with Police	\$ 250,000					\$ 250,000	
Replace Forestry 4 (replacement schedule)	\$ 400,000						\$ 400,000
<b>Total Fire Department</b>	<b>\$ 4,635,000</b>	<b>\$ 1,035,000</b>		<b>\$ 950,000</b>	<b>\$ 500,000</b>	<b>\$ 1,425,000</b>	<b>\$ 725,000</b>

**Municipal Capital Budget**

Description	5 - Year Plan Total Cost	FY2023 Budget Request		Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
<b>Administration</b>							
<b>Administration Equipment</b>							
<b>Facilities</b>							
Town Wide Facilities Assessment	\$ 50,000	\$ -		\$ 50,000			
Facilities Maintenance Van	\$ 45,000	\$ -		\$ 45,000			
<b>Town Hall</b>							
259 US Route 1 - Message Board (LED)	\$ 35,000	\$ 35,000	ARPA				
259 US Route 1 - Air Handler Room Project - #31 (Finance)	\$ 72,000	\$ 72,000	A				
259 US Route 1 - Generator Transfer Switch	\$ 47,000			\$ 47,000			
259 US Route 1 - Masonry Waterproofing	\$ 27,500			\$ 27,500			
259 US Route 1 - Air Handler Room Project - #7 (CC - B)	\$ 32,000			\$ 32,000			
259 US Route 1 - Carpet & Ceiling Tiles	\$ 30,000				\$ 30,000		
259 US Route 1 - Parking Lot & Sidewalk Renovation	\$ 90,000				\$ 10,000	\$ 80,000	
<b>29 Black Point Rd. Building Projects</b>							
29 Black Point Rd. - Fire Alarm Replacement	\$ 12,000	\$ 12,000	A				
29 Black Point Rd. - Interior Light Fixture Replacement	\$ 10,000			\$ 10,000			
29 Black Point Rd. - Masonry Waterproofing	\$ 10,000			\$ 10,000			
29 Black Point Rd. - Asphalt Shingle Replacement	\$ 16,000					\$ 16,000	
<b>649 US Route 1 Building Project</b>							
649 US Route 1 (Alger Hall) - ADA Compliance Projects -Main Floor	\$ 100,000	\$ -		\$ 100,000			
<b>275 US Route 1 Public Safety Building</b>							
275 US Route 1 (Public Safety) - HW/CW TriGen Sequencing Controls	\$ 15,000	\$ -		\$ 15,000			
<b>Total Administration</b>	<b>\$ 591,500</b>	<b>\$ 119,000</b>		<b>\$ 336,500</b>	<b>\$ 40,000</b>	<b>\$ 96,000</b>	<b>\$ -</b>
<b>Management Information Systems Department</b>							
Vehicle Replacement - Van	\$ 12,500	\$ 12,500	A				
<b>MIS Department</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Municipal Capital Budget**

Description	5 - Year Plan Total Cost	FY2023 Budget Request	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	
<b>Community Services Department</b>							
<b>Equipment</b>							
4x4 Utility Vehicle - Fully Enclosed	\$ 37,000	\$ 37,000	A				
Large Utility Tractor w/Cab and Front Loader	\$ 75,000	\$ 75,000	A				
4x4 Utility Vehicle	\$ 15,000			\$ 15,000			
Riding Lawn Mower	\$ 18,000			\$ 18,000			
27 -Passenger Bus	\$ 120,000			\$ 120,000			
4x4 Extended Cab Pick-Up w/Plow	\$ 55,000				\$ 55,000		
Utility Equipment Trailer	\$ 8,000				\$ 8,000		
Large Utility Tractor with Cab and Front Loader	\$ 70,000					\$ 70,000	
Riding Lawn Mower	\$ 15,000					\$ 15,000	
4x4 Utility Vehicle	\$ 15,000					\$ 15,000	
<b>Projects</b>							
Recreation Center Design	\$ 100,000	\$ 100,000	A				
Memorial Park Concession - Maintenance & Repair	\$ 30,000	\$ 30,000	A				
Memorial & SpringBrook Parks - Water Fountain & Bottle Filters	\$ 40,000	\$ 40,000	ARPA				
Springbrook, Peterson & Willey Parks - Walking Paths Rehabilitation	\$ 30,000	\$ 30,000	DT-TIF				
Skate Park Obstacle - Wedge, grind Rail and Grindbox Combo	\$ 11,000	\$ 11,000	ARPA				
Skate Park Renovate the Riding Surface	\$ 30,000			\$ 30,000			
Scarborough Community Recreation Center	\$ 35,000,000			\$ 35,000,000			
Mitchell Sports Complex- Tennis Court Renovation	\$ 525,000			\$ 525,000			
Springbrook Park Concession - Maintenance & Repair	\$ 30,000			\$ 30,000			
Willey Park Concession - Maintenance & Repair	\$ 30,000				\$ 30,000		
Playground Equipment Replacement	\$ 150,000				\$ 150,000		
63 King Street - Hurd Park - Facility and Parking Renovation	\$ 700,000					\$ 700,000	
Peterson Park - Design & Install Bathroom & Storage Facility	\$ 150,000					150,000	
<b>Total Community Services Department</b>	<b>\$ 37,254,000</b>	<b>\$ 323,000</b>		<b>\$ 35,738,000</b>	<b>\$ 243,000</b>	<b>\$ 785,000</b>	<b>\$ 165,000</b>



**Municipal Capital Budget**

Description	5 - Year Plan Total Cost	FY2023 Budget Request		Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
<b>Planning Department</b>							
<b>Projects</b>							
Highland Avenue Bike/Ped Construction	\$ 810,000	\$ 810,000	B				
Town-Wide Transportation Network Study	\$ 100,000	\$ 100,000	DT-TIF				
Route One Marsh Crossing Evaluation & Analysis	\$ 50,000	\$ 50,000	G				
North Scarborough Traffic Signal Improvement Plan Const.-Supplemental CIP	\$ 350,319	\$ 350,319	R				
Business License Module for Munis	\$ 32,000			\$ 32,000			
Red Brook Watershed Management Update	\$ 75,000			\$ 75,000			
Climate Action Plan	\$ 100,000			\$ 100,000			
Phillips Brook Implementation Project (Phase II)	\$ 125,000				\$ 125,000		
Route One Marsh Crossing Infrastructure Design	\$ 200,000					\$ 200,000	
Phillips Brook Implementation Project (Phase III)	\$ 100,000						\$ 100,000
<b>Planning Department</b>	<b>\$ 1,942,319</b>	<b>\$ 1,310,319</b>		<b>\$ 207,000</b>	<b>\$ 125,000</b>	<b>\$ 200,000</b>	<b>\$ 100,000</b>

<b>Police Department</b>							
<b>Equipment</b>							
Polygraph Update	\$ 6,435	\$ 6,435	CRT				
SWAT Portable Radios	\$ 29,608	\$ 29,608	ARPA				
Utility Vehicle Replacement	\$ 225,000	\$ 45,000	A	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Interior & Exterior Lighting for COOP Restrooms	\$ 11,000	\$ 11,000	CRT				
K-9 Replacement Program	\$ 20,000			\$ 10,000	\$ 10,000		
MRO Replacement Vehicle	\$ 61,000	-		\$ 61,000			
ACO Vehicle Replacement	\$ 50,000			\$ 50,000			
Body Worn and Cruiser Cameras	\$ 285,000			\$ 285,000			
Motorcycle Rider Replacement (2)	\$ 52,000				\$ 52,000		
Computer Aided Dispatch & Report Management Software	\$ 250,000					\$ 250,000	
<b>Total Police Department</b>	<b>\$ 990,043</b>	<b>\$ 92,043</b>		<b>\$ 451,000</b>	<b>\$ 107,000</b>	<b>\$ 295,000</b>	<b>\$ 45,000</b>

Municipal Capital Budget

Description	5 - Year Plan Total Cost	FY2023 Budget Request	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
<b>Public Works Department</b>						
<b>Equipment</b>						
Plow Truck 4025	\$ 225,000	\$ 225,000	B			
Pick Up Truck #4036, 1-Ton Dump	\$ 50,000	\$ 50,000	A			
Loader/Backhoe #4042	\$ 160,000	\$ 160,000	B / T			
Sidewalk Machine with attachments	\$ 150,000	\$ 150,000	B / T			
Front End Loader with Plow #4008	\$ 270,000	\$ 270,000	B / T			
Fork Lift 4154	\$ 25,000	\$ 25,000	A			
Alignment Rack Upgrade	\$ 30,000	\$ 30,000	A			
Catch Basin Truck 4032	\$ 350,000			\$ 350,000		
Plow Truck 4009	\$ 245,000			\$ 245,000		
Utility Pick-up Truck - 1 Ton 4022	\$ 50,000			\$ 50,000		
Excavator 4013	\$ 195,000			\$ 195,000		
Plow Truck 4027	\$ 245,000				\$ 245,000	
Pick Up Truck #4005, 3/4 Ton 4x4	\$ 55,000				\$ 55,000	
Tractor 4044 with Arm Mower	\$ 170,000				\$ 170,000	
Bucket Truck 4300	\$ 165,000				\$ 165,000	
Chipper	\$ 60,000				\$ 60,000	
Loader 4014	\$ 250,000					\$ 250,000
Compressor	\$ 35,000					\$ 35,000
Plow Truck 4003	\$ 225,000					\$ 225,000
Pickup Truck 4033	\$ 60,000					\$ 60,000
Sidewalk Machine with attachments	\$ 194,000					\$ 194,000
Plow Truck 4026	\$ 225,000					\$ 225,000
Tree Truck #4031	\$ 185,000					\$ 185,000
Pickup Truck #4035	\$ 50,000					\$ 50,000
Indoor Floor Sweeper	\$ 70,000					\$ 70,000
Floor Sweeper - TBD						
Message Reader Board - TBD						
Trailer - TBD						

Municipal Capital Budget

Description	5 - Year Plan Total Cost	FY2023 Budget Request		Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
<b>Public Works Department</b>							
<b>Projects</b>							
Ashton Street Drainage Improvements	\$ 200,000	\$ 200,000	B				
Mid-Level Paving	\$ 893,010	\$ 893,010	B				
Mitchell Hill Road Construction	\$ 1,500,000	\$ 1,500,000	B				
Shop Floor Resurfacing - 30,000 sq. ft.	\$ 255,000	\$ 255,000	B				
Spurwink Road Traffic & Pedestrian Improvement Phase I	\$ 890,000	\$ 890,000	ARPA				
Sidewalk Rehabilitation Paving/Accessibility Improvements	\$ 180,000	\$ 180,000	B				
Black Point Road Paving (Old Neck to Spurwink Rd)	\$ 265,000	\$ 265,000	B				
Mast Arm Traffic Signal Upgrade: Sawyer & Rte 1 - Commerce & Rte 1	\$ 280,000	\$ 280,000	B				
Spurwink Rd Traffic & Pedestrian Improvements - Phase II	\$ 1,360,000			\$ 1,360,000			
Rte 1 Greening Initiative Phase II (Millbrook Crossing)	\$ 125,000			\$ 125,000			
Sidewalk Rehabilitation Paving/Accessibility Improvements Year 2	\$ 180,000			\$ 180,000			
Mid Level Paving	\$ 919,800			\$ 919,800			
Sub-Surface Drainage Improvements	\$ 300,000			\$ 300,000			
Wash Bay Refurbishment	\$ 45,000			\$ 45,000			
Pine Point Area Improvement Project	\$ 2,500,000				\$ 2,500,000		
Rte 1 Greening Initiative Phase III (Willowdale Rd. Area)	\$ 90,000				\$ 90,000		
Mid-Level Paving	\$ 947,394				\$ 947,394		
Sub-Surface Drainage Improvements	\$ 300,000				\$ 300,000		
Parking Lot /Back Yard Resurfacing	\$ 308,963				\$ 308,963		
Sidewalk Rehabilitation Paving/Accessibility Improvements Year 3	\$ 180,000				\$ 180,000		
Mid-Level Paving	\$ 976,372					\$ 976,372	
Sub-Surface Drainage Improvements	\$ 300,000					\$ 300,000	
Payne RD Reconstruction (Cabelas/Flaherty's Hill) Tentative pend'g sewer ext	\$ 1,400,000					\$ 1,400,000	
Sidewalk Rehabilitation Paving/Accessibility Improvements Year 4	\$ 180,000					\$ 180,000	
Gorham Rd Phase I (Nonesuch- Mussey)	\$ 1,500,000						\$ 1,500,000
Mid-Level Paving	\$ 1,025,190						\$ 1,025,190
Sidewalk Rehabilitation Paving/Accessibility Improvements Year 5	\$ 180,000						\$ 180,000
<b>Total Public Works Department</b>	<b>\$ 21,019,729</b>	<b>\$ 5,373,010</b>		<b>\$ 3,769,800</b>	<b>\$ 5,021,357</b>	<b>\$ 3,620,372</b>	<b>\$ 3,235,190</b>

Municipal Capital Budget

Description	5 - Year Plan Total Cost	FY2023 Budget Request	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
<b>Library</b>						
<b>Projects</b>						
Building Expansion Planning & Construction	\$ 10,650,838	\$ -	\$ 10,650,838			
Solar Panels Buy Out	\$ 32,661		\$ 32,661			
<b>Total Public Library</b>	<b>\$ 10,683,499</b>	<b>\$ -</b>	<b>\$ 10,683,499</b>			
<b>Total All Municipal Department</b>	<b>\$ 77,128,590</b>	<b>\$ 8,264,872</b>	<b>\$ 52,135,799</b>	<b>\$ 6,036,357</b>	<b>\$ 6,421,372</b>	<b>\$ 4,270,190</b>

**Municipal Capital Budget**

Description	5 - Year Plan Total Cost	FY2023 Budget Request	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	
<b>School Department</b>							
<b>Transportation</b>							
School Bus Replacement Schedule	\$ 2,111,712	\$ 405,783	B	\$ 413,899	\$ 422,177	\$ 430,620	\$ 439,233
Implement Bus Tracking Software	\$ 120,000	\$ 120,000	B				
<b>Facilities</b>							
Maintenance Truck Replacement Schedule (per PW recommendation):							
GMC Dump Truck #548799	\$ 55,000	\$ 55,000	A				
John Deere Tractor	\$ 50,000			\$ 50,000			
Ford Pickup Truck #B71427	\$ 55,000				\$ 55,000		
Ford Pickup Truck #B71426	\$ 60,000					\$ 60,000	
Chevrolet Box Truck #108401	\$ 55,000						\$ 55,000
Furnishings Replace & Renew	\$ 500,000	\$ 200,000	A	\$ 50,000	\$ 100,000	\$ 50,000	\$ 100,000
Kitchen Equipment Replacement	\$ 85,000	\$ 85,000	CRS				
Athletics Equipment	\$ 75,000	\$ 15,000	CRS	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Facilities Support Equipment	\$ 289,000	\$ 99,000	CRS	\$ 100,000	\$ 30,000	\$ 30,000	\$ 30,000
<b>School Department Continued</b>							
<b>Projects</b>							
<b>Town/School Project</b>							
District-wide equipment/infrastructure	\$ 1,437,500	\$ 337,500	B	\$ 350,000	\$ 250,000	\$ 250,000	\$ 250,000
<b>Facilities</b>							
Long-Range Planning	\$ 100,000			\$ 100,000			
District-Wide Energy Improvements	\$ 250,000	\$ 150,000	B	\$ 50,000	\$ 50,000		
Roof Restoration	\$ 1,276,000	\$ 476,000	B	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Exterior/Interior Finishes	\$ 250,000	\$ 50,000	A	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Security & Access Management	\$ 140,000	\$ 60,000	A	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Flooring Repair and Replace	\$ 110,000	\$ 30,000	A	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Building Envelope Maintenance	\$ 250,000	\$ -		\$ 75,000	\$ 50,000	\$ 75,000	\$ 50,000
Grounds and Site Maintenance	\$ 750,000	\$ 150,000	A	\$ 400,000	\$ 100,000	\$ 50,000	\$ 50,000
DW HVAC Repairs	\$ 680,000	\$ 80,000	A	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
<b>Total School Department</b>	<b>\$ 8,699,212</b>	<b>\$ 2,313,283</b>		<b>\$ 2,043,899</b>	<b>\$ 1,512,177</b>	<b>\$ 1,400,620</b>	<b>\$ 1,429,233</b>
<b>Total Municipal and School Capital Program</b>	<b>85,827,802</b>	<b>10,578,155</b>		<b>\$ 54,179,698</b>	<b>\$ 7,548,534</b>	<b>\$ 7,821,992</b>	<b>\$ 5,699,423</b>



Municipal Capital Budget

Description	5 - Year Plan Total Cost	FY2023 Budget Request	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
<b>Funding in Fiscal Year 2022</b>						
"A" Appropriated		\$ 1,258,500				
"ARPA" American Rescue Plan		\$ 1,755,608				
"B" to be Bonded		\$ 6,777,293				
"CRS" School Capital Reserve		\$ 199,000				
"CRT" Town Capital Reserve		\$ 17,435				
"DT-TIF" Downtown TIF Revenues		\$ 130,000				
"G" Grant Funding		\$ 50,000				
"R" to be from Reserve Funds		\$ 350,319				
"T" Trade-in		\$ 40,000				
<b>Total Amount to be Funded</b>		<b>\$ 10,578,155</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.



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# Narrative for Capital Equipment & Projects Projected 5 Year Plan

## Fire Capital Equipment & Projects

Description	5-Year Total	2023	2024	2025	2026	2027
<b>Fire Department</b>						
<b>Equipment</b>						
Major Station Maintenance	\$ 650,000	\$ 100,000	B	\$ 100,000	\$ 100,000	\$ 250,000
Replace SCBA Air Packs	\$ 70,000	\$ 70,000	A			
Replace Rescue Unit (replacement schedule) X2	\$ 975,000	\$ 650,000	ARPA-T	\$ 325,000		
Replace Staff Vehicles	\$ 300,000	\$ 75,000	A	\$ 75,000	\$ 75,000	\$ 75,000
Portable Radio Replacement	\$ 140,000	\$ 140,000	ARPA-T			
Replace first of the '04 Engines	\$ 800,000			\$ 800,000		
Automatic External Defib Replacements (47)	\$ 50,000			\$ 50,000		
Replace Second of the '04 Fire Engines	\$ 825,000				\$ 825,000	
Marine 4 (replacement schedule)	\$ 175,000				\$ 175,000	
Dispatch CAD RMS Program with Police	\$ 250,000				\$ 250,000	
Replace Forestry 4 (replacement schedule)	\$ 400,000					\$ 400,000
<b>Total Fire Department</b>	<b>\$ 4,635,000</b>	<b>\$ 1,035,000</b>		<b>\$ 950,000</b>	<b>\$ 500,000</b>	<b>\$ 1,425,000</b>

\* Descriptions are for items requested in the upcoming FY23 Budget.

**Major Station Maintenance:** This initiative funds major station maintenance projects at our five neighborhood fire stations. (excludes PSB).

\$75,000 for continuing replacement of overhead doors (8) total @ Pleasant Hill Station, North Scarborough& Pine Point stations

\$25,000 to continue replacement of steel, personnel entry and other doors at all stations.

**Replace SCBA Air Packs:** This project represents a local a 10% local match along with additional equipment needed to upgrade our Self-Contained Breathing Apparatus used in hazardous firefighting operations. We received an Assistance to Firefighters grant in the amount of \$397,728 to replace all of our breathing apparatus as our will be expiring and no longer NFPA, or OSHA compliant this year. The breathing apparatus and associated equipment purchased in this project will be in service for 15 years.

\$40,000 represents the 10% match required by FEMA

\$60,000 represents additional equipment needed to convert to new breathing apparatus that is not covered by the grant.

**Replace Rescue Units (replacement schedule X2):** This request is in line with our apparatus replacement plan and is used to replace two (2) of our frontline ambulances. Ambulance purchases have traditionally been funded with EMS Revenues; however, the pandemic resulted in reduced demand for EMS services and therefore reduced EMS Revenues. These reduced revenues are sufficient to cover a portion of operating expenses; however, are not able to fund capital investments this year. Although we expect to return to this method of financing EMS Capital purchases once EMS Revenues return to normal levels, for FY23 we propose the use of ARPA funds to bridge this gap.

**Replacement of Staff Vehicles:** This request funds the replacement of staff command vehicles and utility vehicles at their end of life as outlined in the Fire Department's Apparatus Replacement Plan.

**Portable Radio Replacement:** This project will be used to upgrade and replace all Fire-EMS portable radios. As we looked back at historical records, there has not been a significant capital investment in fire department radios in over 15-years. Many of these portable radios are being limped along with band aid fixes and some are no longer supported by our local radio vendor due to age. Over the years, there have been correspondence from our labor group expressing concern with reliability of our portable radios. This project represents 60 new portable radios and all accessories.

# Narrative for Capital Equipment & Projects Projected 5 Year Plan

## Administration Capital Equipment & Projects

Description	5-Year Total	2023	2024	2025	2026	2027
<b>Administration</b>						
<b>Administration Equipment</b>						
<b>Facilities</b>						
Town Wide Facilities Assessment	\$ 50,000	\$ -	\$ 50,000			
Facilities Maintenance Van	\$ 45,000	\$ -	\$ 45,000			
<b>Town Hall</b>						
259 US Route 1 - Message Board (LED)	\$ 35,000	\$ 35,000	ARPA			
259 US Route 1 - Air Handler Room Project - #31 (Finance)	\$ 72,000	\$ 72,000	A			
259 US Route 1 - Generator Transfer Switch	\$ 47,000		\$ 47,000			
259 US Route 1 - Masonry Waterproofing	\$ 27,500		\$ 27,500			
259 US Route 1 - Air Handler Room Project - #7 (CC - B)	\$ 32,000		\$ 32,000			
259 US Route 1 - Carpet & Ceiling Tiles	\$ 30,000			\$ 30,000		
259 US Route 1 - Parking Lot & Sidewalk Renovation	\$ 90,000			\$ 10,000	\$ 80,000	
<b>29 Black Point Rd. Building Projects</b>						
29 Black Point Rd. - Fire Alarm Replacement	\$ 12,000	\$ 12,000	A			
29 Black Point Rd. - Interior Light Fixture Replacement	\$ 10,000		\$ 10,000			
29 Black Point Rd. - Masonry Waterproofing	\$ 10,000		\$ 10,000			
29 Black Point Rd. - Asphalt Shingle Replacement	\$ 16,000				\$ 16,000	
<b>649 US Route 1 Building Project</b>						
649 US Route 1 (Alger Hall) - ADA Compliance Projects -Main Floor	\$ 100,000	\$ -	\$ 100,000			
<b>275 US Route 1 Public Safety Building</b>						
275 US Route 1 (Public Safety) - HW/CW TriGen Sequencing Controls	\$ 15,000	\$ -	\$ 15,000			
<b>Total Administration</b>	<b>\$ 591,500</b>	<b>\$ 119,000</b>	<b>\$ 336,500</b>	<b>\$ 40,000</b>	<b>\$ 96,000</b>	<b>\$ -</b>

\* Descriptions are for items requested in the upcoming FY23 Budget.

### Town Hall

**Message Board (LED):** Replace the existing message board at Town Hall. The existing unit is unrepairable as the manufacturing company has gone out of business. The computer node that operates the board is unrepairable and irreplaceable. This project has been vetted through IT. The proposed expense includes unit purchase and installation.

**Air Handler #13 (Finance) Replacement:** This funding is to replace the AHU unit and create a mechanical room for it to be housed in. The current unit has outlived its lifespan. The unit has had a number of water leaks and insulation and water seals have deteriorated beyond repair. The new unit will be relocated to a more adequate location for ease of installation and service.

### 29 Black Point Rd.

**Fire Alarm Replacement:** The fire alarm system in the building is extremely old and parts are no longer available for it. This project would include a complete new addressable fire alarm system that would be tied into the municipal fire alarm system.

**Town Wide Facilities Condition Assessment:** (2024) Contract a firm to complete a Town Wide Facilities Condition Assessment (FCA). The goal is to understand how well our facilities are maintained, serviced and equipped to meet the needs of the Town, now and in the future. This assessment would become a tool to assess the lifespan of facilities infrastructure and their operational equipment to plan for future expenditures and develop a strategic preventive maintenance program.

# Narrative for Capital Equipment & Projects Projected 5 Year Plan

## Management Information Systems Capital Equipment & Projects

Description	5-Year Total	2023	2024	2025	2026	2027
<b>Management Information Systems Department</b>						
Vehicle Replacement - Van	\$ 12,500	\$ 12,500	A			
<b>MIS Department</b>	\$ 12,500	\$ 12,500	\$ -	\$ -	\$ -	\$ -

\* Descriptions are for items requested in the upcoming FY23 Budget.

**Replace IT Vehicle:** The IT Department needs to routinely travel between 17 locations town-wide for equipment maintenance and management, responding to service desk requests and to participate in various meetings. Our now 12-year old vehicle has been deemed by Public Works to be too costly to repair. We will need to replace this vehicle to ensure staff can be onsite at any location when needed or requested and to transport hardware and materials. The cost will be evenly allocated between the Town and School budgets in the amount of \$12,500 each.

# Narrative for Capital Equipment & Projects Projected 5 Year Plan

## Community Services Capital Equipment & Projects

Description	5-Year Total	2023	2024	2025	2026	2027
<b>Community Services Department</b>						
<b>Equipment</b>						
4x4 Utility Vehicle - Fully Enclosed	\$ 37,000	\$ 37,000	A			
Large Utility Tractor w/Cab and Front Loader	\$ 75,000	\$ 75,000	A			
4x4 Utility Vehicle	\$ 15,000		\$ 15,000			
Riding Lawn Mower	\$ 18,000		\$ 18,000			
27 -Passenger Bus	\$ 120,000		\$ 120,000			
4x4 Extended Cab Pick-Up w/Plow	\$ 55,000			\$ 55,000		
Utility Equipment Trailer	\$ 8,000			\$ 8,000		
Large Utility Tractor with Cab and Front Loader	\$ 70,000				\$ 70,000	
Riding Lawn Mower	\$ 15,000				\$ 15,000	
4x4 Utility Vehicle	\$ 15,000					\$ 15,000
<b>Projects</b>						
Recreation Center Design	\$ 100,000	\$ 100,000	A			
Memorial Park Concession - Maintenance & Repair	\$ 30,000	\$ 30,000	A			
Memorial & SpringBrook Parks - Water Fountain & Bottle Filters	\$ 40,000	\$ 40,000	ARPA			
Springbrook, Peterson & Willey Parks - Walking Paths Rehabilitation	\$ 30,000	\$ 30,000	DT-TIF			
Skate Park Obstacle - Wedge, grind Rail and Grindbox Combo	\$ 11,000	\$ 11,000	ARPA			
Skate Park Renovate the Riding Surface	\$ 30,000			\$ 30,000		
Scarborough Community Recreation Center	\$ 35,000,000		\$ 35,000,000			
Mitchell Sports Complex- Tennis Court Renovation	\$ 525,000		\$ 525,000			
Springbrook Park Concession - Maintenance & Repair	\$ 30,000		\$ 30,000			
Willey Park Concession - Maintenance & Repair	\$ 30,000			\$ 30,000		
Playground Equipment Replacement	\$ 150,000			\$ 150,000		
63 King Street - Hurd Park - Facility and Parking Renovation	\$ 700,000				\$ 700,000	
Peterson Park - Design & Install Bathroom & Storage Facility	\$ 150,000					150,000
<b>Total Community Services Department</b>	<b>\$ 37,254,000</b>	<b>\$ 323,000</b>	<b>\$ 35,738,000</b>	<b>\$ 243,000</b>	<b>\$ 785,000</b>	<b>\$ 165,000</b>

\* Descriptions are for items requested in the upcoming FY23 Budget.

### Equipment

**4x4 Utility Vehicle:** This “gator” like vehicle would replace our existing open cab 2004 John Deere Gator. This unit is used for numerous operational duties throughout the year, staff transportation, park and ballfield maintenance and ice rink operations. The proposed unit includes an enclosed cab and heat for year-round use, providing improved working conditions for the staff and greater flexibility for weather-dependent maintenance tasks, such as ice rink resurfacing. The proposed unit is quoted to come with a traditional wheel set as well as a track kit. This track system will allow us to provide increased recreational opportunities during the winter months that presently are not possible. This unit would allow us to create cross country ski trails in the parks as well as areas of the parks/trail systems for maintenance/clean-up that we otherwise would not be able to reach until spring.

**Utility Cabbed Tractor with Front Loader:** This unit would replace our existing 2008 John Deere 4520 Utility Tractor with loader. This unit is used for numerous operational duties throughout the year. This new unit will also have a greater lifting capacity than the present unit, which will reduce wear on the tractor and be safer for the operator. The present unit continues to require ongoing repairs to keep operational, reducing its efficiency. We are also proposing to purchase the snow blower attachment for this tractor, which would allow for the town to be more effective in the snow removal process. It will also allow the parks crew to clear sidewalks with one pass instead of two, break up snow banks, and snow blowing in areas where plowing is too tight for a truck.



Community Services Capital Equipment & Projects

\* Descriptions are for items requested in the upcoming FY23 Budget.

Projects

**Community Center Design:** Procure design and feasibility services from a qualified firm to aid in the development of the proposed Community Center. To include recommended layouts, based on previous work completed by the Community Center Committee, as well as renderings to aid in Community buy-in. This firm would also be expected to create a pre-construction estimate and annual operating budget based on design and project timeline, which should incorporate the public process.

**Concession Stand/Restroom Maintenance (Memorial Park):** Renovate and repair the Memorial Park concession stand/restroom facility. To include roof repair and shingle replacement. Replace all trim and fascia boards, as well exterior doors as needed. Exterior doors (including roll-up windows) show signs of rusting as well poor performance.

**Water Fountain/Bottle Filler Installation (Memorial & Springbrook):** Per public request and increased use of all our municipal parks. Install free-standing water fountain/bottle fillers in the above-designated parks. This would be a multi-year plan to add the chosen unit in all of our parks. Project expenses include: Unit purchase, cement base installation, groundwork and connecting water lines from existing service lines or integrating into an existing facility water system. As Spring Brook Park receives its water from a well, a filtration system is necessary to meet the State Public Water Standards

**Walking Path Rehabilitation (SB, Peterson & Willey):** Renovate the existing walking paths at the above-listed locations. This work would be completed by a private contractor using municipally-provided materials. These paths would be expanded to a new width of six feet from their present width of four feet. Widening of the path would accomplish two things: Create a better flow of traffic and spacing for park users as well aid in the maintenance of these paths. Most of our existing equipment and equipment scheduled for purchase are at least five feet in width.

**Skate Park Obstacle:** The skate park is one of our most popular recreational offerings. This purchase is based on conversations and requests from park users. Annually, we remove numerous homemade grind boxes from the park as riders try to fill a void in the park's design.

# Narrative for Capital Equipment & Projects Projected 5 Year Plan

## Planning Department Capital Equipment & Projects

Description	5-Year Total	2023	2024	2025	2026	2027
<b>Planning Department</b>						
<b>Projects</b>						
Highland Avenue Bike/Ped Construction	\$ 810,000	\$ 810,000	B			
Town-Wide Transportation Network Study	\$ 100,000	\$ 100,000	DT-TIF			
Route One Marsh Crossing Evaluation & Analysis	\$ 50,000	\$ 50,000	G			
North Scarborough Traffic Signal Improvement Plan Const.-Supplemental CIP	\$ 350,319	\$ 350,319	R			
Business License Module for Munis	\$ 32,000			\$ 32,000		
Red Brook Watershed Management Update	\$ 75,000			\$ 75,000		
Climate Action Plan	\$ 100,000			\$ 100,000		
Phillips Brook Implementation Project (Phase II)	\$ 125,000			\$ 125,000		
Route One Marsh Crossing Infrastructure Design	\$ 200,000				\$ 200,000	
Phillips Brook Implementation Project (Phase III)	\$ 100,000					\$ 100,000
<b>Planning Department</b>	<b>\$ 1,942,319</b>	<b>\$ 1,310,319</b>		<b>\$ 207,000</b>	<b>\$ 125,000</b>	<b>\$ 200,000</b>
				<b>\$ 100,000</b>		

\* Descriptions are for items requested in the upcoming FY23 Budget.

**Highland Avenue Bike/Pedestrian Design:** This CIP is proposed to fund the cost of construction associated with bike and pedestrian improvements along the Highland Avenue corridor from Black Point Road to Chamberlain Road. The project design was funded from the FY22 CIP budget and has been completed. This one-mile stretch has been approved for roadway improvements through funding from the Maine DOT and PACTS in upcoming annual allocations. The Town has an opportunity to capitalize on the efficiencies associated with combining projects, similar to other infrastructure improvement projects that the Town has completed as part of larger PACTS or MDOT roadway projects. As a primary cyclist corridor within a developed neighborhood and adjacent to recreational fields, this multi-modal roadway needs safety improvements to accommodate the current uses and as identified in the Town's 2006 Transportation Study. This type of Complete Streets project is also encouraged in the Town's 2021 Comprehensive Plan.

**Town-wide Transportation Network Study:** Scarborough continues to experience demands on the public transportation network from both local and regional traffic. Residents have identified these transportation demands as a major area of interest and concern through the recent community wide survey. The Town's recently adopted Comprehensive Plan also identifies transportation demand as a community challenge. This study will identify existing and anticipated future demands and provide a holistic review of opportunities to address long-term solutions, including infrastructure improvements, transportation demand management, operational improvements, and multimodal improvements and services. The study will be a key piece in modernizing and updating traffic demand impact fee strategies.

**Route One Marsh Crossing Evaluation & Analysis:** Over the past decade, the Town of Scarborough has documented an increasing amount of flooding events at the Route One crossing of the Scarborough Marsh. As this key infrastructure was identified in the Sea Level Adaptation Working Group (SLAWG) reports of 2011 and 2014 as one of the most vulnerable pieces of our Town infrastructure, it is critical that we begin planning for a sustainable solution. Staff has begun reaching out to MaineDOT and the Governor's Office of Policy Innovation and the Future (GOPIF) to begin the conversation on how we work collaboratively on this critical component of the region's transportation system. This CIP is a request for funds to provide a local match for various State and Federal grant opportunities in order to analyze the hydrologic and hydraulic components of this crossing to inform future engineering design and construction.

## Planning Department Capital Equipment & Projects

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\* Descriptions are for items requested in the upcoming FY23 Budget.

**North Scarborough Traffic Signal Improvement Plan Construction - Supplemental CIP:** In the FY20 budget the town approved a CIP for transportation improvements to the roadway system and intersections in North Scarborough in the amount of \$920,000. The funding for the project was approved through the town's existing Payne Road (District 5) Traffic Impact Fee account. The Town has completed our preliminary design and cost projections for the project. Due to the construction cost escalations over the past few years, we went through a value engineering process in order to reduce the scope of work and therefore the cost of the overall project. The result of this value engineering process was an updated project estimate, date June of 2021, at \$1,215,000. Therefore, this CIP request is for the remaining amount of funds within the Direct 5 account, **\$350,319.46**, which, coupled with the FY20 \$920,000 CIP, will enable the town to move forward with the project and meet the continuing rising construction costs to still meet the transportation improvement objectives of the town. The funds for this CIP are recommended to come from the remaining, existing Payne Road (District 5) Traffic Impact Fee account.

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

# Narrative for Capital Equipment & Projects Projected 5 Year Plan

## Police Department Capital Equipment & Projects

Description	5-Year Total	2023	2024	2025	2026	2027
<b>Police Department</b>						
<b>Equipment</b>						
Polygraph Update	\$ 6,435	\$ 6,435	CRT			
SWAT Portable Radios	\$ 29,608	\$ 29,608	ARPA			
Utility Vehicle Replacement	\$ 225,000	\$ 45,000	A	\$ 45,000	\$ 45,000	\$ 45,000
Interior & Exterior Lighting for COOP Restrooms	\$ 11,000	\$ 11,000	CRT			
K-9 Replacement Program	\$ 20,000			\$ 10,000	\$ 10,000	
MRO Replacement Vehicle	\$ 61,000	-		\$ 61,000		
ACO Vehicle Replacement	\$ 50,000			\$ 50,000		
Body Worn and Cruiser Cameras	\$ 285,000		\$ 285,000			
Motorcycle Rider Replacement (2)	\$ 52,000			\$ 52,000		
Computer Aided Dispatch & Report Management Software	\$ 250,000				\$ 250,000	
<b>Total Police Department</b>	<b>\$ 990,043</b>	<b>\$ 92,043</b>		<b>\$ 451,000</b>	<b>\$ 107,000</b>	<b>\$ 295,000</b>

\* Descriptions are for items requested in the upcoming FY23 Budget.

**Polygraph Update:** This is a capital equipment request to replace the police department polygraph equipment. The current equipment was purchased in 2002, and it will be traded towards the new equipment.

**SWAT Portable Radios:** This is a capital equipment request for 4 SWAT Portable Radios. The team consists of operators from South Portland, Scarborough and Cape Elizabeth. South Portland and Cape Elizabeth operate on a different radio system than Scarborough. Scarborough members of the team have been using older South Portland radios that were no longer being used by their department. The radios are starting to fail, and dependable communications equipment is crucial for the team.

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

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

**Interior & Exterior Lighting - COOP Restrooms:** Currently there is no power connected to the bathrooms. This proposal is to connect power to the building and install interior & exterior lighting. During warm weather months the bathrooms are used extensively after dark which presents a definite safety concern with the lack of lighting in the restrooms.

# Narrative for Capital Equipment & Projects Projected 5 Year Plan

## Public Works Department Capital Equipment & Projects

Description	5-Year Total	2023	2024	2025	2026	2027
<b>Public Works Department</b>						
<b>Equipment</b>						
Plow Truck 4025	\$ 225,000	\$ 225,000	B			
Pick Up Truck #4036, 1-Ton Dump	\$ 50,000	\$ 50,000	A			
Loader/Backhoe #4042	\$ 160,000	\$ 160,000	B / T			
Sidewalk Machine with attachments	\$ 150,000	\$ 150,000	B / T			
Front End Loader with Plow #4008	\$ 270,000	\$ 270,000	B / T			
Fork Lift 4154	\$ 25,000	\$ 25,000	A			
Alignment Rack Upgrade	\$ 30,000	\$ 30,000	A			
Catch Basin Truck 4032	\$ 350,000			\$ 350,000		
Plow Truck 4009	\$ 245,000			\$ 245,000		
Utility Pick-up Truck - 1 Ton 4022	\$ 50,000			\$ 50,000		
Excavator 4013	\$ 195,000			\$ 195,000		
Plow Truck 4027	\$ 245,000			\$ 245,000		
Pick Up Truck #4005, 3/4 Ton 4x4	\$ 55,000			\$ 55,000		
Tractor 4044 with Arm Mower	\$ 170,000			\$ 170,000		
Bucket Truck 4300	\$ 165,000			\$ 165,000		
Chipper	\$ 60,000			\$ 60,000		
Loader 4014	\$ 250,000				\$ 250,000	
Compressor	\$ 35,000				\$ 35,000	
Plow Truck 4003	\$ 225,000				\$ 225,000	
Pickup Truck 4033	\$ 60,000				\$ 60,000	
Sidewalk Machine with attachments	\$ 194,000				\$ 194,000	
Plow Truck 4026	\$ 225,000					\$ 225,000
Tree Truck #4031	\$ 185,000					\$ 185,000
Pickup Truck #4035	\$ 50,000					\$ 50,000
Indoor Floor Sweeper	\$ 70,000					\$ 70,000
Floor Sweeper - TBD						
Message Reader Board - TBD						
Trailer - TBD						
<b>Public Works Department</b>						
<b>Projects</b>						
Ashton Street Drainage Improvements	\$ 200,000	\$ 200,000	B			
Mid-Level Paving	\$ 893,010	\$ 893,010	B			
Mitchell Hill Road Construction	\$ 1,500,000	\$ 1,500,000	B			
Shop Floor Resurfacing - 30,000 sq. ft.	\$ 255,000	\$ 255,000	B			
Spurwink Road Traffic & Pedestrian Improvement Phase I	\$ 890,000	\$ 890,000	ARPA			
Sidewalk Rehabilitation Paving/Accessibility Improvements	\$ 180,000	\$ 180,000	B			
Black Point Road Paving (Old Neck to Spurwink Rd)	\$ 265,000	\$ 265,000	B			
Mast Arm Traffic Signal Upgrade: Sawyer & Rte 1 - Commerce & Rte 1	\$ 280,000	\$ 280,000	B			
Spurwink Rd Traffic & Pedestrian Improvements - Phase II	\$ 1,360,000			\$ 1,360,000		
Rte 1 Greening Initiative Phase II (Millbrook Crossing)	\$ 125,000			\$ 125,000		
Sidewalk Rehabilitation Paving/Accessibility Improvements Year 2	\$ 180,000			\$ 180,000		
Mid Level Paving	\$ 919,800			\$ 919,800		
Sub-Surface Drainage Improvements	\$ 300,000			\$ 300,000		
Wash Bay Refurbishment	\$ 45,000			\$ 45,000		
Pine Point Area Improvement Project	\$ 2,500,000			\$ 2,500,000		
Rte 1 Greening Initiative Phase III (Willowdale Rd. Area)	\$ 90,000			\$ 90,000		
Mid-Level Paving	\$ 947,394			\$ 947,394		
Sub-Surface Drainage Improvements	\$ 300,000			\$ 300,000		
Parking Lot /Back Yard Resurfacing	\$ 308,963			\$ 308,963		
Sidewalk Rehabilitation Paving/Accessibility Improvements Year 3	\$ 180,000			\$ 180,000		
Mid-Level Paving	\$ 976,372				\$ 976,372	
Sub-Surface Drainage Improvements	\$ 300,000				\$ 300,000	
Payne RD Reconstruction (Cabelas/Flaherty's Hill) Tentative pend'g sewer ext	\$ 1,400,000				\$ 1,400,000	
Sidewalk Rehabilitation Paving/Accessibility Improvements Year 4	\$ 180,000				\$ 180,000	
Gorham Rd Phase I (Nonesuch- Mussey)	\$ 1,500,000					\$ 1,500,000
Mid-Level Paving	\$ 1,025,190					\$ 1,025,190
Sidewalk Rehabilitation Paving/Accessibility Improvements Year 5	\$ 180,000					\$ 180,000
<b>Total Public Works Department</b>	<b>\$ 21,019,729</b>	<b>\$ 5,373,010</b>		<b>\$ 3,769,800</b>	<b>\$ 5,021,357</b>	<b>\$ 3,620,372</b>
				<b>\$ 3,235,190</b>		

## Public Works Department Capital Equipment

Each year funds are requested for new equipment based on an established equipment replacement schedule. With a few exceptions, the annual plan calls for the replacement of one plow truck (with gear), one pickup truck, and one 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 successfully follow our schedule because operators are assigned specific trucks and our vehicle maintenance staff is very diligent with maintenance schedules.

\* Descriptions are for items requested in the upcoming FY23 Budget.

**Plow Truck #4025:** This truck will replace a 2005 International 7400, following the plow truck replacement schedule as outlined above. This truck will incorporate an alternate sander to what we have been utilizing for some time; a sander that is built into the dump body and is not removable. The anticipated benefit(s) of this alternate sander is: higher sand capacity/less need to refill, fewer “quick connect” hydraulic connections resulting in a lesser possibility of failure, it removes the need for employees to climb atop the sander while on the rack, it facilitates easier chassis work as you do not need to pull the sander prior to raising the body for maintenance, repair, and cleaning.

**Pickup (Service) Truck 4036 Replacement:** In keeping with our program to replace light-duty trucks (one ton and below) on a ten year schedule this purchase would replace a 2010 one-ton GMC Sierra two-wheel drive pickup with a similar unit.

**Loader/Backhoe:** This purchase would replace a 2016 Case 590SN. The loader/backhoe is the only piece of equipment on a 5-year schedule. This machine is used daily and all year-round, which results in expedited wear and tear. The loader/backhoe specifications include a 5-year no-downtime-bucket-to-bucket warranty, so even in the event of equipment failure the dealership would provide us with a loaner. This is the most versatile piece of equipment utilized by the PW department. It can be used for a wide variety of projects including but not limited to: ditching, loading, material handling, installation of catch basins, lifting, etc. Based on previous trade-in amounts for this same type of equipment, we could easily anticipate at least \$50,000 of trade-in value for this machine.

**Sidewalk Machine:** This machine will replace the previously purchased used sidewalk machine that we initially leased and then purchased in FY21. The seven-year-old machine had experienced very heavy usage at a neighboring municipality and has required a great deal of ongoing maintenance and repair to remain in working order. In anticipation of replacement, we have held off on some costly and time-consuming repairs of the older machine. Replacing this aging machine will enable us to continue to clear sidewalks in a more efficient and effective manner, and also to continue clearing sidewalks if/when one machine is down. The machine that we are proposing to purchase can utilize the attachments that were purchased previously with our current machine.

**Front End Loader with Plow (Reuse Existing V-Plow Blade & Wing):** This Front-End Loader will replace a 2012 John Deere 624K loader that currently has over 7,000 hours. This machine has a plow and a wing and has a dedicated plow route. It is able to plow the narrow streets in housing developments that are unable to easily accommodate the larger plow trucks. In addition to plowing, this piece of equipment is used for loading, beach cleaning, landfill work, earthwork, etc. By replacing this machine on our current 10-year schedule, we are able to get a significantly better return on our used unit than we would otherwise. Currently, the expectation is to receive at least \$50,000 for our current machine. We will be reusing our existing V-plow blade and wing on this new machine.



## Public Works Department Capital Equipment & Projects

\* Descriptions are for items requested in the upcoming FY23 Budget.

**Fork-Lift #4154:** Purchased when we moved to our current facility in 1996, this machine will replace a 1996 Daewoo G25S. This forklift experiences daily usage. As the only municipal forklift in the Town of Scarborough, it is utilized for all departments; all other departments have their heavy loads delivered to PW, so we can unload and move as necessary with this machine. Due to our current methods of storing materials on the second floor, this machine is continuously utilized to lift and lower loads between floors. Because of this, we are unable to function without this forklift. While still functioning and certified, the forklift functions at a significantly lower capacity than intended; a new machine will far outperform our current machine. Unfortunately, based on a 15-year replacement expectation, this piece of equipment has been bypassed for the better part of the last 11 years in every budget cycle.

**Alignment Rack Upgrade:** Our current alignment rack was installed in 2006. We are proposing an upgrade that would make vehicle alignments more efficient, and incorporates an improved and modernized method of usage. Technician newer to the industry have been trained on this type of machine as opposed to what we currently have.

### Projects FY23

**Ashton Street Drainage Improvements:** Given that there is currently no formal drainage on Ashton Street, drainage issues are an ongoing problem. This project will add formal drainage to Ashton Street via the existing drainage on Bayview Ave. Once installed the drainage issues should be alleviated.

**Mid-Level Road Rehabilitation:** The Public Works department completed a town-wide pavement condition survey in FY19 of all paved roads in town. This survey was conducted in-house with the nationally recognized pavement management program “Micropaver.”

This software establishes a number of possible funding scenarios by utilizing the collected data. For our purposes we have chosen a funding scenario that enables the town to maintain all roads at a condition rating of 75 % out of 100%. The study indicates that the current pavement condition index (PCI) is at an average of 75% town wide. To sustain this, the PCI annual cost of the mid-level paving program would need to be \$893,010 for FY23.

**Mitchell Hill Road Construction:** Traffic on Mitchell Hill Road has increased during the last 15 years. The traffic from residential development on Mitchell Hill Road combined with motorists using the road to avoid other higher traffic roads has pushed it beyond its design capacity.

The funds for this project will be used to implement the findings from the survey and design stage in FY22. This construction will improve the road with proper vertical and horizontal alignment. Drainage has been a problem in some sections and would be addressed in this stage of the project as well.

**Shop Floor Resurfacing: 30,000 sq. ft.:** The Scarborough Public Works Department has resided in its current facility since 1996. Over these past 26 years, the shop floor has experienced heavy usage and traffic and is now exhibiting extensive cracking. The department would like to resurface the shop floors now, in an effort to avoid a more expensive solution of complete replacement in the future.

Public Works Department Capital Equipment & Projects

\* Descriptions are for items requested in the upcoming FY23 Budget.

**Spurwink Road Traffic and Pedestrian Improvements Phase I (Ocean Ave - Cape Elizabeth Line):** Utilizing the information gleaned from the Planning and Design phase in FY22, Phase I of the project construction is slated to begin in FY23. Phase I of this project will be at the Ocean Ave end of the road section and will extend approximately halfway to the Cape Elizabeth line. Phase II will complete the remainder of the road section/project. This project will include a road realignment as well as the addition and improvement of pedestrian and bicyclist amenities. The 2005 Transportation Study identified the need for these improvements.

**Sidewalk Rehabilitation Paving/Accessibility Improvements (Year one of 10-year plan):** Of the Town of Scarborough's nearly 50 miles of sidewalks, many of them were constructed in the 1990's and are showing their age. During the pandemic the number of residents utilizing the sidewalks increased, which raised awareness of the state of the sidewalks and lead to an increased number of calls to Public Works to report sidewalk defects. The Town Survey completed in 2021 indicated clearly that the state of the sidewalks was an area of significant concern amongst the residents in Town.

**Black Point Road Paving (Old Neck to Spurwink Road):** In FY23 the Maine DOT will be paving Black Point Road from Highland Ave to Old Neck Road. There are significant cost savings for the Town of Scarborough if the section of Black Point Road from Old Neck Road to Spurwink Road is paved in FY23 in tandem with the DOT's efforts, as opposed to waiting to do it at a later date, and not in tandem with the State.

**Mast Arm Traffic Signal Upgrade: Sawyer Road & Route One/Commerce Drive & Route One:** Currently, the Sawyer and Commerce intersection of Route One are the only intersections in this section of Route One that still have the span wire mounted traffic signals which are original from when the intersections were first signalized. Upgrading the signals at both of these intersections will create consistency in the traffic signals along the Route One corridor. The mast arm upgrade is part of a wider upgrade to the Route 1 traffic infrastructure that includes the installation of adaptive traffic controls. Adaptive traffic controls have proven to be effective in improving traffic flow and reducing red light waiting times for motorist in other Route One intersections within Scarborough.

# Narrative for Capital Equipment & Projects Projected 5 Year Plan

## Public Library Capital Equipment & Projects

Description	5-Year Total	2023	2024	2025	2026	2027
<b>Library</b>						
<b>Projects</b>						
Building Expansion Planning & Construction	\$ 10,650,838	\$ -	\$ 10,650,838			
Solar Panels Buy Out	\$ 32,661		\$ 32,661			
<b>Total Public Library</b>	<b>\$ 10,683,499</b>	<b>\$ -</b>	<b>\$ 10,683,499</b>			

\* Descriptions are for items requested in the upcoming FY23 Budget.

**Building Expansion: (2024)** The Scarborough Public Library has developed plans for a renovation and expansion of the current facility on Gorham Road. 22,176 square feet will be added to the existing 12,884 for a total project size of 35,060 square feet. This request is contingent upon voter approval of a bond on the November 2022 ballot.

**Building Expansion Planning (2023)** \$2,288,157 - Architecture, engineering fees, and administrative costs. This will include design development, preparation of construction documents, and bidding and approvals. Some of these funds will be expended as construction proceeds through FY 2024.

**Building Expansion Construction (2024)** \$10,650,838 - Estimate is based on a schematic design by Simons Architects in February 2022. The estimate was prepared by PCM and includes an escalation factor for construction September 2023 - December 2024. This does not include bond interest.

Temporary relocation of Library Services will be necessary. Those costs are not included in this estimate and may be covered by private support and fundraising.

# **SCHOOL CAPITAL BUDGET**



**Scarborough Public Schools**

## School Capital Budget

Note: The School Capital Budget is also included in the Municipal Capital Budget section.

### School Capital Equipment & Projected 5 Year Plan

CAPITAL EQUIPMENT PURCHASES	5-Year Plan	FY23 Proposed	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Item Description	Total Cost	Budget	Cost	Cost	Cost	Cost
<b>Transportation</b>						
School bus replacement schedule	2,111,711	405,783	413,899	422,177	430,620	439,233
Implement bus tracking software	120,000	120,000	0	0	0	0
<b>Facilities</b>						
Maintenance truck replacement schedule (per PW recommendation):						
GMC pickup #548799	55,000	55,000	0	0	0	0
John Deere tractor	50,000	0	50,000	0	0	0
Ford pickup #B71427	55,000	0	0	55,000	0	0
Ford pickup #B71426	60,000	0	0	0	60,000	0
Chevrolet box truck #108401	55,000	0	0	0	0	55,000
Furnishings replace & renew	500,000	200,000	50,000	100,000	50,000	100,000
Kitchen equipment replacement	85,000	85,000	0	0	0	0
Athletics equipment	75,000	15,000	15,000	15,000	15,000	15,000
Facilities support equipment	289,000	99,000	100,000	30,000	30,000	30,000
<b>Totals</b>	<b>3,455,711</b>	<b>979,783</b>	<b>628,899</b>	<b>622,177</b>	<b>585,620</b>	<b>639,233</b>

**Bus Replacement:** School vehicles are maintained by the Scarborough Department of Public Works, leveraging our shared services model to combine exceptional quality of care with cost savings. Each school bus travels 15,000 miles per year of stop-and-go driving in all weather and road conditions, and is 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. Public Works is currently recommending a 10-year replacement schedule; because we have 30 buses, we plan to replace 3 buses per year. The 5-year capital plan for School Transportation reflects this recommended replacement schedule. In FY21 we replaced only two buses due to funding constraints, but were able to purchase 5 new minivans with CRF grant funds. In FY22 we returned to the 3-bus-per-year replacement cycle. Significant recent cost increases in the vehicle and equipment markets are reflected in the higher budget estimates for FY23 and beyond.

**Bus Tracking Software:** For several years the School Department has been researching software options for more efficient development of bus routes and tracking of student transportation assignments. In recent months, COVID-related safety protocols and contact tracing have made this need even more apparent. This capital request will allow us to proceed with implementation of a selected tracking software, including the initial purchase and installation of equipment.

**Truck Replacement:** The Facilities Department uses pickup trucks to transport staff, tools and equipment to and from the eight locations served by the department. Trucks are also used to plow and to haul larger equipment in tow. The department owns a box truck to move large loads, a dump truck for plowing, sanding and site work, and two large utility tractors. All of these vehicles are included in a vehicle replacement schedule recommended by Scarborough Public Works. Five vehicles are included in the 5-year capital equipment plan proposed here, with replacement funding for one pickup truck budgeted for FY23.

<sup>1</sup>January 2002, National Association of State Directors of Pupil Transportation Services.

**Furnishings Replacement & Renewal:** School furnishings such as desks, chairs, tables and shelving are used daily and subject to regular wear and tear. Most quality school furnishings have a useful life of 15-20 years, and many classroom furnishings throughout the district are currently well beyond that threshold (20-25 years old). \$100,000 of our FY23 requested funds will be allocated to our ongoing district-wide replacement cycle. An additional \$100,000 is budgeted specifically for replacement of all student chairs for the 7<sup>th</sup> and 8<sup>th</sup> grades.

**Kitchen Equipment Replacement:** The School Nutrition Program operates 3 full-size kitchens at the High School, Middle School and Wentworth, and 3 satellite kitchens at the primary schools, producing breakfast and lunch daily for thousands of students. Recent capital investments have focused on bringing all major equipment, most with a useful life of 12-15 years, up to standard so that most scheduled replacements can be made at a sustainable level in the program operating budget.

Because of the changes to School Nutrition Programs at both the state and federal level since the start of the pandemic, school meals are now free to all students regardless of economic status. As a result, our district is serving meals at a much higher volume each day, and food storage space has become a challenge. In addition, we now qualify for more free USDA commodities which arrive in large bulk deliveries. Our FY23 CIP budget includes \$85,000 to purchase and install a commercial grade refrigerator/freezer unit outside Wentworth School to accommodate this additional inventory.

**Athletics Equipment:** Although most equipment for athletics is purchased through the school operating budget or with booster funds, there are larger one-time expenses typically proposed as capital projects. Funding in the FY23 capital budget will be used to install new bleachers at the Mitchell Sports Complex baseball field, where the old bleachers have been removed due to safety concerns with their poor condition.

**Facilities Support Equipment:** The School Department owns dozens of commercial-grade automated floor cleaning machines, which allow custodians to keep floors sanitary and in excellent condition with maximum efficiency. The largest machines have a 7 to 8-year useful life. While these machines are under a preventive maintenance contract, we continue to support a replacement cycle to keep these vital tools in good repair. In the FY23 budget, funding is requested for a pilot purchase of a programmable robotic floor scrubber which will help to address ongoing staff shortages by freeing up custodians for other work. In addition, FY23 funds will be used to purchase a commercial lawn mower with deck to enhance grounds maintenance capacity and efficiency.





## School Capital Projects & Projected 5 Year Plan

CAPITAL IMPROVEMENT PROJECTS	5-Year Plan	FY23 Proposed	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Item Description	Total Cost	Budget	Cost	Cost	Cost	Cost
<b>Technology</b>						
District-wide equipment/infrastructure	1,437,500	337,500	350,000	250,000	250,000	250,000
<b>Facilities</b>						
Long-Range Planning	100,000	0	100,000	0	0	0
District-wide Energy Improvements	250,000	150,000	50,000	50,000	0	0
Roof restoration	1,276,000	476,000	200,000	200,000	200,000	200,000
Exterior/Interior finishes	250,000	50,000	50,000	50,000	50,000	50,000
Security & access management	140,000	60,000	20,000	20,000	20,000	20,000
Flooring repair and replace	110,000	30,000	20,000	20,000	20,000	20,000
Building envelope maintenance	250,000	0	75,000	50,000	75,000	50,000
Grounds and site maintenance	750,000	150,000	400,000	100,000	50,000	50,000
DW HVAC repairs	680,000	80,000	150,000	150,000	150,000	150,000
<b>Totals</b>	<b>5,243,500</b>	<b>1,333,500</b>	<b>1,415,000</b>	<b>890,000</b>	<b>815,000</b>	<b>790,000</b>
<b>GRAND TOTAL SCHOOL EQUIPMENT &amp; PROJECTS</b>	<b>8,699,211</b>	<b>2,313,283</b>	<b>2,043,899</b>	<b>1,512,177</b>	<b>1,400,620</b>	<b>1,429,233</b>

**Tech Equipment Replacement:** The School Department has a cyclical technology plan which guides us in ensuring that technology equipment and software receive regular, scheduled updates across the district. In most years, equipment replacement or renewal is primarily focused on one phase: K-2, Wentworth, Middle School or High School. A portion of the funding for this annual upgrade is also found in the school operating budget. In FY21 and FY22, federal COVID-relief grant funds allowed us to purchase tech devices and peripherals across the district to support hybrid and distance learning. CIP funds requested for FY23 will be used to replace High School classroom projectors, to upgrade wiring and connectivity for classroom sound systems, and to replace one of the department vehicles (shared cost with Town).

**District-wide Energy Improvements:** This funding supports ongoing efforts to replace high-energy-use fixtures with energy-efficient fixtures throughout the district. Older fluorescent fixtures can now be retrofitted for LEDs with a 10-year useful life; motion sensors can increase the efficient use of lighting and energy consumption in classrooms and office spaces. Most projects in recent years have been submitted to Efficiency Maine and have received offsetting rebates. Funding for this work was deferred in FY21 and FY22; the request returns in FY23 as a strategic priority to offset rising energy costs in our operating budget.

**District-wide Roofing:** 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. FY23 budgeted funds will support multiple scheduled roof section replacements at Eight Corners School, where restorations have been delayed due to ongoing long-range planning for the primary schools; at this time, further delay may risk materials failure and is not advisable.

**Exterior & Interior Finishes:** Throughout the district, finish painting is required when a modification or change is made or when colors can no longer be matched due to base paint color formulas changing. Wear-and-tear occurs regularly as well, so it often makes more sense to plan a full painting project either by wing or hallway so as to achieve consistency in appearance and to maintain the appeal of the schools. Most of our buildings have masonry exteriors, but wood exterior surfaces also require painting to maintain resistance to weather and the elements. Funds budgeted in FY23 will be used to continue painting hallways and classrooms district-wide (deferred from FY22 proposal), and to paint the Transportation building.



**Security and Access Management:** Budgeted funds in this multi-year project account are used for upgrades and additions to our building security and emergency management systems. Ongoing investments have been made for cameras and access control equipment system-wide, continued improvements to entryway security, and other needs identified through review of our district safety and emergency protocols. In FY23, funding is requested to replace the public address system at Wentworth School, a critical tool for building communications. Funding is also budgeted to begin installation of window shades for classroom doors to be used during lockdown.

**Flooring Repair & Replacement:** Commercial carpet has a useful life of 10-25 years depending on the quality originally purchased. 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. At our K-2 schools, carpeted classrooms have been used for school meals during the pandemic to allow for distancing, and cleaning these surfaces has become especially challenging. Funding budgeted for FY23 is targeted to replacement of flooring at the K-2 schools, focusing on areas of greatest deterioration and using the opportunity to explore alternatives for carpeted areas.

**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. While Building Envelope is included in our 5-year capital plan, delayed scheduling of work budgeted in FY22 means that no new funding is requested for FY23.

**Grounds & Site Maintenance:** This capital project account includes funding for multiple projects:

**Pavement Maintenance:** Pavement on school roadways and parking lots suffers from traffic use as well as the seasonal impacts of weather and frost. As pavement ages and cracks form due to frost movement, crack filling and re-sealing is necessary to prolong the life of the pavement. In addition, because of weather and traffic impacts, regular re-painting of parking lot lines, crosswalks and directional arrows is required. Annual capital investment is based on a rotating maintenance cycle throughout the district, and continues in FY23 with a budget request of \$50,000.

**Playground Upgrades for IDEA/ADA Accessibility:** FY22 began a multi-year project to address inclusiveness and accessibility for all students to district playgrounds. Many of our students use wheelchairs or have other mobility challenges, and staff members are tasked with assisting them in their daily schedule. In order to improve access to recess and free play opportunities for all students and safe work environments for staff, we are using budgeted funds to replace hard-to-navigate surfaces leading to and underneath playground equipment, and to add inclusive play equipment. This is a long-term project, with the focus in FY23 on Wentworth School.

**Quentin Road Paving:** Proposed in FY22 but deferred due to budget constraints, this project addresses the deterioration of the driveway from the Public Library to the Middle School bus loop. Repairs will include restoration of cracked and damaged pavement as well as filling of the sunken area next to the Wentworth school. Considering our priorities for FY23, this project is deferred again and represented in the 5-year plan estimate for FY24.

**HVAC Repairs & Upgrades:** Heating and cooling systems at the primary schools and Middle School are 20-25 years old, while components of these systems typically have a useful life of 15-20 years. System components have begun to fail regularly; capital funding allows us to replace these high-cost components with new higher-efficiency equipment. Funding requested over multiple years in the capital budget has been used to continue a systematic overhaul of the HVAC system at the Middle School, whose components are 5 to 10 years beyond their expected useful life, while also allowing for sufficient funding to replace other system components as they fail. In FY23, funds will be targeted to the K-2 schools, where upgrades have been deferred pending ongoing long-range planning for the primary schools. Each K-2 building has two boilers; all but one at Blue Point are reaching the end of their useful life. FY23 funds will be used to begin staged replacement with the installation of one new boiler each at Eight Corners and Pleasant Hill.



## Educational Budget

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**LEADERSHIP COUNCIL'S  
FY23 BUDGET PROPOSAL**



**Scarborough Public Schools**

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**SUPERINTENDENT'S  
INTRODUCTION &  
EXECUTIVE SUMMARY**



**Scarborough Public Schools**

# Superintendent's Introduction

## Leadership Council's Proposed Budget for FY23

Dear Scarborough Community Members,

As I write this letter to you in March of 2022, almost exactly two years to the day when Scarborough Schools had to adapt and learn how to educate and support all of our students remotely, I am proud of the resilience, the support, the innovative and solution-oriented approaches, and the collective will to provide a healthy and productive learning environment for students at every level through unprecedented challenges.

We acknowledge and celebrate the hard work from staff, students, families, and our community in successfully returning our students to fully in-person learning, starting with our Fall 2021 Reopening Plan. Over the course of this year, we have responded innovatively to frequent changes in guidance and continued to keep our students and staff healthy and safe. We recognize and appreciate everyone in the Scarborough community for the resilience they have shown over the last two years, and how families continue to support one another across our schools and town. As your new superintendent, starting in July 2021, I have been impressed with the community support for our schools and how our staff strives to support the unique abilities and interests of all learners. At a February workshop, the Board of Education approved the following goals for my first year as Superintendent in Scarborough:

1. Scarborough Schools will successfully navigate the 2021/2022 school year by developing and implementing a comprehensive return to in-person instruction reopening plan this fall. We will ensure students and staff return to fully in-person learning safely and that all health and safety protocols related to COVID-19 are followed and consistent across all buildings. We will be relentless in communicating the need to be proactive, dynamic, and nimble in making the organizational shifts necessary to respond to changing health conditions related to the COVID-19 pandemic. We will understand the need to identify strengths, learn on the fly, try new methods to connect and communicate with staff and families, support the unique needs of all members of our community, and respond to the unexpected challenges with an open mind and a creative problem-solving methodology. Our leadership team must be strong, flexible, inclusive, and responsive in order to support our community effectively.
2. The Scarborough Schools community will contribute to developing a shared vision for how we continually strengthen our learning organization and impact the development of our learners K-12. Families and staff will have a clear sense of how professional development efforts, curriculum alignment, innovative authentic learning experiences, and community connections, serve to strengthen learning in all schools and classrooms. This goal will be met through proactive communication and revision of Scarborough's strategic plan, which will begin with a community dialogue scheduled for the spring of 2022, and also include frequent opportunities for staff and our community to contribute their ideas, perspectives, and feedback.

3. The Scarborough Schools community will develop the unique abilities and interests of all our students through:

- Ensuring inclusive connection among all our students and families.
- Building a strong academic foundation at all phase levels.
- Meeting the individual learning needs of all students through embedding an effective network of student supports (RTI).
- Strengthening social emotional learning through all developmental stages by implementing aligned curricula, meeting the social and emotional needs of our students in proactive ways, responding to those in crisis, and recognizing the importance of social and emotional health to overall well-being and success in school.

As spring emerges, and we continue to return to a more normalized school experience for all our learners, I wanted to offer my thanks for your continued diligence in keeping our students and staff safe and healthy, learning together in-person, in our school buildings.

Our Leadership Council has been meeting regularly, starting in December, to put together a fiscally responsible budget proposal with the positions and programs necessary to provide improved instructional support, strengthen student learning, and enhance social emotional learning and support to foster whole-child wellness. With respect to expenditures for next fiscal year, we are projecting a total net expenditure increase of 5.31% that includes new position and programming requests, maintaining current staffing & services, meeting contractual staff compensation obligations, addressing projected insurance cost increases, and operating effectively given our projected enrollment. I encourage the public to head to our website and find our proposed FY23 budget documents that will outline our priorities and specific requests needed to best educate all our students in Scarborough. We have diligently weighed building and district-wide priorities to craft a budget that puts the needs of our students, faculty, and community first, respects the fiscal challenges we continue to face responsibly, and invests in the resources necessary to continuously improve learning for all. We look forward to the Board of Education's review and ask for the community's support.

Thank you for your anticipated support of this budget and our students. If you have any questions regarding this proposal, please feel to contact me directly at [gbruno@scarboroughschools.org](mailto:gbruno@scarboroughschools.org).



Geoff Bruno  
Superintendent of Schools



# Executive Summary of the Proposed FY23 Budget

We are pleased to introduce to you the proposed FY23 budget for the Scarborough Public Schools. This summary is intended to provide readers with a basic understanding of the factors involved in this year's budget development process, and is followed by a more detailed view into our schools and departments.

## How the Budget Proposal Was Developed

This budget proposal is based on the collective work invested by school and district level leaders of the Scarborough Public Schools' Leadership Council. Following our annual budget development protocol, the Leadership Council assessed the impact of past investments and analyzed current use of resources in a multi-phase process to develop a FY23 budget that is both fiscally responsible and aligned to our district priorities and goals. This year's budget proposal reflects not just long-term goals but also consideration of the immediate needs of students returning to full-time, in-person learning after the hybrid model of the 2020-21 school year.

### Leadership Council process

Through multiple workshops reviewing student experiences, staff resources and enrollment uncertainties, the Leadership Council has analyzed our "level services" budget. We engaged in individual sessions of line item budget review with each school and department, identifying areas of continued need, potential reduction, and reallocation of resources to create the lowest possible increase in non-personnel accounts, and offset contractual increases in salaries, wages & benefits. In this year's budget development process, we focused both on continuation of existing programs and services and on the supplemental supports we are currently providing for students to address impacts of the pandemic environment of the past two years. We also faced the challenge of developing strategies to maintain critical services without the level of federal grant funding that has been available to us during the pandemic.

Our introduction of the FY23 budget proposal is organized into three areas of focus: Celebrating Success (impacts of prior investments); Facing Challenges (our current story); and Our Budget Proposal (resources requested and unmet needs). While these broad subject headings can be applied to any budget year, you will find our reporting in this year's proposal reflects current concerns around the wellbeing of our students, staff and community, with learning recovery, social and emotional needs, and ongoing pandemic management protocols considered as critical factors in all of our decision-making.

School leaders continue to reflect on the best practices we can employ to support students, families and staff in these challenging times. Our FY23 budget proposal outlines the resources we will need to carry on this important work.

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### First Reading Budget Challenges

#### Items Still in Motion

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

#### Personnel Costs Make Up 79.8% of the School Budget

With a few exceptions, School Department employees are represented by six employee bargaining units. Most salary/wage and benefit structures are determined through collective bargaining. The Teachers & Professionals, Educational Support Staff, Bus Drivers, Custodians and Food Service Specialists are represented by the Scarborough Education Association (SEA), members of the Maine Education Association (MEA) and affiliated with the National Education Association (NEA). The School Administrators group and the Maintenance Workers are independent bargaining units.

At the time of this writing, collective bargaining agreements (CBAs) defining wages and benefits for 2022-23 have been finalized with our Education Support Professionals and our Bus Drivers (both effective 7/1/2021). An agreement is currently in process to cover the Custodians and Food Service Specialists, while the Maintenance Workers, School Administrators and Teachers & Professionals bargaining units have not yet entered into negotiations on contracts to begin July 1, 2022.

When a CBA is due to expire, the negotiations team typically undertakes an analysis of local labor markets to see how Scarborough compares, and to ensure that we are able to be competitive in attracting and retaining qualified employees. During the budget process, we must allow for sufficient funding to permit the School Board and the union to bargain in good faith, and we have only estimated wage and benefit levels established at the time of the first budget presentation.

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### Budget development factors

#### Rising Fixed Costs

Human resources are our largest and most valuable investment (79.8% of the total FY23 school budget). Salaries and wages are based on collective bargaining agreements (see above), while insurance costs continue to rise. Prices for supplies and services also typically increase year over year. For FY23, our budget predictions have been developed using multiple baselines - pre-COVID expenditures in FY19, projected actual expenditures for FY22, and input from vendors and industry analysts around recent supply chain disruptions and cost inflation.

### Some expected budget drivers for FY23

- Newly negotiated and open Collective Bargaining Agreements for all of our bargaining units will drive the most significant increase in district costs for FY23. With a goal of offering **competitive wages and benefits** in an extremely tough labor market, this investment in hiring and retaining high-quality workers is a top priority. The projected increase in wages and benefits from FY22 to FY 23 in this budget proposal represents \$2.9M (see pages 13 & 14).
- **Anthem health insurance** rate increases continue to be especially unpredictable due to pandemic conditions. We will know the highest possible rate increase on March 25, and actual district rates should be available in early April. Our current budget projections are estimated at +6% based on prior year averages, but may increase. The total value of 1% change in Anthem premiums is about \$60,000, so rate adjustments will have a significant budget impact.
- The increased demand for student support across the district has been seen especially in **Special Services**, where student referrals are increasing and social/emotional learning (SEL) concerns have escalated in multiple programs. This budget proposal includes the addition of 2 Social Worker positions and 2 one-to-one Ed Tech 3 positions to serve these critical needs (see pages 30-31).
- Another area of growth is in **Instructional Technology**, where the addition of both tech hardware and applications during the pandemic has led to increased demands for tech support and integration as well as repair and replacement of instructional equipment.
- As homeowners and motorists will be aware, **energy and fuel costs** are currently on the rise and expected to continue. In this FY23 budget proposal, projected costs for natural gas, heating oil, diesel fuel and gasoline drive a significant increase in both Facilities and Transportation. In addition, while our electricity rates are under contract and will not increase in FY23, the expanded use of our buildings at night, on weekends and in the summer months (with air conditioning needed) is a planned cost factor.

### **Enrollment and Class Size**

One of the more significant impacts of the pandemic environment in our budget development process has been the challenge of enrollment projections. School closure in the spring of 2020 and the hybrid learning model of the 2020-21 school year upended the accuracy of the enrollment projections we have been able to rely on in the past. The understandable concern of parents regarding the safety of our school environment, and their comfort level with alternative learning pathways they have found, have caused many families to make atypical school choices for their children.

