

# GENERAL FUND \& CAPITAL BUDGET <br> ADOPTED FY2024 - MAY 7, 2023 

Presented by Thomas J. Hall, Town ManagerTown Manager's Transmittal Letter
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Honorable Members of the Scarborough Town Council:

Budget Transmittal - FY 2023/2024
Please accept the proposed Town and School General Fund and Capital Budgets of the Town of Scarborough for FY 2023/2024. I am extremely proud of the fact that for the past two years we have been able to limit tax rate increases to less than 1\%. This budget proposal is responsive to current economic realities involving inflationary pressures and a challenging labor market. Despite these pressures and the associated cost increases, the tax burden is buffered by reduced debt service costs. Sensitivity to the tax rate has not allowed me to propose funding for all new investments (see Exhibit 1) in staff and capital, but key investments are included and the others are detailed for your consideration.

Town Council FY24 Budget Goals: Town Council's tax rate increase target of less than 3\% began during the FY16 budget process, when inflation rates were well below 3\%. Gross budget (expenditures without revenues) target of less than $5 \%$ increase has been added this year. With inflation trending at $6-7 \%$, we expect continued discussion about what can be realistically achieved. For context the chart below reports historical inflationary measures.

$\left.$| US Inflation Measures - increase year over year at 12/31 |  |  |  |
| :---: | :---: | :---: | :---: |
| Year | Consumer Price <br> Index (CPI) | Personal Consumption <br> Expenditures (PCE) <br> Excluding Food \& Energy |  | | Employment |
| :---: |
| Cost Index | \right\rvert\, | 2015 | $0.7 \%$ | $1.1 \%$ |
| :---: | :---: | :---: |
| 2016 | $2.1 \%$ | $1.8 \%$ |
| 2017 | $2.1 \%$ | $1.7 \%$ |
| 2018 | $1.9 \%$ | $2.0 \%$ |
| 2019 | $2.3 \%$ | $1.6 \%$ |
| 2020 | $1.4 \%$ | $1.4 \%$ |
| 2021 | $7.0 \%$ | $4.7 \%$ |

[^0]I offer this proposed budget in response to the current needs of a changing 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 and those requested by staff but not proposed in this budget (see Exhibits 2 and 3).

| Accounts for: | FY2023 Gross | FY2023 Net | FY2024 Gross | FY2024 Net | \$Net <br> Change | $\%$ Net <br> Change |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: |
| Municipal | $41,592,968$ | $21,595,089$ | $42,980,350$ | $22,976,252$ | $1,381,163$ | $6.40 \%$ |
| Education, all areas | $61,026,856$ | $52,029,958$ | $65,130,333$ | $54,416,275$ | $2,386,317$ | $4.59 \%$ |
| County | $3,119,411$ | $3,119,411$ | $3,481,081$ | $3,481,081$ | 361,670 | $11.59 \%$ |
| Capital - School \& Town | $10,578,155$ | $1,258,500$ | $147,654,383$ | $2,256,100$ | 997,600 | $79.27 \%$ |
| TIF's | $2,019,728$ | $2,019,728$ | $3,265,000$ | $3,265,000$ | $1,245,272$ | $61.66 \%$ |
| Other * | $2,199,155$ | $(3,254,638)$ | $1,970,000$ | $(3,948,179)$ | $(693,541)$ | $21.31 \%$ |
| Totals | $120,536,273$ | $76,768,048$ | $264,481,147$ | $82,446,529$ | $5,678,481$ | $7.40 \%$ |

* Includes Credit Enhancements, Overlay, Capital Reserve, Senior Property Tax Relief, Homestead,

BUDGET DRIVERS

## Town

$>$ Wages- 4.7\% Non-Union/4\% Union
$>$ Fuel Costs
$>$ Electricity Increases - 70\% increase
$>$ Health Insurance estimated 7.5\% Increase
$>$ Tipping Fees
> Public Safety Investments

- Social Services/GA
- Police
- Fire/EMS

Other Drivers:
> Inflationary Pressures
$>$ Reduction in Debt Service Costs

## SCHOOL

Level Services Budget Increase of \$2.97M:
$>$ Wages (5.72\% Ave. Increase)
\$ 1.8 M
$>$ Increase Health Insurance - 8\% increase
524,000
$>$ Retirement
400,000

Other Drivers:
> Inflation

- Energy \& Fuel Costs
- Facilities \& Technology
> Changing Student Needs


## EXPENDITURES

Town: Due in some part to fiscal restraint and a reduction in overall debt service costs, despite inflationary pressure, actual gross costs for town operations are proposed at $\$ 42,980,350$, resulting in $3.3 \%$ over the current year. A gross spending increase of $3.3 \%$ is quite remarkable when considering inflation. When non-property tax revenues are considered, the Net Town Budget is $\$ 22,976.252$, or $6.4 \%$ increase.

SCHOOL: The increase in gross expenditures over the current year is 6.5\%. With $80 \%$ of school expenses related to personnel costs. The "Level Services Budget " increase alone of the FY24 request is $\$ 2,968,972$, not including new proposed investments. State Subsidy (GPA) is projected to be $\$ 6,424,628$, an increase of $\$ 1,421,100$ than the current year, resulting in a School Operating Net Budget (All Areas) of $\$ 54,416,275$, representing a net increase of $4.59 \%$. 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's share to support County operations have increased by 2.4\%, ; however, Cumberland County is converting its fiscal year and therefore there is an additional cost of $\$ 287,875$ (representing one-fifth of the transitional cost) that must be paid, amounting to a total cost of $\$ 3,481,081$ for FY24.

## REVENUE

We continue to enjoy restored support from the state, the form of Municipal Revenue Sharing (MRS) and General Purpose Aid for Education (GPA). MRS has increased considerably, by $\$ 493,179$, due to strong sales and income tax collections from the State and the use of more accurate population estimates in the formula. With increases in new residents (and therefore new vehicles to be registered), Excise Tax revenues are projected to remain strong. Lastly, projected growth in the tax base $(2.9 \%$ ) continues to provide additional tax revenue to fund local operations.

## CAPITAL PLAN

This proposal includes a Capital Budget, with funding requested for the first year of the fiveyear Capital Improvement Plan. In addition to traditional long-term financing, capital investments will be supported through the use of reserve accounts and impact fees. In particular, honoring prior commitments, Traffic Impact Fees are included to leverage State and private investments at Oak Hill and along Payne Road. This proposal continues the commitment to minimize long-term borrowing. Staff has developed three proposals (Exhibit 3) that intend to advance Town Council goals, but are not included in the capital program for FY24. I would be remiss to overlook the inclusion of $\$ 137,500,000$ for the construction of a new consolidated primary school, which will require voter approval.

Recent changes to the Charter requires the inclusion of capital assets as a part of the budget document- See Exhibit 4. In the future this information will inform and be incorporated into the Capital Investment Plan.

## TIF REVENUES

Prior changes to the Haigis Parkway TIF (HP TIF) and the Downtown TIF (DT TIF) for the purpose of maximizing the tax shelter benefits provide notable benefits in covering both operational as well as capital costs. 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. Exhibit 5 provides detail on the sources and uses of TIF revenue, most notably, the DT TIF will cover $75 \%$ of the debt service costs $(\$ 928,491)$ for the Public Safety Building and 100\% of the cost of a new Computer-Aided Dispatch system $(\$ 825,000)$, while the HP TIF will cover $100 \%$ of the costs for SEDCO $(\$ 284,512)$ and provides for significant reduction of nearly $\$ 1.3 \mathrm{M}$ of the deficit related to the Haigis Parkway Sewer Debt. Both TIF districts will continue to capture new value and therefore additional TIF revenues to offset operational and capital costs in future years.

## FUND BALANCE

The Financial and Fiscal Policy establishes targets for "Unrestricted" and "Unassigned" portions of the fund balance. The Town remains stubbornly at the lower end of the aspirational targets. Improvements to the fund balance will require sustained commitment and vigilance over multiple years. In the near term there are positive factors that will assist including favorable budget performance in FY22 and likely in FY23 and removal of the General Fund deficit related to the Haigis Parkway debt over a two year period (see Exhibit 6), with a reduction of nearly \$1.3M in FY24.

## CONCLUSION

As proposed, the total net budget requires an additional $\$ 5,678,481$, or a $7.4 \%$ increase of the amount to be raised through property taxes. When new valuation is considered, the projected tax rate of $\$ 16.07$, which
represents an estimated $4.42 \%$ to the tax rate. A budget represents a series of choices. I have consciously made choices in this proposed budget and look forward to discussing my proposal and receiving input from the Town Council and the public regarding priorities. Clearly additional work must be done to achieve the Town Council's goals and history indicates that through thoughtful dialog and consideration the budget will ultimately reach an acceptable level.

I would be remiss not to acknowledge the efforts of the senior staff in their thoughtful preparation of their budget requests. Though I am reminded of her most days, this budget process reminds me fondly of my long-time Executive Assistant Colette Mathieson who passed away unexpectedly last fall. I particularly recognize the efforts of Tody Justice and Liam Gallagher for their excellent work in assembling this budget document.

It will take the collective wisdom of the Finance Committee, Town Council and School Board to determine the funding priorities and achieve the right balance between funding community needs and what we can afford. As we proceed through the budget review process, Town staff are ready to assist the Finance Committee and Town Council.

Respectfully Submitted,
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Thomas J. Hall,
Town Manager
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# SCARBOROUGH 



## Officials

## 2023 Scarborough Town Council

Jonathan Anderson, Chair
Donald Hamill, Vice Chair
Jean-Marie Caterina
John Cloutier
Nicholas McGee
Karin Shupe
April Sither

## Municipal Appointed Officials

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

## Municipal Senior Staff

Autumn Speer, Director of Planning and Code Enforcement

Jennifer Day, Information Services Director
Liam Gallagher, Assistant Town Manager
Liam Gallagher, Human Resources Director
Mark Holmquist, Police Chief
Norman Kildow, Finance Director
Douglas Howard, 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 Dist. Director

## 2023 Scarborough School Board

Shannon Lindstrom, Chair
Frayla Tarpinian, Vice-Chair
Carolyn Gammon
John Kelleher
Jenna Leong
Brian Maiorino
Jillian Trapini-Huff

## School Department Appointed Officials

Geoffrey Bruno, Superintendent of Schools

## School Department Senior Staff

Diane Nadeau, Assistant Superintendent
Monique Culbertson, Dir. of Curriculum \& Assessment
Chris Rohde, Director of Special Services
Nicole Benham, Assistant Director of Special Services
Kate Bolton, Director of Business \& Finance
Todd Jepson, Dir. of Buildings, Grounds \& Facilities
Peter Esposito, Director of Food Services
Sue Ketch, 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
Angela Scully, Assistant Middle School Principal
Kelli Crosby, Wentworth School Principal
Brem Stoner, Wentworth School Assistant Principal
Anne Lovejoy, Eight Corners School Principal
Kelly Mullen-Martin, Blue Point School Principal Jennifer Humphrey, Pleasant Hill School Principal

## sCARBOROUGH

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## Denographics

## Community Profile

Date of Incorporation: $\quad 1658$
Total Square Miles: 47,61
$\begin{array}{lr}\text { Population } & \\ \text { 2010 Decennial Census: } & 18,919 \\ \text { 2020 Decennial Census: } & 22,135 \\ \text { 2021 Decennial Census: } & 22,562 \\ & \\ \text { Population Characteristics (2021 ACS) }\end{array}$
Under 18: 19.0\%
65 and Older: $\quad 21.8 \%$
18 and Older: $\quad 81.0 \%$
Under 5:
3.7\%

5-19 Years Old: $\quad 17.3 \%$
20-44 Years Old: $\quad 24.6 \%$
45-64 Years Old: $\quad 32.5 \%$
Median Age (2021): $\quad 47.6$
Median Household Income: $\quad \$ 105,960$
Reported Median Home Value: $\$ 397,700$
\% of Population are $25+$ with at least
High School Diploma/GED 98.0\%
Bachelor's Degree or Higher $55.0 \%$
Ave. Commute Time to Work in Minutes 2010 ACS
20.2

2021 ACS 18.3
Res. working in Scarborough: 44.5\%
(Of worker 16 and Older)

## Housing (2020 Decennial Census)

\# of Households:
9,052
\# of Total Housing Units:
10,341
People Per Household:

## Scarborough Business Profile

\# of Establishments QT 2, 2022: 1,238
Labor Force (July 2022): 11,736
Unemployment Rate (July 2022): $2.5 \%$
Unemployment Rate (Dec 2022): $\quad 2.6 \%$
Wage \& Salary Jobs (QT 2 2022): $\quad 17,012$
Wage \& Salary Jobs (QT 2 2020): 14,355
Wage \& Salary Jobs (QT 2 2019): 16,274
Largest Economic Sector: Health Care

## Major Employers

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

## Climate

Average High Temperature (July) $\quad 79^{\circ} \mathrm{F}$
Average Low Temperature (Jan): $\quad 13^{\circ} \mathrm{F}$
Record Low Temperature: $\quad-38^{\circ} \mathrm{F}$
Ave precipitation Range: $\quad 3$ to 5 inches

## Sources:

U.S. Census Bureau (2010 \& 2020) Census,

American Community Survey 2021 5-Year
Estimates);
Maine Department of Labor, Center for Workforce, Research \& Information, NOAA Compiled by SEDCO

## Budget Process



Article V of the Town Charter directs the timeline of the budget process and identifies information that must be included in the proposed budget document. 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.

