

Cost Center	Cost Center	Account Description	Question	Answer
All	All	Phones	Many departments (finance, information systems) have reduced their budgets for phones; why?	Assuming this question refers to cell phone costs, each department budgets for their own. That said, the likely reason for a decrease is because the town has been shifting service to AT&T's FirstNet program with lower costs than the Verizon services.
General Government	Executive	Town Manager	Why is there a reduction in the Administrative Assistant Salary line?	The position cost is being split between the Town Manager's (Executive) budget and Town Clerk.
General Government	Clerk	Town Clerk	Why is there a reduction in the Town Clerk's Salary line?	The position cost is being split between the Town Manager's (Executive) budget and Town Clerk.
General Government	Finance	Contracted Services	What are contracted services used for and what is the reason for the \$805/412% increase?	Annual maintenance contract for Low volume folding machine [Text/Notes from Munis]
General Government	Finance	Accounting Fees	What are accounting fees used for and why are they being reduced by 39%?	Banking Fees [Text/Notes from Munis]
General Government	Finance-Revenues/Registrati	Credit Card Fees	Why are anticipating a 204% increase (\$25,500) in credit card fees?	Average of FY22 actual and projected FY23 actual. Budget increase due to the increase in programs offered post-COVID. [Text/Notes from Munis]
General Government	Assessing	OT, Contracted Services, Postage, Office Supplies	Why are there substantial increases to these lines?	The increase in costs are related to the proposed in-house revaluation process slated for FY24. For detailed information, please review the included exhibit
General Government	Management Information Systems	Dept Requests Software/Ha	While the increase in this line is nominal (+8.3%), how is the list formulated and can a list of requests be included?	<p>The Director of IT solicits department requests prior to developing the department budget. Requests are vetted through the Deputy Director and other members of IT as needed. The FY24 list is as follows:</p> <p><b>FINANCE</b>  Cashiering Module = \$13,000  Cashiering Devices = \$4,000</p> <p><b>ENGINEERING &amp; TECHNICAL SERVICES</b>  2 laptops = \$2,600</p> <p><b>FIRE</b>  2 laptops = \$2,600</p> <p><b>PLANNING</b>  OWL = \$1,250 (carryover from FY23)  Large monitor for B. Longstaff = \$300  New laptop for E. Sanderson = \$1,300  Blue Beam software = \$1,500  40" monitor &amp; desktop = \$1,000</p> <p><b>PUBLIC WORKS</b>  4 laptops for garage = \$5,200</p> <p><b>POLICE</b>  7 laptops for detectives bureau = \$9,100  Laser printer for Sgts Office = \$1,000  Color laser printer for Special Enforcement = \$2,500  Desktop stations for detectives bureau = \$1,000</p>
General Government	Planning	Managers Full Time Pay	What is the reason for a significant reduction (-75%) in this	Staff have been moved to the Engineering/Technical Division Budget

General Government	Engineering/Technical		Why is there a new Engineering/Technical Department? What other divisions are affected?	<i>The Engineering &amp; Technical Services Dept is the evolution of the Technical Division under the Planning Dept. Over the past decade the scope of work associated with our technical staff (Town Engineer, Engineering Technician, Sustainability Coordinator, and GIS Administrator) has become increasingly more complex and specialized in nature related to projects, permitting, and partnerships on a Federal, State, and Regional level. The tasks and scope of work being performed spans beyond the Planning Dept, as this group provides services to all departments in Town. The Engineering Dept. is able to more efficiently prioritize projects and initiatives on a wholistic Town-wide basis with direct guidance from the Town Manager as a standalone department. This Dept shifts previous Planning and Public Works Dept budget lines to this new. Munis shows there has been no activity in this account since 2022. No monies budgeted for FY2023</i>
Public Safety	Police	PD MDEA	Is the Town no longer participating with the Maine Drug Enforcement Agency?	