For the 2021-22 school year, district leaders made a strategic commitment to keep class sizes lower than our pre-pandemic standards, with the goal of supporting successful re-entry and learning recovery for students returning to full-time in-person school after the challenges of the prior year. Several supplemental teacher and professional positions were funded for FY22 with federal grants (see page 8). For the 2022-23 school year, class sizes will be increased in an effort to transition back to our expected student/staff ratio targets. However, acknowledging that our students will continue to benefit from adult supports, we plan to retain 4 supplemental classroom teacher positions using the balance of our COVID-related federal grant funds (ESSER 3).

### Budget Revenues

As you will see in the Revenue Summary on page 12, most of the non-tax funding for schools in Scarborough comes from state General Purpose Aid, also called state subsidy. Based on the preliminary allocations provided to schools across Maine in January, Scarborough will receive an increase of only \$30,445 over FY22's subsidy amount. This allocation, coupled with the fact that \$488,512 of FY22's subsidy has been earmarked for a capital reserve fund, means that we will actually have a reduction of \$458,067 in non-tax funding available to support our FY23 operating costs.

As has been the case for many years, the majority of educational funding responsibility in FY23 will fall on the shoulders of our local taxpayers. Our status this year is primarily due to increased state property valuation projections for Scarborough year over year compared with other towns and school districts, and a decrease in our official student count since the FY22 subsidy calculations. At this preliminary level, FY23 state subsidy will represent **8.46% of our operating budget revenue in this proposal.**

### Other Revenues

In FY21 and FY22, the influx of federal grant funds for COVID-related expenses enabled us to address staffing, technology and facilities needs while reducing funding requests in our local operating budget. In FY23 we will be able to rely on the balance of the last grant (ESSER 3 or ARP ESSER) for supplemental staff and summer programming - see details on page 8.

### Use of Fund Balance

The FY23 budget proposal allocates \$1,500,000 of fund balance (year-end surplus) as offsetting revenue. In FY22 we increased our allocation of fund balance from our original proposal of \$700,000 to \$1,000,000 during the budget approval process, recognizing that program reductions during the pandemic had generated unexpected savings. For FY22, we have again increased the use of fund balance, using most of the \$1.9M balance available at the end of FY21, to mitigate the impact of the state subsidy loss on local taxpayers. We are aware that this unusually high level of fund balance will not continue in subsequent years now that we have returned to full-time use of our schools and federal grant funds are ending, but we feel this is the appropriate use of the excess taxpayer funds that have been conserved over the past two years.

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## Operating Efficiencies - Shared Services

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

### School/Municipal Shared Services

- Our **Information Technology (IT) Department** is a Town/School department. The IT staff are 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. As a shared service, the IT department 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.

- 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. Community Services also works with the School Athletics Department to schedule, 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 many other school districts.
- School Department buses and trucks are cared for by the **Scarborough Public Works Department**. Public Works staff take ownership of our vehicles in a way that no outside contracted company could be expected to, and at a considerable savings over typical vehicle maintenance costs.

### Regional Shared Services

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

In June of 2019 Scarborough voters approved our school district's membership in the Greater Sebago Education Alliance Regional Service Center (GSEA RSC). The Greater Sebago Education Alliance (GSEA) is a group of 10 separate school districts, including Scarborough, who are partnering in order to obtain better deals on certain goods and services and in order to receive additional State subsidy. This organization leverages Department of Education incentives to formalize ways in which we have been collaborating with our regional partners for years, and by sharing services with other GSEA member districts we are able to access expanded professional development opportunities and greater purchasing power.

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### Federal COVID-related Grant Funding

A major factor in school finance over the past two years has been the influx of federal grant funds distributed through the state Department of Education to individual school districts. Over \$5.8M in multiple grants have been used in Scarborough to mitigate the extra costs and resources needed to keep schools open under pandemic conditions, and to protect the health and safety of our students, staff and community. The availability of these grant funds has allowed us to reduce the anticipated burden on local taxpayers while remaining on a solid financial footing.

On March 27, 2020, the CARES Act was signed into law, providing emergency federal funds to states for the purpose of addressing COVID-19 related impacts to education. The Elementary and Secondary School Emergency Relief Fund (ESSERF) was made available to state education departments through the US Department of Education, and funding was allocated to local districts according to the Title IA funding formula under existing statute. Scarborough's ESSER I allocation was **\$106,145**, a relatively small amount due to the way the Title IA formula distributes the most funding to the neediest districts. School leaders developed a plan to use these funds to support supplemental staff positions for the 2020-21 school year.

On July 17, 2020, Governor Mills announced the distribution of a new round of federal funding to schools, through the state's **Coronavirus Relief Fund (CRF)**. School districts across the state were provided an allocation from this fund based on criteria developed by the Department of Education's finance office, using student enrollment as the primary determining factor rather than economic status. Benefitting from this new funding model, Scarborough's first CRF allocation was **\$2,120,670**. Our first CRF grant application was submitted to the Department of Education on August 26, 2020. The timeline for expenditure was extremely short: funds had to be committed by September 30, 2020, and had to be expended and items or services purchased in use by December 30, 2020. Small grants were also provided separately for Adult Education and Child Care services.

In mid-September of 2020, Governor Mills announced an additional \$164 million in Coronavirus Relief Funds to support Maine schools. Allocation of **CRF#2** funds was announced on September 20, 2020, with an application deadline of October 15, 2020. The restrictions and timeline for CRF#2 funds were the same as those for CRF#1. Scarborough's CRF#2 allocation was **\$2,216,442**. In January 2021, the expenditure deadline for both CRF grants was extended to June 30, 2021, allowing school districts additional time to thoughtfully manage the use of this funding.

A second round of Federal ESSERF grant funds (**ESSER II**) was allocated to school districts in January 2021 and made available for expenditures through September 30, 2023. Scarborough's ESSER II grant was **\$438,893**, which is being used in FY22 for supplemental staff positions to support school reopening and student transitions.

Finally, the **American Rescue Plan (ARP)** was passed in March of 2021, sending another round of grants (**ESSER 3**) to Maine schools, with funds available for use through September 30, 2024. This grant was targeted specifically toward addressing the academic impacts of lost instructional time as well as providing support and interventions for the social, emotional and mental health of students. Scarborough's ESSER 3 allocation was \$985,994, which is being used to fund supplemental teaching staff, specialists, software, and summer programs for both FY22 and FY23. ARP also provided additional targeted funding for Special Education, providing Scarborough with \$165,254 in K-12 and \$19,251 in pre-K grant funds.

## FY23 Budget Proposal - Executive Summary

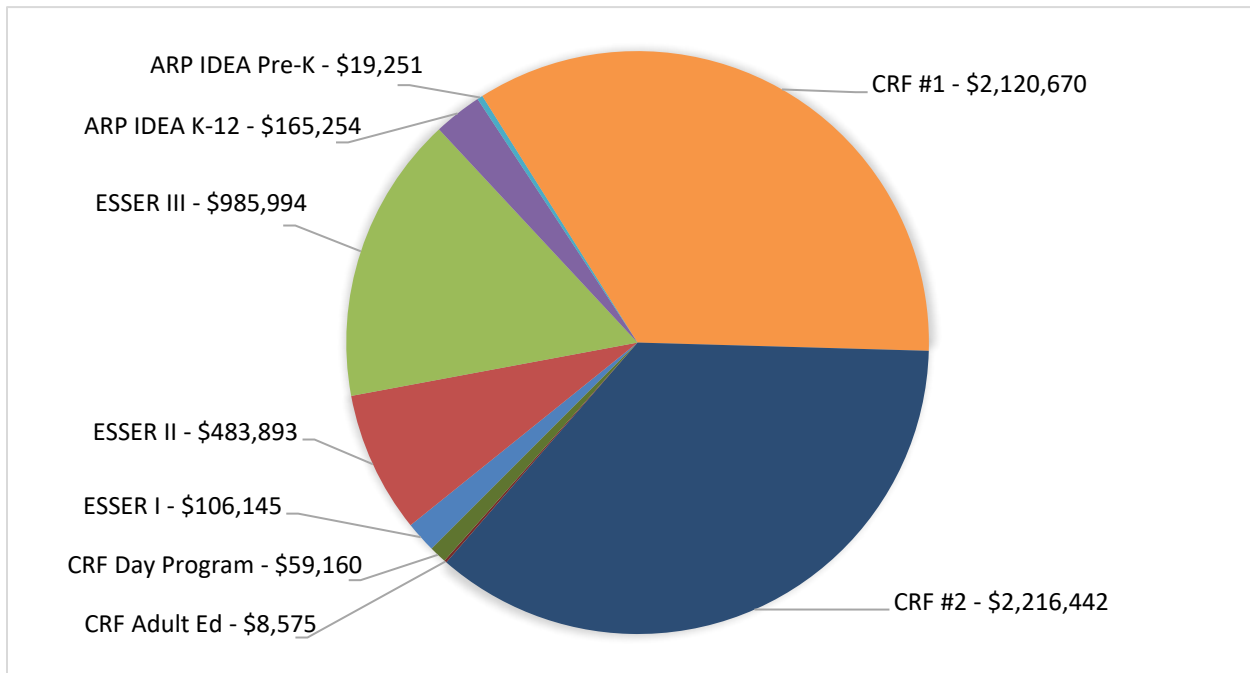
### FEDERAL GRANT FUNDS SUMMARY

Date authorized	Amount	Funding period	Scarborough expense period	Used for:
<b>ESSER I</b>				
3/27/2020	\$106,145	03/13/2020 to 09/30/2022	01/01/2021 to 09/01/2021	<ul style="list-style-type: none"> <li>• Supplemental substitute wages &amp; benefits</li> <li>• Staffing &amp; health services for summer 2021 programs</li> </ul>
<b>Coronavirus Relief Funds (CRF) #1</b>				
7/17/2020	\$2,120,670	03/01/2020 to 12/30/2020, extended to 06/30/2021	07/01/2020 to 05/07/2021	<ul style="list-style-type: none"> <li>• Pay for supplemental substitutes &amp; extra hours for instructional staff</li> <li>• Professional development &amp; modification of instructional resources</li> <li>• Instructional supplies &amp; materials for hybrid and distance learning</li> <li>• Tech devices, equipment &amp; software to support remote &amp; hybrid learning</li> <li>• Five 8-passenger vans</li> <li>• Facilities modifications: health clinics, HVAC, furnishings, outdoor learning spaces</li> <li>• Safety protocol signage &amp; storage</li> <li>• Sanitizing supplies &amp; equipment and PPE</li> <li>• Equipment, software &amp; supplies for remote ordering and "to go" school meal service</li> </ul>
<b>Coronavirus Relief Funds (CRF) #2</b>				
9/20/2020	\$2,216,442	03/01/2020 to 12/30/2020, extended to 06/30/2021	11/02/2020 to 06/30/2021	<ul style="list-style-type: none"> <li>• Pay for supplemental substitutes (continued from CRF #1)</li> <li>• Classroom audio equipment to improve sound quality (hybrid &amp; masks)</li> <li>• Supplemental desks, tables &amp; rolling barriers</li> <li>• Outdoor shelters, furnishings &amp; equipment</li> <li>• Convert water fountains to bottle filling stations</li> <li>• Floor scrubbers, vacuums &amp; carpet cleaners</li> <li>• Construct facilities garage to move stored equipment out of instructional space</li> <li>• HVAC system review &amp; maintenance</li> <li>• Room air purifiers for all learning spaces</li> </ul>
<b>CRF Day Programming</b>				
9/17/2020	\$59,160	03/01/2020 to 12/30/2020, extended to 06/30/2021	09/26/2020 to 02/22/2021	Support establishment of Community Services HUB program (staff, supplies, equipment) for students in hybrid learning model
<b>CRF Adult Education</b>				
9/14/2020	\$8,575	03/01/2020 to 12/30/2020, extended to 06/30/2021	10/07/2020 to 12/29/2020	Purchase of tech devices & peripherals to support remote instruction

## FY23 Budget Proposal - Executive Summary

ESSER II				
1/21/2021	\$438,893	03/13/2020 to 09/30/2023	09/01/2021 to 09/30/2022	5 one-year teacher positions (salaries & benefits) to allow smaller class sizes and increased student transition support
ESSER III/ARP ESSER				
3/19/2021	\$985,994	03/13/2020 to 09/30/2024	06/14/2021 to 09/30/2023	<b>FY22:</b> <ul style="list-style-type: none"> <li>• 2 classroom teachers (WS)</li> <li>• Quarantine transition specialists (WS)</li> <li>• Credit recovery specialist (HS)</li> <li>• Summer academies July – August 2021</li> <li>• Assessment &amp; instructional software</li> <li>• Tech specialist &amp; equipment</li> <li>• SEL Professional Development</li> </ul> <b>FY23:</b> <ul style="list-style-type: none"> <li>• 2 classroom teachers (MS)</li> <li>• 2 classroom teachers (WS)</li> <li>• Guidance Counselor (K-2)</li> <li>• Summer academies July – August 2022</li> </ul>
ARP IDEA K-12 (Special Services)				
07/01/2021	\$165,254	07/01/2021 to 06/30/2023	07/01/2021 to 06/30/2023	Certified Orton-Gillingham specialist for specialized reading instruction
ARP IDEA Pre-K (Special Services)				
07/01/2021	\$19,251	07/01/2021 to 06/30/2023	07/01/2021 to 06/30/2023	Supplemental one-to-one ed tech for incoming K student

### Federal Grant distribution





## FY23 Budget Proposal - Executive Summary

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The outcome of this year’s Leadership Council budget development process is a proposal that we believe will address the critical needs of our district while acknowledging the capacity of our community to provide the necessary resources.

**The FY23 school operating budget reduces FY22 funding for:**

- \$200,000 for textbooks & instructional subscriptions renewed in FY22
- \$13,000 for supplemental instructional supplies for remote & distanced learning
- \$25,000 for PPE & sanitation materials per available stock on hand
- \$40,000 for projected unemployment costs per current job market
- \$56,000 for Facilities contracted services with fully staffed Maintenance department

**The FY23 school operating budget proposes added funding for:**

- 1.0 new Student Support (Academic) Ed Tech 3 position at the Middle School
- 1.0 new Study Center Ed Tech 3 position at the High School
- 2.0 new Social Worker positions, one at Middle School and one at Wentworth
- 2.0 additional Special Services Ed Tech 3 positions to support incoming K students
- Increasing Athletics & Activities secretary position from 0.5 to 1.0 FTE to take on increased department roles (completes partial restoration of position in FY22)
- Adding Unified Bocce to HS athletics program

**The FY23 budget proposal allocates remaining federal COVID grant monies to fund:**

- 4.0 Teacher positions to maintain smaller class sizes (reduction from 8.0 positions in FY22)
- 1.0 Guidance Counselor for K-2 schools
- Summer academies in July-August 2022
- Specialized reading instruction for special services
- Supplemental one-to-one Ed Tech for incoming kindergartner need

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### FY23 Budget Proposal Summary

Leadership Council’s FY23 Budget Proposal	FY22 Approved Budget	FY23 Proposed Budget	\$ Change	% Change
<b>General Fund Operating Budget</b>	<b>55,683,014</b>	<b>59,134,823</b>	<b>3,451,809</b>	<b>6.20%</b>
<b>Non-Property Tax Revenues</b>	<b>6,226,083</b>	<b>6,851,528</b>	<b>625,445</b>	<b>10.05%</b>
<b>Tax Request (Net Operating Budget)</b>	<b>49,456,931</b>	<b>52,283,295</b>	<b>2,826,364</b>	<b>5.71%</b>

- **General Fund Operating Budget:** the portion of the school budget that is voted on by town referendum each year (K-12 operating).
- **Non-tax Revenues:** include state subsidy for education, miscellaneous fees and reimbursements, and fund balance (outlined in greater detail on page 12).
- **Tax Request/Net Budget:** represents the balance of funds required to support the proposed school budget. This is NOT the projected increase in property tax rate but this figure becomes a factor that gets incorporated into the Municipal calculations, which then guide the setting of the tax assessment and tax rate.

# **SCHOOL OPERATING BUDGET SUMMARY**



**Scarborough Public Schools**

General Fund Operating Budget - By Phase & Department

Scarborough Schools - FY23 Operating Budget				
Leadership Council's Proposed Budget				March 17, 2022
Operating Budget by Department	FY22 Approved Budget	FY23 Leadership Council's Proposed Budget	\$ change (from FY22)	% change (from FY22)
High School	9,158,784	9,630,711	471,927	5.15%
Middle School	6,232,811	6,645,962	413,151	6.63%
Wentworth School	5,586,723	5,859,922	273,199	4.89%
Primary Schools	6,221,041	6,561,574	340,533	5.47%
Special Services	11,034,596	11,885,299	850,703	7.71%
Health Services	849,701	890,642	40,941	4.82%
Curriculum & Assessment	977,217	901,406	(75,811)	-7.76%
Instructional Technology	1,336,728	1,579,865	243,137	18.19%
Athletics & Activities	1,412,012	1,545,165	133,153	9.43%
Student Transportation	1,729,062	1,882,976	153,914	8.90%
Facilities & Maintenance	4,199,535	4,600,625	401,090	9.55%
Central Office	1,407,428	1,438,116	30,688	2.18%
Debt Service	5,537,376	5,712,560	175,184	3.16%
<b>TOTAL K-12 OPERATING BUDGET</b>	<b>55,683,014</b>	<b>59,134,823</b>	<b>3,451,809</b>	<b>6.20%</b>

General Fund Operating Budget - By Department of Education Voter Category\*

FY23 Leadership Council's Proposed Budget					
GENERAL FUND -- KINDERGARTEN THROUGH GRADE TWELVE					
March 17, 2022					
Scarborough Public Schools		FY22 Approved Budget	FY23 Leadership Council's Proposed Budget	\$ change (from FY22)	% change (from FY22)
<b>Regular Instruction:</b>					
	23. Regular Instruction Programs	22,900,409	24,181,399	1,280,990	5.59%
	20. Other Instructional Programs				
	<i>English as a 2nd Language</i>	409,578	412,756	3,178	0.78%
	<i>Gifted &amp; Talented Programs</i>	366,073	385,913	19,840	5.42%
<b>Special Education Instruction:</b>					
	27. Special Education Programs	10,258,945	11,086,630	827,685	8.07%
<b>CTE Instruction:</b>					
	2. Career and Technical Education	0	0	0	0.00%
<b>Other instruction (including summer school and extracurricular instruction):</b>					
	3. Co-curricular	200,338	211,446	11,108	5.54%
	6. Extra-curricular	1,211,674	1,333,719	122,045	10.07%
<b>Student and staff support:</b>					
	<i>Student Support Services</i>				
	9. Guidance Services	1,665,632	1,778,354	112,722	6.77%
	10. Health Services	849,701	890,642	40,941	4.82%
	13. Instructional Technology	1,336,728	1,579,865	243,137	18.19%
	<i>Staff Support Services</i>				
	11. Improvement of Instruction	977,217	901,406	(75,811)	-7.76%
	15. Library Services	800,131	813,402	13,271	1.66%
<b>System administration:</b>					
	30. System Administration	1,407,428	1,438,116	30,688	2.18%
<b>School administration:</b>					
	24. School Administration	1,833,187	1,925,014	91,827	5.01%
<b>Transportation and buses:</b>					
	31. Transportation	1,729,062	1,882,976	153,914	8.90%
<b>Facilities maintenance:</b>					
	19. Operation & Maintenance of Plant	4,199,535	4,600,625	401,090	9.55%
<b>Debt services and other commitments:</b>					
	5. Debt Service Payments	5,537,376	5,712,560	175,184	3.16%
<b>All other expenditures, including school lunch:</b>					
	7. Food Service Program Support	0	0	0	0.00%
<b>TOTAL K-12 OPERATING BUDGET</b>		<b>55,683,014</b>	<b>59,134,823</b>	<b>3,451,809</b>	<b>6.20%</b>

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

\*See Appendix for definitions of School Budget Categories

**General Fund Operating Budget - Revenue Summary**

Scarborough Schools - FY23 Operating Budget

Leadership Council's Proposed Budget

March 17, 2022

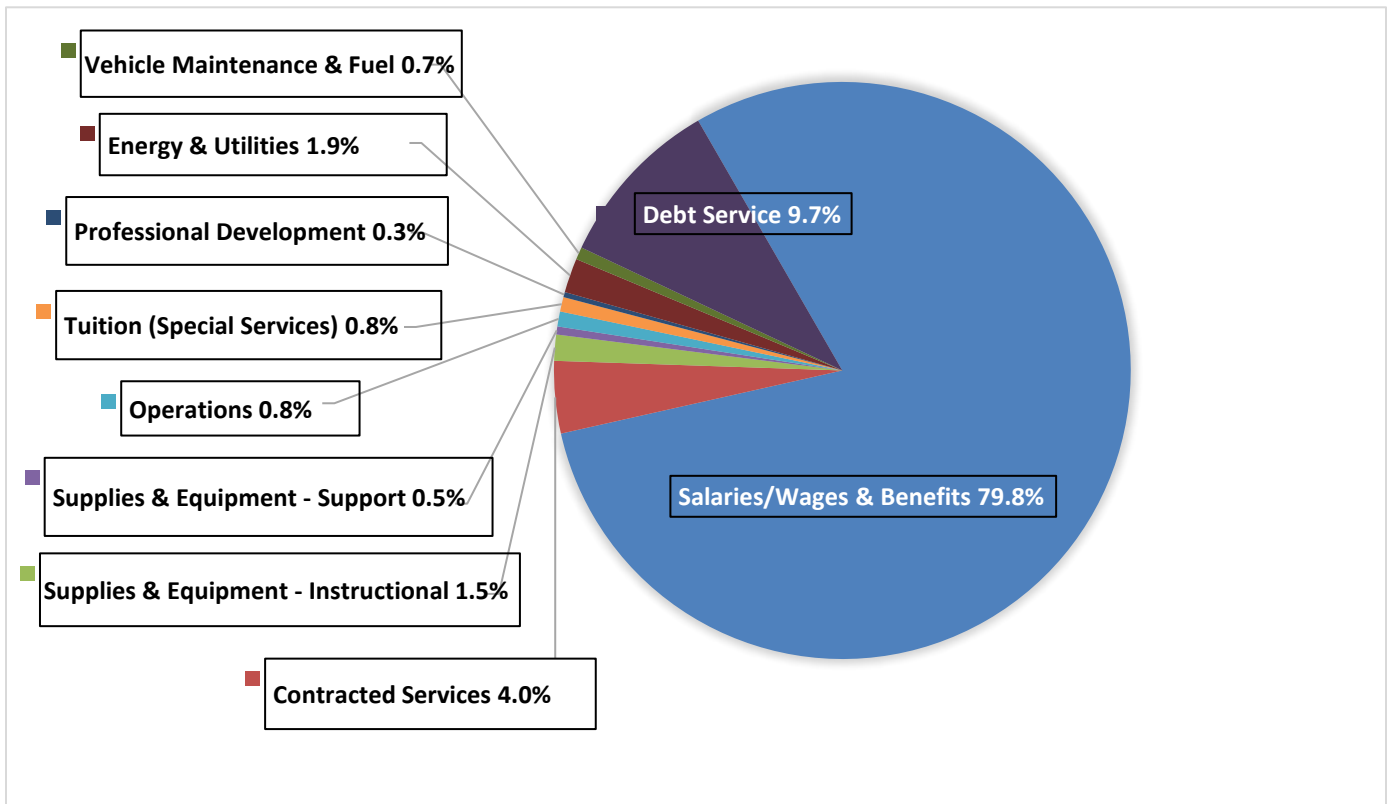
**OPERATING REVENUE SUMMARY - BY GENERAL FUND REVENUE SOURCE**

	FY22 Approved Budget & Estimated Revenues	FY23 Leadership Council's Proposed Budget & Estimated Revenues	\$ Change	% Change
GENERAL FUND OPERATING	55,683,014	59,134,823	3,451,809	6.20%
State General Purpose Aid <i>(preliminary - 1/18/2022)</i>	4,973,083	5,003,528	30,445	0.61%
Estimated DOE reduction for MaineCare SEED	(70,000)	0		
Other Miscellaneous Revenues:				
Rental & Other Receipts	23,000	23,000	0	0.00%
Community Services Daycare	35,000	35,000	0	0.00%
Community Services Transportation	25,000	25,000	0	0.00%
Student Activity Fees	120,000	145,000	25,000	20.83%
State Agency Client Billing	60,000	60,000	0	0.00%
Other Miscellaneous	60,000	60,000	0	0.00%
Audit Balance Forward:				
Use of unassigned fund balance	1,000,000	1,500,000	500,000	50.00%
Total Non-Property Tax Revenues	6,226,083	6,851,528	625,445	10.05%
Net Operating Budget (School Tax Request)	49,456,931	52,283,295	2,826,365	5.71%

Scarborough Schools - FY23 Operating Budget

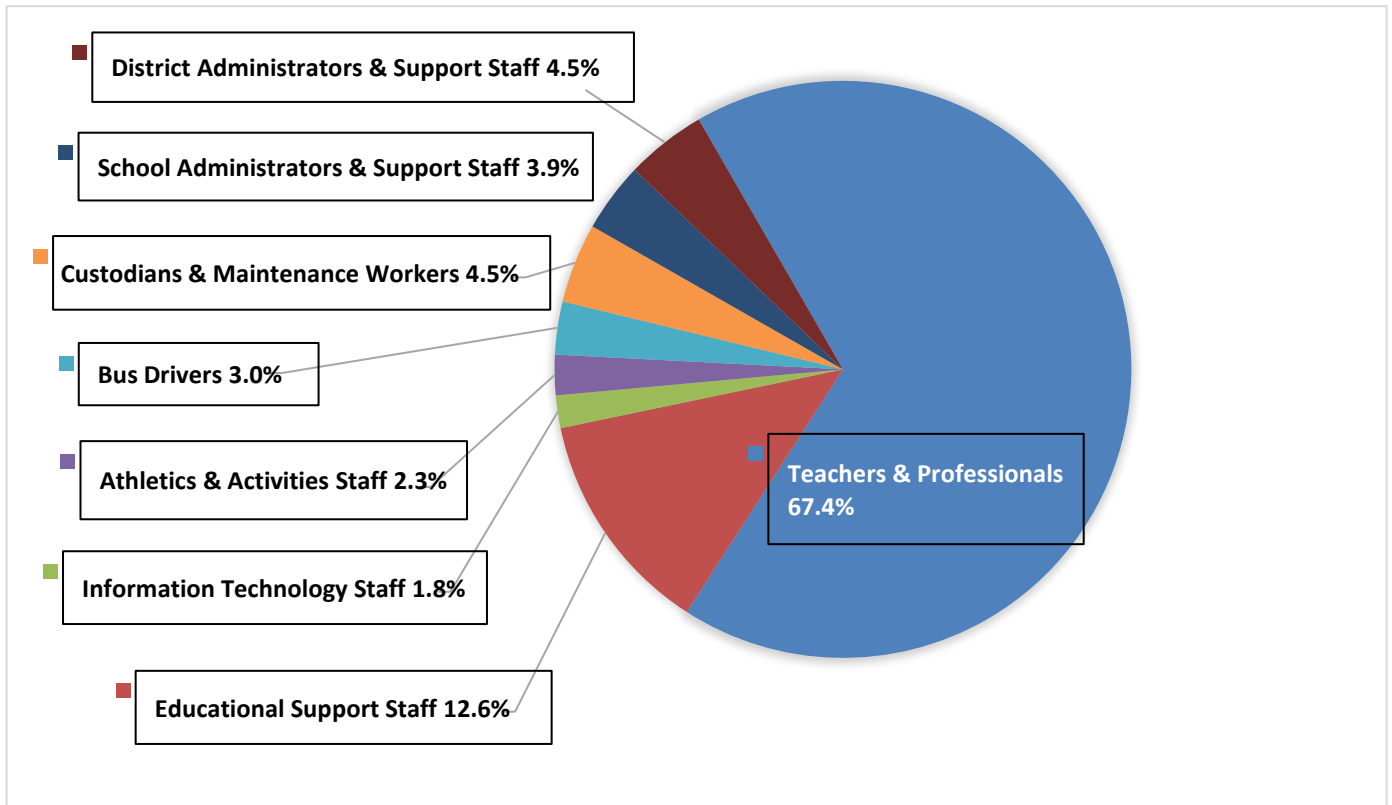
Note: The Net Operating Budget (School Tax Request) represents the balance of funds required to support the proposed school budget. This is NOT the projected increase in property tax rate. This figure becomes a factor incorporated into the Municipal calculations, which then guide the setting of the tax assessment and tax rate.

General Fund Expenditures - How the funds are spent



Expense Type	FY20 ACTUAL EXPENDED	FY21 ACTUAL EXPENDED	FY22 APPROVED BUDGET	FY23 PROPOSED BUDGET	\$ CHANGE (from FY22)	% CHANGE (from FY22)
Salaries/Wages & Benefits	39,657,151	40,552,197	44,279,676	47,201,867	2,922,191	6.60%
Contracted Services	1,737,816	1,758,714	2,229,389	2,393,164	163,775	7.35%
Supplies & Equipment - Instructional	772,260	753,759	1,004,456	862,255	<142,201>	-14.16%
Supplies & Equipment - Support	282,765	215,970	288,438	266,265	<22,173>	-7.69%
Operations	375,712	386,806	468,453	496,260	27,807	5.94%
Tuition (Special Education)	343,993	391,983	456,755	480,000	23,245	5.09%
Professional Development	105,712	54,889	156,247	169,625	13,378	8.56%
Energy & Utilities	763,510	841,405	870,404	1,138,372	267,968	30.79%
Vehicle Maintenance & Fuel	309,354	289,766	391,820	414,455	22,635	5.78%
Debt Service	5,253,605	5,144,472	5,537,376	5,712,560	175,184	3.16%
<b>Totals</b>	<b>49,601,878</b>	<b>50,389,960</b>	<b>55,683,014</b>	<b>59,134,823</b>	<b>3,451,809</b>	<b>6.20%</b>

General Fund Expenditures - A closer look at personnel costs



Expense Type	FY20 ACTUAL EXPENDED	FY21 ACTUAL EXPENDED	FY22 APPROVED BUDGET	FY23 PROPOSED BUDGET	\$ CHANGE (from FY22)	% CHANGE (from FY22)
Teachers & Professionals (including subs)	27,058,907	28,024,422	30,149,312	31,830,182	1,680,870	5.58%
Educational Support Staff	4,749,829	4,839,107	5,506,001	5,961,883	455,882	8.28%
Information Technology Staff	659,391	632,675	746,002	862,305	116,303	15.59%
Athletics & Activities Staff	791,727	815,127	932,611	1,066,821	134,210	14.39%
Bus Drivers	1,063,130	962,768	1,255,549	1,401,070	145,521	11.59%
Custodians & Maintenance Workers	1,703,392	1,700,809	1,926,796	2,107,930	181,134	9.40%
School Administrators & Support Staff	1,647,259	1,702,802	1,754,185	1,844,422	90,237	5.14%
District Administrators & Support Staff	1,983,515	1,874,487	2,009,220	2,127,254	118,034	5.87%
<b>Total Personnel Costs</b>	<b>39,657,151</b>	<b>40,552,197</b>	<b>44,279,676</b>	<b>47,201,867</b>	<b>2,922,191</b>	<b>6.60%</b>

**Total tax request impact of School operating budget funds:**  
 (see pp. 52-59 for details of Adult Education & School Nutrition Programs)

**Scarborough Schools - FY23 Budget Summary**

Leadership Council's Proposed Budget

<b>FY23 Education Budget</b>	<b>FY22 Approved Budget</b>	<b>FY23 Proposed Budget SB First Reading</b>	<b>\$ Change</b>	<b>% Change</b>
General Fund Operating Budget	55,683,014	59,134,823	3,451,809	6.20%
Non-Property Tax Revenues	6,226,083	6,851,528	625,445	10.05%
<b>General Fund Tax Request</b>	<b>49,456,931</b>	<b>52,283,295</b>	<b>2,826,364</b>	<b>5.71%</b>
Adult Education Budget	179,639	184,370	4,731	2.63%
Non-Property Tax Revenues	114,158	104,370	(9,788)	-8.57%
<b>Adult Education Tax Request</b>	<b>65,481</b>	<b>80,000</b>	<b>14,519</b>	<b>22.17%</b>
School Nutrition Budget	1,806,963	2,041,000	234,037	12.95%
Non-Property Tax Revenues	1,606,963	2,041,000	434,037	27.01%
<b>School Nutrition Tax Request</b>	<b>200,000</b>	<b>0</b>	<b>(200,000)</b>	<b>-100.00%</b>
Total Education Budget	57,669,616	61,360,193	3,690,577	6.40%
Total Non-Tax Revenues	7,947,204	8,996,898	1,049,694	13.21%
<b>School Operating Net Budget</b>	<b>49,722,412</b>	<b>52,363,295</b>	<b>2,640,883</b>	<b>5.31%</b>



**SCHOOL OPERATING BUDGET  
DEPARTMENT REPORTS**



**Scarborough Public Schools**

## Primary Schools - Grades K-2

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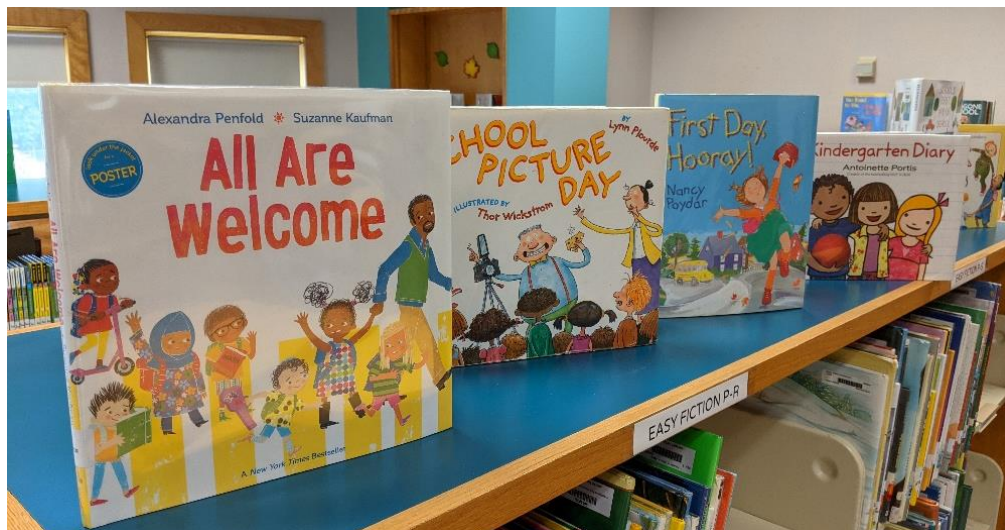
BLUE POINT SCHOOL

### Scarborough Primary Schools - It all starts here!

Learning begins at our three Primary schools: Blue Point, Eight Corners, and Pleasant Hill. Although there are three separate physical buildings, our Primary programming ensures that all students experience the same curriculum, pedagogy, and opportunities for learning.

We have been delighted to have students back with us full time, in-person, five days per week this year. A universal indoor mask mandate has been in place for all students and staff. Families also had the opportunity to enroll their child in weekly pooled testing for COVID-19 for additional assurance. At the end of 2021, each primary school held vaccine clinics for students that were highly attended and appreciated by our families.

COVID-19 protocols have not slowed us down. Our Primary schools are busy, vibrant, welcoming learning environments. We welcome visitors to come and see what we are all about. Learning starts here!



## Celebrating Successes - impacts of prior investments

- Students back in school five days per week with minimal disruptions
  - Staggered transition back to school enhanced a safe and welcoming start
  - Investment of additional Building Ed Techs (1.0 FTE per building) have been critical supports for the building in the following areas:
    - Classroom coverage
    - Successful safety protocols
  - Investment of the Student Support Advocacy Ed Techs (1.0 FTE per building) have provided supports for students in the following areas:
    - Supporting remote learning for students in quarantine
    - Assisting students with school reluctance/refusal
    - Supporting RTI interventions for students with academic and behavioral challenges
  - ESSER funded position at Blue Point kept Kindergarten class sizes low
- 



**EIGHT CORNERS SCHOOL**

## Facing Challenges - our current story

- Uncertainty about our enrollment as COVID-19 cases recede
- Adequate and appropriate space for K-2 enrollment and programming
- K-2 Specials have been reduced to accommodate COVID protocols (accumulated to almost 25% of time lost)
- 80% loss in Professional Development time for teachers from last year - teachers have felt the impact
- A lack of diverse offerings at K-2 (World Language, Guidance, STEM, Learning Commons) impacts student engagement and achievement
- A need for increased teacher leadership capacity to meet increasing demands and mandates
- Alignment and expansion of Tier 2 student support interventions to address high numbers of referrals to special education

## Our Budget Proposal - resources requested & unmet needs

### THIS BUDGET ALLOWS US TO:

Add 1.0 FTE Guidance Counselor - shared for all three schools - which will increase our capacity to:

- Support the implementation of Systemic Social Emotional Learning practices in our K-2 schools
- Support the delivery of Sexual Abuse Prevention Curriculum
- Support Tier 2 interventions

### UNMET NEEDS:

- 3.0 FTE Guidance Counselor positions - 1.0 for each school vs. 1.0 shared for all three schools
- 1.0 K-2 Librarian
- 1.0 World Language Teacher
- Addition of 3 lead teacher stipend positions



PLEASANT HILL SCHOOL



## Wentworth School - Grades 3-5

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Wentworth School serves Scarborough's students in grades 3-5 in our state-of-the-art facility. Students work collaboratively in smaller Learning Communities toward academic, physical, and social/emotional learning goals while also developing citizenship skills. We are guided by the belief that children display natural, exploratory behavior and that self-confidence grows with learning and practicing decision-making. Our dedicated staff nurtures what is unique in each child. Students at Wentworth develop independence, grow as learners through a diverse set of experiences, and delight in the discovery of connections. We are proud that we not only support students' social and emotional learning, a guaranteed and viable, research based academic curriculum, and also offer diverse courses in the allied arts.



## Celebrating Successes - impacts of prior investments

- Full time, in person learning
  - Supportive transition to school for students
    - Staggered schedule
    - Time to build relationships and gain a clear picture of academic and SEL needs
  - Restored 1.0 FTE Instructional Coach (.5 ELA/ .5 math)
  - ESSER funded positions have made a big difference:
    - Addition of four classroom teachers - class size
    - Transition Specialist Teacher - supporting students remote due to illness and/or quarantine requirements
    - Transition Specialist Ed Tech - on site support for students transitioning to and from remote learning
  - Special Education resources
  - Return of co-curricular clubs and activities
- 

## Facing Challenges - our current story

- **Student needs**
  - Increased SEL needs
  - Wider range of academic needs
  - Health and safety support and protocols
- **Staffing**
  - Ed tech openings
  - Unfilled daily and long-term substitute teacher positions
  - Staff wellness - increased stress
- **Reduction in Professional Development time**
  - 78% less time for Professional Development than 2020-2021 school year
  - Grade level meetings for planning for wider academic needs
  - Resources to meet students' SEL needs



## Our Budget Proposal - resources requested & unmet needs

### THIS BUDGET ALLOWS US TO:

- Retain 2.0 supplemental classroom teachers funded by ESSER 3 grant



### UNMET NEEDS:

This budget proposal eliminates FY22 positions funded by federal grants:

- 2.0 Supplemental Classroom Teachers (ESSER 2)
- 1.0 Transition Specialist Teacher (ESSER 3)
- 0.6 Transition Specialist Ed Tech (ESSER 3)
- 1.0 Academic Support Literacy Teacher (Title IA)
- 0.5 Academic Support Ed Tech (Title IA)



## Scarborough Middle School - Grades 6-8

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Scarborough Middle School serves approximately 700 adolescents in grades 6, 7, and 8. Our students are respectful, energetic, and eager to learn. Grade levels are organized as Learning Communities, where students receive instruction in rigorous core courses from three or four person teacher teams. English Language Arts (ELA), Mathematics, Science, and Social Studies are considered core courses (taught daily).

Middle School students are also offered additional learning opportunities which include World Languages (French and Spanish) and Encore classes such as Art, Music, Band, Engineering and Technology, Health and Physical Education. Additionally, Scarborough Middle School currently offers athletics to 7th and 8th graders and several co-curricular activities for all students.

Scarborough Middle School is committed to having multiple structures to support both academic and social-emotional needs for our students. This goes beyond general classroom teachers and school administration:

- **Crew Advisory Groups:** Crew advisors provide support and encouragement through a variety of activities that enrich the academic, social, and emotional needs of all students.
- **RISE (Re-teach, Improve, Stretch, Enrich/Excel):** Students use this time to: complete current assignments, improve the quality of their work, get extra help, and/or explore content further.
- **Math and Literacy Support**
- **Bridge and Academic Center**
- **Student Advocacy:** Group and individual supports
- **Student Support and Intervention Committees:**
  - Academic RTI Committee
  - Social Emotional RTI Committee
  - Attendance Counts Committee





## Celebrating Successes - impacts of prior investments

- Students back to full time, in person learning
  - Bridge teacher
    - Support remote learning for 262 students due to quarantine or illness
  - Chorus option for 8th graders during the school day
  - 3 ESSER-funded 1.0 FTE Classroom Teachers
    - Smaller class sizes and increase in fully allocated social studies teachers
  - Restored 1.0 FTE Instructional Coach
    - Review and update of the SPS Curriculum Guide
    - Support the growth of teachers
      - 8th Grade mathematics materials and professional development
- 



## Facing Challenges - our current story

- Increased academic and social emotional needs:
  - Academic support classes at capacity
  - Bridge teacher responsibilities shifted to supporting remote students
  - Number of students accessing student advocacy
- Professional development time for curriculum review and development
- Staffing:
  - Unfilled Ed Tech and substitute positions
- Space:
  - Approximately 206 students receive core instruction in the portable building
  - Multiple teachers are on a cart
  - Lack of space for meetings and small group work

## Our Budget Proposal - resources requested & unmet needs

### THIS BUDGET ALLOWS US TO:

- Add 1.0 Academic Student Support Ed Tech 3
- Increase 0.5 Health/PE teacher position to 0.7
- Retain 2.0 ESSER grant-funded classroom teachers





## Scarborough High School - Grades 9-12

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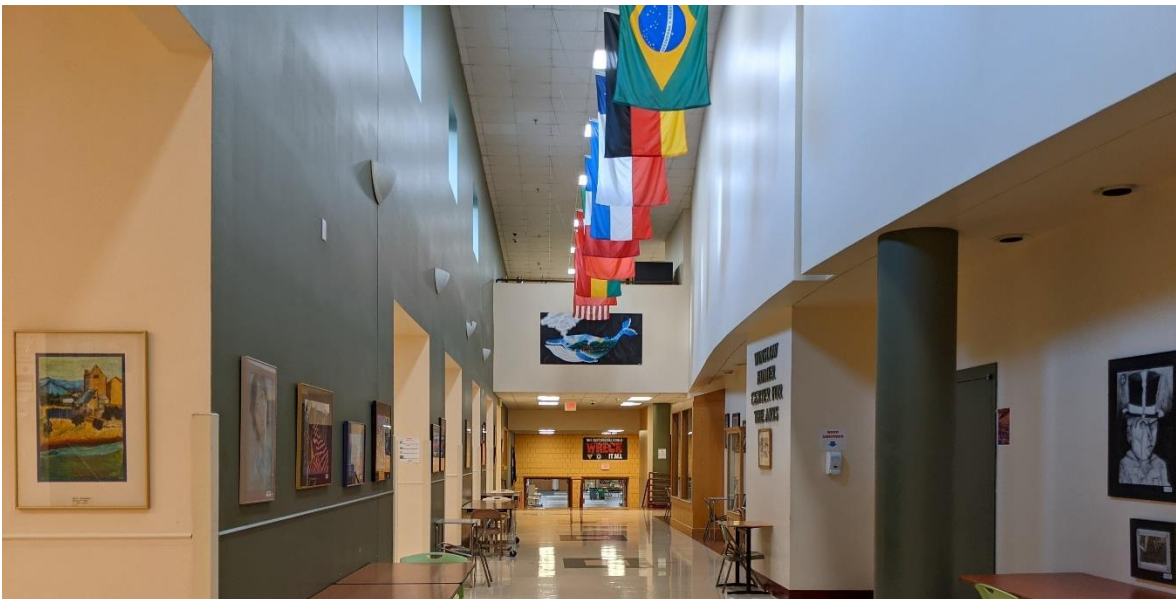
Scarborough High School serves over 900 students in grades 9 through 12. Our faculty is comprised of over 100 teachers and specialists qualified in specific disciplines and content areas, divided into departments: English Language Arts (ELA), Mathematics, Social Studies, Science, STEM, Foreign/World Language, Physical Education/Health, Fine Arts, Business/Technology, Career Pathways, Alternative Education, Student Services and Special Services. Instruction at the high school level is rigorous and content-specific, with a focus on ensuring 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 Senior Placement office assists students wishing to pursue post-secondary education, opportunities, or interests that come in many forms. 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 career and technical skills may take classes at the Westbrook Regional Vocational Center (WRVC) or Portland Arts and Technology High School (PATHS). Students can also take advantage of a selection of on-line, AP, early college options.



## Celebrating Successes - impacts of prior investments

- Increased availability of Social Work Services (increase from .5 to 1.0 FTE); (better meeting needs for Social Life Skills)
  - Credit Recovery program (Edgenuity) utilized by students both during the school year and during the summer
  - RTI/Credit Recovery Counselor (one-year ESSER-funded position)
  - Two new classrooms (one general ed classroom and one STEM classroom; due for completion in mid-May)
  - Updated Math textbooks (Geometry)
  - Updated World Language online subscriptions
- 



## Facing Challenges - our current story

- Increased academic and social-emotional/behavioral needs:
  - Failures:
    - Increased since start of 2020-21
  - Absenteeism/Transitions:
    - Increased daily mental health (stress, anxiety, etc.)
    - Intensifying and emergent student needs
  - Concerning Behaviors:
    - Vaping, vandalism, fan behaviors, etc.



## Our Budget Proposal - resources requested & unmet needs

### THIS BUDGET ALLOWS US TO:

#### Meet Department needs

- New Textbooks, PD requests, digital and equipment upgrades

#### Create new and improve existing opportunities for students

- New Courses: AP Human Geography, Scripts to Life, multiple English electives, Chorus and Chorale (Band/Chorus)
- Building new Extended Learning Opportunities in Career Pathways
- Updated STEM pathways

#### Increase capacity within our RTI framework to support existing and emerging student needs

- Add 1.0 Building Ed Tech (Study Center) to expand academic support
- 0.2 FTE increase for Student Assistant Counselor to meet mental health and substance use challenges



## Special Services

---

The Special Services department provides services and supports to a diverse set of students with specialized strengths and needs so that all students can equitably access all school programs. We promote the work done at each school phase so that all students can participate fully as a member of the school community. The following is a description of the programs overseen by the Special Services department.

### 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. An Individual Education Plan (IEP) is developed for each student with a disability in need of special education services, and that plan lists the services and accommodations that are appropriate for the student's educational needs. The IEP is reviewed at least annually by the IEP Team which includes parents, the student, regular and special education teachers, related service providers and an administrator. Currently about 15% 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 in one or more of the following categories: general intellectual ability, specific academic aptitude, or artistic ability (VPA). Students are screened annually for identification and notification for GATES eligibility and programming. Currently about 3.7% of our students grades 3-12 receive VPA GATES services and 4.6% receive academic GATES services.

### English as a Second Language (ESL)

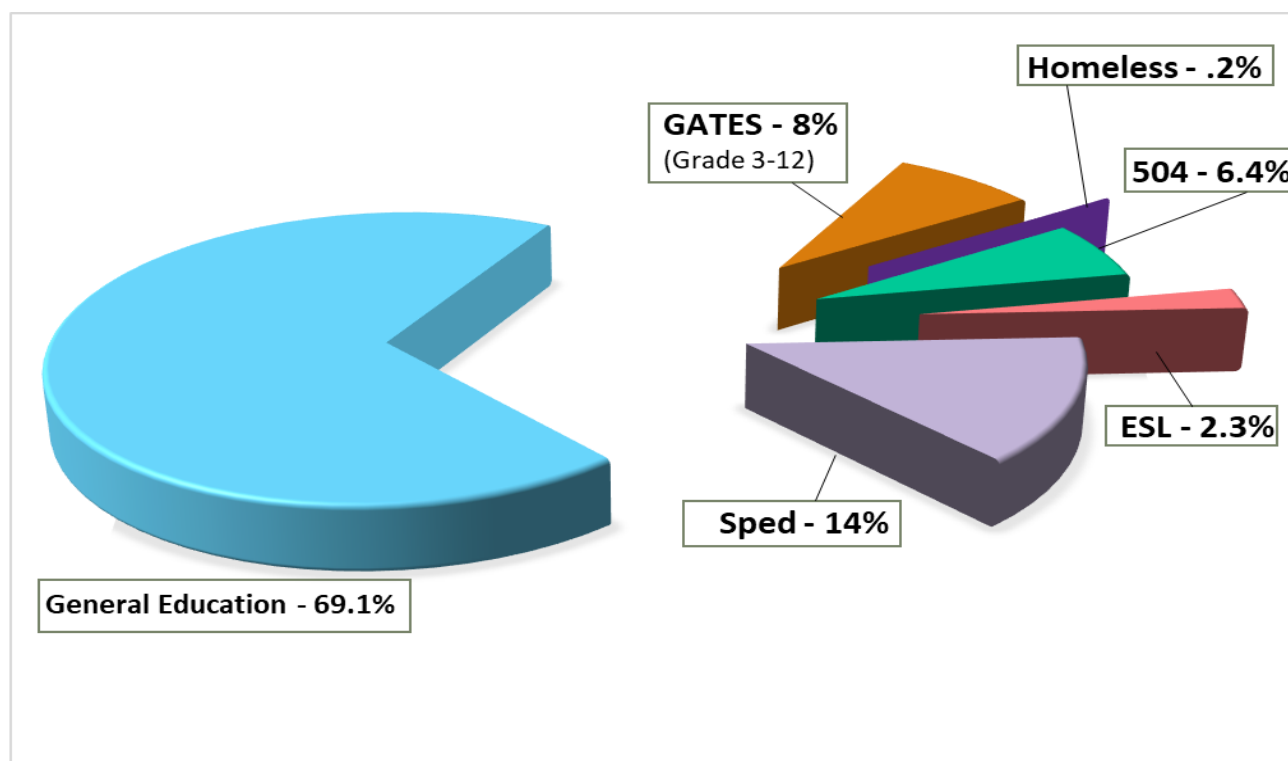
The Scarborough Public Schools are committed to providing programming to English Language Learners (ELLs) allowing them to become proficient in English as well as to effectively participate in all school programs. As required by state and federal laws, all students enrolling in a school district must complete a Home Language Survey. Students who indicate a primary language other than English are then screened for their level of English language proficiency. Identified students receive an annual individualized learning plan which is developed with input from teachers, staff, parents and students. Small group instruction, classroom support or ESL content classes are examples of services provided. Currently about 2.3% of our students receive ESL services, representing 26 languages.

### Section 504

Section 504 is part of the federal Rehabilitation Act of 1973 which prohibits discrimination against individuals with disabilities in services, programs and activities administered by any entity that receives federal funds, including public schools. Section 504 plans provide specific services and accommodations that enable students with disabilities to access the school program. Section 504 plans are developed annually with input from teachers, staff, parents and students. Currently about 6.8% 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. 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. Currently less than 1% of our students are identified as homeless.



### Celebrating Successes - impacts of prior investments

- DocuSign - More efficient way to receive parent signatures for special education and 504 services
- New supplemental math program for K-2, Number Worlds
- Speech assistant position has worked with 45 students, specializing in the Functional Life Skills programs and social pragmatics
- Increased HS social worker to work full time with 21 students in the Social Life Skills program
- Three Behavior specialist ed techs to work with our three behavioral specialists (K-8) servicing 44 students
- Grant funding for part time Orton-Gillingham trained teacher for students who require intensive specialized reading instruction
- Trainings/curriculum: Expanded the Unique Learning System (ULS) curriculum in our academic and functional life skills programs; additional staff training in use of Sarah Ward executive functioning tools and Specialized Program Individualizing Reading Excellence (SPIRE) reading program.
- Five HS students selected for National Youth Art Month Show, 8th graders winner of Investwrite Essay Competition and EVERFI'S Future Smart Scholarship recipient
- Increase in translation resources - school district website, Smores, Talking Points, interpreters



## Facing Challenges - our current story

- Pending legislation of timeline/funding for school districts to provide *services for identified 3 to 5-year-olds*
- Significant *ed tech and substitute staffing shortage* in special education
- Students presenting with *significant SEL needs*
- *Social Life Skills programs* needing to shift program models to meet increased student number and needs
- *Behavior support needs* for students with disabilities in the general education setting
- Significant increase in *referrals at K-2* (as of 2/2022=33=5% of K-2 population)
- Significant needs of *incoming identified K students*
- Increasing complexity of student *assistive technology needs*
- Increase in age eligibility for special education services through *age 22*





## Our Budget Proposal - resources requested & unmet needs

### THIS BUDGET ALLOWS US TO:

- **Provide SEL and emotional behavioral supports:**
  - 1.0 Social Worker WS
  - 1.0 Social Worker MS

With the increase in social work staffing, home visits, daily contact with school avoiders and their families as well as communication/coordination with community service providers could be addressed as well as working more intensively with students in our Social Life Skills programs.
- **Meet incoming K needs:**
  - 2.0 Ed Techs

Currently we have 27 students who are receiving special education services through CDS with another 6 in referral that will be with us for kindergarten next year. Six of these students require significant additional adult support. This number will most likely change but it is unclear at this date if it will increase or decrease.

### UNMET NEEDS:

- 1.0 Assistive Technology Specialist  
We currently have over 20 Augmentative & Alternative Communication (AAC) users with more than half of these students needing evaluations in order to have access to their own dedicated devices at home as well as in school. In addition to devices this position would also oversee low tech resources such as Picture Exchange Communication Systems (PECS), visual scripts/sequences software, switches, eye gaze, access to computer, iPad, etc. A specialist would also be able to consult with OT for writing programs such as Pixwriter and Clicker and other UDL (Universal Design for Learning) resources.
- 1.0 Resource Room Teacher WS (impact of the increased K-2 referrals)
- Age 22 eligibility (additional 2 years of programming: staff, space, resources, out of district placements)

## Health Services

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The Health Services Department has the responsibility of ensuring student health and safety throughout the school day. There is a direct relationship between a child’s health and his or her ability to learn. The Health Services Department supports our students’ success in the school setting through assessment and intervention by addressing their physical, mental, emotional, and social health needs. Many of our students have medical conditions that require management during the school day. School nurses are licensed and trained to support students with chronic conditions such as asthma, type 1 and type 2 diabetes, and epilepsy. In addition, school nurses assess, provide treatment, and evaluate students and staff suffering from acute illnesses and injuries, provide intervention in emergencies, and educate students, their families, and staff on health topics. The Health Services Department collaborates with our Student Advocacy Staff, teachers, administration, families, and the healthcare community to promote the health and safety of our students.

### Celebrating Successes - impacts of prior investments

	August, 2018 to June, 2019	August, 2019 to March 3, 2020	August 2020 to June 2021 (Hybrid)	August 2021 to March 1, 2022
District wide Clinic Visits	19,872	11,039	15,009	21,437
Scheduled medication administration	6,134	5,072	2,935	5,078
As need medication administered	5,825	4,775	356	1,080

- **Narcan** is now available in all of the clinics.
- **Suicide awareness training** is provided to all staff on a revolving 5-year state required time schedule (bus department, cafeteria staff, maintenance, central office staff, educational staff at all schools, spring coaching staff for the High School and Middle School); we have also included community services and IT staff. Past trainings have included Scarborough Public Library staff, Scarborough Police and Scarborough Fire and Rescue staff.
- Our Health Services staff participate in the **Southern Maine Nurses Pediatric Health Round Table Health Discussion** with other southern Maine school nurses, social workers and Maine Medical Partners pediatricians.
- **Medication** data in the table above is for services provided during COVID. During the 2020-21 school year, many students were remote or following the hybrid learning schedule in school.

### The Health Services team provides essential supports to our district. Here are some highlights....

- Basic Nursing Services:** Deliver nursing services to 40-100 students daily in school clinics at each phase level (High School, Middle School, Wentworth and K-2). These services include assessments, health maintenance, medical guidance, medication administration, and care involving accidents and emergencies. Liaison to other health agencies. Also provide nursing services to staff as needed.
- 504 Plans/ Case Management:** Act as case managers for students with health 504 accommodation plans.
- Individual Health Plans:** Develop, maintain, and implement Student Individual Health Plans (written protocols for student care).
- Medical Interventions:** Conduct skilled nursing procedures, assessment, and lengthy interventions regularly for medically compromised and fragile students (ex. feeding tubes, catheters, seizure disorders).
- Medical Management:** Provide medical management for all students with significant medical concerns, such as asthma, diabetes, allergies, and epilepsy.
- Maintain Student Health Records:** Maintain and update each student's health record, including immunizations in compliance with Maine law.
- Student Education:** Teach puberty class for every fifth grade student with parent permission. Teach hand washing in classrooms, particularly those with immunocompromised students. Provide individual education in clinics on a daily basis to students and families.
- Concussion Management:** Administer academic and health management for all students with concussions. Academic support includes guidance for teachers and staff as medical orders change. Healthcare support includes daily and frequent contact with students, parents, physicians, and the athletic trainer.
- Diabetes Care:** Coordinate and manage the care of students with diabetes (each student reports to the clinic for assistance at least three times per day).
- Crisis and Emergency Response Team:** Participate as an active member of each school's Crisis and Emergency Response Team, providing resources in the event of an emergency situation. Participate in Round Table Emergency Preparedness.
- Students of Concern:** Work closely with guidance and social work staff to assist with students of concern (i.e. students with mental health, emotional health, academic or attendance concerns). Liaisons to outside agencies (ex. Project GRACE).
- Resource for Athletics:** High School nurses consult with High School Athletic Trainer on a daily basis to manage students with complicated medical issues and concussions. Middle School nurses manage physical exams required for participation in sports.
- Hearing/Vision Screenings:** Provide annual mandatory screening and follow up for students in grades K, 1, 3, 5, 7, and 9.
- Field Trip Preparation:** Prepare emergency medical bags, medical alert lists and medications for all district field trips. Provide additional staff training as appropriate and nursing staff as needed.
- Puberty education classes:** Human growth development taught to all 5th graders (three consecutive weeks during their health/PE classes).

**The Health Services team responds to health care laws and mandates, providing colleagues with expert guidance, critical training and resources...**

**Annual First Aid and CPR training:** Provide annual First Aid training to all bus drivers, first responders, wellness teachers, and staff working with medically fragile students. Provide CPR and AED training to above staff every other year as per American Heart Association guidelines.

**Staff Education:** Provide training for staff on new health related policies (ex. vaping). Provide annual anaphylaxis/Epi-pen training for all district staff. Provide staff training district wide for serious student medical concerns.

**DHHS:** File all district Department of Health & Human Services (DHHS) reports alone or in conjunction with social workers or administrators throughout the district. Educate staff at all level about legal responsibility to report suspicion of abuse or neglect as a school employee.

**Diabetes Education:** Provide individual teaching to teachers and coaches with an overview on diabetes and low/high blood glucose management, and, as needed, glucagon administration.

**Epilepsy Education:** Provide individual teaching to teachers and coaches with an overview of epilepsy and how individual students present, triggers and management.

**Asthma Education:** Provide individual teaching to teachers and coaches with an overview of asthma and how individual students present, triggers and management.



## Facing Challenges - our current story

The Health Services team has shouldered a significant medical responsibility in response to the COVID-19 Pandemic, including:

- Weekly pooled testing for over 1,800 individuals, testing 180 pools each week.
- Conducting individual Binax NOW rapid testing for each positive pool.
- Partnering with Northern Light to host vaccination clinics during the school day in Spring and Fall of 2021 to ensure that vaccines were available to our students.
- Setting up 2 clinics per school to allow for separation of COVID cases.
- Updating COVID vaccination status in EMR and maintaining up to date spreadsheets.
- Ongoing communications with parents on a case by case basis.
- Educating and following up with staff regarding COVID mitigation strategies in their classrooms.
- Networking with state officials and attending weekly virtual meetings with fellow state school nurses facilitated by the DOE.
- Remaining current on evolving guidance and SOP changes.
- Contact tracing positive cases (maintaining up to date seating charts/staff contact tracing sheets throughout the school, checking attendance, calling or emailing parents of close contacts and providing guidance, etc.).
- Communicating with CDC contact tracing/Outbreak Investigators.
- Initiating the remote learning protocol for students that will be missing multiple days.
- Communicating return to school and testing guidance for students that are absent due to an illness.
- Maintaining up to date spreadsheets (positive COVID cases, symptomatic students, test results, return to school dates and update status in PowerSchool).
- Monitoring health clearance protocols for High School and Middle School student athletes: Following COVID-19 infection, all HS and MS student athletes are required to provide a health clearance note to return to sports. Depending upon age and severity of infection, some student athletes are required to have an EKG, and participate in gradual return to activity. This need is determined by a medical provider and then relayed in writing to our medical staff, trainers and coaches.

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## Our Budget Proposal - resources requested & unmet needs

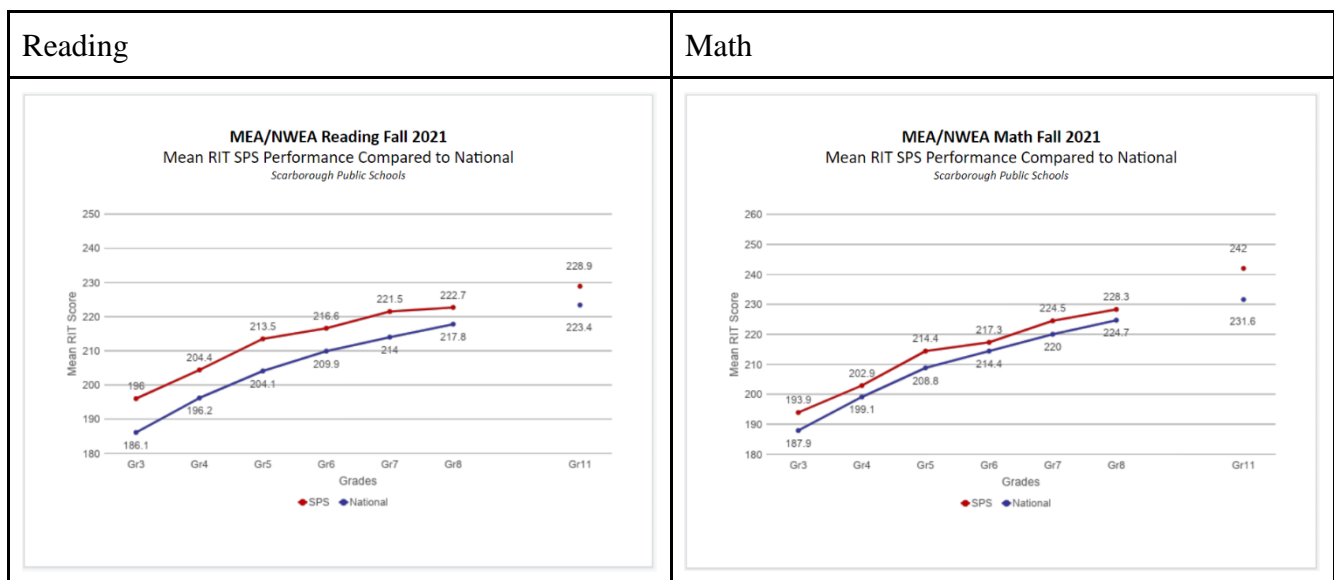
**THIS BUDGET ALLOWS US TO:**

Maintain required and appropriate services based on student needs.

## Curriculum & Assessment/Improvement of Instruction

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, most effective instruction to all of our students.

As we continue to journey through the pandemic, we allocate and reallocate to the areas that will best support our students. That means that we must support our staff with the resources and training necessary to provide quality instruction. We continue to track and support our students in the area of social and emotional learning as well as academics. The changing state assessment picture has made that quite challenging, yet we analyze across data sets to focus our attention on what is most important. This year the academic focus has been literacy, specifically in the area of word study or phonics. We will be making investments in this area for the coming year. In addition, we have reviewed online learning resources for effectiveness as we continue to emerge from the need for remote learning. Time continues to be our most pressing challenge. Our improvement efforts will move forward in increments as time allows.





Our department supports the work of our staff and students across all schools. We encourage you to review the information in the school sections of this budget book, but will share some district-wide highlights here:

### Celebrating Successes - impacts of prior investments

- Leveraged i-Ready resources to address literacy K-5; as the data indicated a need for a review of our materials and methodologies regarding word study, specifically phonics.
- As a result of working with the HS math department and the grade 8 math teachers, we implemented new resources and teachers engaged in training.
- We merged several positions that were eliminated last year into one, a K-12 Library and Technology Specialist position which has allowed us to better manage our libraries and instructional technologies, leveraging the data we have to maximize resources and find efficiencies.
- We continue to use the Panorama Survey data to assess, track and make improvements both in students' and adults' skills as well in the school environments and supports for students.



### Facing Challenges - our current story

**Time is our challenge.** While all of our resources have constraints including, staffing, scheduling, facilities, and materials, time for staff to come together for learning and for planning for our students is the constraint we feel the most. Whether it is planning a quality lesson to meet the range of academic needs of students or it is learning how to shift instructional practices to be more culturally sensitive, inclusive and accurate, our staff needs more time than we have available to do so. We will, as always, move forward as this resource allows. Teachers are amazing learners. They continue to bring their best to each lesson within the time constraints available.

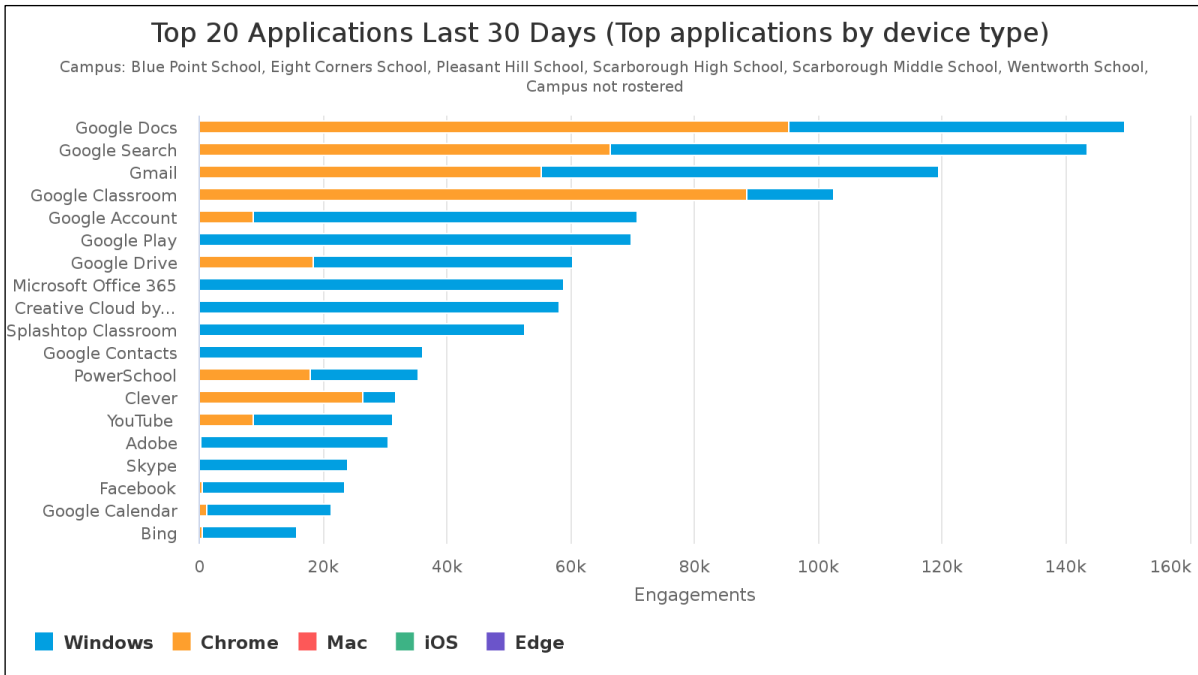
## Our Budget Proposal - resources requested & unmet needs

### THIS BUDGET ALLOWS US TO:

- Continue to monitor and support student academic progress in key areas of math and reading
- Continue to monitor and support social and emotional skill development
- Expand classroom data entry for data analytics
- Continue with summer programming transferring some costs to local
- Maximize time available to support teacher growth and curriculum coordination within courses and across grades

### UNMET NEEDS:

- Time during the school year for teachers to come together to plan, assess, reflect and learn
- Coordination of curriculum areas from K-12, such as Art, PE, Health, and Career Development
- Time for teachers to develop integrated units of instruction that leverage local resources to make the learning more relevant and authentic





## Instructional Technology

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The Information Technology Department operates within a shared services model. IT staff and network infrastructure support both the Town and School, servicing approximately 900 employees and close to 2,900 students across 17 locations town-wide. By sharing resources, the Town and School have created economies of scale resulting in key operational efficiencies and cost savings.

As the world experienced through the pandemic, technology is critical to maintaining continuity in a remote environment. During school shutdown and hybrid learning, Scarborough's 1:1 device-to-student/staff ratio enabled a continuous and virtually uninterrupted flow of learning and operations. Over the past two years, the IT Department has continued to deploy additional devices and services to enhance both remote and in-person learning and operational capabilities, including assistive technology systems, document cameras, a new website and intranet, consolidated cloud applications and improved security. In total, the IT Department manages and maintains over 15,000 end-user and infrastructure assets for the District. Department responsibilities include annual and ongoing device deployment and collection, inventory control, hardware repairs and software launches.

**SEE TOWN BUDGET SECTION FOR ADDITIONAL INFORMATION ON THIS SHARED DEPARTMENT**



### Shared Services Cost Allocations

As previously mentioned, the shared services model within the Information Technology Department creates impactful savings of time, resources and expenses. A distributed network backbone combined with shared core applications allow the Town and School to appropriately allocate costs based on usage while leveraging volume purchasing and licensing. Staff are cross-trained to respond to a multitude of requests and users throughout the municipality giving us the advantage of agility and speed in maintaining service levels.

### Celebrating Successes - impacts of prior investments

- **Deployed assistive technology district-wide.** Over 300 Phonak Soundfield speakers and microphone systems were installed over the summer to both aid staff in amplifying sound dynamically in their classrooms and provide for auditory accommodations for students.
  - **Implemented DDoS attack mitigation.** A Distributed Denial of Service (DDoS) attack is a malicious attempt to disrupt normal network functionality and traffic flow, potentially bringing operations to a halt for an extended period of time. Appropriate measures have been implemented to mitigate the effects of any future DDoS attacks.
  - **Migrated school financial core to the cloud.** The District's financial core system migrated from an on-premises solution to a cloud-based environment, providing for improved recoverability, business continuity and remote accessibility.
  - **Launched new school website and intranet.** The previous school website was built on a Google classic platform, which Google announced they would sunset on September 1, 2021. By migrating to a new platform, the District gained increased search functionality, improved speed, multi-language translation capabilities, dynamic generation of content and integrated ADA-compliant tools.
- 

### Facing Challenges - our current story

- **Cybersecurity threat landscape.** Cybersecurity continues to be our biggest challenge - staying abreast of emerging threats, monitoring our network perimeters and internal operations, and balancing the needs and wants of the end-user with protecting our network assets is difficult in an increasingly dangerous and risky climate.
- **Funding equipment damages.** In the new remote environment, we have seen a marked increase in device damage. Due in part to the elimination of the family payment for accidental damage protection being terminated and the reserve budget for replacement and repair being spent on new devices, at this time there is not enough funding allocated to cover the costs of needed replacement and repair of student and staff devices. In the short-term, we will need to budget appropriately for repairs and replacement in FY23, then moving forward, strategize for a way to reduce overall damages and cover the cost of accidental damage protection.
- **Staffing.** Over the last two years, the IT Department lost several key positions while increasing the District's managed assets by over 30%, adding additional network operations, software and applications and expanding the complexity and scope of the remote environment. IT professionals are always in high demand in any industry and after the last few years of alternate work options, many expect to be able to work remotely full-time, which is not possible for many of our in-building onsite technicians. The industry standard in a complex environment is 1:45 - one service desk professional per 45 end-users to maintain an adequate level of service. Currently - with the entire IT Department - we have a 1:390 ratio for Town and School staff and students. Each member of the IT department is servicing approximately 390 users. Recruitment and retention will continue to be difficult in this environment, particularly in light of highly competitive and climbing salaries offered within the IT field and the rate of post pandemic burnout.

## Our Budget Proposal - resources requested & unmet needs

### THIS BUDGET ALLOWS US TO:

- **Replace aging infrastructure.** Network switches at the high school are approaching end-of-life and high school projectors are also over a decade old. The District will need to replace this equipment to ensure uninterrupted continuity of services for network operations and student learning.
- **Deploy additional PowerSchool modules.** These modules will allow for 1) online enrollment functionality, creating efficiencies for staff and parents and 2) provide secure online form submission and document distribution to bolster the District's cybersecurity posture.
- **Replace defunct department vehicle.** The IT Department needs to routinely travel between 17 locations town-wide, including 8 widely disbursed school buildings. Our now 12-year old vehicle has been deemed by Public Works to be too costly to repair. We will need to replace this vehicle to ensure staff can be onsite at any location when needed - this cost will be allocated between the Town and School budgets.