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.


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.

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 FY2023's proposed budget with FY2024's approved budget.

| Accounts for: | FY2023 Gross | FY2023 Net | FY2024 Gross | FY2024 Net | \$Net <br> Change | \% Net <br> Change |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: |
| Municipal | $41,592,968$ | $21,595,089$ | $42,980,350$ | $22,976,252$ | $1,381,163$ | $6.40 \%$ |
| Education, all areas | $61,026,856$ | $52,029,958$ | $65,130,333$ | $54,416,275$ | $2,386,317$ | $4.59 \%$ |
| County | $3,119,411$ | $3,119,411$ | $3,481,081$ | $3,481,081$ | 361,670 | $11.59 \%$ |
| Capital -School \& Town | $10,578,155$ | $1,258,500$ | $147,654,383$ | $2,256,100$ | 997,600 | $79.27 \%$ |
| TIF's | $2,019,728$ | $2,019,728$ | $3,265,000$ | $3,265,000$ | $1,245,272$ | $61.66 \%$ |
| Other * | $2,199,155$ | $(3,254,638)$ | $1,970,000$ | $(3,948,179)$ | $(693,541)$ | $21.31 \%$ |
| Totals | $120,536,273$ | $76,768,048$ | $264,481,147$ | $82,446,529$ | $5,678,481$ | $7.40 \%$ |

* Includes Credit Enhancements, Overlay, Capital Reserve, Senior Property Tax Relief, Homestead,


## Economic Realities

As nearly everyone in our community can attest, we are contending with inflationary pressures not seen in over four decades. The same inflationary impacts experienced in our households are also felt in our municipal operational expenses. Increases in the cost of utilities, electricity, vehicle fuel, supplies and parts are primary budget drivers in this year's proposed budget. Staff wages, dictated by a bureau of labor standards metric also highly correlated to inflationary forces, will see a cost of living adjustment between $4 \%$ and $4.7 \%$.

In one of the most competitive job markets in recent memory, attracting staff to fill our essential services vacancies have further led to an increase in reliance on existing staff working longer hours and working more frequently. We are proposing to fund two (2) additional law enforcement officer positions to support the increased demand for service. Within the fire department, the challenges have been further exacerbated by a fairly rapid decline in our part-time Fire Department staff and change in operational deployment. In the FY24 budget we are proposing to hire four (4) additional full-time firefighters.

Over the course of the last year, we have also seen an increase in the need for social services. A significant increase in general assistance clients has also required an increase in the proposed general assistance budgets for housing, food, and other public assistance. To better manage this increased client load, we are proposing to hire a full-time Social Services Coordinator that will support our Social Services Navigator's work in addition to the primary role of General Assistance administration.

Economic changes to the housing market have also found the Town's residential and commercial property valuations very likely lagging behind their true market value. As proposed and subsequently deferred in the FY23 budget, the Town will be undertaking a full in-house property revaluation (see Exhibit 7).

## Council Goals and Objectives

The FY24 budget proposes to align many of the new initiatives under the Town Council's broad strategic goals. Proposed initiatives included in the proposed operational and capital budgets fall under the following specific initiatives:

- Sustainability, Conservation and Climate Change
- Red Brook Watershed Management Update (\$100k)
- Sawyer Street/Spurwink Marsh Restoration Study (\$35k)
- Replacement of the Catch Basin Truck (\$550k)
- Strategic Capital \& Facilities Planning
- Land for a future Community Center (\$500k)
- Housing Choice and Homelessness
- Social Services Coordinator (\$53k)
- Traffic and Transportation
- Payne Road Traffic Signal Upgrades (\$350k)
- Spurwink Road (Phase 2) (\$1.36 million)
- Public Engagement and Communications
- Town Wide Survey Update (\$20k)

Full descriptions of the above can be found within the exhibits and capital plan.
Additionally, included in the exhibits, but not in the proposed budget due to overall budget considerations, are additional initiatives that further many of the Council goals to include:

- Vulnerability Assessment (\$100k)
- Open Space and Conservation Plan (\$50k)
- Town Wide Facilities Assessment Plan (\$100k)

The initiatives reflected above and throughout the FY24 Budget are driven by current economic realities and propose to fund strategic priorities aligned with the Town Council's goals to support a more sustainable Scarborough.

## 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.


The chart below provides a breakdown of all municipal revenue by town department. 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.

## 2024 Municipal Operating Non-Property Tax Revenues

Finance; $\mathbf{\$ 7 , 7 4 1 , 0 1 9 ; 3 8 . 7 \%}$


## Expenditures

The graph below shows how the Town budget is divided among the municipal departments in FY2024. 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.


With inflation trending at $6-7 \%$, we expect continued discussion about what can be realistically achieved. For context the chart below reports historical inflationary measures.

| US Inflation Measures - increase year over year at 12/31 |  |  |  |
| :---: | :---: | :---: | :---: |
| Year | Consumer Price <br> Index (CPI) ${ }^{1}$ | Personal Consumption Expenditures (PCE) Excluding <br> Food \& Energy $^{2}$ | Employment <br> Cost Index ${ }^{3}$ |
| 2015 | $0.7 \%$ | $1.1 \%$ | $2.5 \%$ |
| 2016 | $2.1 \%$ | $1.8 \%$ | $2.4 \%$ |
| 2017 | $2.1 \%$ | $1.7 \%$ | $2.5 \%$ |
| 2018 | $1.9 \%$ | $2.0 \%$ | $2.6 \%$ |
| 2019 | $2.3 \%$ | $1.6 \%$ | $2.9 \%$ |
| 2020 | $1.4 \%$ | $1.4 \%$ | $2.3 \%$ |
| 2021 | $7.0 \%$ | $4.7 \%$ | $2.6 \%$ |


| 2022 | $6.5 \%$ | $4.7 \%$ | $4.8 \%$ |
| :--- | :---: | :---: | :---: |

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.



## 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; recent examples being when the voters decided to invest in a new fire ladder trucks and the large school project that is contemplated in the budget proposal. 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.

Total Debt as a Percentage of Full State Valuation


## 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:

Mill Rate $=$ Total amount to be raised by taxation/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.

## 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 FY24budget:

- Mil Rate increase as close to $+3 \%$ as possible.

Target mil rate: \$15.85

- Gross Budget increase less than $+5 \%$.

Target Gross Budget: <\$121.9M

- Target taxpayer funded Capital spending at $14.4 \%$ of overall gross budget.

Targeted spending \$15.9M
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 2024




| $\underline{\text { As of June 7, 2023 }}$ | $\underline{\text { As of June 7, 2023 }}$ |
| :---: | :---: |
| Town Council Policy | Town Manager Estimate |
| $4.28 \%$ Tax Rate Increase | $3.96 \%$ Tax Rate Increase |
| $\$ 16.05$ | $\$ 16.00$ |
| $\mathbf{\$ 4 0 0 , 0 0 0 ~ H o m e ~}$ | $\mathbf{\$ 4 0 0 , 0 0 0}$ Home |
| 6,419 | 2024 taxes |
| 6,156 | 2023 taxes |
| 263 | Increase |
| 5.06 | per week |


| Budget meetings |  |  |  |  | March 29, 2023 | Town Council/School Board | Budget Presentation |
| :--- | :--- | :--- | :--- | :---: | :---: | :---: | :---: |
| Wednesday | April 5, 2023 | Town Council - $1^{\text {st }}$ Reading | FY24 Proposed Budget |  |  |  |  |
| Wednesday | May 3,2023 | Joint Town Council/School <br> Board | Budget Workshop |  |  |  |  |
| Wednesday | May 17,2023 | Town Council - Public hearing <br> and Second Reading | FY24 Budget Adoption |  |  |  |  |
| Wednesday | June 13,2023 | Validation Vote | School Budget |  |  |  |  |
| Tuesday |  |  |  |  |  |  |  |

## Finance Committee Schedule - FY2024 - Department Budgeł Review

| Wednesday, April 12, 2023 - 5:00 p.m. to 8:00 p.m. |  |  |  |
| :---: | :---: | :---: | :---: |
| 5:00 pm | 8:00 pm | Discuss FY24 Budget - Process |  |
|  |  | \& Review Schedule |  |
| Wednesday, April 26, 2023 - 5:00 p.m. to 8:00 p.m. |  |  |  |
| 5:00 pm | 7:15 pm | Public Services | (Library, Community Services, SEDCO |
| 7:15 pm | 8:00 pm | Public Works |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| Tuesday, May 2, 2023 - 5:00 p.m. to 8: 00 p.m. |  |  |  |
| 5:00 pm | 6:30 pm | School Board | (Police, Fire, Dispatch) |
| 6:30 pm | 8:00 pm | Public Safety |  |
| Thursday, May 4, 2023 - 5:00 p.m. to 8:00 p.m. |  |  |  |
| 5:00 pm | 8:00 pm | General Government | (Executive/ATM/Town |
|  |  |  | HR/Welfare |
|  |  |  | Finance/Collections/ |
|  |  |  | Assessing/Planning/ |
|  |  |  | Information Systems) |
| Wednesday, May 10, 2023 - 5:00 p.m. to 8:00 p.m. |  |  |  |
| 5:00 to 7:00 pm |  | Capital Equipment \& Projects | Review FY24 Requests |
|  |  |  |  |
| 7:00 to 8:00 pm |  | F.C. Final Budget Adjustments |  |
|  |  |  |  |


| March 2023 |  |  |  |  |
| ---: | ---: | ---: | ---: | ---: |
| 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 | 31 |

3/6, 4:00-5:00 pm SB Finance Committee FY24 budget review

3/13, 4:30-7:00 pm: School Board Budget Workshop Part 1 (Leadership Council)

3/15, 8:30-11:00 am: School Board Budget Workshop Part 2 (Leadership Council)

3/16, 7:00 pm: School Board Meeting First Reading of FY24 School Budget

3/29, 6:00 pm: Town Council Meeting Town Manager \& Superintendent present FY24 Town/School Budget

| April 2023 |  |  |  |  |  |
| ---: | :---: | ---: | ---: | ---: | :---: |
| M | T | W | Th | F |  |
| 3 | 4 | 5 | 6 | 7 |  |
| 10 | 11 | 12 | 13 | 14 |  |
| 17 | 18 | 19 | 20 | 21 |  |
| 24 | 25 | 26 | 27 | 28 |  |
|  |  |  |  |  |  |


| 4/5, 7:00 pm: Town Council Meeting |
| :---: |
| First Reading of FY24 Budget |
| 4/12, 5:00 pm: TC Finance Committee |
| FY24 department budget review |
| 4/24, 4:00-5:00 pm: SB Finance |
| Committee FY24 budget review |
| 4/26, 5:00 pm: TC Finance Committee |
| Dept review: Public Services/Public Works |
| 4/27, 7:00 pm: School Board Meeting |
| Public Hearing on FY24 School Budget |


| May 2023 |  |  |  |  |
| ---: | ---: | ---: | ---: | ---: |
| M | T | W | Th | $\mathbf{F}$ |
| 1 | 2 | 3 | 4 | 5 |
| 8 | 9 | 10 | 11 | 12 |
| 15 | 16 | 17 | 18 | 19 |
| 22 | 23 | 24 | 25 | 26 |
| 29 | 30 | 31 |  |  |

5/2, 5:00 pm: TC Finance Committee Dept review: School Dept./Public Safety

5/4, 5:00 pm: TC Finance Committee Dept review: General Government

5/4, 7:00 pm: School Board Meeting 2nd Reading and Budget Vote

> 5/10, 5:00 pm: TC Finance Committee Dept review: CIP/Final recommendations

5/17, 7:00 pm: Town Council Meeting Public Hearing on FY24 Budget,
2nd Reading and Budget Vote
5/18, 7:00 pm: School Board Meeting School Budget adjustments (if needed)

| June 2023 |  |  |  |  |
| ---: | :---: | :---: | :---: | ---: |
| $\mathbf{M}$ | T | W | Th | $\mathbf{F}$ |
|  |  |  | 1 | 2 |
| 5 | 6 | 7 | 8 | 9 |
| 12 | 13 | 14 | 15 | 16 |
| 19 | 20 | 21 | 22 | 23 |
| 26 | 27 | 28 | 29 | 30 |

6/13, 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
$=\quad$ Town Council Finance Committee budget review
Sond Finance Commiew
$=\quad$ School vacations $\&$ holidays
Town Debt ..... Page 20
Municipal Debt Service ..... Page 21
Educational Debt Service ..... Page 22

FY 2024 TOWN APPROPRIATIONS

> 2021 0

TOWN LONG TERMDEBT

| Debt Principal | 4,903,293 | 4,729,834 | 5,177,261 | 5,177,261 | 3,134,351 | 3,134,351 | (2,042,910) | -39.5\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Debt Interest | 1,639,557 | 1,575,639 | 1,506,390 | 1,506,390 | 1,876,677 | 1,876,677 | 370,287 | 24.6\% |
| Cost \& Fees | 128,837 | 55,610 | 50,000 | 50,000 | 50,000 | 50,000 | - | 0.0\% |
|  |  |  |  |  |  |  |  |  |
| TOTAL TOWN DEBT | 6,671,687 | 6,361,084 | 6,733,651 | 6,733,651 | 5,061,028 | 5,061,028 | $(1,672,623)$ | -24.8\% |
|  |  |  |  |  |  |  |  |  |
| TOTAL TOWN DEBT ALL DIVISIONS | 6,671,687 | 6,361,084 | 6,733,651 | 6,733,651 | 5,061,028 | 5,061,028 | (1,672,623) | -24.8\% |