Public Works	Public Works	ecomaine Tipping Fees	Why are the costs of Tipping Fees increasing?	<i>The fees were voted on and approved through the ecomaine board of directors.</i>
General Government	Public Health & Welfare	General Assistance	Why are General Assistance costs increasing. What percentage of GA expenses are reimbursed by the State?	<i>There has been a steady increase in GA expenses due to a number of factors including the expiration of federal emergency housing programs as well as the placement of new mainers in affordable housing developments coming on line.</i>
All	General	Non-Union COLA increases	What are the proposed COLA increases for non-union staff based on?	<i>The COLA is based on the Employment Cost Index (ECI) associated with local and state government wages. The increase is based on the 12 month average for the period ending in December, 2022.</i>
Public Service	CS-Grounds Maintenance	Proposed Positions	What is the justifications for these new positions? Is there offsetting revenue?	<i>There is an offsetting revenue proposed with in the school budget. These proposed positions are vital to staff retention to aid existing staff with the increased demand on the Parks crew. Challenges are increased field use request and services from youth sports organizations, as well as simply more people enjoying the outside</i>
Public Service	CS-Beach Administration	Park Ranger PT Pay	What are the proposed duties of the new Park Ranger position?	<i>This Position will educate Beach and Park guest on the rules and restrictions, as well as ensure that they are. Help with lot enforcement and difficult situations.</i>
	Debt	Debt Principle and Interest	Why has the cost of annual debt service reduced this year?	<i>There are a number of factors to include; the pandemic necessitated a substantial decrease in our capital investments. With the transition in the finance department leadership, we did not undertake the fairly routine annual bonding however we fully expect to go to bond this spring/summer. Invest in staff and hopefully a retention tool. A portion of the increase will be to send staff to a national or division specific educational conference.</i>
Public Service	Community Services - Administration	Employee Training	What is the reason for the significant increase (+100%) for this line?	<i>Invest in staff and hopefully a retention tool. A portion of the increase will be to send staff to a national or division specific educational conference.</i>
Public Service	Community Services - Administration	Vehicle/Fuel Gas	The budget for vehicle fuel has been reduced to \$0. Did we eliminate vehicles?	<i>The fuel expenses have been consolidated within the Parks Budget as this is how PW has the accounting setup.</i>
Public Service	Community Services - Grounds	Manager Full Time Pay	There appears to be a substantial increase in the manager's full-time pay, what is the reason for this?	<i>Through the reorganization of the divisions, a parks and grounds manager was reinstated in place of the Recreation, Parks and Grounds Manager (previously paid out of Recreation).</i>
Public Service	Community Services - Grounds Maintenance	Staff Full Time Pay	There appears to be a substantial increase in this line (+39.6%), why?	<i>Through the reorganization of the divisions, this line now includes four (4) positions; 1 supervisor and 3 grounds maintenance workers. In FY23, the line only included 3 positions</i>
Public Service	Community Services - Grounds	Contract Services	Why has this figure increased 135% (\$73,900)?	<i>This increase is earmarked for Parks "Design &amp; Development". Once projects have been prioritized this funds will be used in the development process. The intent is to offset with Impact Fees</i>
Public Service	Community Services - Grounds	Property Maintenance	Why has this increased 150% (\$45,000)?	<i>Increase in repair and scheduled maintenance. \$15K in fence repair/replacement and \$30K in parking lot/path work for crack filling, sealcoating and striping.</i>
Public Service	Community Services - Recreation	Recreation Manager	The FY23 budget was \$75,151 and in FY24 is \$0, did we eliminate a position?	<i>Through the reorganization the Parks Manager was reinstated and the Recreation Manager was restructured to Recreation and Waterfront Manager.</i>
Public Service	Community Services - Child Care	Incentive Pay	What is the purpose of the incentive program (\$20,000)? Who is eligible?	<i>This is an incentive program designed to reward part-time childcare staff who work additional shifts. The more shifts they work. the larger the incentive is.</i>
Public Service	Community Services - Child Care	Food	The FY24 budget eliminates funding for food (\$10k in 2023), can you please explain?	<i>We discontinued our snack program due to a significant increase in costs and staff time commitment</i>