### UNMET NEEDS:

- **Adequate staffing.** We still do not have enough staff to deploy, configure and maintain all of the equipment and infrastructure district-wide, quickly respond to service-desk tickets, conduct technical operational training, implement new applications and services, manage online services and stay current with cybersecurity best practices without suffering from significant staff burnout.
- **Training deficit.** A lack of time and funding has led to a deficit in much needed training and education for the IT department. Staff should be acquiring and maintaining various certifications and need to be attending courses to understand new functionality and requirements for upgrades and releases. Additionally, the team needs to stay current with the latest cybersecurity threats and best practices.

## Athletics & Activities

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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 1 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.





## Celebrating Successes - impacts of prior investments

- Increase in the number of events with in-person spectators (athletic games, OHP performance, etc)
- Increase in coaches' use of technology for student tracking/communication
- Improvements to the department website and use of technology (i.e: on-line ticketing, webconnex for boosters)
- Started Unified Bocce to add to our unified basketball offerings
- Established processes and protocols that allow athletics/activities to get back to a level of "normalcy"
- Addition of 0.5FTE Administrative Assistant to help improve efficiencies
- Renovation of Turf and Track

### Current offerings:

#### HS Athletics

Roster Spots = 827

Number of different students participating (estimated) = 541

#### MS Athletics

Roster Spots = 372

Number of different students participating (estimated) = 264

#### HS Clubs

Number of different students participating (estimated) = 350

#### MS Clubs

Number of different students participating (estimated) = 181

#### Boosters

21 Booster clubs ranging anywhere from 5-50 parent volunteers each, totaling 500+ volunteers. The Athletics & Activities department currently relies on outside funding from booster groups to support essential components of the athletic program.



## Facing Challenges - our current story

- Restore staffing levels to support a department with a program participation rate of just over 90% of the High School/Middle School student body
- Human Resources for 100+ staff members that collectively requires over 1000 certifications.
- Office management to include such things as: fundraising forms, customer service, invoices, booster support, scheduling, concession management, etc.
- Event Management
  - Over 700 hours of athletic home games (HS only)
  - Support HS school-wide major events (senior activities, special events, etc.)
- Club Activity Management
- Additional responsibilities for scheduling all indoor facilities and sports field management.

## Our Budget Proposal - resources requested & unmet needs

### THIS BUDGET ALLOWS US TO:

- Add 0.5 FTE Admin Assistant to existing position
  - Improve efficiencies
  - Develop a system that will maintain an up-to-date accounting of equipment
  - Develop a system that will allow school department to take over facility scheduling from Community Services
- Add budget support for Unified Bocce - stipend, equipment, event support
  - Increase Unified Sports program offerings



### UNMET NEEDS:

- Unfunded activities:
  - HS Art Club Advisor, Supplies
  - HS Alpine Ski Coach, Assistant Coach, Expenses
  - HS Outdoor Assistant Track Coaches
  - HS Indoor Assistant Track Coaches
  - HS E-Sports
  - Club Liaison
- Professional development - Work towards coaches, at the high school level, being nationally accredited
- Reduce dependence on parent support groups for essential funding of programs

## Student Transportation

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In the Scarborough Public Schools 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 close to 2,900 students a year covering 56 square miles. We transport to all of the Scarborough schools and seven out-of-district schools.

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. Scarborough school buses travel 450,000 miles a year. Traveling around the world is approximately 25,000 miles, therefore we could travel around the world 18 times annually!

### Celebrating Successes - impacts of prior investments

- Our buses travel over **450,000 miles** annually.
- The district owns **30 buses, 8 minivans, and 1 lunch truck.**
- In FY21, we purchased 5 new vans with federal COVID-relief funds.
- In FY22, we reestablished our regular replacement cycle of 3 buses through the capital budget.
- The transportation department has shared service with the town of Scarborough to maintain our entire fleet of vehicles.
- This year 5 new staff that have been trained/are currently training for a CDL license, using the rigorous state training program with the support of our in-house trainer.
- Although a challenge, our department was successful in organizing transportation for all families requesting it, even with the constraints from COVID for assigned seating and contact tracing.

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### Facing Challenges - our current story

- With the national shortage of school bus drivers, we continue to work to maintain a full complement of CDL licensed bus drivers and aim to have 23 licensed drivers.
- Without a full staff, we struggle to meet the demands of the district and at times have to contract out to fulfill transportation requests.

## Our Budget Proposal - resources requested & unmet needs

### THIS BUDGET ALLOWS US TO:

- Provide safe and secure transportation for all students
- Continue to hire and train new drivers as needed
- Follow the ongoing schedule for annual replacement of buses (see Capital Budget)
- Implement bus tracking software (see Capital Budget)





## Facilities & Maintenance

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The Facilities Department serves to preserve, maintain and clean the buildings and grounds of the Scarborough Public Schools. The maintenance department runs efficiently with only four full-time staff members, and functions fluidly with the help of an electronic 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 work order system through daily requests and inquiries. The mechanical systems serving the buildings run virtually year-around serving the needs of not only school 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.



### **Celebrating Successes - impacts of prior investments**

- High School STEM/Classroom renovation project has begun
- Improved comfort/ergonomics for students and staff with new desks and chairs
- As Consortium solar fields come online, SPS receives financial credits
- Building Management System upgrades at SHS, SMS and WS completed fall 2021
- 20 heat pumps replaced at SMS, more ordered for summer 2022 install

### **Facing Challenges - our current story**

- Cost of goods increase and longer lead times due to supply chain issues
- Increased utilities costs due to rising fuel prices: impacts other supplies & utilities costs
- Aging buildings/systems continue to need replacements/upgrades
- Staffing turnover and open positions; difficulty in attracting candidates
- Storage space across the district is limited

### 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 \$150,000,000, which means that the annual 2% recommended would be \$3 million. Capital budgets for facilities in Scarborough have not been funded at this level (for example, the Facilities capital budget request for FY23 is \$1,395,000 in this proposal), but it is critical to recognize the importance of ongoing repairs and maintenance to avoid deterioration and system breakdowns like we experienced with the old Wentworth School.

### Long-Range Facilities Planning

The School Department has been engaging in strategic facilities planning work for many years. In 2015, the School Board's Long-Range Planning Committee commissioned Harriman Associates to create a comprehensive facilities study of our district. Since that time, school leaders have considered numerous facility construction and renovation scenarios grounded in the study, taking into consideration enrollment studies as well as conversations with Town leaders regarding the impact of significant housing development which was then underway in Scarborough.

In 2019 and 2020, modular classrooms were purchased and installed at both Eight Corners and Pleasant Hill Schools to enable the district to accommodate rapid enrollment growth at the primary school level. While the pandemic has disrupted our ability to accurately predict future student numbers, we continue to face the challenge of inadequate instructional space in our district, particularly at the primary and middle school levels. A Building Steering Committee which was launched in 2020 has recently been reconvened to continue the work of planning for a consolidated primary school.

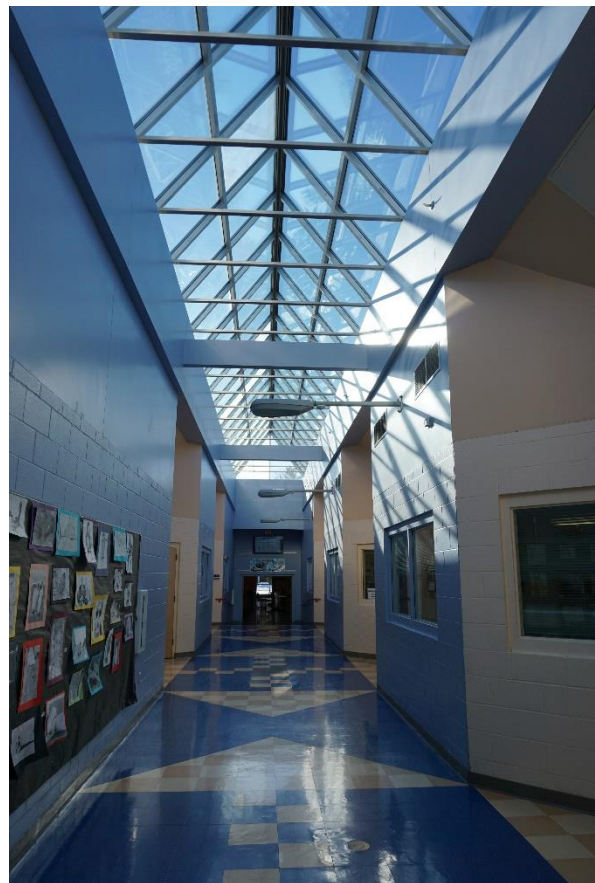
No new funding is requested in the FY23 budget for facilities planning; \$389,000 is available from the FY21 and FY22 budgets to move this work to its next phase. These investments reflect our commitment to ensuring a safe, healthy and secure learning environment for our staff and students.

**SEE PAGE 60 FOR THE SCHOOL CAPITAL BUDGET**

Our Budget Proposal - resources requested & unmet needs

**THIS BUDGET ALLOWS US TO:**

- Prepare for increases in utilities expenses due to volatile market conditions (+30-40%)
- Follow new contract for custodial operations = wage increases
- Manage increases in cost of goods for construction/maintenance items
- Transition Facilities Scheduler position: School vs. Community Services



## Central Office

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### 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, three 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 financial reporting and coordination of budget development, 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.

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### 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.



## Celebrating Successes - impacts of prior investments

### As a district, returning to full-time, in-person instruction:

- Maintaining health & safety of students, staff & community
- Adding support for learning recovery & social/emotional needs
- Navigating changing demands of public health protocols

## Facing Challenges - our current story

- Finding capacity to lead through multiple distractions to ensure continuity of instruction & access to learning for all of our students

## Our Budget Proposal - resources requested & unmet needs

### Our district leadership team's approach to K-12 budget development considers:

- District-wide balance of high student needs with loss of federal grant support
- Economic impacts of the pandemic:
  - Staff shortages & hiring challenges
  - Uncertainty around enrollment and community demographics
  - Supply chain disruptions, shortages & cost increases
- Continuing to make progress with goals & initiatives: DEI, SEL, curriculum



# **OTHER SCHOOL FUNDS**

**ADULT EDUCATION**

**SCHOOL NUTRITION**



**Scarborough Public Schools**



## Scarborough Adult Learning Center

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The Scarborough Adult Learning Center is staffed by one part-time Director and one part-time program assistant. To date this year, we have enrolled 300 students in enrichment courses. These informative classes cover the arts, health and wellness, safety education, and digital literacy just to name a few of the categories we offer.

We offer HiSET® (high school equivalency) preparation, individualized tutoring for academic students, and provide an array of English Language Learning (ELL) programs. Our ELL offerings provide instruction for the very beginner student to more advanced levels, enabling adults to gain life skills, language proficiency, and success in the workplace. Our most recent initiative is to provide onsite English language instruction for new Mainers who have recently enrolled their children in Scarborough Public Schools. Students enrolled in all academic programs complete the necessary intake interview, placement testing, and official HiSET® testing onsite at the Learning Center.

We partner with other adult education programs in Cumberland County to provide regional college transition services at Southern Maine Community College. We partner with Goodwill Workforce Solutions of Northern New England to assist eligible adults with options for training scholarships. We further partner with FedCap (a Maine Department of Health and Human Services) to provide ELL and HiSET® preparation instruction onsite in South Portland. We currently have 20 students enrolled in HiSET® programs.

Even during the pandemic, we have continued to offer healthcare certification classes. To date, we have completed one Certified Nurse's Assistant (CNA) class with six graduates who have been placed in full-time employment as Nursing Assistants. We have completed two grant-funded Personal Support Specialist (PSS) classes with 10 graduates. We are currently enrolling participants for upcoming spring CNA and PSS classes.



### **Celebrating Successes - impacts of prior investments**

- We are a small program but think big!
- Our ELL program has expanded more recently and has grown from approximately 20 students a few years ago to more than 50 adult learners now.
- There are 16 ELL families onsite at one of our locations and we have provided instruction to 11 of the 16 families.
- We have increased our enrichment offerings by 10% each session after having restored funding back to pre-pandemic level.

### **Facing Challenges - our current story**

- The pandemic has required the Learning Center to offer courses within different modalities: online learning, Zoom classes, and onsite offerings. Pandemic case surges have affected our enrollment numbers in all content areas.
- We have recently worked with the District's IT Director to assess our program's technology equipment. Our office equipment and our four HiSET® testing computers are a decade old. Further needs include a portable projector for offsite instruction. We propose to spread the cost of computer and equipment upgrades over two budget cycles.

### **Our Budget Proposal - resources requested & unmet needs**

#### **THIS BUDGET ALLOWS US TO:**

- Continue to provide high quality programming for the adults in our community.
- Maintain remote offerings to newcomers who are looking to increase their English language skills.
- Begin to upgrade office equipment and purchase a portable projector for instruction.

**Revenues**

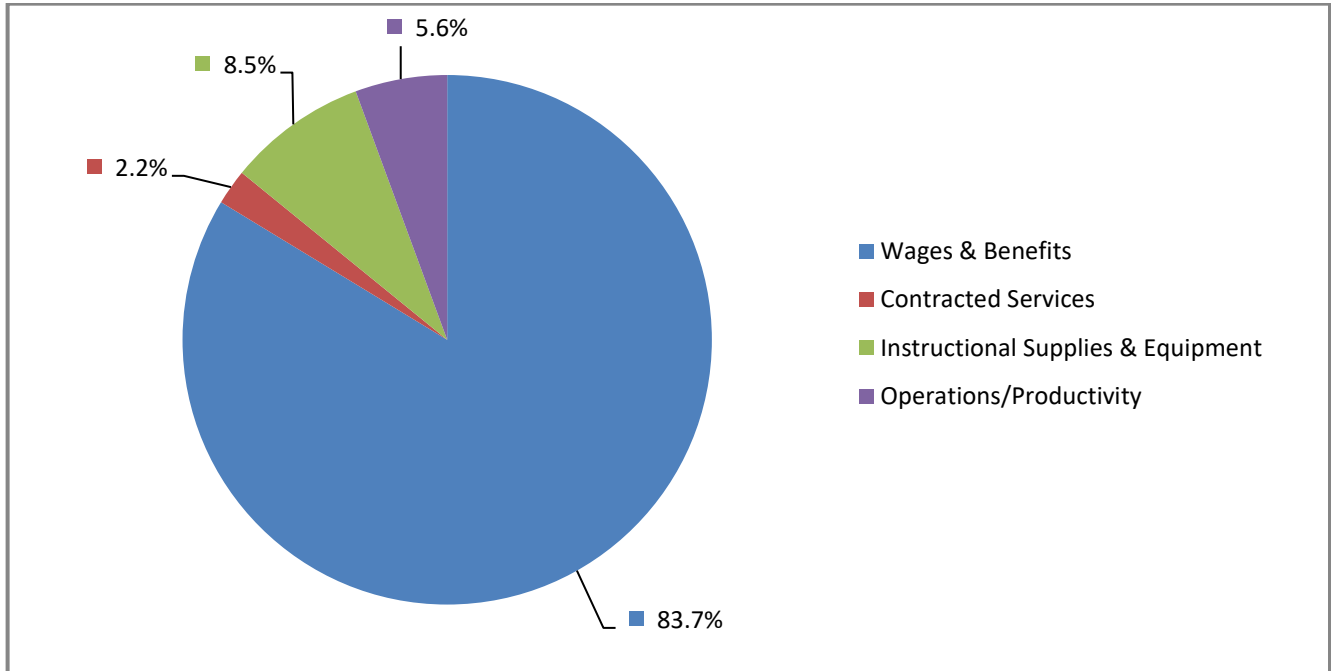
The Adult Education Program operates as a separate fund within the school budget. The program receives revenues from the Department of Education (State Subsidy) for Adult Ed courses in the areas of high school completion, adult literacy, college and career transitions, and workforce training. Other funding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

Scarborough Schools - FY23 Adult Education Budget	
Leadership Council's Proposed Budget	March 17,2022

	FY22 Approved Budget & Estimated Revenues	FY23 Leadership Council's Proposed Budget & Estimated Revenues	\$ Change	% Change
ADULT EDUCATION OPERATING BUDGET	179,639	184,370	4,731	2.63%
Adult Education Revenues:				
State Subsidy	36,969	36,225	(744)	-2.01%
Class Tuition	45,189	45,145	(44)	-0.10%
Grant Funds	2,000	9,000	7,000	100.00%
Fund balance forward	30,000	14,000	(16,000)	-53.33%
Total Adult Ed Non-Property Tax Revenues	114,158	104,370	(9,788)	-8.57%
Adult Ed Net Operating Budget (Tax Request)	65,481	80,000	14,519	22.17%

Scarborough Schools - FY23 Adult Education Budget	
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**Budget Proposal for 2022-23**



Expense Type	FY20 ACTUAL	FY21 ACTUAL	FY22 APPROVED BUDGET	FY23 PROPOSED BUDGET	\$ CHANGE (from FY22)	% CHANGE (from FY22)
Wages & Benefits	155,263	108,150	152,629	154,310	1,681	1.10%
Contracted Services	6,734	4,010	10,450	4,000	<6,450>	-61.72%
Instructional Supplies & Equipment	5,387	3,965	7,200	15,700	8,500	118.06%
Operations/Productivity	7,694	7,491	9,360	10,360	1,000	10.68%
<b>Totals</b>	<b>175,077</b>	<b>123,616</b>	<b>179,639</b>	<b>184,370</b>	<b>4,731</b>	<b>2.63%</b>

## School Nutrition Program

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The Scarborough School Nutrition Program provides safe, healthy and appetizing meals for our students. All meals are planned using nutrient analysis which defines amounts of protein, calories, fat, and Vitamin A, Vitamin C, calcium and sodium that must be served for each age group. The food is prepared and served in a clean safe environment. All school nutrition workers are trained and certified as sanitarians.

Our healthy school meals help the students achieve academically and physically to the best of their abilities. It is well-documented in scientific data that a hungry child will not reach his/her greatest level of achievement. Healthy school meals provide a learning laboratory for the child to make good food choices that he/she will carry into his/her adult life.

The past two years have seen many challenges and opportunities for the School Nutrition Program. When our schools closed down in March of 2020, our School Nutrition staff immediately mobilized, working with community partners to prepare meals for pickup and home delivery, ensuring that our students and their families would not go hungry. During the 2020-21 school year, school kitchens reopened with touchless ordering, to-go packaging and meal delivery to students in their classrooms and alternate seating areas due to space restrictions. These services have continued as students returned to full-time, in person learning for the current school year.

### **Celebrating Successes - impacts of prior investments**

- Thanks to a grant from the USDA, all students enjoy breakfast and lunch at no cost, regardless of free/reduced lunch status. This program will continue through FY23.
- This year we have served an average of 1,524 breakfasts and 1,759 lunches per day!
- Remote meals will continue to be available throughout the summer, with no gap in services. We will be providing up to 7 days of breakfast and lunch meals each week. All orders can be picked up weekly and are available to anyone under the age of 18.
- As part of our goal to return to more typical times, children are able to go back through the serving lines for lunch at all schools. We have re-incorporated providing lunches for teachers for Wentworth, Middle, and High school teachers and staff. We have reopened sandwich and salad bar options at the Middle school and High school cafeterias as well.
- Catering services are back in swing, routinely supplying services to the town hall and the public safety building, as well as outside schools, such as a BBQ hosted for the high school, and the community Thanksgiving dinner, which supplied hearty to-go Thanksgiving meals to over 1,200 residents.
- The Culinary Arts class run by Chef Peter Esposito is having another successful year, training 4 students that are enrolled in this program. As examples, they were excited to provide 150 cupcakes to Scarborough military veterans with the help of the Scarborough Police Department. They also helped with the preparations for the Thanksgiving dinner.
- The Backpack program has continued to provide healthy and nutritious weekend meals to food insecure families in Scarborough. These meals are provided every Wednesday, and has provided 20 families with these meals.

## Facing Challenges - our current story

As we have increased our meal counts we are finding many challenges:

- The pandemic environment has made the procurement of certain products difficult. Many times over the course of the last two years we have not been able to procure certain food items and others have been substituted, which has made it difficult to manage our menus.
- Purchasing of paper products has also been problematic, and we have not been able to get such items as wrapped milk straws and paper trays.
- Our current kitchen facilities were not designed to hold the volume of food we are now serving, so food storage has become challenging.
- As with other departments, staffing shortages have been a challenge; when employees have had to quarantine we have had no substitutes, which increases the workload for remaining staff.



## Our Budget Proposal - resources requested & unmet needs

### THIS BUDGET ALLOWS US TO:

- Provide nutritious meals for all students at no cost
- Increase food storage capacity to meet current needs (CIP)
- Eliminate reliance on local tax dollars for program revenue



**Revenues**

The School Nutrition Program operates as a stand-alone fund within the school budget. The program receives revenues from the US Department of Agriculture (USDA) under the National School Lunch Program (NSLP), and from the State Department of Education Child Nutrition Program.

During the pandemic, the USDA expanded their reimbursement guidelines for school meals so that any child in our community may receive school meals free of charge. This important change has vastly increased the numbers of meals served daily in our schools, while the increase in reimbursement amounts has allowed the program to thrive financially. Food sales, which previously made up a significant percentage of program revenues, have understandably dropped to a minimum, with only a la carte offerings requiring payment.

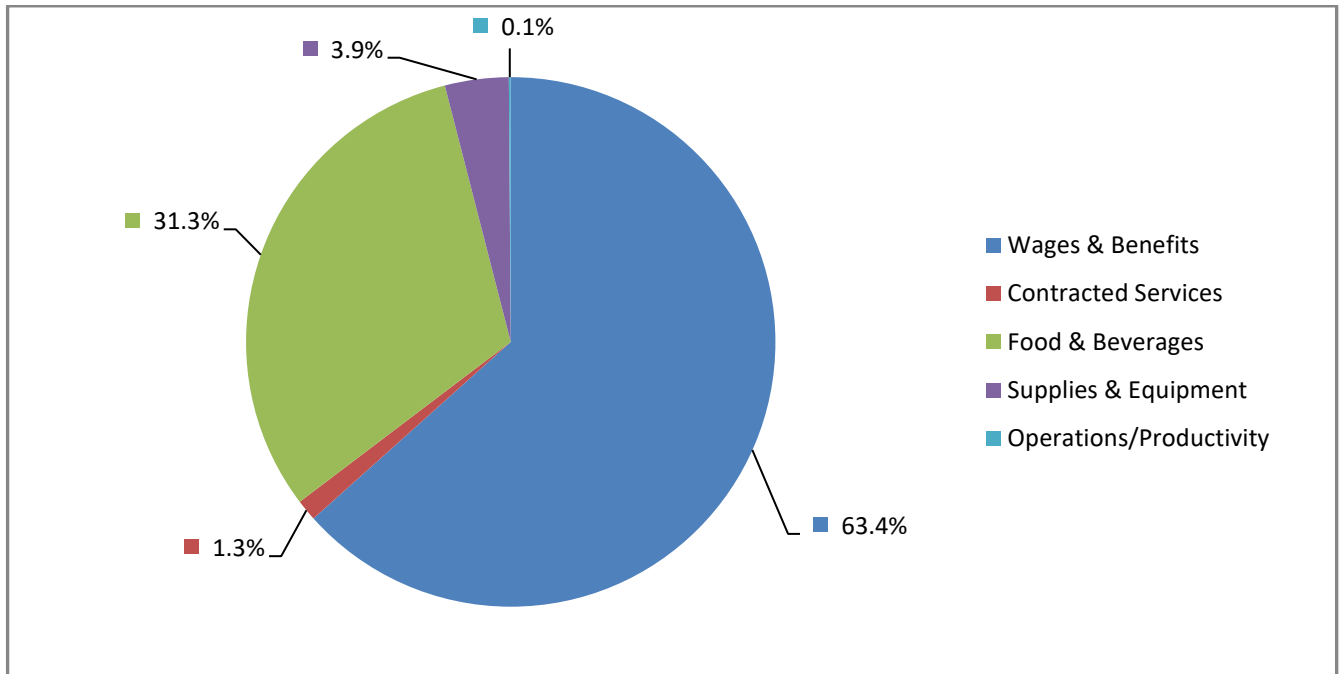
**As a result of this shift in funding model, the School Nutrition Program has eliminated its request for local tax dollars in its budget proposal for FY23.**

Scarborough Schools - FY23 School Nutrition Budget	March 17, 2022
Leadership Council's Proposed Budget	

	FY22 Approved Budget & <u>Estimated Revenues</u>	FY23 Leadership Council's Proposed Budget & <u>Estimated Revenues</u>	<u>\$ Change</u>	<u>% Change</u>
SCHOOL NUTRITION OPERATING BUDGET	1,806,963	2,041,000	234,037	12.95%
School Nutrition Revenues:				
Food Sales	1,310,963	200,000	(1,110,963)	-84.74%
Federal Funding (USDA)	212,000	1,799,000	1,587,000	748.58%
State Funding (DOE)	18,000	36,000	18,000	100.00%
Summer Meal Program	60,000	0	(60,000)	-100.00%
Donations & Grants	6,000	6,000	0	0.00%
Total School Nutrition Non-Property Tax Revenues	1,606,963	2,041,000	434,037	27.01%
School Nutrition Net Operating Budget (Tax Request)	200,000	0	(200,000)	-100.00%

Scarborough Schools - FY23 School Nutrition Budget	
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**Budget Proposal for 2022-23**



Expense Type	FY20 ACTUAL	FY21 ACTUAL	FY22 APPROVED BUDGET	FY23 PROPOSED BUDGET	\$ CHANGE (from FY22)	% CHANGE (from FY22)
Wages & Benefits	1,118,143	1,044,720	1,126,763	1,293,689	166,926	14.81%
Contracted Services	27,060	20,089	26,500	26,500	0	0.00%
Food & Beverages	447,399	316,169	595,500	639,072	43,572	7.32%
Supplies & Equipment	46,569	28,404	56,450	79,439	22,989	40.72%
Operations/Productivity	1,552	2,666	1,750	2,300	550	31.43%
<b>Totals</b>	<b>1,640,723</b>	<b>1,412,048</b>	<b>1,806,963</b>	<b>2,041,000</b>	<b>234,037</b>	<b>12.95%</b>

# **SCHOOL CAPITAL BUDGET**



**Scarborough Public Schools**

## School Capital Budget

Note: The School Capital Budget is also included in the Municipal Capital Budget section.

### School Capital Equipment & Projected 5 Year Plan

CAPITAL EQUIPMENT PURCHASES	5-Year Plan	FY23 Proposed	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Item Description	Total Cost	Budget	Cost	Cost	Cost	Cost
<b>Transportation</b>						
School bus replacement schedule	2,111,711	405,783	413,899	422,177	430,620	439,233
Implement bus tracking software	120,000	120,000	0	0	0	0
<b>Facilities</b>						
Maintenance truck replacement schedule (per PW recommendation):						
GMC pickup #548799	55,000	55,000	0	0	0	0
John Deere tractor	50,000	0	50,000	0	0	0
Ford pickup #B71427	55,000	0	0	55,000	0	0
Ford pickup #B71426	60,000	0	0	0	60,000	0
Chevrolet box truck #108401	55,000	0	0	0	0	55,000
Furnishings replace & renew	500,000	200,000	50,000	100,000	50,000	100,000
Kitchen equipment replacement	85,000	85,000	0	0	0	0
Athletics equipment	75,000	15,000	15,000	15,000	15,000	15,000
Facilities support equipment	289,000	99,000	100,000	30,000	30,000	30,000
<b>Totals</b>	<b>3,455,711</b>	<b>979,783</b>	<b>628,899</b>	<b>622,177</b>	<b>585,620</b>	<b>639,233</b>

**Bus Replacement:** School vehicles are maintained by the Scarborough Department of Public Works, leveraging our shared services model to combine exceptional quality of care with cost savings. Each school bus travels 15,000 miles per year of stop-and-go driving in all weather and road conditions, and is 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. Public Works is currently recommending a 10-year replacement schedule; because we have 30 buses, we plan to replace 3 buses per year. The 5-year capital plan for School Transportation reflects this recommended replacement schedule. In FY21 we replaced only two buses due to funding constraints, but were able to purchase 5 new minivans with CRF grant funds. In FY22 we returned to the 3-bus-per-year replacement cycle. Significant recent cost increases in the vehicle and equipment markets are reflected in the higher budget estimates for FY23 and beyond.

**Bus Tracking Software:** For several years the School Department has been researching software options for more efficient development of bus routes and tracking of student transportation assignments. In recent months, COVID-related safety protocols and contact tracing have made this need even more apparent. This capital request will allow us to proceed with implementation of a selected tracking software, including the initial purchase and installation of equipment.

**Truck Replacement:** The Facilities Department uses pickup trucks to transport staff, tools and equipment to and from the eight locations served by the department. Trucks are also used to plow and to haul larger equipment in tow. The department owns a box truck to move large loads, a dump truck for plowing, sanding and site work, and two large utility tractors. All of these vehicles are included in a vehicle replacement schedule recommended by Scarborough Public Works. Five vehicles are included in the 5-year capital equipment plan proposed here, with replacement funding for one pickup truck budgeted for FY23.

<sup>1</sup>January 2002, National Association of State Directors of Pupil Transportation Services.

**Furnishings Replacement & Renewal:** School furnishings such as desks, chairs, tables and shelving are used daily and subject to regular wear and tear. Most quality school furnishings have a useful life of 15-20 years, and many classroom furnishings throughout the district are currently well beyond that threshold (20-25 years old). \$100,000 of our FY23 requested funds will be allocated to our ongoing district-wide replacement cycle. An additional \$100,000 is budgeted specifically for replacement of all student chairs for the 7<sup>th</sup> and 8<sup>th</sup> grades.

**Kitchen Equipment Replacement:** The School Nutrition Program operates 3 full-size kitchens at the High School, Middle School and Wentworth, and 3 satellite kitchens at the primary schools, producing breakfast and lunch daily for thousands of students. Recent capital investments have focused on bringing all major equipment, most with a useful life of 12-15 years, up to standard so that most scheduled replacements can be made at a sustainable level in the program operating budget.

Because of the changes to School Nutrition Programs at both the state and federal level since the start of the pandemic, school meals are now free to all students regardless of economic status. As a result, our district is serving meals at a much higher volume each day, and food storage space has become a challenge. In addition, we now qualify for more free USDA commodities which arrive in large bulk deliveries. Our FY23 CIP budget includes \$85,000 to purchase and install a commercial grade refrigerator/freezer unit outside Wentworth School to accommodate this additional inventory.

**Athletics Equipment:** Although most equipment for athletics is purchased through the school operating budget or with booster funds, there are larger one-time expenses typically proposed as capital projects. Funding in the FY23 capital budget will be used to install new bleachers at the Mitchell Sports Complex baseball field, where the old bleachers have been removed due to safety concerns with their poor condition.

**Facilities Support Equipment:** The School Department owns dozens of commercial-grade automated floor cleaning machines, which allow custodians to keep floors sanitary and in excellent condition with maximum efficiency. The largest machines have a 7 to 8-year useful life. While these machines are under a preventive maintenance contract, we continue to support a replacement cycle to keep these vital tools in good repair. In the FY23 budget, funding is requested for a pilot purchase of a programmable robotic floor scrubber which will help to address ongoing staff shortages by freeing up custodians for other work. In addition, FY23 funds will be used to purchase a commercial lawn mower with deck to enhance grounds maintenance capacity and efficiency.



## School Capital Projects & Projected 5 Year Plan

CAPITAL IMPROVEMENT PROJECTS	5-Year Plan	FY23 Proposed	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Item Description	Total Cost	Budget	Cost	Cost	Cost	Cost
<b>Technology</b>						
District-wide equipment/infrastructure	1,437,500	337,500	350,000	250,000	250,000	250,000
<b>Facilities</b>						
Long-Range Planning	100,000	0	100,000	0	0	0
District-wide Energy Improvements	250,000	150,000	50,000	50,000	0	0
Roof restoration	1,276,000	476,000	200,000	200,000	200,000	200,000
Exterior/Interior finishes	250,000	50,000	50,000	50,000	50,000	50,000
Security & access management	140,000	60,000	20,000	20,000	20,000	20,000
Flooring repair and replace	110,000	30,000	20,000	20,000	20,000	20,000
Building envelope maintenance	250,000	0	75,000	50,000	75,000	50,000
Grounds and site maintenance	750,000	150,000	400,000	100,000	50,000	50,000
DW HVAC repairs	680,000	80,000	150,000	150,000	150,000	150,000
<b>Totals</b>	<b>5,243,500</b>	<b>1,333,500</b>	<b>1,415,000</b>	<b>890,000</b>	<b>815,000</b>	<b>790,000</b>
<b>GRAND TOTAL SCHOOL EQUIPMENT &amp; PROJECTS</b>	<b>8,699,211</b>	<b>2,313,283</b>	<b>2,043,899</b>	<b>1,512,177</b>	<b>1,400,620</b>	<b>1,429,233</b>

**Tech Equipment Replacement:** The School Department has a cyclical technology plan which guides us in ensuring that technology equipment and software receive regular, scheduled updates across the district. In most years, equipment replacement or renewal is primarily focused on one phase: K-2, Wentworth, Middle School or High School. A portion of the funding for this annual upgrade is also found in the school operating budget. In FY21 and FY22, federal COVID-relief grant funds allowed us to purchase tech devices and peripherals across the district to support hybrid and distance learning. CIP funds requested for FY23 will be used to replace High School classroom projectors, to upgrade wiring and connectivity for classroom sound systems, and to replace one of the department vehicles (shared cost with Town).

**District-wide Energy Improvements:** This funding supports ongoing efforts to replace high-energy-use fixtures with energy-efficient fixtures throughout the district. Older fluorescent fixtures can now be retrofitted for LEDs with a 10-year useful life; motion sensors can increase the efficient use of lighting and energy consumption in classrooms and office spaces. Most projects in recent years have been submitted to Efficiency Maine and have received offsetting rebates. Funding for this work was deferred in FY21 and FY22; the request returns in FY23 as a strategic priority to offset rising energy costs in our operating budget.

**District-wide Roofing:** 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. FY23 budgeted funds will support multiple scheduled roof section replacements at Eight Corners School, where restorations have been delayed due to ongoing long-range planning for the primary schools; at this time, further delay may risk materials failure and is not advisable.

**Exterior & Interior Finishes:** Throughout the district, finish painting is required when a modification or change is made or when colors can no longer be matched due to base paint color formulas changing. Wear-and-tear occurs regularly as well, so it often makes more sense to plan a full painting project either by wing or hallway so as to achieve consistency in appearance and to maintain the appeal of the schools. Most of our buildings have masonry exteriors, but wood exterior surfaces also require painting to maintain resistance to weather and the elements. Funds budgeted in FY23 will be used to continue painting hallways and classrooms district-wide (deferred from FY22 proposal), and to paint the Transportation building.



**Security and Access Management:** Budgeted funds in this multi-year project account are used for upgrades and additions to our building security and emergency management systems. Ongoing investments have been made for cameras and access control equipment system-wide, continued improvements to entryway security, and other needs identified through review of our district safety and emergency protocols. In FY23, funding is requested to replace the public address system at Wentworth School, a critical tool for building communications. Funding is also budgeted to begin installation of window shades for classroom doors to be used during lockdown.

**Flooring Repair & Replacement:** Commercial carpet has a useful life of 10-25 years depending on the quality originally purchased. 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. At our K-2 schools, carpeted classrooms have been used for school meals during the pandemic to allow for distancing, and cleaning these surfaces has become especially challenging. Funding budgeted for FY23 is targeted to replacement of flooring at the K-2 schools, focusing on areas of greatest deterioration and using the opportunity to explore alternatives for carpeted areas.

**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. While Building Envelope is included in our 5-year capital plan, delayed scheduling of work budgeted in FY22 means that no new funding is requested for FY23.

**Grounds & Site Maintenance:** This capital project account includes funding for multiple projects:

**Pavement Maintenance:** Pavement on school roadways and parking lots suffers from traffic use as well as the seasonal impacts of weather and frost. As pavement ages and cracks form due to frost movement, crack filling and re-sealing is necessary to prolong the life of the pavement. In addition, because of weather and traffic impacts, regular re-painting of parking lot lines, crosswalks and directional arrows is required. Annual capital investment is based on a rotating maintenance cycle throughout the district, and continues in FY23 with a budget request of \$50,000.

**Playground Upgrades for IDEA/ADA Accessibility:** FY22 began a multi-year project to address inclusiveness and accessibility for all students to district playgrounds. Many of our students use wheelchairs or have other mobility challenges, and staff members are tasked with assisting them in their daily schedule. In order to improve access to recess and free play opportunities for all students and safe work environments for staff, we are using budgeted funds to replace hard-to-navigate surfaces leading to and underneath playground equipment, and to add inclusive play equipment. This is a long-term project, with the focus in FY23 on Wentworth School.

**Quentin Road Paving:** Proposed in FY22 but deferred due to budget constraints, this project addresses the deterioration of the driveway from the Public Library to the Middle School bus loop. Repairs will include restoration of cracked and damaged pavement as well as filling of the sunken area next to the Wentworth school. Considering our priorities for FY23, this project is deferred again and represented in the 5-year plan estimate for FY24.

**HVAC Repairs & Upgrades:** Heating and cooling systems at the primary schools and Middle School are 20-25 years old, while components of these systems typically have a useful life of 15-20 years. System components have begun to fail regularly; capital funding allows us to replace these high-cost components with new higher-efficiency equipment. Funding requested over multiple years in the capital budget has been used to continue a systematic overhaul of the HVAC system at the Middle School, whose components are 5 to 10 years beyond their expected useful life, while also allowing for sufficient funding to replace other system components as they fail. In FY23, funds will be targeted to the K-2 schools, where upgrades have been deferred pending ongoing long-range planning for the primary schools. Each K-2 building has two boilers; all but one at Blue Point are reaching the end of their useful life. FY23 funds will be used to begin staged replacement with the installation of one new boiler each at Eight Corners and Pleasant Hill.

**APPENDIX TO  
SCHOOL BUDGET**



**Scarborough Public Schools**

## **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 Department of Education reporting requirements were developed to ensure that all school districts in the state would identify 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 or location. We believe 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 are 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 general education 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 administrative support staff, summer program costs, legal fees for Special Education related services, and tuition for students who have been placed in special purpose private schools to access appropriate educational programming. (Local spending for Special Education is supplemented by Federal IDEA grant supplements.)

### **CTE INSTRUCTION – Career & Technical Education**

This category holds the funds we pay to Portland Arts & Technology High School (PATHS) and Westbrook Regional Vocational Center (WRVC) for Scarborough's attending students. Starting in FY19, the state Department of Education began directly funding the CTE schools with General Purpose Aid (GPA), and sending schools will now only be responsible for minimal costs not funded by the state. There is no current expenditure budgeted in this category.

## **OTHER INSTRUCTION**

### **Co-Curricular**

Includes stipends for High School, Middle School and Wentworth club advisors, as well as supplies, purchased services, transportation and participation fees for MS and HS clubs.

### **Extra-Curricular**

Includes stipends for Middle School and High School athletic coaches, game officials, ice and pool time, software, supplies, equipment and transportation. Also includes salaries and benefits for the Director of Athletics and Activities, his administrative assistants, and the Athletic Trainer; phones and staff mileage reimbursement.

## **STUDENT AND STAFF SUPPORT**

### **Student Support Services**

#### Guidance Services

Includes salaries and benefits for guidance counselors and 50% of school social workers, as well as support staff at the High School, Middle School and Wentworth; 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), case management software, medical supplies, books and equipment, postage (parent communications), staff development, mileage reimbursement for itinerant staff, 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 the 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 quality assurance (teacher stipends, workshops/speakers/resources); 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, Director of Business and Finance and Central Office support staff, as well as School Board stipends; district-wide expenses for administrators' course reimbursement and professional learning, liability insurance, unemployment assessments, legal and audit services, district 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 their administrative assistants, operational expenses for phones, postage, office supplies, and professional dues. The High School budget 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, the Director of Facilities & Maintenance, the Maintenance foreman, and administrative assistants; property casualty insurance, energy and utilities (electricity, natural gas, fuel oil, propane, 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, composting 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**

There is no current expenditure budgeted in this category.

# Scarborough Public Schools

## Long-Range Vision for Continuous Improvement

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

### **Strategic Theme 1: Effective Teaching and Learning**

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

#### **Strategic Improvement Targets:**

- Develop a culture of learning and growth for all students, staff, and families.
- 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.

### **Strategic Theme 2: Safe and Inclusive Schools**

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.

#### **Strategic Improvement Targets:**

- 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.



# Scarborough Public Schools

## Long-Range Vision for Continuous Improvement

### **Strategic Theme 3: Global Citizenship**

Develop, in each student, the skills for engaged citizenship (locally and globally), the appreciation of one's own culture and those of others, and the disposition to use individual talents to make positive changes in the world.

#### **Strategic Improvement Targets:**

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

### **Strategic Theme 4: Community Engagement**

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.

#### **Strategic 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.

**Budget FY23 Staff List**

(as of February 2022)

Last Name	First Name	Location	Position		FTE	Cost Center	
<b>Middle School</b>							
<b>Teachers &amp; Professionals</b>							
	AVERY	KERRY ELLEN	MS	GATES Teacher	GATES/Math	1.000	71029005 510100
	BACON	COLLEEN	MS	MS Teacher	Literacy Workshop	1.000	71000002 510100
	BENNETT	DOUGLAS	MS	MS Teacher	8th Grade/Soc Studies	1.000	71000002 510100
	BERTELSEN	CHRISTIAN	MS	MS Teacher	7th Grade/Soc Studies (ESSER)	1.000	72614002 510100
	BINDER	ANN	MS	Speech/Language Therapist	Special Services	0.800	71023095 510100
	BISHOP	JENNIFER	MS	MS Librarian	Library	1.000	71022202 510100
	BIZUB	STEVEN	MS	MS Teacher	Music/Band	1.000	71000002 510100
	BRACY	KARI	MS	MS Teacher	7th Grade/Math	1.000	71000002 510100
	CABANA	WILLIAM	MS	MS Teacher	6th Grade/Soc Studies	1.000	71000002 510100
	CAPANO	ANDREA	MS	MS Instructional Coach	Instructional Coach	1.000	71000002 510100
	CARLE	GAIL	MS	SpEd Teacher	Resource Room/ELA	1.000	71023095 510100
	CASSIDY	ERIN	MS	SpEd Teacher	Functional Life Skills	1.000	71023095 510100
	CHESTER	ELIZABETH	MS	MS Teacher	6th Grade/Science	1.000	71000002 510100
	COLTON	AMY	MS	MS Teacher	Math Workshop	1.000	71000002 510100
	CONROY	JESSICA	MS	MS Teacher	6th Grade/ELA	1.000	71000002 510100
	CRONIN	JAMES	MS	MS Teacher	7th Grade/Math	1.000	71000002 510100
	CROSBY	MICHAEL	MS	MS Teacher	8th Grade/ELA	1.000	71000002 510100
	DAIGLE	SCOTT	MS	MS Teacher	STEM/Technology and Engineering	1.000	71000002 510100
	FARESE	LISA	MS	MS Teacher	Academic Center	1.000	71000002 510100
	FASULO	ASHLEIGH	MS	SpEd Teacher	Social Life Skills	1.000	71023095 510100
	GESLIN	JEAN	MS	MS Teacher	World Language/French	1.000	71000002 510100
	GRANT	MICHELLE	MS	MS Guidance Counselor	Guidance	1.000	71021202 510100
	GREEN	ROBERT	MS	MS Teacher	STEM	1.000	71000002 510100
	GRIFFIN	THOMAS	MS	MS Teacher	Phys Ed/Wellness	1.000	71000002 510100
	GRIFFIS	SUSAN	MS	SpEd Teacher	Resource Room/Math	1.000	71023095 510100
	HAGELIN	TOBIN	MS	ESL Teacher	ESL	1.000	71041005 510100
	HERENDEEN	LAUREL	MS	MS Teacher	6th Grade Science/SS	1.000	71000002 510100
	HILTON	MICHELLE	MS	Speech/Language Therapist	Special Services	1.000	71023095 510100
	HOULETTE	SHANNAN	MS	MS Teacher	8th Grade/Math	1.000	71000002 510100
	HUNTINGTON	ERIC	MS	MS Teacher/Instructional Coach	Technology Instructional Coach	1.000	71000002 510100
	JACQUES	HEATHER	MS	MS Teacher	7th Grade/Math	1.000	71000002 510100
	JOHNSTON	AMY	MS	MS Teacher	7th Grade/ELA	1.000	71000002 510100
	JONES	MELISSA	MS	MS Guidance Counselor	Guidance	1.000	71021202 510100
	KELLY	JESSICA	MS	GATES Teacher	GATES/ELA	1.000	71029005 510100
	KUHN	KATE	MS	MS Teacher	Bridge program	1.000	71000002 510100
	LAFLAMME	CARA	MS	MS Teacher	7th Grade/Science	1.000	71000002 510100
	LAFOND	MAURA	MS	MS Teacher	7th Grade/Science	1.000	71000002 510100
	LAPERRIERE	JOHN	MS	MS Instructional Coach	Teacher Lead Student Support	1.000	71000002 510100
	LECLAIR	JILL	MS	MS Teacher	6th Grade/ELA/SS	1.000	71000002 510100
	LEMONT	BRIAN	MS	MS Teacher	8th Grade/Science	1.000	71000002 510100
	LEONHARTT	STEPHANIE	MS	Occupational Therapist	Special Services/OT	1.000	71023095 510100
	LIBBY	JENNIFER	MS	MS Teacher	Phys Ed/Wellness	1.000	71000002 510100
	LINSBECK-PERRON	TENA	MS	MS Teacher	8th Grade/Soc Studies	1.000	71000002 510100
	LYONS	TIMOTHY	MS	MS Teacher	8th Grade/Science (ESSER)	1.000	72614002 510100
	MANOOGIAN AHLQUIST	MARCELLA	MS	MS Teacher	Art	1.000	71000002 510100
	MARCEAU	NICOLE	MS	MS Teacher	8th Grade/Math	1.000	71000002 510100
	MARINUT	CIPRIAN	MS	MS Teacher	Phys Ed/Wellness	0.500	71000002 510100
	MAZUR	HEATHER	MS	MS Teacher	Phys Ed/Wellness	1.000	71000002 510100
	MCCAMBRIDGE	HAYLEY	MS	MS Teacher	7th Grade/Soc Studies	1.000	71000002 510100
	MILLHOLLAND	AMANDA	MS	MS Teacher	World Language/Spanish	1.000	71000002 510100
.5 SpEd	MOKRISKI	TRICIA	MS	MS Social Worker	Social Worker	1.000	71021202/21125 510100
	MURPHY	MICHAEL	MS	MS Teacher	6th Grade/Math/SS	1.000	71000002 510100
	NEAL	STEPHANIE	MS	MS Teacher	7th Grade/ELA	1.000	71000002 510100
	O'BRIEN	SHANNON	MS	SpEd Teacher	Behavior Specialist	1.000	71023095 510100
	PAGE	MARY ANN	MS	MS Teacher	8th Grade/Math	1.000	71000002 510100
	PEREZ ESTEVEZ	JUSTO	MS	MS Teacher	World Language/Spanish	1.000	71000002 510100
	POWERS	RACHEL	MS	SpEd Teacher	Resource Room/Math	1.000	71023095 510100

**Budget FY23 Staff List**

(as of February 2022)

	Last Name	First Name	Location	Position		FTE	Cost Center	
	RAND	KAREN	MS	MS Teacher	7th Grade/ELA	1.000	71000002	510100
	REINSBOROUGH	BRENDA	MS	MS Teacher	6th Grade/Science	1.000	71000002	510100
.5 SpEd	RICHARD	IRENE	MS	MS Social Worker	Social Worker	1.000	71021202/21125	510100
	ROBINSON	JENNIE	MS	MS Teacher	6th Grade/ELA	1.000	71000002	510100
	SHABO	MELISSA	MS	MS Teacher	Music/Band	1.000	71000002	510100
	SMITH	RACHEL	MS	MS Teacher	7th Grade/Social Studies	1.000	71000002	510100
	STEBBINS	JUSTIN	MS	MS Teacher	Instructional Coach	1.000	71000002	510100
	STEWART	TRACY	MS	MS Teacher	8th Grade/Science	1.000	71000002	510100
	TAIT	KRYSTEN	MS	SpEd Teacher	Resource Room/ELA	1.000	71023095	510100
	TARDIF	MARK	MS	MS Teacher	6th Grade/Math	1.000	71000002	510100
	TEEL	SUSAN	MS	SpEd Teacher	Academic Life Skills	1.000	71023095	510100
	TEMPLE	JAMES	MS	SpEd Consulting Teacher	Special Services	1.000	71023095	510100
	TRIANCE	TASHA	MS	MS Teacher	8th Grade/Soc Studies	1.000	71000002	510100
	TSUJIIURA	SHELLY	MS	MS Teacher	7th Grade/Science	1.000	71000002	510100
	VALENTINE	ASHLEY	MS	MS Teacher	8th Grade/ELA (ESSER)	1.000	72614002	510100
	VIOLA	DONNA	MS	MS Teacher	6th Grade/SS	1.000	71000002	510100
	VIOLA	ROBIN	MS	MS Teacher	World Language/French	1.000	71000002	510100
	WEYMOUTH	SCOTT	MS	MS Teacher	6th Grade/Math	1.000	71000002	510100
	WHITE	GARRETT	MS	MS Teacher	Art	1.000	71000002	510100
	WHITE	KRISTI	MS	MS Teacher	8th Grade/ELA	1.000	71000002	510100
	WOOD	SUSAN	MS	SpEd Teacher	Social Life Skills	1.000	71023095	510100

**Support Staff**

	ARSENAULT	ELIZABETH	MS	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230
	ASHMORE	ROBIN	MS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
	CONNOLLY	SCOTT	MS	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230
	CROVO	NICOLE	MS	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230
	DEROSA	MICHAEL	MS	SpEd Ed Tech 3	Special Services/FLS	1.000	71023095	510230
	EISNOR	ALICIA	MS	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230
	FOERSTER	KACEY	MS	SpEd Ed Tech 3	Special Services/FLS	1.000	71023095	510230
	GLASBERG	SHAUNA	MS	SpEd Ed Tech 3	Special Services/FLS	1.000	71023095	510230
	HENNESSEY	NANCY	MS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
	KELLEY	MICHAEL	MS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
	KIMBALL	MADELINE	MS	MS Ed Tech 3	Building	1.000	71000002	510230
	LE COMTE	RAYMOND	MS	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
	LEMELIN	VICTORIA	MS	MS Secretary	Administration/Student Advocate	1.000	71021202	511800
	LOTT	KASEY	MS	SpEd Ed Tech 3	Special Services/FLS	1.000	71023095	510230
	MANNING	LISA	MS	MS Ed Tech 3	Building	1.000	71000002	510230
	MENARD	BRIGITTE	MS	SpEd Ed Tech 3	Special Services/ALS	1.000	71023095	510230
	MULCAHEY	MICHELLE	MS	Clerk/Receptionist	Administration	1.000	71024102	511800
	NEY	HEATHER	MS	SpEd Ed Tech 3	Special Services/ALS	1.000	71023095	510230
	PEASE	BELINDA	MS	SpEd Ed Tech 3	Special Services/FLS	1.000	71023095	510230
	ROBERTS	KELLY	MS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
	SMITH	MARK	MS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
	STROUT	BARBARA	MS	SpEd Ed Tech 3	Special Services/ALS	1.000	71023095	510230
	TRACY	REINE	MS	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230
	VAFIADES	DIANE	MS	MS Ed Tech 3	Learning Commons	1.000	71022202	510230
	WAKEM	DAVID	MS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
	WANDELL	REBECCA	MS	MS Secretary	Administration	1.000	71024102	511800
	YORK	WILLIAM	MS	SpEd Ed Tech 3	Special Services/Behavior	1.000	71023095	510230

**Leadership Team**

	CURRIER	DAVID	MS	MS Asst. Principal	Administration	1.000	71024102	510400
	TIRRELL	KATHLEEN	MS	MS Principal	Administration	1.000	71024102	510400

**Wentworth School**

**Teachers & Professionals**

	ALBERT	CHRISTINE	WS	WS Teacher	Writing Support Teacher (Title I)	1.000	72222235	510100
	ALVES	LAURIE	WS	WS Teacher	5th Grade	1.000	71000003	510100
	ANTROPOVA COSMA	ANNA	WS	ESL Teacher	ESL	1.000	71041005	510100

**Budget FY23 Staff List**

(as of February 2022)

	Last Name	First Name	Location	Position		FTE	Cost Center	
	ASH-CUTHBERT	KRYSTAL	WS	WS Teacher	5th Grade	1.000	71000003	510100
	ATHEARN	SARAH	WS	WS Teacher	STEM	1.000	71000003	510100
	BAILEY	MEGAN	WS	Language Therapist	Special Services	1.000	71023095	510100
	BERGREN	SHEILA	WS	WS Teacher	Classroom teacher (ESSER)	1.000	72615003	510100
	CESERE	GWENDOLYN	WS	WS Teacher	4th Grade	1.000	71000003	510100
	CHANG	AMY	WS	Language Therapist	Special Services	1.000	71023095	510100
	CHIN	JANEEN	WS	WS Teacher	3/4 Grade	1.000	71000003	510100
	CLIVE	JOELLEN	WS	WS Instructional Coach	Technology	1.000	71000003	510100
	COTE	CARLA	WS	WS Teacher	4th Grade	1.000	71000003	510100
	DAVIS	TANYA	WS	WS Teacher	3rd Grade	1.000	71000003	510100
.5 SpEd	DEMUCCI	JUDITH	WS	WS Social Worker	Social Worker	1.000	71021203/21125	510100
	DESHAIES	JAMIE	WS	SpEd Teacher	Special Services/RR	1.000	71023095	510100
	DIONNE-MICHAUD	CHANTEL	WS	Occupational Therapist	Special Services	1.000	71023095	510100
	EBENHOEH	HEATHER	WS	WS Teacher	Transition Specialist (ESSER)	1.000	72615003	510100
	EDWARDS	KATRINA	WS	Behavior Specialist	Special Services	1.000	71023095	510100
	FISCHER	KATHERINE	WS	SpEd Teacher	Special Services	1.000	71023095	510100
	FLETCHER	CHRISTOPHER	WS	WS Teacher	Music/Band	1.000	71000003	510100
	GIGUERE	RHONDA	WS	WS Teacher	4th Grade	1.000	71000003	510100
	GOODALL	KRISTIN	WS	WS Teacher	Music	1.000	71000003	510100
	GRIFFIN	CARLA	WS	WS Teacher	Math Support	1.000	71000003	510100
	GULEZIAN	RACHEL	WS	WS Guidance Counselor	Guidance	1.000	71021203	510100
	HAYES	KATHLEEN	WS	WS Teacher	4th Grade	1.000	71000003	510100
	HEWITT	CATHERINE	WS	WS Teacher	3/4 Grade	1.000	71000003	510100
	HOLLATZ	ALEXANDER	WS	WS Teacher	Classroom teacher (ESSER)	1.000	72614003	510100
	HUTH	ERIN	WS	WS Teacher	3rd Grade	1.000	71000003	510100
	JOHNSON	BRANDEN	WS	WS Teacher	STEM	1.000	71000003	510100
	KEATING	ANGELA	WS	WS Teacher	4th Grade	1.000	71000003	510100
	KIPP	CYBIL	WS	Occupational Therapist	Special Services	1.000	71023095	510100
	KITCHIN	KEITH	WS	WS Teacher	Phys Ed	1.000	71000003	510100
	KNAPP	BRANDI	WS	Occupational Therapist	Special Services	1.000	71023095	510100
	LABONTY	GAIL	WS	WS Teacher	5th Grade	1.000	71000003	510100
	LASALLE	CYNTHIA	WS	WS Teacher	3rd Grade	1.000	71000003	510100
	LEDUE	CLAIRE	WS	GATES Teacher	GATES	1.000	71029005	510100
K-5	LENEHAN	ROSEMARY	K-5	WS Librarian	Learning Commons	0.500	71022203	510100
	LINSCOTT	BRIANNA	WS	SpEd Teacher	Special Services	1.000	71023095	510100
	LITTLEFIELD	KIMBERLY	WS	WS Teacher	3rd Grade	1.000	71000003	510100
	LYFORD	CARI	WS	WS Teacher	3rd Grade	1.000	71000003	510100
	MACDONALD	LINDSEY	WS	WS Teacher	3rd Grade	1.000	71000003	510100
	MACKENZIE	LAURA	WS	SpEd Teacher	Special Services/ALS	1.000	71023095	510100
	MADDOCK	MELISSA	WS	WS Teacher	4th Grade	1.000	71000003	510100
	MAHONEY	MADISON	WS	WS Teacher	Art	1.000	71000003	510100
	MARALDO	STEPHANIE	WS	WS Teacher	Classroom teacher (ESSER)	1.000	72615003	510100
	MARSHALL	JAMES	WS	WS Teacher	3rd Grade	1.000	71000003	510100
	MARTEL	DANIELLE	WS	WS Guidance Counselor	Guidance	1.000	71021203	510100
	MCPHERSON	MICHELLE	WS	WS Teacher	5th Grade	1.000	71000003	510100
	MILLIKEN	SHERYL	WS	Speech/Language Therapist	Special Services	1.000	71023095	510100
	NATHAN	WHITNEY	WS	SpEd Teacher	Special Services/SLS	1.000	71023095	510100
	NEEDLE	JOSHUA	WS	WS Teacher	5th Grade	1.000	71000003	510100
	NICHOLAS	JOHN	WS	WS Teacher	Phys Ed	1.000	71000003	510100
	OLLOVE	MARTHA	WS	WS Teacher	Literacy Support	1.000	71000003	510100
	OUELLETTE	AMY	WS	WS Teacher	5th Grade	1.000	71000003	510100
	OUELLETTE-TUKEY	KELLY	WS	WS Teacher	5th Grade	1.000	71000003	510100
	PLUMMER	PETREA	WS	SpEd Teacher	Special Services/RR	1.000	71023095	510100
	PROKEY	BRITTANY	WS	SpEd Teacher	Special Services/RR	1.000	71023095	510100
	PROVENCAL	LISA	WS	WS Teacher	Classroom teacher (ESSER)	1.000	72614003	510100
	PRZYBYLOWICZ	MICHELLE	WS	WS Teacher	Literacy Support	1.000	71000003	510100
	REAGAN	PATRICK	WS	WS Teacher	5th Grade	1.000	71000003	510100
.5 SpEd	SCHRODER	ALEXANDRA	WS	WS Social Worker	Social Worker	1.000	71021203/21125	510100
	SELLINGER	RICHARD	WS	WS Teacher	3rd Grade	1.000	71000003	510100
	SLOATMAN	DAVID	WS	WS Teacher	4th Grade	1.000	71000003	510100
	SOULES	ELIZABETH	WS	WS Teacher	Math Support	1.000	71000003	510100
	STODDARD-BERTRAND	SUSAN	WS	SpEd Teacher	Special Services/RR	1.000	71023095	510100
	STULTS	DIANE	WS	SpEd Consulting Teacher	Special Services	1.000	71023095	510100

**Budget FY23 Staff List**

(as of February 2022)

Last Name	First Name	Location	Position		FTE	Cost Center	
SULLIVAN	AMY	WS	WS Teacher	4th Grade	1.000	71000003	510100
SWEATT	TAMMY	WS	WS Instructional Coach	Math Instructional Coach	1.000	71000003	510100
TAIT	DEBRA	WS	WS Teacher	5th Grade	1.000	71000003	510100
TROMBLEY	MAIRE	WS	WS Teacher	4th Grade	1.000	71000003	510100
VAFIADES	MONICA	WS	WS Teacher	World Language	1.000	71000003	510100
VEILLEUX	JUDEMARIE	WS	WS Teacher	3rd Grade	1.000	71000003	510100
open position		WS	WS Instructional Coach	ELA	1.000	71000003	510100
WHITE	DILLEN	WS	SpEd Teacher	Resource Room/ELA	1.000	71023095	510100
WILLWERTH	ABIGAIL	WS	WS Teacher	Art	1.000	71000003	510100
YOUNG	JEAN	WS	WS Teacher	5th Grade	1.000	71000003	510100
ZINCHUK	CHAELEY	WS	WS Teacher	4th Grade	1.000	71000003	510100
<b>Support Staff</b>							
BARRETT	JESSICA	WS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
BELL	SHERRY	WS	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
BOGART	MARGARET	WS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
BOWERS	DENA	WS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
BRUNETTE	NICHOLAS	WS	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
CANTARA	CHRISTINE	WS	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
CARIFIO	MELISSA	WS	WS Ed Tech 3	Building	1.000	71000003	510230
CASHMAN	SERENA	WS	WS Ed Tech 3	Building	1.000	71000003	510230
CROUSE	MACKENZIE	WS	WS Ed Tech 3	Building	1.000	71000003	510230
DOERING	RITA	WS	WS Ed Tech 3	Library	1.000	71022203	510230
DUFFY	MAUREEN	WS	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
DYER	ELSIE	WS	WS Secretary	Administration	1.000	71024103	511800
EMERSON	TANYA	WS	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
FARAGO	LISA	WS	WS Ed Tech 3	Library	1.000	71022203	510230
FAVREAU	MARTI	WS	WS Ed Tech 3	Academic Support (.6 Title I)	1.000	71000003/2235	510230
FERRARA	KATHERINE	WS	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
FRASER	KYRA	WS	WS Ed Tech 3	Academic Support	1.000	71000003	510230
GILBERT	VIRGINIA	WS	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
HIPKINS	LORELEI	WS	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
LANDRY	LYNDA LEE	WS	WS Ed Tech 3	Guidance	1.000	71021203	510230
LONG	KIMBERLY	WS	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
LYONS	KATHERINE	WS	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
MURPHY	LAUREN	WS	WS Ed Tech 3	Building	1.000	71000003	510230
PARADIS	CRYSTAL	WS	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
PRATT	LARISSA	WS	WS Ed Tech 3	Academic Support	1.000	71000003	510230
REYNOLDS	GRETCHEN	WS	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
SCHIER	KATHERINE	WS	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
SULLIVAN	KAREN	WS	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
TAMMARO	NICOLE	WS	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
URQUHART	WENDY	WS	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
WEIDNER	CHARLES (IAN)	WS	WS Ed Tech 3	Building	1.000	71000003	510230
WHITTAKER	CHLOE	WS	WS Ed Tech 3	Building	1.000	71000003	510230
<b>Leadership Team</b>							
CROSBY	KELLI	WS	WS Principal	Administration	1.000	71024103	510400
WALKER	KAREN	WS	WS Asst. Principal	Administration	1.000	71024103	510400

**Blue Point School**

**Teachers & Professionals**

	ALTIERI	MEGAN	BP	BP Teacher	Supplemental Teacher (ESSER)	1.000	72614004	510100
	BELANGER	JUELANN	BP	BP Teacher	1st Grade	1.000	71000004	510100
	BLOOM	LORI	BP	BP Teacher	Loops 1st and 2nd Grade	1.000	71000004	510100
	CECERE	MICHELE	BP	SpEd Teacher	Special Services	1.000	71023095	510100
	CHAPLES	JESSICA	BP	BP Teacher	Art	0.500	71000004	510100
K-2	CLEMENTS	MARGARET	BP	K-2 Instructional Coach	Math	0.330	71000004	510100
	DAIGLE	JILLIAN	BP	BP Teacher	1st Grade	1.000	71000004	510100
	DOWLING	MARILISA	BP	BP Teacher	Loops 1st and 2nd Grade	1.000	71000004	510100

**Budget FY23 Staff List**

(as of February 2022)

	Last Name	First Name	Location	Position		FTE	Cost Center	
	GRANT	MARCIA	BP	BP Teacher	Phys Ed/Health	1.000	71000004	510100
	HARRIMAN	KELLY	BP	BP Teacher	2nd Grade	1.000	71000004	510100
	HART	MEGAN	BP	BP Teacher	Academic Support	1.000	71000004	510100
K-2	HENDERSON	ANN MARIE	BP	BP Instructional Coach	ELA	0.330	71000004	510100
	KERKHOFF	DARIA	BP	BP Teacher	Kindergarten	1.000	71000004	510100
K-5	LENEHAN	ROSEMARY	K-5	BP Librarian	Learning Commons	0.160	71022204	510100
.5 SpEd	LITROCAPES	KATHERINE	BP	BP Social Worker	Social Worker	1.000	71021204/21125	510100
	LY	LEAH	BP	BP Teacher	Kindergarten	1.000	71000004	510100
	MARTELLE	ANDREW	BP	BP Teacher	Music	0.600	71000004	510100
	MAURER	KARA	BP	BP Teacher	Kindergarten	1.000	71000004	510100
	MCLEAN	ALISON	BP	BP Teacher	2nd Grade	1.000	71000004	510100
K-2	O'NEILL	KELSEY	BP	K-2 Instructional Coach	Instructional Technology	0.330	71000004	510100
	POMERLEAU	ROSEMARIE	BP	SpEd Teacher	Special Services	1.000	71023095	510100
	RANDALL	ABBEY	BP	BP Teacher	Kindergarten	1.000	71000004	510100
	SHEEHAN	AIMEE	BP	BP Teacher	Loops 1st and 2nd Grade	1.000	71000004	510100
	TAYLOR	AMY	BP	BP Teacher	Loops 1st and 2nd Grade	1.000	71000004	510100
<b>Support Staff</b>								
	BROWNHILL	CAROLYN	BP	BP Ed Tech 3	Library	1.000	71022204	510230
	BURNES	LISA	BP	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
	CONCEISON	BETH	BP	BP Ed Tech 3	Academic	1.000	71000004	510230
	HADDAD	JULIEANN	BP	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
	HEWITT	JOANNE	BP	BP Ed Tech 3	Building/Student Support	1.000	71000004	510230
	HODGKINS	MARGOT	BP	BP Ed Tech 3	Building	1.000	71000004	510230
	IURETIG	JULIA	BP	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
	ORNSTEIN	MAXWELL	BP	BP Ed Tech 3	Building	1.000	71000004	510230
	STAPLES	ELIZABETH	BP	BP Ed Tech 3	Building	1.000	71000004	510230
	THOMAS	HALLIE	BP	BP Secretary	Administration	1.000	71024104	511800
<b>Leadership Team</b>								
	MULLEN-MARTIN	KELLY	BP	BP Principal	Administration	1.000	71024104	510400

**Eight Corners School**

**Teachers & Professionals**

.5 SpEd	ANDERSON	KATHRYN	EC	EC Social Worker	Social Worker	1.000	71021205/21125	510100
	ANDREWS	PAGE	EC	EC Teacher	Art	0.600	71000005	510100
	CARROLL	NANCY	EC	SpEd Teacher	Functional Life Skills	1.000	71023095	510100
K-2	CLEMENTS	MARGARET	EC	K-2 Instructional Coach	Math	0.330	71000005	510100
	DETERDING	KAREN	EC	EC Teacher	2nd Grade	1.000	71000005	510100
	DEVIN	JAIME	EC	EC Teacher	Kindergarten	1.000	71000005	510100
	FICKETT-ALLEN	SUSAN	EC	EC Teacher	1st Grade	1.000	71000005	510100
	FOSS	KIMBERLY	EC	EC Teacher	Kindergarten	1.000	71000005	510100
	GOLOJUCH	NANCY	EC	EC Teacher	2nd Grade looping	1.000	71000005	510100
	HACKU	COLLEEN	EC	EC Teacher	1st Grade	1.000	71000005	510100
	HEFFERNAN	MAURA	EC	ESL Teacher	ESL	1.000	71041005	510100
K-2	HENDERSON	ANN MARIE	EC	K-2 Instructional Coach	ELA	0.330	71000005	510100
	KADLIK	ASHLEY	EC	EC Teacher	1st Grade	1.000	71000005	510100
	KEAY	ERICA	EC	EC Teacher	Academic Support	1.000	71000005	510100
K-5	LENEHAN	ROSEMARY	K-5	EC Librarian	Learning Commons	0.170	71022205	510100
	MANNION	LINDSEY	EC	Speech/Language Therapist	Special Services	1.000	71023095	510100
	MCCANN	KRISTINA	EC	Occupational Therapist	Special Services	1.000	71023095	510100
	MILLS	MELISSA	EC	SpEd Teacher	Special Services	1.000	71023095	510100
	NEAULT	SARA	EC	EC Teacher	1st Grade looping	1.000	71000005	510100
	NEWELL	CATHERINE	EC	EC Teacher	Music	0.600	71000005	510100
	NIEMIEC	ELICIA	EC	EC Teacher	Phys Ed/Health	1.000	71000005	510100
K-2	O'NEILL	KELSEY	EC	K-2 Instructional Coach	Instructional Technology	0.330	71000005	510100
	PEABODY	AMANDA	EC	EC Teacher	2nd Grade	1.000	71000005	510100
	SALVE	CASSANDRA	EC	EC Teacher	1st Grade looping	1.000	71000005	510100
	SEYMOUR	TRACY	EC	EC Teacher	Kindergarten	1.000	71000005	510100
	VITAGLIANO	JENNIFER	EC	SpEd Teacher	Special Services	1.000	71023095	510100



**Budget FY23 Staff List**

(as of February 2022)

	Last Name	First Name	Location	Position		FTE	Cost Center	
	WHITE	ANDREA	EC	EC Teacher	Kindergarten	1.000	71000005	510100
	WIGGINS	HEATHER	EC	EC Teacher	Kindergarten	1.000	71000005	510100
	WOOD	ANDREA	EC	EC Teacher	2nd Grade Looping	1.000	71000005	510100
<b>Support Staff</b>								
	ANGOTTI	MAUREEN	EC	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
	CAUFIELD	KELLY	EC	EC ED Tech 3	Building	1.000	71000005	510230
	COREAU	ROBIN	EC	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
	DANIELS	AMY	EC	EC Ed Tech 3	Building	1.000	71000005	510230
	DICKINSON	EMMA	EC	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
	DODGE	CATHERINE	EC	EC Ed Tech 3	Building/Student Support	1.000	71000005	510230
	DUGUAY	STACY	EC	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
	FULTON	BETHANY	EC	EC Ed Tech 3	Building	1.000	71000005	510230
	KINGSBURY	KELLY	EC	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
	KIRSCH	MAUREEN	EC	Admin Assistant	Administration	1.000	71024105	511800
	LEWIS	CHERYL	EC	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
	LITCHER	ERIN	EC	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
	MILLER	MARY	EC	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
	SANTOR	SHELBY	EC	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
	SLACK	EVELYN	EC	EC Ed Tech 3	Academic	1.000	71000005	510230
	ST. GERMAIN	KELLIE	EC	WS Ed Tech 3	Library	1.000	71022205	510230
	STOLZ	CHRISTINE	EC	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
	open position		EC	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
	WATERMAN	KRISTIN	EC	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
<b>Leadership Team</b>								
	LOVEJOY	ANNE	EC	EC Principal	Administration	1.000	71024105	510400

**Pleasant Hill School**

**Teachers & Professionals**

.5 SpEd	ANDERSON	DANIELLE	PH	PH Social Worker	Social Worker	1.000	71021206/21125	510100
	BOISSONNAULT	DARLENE	PH	SpEd Teacher	Special Services	1.000	71023095	510100
	CAUFIELD	JULIE	PH	PH Teacher	Kindergarten	1.000	71000006	510100
	CHAPLES	JESSICA	PH	PH Teacher	Art	0.500	71000006	510100
K-2	CLEMENTS	MARGARET	PH	K-2 Instructional Coach	Math	0.330	71000006	510100
	HALEY	MEAGAN	PH	PH Teacher	1st Grade	1.000	71000006	510100
K-2	HENDERSON	ANN MARIE	PH	K-2 Instructional Coach	ELA	0.330	71000006	510100
	HUGHES	CARLY	PH	PH Teacher	1st Grade	1.000	71000006	510100
	JONES	CAITLIN	PH	PH Teacher	1st Grade	1.000	71000006	510100
	KNIGHT	LESLIE	PH	PH Teacher	1st Grade	1.000	71000006	510100
K-5	LENEHAN	ROSEMARY	K-5	PH Librarian	Learning Commons	0.160	71022206	510100
	MARTELLE	ANDREW	PH	PH Teacher	Music	0.500	71000006	510100
	MICHAUD	JENNIFER	PH	PH Teacher	2nd Grade	1.000	71000006	510100
	OJA	BRITTANY	PH	PH Teacher	2nd Grade	1.000	71000006	510100
	OLIVER	SARAH	PH	PH Teacher	2nd Grade	1.000	71000006	510100
K-2	O'NEILL	KELSEY	EC	K-2 Instructional Coach	Instructional Technology	0.330	71000006	510100
	OUSBACK	MARTINA	PH	PH Teacher	2nd Grade	1.000	71000006	510100
	RISBARA	LAURA	PH	PH Teacher	Kindergarten	1.000	71000006	510100
	ROBERTS	LISA	PH	PH Teacher	Kindergarten	1.000	71000006	510100
	ROWLEY	CHRISTOPHER	PH	PH Teacher	Phys Ed/Health	1.000	71000006	510100
	SMITH	ASHLEY	PH	PH Teacher	Kindergarten	1.000	71000006	510100
	SWINBURNE	KATE	PH	PH Teacher	Academic Support	1.000	71000006	510100