Debt Service Breakdown as of 06/30/2023

| Date of Issue | Description | Payee | Rate | Maturity | Due Date | Interest | Principal |  | emaining <br> Unpaid <br> Principal |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 04/15/2013 | WWI School Construction/School \& Town CIP Projects Partially Refunded 8-4-2020 | Bank of NY | 5.00\% | 2024 | $\begin{gathered} \text { Nov. 01, } 2023 \\ \text { May 1, } 2024 \\ \hline \end{gathered}$ | $\begin{gathered} 17,875.00 \\ - \\ \hline \end{gathered}$ | 715,000 |  | - | both |
| 05/15/2014 | CPP Projects Town and School (and WWI construction) | US Bank | 3.00\% | 2034 | Nov. 01, 2023 <br> May 1, 2024 | $\begin{aligned} & 28,250.00 \\ & 23,750.00 \\ & \hline \end{aligned}$ | 300,000 |  | 1,500,000 | both |
| 05/07/2015 | CIP Projects Town and School (including Benjamin Farms) | US Bank | 4.00\% | 2035 | $\begin{aligned} & \text { Noy. 01, } 2023 \\ & \text { May 1, } 2024 \\ & \hline \end{aligned}$ | $\begin{aligned} & 40,821.88 \\ & 34,421.88 \\ & \hline \end{aligned}$ | 320,000 |  | 2,420,000 | both |
| 05/12/2016 | CIP Projects Town and School (including Advance Refundings) | US Bank | 2.50\% | 2036 | $\begin{aligned} & \text { Nov. 01,2023 } \\ & \text { May 1, } 2024 \\ & \hline \end{aligned}$ | $\begin{aligned} & 39,150.00 \\ & 33,775.00 \\ & \hline \end{aligned}$ | 430,000 |  | 2,085,000 | both |
| 06/08/2017 | CDP Projects Town and School | US Bank | 5.00\% | 2037 | $\begin{gathered} \text { Nov. } 01,2023 \\ \text { May 1, } 2024 \\ \hline \end{gathered}$ | $\begin{array}{r} 25,250.00 \\ 20,625.00 \\ \hline \end{array}$ | 185,000 |  | 1,005,000 | both |
| $\begin{aligned} & 03 / 01 / 2018 \\ & \sim \\ & \hline \end{aligned}$ | CIP Projects Town and School | US Bank | 5.00\% | 2048 | $\begin{gathered} \text { Nov. 01, } 2023 \\ \text { May 1, } 2024 \\ \hline \end{gathered}$ | $\begin{aligned} & 292,462.50 \\ & 269,212.50 \\ & \hline \end{aligned}$ | 930,000 |  | 13,525,000 | both |
| 06/01/2019 | CIP Projects Town and School | US Bank | 5.00\% | 2049 | $\begin{gathered} \text { Nov. 01, } 2023 \\ \text { May 1, } 2024 \\ \hline \end{gathered}$ | $\begin{aligned} & 118,150.00 \\ & 107,900.00 \\ & \hline \end{aligned}$ | 410,000 |  | 5,740,000 | both |
| 05/01/2020 | CIP Projects Town and School | US Bank | 2.00\% | 2041 | $\begin{gathered} \text { Nov. 01, } 2023 \\ \text { May 1, } 2024 \\ \hline \end{gathered}$ | $\begin{aligned} & 109,312.50 \\ & 101,862.50 \\ & \hline \end{aligned}$ | 745,000 |  | 4,805,000 | both |
| 08/04/2020 | Town and School (Advance Refunding - Series A) | US Bank | 3.00\% | 2031 | $\begin{gathered} \text { Nov. 01, } 2023 \\ \text { May 1, } 2024 \\ \hline \end{gathered}$ | $\begin{array}{r} 28,743.75 \\ 22,968.75 \\ \hline \end{array}$ | 385,000 |  | 1,700,000 | both |
| 08/04/2020 | Town and School (Advance Refunding - Series B) | US Bank | 4.00\% | 2043 | $\begin{gathered} \text { Nov. 01, } 2023 \\ \text { May 1,2024 } \\ \hline \end{gathered}$ | $\begin{aligned} & 769,051.50 \\ & 726,551.50 \\ & \hline \end{aligned}$ | 2,125,000 |  | 36,990,000 | both |
| 09/01/2021 | Town and School | US Bank | 5.00\% | 2042 | Nov. 01, 2023 <br> May 1, 2024 | $\begin{aligned} & 70,500.00 \\ & 61,750.00 \\ & \hline \end{aligned}$ | 350,000 |  | 3,025,000 | both |
|  | GRAND TOTAL ALL DEBT SERVICE AS OF JUNE 30, 2023 (TOWN \& SCHOOL) |  |  | TOTAL DEBT: <br> LESS SCHOOL DEBT: <br> TOTAL TOWN DEBT: |  | $\begin{array}{r} 2,942,384.26 \\ (1,665,707.38) \\ \hline 1,276,676.88 \\ \hline \end{array}$ | $\begin{gathered} 6,895,000.00 \\ (3,760,649.33) \\ \hline \mathbf{3 , 1 3 4 , 3 5 0 . 6 7} \\ \hline \end{gathered}$ | \$ | $\begin{gathered} 72,795,000 \\ (40,089,957) \\ \hline 32,705,043 \\ \hline \hline \end{gathered}$ |  |

## Debt Service Breakdown as of 06/30/2023

| Date of Issue | Description | Payee | Rate | Maturity | Due Date | Interest | Principal | Remaining <br> Unpaid <br> Principal |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |
| School Breakdown - Debt Services as of 06/30/2023 |  |  |  |  |  |  |  |  |
| 04/15/2013 | WWI School Construction/School CIP Projects | Bank of NY | 5.00\% | 2024 | $\begin{gathered} \text { Nov. 01, } 2023 \\ \text { May 1, } 2024 \\ \hline \end{gathered}$ | $14,875.00$ | 595,000.00 | - |
| 05/15/2014 | CIP School Projects | US Bank | 3.00\% | 2029 | $\begin{aligned} & \text { Nov. 01, } 2023 \\ & \text { May 1, } 2024 \\ & \hline \end{aligned}$ | $\begin{array}{r} 12,663.00 \\ 10,552.50 \\ \hline \end{array}$ | 140,700.00 | 703,500 |
| 05/07/2015 | CIP School Projects | US Bank | 4.00\% | 2030 | $\begin{gathered} \text { Nov. 01, } 2023 \\ \text { May 1, } 2024 \\ \hline \end{gathered}$ | $\begin{aligned} & 2,940.18 \\ & 2,042.28 \end{aligned}$ | 58,770.00 | 137,370 |
| 05/12/2016 | CIP School Projects | US Bank | 2.50\% | 2026 | $\begin{aligned} & \text { Nov. 01, } 2023 \\ & \text { May 1, } 2024 \\ & \hline \end{aligned}$ | $\begin{array}{r} 1,396.87 \\ 837.09 \\ \hline \end{array}$ | 44,782.00 | 55,806 |
| 06/08/2017 | CPP School Projects | US Bank | 5.00\% | 2037 | $\begin{aligned} & \text { Nov. 01, } 2023 \\ & \text { May 1, } 2024 \end{aligned}$ | $\begin{aligned} & 7,829.62 \\ & 6,252.83 \end{aligned}$ | 63,071.88 | 290,711 |
| 03/01/2018 | CIP School Projects | US Bank | 5.00\% | 2029 | $\begin{aligned} & \text { Nov. } 01,2023 \\ & \text { May } 1,2024 \\ & \hline \end{aligned}$ | $\begin{array}{r} 10,383.00 \\ 5,728.13 \\ \hline \end{array}$ | 186,195.00 | 229,125 |
| 06/01/2019 | CIP School Projects | US Bank | 5.00\% | 2040 | $\begin{gathered} \text { Nov. 01, } 2023 \\ \text { May } 1,2024 \\ \hline \end{gathered}$ | $\begin{aligned} & 9,841.23 \\ & 7,703.57 \\ & \hline \end{aligned}$ | 85,505.95 | 333,343 |
| 05/01/2020 | CIP School Projects | US Bank | 2.00\% | 2036 | $\begin{aligned} & \text { Nov. 01, } 2023 \\ & \text { May 1, } 2024 \\ & \hline \end{aligned}$ | $\begin{aligned} & 45,703.99 \\ & 41,537.73 \\ & \hline \end{aligned}$ | 416,625.50 | 1,681,509 |
| 08/04/2020 | School (Advance Refunding - Series A) | US Bank | 3.00\% | 2026 | $\begin{aligned} & \text { Nov. 01, } 2023 \\ & \text { May 1, } 2024 \\ & \hline \end{aligned}$ | $\begin{aligned} & 928.57 \\ & 633.93 \\ & \hline \end{aligned}$ | 19,643.00 | 38,929 |
| 08/04/2020 | School (Advance Refunding - Scrics B) | US Bank | 4.00\% | 2043 | $\begin{gathered} \text { Nov. 01, } 2023 \\ \text { May 1, } 2024 \\ \hline \end{gathered}$ | $\begin{aligned} & 738,855.32 \\ & 698,705.56 \\ & \hline \end{aligned}$ | 2,007,488.00 | 35,658,121 |
| 09/01/2021 | School | US Bank | 5.00\% | 2042 | $\begin{aligned} & \text { Nov. 01, } 2023 \\ & \text { May 1, } 2024 \\ & \hline \end{aligned}$ | $\begin{array}{r} 24,934.34 \\ 21,362.64 \\ \hline \end{array}$ | 142,868.00 | 961,544 |
|  |  | TOTAL SCHOOL DEBT THROUGH 6-30-2023: |  |  |  | 1,665,707.38 | 3,760,649.33 | 40,089,957 |


| Total Principal | $\mathbf{6 , 8 9 5 , 0 0 0 . 0 0}$ |
| :--- | ---: |
| Total Interest | $\mathbf{2 , 9 4 2 , 3 8 4 . 2 6}$ |
| Debt: | $\mathbf{9 , 8 3 7 , 3 8 4 . 2 6}$ |

Total Projected 5 Year

Fire/EMS Page 24

Library
Page 24

Administration Page 25
Information Systems

Community Services
Planning Department
Page 27
Engineering \& Technical Services Page 27

Police
Page 28

Public Works - Equipment
Page 28
Public Works - Projects
Page 29

School Department
Page 30

| Municipal Capital Budget $7 / 6 / 2023$ <br> Projected 5 Year Plan $7: 54 \mathrm{AM}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Description |  | 5-Year <br> Plan <br> Total Cost |  |  | $\checkmark$ |  | Fiscal Year 2025 |  | Fiscal Year 2026 |  | Fiscal Year 2027 |  | Fiscal Year 2028 |
| Total Fire Department | \$ | 4,150,000 | \$ | 765,000 |  |  | 1,160,000 | \$ | 225,000 | \$ | 1,050,000 | \$ | 950,000 |
| Total Administration |  | 620,000 |  | 181,000 |  |  | 239,000 |  | 200,000 |  | - |  | - |
| Total Community Services Department |  | 40,043,000 |  | 300,000 |  |  | 36,533,000 |  | 1,355,000 |  | 765,000 |  | 1,090,000 |
| Total Information Systems Management |  | 75,000 |  | 75,000 |  |  | - |  | - |  | - |  | - |
| Total Planning Department |  | 840,000 |  | 290,000 |  |  | 125,000 |  | 275,000 |  | 75,000 |  | 75,000 |
| Total Engineering \& Technical Services |  | 2,939,900 |  | 685,000 |  |  | 1,129,900 |  | 550,000 |  | 225,000 |  | 350,000 |
| Total Police Department |  | 1,602,000 |  | 970,000 |  |  | 472,000 |  | 60,000 |  | 50,000 |  | 50,000 |
| Total Public Works Department |  | 17,713,196 |  | 3,624,800 |  |  | 5,317,394 |  | 3,620,372 |  | 3,535,190 |  | 1,615,440 |
| Total Library |  | 13,013,500 |  | 13,500 |  |  | - |  | 13,000,000 |  | - |  | - |
| Total School Department |  | 148,253,008 |  | 140,456,583 |  |  | 2,061,072 |  | 2,187,376 |  | 1,854,745 |  | 1,693,232 |
| Total Capital by Department | \$ | 229,249,604 |  | 147,360,883 |  | \$ | 47,037,366 | \$ | 21,472,748 | \$ | 7,554,935 | \$ | 5,823,672 |
| Bond Proceeds |  |  |  | (142,527,500) |  |  |  |  |  |  |  |  |  |
| Grant Funding |  |  |  | - |  |  |  |  |  |  |  |  |  |
| Town Capital Equipment Reserve |  |  |  | - |  |  |  |  |  |  |  |  |  |
| School Capital Equipment Reserve |  |  |  | $(405,783)$ |  |  |  |  |  |  |  |  |  |
| Rescue Reserve Funds |  |  |  | $(300,000)$ |  |  |  |  |  |  |  |  |  |
| Downtown TIF Revenues |  |  |  | $(885,000)$ |  |  |  |  |  |  |  |  |  |
| Reserve (Rescue, Oak Hill, Payne D\#1 \& D\#2 |  |  |  | $(1,015,000)$ |  |  |  |  |  |  |  |  |  |
| Trade-in/Sale of Rescue Vehicle |  |  |  | - |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Net Appropriation for FY2024 |  |  | \$ | 2,227,600 |  |  |  |  |  |  |  |  |  |