Public Service	Community Services - Summer Day	Contracted Services	This line is increasing by 30% (\$5,800), why?	<i>School Bus Drivers are the sole use of these funds. The additional funds will be used to cover increased wages and the addition of a second teen trip per week.</i>
Public Service	Community Services - Summer Day	Youth In-House Programs	There is an elimination of this funding (\$3,500 in FY23); what program has been discontinued?	<i>No programs have been eliminated. These funds have been relocated within the Summer Camp special events/field trip account to stream line tracking for staff.</i>
Public Service	Community Services - CS HUB	Part Time Pay-Hol	Has this line increased by 27% due to an increase in hours?	<i>Increase is due to increased operational hours, program coverage as well as annual part-time wage increases</i>
Public Service	Community Services - CS HUB	Leases Land	Why has this line decreased 11.1%?	<i>Property tax payment to the Town has been removed from this budget</i>

Public Service	Community Services- Beach	Proposed Positions	What is the proposed position?	<i>A single seasonal full-time Parks Ranger position</i>
Public Service	Community Services - Beach Care	Refuse Collection	This line is increasing by \$5,000 but we are moving to a carry-in-carry-out system at one of the beaches. Please explain.	<i>Line currently includes Higgins Beach</i>
Public Safety	Fire Services - Fire Administration	Follow-up Exams	Why has this line been eliminated for FY24 (-\$2,000)	<i>We have decided to consolidate all activities that relate to FF Medical exams that are required by Bureau of labor into one line: 042961</i>
Public Safety	Fire Services - Fire Administration	Respiratory Clearance	Please explain the 2700% (+\$13,500) increase for FY24.	<i>We have decided to consolidate all activities that relate to FF Medical exams that are required by Bureau of labor into one line: 042962</i>
Public Safety	Fire Services - Fire Administration	Pre-Employment Physicals	This has been eliminated for FY24 (-\$6,500), please explain.	<i>We have decided to consolidate all activities that relate to FF Medical exams that are required by Bureau of labor into one line; 042963</i>
Public Safety	Fire Services - Fire Administration	Vehicle Maintenance - Parts	This is being reduced by \$5,000 - was this done in consultation with DPW?	<i>The decision to reduce this line was based on experience and (3) NEW fleet vehicles currently under warranty through most or the FY 24 Budget</i>
Public Safety	Fire Services - Fire Suppression	Daytime Pay	I know this reduction is tied to the funding of FT positions, we need to coordinate last year's proposed positions line with the Full-Time (EMS) salary line.	<i>Can we catch up and discuss this one. I recall a conversation we had regarding how to ensure the right number is in here</i>
Public Safety	Fire Services - Fire Prevention	Manager Full Time Pay	This line increase 33%, please explain.	<i>There was supposed to be a Carry forward to take this position from \$73K to \$92K and has not been completed. My worksheet only show 6.01 % increase. We can discuss more off-line from here.</i>
Public Safety	Fire Services - Emergency Medical Services	Paramedic Full-Time Pay	I believe the proposed line from FY23 should be rolled into the FY24 proposed budget. Also, the figure in FY23 is more than likely the net figure (which took into consideration the daytime pay offset). To be discussed	<i>Understood.</i>
Public Safety	Fire Services -	Stipends	This is increasing substantially (+41%), please explain.	<i>These number were provide by HR and will need to be confirmed through Discussions</i>
Public Safety	Fire Services - Emergency Medical	Health Insurance	This line sees a modest +4.2% increase, did employees drop coverage from one fiscal year to the next?	<i>Due to change in the census benefits enrollment (additional staff opting out of coverage).</i>
Public Safety	Fire Services - Emergency Medical Services	New Patient Equipment	This line is increasing 900% (\$9,000), why?	<i>We need to replace (3) Cardiac monitor communication modems for our medical documentation to the state EMS call reporting system. Because it was below \$10K I did not make it a capital project. This is an expense that will likely be need every 3-5 years</i>
Public Safety	Fire Services - Emergency Management	HAZMAT Exams	Funding for this is eliminated in FY24 (-\$5,000). Why?	<i>The county EMA office dropped regional support for a Hazmat technician team half way through FY23. This line used to be reimbursed by county and no longer will be. The Presumpscot Valley team made up of the 12 member Metro departments was disbanded and we will no longer require that level of physical exams.</i>
Public Safety	Police Services -	Vehicle Maintenance - Labor	This was reduced by 4.8%, was this done in consultation with	<i>Yes</i>