**Support Staff**

	BEAUDOIN	JOYCELYN	PH	PH Ed Tech 3	Building/Student Support	1.000	71000006	510230
	CHARSKY	CECILY	PH	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
	LEBORGNE	ADELE	PH	PH Ed Tech 3	Building	1.000	71000006	510230
	MALLOZZI	ANDREA	PH	PH Ed Tech 3	Library	1.000	71022206	510230
	MARTIN	JULIA	PH	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
	O'LEARY	MEAGAN	PH	PH Ed Tech 3	Building	1.000	71000006	510230

**Budget FY23 Staff List**

(as of February 2022)

Last Name	First Name	Location	Position		FTE	Cost Center	
LORE	LAURA	PH	PH Secretary	Administration	1.000	71024106	511800
PETERS	JULIA	PH	PH Ed Tech 3	Academic Support	1.000	71000006	510230
SMITH	KATE	PH	PH Ed Tech 3	Building	1.000	71000006	510230
TETRAULT	MEGAN	PH	SpEd Ed Tech 3	Special Services	1.000	71023095	510230
ZAFONTE	REBECCA	PH	SpEd Ed Tech 3	Special Services	1.000	71023095	510230

**Leadership Team**

STONER	STEPHEN (BREM)	PH	PH Principal	Administration	1.000	71024106	510400
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**High School**

**Teachers & Professionals**

	ACETO	JOHN	HS	SpEd Teacher	Special Services	1.000	71023099	510100
	ADAMS	JENNIFER	HS	HS Instructional Coach	Instructional Technology	1.000	71000030	510100
	ALLEN	KELLY	HS	HS Teacher	Science	1.000	71000030	510100
	AROMANDO	LORRAINE	HS	HS Teacher	Video Production/Yearbook	1.000	71000030	510100
	AUBREY	LAUREL	HS	Psych Examiner	Special Services	0.800	71023095	510100
	AVERY	ALISON	HS	HS Teacher	Technology	1.000	71000030	510100
	BANKS	STEVEN	HS	HS Teacher	Math	1.000	71000030	510100
	BARRETT	ZACHARY	HS	SpEd Teacher	Special Services	1.000	71023099	510100
	BECKER	KERRI	HS	HS Teacher	ELA	1.000	71000030	510100
	BELTON	SARAH	HS	HS Teacher	Social Studies	1.000	71000030	510100
	BITHER	GREGORY	HS	HS Teacher	Science	1.000	71000030	510100
	BLAIN	DENISE	HS	HS Teacher	ELA	1.000	71000030	510100
	BLAISDELL	SARAH	HS	HS Teacher	Math	1.000	71000030	510100
	BOGGS	VERONICA	HS	Artist-in-Residence	Trumpet Instructor	0.012	71000030	510100
	BORNSTEIN	LAUREN	HS	HS Teacher	ELA	0.400	71000030	510100
	BOUCHARD	ERIN	HS	HS Teacher	ELA	1.000	71000030	510100
	BOULOS	JAYNE	HS	Psychologist	Special Services	0.300	71023095	510100
	BROWN	ELIN	HS	HS Teacher	Science	1.000	71000030	510100
	CABANA	STACEY	HS	SpEd Teacher	Special Services	1.000	71023099	510100
	CARROLL	MICHAEL	HS	HS Teacher	Science	1.000	71000030	510100
	CHAMBERLAIN	JAMES	HS	HS Teacher	Science	1.000	71000030	510100
	CIAMPI	MARIANNA	HS	Psych Examiner	Special Services	1.000	71023095	510100
	CLIFFORD	BRIAN	HS	SpEd Teacher	Special Services	1.000	71023099	510100
	COFFIN	BRETT	HS	HS Teacher	Social Studies	1.000	71000030	510100
	CROWLEY	DANIEL	HS	HS Teacher	Math	1.000	71000030	510100
.5 SpEd	D'ANNIBALE	JACLYN	HS	HS Social Worker	Social Worker	1.000	71021230/21129	510100
	DAROSA	KRISTINE	HS	HS Teacher	Math	1.000	71000030	510100
	DAVIS	MATTHEW (SHANE)	HS	HS Teacher	World Language (Latin)	1.000	71000030	510100
	DAVIS	STEFANIE	HS	HS Teacher	Science	1.000	71000030	510100
	DIAZ	MARK	HS	HS Teacher	Phys Ed	1.000	71000030	510100
	DOWNS	GARY	HS	HS Teacher	Social Studies	1.000	71000030	510100
	DUMONT	SANDRA	HS	HS Teacher	World Language	0.600	71000030	510100
	DUPREE	DEIRDRE	HS	HS Librarian	Learning Commons	1.000	71022230	510100
	ELDRIDGE	CHRISTOPHER	HS	HS Teacher	Social Studies	1.000	71000030	510100
	FACEY	RYAN	HS	HS Teacher	Social Studies	1.000	71000030	510100
	FERNALD	GLENN	HS	HS Teacher	Math	1.000	71000030	510100
	FIELD	EMILY	HS	HS Teacher	ELA	1.000	71000030	510100
.5 SpEd	GERBER	CHRISTINA	HS	HS Social Worker	Social Worker	1.000	71021230/21129	510100
	GUERIN	NATHAN	HS	HS Teacher	Science	1.000	71000030	510100
	HARMON	JAMES	HS	HS Teacher	Science	1.000	71000003	510100
	HARRIS	STEPHEN (SCOTT)	HS	HS Guidance Counselor	Placement	1.000	71021230	510100
	HASSON	CHRISTOPHER	HS	HS Teacher	Study Center	1.000	71000030	510100
	HAYWARD	CHRISTOPHER	HS	HS Teacher	Math	1.000	71000030	510100
	HENRY	AARON	HS	Artist-in-Residence	Woodwind Instructor	0.360	71000030	510100
	HILLYARD	JENNIFER	HS	Psychological Examiner	Special Services	0.600	71023095	510100
	JONES	GEORGE	HS	HS Teacher	Social Studies	1.000	71000030	510100
	KAMEN	JESSICA	HS	Speech/Language Therapist	Special Services	1.000	71023099	510100
	KAPPELMAN	SARAH	HS	HS Teacher	Alternative Education	1.000	71000030	510100
	KELLER	AARON	HS	HS Teacher	Science	1.000	71000030	510100

**Budget FY23 Staff List**

(as of February 2022)

	Last Name	First Name	Location	Position		FTE	Cost Center	
	KELMAN	BRIANA	HS	HS Teacher	World Language	1.000	71000030	510100
	KERTES	KERRY	HS	HS Teacher	STEM	1.000	71000030	510100
	KING	JODY	HS	HS Teacher	Phys Ed	1.000	71000030	510100
	LANDRY FOWLER	ERIN	HS	HS Teacher	Art	1.000	71000030	510100
	LANE	ALISON	HS	HS Teacher	ESSER - supplemental teacher	1.000	72615030	510100
.5 SpEd	LEHOTSKY	ELISE	HS	HS Teacher	Social Worker	1.000	71021230/21129	510100
	MACDONALD	SCOT	HS	SpEd Transitions Specialist	Special Services	1.000	71023099	510100
	MACISAAC	LINCOLN	HS	HS Teacher	ELA	1.000	71000030	510100
	MACVANE	ANDREW	HS	HS Teacher	Alternative Education	1.000	71000030	510100
	MAHAR	SUZANNE	HS	HS Teacher	ELA	1.000	71000030	510100
	MANNING	WILLIAM	HS	Artist-in-Residence	Percussion	0.530	71000030	510100
	MARIELLO	KERRY	HS	HS Teacher	Phys Ed	1.000	71000030	510100
	MCCORMACK	ALBERT	HS	HS Teacher	Science	1.000	71000030	510100
	MCHUGH	JONATHAN	HS	HS Teacher	Technology	1.000	71000030	510100
	MONTGOMERY	MOLLY	HS	HS Guidance Counselor	Student Support	0.800	71021230	510100
	MOSHER	JEFFREY	HS	HS Teacher	Music	1.000	71000030	510100
	MUNKACSI	SEAN	HS	HS Teacher	Social Studies	1.000	71000030	510100
	MURTHA	ALYSON	HS	HS Guidance Counselor	Social Worker	1.000	71021230	510100
	NAILOR	SCOTT	HS	HS Teacher	ELA	1.000	71000030	510100
	NEAL	GAIL	HS	HS Teacher	Math	1.000	71000030	510100
	NYANUTSE	KOKOU	HS	HS Teacher	World Language	1.000	71000030	510100
	O'CONNOR	DAVID	HS	HS Teacher	Science	1.000	71000030	510100
	PAULUS	BRIGITTE	HS	Artist-in-Residence	Dance Instructor	0.200	71000030	510100
	PAYE	DAVID	HS	HS Teacher	Social Studies	1.000	71000030	510100
	PELLETIER	ELISE	HS	HS Teacher	Art	1.000	71000030	510100
	QUINN	THERESA	HS	HS Teacher	World Language	1.000	71000030	510100
.5 SpEd	RANCO	AMY	HS	HS Social Worker	Social Worker	1.000	71021230/21129	510100
	RECORD	MARY	HS	HS Teacher	Health	1.000	71000030	510100
	REINER	ANNE	HS	HS Teacher	ELA	1.000	71000030	510100
	RICE	ANDREW	HS	HS Teacher	Math	1.000	71000030	510100
	RICHARDSON	J. RENEE	HS	HS Teacher	Music	1.000	71000030	510100
	ROAK	ROBERT	HS	SpEd Teacher	Special Services	1.000	71023099	510100
	ROBERTS	CHRISTINE	HS	HS Teacher	Science	1.000	71000030	510100
	ROBERTS	CRAIG	HS	HS Teacher	Social Studies	1.000	71000030	510100
	RUHMAN	LISA	HS	HS Teacher	Art	1.000	71000030	510100
	SAWYER	VALERIE	HS	HS Teacher	Math	1.000	71000030	510100
	SHUPP	MICHELLE	HS	HS Teacher/Instructional Coach	Humanities/W Language	1.000	71000030	510100
	SITHER	GORDON	HS	HS Teacher	Math	1.000	71000030	510100
	SMITH	SIMON	HS	Artist-in-Residence	Low Brass Instructor	0.120	71000030	510100
	SOUCIE	RYAN	HS	HS Guidance Counselor	Guidance	1.000	71021230	510100
	SPAULDING	WENDY	HS	HS Guidance Counselor	Guidance	1.000	71021230	510100
	STIEG	CATHERINE	HS	SpEd Teacher	Special Services	1.000	71023099	510100
	STONE	WILLIAM	HS	SpEd Teacher	Special Services	1.000	71023099	510100
	SULLIVAN	DRUCILLA	HS	HS Teacher	Study Center	1.000	71000030	510100
	THOMPSON	CAROLINE	HS	Psychologist	Special Services	1.000	72472140	510100
	TOWNSEND	MATTHEW	HS	SpEd Teacher	Special Services	1.000	71023099	510100
	TRUNCELLITO	STEPHEN	HS	HS Teacher	Social Studies	1.000	71000030	510100
	VAN NESTE	HELENE	HS	HS Teacher	World Language	1.000	71000030	510100
	VOGEL	BRENDA	HS	SpEd Teacher	Special Services	1.000	71023099	510100
	WALCH	TOBY	HS	HS Teacher	Science	1.000	71000030	510100
	WALKER	TIMOTHY	HS	HS Guidance Counselor	Guidance	1.000	71021230	510100
	WASDEN	BROOKE	HS	HS Teacher	World Language	1.000	71000030	510100
	WATSON	JAMES	HS	SpEd Consulting Teacher	Special Services	1.000	71023099	510100
	WESTLEY	RICHARD	HS	HS Teacher	ELA	1.000	71000030	510100
	WILLEY	DANIEL	HS	HS Teacher	ELA	1.000	71000030	510100
	WOOD	JENNIFER	HS	HS Teacher	Math	1.000	71000030	510100
	YORK	JONATHAN	HS	HS Teacher	0.6 GATES/0.4 ELA	1.000	71000030/29009	510100
	ZAVASNIK	CHRISTY JOY	HS	HS Teacher	Career Pathways Program	1.000	71000030	510100
	ZAVASNIK	ERIK	HS	HS Teacher	World Language	1.000	71000030	510100
	ZUCH	LEAH	HS	ESL Teacher	ESL	1.000	71041009	510100
<b>Support Staff</b>								
	ALVES	JEANANN	HS	SpEd Ed Tech 3	Special Services	1.000	71023099	510230

**Budget FY23 Staff List**

(as of February 2022)

Last Name	First Name	Location	Position		FTE	Cost Center	
BARONE	IVETTE	HS	SpEd Ed Tech 3	Special Services	1.000	71023099	510230
BERG	ERIN	HS	Psych Office Assistant	Special Services	1.000	71023095	510200
BOLTON	ANNA	HS	SpEd Ed Tech 3	Special Services	1.000	71023099	510230
CASE	MATTHIAS	HS	SpEd Ed Tech 3	Special Services	1.000	71023099	510230
COOMBS	TIMOTHY	HS	HS Ed Tech 3	Building	1.000	71000030	510230
DAVIS	DARIN	HS	SpEd Ed Tech 3	Special Services	1.000	71023099	510230
DAVIS	PAULA	HS	HS Clerk Receptionist	Administration	1.000	71024130	511800
DENNEN	LAUREN	HS	SpEd Ed Tech 3	Special Services	1.000	71023099	510230
ERTMAN	JEFFREY	HS	HS Ed Tech 3	Library	1.000	71022230	510230
FENNELL	TIMOTHY	HS	SpEd Ed Tech 3	Special Services	1.000	71023099	510230
GRINDLE	STEVEN	HS	SpEd Ed Tech 3	Special Services	1.000	71022230	510230
HAZELTON	CHRISTOPHER	HS	SpEd Ed Tech 3	Special Services	1.000	71023099	510230
HENDERSON	ELIZABETH	HS	HS Secretary	Senior Placement	1.000	71021230	511800
open position		HS	SpEd Ed Tech 3	Special Services	1.000	71023099	510230
JACKSON	RAY	HS	SpEd Ed Tech 3	Special Services	1.000	71023099	510230
JORGENSON	ERICA	HS	SpEd Ed Tech 3	Special Services	1.000	71023099	510230
MONTEITH	LAURIE	HS	Medical Assistant	Special Services	1.000	71023099	510230
MURPHY	KELLY	HS	HS Ed Tech 3	Special Services	1.000	71022230	510230
NEWCOMB	LISA	HS	HS Secretary	Administration	1.000	71024130	511800
NOBLE	JULIE	HS	Admin Assistant	Special Services	1.000	71023095	510200
RAY	EVE	HS	SpEd Ed Tech 3	Special Services	1.000	71023099	510230
SHARDLOW	JONATHAN	HS	SpEd Ed Tech 3	Special Services	1.000	71023099	510230
SPRAGUE	KAREN	HS	HS Secretary	Administration	1.000	71024130	511800
SUTYAK	VICKIE	HS	HS Secretary	Guidance	1.000	71021230	510230
THOMPSON	PHILIP	HS	SpEd Ed Tech 3	Special Services	1.000	71023099	510230
open position		HS	SpEd Ed Tech 3	Special Services	1.000	71023099	510230
YEO	DAVID	HS	HS Ed Tech 3	Building	1.000	71000030	510230
YERXA	COLBY	HS	SpEd Ed Tech 3	Special Services	1.000	71023099	510230

**Leadership Team**

BROWN	JACOB	HS	HS Asst. Principal	Administration	1.000	71024130	510400
KETCH	SUSAN	HS	HS Principal	Administration	1.000	71024130	510400
LEGAGE	MICHAEL	HS	HS Asst. Principal	Administration	0.030	71024130	510400
THERIAULT	NATHAN	HS	HS Asst. Principal	Administration	1.000	71024130	510400

**Athletics & Activities**

DAVIS	JOSEPH	HS	Athletic Trainer	Athletics & Activities	1.000	71009630	510400
FERREIRA	JORDAN	HS	Admin Specialist	Athletics & Activities	1.000	71009630	511900
LEGAGE	MICHAEL	HS	Director of Athletics & Activities	Athletics & Activities	1.000	71009630	510400
PAONESSA	HEATHER	HS	Admin Assistant	Athletics & Activities	0.500	71009630	511900
EATON	MATTHEW	HS	Auditorium Tech	Auditorium/AV Manager	0.000	71009530	510100
LEHMANN	ERIC	HS	Auditorium Tech	Auditorium	0.000	71009530	510100

**Health Services**

CROTEAU	MEGAN	MS	School Nurse	Health Services	1.000	71002130	510100
EASON	AMANDA	MS	School Nurse	Health Services	1.000	71002130	510100
GROSHON	DORICE	PH	School Nurse	Health Services	1.000	71002130	510100
HANG	STACEY	HS	School Nurse	Health Services	1.000	71002130	510100
HIBBARD	LAURIE	BP	School Nurse	Health Services	1.000	71002130	510100
IGNERI	HEIDI	EC	School Nurse	Health Services	1.000	71002130	510100
ORNSTEIN	ANNE	WS	School Nurse	Health Services	1.000	71002130	510100
VERZONI	LISA	HS	School Nurse	Health Services	1.000	71002130	510100
FASULO	CYNTHIA	WS	LPN	Health Services	1.000	71002130	510230
KENNEY	SUZANNE	K-2	Medical Assistant	Health Services	1.000	71002130	510230

**Budget FY23 Staff List**

(as of February 2022)

	Last Name	First Name	Location	Position		FTE	Cost Center	
<b>Curriculum &amp; Assessment</b>								
	CULBERTSON	MONIQUE	CO	Dir. of Curric & Assessment	Curriculum & Assessment	1.000	71002210	510400
	GARTLEY	ELIZABETH	CO	District Librarian & Media Specialist	Curriculum & Assessment	1.000	71002210	510400
	BUSHWAY	SEAN	CO	Student Data Specialist	Curriculum & Assessment	1.000	71002210	511800
	CALLAHAN	CHERYL	CO	Admin Assistant	Curriculum & Assessment	0.600	71002210	511800
	KELLEY	KIMBERLY	CO	Student Data Specialist	Curriculum & Assessment	1.000	71002210	511800

**System Administration**

	BRUNO	GEOFFREY	CO	Superintendent of Schools	Superintendent's Office	1.000	71002320	510400
	NADEAU	DIANE	CO	Asst. Superintendent	Superintendent's Office	1.000	71002320	510400
	CALLAHAN	CHERYL	CO	Admin Assistant	Superintendent's Office	0.400	71002320	511800
	JOHNSTON	KELLY	CO	Admin Assistant	Superintendent's Office	1.000	71002320	511800
	RUSSELL	MELISSA	CO	Receptionist	Superintendent's Office	1.000	71002320	511800
	BOLTON	KATHERINE	CO	Dir. Business & Finance	Business Office	1.000	71002500	510400
	BERNARD	RHONDA	CO	Payroll/Benefits Specialist	Business Office	1.000	71002500	511800
	CHAMPAGNE	MARIA	CO	HR Specialist	Business Office	1.000	71002500	511800
	PENLEY	WILLIAM	CO	Accountant	Business Office	0.400	71002500	511800
	SMITH	RENEE	CO	Accounts Payable Specialist	Business Office	1.000	71002500	511800

**Special Services - District Wide**

**Teachers & Professionals**

	CASEY	LAURA	K-2	K-2 Behavior Specialist	Special Services	1.000	71023095	510100
LE	DELVECCHIO	BRIGID	K-2	SpEd Consulting Teacher	Special Services	1.000	72471100	510100
	GOUGH	DOROTHEA	DW	Physical Therapist	Special Services	1.000	71023095	510100
	LAJOIE	MICHELLE	DW	COTA	Special Services	1.000	71023095/23099	510100
LE	TOMAZIN	COURTNEY	DW	Teacher of the Deaf	Special Services	1.000	72471100	510100

**Support Staff**

LE	ANDERSON	BETHANY	TR	Bus Aide	Special Services	1.000	72471100	510230
LE	DENBOW	SHANNON	TR	Bus Aide	Special Services	1.000	72471100	510230
LE	FOLEY	ANN	TR	Bus Aide	Special Services	1.000	72471100	510230
LE	GREEN	TERRI	TR	Bus Aide	Special Services	1.000	72471100	510230
LE	HAMILTON	BRENT	TR	Bus Aide	Special Services	1.000	72471100	510230
LE	MOORE	SARAH	TR	Bus Aide	Special Services	1.000	72471100	510230
LE	SICARD	PAMELA	TR	Bus Aide	Special Services	1.000	72471100	510230

**Administration**

	MARCHESE	ALISON	CO	Director of Special Services	Special Services	1.000	71025090	510400
.75 LE	ROHDE	CHRISTOPHER	CO	Asst. Dir. Special Services	Special Services	1.000	71025090/7215	510400
	NEWTON	MICHELLE	CO	Admin Assistant	Special Services	1.000	71025090	510230

## Scarborough Schools - FY23 Budget Summary

Town Council's & School Board's Approved Budget

May 19, 2022

FY23 Education Budget	FY22 Approved Budget	FY23 Proposed Budget SB Second Reading	\$ Change	% Change	FY23 Town Council's & School Board's Approved Budget	\$ Change	% Change
General Fund Operating Budget	55,683,014	58,899,986	3,216,972	5.78%	58,801,486	3,118,472	5.60%
Non-Property Tax Revenues	6,226,083	6,851,528	625,445	10.05%	6,851,528	625,445	10.05%
<b>General Fund Tax Request</b>	<b>49,456,931</b>	<b>52,048,458</b>	<b>2,591,527</b>	<b>5.24%</b>	<b>51,949,958</b>	<b>2,493,027</b>	<b>5.04%</b>
Adult Education Budget	179,639	184,370	4,731	2.63%	184,370	4,731	2.63%
Non-Property Tax Revenues	114,158	104,370	(9,788)	-8.57%	104,370	(9,788)	-8.57%
<b>Adult Education Tax Request</b>	<b>65,481</b>	<b>80,000</b>	<b>14,519</b>	<b>22.17%</b>	<b>80,000</b>	<b>14,519</b>	<b>22.17%</b>
School Nutrition Budget	1,806,963	2,041,000	234,037	12.95%	2,041,000	234,037	12.95%
Non-Property Tax Revenues	1,606,963	2,041,000	434,037	27.01%	2,041,000	434,037	27.01%
<b>School Nutrition Tax Request</b>	<b>200,000</b>	<b>0</b>	<b>(200,000)</b>	<b>-100.00%</b>	<b>0</b>	<b>(200,000)</b>	<b>-100.00%</b>
Total Education Budget	57,669,616	61,125,356	3,455,740	5.99%	61,026,856	3,357,240	5.82%
Total Non-Tax Revenues	7,947,204	8,996,898	1,049,694	13.21%	8,996,898	1,049,694	13.21%
<b>School Operating Net Budget</b>	<b>49,722,412</b>	<b>52,128,458</b>	<b>2,406,046</b>	<b>4.84%</b>	<b>52,029,958</b>	<b>2,307,546</b>	<b>4.64%</b>

FY23 School Capital Budget	FY22 Approved Budget	FY23 Proposed Budget SB Second Reading	\$ Change	% Change	FY23 Town Council's & School Board's Approved Budget	\$ Change	% Change
School Capital Budget	3,638,901	2,313,283	(1,325,618)	-36.43%	2,313,283	(1,325,618)	-36.43%
School Capital Non-Tax Revenues	2,697,300	1,688,283	(1,009,017)	-37.41%	1,688,283	(1,009,017)	-37.41%
<b>School Capital Net Budget</b>	<b>941,601</b>	<b>625,000</b>	<b>(316,601)</b>	<b>-33.62%</b>	<b>625,000</b>	<b>(316,601)</b>	<b>-33.62%</b>



**FY23 Town Council's & School Board's Approved Budget**

GENERAL FUND -- KINDERGARTEN THROUGH GRADE TWELVE

May 19, 2022

<b>Scarborough Public Schools</b>		<b>FY22 Approved Budget</b>	<b>FY23 School Board's Proposed Budget</b>	<b>\$ change (from FY22)</b>	<b>% change (from FY22)</b>	<b>FY23 Town Council's &amp; School Board's Approved Budget</b>	<b>\$ change (from FY22)</b>	<b>% change (from FY22)</b>
<b>Regular Instruction:</b>								
	23. Regular Instruction Programs	22,900,409	24,054,247	1,153,838	5.04%	23,955,747	1,055,338	4.61%
	20. Other Instructional Programs							
	<i>English as a 2nd Language</i>	409,578	413,220	3,642	0.89%	413,220	3,642	0.89%
	<i>Gifted &amp; Talented Programs</i>	366,073	386,784	20,711	5.66%	386,784	20,711	5.66%
<b>Special Education Instruction:</b>								
	27. Special Education Programs	10,258,945	11,064,123	805,178	7.85%	11,064,123	805,178	7.85%
<b>CTE Instruction:</b>								
	2. Career and Technical Education	0	0	0	0.00%	0	0	0.00%
<b>Other instruction (including summer school and extracurricular instruction):</b>								
	3. Co-curricular	200,338	211,446	11,108	5.54%	211,446	11,108	5.54%
	6. Extra-curricular	1,211,674	1,334,419	122,745	10.13%	1,334,419	122,745	10.13%
<b>Student and staff support:</b>								
	<i>Student Support Services</i>							
	9. Guidance Services	1,665,632	1,757,825	92,193	5.54%	1,757,825	92,193	5.54%
	10. Health Services	849,701	892,024	42,323	4.98%	892,024	42,323	4.98%
	13. Instructional Technology	1,336,728	1,488,865	152,137	11.38%	1,488,865	152,137	11.38%
	<i>Staff Support services</i>							
	11. Improvement of Instruction	977,217	902,090	(75,127)	-7.69%	902,090	(75,127)	-7.69%
	15. Library Services	800,131	815,533	15,402	1.92%	815,533	15,402	1.92%
<b>System administration:</b>								
	30. System Administration	1,407,428	1,451,500	44,072	3.13%	1,451,500	44,072	3.13%
<b>School administration:</b>								
	24. School Administration	1,833,187	1,920,485	87,298	4.76%	1,920,485	87,298	4.76%
<b>Transportation and buses:</b>								
	31. Transportation	1,729,062	1,887,761	158,699	9.18%	1,887,761	158,699	9.18%
<b>Facilities maintenance:</b>								
	19. Operation & Maintenance of Plant	4,199,535	4,607,104	407,569	9.71%	4,607,104	407,569	9.71%
<b>Debt services and other commitments:</b>								
	5. Debt Service Payments	5,537,376	5,712,560	175,184	3.16%	5,712,560	175,184	3.16%
<b>All other expenditures, including school lunch:</b>								
	7. Food Service Program Support	0	0	0	0.00%	0	0	0.00%
<b>TOTAL K-12 OPERATING BUDGET</b>		<b>55,683,014</b>	<b>58,899,986</b>	<b>3,216,972</b>	<b>5.78%</b>	<b>58,801,486</b>	<b>3,118,472</b>	<b>5.60%</b>

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

Scarborough Schools - FY23 Operating Budget

Town Council's & School Board's Approved Budget

May 19, 2022

**OPERATING REVENUE SUMMARY - BY GENERAL FUND REVENUE SOURCE**

	FY22 Approved Budget & Estimated Revenues	FY23 School Board's Proposed Budget & Estimated Revenues	\$ Change	% Change	FY23 Town Council's & School Board's Approved Budget & Estimated Revenues	\$ Change	% Change
GENERAL FUND OPERATING	55,683,014	58,899,986	3,216,972	5.78%	58,801,486	3,118,472	5.60%
State General Purpose Aid	4,973,083	5,003,528	30,445	0.61%	5,003,528	30,445	0.61%
Estimated DOE reduction for MaineCare SEED	(70,000)	0			0		
Other Miscellaneous Revenues:							
Rental & Other Receipts	23,000	23,000	0	0.00%	23,000	0	0.00%
Community Services Daycare	35,000	35,000	0	0.00%	35,000	0	0.00%
Community Services Transportation	25,000	25,000	0	0.00%	25,000	0	0.00%
Student Activity Fees	120,000	145,000	25,000	20.83%	145,000	25,000	20.83%
State Agency Client Billing	60,000	60,000	0	0.00%	60,000	0	0.00%
Other Miscellaneous	60,000	60,000	0	0.00%	60,000	0	0.00%
Audit Balance Forward:							
Use of unassigned fund balance	1,000,000	1,500,000	500,000	50.00%	1,500,000	500,000	50.00%
Total Non-Property Tax Revenues	6,226,083	6,851,528	625,445	10.05%	6,851,528	625,445	10.05%
Net Operating Budget (School Tax Request)	49,456,931	52,048,458	2,591,527	5.24%	51,949,958	2,493,027	5.04%

Scarborough Schools - FY23 Operating Budget

Scarborough Schools - FY23 Adult Education Budget

Town Council's & School Board's Approved Budget

May 19, 2022

	FY22 Approved Budget & Estimated Revenues	FY23 School Board's Proposed Budget & Estimated Revenues	\$ Change	% Change	FY23 Town Council's & School Board's Approved Budget & Estimated Revenues	\$ Change	% Change
ADULT EDUCATION OPERATING BUDGET	179,639	184,370	4,731	2.63%	184,370	4,731	2.63%
Adult Education Revenues:							
State Subsidy	36,969	36,225	(744)	-2.01%	36,225	(744)	-2.01%
Class Tuition	45,189	45,145	(44)	-0.10%	45,145	(44)	-0.10%
Grant Funds	2,000	9,000	7,000	100.00%	9,000	7,000	100.00%
Fund balance forward	30,000	14,000	(16,000)	-53.33%	14,000	(16,000)	-53.33%
Total Adult Ed Non-Property Tax Revenues	114,158	104,370	(9,788)	-8.57%	104,370	(9,788)	-8.57%
Adult Ed Net Operating Budget (Tax Request)	65,481	80,000	14,519	22.17%	80,000	14,519	22.17%

Scarborough Schools - FY23 Adult Education Budget

Scarborough Schools - FY23 School Nutrition Budget

Town Council's & School Board's Approved Budget

May 19, 2022

	FY22 Approved Budget & <u>Estimated Revenues</u>	FY23 School Board's Proposed Budget & <u>Estimated Revenues</u>	<u>\$ Change</u>	<u>% Change</u>	FY23 Town Council's & School Board's Approved Budget & <u>Estimated Revenues</u>	<u>\$ Change</u>	<u>% Change</u>
SCHOOL NUTRITION OPERATING BUDGET	1,806,963	2,041,000	234,037	12.95%	2,041,000	234,037	12.95%
School Nutrition Revenues:							
Food Sales	1,310,963	200,000	(1,110,963)	-84.74%	200,000	(1,110,963)	-84.74%
Federal Funding (USDA)	212,000	1,799,000	1,587,000	748.58%	1,799,000	1,587,000	748.58%
State Funding (DOE)	18,000	36,000	18,000	100.00%	36,000	18,000	100.00%
Summer Meal Program	60,000	0	(60,000)	-100.00%	0	(60,000)	-100.00%
Donations & Grants	6,000	6,000	0	0.00%	6,000	0	0.00%
Total School Nutrition Non-Property Tax Revenues	1,606,963	2,041,000	434,037	27.01%	2,041,000	434,037	27.01%
School Nutrition Net Operating Budget (Tax Request)	200,000	0	(200,000)	-100.00%	0	(200,000)	-100.00%

Scarborough Schools - FY23 School Nutrition Budget

## Scarborough Public Schools - FY23 Capital Improvements Budget

Town Council's & School Board's Approved Budget

May 19, 2022

CAPITAL EQUIPMENT PURCHASES	FY23 School Board's	FY23 Town Council's & School	Funding
Item Description	Proposed Budget	Board's Approved Budget	Source
<b>Transportation</b>			
School bus replacement schedule	405,783	405,783	Bonded
Implement bus tracking software	120,000	120,000	Bonded
<b>Facilities</b>			
Maintenance truck replacement schedule (per PW recommendation):			
GMC pickup #548799	55,000	55,000	Appropriated
Furnishings replace & renew	200,000	200,000	Appropriated
Kitchen equipment replacement	85,000	85,000	Reserve Fund
Athletics equipment	15,000	15,000	Reserve Fund
Facilities support equipment	29,000	29,000	Reserve Fund
<b>Totals</b>	<b>909,783</b>	<b>909,783</b>	

CAPITAL IMPROVEMENT PROJECTS	FY23 Proposed	FY23 Town Council's & School	Funding
Item Description	Budget	Board's Approved Budget	Source
<b>Technology</b>			
District-wide equipment/infrastructure	337,500	337,500	Bonded
<b>Facilities</b>			
District-wide Energy Improvements	150,000	150,000	Bonded
Roof restoration	476,000	476,000	Bonded
Exterior/Interior finishes	50,000	50,000	Appropriated
Security & access management	60,000	60,000	Appropriated
Flooring repair and replace	30,000	30,000	Appropriated
Grounds and site maintenance	150,000	150,000	Appropriated
DW HVAC repairs	80,000	80,000	Appropriated
	70,000	70,000	Reserve Fund
<b>Totals</b>	<b>1,403,500</b>	<b>1,403,500</b>	

<b>GRAND TOTAL SCHOOL EQUIPMENT &amp; PROJECTS</b>	<b>2,313,283</b>	<b>2,313,283</b>
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**Scarborough Schools - FY23 General Fund Operating Budget**

**Town Council's & School Board's Approved Budget**

May 19, 2022

ORG	OBJECT	ACCT USED FOR:	FY20 ACTUAL EXPENDED	FY21 ACTUAL EXPENDED	FY22 APPROVED BUDGET	FY23 SCHOOL BOARD'S PROPOSED BUDGET	\$CHANGE (from FY22 approved)	% CHANGE (from FY22 approved)	FY23 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from FY22 approved)	% CHANGE (from FY22 approved)
<b>REGULAR INSTRUCTION</b>											
71000002	510100	MS TEACHER SALARIES	3,530,576	3,572,074.98	3,934,962	4,125,642	190,680	4.85%	4,101,746	166,784	4.24%
71000002	510230	MS ED TECH WAGES	59,343	35,766.65	63,782	98,693	34,911	54.73%	98,693	34,911	54.73%
71000002	512300	MS SUBSTITUTE WAGES	30,410	46,465.00	50,000	50,000	0	0.00%	50,000	0	0.00%
71000002	515000	MS RETIREMENT STIPENDS	35,737	11,334.30	0	38,606	38,606	100.00%	38,606	38,606	100.00%
71000002	515200	MS INSTRUCTIONAL/LEAD TEACHER STIPENDS	54,933	72,720.80	75,828	77,747	1,919	2.53%	77,747	1,919	2.53%
71000002	520000	MS ER PAYROLL TAX ON STIPENDS	4,059	5,351.03	5,237	6,549	1,312	25.05%	6,549	1,312	25.05%
71000002	520100	MS TEACHER BENEFITS	800,853	769,552.94	803,729	813,866	10,137	1.26%	813,866	10,137	1.26%
71000002	520200	MS ED TECH BENEFITS	31,164	25,909.69	21,994	35,673	13,679	62.19%	35,673	13,679	62.19%
71000002	520300	MS ER PAYROLL TAX ON SUB WAGES	1,449	2,863.06	3,235	3,825	590	18.24%	3,825	590	18.24%
71000002	523100	MS TEACHER MAINEPERS	145,914	146,824.17	151,165	159,503	8,338	5.52%	159,503	8,338	5.52%
71000002	523200	MS ED TECH MAINEPERS	2,273	1,321.48	2,450	3,861	1,411	57.59%	3,861	1,411	57.59%
71000002	525100	MS STAFF COURSE REIMBURSEMENT	27,760	32,517.25	49,056	28,033	(21,023)	-42.86%	28,033	(21,023)	-42.86%
71000002	532000	MS INSTRUCTIONAL CONTRACTED SERVICES	2,246	2,638.91	3,000	3,900	900	30.00%	3,900	900	30.00%
71000002	533000	MS STAFF DEVELOPMENT	7,425	774.94	5,000	5,000	0	0.00%	5,000	0	0.00%
71000002	543100	MS EQUIPMENT MAINTENANCE	135	433.80	1,500	3,000	1,500	100.00%	3,000	1,500	100.00%
71000002	544400	MS COPIERS LEASE & SERVICE	17,582	15,893.41	22,000	16,000	(6,000)	-27.27%	16,000	(6,000)	-27.27%
71000002	555000	MS PRINTING - SCHOOL HANDBOOKS & FORMS	4,368	5,348.36	5,500	5,300	(200)	-3.64%	5,300	(200)	-3.64%
71000002	558000	MS MILEAGE FOR STAFF TRAVEL	431	0.00	200	200	0	0.00%	200	0	0.00%
71000002	560000	MS GENERAL SUPPLIES	6,228	4,070.29	7,600	7,000	(600)	-7.89%	7,000	(600)	-7.89%
71000002	561000	MS INSTRUCTIONAL SUPPLIES	24,037	20,276.33	29,000	30,000	1,000	3.45%	30,000	1,000	3.45%
71000002	561100	MS INSTRUCTIONAL EQUIPMENT	4,322	1,177.50	8,000	13,000	5,000	62.50%	13,000	5,000	62.50%
71000002	564000	MS BOOKS & SUBSCRIPTIONS	47,000	35,278.11	70,939	108,943	38,004	53.57%	108,943	38,004	53.57%
71000002	581000	MS PROGRAM DUES & FEES	1,000	0.00	1,500	1,500	0	0.00%	1,500	0	0.00%
71000003	510100	WS TEACHER SALARIES	3,236,628	3,206,830.37	3,400,114	3,505,446	105,332	3.10%	3,485,143	85,029	2.50%
71000003	510230	WS ED TECH WAGES	245,318	230,852.82	269,214	257,359	(11,855)	-4.40%	257,359	(11,855)	-4.40%
71000003	512300	WS SUBSTITUTE WAGES	32,530	22,141.39	66,000	66,000	0	0.00%	66,000	0	0.00%
71000003	515000	WS RETIREMENT STIPENDS	23,633	43,627.35	13,006	55,139	42,133	323.95%	55,139	42,133	323.95%
71000003	515200	WS LD TCHR/MENTOR STIPENDS	19,529	26,975.69	35,505	33,424	(2,081)	-5.86%	33,424	(2,081)	-5.86%
71000003	520000	WS ER PAYROLL TAX ON STIPENDS	2,438	3,945.20	2,928	5,041	2,113	72.17%	5,041	2,113	72.17%
71000003	520100	WS TEACHER BENEFITS	640,784	623,842.74	635,244	692,129	56,885	8.95%	692,129	56,885	8.95%
71000003	520200	WS ED TECH BENEFITS	97,411	116,596.19	96,363	99,199	2,836	2.94%	99,199	2,836	2.94%
71000003	520300	WS ER PAYROLL TAX ON SUB WAGES	1,937	775.73	4,270	4,270	0	0.00%	4,270	0	0.00%
71000003	523100	WS TEACHER MAINEPERS	132,923	131,695.34	131,356	136,069	4,713	3.59%	136,069	4,713	3.59%
71000003	523200	WS ED TECH MAINEPERS	8,613	8,955.61	9,055	9,883	828	9.14%	9,883	828	9.14%
71000003	525100	WS STAFF COURSE REIMBURSEMENT	18,629	8,298.00	10,992	30,038	19,046	173.27%	30,038	19,046	173.27%
71000003	532000	WS INSTRUCTIONAL CONTRACTED SERVICES	1,124	3,255.00	28,700	28,700	0	0.00%	28,700	0	0.00%
71000003	533000	WS STAFF DEVELOPMENT	4,832	2,169.06	5,000	5,000	0	0.00%	5,000	0	0.00%
71000003	543100	WS EQUIPMENT MAINTENANCE	66	3,620.95	3,000	4,500	1,500	50.00%	4,500	1,500	50.00%
71000003	544400	WS COPIERS LEASE & SERVICE	24,664	30,100.03	23,400	26,000	2,600	11.11%	26,000	2,600	11.11%



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71000003	558000	WS MILEAGE FOR STAFF TRAVEL	269	0.00	500	500	0	0.00%	500	0	0.00%
71000003	560000	WS GENERAL SUPPLIES	25,722	23,262.35	25,025	25,025	0	0.00%	25,025	0	0.00%
71000003	561000	WS INSTRUCTIONAL SUPPLIES	49,455	45,031.71	55,500	56,500	1,000	1.80%	56,500	1,000	1.80%
71000003	561100	WS INSTRUCTIONAL EQUIPMENT	248	7,900.83	4,200	13,000	8,800	209.52%	13,000	8,800	209.52%
71000003	564000	WS BOOKS & SUBSCRIPTIONS	5,587	4,256.54	13,600	16,200	2,600	19.12%	16,200	2,600	19.12%
71000004	510100	BP TEACHER SALARIES	1,061,285	1,166,087.01	1,234,598	1,226,657	(7,941)	-0.64%	1,219,552	(15,046)	-1.22%
71000004	510230	BP ED TECH WAGES	104,381	123,333.34	135,132	161,513	26,381	19.52%	161,513	26,381	19.52%
71000004	512300	BP SUBSTITUTE WAGES	20,778	16,427.50	28,000	25,000	(3,000)	-10.71%	25,000	(3,000)	-10.71%
71000004	515000	BP RETIREMENT STIPENDS	0	12,573.90	11,932	26,755	14,823	124.23%	26,755	14,823	124.23%
71000004	515200	BP LEAD TEACHER/MENTOR STIPENDS	5,327	6,583.00	6,807	7,046	239	3.51%	7,046	239	3.51%
71000004	520000	BP ER PAYROLL TAX ON STIPENDS	299	1,074.66	1,133	1,917	784	69.20%	1,917	784	69.20%
71000004	520100	BP TEACHER BENEFITS	226,173	224,990.60	226,876	240,234	13,358	5.89%	240,234	13,358	5.89%
71000004	520200	BP ED TECH BENEFITS	26,591	35,282.08	35,095	79,140	44,045	125.50%	79,140	44,045	125.50%
71000004	520300	BP ER PAYROLL TAX ON SUB WAGES	1,229	1,017.05	1,812	1,618	(194)	-10.71%	1,618	(194)	-10.71%
71000004	523100	BP TEACHER MAINEPERS	43,829	47,843.34	47,628	47,834	206	0.43%	47,834	206	0.43%
71000004	523200	BP ED TECH MAINEPERS	3,948	5,267.76	5,190	6,203	1,013	19.52%	6,203	1,013	19.52%
71000004	525100	BP STAFF COURSE REIMBURSEMENT	1,895	5,151.00	13,121	2,670	(10,451)	-79.65%	2,670	(10,451)	-79.65%
71000004	532000	BP INSTRUCTIONAL CONTRACTED SERVICES	926	0.00	0	450	450	100.00%	450	450	100.00%
71000004	533000	BP STAFF DEVELOPMENT	3,700	1,698.50	3,000	3,000	0	0.00%	3,000	0	0.00%
71000004	543100	BP EQUIPMENT MAINTENANCE	0	0.00	1,500	2,000	500	33.33%	2,000	500	33.33%
71000004	544400	BP COPIERS LEASE & SERVICE	8,693	12,605.32	12,400	9,000	(3,400)	-27.42%	9,000	(3,400)	-27.42%
71000004	558000	BP MILEAGE FOR STAFF TRAVEL	132	0.00	225	225	0	0.00%	225	0	0.00%
71000004	560000	BP GENERAL SUPPLIES	7,639	5,701.37	7,250	7,250	0	0.00%	7,250	0	0.00%
71000004	561000	BP INSTRUCTIONAL SUPPLIES	11,851	7,967.39	19,900	18,000	(1,900)	-9.55%	18,000	(1,900)	-9.55%
71000004	561100	BP INSTRUCTIONAL EQUIPMENT	189	0.00	3,000	5,000	2,000	66.67%	5,000	2,000	66.67%
71000004	564000	BP BOOKS & SUBSCRIPTIONS	1,246	282.22	2,800	2,500	(300)	-10.71%	2,500	(300)	-10.71%
71000005	510100	EC TEACHER SALARIES	1,083,227	1,230,763.62	1,338,946	1,379,371	40,425	3.02%	1,371,382	32,436	2.42%
71000005	510230	EC ED TECH WAGES	96,017	118,772.45	134,879	176,304	41,425	30.71%	176,304	41,425	30.71%
71000005	512300	EC SUBSTITUTE WAGES	13,030	4,750.00	28,000	25,000	(3,000)	-10.71%	25,000	(3,000)	-10.71%
71000005	515000	EC RETIREMENT STIPENDS	18,652	0.00	0	0	0	0.00%	0	0	0.00%
71000005	515200	EC LEAD TEACHER/MENTOR STIPENDS	4,682	5,575.00	6,807	7,046	239	3.51%	7,046	239	3.51%
71000005	520000	EC ER PAYROLL TAX ON STIPENDS	1,402	305.63	405	400	(5)	-1.23%	400	(5)	-1.23%
71000005	520100	EC TEACHER BENEFITS	205,806	225,391.91	240,520	259,077	18,557	7.72%	259,077	18,557	7.72%
71000005	520200	EC ED TECH BENEFITS	14,702	25,610.56	24,125	34,118	9,993	41.42%	34,118	9,993	41.42%
71000005	520300	EC ER PAYROLL TAX ON SUB WAGES	727	305.30	1,812	1,618	(194)	-10.71%	1,618	(194)	-10.71%
71000005	523100	EC TEACHER MAINEPERS	44,730	50,492.63	51,416	53,384	1,968	3.83%	53,384	1,968	3.83%
71000005	523200	EC ED TECH MAINEPERS	3,899	4,940.90	5,180	6,771	1,591	30.71%	6,771	1,591	30.71%
71000005	525100	EC STAFF COURSE REIMBURSEMENT	9,554	2,478.00	11,879	12,014	135	1.14%	12,014	135	1.14%

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71000005	532000	EC INSTRUCTIONAL CONTRACTED SERVICES	1,987	961.88	2,500	2,500	0	0.00%	2,500	0	0.00%
71000005	533000	EC STAFF DEVELOPMENT	1,520	1,543.00	3,000	3,000	0	0.00%	3,000	0	0.00%
71000005	543100	EC EQUIPMENT MAINTENANCE	698	0.00	1,500	2,000	500	33.33%	2,000	500	33.33%
71000005	544400	EC COPIERS LEASE & SERVICE	11,078	11,237.25	8,400	13,000	4,600	54.76%	13,000	4,600	54.76%
71000005	558000	EC MILEAGE FOR STAFF TRAVEL	76	0.00	225	225	0	0.00%	225	0	0.00%
71000005	560000	EC GENERAL SUPPLIES	8,987	7,991.10	9,200	9,200	0	0.00%	9,200	0	0.00%
71000005	561000	EC INSTRUCTIONAL SUPPLIES	19,718	11,544.38	25,500	23,000	(2,500)	-9.80%	23,000	(2,500)	-9.80%
71000005	561100	EC INSTRUCTIONAL EQUIPMENT	1,139	0.00	3,200	5,200	2,000	62.50%	5,200	2,000	62.50%
71000005	564000	EC BOOKS & SUBSCRIPTIONS	1,199	200.63	2,800	2,500	(300)	-10.71%	2,500	(300)	-10.71%
71000006	510100	PH TEACHER SALARIES	840,519	947,575.73	1,088,525	1,124,863	36,338	3.34%	1,118,348	29,823	2.74%
71000006	510230	PH ED TECH WAGES	90,237	107,573.04	124,172	164,127	39,955	32.18%	164,127	39,955	32.18%
71000006	512300	PH SUBSTITUTE WAGES	39,560	18,995.00	28,000	25,000	(3,000)	-10.71%	25,000	(3,000)	-10.71%
71000006	515000	PH RETIREMENT STIPENDS	9,181	0.00	4,710	0	(4,710)	-100.00%	0	(4,710)	-100.00%
71000006	515200	PH LEAD TEACHER/MENTOR STIPENDS	5,660	5,175.00	6,807	7,046	239	3.51%	7,046	239	3.51%
71000006	520000	PH ER PAYROLL TAX ON STIPENDS	833	284.67	685	400	(285)	-41.61%	400	(285)	-41.61%
71000006	520100	PH TEACHER BENEFITS	171,237	190,967.28	208,062	216,874	8,812	4.24%	216,874	8,812	4.24%
71000006	520200	PH ED TECH BENEFITS	33,807	34,122.04	36,884	67,858	30,974	83.98%	67,858	30,974	83.98%
71000006	520300	PH ER PAYROLL TAX ON SUB WAGES	2,293	877.19	1,812	1,618	(194)	-10.71%	1,618	(194)	-10.71%
71000006	523100	PH TEACHER MAINEPERS	34,704	38,948.05	41,946	43,195	1,249	2.98%	43,195	1,249	2.98%
71000006	523200	PH ED TECH MAINEPERS	3,539	4,475.12	4,769	6,303	1,534	32.17%	6,303	1,534	32.17%
71000006	525100	PH STAFF COURSE REIMBURSEMENT	1,895	11,481.00	7,991	8,010	19	0.24%	8,010	19	0.24%
71000006	532000	PH INSTRUCTIONAL CONTRACTED SERVICES	110	0.00	0	450	450	100.00%	450	450	100.00%
71000006	533000	PH STAFF DEVELOPMENT	1,588	1,684.36	3,000	3,000	0	0.00%	3,000	0	0.00%
71000006	543100	PH EQUIPMENT MAINTENANCE	0	0.00	1,500	2,000	500	33.33%	2,000	500	33.33%
71000006	544400	PH COPIERS LEASE & SERVICE	8,236	7,827.12	6,400	11,000	4,600	71.88%	11,000	4,600	71.88%
71000006	558000	PH MILEAGE FOR STAFF TRAVEL	63	0.00	225	225	0	0.00%	225	0	0.00%
71000006	560000	PH GENERAL SUPPLIES	4,828	5,817.64	7,250	7,250	0	0.00%	7,250	0	0.00%
71000006	561000	PH INSTRUCTIONAL SUPPLIES	15,095	11,448.66	19,000	18,000	(1,000)	-5.26%	18,000	(1,000)	-5.26%
71000006	561100	PH INSTRUCTIONAL EQUIPMENT	0	746.00	3,200	5,200	2,000	62.50%	5,200	2,000	62.50%
71000006	564000	PH BOOKS & SUBSCRIPTIONS	487	85.38	2,800	2,500	(300)	-10.71%	2,500	(300)	-10.71%
71000030	510100	HS TEACHER SALARIES	4,911,280	5,190,140.89	5,488,253	5,644,299	156,046	2.84%	5,611,607	123,354	2.25%
71000030	510230	HS ED TECH WAGES	63,300	60,423.08	66,469	101,668	35,199	52.96%	101,668	35,199	52.96%
71000030	512300	HS SUBSTITUTE WAGES	67,182	83,092.90	90,000	90,000	0	0.00%	90,000	0	0.00%
71000030	515000	HS RETIREMENT STIPENDS	0	4,704.00	19,853	100,015	80,162	403.78%	100,015	80,162	403.78%
71000030	515200	HS DEPT HEAD/INSTR/MENTOR STIPENDS	87,923	74,471.90	98,536	106,028	7,492	7.60%	106,028	7,492	7.60%
71000030	520000	HS ER PAYROLL TAX ON STIPENDS	5,318	5,291.12	8,123	12,688	4,565	56.20%	12,688	4,565	56.20%
71000030	520100	HS TEACHER BENEFITS	1,006,810	1,036,763.86	1,037,361	1,111,489	74,128	7.15%	1,111,489	74,128	7.15%
71000030	520200	HS ED TECH BENEFITS	32,866	33,150.94	33,347	47,605	14,258	42.76%	47,605	14,258	42.76%

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71000030	520300	HS ER PAYROLL TAX ON SUB WAGES	4,026	5,931.32	5,823	5,823	0	0.00%	5,823	0	0.00%
71000030	523100	HS TEACHER MAINEPERS	202,811	210,654.24	207,830	215,693	7,863	3.78%	215,693	7,863	3.78%
71000030	523200	HS ED TECH MAINEPERS	1,187	1,059.53	1,224	2,606	1,382	112.91%	2,606	1,382	112.91%
71000030	525100	HS STAFF COURSE REIMBURSEMENT	47,496	48,729.00	36,327	26,698	(9,629)	-26.51%	26,698	(9,629)	-26.51%
71000030	532000	HS INSTRUCTIONAL CONTRACTED SERVICES	17,180	18,097.55	26,765	41,126	14,361	53.66%	41,126	14,361	53.66%
71000030	533000	HS STAFF DEVELOPMENT	23,113	6,425.31	35,620	45,398	9,778	27.45%	45,398	9,778	27.45%
71000030	534000	HS STRATEGIC PLANNING SERVICES	0	4,125.00	5,000	4,500	(500)	-10.00%	4,500	(500)	-10.00%
71000030	543100	HS EQUIPMENT MAINTENANCE	2,091	4,243.95	7,520	9,120	1,600	21.28%	9,120	1,600	21.28%
71000030	544400	HS COPIERS LEASE & SERVICE	28,218	23,442.16	27,000	20,000	(7,000)	-25.93%	20,000	(7,000)	-25.93%
71000030	555000	HS PRINTING - SCHOOL DATEBOOKS & FORMS	7,344	6,681.17	8,000	7,000	(1,000)	-12.50%	7,000	(1,000)	-12.50%
71000030	558000	HS STAFF TRAVEL	301	212.99	375	375	0	0.00%	375	0	0.00%
71000030	560000	HS GENERAL SUPPLIES	12,102	11,790.73	18,877	17,780	(1,097)	-5.81%	17,780	(1,097)	-5.81%
71000030	561000	HS INSTRUCTIONAL SUPPLIES	56,312	52,505.47	75,255	69,072	(6,183)	-8.22%	69,072	(6,183)	-8.22%
71000030	564000	HS BOOKS & SUBSCRIPTIONS	62,198	25,262.99	135,774	30,680	(105,094)	-77.40%	30,680	(105,094)	-77.40%
71000030	573100	HS INSTRUCTIONAL EQUIPMENT	10,754	42,385.05	15,797	27,112	11,315	71.63%	27,112	11,315	71.63%
71000030	581000	HS PROGRAM DUES & FEES	4,643	2,993.00	7,200	7,550	350	4.86%	7,550	350	4.86%
<b>TOTAL REGULAR INSTRUCTION</b>			<b>20,402,847</b>	<b>21,070,137.61</b>	<b>22,900,409</b>	<b>24,054,247</b>	<b>1,153,838</b>	<b>5.04%</b>	<b>23,955,747</b>	<b>1,055,338</b>	<b>4.61%</b>
<b>OTHER INSTRUCTION - ESL</b>											
71041005	510100	K-8 ESL TEACHER SALARIES	226,908	237,322.65	250,367	261,349	10,982	4.39%	261,349	10,982	4.39%
71041005	520100	K-8 ESL TEACHER BENEFITS	43,245	43,983.83	44,091	31,122	(12,969)	-29.41%	31,122	(12,969)	-29.41%
71041005	523100	K-8 ESL TEACHER MAINEPERS	9,439	9,872.54	9,615	10,036	421	4.38%	10,036	421	4.38%
71041005	533000	K-8 ESL STAFF DEVELOPMENT	711	832.20	777	777	0	0.00%	777	0	0.00%
71041005	534400	K-8 ESL CONTRACTED SERVICES	475	1,175.00	750	750	0	0.00%	750	0	0.00%
71041005	560000	K-8 ESL SUPPLIES	1,128	1,256.82	1,000	1,000	0	0.00%	1,000	0	0.00%
71041009	510100	HS ESL TEACHER SALARY	71,255	73,678.07	78,431	82,024	3,593	4.58%	82,024	3,593	4.58%
71041009	520100	HS ESL TEACHER BENEFITS	20,401	20,570.26	20,776	22,253	1,477	7.11%	22,253	1,477	7.11%
71041009	523100	HS ESL TEACHER MAINEPERS	2,964	3,065.02	3,012	3,150	138	4.58%	3,150	138	4.58%
71041009	534400	HS ESL CONTRACTED SERVICES	125	259.00	259	259	0	0.00%	259	0	0.00%
71041009	533000	HS ESL STAFF DEVELOPMENT	155	0.00	200	200	0	0.00%	200	0	0.00%
71041009	560000	HS ESL SUPPLIES	349	204.70	300	300	0	0.00%	300	0	0.00%
<b>TOTAL OTHER INSTRUCTION - ESL</b>			<b>377,156</b>	<b>392,220.09</b>	<b>409,578</b>	<b>413,220</b>	<b>3,642</b>	<b>0.89%</b>	<b>413,220</b>	<b>3,642</b>	<b>0.89%</b>
<b>OTHER INSTRUCTION - GATES</b>											
71029005	510100	K-8 GATES TEACHER SALARIES	219,817	222,410.05	235,558	247,680	12,122	5.15%	247,680	12,122	5.15%
71029005	515000	K-8 GATES RETIREMENT STIPEND	3,000	0.00	0	0	0	0.00%	0	0	0.00%
71029005	520000	K-8 GATES PAYROLL TAX ON STIPEND	168	0.00	0	0	0	0.00%	0	0	0.00%
71029005	520100	K-8 GATES TEACHER BENEFITS	65,899	66,245.08	66,458	71,238	4,780	7.19%	71,238	4,780	7.19%
71029005	523100	K-8 GATES TEACHER MAINEPERS	9,145	9,252.04	9,046	9,511	465	5.14%	9,511	465	5.14%

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ORG	OBJECT	ACCT USED FOR:	FY20 ACTUAL EXPENDED	FY21 ACTUAL EXPENDED	FY22 APPROVED BUDGET	FY23 SCHOOL BOARD'S PROPOSED BUDGET	\$CHANGE (from FY22 approved)	% CHANGE (from FY22 approved)	FY23 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from FY22 approved)	% CHANGE (from FY22 approved)
71029005	532000	K-8 GATES CONTRACTED SERVICES	0	96.00	0	0	0	0.00%	0	0	0.00%
71029005	533000	K-8 GATES STAFF DEVELOPMENT	200	0.00	750	750	0	0.00%	750	0	0.00%
71029005	553100	K-8 GATES POSTAGE	1	2.50	0	0	0	0.00%	0	0	0.00%
71029005	560000	K-8 GATES SUPPLIES	908	1,525.39	1,500	1,500	0	0.00%	1,500	0	0.00%
71029009	510100	HS GATES TEACHER SALARY	41,791	44,065.97	47,381	50,588	3,207	6.77%	50,588	3,207	6.77%
71029009	520100	HS GATES TEACHER BENEFITS	806	739.07	2,110	2,124	14	0.66%	2,124	14	0.66%
71029009	523100	HS GATES TEACHER MAINEPERS	1,739	1,833.07	1,820	1,943	123	6.76%	1,943	123	6.76%
71029009	532000	HS GATES CONTRACTED SERVICES	0	0.00	0	0	0	0.00%	0	0	0.00%
71029009	533000	HS GATES STAFF DEVELOPMENT	0	0.00	250	250	0	0.00%	250	0	0.00%
71029009	560000	HS GATES SUPPLIES	0	193.90	1,200	1,200	0	0.00%	1,200	0	0.00%
<b>TOTAL OTHER INSTRUCTION - GATES</b>			<b>343,473</b>	<b>346,363.07</b>	<b>366,073</b>	<b>386,784</b>	<b>20,711</b>	<b>5.66%</b>	<b>386,784</b>	<b>20,711</b>	<b>5.66%</b>

**SPECIAL SERVICES**

71021125	510100	K-8 SOCIAL WORKER SALARIES	252,156	253,625.28	261,296	397,777	136,481	52.23%	397,777	136,481	52.23%
71021125	520100	K-8 SOCIAL WORKER BENEFITS	55,017	53,446.17	51,918	88,509	36,591	70.48%	88,509	36,591	70.48%
71021125	523100	K-8 SOCIAL WORKER MAINEPERS	10,532	10,384.02	10,034	15,590	5,556	55.37%	15,590	5,556	55.37%
71021129	510100	HS SOCIAL WORKER SALARIES	118,251	124,954.08	146,244	144,719	(1,525)	-1.04%	144,719	(1,525)	-1.04%
71021129	520100	HS SOCIAL WORKER BENEFITS	25,703	26,788.51	30,249	21,316	(8,933)	-29.53%	21,316	(8,933)	-29.53%
71021129	523100	HS SOCIAL WORKER MAINEPERS	4,765	5,156.07	5,723	5,558	(165)	-2.88%	5,558	(165)	-2.88%
71023095	510100	K-8 SPED TEACHER SALARIES	2,586,544	2,785,750.91	3,011,624	3,264,839	253,215	8.41%	3,264,839	253,215	8.41%
71023095	510200	BUS AIDE/PSYCH SECRETARY WAGES	65,891	68,919.96	72,749	75,260	2,511	3.45%	75,260	2,511	3.45%
71023095	510230	K-8 SPED ED TECH WAGES	1,600,855	1,649,072.33	1,888,798	2,068,882	180,084	9.53%	2,068,882	180,084	9.53%
71023095	512300	SPED SUBSTITUTE WAGES	75,010	22,540.00	90,000	85,000	(5,000)	-5.56%	85,000	(5,000)	-5.56%
71023095	515000	SPED RETIREMENT STIPENDS	11,174	6,509.25	18,115	25,406	7,291	40.25%	25,406	7,291	40.25%
71023095	515200	SPED CONSULTING TEACHER/MENTOR STIPENDS	10,407	12,919.92	13,182	16,281	3,099	23.51%	16,281	3,099	23.51%
71023095	520000	SPED ER PAYROLL TAX ON STIPENDS	1,011	1,089.80	1,705	2,184	479	28.09%	2,184	479	28.09%
71023095	520100	K-8 SPED TEACHER BENEFITS	583,670	587,167.36	614,638	686,372	71,734	11.67%	686,372	71,734	11.67%
71023095	520200	K-8 SPED ED TECH BENEFITS	578,903	653,637.15	699,023	738,094	39,071	5.59%	738,094	39,071	5.59%
71023095	520300	ER PAYROLL TAX ON SPED SUBSTITUTES	4,509	1,289.04	5,823	5,500	(323)	-5.55%	5,500	(323)	-5.55%
71023095	521200	BUS AIDE/PSYCH SECRETARY BENEFITS	22,020	23,975.08	26,701	28,319	1,618	6.06%	28,319	1,618	6.06%
71023095	523100	K-8 SPED TEACHER MAINEPERS	106,795	114,426.72	116,952	126,950	9,998	8.55%	126,950	9,998	8.55%
71023095	523200	K-8 SPED ED TECH MAINEPERS	60,724	66,917.35	72,479	78,723	6,244	8.61%	78,723	6,244	8.61%
71023095	525100	SPED STAFF COURSE REIMBURSEMENT	27,149	28,459.00	30,324	63,075	32,751	108.00%	63,075	32,751	108.00%
71023095	532000	SPED CONTRACTED TUTOR SERVICE	798	6,729.50	4,000	4,000	0	0.00%	4,000	0	0.00%
71023095	533000	SPED STAFF DEVELOPMENT	2,803	830.00	3,000	3,000	0	0.00%	3,000	0	0.00%
71023095	534400	SPED CONTRACTED SERVICES	117,287	93,827.19	60,000	143,000	83,000	138.33%	143,000	83,000	138.33%
71023095	553100	SPED POSTAGE	2,579	1,728.72	2,500	2,000	(500)	-20.00%	2,000	(500)	-20.00%
71023095	556000	SPED OUTSIDE PLACEMENT	343,993	391,983.00	456,755	480,000	23,245	5.09%	480,000	23,245	5.09%
71023095	558000	SPED STAFF TRAVEL	4,845	3,193.51	6,000	5,000	(1,000)	-16.67%	5,000	(1,000)	-16.67%
71023095	560000	SPED GENERAL SUPPLIES	11,832	6,812.66	10,000	15,000	5,000	50.00%	15,000	5,000	50.00%
71023095	560100	SPED INSTRUCTIONAL SUPPLIES	279	6,711.32	0	0	0	0.00%	0	0	0.00%

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71023095	561000	SPED 504 SUPPLIES	2,000	4,145.48	3,000	3,000	0	0.00%	3,000	0	0.00%
71023095	589000	SPECIAL SERVICES CURTAILMENT ACCOUNT									
71023099	510100	HS SPED TEACHER SALARIES	887,368	912,462.67	940,130	955,016	14,886	1.58%	955,016	14,886	1.58%
71023099	510230	HS SPED ED TECH WAGES	593,442	524,400.23	705,097	597,131	(107,966)	-15.31%	597,131	(107,966)	-15.31%
71023099	520100	HS SPED TEACHER BENEFITS	162,672	160,947.18	161,349	196,321	34,972	21.67%	196,321	34,972	21.67%
71023099	520200	HS SPED ED TECH BENEFITS	210,252	149,667.33	203,572	169,269	(34,303)	-16.85%	169,269	(34,303)	-16.85%
71023099	523100	HS SPED TEACHER MAINEPERS	36,596	37,417.42	36,466	37,038	572	1.57%	37,038	572	1.57%
71023099	523200	HS SPED ED TECH MAINEPERS	23,640	20,236.94	25,566	21,613	(3,953)	-15.46%	21,613	(3,953)	-15.46%
71025090	510400	SPED ADMIN SALARIES	144,514	147,800.78	150,523	154,170	3,647	2.42%	154,170	3,647	2.42%
71025090	511800	SPED ADMIN SUPPORT STAFF WAGES	56,528	59,000.69	62,504	65,728	3,224	5.16%	65,728	3,224	5.16%
71025090	520400	SPED ADMIN BENEFITS	34,570	34,712.37	34,719	36,663	1,944	5.60%	36,663	1,944	5.60%
71025090	520800	SPED ADMIN SUPPORT STAFF BENEFITS	19,811	20,021.31	20,986	22,388	1,402	6.68%	22,388	1,402	6.68%
71025090	523400	SPED ADMIN MAINEPERS	5,945	5,976.23	5,781	6,012	231	4.00%	6,012	231	4.00%
71025090	534400	SPED LEGAL SERVICES	14,175	812.00	15,000	25,000	10,000	66.67%	25,000	10,000	66.67%
71028095	510100	SPED ESY WAGES	128,390	141,404.64	150,520	150,520	0	0.00%	150,520	0	0.00%
71028095	520100	SPED ESY PAYROLL TAX ON WAGES	2,037	2,050.44	2,200	2,200	0	0.00%	2,200	0	0.00%
71028095	523100	SPED ESY MAINEPERS	5,223	5,859.61	5,800	5,800	0	0.00%	5,800	0	0.00%
71028095	532000	SPED ESY CONTRACTED SERVICES	22,643	13,855.00	25,000	25,000	0	0.00%	25,000	0	0.00%
71028095	561000	SPED ESY SUPPLIES	1,144	278.59	900	900	0	0.00%	900	0	0.00%
<b>TOTAL SPECIAL SERVICES</b>			<b>9,036,451</b>	<b>9,249,892.81</b>	<b>10,258,945</b>	<b>11,064,123</b>	<b>805,178</b>	<b>7.85%</b>	<b>11,064,123</b>	<b>805,178</b>	<b>7.85%</b>
<b>CTE INSTRUCTION</b>											
71030030	556100	HS VOCATIONAL ASSESSMENT	0	0.00	0	0	0	0.00%	0	0	0.00%
<b>TOTAL CTE INSTRUCTION</b>			<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>OTHER INSTRUCTION - ATHLETICS &amp; ACTIVITIES</b>											
<b>CO-CURRICULAR</b>											
71009103	515000	WS CO-CURRICULAR STIPENDS	22,994	1,000.00	28,419	29,220	801	2.82%	29,220	801	2.82%
71009103	520000	WS ER PAYROLL TAX ON CO-CURRIC STIPENDS	1,290	56.10	1,500	1,546	46	3.07%	1,546	46	3.07%
71009103	532000	WS CO-CURRICULAR CONTRACTED SERVICES	0	0.00	0	800	800	100.00%	800	800	100.00%
71009103	560000	WS CO-CURRICULAR SUPPLIES	0	0.00	0	500	500	100.00%	500	500	100.00%
71009102	510100	MS CO-CURRICULAR STIPENDS	28,777	28,424.73	37,021	43,686	6,665	18.00%	43,686	6,665	18.00%
71009102	520100	MS ER PAYROLL TAX ON CO-CURRIC STIPENDS	1,655	1,594.64	2,000	2,311	311	15.55%	2,311	311	15.55%
71009102	560000	MS CO-CURRICULAR SUPPLIES	175	325.78	750	750	0	0.00%	750	0	0.00%
71009102	581000	MS CO-CURRICULAR PARTICIPATION FEES	0	0.00	100	100	0	0.00%	100	0	0.00%

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71091027	511800	MS CO-CURRIC BUS DRIVER WAGES	250	0.00	200	200	0	0.00%	200	0	0.00%
71091027	513800	MS CO-CURRIC BUS DRIVER OVERTIME	0	0.00	300	300	0	0.00%	300	0	0.00%
71091027	520800	MS CO-CURRIC ER PR TAX ON DRIVER WAGES	19	0.00	38	38	(0)	-0.65%	38	(0)	-0.65%
71091027	523800	MS CO-CURRIC DRIVER MAINEPERS	5	0.00	25	25	0	0.00%	25	0	0.00%
71009530	510100	HS CO-CURRICULAR STIPENDS	72,415	96,194.98	90,560	98,813	8,253	9.11%	98,813	8,253	9.11%
71009530	512100	AUDITORIUM SUPPORT WAGES (OFFSET BY FEES)	3,390	3,637.00	10,000	5,000	(5,000)	-50.00%	5,000	(5,000)	-50.00%
71009530	520100	HS ER PAYROLL TAX ON CO-CURRIC STIPENDS	6,748	5,827.27	5,900	6,400	500	8.47%	6,400	500	8.47%
71009530	520300	HS ER PAYROLL TAX ON AUDITORIUM SUPPORT	271	278.24	765	383	(382)	-49.93%	383	(382)	-49.93%
71009530	532000	HS CO-CURRICULAR CONTRACTED SERVICES	(600)	1,292.00	2,700	2,700	0	0.00%	2,700	0	0.00%
71009530	534000	HS CO-CURRICULAR ACADEMIC CLUB SUPPORT	0	0.00	5,000	5,000	0	0.00%	5,000	0	0.00%
71009530	560000	HS CO-CURRICULAR SUPPLIES	1,732	3,189.98	6,200	6,054	(146)	-2.35%	6,054	(146)	-2.35%
71009530	581000	HS CO-CURRICULAR PARTICIPATION FEES	1,457	600.00	2,100	2,170	70	3.33%	2,170	70	3.33%
71095027	511800	HS CO-CURRIC BUS DRIVER WAGES	1,554	0.00	2,000	1,750	(250)	-12.50%	1,750	(250)	-12.50%
71095027	513800	HS CO-CURRIC BUS DRIVER OVERTIME	2,575	0.00	4,000	3,000	(1,000)	-25.00%	3,000	(1,000)	-25.00%
71095027	520800	HS CO-CURRIC ER PR TAX ON DRIVER WAGES	380	0.00	460	400	(60)	-13.04%	400	(60)	-13.04%
71095027	523800	HS CO-CURRIC DRIVER MAINEPERS	211	0.00	300	300	0	0.00%	300	0	0.00%
71095027	532000	CO-CURRIC CONTRACTED TRANSPORTATION	0	0.00	0	0	0	0.00%	0	0	0.00%
			<b>145,299</b>	<b>142,420.72</b>	<b>200,338</b>	<b>211,446</b>			<b>211,446</b>		
<b>EXTRA-CURRICULAR</b>											
71009202	512100	MS ATHLETIC COACH STIPENDS	54,584	51,312.33	77,600	109,947	32,347	41.68%	109,947	32,347	41.68%
71009202	520300	MS ER PAYROLL TAX ON ATHLETIC STIPENDS	3,701	3,326.77	6,000	7,455	1,455	24.25%	7,455	1,455	24.25%
71009202	532000	MS ATHLETIC OFFICIALS & CONTRACTED SERVICES	12,969	512.74	16,500	15,000	(1,500)	-9.09%	15,000	(1,500)	-9.09%
71009202	560000	MS ATHLETIC SUPPLIES	6,163	12,878.72	14,551	14,551	0	0.00%	14,551	0	0.00%
71009202	573100	MS ATHLETIC EQUIPMENT	0	5,074.32	2,000	2,000	0	0.00%	2,000	0	0.00%
71009202	581000	MS ATHLETIC PARTICIPATION FEES	2,185	0.00	3,000	3,000	0	0.00%	3,000	0	0.00%
71009630	510400	ATHLETICS & ACTIVITIES ADMIN SALARIES	159,344	164,913.62	171,434	178,293	6,859	4.00%	178,293	6,859	4.00%
71009630	511900	ATHLETICS & ACTIVITIES SUPPORT STAFF WAGES	75,701	57,820.79	72,082	100,439	28,357	39.34%	100,439	28,357	39.34%
71009630	512100	HS ATHLETIC COACH STIPENDS	267,722	305,658.78	323,857	361,962	38,105	11.77%	361,962	38,105	11.77%
71009630	520300	HS ER PAYROLL TAX ON ATHLETIC STIPENDS	18,995	22,246.11	24,800	27,500	2,700	10.89%	27,500	2,700	10.89%
71009630	520400	ATHLETICS & ACTIVITIES ADMIN BENEFITS	48,392	49,027.34	50,226	53,285	3,059	6.09%	53,285	3,059	6.09%
71009630	520900	ATHLETICS & ACTIVITIES SUPPORT BENEFITS	15,302	13,968.98	20,030	27,262	7,232	36.11%	27,262	7,232	36.11%
71009630	523400	ATHLETICS & ACTIVITIES ADMIN MAINEPERS	3,985	4,104.37	3,986	4,146	160	4.01%	4,146	160	4.01%
71009630	523900	ATHLETICS & ACTIVITIES SUPPORT MAINEPERS	6,463	5,735.40	6,431	9,873	3,442	53.52%	9,873	3,442	53.52%
71009630	532000	HS ATHLETIC OFFICIALS & SERVICES	104,311	78,260.80	148,750	150,900	2,150	1.45%	150,900	2,150	1.45%
71009630	533000	HS STAFF DEVELOPMENT	0	840.00	1,000	2,000	1,000	100.00%	2,000	1,000	100.00%
71009630	534000	ATHLETICS & ACTIVITIES SOFTWARE & SERVICES	31,654	9,605.56	8,000	6,200	(1,800)	-22.50%	6,200	(1,800)	-22.50%
71009630	553200	STUDENT ACTIVITIES PHONE SERVICE	1,233	1,095.17	1,300	1,300	0	0.00%	1,300	0	0.00%
71009630	558000	STUDENT ACTIVITIES STAFF TRAVEL	938	0.00	3,000	3,000	0	0.00%	3,000	0	0.00%
71009630	560000	HS ATHLETICS SUPPLIES	34,912	22,597.32	34,000	31,000	(3,000)	-8.82%	31,000	(3,000)	-8.82%
71009630	573100	HS ATHLETICS EQUIPMENT	38,875	18,543.52	48,000	50,681	2,681	5.59%	50,681	2,681	5.59%