|  |  | get |  |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & 7 / 6 / 2023 \\ & 7: 54 \text { AM } \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Description |  |  |  | 024 <br> dget <br> uest |  |  | Fiscal Year 2025 |  | Fiscal Year 2026 |  | Fiscal Year 2027 |  |  | Fiscal Year 2028 |  |
| Administration |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Administration Equipment |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Facilities |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Town Wide Facilities Assessment (Includes Town Hall Energy Audits) - See Exhibit - 2 | \$ | - | \$ | - |  |  |  |  |  |  |  |  |  |  |  |
| Facilities Maintenance Pick-Up Truck | \$ | 45,000 | \$ | - |  | \$ | 45,000 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Town Hall |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 259 US Route 1-HVAC Duct Maintenance | \$ | 25,000 | \$ | 25,000 | A |  |  |  |  |  |  |  |  |  |  |
| 259 US Route 1-Carpet \& Ceiling Tiles | \$ | 30,000 |  |  |  | \$ | 30,000 |  |  |  |  |  |  |  |  |
| 259 US Route 1-Generator Transfer Switch | \$ | 47,000 |  |  |  | \$ | 47,000 |  |  |  |  |  |  |  |  |
| 259 US Route 1-Masonry Waterproofing | \$ | 30,000 |  |  |  | \$ | 30,000 |  |  |  |  |  |  |  |  |
| 259 US Route 1-Air Handler Room Project - \#7 (CC - B) | \$ | 32,000 |  |  |  | \$ | 32,000 |  |  |  |  |  |  |  |  |
| 259 US Route 1-Parking Lot \& Sidewalk Renovation w/Engineering | \$ | 90,000 |  |  |  | \$ | 10,000 |  | 80,000 |  |  |  |  |  |  |
| 259 US Route 1-Storage \& Receiving Building | \$ | 100,000 |  |  |  |  |  |  | 100,000 |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 29 Black Point Rd. Building Projects |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 29 Black Point Rd. - HVAC Duct Maintaince | \$ | 15,000 | \$ | 15,000 | A |  |  |  |  |  |  |  |  |  |  |
| 29 Black Point Rd. - Masonry Waterproofing | \$ | 10,000 |  |  |  | \$ | 10,000 |  |  |  |  |  |  |  |  |
| 29 Black Point Rd. - Asphalt Shingle Replacement | \$ | 20,000 |  |  |  |  |  |  | 20,000 |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 275 US Route 1 Public Safety Building |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 275 US Route 1 (Public Safety) - Install Electric Meter \& Software | \$ | 15,000 | \$ | 15,000 | A |  |  |  |  |  |  |  |  |  |  |
| 275 US Route 1 (Public Safety) - HW/CW TriGen Controls | \$ | 15,000 |  |  |  | \$ | 15,000 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Washington Avenue Storage Building |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 20 Washington Avenue - Storage Bay(s) Renovations | \$ | 20,000 |  |  |  | \$ | 20,000 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Pine Point Pier |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Pier Rehabilitation | \$ | 50,000 | \$ | 50,000 | R |  |  |  |  |  |  |  |  |  |  |
| Pier Crane Replacement | \$ | 76,000 | \$ | 76,000 | A |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total Administration | \$ | 620,000 | \$ | 181,000 |  | \$ | 239,000 |  | 200,000 | \$ |  | - | \$ |  | - |





|  |  | dget |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & 7 / 6 / 2023 \\ & 7: 54 \mathrm{AM} \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Description |  |  |  | $\begin{aligned} & 2024 \\ & \text { dget } \\ & \text { quest } \end{aligned}$ |  |  | Fiscal <br> Year <br> 2025 |  | Fiscal <br> Year <br> 2026 |  | Fiscal <br> Year <br> 2027 |  | Fiscal <br> Year <br> 2028 |
| Engineering \& Technical Services |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Projects |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Red Brook Watershed Management Plan Update | \$ | 100,000 | \$ | 100,000 | A |  |  |  |  |  |  |  |  |
| Sawyer Street/Spurwink Marsh Restoration Study | \$ | 35,000 | \$ | 35,000 | A |  |  |  |  |  |  |  |  |
| Oak Hill Traffic Improvements | \$ | 200,000 | \$ | 200,000 | R |  |  |  |  |  |  |  |  |
| Payne Road District 1 \& 2 Traffic Signal Upgrades | \$ | 350,000 | \$ | 350,000 | R |  |  |  |  |  |  |  |  |
| Eastern Trail Maintenance | \$ | 40,000 | \$ | - |  | \$ | 40,000 |  |  |  |  |  |  |
| Transportation Study Project Design - Phase 1 | \$ | 125,000 |  |  |  | \$ | 125,000 |  |  |  |  |  |  |
| Phillips Brook Implementation Design - Phase 2 | \$ | 100,000 |  |  |  | \$ | 100,000 |  |  |  |  |  |  |
| Payne Road District 3 - Mussey Road Intersection Improvements | \$ | 864,900 |  |  |  | \$ | 864,900 |  |  |  |  |  |  |
| Phillips Brook Implementation Construction Project - Phase 2 | \$ | 300,000 |  |  |  |  |  |  | 300,000 |  |  |  |  |
| Transportation Study Project Construction - Phase 1 | \$ | 100,000 |  |  |  |  |  |  | 100,000 |  |  |  |  |
| Red Brook Watershed Implementation Design - Phase 1 | \$ | 100,000 |  |  |  |  |  |  | 100,000 |  |  |  |  |
| Sawyer Street/Spurwink Marsh Restoration Implementation | \$ | 50,000 |  |  |  |  |  |  | 50,000 |  |  |  |  |
| Transportation Study Project Construction - Phase 2 | \$ | 125,000 |  |  |  |  |  |  |  |  | 125,000 |  |  |
| Red Brook Watershed Construction Project - Phase 1 | \$ | 100,000 |  |  |  |  |  |  |  |  | 100,000 |  |  |
| Phillips Brook Watershed Management Implementation Design - Phase 3 | \$ | 100,000 |  |  |  |  |  |  |  |  |  |  | 100,000 |
| Transportation Sudy Project Construction - Phase 2 | \$ | 250,000 |  |  |  |  |  |  |  |  |  |  | 250,000 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total Engineering \& Technical Services Department | \$ | 2,939,900 | \$ | 685,000 |  | \$ | 1,129,900 | \$ | 550,000 |  | 225,000 |  | 350,000 |

$28$





Fire Capital Equipment \& Projects


* Descriptions are for items requested in the upcoming FY24 Budget.


## Major Station Maintenance:

This initiative funds major station maintenance projects at our five neighborhood fire stations. (excludes PSB).
$\$ 100,000$ - For repair/replace HVAC systems at Black Point and Dunstan Stations (reported to be obsolete by Honeywell evaluation). To the extent additional resources are available we will consider replacement of apparatus bay doors at North Scarborough and Pine Point.

Replace Ambulance:
$\$ 415,000$ - This request funds the replacement of one of our three front-line ambulances as outlined in the department's Apparatus Replacement Plan.

## Portable Radio Replacement Phase 2:

$\$ 100,000$ - This request will cover the final portion of our portable fire/ems radio replacement. Our current stock is over 20 years old and we began this replacement project in.

## Firefighter Turnout Gear Replacement:

$\$ 150,000$ - This request will be to purchase firefighters turn-out gear to replace aging gear that is required to be replaced at 10-year mark per NFPA

## Public Library Capital Equipment \& Projects



* Descriptions are for items requested in the upcoming FY24 Budget.

Solar Panels Buy Out:
\$32,661 - The roof top solar panels are leased from ReVision Energy through a Power Purchase Agreement. 2024 is the first year that the panels may be purchased.

## Administration Capital Equipment \& Projects



* Descriptions are for items requested in the upcoming FY24 Budget.

Town Hall - Facilities

## Facilities Maintenance Truck:

$\$ 45,000$ - To purchase a municipal vehicle to improve staff efficiency as well increase the level of service to municipal facilities division. This vehicle would be used to transport staff, tools and equipment. It would provide transportation to supply houses, off site meetings and on-call assignments. Presently, staff are using their own vehicles to accomplish these tasks

## 259 US Route One

## HVAC Duct Maintenance:

$\$ 25,000$ - This funding is for cleaning the HVAC ductwork and air handlers. This work is recommended every 5 years to keep the ductwork and air handling units clean and healthy. This was last completed in 2016.

## 29 Black Point Road

## HVAC Duct Maintenance:

$\$ 15,000$ - This funding is for cleaning the HVAC ductwork and air handlers. This work is recommended every 5 years to keep the ductwork and air handling units clean and healthy. This was last completed in 2016.

## Administration Capital Equipment \& Projects

* Descriptions are for items requested in the upcoming FY24 Budget.


## 275 US Route One

Install Electric Meter and Monitoring Software:
$\mathbf{\$ 2 0 , 0 0 0}$ - This funding would be used to install an electric meter on the Public Safety Building as well as software to easily monitor the electrical use and demands for the building. Presently, Town Hall and the Public Safety Building share a meter making it difficult to manage.

## Pine Point Pier

Pier Rehabilitation:
$\$ 50,000$ - The Town commissioned a Professional Engineer to conduct a structural assessment of the commercial pier and pedestrian pier at Pine Point. The smaller, pedestrian pier has deteriorated significantly and has been closed to the public since the assessment. The engineer recommended that the perimeter guardrail and damaged cross-bracing be replaced at an estimated cost of $\$ 50,000$.

| Description | 5-Year Total |  |  | 2024 |  |  | 2025 |  | 2026 |  | 2027 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Management Information Systems Department |  |  |  |  |  |  |  |  |  |  |  |  |
| Security | \$ | 25,000 | s | 25,000 | A |  |  |  |  |  |  |  |
| Instalation of Power Source for Server Room | \$ | 25,000 | \$ | 25,000 | A |  |  |  |  |  |  |  |
| Phone Switch Replacements | \$ | 25,000 | \$ | 25,000 | A |  |  |  |  |  |  |  |
| MIS Department | \$ | 75,000 | \$ | 75,000 |  | \$ |  |  |  |  |  |  |

## 2028

* Descriptions are for items requested in the upcoming FY24 Budget.

Telecom Switch Replacement:
$\mathbf{\$ 2 5 , 0 0 0}$ - The Department has been notified by the telecom provider that approximately 18 of our existing switches are nearing end-of-life. We still need to replace them within the next year to not only avoid potential hardware failure, but also enable us to upgrade end-user speed and functionality. [Total cost is $\$ 50,000$ - to be split equally between the Town and the School.]

## Power Source for Server Room:

$\mathbf{\$ 2 5 , 0 0 0}$ - The APC 200-volt UPS is hitting end-of-life and needs to be replaced to ensure adequate backup power supply for our core switch. [Total cost is $\$ 50,000$ - to be split equally between the Town and the School.]

## Cybersecurity:

$\mathbf{\$ 2 5 , 0 0 0}$ - Cybersecurity continues to be our number one concern moving forward into FY24. The threat landscape is ever-evolving and we are seeing more sophisticated phishing, spear-phishing, social engineering, supply chain attacks and artificial intelligence exploits. One breach could potentially cost the Town hundreds of thousands in time and resources. The best defense is a solid offense.

We plan to expand our current cybersecurity coverage from an $8 \times 5$ model to $24 / 7 / 365$ with monitoring, alerting and if needed, intervention.