Public Safety	Police Services -	Part-Time Pay - Higgins Beach	This was reduced by 12.5%, what is the reason? Decreased	<i>This is due to staffing challenges and our past experience with not using all of these funds..</i>
Public Safety	Police Services -	Court Overtime Pay	This line is proposed to decrease 14.3%, why?	<i>There has been a consistent decline in the amount of time that officers are required to testify, and we expect</i>
Public Safety	Police Services -	New Equipment	This line is proposed to see a \$5,000 increase (+71%); what is	<i>This is due to increase needs for equipment in some of our specialties such as honor guard and SWAT</i>
Public Safety	Police Services -	New Equipment - Firearms	What new firearms are proposed? (+146%)	<i>There was a mistake in what was included in this line. It should be \$24,548. This is a 27% increase due to</i>
Public Safety	Police Services -	Motorcycle	With the budget doubling, are we leasing an additional	<i>The additional funds are to train and equip a new motor officer due to four current officers being promoted to</i>
Public Safety	Police Services -	Prouts Neck Reserve Office	This line is proposed to increase by 26.4% - what is the	<i>The increase is due to an increase in reserve officer hourly pay. This pay is reimbursed by the Prouts Neck</i>
Public Safety	Police Services -	Incentive Pay	This line is increasing by 23%, why?	<i>The increase is due to four more employees receiving contractual stipends for college degrees</i>
Public Safety	Police Services - Dispatch	Cell Phones	This is increasing by 125% - please explain.	<i>There was an additional cell phone included and this amount is being adjusted to \$1,870 (87% increase) The account was under funded and there was an increase in monthly charges. The manager's review can be</i>
Public Safety	Police Services -	MRO Full Time Pay	Where is the salary for this position budgeted?	<i>This salary has been in the patrol pay line since Gene O'Neill started in this position</i>
Public Works	Public Works -	Health Insurance	This line is decreasing 49%, why?	<i>Two employees have opted out of coverage due having other coverage</i>
Public Works	Public Works -	Engineering General	This appears to be a new budget line (\$15,000), what is it	<i>This is not new. Just moved to admin. Used to fund engineering design and other services needed for DPW</i>
Public Works	Public Works	Shade Trees	This line is increasing 900% (\$22,500), what is the explanation	<i>We only have one arborist at this time so we have the need to contract out more of this work at a higher cost</i>
Public Works	Public Works -	Health Insurance	This line is decreasing 6% - did a staff member opt out of	<i>One employee opted out of coverage</i>
Public Works	Public Works - Stock Room	Parts/Service Billable	This line reflects a modest increase of 4.5%, are these predominantly internal clients (other departments)?	<i>This reflects the increase cost of parts</i>
Public Works	Street Lights	Utility - CMP EXP for Street	Does this cost involve actual utility cost?	<i>Yes it does</i>
Public Works	Traffic Signals	Municipal Fire Alarm Maint	This line is being reduced by 40%, why?	<i>Reduces maintenance needs for the fire alarm cable.</i>

Community Services	Scarborough Community Recreation Center	CIP	How confident are we of the \$35M in the CIP for a Community Center? Where is that estimate coming from and what are the assumptions to date?	<i>This figure has been a placeholder in the last couple budgets to ensure that the project is recognized in the Capital Improvement Plan. . This figure was an estimate from January 2020 Ad-Hoc Community Center Report "self-built" cost model and will be refined with the assistance of design consultants and the Ad Hoc Community Center Advisory Committee. There are no assumptions to date, the upcoming Community Center Ad-Hoc committee and consulting team will work through the development and feasibility process to create a model that allows for choices to be made regarding programming opportunities, service levels and financial models. Going through the process is extremely important to a development process like this, amenities and size have a direct correlation to revenue expectations.</i>
Community Services	Mitchell Sports Complex Tennis Courts	CIP	Can this be deferred since this could be a potential site for a Community Center?	<i>This figure has been a placeholder in the last couple budgets to ensure that the project is recognized in the Capital Improvement Plan. . This figure was an estimate from January 2020 Ad-Hoc Community Center Report "self-built" cost model and will be refined with the assistance of design consultants and the Ad Hoc Community Center Advisory Committee. There are no assumptions to date, the upcoming Community Center Ad-Hoc committee and consulting team will work through the development and feasibility process to create a model that allows for choices to be made regarding programming opportunities, service levels and financial models. Going through the process is extremely important to a development process like this, amenities and size have a direct correlation to revenue expectations.</i>