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71009630	581000	HS ATHLETICS PARTICIPATION FEES	9,306	6,497.85	14,525	14,525	0	0.00%	14,525	0	0.00%
71092027	511800	MS ATHLETICS BUS DRIVER WAGES	3,312	131.18	4,000	3,500	(500)	-12.50%	3,500	(500)	-12.50%
71092027	513800	MS ATHLETICS BUS DRIVER OVERTIME	72	82.89	2,000	1,000	(1,000)	-50.00%	1,000	(1,000)	-50.00%
71092027	520800	MS ATHLETICS ER PR TAX ON DRIVER WAGES	282	27.81	459	400	(59)	-12.85%	400	(59)	-12.85%
71092027	523800	MS ATHLETICS BUS DRIVER MAINEPERS	28	6.51	300	200	(100)	-33.33%	200	(100)	-33.33%
71096027	511800	HS ATHLETICS BUS DRIVER WAGES	29,380	11,627.09	30,000	30,000	0	0.00%	30,000	0	0.00%
71096027	513800	HS ATHLETICS BUS DRIVER OVERTIME	19,029	13,343.30	26,000	26,000	0	0.00%	26,000	0	0.00%
71096027	520800	HS ATHLETICS ER PR TAX ON DRIVER WAGES	6,206	3,172.54	4,743	6,000	1,257	26.50%	6,000	1,257	26.50%
71096027	523800	HS ATHLETICS BUS DRIVER MAINEPERS	2,260	1,266.66	3,100	3,000	(100)	-3.23%	3,000	(100)	-3.23%
71096027	532000	ATHLETICS CONTRACTED TRANSPORTATION	29,270	9,266.00	90,000	90,000	0	0.00%	90,000	0	0.00%
			<b>986,572</b>	<b>872,944.47</b>	<b>1,211,674</b>	<b>1,334,419</b>			<b>1,334,419</b>		
<b>TOTAL OTHER INSTRUCTION - ATHLETICS &amp; ACTIVITIES</b>			<b>1,131,871</b>	<b>1,015,365.19</b>	<b>1,412,012</b>	<b>1,545,865</b>	<b>133,853</b>	<b>9.48%</b>	<b>1,545,865</b>	<b>133,853</b>	<b>9.48%</b>
<b>GUIDANCE SERVICES</b>											
71021202	510100	MS GUIDANCE/SOCIAL WORKER SALARIES	234,072	238,916.80	250,086	266,782	16,696	6.68%	266,782	16,696	6.68%
71021202	511800	MS GUIDANCE SUPPORT STAFF WAGES	30,654	34,120.09	37,803	39,108	1,305	3.45%	39,108	1,305	3.45%
71021202	520100	MS GUIDANCE/SOCIAL WORKER BENEFITS	43,378	43,970.42	44,085	47,053	2,968	6.73%	47,053	2,968	6.73%
71021202	520800	MS GUIDANCE SUPPORT STAFF BENEFITS	20,506	27,698.77	26,373	28,297	1,924	7.30%	28,297	1,924	7.30%
71021202	523100	MS GUIDANCE/SOCIAL WORKER MAINEPERS	9,613	9,897.42	9,604	10,052	448	4.66%	10,052	448	4.66%
71021202	523800	MS GUIDANCE SUPPORT STAFF MAINEPERS	2,763	3,444.03	3,894	3,989	95	2.44%	3,989	95	2.44%
71021202	560000	MS GUIDANCE SUPPLIES	971	584.86	1,000	1,000	0	0.00%	1,000	0	0.00%
71021203	510100	WS GUIDANCE/SOCIAL WORKER SALARIES	201,766	199,316.58	208,938	222,600	13,662	6.54%	222,600	13,662	6.54%
71021203	511800	WS GUIDANCE SUPPORT STAFF WAGES	34,207	37,168.91	37,787	39,108	1,321	3.50%	39,108	1,321	3.50%
71021203	520100	WS GUIDANCE/SOCIAL WORKER BENEFITS	26,668	26,404.71	26,852	28,474	1,622	6.04%	28,474	1,622	6.04%
71021203	520800	WS GUIDANCE SUPPORT STAFF BENEFITS	696	638.99	2,726	19,539	16,813	616.76%	19,539	16,813	616.76%
71021203	523100	WS GUIDANCE/SOCIAL WORKER MAINEPERS	8,310	8,083.66	8,024	8,548	524	6.53%	8,548	524	6.53%
71021203	523800	WS GUIDANCE SUPPORT STAFF MAINEPERS	1,423	1,546.22	1,451	0	(1,451)	-100.00%	0	(1,451)	-100.00%
71021203	561000	WS GUIDANCE SUPPLIES	437	476.89	500	500	0	0.00%	500	0	0.00%
71021204	510100	BP GUIDANCE/SOCIAL WORKER SALARY (.5 FTE)	32,439	34,111.78	36,735	39,037	2,302	6.27%	39,037	2,302	6.27%
71021204	520100	BP GUIDANCE/SOCIAL WORKER BENEFITS	8,140	8,197.53	8,323	8,913	590	7.09%	8,913	590	7.09%
71021204	523100	BP GUIDANCE/SOCIAL WORKER MAINEPERS	1,350	1,419.16	1,411	1,500	89	6.31%	1,500	89	6.31%
71021204	561000	BP GUIDANCE SUPPLIES	0	294.51	300	300	0	0.00%	300	0	0.00%
71021205	510100	EC GUIDANCE/SOCIAL WORKER SALARY (.5 FTE)	36,604	37,864.45	40,318	42,385	2,067	5.13%	42,385	2,067	5.13%
71021205	520100	EC GUIDANCE/SOCIAL WORKER BENEFITS	12,170	9,569.98	8,392	8,974	582	6.94%	8,974	582	6.94%
71021205	523100	EC GUIDANCE/SOCIAL WORKER MAINEPERS	1,523	1,575.16	1,549	1,628	79	5.10%	1,628	79	5.10%
71021205	561000	EC GUIDANCE SUPPLIES	0	41.03	300	300	0	0.00%	300	0	0.00%

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71021206	510100	PH GUIDANCE/SOCIAL WORKER SALARY (.5 FTE)	27,636	29,315.08	32,033	34,383	2,350	7.34%	34,383	2,350	7.34%
71021206	520100	PH GUIDANCE/SOCIAL WORKER BENEFITS	4,798	4,924.89	5,023	5,365	342	6.81%	5,365	342	6.81%
71021206	523100	PH GUIDANCE/SOCIAL WORKER MAINEPERS	1,150	1,219.55	1,231	1,321	90	7.31%	1,321	90	7.31%
71021206	561000	PH GUIDANCE SUPPLIES	0	293.27	300	300	0	0.00%	300	0	0.00%
71021230	510100	HS GUIDANCE/SOCIAL WORKER SALARIES	539,372	573,649.94	607,441	621,081	13,640	2.25%	621,081	13,640	2.25%
71021230	511800	HS GUIDANCE SUPPORT STAFF WAGES	74,426	84,976.99	78,798	81,691	2,893	3.67%	81,691	2,893	3.67%
71021230	520100	HS GUIDANCE/SOCIAL WORKER BENEFITS	106,422	108,784.88	113,948	122,349	8,401	7.37%	122,349	8,401	7.37%
71021230	520800	HS GUIDANCE SUPPORT STAFF BENEFITS	24,578	25,464.97	27,621	29,312	1,691	6.12%	29,312	1,691	6.12%
71021230	523100	HS GUIDANCE/SOCIAL WORKER MAINEPERS	22,272	23,570.38	23,798	25,333	1,535	6.45%	25,333	1,535	6.45%
71021230	523800	HS GUIDANCE SUPPORT STAFF MAINEPERS	3,651	4,109.23	3,963	4,078	115	2.90%	4,078	115	2.90%
71021230	532000	HS GUIDANCE CONTRACTED SERVICES	7,366	5,896.23	7,000	7,000	0	0.00%	7,000	0	0.00%
71021230	533000	HS GUIDANCE STAFF DEVELOPMENT		70.00	3,300	3,300	0	0.00%	3,300	0	0.00%
71021230	553100	HS GUIDANCE POSTAGE	1,107	165.00	1,500	1,000	(500)	-33.33%	1,000	(500)	-33.33%
71021230	560000	HS GUIDANCE SUPPLIES	829	818.11	2,625	2,625	0	0.00%	2,625	0	0.00%
71021230	564000	HS GUIDANCE BOOKS & SUBSCRIPTIONS	55	174.60	100	100	0	0.00%	100	0	0.00%
71021230	581000	HS GUIDANCE PARTICIPATION FEES	486	655.00	500	500	0	0.00%	500	0	0.00%
<b>TOTAL GUIDANCE SERVICES</b>			<b>1,521,837</b>	<b>1,589,430.07</b>	<b>1,665,632</b>	<b>1,757,825</b>	<b>92,193</b>	<b>5.54%</b>	<b>1,757,825</b>	<b>92,193</b>	<b>5.54%</b>
<b>HEALTH SERVICES</b>											
71002130	510100	HEALTH SERVICES SCHOOL NURSE SALARIES	410,802	523,748.64	563,955	596,622	32,667	5.79%	596,622	32,667	5.79%
71002130	510230	HEALTH SERVICES SUPPORT/LPN WAGES	73,790	79,243.37	78,241	83,302	5,061	6.47%	83,302	5,061	6.47%
71002130	512300	HEALTH SERVICES SUBSTITUTE WAGES	5,100	17,182.50	16,000	15,000	(1,000)	-6.25%	15,000	(1,000)	-6.25%
71002130	515000	HEALTH SERVICES RETIREMENT STIPEND	11,501	0.00	12,204	0	(12,204)	-100.00%	0	(12,204)	-100.00%
71002130	520000	HEALTH SERVICES ER PAYROLL TAX ON STIPENDS	645	0.00	704	0	(704)	-100.00%	0	(704)	-100.00%
71002130	520100	HEALTH SERVICES SCHOOL NURSE BENEFITS	105,622	101,888.58	97,636	116,085	18,449	18.90%	116,085	18,449	18.90%
71002130	520200	HEALTH SERVICES SUPPORT/LPN BENEFITS	30,941	21,138.84	21,519	23,110	1,591	7.39%	23,110	1,591	7.39%
71002130	520300	ER PAYROLL TAX ON SCHOOL NURSE SUBS	226	504.95	1,200	971	(229)	-19.08%	971	(229)	-19.08%
71002130	523100	HEALTH SERVICES SCHOOL NURSE MAINEPERS	16,977	21,316.57	21,656	22,911	1,255	5.80%	22,911	1,255	5.80%
71002130	523200	HEALTH SERVICES SUPPORT/LPN MAINEPERS	1,481	1,651.81	1,468	1,564	96	6.54%	1,564	96	6.54%
71002130	532000	HEALTH SERVICES CONTRACTED SERVICES	12,939	8,320.68	13,618	14,109	491	3.61%	14,109	491	3.61%
71002130	533000	HEALTH SERVICES STAFF DEVELOPMENT	2,684	1,519.40	2,500	2,500	0	0.00%	2,500	0	0.00%
71002130	553100	HEALTH SERVICES POSTAGE	223	26.39	350	200	(150)	-42.86%	200	(150)	-42.86%
71002130	558000	HEALTH SERVICES MILEAGE FOR STAFF TRAVEL	515	222.36	500	500	0	0.00%	500	0	0.00%
71002130	560000	HEALTH SERVICES SUPPLIES	7,777	4,178.81	12,500	9,500	(3,000)	-24.00%	9,500	(3,000)	-24.00%
71002130	564000	HEALTH SERVICES BOOKS & SUBSCRIPTIONS	0	208.86	200	200	0	0.00%	200	0	0.00%
71002130	573100	HEALTH SERVICES MEDICAL EQUIPMENT	4,873	166.06	5,000	5,000	0	0.00%	5,000	0	0.00%
71002130	581000	HEALTH SERVICES DUES & FEES	350	250.00	450	450	0	0.00%	450	0	0.00%
<b>TOTAL HEALTH SERVICES</b>			<b>686,445</b>	<b>781,567.82</b>	<b>849,701</b>	<b>892,024</b>	<b>42,323</b>	<b>4.98%</b>	<b>892,024</b>	<b>42,323</b>	<b>4.98%</b>

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<b>INSTRUCTIONAL TECHNOLOGY (shared service with Town)</b>											
71002230	510100	IT PROFESSIONAL STAFF WAGES	433,050	414,291.44	483,624	518,912	35,288	7.30%	518,912	35,288	7.30%
71002230	510400	IT ADMIN SALARIES	59,112	59,347.98	58,677	61,766	3,089	5.26%	61,766	3,089	5.26%
71002230	520100	IT PROFESSIONAL STAFF BENEFITS	149,363	141,194.80	185,009	195,924	10,915	5.90%	195,924	10,915	5.90%
71002230	520400	IT ADMIN BENEFITS	17,867	17,840.45	18,692	19,703	1,011	5.41%	19,703	1,011	5.41%
71002230	532000	IT ONLINE SERVICES/SOFTWARE MAINTENANCE	210,847	214,902.85	331,005	397,585	66,580	20.11%	397,585	66,580	20.11%
71002230	533000	IT STAFF DEVELOPMENT	0	0.00	15,600	15,600	0	0.00%	15,600	0	0.00%
71002230	543000	IT VEHICLE MAINTENANCE			0	1,500	1,500	100.00%	1,500	1,500	100.00%
71002230	543200	IT HARDWARE MAINTENANCE	69,458	36,835.98	159,721	165,600	5,879	3.68%	165,600	5,879	3.68%
71002230	553200	IT PHONE SERVICE	996	1,349.84	1,400	1,500	100	7.14%	1,500	100	7.14%
71002230	553300	IT INTERNET SERVICES	0	18,088.26	26,000	68,500	42,500	163.46%	68,500	42,500	163.46%
71002230	558000	IT STAFF MILEAGE FOR STAFF TRAVEL			0	375	375	100.00%	375	375	100.00%
71002230	560000	IT OFFICE SUPPLIES	2,735	4,364.82	1,000	1,000	0	0.00%	1,000	0	0.00%
71002230	562600	IT VEHICLE FUEL			0	900	900	100.00%	900	900	100.00%
71002230	573400	IT EQUIPMENT PURCHASES	146,768	124,339.00	56,000	40,000	(16,000)	-28.57%	40,000	(16,000)	-28.57%
<b>TOTAL INSTRUCTIONAL TECHNOLOGY</b>			<b>1,090,195</b>	<b>1,032,555.42</b>	<b>1,336,728</b>	<b>1,488,865</b>	<b>152,137</b>	<b>11.38%</b>	<b>1,488,865</b>	<b>152,137</b>	<b>11.38%</b>

**IMPROVEMENT OF INSTRUCTION**

71002210	510100	CURRICULUM IT & LIBRARY MEDIA SPECIALIST SALARY	96,788	50,428.91	92,883	90,373	(2,510)	-2.70%	90,373	(2,510)	-2.70%
71002210	510400	CURRICULUM ADMIN SALARIES	184,839	120,460.16	124,325	129,299	4,974	4.00%	129,299	4,974	4.00%
71002210	511800	CURRICULUM SUPPORT STAFF WAGES	189,568	162,106.22	158,036	163,312	5,276	3.34%	163,312	5,276	3.34%
71002210	515000	CURRICULUM STIPENDS/STAFF DEVELOPMENT	57,049	5,431.25	66,500	59,000	(7,500)	-11.28%	59,000	(7,500)	-11.28%
71002210	520000	CURRICULUM ER PAYROLL TAX ON STIPENDS	2,283	272.14	3,800	3,300	(500)	-13.16%	3,300	(500)	-13.16%
71002210	520100	CURRICULUM IT & LIBRARY MEDIA SPECIALIST BENEFITS	20,864	5,723.01	15,450	15,288	(162)	-1.05%	15,288	(162)	-1.05%
71002210	520400	CURRICULUM ADMIN BENEFITS	51,092	31,758.55	31,164	31,908	744	2.39%	31,908	744	2.39%
71002210	520800	CURRICULUM SUPPORT STAFF BENEFITS	43,839	38,331.99	41,147	43,265	2,118	5.15%	43,265	2,118	5.15%
71002210	523100	CURRICULUM IT & LIBRARY MEDIA SPECIALIST MAINEPERS	4,026	1,539.21	3,659	3,471	(188)	-5.14%	3,471	(188)	-5.14%
71002210	523400	CURRICULUM ADMIN MAINEPERS	7,483	4,916.09	4,775	4,966	191	4.00%	4,966	191	4.00%
71002210	523800	CURRICULUM SUPPORT STAFF MAINEPERS	18,587	16,809.84	16,278	16,658	380	2.33%	16,658	380	2.33%
71002210	532000	CURRICULUM ONLINE & CONTRACTED SERVICES	149,646	238,134.38	187,000	192,200	5,200	2.78%	192,200	5,200	2.78%
71002210	533000	CURRICULUM STAFF DEVELOPMENT	39,550	16,640.49	50,500	53,000	2,500	4.95%	53,000	2,500	4.95%
71002210	553200	CURRICULUM PHONE SERVICE	937	0.00	1,000	750	(250)	-25.00%	750	(250)	-25.00%
71002210	558000	CURRICULUM MILEAGE FOR STAFF TRAVEL	325	0.00	1,000	1,000	0	0.00%	1,000	0	0.00%
71002210	560000	CURRICULUM GENERAL SUPPLIES	1,574	1,166.51	1,700	1,700	0	0.00%	1,700	0	0.00%
71002210	561000	CURRICULUM INSTRUCTIONAL SUPPLIES	32,209	9,004.55	38,000	59,000	21,000	55.26%	59,000	21,000	55.26%
71002210	564000	CURRICULUM BOOKS & SUBSCRIPTIONS	38,017	138,548.79	138,000	31,600	(106,400)	-77.10%	31,600	(106,400)	-77.10%
71002210	573100	CURRICULUM INSTRUCTIONAL EQUIPMENT	4,410	0.00	2,000	2,000	0	0.00%	2,000	0	0.00%
71002210	581000	CURRICULUM DUES & FEES	0	464.00	0	0	0	0.00%	0	0	0.00%
<b>TOTAL IMPROVEMENT OF INSTRUCTION</b>			<b>943,084</b>	<b>841,736.09</b>	<b>977,217</b>	<b>902,090</b>	<b>(75,127)</b>	<b>-7.69%</b>	<b>902,090</b>	<b>(75,127)</b>	<b>-7.69%</b>

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<b>LIBRARY SERVICES</b>											
71022202	510100	MS LIBRARIAN SALARIES	55,853	46,496.29	62,007	76,409	14,402	23.23%	76,409	14,402	23.23%
71022202	510230	MS LIBRARY ED TECH WAGES	59,911	61,452.12	66,792	33,830	(32,962)	-49.35%	33,830	(32,962)	-49.35%
71022202	520100	MS LIBRARIAN BENEFITS	8,349	9,270.45	10,006	17,795	7,789	77.84%	17,795	7,789	77.84%
71022202	520200	MS LIBRARY ED TECH BENEFITS	20,128	17,708.12	18,469	10,092	(8,377)	-45.36%	10,092	(8,377)	-45.36%
71022202	523100	MS LIBRARIAN MAINEPERS	2,282	1,851.08	2,382	2,935	553	23.22%	2,935	553	23.22%
71022202	523200	MS LIBRARY ED TECH MAINEPERS	2,446	2,556.40	2,565	1,300	(1,265)	-49.32%	1,300	(1,265)	-49.32%
71022202	532000	MS LIBRARY ONLINE SERVICES/RESOURCES	4,598	5,049.31	5,607	5,786	179	3.19%	5,786	179	3.19%
71022202	533000	MS LIBRARY STAFF DEVELOPMENT	0	100.00	300	450	150	50.00%	450	150	50.00%
71022202	543100	MS LIBRARY EQUIPMENT REPAIR	0	0.00	500	500	0	0.00%	500	0	0.00%
71022202	560000	MS LIBRARY GENERAL SUPPLIES	682	1,135.39	1,100	1,100	0	0.00%	1,100	0	0.00%
71022202	561000	MS LIBRARY INSTRUCTIONAL SUPPLIES	424	189.92	900	900	0	0.00%	900	0	0.00%
71022202	561100	MS LIBRARY EQUIPMENT PURCHASES	845	579.39	750	750	0	0.00%	750	0	0.00%
71022202	564000	MS LIBRARY BOOKS & PERIODICALS	8,388	12,060.34	13,477	13,048	(429)	-3.18%	13,048	(429)	-3.18%
71022202	581000	MS LIBRARY DUES & FEES	169	199.00	235	260	25	10.64%	260	25	10.64%
71022203	510100	WS LIBRARIAN SALARIES (.5 FTE)	35,927	35,925.72	40,535	42,551	2,016	4.97%	42,551	2,016	4.97%
71022203	510230	WS LIBRARY ED TECH WAGES	58,750	62,048.30	66,136	68,971	2,835	4.29%	68,971	2,835	4.29%
71022203	520100	WS LIBRARIAN BENEFITS	2,721	3,113.64	1,779	1,777	(2)	-0.11%	1,777	(2)	-0.11%
71022203	520200	WS LIBRARY ED TECH BENEFITS	3,244	3,099.69	5,270	5,259	(11)	-0.21%	5,259	(11)	-0.21%
71022203	523100	WS LIBRARIAN MAINEPERS	1,495	1,473.77	1,557	1,634	77	4.95%	1,634	77	4.95%
71022203	523200	WS LIBRARY ED TECH MAINEPERS	2,420	2,581.18	2,540	2,649	109	4.29%	2,649	109	4.29%
71022203	532000	WS LIBRARY ONLINE SERVICES/RESOURCES	7,700	8,847.61	9,614	10,182	568	5.91%	10,182	568	5.91%
71022203	533000	WS LIBRARY STAFF DEVELOPMENT	0	100.00	600	600	0	0.00%	600	0	0.00%
71022203	543100	WS LIBRARY EQUIPMENT REPAIR	0	0.00	0	0	0	0.00%	0	0	0.00%
71022203	558000	WS LIBRARIAN TRAVEL	70	0.00	400	400	0	0.00%	400	0	0.00%
71022203	560000	WS LIBRARY GENERAL SUPPLIES	479	506.60	500	500	0	0.00%	500	0	0.00%
71022203	561000	WS LIBRARY INSTRUCTIONAL SUPPLIES	681	730.49	500	500	0	0.00%	500	0	0.00%
71022203	561100	WS LIBRARY EQUIPMENT PURCHASES	341	308.96	500	500	0	0.00%	500	0	0.00%
71022203	564000	WS LIBRARY BOOKS & PERIODICALS	11,211	9,914.14	12,188	12,600	412	3.38%	12,600	412	3.38%
71022203	581000	WS LIBRARY DUES & FEES	147	199.00	330	330	0	0.00%	330	0	0.00%
71022204	510100	BP LIBRARIAN SALARIES (.17 FTE)	14,083	12,287.58	13,782	14,468	686	4.98%	14,468	686	4.98%
71022204	510230	BP LIBRARY ED TECH WAGES	28,640	23,972.52	31,718	34,101	2,383	7.51%	34,101	2,383	7.51%
71022204	520100	BP LIBRARIAN BENEFITS	304	278.18	605	605	0	0.00%	605	0	0.00%
71022204	520200	BP LIBRARY ED TECH BENEFITS	15,449	15,577.99	15,796	17,023	1,227	7.77%	17,023	1,227	7.77%
71022204	523100	BP LIBRARIAN MAINEPERS	586	511.12	530	556	26	4.91%	556	26	4.91%
71022204	523200	BP LIBRARY ED TECH MAINEPERS	1,166	997.26	1,218	1,310	92	7.55%	1,310	92	7.55%
71022204	532000	BP LIBRARY ONLINE SERVICES/RESOURCES	3,611	3,848.46	4,237	4,364	127	3.00%	4,364	127	3.00%
71022204	533000	BP LIBRARY STAFF DEVELOPMENT	150	(50.00)	100	100	0	0.00%	100	0	0.00%
71022204	560000	BP LIBRARY GENERAL SUPPLIES	239	303.40	370	370	0	0.00%	370	0	0.00%
71022204	561000	BP LIBRARY INSTRUCTIONAL SUPPLIES	203	0.00	200	200	0	0.00%	200	0	0.00%

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71022204	561100	BP LIBRARY EQUIPMENT PURCHASES	0	648.47	200	200	0	0.00%	200	0	0.00%
71022204	564000	BP LIBRARY BOOKS & PERIODICALS	2,939	2,099.08	3,600	3,978	378	10.50%	3,978	378	10.50%
71022204	581000	BP LIBRARY DUES & FEES	0	0.00	0	25	25	100.00%	25	25	100.00%
71022205	510100	EC LIBRARIAN SALARIES (.17 FTE)	14,371	12,447.15	13,782	14,468	686	4.98%	14,468	686	4.98%
71022205	510230	EC LIBRARY ED TECH WAGES	27,133	28,579.52	30,447	32,704	2,257	7.41%	32,704	2,257	7.41%
71022205	520100	EC LIBRARIAN BENEFITS	308	280.50	605	605	0	0.00%	605	0	0.00%
71022205	520200	EC LIBRARY ED TECH BENEFITS	15,367	15,610.01	15,771	16,998	1,227	7.78%	16,998	1,227	7.78%
71022205	523100	EC LIBRARIAN MAINEPERS	598	517.75	530	556	26	4.91%	556	26	4.91%
71022205	523200	EC LIBRARY ED TECH MAINEPERS	1,105	1,188.90	1,170	1,256	86	7.35%	1,256	86	7.35%
71022205	532000	EC LIBRARY ONLINE SERVICES/RESOURCES	3,613	3,850.54	4,237	4,364	127	3.00%	4,364	127	3.00%
71022205	533000	EC LIBRARY STAFF DEVELOPMENT	0	25.00	100	100	0	0.00%	100	0	0.00%
71022205	560000	EC LIBRARY GENERAL SUPPLIES	274	364.69	430	430	0	0.00%	430	0	0.00%
71022205	561000	EC LIBRARY INSTRUCTIONAL SUPPLIES	271	172.32	200	200	0	0.00%	200	0	0.00%
71022205	561100	EC LIBRARY EQUIPMENT PURCHASES	0	632.24	200	200	0	0.00%	200	0	0.00%
71022205	564000	EC LIBRARY BOOKS & PERIODICALS	4,114	2,386.82	4,068	3,978	(90)	-2.21%	3,978	(90)	-2.21%
71022205	581000	EC LIBRARY DUES & FEES	0	0.00	0	25	25	100.00%	25	25	100.00%
71022206	510100	PH LIBRARIAN SALARIES (.16 FTE)	7,185	10,531.40	12,972	13,617	645	4.97%	13,617	645	4.97%
71022206	510230	PH LIBRARY ED TECH WAGES	24,540	27,340.50	29,059	31,241	2,182	7.51%	31,241	2,182	7.51%
71022206	520100	PH LIBRARIAN BENEFITS	144	252.76	570	569	(1)	-0.18%	569	(1)	-0.18%
71022206	520200	PH LIBRARY ED TECH BENEFITS	22,817	23,700.87	23,861	25,729	1,868	7.83%	25,729	1,868	7.83%
71022206	523100	PH LIBRARIAN MAINEPERS	299	438.13	499	523	24	4.81%	523	24	4.81%
71022206	523200	PH LIBRARY ED TECH MAINEPERS	999	1,137.36	1,116	1,200	84	7.53%	1,200	84	7.53%
71022206	532000	PH LIBRARY ONLINE SERVICES/RESOURCES	3,611	3,848.46	4,237	4,364	127	3.00%	4,364	127	3.00%
71022206	533000	PH LIBRARY STAFF DEVELOPMENT	0	25.00	100	100	0	0.00%	100	0	0.00%
71022206	560000	PH LIBRARY GENERAL SUPPLIES	341	348.70	350	350	0	0.00%	350	0	0.00%
71022206	561000	PH LIBRARY INSTRUCTIONAL SUPPLIES	270	202.58	200	200	0	0.00%	200	0	0.00%
71022206	561100	PH LIBRARY EQUIPMENT PURCHASES	0	721.98	200	200	0	0.00%	200	0	0.00%
71022206	564000	PH LIBRARY BOOKS & PERIODICALS	3,917	1,933.74	3,330	3,978	648	19.46%	3,978	648	19.46%
71022206	581000	PH LIBRARY DUES & FEES	0	0.00	0	25	25	100.00%	25	25	100.00%
71022230	510100	HS LIBRARIAN SALARIES	68,503	71,655.41	81,828	85,448	3,620	4.42%	85,448	3,620	4.42%
71022230	510230	HS LIBRARY ED TECH WAGES	58,637	50,710.67	59,109	62,865	3,756	6.35%	62,865	3,756	6.35%
71022230	520100	HS LIBRARIAN BENEFITS	20,143	20,427.39	20,842	22,315	1,473	7.07%	22,315	1,473	7.07%
71022230	520200	HS LIBRARY ED TECH BENEFITS	31,226	47,294.25	47,741	51,465	3,724	7.80%	51,465	3,724	7.80%
71022230	523100	HS LIBRARIAN MAINEPERS	2,829	2,959.99	3,143	3,282	139	4.42%	3,282	139	4.42%
71022230	523200	HS LIBRARY ED TECH MAINEPERS	2,414	2,109.61	2,270	2,415	145	6.39%	2,415	145	6.39%
71022230	532000	HS LIBRARY ONLINE SERVICES/RESOURCES	16,142	17,481.34	19,069	20,655	1,586	8.32%	20,655	1,586	8.32%
71022230	533000	HS LIBRARY STAFF DEVELOPMENT	0	25.00	600	600	0	0.00%	600	0	0.00%
71022230	543100	HS LIBRARY EQUIPMENT REPAIR	0	0.00	300	300	0	0.00%	300	0	0.00%
71022230	560000	HS LIBRARY GENERAL SUPPLIES	965	1,167.33	1,000	1,000	0	0.00%	1,000	0	0.00%

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71022230	560000	HS LIBRARY INSTRUCTIONAL SUPPLIES	89	197.65	1,000	1,000	0	0.00%	1,000	0	0.00%
71022230	561100	HS LIBRARY EQUIPMENT PURCHASES	10,000	5,000.00	5,000	5,000	0	0.00%	5,000	0	0.00%
71022230	564000	HS LIBRARY BOOKS & PERIODICALS	10,030	11,296.87	10,000	10,000	0	0.00%	10,000	0	0.00%
71022230	581000	HS LIBRARY DUES & FEES	278	290.00	300	300	0	0.00%	300	0	0.00%
<b>LIBRARY SERVICES</b>			<b>709,164</b>	<b>715,123.40</b>	<b>800,131</b>	<b>815,533</b>	<b>15,402</b>	<b>1.92%</b>	<b>815,533</b>	<b>15,402</b>	<b>1.92%</b>

**SYSTEM ADMINISTRATION**

71002310	515000	SCHOOL BOARD STIPENDS	10,750	10,750.00	10,750	10,750	0	0.00%	10,750	0	0.00%
71002310	520000	SCHOOL BOARD ER PR TAX ON STIPENDS	822	822.44	823	823	0	0.00%	823	0	0.00%
71002310	533000	SCHOOL BOARD PROFESSIONAL DEVELOPMENT	1,637	2,329.00	2,500	2,500	0	0.00%	2,500	0	0.00%
71002310	552000	SCHOOL BOARD LIABILITY INSURANCE	14,284	17,323.13	20,961	12,775	(8,186)	-39.05%	12,775	(8,186)	-39.05%
71002310	560000	SCHOOL BOARD SUPPLIES	1,429	1,987.80	2,000	2,000	0	0.00%	2,000	0	0.00%
71002310	581000	SCHOOL BOARD DUES & FEES	5,556	6,755.00	7,384	8,123	739	10.01%	8,123	739	10.01%
71002320	510400	SUPERINTENDENTS SALARIES	305,383	282,193.43	291,514	310,061	18,547	6.36%	310,061	18,547	6.36%
71002320	511800	CENTRAL OFFICE SUPPORT STAFF WAGES	127,954	95,691.82	121,061	149,573	28,512	23.55%	149,573	28,512	23.55%
71002320	515000	DISTRICT WIDE HONORARIA	5,500	4,000.00	10,450	10,450	0	0.00%	10,450	0	0.00%
71002320	520000	PAYROLL TAX ON HONORARIA	86	195.40	553	564	11	1.99%	564	11	1.99%
71002320	520400	SUPERINTENDENTS BENEFITS	29,258	46,745.09	52,986	51,244	(1,742)	-3.29%	51,244	(1,742)	-3.29%
71002320	520800	C.O. SUPPORT STAFF BENEFITS	52,504	31,016.90	42,053	45,050	2,997	7.13%	45,050	2,997	7.13%
71002320	523400	SUPERINTENDENTS MAINEPERS	6,151	5,275.48	11,195	11,907	712	6.36%	11,907	712	6.36%
71002320	523800	C.O. SUPPORT STAFF MAINEPERS	12,633	9,450.52	10,483	9,868	(615)	-5.87%	9,868	(615)	-5.87%
71002320	525400	C.O. ADMIN COURSE REIMBURSEMENT	3,663	3,512.00	12,675	12,675	0	0.00%	12,675	0	0.00%
71002320	532000	C.O. ONLINE RESOURCES & CONTR SERVICES	59,833	68,239.81	82,400	81,600	(800)	-0.97%	81,600	(800)	-0.97%
71002320	533000	ADMIN STAFF DEVELOPMENT	14,551	16,264.84	15,750	15,750	0	0.00%	15,750	0	0.00%
71002320	534000	DISTRICT STRATEGIC PLANNING SERVICES	6,071	6,400.00	10,000	7,500	(2,500)	-25.00%	7,500	(2,500)	-25.00%
71002320	534500	DISTRICT LEGAL FEES & AUDIT	121,802	59,966.40	112,500	124,250	11,750	10.44%	124,250	11,750	10.44%
71002320	543100	C.O. EQUIPMENT REPAIR	1,435	1,650.00	1,700	1,700	0	0.00%	1,700	0	0.00%
71002320	544400	C.O. COPIERS LEASE & SERVICE	5,269	3,592.30	5,000	16,000	11,000	220.00%	16,000	11,000	220.00%
71002320	553100	C.O. POSTAGE	8,027	7,034.78	7,000	7,000	0	0.00%	7,000	0	0.00%
71002320	553200	C.O. PHONE SERVICE	9,307	9,099.06	8,000	8,000	0	0.00%	8,000	0	0.00%
71002320	554000	C.O. ADVERTISING	10,904	7,628.49	12,000	11,000	(1,000)	-8.33%	11,000	(1,000)	-8.33%
71002320	558000	C.O. TRAVEL	7,606	7,694.18	7,400	4,800	(2,600)	-35.14%	4,800	(2,600)	-35.14%
71002320	560000	C.O. SUPPLIES	8,269	7,588.21	9,000	9,000	0	0.00%	9,000	0	0.00%
71002320	564000	C.O. BOOKS & SUBSCRIPTIONS	1,410	955.46	2,000	2,000	0	0.00%	2,000	0	0.00%
71002320	573100	C.O. EQUIPMENT PURCHASE	0	10,097.52	2,500	1,500	(1,000)	-40.00%	1,500	(1,000)	-40.00%
71002320	581000	DISTRICT DUES/SEBAGO ALLIANCE/MSSA	5,762	4,781.69	5,500	5,000	(500)	-9.09%	5,000	(500)	-9.09%
71002500	510400	BUSINESS OFFICE ADMIN SALARIES	104,598	106,408.63	112,050	116,532	4,482	4.00%	116,532	4,482	4.00%
71002500	511800	BUSINESS OFFICE SUPPORT STAFF WAGES	140,163	187,697.60	207,135	214,792	7,657	3.70%	214,792	7,657	3.70%
71002500	520400	BUSINESS OFFICE ADMIN BENEFITS	37,130	33,821.78	38,093	39,043	950	2.49%	39,043	950	2.49%
71002500	520800	BUSINESS OFFICE SUPPORT STAFF BENEFITS	43,267	59,434.56	63,317	74,876	11,559	18.26%	74,876	11,559	18.26%



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71002500	523800	BUSINESS OFFICE STAFF MAINEPERS	14,016	18,942.50	21,335	21,909	574	2.69%	21,909	574	2.69%
71002500	525800	BUSINESS OFFICE COURSE REIMBURSEMENT	0	0.00	0	0	0	0.00%	0	0	0.00%
71002500	533000	BUSINESS OFFICE OFFICE STAFF DEVELOPMENT	0	0.00	700	650	(50)	-7.14%	650	(50)	-7.14%
71002500	544400	BUSINESS OFFICE COPIER LEASE & SERVICE	3,839	656.09	2,000	2,000	0	0.00%	2,000	0	0.00%
71002500	558000	BUSINESS OFFICE TRAVEL	199	128.72	160	400	240	150.00%	400	240	150.00%
71002500	560000	BUSINESS OFFICE SUPPLIES	6,297	8,770.11	4,500	7,835	3,335	74.11%	7,835	3,335	74.11%
71002579	595000	DISTRICT UNEMPLOYMENT BILLING	39,734	73,460.84	80,000	40,000	(40,000)	-50.00%	40,000	(40,000)	-50.00%
<b>TOTAL SYSTEM ADMINISTRATION</b>			<b>1,227,100</b>	<b>1,218,361.58</b>	<b>1,407,428</b>	<b>1,451,500</b>	<b>44,072</b>	<b>3.13%</b>	<b>1,451,500</b>	<b>44,072</b>	<b>3.13%</b>

**SCHOOL ADMINISTRATION**

71024102	510400	MS PRINCIPALS SALARIES	188,361	214,794.99	221,138	223,175	2,037	0.92%	223,175	2,037	0.92%
71024102	511800	MS ADMIN SUPPORT STAFF WAGES	33,497	28,373.75	37,803	65,617	27,814	73.58%	65,617	27,814	73.58%
71024102	520400	MS PRINCIPALS BENEFITS	46,154	56,551.88	56,566	60,053	3,487	6.16%	60,053	3,487	6.16%
71024102	520800	MS ADMIN SUPPORT STAFF BENEFITS	17,569	17,114.02	18,256	38,067	19,811	108.52%	38,067	19,811	108.52%
71024102	523400	MS PRINCIPALS MAINEPERS	7,789	8,766.55	8,492	9,234	742	8.74%	9,234	742	8.74%
71024102	523800	MS ADMIN SUPPORT STAFF MAINEPERS	3,350	2,865.72	3,894	6,693	2,799	71.88%	6,693	2,799	71.88%
71024102	532000	MS ADMIN CONTRACTED SERVICES	426	706.78	1,500	1,500	0	0.00%	1,500	0	0.00%
71024102	553100	MS POSTAGE	1,916	2,874.94	4,000	4,000	0	0.00%	4,000	0	0.00%
71024102	553200	MS PHONE SERVICE	5,498	5,548.72	5,750	6,000	250	4.35%	6,000	250	4.35%
71024102	558000	MS ADMIN TRAVEL	0	0.00	0	0	0	0.00%	0	0	0.00%
71024102	560000	MS ADMIN SUPPLIES	631	500.43	1,000	1,000	0	0.00%	1,000	0	0.00%
71024102	581000	MS ADMIN DUES & FEES	332	739.00	800	1,000	200	25.00%	1,000	200	25.00%
71024103	510400	WS PRINCIPALS SALARIES	198,931	203,529.12	209,899	217,344	7,445	3.55%	217,344	7,445	3.55%
71024103	511800	WS ADMIN SUPPORT STAFF WAGES	36,230	37,385.72	37,803	39,108	1,305	3.45%	39,108	1,305	3.45%
71024103	520400	WS PRINCIPALS BENEFITS	37,215	37,538.49	37,569	30,577	(6,992)	-18.61%	30,577	(6,992)	-18.61%
71024103	520800	WS ADMIN SUPPORT STAFF BENEFITS	21,550	21,817.22	22,292	23,894	1,602	7.19%	23,894	1,602	7.19%
71024103	523400	WS PRINCIPALS MAINEPERS	8,181	8,324.53	8,061	8,347	286	3.55%	8,347	286	3.55%
71024103	553100	WS POSTAGE	1,412	1,639.39	1,600	1,800	200	12.50%	1,800	200	12.50%
71024103	553200	WS PHONE SERVICE	5,693	5,896.13	6,300	6,000	(300)	-4.76%	6,000	(300)	-4.76%
71024103	560000	WS ADMIN SUPPLIES	50	0.00	0	0	0	0.00%	0	0	0.00%
71024103	581000	WS ADMIN DUES & FEES	525	1,468.00	1,500	1,500	0	0.00%	1,500	0	0.00%
71024104	510400	BP PRINCIPALS SALARIES	99,130	102,889.57	106,191	110,439	4,248	4.00%	110,439	4,248	4.00%
71024104	511800	BP ADMIN SUPPORT STAFF WAGES	42,069	37,297.70	37,803	31,626	(6,177)	-16.34%	31,626	(6,177)	-16.34%
71024104	520400	BP PRINCIPALS BENEFITS	29,720	29,967.05	30,246	32,043	1,797	5.94%	32,043	1,797	5.94%
71024104	520800	BP ADMIN SUPPORT STAFF BENEFITS	18,023	17,774.59	18,256	4,538	(13,718)	-75.14%	4,538	(13,718)	-75.14%
71024104	523400	BP PRINCIPALS MAINEPERS	4,077	4,199.13	4,078	4,241	163	4.00%	4,241	163	4.00%
71024104	553100	BP POSTAGE	679	361.74	600	500	(100)	-16.67%	500	(100)	-16.67%
71024104	553200	BP PHONE SERVICE	419	407.28	420	400	(20)	-4.76%	400	(20)	-4.76%
71024104	560000	BP ADMIN SUPPLIES	41	0.00	0	0	0	0.00%	0	0	0.00%

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71024104	581000	BP ADMIN DUES & FEES	764	814.00	814	814	0	0.00%	814	0	0.00%
71024105	510400	EC PRINCIPALS SALARIES	101,689	105,546.42	108,933	113,290	4,357	4.00%	113,290	4,357	4.00%
71024105	511800	EC ADMIN SUPPORT STAFF WAGES	33,604	33,492.50	34,892	37,454	2,562	7.34%	37,454	2,562	7.34%
71024105	520400	EC PRINCIPALS BENEFITS	21,995	22,110.16	22,184	23,341	1,157	5.22%	23,341	1,157	5.22%
71024105	520800	EC ADMIN SUPPORT STAFF BENEFITS	4,591	2,662.17	4,834	5,006	172	3.56%	5,006	172	3.56%
71024105	523400	EC PRINCIPALS MAINEPERS	4,182	4,307.55	4,184	4,351	167	3.99%	4,351	167	3.99%
71024105	523800	EC ADMIN SUPPORT STAFF MAINEPERS	3,025	3,381.77	3,594	3,821	227	6.32%	3,821	227	6.32%
71024105	553100	EC POSTAGE	534	187.61	600	500	(100)	-16.67%	500	(100)	-16.67%
71024105	553200	EC PHONE SERVICE	395	383.52	420	400	(20)	-4.76%	400	(20)	-4.76%
71024105	560000	EC ADMIN SUPPLIES	159	0.00	0	0	0	0.00%	0	0	0.00%
71024105	581000	EC ADMIN DUES & FEES	0	0.00	814	814	0	0.00%	814	0	0.00%
71024106	510400	PH PRINCIPALS SALARIES	86,373	95,172.62	101,807	105,200	3,393	3.33%	105,200	3,393	3.33%
71024106	511800	PH ADMIN SUPPORT STAFF WAGES	26,900	27,409.22	31,718	34,048	2,330	7.35%	34,048	2,330	7.35%
71024106	520400	PH PRINCIPALS BENEFITS	28,490	28,810.37	30,144	31,941	1,797	5.96%	31,941	1,797	5.96%
71024106	520800	PH ADMIN SUPPORT STAFF BENEFITS	15,625	16,653.53	17,762	19,133	1,371	7.72%	19,133	1,371	7.72%
71024106	523400	PH PRINCIPALS MAINEPERS	3,552	3,884.40	3,910	4,040	130	3.32%	4,040	130	3.32%
71024106	523800	PH ADMIN SUPPORT STAFF MAINEPERS	2,761	2,768.25	3,267	3,473	206	6.31%	3,473	206	6.31%
71024106	553100	PH POSTAGE	476	121.98	600	500	(100)	-16.67%	500	(100)	-16.67%
71024106	553200	PH PHONE SERVICE	395	383.52	420	400	(20)	-4.76%	400	(20)	-4.76%
71024106	560000	PH ADMIN SUPPLIES	0	0.00	0	0	0	0.00%	0	0	0.00%
71024106	581000	PH ADMIN DUES & FEES	804	814.00	814	814	0	0.00%	814	0	0.00%
71024130	510400	HS PRINCIPALS SALARIES	297,777	304,493.53	313,583	326,129	12,546	4.00%	326,129	12,546	4.00%
71024130	511800	HS ADMIN SUPPORT STAFF WAGES	112,252	117,504.82	112,112	115,670	3,558	3.17%	115,670	3,558	3.17%
71024130	520400	HS PRINCIPALS BENEFITS	53,317	44,875.20	45,129	47,064	1,935	4.29%	47,064	1,935	4.29%
71024130	520800	HS ADMIN SUPPORT STAFF BENEFITS	38,711	39,265.92	37,523	39,990	2,467	6.57%	39,990	2,467	6.57%
71024130	523400	HS PRINCIPALS MAINEPERS	12,246	12,429.37	12,042	12,524	482	4.00%	12,524	482	4.00%
71024130	523800	HS ADMIN SUPPORT STAFF MAINEPERS PLD	8,325	8,844.31	8,220	8,422	202	2.46%	8,422	202	2.46%
71024130	532000	HS ADMIN ONLINE SERVICES/GRADUATION	29,533	25,266.62	30,000	32,000	2,000	6.67%	32,000	2,000	6.67%
71024130	553100	HS POSTAGE	1,721	2,281.13	3,000	2,700	(300)	-10.00%	2,700	(300)	-10.00%
71024130	553200	HS PHONE SERVICE	7,703	7,734.68	8,100	8,000	(100)	-1.23%	8,000	(100)	-1.23%
71024130	558000	HS ADMIN TRAVEL	69	0.00	250	250	0	0.00%	250	0	0.00%
71024130	560000	HS ADMIN SUPPLIES	86	79.65	1,200	1,200	0	0.00%	1,200	0	0.00%
71024130	581000	HS ADMIN MEMBERSHIP DUES	8,492	4,136.00	8,500	8,500	0	0.00%	8,500	0	0.00%
<b>TOTAL SCHOOL ADMINISTRATION</b>			<b>1,716,012</b>	<b>1,765,147.26</b>	<b>1,833,187</b>	<b>1,920,485</b>	<b>87,298</b>	<b>4.76%</b>	<b>1,920,485</b>	<b>87,298</b>	<b>4.76%</b>
<b>TRANSPORTATION</b>											
71002700	510400	TRANSPORTATION SUPERVISORS SALARIES	59,007	60,777.99	67,774	73,843	6,069	8.95%	73,843	6,069	8.95%
71002700	511800	BUS DRIVER WAGES	622,236	595,858.69	722,909	795,744	72,835	10.08%	795,744	72,835	10.08%

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71002700	512000	SPARE BUS DRIVER WAGES	8,892	11,650.20	20,000	30,000	10,000	50.00%	30,000	10,000	50.00%
71002700	520300	ER PAYROLL TAX ON SPARE BUS DRIVERS	680	891.21	1,530	2,300	770	50.33%	2,300	770	50.33%
71002700	520400	TRANSPORTATION SUPERVISORS BENEFITS	23,932	23,285.35	21,134	27,206	6,072	28.73%	27,206	6,072	28.73%
71002700	520800	BUS DRIVER BENEFITS	304,458	286,412.97	373,054	403,790	30,736	8.24%	403,790	30,736	8.24%
71002700	523800	BUS DRIVERS MAINEPERS PLD	38,008	38,296.79	36,881	39,047	2,166	5.87%	39,047	2,166	5.87%
71002700	532000	TRANSPORTATION SOFTWARE	0	0.00	0	0	0	0.00%		0	0.00%
71002700	533000	TRANSPORTATION STAFF DEVELOPMENT	366	636.91	2,000	2,000	0	0.00%	2,000	0	0.00%
71002700	534000	TRANSP CONTR SVC/DOT TESTING/PHYSICALS	4,826	3,768.50	6,000	6,400	400	6.67%	6,400	400	6.67%
71002700	543100	BUS MAINTENANCE/PW LABOR	71,975	89,632.46	82,000	88,655	6,655	8.12%	88,655	6,655	8.12%
71002700	544400	TRANSPORTATION COPIER LEASE & SERVICE	21	12.89	30	30	0	0.00%	30	0	0.00%
71002700	551000	CONTRACTED TRANSPORTATION (SPED)	8,948	2,852.09	10,000	10,000	0	0.00%	10,000	0	0.00%
71002700	551400	CONTRACTED TRANSPORTATION (GENERAL)	13,400	0.00	10,000	5,000	(5,000)	-50.00%	5,000	(5,000)	-50.00%
71002700	552000	VEHICLE INSURANCE	35,076	42,289.00	51,200	38,646	(12,554)	-24.52%	38,646	(12,554)	-24.52%
71002700	553200	TRANSPORTATION PHONE SERVICE	1,852	1,903.08	1,900	2,000	100	5.26%	2,000	100	5.26%
71002700	558000	MILEAGE/EZ PASS/TRIP MEALS	5,531	3,456.31	8,200	8,800	600	7.32%	8,800	600	7.32%
71002700	560000	BUS MAINTENANCE/PARTS	141,945	102,539.79	160,000	135,500	(24,500)	-15.31%	135,500	(24,500)	-15.31%
71002700	562600	BUS FUEL	85,876	77,741.97	131,200	160,200	29,000	22.10%	160,200	29,000	22.10%
71002740	511800	SUMMER PROGRAMS TRANSP WAGES	0	0.00	0	30,000	30,000	100.00%	30,000	30,000	100.00%
71002740	520800	SUMMER PROGRAMS ER PR TAX ON WAGES	0	0.00	0	2,900	2,900	100.00%	2,900	2,900	100.00%
71002740	523800	SUMMER PROGRAMS MAINEPERS PLD	0	0.00	0	2,400	2,400	100.00%	2,400	2,400	100.00%
71002790	511800	COMMUNITY SERVICES TRANSP WAGES	18,125	0.00	18,000	18,000	0	0.00%	18,000	0	0.00%
71002790	513800	COMMUNITY SERVICES TRANSP OVERTIME	2,210	0.00	2,300	2,300	0	0.00%	2,300	0	0.00%
71002790	520800	COMM SERVICES ER PR TAX ON WAGES	1,599	0.00	1,550	1,600	50	3.23%	1,600	50	3.23%
71002790	523800	COMM SERVICES DRIVER MAINEPERS PLD	1,357	0.00	1,400	1,400	0	0.00%	1,400	0	0.00%
<b>TOTAL TRANSPORTATION</b>			<b>1,474,323</b>	<b>1,342,006.20</b>	<b>1,729,062</b>	<b>1,887,761</b>	<b>158,699</b>	<b>9.18%</b>	<b>1,887,761</b>	<b>158,699</b>	<b>9.18%</b>
<b>FACILITIES &amp; MAINTENANCE</b>											
71002700	541000	BUS GARAGE WATER/SEWER FEES	643	569.13	654	660	6	0.92%	660	6	0.92%
71002700	562200	BUS GARAGE ELECTRICITY	4,966	2,222.23	6,021	3,000	(3,021)	-50.17%	3,000	(3,021)	-50.17%
71002700	562300	BUS GARAGE PROPANE	1,387	1,564.85	2,135	1,600	(535)	-25.06%	1,600	(535)	-25.06%
71026002	541000	MS WATER/SEWER FEES	29,697	36,947.46	30,227	33,000	2,773	9.17%	33,000	2,773	9.17%
71026002	552000	MS PROPERTY/CASUALTY INSURANCE	20,260	22,194.75	24,414	25,735	1,321	5.41%	25,735	1,321	5.41%
71026002	562100	MS NATURAL GAS	30,993	36,206.82	45,200	54,400	9,200	20.35%	54,400	9,200	20.35%
71026002	562200	MS ELECTRICITY	114,793	122,501.61	124,500	145,000	20,500	16.47%	145,000	20,500	16.47%
71026002	562400	MS HEATING OIL	962	21.46	1,000	600	(400)	-40.00%	600	(400)	-40.00%
71026002	581000	MS FACILITIES DUES & FEES	410	370.00	410	400	(10)	-2.44%	400	(10)	-2.44%
71026003	541000	WS WATER/SEWER FEES	12,604	7,983.09	13,600	10,400	(3,200)	-23.53%	10,400	(3,200)	-23.53%
71026003	552000	WS PROPERTY/CASUALTY INSURANCE	20,260	22,194.75	24,414	25,735	1,321	5.41%	25,735	1,321	5.41%
71026003	562100	WS NATURAL GAS	9,855	4,297.71	12,000	9,000	(3,000)	-25.00%	9,000	(3,000)	-25.00%
71026003	562200	WS ELECTRICITY	138,547	157,283.70	150,100	225,000	74,900	49.90%	225,000	74,900	49.90%
71026003	581000	WS FACILITIES DUES & FEES	310	570.00	400	400	0	0.00%	400	0	0.00%

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71026004	541000	BP WATER/SEWER FEES	5,119	4,079.27	5,589	5,000	(589)	-10.54%	5,000	(589)	-10.54%
71026004	552000	BP PROPERTY/CASUALTY INSURANCE	6,584	7,225.95	7,949	8,578	629	7.91%	8,578	629	7.91%
71026004	562200	BP ELECTRICITY	15,704	18,635.16	17,100	25,500	8,400	49.12%	25,500	8,400	49.12%
71026004	562300	BP PROPANE	2,987	3,406.29	4,598	3,000	(1,598)	-34.75%	3,000	(1,598)	-34.75%
71026004	562400	BP HEATING OIL	20,444	22,361.84	27,500	32,500	5,000	18.18%	32,500	5,000	18.18%
71026004	581000	BP FACILITIES DUES & FEES	130	250.00	130	250	120	92.31%	250	120	92.31%
71026005	541000	EC WATER/SEWER FEES	4,615	3,899.31	5,249	5,100	(149)	-2.84%	5,100	(149)	-2.84%
71026005	552000	EC PROPERTY/CASUALTY INSURANCE	7,101	7,742.84	8,517	8,578	61	0.72%	8,578	61	0.72%
71026005	562200	EC ELECTRICITY	14,963	19,166.51	16,200	28,000	11,800	72.84%	28,000	11,800	72.84%
71026005	562300	EC PROPANE	8,177	11,966.93	12,585	8,500	(4,085)	-32.46%	8,500	(4,085)	-32.46%
71026005	562400	EC HEATING OIL	19,184	18,264.71	26,500	30,200	3,700	13.96%	30,200	3,700	13.96%
71026005	581000	EC FACILITIES DUES & FEES	681	350.00	130	350	220	169.23%	350	220	169.23%
71026006	541000	PH WATER/SEWER FEES	3,172	3,892.95	3,710	5,300	1,590	42.86%	5,300	1,590	42.86%
71026006	552000	PH PROPERTY/CASUALTY INSURANCE	6,584	7,361.96	8,098	8,578	480	5.93%	8,578	480	5.93%
71026006	562200	PH ELECTRICITY	11,338	14,089.71	13,500	21,800	8,300	61.48%	21,800	8,300	61.48%
71026006	562300	PH PROPANE	2,158	4,818.76	3,500	3,100	(400)	-11.43%	3,100	(400)	-11.43%
71026006	562400	PH HEATING OIL	17,678	21,928.79	25,200	34,000	8,800	34.92%	34,000	8,800	34.92%
71026006	581000	PH FACILITIES DUES & FEES	210	250.00	130	250	120	92.31%	250	120	92.31%
71026030	541000	HS WATER/SEWER FEES	16,595	12,000.47	17,836	14,500	(3,336)	-18.70%	14,500	(3,336)	-18.70%
71026030	552000	HS PROPERTY/CASUALTY INSURANCE	20,260	22,194.75	24,414	25,735	1,321	5.41%	25,735	1,321	5.41%
71026030	562100	HS NATURAL GAS	95,115	114,235.57	101,000	154,500	53,500	52.97%	154,500	53,500	52.97%
71026030	562200	HS ELECTRICITY	147,262	159,247.73	159,500	243,000	83,500	52.35%	243,000	83,500	52.35%
71026030	581000	HS FACILITIES DUES & FEES	1,230	1,081.00	1,300	1,100	(200)	-15.38%	1,100	(200)	-15.38%
71026102	511800	MS CUSTODIAN WAGES	218,377	229,780.65	231,270	264,181	32,911	14.23%	264,181	32,911	14.23%
71026102	511900	MS CUSTODIAN EVENT COVERAGE	2,155	4,617.50	3,000	3,000	0	0.00%	3,000	0	0.00%
71026102	512000	MS CUSTODIAN SUBSTITUTE WAGES	1,024	2,308.75	2,000	2,000	0	0.00%	2,000	0	0.00%
71026102	513800	MS CUSTODIAN OVERTIME	0	0.00	0	0	0	0.00%	0	0	0.00%
71026102	520300	MS CUSTODIAN SUB PAYROLL TAX	79	191.25	353	353	0	0.00%	353	0	0.00%
71026102	520800	MS CUSTODIAN BENEFITS	93,389	89,140.65	96,800	121,491	24,691	25.51%	121,491	24,691	25.51%
71026102	520900	MS CUSTODIAN EVENTS PR TAX	562	382.50	530	530	0	0.00%	530	0	0.00%
71026102	523800	MS CUSTODIAN MAINPEPERS	17,602	18,991.54	19,429	22,267	2,838	14.61%	22,267	2,838	14.61%
71026102	543100	MS CONTRACTED REPAIRS & MAINTENANCE	131,325	139,452.18	151,800	148,500	(3,300)	-2.17%	148,500	(3,300)	-2.17%
71026102	550000	MS TRASH REMOVAL/RECYCLING/COMPOSTING	5,764	6,285.32	6,500	6,800	300	4.62%	6,800	300	4.62%
71026102	560000	MS CUSTODIAL & MAINTENANCE SUPPLIES	38,577	33,916.07	46,560	39,800	(6,760)	-14.52%	39,800	(6,760)	-14.52%
71026103	511800	WS CUSTODIAN WAGES	260,259	249,258.92	272,166	307,692	35,526	13.05%	307,692	35,526	13.05%
71026103	511900	WS CUSTODIAN EVENT COVERAGE	2,627	(1,326.72)	4,000	3,000	(1,000)	-25.00%	3,000	(1,000)	-25.00%
71026103	512000	WS CUSTODIAN SUBSTITUTE WAGES	764	0.00	3,000	3,000	0	0.00%	3,000	0	0.00%
71026103	513800	WS CUSTODIAN OVERTIME	220	75.00	500	250	(250)	-50.00%	250	(250)	-50.00%
71026103	520300	WS CUSTODIAN SUB PAYROLL TAX	447	0.00	794	530	(264)	-33.25%	530	(264)	-33.25%
71026103	520800	WS CUSTODIAN BENEFITS	62,825	71,273.08	86,337	96,368	10,031	11.62%	96,368	10,031	11.62%
71026103	520900	WS CUSTODIAN EVENTS PR TAX	800	1,326.72	706	530	(176)	-24.93%	530	(176)	-24.93%

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71026103	523800	WS CUSTODIAN MAINEPERS	9,908	8,015.00	4,145	9,051	4,906	118.36%	9,051	4,906	118.36%
71026103	543100	WS CONTRACTED REPAIRS & MAINTENANCE	134,138	76,719.40	133,000	114,500	(18,500)	-13.91%	114,500	(18,500)	-13.91%
71026103	550000	WS TRASH REMOVAL/RECYCLING/COMPOSTING	7,379	8,155.32	8,500	8,200	(300)	-3.53%	8,200	(300)	-3.53%
71026103	560000	WS CUSTODIAL & MAINTENANCE SUPPLIES	49,031	33,684.51	47,530	47,300	(230)	-0.48%	47,300	(230)	-0.48%
71026104	511800	BP CUSTODIAN WAGES	64,659	67,902.34	67,437	85,093	17,656	26.18%	85,093	17,656	26.18%
71026104	511900	BP CUSTODIAN EVENT COVERAGE	289	0.00	300	300	0	0.00%	300	0	0.00%
71026104	512000	BP CUSTODIAN SUBSTITUTE WAGES	559	0.00	600	600	0	0.00%	600	0	0.00%
71026104	513800	BP CUSTODIAN OVERTIME	0	2,567.88	0	0	0	0.00%	0	0	0.00%
71026104	520300	BP CUSTODIAN SUB PAYROLL TAX	43	0.00	106	106	0	0.00%	106	0	0.00%
71026104	520800	BP CUSTODIAN BENEFITS	18,332	16,258.38	18,244	21,482	3,238	17.75%	21,482	3,238	17.75%
71026104	520900	BP CUSTODIAN EVENTS PAYROLL TAX	23	0.00	353	353	0	0.00%	353	0	0.00%
71026104	523800	BP CUSTODIAN MAINEPERS	260	486.93	0	4,269	4,269	100.00%	4,269	4,269	100.00%
71026104	543100	BP CONTRACTED REPAIRS & MAINTENANCE	48,596	44,069.50	54,900	46,500	(8,400)	-15.30%	46,500	(8,400)	-15.30%
71026104	550000	BP TRASH REMOVAL/RECYCLING/COMPOSTING	1,851	1,954.91	2,100	2,000	(100)	-4.76%	2,000	(100)	-4.76%
71026104	560000	BP CUSTODIAL & MAINTENANCE SUPPLIES	10,189	7,251.76	11,640	10,300	(1,340)	-11.51%	10,300	(1,340)	-11.51%
71026105	511800	EC CUSTODIAN WAGES	51,326	67,679.44	79,611	86,216	6,605	8.30%	86,216	6,605	8.30%
71026105	511900	EC CUSTODIAN EVENT COVERAGE	627	0.00	900	900	0	0.00%	900	0	0.00%
71026105	512000	EC CUSTODIAN SUBSTITUTE WAGES	313	0.00	400	400	0	0.00%	400	0	0.00%
71026105	520300	EC CUSTODIAN SUB PAYROLL TAX	20	0.00	71	71	0	0.00%	71	0	0.00%
71026105	520800	EC CUSTODIAN BENEFITS	15,032	19,192.05	27,050	29,085	2,035	7.52%	29,085	2,035	7.52%
71026105	520900	EC CUSTODIAN EVENTS PAYROLL TAX	347	0.00	159	159	0	0.00%	159	0	0.00%
71026105	523800	EC CUSTODIAN MAINEPERS	28	1,616.62	3,854	4,180	326	8.46%	4,180	326	8.46%
71026105	543100	EC CONTRACTED REPAIRS & MAINTENANCE	49,920	58,953.37	52,900	41,900	(11,000)	-20.79%	41,900	(11,000)	-20.79%
71026105	550000	EC TRASH REMOVAL/RECYCLING/COMPOSTING	3,067	3,364.91	3,500	3,400	(100)	-2.86%	3,400	(100)	-2.86%
71026105	560000	EC CUSTODIAL & MAINTENANCE SUPPLIES	14,460	8,649.35	15,230	11,400	(3,830)	-25.15%	11,400	(3,830)	-25.15%
71026106	511800	PH CUSTODIAN WAGES	65,253	71,469.58	71,570	76,846	5,276	7.37%	76,846	5,276	7.37%
71026106	511900	PH CUSTODIAN EVENT COVERAGE	206	0.00	300	300	0	0.00%	300	0	0.00%
71026106	512000	PH CUSTODIAN SUBSTITUTE WAGES	500	0.00	600	600	0	0.00%	600	0	0.00%
71026106	520300	PH CUSTODIAN SUB PAYROLL TAX	21	0.00	106	106	0	0.00%	106	0	0.00%
71026106	520800	PH CUSTODIAN BENEFITS	31,878	31,712.86	33,261	35,722	2,461	7.40%	35,722	2,461	7.40%
71026106	520900	PH CUSTODIAN EVENTS PAYROLL TAX	17	0.00	353	353	0	0.00%	353	0	0.00%
71026106	523800	PH CUSTODIAN MAINEPERS	12	0.00	0	0	0	0.00%	0	0	0.00%
71026106	543100	PH CONTRACTED REPAIRS & MAINTENANCE	41,447	32,331.08	40,400	39,200	(1,200)	-2.97%	39,200	(1,200)	-2.97%
71026106	550000	PH TRASH REMOVAL/RECYCLING/COMPOSTING	2,954	2,654.92	2,800	2,700	(100)	-3.57%	2,700	(100)	-3.57%
71026106	560000	PH CUSTODIAL & MAINTENANCE SUPPLIES	12,316	6,805.65	11,640	10,200	(1,440)	-12.37%	10,200	(1,440)	-12.37%
71026130	511800	HS CUSTODIAN WAGES	337,554	328,870.56	379,546	389,420	9,874	2.60%	389,420	9,874	2.60%
71026130	511900	HS CUSTODIAN EVENT COVERAGE	13,623	17,342.79	15,000	20,000	5,000	33.33%	20,000	5,000	33.33%
71026130	512000	HS CUSTODIAN SUBSTITUTE WAGES	4,927	0.00	5,000	5,000	0	0.00%	5,000	0	0.00%
71026130	513800	HS CUSTODIAN OVERTIME	0	0.00	1,000	1,000	0	0.00%	1,000	0	0.00%
71026130	520300	HS CUSTODIAN ER PAYROLL TAX ON SUBS	763	0.00	1,059	883	(176)	-16.62%	883	(176)	-16.62%
71026130	520800	HS CUSTODIAN BENEFITS	137,321	135,876.71	155,260	155,058	(202)	-0.13%	155,058	(202)	-0.13%
71026130	520900	HS CUSTODIAN EVENTS PR TAX	2,258	0.00	2,648	3,530	882	33.31%	3,530	882	33.31%

**Scarborough Schools - FY23 General Fund Operating Budget**

**Town Council's & School Board's Approved Budget**

May 19, 2022

ORG	OBJECT	ACCT USED FOR:	FY20 ACTUAL EXPENDED	FY21 ACTUAL EXPENDED	FY22 APPROVED BUDGET	FY23 SCHOOL BOARD'S PROPOSED BUDGET	\$CHANGE (from FY22 approved)	% CHANGE (from FY22 approved)	FY23 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from FY22 approved)	% CHANGE (from FY22 approved)
71026130	523800	HS CUSTODIAN MAINEPERS	2,523	2,433.18	1,574	6,275	4,701	298.67%	6,275	4,701	298.67%
71026130	543100	HS CONTRACTED REPAIRS & MAINTENANCE	185,540	195,756.50	207,700	199,500	(8,200)	-3.95%	199,500	(8,200)	-3.95%
71026130	543900	HS AUDITORIUM REPAIRS & MAINTENANCE	9,097	10,538.66	10,000	10,000	0	0.00%	10,000	0	0.00%
71026130	550000	HS TRASH REMOVAL/RECYCLING/COMPOSTING	10,355	14,203.20	16,000	11,000	(5,000)	-31.25%	11,000	(5,000)	-31.25%
71026130	560000	HS CUSTODIAL & MAINTENANCE SUPPLIES	58,461	48,096.21	67,408	58,500	(8,908)	-13.22%	58,500	(8,908)	-13.22%
71026290	510400	FACILITIES ADMIN SALARIES	155,166	159,822.01	168,138	174,865	6,727	4.00%	174,865	6,727	4.00%
71026290	511800	FACILITIES ADMIN SUPPORT STAFF WAGES	68,191	76,824.54	83,533	79,670	(3,863)	-4.62%	79,670	(3,863)	-4.62%
71026290	511820	MAINTENANCE WORKER WAGES	115,842	93,447.80	133,661	140,478	6,817	5.10%	140,478	6,817	5.10%
71026290	513800	MAINTENANCE WORKER OVERTIME	0	0.00	0	0	0	0.00%	0	0	0.00%
71026290	520000	CUSTODIAN/MAINTENANCE UNIFORMS & SHOES	10,947	8,281.94	13,000	12,500	(500)	-3.85%	12,500	(500)	-3.85%
71026290	520400	FACILITIES ADMIN BENEFITS	79,013	76,619.47	78,145	82,929	4,784	6.12%	82,929	4,784	6.12%
71026290	520800	FACILITIES SUPPORT/MAINTENANCE BENEFITS	79,030	74,424.53	94,202	102,140	7,938	8.43%	102,140	7,938	8.43%
71026290	523400	FACILITIES ADMIN MAINEPERS	15,742	16,129.75	17,318	17,837	519	3.00%	17,837	519	3.00%
71026290	523800	FACILITIES SUPPORT/MAINTENANCE MAINEPERS	9,629	10,386.17	11,008	16,174	5,166	46.93%	16,174	5,166	46.93%
71026290	533000	FACILITIES STAFF DEVELOPMENT	727	405.95	1,000	1,000	0	0.00%	1,000	0	0.00%
71026290	534000	FACILITIES STRATEGIC PLANNING	10,200	15,007.94	20,000	20,000	0	0.00%	20,000	0	0.00%
71026290	541000	DISTRICT-WIDE WATER	0	0.00	0	612	612	100.00%	612	612	100.00%
71026290	543000	FACILITIES VEHICLE REPAIRS & MAINTENANCE	4,352	13,512.47	11,500	18,000	6,500	56.52%	18,000	6,500	56.52%
71026290	543100	DISTRICT-WIDE CONTRACTED REPAIR SERVICES	19,738	43,725.19	40,000	40,000	0	0.00%	40,000	0	0.00%
71026290	543900	FACILITIES REPLACEMENT & RENEWAL (FY 21 = COVID exp)	12,340	173,225.97	50,000	50,000	0	0.00%	50,000	0	0.00%
71026290	550000	DISTRICT-WIDE TRASH REMOVAL	3,180	3,194.60	6,000	6,000	0	0.00%	6,000	0	0.00%
71026290	553200	FACILITIES PHONE SERVICE	6,831	6,756.22	7,500	7,000	(500)	-6.67%	7,000	(500)	-6.67%
71026290	558000	FACILITIES STAFF TRAVEL	31	0.00	100	100	0	0.00%	100	0	0.00%
71026290	560000	DISTRICT-WIDE MAINTENANCE SUPPLIES	44,691	43,020.80	48,500	49,500	1,000	2.06%	49,500	1,000	2.06%
71026290	562200	FACILITIES GARAGE ELECTRICITY	0	0.00	0	1,000	1,000	100.00%	1,000	1,000	100.00%
71026290	562600	FACILITIES VEHICLE FUEL	5,205	6,339.38	7,120	9,700	2,580	36.24%	9,700	2,580	36.24%
71026290	581000	FACILITIES LICENSING FEES	260	792.50	2,000	1,000	(1,000)	-50.00%	1,000	(1,000)	-50.00%
<b>TOTAL FACILITIES &amp; MAINTENANCE</b>			<b>3,688,315</b>	<b>3,885,582.27</b>	<b>4,199,535</b>	<b>4,607,104</b>	<b>407,569</b>	<b>9.71%</b>	<b>4,607,104</b>	<b>407,569</b>	<b>9.71%</b>
<b>DEBT SERVICE</b>											
71005000	583100	CIP BONDED PROJECTS - PRINCIPAL	3,173,244	3,526,707.22	3,600,523	3,607,740	7,217	0.20%	3,607,740	7,217	0.20%
71005000	583200	CIP BONDED PROJECTS - INTEREST	2,080,361	1,617,764.31	1,936,853	2,104,820	167,967	8.67%	2,104,820	167,967	8.67%
<b>TOTAL DEBT SERVICE</b>			<b>5,253,605</b>	<b>5,144,471.53</b>	<b>5,537,376</b>	<b>5,712,560</b>	<b>175,184</b>	<b>3.16%</b>	<b>5,712,560</b>	<b>175,184</b>	<b>3.16%</b>
<b>CONTINGENCY - ALL OTHER</b>											
71003100	591000	FOOD SERVICE SUPPORT	0	0.00	0	0	0	0.00%	0	0	0.00%
71002310	580000	SCHOOL BOARD CONTINGENCY	0	0.00	0	0	0	0.00%	0	0	0.00%
<b>TOTAL CONTINGENCY - ALL OTHER</b>			<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>GRAND TOTALS</b>			<b>49,601,878</b>	<b>50,389,960.41</b>	<b>55,683,014</b>	<b>58,899,986</b>	<b>3,216,972</b>	<b>5.78%</b>	<b>58,801,486</b>	<b>3,118,472</b>	<b>5.60%</b>