## Community Services Capital Equipment $\mathbb{\&}$ Projects

| Description | 5-Year Total |  | 2024 |  |  | 2025 |  | 2026 |  | 2027 |  | 2028 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Community Services Department |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Equipment |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 27-Passenger Bus | \$ | 133,000 |  |  |  | \$ | 133,000 |  |  |  |  |  |  |
| Hybrid Vehicle (Used) | \$ | 35,000 |  |  |  | \$ | 35,000 |  |  |  |  |  |  |
| $4 \times 4$ Extended Cab Pick-uo w/Plow | \$ | 55,000 |  |  |  | \$ | 55,000 |  |  |  |  |  |  |
| Utility Equipment Trailer | \$ | 8,000 |  |  |  | \$ | 8,000 |  |  |  |  |  |  |
| Large Utility Tractor w/Cab \& Front Loader | \$ | 70,000 |  |  |  |  |  | \$ | 70,000 |  |  |  |  |
| Riding Lawn Mower | \$ | 15,000 |  |  |  |  |  | \$ | 15,000 |  |  |  |  |
| $4 \times 4$ Utility Vehicle | \$ | 15,000 |  |  |  |  |  |  |  | \$ | 15,000 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Projects |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Springbrook Park Concession/Restroom - Maintenance \& Repair | \$ | 30,000 | \$ | 30,000 | A |  |  |  |  |  |  |  |  |
| Willey \& Black Point Parks - Water Fountain \& Bottle Fillers | \$ | 20,000 | \$ | 20,000 | A |  |  |  |  |  |  |  |  |
| Mitchell Sports Complex - Tennis Court Resurface | \$ | 90,000 | \$ | 90,000 | RR |  |  |  |  |  |  |  |  |
| Skate Park -Resurface, Retaining Wall Repair, Securty \& Fence Installation | \$ | 80,000 | \$ | 80,000 | RR |  |  |  |  |  |  |  |  |
| Community Recreation Center - Land Purchase | \$ | 500,000 | \$ | 500,000 | B |  |  |  |  |  |  |  |  |
| Parks - ADA Compliance Projects | \$ | 150,000 | \$ | 50,000 | A | \$ | 50,000 | \$ | 50,000 |  |  |  |  |
| Mitchell Sports Complex - General Crack filling \& Sealcoat | \$ | 15,000 | \$ | 15,000 | A |  |  |  |  |  |  |  |  |
| Memorial Park Holiday Tree Replacement, Relocation of Power | \$ | 15,000 | \$ | 15,000 | A |  |  |  |  |  |  |  |  |
| Community Garden Development | \$ | 20,000 |  |  |  | \$ | 20,000 |  |  |  |  |  |  |
| Scarborough Community Recreation Center | \$ | 35,000,000 |  |  |  |  | 35,000,000 |  |  |  |  |  |  |
| Bleecher Replacement \& Pad Installatio - RTE 114 Softball Field | \$ | 32,000 |  |  |  | \$ | 32,000 |  |  |  |  |  |  |
| Middle School Field Renovation Project | \$ | 1,200,000 |  |  |  |  | 1,200,000 |  |  |  |  |  |  |
| Willey Field Renovation Project | \$ | 30,000 |  |  |  |  |  | \$ | 30,000 |  |  |  |  |
| Design \& Install Bathroom and Storage Facility at Peterson Park | \$ | 150,000 |  |  |  |  |  | \$ | 150,000 |  |  |  |  |
| Park Playground Equipment Replacement | \$ | 600,000 |  |  |  |  |  | \$ | 300,000 | \$ | 150,000 |  | 150,000 |
| Park Fence \& Backstop Replacement | \$ | 40,000 |  |  |  |  |  | \$ | 40,000 |  |  |  |  |
| 63 King Street - Hurd Park - Facility \& Parking Renovation | \$ | 700,000 |  |  |  |  |  | \$ | 700,000 |  |  |  |  |
| Larrabee Farm Trail Development (Materials, Signage, Misc) | \$ | 100,000 |  |  |  |  |  |  |  | \$ | 100,000 |  |  |
| Outdoor Ice Rink Development | \$ | 500,000 |  |  |  |  |  |  |  | \$ | 500,000 |  |  |
| Mitchell Sports Complex P1-Tennis Court Renovation (w/addition pickleball) | \$ | 590,000 |  |  |  |  |  |  |  |  |  |  | 590,000 |
| Mitchell Sports Complex P2-Tennis Court Lighting Project | \$ | 350,000 |  |  |  |  |  |  |  |  |  | \$ | 350,000 |
| Total Community Services Department | \$ | 40,543,000 | \$ | 800,000 |  | \$ | 36,533,000 | \$ | 1,355,000 | \$ | 765,000 | \$ | 1,090,000 |

* Descriptions are for items requested in the upcoming FY24 Budget.


## Projects

## Concession Stand/Restroom Maintenance (Springbrook):

$\$ 30,000$ - 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 (Willey \& Black Point):
$\$ 20,000$ - 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.

## Mitchell Sports Complex Tennis Court Resurface:

$\$ 90,000$ - Complete rehabilitation necessary, but not recommended until site for Community Center is identified. Fill and repair all structural surface cracks, shim low areas, remove and reset net post footings and overlay $1 \frac{1}{2}$ inches of asphalt. Seal, paint and stripe 4 regulation tennis courts, as well install 4 sets of nets and posts. Recreation Reserve monies are proposed for funding.

Skate Park Resurface, Fence Installation, Wall Repair \& Security:
$\$ 80,000$ - Remove, repair and paint Skate Park implements. Fill and repair all structural surface cracks, shim low area and overlay 2 inches of asphalt and seal surface. Install 4 ft chain link fence around the parks with gates, 1 pedestrian and 1 equipment. Secure and repair the existing retaining wall. Install security camera system and lighting. Recreation Reserve monies are proposed for funding.

## Narrative for Capital Equipment \& Projects Projected 5 Year Plan

## Community Services Capital Equipment \& Projects

* Descriptions are for items requested in the upcoming FY24 Budget.


## Community Recreation Center Land Purchase Funding:

$\mathbf{\$ 5 0 0 , 0 0 0}$ - Designate funding to support the work of the Community Center Ad-Hoc Committee in their charge to develop a Community Recreation Center for the Town.

## Parks ADA Compliance Projects:

$\mathbf{\$ 5 0 , 0 0 0}$ - Improve ADA compliance throughout our park system as identified throughout the Parks \& Facilities Master Plan. This will be a multi-year process, addressing the highest priorities first.

Mitchell Turf/Track Complex - Crack fill \& Sealcoat:
$\mathbf{\$ 1 5 , 0 0 0}$ - Upon completion of the track renovation project. Repair cracks and sealcoat existing asphalt surfaces. To increase the life of the exsing asphalt and improve walkability.

Memorial Park Holiday Tree Replacement:
$\mathbf{\$ 1 5 , 0 0 0}$ - Replace and relocate the Memorial Park holiday tree within the park. Work to include bringing power to the tree as well as existing trees along the way. This project would also include the disposal of the existing tree and regrading of the area to address drainage issues.

## Planning Department Capital Equipment \& Projects

Description $\quad$ 5-Year Total $2024 \quad 2025 \quad 2026 \quad 2027 \quad 2028$

| Planning Department |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Projects |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Code Division Permitting Software | \$ | 60,000 | \$ | 60,000 | A |  |  |  |  |  |  |  |  |
| Vulnerability Assessment - See Exhibit 2 | \$ | - | \$ | - |  |  |  |  |  |  |  |  |  |
| Open Space and Conservation Plan See Exhibit 2 | \$ | - | \$ | - |  |  |  |  |  |  |  |  |  |
| Complete Planning Office Renovations | \$ | 65,000 | \$ | 65,000 | B |  |  |  |  |  |  |  |  |
| Code Enforcement Vehicle | \$ | 15,000 | \$ | 15,000 | A |  |  |  |  |  |  |  |  |
| Transportation Impact Fee Study - Phase 2 | \$ | 75,000 |  |  |  | \$ | 75,000 |  |  |  |  |  |  |
| Complete Streets Plan and Toolkit | \$ | 50,000 |  |  |  | \$ | 50,000 |  |  |  |  |  |  |
| Village Center Master Plan - Phase 1 | \$ | 75,000 |  |  |  |  |  |  | 75,000 |  |  |  |  |
| Climate Action Plan | \$ | 200,000 |  |  |  |  |  |  | 200,000 |  |  |  |  |
| Village Center Master Plan - Phase 2 | \$ | 75,000 |  |  |  |  |  |  |  | \$ | 75,000 |  |  |
| Village Center Master Plan - Phase 3 | \$ | 75,000 |  |  |  |  |  |  |  |  |  | \$ | 75,000 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Planning Department | \$ | 690,000 | \$ | 140,000 |  | \$ | 125,000 | \$ | 275,000 | \$ | 75,000 | \$ | 75,000 |

* Descriptions are for items requested in the upcoming FY24 Budget.


## Permitting, Planning and Business License Software:

$\$ 60,000$ plus Annual Fee - Fiscal Year 2024 included 32,000 for Business License Software. This current capital request combines Business Licensing Software with Permitting, Inspection and Planning software. There are numerous service providers that offer unified software to achieve all of these goals. Business License software will help the Town create and maintain a database of the required licenses (including Marijuana, Liquor, Food Handlers, Special Amusement, Mass Gathering, etc.). The software will enable an efficient and effective workflow between the Town's various departments (Police, Fire, Planning/Codes, Clerk, etc.) that actively participate in the review of licensing. The system will enable the Town to reduce time, cost, and potential for error associated with licensing processing. In addition, the Town will be able to automate, track, and manage all processes and tasks of Town licenses in a unified application.

Building Permit and Planning modules will enable the department to accept and track all applications through an on-line portal. There will be measures established so that incomplete submittals will not be accepted and will alert the customer of deficiencies. This creates opportunities for better customer service and more efficiency and consistency in the department. Permitting software tracks projects from beginning to end enabling staff a real time look into outstanding permits, monies owed, expired permits, etc. It will also allow for workflow processes to be built into the system and contractors and property owners can see the status of their request in real time. Inspection request can be made on-line and these solutions include online card processing. A major benefit to this type of system is the reduction and/or elimination of paper applications and storage required. Depending on the solution selected, there will be an annual maintenance fee of up to $\$ 40-50,000$. Building permit revenue has significantly increased in the last five years and we can expect to recover these costs each year.

## Complete Planning Office Renovations:

$\$ 65,000$ - This CIP is proposed to fund a renovation to the front counter, customer area, administrative space, and office workspace within the Planning, Code Enforcement \& Engineering Department.

## Code Enforcement Vehicle:

\$15,000 - The Planning and Code Enforcement Department has three vehicles, one all-wheel drive small SUV and two Leaf electric vehicles. The Code Enforcement officers utilize the SUV and one Leaf for daily inspections and site visits. The Planning and Technical Services group uses the other Leaf electrical vehicle. With the division of the Engineering Services group from Planning, the second Leaf vehicle will be reserved for their use. This CIP request is to purchase an all-wheel drive option in the form of a small SUV for primary use by Code Enforcement and using the existing Leaf for the Planning Department. We have a $\$ 6,500$ carry over from the 2020 CIP.

# Engineering and Technical Services Department Capital Equipment \& Projects 

| Description | 5-Year Total |  |  | 2024 |  | 2025 |  |  | 2026 |  | 2027 |  | 2028 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Engineering \& Technical Services |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Projects |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Red Brook Watershed Management Plan Update | \$ | S | 100,000 | \$ | 100,000 | A |  |  |  |  |  |  |  |  |
| Sawyer Street/Spurwink Marsh Restoration Study | \$ | S | 35,000 | \$ | 35,000 | A |  |  |  |  |  |  |  |  |
| Oak Hill Traffic Improvements | \$ | S | 200,000 | \$ | 200,000 | R |  |  |  |  |  |  |  |  |
| Payne Road District 1 \& 2 Traffic Signal Upgrades | \$ | S | 350,000 | \$ | 350,000 | R |  |  |  |  |  |  |  |  |
| Eastern Trail Maintenance | \$ | S | 40,000 | \$ |  |  | \$ | 40,000 |  |  |  |  |  |  |
| Transportation Study Project Design - Phase 1 | \$ | S | 125,000 |  |  |  | \$ | 125,000 |  |  |  |  |  |  |
| Phillips Brook Implementation Design - Phase 2 | \$ | S | 100,000 |  |  |  | \$ | 100,000 |  |  |  |  |  |  |
| Payne Road District 3 - Mussey Road Intersection Improvements | \$ | S | 864,900 |  |  |  | \$ | 864,900 |  |  |  |  |  |  |
| Phillips Brook Implementation Construction Project - Phase 2 | \$ | S | 300,000 |  |  |  |  |  | \$ | 300,000 |  |  |  |  |
| Transportation Study Project Construction - Phase 1 | \$ | S | 100,000 |  |  |  |  |  | \$ | 100,000 |  |  |  |  |
| Red Brook Watershed Implementation Design - Phase 1 | \$ | S | 100,000 |  |  |  |  |  | \$ | 100,000 |  |  |  |  |
| Sawyer Street/Spurwink Marsh Restoration Implementation | \$ | S | 50,000 |  |  |  |  |  | \$ | 50,000 |  |  |  |  |
| Transportation Study Project Construction - Phase 2 | \$ | S | 125,000 |  |  |  |  |  |  |  | \$ | 125,000 |  |  |
| Red Brook Watershed Construction Project - Phase 1 | \$ |  | 100,000 |  |  |  |  |  |  |  | \$ | 100,000 |  |  |
| Phillips Brook Watershed Management Implementation Design - Phase 3 | \$ |  | 100,000 |  |  |  |  |  |  |  |  |  | \$ | 100,000 |
| Transportation Sudy Project Construction - Phase 2 |  | S | 250,000 |  |  |  |  |  |  |  |  |  | \$ | 250,000 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total Engineering \& Technical Services Department | \$ |  | 2,939,900 | \$ | 685,000 |  | \$ | 1,129,900 | \$ | 550,000 | \$ | 225,000 | \$ | 350,000 |

* Descriptions are for items requested in the upcoming FY24 Budget.


## Red Brook Watershed Management Update:

\$100,000 - Red Brook, which stretches from Route 22 (County Rd) to the Payne Rd area shopping district and into South Portland, is listed as an Urban Impaired Stream by Maine Department of Environmental Protection (DEP). In 2022, the new Federal Stormwater NPDES Permit was issued to the Town of Scarborough to allow the continued discharge of stormwater. As part of the increased requirements under this permit, the Town is required to amend the 2011 Red Brook Watershed Mangement Plan. This ammended plan will identify projects and initiaitives to undertake within the watershed to improve the stream's water quality. By updating the watershed plan, the Town will be able to continue to make progress in restoring this stream in an efficient and well planned out manner.