Community Services	Community Recreation Center - Land Purchase	CIP	Can you provide more information on this? What would be the impact of deferring this until after the Committee has done work? By comparison, this \$500K investment had only a single sentence to justify it compared to two detailed paragraphs by Planning for a \$60K piece of software. I think both the Council and the public are owed more of an explanation for a half million dollar investment.	<i>This item was included at the suggestion of the Community Services Advisory Board to support their goal to support the Community Center development process. A complete Site Selection process will occur, and the facility may be located on the municipal campus, if not the Town will need to acquire land . Budget authority allows the site selection process to proceed, if the money is not needed, it will not be used. Having designated land is a key factor in getting a true and accurate cost of building a Community Center. The design and develop of a facility and its' supporting infrastructure is defined by its site. As we have learned through the School development process, lacking a dedicated building site has been a challenge throughout this project from a development and public education standpoint. The other challenge a project like this is the Private sector. If a parcel of land is identified and it receive the proper approvals, this funding would allow the Town to potentially secure the parcels or at least provide options for negotiation.</i>
General Government	Financial Software	CIP	There is nothing in the budget related to better financial software to support analysis. I've heard that the current system is outdated and requires a lot of manual effort. Is there a plan to invest at some point in new financial software to help with analysis, reporting and presentation of information?	<i>The core MUNIS system is current with updates, cloud-based (accessible anywhere) and is a leading software in the government space. The software is highly flexible and customizable; therefore, can be cumbersome if unfamiliar with configurations. Internal business processes will also be evaluated for efficiency and additional training opportunities. We will be exploring options to address the data reporting and analysis requests. We will be implementing Executive Insights (no cost to us in Year 1 thus no budgeted amount) which will be a reporting dashboard that sits on top of MUNIS. We are exploring implementing Tyler Cashiering (no cost in Year 1 thus no budgeted amount) to allow payments received to intergarate more automatically with the MUNIS general ledger.</i>
General Government		Facilities Director	Why is 2024 not the year to invest in facilities consolidation under a single leader and establishing a new Dept for overall facilities management and oversight? Do you envision this will also include Ground Maintenance functions transferring as well?	<i>The number and complexity of the Town's facilities has reached the tipping point. No longer can buildings be managed by Department Heads, and it is recognized that the Town needs a profession Facilities Director to oversee operations, maintenance and capital replacement. Efficiencies can be gained through aggregate purchasing, coordinated maintenance and capital investment. Due to budget sensitivity this new position has not been advanced as a part of the FY24 budget proposal. As a first step. commissioning a Facilities Condition Assessment will establish a baseline of needs (see Exhibit 3. Further discussion discussion with the School Department regarding a shared service should be pursued.</i>
General Government	Various	Staff Full Time Pay	Various departments look like their pay has gone up higher than ECI based on the increases across the board for Staff Full Time Pay. Can you explain how ECI works and impacts staff pay overall for non-union workers. What is the overall staff pay today, how much is an increase due to the COLA using ECI, and then what are the major factors accounting for the rest of the increase in staff pay?	<i>In addition to the cost of living adjustment, which will be between 4% and 4.7%, salaries may also increase as a result of a longevity based compensation plan ("step increase"). Depending on the employee group, steps may be provided each year on July 1, or at a less frequent interval, but at a larger percentage, on the employee's anniversary date. Step increases can range from 1.25% to upwards of 3-4% depending on the interval and group. Additionally, a large percentage of non-bargaining staff received merit and market adjustments in the Fall of 2022 in an employee retention effort. These adjustments result in a larger percentage increase to account for the full-year funding (as opposed to 9 months).</i>