**Scarborough Schools - FY23 Adult Education Budget**

**Town Council's & School Board's Approved Budget**

May 19, 2022

ORG	OBJECT	ACCT USED FOR:	FY20 ACTUAL EXPENDED	FY21 ACTUAL EXPENDED	FY22 APPROVED BUDGET	FY23 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from FY22 approved)	% CHANGE (from FY22 approved)
<b>General</b>								
71506000	510400	ADULT ED ADMIN SALARIES	55,796	47,474.21	46,575	48,438	1,863	4.00%
71506000	511800	ADULT ED ADMIN SUPPORT STAFF WAGES	21,665	12,990.71	23,546	24,888	1,342	5.70%
71506000	520400	ADULT ED ADMIN BENEFITS	2,659	962.82	974	218	(756)	-77.62%
71506000	520800	ADULT ED ADMIN SUPPORT STAFF BENEFITS	6,962	1,372.54	3,293	6,684	3,391	102.98%
71506000	523400	ADULT ED ADMIN MAINEPERS	912	39.69	0	0	0	0.00%
71506000	523800	ADULT ED ADMIN SUPPORT STAFF MAINEPERS	2,167	1,312.07	2,426	2,539	113	4.66%
71506000	532000	ADULT ED CONTRACTED SERVICES	1,562	523.36	2,000	1,000	(1,000)	-50.00%
71506000	533000	ADULT ED STAFF DEVELOPMENT	50	80.00	500	500	0	0.00%
71506000	553100	ADULT ED POSTAGE	92	107.54	160	160	0	0.00%
71506000	554000	ADULT ED ADVERTISING	0	39.02	400	400	0	0.00%
71506000	555000	ADULT ED PRINTING/CATALOG	6,302	5,893.05	7,000	8,000	1,000	14.29%
71506000	558000	ADULT ED MILEAGE FOR STAFF TRAVEL	387	0.00	200	200	0	0.00%
71506000	560000	ADULT ED SUPPLIES	238	776.50	900	900	0	0.00%
71506000	573100	ADULT ED EQUIPMENT PURCHASE	1,254	0.00	400	5,000	4,600	1150.00%
71506000	581000	ADULT ED DUES & FEES	675	675.00	700	700	0	0.00%
<b>Enrichment</b>								
71506200	510100	ADULT ED INSTRUCTOR SALARIES	6,513	3,746.25	10,000	10,000	0	0.00%
71506200	520100	ADULT ED ER PR TAX ON WAGES	286	154.23	765	765	0	0.00%
71506200	561000	ADULT ED INSTRUCTIONAL SUPPLIES	0	440.00	200	200	0	0.00%
<b>College Transitions</b>								
71506060	510100	AE TRANSITIONS INSTRUCTOR SALARIES	3,269	90.00	2,000	2,000	0	0.00%
71506060	520100	AE TRANSITIONS ER PR TAX ON WAGES	57	1.31	150	150	0	0.00%
71506060	532000	AE TRANSITIONS CONTRACTED SVC	400	0.00	500	0	(500)	-100.00%
71506060	561000	AE TRANSITIONS INSTRUCTIONAL SUPPLIES	0	0.00	0	500	500	100.00%

**Scarborough Schools - FY23 Adult Education Budget**

**Town Council's & School Board's Approved Budget**

May 19, 2022

ORG	OBJECT	ACCT USED FOR:	FY20 ACTUAL EXPENDED	FY21 ACTUAL EXPENDED	FY22 APPROVED BUDGET	FY23 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from FY22 approved)	% CHANGE (from FY22 approved)
<b>Workforce Programs</b>								
71506300	510100	AE WORKFORCE INSTRUCTOR SALARIES	31,037	16,800.00	35,000	35,000	0	0.00%
71506300	520100	AE WORKFORCE ER PR TAX ON WAGES	1,948	1,161.18	2,700	2,674	(26)	-0.96%
71506300	532000	AE WORKFORCE CONTRACTED SERVICES	1,972	687.00	3,000	2,000	(1,000)	-33.33%
71506300	560000	AE WORKFORCE GENERAL SUPPLIES	185	94.50	200	200	0	0.00%
71506300	561000	AE WORKFORCE INSTRUCTIONAL SUPPLIES	294	208.65	400	600	200	50.00%
71506300	564000	AE WORKFORCE BOOKS & SUBSCRIPTIONS	1,972	1,923.58	4,000	5,000	1,000	25.00%
<b>HS Completion (HiSet)</b>								
71506500	510100	AE HS COMPLETION INSTRUCTOR SALARIES	9,000	9,762.50	9,000	5,000	(4,000)	-44.44%
71506500	520100	AE HS COMPLETION ER PR TAX ON WAGES	562	530.67	700	383	(317)	-45.29%
71506500	532000	AE HS COMPLETION CONTRACTED SERVICES	2,800	2,800.00	4,950	1,000	(3,950)	-79.80%
71506500	561000	AE HS COMPLETION INSTRUCTIONAL SUPPLIES	189	120.45	600	1,800	1,200	200.00%
<b>Literacy (ELL)</b>								
71506600	510100	AE LITERACY INSTRUCTOR SALARIES	11,560	10,895.00	14,000	14,000	0	0.00%
71506600	520100	AE LITERACY ER PR TAX ON WAGES	822	776.36	1,000	1,071	71	7.10%
71506600	532000	AE LITERACY CONTRACTED SERVICES	0	0.00	0	0	0	0.00%
71506600	561000	AE LITERACY INSTRUCTIONAL SUPPLIES	550	0.00	400	400	0	0.00%
71506600	564000	AE LITERACY BOOKS & SUBSCRIPTIONS	943	1,178.10	1,000	2,000	1,000	100.00%
<b>ADULT EDUCATION TOTALS</b>			<b>175,077</b>	<b>123,616.29</b>	<b>179,639</b>	<b>184,370</b>	<b>4,731</b>	<b>2.63%</b>

**Scarborough Schools - FY23 School Nutrition Budget**

**Town Council's & School Board's Approved Budget**

May 19, 2022

ORG	OBJECT	ACCT USED FOR:	FY20 ACTUAL EXPENDED	FY21 ACTUAL EXPENDED	FY22 APPROVED BUDGET	FY23 TOWN COUNCIL'S & SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from FY22 approved)	% CHANGE (from FY22 approved)
76013090	510400	SCHOOL NUTRITION DIRECTOR SALARY	58,034	29,597.33	61,448	101,040	39,592	64.43%
76013090	511800	SCHOOL NUTRITION WORKER WAGES	587,791	581,252.32	582,645	691,660	109,015	18.71%
76013090	512000	SCHOOL NUTRITION SUBSTITUTE WAGES	7,785	749.33	9,000	9,000	0	0.00%
76013090	520300	SCHOOL NUTRITION PAYROLL TAX ON SUB WAGES	596	57.32	690	690	0	0.00%
76013090	520400	SCHOOL NUTRITION DIRECTOR BENEFITS	14,545	7,417.37	12,623	20,545	7,922	62.76%
76013090	520800	SCHOOL NUTRITION WORKER BENEFITS	416,629	393,145.24	424,745	435,602	10,857	2.56%
76013090	523400	SCHOOL NUTRITION DIRECTOR MAINEPERS PLD			0	0	0	0.00%
76013090	523800	SCHOOL NUTRITION WORKER MAINEPERS PLD	32,543	32,195.33	35,112	34,652	(460)	-1.31%
76013090	532000	SCHOOL NUTRITION CONTR SERVICES & SOFTWARE	9,538	10,137.22	16,500	16,500	0	0.00%
76013090	533000	SCHOOL NUTRITION STAFF DEVELOPMENT	220	306.00	500	500	0	0.00%
76013090	543100	SCHOOL NUTRITION EQUIPMENT REPAIR	17,521	9,952.08	10,000	10,000	0	0.00%
76013090	553100	SCHOOL NUTRITION POSTAGE	165	150.00	250	200	(50)	-20.00%
76013090	553200	SCHOOL NUTRITION PHONE	0	595.92	0	600	600	100.00%
76013090	558000	SCHOOL NUTRITION STAFF TRAVEL/MILEAGE	310	183.30	500	400	(100)	-20.00%
76013090	560000	SCHOOL NUTRITION OFFICE SUPPLIES	329	1,036.64	200	300	100	50.00%
76013090	563000	SCHOOL NUTRITION FOOD SUPPLIES	440,142	176,485.05	588,000	639,072	51,072	8.69%
76013090	563001	SCHOOL NUTRITION FOOD SUPPLIES FOR SUMMER	7,257	11,482.54	7,500	0	(7,500)	-100.00%
76013090	563030	SCHOOL NUTRITION FOOD SUPPLIES HS	0	128,201.55	0	0	0	0.00%
76013090	563100	SCHOOL NUTRITION NON-FOOD SUPPLIES	35,969	18,457.58	51,450	74,439	22,989	44.68%
76013090	563130	SCHOOL NUTRITION NON-FOOD SUPPLIES HS	0	9,946.26	0	0	0	0.00%
76013090	573100	SCHOOL NUTRITION EQUIPMENT PURCHASE	10,600	0.00	5,000	5,000	0	0.00%
76013090	581000	SCHOOL NUTRITION CERTIFICATION FEES	748	700.00	800	800	0	0.00%
<b>SCHOOL NUTRITION TOTAL</b>			<b>1,640,723</b>	<b>1,412,048.38</b>	<b>1,806,963</b>	<b>2,041,000</b>	<b>234,037</b>	<b>12.95%</b>



## Exhibits - Index

### Exhibit: 1 New Investments

#### Positions Included in FY23 Budget

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### Exhibit: 7 Outside Organizations Support Requests

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### Exhibit: 8 Tax Rate Computation Sheets

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## Fire Department Full-Time Firefighter/Paramedic Requests

### STAFFING CONVERSION

Of the total \$430,548 increase, a net cost of \$141,000 represents a request to convert (24) hour/day of per-diem firefighter coverage to (4) four Full-time Firefighter/Paramedics. This conversion represents replacing those hours with (1) full-time position to each of our (4) shifts. In order to accomplish this request and minimize the budget impacts of converting these hours to full-time, we reduced the "Day Firefighter" line by (\$100.057) from FY22. The need for continued progress with our current staffing plan has become more urgent due to a rapid decline in participation by our once robust per-diem and call-company staff. This FY23 request does not add any additional service or staffing for "NEW" position but simply converts and provides reliability to the positions that are already authorized but traditionally filled by per-diem staff.

Reason for this request;

- The per-diem or (Day Firefighter) program continues to see a decline in its effectiveness. During the pandemic, many of the per-diem employees chose to only work at their primary workplaces to limit additional exposure to COVID 19 and regularly called out of their scheduled Scarborough shifts, leaving us with reduced service levels.
- Scarborough holds two per-diem hiring events each calendar year with a hope to hire ten new per-diem employees to keep up with those leaving our service. These events previously would draw double digit applicants. Over the past two years, these events are only drawing an average of three candidates.
- Traditionally, our full-time non-supervisory fire/EMS staff are assigned to one of our two ambulances. It's been our goal for several years to have a staffing model that allows for occasional rotation off the ambulances to a fire suppression role. Recognizing and understanding the mental health impacts of constant emergency medical calls, many of which can be quite traumatic to the providers, has made this goal a high priority. We currently have a hybrid rotation that uses some of our qualified per-diem staff to assist with this ambulance respite however, it has also become unreliable and difficult to keep the per-diem staff engaged.
- Our current CBA with our firefighters allows for full-time staff to fill vacant per-diem shifts at both straight time and overtime. With the decrease in per-diem staff willing to work these shifts, the cost of keeping per-diem vacancy filled has become higher than necessary.



2023 Recommended Patrol Staffing

**Patrol Staffing: Current vs. Requested**

The current patrol staffing is 10 officers. The recommended staffing is 12 officers. This increase is necessary to maintain the current level of service and to respond to the town's growing needs.

**Explanation of Increased Position Need**

**Justification:** The current patrol staffing is 10 officers. The recommended staffing is 12 officers. This increase is necessary to maintain the current level of service and to respond to the town's growing needs. The town's population is growing, and there is an increase in homelessness. The current staffing is not sufficient to provide the level of service our citizens require and deserve. Due to the increase in our response to the town's homelessness, the current staffing is not sufficient to provide the level of service our citizens require and deserve. The town's population is growing, and there is an increase in homelessness. The current staffing is not sufficient to provide the level of service our citizens require and deserve.

The current patrol staffing is 10 officers. The recommended staffing is 12 officers. This increase is necessary to maintain the current level of service and to respond to the town's growing needs. The town's population is growing, and there is an increase in homelessness. The current staffing is not sufficient to provide the level of service our citizens require and deserve.

The current patrol staffing is 10 officers. The recommended staffing is 12 officers. This increase is necessary to maintain the current level of service and to respond to the town's growing needs. The town's population is growing, and there is an increase in homelessness. The current staffing is not sufficient to provide the level of service our citizens require and deserve.

**Financial Impact**

The recommended staffing of 12 officers will result in an additional cost of \$176,070.

2023 Recommended Patrol Staffing	
Additional Cost	\$176,070

**Summary and Recommendation**

The current patrol staffing is 10 officers. The recommended staffing is 12 officers. This increase is necessary to maintain the current level of service and to respond to the town's growing needs.



Department: CS – Facilities

Position: Facilities Custodian

FY2023 Position Cost: \$58,813

**Summary:** The proposed position would allow for increased preventative maintenance at the Public Safety Building, as well Town Hall and other Municipal facilities. This position would also create depth within our Staff to allow for cross training to aid in schedule coverage, as well as improve efficiencies when that coverage is required. This position would also allow for some reallocation of existing staff time to help address the challenges of aging facilities and reduce our dependence on contracted services.

Since its opening we have been evaluating and adjusting day to day cleaning protocols to meet the use and demands of the Public Safety Building, both seasonally and based on its increased use. Presently, we commit 70 hours of dedicated staffing time, along with additional hours from our Facilities Supervisor and other division staff based on the time of year and task needed to be accomplished.

This additional position request, Facilities Custodian was intended to help meet the observed custodial and preventative maintenance demands at the Public Safety Building, as well as support an increased demand for general maintenance throughout our Municipal Facilities.

**Scarborough Fire / EMS / EMA  
FY23 Budget Submittal**

**Revenues**

This year's FY budget proposal includes a reduction in three revenue lines for FY23:

- (\$7500) Haz Mat Team revenues – due to the elimination of Cumberland County/Team funding to cover physical exams for team members, and a reduction in actual reimbursement for calls. This line has been under projections for the past several years. Due to new rules at the state emergency management office, CCEMA was forced to reorganize this function and maintain this funding in their own budget. The metro departments, including Scarborough will no longer be eligible for these funds and as such, the hazmat team was disbanded January of 2022.
- (\$2500) Gorham Tank 5 Utility Share – Due to our ongoing discussions and current uncertainty on the continuation of the North Scarborough/Gorham agreement, the cost share for utilities was eliminated. This line may become funded however we did not want to count on it due to the uncertainty.
- (No Change) Rescue Revenue – At the advice of my predecessor, I chose not to budget an increase in the revenue line for my first budget year for the following reasons;
  - Effective January 2021, the Maine legislature passed LD2105 “An Act to protect consumers from surprise medical billing”. In summary, this law has forced us into contracts with Maine insurance companies to accept a negotiated rate. Fortunately this appears to only have affected us in the “Basic Life Support” and “Mileage” categories currently. However, while our revenue seems to continue to trend properly upwards, we were reluctant to project an increase without more experience with this new billing regulation.

**Expenses**

The following items are the primary budget drivers on the expense side of the budget:

**STAFFING CONVERSION**

Of the total \$430,548 increase, a net cost of \$141,000 represents a request to convert (24) hour/day of per-diem firefighter coverage to (4) four Full-time Firefighter/Paramedics. This conversion represents replacing those hours with (1) full-time position to each of our (4) shifts. In order to accomplish this request and minimize the budget impacts of converting these hours to full-time, we reduced the “Day Firefighter” line by (\$100.057) from FY22. The need for continued progress with our current staffing plan has become more urgent due to a rapid decline in participation by our once robust per-diem and call-company staff. This FY23 request does not add any additional service or staffing for “NEW” position but simply converts and provides reliability to the positions that are already authorized but traditionally filled by per-diem staff.

Reason for this request;

- The per-diem or (Day Firefighter) program continues to see a decline in its effectiveness. During the pandemic, many of the per-diem employees chose to only work at their primary workplaces to limit additional exposure to COVID 19 and regularly called out of their scheduled Scarborough shifts, leaving us with reduced service levels.

- Scarborough holds two per-diem hiring events each calendar year with a hope to hire ten new per-diem employees to keep up with those leaving our service. These events previously would draw double digit applicants. Over the past two years, these events are only drawing an average of three candidates.
- Traditionally, our full-time non-supervisory fire/EMS staff are assigned to one of our two ambulances. It's been our goal for several years to have a staffing model that allows for occasional rotation off the ambulances to a fire suppression role. Recognizing and understanding the mental health impacts of constant emergency medical calls, many of which can be quite traumatic to the providers, has made this goal a high priority. We currently have a hybrid rotation that uses some of our qualified per-diem staff to assist with this ambulance respite however, it has also become unreliable and difficult to keep the per-diem staff engaged.
- Our current CBA with our firefighters allows for full-time staff to fill vacant per-diem shifts at both straight time and overtime. With the decrease in per-diem staff willing to work these shifts, the cost of keeping per-diem vacancy filled has become higher than necessary.

#### EMS PROGRAM MEDICAL SUPPLIES

This \$5000 increase is due to our ambulance call volume steadily increasing which leads to more consumable medical supplies. An unfortunate side-effect of the pandemic has been supply chain stressors. We have been notified by our primary vendor to expect price increases over the next year.

#### ENERGY/FUELS

Increases in all our energy and fuel lines are due to the obvious national uncertainty in the energy markets. Electricity, and heating fuel cost at our five neighborhood stations are expected to nearly double for at least the first part of FY23. These increases also extend to our vehicle gas and diesel lines.

Utilities Increase (5) of our (6) stations equals \$11,950 from FY22

Vehicle Fuels (Gasoline/Diesel) increase for Fire/EMS Fleet equals \$26,530 from FY22

#### Fleet Maintenance

There is also a slight increase in vehicle maintenance lines based on increase labor rates at our public works vehicle maintenance facility \$4970. This was made to cover SPW's fire mechanic employee pay increases in FY23.

#### Contractual/Payroll

The remainder of our increase is the result of contractual increases for current full-time personnel. These are identified in our current collective bargaining agreement.

Per-diem costs have also risen due to a more competitive pay plan that was implemented in FY22 along with the continued ACA healthcare costs and EPL. This pay plan also consolidated the Call firefighters into a more competitive and simpler pay system.

The total of all Full-time contractual and Per-diem, and Call firefighter payroll increases equate to \$196,190 from FY22.

\*The remaining increase in our total budget is based on various equipment lines and is based on known market pricing steadily heading up.

Subject: FY23 Budget – Town-Wide “Market Update” Revaluation – Assessing Dept.

### Introduction

On December 2, 2020, a public workshop was presented to the Town Council explaining the plan for future market update revaluations to be performed “in-house” by the Scarborough Assessing staff. As noted in that workshop, the next Town-wide revaluation was tentatively planned for April 1, 2023. To align with this prior messaging expectation, costs related to the next revaluation project have been included in the preliminary FY23 budget. These costs total \$41,000, as displayed below, under “Outline of Costs” (*note: 2018/2019 revaluation cost was \$391,000 when performed by outside company, KRT Appraisal*).

If it is the will of Town Leadership to proceed with the revaluation for the 4/1/2023 assessment date, the Assessor can move forward toward this aim accordingly. However, since December 2020, the Assessor has devoted additional time, research, and preparation to determine whether or not this plan is still the best course of action. Upon thorough reconsideration, the Assessor now advises and recommends postponing the next Town-wide revaluation until the April 1, 2024 assessment date.

### Outline of Costs

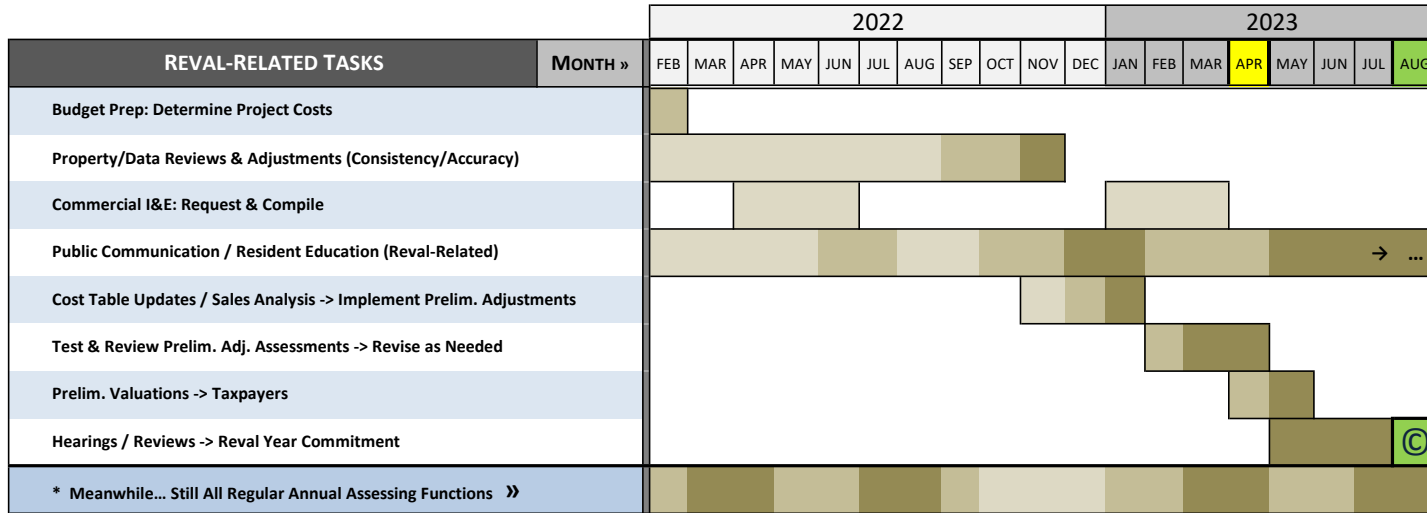
Description	Costs	Explanation
Travel Expense	\$1,000	Increased mileage reimbursement for staff inspections
Office Supplies & Materials	\$1,000	Add. supplies required for mailings & taxpayer outreach
Overtime Pay	\$4,500	Non-salaried staff work beyond scheduled hours
Postage	\$12,000	Multiple mailings to all property owners
Contractual Services	<u>\$22,500</u>	Expert consultation & CAMA software assistance to guide Assessor's in-house revaluation procedures
<b>Total Reval-Related Costs »</b>	<b>\$41,000</b>	

### Summary and Recommendation

It is the Town Assessor’s formal recommendation to perform the next revaluation in 2024, instead of 2023. This professional guidance is further explained and supported by information in the accompanying exhibit pages to follow (*see attached*). These materials include graphic timelines and an outline of “pros and cons” comparing each revaluation year option. If proceeding with the Assessor’s recommendation, the revaluation-related costs totaling \$41,000 can be removed from the Assessing department budget prior to the second-reading and adoption of the final FY23 budget and instead be included in the FY24 budget, a year from now.

Next Town-Wide "Market Update" Reval  
Timeframe Discernment & Planning

Reval Process Timeline » Option: 1 of 2 (Not-Recommended)  
~ If Scheduled for the 4/1/2023 Assessment Date ~

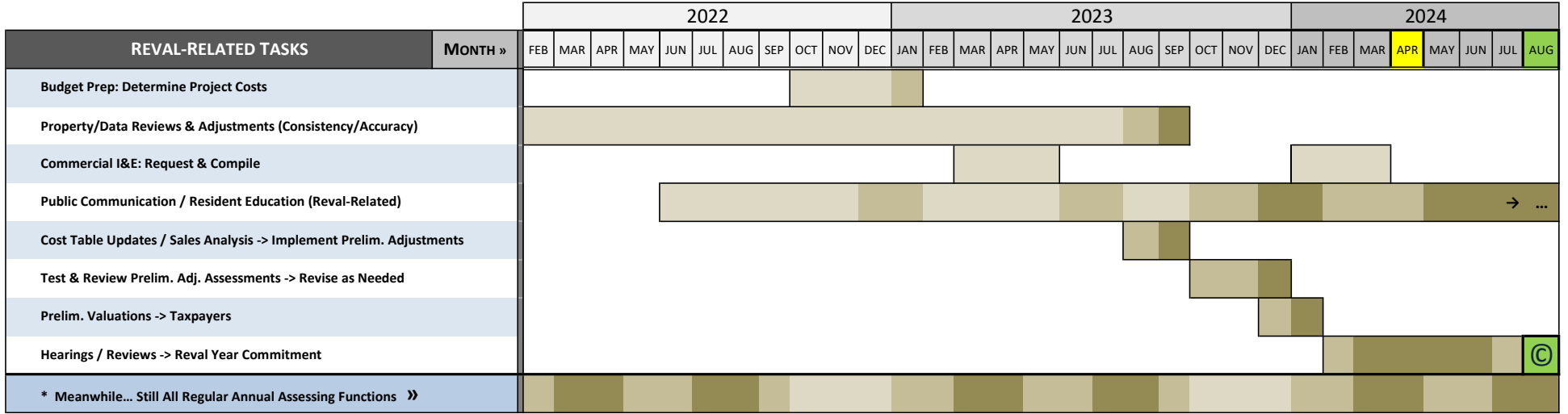


KEY » Intensity of Workload (*Quantity/Difficulty/Urgency*)




- = **NORMATIVE**: Large Quantity of Important work, but relatively low Urgency on Avg.
- = **HIGH**: Large Quantity of Important &/or Demanding work, much of which is Urgent/Time-Sensitive
- = **VERY HIGH**: Large Quantity of Very Important & Demanding work, most of which is Urgent/Time-Sensitive

Next Town-Wide "Market Update" Reval  
Timeframe Discernment & Planning

**Reval Process Timeline » Option: 2 of 2 (Recommended)**  
~ If Scheduled for the **4/1/2024** Assessment Date ~



KEY » Intensity of Workload (*Quantity/Difficulty/Urgency*)

 = **NORMATIVE:** Large Quantity of Important work, but relatively low Urgency on Avg.  
 = **HIGH:** Large Quantity of Important &/or Demanding work, much of which is Urgent/Time-Sensitive  
 = **VERY HIGH:** Large Quantity of Very Important & Demanding work, most of which is Urgent/Time-Sensitive

Next Town-Wide "Market Update" Revaluation  
If Occuring 1 Year from Now (vs. 2)

« 4/1/2023 »

~ Not Recommended ~

**PROS**

- Aligns w/ Prior Messaging Expectation  
*(Per Dec. 2020 Presentation to Council)*
- FY'24 Budget/Commitment:  
~ Would be able to "Certify" @ 100% (vs. 95%) w/ State  
because anticipated Reval "in-process"  
\* note FY'23 already ok @ 100%
- 4th Year since last Reval (2019)  
~ Re-align w/ noteworthy RE Market changes sooner

**CONS**

- Less Time @ each Step of Process  
*(opportunity for errors or less thorough reviews)*
- During Pandemic:  
~ Public Relations Sentiments  
~ In-Person Hearings/Appeals/Interior Inspections  
undesirable & possible Health-Safety concerns
- Current Real Estate Market Conditions:  
~ Increasingly High Prices, Likely Height of Market  
~ Signs of Economic Volatility  
~ If Reval & Market drops, more Exposure to Appeals
- Assessing Dept. Staff:  
~ 2 Newer Staff still learning  
~ Assessor & Deputy Assessor: higher workload  
currently, until other staff more completely trained
- Data Review/Adjustments:  
~ Considerable workload-tasks remaining to ensure  
thoroughly reviewed data accuracy & consistency  
before statistical analysis processes can take place  
~ Largely only work that Assessor must do (vs. delegate)  
~ Even when reviews for necessary adjustments are  
completed, can't start preliminary data entry steps  
in Vision CAMA system until at least Oct./Nov.  
~ More time needed for optimal processes
- Less Time to utilize new GIS Integration Tools  
~ New GIS Fly-over imagery & GIS Module Integration  
within Vision CAMA database.  
~ Not available until Late 2022, then need time  
to gain experience & expertise in full utilization



Next Town-Wide "Market Update" Revaluation  
If Occuring 2 Years from Now (vs. 1)

« 4/1/2024 »

~ Recommended ~

**PROS**

**CONS**

- 1st time doing Reval "In-House"  
~ Want to ensure best possible process & outcomes  
~ More time to deal with possible unforeseen challenges
- More Time & Thoroughness for the following:  
~ Public Messaging, Education, Periodic Notices  
~ Review/Adjust Data for Improved Accuracy/Consistency  
~ Additional Commercial I&E info can be gathered  
~ Review Prelim. Adj. Assessments before implementation
- More Time to see if RE Market Sales remain High  
~ if yes: then 3+ years of data, not just 1.5-2 years  
~ if no: can reduce chance of future appeals/abatements
- Assessing Staff:  
~ 2 newer staff will be more completely trained & able to take on more complex annual duties without support, freeing up more of Assessor's & Deputy Assessor's Time
- Staff's Prof. Skills / Technical Preparedness  
~ State-wide training events planned to address Reval-related learning aims & consensus-building  
~ Targeted Advanced-Level prof-dev. courses  
~ Gain expertise in New Software Tools/Practices  
ex. New GIS Module/Vision database Integration
- 5th Year since last Reval (2019)  
~ New Reval Timing Approach\* (every 5-years vs. 3-years)  
\* Reval planned every 4-6 Years w/ 5th Being ideal-goal  
- 4th year if low Ratio (ex. Reduced Reimbursements)  
- 6th year if low staffing or irreg. RE Market in 5th year  
~ Newly-Informed Improvements over 3-year approach\*\*  
\*\* Prior "Every 3 Years" plan: Cons (see below)  
- Mortgage-escrow changes problematic for owners  
- Less flexible timing (than 4-6 years) to match context  
- Competing & increased workload demands more often
- "Certify" @ Less than 100% (both Pro -AND- Con)  
~ Assessor experience certifying @ < 100%  
~ Tangible impacts will align with necessity of Reval  
- ex. Homestead Exe. reduced to ~ 23,750 (aka -\$19)

- 1 Year later than Prior Messaging Expectation  
(Per Dec. 2020 Presentation to Council)  
However, Waiting an additional Year is now Advisable
- Longer wait before re-aligned with RE Market
- "Certify" @ Less than 100% (both Pro -AND- Con)  
Minor reductions to Exemptions FY'24 (ex. Homestead)  
However, provides objective illustration why Reval is highly necessary (vs. pre-emptive if year earlier)

IT DEPARTMENT 2023 BUDGET DRIVERS

The Department's budget is projected to increase by 17.0% over the current year's budget. The primary drivers of this increase are:

• 16% increase in Software

- The primary driver of the 16% increase in software is the Town's migration from on-premise Microsoft Dynamics CRM to the cloud-based Dynamics 365. This migration is expected to cost \$74,000 for 40 licenses over the next three years.
- The key software driver is the Town's migration from on-premise Microsoft Dynamics CRM to the cloud-based Dynamics 365. This migration is expected to cost \$74,000 for 40 licenses over the next three years.
- The addition of the Microsoft Dynamics 365 licenses is the primary driver of the increase. The current budget includes \$10,000 for 20 licenses, while the 2023 budget includes \$74,000 for 40 licenses. This increase is due to the Town's migration from on-premise Microsoft Dynamics CRM to the cloud-based Dynamics 365. The current budget also includes \$10,000 for 20 licenses, while the 2023 budget includes \$74,000 for 40 licenses.
- The primary driver of the increase is the Town's migration from on-premise Microsoft Dynamics CRM to the cloud-based Dynamics 365. This migration is expected to cost \$74,000 for 40 licenses over the next three years.

• 51% increase in Department Requests

- The Department's Request for Proposals (RFP) process is the primary driver of the 51% increase in department requests. The RFP process is expected to cost \$453,400 over the next six years, an increase of 6% over the current year's budget.
- The primary driver of the increase is the Town's migration from on-premise Microsoft Dynamics CRM to the cloud-based Dynamics 365. This migration is expected to cost \$74,000 for 40 licenses over the next three years.

- **71% in Training/Education**

- **Contractor driven model** represents approximately 65% of the overall IT budget. This model is characterized by the use of external vendors for all IT services, including hardware, software, and support. This model is typically used for large-scale projects and for services that require specialized expertise. The model is based on a fixed fee or time and materials contract. The model is based on a fixed fee or time and materials contract.
- **Internal staff model** represents approximately 35% of the overall IT budget. This model is characterized by the use of internal staff for all IT services, including hardware, software, and support. This model is typically used for smaller-scale projects and for services that require ongoing support. The model is based on a fixed fee or time and materials contract.
- **Managed services model** represents approximately 10% of the overall IT budget. This model is characterized by the use of external vendors for all IT services, including hardware, software, and support. This model is typically used for large-scale projects and for services that require specialized expertise. The model is based on a fixed fee or time and materials contract.
- **Cloud services model** represents approximately 10% of the overall IT budget. This model is characterized by the use of external vendors for all IT services, including hardware, software, and support. This model is typically used for large-scale projects and for services that require specialized expertise. The model is based on a fixed fee or time and materials contract.

- **13% increase in Internet Services**

- **Internet services** represent approximately 13% of the overall IT budget. This model is characterized by the use of external vendors for all IT services, including hardware, software, and support. This model is typically used for large-scale projects and for services that require specialized expertise. The model is based on a fixed fee or time and materials contract.
- **Managed services** represent approximately 10% of the overall IT budget. This model is characterized by the use of external vendors for all IT services, including hardware, software, and support. This model is typically used for large-scale projects and for services that require specialized expertise. The model is based on a fixed fee or time and materials contract.

- *In summary, these key FY23 IT Budget drivers represent a total increase of \$126,528 or 94% of the overall operating budget increase (not inclusive of salaries and benefits) from FY22.*

Scarborough Community Services - The Hub

Definition of Hub (noun): The effective center of an activity, region, or network

We believe the former House of Lights building at 418 Payne Road can be a community "Hub," a place where activities and events will provide social and enrichment opportunities for all age groups in Scarborough.

Over the past twelve months, we've made noticeable progress in the budget process a reality. Our staff has been able to create dozens of new programming opportunities through various channels and partnerships.

During the past year, we've successfully implemented several key initiatives that have enhanced our community services and improved the overall quality of life for our residents.

Our commitment to excellence is reflected in the numerous awards and recognitions we've received for our dedication to providing exceptional customer service and innovative solutions.

The FY23 budget includes funding to renew the lease of 418 Payne Road. We'd also like to recommend that we explore additional funding sources to support our ongoing growth and development.

In addition, we are seeking to establish strategic partnerships with local businesses and organizations to further expand our reach and impact in the community.

Thank you for your continued support and commitment to our shared vision of a vibrant and thriving Scarborough.

### Tax Increment Financing Revenue

The following table shows the amount of tax increment financing revenue for the year ended December 31, 2023, and the amount of tax increment financing revenue for the year ended December 31, 2022. The amount of tax increment financing revenue for the year ended December 31, 2023, is \$547,100. The amount of tax increment financing revenue for the year ended December 31, 2022, is \$743,000. The amount of tax increment financing revenue for the year ended December 31, 2023, is \$547,100. The amount of tax increment financing revenue for the year ended December 31, 2022, is \$743,000.

#### Haigis Parkway Municipal Development & Tax Increment Financing District

The following table shows the amount of tax increment financing revenue for the year ended December 31, 2023, and the amount of tax increment financing revenue for the year ended December 31, 2022. The amount of tax increment financing revenue for the year ended December 31, 2023, is \$547,100. The amount of tax increment financing revenue for the year ended December 31, 2022, is \$743,000. The amount of tax increment financing revenue for the year ended December 31, 2023, is \$547,100. The amount of tax increment financing revenue for the year ended December 31, 2022, is \$743,000.

2023 projected tax increment financing revenue **\$743,000**

2023 projected tax increment financing revenue \$743,000

#### Downtown Omnibus Municipal TIF Development District

The following table shows the amount of tax increment financing revenue for the year ended December 31, 2023, and the amount of tax increment financing revenue for the year ended December 31, 2022. The amount of tax increment financing revenue for the year ended December 31, 2023, is \$903,323. The amount of tax increment financing revenue for the year ended December 31, 2022, is \$903,323. The amount of tax increment financing revenue for the year ended December 31, 2023, is \$903,323. The amount of tax increment financing revenue for the year ended December 31, 2022, is \$903,323.

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2023 projected tax increment financing revenue \$903,323

2023 projected tax increment financing revenue **\$903,323**

2023 projected tax increment financing revenue \$903,323



March 3, 2022

Colette A. Mathieson  
Executive Assistant to the Town Manager  
Town of Scarborough  
PO Box 360  
Scarborough, ME 04070

Dear Colette,

I am writing to request funding to help support the Scarborough Land Trust's efforts to maintain and manage preserves that are open to all residents of the Town. As per past years, we are asking for \$4,000 in general support in the FY23 budget.

The Scarborough Land Trust (SLT) is pleased that we can continue to provide services on behalf of the residents and visitors for the Town of Scarborough. SLT is increasing our conservation work in the Town and protecting additional natural and agricultural lands. We are also providing additional public access and visitor amenities to visitors. This includes new trails, boardwalks, bog bridges and other bridges. We are also improving parking facilities.

We view the Town of Scarborough as a vital partner in this effort as we both want to protect the natural and agricultural resources of the town, provide outdoor opportunities for its residents, improve watershed health, and help maintain the quality of life we all enjoy living in Maine.

Please let me know if you require any additional information from SLT. Thank you, and we look forward to continuing our long relationship with the Town of Scarborough.

Sincerely,

A handwritten signature in black ink, appearing to read "Andrew J. Mackie".

Andrew J. Mackie  
Executive Director

PO Box 1237, Scarborough, ME 04070  
(207) 289-1199  
[www.scarboroughlandtrust.org](http://www.scarboroughlandtrust.org)  
[info@scarboroughlandtrust.org](mailto:info@scarboroughlandtrust.org)

## EXHIBIT 7-B

January 13, 2022

Tom Hall  
Town Manager  
Scarborough Town Hall  
P O Box 360  
Scarborough, ME 04070-0360



Please consider this the official annual request to appropriate **\$6,000 for fiscal year 2023** to assist the Eastern Trail Management District (ETMD) in continuing to build and maintain the Eastern Trail. This year, after keeping dues flat since 2006, the District is requesting \$6,000 from municipalities who previously paid \$5,000. This increase in dues is to cover expected increases in expenses such as office rent, utilities and supplies as well as some dedicated funding for capital improvements to the trail such as fencing and kiosk maintenance.

Now, more than ever, people are searching for a semblance of order, solace, and connection outdoors. As a wide multi-use path that is safe for walking, running, biking, skiing, and snowshoeing, while maintaining physical distancing, greenways like the Eastern Trail are essential to helping us maintain mental and physical health now and into the future. We are currently partnered with Southern Maine Planning and Development Commission working on an updated economic impact study that will provide the current jobs and revenue as well as projections of the economic impact of building new trail in southern Maine. This study will be completed in early 2022.

We currently have three significant efforts underway to construct new off-road trail in southern Maine. First, we are anticipating the **Gap in Scarborough** (1.6 miles of new trail) connecting Scarborough and South Portland will go out to bid before the end of the year. Second, we are working on two feasibility studies for new off-road trail. The first is looking at new off-road trail along the 3-mile section of trail through the **cities of Biddeford and Saco**, and the second study is focused on new trail between Kennebunk, Wells and North Berwick. Finally, we are expecting a **\$700,000 in federal funding** to undertake full engineering design for the 11-mile section of new trail between Kennebunk and North Berwick.

Thank you in advance for continuing your support of the Eastern Trail in FY 2021. Financial support from the Town of Scarborough is critical for the Eastern Trail in our effort to provide a quality recreational amenity to each of the communities it passes through. Please let me know if you have any questions or if any additional information would be helpful.

Sincerely,

A handwritten signature in black ink that reads "Jon Kachmar".

**Jon Kachmar**  
**Executive Director**  
Eastern Trail Alliance/Eastern Trail Management District

PO Box 250, Saco, ME 04072  
207-248-9260, [patti@easterntail.org](mailto:patti@easterntail.org)



**TOTAL Tax Rate Computation**

	2022 Budget		2023 Budget				
<b>Municipal Gross</b>		39,332,078		41,718,947	6.1%		
Less: Debt Revenues		(922,335)		(932,164)	1.1%		
Less: TIF Revenues		(370,000)		(1,377,998)	272.4%		
Less: Revenues		(16,791,810)		(17,284,091)	2.9%		
Total Municipal - Revenues		<b>(18,084,145)</b>		<b>(19,594,253)</b>	8.4%		
<b>Municipal (Net Appropriation)</b>		<b>21,247,933</b>		<b>22,124,694</b>	4.1%		
<b>Education Gross</b>		55,683,015		59,134,823	6.2%		
Less: Revenues		(6,226,083)		(6,851,528)	10.0%		
<b>Education (Net)</b>		<b>49,456,932</b>		<b>52,283,295</b>	5.7%		
<b>Adult Learning</b>		179,639		184,370	2.6%		
Less: Revenues		(114,158)		(104,370)	-8.6%		
<b>Adult Learning (Net)</b>		<b>65,481</b>		<b>80,000</b>	22.2%		
<b>Food Services</b>		1,806,963		2,041,000	13.0%		
Less: Revenues		(1,606,963)		(2,041,000)	27.0%		
<b>Food Service (Net)</b>		<b>200,000</b>		<b>-</b>	-100.0%		
Municipal Capital Program		7,063,742		10,603,029	50.1%		
School Capital Program		3,638,901		2,313,283	-36.4%		
Total Capital Projects - Gross		<b>10,702,643</b>		<b>12,916,312</b>	20.7%		
Less: Revenues							
Municipal Capital Program Revenues		(5,639,082)		(7,966,486)	41.3%		
ARPA Revenues		-		(1,535,000)			
Municipal Capital Reserve Use		(635,000)		(150,000)	-76.4%		
School Capital Reserve Use		(286,250)		(199,000)	-30.5%		
Education Capital Program Revenues		(2,697,300)		(1,489,283)	-44.8%		
Total C.I.P. - Revenues		<b>(9,257,632)</b>		<b>(11,339,769)</b>	22.5%		
<b>Capital (Net Appropriation)</b>		<b>1,445,011</b>		<b>1,576,543</b>	9.1%		
<b>Total Townwide Operating Budgets</b>		<b>72,415,357</b>		<b>76,064,532</b>	5.0%		
County Assessment		3,081,933		3,119,411	1.2%		
Overlay		492,729		250,000	-49.3%		
Tax Increment Financing Districts		196,748		2,026,000	929.7%		
Credit Enhancement Agreements		1,453,940		1,511,000	3.9%		
Resident Senior Property Tax Relief Fund		272,000		340,000	25.0%		
Capital Equipment Reserve		-		200,000	100.0%		
Homestead Exemption Reimbursement (Estimate)		(1,394,418)		(1,484,000)	6.4%		
Business Equipment Tax Exemption (BETE)		(786,133)		(700,000)	-11.0%		
State Municipal Revenue Sharing (Estimate)		(2,950,000)		(3,135,000)	6.3%		
<b>Total Net Budget</b>		<b>72,782,156</b>		<b>78,191,943</b>	7.4%		
Town Manager Estim	2023	\$4,964,134,576	\$78,191,943	\$0.01575	\$15.75	\$0.73	4.87%
Council Policy	2023	\$4,952,289,396	\$78,191,943	\$0.01579	\$15.79	\$0.77	5.12%
	2022	\$4,845,682,776	\$72,782,156	\$0.01502	\$15.02		

Exhibit 8-B

**Municipal Tax Rate Computation**

03/24/22  
2:07 PM

	2022 Budget		2023 Budget			
<b>Municipal Gross</b>	39,332,078		41,718,947		6.1%	
Less: Debt Revenues	(922,335)		(932,164)		1.1%	
Less: TIF Revenues	(370,000)		(1,377,998)		272.4%	
Less: Revenues	(16,791,810)		(17,284,091)		2.9%	
	<u>(18,084,145)</u>		<u>(19,594,253)</u>		8.4%	
<b>Municipal (Net Appropriation)</b>	<b>21,247,933</b>		<b>22,124,694</b>		4.1%	
<b>Capital Budgets:</b>						
Municipal Capital Equipment	7,063,742		10,603,029		50.1%	
Total Capital Projects - Gross	<u>7,063,742</u>		<u>10,603,029</u>			
Less: Municipal Capital Reserve	(921,250)		(150,000)			
Less: ARPA Revenues	-		(1,535,000)			
Less: Capital Revenues	(5,639,082)		(7,966,486)		41.3%	
	<u>(6,560,332)</u>		<u>(9,651,486)</u>			
<b>Capital (Net Appropriation)</b>	<b>503,410</b>		<b>951,543</b>		89.0%	
<b>Total Municipal Operating Budget</b>	<b>21,751,343</b>		<b>23,076,237</b>			
Overlay	492,729		250,000		-49.3%	
Tax Increment Financing Districts	196,748		2,026,000		929.7%	
Credit Enhancement TIF	1,453,940		1,511,000		3.9%	
Resident Senior Property Tax Relief Fund	272,000		340,000		25.0%	
Capital Equipment Reserve	-		200,000		100.0%	
Homestead Exemption Reimbursement (Estimate)	(1,394,418)		(1,484,000)		6.4%	
Business Equipment Tax Exemption (BETE)	(786,133)		(700,000)		-11.0%	
State Municipal Revenue Sharing (Estimate)	(2,950,000)		(3,135,000)		6.3%	
<b>Total Net Budget</b>	<b>19,036,208.80</b>		<b>22,084,237</b>		16.01%	
Town Manager Estim 2023	\$4,964,134,576	\$22,084,237	\$0.00445	\$4.45	\$0.52	13.24%
Council Policy 2023	\$4,952,289,396	\$22,084,237	\$0.00446	\$4.46	\$0.53	13.51%
2022	\$4,845,682,776	\$19,036,209	\$0.00393	\$3.93		

Exhibit 8-C

<b>School Tax Rate Computation</b>							
							03/24/22 2:07 PM
		2022 Budget			2023 Budget		
<b>Education Gross</b>		\$	55,683,015		\$	59,134,823	6.20%
Less: Revenues		\$	(6,226,083)		\$	(6,851,528)	10.0%
<b>Education (Net)</b>		\$	49,456,932		\$	52,283,295	5.71%
<b>Adult Learning</b>		\$	179,639		\$	184,370	2.6%
Less: Revenues		\$	(114,158)		\$	(104,370)	-8.6%
<b>Adult Learning (Net)</b>		\$	65,481		\$	80,000	22.2%
<b>Food Services</b>		\$	1,806,963		\$	2,041,000	
Less: Revenues		\$	(1,606,963)		\$	(2,041,000)	
<b>Education (Net)</b>		\$	200,000		\$	-	-100.0%
<b>Capital Improvement Projects:</b>		\$	3,638,901		\$	2,313,283	-36.4%
School C.I.P. Projects		\$	-		\$	(199,000)	
Less: Schol Capital Reserve Program		\$	(2,697,300)		\$	(1,489,283)	-44.8%
Less: Revenues Education Bond		\$	(2,697,300)		\$	(1,688,283)	
<b>C.I.P. (Net Appropriation)</b>		\$	941,601		\$	625,000	-33.6%
<b>Total Net Budget</b>		\$	50,664,014		\$	52,988,295	4.59%
Town Manager Estim	2023	\$4,964,134,576	\$52,988,295	\$0.01067	\$10.67	\$0.22	2.09%
Council Policy	2023	\$4,952,289,396	\$52,988,295	\$0.01070	\$10.70	\$0.24	2.34%
	2022	\$4,845,682,776	\$50,664,014	\$0.01046	\$10.46		

<b>Cumberland County Tax Rate Computation</b>							
							03/24/22 2:07 PM
		2022 Budget			2023 Budget		
County Assessment		\$	3,081,933		\$	3,119,411	1.22%
<b>Total Net Budget</b>		\$	3,081,933		\$	3,119,411	1.22%
Town Manager Estim	2023	\$4,964,134,576	\$3,119,411	\$0.000628	\$0.628	(\$0.008)	-1.20%
Council Policy	2023	\$4,952,289,396	\$3,119,411	\$0.000630	\$0.630	(\$0.006)	-0.96%
	2022	\$4,845,682,776	\$3,081,933	\$0.00064	\$0.64		



Budget Line Item Detail

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TOWN OF SCARBOROUGH										
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS										
FY 2022 TOWN APPROPRIATIONS										
ACCOUNTS FOR:	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 DEPARTMENT	2023 PROPOSED	2023 FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
EXECUTIVE	\$ 3,006,860	\$ 3,140,496	\$ 3,116,423	\$ 3,567,307	\$ 3,289,720	\$ 3,230,907	\$ 3,230,907	\$ 3,230,907	\$ 114,484	3.7%
HUMAN RESOURCES	\$ 394,630	\$ 445,863	\$ 410,446	\$ 410,602	\$ 434,826	\$ 434,826	\$ 434,826	\$ 434,826	\$ 24,380	5.9%
FINANCE	\$ 1,075,283	\$ 1,119,986	\$ 1,310,158	\$ 1,292,507	\$ 1,361,642	\$ 1,381,642	\$ 1,340,642	\$ 1,340,642	\$ 30,484	2.3%
MANAGEMENT INFORMATION SYSTEMS	\$ 1,349,941	\$ 1,323,926	\$ 1,592,423	\$ 1,603,776	\$ 1,770,270	\$ 1,770,270	\$ 1,770,270	\$ 1,770,270	\$ 177,847	11.2%
PLANNING DEPARTMENT	\$ 994,908	\$ 1,025,274	\$ 1,224,512	\$ 1,127,735	\$ 1,268,469	\$ 1,268,469	\$ 1,268,469	\$ 1,268,469	\$ 43,957	3.6%
COMMUNITY SERVICES	\$ 2,211,763	\$ 1,907,677	\$ 2,903,859	\$ 2,908,718	\$ 3,154,946	\$ 3,154,946	\$ 3,154,946	\$ 3,154,946	\$ 251,087	8.6%
LIBRARY NET -TOWN APPROPRIATION	\$ 1,164,166	\$ 1,132,963	\$ 1,071,119	\$ 1,071,119	\$ 1,108,633	\$ 1,108,633	\$ 1,108,633	\$ 1,108,633	\$ 37,514	3.5%
SEDCO	\$ 242,143	\$ 239,900	\$ 258,326	\$ 258,326	\$ 269,588	\$ 269,588	\$ 267,914	\$ 267,914	\$ 9,588	3.7%
FIRE	\$ 5,376,347	\$ 5,671,226	\$ 6,206,496	\$ 6,237,507	\$ 6,649,562	\$ 6,649,562	\$ 6,610,275	\$ 6,610,275	\$ 403,779	6.5%
POLICE	\$ 6,725,111	\$ 6,844,264	\$ 7,572,003	\$ 7,583,068	\$ 7,992,211	\$ 7,992,211	\$ 7,948,193	\$ 7,948,193	\$ 376,190	5.0%
PUBLIC WORKS	\$ 6,322,048	\$ 6,479,704	\$ 7,378,497	\$ 7,494,948	\$ 7,724,242	\$ 7,724,242	\$ 7,724,242	\$ 7,724,242	\$ 345,745	4.7%
TOWN DEBT	\$ 6,228,805	\$ 6,671,687	\$ 6,287,816	\$ 6,297,816	\$ 6,733,651	\$ 6,733,651	\$ 6,733,651	\$ 6,733,651	\$ 445,835	7.1%
										100.0%
MUNICIPAL TOTALS	\$ 35,092,006	\$ 36,002,967	\$ 39,332,078	\$ 39,853,429	\$ 41,757,760	\$ 41,718,947	\$ 41,592,968	\$ 41,592,968	\$ 2,260,890	5.7%

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>TOWN MANAGER</b>							
05655000 041110	ADMIN FULL TIME PAY	138,237	141,960	141,960	141,960	3,723	2.7%
05655000 041114	EXECUTIVE ASSISTANT FULL TIME PAY	70,512	73,300	73,300	73,300	2,788	4.0%
05655000 041200	FICA	13,178	13,577	13,577	13,577	399	3.0%
05655000 041205	MEDICARE	3,082	3,176	3,176	3,176	94	3.0%
05655000 041210	DENTAL INSURANCE	530	530	530	530	-	0.0%
05655000 041220	LONG TERM DISABILITY INSURANCE	1,045	1,077	1,077	1,077	32	3.1%
05655000 041230	HEALTH INSURANCE	24,008	25,208	25,208	25,208	1,200	5.0%
05655000 041240	PENSION	37,343	38,403	38,403	38,403	1,060	2.8%
05655000 041300	OVERTIME	200	200	200	200	-	0.0%
05655000 042910	EMPLOYEE TRAINING	5,500	5,500	5,500	5,500	-	0.0%
05655000 043500	PROFESSIONAL DUES	1,200	1,200	1,200	1,200	-	0.0%
05655000 045302	TELEPHONES	1,000	1,000	1,000	1,000	-	0.0%
05655000 045310	POSTAGE	125	125	125	125	-	0.0%
05655000 045800	TRAVEL	6,000	6,000	6,000	6,000	-	0.0%
05655000 046000	OFFICE SUPPLIES	2,875	3,500	3,500	3,500	625	21.7%
	<b>TOTAL TOWN MANAGER</b>	<b>304,835</b>	<b>314,756</b>	<b>314,756</b>	<b>314,756</b>	9,921	3.3%

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>ADMINISTRATION</b>							
05655050 041111	ASST TOWN MANAGER FT PAY	26,283	27,333	27,333	27,333	1,050	4.0%
05655050 041112	STAFF FULL TIME PAY	119,965	124,780	124,780	124,780	4,815	4.0%
05655050 041120	INTERN STIPENDS	2,000	-	-	-	(2,000)	-100.0%
05655050 041122	CELL PHONE STIPEND	1,200	-	-	-	(1,200)	-100.0%
05655050 041150	PART TIME PAY	-	-	-	-	-	0.0%
05655050 041200	FICA	8,863	9,404	9,404	9,404	541	6.1%
05655050 041205	MEDICARE	2,074	2,199	2,199	2,199	125	6.0%
05655050 041210	DENTAL INSURANCE	331	331	331	331	-	0.0%
05655050 041220	LONG TERM DISABILITY INSURANCE	712	756	756	756	44	6.2%
05655050 041230	HEALTH INSURANCE	19,093	20,047	20,047	20,047	954	5.0%
05655050 041240	PENSION	12,164	12,694	12,694	12,694	530	4.4%
05655050 041300	OVERTIME	1,000	1,000	1,000	1,000	-	0.0%
05655050 042910	EMPLOYEE TRAINING	2,500	3,500	3,500	3,500	1,000	40.0%
05655050 043500	PROFESSIONAL DUES	600	600	600	600	-	0.0%
05655050 045302	TELEPHONES	400	400	400	400	-	0.0%
05655050 045310	POSTAGE	200	200	200	200	-	0.0%
05655050 045321	PUBLIC COMMUNICATIONS	1,200	2,500	2,500	2,500	1,300	108.3%
05655050 045800	TRAVEL	162	250	250	250	88	54.3%
05655050 046000	OFFICE SUPPLIES	150	200	200	200	50	33.3%
05655050 046400	BOOKS & ELECTRONIC MEDIA	-	-	-	-	-	0.0%
05655050 047400	NEW EQUIPMENT	-	-	-	-	-	100.0%
	<b>TOTAL ADMINISTRATION</b>	<b>198,897</b>	<b>206,194</b>	<b>206,194</b>	<b>206,194</b>	7,297	3.7%
	<b>TOTAL TOWN MANAGER &amp; ADMINISTRATION</b>	<b>503,732</b>	<b>520,950</b>	<b>520,950</b>	<b>520,950</b>	17,218	3.4%



TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>LEGISLATIVE</b>							
05500000 041120	STIPENDS	10,750	10,750	10,750	10,750	-	0.0%
05500000 041200	FICA	667	667	667	667	-	0.0%
05500000 041205	MEDICARE	156	156	156	156	-	0.0%
	<b>TOTAL COUNCIL</b>	<b>11,573</b>	<b>11,573</b>	<b>11,573</b>	<b>11,573</b>	-	0.0%
<b>GENERAL GOVERNMENT</b>							
05655200 043235	OFFSITE STORAGE	3,500	3,900	3,900	3,900	400	11.4%
05655200 043445	COMMUNITY SURVEY	10,000	-	-	-	(10,000)	-100.0%
05655200 043451	RECREATION COMPLEX STUDY	-	-	-	-	-	0.0%
05655200 043500	PROFESSIONAL DUES	500	500	500	500	-	0.0%
05655200 043501	COG DUES (Gr. Portland Council of Govern)	38,163	42,057	42,057	42,057	3,894	10.2%
05655200 043504	ETA DUES (Eastern Trail Alliance)	5,000	6,000	6,000	6,000	1,000	20.0%
05655200 043505	MMA DUES (Maine Municipal Association)	28,972	29,900	29,900	29,900	928	3.2%
05655200 043507	BIDD-SACO-OOB TRANSIT	25,000	25,000	25,000	25,000	-	0.0%
05655200 044350	OFFICE EQUIPMENT	25,000	26,500	26,500	26,500	1,500	6.0%
05655200 048400	CONTINGENCY	1,500	1,500	1,500	1,500	-	0.0%
05655200 048721	SCARBOROUGH LAND TRUST	4,000	4,000	4,000	4,000	-	0.0%
	<b>TOTAL GENERAL GOVERNMENT</b>	<b>141,635</b>	<b>139,357</b>	<b>139,357</b>	<b>139,357</b>	(2,278)	-1.6%
<b>PUBLIC INFORMATION</b>							
05655750 045502	TOWN REPORT/MUNICIPAL DIRECTORY	500	500	500	500	-	0.0%
	<b>TOTAL PUBLIC INFORMATION</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	-	0.0%
<b>PAYMENTS TO OTHER AGENCIES</b>							
05691500 048720	PROJECT GRACE	12,500	12,500	12,500	12,500	-	0.0%
	<b>TOTAL OTHER AGENCY PAYMENTS</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	-	0.0%
	<b>TOTAL LEGISLATIVE</b>	<b>166,208</b>	<b>163,930</b>	<b>163,930</b>	<b>163,930</b>	(2,278)	-1.4%

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>BENEFITS</b>							
05655550 041200	FICA TAX	20,150	27,230	27,230	27,230	7,080	35.1%
05655550 041205	MEDICARE TAX	4,713	6,368	6,368	6,368	1,655	35.1%
05655550 041230	HRA UTILIZATION FUND	-	-	-	-	-	0.0%
05655550 041232	PCORI AFFORD HEALTH CARE ACT	250	1,784	1,784	1,784	1,534	613.6%
05655550 041240	PENSION (401/457/MEPERS)	46,475	62,807	62,807	62,807	16,332	35.1%
05655550 041410	ADJUSTMENTS	19,269	100,000	100,000	100,000	80,731	419.0%
05655550 042100	FLEX ADMINISTRATION FEE	4,980	4,980	4,980	4,980	-	0.0%
05655550 042101	HRA ADMINISTRATION FEE	1,784	1,784	1,784	1,784	-	0.0%
05655550 042290	EMPLOYEE RECOGNITION	4,000	5,000	5,000	5,000	1,000	25.0%
05655550 042900	EMPLOYEE ASSISTANCE PROGRAM	1,500	1,500	1,500	1,500	-	0.0%
05655550 042901	DIVERSITY TRAINING	8,000	4,000	4,000	4,000	(4,000)	-50.0%
05655550 042940	SICK PAY ADJUSTMENTS	150,000	150,000	150,000	150,000	-	0.0%
05655550 042945	VAC/COMP PAY ADJUSTMENTS	175,000	175,000	175,000	175,000	-	0.0%
05655550 048000	MUNICIPAL WELLNESS PROGRAM	1,500	1,500	1,500	1,500	-	0.0%
	<b>TOTAL BENEFITS</b>	<b>437,621</b>	<b>541,953</b>	<b>541,953</b>	<b>541,953</b>	104,332	23.8%
<b>RISK MANAGEMENT</b>							
05655500 042500	UNEMPLOYMENT COMPENSATION	5,000	5,000	5,000	5,000	-	0.0%
05655500 042600	WORKER'S COMPENSATION	701,141	613,853	613,853	613,853	(87,288)	-12.4%
05655500 045200	PROPERTY AND LIABILITY INSURANCE	228,477	233,241	233,241	233,241	4,764	2.1%
05655500 045205	DEDUCTIBLES	4,000	5,000	5,000	5,000	1,000	25.0%
05655500 045207	INSURED IN HOUSE REPAIRS	3,500	3,500	3,500	3,500	-	0.0%
05655500 045208	INSURED CONTRACTED REPAIRS	13,000	13,000	13,000	13,000	-	0.0%
	<b>TOTAL RISK MANAGEMENT</b>	<b>955,118</b>	<b>873,594</b>	<b>873,594</b>	<b>873,594</b>	(81,524)	-8.5%
	<b>TOTAL INSURANCES</b>	<b>1,392,739</b>	<b>1,415,547</b>	<b>1,415,547</b>	<b>1,415,547</b>	22,808	1.6%
	<b>TOTAL LEGISLATIVE &amp; INSURANCES</b>	<b>1,558,947</b>	<b>1,579,477</b>	<b>1,579,477</b>	<b>1,579,477</b>	20,530	1.3%
<b>LEGAL</b>							
05655300 043310	LEGAL GENERAL	60,000	60,000	60,000	60,000	-	0.0%
05655300 043311	LEGAL LITIGATION	18,000	18,000	18,000	18,000	-	0.0%
05655300 043321	ORDINANCE DEVELOPMENT	6,000	6,000	6,000	6,000	-	0.0%
05655300 043350	LEGAL RETAINER	4,000	4,000	4,000	4,000	-	0.0%
05655300 043360	LEGAL SPECIAL SERVICES	25,000	25,000	25,000	25,000	-	0.0%
	<b>TOTAL LEGAL</b>	<b>113,000</b>	<b>113,000</b>	<b>113,000</b>	<b>113,000</b>	-	0.0%

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2023 TOWN APPROPRIATIONS

	2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>TOWN CLERK'S OFFICE</b>						
05655150 041112	STAFF FULL TIME PAY	142,751	148,451	148,451	5,700	4.0%
05655150 041115	PROPOSED POSITION	-	-	-	-	100.0%
05655150-041150	PART-TIME CLERK	25,988	25,988	25,988	-	0.0%
05655150 041200	FICA	9,216	11,191	11,191	1,975	21.4%
05655150 041205	MEDICARE	2,156	2,618	2,618	462	21.4%
05655150 041210	DENTAL INSURANCE	530	530	530	-	0.0%
05655150 041220	LONG TERM DISABILITY INSURANCE	715	743	743	28	3.9%
05655150 041230	HEALTH INSURANCE	9,817	10,230	10,230	413	4.2%
05655150 041240	PENSION	18,280	18,910	18,910	630	3.4%
05655150 041300	OVERTIME PAY	2,000	2,000	2,000	-	0.0%
05655150 042910	EMPLOYEE TRAINING	500	600	600	100	20.0%
05655150 043500	PROFESSIONAL DUES	340	350	350	10	2.9%
05655150 045302	TELEPHONES	300	300	300	-	0.0%
05655150 045310	POSTAGE	2,000	2,000	2,000	-	0.0%
05655150 045400	ADVERTISEMENTS	5,000	5,000	5,000	-	0.0%
05655150 045501	RECORDS RESTORATION	300	300	300	-	0.0%
05655150 046000	OFFICE SUPPLIES	1,500	2,000	2,000	500	33.3%
05655150 047400	NEW EQUIPMENT	-	-	-	-	100.0%
	<b>TOTAL TOWN CLERK</b>	<b>221,393</b>	<b>231,211</b>	<b>231,211</b>	<b>9,818</b>	<b>4.4%</b>
<b>ELECTIONS</b>						
05655140 041150	PART TIME PAY	25,000	30,000	30,000	5,000	20.0%
05655140 041200	FICA	1,767	2,077	2,077	310	17.5%
05655140 041205	MEDICARE	414	486	486	72	17.4%
05655140 041240	PENSION	494	494	494	-	0.0%
05655140 041300	OVERTIME PAY	3,500	3,500	3,500	-	0.0%
05655140 042910	EMPLOYEE TRAINING	450	450	450	-	0.0%
05655140 043225	CONTRACTED SERVICES	300	300	300	-	0.0%
05655140 044351	EQUIPMENT MAINTENANCE	1,800	1,800	1,800	-	0.0%
05655140 045310	POSTAGE	2,500	2,500	2,500	-	0.0%
05655140 045500	PRINT & BINDING	7,213	7,500	7,500	287	4.0%
05655140 046000	OFFICE SUPPLIES	1,000	1,000	1,000	-	0.0%
05655140 046001	ELECTION FOOD	1,100	1,100	1,100	-	0.0%
05655140 047400	NEW EQUIPMENT	350	350	350	-	0.0%
	<b>TOTAL ELECTIONS</b>	<b>45,888</b>	<b>51,557</b>	<b>51,557</b>	<b>5,669</b>	<b>12.4%</b>
	<b>TOTAL TOWN CLERK AND ELECTIONS</b>	<b>267,281</b>	<b>282,768</b>	<b>282,768</b>	<b>15,487</b>	<b>5.8%</b>

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>MUNICIPAL BUILDING</b>							
05660800 041112	STAFF FULL TIME PAY	131,790	137,947	137,947	137,947	6,157	4.7%
05660800 041150	PART TIME PAY	-	-	-	-	-	100.0%
05660800 041200	FICA	8,083	8,428	8,428	8,428	345	4.3%
05660800 041205	MEDICARE	1,892	1,971	1,971	1,971	79	4.2%
05660800 041210	DENTAL INSURANCE	530	530	530	530	-	0.0%
05660800 041220	LONG TERM DISABILITY INSURANCE	660	691	691	691	31	4.7%
05660800 041230	HEALTH INSURANCE	32,011	33,611	33,611	33,611	1,600	5.0%
05660800 041240	PENSION	9,912	10,342	10,342	10,342	430	4.3%
05660800 041300	OVERTIME PAY	2,500	2,500	2,500	2,500	-	0.0%
05660800 042910	EMPLOYEE TRAINING	500	500	500	500	-	0.0%
05660800 043225	CONTRACTED SERVICES	38,600	38,600	38,600	38,600	-	0.0%
05660800 044100	UTILITY - SEWER	2,000	2,000	2,000	2,000	-	0.0%
05660800 044110	UTILITY - WATER	2,500	2,500	2,500	2,500	-	0.0%
05660800 044215	REFUSE COLLECTION	500	500	500	500	-	0.0%
05660800 044252	GROUNDS MAINTENANCE	6,500	6,500	6,500	6,500	-	0.0%
05660800 044300	BUILDING MAINTENANCE	30,000	30,000	30,000	30,000	-	0.0%
05660800 044301	MB TRI-GENERATION MAINTENANCE	30,000	30,000	30,000	30,000	-	0.0%
05660800 044306	GENERATOR REPAIRS	15,000	15,000	15,000	15,000	-	0.0%
05660800 044320	MISCELLANEOUS MAINTENANCE	1,500	1,500	1,500	1,500	-	0.0%
05660800 044351	EQUIPMENT MAINTENANCE	2,000	2,000	2,000	2,000	-	0.0%
05660800 045302	TELEPHONES	1,600	1,600	1,600	1,600	-	0.0%
05660800 046015	OPERATIONAL SUPPLIES	5,000	5,000	5,000	5,000	-	0.0%
05660800 046210	UTILITY - GAS	77,000	88,000	88,000	88,000	11,000	14.3%
05660800 046220	UTILITY - ELECTRICITY	15,000	20,000	20,000	20,000	5,000	33.3%
05660800 047400	NEW EQUIPMENT	1,250	1,250	1,250	1,250	-	0.0%
05660800 047430	NEW FURNITURE	-	-	-	-	-	100.0%
05660800 048000	MISCELLANEOUS EXPENSES	450	450	450	450	-	0.0%
	<b>TOTAL MUNICIPAL BUILDING</b>	<b>416,778</b>	<b>441,420</b>	<b>441,420</b>	<b>441,420</b>	24,642	5.9%

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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>OAK HILL PROFESSIONAL BUILDING</b>							
05660810 041150	PART TIME PAY	6,000	6,000	6,000	6,000	-	0.0%
05660810 041200	FICA	372	372	372	372	-	0.0%
05660810 041205	MEDICARE	87	87	87	87	-	0.0%
05660810 043225	CONTRACTED SERVICES	4,500	4,500	4,500	4,500	-	0.0%
05660810 044100	UTILITY SEWER	400	400	400	400	-	0.0%
05660810 044110	UTILITY WATER	800	800	800	800	-	0.0%
05660810 044215	REFUSE COLLECTION	1,000	1,000	1,000	1,000	-	0.0%
05660810 044300	BLDG. MAINTENANCE	7,000	7,000	7,000	7,000	-	0.0%
05660810 046015	OPERATIONAL SUPPLIES	500	500	500	500	-	0.0%
05660810 046220	UTILITY ELECTRICITY	6,500	6,500	6,500	6,500	-	0.0%
05660810 046240	UTILITY HEATING FUEL	6,687	6,687	6,687	6,687	-	0.0%
05660810 047400	NEW EQUIPMENT	-	-	-	-	-	100.0%
	<b>TOTAL OAK HILL PROFESSIONAL BUILDING</b>	<b>33,846</b>	<b>33,846</b>	<b>33,846</b>	<b>33,846</b>	-	0.0%
<b>ALGER BUILDING</b>							
05660813 043225	CONTRACTED SERVICES	3,000	3,000	3,000	3,000	-	0.0%
05660813 044100	UTILITY SEWER	300	500	500	500	200	66.7%
05660813 044110	UTILITY WATER	600	400	400	400	(200)	-33.3%
05660813 044252	GROUNDS MAINTENANCE	3,000	3,000	3,000	3,000	-	0.0%
05660813 044300	BLDG. MAINTENANCE	10,000	10,000	10,000	10,000	-	0.0%
05660813 046015	OPERATIONAL SUPPLIES	500	500	500	500	-	0.0%
05660813 046220	UTILITY ELECTRICITY	3,000	3,000	3,000	3,000	-	0.0%
05660813 046240	UTILITY HEATING FUEL	4,000	4,000	4,000	4,000	-	0.0%
05660813 047400	NEW EQUIPMENT	-	-	-	-	-	100.0%
05660813 047430	NEW FURNITURE	1,000	1,000	1,000	1,000	-	0.0%
	<b>TOTAL ALGER BUILDING</b>	<b>25,400</b>	<b>25,400</b>	<b>25,400</b>	<b>25,400</b>	-	0.0%
<b>PUBLIC SAFETY BUILDING</b>							
05660815 041112	STAFF FULL TIME PAY	35,194	36,546	36,546	36,546	1,352	3.8%
05660815 041115	PROPOSED POSITIONS CUSTODIAL	-	-	-	-	(58,813)	0.0%
05660815 041200	FICA	2,366	2,454	2,454	2,454	88	3.7%
05660815 041205	MEDICARE	554	574	574	574	20	3.6%
05660815 041220	LONG TERM DISABILITY INSURANCE	176	183	183	183	7	4.0%
05660815 041230	HEALTH INSURANCE	1,627	1,632	1,632	1,632	5	0.3%
05660815 041240	PENSION	3,670	3,805	3,805	3,805	135	3.7%
05660815 043225	CONTRACTED SERVICES	20,000	45,000	45,000	45,000	25,000	125.0%
05660815 044100	UTILITY SEWER	4,000	4,000	4,000	4,000	-	0.0%
05660815 044110	UTILITY WATER	2,500	2,500	2,500	2,500	-	0.0%
05660815 044215	REFUSE COLLECTION	500	500	500	500	-	0.0%
05660815 044252	GROUNDS MAINTENANCE	39,000	39,000	39,000	39,000	-	0.0%
05660815 044300	BUILDING MAINTENANCE	17,000	17,000	17,000	17,000	-	0.0%
05660815 046015	OPERATIONAL SUPPLIES	8,000	8,000	8,000	8,000	-	0.0%
05660815 046210	UTILITY GAS	32,852	32,852	32,852	32,852	-	0.0%
05660815 046220	UTILITY ELECTRICITY	30,000	40,000	40,000	40,000	10,000	33.3%
	<b>TOTAL PUBLIC SAFETY BUILDING</b>	<b>197,439</b>	<b>234,046</b>	<b>234,046</b>	<b>234,046</b>	<b>36,607</b>	<b>18.5%</b>
	<b>TOTAL MUNICIPAL, OAK HILL &amp; PUBLIC SAFETY</b>	<b>673,463</b>	<b>734,712</b>	<b>734,712</b>	<b>734,712</b>	<b>61,249</b>	<b>9.1%</b>
	<b>TOTAL EXECUTIVE ALL DIVISIONS</b>	<b>3,116,423</b>	<b>3,230,907</b>	<b>3,230,907</b>	<b>3,230,907</b>	<b>114,484</b>	<b>3.7%</b>