## Sawyer Street Study and Spurwink Marsh Restoration:

\$35,000 - Sawyer Street is a town road that crosses Spurwink Marsh and is shared with Cape Elizabeth. This road frequently floods during astronomical high tides and storm events. Scarborough and Cape Elizabeth undertook a study in 2018 to understand what upgrades are needed to maintain a usable road given various sea level rise scenarios. The outcome of the initial study indicated the road would need to be significantly raised and would cost several million dollars. Given the investments that are likely needed to upgrade other critical infrastructure in both municipalities, Scarborough and Cape Elizabeth wish to explore road removal. A 2022 workshop with the Scarborough and Cape Elizabeth Town Councils indicated support for this approach. This CIP will match a $\$ 300,000$ grant proposal to support restoration of the Spurwink Marsh and study removal of Sawyer Street where it crosses the Marsh. The proposal is a joint effort with the Town of Cape Elizabeth, which also intends to contribute $\$ 35,000$ in matching funds.

## Eastern Trail Maintenance:

$\$ 40,000$ - The Eastern Trail has identified a location of the trail within Scarborough that is in need improvements. This portion of the trail is the 1 -mile section leading to the Nonesuch River crossing, which will be part of the Close the Gap project. In order to provide a safe trail network, ETA is suggesting that the section of existing trail will require fencing along the steep sideslopes. ETA has estimated this work to be $\$ 40,000$.

## Engineering and Technical Services Department Capital Equipment \& Projects

* Descriptions are for items requested in the upcoming FY24 Budget.

Oak Hill Traffic Improvements:
\$200,000 - In October of 2021, the Town Council passed Resolution 21-001, which outlined a process to utilize traffic impact and mitigation fees for offsite improvement projects in conjunction with Crossroads Holdings, LLC's traffic mitigation projects as part of the Town's annual capital improvement budget considerations. The amounts listed in the resolution for the Oak Hill Mitigation Fee account was $\$ 96,500$. Since that time, additional developments have paid into this account, and additional funds will continue to be added. The current account balance is $\$ 166,922.35$. This request is to allocate up to $\$ 200,000.00$ in Oak Hill Mitigation Fees toward safety improvements at the Oak Hill intersection.

## Payne Road District 1 \& 2 Traffic Signal Upgrades:

\$350,000 - In October of 2021, the Town Council passed Resolution 21-001, which outlined a process to utilize traffic impact and mitigation fees for offsite improvement projects in conjunction with Crossroads Holdings, LLC's traffic mitigation projects as part of the Town's annual capital improvement budget considerations. The amounts listed in the resolution for the Payne Road corridor included Districts 1 and 2 Traffic Impact Fee accounts, totaling $\$ 312,800$. Since that time, additional developments have paid into this account, and additional funds will continue to be added. The current account balance is $\$ 326,156.92$. This request is to allocate up to $\$ 350,000.00$ from Payne Road Districts 1 and 2 Traffic Impact Fees towards the installation of an Adaptive Traffic Signal system along Payne Road from the intersection of Gorham Road to the South Portland town line.

## Police Department Capital Equipment \& Projects

| Description | 5-Year Total |  |  | 2024 |  | 2025 |  |  | 2026 |  | 2027 |  | 2028 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Police Department |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Equipment |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sidearm Sighting System and Holsters |  | \$ | 40,000 | \$ | 40,000 | A |  |  |  |  |  |  |  |  |
| Utility Vehicle Replacement |  | \$ | 250,000 | \$ | 50,000 | A | \$ | 50,000 | \$ | 50,000 | \$ | 50,000 | \$ | 50,000 |
| Computer Aided Dispatch \& Report Management Software |  | \$ | 825,000 | \$ | 825,000 | DT-TIF |  |  |  |  |  |  |  |  |
| MRO Replacement Vehicle |  | \$ | 55,000 | \$ | 55,000 | A |  |  |  |  |  |  |  |  |
| K-9 Replacement Program |  | \$ | 20,000 |  |  |  | \$ | 10,000 | \$ | 10,000 |  |  |  |  |
| Motorcycle Replacement (2) |  | \$ | 52,000 |  |  |  | \$ | 52,000 |  |  |  |  |  |  |
| ACO Vehicle Replacement |  | \$ | 50,000 |  |  |  | \$ | 50,000 |  |  |  |  |  |  |
| Body Worn and Cruiser Cameras |  | \$ | 310,000 |  |  |  | \$ | 310,000 |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total Police Department |  | \$ | 1,602,000 | \$ | 970,000 |  | \$ | 472,000 | \$ | 60,000 | \$ | 50,000 | \$ | 50,000 |

* Descriptions are for items requested in the upcoming FY24 Budget.


## Sidearm Sighting System and Holsters:

$\$ 40,000$ - This is a sighting system that mounts to the top of each officer's sidearm. It makes it possible for the officers to acquire a target more quickly and accurately than the standard sights that come with the guns. The sighting system adds size to the sidearm, so a different holster is required to secure it to the officer's hip.

## Utility Vehicle Replacement:

$\$ 50,000$ - 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 are 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 functions 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 is replaced each year with each individual vehicle being replaced every 5 years.

## Public Safety Core System:

$\$ 825,000$ - In late 2021, the town was made aware that after the next two years, our current vendor, Central Square, would no longer be providing updates to our software(IMC). Although they are not using the term "sunsetting", not providing updates is problematic for Scarborough on a number of fronts, including but not limited to ending support for integration points and pervasive SQL. There will also be no further development of functionality or features. This leads us to believe that IMC as an application will likely be termed at some point in the near future. For these reasons, Scarborough decided to begin vetting new Public Safety Core Systems. These systems are the backbone for most public safety functions.

## MRO Replacement Vehicle:

$\$ 55,000$ - This is a 2017 truck with 90,918 miles. The vehicle replacement program started in the 2002/2003 budget for the replacement of the Marine Resources truck. The funds are used for the purpose of replacing the truck with a new vehicle every 5 years. The cost includes setting up equipment in the truck. The current marine resource officer is also a full time sworn police officer who assists the patrol division on calls.

## Public Works Department Capital Equipment \& Projects

| Description | 5-Year Total |  | 2024 |  |  | 2025 |  | 2026 |  | 2027 |  | 2028 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Public Works Department |  |  |  |  |  |  |  |  |  |  |  |  |
| Equipment |  |  |  |  |  |  |  |  |  |  |  |  |
| Catch Basin Truck 4032 | \$ | 550,000 | \$ | 550,000 | B |  |  |  |  |  |  |  |
| Plow Truck 4009 | \$ | 255,000 | \$ | 255,000 | B |  |  |  |  |  |  |  |
| Utility Pick-up Truck - 1 Ton 4022 | \$ | 55,000 | \$ | 55,000 | A |  |  |  |  |  |  |  |
| Excavator 4013 | \$ | 235,000 | \$ | 235,000 | B |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Public Works Department |  |  |  |  |  |  |  |  |  |  |  |  |
| Projects |  |  |  |  |  |  |  |  |  |  |  |  |
| Spurwink Road Traffic and Pedestrian Improvements - Phase II | \$ | 1,360,000 | \$ | 1,360,000 | B |  |  |  |  |  |  |  |
| Route One Greening Initiative Phase 1 Design and Construction | \$ | 150,000 | \$ | 25,000 | A | \$ | 125,000 |  |  |  |  |  |
| Sidewalk Rehabilatation Paving/Accessibility Improvements (Year two of 10-year plan) | \$ | 180,000 | \$ | 180,000 | A |  |  |  |  |  |  |  |
| Mid-Level Paving | \$ | 919,800 | \$ | 919,800 | B |  |  |  |  |  |  |  |
| Wash Bay Refurbishment | \$ | 45,000 | \$ | 45,000 | A |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Pine Point Area Improvement Project | \$ | 2,500,000 |  |  |  | \$ | 2,500,000 |  |  |  |  |  |
| Sub-Surface Drainage Improvements | \$ | 300,000 |  |  |  | \$ | 300,000 |  |  |  |  |  |
| Route One Greening Initiative Phase III (Willowdale Road 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 | \$ | 180,000 |  |  |  | \$ | 180,000 |  |  |  |  |  |
| Sidewalk Rehabilatation Paving/Accessibility Improvements (Year three of 10-year plan) | \$ | 180,000 |  |  |  | \$ | 180,000 |  |  |  |  |  |
| Scarborough Memorial Cemetery Expansion | \$ | - |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Mid-Level Paving | \$ | 976,372 |  |  |  |  |  | \$ | 976,372 |  |  |  |
| Sub-Surface Drainage Improvements | \$ | 300,000 |  |  |  |  |  | \$ | 300,000 |  |  |  |
| Payne RD Reconst (Cabelas/Flaherty's Hill) Tentative pending sewer ext | \$ | 1,400,000 |  |  |  |  |  | \$ | 1,400,000 |  |  |  |
| Sidewalk Rehabilatation Paving/Accessibility Improvements (Year four of 10 year plan) | \$ | 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 |  |
| Sub-Surface Drainage Improvements | \$ | 300,000 |  |  |  |  |  |  |  | \$ | 300,000 |  |
| Sidewalk Rehabilatation Paving/Accessibility Improvements (Year five of 10-year plan) | \$ | 180,000 |  |  |  |  |  |  |  | \$ | 180,000 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| HVAC System Upgrades | \$ | 100,000 |  |  |  |  |  |  |  |  |  | \$ 100,000 |
| Mid-Level Paving | \$ | 1,035,440 |  |  |  |  |  |  |  |  |  | \$ 1,035,440 |
| Sidewalk rehabilitation | \$ | 180,000 |  |  |  |  |  |  |  |  |  | \$ 180,000 |
| Sub-Surface Drainage Improvements | \$ | 300,000 |  |  |  |  |  |  |  |  |  | \$ 300,000 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total Public Works Department | \$ | 17,713,196 | \$ | 3,624,800 |  | \$ | 5,317,394 | \$ | 3,620,372 | \$ | 3,535,190 | \$ 1,615,440 |

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.

## Public Works Department Capital Equipment

* Descriptions are for items requested in the upcoming FY24 Budget.


## Catch Basin Truck \#4032:

\$550,000 - This Catch Basin Truck will replace a 2003 Camel Model 200, 10 -yard capacity Catch Basin Truck. The recommended replacement schedule for a municipality catch basin truck is generally 10 years, and we just completed our 20th year of usage for our current unit. The Town of Scarborough has 2,880 catch basins, and we are required to clean all of them at least every other year, and those in high traffic areas are to be cleaned annually in order for the Town to remain compliant with our MS4 permitting with the DEP. While the primary usage of the catch basin truck is to clean the catch basins, it has a number of secondary uses that are also important to our operations. These include:

- Hydro Excavating: Particularly in emergency situations, the catch basin truck can be used for hydro-excavating in places where it may not be safe to use an excavator. An added benefit to this type of excavating is that a Dig Safe is not required as there is a reduced risk of puncturing a line, which is beneficial in an emergency situation.
- Culvert Jetter: the catch basin unit has an attachment that can be used specifically for jetting out culverts as needed.
- Sander Cleaning - in the event that an conveyor/auger chain breaks in a sander when the sander is either partially or totally full, we can use the catch basin truck as a giant shop vac to remove the material in the sander so that it can be repaired. This is a preferable and safer way to empty the sander, rather than have an employee in the sander shoveling it out.
This is a machine with a great number of moving parts - more than an "average" piece of equipment. Given this, it is impressive that we have been able to keep this machine is good and usable condition for 20 years. Due to the corrosive material that the truck collects, the debris drum was severely deteriorated, necessitating a rebuild of the debris drum and corresponding ductwork in January of 2014.

Lastly, our current machine is a pre-emissions vehicle, which in terms of the environment is less than desirable. The new unit will have emission standards, and thus will be a cleaner, more efficient, and generally a more "environmentally friendly."

## Plow Truck \#4009:

\$270,000 - This truck will replace a 2008 International 7500, following the plow truck replacement schedule as outlined above.

Pick-Up Truck - 1 Ton \#4022:
$\$ 55,000$ - In keeping with our program to replace light-duty trucks (one ton and below) on a ten year schedule this purchase would replace a 2012 one-ton GMC Sierra two-wheel drive pickup with a similar unit.

Excavator \#4013:
$\$ 235,000$ - This excavator will replace a 2001 John Deere 120 excavator. The recommended replacement schedule for a municipality excavator is generally $7-10$ years; our excavator has been in use for 21 years. It is our intention to replace this 21 -year-old excavator with a smaller model. This will better suit our ongoing needs in that the smaller model has shorter tail-swing ( 4 ' 11 " vs. the 7 ' tail-swing on our current machine), better maneuverability, better operator visibility, and will include a small dozer blade which will increase its usability and productivity. The difference in reach is marginal (about 1.5' less reach than our current machine), and the lifting and digging capacity is less than our current unit. However, for the few times each year that we need that much power and capacity, we will be better served by renting a machine to meet our needs. Lastly, there will be a $\$ 65,000$ savings in getting the smaller model with many additional benefits to us.