General Government	Benefits	Adjustments	What does the \$75K in adjustments account for?	<i>On an annual basis we allocate funds to make additional salary adjustments on the basis of merit and market needs. Historically these adjustments have been made in line with our annual performance evaluation process and with considerable input from the senior management team.</i>
General Government	Finance Dept Accounting	Audit	Why did the cost of the audit go up another \$30K in 2024? It will have tripled under the new auditor and I don't recall the costs being that significant when we switched, but that may be the case.	<i>The contract with MARCUM for the annual audit is at the following annual amounts: FY22 - \$84,000; FY23 - \$86,500; FY24 - \$89,000; FY25 - \$92,000; FY26 - \$95,000. The amount budgeted for FY24 was at the contracted amount. Budget for FY23 was an estimate without having an actual contract in-hand.</i>
Community Services	Grounds Maintenance	Contract Services	Why is this increasing \$77.5K? Can this not be covered by the new proposed staff positions?	<i>The proposed increase of \$75K to this line is to provide Design &amp; Development support to aid in implementation of the Parks &amp; Facilities Master plan. There is also a proposed offsetting revenue from the Recreation Impact Fee reserve account. The proposed new staff positions will aid in support the growing demands of the Parks division as well as allow for staff to address deferred maintenance items.</i>
Community Services	Beach Administration	Park Ranger PT Pay	While there is a question above on this topic as well, adding a new position - even part time - should get more than just a single sentence line item justification. I recall this as a priority in the Parks and Facilities Master Plan. This should be easy to justify, but was not done so I would like to see more detail than just a sentence.	<i>The proposed budget of \$25,579 is to support a seasonal full-time (40 hours) 24 weeks PT Parks Ranger Position. Yes, this is a priority recommendation from the Parks &amp; Facilities Master Plan, but this position(s) have been discussed during the last couple budget cycles, but hasn't been brought to this point. Over the past few years the parks and beaches have seen increased visitation equalling increased pressure on service levels. Combined with this pressure and the difficulty of hiring seasonal reserve officers, the idea of installing Parks Rangers as an additional resource was born. The key actions for this position would include public education, rule enforcement, facility repair &amp; maintenance. With the ultimate goal of creating the best possible visitor experience for all our parks and beach goers.</i>
School		3 ESSR staff positions	What would be the classroom size impact if you did not fund the 3 ESSR related positions? Would you still be within target?	
Debt Revenues	Municipal Debt Service	School Impact Fees	School impact fees are being used to offset Municipal Debt Service. Why? Aren't these fees intended for School related capital improvements? Should we keep them in the bank for when debt related to a new school comes due?	<i>Since the inception of the School Impact Fee, the Town has been actual receipts from two years prior to offset</i>
Debt Revenues	Haigis Pkwy Impact Fee for Debt		What debt service are these fees being used to offset? According to the <a href="#">Impact Fee Ordinance</a> , they should relate to Master Plan Improvements identified in a specific plan. Has this plan been executed? What was the cost for the portion identified for this fee? What is the balance of this reserve account?	<i>These impact fees are used to offset the debt related to the intersection and signal improvements at Haigis Parkway and Route One. The Town proactively undertook these improvements and are using impact fees to offset debt costs.</i>
Engineering	Total Engineering		What is the actual increase compared to how the department is funded in 2023? I believe most of the department was just shifts from others, but would be good to understand what the true increase is for 2024 based on the transfers to the new department.	<i>Based on the FY2023 line items within the Planning Dept and Public Works Dept. budgets there is a \$62,009.00 increase in funds for the Engineering &amp; Technical Services Dept. This increase is mainly due to payroll and an increase in contracted services related to compliance of our stormwater permit. See exhibit 9 on page 77 of the proposed FY2024 Budget Book.</i>