TOWN OF SCARBOROUGH  
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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>HUMAN RESOURCES</b>							
05655400 041110	ADMIN. FULL TIME PAY	78,849	81,997.00	81,997.00	81,997.00	3,148	4.0%
05655400 041112	STAFF FULL TIME PAY	134,036	139,298.00	139,298.00	139,298.00	5,262	3.9%
05655400 041122	CELL PHONE STIPEND	1,800	1,800.00	1,800.00	1,800.00	-	0.0%
05655400 041150	PART TIME PAY	-	-	-	-	-	0.0%
05655400 041200	FICA	12,349	13,314.00	13,314.00	13,314.00	965	7.8%
05655400 041205	MEDICARE	2,890	3,115.00	3,115.00	3,115.00	225	7.8%
05655400 041210	DENTAL INSURANCE	464	464.00	464.00	464.00	-	0.0%
05655400 041220	LONG TERM DISABILITY INSURANCE	1,047	1,092.00	1,092.00	1,092.00	45	4.3%
05655400 041230	HEALTH INSURANCE	37,614	39,494.00	39,494.00	39,494.00	1,880	5.0%
05655400 041240	PENSION	21,459	22,092.00	22,092.00	22,092.00	633	2.9%
05655400 041300	OVERTIME PAY	1,500	1,500.00	1,500.00	1,500.00	-	0.0%
05655400 042910	EMPLOYEE TRAINING	3,000	3,000.00	3,000.00	3,000.00	-	0.0%
05655400 043211	RECRUITMENT	6,500	8,500.00	8,500.00	8,500.00	2,000	30.8%
05655400 043225	CONTRACTED SERVICES	-	-	-	-	-	0.0%
05655400 043500	PROFESSIONAL DUES	500	500.00	500.00	500.00	-	0.0%
05655400 045302	TELEPHONES	650	650.00	650.00	650.00	-	0.0%
05655400 045310	POSTAGE	800	600.00	600.00	600.00	(200)	-25.0%
05655400 045800	TRAVEL	175	200.00	200.00	200.00	25	14.3%
05655400 046000	OFFICE SUPPLIES	800	1,000.00	1,000.00	1,000.00	200	25.0%
05655400 046003	TRAINING SUPPLIES	200	200.00	200.00	200.00	-	0.0%
	<b>TOTAL HUMAN RESOURCES</b>	<b>304,633</b>	<b>318,816</b>	<b>318,816</b>	<b>318,816</b>	<b>14,183</b>	<b>4.7%</b>
<b>PUBLIC HEALTH &amp; WELFARE</b>							
06666100 041120	STIPEND HEALTH OFFICER	1,000	1,000	1,000	1,000	-	0.0%
06666100 041150	GA PART TIME PAY	20,518	21,072	21,072	21,072	554	2.7%
06666100 041200	FICA	1,272	1,307	1,307	1,307	35	2.8%
06666100 041205	MEDICARE	298	306	306	306	8	2.7%
06666100 042910	EMPLOYEE TRAINING	225	225	225	225	-	0.0%
06666100 048500 76002	GENERAL ASSIST BURIALS	5,040	5,040	5,040	5,040	-	0.0%
06666100 048500 76004	GENERAL ASSIST ELECTRIC	1,800	3,600	3,600	3,600	1,800	100.0%
06666100 048500 76005	GEN ASSIST EMERGENCY HOUSING	-	-	-	-	-	0.0%
06666100 048500 76006	GENERAL ASSIST HEATING	2,400	2,400	2,400	2,400	-	0.0%
06666100 048500 76007	GENERAL ASSIST HOUSING	57,600	57,600	57,600	57,600	-	0.0%
06666100 048500 76008	GENERAL ASSIST HOUSEHOLD	420	420	420	420	-	0.0%
06666100 048500 76009	GENERAL ASSIST MEDICAL	120	120	120	120	-	0.0%
06666100 048500 76010	GENERAL ASSIST PRESCRIPTIONS	120	120	120	120	-	0.0%
06666100 048500 76011	GENERAL ASSIST PROPANE	600	1,200	1,200	1,200	600	100.0%
06666100 048500 76013	GENERAL ASSIST FOOD	14,400	21,600	21,600	21,600	7,200	50.0%
	<b>TOTAL PUBLIC HEALTH AND WELFARE</b>	<b>105,813</b>	<b>116,010</b>	<b>116,010</b>	<b>116,010</b>	<b>10,197</b>	<b>9.6%</b>
	<b>TOTAL HUMAN RESOURCES &amp; PUBLIC HEALTH</b>	<b>410,446</b>	<b>434,826</b>	<b>434,826</b>	<b>434,826</b>	<b>24,380</b>	<b>5.9%</b>

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		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>FINANCE DEPARTMENT</b>							
<b>ACCOUNTING</b>							
05755000 041110	ACCOUNTING FULL TIME PAY	118,810	123,532	123,532	123,532	4,722	4.0%
05755000 041112	STAFF FULL TIME PAY	150,405	141,399	141,399	141,399	(9,006)	-6.0%
05755000 041122	FINANCE CELL PHONE STIPEND	1,200	1,200	1,200	1,200	-	0.0%
05755000 041150	FINANCE PART TIME PAY	8,903	1,100	1,100	1,100	(7,803)	-87.6%
05755000 041200	FICA	16,298	16,142	16,142	16,142	(156)	-1.0%
05755000 041205	MEDICARE	3,814	3,778	3,778	3,778	(36)	-0.9%
05755000 041210	DENTAL INSURANCE	530	530	530	530	-	0.0%
05755000 041220	LONG TERM DISABILITY INSURANCE	1,347	1,326	1,326	1,326	(21)	-1.6%
05755000 041230	HEALTH INSURANCE	48,015	42,013	42,013	42,013	(6,002)	-12.5%
05755000 041240	PENSION	26,968	26,711	26,711	26,711	(257)	-1.0%
05755000 041300	OVERTIME PAY	306	400	400	400	94	30.7%
05755000 042910	EMPLOYEE TRAINING	8,600	14,710	14,710	14,710	6,110	71.0%
05755000 043225	CONTRACTED SERVICES	195	195	195	195	-	0.0%
05755000 043300	AUDIT	33,500	58,500	58,500	58,500	25,000	74.6%
05755000 043500	PROFESSIONAL DUES	540	700	700	700	160	29.6%
05755000 045302	PHONES	335	335	335	335	-	0.0%
05755000 045310	POSTAGE	2,600	3,000	3,000	3,000	400	15.4%
05755000 045800	TRAVEL	200	400	400	400	200	100.0%
05755000 046000	OFFICE SUPPLIES	4,500	5,500	5,500	5,500	1,000	22.2%
05755000 046400	BOOKS	150	150	150	150	-	0.0%
05755000 047400	NEW EQUIPMENT	4,510	2,600	2,600	2,600	(1,910)	-42.4%
05755000 048385	ACCOUNTING FEES	6,600	8,300	8,300	8,300	1,700	25.8%
						-	100.0%
	<b>TOTAL ACCOUNTING</b>	<b>438,326</b>	<b>452,521</b>	<b>452,521</b>	<b>452,521</b>	<b>14,195</b>	<b>3.2%</b>
<b>REVENUES/REGISTRATION OFFICE</b>							
05756410 041112	STAFF FULL TIME PAY	279,696	289,039	289,039	289,039	9,343	3.3%
05756410 041122	CELL PHONE STIPEND	600	600	600	600	-	0.0%
05756410 041150	PART TIME PAY	26,046	27,000	27,000	27,000	954	3.7%
05756410 041200	FICA	18,282	19,189	19,189	19,189	907	5.0%
05756410 041205	MEDICARE	4,279	4,490	4,490	4,490	211	4.9%
05756410 041210	DENTAL INSURANCE	1,325	1,325	1,325	1,325	-	0.0%
05756410 041220	LONG TERM DISABILITY INSURANCE	1,354	1,446	1,446	1,446	92	6.8%
05756410 041230	HEALTH INSURANCE	56,019	58,819	58,819	58,819	2,800	5.0%
05756410 041240	PENSION	28,810	29,699	29,699	29,699	889	3.1%
05756410 041300	OVERTIME PAY	2,036	2,500	2,500	2,500	464	22.8%
05756410 042910	EMPLOYEE TRAINING	330	360	360	360	30	9.1%
05756410 043110	REGISTRY OF DEEDS	6,600	6,000	6,000	6,000	(600)	-9.1%
05756410 043465	CREDIT CARD FEES	25,000	12,500	12,500	12,500	(12,500)	-50.0%
05756410 043500	PROFESSIONAL DUES	325	150	150	150	(175)	-53.8%
05756410 045302	PHONES	830	800	800	800	(30)	-3.6%
05756410 045310	POSTAGE	12,000	14,000	14,000	14,000	2,000	16.7%
05756410 045500	PRINT & BINDING	3,900	4,500	4,500	4,500	600	15.4%
05756410 046000	OFFICE SUPPLIES	2,600	2,800	2,800	2,800	200	7.7%
05756410 046400	BOOKS	260	400	400	400	140	53.8%
05756410 048725	SACO PATHFINDERS SNOWMOBILE	2,860	3,058	3,058	3,058	198	6.9%
	<b>TOTAL REVENUE OFFICE</b>	<b>473,152</b>	<b>478,675</b>	<b>478,675</b>	<b>478,675</b>	<b>5,523</b>	<b>1.2%</b>



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		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>ASSESSOR'S OFFICE</b>							
05756500 041110	ADMIN FULL TIME PAY	93,738	97,573	97,573	97,573	3,835	4.1%
05756500 041112	STAFF FULL TIME PAY	132,767	175,075	175,075	175,075	42,308	31.9%
05756500 041115	PROPOSED POSITIONS	63,924	-	-	-	(63,924)	-100.0%
05756500 041122	CELL PHONE STIPEND	600	600	600	600	-	0.0%
05756500 041150	PART TIME PAY	-	-	-	-	-	0.0%
05756500 041200	FICA	13,659	17,337	17,337	17,337	3,678	26.9%
05756500 041205	MEDICARE	3,196	4,056	4,056	4,056	860	26.9%
05756500 041210	DENTAL INSURANCE	795	795	795	795	-	0.0%
05756500 041220	LONG TERM DISABILITY INSURANCE	1,111	1,365	1,365	1,365	254	22.9%
05756500 041230	HEALTH INSURANCE	40,013	43,676	43,676	43,676	3,663	9.2%
05756500 041240	PENSION	26,077	31,419	31,419	31,419	5,342	20.5%
05756500 041300	OVERTIME	500	5,000	500	500	-	0.0%
05756500 042910	EMPLOYEE TRAINING	3,000	3,000	3,000	3,000	-	0.0%
05756500 043110	REGISTRY OF DEEDS	2,700	2,700	2,700	2,700	-	0.0%
05756500 043225	CONTRACTED SERVICES	3,900	30,000	7,500	7,500	3,600	92.3%
05756500 043500	PROFESSIONAL DUES	1,200	1,300	1,300	1,300	100	8.3%
05756500 045302	PHONES	300	300	300	300	-	0.0%
05756500 045310	POSTAGE	2,250	14,250	2,250	2,250	-	0.0%
05756500 045500	MAPPING	300	300	300	300	-	0.0%
05756500 045800	TRAVEL	4,750	6,000	5,000	5,000	250	5.3%
05756500 046000	OFFICE SUPPLIES	2,000	3,000	2,000	2,000	-	0.0%
05756500 046400	BOOKS	700	700	700	700	-	0.0%
05756500 047400	NEW EQUIPMENT	1,200	12,000	12,000	12,000	10,800	900.0%
	TOTAL ASSESSING	398,680	450,446	409,446	409,446	10,766	2.7%
	TOTAL FINANCE ALL DIVISIONS	1,310,158	1,381,642	1,340,642	1,340,642	30,484	2.3%

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		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>MANAGEMENT INFORMATION SYSTEMS</b>							
05855600 041110	ADMIN FULL TIME PAY	117,354	123,532	123,532	123,532	6,178	5.3%
05855600 041112	STAFF FULL TIME PAY	627,956	677,523	677,523	677,523	49,567	7.9%
05855600 041120	STIPENDS - ADMIN	-	-	-	-	-	0.0%
05855600 041122	IS CELL PHONE STIPEND	6,000	6,000	6,000	6,000	-	0.0%
05855600 041200	FICA	44,794	47,842	47,842	47,842	3,048	6.8%
05855600 041205	MEDICARE	10,480	11,193	11,193	11,193	713	6.8%
05855600 041210	DENTAL INSURANCE	2,650	2,650	2,650	2,650	-	0.0%
05855600 041220	LONG TERM DISABILITY INSURANCE	3,731	4,012	4,012	4,012	281	7.5%
05855600 041230	HEALTH INSURANCE	134,112	149,139	149,139	149,139	15,027	11.2%
05855600 041240	PENSION	79,477	77,565	77,565	77,565	(1,912)	-2.4%
05855600 042910	EMPLOYEE TRAINING	4,550	10,250	10,250	10,250	5,700	125.3%
05855600 044310	VEHICLE MAINTENANCE PARTS	3,000	1,500	1,500	1,500	(1,500)	-50.0%
05855600 044340	HARDWARE MAINTENANCE	89,200	90,306	90,306	90,306	1,106	1.2%
05855600 044345	SOFTWARE MAINTENANCE	419,828	495,338	495,338	495,338	75,510	18.0%
05855600 045301	INTERNET	19,500	22,500	22,500	22,500	3,000	15.4%
05855600 045302	PHONES	1,500	1,500	1,500	1,500	-	0.0%
05855600 045800	TRAVEL/MOVING EXP	375	375	375	375	-	0.0%
05855600 046000	OFFICE SUPPLIES	2,000	2,000	2,000	2,000	-	0.0%
05855600 046260	VEHICLE FUEL GAS	1,800	900	900	900	(900)	-50.0%
05855600 046400	BOOKS	750	750	750	750	-	0.0%
05855600 047449	DEPT REQUESTS SOFTWARE/HARDWARE	23,366	45,395	45,395	45,395	22,029	94.3%
	<b>TOTAL MANAGEMENT INFORMATION SYSTEMS</b>	<b>1,592,423</b>	<b>1,770,270</b>	<b>1,770,270</b>	<b>1,770,270</b>	177,847	11.2%

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>PLANNING ADMINISTRATION</b>							
05957000 041110	ADMIN FULL TIME PAY	102,357	106,434	106,434	106,434	4,077	4.0%
05957000 041111	MANAGERS FULL TIME PAY	227,699	307,800	307,800	307,800	80,101	35.2%
05957000 041112	STAFF FULL TIME PAY	216,986	229,155	229,155	229,155	12,169	5.6%
05957000 041114	CLERICAL FULL TIME PAY	107,080	111,384	111,384	111,384	4,304	4.0%
05957000 041115	PROPOSED POSITIONS	99,277	-	-	-	(99,277)	-100.0%
05957000 041122	CELL PHONE STIPEND	3,600	3,600	3,600	3,600	-	0.0%
05957000 041150	PART TIME PAY	20,700	20,700	20,700	20,700	-	0.0%
05957000 041200	FICA	38,264	46,493	46,493	46,493	8,229	21.5%
05957000 041205	MEDICARE	8,953	10,879	10,879	10,879	1,926	21.5%
05957000 041210	DENTAL INSURANCE	2,120	2,385	2,385	2,385	265	12.5%
05957000 041220	LONG TERM DISABILITY INSURANCE	3,254	3,779	3,779	3,779	525	16.1%
05957000 041230	HEALTH INSURANCE	136,043	151,246	151,246	151,246	15,203	11.2%
05957000 041240	PENSION	73,270	89,956	89,956	89,956	16,686	22.8%
05957000 041300	OVERTIME PAY	5,000	5,000	5,000	5,000	-	0.0%
05957000 042910	EMPLOYEE TRAINING	12,000	12,500	12,500	12,500	500	4.2%
05957000 042921	UNIFORMS	500	500	500	500	-	0.0%
05957000 043320	LEGAL / ORDINANCE ENFORCEMENT	35,500	35,500	35,500	35,500	-	0.0%
05957000 043500	PROFESSIONAL DUES	2,000	2,250	2,250	2,250	250	12.5%
05957000 044310	VEHICLE MAINTENANCE PARTS	3,250	3,250	3,250	3,250	-	0.0%
05957000 045302	TELEPHONES	5,000	5,000	5,000	5,000	-	0.0%
05957000 045310	POSTAGE	1,250	1,250	1,250	1,250	-	0.0%
05957000 045800	TRAVEL	2,000	2,000	2,000	2,000	-	0.0%
05957000 046000	OFFICE SUPPLIES	4,200	6,200	6,200	6,200	2,000	47.6%
05957000 046260	VEHICLE FUEL GAS	2,000	2,000	2,000	2,000	-	0.0%
05957000 046400	BOOKS	500	1,000	1,000	1,000	500	100.0%
05957000 047400	NEW EQUIPMENT	15,000	9,000	9,000	9,000	(6,000)	-40.0%
	<b>TOTAL PLANNING OFFICE</b>	<b>1,127,803</b>	<b>1,169,261</b>	<b>1,169,261</b>	<b>1,169,261</b>	41,458	3.7%

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>TECHNICAL/ENGINEERING SERVICES</b>							
05957100 043400	ENGINEERING	17,000	17,000	17,000	17,000	-	0.0%
05957100 043410	ENGINEERING - REIMBURSABLE	30,000	30,000	30,000	30,000	-	0.0%
	<b>TOTAL ENGINEERING</b>	<b>47,000</b>	<b>47,000</b>	<b>47,000</b>	<b>47,000</b>	-	0.0%
<b>BOARDS AND COMMITTEES</b>							
<b>ZONING BOARD OF APPEALS</b>							
05957250 041200	ZBA FICA	37	37	37	37	-	0.0%
05957250 041205	MEDICARE	9	9	9	9	-	0.0%
05957250 041240	PENSION	61	60	60	60	(1)	-1.6%
05957250 041300	ZBA OVERTIME PAY	600	600	600	600	-	0.0%
05957250 043110	REGISTRY OF DEEDS	150	150	150	150	-	0.0%
05957250 045400	ADVERTISEMENTS	1,250	1,250	1,250	1,250	-	0.0%
05957250 048000	ZBA MISCELLANEOUS EXPENSES	125	125	125	125	-	0.0%
	<b>PLANNING BOARD</b>						
05957260 041200	FICA	62	62	62	62	-	0.0%
05957260 041205	MEDICARE	15	15	15	15	-	0.0%
05957260 041240	PENSION	100	100	100	100	-	0.0%
05957260 041300	OVERTIME PAY	1,000	1,000	1,000	1,000	-	0.0%
05957260 045400	ADVERTISEMENT	3,000	3,000	3,000	3,000	-	0.0%
05957260 045500	PRINTING & BINDING	250	250	250	250	-	0.0%
05957260 045504	PLANNING/ZONING INITIATIVES	42,500	45,000	45,000	45,000	2,500	5.9%
05957260 046000	OFFICE SUPPLIES	100	100	100	100	-	0.0%
05957260 048000	PLANNING BOARD MISC EXPENSES	450	450	450	450	-	0.0%
	<b>CONSERVATION COMMISSION</b>						
05957270 043225	CONTRACTED SERVICES	-	-	-	-	-	0.0%
	<b>TOTAL BOARDS AND COMMITTEES</b>	<b>49,709</b>	<b>52,208</b>	<b>52,208</b>	52,208	2,499	5.0%
	<b>TOTAL PLANNING DEPARTMENT ALL DIVISIONS</b>	<b>1,224,512</b>	<b>1,268,469</b>	<b>1,268,469</b>	<b>1,268,469</b>	43,957	3.6%
	<b>TOTAL GENERAL GOVERNMENT</b>	<b>7,653,962</b>	<b>8,086,114</b>	<b>8,045,114</b>	<b>8,045,114</b>	<b>391,152</b>	<b>5.1%</b>

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2023 TOWN APPROPRIATIONS

	2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>COMMUNITY SERVICES SUMMARY</b>						
Community Services Exp - Administration	443,443	485,267	485,267	485,267	41,824	9.4%
Less Revenues	(339,500)	(331,100)	(331,100)	(331,100)	8,400	-2.5%
<b>*Community Services (NET)</b>	103,943	154,167	154,167	154,167	50,224	48.3%
Community Services - Grounds/Facilities	605,153	649,271	649,271	649,271	44,118	7.3%
Less Revenues	(49,100)	(54,500)	(54,500)	(54,500)	(5,400)	11.0%
<b>*Grounds and Facilities (NET)</b>	556,053	594,771	594,771	594,771	38,718	7.0%
Community Services - Recreation	230,956	266,614	266,614	266,614	35,658	15.4%
Less Revenues	(203,000)	(255,000)	(255,000)	(255,000)	(10,500)	25.6%
<b>*Recreation Programs (NET)</b>	27,956	11,614	11,614	11,614	(16,342)	-58.5%
Community Services - Intergenerational	914,811	1,040,459	1,040,459	1,040,459	125,648	13.7%
Less Revenues	(1,203,125)	(1,453,500)	(1,453,500)	(1,453,500)	(250,375)	20.8%
<b>*Intergenerational (NET)</b>	(288,314)	(413,041)	(413,041)	(413,041)	(124,727)	43.3%
Community Services - Beach Mgt.	296,615	356,511	356,511	356,511	59,896	20.2%
Less Revenues	(411,000)	(462,000)	(462,000)	(462,000)	(51,000)	12.4%
<b>*Beach Management (NET)</b>	(114,385)	(105,489)	(105,489)	(105,489)	8,896	-7.8%
Community Services - HUB	412,881	356,824	356,824	356,824	(56,057)	-13.6%
Less Revenues	(275,000)	-	-	-	275,000	-100.0%
<b>*CS HUB (NET)</b>	137,881	356,824	356,824	356,824	218,943	158.8%
<b>TOTAL CS APPROPRIATION</b>	2,903,859	3,154,946	3,154,946	3,154,946	251,087	8.6%
<b>TOTAL CS REVENUES</b>	(2,480,725)	(2,556,100)	(2,556,100)	(2,556,100)	(75,375)	3.0%
<b>TOTAL CS NET BUDGET</b>	423,134	598,846	598,846	598,846	175,712	41.5%

TOWN OF SCARBOROUGH  
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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>ADMINISTRATION</b>							
06255000 041110	ADMIN FULL TIME PAY	102,357	106,434	106,434	106,434	4,077	4.0%
06255000 041113	OFFICE MANAGER	63,856	66,394	66,394	66,394	2,538	4.0%
06255000 041114	CLERICAL FULL TIME	41,803	43,493	43,493	43,493	1,690	4.0%
06255000 041122	CELL PHONE STIPEND	1,200	1,200	1,200	1,200	-	0.0%
06255000 041200	FICA	11,711	12,337	12,337	12,337	626	5.3%
06255000 041205	MEDICARE	2,739	2,887	2,887	2,887	148	5.4%
06255000 041210	DENTAL INSURANCE	530	795	795	795	265	50.0%
06255000 041220	LONG TERM DISABILITY INSURANCE	1,026	1,082	1,082	1,082	56	5.5%
06255000 041230	HEALTH INSURANCE	40,013	42,013	42,013	42,013	2,000	5.0%
06255000 041240	PENSION	20,950	22,034	22,034	22,034	1,084	5.2%
06255000 041300	OVERTIME PAY	500	1,000	1,000	1,000	500	100.0%
06255000 042910 62010:12	EMPLOYEE TRAINING	4,050	6,550	6,550	6,550	2,500	61.7%
06255000 043225	CONTRACTED SERVICES	500	500	500	500	-	0.0%
06255000 043500	PROFESSIONAL DUES	1,000	1,500	1,500	1,500	500	50.0%
06255000 045302	TELEPHONES	500	-	-	-	(500)	-100.0%
06255000 045310	POSTAGE	500	500	500	500	-	0.0%
06255000 045311	PASSPORT POSTAGE	1,500	3,000	3,000	3,000	1,500	100.0%
06255000 045500	BROCHURE	3,000	3,000	3,000	3,000	-	0.0%
06255000 045800	TRAVEL	1,750	2,000	2,000	2,000	250	14.3%
06255000 046000	OFFICE SUPPLIES	2,500	2,500	2,500	2,500	-	0.0%
06255000 046015	MISCELLANEOUS SUPPLIES	1,000	1,000	1,000	1,000	-	0.0%
06255000 046260	VEHICLE FUEL/GAS	1,000	1,000	1,000	1,000	-	0.0%
06255000 047400	NEW EQUIPMENT	-	-	-	-	-	100.0%
	<b>TOTAL ADMINISTRATION</b>	<b>303,985</b>	<b>321,219</b>	<b>321,219</b>	<b>321,219</b>	17,234	5.7%

**CABLE TV**

06260300 041112	STAFF FULL TIME PAY	46,197	48,069	48,069	48,069	1,872	4.1%
06260300 041122	CS CABLE TV CELL PHONE STIPEND	600	600	600	600	-	0.0%
06260300 041150	PART TIME PAY	9,500	13,260	13,260	13,260	3,760	39.6%
06260300 041157	PROGRAM DIRECTOR	10,000	24,700	24,700	24,700	14,700	147.0%
06260300 041200	FICA	3,550	4,748	4,748	4,748	1,198	33.7%
06260300 041205	MEDICARE	831	1,111	1,111	1,111	280	33.7%
06260300 041210	DENTAL INSURANCE	265	265	265	265	-	0.0%
06260300 041220	LONG TERM DISABILITY INSURANCE	231	241	241	241	10	4.3%
06260300 041230	HEALTH INSURANCE	16,005	16,805	16,805	16,805	800	5.0%
06260300 041240	PENSION	6,679	6,899	6,899	6,899	220	3.3%
06260300 041300	OVERTIME PAY	500	500	500	500	-	0.0%
06260300 042910	EMPLOYEE TRAINING	200	200	200	200	-	0.0%
06260300 043225	CONTRACTED SERVICES	7,000	7,000	7,000	7,000	-	0.0%
06260300 043500	PROFESSIONAL DUES	400	400	400	400	-	0.0%
06260300 044351	EQUIPMENT MAINTENANCE	750	1,500	1,500	1,500	750	100.0%
06260300 046020	SPECIAL PROGRAMS	250	250	250	250	-	0.0%
06260300 047400	NEW EQUIPMENT	-	1,000	1,000	1,000	1,000	100.0%
	<b>TOTAL CABLE TV</b>	<b>102,958</b>	<b>127,548</b>	<b>127,548</b>	<b>127,548</b>	24,590	23.9%

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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>COMMUNITY PROGRAMS</b>							
06260250 041200	FICA TAX	-	-	-	-	-	100.0%
06260250 041205	MEDICARE TAX	-	-	-	-	-	100.0%
06260250 041240	PENSION	-	-	-	-	-	100.0%
06260250 041301	OVERTIME SPECIAL DUTY	-	-	-	-	-	100.0%
06260250 046022	TICKET PURCHASES	16,500	16,500	16,500	16,500	-	0.0%
06260250 048100	SPECIAL EVENTS	15,000	15,000	15,000	15,000	-	0.0%
06260250 048102	FIELD TRIPS	5,000	5,000	5,000	5,000	-	0.0%
	TOTAL COMMUNITY PROGRAMS	36,500	36,500	36,500	36,500	-	0.0%
	TOTAL COMMUNITY SERVICES ADMIN	443,443	485,267	485,267	485,267	41,824	9.4%
<b>GROUNDS MAINTENANCE</b>							
06260600 041111	MANAGER FULL TIME PAY	53,574	55,786	55,786	55,786	2,212	4.1%
06260600 041112	STAFF FULL TIME PAY	79,207	136,200	136,200	136,200	56,993	72.0%
06260600 041115	PROPOSED POSITIONS	33,197	-	-	-	(33,197)	-100.0%
06260600 041122	CELL PHONE STIPEND	1,800	1,800	1,800	1,800	-	0.0%
06260600 041150	PART TIME PAY	20,000	20,400	20,400	20,400	400	2.0%
06260600 041200	FICA	8,764	12,651	12,651	12,651	3,887	44.4%
06260600 041205	MEDICARE	2,051	2,960	2,960	2,960	909	44.3%
06260600 041210	DENTAL INSURANCE	530	1,060	1,060	1,060	530	100.0%
06260600 041220	LONG TERM DISABILITY INSURANCE	653	962	962	962	309	47.3%
06260600 041230	HEALTH INSURANCE	44,358	50,416	50,416	50,416	6,058	13.7%
06260600 041240	PENSION	17,519	22,536	22,536	22,536	5,017	28.6%
06260600 041300	OVERTIME PAY	3,000	4,000	4,000	4,000	1,000	33.3%
06260600 042910	EMPLOYEE TRAINING	1,000	1,000	1,000	1,000	-	0.0%
06260600 043225 69000:12	CONTRACT SERV HSF, PF, WF, SBP, MP, BPP	51,500	54,500	54,500	54,500	3,000	5.8%
06260600 043227	FIELD LINING	6,000	8,000	8,000	8,000	2,000	33.3%
06260600 043228	ORGANICS - ATHLETIC FIELD	70,000	65,000	65,000	65,000	(5,000)	-7.1%
06260600 043230	TENNIS COURT	12,000	12,000	12,000	12,000	-	0.0%
06260600 044100 69003:11	SEWER CHARGES (WP, MP, BPP)	6,800	6,800	6,800	6,800	-	0.0%
06260600 044110 69000:11	WATER CHARGE HS, PF, WP, SBP, MP, BPP	17,100	17,100	17,100	17,100	-	0.0%
06260600 044252	INFIELD PREPARATION	28,000	28,000	28,000	28,000	-	0.0%
06260600 044253	TRIM/PRUNE	-	-	-	-	-	100.0%
06260600 044254	PROPERTY MAINTENANCE	35,000	30,000	30,000	30,000	(5,000)	-14.3%
06260600 044310	VEHICLE MAINTENANCE	20,000	20,000	20,000	20,000	-	0.0%
06260600 044320	MISCELLANEOUS MAINTENANCE	10,000	10,000	10,000	10,000	-	0.0%
06260600 044320 69002:10	FIELD REPAIRS (PF, WF, SPF,MP)	-	-	-	-	-	100.0%
06260600 045302	WILEY PARK PHONE	600	600	600	600	-	0.0%
06260600 045800	TRAVEL EXPENSE	-	-	-	-	-	100.0%
06260600 046000	OFFICE SUPPLIES	500	500	500	500	-	0.0%
06260600 046015 69002:4	MISCELLANEOUS FIELD SUPPLIES	10,000	15,000	15,000	15,000	5,000	50.0%
06260600 046210 69000:10	FIELDS GAS UTILITY	4,300	4,300	4,300	4,300	-	0.0%
06260600 046220 69000:11	FIELDS ELECTRICITY UTILITY	22,500	22,500	22,500	22,500	-	0.0%
06260600 046260	GROUNDS VEHICLE FUEL	8,500	8,500	8,500	8,500	-	0.0%
06260600 046261 69003:04	FIELDS PROPANE FUEL	3,500	3,500	3,500	3,500	-	0.0%
06260600 047150	LAND IMPROVEMENTS	2,000	2,000	2,000	2,000	-	0.0%
06260600 047400	NEW EQUIPMENT	15,000	15,000	15,000	15,000	-	0.0%
06260600 047420	NEW VEHICLES	-	-	-	-	-	0.0%
	TOTAL GROUNDS MAINTENANCE	588,953	633,071	633,071	633,071	44,118	7.5%



TOWN OF SCARBOROUGH  
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FY 2023 TOWN APPROPRIATIONS

		2022	2023	FINANCE	2023	TC	TC
		BUDGET	PROPOSED	COMMITTEE	ADOPTED	INC.	PCT
						DEC.	CHANGE
<b>MAINTENANCE BUILDING</b>							
06260700 043225	CONTRACTED SERVICES	1,000	1,000	1,000	1,000	-	0.0%
06260700 044100	SEWER	5,000	5,000	5,000	5,000	-	0.0%
06260700 044110	WATER	3,000	3,000	3,000	3,000	-	0.0%
06260700 046015	MISCELLANEOUS SUPPLIES	200	200	200	200	-	0.0%
06260700 046210	UTILITY GAS ICE RINK	4,000	4,000	4,000	4,000	-	0.0%
06260700 046220	UTILITY ELECTRICITY	3,000	3,000	3,000	3,000	-	0.0%
	TOTAL MAINTENANCE BUILDING	16,200	16,200	16,200	16,200	-	0.0%
	TOTAL COMMUNITY SERV GROUNDS	605,153	649,271	649,271	649,271	44,118	7.3%
<b>RECREATION</b>							
06255500 041111	RECREATION MANAGER	72,260	75,151	75,151	75,151	2,891	4.0%
06255500 041118	SITE SUPERVISOR/REC LEADER	1,500	14,144	14,144	14,144	12,644	842.9%
06255500 041122	CELL PHONE STIPEND	600	600	600	600	-	0.0%
06255500 041200	FICA	4,334	5,289	5,289	5,289	955	22.0%
06255500 041205	MEDICARE	1,014	1,237	1,237	1,237	223	22.0%
06255500 041210	DENTAL INSURANCE	265	265	265	265	-	0.0%
06255500 041220	LONG TERM DISABILITY INSURANCE	362	376	376	376	14	3.9%
06255500 041230	HEALTH INSURANCE	16,005	16,805	16,805	16,805	800	5.0%
06255500 041240	PENSION	7,227	7,516	7,516	7,516	289	4.0%
06255500 041300	OVERTIME PAY	-	-	-	-	-	0.0%
06255500 045800	TRAVEL	250	250	250	250	-	0.0%
	TOTAL RECREATION	103,817	121,633	121,633	121,633	17,816	17.2%
<b>YOUTH PROGRAMS</b>							
06260000 041156	CAMP FEES	35,500	45,500	45,500	45,500	10,000	28.2%
06260000 041200	FICA	2,201	2,821	2,821	2,821	620	28.2%
06260000 041205	MEDICARE	515	660	660	660	145	28.2%
06260000 046020	YOUTH RECREATION SUPPLIES	2,500	2,500	2,500	2,500	-	0.0%
06260000 048101	CONTRACTED PROGRAMS	30,000	30,000	30,000	30,000	-	0.0%
YOUTH BASKETBALL	YOUTH BASKETBALL						
06260010 041150	PART TIME PAY	750	-	-	-	(750)	-100.0%
06260010 041200	FICA	47	-	-	-	(47)	-100.0%
06260010 041205	MEDICARE	11	-	-	-	(11)	-100.0%
06260010 043225	CONTRACTED SERVICES	500	500	500	500	-	0.0%
06260010 046020	PROGRAM SUPPLIES	5,000	4,000	4,000	4,000	(1,000)	-20.0%
06260010 047400	NEW EQUIPMENT	-	-	-	-	-	0.0%
SOCCER PROGRAMS	SOCCER PROGRAMS						
06260040 043225	CONTRACTED SERVICES	3,500	3,500	3,500	3,500	-	0.0%
06260040 046020	PROGRAM SUPPLIES	18,000	18,000	18,000	18,000	-	0.0%
LEARN TO SKI	LEARN TO SKI						
06260050 046020	SPECIAL PROJGRAM SUPPLIES	500	10,000	10,000	10,000	9,500	1900.0%
06260050 048101	CONTRACTED PROGRAMS	25,000	25,000	25,000	25,000	-	0.0%
	TOTAL YOUTH PROGRAMS	124,024	142,481	142,481	142,481	18,457	14.9%

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>ADULT PROGRAMS</b>							
06260160 041150	PART TIME PAY	1,500	-	-	-	(1,500)	-100.0%
06260160 041200	FICA	93	-	-	-	(93)	-100.0%
06260160 041205	MEDICARE	22	-	-	-	(22)	-100.0%
06260160 046015	MISCELLANEOUS SUPPLIES	500	500	500	500	-	0.0%
06260160 046020	SPECL PROG SUPL & MATERIAL	-	1,000	1,000	1,000	1,000	100.0%
06260160 048000	MISCELLANEOUS EXPENSES	500	500	500	500	-	0.0%
06260160 048101	CONTRACTED PROGRAMS	500	500	500	500	-	0.0%
	<b>TOTAL ADULT PROGRAMS</b>	<b>3,115</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>(615)</b>	<b>-19.7%</b>
	<b>TOTAL COMMUNITY SERVICES RECREATION</b>	<b>230,956</b>	<b>266,614</b>	<b>266,614</b>	<b>266,614</b>	<b>35,658</b>	<b>15.4%</b>
<b>CHILD CARE</b>							
06260400 041111	MANAGER FULL TIME PAY	69,618	72,426	72,426	72,426	2,808	4.0%
06260400 041112	STAFF FULL TIME PAY	107,953	112,321	112,321	112,321	4,368	4.0%
06260400 041122	CELL PHONE STIPEND	1,800	1,800	1,800	1,800	-	0.0%
06260400 041150	PART TIME PAY	215,000	253,440	253,440	253,440	38,440	17.9%
06260400 041160	INCENTIVE PAY	2,500	-	-	-	(2,500)	-100.0%
06260400 041200	FICA	23,827	26,625	26,625	26,625	2,798	11.7%
06260400 041205	MEDICARE	5,574	6,229	6,229	6,229	655	11.8%
06260400 041210	DENTAL INSURANCE	795	795	795	795	-	0.0%
06260400 041220	LONG TERM DISABILITY INSURANCE	889	924	924	924	35	3.9%
06260400 041230	HEALTH INSURANCE	48,015	50,415	50,415	50,415	2,400	5.0%
06260400 041240	PENSION	17,910	18,878	18,878	18,878	968	5.4%
06260400 041300	OVERTIME PAY	1,500	4,000	4,000	4,000	2,500	166.7%
06260400 042910	EMPLOYEE TRAINING	1,500	1,500	1,500	1,500	-	0.0%
06260400 042950	INFECTIOUS DISEASE CONTROL	500	500	500	500	-	0.0%
06260400 043225	CONTRACTED SERVICES	500	500	500	500	-	0.0%
06260400 043600	LICENSES AND FEES	200	200	200	200	-	0.0%
06260400 044320	MISCELLANEOUS MAINTENANCE	500	500	500	500	-	0.0%
06260400 044410	LEASES LAND	30,000	30,000	30,000	30,000	-	0.0%
06260400 045400	ADVERTISEMENT	-	-	-	-	-	100.0%
06260400 045800	TRAVEL	500	500	500	500	-	0.0%
06260400 046000	OFFICE SUPPLIES	250	250	250	250	-	0.0%
06260400 046001	FOOD	10,000	10,000	10,000	10,000	-	0.0%
06260400 046020	SPECIAL PROGRAMS	9,000	9,000	9,000	9,000	-	0.0%
06260400 047400/047430	NEW EQUIPMENT/FURNITURE	1,000	1,000	1,000	1,000	-	0.0%
06260400 048102	FIELD TRIPS	4,000	4,000	4,000	4,000	-	0.0%
	<b>TOTAL CHILDCARE</b>	<b>553,331</b>	<b>605,803</b>	<b>605,803</b>	<b>605,803</b>	<b>52,472</b>	<b>9.5%</b>

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FY 2023 TOWN APPROPRIATIONS

		2022	2023	FINANCE	2023	TC	TC
		BUDGET	PROPOSED	COMMITTEE	ADOPTED	INC.	PCT
						DEC.	CHANGE
<b>PRESCHOOL PROGRAM</b>							
06260403 041150	PART TIME PAY	-	38,525	38,525	38,525	38,525	100.0%
06260403 041200	FICA	-	2,368	2,368	2,368	2,368	100.0%
06260403 041205	MEDICARE	-	554	554	554	554	100.0%
06260403 041230	HEALTH INSURANCE	-	4,202	4,202	4,202	4,202	100.0%
	<b>TOTAL PRESCHOOL</b>	-	<b>45,649</b>	<b>45,649</b>	<b>45,649</b>	45,649	100.0%
<b>SUMMER DAY CAMP</b>							
06260410 041150	PART TIME PAY	161,280	189,720	189,720	189,720	28,440	17.6%
06260410 041200	FICA	9,999	11,763	11,763	11,763	1,764	17.6%
06260410 041205	MEDICARE	2,339	2,751	2,751	2,751	412	17.6%
06260410 042910	EMPLOYEE TRAINING	3,500	3,500	3,500	3,500	-	0.0%
06260410 042950	INFECTIOUS DISEASE CONTROL	500	500	500	500	-	0.0%
06260410 043225	CONTRACTED SERVICES	19,200	19,200	19,200	19,200	-	0.0%
06260410 046015	MISCELLANEOUS SUPPLIES	7,000	7,000	7,000	7,000	-	0.0%
06260410 047400	NEW EQUIPMENT	1,000	1,000	1,000	1,000	-	0.0%
06260410 048100	YOUTH IN-HOUSE PROGRAMS	3,500	3,500	3,500	3,500	-	0.0%
06260410 048102	SPECIAL EVENTS	42,000	42,000	42,000	42,000	-	0.0%
	<b>TOTAL SUMMER DAY CAMP</b>	250,318	<b>280,934</b>	<b>280,934</b>	<b>280,934</b>	30,616	12.2%
<b>SENIOR PROGRAMS</b>							
06260420 041112	SENIOR'S COORDINATOR	53,685	55,786	55,786	55,786	2,101	3.9%
06260420 041122	CELL PHONE STIPEND	1,200	600	600	600	(600)	-50.0%
06260420 041155	MINIBUS PART TIME PAY	14,999	10,400	10,400	10,400	(4,599)	-30.7%
06260420 041200	FICA	4,373	4,219	4,219	4,219	(154)	-3.5%
06260420 041205	MEDICARE	1,023	987	987	987	(36)	-3.5%
06260420 041210	DENTAL INSURANCE	265	265	265	265	-	0.0%
06260420 041220	LONG TERM DISABILITY INSURANCE	269	279	279	279	10	3.7%
06260420 041230	HEALTH INSURANCE	1,694	1,701	1,701	1,701	7	0.4%
06260420 041240	PENSION	6,154	6,336	6,336	6,336	182	3.0%
06260420 041300	OVERTIME PAY	500	500	500	500	-	0.0%
06260420 042910	EMPLOYEE TRAINING	500	500	500	500	-	0.0%
06260420 045321	SENIORS PUBLIC INFORMATION	500	500	500	500	-	0.0%
06260420 046001	SENIOR FOOD EXPENDITURES	7,500	7,500	7,500	7,500	-	0.0%
06260420 046260	SENIOR BUS FUEL	2,500	2,500	2,500	2,500	-	0.0%
06260420 048000	MISCELLANEOUS EXPENSE	1,000	1,000	1,000	1,000	-	0.0%
06260420 048102	FIELD TRIPS	10,000	10,000	10,000	10,000	-	0.0%
06260420 048103	SENIOR PROGRAMS/FOOD	5,000	5,000	5,000	5,000	-	0.0%
	<b>TOTAL SENIOR PROGRAMS</b>	111,162	<b>108,073</b>	<b>108,073</b>	<b>108,073</b>	(3,089)	-2.8%
	<b>TOTAL INTERGENERATIONAL</b>	914,811	<b>1,040,459</b>	<b>1,040,459</b>	<b>1,040,459</b>	125,648	13.7%

TOWN OF SCARBOROUGH  
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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>CS HUB (HOUSE OF LIGHTS)</b>							
06260480 041150	PART TIME PAY-HOL	112,476	78,312	78,312	78,312	(34,164)	-30.4%
06260480 041200	FICA TAX	5,337	4,856	4,856	4,856	(481)	-9.0%
06260480 041205	MEDICARE TAX	1,248	1,136	1,136	1,136	(112)	-9.0%
06260480 042950	INFECTIOUS DISEASE	300	-	-	-	(300)	-100.0%
06260480 043225	CONTRACTUAL SERVICES	6,000	10,000	10,000	10,000	4,000	66.7%
06260480 043600	LICENSING FEES	500	500	500	500	-	0.0%
06260480 044100	UTILITIES SEWER	500	500	500	500	-	0.0%
06260480 044110	UTILITIES WATER	800	800	800	800	-	0.0%
06260480 044215	REFUSE COLLECTION	720	720	720	720	-	0.0%
06260480 044252	GROUNDS MAINTENANCE	3,000	3,000	3,000	3,000	-	0.0%
06260480 044300	BUILDING MAINT AND REPAIRS	10,000	6,000	6,000	6,000	(4,000)	-40.0%
06260480 044320	MISC MAINTENANCE AND REPAIRS	1,000	1,000	1,000	1,000	-	0.0%
06260480 044410	LEASES LAND	205,000	199,000	199,000	199,000	(6,000)	-2.9%
06260480 045302	CS TELEPHONES WENTWORTH	3,000	3,000	3,000	3,000	-	0.0%
06260480 046000	OFFICE SUPPLIES & MATERIALS	1,000	1,000	1,000	1,000	-	0.0%
06260480 046015	MISCELLANEOUS SUPPL & MATERL	5,000	5,000	5,000	5,000	-	0.0%
06260480 046020	SPECL PROGRM SUPPL & MATERL	3,000	-	-	-	(3,000)	-100.0%
06260480 046029	CUSTODIAL SUPPLIES	10,000	8,000	8,000	8,000	(2,000)	-20.0%
06260480 046210	UTILITIES GAS - H.of LIGHTS	7,000	7,000	7,000	7,000	-	0.0%
06260480 046220	UTILITIES ELECTRIC H OF LIGHTS	19,000	19,000	19,000	19,000	-	0.0%
06260480 047400	NEW EQUIPMENT	8,000	8,000	8,000	8,000	-	0.0%
06260480 048102	FIELD TRIPS-HUB	10,000	-	-	-	(10,000)	-100.0%
	<b>TOTAL HUB</b>	<b>412,881</b>	<b>356,824</b>	<b>356,824</b>	<b>356,824</b>	<b>(56,057)</b>	<b>-13.6%</b>

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2023 TOWN APPROPRIATIONS

		2022	2023	FINANCE	2023	TC	TC
		BUDGET	PROPOSED	COMMITTEE	ADOPTED	INC.	PCT
						DEC.	CHANGE
<b>BEACH ADMINISTRATION</b>							
06261030 041112	STAFF FULL TIME PAY	60,008	62,400	62,400	62,400	2,392	4.0%
06261030 041122	CELL PHONE STIPEND	600	600	600	600	-	0.0%
06261030 041200	FICA	3,887	4,089	4,089	4,089	202	5.2%
06261030 041205	MEDICARE	909	957	957	957	48	5.3%
06261030 041210	DENTAL INSURANCE	265	265	265	265	-	0.0%
06261030 041220	LONG TERM DISABILITY INSURANCE	301	312	312	312	11	3.7%
06261030 041230	HEALTH INSURANCE	8,003	8,403	8,403	8,403	400	5.0%
06261030 041240	PENSION	6,122	6,440	6,440	6,440	318	5.2%
06261030 041300	OVERTIME PAY	1,200	2,000	2,000	2,000	800	66.7%
06261030 046020	PIPING PLOVER SUPL/MATER	1,000	1,000	1,000	1,000	-	0.0%
<b>FERRY BEACH</b>							
06261040 043225	CONTRACTED SERVICES	3,000	3,000	3,000	3,000	-	0.0%
06261040 044100	FERRY BEACH SEWER	1,500	1,500	1,500	1,500	-	0.0%
06261040 044110	FERRY BEACH WATER	650	650	650	650	-	0.0%
06261040 046015	MISCELLANEOUS SUPPLIES	1,000	1,000	1,000	1,000	-	0.0%
06261040 046220	FERRY BEACH ELECTRICITY	300	300	300	300	-	0.0%
<b>HURD PARK/PINE POINT BEACH</b>							
06261050 043225	CONTRACTED SERVICES	13,000	13,000	13,000	13,000	-	0.0%
06261050 044100	HURD PARK SEWER	3,000	3,000	3,000	3,000	-	0.0%
06261050 044110	HURD PARK WATER	1,000	1,000	1,000	1,000	-	0.0%
06261050 045302	TELEPHONES	600	600	600	600	-	0.0%
06261050 046015	MISCELLANEOUS SUPPLIES	2,000	2,000	2,000	2,000	-	0.0%
06261050 046220	HURD PARK ELECTRICITY	2,200	2,200	2,200	2,200	-	0.0%
06261050 047400	NEW EQUIPMENT	500	500	500	500	-	0.0%
<b>HIGGINS BEACH</b>							
06261060 043225	CONTRACTUAL SERVICES	3,000	3,000	3,000	3,000	-	0.0%
06261060 043465	CREDIT CARD SERVICE FEES (Parking Meter)	3,000	3,000	3,000	3,000	-	0.0%
06261060 044100	UTILITY SEWER	2,500	2,500	2,500	2,500	-	0.0%
06261060 044110	UTILITY WATER	500	500	500	500	-	0.0%
06261060 046015	MISCELLANEOUS SUPPLIES	1,000	1,000	1,000	1,000	-	0.0%
06261060 046220	UTILITY ELECTRICITY	600	600	600	600	-	0.0%
06261060 046261	PROPANE	1,000	1,000	1,000	1,000	-	0.0%
06261060 047400	NEW EQUIPMENT	1,000	1,000	1,000	1,000	-	0.0%
<b>BEACH CARE</b>							
06261080 041112	STAFF FULL TIME PAY	20,665	-	-	-	(20,665)	-100.0%
06261080 041122	CELL PHONE STIPEND	600	-	-	-	(600)	-100.0%
06261080 041150	PART TIME PAY	53,000	104,824	104,824	104,824	51,824	97.8%
06261080 041200	FICA	4,475	6,499	6,499	6,499	2,024	45.2%
06261080 041205	MEDICARE	1,046	1,520	1,520	1,520	474	45.3%
06261080 041210	DENTAL INSURANCE	132	-	-	-	(132)	-100.0%
06261080 041220	LONG TERM DISABILITY INSURANCE	103	-	-	-	(103)	-100.0%
06261080 041230	HEALTH INSURANCE	8,002	-	-	-	(8,002)	-100.0%
06261080 041240	PENSION	3,095	-	-	-	(3,095)	-100.0%
06261080 041300	OVERTIME PAY	1,000	-	-	-	(1,000)	-100.0%
06261080 043223	CONTRACTED SERVICE	12,252	12,252	12,252	12,252	-	0.0%
06261080 043225	BEACH CLEANING	30,000	30,000	30,000	30,000	-	0.0%
06261080 044215	BEACH REFUSE COLLECTION	25,000	60,000	60,000	60,000	35,000	140.0%
06261080 045800	TRAVEL EXPENSE	-	-	-	-	-	100.0%
06261080 046015	MISCELLANEOUS SUPPLIES	10,000	10,000	10,000	10,000	-	0.0%
06261080 046260	VEHICLE FUEL	1,000	1,000	1,000	1,000	-	0.0%
06261080 047400	NEW EQUIPMENT	1,000	1,000	1,000	1,000	-	0.0%
06261080 048000	MISCELLANEOUS EXPENSES	1,600	1,600	1,600	1,600	-	0.0%
06261080 048991	TRANSFER TO/FROM RESERVES	-	-	-	-	-	0.0%
	TOTAL BEACH MANAGEMENT	296,615	356,511	356,511	356,511	59,896	20.2%
	TOTAL COMMUNITY SERVICES ALL DIVISIONS	2,903,859	3,154,946	3,154,946	3,154,946	251,087	8.6%

TOWN OF SCARBOROUGH  
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FY 2023 TOWN APPROPRIATIONS

	2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>LIBRARY</b>						
LIBRARY DIRECTOR	111,655	114,670	114,670	114,670	3,015	2.7%
FULL TIME PAYROLL	419,848	437,029	437,029	437,029	17,181	4.1%
PART TIME PAYROLL	264,467	280,875	280,875	280,875	16,408	6.2%
SALARY ADJUSTMENTS	3,024	-	-	-	(3,024)	-100.0%
CAPITAL CAMPAIGN PT PAY	11,577	-	-	-	(11,577)	-100.0%
FICA/MEDICARE	60,892	63,692	63,692	63,692	2,800	4.6%
UNEMPLOYMENT INSURANCE	2,000	2,150	2,150	2,150	150	7.5%
HEALTH INSURANCE	167,975	167,975	167,975	167,975	-	0.0%
OTHER EMPLOYEE BENEFITS	52,700	61,370	61,370	61,370	8,670	16.5%
PAYROLL ADMIN FEES	5,000	5,400	5,400	5,400	400	8.0%
ADVERTISING	100	100	100	100	-	0.0%
TRAINING & CONFERENCES	2,500	2,400	2,400	2,400	(100)	-4.0%
WORKER'S COMPENSATION	2,000	2,000	2,000	2,000	-	0.0%
BOOKS/PRINTED MATERIALS	50,000	50,000	50,000	50,000	-	0.0%
NON-BOOK RESOURCES	6,000	5,000	5,000	5,000	(1,000)	-16.7%
ELECTRONIC RESOURCES (E-Books/Media)	41,000	42,000	42,000	42,000	1,000	2.4%
MATERIALS REPAIR & DIGITIZATION	1,000	1,000	1,000	1,000	-	0.0%
PROGRAMS	1,500	1,500	1,500	1,500	-	0.0%
UTILITIES (Electricity, Fuel, Water, Sewer)	31,125	40,575	40,575	40,575	9,450	30.4%
TELEPHONE	2,900	2,600	2,600	2,600	(300)	-10.3%
GENERAL MAINTENANCE	18,000	22,000	22,000	22,000	4,000	22.2%
CLEANING	19,000	19,000	19,000	19,000	-	0.0%
GROUNDS MAINTENANCE	13,500	13,500	13,500	13,500	-	0.0%
BUILDING INSURANCE	6,100	6,300	6,300	6,300	200	3.3%
MACHINE MAINTENANCE	6,770	6,770	6,770	6,770	-	0.0%
BANK CHARGES	700	700	700	700	-	0.0%
MILEAGE	150	150	150	150	-	0.0%
SUPPLIES	15,225	15,225	15,225	15,225	-	0.0%
POSTAGE/COURIER	4,000	4,700	4,700	4,700	700	17.5%
DIRECTORS' INSURANCE	1,340	1,340	1,340	1,340	-	0.0%
ACCOUNTING	6,500	6,700	6,700	6,700	200	3.1%
LEGAL SERVICES & LICENSES	60	200	200	200	140	233.3%
AUDIT/TAX PREPARATION	7,100	7,500	7,500	7,500	400	5.6%
NEWSLETTER	4,000	4,000	4,000	4,000	-	0.0%
EQUIPMENT	500	500	500	500	-	0.0%
INFORMATION SYSTEMS	24,760	24,760	24,760	24,760	-	0.0%
LIBRARY GROSS BUDGET	1,364,968	1,413,681	1,413,681	1,413,681	48,713	3.6%
LESS REVENUES	(59,775)	(61,030)	(61,030)	(61,030)	(1,255)	2.1%
PPP GRANTS	(164,300)	(157,921)	(157,921)	(157,921)	6,379	-3.9%
(SHORTFALL) EXCESS	(69,774)	(86,097)	(86,097)	(86,097)	(16,323)	23.4%
<b>TOTAL LIBRARY NET - TOWN APPROPRIATION</b>	<b>1,071,119</b>	<b>1,108,633</b>	<b>1,108,633</b>	<b>1,108,633</b>	<b>37,514</b>	<b>3.5%</b>

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>SCARBOROUGH ECONOMIC DEVELOPMENT CORPORATION</b>							
06800000 041110	ADMIN FULL TIME PAY	110,282	116,085	114,671	114,671	4,389	4.0%
06800000 041112	STAFF FULL TIME PAY	51,688	53,727	53,727	53,727	2,039	3.9%
06800000 041200	FICA	9,849	10,300	10,209	10,209	360	3.7%
06800000 041205	MEDICARE	2,304	2,410	2,389	2,389	85	3.7%
06800000 041210	DENTAL INSURANCE	265	265	265	265	-	0.0%
06800000 041220	LONG TERM DISABILITY INSURANCE	811	850	843	843	32	3.9%
06800000 041230	HEALTH INSURANCE	24,008	25,208	25,208	25,208	1,200	5.0%
06800000 041240	PENSION	16,199	16,983	16,842	16,842	643	4.0%
06800000 042500	UNEMPLOYMENT COMP	200	200	200	200	-	0.0%
06800000 042600	WORKER'S COMPENSATION	600	600	600	600	-	0.0%
06800000 043225	CONTRACTED SERVICES	28,620	29,460	29,460	29,460	840	2.9%
06800000 045310	POSTAGE	-	-	-	-	-	0.0%
06800000 045420	MARKETING / PUBLICATIONS	13,500	13,500	13,500	13,500	-	0.0%
	<b>TOTAL SEDCO</b>	<b>258,326</b>	<b>269,588</b>	<b>267,914</b>	<b>267,914</b>	<b>9,588</b>	<b>3.7%</b>
	<b>TOTAL PUBLIC SERVICE</b>	<b>4,233,304</b>	<b>4,533,167</b>	<b>4,531,493</b>	<b>4,531,493</b>	<b>298,189</b>	<b>7.0%</b>



TOWN OF SCARBOROUGH  
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FY 2023 TOWN APPROPRIATIONS

		2022	2023	FINANCE	2023	TC	TC
		BUDGET	PROPOSED	COMMITTEE	ADOPTED	INC.	PCT
						DEC.	CHANGE
<b>FIRE ADMINISTRATION</b>							
07155000 041110	ADMIN FULL TIME PAY	120,287	109,076	109,076	109,076	(11,211)	-9.3%
07155000 041114	CLERICAL PAY	108,952	113,236	113,236	113,236	4,284	3.9%
07155000 041122	CELL PHONE STIPENDS	1,800	1,800	1,800	1,800	-	0.0%
07155000 041200	FICA	13,125	12,940	12,940	12,940	(185)	-1.4%
07155000 041205	MEDICARE	3,071	3,027	3,027	3,027	(44)	-1.4%
07155000 041210	DENTAL INSURANCE	795	795	795	795	-	0.0%
07155000 041220	LONG TERM DISABILITY INSURANCE	1,144	1,114	1,114	1,114	(30)	-2.6%
07155000 041230	HEALTH INSURANCE	44,358	38,173	38,173	38,173	(6,185)	-13.9%
07155000 041231	HRA INSURANCE CO-PAY	55,560	55,600	55,600	55,600	40	0.1%
07155000 041240	PENSION	36,257	30,698	30,698	30,698	(5,559)	-15.3%
07155000 041250	RETIREE HEALTH SAVINGS/HOLIDAY PAY	2,000	2,000	2,000	2,000	-	0.0%
07155000 042290	EMPLOYEE RECOGNITION	5,000	5,000	5,000	5,000	-	0.0%
07155000 042910	EMPLOYEE TRAINING	2,000	2,000	2,000	2,000	-	0.0%
07155000 042920 53001	CLOTHING ALLOWANCE	630	630	630	630	-	0.0%
07155000 042922	HONOR GUARD	2,000	2,000	2,000	2,000	-	0.0%
07155000 042960	PHYSICAL FITNESS INCENTIVE PAY	9,600	9,600	9,600	9,600	-	0.0%
07155000 042961	RESPIRATORY CLEARANCE QUESTIONAIRE	500	500	500	500	-	0.0%
07155000 042962	FOLLOW UP EXAMS	2,000	2,000	2,000	2,000	-	0.0%
07155000 042963	PRE-EMPLOYMENT PHYSICALS	6,500	6,500	6,500	6,500	-	0.0%
07155000 043201	TRAINING CONTRACTUAL SERVICES	1,000	1,000	1,000	1,000	-	0.0%
07155000 043225	CONTRACTUAL SERVICES	12,086	12,870	12,870	12,870	784	6.5%
07155000 043500	PROFESSIONAL DUES	7,255	7,800	7,800	7,800	545	7.5%
07155000 044100 77041:7	UTILITY SEWER & WATER	6,150	6,850	6,850	6,850	700	11.4%
07155000 044300:044303	BUILDING & FLOOR MAINTENANCE	26,500	28,500	28,500	28,500	2,000	7.5%
07155000 044302	ALARM MAINTENANCE	1,000	1,000	1,000	1,000	-	0.0%
07155000 044310	VEHICLE MAINT. PARTS	80,000	80,000	80,000	80,000	-	0.0%
07155000 044313	VEHICLE MAINT. LABOR	65,280	70,000	70,000	70,000	4,720	7.2%
07155000 044315	NON-PWD REPAIRS	5,500	5,500	5,500	5,500	-	0.0%
07155000 044351	DEPART EQUIPMENT MAINTENANCE	29,680	20,500	20,500	20,500	(9,180)	-30.9%
07155000 044352 77040	RADIO MAINT FIRE	7,500	7,500	7,500	7,500	-	0.0%
07155000 045203	FIREFIGHTER ACCIDENT INSURANCE	5,000	5,100	5,100	5,100	100	2.0%
07155000 045300:045304	COMMUNICATIONS (Phones, Cell, Mobile)	19,680	19,680	19,680	19,680	-	0.0%
07155000 045310	POSTAGE	2,000	2,000	2,000	2,000	-	0.0%
07155000 045800	TRAVEL	1,000	3,000	3,000	3,000	2,000	200.0%
07155000 046000-046006	OFFICE and PAINT SUPPLIES	6,250	7,250	7,250	7,250	1,000	16.0%
07155000 046003	TRAINING SUPPLIES	2,000	2,000	2,000	2,000	-	0.0%
07155000 046220/046261 7	UTILITY - (Gas/Propane/Electricity/Heating Oil)	53,000	65,950	65,950	65,950	12,950	24.4%
07155000 046260	VEHICLE FUEL GAS	37,000	57,250	57,250	57,250	20,250	54.7%
07155000 047412-047413	FIRE HOSE AND GEAR	25,500	31,500	31,500	31,500	6,000	23.5%
07155000 048000 0:77048	MISCELLANEOUS EXPENSE	3,000	3,000	3,000	3,000	-	0.0%
	<b>TOTAL FIRE ADMINISTRATION</b>	<b>811,960</b>	<b>834,939</b>	<b>834,939</b>	<b>834,939</b>	<b>22,979</b>	<b>2.8%</b>

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2023 TOWN APPROPRIATIONS

	2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>FIRE SUPPRESSION</b>						
07171200 041111	DEPUTY CHIEF FULL TIME PAY	92,685	96,367	96,367	3,682	4.0%
07171200 041112	FULL TIME EMTs	531,038	482,157	482,157	(48,881)	-9.2%
07171200 041113	FULL TIME DUTY OFFICERS	309,868	263,948	263,948	(45,920)	-14.8%
07171200 041117	FULL TIME OFFICER'S TRAINING PAY	18,500	18,500	18,500	-	0.0%
07171200 041120	STIPENDS	-	139,230	139,230	139,230	100.0%
07171200 041122	PHONE STIPEND	2,040	2,040	2,040	-	0.0%
07171200 041153	DAYTIME PAY	1,255,057	1,155,000	1,185,960	(69,097)	-5.5%
07171200 041154	CALL COMPANY PAY	122,160	133,510	133,510	11,350	9.3%
07171200 041160	FD INCENTIVE PAY	-	6,008	6,008	6,008	100.0%
07171200 041200	FICA	153,038	150,974	150,974	(2,064)	-1.3%
07171200 041205	MEDICARE	35,796	35,312	35,312	(484)	-1.4%
07171200 041210	DENTAL INSURANCE	2,385	2,385	2,385	-	0.0%
07171200 041220	LONG TERM DISABILITY INSURANCE	4,675	4,218	4,218	(457)	-9.8%
07171200 041230	HEALTH INSURANCE	191,620	187,325	187,325	(4,295)	-2.2%
07171200 041231	HRA INSURANCE CO-PAY	12,000	12,000	12,000	-	0.0%
07171200 041240	PENSION	163,049	190,280	190,280	27,231	16.7%
07171200 041250	RETIREE HEALTH SAVINGS/HOLIDAY PAY	1,750	1,750	1,750	-	0.0%
07171200 041300	FT DUTY OFFICER'S OVERTIME PAY	181,500	185,000	185,000	3,500	1.9%
07171200 041303	TRAINING PAY	30,750	30,000	30,000	(750)	-2.4%
07171200 041410	SALARY ADJUSTMENTS	43,977	-	-	(43,977)	-100.0%
07171200 042920 52101:53	F.T. CLOTHING ALLOWANCE	8,190	8,190	8,190	-	0.0%
07171200 042920 53099	DAY FF CLOTHING ALLOWANCE	12,000	12,000	12,000	-	0.0%
	<b>TOTAL FIRE SUPPRESSION</b>	<b>3,172,078</b>	<b>3,116,194</b>	<b>3,147,154</b>	<b>(24,924)</b>	<b>-0.8%</b>

	2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>FIRE PREVENTION</b>						
07171300 041111	MANAGER FULL TIME	73,778	73,778	73,778	-	0.0%
07171300 041117	FIRE PREVENTION TRAINING	2,000	1,500	1,500	(500)	-25.0%
07171300 041122	CELL PHONE STIPEND	600	600	600	-	0.0%
07171300 041150	PART TIME INSPECTOR'S PAY	32,232	33,102	33,102	870	2.7%
07171300 041200	FICA	6,894	6,593	6,593	(301)	-4.4%
07171300 041205	MEDICARE	1,612	1,542	1,542	(70)	-4.3%
07171300 041210	DENTAL INSURANCE	265	265	265	-	0.0%
07171300 041220	LONG TERM DISABILITY INSURANCE	369	185	185	(184)	-49.9%
07171300 041230	HEALTH INSURANCE	5,692	11,688	11,688	5,996	105.3%
07171300 041231	HRA INSURANCE CO-PAY	1,000	1,000	1,000	-	0.0%
07171300 041240	PENSION	11,235	16,270	16,270	5,035	44.8%
07171300 041300	OVERTIME	5,306	2,000	2,000	(3,306)	-62.3%
07171300 042920	INSPECTOR'S CLOTHING ALLOWANCE	630	630	630	-	0.0%
07171300 045800	TRAVEL - VEHICLE EXPENSE / MILEAGE	500	500	500	-	0.0%
07171300 046015	MISCELLANEOUS SUPPLY & MATERIALS	3,500	3,800	3,800	300	8.6%
07171300 046020	SPECIAL PROG-FIRE INVESTIGATING TEAM	300	-	-	(300)	-100.0%
	<b>TOTAL FIRE PREVENTION</b>	<b>145,913</b>	<b>153,453</b>	<b>153,453</b>	<b>7,540</b>	<b>5.2%</b>

TOWN OF SCARBOROUGH  
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FY 2023 TOWN APPROPRIATIONS

	2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>EMERGENCY MEDICAL SERVICES</b>						
07171000 041111	EMS DIRECTOR FULL TIME PAY	90,397	90,543	90,543	90,543	146 0.2%
07171000 041112	PARAMEDIC FULL TIME PAY	1,069,129	1,078,835	1,078,835	1,078,835	9,706 0.9%
07171000 041115	PROPOSED POSITIONS	-	326,672	272,087	272,087	272,087 0.0%
07171000 041117	FULL TIME PARAMEDIC TRAINING PAY	30,000	30,000	30,000	30,000	- 0.0%
07171000 041120	STIPENDS	-	72,072	72,072	72,072	72,072
07171000 041122	PHONE STIPEND	3,400	3,400	3,400	3,400	- 0.0%
07171000 041150	EMS BILLING CLERK PT PAY	12,380	15,662	-	-	(12,380) -100.0%
07171000 041151	MEDICAL DIRECTOR PT PAY	6,500	7,000	7,000	7,000	500 7.7%
07171000 041160	INCENTIVE PAY	5,000	8,084	8,084	8,084	3,084 61.7%
07171000 041200	FICA	75,316	81,547	81,547	81,547	6,231 8.3%
07171000 041205	MEDICARE	17,619	19,078	19,078	19,078	1,459 8.3%
07171000 041210	DENTAL INSURANCE	4,770	4,770	4,770	4,770	- 0.0%
07171000 041220	LONG TERM DISABILITY INSURANCE	5,790	5,856	5,856	5,856	66 1.1%
07171000 041230	HEALTH INSURANCE	193,677	214,971	214,971	214,971	21,294 11.0%
07171000 041231	HRA INSURANCE CO-PAY	20,000	20,000	20,000	20,000	- 0.0%
07171000 041240	PENSION	187,897	199,812	199,812	199,812	11,915 6.3%
07171000 041250	RETIREE HEALTH SAVINGS/HOLIDAY PAY	500	500	500	500	- 0.0%
07171000 041300	PARAMEDIC OVER TIME PAY	120,000	125,000	125,000	125,000	5,000 4.2%
07171000 041301	SPECIAL DUTY FIRE/RESCUE OVERTIME	1,815	1,849	1,849	1,849	34 1.9%
07171000 042910	EMPLOYEE TRAINING	7,000	7,000	7,000	7,000	- 0.0%
07171000 042920 52001/52	F.T. CLOTHING ALLOWANCE	13,230	13,230	13,230	13,230	- 0.0%
07171000 042930	TUITION REIMBURSEMENT	10,000	10,000	10,000	10,000	- 0.0%
07171000 042952	HEPATITIS B VACCINATION	500	-	-	-	(500) -100.0%
07171000 043201	SO. MAINE EMS COORDINATOR FEE	2,750	2,750	2,750	2,750	- 0.0%
07171000 043210	RECRUITMENT & TESTING RESCUE	1,500	1,000	1,000	1,000	(500) -33.3%
07171000 043261 85013	COMSTAR RESCUE BILLING CONTRACT	32,900	32,900	32,900	32,900	- 0.0%
07171000 043500	PROFESSIONAL DUES	1,000	1,000	1,000	1,000	- 0.0%
07171000 043600	LICENSING FEES	280	280	280	280	- 0.0%
07171000 044310	VEHICLE MAINTENANCE PARTS	9,000	9,000	9,000	9,000	- 0.0%
07171000 044313	VEHICLE MAINTENANCE LABOR	7,650	7,900	7,900	7,900	250 3.3%
07171000 044315	NON-PWD REPAIRS	2,000	2,000	2,000	2,000	- 0.0%
07171000 044351	DEPT EQUIPMENT MAINTENANCE	8,400	8,400	8,400	8,400	- 0.0%
07171000 044351 68006	OXYGEN SUPPLY CONTRACT	2,000	2,000	2,000	2,000	- 0.0%
07171000 044354	ALS EQUIPMENT MAINTENANCE	16,000	16,000	16,000	16,000	- 0.0%
07171000 046000	OFFICE SUPPLIES	2,000	-	-	-	(2,000) -100.0%
07171000 046017	INFECTIOUS DISEASE CONTROL	50,000	55,000	55,000	55,000	5,000 10.0%
07171000 046018	DRUGS/MEDICAL SUPPLIES	3,000	3,000	3,000	3,000	- 0.0%
07171000 046260	VEHICLE FUEL GAS	16,720	23,000	23,000	23,000	6,280 37.6%
07171000 047405	NEW PATIENT EQUIPMENT	1,000	1,000	1,000	1,000	- 0.0%
07171000 047406	NEW TRAINING EQUIPMENT	500	500	500	500	- 0.0%
07171000 047407	NEW CPR EQUIPMENT	1,000	1,000	1,000	1,000	- 0.0%
07171000 048000	MISCELLANEOUS EXPENSES	1,000	1,000	1,000	1,000	- 0.0%
	<b>TOTAL EMERGENCY MEDICAL SERVICES</b>	<b>2,033,620</b>	<b>2,503,611</b>	<b>2,433,364</b>	<b>2,433,364</b>	<b>399,744 19.7%</b>

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>EMERGENCY MANAGEMENT</b>							
07170300 041150	PART TIME PAY	22,829	27,417	27,417	27,417	4,588	20.1%
07170300 041200	FICA	1,415	1,700	1,700	1,700	285	20.1%
07170300 041205	MEDICARE	331	398	398	398	67	20.2%
07170300 042964	HAZMAT EXAMS	9,000	5,000	5,000	5,000	(4,000)	-44.4%
07170300 044351	EQUIPMENT MAINTENANCE	1,000	1,000	1,000	1,000	-	0.0%
07170300 046001	FOOD	3,000	2,000	2,000	2,000	(1,000)	-33.3%
07170300 046015	MISCELLANEOUS SUPPLY	500	500	500	500	-	0.0%
07170300 046020	SPECIAL PROGRAM SUPPLIES	1,000	1,000	1,000	1,000	-	0.0%
07170300 046400	BOOKS	350	350	350	350	-	0.0%
07170300 047400	NEW EQUIPMENT	1,500	1,000	1,000	1,000	(500)	-33.3%
07170300 048000	MISCELLANEOUS EXPENSE	2,000	1,000	1,000	1,000	(1,000)	-50.0%
	<b>TOTAL EMERGENCY MANAGEMENT</b>	<b>42,925</b>	<b>41,365</b>	<b>41,365</b>	<b>41,365</b>	<b>(1,560)</b>	<b>-3.6%</b>
	<b>TOTAL FIRE DEPARTMENT ALL DIVISIONS</b>	<b>6,206,496</b>	<b>6,649,562</b>	<b>6,610,275</b>	<b>6,610,275</b>	<b>403,779</b>	<b>6.5%</b>