* Descriptions are for items requested in the upcoming FY24 Budget.


## Projects FY24

## Spurwink Road Traffic and Pedestrian Improvements Phase II:

$\$ 1,360,000$ - The 2005 Transportation Study identified the need for improvements to Spurwink Road. Phase I of this project, Ocean Avenue to Pleasant Hill Road, is to be done through funding approved in the FY23 Capital project. Phase II dovetails with the Phase I project. Phase II will complete the Spurwink Road project. This project will begin at the intersection of Pleasant Hill Road and extend approximately 1.4 miles to the Cape Elizabeth town line. The primary goals for this project is to improve safety for both bicycles and pedestrians by installing four foot bike lanes, fix vertical alignment issues and sight distance issues at the Sawyer St intersection, improve climate change resiliency in areas prone to sea level rise, fix or improve drainage issues, and re-pave Spurwink Road.

## Route 1 Greening Initiative (Milbrook Crossing):

$\mathbf{\$ 1 5 0 , 0 0 0}$ - Public Works, in partnership with the Engineering \& Technical Services Department, is proposing a three-year capital improvement project to retrofit the Route 1 median islands located between the Sawyer Road intersection area and the Willowdale Drive and Enterprise Business Park area. The 3,400 linear feet of roadway has wide, raised center islands that exhibit a significant amount of paved impervious area and are generally unattractive. This greening initiative is proposed to transform them into pervious and vegetated islands that can provide treatment of the road runoff and to create a softer, more attractive road corridor with low maintenance groundcover and street trees. This project is intended to lessen the environmental footprint of Route 1, improve the health of Mill and Willowdale Brooks that flow under the roadway, provide traffic calming measures, and create a more attractive corridor for motorists and the adjacent businesses and commercial properties. This initial phase of the project would complement the Route 1 improvements currently scheduled as part of the Downs Development Offsite Mitigation work by completing the traffic islands retrofit from Millbrook Road to south of Downs Road.

Sidewalk Rehabilitation Paving/Accessibility Improvements(Year 2 of a 10 year plan):
$\$ 180,000$ - The Town of Scarborough has approximately 50 miles of sidewalk. A majority of these sidewalks were constructed in the 1990s and are in need of repairs or upgrades. The Town conducted a survey in 2021 that indicated the condition of the sidewalks throughout the town were a concern amongst the residents of Scarborough. This will be year two of a ten-year plan to make improvements to the conditions of the sidewalks.

## Mid-Level Paving:

$\$ 919,800$ - The Town conducted a condition assessment of all the paved roads in FY19. This assessment was done with in-house crews using a software called Micro Paver. The software uses the data entered to assign Pavement Condition Index ( PCl ) to each segment of road that has been surveyed. The PCl value ranges from 100 (a newly paved road) down to 0 ( a completely failed road). The software is able calculate funding scenarios based on the desired average PCI. Public works has chosen a scenario that should keep the average PCI at 75. Paving costs continue to rise significantly and I would expect the cost to keep our roads at an average of 75 will increase to keep up with inflation.

## Wash Bay Refurbishment

$\$ 45,000$ - The Public Works Department is requesting $\$ 45,000$ to refurbish our wash bay at our facility. Washing of vehicles is a critical part of getting the most life out of our fleet. This project would include up graded washing equipment as well repairs to the walls and floor of the washbay.

Note: The School Capital Budget is also included in the Municipal Capital Budget section.
School Capital Equipment \& Projected 5 Year Plan

| CAPITAL EQUIPMENT PURCHASES Item Description | 5-Year Plan Total Cost | FY24 Proposed Budget | FY25 Projected Cost | FY26 Projected Cost | FY27 Projected Cost | FY28 Projected Cost |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Transportation |  |  |  |  |  |  |
| School bus replacement schedule | 2,242,207 | 405,783 | 426,072 | 447,376 | 469,745 | 493,232 |
| Facilities |  |  |  |  |  |  |
| Maintenance truck replacement schedule |  |  |  |  |  |  |
| (per PW recommendation): |  |  |  |  |  |  |
| Ford pickup \#B71427 | 55,000 | 0 | 55,000 | 0 | 0 | 0 |
| Ford pickup \#B71426 | 60,000 | 0 | 0 | 60,000 | 0 | 0 |
| Chevrolet box truck \#108401 | 55,000 | 0 | 0 | 0 | 55,000 | 0 |
|  |  |  |  |  |  |  |
| Furnishings replace \& renew | 650,000 | 150,000 | 100,000 | 150,000 | 100,000 | 150,000 |
| Kitchen equipment replacement | 0 | 0 | 0 | 0 | 0 | 0 |
| HS Auditorium equipment | 45,000 | 45,000 | 0 | 0 | 0 | 0 |
| Athletics equipment | 150,500 | 110,500 | 20,000 | 0 | 20,000 | 0 |
| Facilities support equipment | 202,600 | 82,600 | 30,000 | 30,000 | 30,000 | 30,000 |
|  |  |  |  |  |  |  |
| Totals | 3,460,307 | 793,883 | 631,072 | 687,376 | 674,745 | 673,232 |

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 ${ }^{1}$. 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 FY24 and beyond.

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, depending on the intensity of use, and many classroom furnishings throughout the district are currently well beyond that threshold ( $20-25$ years old). $\$ 150,000$ of our FY24 requested funds will be allocated to our ongoing district-wide replacement cycle, specifically for cafeteria table replacements at the middle school and more modern and ergonomic teacher desks that can adjust for sitting or standing.
High School Auditorium Equipment: The Winslow Homer Auditorium at Scarborough High School is home to a wide variety of concerts, performances, presentations and meetings, both for the school district and the public. Funding in the FY24 capital budget will be used to replace the auditorium's failing sound system.

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 FY24 capital budget will be used to install fencing and netting throughout the Kippy Mitchell Athletic Complex after the track replacement project is complete.
${ }^{1}$ January 2002, National Association of State Directors of Pupil Transportation Services.

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 FY24 budget, funding is requested for three floor machines. In addition, FY24 funds will be used to purchase a tractor with broom and snow blower for snow removal of fire lanes and walkways at the primary schools.

## School Capital Projects \& Projected 5 Year Plan

| CAPITAL IMPROVEMENT PROJECTS Item Description | 5-Year Plan <br> Total Cost | FY24 Proposed Budget | FY25 Projected Cost | FY26 Projected Cost | FY27 Projected Cost | FY28 Projected Cost |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Major Capital/Construction |  |  |  |  |  |  |
| K-3 School Building Project | 137,500,000 | 137,500,000 | 0 | 0 | 0 | 0 |
| Technology |  |  |  |  |  |  |
| District-wide equipment/infrastructure | 2,120,000 | 620,000 | 250,000 | 500,000 | 400,000 | 350,000 |
| Facilities |  |  |  |  |  |  |
| District-wide Energy Improvements | 250,000 | 150,000 | 50,000 | 0 | 50,000 | 0 |
| Roof restoration | 1,600,000 | 500,000 | 200,000 | 400,000 | 300,000 | 200,000 |
| Exterior/Interior finishes | 250,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Security \& access management | 180,000 | 50,000 | 30,000 | 50,000 | 30,000 | 20,000 |
| Flooring repair and replace | 400,000 | 150,000 | 100,000 | 50,000 | 50,000 | 50,000 |
| Building envelope maintenance | 265,000 | 65,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Grounds and site maintenance | 800,000 | 150,000 | 400,000 | 100,000 | 50,000 | 100,000 |
| DW HVAC repairs | 1,427,700 | 427,700 | 300,000 | 300,000 | 200,000 | 200,000 |
|  |  |  |  |  |  |  |
| Totals | 144,792,700 | 139,662,700 | 1,430,000 | 1,500,000 | 1,180,000 | 1,020,000 |
|  |  |  |  |  |  |  |
| GRAND TOTAL SCHOOL EQUIPMENT \& PROJECTS |  |  |  |  |  |  |
|  | 148,253,007 | 140,456,583 | 2,061,072 | 2,187,376 | 1,854,745 | 1,693,232 |

K-3 School Building Project: The new Primary School is part of a strategic plan for our K-8 schools, to solve facilities inadequacies and inefficiencies by reorganizing grade levels and aligning our student populations. The new school will provide educational equity, operational efficiency, flexibility, safety \& security, and accommodate both current enrollment and anticipated population growth while creating appropriate environments for 21st century teaching and learning methods. For detailed information about the building project, please visit our website at www.scarboroughschools.org/new-sps-building-project.

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. CIP funds requested for FY24 will be used to replace $6^{\text {th }}$ grade student Chromebooks and Middle School classroom projectors, as well as to add and update switches for phone, electrical and internet systems, and to implement upgraded internet security software.

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 and a $40-50 \%$ savings in energy use; motion sensors can increase the efficient use of lighting and energy consumption in classrooms and office spaces. Some projects in recent years have been submitted to Efficiency Maine and have received offsetting rebates. Funding for this work pays for itself quickly by the reduction in energy consumption due to modern, high-efficiency products.

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. FY24 budgeted funds will support multiple scheduled roof section replacements at the Middle School over the gym, where leaks have disrupted physical education classes due to a compromised roof system.

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 at the primary schools also require paint or stain to maintain resistance to weather and the elements. Funds budgeted in FY24 will be used to continue painting hallways and high use stairwells and classrooms district-wide, and stain new siding at the primary schools.

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 FY24, funding is requested to add cameras in various schools as well as replace aging cameras at the high school.

Flooring Repair \& Replacement: Most commercial flooring has a useful life of 10-25 years depending on the quality of the product originally purchased. Worn and cracked grouted tile floors at the Middle School and the original VCT tile floors in the cafeteria need replacement. Funding budgeted for FY24 is targeted to address these 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. FY24 funds will be used for continued masonry re-pointing and waterproofing as well as cedar shingle and trim replacement/repair at the primary schools.

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 FY24 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. Some 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 long-term project has had significant delays due to supply chain complications; we hope to complete work on the Wentworth playground in the spring, with an additional \$50,000 budgeted in FY24 for ongoing equipment upgrades.

Quentin Road Paving: Proposed in FY22 but constantly 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 and potentially adding crosswalks and raised tables to control traffic speed. Considering our priorities for FY24, this project is deferred again and represented in the 5 -year plan estimate for FY 25 , with $\$ 50,000$ requested in FY 24 to patch and repair the most damaged areas. Delaying the complete project beyond FY25 will likely increase the cost significantly due to the cost of paving, the advanced wear of the roadway and potential damage to the gravel base beneath the pavement.

HVAC Repairs \& Upgrades: Heating and cooling systems at the primary schools and Middle School are 27 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 higherefficiency 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 FY24, 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. FY24 funds will be used to replace the failed air conditioning unit serving the Winslow Homer Auditorium at the high school, 14 more heat pumps at the Middle School and HVAC controls at Eight Corners School as well as miscellaneous pumps, fans and other components district wide.

Exhibit 1: Positions Included in FY24 Budget

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## Exhibit 1 - FY24 Staffing Requests

Positions included in the proposed FY24 Budget

- Patrol Officer (2) - deferred hiring of January 1, 2024
- Firefighter/EMT (4) - deferred hiring of January 1, 2024
- Parks and Grounds Maintenance Worker (2)
- Social Services Coordinator


## Patrol Officer (2) (date of hire January 22, 2024)

Justification: Our patrol areas are currently divided into five patrol areas. Our current minimum staffing levels of one Sergeant and two Patrol Officers, has remained the same for over thirty years. This minimum staffing is required to patrol these areas and maintain a level of service for our citizens. This model has become insufficient to adequately handle the volume of calls for service while maintaining the level of service our citizens require and deserve. For example, the Police Department handled 31,029 calls for service in 2022, including approximately 8,000 self-initiated traffic stops, over 1,000 motor vehicle crashes and 800 traffic complaints. The three-year average for calls for service is 29,497 .

The remainder of our sworn officers are assigned to the Detective Bureau, Special Enforcement, School Resource Officers, Community Resource Officer and Administrative Staff. Each of these officers provide vital support to our patrol officers to allow them to focus on answering calls for service and conducting traffic enforcement.

We have seen a trend in the last few years of an increase in underlying mental health issues and/or substance use disorder tendencies while responding to our calls for service. The potential for any type of call for service to have one or both of these issues present is possible, but the following call types are some of the incidents we have seen a correlation in mental health and substance use issues:

Call type Scene 2022 calls/3-yr avg.
Disturbances
Mental health subject
Suspicious subject/incident
Theft
Trespassing
Welfare check

475/46
129/118
1720/1765
556/601
339/270
449/379

## Avg. time on

23 minutes
30 minutes
12 minutes
29 minutes
22 minutes
19 minutes

The average time on scene does not include the time our officers spend conducting follow-up investigations and writing reports for these calls for service. For example, the average time on scene for a theft investigation is 29 minutes. The follow-up for a routine theft investigation could be one to two hours with travel time included. The report writing for a routine theft case could be one to two hours.

Due to the increase in our response to the unhoused population, who oftentimes present with mental health and substance use disorders, we require a two-officer response to maintain officer safety and the safety of our community. Our officers are tasked with quickly evaluating the situation at the scene, taking the appropriate enforcement action, coordinating for social services, or law enforcement diversion to assist. During the time our officers are on scene, the likelihood of one or both of the officers being called to another priority call for service is high depending on the time of day.