Fire Department Revenue	Rescue Service Fees		There is a transfer of \$1.2M related to these Rescue fees that is used to reduce the tax rate. Does this fee relate to the donation program? Should the fees be restricted to capital improvements? Do you have any documentation on the program?	<i>The \$1.2M figure relates to the amount that is projected to be collected and traditionally used to reduce the tax rate. All funds collected above the projected \$1.2M is then moved to the "Rescue Revenue Reserve" account. This account is utilized to fund a portion of capital expenditures associated with providing Emergency Medical Service. Some examples are; (Stretchers, Powerload stretcher lifts, Cardiac Monitors, Ambulances, EMS Chief SUV, and other EMS capital Equipment.) This fee does not have any relation to the donation account. We do have a longstanding EMS billing policy that sets the parameters for how we bill for ambulance services.</i>
Finance Revenues	Investment Interest		We doubled the budget for this account in FY24. Why? It also appears that we report Bond Premium under this account. Since the Bond Premium is used to support Capital Project activity, does it warrant separate tracking?	<i>Budget is based upon increase in deposit rate of returns due to Federal Reserve actions in calendar years 2022 and 2023. Also, Finance Dept. will monitor cash balances more closely and temporarily invest excess funds. Bond Premiums, if any, will not be reported in this account in the future. They will be reported in the Source of Funds section where debt proceeds are reported.</i>
Community Services	Beach Parking Revenue		Beach Parking actual revenue for FY21 and 22 is reported as being equal to the budget amount. That seems odd. Can you report actual results for 2021 and 2022?	<i>2023 - Budget: \$450,000 Actual \$300,755 (to date) 2022 - Budget: \$400,000 Actual \$432,251 2021 - Budget: \$380,000 Actual \$511,403 (COVID Summer-StayCations)</i>

General Revenues	MDOT Urban Initiative	These MDOT revenues are being used to lower the tax rate. Are there restrictions on how they can be used? Do they relate to specific projects? Please explain how these are determined and used.	<i>URIP are funds received from MaineDOT on an annual basis to offset our local roadway maintenance costs. Besides maintenance, towns can utilize these funds on CIPs in the rural areas. The Town is currently spending more on maintenance of State roadways than we receive, therefore have not allocated these funds for specific projects. These funds directly offset the operating budget within the Public Works Dept. Scarborough's URIP funds are based on statutory amounts allotted per lane mile. The actual amount received may vary based on DOT annual funding.</i>
Homestead and BETE	Reimbursement Revenues	Did we/do we need to factor in a penalty for these reimbursement estimates due to a Certified ratio lower than 100%?	<i>Yes, this was necessary but/and has already been done and accounted for. Our Certified Ratio for the FY24 Commitment will be 94%. The Estimates for State Exemption Reimbursements (ex. Homestead, BETE) that were included in the preliminary FY24 Budget already reflect this 6% reduction and are projected to be accurate.</i>
Debt Service		What is the amount of the debt expected to be issued prior to June 30?	<i>For budget purposes, the total of \$12M in new debt to be issued in June 2023 was assumed. The actual size of the bond issue will be refined to reflect actual capital costs already incurred (to be replaced by long term borrowing) and expect costs over the next 12 months or so.</i>
Debt Service		What will be the debt service cost of that newly issued debt in FY24 and where does that amount appear in the budget?	<i>The FY24 budget assumes interest costs only in the amount of \$600,000 for new debt to be issued in June 2023, The additional interest expense can be found in the Budget Line Item Detail, Tab 7 on Page 125 in the line item entitled "Debt Interest".</i>
Debt Service		Page 21 of the budget provides a detail of principal and interest payments of Total Town Debt. The total interest on Total Town Debt for FY24 is shown as \$1,276,677 at the bottom of the Interest column on p. 21. Yet the summary of Debt Interest for FY24 on the Town Long Term Debt schedule on p. 20 shows an amount of \$1,876,677 -- which is exactly \$600,000 more than the amount shown in the detail on p. 21. What is the \$600,000 difference between the detail and the summary and where is it explained in the budget?	<i>The Debt Service Breakdown on Pages 21 and 22 reflect the actual debt service of existing obligations as of June 30, 2023. In anticipation of issuing new debt in June 2023, the proposed FY24 budget includes an additional \$600,000 interest expense, based on an estimated new bond issue of \$12M at an estimated interest rate of 5%, and assuming that interest only expenses of this new debt would be required in FY24. The additional interest cost is included in the requested budget amount for Debt Interest of \$1,876,677, found in the Budget Line Item Detail , Tab 7 on Page 125.</i>