TOWN OF SCARBOROUGH  
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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>ADMINISTRATION</b>							
07255000 041110	ADMIN FULL TIME PAY	120,287	109,076	109,076	109,076	(11,211)	-9.3%
07255000 041111	CAPTAINS PAY	292,282	295,528	295,528	295,528	3,246	1.1%
07255000 041112	STAFF FULL TIME PAY	-	-	-	-	-	0.0%
07255000 041113	SOCIAL SERVICE NAVIGATOR	55,682	57,908	57,908	57,908	2,226	4.0%
07255000 041114	CLERICAL PAY	121,764	125,861	125,861	125,861	4,097	3.4%
07255000 041122	CELL PHONE STIPENDS	2,600	3,900	3,900	3,900	1,300	50.0%
07255000 041150	PART TIME PAY	31,118	-	-	-	(31,118)	-100.0%
07255000 041200	FICA	38,803	36,942	36,942	36,942	(1,861)	-4.8%
07255000 041205	MEDICARE	9,078	8,640	8,640	8,640	(438)	-4.8%
07255000 041210	DENTAL INSURANCE	1,325	1,325	1,325	1,325	-	0.0%
07255000 041220	LONG TERM DISABILITY INSURANCE	2,954	2,945	2,945	2,945	(9)	-0.3%
07255000 041230	HEALTH INSURANCE	84,372	80,187	80,187	80,187	(4,185)	-5.0%
07255000 041240	PENSION	71,296	63,079	63,079	63,079	(8,217)	-11.5%
07255000 041250	ADMIN HOLIDAY CASHOUT	14,208	15,789	15,789	15,789	1,581	11.1%
07255000 041300	ADMIN CLERICAL OT PAY	891	891	891	891	-	0.0%
07255000 042910	ADMIN SCHOOL/CONFERENCES	3,200	4,000	4,000	4,000	800	25.0%
07255000 042910 72005	F.T. TRAINING COSTS IN-SERVICE	24,000	29,000	29,000	29,000	5,000	20.8%
07255000 042920 50001:16	F.T. CLOTHING ALLOWANCE	4,000	4,000	4,000	4,000	-	0.0%
07255000 042930	TUITION REIMBURSEMENT	6,000	6,000	6,000	6,000	-	0.0%
07255000 042950	INFECTIOUS DISEASE CONTROL	675	675	675	675	-	0.0%
07255000 043210	RECRUITMENT & TESTING	1,000	1,500	1,500	1,500	500	50.0%
07255000 043500	PROFESSIONAL DUES	2,000	2,500	2,500	2,500	500	25.0%
07255000 044300	BUILDING MAINTENANCE	-	200	200	200	200	0.0%
07255000 044310	VEHICLE MAINTENANCE PARTS	42,000	42,000	42,000	42,000	-	0.0%
07255000 044313	VEHICLE MAINTENANCE LABOR	62,000	63,000	63,000	63,000	1,000	1.6%
07255000 044350	POSTAGE METER	575	575	575	575	-	0.0%
07255000 044351	HVAC EQUIP MAINTENANCE POLICE	-	240	240	240	240	0.0%
07255000 044351 77040	HVAC EQUIP MAINTENANCE FIRE	-	-	-	-	-	0.0%
07255000 044421	COPIERS EQUIPMENT MAINTENANCE	3,000	3,000	3,000	3,000	-	0.0%
07255000 045310	POSTAGE	1,500	1,500	1,500	1,500	-	0.0%
07255000 045800	TRAVEL	3,000	4,000	4,000	4,000	1,000	33.3%
07255000 046000	OFFICE SUPPLIES	6,000	6,000	6,000	6,000	-	0.0%
07255000 046015	MISC SUPPLY - PD COMPUTER	3,000	3,000	3,000	3,000	-	0.0%
07255000 046029	CUSTODIAL SUPPLIES	-	-	-	-	-	0.0%
07255000 046210 77050	UTILITIES - GAS	-	-	-	-	-	0.0%
07255000 046260:046261	VEHICLE FUEL	66,280	80,350	80,350	80,350	14,070	21.2%
07255000 047420	NEW VEHICLES	200,000	210,000	210,000	210,000	10,000	5.0%
07255000 048050-048100	MISCELLANEOUS EXPENDITURES	-	-	-	-	-	0.0%
	<b>TOTAL POLICE ADMINISTRATION</b>	<b>1,274,890</b>	<b>1,263,611</b>	<b>1,263,611</b>	<b>1,263,611</b>	<b>(11,279)</b>	<b>-0.9%</b>

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>PATROL</b>							
07261110 041150	PART TIME PAY - PINE POINT BEACH	12,982	13,330	13,330	13,330	348	2.7%
07261110 041200	FICA	805	827	827	827	22	2.7%
07261110 041205	MEDICARE	188	193	193	193	5	2.7%
07261210 041150	PART TIME PAY - HIGGINS BEACH	44,509	45,710	45,710	45,710	1,201	2.7%
07261210 041200	FICA	2,760	2,834	2,834	2,834	74	2.7%
07261210 041205	MEDICARE	645	663	663	663	18	2.8%
07261210 043465	CREDIT CARD SERVICES	2,000	2,000	2,000	2,000	-	0.0%
07261210 046015	CALE SUPPLIES	600	966	966	966	366	61.0%
07270400 041200	FICA	2,554	2,623	2,623	2,623	69	2.7%
07270400 041205	MEDICARE	597	613	613	613	16	2.7%
07270400 041240	PENSION	5,892	6,049	6,049	6,049	157	2.7%
07270400 041303	FULL TIME TRAINING OVERTIME	41,200	42,300	42,300	42,300	1,100	2.7%
07271500 041152	CROSSING GUARD	4,642	4,767	4,767	4,767	125	2.7%
07271500 041200	FICA	288	296	296	296	8	2.8%
07271500 041205	MEDICARE	67	69	69	69	2	3.0%
07272100 041112	PATROL PAY	2,344,560	2,609,182	2,609,182	2,609,182	264,622	11.3%
07272100 041113	PD SRO FULL TIME PAY	152,486	161,804	161,804	161,804	9,318	6.1%
07272100 041115	PD PROPOSED POSITIONS	-	176,070	132,052	132,052	132,052	0.0%
07272100 041120	STIPENDS	15,600	15,600	15,600	15,600	-	0.0%
07272100 041122	CELL PHONE STIPENDS	9,750	10,400	10,400	10,400	650	6.7%
07272100 041160	INCENTIVE PAY	40,000	42,650	42,650	42,650	2,650	6.6%
07272100 041200	FICA	167,611	182,912	182,912	182,912	15,301	9.1%
07272100 041205	MEDICARE	39,211	42,797	42,797	42,797	3,586	9.1%
07272100 041210	DENTAL INSURANCE	7,950	8,215	8,215	8,215	265	3.3%
07272100 041220	LONG TERM DISABILITY INSURANCE	12,502	13,874	13,874	13,874	1,372	11.0%
07272100 041230	HEALTH INSURANCE	416,379	474,332	474,332	474,332	57,953	13.9%
07272100 041240	PENSION	388,555	431,588	431,588	431,588	43,033	11.1%
07272100 041250	HOLIDAY CASHOUT	71,559	71,559	71,559	71,559	-	0.0%
07272100 041300	OVERTIME PAY	98,916	101,586	101,586	101,586	2,670	2.7%
07272100 041302	COURT OVERTIME PAY	21,013	21,013	21,013	21,013	-	0.0%
07272100 041305	HIDTA OVERTIME PAY	17,703	17,703	17,703	17,703	-	0.0%
07272100 041410	PD SALARY ADJUSTMENTS	91,670	-	-	-	(91,670)	-100.0%
07272100 042920 50004:4	F.T. CLOTHING ALLOWANCE	36,000	36,000	36,000	36,000	-	0.0%
07272100 047400	NEW EQUIPMENT	5,300	7,000	7,000	7,000	1,700	32.1%
07272100 047400 72001	NEW EQUIPMENT- FIREARMS	26,460	19,365	19,365	19,365	(7,095)	-26.8%
07272100 047400 72002	EQUIPMENT - VEST REPLACEMENT	7,600	7,600	7,600	7,600	-	0.0%
07272100 047400 94018	PD TASERS	14,450	11,580	11,580	11,580	(2,870)	-19.9%
07272100 047442	EQUIPMENT REPLACEMENT	5,715	6,715	6,715	6,715	1,000	17.5%
07272210 041112 72020	PD MDEATF FULL TIME REG PAY	72,176	-	-	-	(72,176)	-100.0%
07272210 041200 72020	PD MDEA TF FICA ER	4,124	-	-	-	(4,124)	-100.0%
07272210 041205 72020	PD MDEA TF MEDICARE TAX	965	-	-	-	(965)	-100.0%
07272210 041220 72020	PD MDEATF LONG TERM DISABILITY	361	-	-	-	(361)	-100.0%
07272210 041230 72020	PD MDEATF HEALTH INSURANCE	16,005	-	-	-	(16,005)	-100.0%
07272210 041240 72020	PD MDEA TF PENSION	11,565	-	-	-	(11,565)	-100.0%
07272210 041300 72020	PD MDEA TASK FORCE OT	3,152	-	-	-	(3,152)	-100.0%
	TOTAL POLICE	4,219,067	4,592,785	4,548,767	4,548,767	329,700	7.8%



TOWN OF SCARBOROUGH  
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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>POLICE SERVICES</b>							
07272120 048100	DARE PROGRAM	4,850	4,850	4,850	4,850	-	0.0%
07272140 047400 72000	RADAR - NEW EQUIPMENT	2,500	2,500	2,500	2,500	-	0.0%
07272150 048100	COMMUNITY IN HOUSE PROGRAM	3,750	3,750	3,750	3,750	-	0.0%
07272150 048100 77080	SCHOOL RESOURCE OFFICER PROGRAM	4,000	4,000	4,000	4,000	-	0.0%
07272160 048100	TACTICAL TEAM	3,750	3,750	3,750	3,750	-	0.0%
07272230 043225	REGIONAL LAB CONTRACTED SERVICE	10,462	10,462	10,462	10,462	-	0.0%
07272230 046002 72007	LAB ARREST SUPPLIES	650	650	650	650	-	0.0%
07272230 046002 72008	LAB EVIDENCE PROCESS	15,500	15,500	15,500	15,500	-	0.0%
07272230 046002 72009	LAB DRUG TEST SUPPLY	2,000	2,000	2,000	2,000	-	0.0%
07272240 048100	CID VIDEO FORENSICS	6,750	7,250	7,250	7,250	500	7.4%
07272260 048100	POLYGRAPH	2,500	3,000	3,000	3,000	500	20.0%
	<b>TOTAL POLICE SERVICES</b>	<b>56,712</b>	<b>57,712</b>	<b>57,712</b>	<b>57,712</b>	1,000	1.8%
<b>POLICE SPECIAL ASSIGNMENTS</b>							
07272600 041150	PART TIME PAY	1,025	1,025	1,025	1,025	-	0.0%
07272600 041200	FICA	4,719	4,719	4,719	4,719	-	0.0%
07272600 041205	MEDICARE	1,104	1,104	1,104	1,104	-	0.0%
07272600 041240	PENSION	10,737	10,737	10,737	10,737	-	0.0%
07272600 041301	FULL TIME SPECIAL POLICE OT PAY	75,081	75,081	75,081	75,081	-	0.0%
	<b>TOTAL POLICE SPECIAL ASSIGNMENTS</b>	<b>92,666</b>	<b>92,666</b>	<b>92,666</b>	<b>92,666</b>	-	0.0%
<b>ANIMAL CONTROL</b>							
07272700 041112	ANIMAL CONTROL OFFICER PAY	55,682	57,908	57,908	57,908	2,226	4.0%
07272700 041200	FICA	3,548	3,669	3,669	3,669	121	3.4%
07272700 041205	MEDICARE	830	858	858	858	28	3.4%
07272700 041220	LONG TERM DISABILITY	279	290	290	290	11	3.9%
07272700 041230	HEALTH INSURANCE	1,701	1,974	1,974	1,974	273	16.0%
07272700 041240	PENSION	5,746	5,917	5,917	5,917	171	3.0%
07272700 041300	ACO OVERTIME PAY	103	103	103	103	-	0.0%
07272700 042920 50029	CLOTHING ALLOWANCE	400	400	400	400	-	0.0%
07272700 043225	ANIMAL REFUGE LEAGUE CONTRACT	27,055	31,653	31,653	31,653	4,598	17.0%
07272700 048100	ACO PROGRAM COSTS	500	500	500	500	-	0.0%
	<b>TOTAL ANIMAL CONTROL</b>	<b>95,844</b>	<b>103,272</b>	<b>103,272</b>	<b>103,272</b>	7,428	7.8%



TOWN OF SCARBOROUGH  
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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>PATROL</b>							
07272810 048100	MOTORCYCLE IN HOUSE	2,800	2,800	2,800	2,800	-	0.0%
07272830 048100	K9 EQUIPMENT IN HOUSE	4,450	4,450	4,450	4,450	-	0.0%
	<b>TOTAL PATROL</b>	<b>7,250</b>	<b>7,250</b>	<b>7,250</b>	<b>7,250</b>	-	0.0%
<b>RESERVE OFFICERS</b>							
07272900 041150	PART TIME PAY	7,849	3,000	3,000	3,000	(4,849)	-61.8%
07272900 041155	PROUTS NECK RESERVE OFFICER PAY	39,618	30,000	30,000	30,000	(9,618)	-24.3%
07272900 041158	PROUTS NECK SUPERVISOR PAY	32,372	33,246	33,246	33,246	874	2.7%
07272900 041200	FICA	4,950	4,107	4,107	4,107	(843)	-17.0%
07272900 041205	MEDICARE	1,158	961	961	961	(197)	-17.0%
07272900 041240	RETIREMENT	-	-	-	-	-	0.0%
07272900 042910	EMPLOYEE TRAINING	2,000	2,000	2,000	2,000	-	0.0%
07272900 046020	PROUTS NECK PROGRAM EXPENSES	1,000	700	700	700	(300)	-30.0%
07272900 047400	NEW EQUIPMENT	6,000	6,000	6,000	6,000	-	0.0%
	<b>TOTAL RESERVE OFFICERS</b>	<b>94,947</b>	<b>80,014</b>	<b>80,014</b>	<b>80,014</b>	(14,933)	-15.7%
	<b>TOTAL POLICE SERVICES</b>	<b>4,566,486</b>	<b>4,933,699</b>	<b>4,889,681</b>	<b>4,889,681</b>	323,195	7.1%

TOWN OF SCARBOROUGH  
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FY 2023 TOWN APPROPRIATIONS

		2022	2023	FINANCE	2023	TC	TC
		BUDGET	PROPOSED	COMMITTEE	ADOPTED	INC.	PCT
						DEC.	CHANGE
<b>COMMUNICATIONS</b>							
07272300 041111	DISPATCH MANAGER'S FULL TIME PAY	-	85,072	85,072	85,072	85,072	100.0%
07272300 041112	DISPATCHER'S FULL TIME PAY	758,604	850,829	850,829	850,829	92,225	12.2%
07272300 041113	DATA COMMUNIC. SPECIALIST	68,765	71,864	71,864	71,864	3,099	4.5%
07272300 041115	PROPOSED POSITIONS	101,049	-	-	-	(101,049)	-100.0%
07272300 041116	CRIME DATA ANALYST	62,962	67,488	67,488	67,488	4,526	7.2%
07272300 041120	STIPENDS	2,808	9,048	9,048	9,048	6,240	222.2%
07272300 041122	CELL PHONE STIPENDS	-	650	650	650	650	100.0%
07272300 041150	PART TIME PAY	3,000	4,000	4,000	4,000	1,000	33.3%
07272300 041160	INCENTIVE PAY	5,388	4,514	4,514	4,514	(874)	-16.2%
07272300 041200	FICA	60,060	71,958	71,958	71,958	11,898	19.8%
07272300 041205	MEDICARE	14,052	16,834	16,834	16,834	2,782	19.8%
07272300 041210	DENTAL INSURANCE	3,710	3,975	3,975	3,975	265	7.1%
07272300 041220	LONG TERM DISABILITY INSURANCE	4,459	5,391	5,391	5,391	932	20.9%
07272300 041230	HEALTH INSURANCE	174,764	197,381	197,381	197,381	22,617	12.9%
07272300 041240	PENSION	97,674	138,840	138,840	138,840	41,166	42.1%
07272300 041250	HOLIDAY CASHOUT	21,128	23,245	23,245	23,245	2,117	10.0%
07272300 041300	OVERTIME PAY	72,055	74,217	74,217	74,217	2,162	3.0%
07272300 041303	TRAINING OT PAY	7,354	7,354	7,354	7,354	-	0.0%
07272300 041410	COMMUNICATIONS SALARY ADJUSTMENTS	31,379	-	-	-	(31,379)	-100.0%
07272300 042910	EMPLOYEE TRAINING COSTS	2,500	2,500	2,500	2,500	-	0.0%
07272300 042920 51001:49	CLOTHING ALLOWANCE	7,200	7,200	7,200	7,200	-	0.0%
07272300 042930	TUITION REIMBURSEMENT	960	960	960	960	-	0.0%
07272300 043210	RECRUITMENT	750	750	750	750	-	0.0%
07272300 044345	SOFTWARE MAINT	13,200	13,200	13,200	13,200	-	0.0%
07272300 044347	ALARM SERVICE MONITORING	5,500	5,500	5,500	5,500	-	0.0%
07272300 044352 77050:70	Radio Maint-PD-Dispatch-MRO-DPW	11,170	11,170	11,170	11,170	-	0.0%
07272300 044420	10 TWO ROD RD CELL TOWER LEASE	2,040	2,040	2,040	2,040	-	0.0%
07272300 045300 77050	CELL PHONES - PD - DISPATCH	2,134	1,000	1,000	1,000	(1,134)	-53.1%
07272300 045301 77050	INTERNET CRIME	1,000	1,000	1,000	1,000	-	0.0%
07272300 045303	MOBILE DATA	9,760	9,760	9,760	9,760	-	0.0%
07272300 045304 77050	LOCAL - PD - FIRE - DISPATCH	13,200	13,700	13,700	13,700	500	3.8%
07272300 045305 77050	PAGERS -POLICE	3,242	3,242	3,242	3,242	-	0.0%
07272300 045307 77051	TEL PSAP	800	-	-	-	(800)	-100.0%
07272300 045308 77051	TEL DMV	1,474	3,660	3,660	3,660	2,186	148.3%
07272300 046000:046015	OFFICE & MISC SUPPLY (disp computer)	3,050	3,050	3,050	3,050	-	0.0%
	<b>TOTAL COMMUNICATIONS</b>	<b>1,567,191</b>	<b>1,711,392</b>	<b>1,711,392</b>	<b>1,711,392</b>	<b>144,201</b>	<b>9.2%</b>

TOWN OF SCARBOROUGH  
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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>MARINE RESOURCES</b>							
07272400 041112	MRO FULL TIME PAY	48,548	-	-	-	(48,548)	-100.0%
07272400 041150	PART TIME PAY	4,279	4,354	4,354	4,354	75	1.8%
07272400 041200	FICA	3,178	270	270	270	(2,908)	-91.5%
07272400 041205	MEDICARE	743	63	63	63	(680)	-91.5%
07272400 041210	DENTAL INSURANCE	265	-	-	-	(265)	-100.0%
07272400 041220	LONG TERM DISABILITY	243	-	-	-	(243)	-100.0%
07272400 041230	HEALTH INSURANCE	16,005	-	-	-	(16,005)	-100.0%
07272400 041240	PENSION	7,384	-	-	-	(7,384)	-100.0%
07272400 041250	HOLIDAY CASH OUT	1,481	2,276	2,276	2,276	795	53.7%
07272400 041300	OVERTIME PAY	1,604	1,604	1,604	1,604	-	0.0%
07272400 042910	EMPLOYEE TRAINING	800	800	800	800	-	0.0%
07272400 042920	CLOTHING	800	1,000	1,000	1,000	200	25.0%
07272400 043225	PP PIER - CRANE MAINTENANCE	6,000	6,000	6,000	6,000	-	0.0%
07272400 044110	PIER WATER	300	300	300	300	-	0.0%
07272400 044310	VEHICLE PARTS	450	450	450	450	-	0.0%
07272400 044313	VEHICLE LABOR	900	925	925	925	25	2.8%
07272400 044351	EQUIPMENT MAINT	500	500	500	500	-	0.0%
07272400 044365	PIER MAINTENANCE	2,000	2,000	2,000	2,000	-	0.0%
07272400 045300	MRO CELLULAR	300	330	330	330	30	10.0%
07272400 045302	MRO TELEPHONES	475	475	475	475	-	0.0%
07272400 046000	OFFICE SUPPLIES	300	300	300	300	-	0.0%
07272400 046015	MISC SUPPLIES	1,000	1,000	1,000	1,000	-	0.0%
07272400 046220	PIER ELECTRICITY-UTILITY	2,000	1,500	1,500	1,500	(500)	-25.0%
07272400 046260	MRO VEHICLE FUEL	3,000	3,700	3,700	3,700	700	23.3%
07272400 046500	CLAM SEEDS	-	-	-	-	-	100.0%
07272400 047400	NEW EQUIPMENT	1,250	1,250	1,250	1,250	-	0.0%
07272405 041150	CO-OP PART TIME PAY	10,721	17,269	17,269	17,269	6,548	61.1%
07272405 041200	CO-OP FICA	665	1,071	1,071	1,071	406	61.1%
07272405 041205	CO-OP MEDICARE	155	250	250	250	95	61.3%
07272405 044100	CO-OP SEWER	700	700	700	700	-	0.0%
07272405 044110	CO-OP WATER	900	900	900	900	-	0.0%
07272405 044320	CO-OP MISC MAINTENANCE AND REPAIRS	530	530	530	530	-	0.0%
07272405 046015	CO-OP MISC SUPPLIES/TRANSFERS	1,000	1,000	1,000	1,000	-	0.0%
	<b>TOTAL MARINE RESOURCES</b>	<b>118,476</b>	<b>50,817</b>	<b>50,817</b>	<b>50,817</b>	<b>(67,659)</b>	<b>-57.1%</b>

TOWN OF SCARBOROUGH  
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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>FIRE/POLICE</b>							
07272500 041120	STIPENDS (VEHICLES)	4,200	4,200	4,200	4,200	-	0.0%
07272500 041121	SPECIALTY STIPENDS	625	625	625	625	-	0.0%
07272500 041150	PART TIME PAY	31,396	20,000	20,000	20,000	(11,396)	-36.3%
07272500 041200	FICA	2,246	1,539	1,539	1,539	(707)	-31.5%
07272500 041205	MEDICARE	525	360	360	360	(165)	-31.4%
07272500 042920	CLOTHING	850	850	850	850	-	0.0%
07272500 044320	MISC. MAINT	80	80	80	80	-	0.0%
07272500 046015	MISC. SUPPLY	100	100	100	100	-	0.0%
07272500 047400	NEW EQUIPMENT	525	525	525	525	-	0.0%
07272550 041150	SPECIAL DUTY PART TIME PAY	4,100	4,100	4,100	4,100	-	0.0%
07272550 041200	SPECIAL DUTY FICA	254	254	254	254	-	0.0%
07272550 041205	SPECIAL DUTY MEDICARE	59	59	59	59	-	0.0%
	<b>TOTAL FIRE/POLICE</b>	<b>44,960</b>	<b>32,692</b>	<b>32,692</b>	<b>32,692</b>	(12,268)	-27.3%
	<b>TOTAL POLICE SERVICES ALL DIVISIONS</b>	<b>7,572,003</b>	<b>7,992,211</b>	<b>7,948,193</b>	<b>7,948,193</b>	376,190	5.0%
	<b>TOTAL PUBLIC SAFETY</b>	<b>13,778,499</b>	<b>14,641,773</b>	<b>14,558,468</b>	<b>14,558,468</b>	<b>779,969</b>	<b>5.7%</b>

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>ADMINISTRATION</b>							
08155000 041110	ADMIN. FULL TIME PAY	114,463	118,956	118,956	118,956	4,493	3.9%
08155000 041111	DEPUTY DIRECTOR	77,876	80,954	80,954	80,954	3,078	4.0%
08155000 041114	CLERICAL FULL TIME PAY	112,404	116,938	116,938	116,938	4,534	4.0%
08155000 041122	PW CELL PHONE STIPEND	6,700	6,700	6,700	6,700	-	0.0%
08155000 041200	FICA	18,441	19,193	19,193	19,193	752	4.1%
08155000 041205	MEDICARE	4,313	4,490	4,490	4,490	177	4.1%
08155000 041210	DENTAL INSURANCE	1,060	1,060	1,060	1,060	-	0.0%
08155000 041220	LONG TERM DISABILITY INSURANCE	1,526	1,585	1,585	1,585	59	3.9%
08155000 041230	HEALTH INSURANCE	56,018	58,818	58,818	58,818	2,800	5.0%
08155000 041240	PENSION	36,858	38,163	38,163	38,163	1,305	3.5%
08155000 041300	OVERTIME PAY	2,000	2,000	2,000	2,000	-	0.0%
08155000 042910	EMPLOYEE TRAINING	700	1,000	1,000	1,000	300	42.9%
08155000 043225	CONTRACTED SERVICES	9,000	9,000	9,000	9,000	-	0.0%
08155000 043500	PROFESSIONAL DUES	400	550	550	550	150	37.5%
08155000 044100	UTILITY SEWER	4,500	4,500	4,500	4,500	-	0.0%
08155000 044110	UTILITY WATER	3,500	3,500	3,500	3,500	-	0.0%
08155000 044350	OFFICE EQUIPMENT MAINTENANCE	3,000	3,000	3,000	3,000	-	0.0%
08155000 045304	TELEPHONES	6,000	5,000	5,000	5,000	(1,000)	-16.7%
08155000 045310	POSTAGE	400	1,000	1,000	1,000	600	150.0%
08155000 045400	ADVERTISEMENTS	500	500	500	500	-	0.0%
08155000 045800	TRAVEL	1,000	1,000	1,000	1,000	-	0.0%
08155000 046000	OFFICE SUPPLIES	4,000	4,000	4,000	4,000	-	0.0%
08155000 046015	MISCELLANEOUS SUPPLY	2,000	2,000	2,000	2,000	-	0.0%
08155000 046210	UTILITY - GAS	19,680	25,000	25,000	25,000	5,320	27.0%
08155000 046220	UTILITY - ELECTRICITY	42,000	42,000	42,000	42,000	-	0.0%
08155000 047400	NEW EQUIPMENT	1,500	1,500	1,500	1,500	-	0.0%
	<b>TOTAL ADMINISTRATION</b>	<b>529,839</b>	<b>552,407</b>	<b>552,407</b>	<b>552,407</b>	22,568	4.3%

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>GIS/ENGINEERING</b>							
08157100 041112	GIS COORDINATOR	65,455	68,037	68,037	68,037	2,582	3.9%
08157100 041200	FICA	3,707	4,075	4,075	4,075	368	9.9%
08157100 041205	MEDICARE	867	953	953	953	86	9.9%
08157100 041210	DENTAL INSURANCE	265	265	265	265	-	0.0%
08157100 041220	LONG TERM DISABILITY INSURANCE	324	341	341	341	17	5.2%
08157100 041230	HEALTH INSURANCE	16,005	16,805	16,805	16,805	800	5.0%
08157100 041240	PENSION	6,659	9,662	9,662	9,662	3,003	45.1%
08157100 042910	EMPLOYEE TRAINING	5,000	5,000	5,000	5,000	-	0.0%
08157100 043225	GIS MAPPING	7,000	7,000	7,000	7,000	-	0.0%
08157100 043400	ENGINEERING	5,000	15,000	15,000	15,000	10,000	200.0%
08157100 043500	PROFESSIONAL DUES	400	400	400	400	-	0.0%
08157100 044345	GIS SOFTWARE LICENSING	4,000	9,000	9,000	9,000	5,000	125.0%
08157100 046015	MISCELLANEOUS SUPPLY	500	500	500	500	-	0.0%
08157100 047400	GIS NEW EQUIPMENT	4,000	4,000	4,000	4,000	-	0.0%
	<b>TOTAL GIS/ENGINEERING</b>	<b>119,182</b>	<b>141,038</b>	<b>141,038</b>	<b>141,038</b>	21,856	18.3%
<b>SPECIAL PROJECTS</b>							
08181720 043225	NPDES - CONTRACTUAL SERVICES	18,500	30,000	30,000	30,000	11,500	62.2%
	<b>TOTAL SPECIAL PROJECTS</b>	<b>18,500</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	11,500	62.2%
	<b>TOTAL PW ADMINISTRATION</b>	<b>667,521</b>	<b>723,445</b>	<b>723,445</b>	<b>723,445</b>	55,924	8.4%

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>PUBLIC WORKS OPERATIONS</b>							
08181000 041112	STAFF FULL TIME PAY	893,855	938,844	938,844	938,844	44,989	5.0%
08181000 041115	PROPOSED POSITION	33,197	-	-	-	(33,197)	-100.0%
08181000 041120	STIPENDS	14,500	14,500	14,500	14,500	-	0.0%
08181000 041150	PART TIME PAY	60,000	65,000	25,000	25,000	(35,000)	-58.3%
08181000 041200	FICA	63,604	67,184	67,184	67,184	3,580	5.6%
08181000 041205	MEDICARE	14,882	15,719	15,719	15,719	837	5.6%
08181000 041210	DENTAL INSURANCE	3,313	2,915	2,915	2,915	(398)	-12.0%
08181000 041220	LONG TERM DISABILITY INSURANCE	4,243	4,705	4,705	4,705	462	10.9%
08181000 041230	HEALTH INSURANCE	236,076	240,975	240,975	240,975	4,899	2.1%
08181000 041240	PENSION	107,992	113,782	113,782	113,782	5,790	5.4%
08181000 041300	OVERTIME PAY	130,000	135,000	135,000	135,000	5,000	3.8%
08181000 042910	EMPLOYEE TRAINING	2,500	3,000	3,000	3,000	500	20.0%
08181000 042920	CLOTHING ALLOWANCE	13,500	13,500	13,500	13,500	-	0.0%
08181000 042950	MEDICAL EXPENDITURES (IDC)	1,500	1,600	1,600	1,600	100	6.7%
08181000 043222	CONTRACTED PLOWING SERVICES	-	-	40,000	40,000	40,000	100.0%
08181000 043225	CONTRACTED SERVICES	60,000	90,000	90,000	90,000	30,000	50.0%
08181000 044238	WINTER SALT	185,000	200,000	200,000	200,000	15,000	8.1%
08181000 044240	WINTER SAND	55,000	60,000	60,000	60,000	5,000	9.1%
08181000 044243	MAGNESIUM CHLORIDE	22,000	15,000	15,000	15,000	(7,000)	-31.8%
08181000 044248	GRAVEL	18,000	18,000	18,000	18,000	-	0.0%
08181000 044260	ROADSIDE MOWING	60,000	60,000	60,000	60,000	-	0.0%
08181000 044270	STREET SIGNS	15,000	15,000	15,000	15,000	-	0.0%
08181000 044275	COLD PATCH	4,000	4,000	4,000	4,000	-	0.0%
08181000 044278	STREET STRIPING	80,000	80,000	80,000	80,000	-	0.0%
08181000 044280	ASPHALT PAVING	260,000	290,000	290,000	290,000	30,000	11.5%
08181000 044283	CULVERTS	14,000	14,000	14,000	14,000	-	0.0%
08181000 044310	VEHICLE MAINTENANCE PARTS	185,000	195,000	195,000	195,000	10,000	5.4%
08181000 044313	VEHICLE MAINTENANCE LABOR	155,000	165,000	165,000	165,000	10,000	6.5%
08181000 046015	OUTSIDE OPERATIONAL SUPPLIES	18,000	18,000	18,000	18,000	-	0.0%
08181000 046052	CUTTING EDGES	15,000	15,000	15,000	15,000	-	0.0%
08181000 046260	VEHICLE FUEL GAS	80,000	85,000	85,000	85,000	5,000	6.3%
08181000 046261	PROPANE FUEL	2,500	2,000	2,000	2,000	(500)	-20.0%
08181000 047411	NEW TOOLS	2,000	3,000	3,000	3,000	1,000	50.0%
	<b>TOTAL OPERATIONS</b>	<b>2,809,662</b>	<b>2,945,724</b>	<b>2,945,724</b>	<b>2,945,724</b>	136,062	4.8%



TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>PIERS, WHARVES, FLOATS, BOAT LAUNCH</b>							
08161300 044190	WATERFRONT	400	400	400	400	-	0.0%
	<b>TOTAL WATERFRONT</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>	-	0.0%
<b>DUNSTAN &amp; SCARBOROUGH MEMORIAL CEMETERY</b>							
08181460 043225	CONTRACTED SERVICES - DUNSTAN	9,000	9,000	9,000	9,000	-	0.0%
08181460 044110	UTILITY WATER - DUNSTAN	-	-	-	-	-	0.0%
08181460 044320	MISC. MAINTENANCE - DUNSTAN	50	50	50	50	-	0.0%
08181470 043225	CONTRACT SERVICES-SCAR MEMORIAL	9,000	9,000	9,000	9,000	-	0.0%
08181470 044320	MISC MAINT-SCARBOROUGH MEMORIAL	50	50	50	50	-	0.0%
	<b>TOTAL CEMETERY CARE</b>	<b>18,100</b>	<b>18,100</b>	<b>18,100</b>	<b>18,100</b>	-	0.0%
<b>MEMORIAL ACCOUNTS</b>							
08181500 044320 78004	MISC. MAINT. AMERICAN LEGION	1,600	1,600	1,600	1,600	-	0.0%
08181500 044320 78005	MISC. MAINT. DUNSTAN MONUMENT	1,000	1,000	1,000	1,000	-	0.0%
08181500 044320 78006	MISC. MAINT. BLACK POINT CEMETERY	3,000	3,000	3,000	3,000	-	0.0%
08181500 044320 78007	MISC. MAINT. HUNNEWELL HOUSE	3,000	3,000	3,000	3,000	-	0.0%
	<b>TOTAL MEMORIAL ACCOUNTS</b>	<b>8,600</b>	<b>8,600</b>	<b>8,600</b>	<b>8,600</b>	-	0.0%
<b>SHADE TREES</b>							
08181600 044265	TREE PLANTING & REMOVAL	2,000	2,500	2,500	2,500	500	25.0%
	<b>TOTAL SHADE TREES</b>	<b>2,000</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	500	25.0%
	<b>TOTAL PW OPERATIONS</b>	<b>2,838,762</b>	<b>2,975,324</b>	<b>2,975,324</b>	<b>2,975,324</b>	136,562	4.8%

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>PUBLIC WORKS VEHICLE MAINTENANCE</b>							
08181200 041112	STAFF FULL TIME PAY	521,977	535,311	535,311	535,311	13,334	2.6%
08181200 041120	STIPENDS	9,000	11,000	11,000	11,000	2,000	22.2%
08181200 041150	PART TIME PAY	12,000	12,000	12,000	12,000	-	0.0%
08181200 041200	FICA	33,803	34,495	34,495	34,495	692	2.0%
08181200 041205	MEDICARE	7,910	8,071	8,071	8,071	161	2.0%
08181200 041210	DENTAL INSURANCE	1,855	1,855	1,855	1,855	-	0.0%
08181200 041220	LONG TERM DISABILITY INSURANCE	2,605	2,680	2,680	2,680	75	2.9%
08181200 041230	HEALTH INSURANCE	97,721	117,637	117,637	117,637	19,916	20.4%
08181200 041240	PENSION	70,062	71,646	71,646	71,646	1,584	2.3%
08181200 041300	OVERTIME PAY	20,000	20,000	20,000	20,000	-	0.0%
08181200 042910	EMPLOYEE TRAINING	2,000	2,000	2,000	2,000	-	0.0%
08181200 042920	CLOTHING ALLOWANCE	8,500	8,500	8,500	8,500	-	0.0%
08181200 042950	MEDICAL EXPENDITURES (IDC)	600	600	600	600	-	0.0%
08181200 044345	PW DIAGNOSTIC SOFTWARE	8,300	8,300	8,300	8,300	-	0.0%
08181200 046015	MISC SUPPLIES & MATERIALS	12,000	12,000	12,000	12,000	-	0.0%
08181200 046260	VEHICLE FUEL GAS	291,000	350,000	350,000	350,000	59,000	20.3%
08181200 046261	PROPANE FUEL	20,000	20,000	20,000	20,000	-	0.0%
08181200 047400	NEW EQUIPMENT	9,000	10,000	10,000	10,000	1,000	11.1%
08181200 047411	PW VM NEW TOOLS	-	5,000	5,000	5,000	5,000	100.0%
	<b>TOTAL VEHICLE MAINTENANCE</b>	<b>1,128,333</b>	<b>1,231,095</b>	<b>1,231,095</b>	<b>1,231,095</b>	<b>102,762</b>	<b>9.1%</b>

**PUBLIC WORKS STOCK ROOM**

08181250 041112	STAFF FULL TIME PAY	61,485	63,960	63,960	63,960	2,475	4.0%
08181250 041200	FICA	4,274	4,413	4,413	4,413	139	3.3%
08181250 041205	MEDICARE	1,001	1,033	1,033	1,033	32	3.2%
08181250 041210	DENTAL INSURANCE	265	265	265	265	-	0.0%
08181250 041220	LONG TERM DISABILITY INSURANCE	308	320	320	320	12	3.9%
08181250 041230	HEALTH INSURANCE	8,003	8,403	8,403	8,403	400	5.0%
08181250 041240	PENSION	9,795	10,084	10,084	10,084	289	3.0%
08181250 041300	OVERTIME	7,000	7,000	7,000	7,000	-	0.0%
08181250 042610	SAFETY & COMPLIANCE	10,200	15,000	15,000	15,000	4,800	47.1%
08181250 044218	HAZARDOUS WASTE DISPOSAL	5,000	7,000	7,000	7,000	2,000	40.0%
08181250 044300	BUILDING MAINTENANCE & REPAIRS	50,000	55,000	55,000	55,000	5,000	10.0%
08181250 044316	FUEL ISLAND MAINTENANCE	3,000	4,500	4,500	4,500	1,500	50.0%
08181250 046015	SHOP SUPPLIES & NON-BILLABLE	2,500	3,000	3,000	3,000	500	20.0%
08181250 046029	CUSTODIAL SUPPLIES	16,000	16,000	16,000	16,000	-	0.0%
08181250 046032	VEHICLE PARTS/SERVICE BILLABLE	603,000	603,000	603,000	603,000	-	0.0%
	<b>TOTAL STOCK ROOM</b>	<b>781,831</b>	<b>798,978</b>	<b>798,978</b>	<b>798,978</b>	<b>17,147</b>	<b>2.2%</b>

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2023 TOWN APPROPRIATIONS

		2022	2023	FINANCE	2023	TC	TC
		BUDGET	PROPOSED	COMMITTEE	ADOPTED	INC.	PCT
						DEC.	CHANGE
<b>STREET LIGHTS</b>							
08182000 044288	STREET LIGHT MAINTENANCE	3,500	5,000	5,000	5,000	1,500	42.9%
08182000 046221	UTILITY - CMP EXP. FOR STREET LIGHTS	31,000	35,000	35,000	35,000	4,000	12.9%
08182000 047400	NEW EQUIP/REPAIR STREET LIGHTS	2,000	5,000	5,000	5,000	3,000	150.0%
	<b>TOTAL STREET LIGHTS</b>	<b>36,500</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>8,500</b>	<b>23.3%</b>
<b>TRAFFIC SIGNALS</b>							
08182100 042910	TRAINING	2,500	2,500	2,500	2,500	-	0.0%
08182100 043225	TRAFFIC SIGNALS CONTRACTUAL	600	600	600	600	-	0.0%
08182100 043500	PROFESSIONAL DUES	500	500	500	500	-	0.0%
08182100 044284	OVERHEAD STREET SIGN MAINT	2,600	2,600	2,600	2,600	-	0.0%
08182100 044286	PRE-EMPTION DEVICE	3,000	3,500	3,500	3,500	500	16.7%
08182100 044301	GENERATOR MAINTENANCE	17,000	17,000	17,000	17,000	-	0.0%
08182100 044302	MUNICIPAL FIRE ALARM MAINT	10,000	10,000	10,000	10,000	-	0.0%
08182100 044310	VEHICLE MAINT. PARTS	4,000	4,000	4,000	4,000	-	0.0%
08182100 044351	DEPT. EQUIPMENT MAINTENANCE	35,000	35,000	35,000	35,000	-	0.0%
08182100 044353	OTHER EQUIP. MAINTENANCE	2,500	3,000	3,000	3,000	500	20.0%
08182100 046053	TOOLS	1,000	1,000	1,000	1,000	-	0.0%
08182100 046230	UTILITY - CMP EXP. TRAFFIC SIGNALS	17,500	17,500	17,500	17,500	-	0.0%
08182100 046260	VEHICLE FUEL GAS	900	3,000	3,000	3,000	2,100	233.3%
08182100 047400	NEW EQUIPMENT	2,500	2,500	2,500	2,500	-	0.0%
08182100 047450	TRAFFIC LIGHT IMPROVEMENTS	10,000	12,000	12,000	12,000	2,000	20.0%
	<b>TOTAL TRAFFIC SIGNALS</b>	<b>109,600</b>	<b>114,700</b>	<b>114,700</b>	<b>114,700</b>	<b>5,100</b>	<b>4.7%</b>
<b>WATER CHARGES</b>							
08182300 044110	PORTLAND WATER DISTRICT CHARGES	185,500	190,000	190,000	190,000	4,500	2.4%
08182300 044110	MAINE WATER DIST CHARGES	76,000	80,000	80,000	80,000	4,000	5.3%
	<b>TOTAL WATER CHARGES</b>	<b>261,500</b>	<b>270,000</b>	<b>270,000</b>	<b>270,000</b>	<b>8,500</b>	<b>3.3%</b>
	<b>TOTAL UTILITIES</b>	<b>407,600</b>	<b>429,700</b>	<b>429,700</b>	<b>429,700</b>	<b>22,100</b>	<b>5.4%</b>

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FY 2023 TOWN APPROPRIATIONS

		2022 BUDGET	2023 PROPOSED	FINANCE COMMITTEE	2023 ADOPTED	TC INC. DEC.	TC PCT CHANGE
<b>SOLID WASTE PROGRAM</b>							
08181300 044205	HOLMES ROAD SITE MAINTENANCE	7,200	7,200	7,200	7,200	-	0.0%
08181320 041150	RECYCLING PART TIME PAY	-	-	-	-	-	100.0%
08181320 041200	FICA TAX	-	-	-	-	-	100.0%
08181320 041205	MEDICARE TAX	-	-	-	-	-	100.0%
08181320 043232	CURBSIDE RECYCLING	406,000	406,000	406,000	406,000	-	0.0%
08181320 044213	ecomaine MAINE TIPPING FEE	111,250	115,000	115,000	115,000	3,750	3.4%
08181320 044220	COMMERCIAL RECYCLING	30,000	35,000	35,000	35,000	5,000	16.7%
08181320 044223	RECYCLING BINS/SILVER BULLETS	50,000	45,000	45,000	45,000	(5,000)	-10.0%
08181320 044231	CENTRALIZED COMPOST DROP-OFF	6,000	6,000	6,000	6,000	-	0.0%
08181320 045321	PUBLIC INFORMATION/EDUCATION	5,000	5,000	5,000	5,000	-	0.0%
08181320 047418	AUTOMATED RECYCLING CONTAINERS	19,500	20,000	20,000	20,000	500	2.6%
08181330 044213	ecomaine MAINE TIPPING FEE	496,000	500,000	500,000	500,000	4,000	0.8%
08181330 044215	REFUSE COLLECTION CURBSIDE	406,000	406,000	406,000	406,000	-	0.0%
08181330 044217	MISC SOLID WASTE DISPOSAL	7,500	7,500	7,500	7,500	-	0.0%
08181330 044218	HOUSEHOLD HAZARDOUS COLLECTION	10,000	13,000	13,000	13,000	3,000	30.0%
	<b>TOTAL SOLID WASTE PROGRAM</b>	<b>1,554,450</b>	<b>1,565,700</b>	<b>1,565,700</b>	<b>1,565,700</b>	<b>11,250</b>	<b>0.7%</b>
	<b>TOTAL PUBLIC WORKS ALL DIVISIONS</b>	<b>7,378,497</b>	<b>7,724,242</b>	<b>7,724,242</b>	<b>7,724,242</b>	<b>345,745</b>	<b>4.7%</b>
	<b>TOTAL APPROPRIATIONS (without DEBT)</b>	<b>32,408,542</b>	<b>34,985,296</b>	<b>34,859,317</b>	<b>34,859,317</b>	<b>2,450,775</b>	<b>7.6%</b>
<b>TOWN LONG TERM DEBT</b>							
08585000 048350	Debt Principal	4,729,835	5,177,261	5,177,261	5,177,261	447,426	9.5%
08585000 048300	Debt Interest	1,507,981	1,506,390	1,506,390	1,506,390	(1,591)	-0.1%
08585000 048375	Cost & Fees	50,000	50,000	50,000	50,000	-	0.0%
	<b>TOTAL TOWN DEBT</b>	<b>6,287,816</b>	<b>6,733,651</b>	<b>6,733,651</b>	<b>6,733,651</b>	<b>445,835</b>	<b>7.1%</b>
	<b>TOTAL TOWN DEBT ALL DIVISIONS</b>	<b>6,287,816</b>	<b>6,733,651</b>	<b>6,733,651</b>	<b>6,733,651</b>	<b>445,835</b>	<b>7.1%</b>
	<b>GRAND TOTALS MUNICIPAL APPROPRIATIONS</b>	<b>39,332,078</b>	<b>41,718,947</b>	<b>41,592,968</b>	<b>41,592,968</b>	<b>2,260,890</b>	<b>5.7%</b>



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FY 2023 TOWN ESTIMATED REVENUES

ACCOUNTS FOR:	ACCOUNTS:	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 DEPT	2023 PROPOSED	FINANCE COMM.	FY2023 ADOPTED	TC Incr Decr	TC Pct Change
	<b>EXECUTIVE REVENUES ALL DIVISIONS</b>									
05655200 034080	MUNICIPAL BUILDING USE / BLDG REBATES	-	-	-	-	-	-	-	-	0.0%
05655500 039000	WORKER'S COMP INSURANCE REIMB	106,557	20,000	22,000	25,000	25,000	25,000	25,000	5,000	25.0%
05655500-039001	INSURANCE CLAIM REIMBURSEMENTS	77,651	35,000	105,000	75,000	75,000	75,000	75,000	40,000	114.3%
05659200 032100	COMMERCIAL CLAM LICENSES	9,200	9,200	9,200	9,200	9,200	9,200	9,200	-	0.0%
05659200 032120	BUSINESS MOORING FEES	2,250	2,500	2,500	2,500	2,500	2,500	2,500	-	0.0%
05659200 032131	SPECIAL AMUSEMENT LICENSES	1,874	1,500	1,500	1,800	1,800	1,800	1,800	300	20.0%
05659200 032132	JUNKYARD LICENSES	540	530	540	540	540	540	540	10	1.9%
05659200 032133	MOBIL HOME PARK LICENSES	303	300	303	300	300	300	300	-	0.0%
05659200 032134	MASSAGE LICENSES	580	600	400	400	400	400	400	(200)	-33.3%
05659200 032135	COIN OPERATED GAMES LICENSES	2,490	3,300	3,300	3,300	3,300	3,300	3,300	-	0.0%
05659200 032136	WASTE HAULERS LICENSES	3,600	4,000	4,000	4,000	4,000	4,000	4,000	-	0.0%
05659200 032137	INNKEEPERS LICENSES	3,164	3,500	3,500	3,500	3,500	3,500	3,500	-	0.0%
05659200 032138	FOOD HANDLERS LICENSE	33,220	30,000	30,000	30,000	30,000	30,000	30,000	-	0.0%
05659200 032139	MARIJUANA BUSINESS LICENSE	81,900	60,000	60,000	95,000	95,000	95,000	95,000	35,000	58.3%
05659210 032100	RECREATIONAL CLAM LICENSES	12,750	10,000	10,000	12,000	12,000	12,000	12,000	2,000	20.0%
05659210 032101	DOG LICENSES	6,702	15,000	15,000	15,000	15,000	15,000	15,000	-	0.0%
05659210 032103	HORSE BEACH PERMIT FEE	470	500	500	300	300	300	300	(200)	-40.0%
05659210 032105	MARRIAGE LICENSES	4,428	4,200	4,200	4,500	4,500	4,500	4,500	300	7.1%
05659210 032110	BURIAL PERMIT FEES	2,968	3,500	3,500	3,500	3,500	3,500	3,500	-	0.0%
05659210 032111	GRAVE OPENING PERMITS	5,425	2,000	7,200	8,000	8,000	8,000	8,000	6,000	300.0%
05659210 032120	RECREATIONAL MOORING PERMIT	7,150	7,500	7,500	7,500	7,500	7,500	7,500	-	0.0%
05659210 032199	CLERK MISC. PERMITS / FEES	2,671	4,500	4,500	4,500	4,500	4,500	4,500	-	0.0%
05659300 034141	CLERK VOTER REPORTS	321	250	250	250	250	250	250	-	0.0%
05659300 034143	CERTIFIED COPY FEES	34,585	35,000	35,000	35,000	35,000	35,000	35,000	-	0.0%
05659300 034144	NOTARY FEES	1,535	1,500	1,500	1,500	1,500	1,500	1,500	-	0.0%
05659300 034330	OAK HILL BUILDING UTILITY REIMB	16,301	26,000	26,000	26,000	26,000	26,000	26,000	-	0.0%
05659300 036000	MISCELLANEOUS REVENUES	5,033	-	-	-	-	-	-	-	0.0%
05659300 039003	ACCRUED VACATION REIMB	-	175,000	175,000	175,000	175,000	175,000	175,000	-	0.0%
05659300 039003	ACCRUED SICK REIMB	-	150,000	150,000	150,000	150,000	150,000	150,000	-	0.0%
05659600 036200	US CELLULAR LEASE REVENUES	53,391	54,993	54,993	56,641	56,641	56,641	56,641	1,648	3.0%
05659630 036200	OAK HILL BLDG. RENTAL INCOME	62,326	64,196	64,196	66,000	66,000	66,000	66,000	1,804	2.8%
05659670 039320	PUBLIC SAFETY CELLULAR TOWER LEASE REV	-	30,000	30,000	30,200	30,200	30,200	30,200	200	0.7%
05693900 039210	SALE OF TOWN PROPERTY	100	-	-	-	-	-	-	-	0.0%
09193500 033510	STATE PARK FEE SHARING	2,436	2,300	2,300	2,350	2,350	2,350	2,350	50	2.2%
09193500 033550	STATE G.A. REIMBURSEMENT	78,010	57,750	57,750	64,470	64,470	64,470	64,470	6,720	11.6%
	TOTAL EXECUTIVE	619,931	814,619	891,632	913,251	913,251	913,251	913,251	98,632	12.1%

TOWN OF SCARBOROUGH  
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ACCOUNTS FOR:	ACCOUNTS:	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 DEPT	2023 PROPOSED	FINANCE COMM.	FY2023 ADOPTED	TC Incr Decr	TC Pct Change
	<b>FINANCE ALL DIVISIONS</b>									
05756100 034370	SCHOOL SUPPLIES REIMBURSEMENT	1,485	1,400	1,400	1,450	1,450	1,450	1,450	50	3.6%
05759020 031120	BOAT EXCISE TAX	34,573	30,000	30,000	31,500	31,500	31,500	31,500	1,500	5.0%
05759020 031130	EXCISE TAX	7,140,356	7,000,000	7,000,000	7,000,000	7,000,000	7,100,000	7,100,000	100,000	1.4%
05759050 031900	TAX INTERESTS AND COSTS	70,427	70,000	65,000	68,000	68,000	68,000	68,000	(2,000)	-2.9%
05759200 032102	HUNTING & FISHING LICENSES	862	900	800	800	800	800	800	(100)	-11.1%
05759300 033560	SNOWMOBILE REFUND	2,860	2,860	3,058	3,058	3,058	3,058	3,058	198	6.9%
05759300 034000	TOWN ATV FEE	288	250	250	275	275	275	275	25	10.0%
05759300 034010	TOWN BOAT REGISTRATION	1,353	850	850	900	900	900	900	50	5.9%
05759300 034020	TOWN LICENSE PLATE FEES	92,260	68,000	68,000	75,000	75,000	75,000	75,000	7,000	10.3%
05759300 034030	TOWN SNOWMOBILE REGISTRATIONS	466	450	475	465	465	465	465	15	3.3%
05759300 034140	ASSESSING REVENUES	85	120	105	105	105	105	105	(15)	-12.5%
05759300 036000	MISCELLANEOUS REVENUES	3,583	2,500	2,500	2,500	2,500	2,500	2,500	-	0.0%
05759300 036005	CREDIT CARD REBATES	6,192	5,000	5,000	6,000	6,000	6,000	6,000	1,000	20.0%
05759500 036100	INVESTMENT INTEREST	6,077,041	125,000	670,000	100,000	100,000	100,000	100,000	(25,000)	-20.0%
05794010 033910	O.H. PROF BUILDING PILOT	8,784	9,047	8,878	9,100	9,100	9,100	9,100	53	0.6%
09193500 033520	STATE VETERANS EXEMPTIONS	15,815	15,425	15,425	16,000	16,000	16,000	16,000	575	3.7%
09193500 033570	MAINE TREE GROWTH TAX	30,135	20,000	20,000	30,135	30,135	30,135	30,135	10,135	50.7%
09193500 033521	STATE SOLAR EXEMPTION	-	-	-	-	-	15,300	15,300	15,300	100.0%
09194000 033900	eccomaine P.I.L.O.T.	71,429	71,450	71,450	71,450	71,450	71,450	71,450	-	0.0%
	<b>TOTAL FINANCE</b>	<b>13,557,993</b>	<b>7,423,252</b>	<b>7,963,191</b>	<b>7,416,738</b>	<b>7,416,738</b>	<b>7,532,038</b>	<b>7,532,038</b>	<b>108,786</b>	<b>1.5%</b>



TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS  
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ACCOUNTS FOR:	ACCOUNTS:	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 DEPT	2023 PROPOSED	FINANCE COMM.	FY2023 ADOPTED	TC Incr Decr	TC Pct Change
	<b>MANAGEMENT INFORMATION SYSTEMS</b>									
05859300 034370	SALARY REIMBURSEMENT	632,675	794,049	794,049	862,305	862,305	862,305	862,305	68,256	8.6%
05859300 039210	SALE OF TOWN PROPERTY/MISC REV	-	-	-	-	-	-	-	-	0.0%
	<b>TOTAL MANAGEMENT INFORMATION SYSTEMS</b>	632,675	794,049	794,049	862,305	862,305	862,305	862,305	68,256	8.6%
	<b>PLANNING DEPARTMENT</b>									
05959200 032151	PLUMBING PERMIT FEES	45,623	45,000	45,000	45,000	45,000	45,000	45,000	-	0.0%
05959200 032152	BUILDING PERMIT FEES	738,067	625,000	625,000	650,000	650,000	700,000	700,000	75,000	12.0%
05959200-032156	PER UNIT BUILDING PERMIT FEES	1,650	7,500	9,500	7,500	7,500	7,500	7,500	-	0.0%
05959200 032153	ELECTRICAL PERMIT FEES	100,384	70,000	70,000	75,000	75,000	95,000	95,000	25,000	35.7%
05959200 032154	CONTRACT ZONING APPLICATN FEE	1,250	-	1,000	-	-	-	-	-	0.0%
05959210 032121	CAMPGROUND FEES	-	1,750	1,750	1,750	1,750	1,750	1,750	-	0.0%
05959210 032150	FLOOD HAZARD FEE	950	600	600	600	600	600	600	-	0.0%
05959300 034120	ORDINANCE FEES	761	1,200	1,200	1,200	1,200	1,200	1,200	-	0.0%
05959300 034130	ZONING BOARD OF APPEALS FEES	6,250	7,000	7,000	7,000	7,000	7,000	7,000	-	0.0%
05959300 034150	SUBDIVISION FEES	(150,959)	25,000	25,000	25,000	25,000	25,000	25,000	-	0.0%
05959300 034170	SITE PLAN REVIEW	49,950	25,000	28,000	25,000	25,000	25,000	25,000	-	0.0%
05959300 034171	PRIVATE ROAD REVIEW FEE	600	1,300	300	300	300	300	300	(1,000)	-76.9%
05959300 034172	PLANNING BOARD ADVERTISING REIMB	-	1,000	1,000	1,000	1,000	1,000	1,000	-	0.0%
05959300 034173	STAFF SITE INSPECTION FEE REIMB	-	25,000	25,000	25,000	25,000	25,000	25,000	-	0.0%
05959300 034180	SUBDIVISION INSPECTION FEES	119,204	30,000	30,000	30,000	30,000	30,000	30,000	-	0.0%
05959300 034370	PLANNING SUSTAINABILITY COORD REIMB	12,252	12,253	12,253	12,253	12,253	12,253	12,253	-	0.0%
05975100 035400	ORDINANCE FINES	7,651	12,000	12,000	12,000	12,000	12,000	12,000	-	0.0%
	<b>TOTAL PLANNING</b>	933,632	889,603	894,603	918,603	918,603	988,603	988,603	99,000	11.1%

TOWN OF SCARBOROUGH  
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ACCOUNTS FOR:	ACCOUNTS:	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 DEPT	2023 PROPOSED	FINANCE COMM.	FY2023 ADOPTED	TC Incr Decr	TC Pct Change
	<b>COMMUNITY SERVICES ALL DIVISIONS</b>									
06255200 036000	MISCELLANEOUS REVENUES	5,004	56,000	56,000	30,000	30,000	30,000	30,000	(26,000)	-46.4%
06259200 031180	FRANCHISE FEE	229,665	219,000	219,000	230,000	230,000	230,000	230,000	11,000	5.0%
06259300 034142	PASSPORT PROCESSING	11,389	20,000	21,000	22,000	22,000	22,000	22,000	2,000	10.0%
06259300 034702	COMMUNITY PROGRAM REVENUES	520	24,000	24,000	24,000	24,000	24,000	24,000	-	0.0%
06259300 034712	CABLE TV	-	500	100	100	100	100	100	(400)	-80.0%
06259300 034713	COMM PROGRAM FIELD TRIP REVENUES	-	5,000	5,000	10,000	10,000	10,000	10,000	5,000	100.0%
06259300 036450 690	SPECIAL EVENTS DONATIONS/REV	15,000	15,000	15,000	15,000	15,000	15,000	15,000	-	0.0%
06259300 039210	PROPERTY SALE	250	-	-	-	-	-	-	-	0.0%
06259300 034705	SKI PROGRAMS	-	33,000	42,500	45,000	45,000	45,000	45,000	12,000	36.4%
06259300 034706	BASKETBALL PROGRAMS	-	20,000	30,613	30,000	30,000	30,000	30,000	10,000	50.0%
06259300 034707	SOCCER PROGRAMS	32,270	45,000	45,000	50,000	50,000	50,000	50,000	5,000	11.1%
06259300 034709	YOUTH PROGRAM	89,887	100,000	100,000	120,000	120,000	120,000	120,000	20,000	20.0%
06259360 034703	ADULT REC	(30)	5,000	5,000	10,000	10,000	10,000	10,000	5,000	100.0%
06259300 034708	VACATION EXPERIENCE	-	3,000	3,000	-	-	-	-	(3,000)	-100.0%
06259300 034711	CHILD CARE	178,190	930,000	930,000	930,000	930,000	930,000	930,000	-	0.0%
06259360 034704	SUMMER PROGRAM	186,141	251,125	251,125	420,000	420,000	420,000	420,000	168,875	67.2%
06259360 034716	PRESCHOOL PROGRAM	-	-	-	70,000	70,000	70,000	70,000	70,000	100.0%
06260420 034700	SENIOR PROGRAMS	-	1,500	1,500	1,500	1,500	1,500	1,500	-	0.0%
06260420 034713	SENIOR FIELD TRIPS	(213)	10,000	10,000	20,000	20,000	20,000	20,000	10,000	100.0%
06260420 034714	SENIOR LUNCHEON REVNUES	9,016	7,500	7,500	12,000	12,000	12,000	12,000	4,500	60.0%
06260480 034711	CS HUB CHILD CARE REVENUES	267,698	195,000	195,000	-	-	-	-	(195,000)	-100.0%
06260480 036000	CS HUB CCARE MISC REV	820	20,000	20,000	-	-	-	-	(20,000)	-100.0%
06260480-034704	CS HUB SUMMER PROGRAMS	37,725	60,000	29,805	-	-	-	-	(60,000)	-100.0%
06259300 034090	OH BUILD/LIBRARY GROUNDS MAINT.	8,200	13,000	13,000	13,000	13,000	13,000	13,000	-	0.0%
06259320 034740	CONCESSION, HS/MEM PARK	-	3,500	3,500	3,500	3,500	3,500	3,500	-	0.0%
06259320 034755	OAK HILL FIELD USE FEES	13,058	30,000	30,000	35,000	35,000	35,000	35,000	5,000	16.7%
06259320 034760	OAK HILL LIGHT USE FEES	1,190	2,600	2,600	3,000	3,000	3,000	3,000	400	15.4%
06259300 034730	FERRY/HURD/HIGGINS BEACH PARKING REV.	380,000	400,000	400,000	450,000	450,000	450,000	450,000	50,000	12.5%
06259350 034740	HURD PARK CONCESSION REV.	-	6,000	6,400	7,000	7,000	7,000	7,000	1,000	16.7%
06286100 039320	HIGGINS BEACH LEASE	5,000	5,000	5,000	5,000	5,000	5,000	5,000	-	0.0%
	<b>TOTAL COMMUNITY SERVICES</b>	<b>1,470,779</b>	<b>2,480,725</b>	<b>2,471,643</b>	<b>2,556,100</b>	<b>2,556,100</b>	<b>2,556,100</b>	<b>2,556,100</b>	<b>75,375</b>	<b>3.0%</b>

TOWN OF SCARBOROUGH  
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FY 2023 TOWN ESTIMATED REVENUES

ACCOUNTS FOR:	ACCOUNTS:	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 DEPT	2023 PROPOSED	FINANCE COMM.	FY2023 ADOPTED	TC Incr Decr	TC Pct Change
	<b>SCARBOROUGH ECONOMIC DEVELOP. CORP.</b>									
06800000 039113 853	DOWNTOWN TIF REVENUE	-	-	-	269,588	269,588	267,914	267,914	267,914	100.0%
	TOTAL SCARB. ECONOMIC DEVELOP. CORP	-	-	-	269,588	269,588	267,914	267,914	267,914	100.0%
	<b>FIRE ALL DIVISIONS</b>									
07159300 034181	INSPECTION FEES	180,986	135,000	135,000	135,000	135,000	135,000	135,000	-	0.0%
07159300 034220	RESCUE SERVICES FEES	1,250,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	-	0.0%
07159300 034260	MISCELLANEOUS FEES - RUN REPORTS	804	1,000	3,000	1,000	1,000	1,000	1,000	-	0.0%
07159300 034373	ENG 5 GORHAM FUEL REIMB	2,370	2,500	-	-	-	-	-	(2,500)	-100.0%
07159300 039002	HAZMAT REVENUES	12,865	7,500	7,500	-	-	-	-	(7,500)	-100.0%
07159300 039210	SALE OF TOWN PROPERTY	3,325	54,500	54,500	15,000	15,000	15,000	15,000	(39,500)	-72.5%
07159390 034210	SPECIAL DUTY REVENUES	1,344	7,500	7,500	7,500	7,500	7,500	7,500	-	0.0%
07159600 036200	SACO ST RENTAL INCOME	2,600	-	-	-	-	-	-	-	0.0%
	TOTAL FIRE SERVICES	1,454,294	1,358,000	1,357,500	1,308,500	1,308,500	1,308,500	1,308,500	(49,500)	-3.6%
	<b>POLICE ALL DIVISIONS</b>									
07259200 032160	WEAPON PERMITS	887	500	500	500	500	500	500	-	0.0%
07259300 034210	SPECIAL POLICE	55,934	81,000	81,000	81,000	81,000	81,000	81,000	-	0.0%
07259300 034214	PROUTS NECK	2,408	600	600	700	700	700	700	100	16.7%
07259300 034215	PSAP BILLING	26,566	27,363	27,363	27,911	27,911	27,911	27,911	548	2.0%
07259300 034230	POLICE COURT TIME	2,977	1,500	1,500	1,500	1,500	1,500	1,500	-	0.0%
07259300 034233	POLYGRAPH TESTING FEES	1,650	2,500	2,500	2,500	2,500	2,500	2,500	-	0.0%
07259300 034240	MRO PIER FEES	13,050	12,000	12,000	12,000	12,000	12,000	12,000	-	0.0%
07259300 034250	F/P SPECIAL DUTY REVENUE	1,665	1,000	1,000	1,000	1,000	1,000	1,000	-	0.0%
07259300 034322	ALARM MONITORING SERVICE	14,292	9,000	9,000	9,000	9,000	9,000	9,000	-	0.0%
07259300-034720	BOAT LAUNCHING REVENUES	10,385	11,000	11,000	11,000	11,000	11,000	11,000	-	0.0%
07259300-034730	HIGGINS BEACH (BEACH RESERVES)	10,562	30,000	30,000	20,000	20,000	20,000	20,000	(10,000)	-33.3%
07259300 034370	SALARY REIMBURSEMENT	-	-	8,120	-	-	-	-	-	0.0%
07259300 034370 720	MDEA TF SALARY REIMB	112,961	109,329	14,199	-	-	-	-	(109,329)	-100.0%
07259300-034370-770	WESTBROOK ACO SALARY REIMB	34,328	38,200	38,200	39,231	39,231	39,231	39,231	1,031	2.7%
07259300 034370 770	CAPE ELIZABETH MRO SALARY REIMB	6,024	6,175	6,175	6,342	6,342	6,342	6,342	167	2.7%
07259300 034374	HIDTA SECRETARIAL REIMBURSEMENT	23,269	33,926	-	-	-	-	-	(33,926)	-100.0%
07259300 034375 770	WESTBROOK REIMB	2,405	-	-	1,000	1,000	1,000	1,000	1,000	100.0%
07259300 034376	PROUTS NECK REIMB	63,704	78,877	78,877	68,084	68,084	68,084	68,084	(10,793)	-13.7%
07259300 034377-770	OOB REIMB COMMUNICATION MANAGER	-	32,300	32,300	34,419	34,419	34,419	34,419	2,119	6.6%
07259300 034377	OOB PERSONNEL REIMB	370,699	381,820	381,820	397,093	397,093	397,093	397,093	15,273	4.0%
07259300 036000	MISCELLANEOUS REVENUES/YOUTH LEADER	24,809	12,000	13,206	13,200	13,200	13,200	13,200	1,200	10.0%
07259300 036000 850	ASSET FORFEITURE REVENUES	20,000	15,000	15,000	10,000	10,000	10,000	10,000	(5,000)	-33.3%
07259300 039210	SALE TOWN PROPERTY	41,650	30,000	34,735	30,000	30,000	30,000	30,000	-	0.0%
07259330 034370	HIDTA OVERTIME REIMBURSEMENT	10,732	17,702	17,702	17,703	17,703	17,703	17,703	1	0.0%
07275100 035100	PARKING VIOLATIONS	76,348	50,000	50,000	50,000	50,000	50,000	50,000	-	0.0%
07275100 035101	FALSE ALARM VIOLATIONS	38,000	32,000	32,000	32,000	32,000	32,000	32,000	-	0.0%
07275100 035102	VIOLATIONS AND FINES	620	700	850	700	700	700	700	-	0.0%
09193010 033190	FEDERAL HIDTA REVENUES	234,934	245,000	245,000	245,000	245,000	245,000	245,000	-	0.0%
	TOTAL POLICE SERVICES	1,200,859	1,259,492	1,144,647	1,111,883	1,111,883	1,111,883	1,111,883	(147,609)	-11.7%

TOWN OF SCARBOROUGH  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS  
FY 2023 TOWN ESTIMATED REVENUES

ACCOUNTS FOR:	ACCOUNTS:	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 DEPT	2023 PROPOSED	FINANCE COMM.	FY2023 ADOPTED	TC Incr Decr	TC Pct Change
	<b>PUBLIC WORKS ALL DIVISIONS</b>									
08159200 032170	EXCAVATING LICENSES	2,375	2,600	3,375	2,600	2,600	2,600	2,600	-	0.0%
08159200 032171	STREET OPENING PERMITS	7,050	5,000	7,150	5,000	5,000	5,000	5,000	-	0.0%
08159300 034305	BUILDING COORDINATION FEES	200	1,000	1,000	1,000	1,000	1,000	1,000	-	0.0%
08159300 034310	LONG TERM MAINTENANCE	2,352	3,000	3,000	3,000	3,000	3,000	3,000	-	0.0%
08159300 034365	SNOW PLOWING SERVICES REIMB.	-	-	-	-	-	-	-	-	0.0%
08159300 034370:5 7709	SERVICE REPAIRS / Reimb (Prouts Neck/Sanitary Dist)	19,776	19,150	19,150	19,200	19,200	19,200	19,200	50	0.3%
08159300 034370:5 7709	SERVICE REPAIRS / Reimburse (OOB/Kennebunk/Hollis/Wells)	82,614	125,000	141,650	133,000	133,000	133,000	133,000	8,000	6.4%
08159300 036000	MISCELLANEOUS REVENUES	532	8,000	8,000	5,000	5,000	5,000	5,000	(3,000)	-37.5%
08159300 039113 853	DOWNTOWN TIF REVENUE - NPDES	-	-	-	-	-	30,000	30,000	30,000	100.0%
08159300 039210	SALE OF TOWN PROPERTY	41,593	25,000	29,332	30,000	30,000	30,000	30,000	5,000	20.0%
08159390 036000	MISCELLANEOUS RECYCLING REVENUES	353	2,400	2,400	2,000	2,000	2,000	2,000	(400)	-16.7%
08198000 034370:340	INTRAGOVERNMENTAL Reimbursements	1,184,584	1,271,000	1,271,000	1,406,375	1,406,375	1,406,375	1,406,375	135,375	10.7%
09193500 033400	MDOT URBAN/RURAL RD INITIATIVE	309,920	309,920	309,920	319,948	319,948	319,948	319,948	10,028	3.2%
	<b>TOTAL PUBLIC WORKS</b>	<b>1,651,348</b>	<b>1,772,070</b>	<b>1,795,977</b>	<b>1,927,123</b>	<b>1,927,123</b>	<b>1,957,123</b>	<b>1,957,123</b>	<b>185,053</b>	<b>10.4%</b>
	<b>GRAND TOTALS MUNICIPAL REV (without DEBT)</b>	<b>21,521,511</b>	<b>16,791,810</b>	<b>17,313,242</b>	<b>17,284,091</b>	<b>17,284,091</b>	<b>17,497,717</b>	<b>17,497,717</b>	<b>705,907</b>	<b>4.2%</b>
	<b>MUNICIPAL DEBT REVENUES</b>									
08586000 039310	BOND PROCEEDS	42,315,000	-	1,134,075	-	-	-	-	-	0.0%
09798000 039104	SCHOOL DEV IMPACT FEE	579,100	370,770	370,770	657,800	657,800	657,800	657,800	287,030	77.4%
09798000 039105	HAIGIS PARKWAY ASSESSMENTS	370,000	370,000	370,000	-	-	-	-	(370,000)	-100.0%
08586000 039322 850	DUNSTAN CORNER IMPACT FEE FOR DEBT	116,434	109,731	109,731	106,731	106,731	106,731	106,731	(3,000)	-2.7%
08586000 039322 850	HAIGIS IMPACT FEE FOR DEBT	185,145	174,784	174,784	167,633	167,633	167,633	167,633	(7,151)	-4.1%
09798000 039105	HAIGIS DEBT FROM TIF REVENUES	-	-	-	743,000	743,000	743,000	743,000	743,000	0.0%
09798000 039113 853	PSB DEBT FROM DOWNTOWN TIF	-	-	-	634,998	634,998	824,998	824,998	824,998	0.0%
08586000 039331	USE OF BOND PREMIUM	-	267,050	267,050	-	-	-	-	(267,050)	-100.0%
	<b>TOTAL DEBT REVENUES</b>	<b>43,565,679</b>	<b>1,292,335</b>	<b>2,426,410</b>	<b>2,310,162</b>	<b>2,310,162</b>	<b>2,500,162</b>	<b>2,500,162</b>	<b>1,207,827</b>	<b>93.5%</b>
	<b>GRAND TOTAL MUNICIPAL REVENUES</b>	<b>65,087,190</b>	<b>18,084,145</b>	<b>19,739,652</b>	<b>19,594,253</b>	<b>19,594,253</b>	<b>19,997,879</b>	<b>19,997,879</b>	<b>1,913,734</b>	<b>10.6%</b>