The 2021 community survey of our citizens shows an increased demand in traffic related enforcement, public safety and educational outreach, as well as the visibility of our patrol staff in our neighborhoods and retail areas. Our department will need additional personnel for the foreseeable future to meet the needs of our community and to maintain a level of service our citizens deserve. Our current personnel roster has nine officers who are retirement eligible with one pending retirement in July 2023. Six of the eleven officers who are retirement eligible have between 30-35 years of service. This is a concern given the hiring challenges each law enforcement agency in Maine has been experiencing for the last several years. This concern coupled with the reality of the amount of time a new officer spends in training before fully joining a patrol team is an added hurdle. A newly hired officer without experience will spend at least twelve weeks assigned to a field training officer before reporting to an eighteen-week basic police academy. Upon graduation, the new officer is then assigned to a patrol team on a fulltime basis. We are challenged as a department to fill our ranks due to normal attrition while balancing the importance of expanding our ranks with new positions to meet the needs of the community.

In addition to our priorities of filling our patrol ranks, we are prioritizing the need for a Digital Evidence Technician to be added to our roster. This would be a sworn position coming from our current complement of officers. In 2022, the Cumberland County District Attorney's Office began using a Sharefile computer program for the submission of reports to the court for pending prosecution. The submission of digital evidence (audio recordings, video recordings and digital images) in addition to uploading multiple documents to the Sharefile system for court, has added responsibilities to our Evidence Technician, Detective Sergeant and Administrative Assistant. The time devoted to this process has become an increased burden to each position, which already has multiple responsibilities that are critical needs in our department. A Digital Evidence Technician would alleviate the workload shared by these three individuals.

A future priority for our department is to purchase or receive grant money towards the purchase of body worn cameras and in-car cameras. A key to the successful implementation of this technology hinges on the Digital Evidence Technician being in place to be part of the product vetting process, implementation of the product and the collection, storage and retrieval of digital evidence for prosecution cases.

The Scarborough Police Department recommends adding three additional patrol officers in order to meet the growing demands of our patrol division to sustain high-quality services to the Scarborough residents, businesses and visitors.

Fiscal Impact: The cost of the two full time positions for six months would be $\$ 91,000$

Firefighter/EMT (4) (date of hire January 22, 2024)
Justification: Of the total $\$ 177,000$ requested for new full-time staff, the net cost of approximately $\$ 122,000$ represents the request to convert (24) hour/day of per-diem firefighter coverage to (4) four Full-time Firefighter/EMS providers. 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 5,238 per-diem hours to full-time, we reduced the "Day Firefighter" line from FY23 by approximately $\$ 110,000$. 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 perdiem staff. This FY24 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 active participation and 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. As you are aware, we recently had to reallocate our staffing to provide efficiency and a more consistent coverage model 24/hrs./day.
- 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. Because of the lack of applicants, we are being driven to continue converting to full-time staffing model.
- 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. This past year we have had (2) PTSD workers comp. claims which makes this continued rotation absolutely necessary. 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. More consistent full-time staffing will help accommodate this vital measure.
- Our current CBA with our firefighters allows for full-time staff to fill vacant perdiem 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 much higher than necessary.

Fiscal Impact: The net cost would be $\$ 122,000$ for six months as the per diem (day firefighter) budget line has been reduced (as reflected above).

## Parks and Grounds Maintenance Worker (2)

Justification: The addition of the two proposed positions is an essential evolution for our Parks \& Grounds division. Staffing within this division has been a growing challenge. The inability to hire part-time staff, the challenge of keeping up with the increased workload due to higher youth and High School athletic participation, as well as the overwhelming increase in outdoor recreation users both passive and active since Covid have all played a part in the request for these new positions.

Another key factor for making this request is staff overall wellness, which ultimately aids in staff retention. Presently staff are willing to take time off during peak seasons in fear of falling behind or creating increased workload on other staff members. This is not because management is saying "no", it's because of their dedication to the work. As we applaud this mindset, it is unsustainable and unhealthy for so many reasons.

The creation of these two positions would allow Community Services to maintain our present level of service as well increase maintenance and repair opportunities that presently go unmet. It is understood that a large percentage of the Parks \& Grounds Crew time is spent on school grounds and athletic department events. The creation of these two positions would allow these responsibilities to be met, while creating capacity to improve the level of service town wide. The position(s) request also shows an offsetting revenue to be supplied by the School Department, pending approval.

Fiscal Impact: The gross cost for these two positions would be $\$ 136,000$ but would be fully reimbursed by the school department.

## Social Services Coordinator (1)

Background: As noted through many of the challenges in the last twelve months, the end to the Emergency Rental Assistance Program (ERA), the challenge of finding affordable housing, and a consistent resettlement of new Mainers, the demands on the Town's General Assistance Program have increased significantly.

From a fiscal standpoint, the Town enjoyed relatively nominal annual general assistance expenses and the program was administered by a part-time employee for twelve years until their resignation in June of 2022.

The Town attempted to fill the part-time position, and did so for a short period of time, before contracting general assistance program administration through The Opportunity Alliance in September, 2022.

Explanation: With the increasing client demands, it is no longer feasible to fill this need on a part-time basis. These increasing demands on general assistance and the Town's Social Services Navigator, necessitate additional staffing resources.

Summary: The Social Services Coordinator will serve as the town's General Assistance Administrator. This role will include the Referral Specialist meeting with individuals who are unable to meet their own basic necessities due to lack of income or resources available to them. The Administrator will take applications for assistance, provide written decisions and vouchers for assistance when applicable, keep complete and accurate records, and maintain client confidentiality.

The Social Services Coordinator will provide face to face and over the phone support to individuals seeking referrals to local support services. These referrals will help to address individual community member's identified unmet needs and help to provide a continuity of their care and well-being. Referrals may include local pantries, case management, primary care providers or other community and social service agencies.

Fiscal Impact: The gross cost for the position would be $\$ 76,000$ however the net impact would be approximately $\$ 53,000$, reduced by the amount currently budgeted for parttime/contracted staff.

## Exhibit 2 - FY24 Staffing Requests not Included in Proposed Budget

Positions requested by departments but not included in the FY24 Budget

- Patrol Officer
- Fire Inspector
- Facilities Maintenance Technician


## Patrol Officer

See Exhibit 1 for background and justification. Fiscal Impact \$91,000.

## Fire Inspector

We are requesting the conversion of (1) part-time FF/Inspector $\$ 37,309$ to a full-time position $\$ 88,500$ with the net increase being $\$ 51,191$ This position will be used to assist the Deputy Fire Chief of Fire Prevention with daily increases in customer service requests and tasks including; follow up inspections, fire protection system testing and acceptance, fire safety public education programs to both businesses and public groups as well as schools. Over the past 24 months, the volume of plans reviews and inspections of finished projects has increased by an estimated $20 \%$. This position will also be a fully trained FF/EMS provider that will help bolster our Monday-Friday firefighting staffing during our busiest times. The person in the position will have the priority of fire prevention programs however during actual fires and major events will seamlessly work into the staffing pool. The fire prevention bureau is a revenue generating program and to date, brought in $\$ 172,000$ and is projected to bring in at least $\$ 180,000$ in FY 24 . This position is proposed to be a non-union position.

## Facilities Maintenance Technician

This position is being proposed to meet the increased demands for general maintenance and repair throughout all of our municipal facilities. Having a skill technician would allow for quicker response to items that need addressing as well as create an opportunity to schedule maintenance before repair and full replacement may be required.

The addition of this position would also create additional capacity within the present staff to better meet the existing pressure of higher foot traffic within Town Hall and the Public Safety building. This position would also move us one step closer to creating a Facilities Maintenance division to support department heads throughout the municipality.

Fiscal Impact: \$74,000.

# Exhibit 3 - Potential Capital Investments <br> Considered, But Not Included 

These three capital investments were considered by staff as they serve to support and advance Town Council goals and priorities; however, they are not included in the proposed Capital Budget due to impact on the tax rate. Staff is very supportive of these investments and has the ability to advance the projects next year if the Town Council wishes to prioritize them.

## Town Wide Facilities Condition Assessment:

$\mathbf{\$ 1 0 0 , 0 0 0}$ - To 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.

## Vulnerability Assessment:

$\mathbf{\$ 1 0 0 , 0 0 0}$ - A sea level rise vulnerability assessment is part of a climate action and adaptation plan (it represents the "adaptation" portion of the plan). The vulnerability assessment will identify areas and infrastructure that are most susceptible to damage from sea level rise and help prioritize where investments are needed. Understanding how sea level rise will affect Scarborough residents, businesses, and the community services and infrastructure we rely on is the first and most crucial step in building a prepared, resilient community.

## Open Space and Conservation Plan:

$\mathbf{\$ 5 0 , 0 0 0}$ - An Open Space Conservation Plan would aid the Town in achieving its $30 \times 30$ goal. The Open Space Conservation Plan would identify locations to create opportunities for small and large open space areas that could be used for passive park space, trail connections or other conservation opportunities. These efforts would go hand in hand with our Climate Action Plan and would aid in protecting natural resources and cultural heritage. This plan will also lead to the development of a conservation and open space ordinance or impact fee.

Exhibit 4
CAPITAL ASSETS OVER $\$ 100,000$ IN VALUE \& ESTIMATED REPLACEMENT SCHEDULE ASSET CATEGORY: BUILDINGS

| ASSET | DESCRIPTION | SERIAL/ PARCEL | LOCATION DESC / MEMO | $\begin{aligned} & \text { DATE } \\ & \text { ACQ } \end{aligned}$ |  | $\begin{aligned} & \text { ACQ } \\ & \text { COST } \end{aligned}$ | EST USEFUL LIFE |  | CURRENT BOOK VAL | EST REPL DATE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7016 | ICE SKATING RINK | R059024 | 10 GORHAM ROAD | 06/11/1905 | \$ | 348,000.00 | 40 | \$ | 175,000.00 | 06/11/1945 |
| 7095 | FORMER BESSEY SCHOOL PROP | U041002 | 1 BESSEY SCHOOL DR | 10/30/1925 | \$ | 391,088.00 | 40 | \$ | 150,000.00 | 10/30/1965 |
| 7058 | PLEASANT HILL FIRE STATION | U006080 | 207 PLEASANT HILL ROAD | 06/30/1977 | \$ | 357,207.00 | 40 | \$ | 222,207.00 | 06/30/2017 |
| 7075 | PINE POINT FIRE STATION | U022092 | 12 KING STREET | 06/30/1978 | \$ | 330,499.00 | 40 | \$ | 175,499.00 | 06/30/2018 |
| 6983 | NO. SCARB. FIRE STATION | R015039 | 16 SACO STREET | 06/30/1979 | \$ | 363,519.00 | 40 | \$ | 198,519.00 | 06/30/2019 |
| 1328 | BUS DEPOT |  | 1988 | 06/30/1997 | \$ | 224,612.00 | 25 | \$ | 8,984.50 | 06/30/2022 |
| 1327 | BLUE POINT PRIMARY - MODULAR |  |  | 06/30/2001 | \$ | 250,055.00 | 25 | \$ | 50,011.07 | 06/30/2026 |
| 1330 | EIGHT CORNERS PRIMARY - MODULAR |  |  | 06/30/2001 | \$ | 246,220.00 | 25 | \$ | 49,243,93 | 06/30/2026 |
| 1335 | MIDDLE SCHOOL - MODULAR |  |  | 06/30/2001 | \$ | 256,817.00 | 25 | \$ | 51,363.22 | 06/30/2026 |
| 1339 | PLEASANT HILL PRIMARY - MODULAR |  |  | 06/30/2002 | \$ | 210,000.00 | 25 | \$ | 50,400.00 | 06/30/2027 |
| 7018 | ATHLETIC FIELD BLEACHERS | R059024 | 10 GORHAM ROAD | 06/30/2007 | \$ | 189,104.00 | 20 | \$ | 56,117.13 | 06/30/2027 |
| 7098 | SKATEBOARD PARK EQUPMENT | U041013 | 261 U.S. ROUTE 1 | 06/30/2007 | \$ | 143,324.00 | 20 | \$ | 43,406.18 | 06/30/2027 |
| 7099 | MEMORIAL PARK IMPROVEMENT | U041013 | 261 U.S. ROUTE 1 | 06/30/2007 | \$ | 960,104.00 | 20 | \$ | 270,188.11 | 06/30/2027 |
| 1336 | MIDDLE SCHOOL - MODULAR |  |  | 06/30/2005 | \$ | 450,000.00 | 25 | \$ | 162,000.00 | 06/30/2030 |
| 1331 | EIGHT CORNERS PRIMARY - MODULAR |  |  | 06/30/2008 | \$ | 233,532.00 | 25 | \$ | 112,095.42 | 06/30/2033 |
| 1337 | MIDDLE SCHOOL - MODULAR |  |  | 06/30/2008 | \$ | 386,461.00 | 25 | \$ | 185,501.13 | 06/30/2033 |
| 7103 | MUNICIPAL BLDG - 259 U. S. ROUTE 1 | U043001 |  | 06/30/1993 | \$ | 2,632,342.00 | 40 | \$ | 1,679,531.71 | 06/30/2033 |
| 8026 | MUNCIPAL BLDG TRI-GEN | B8026 | MUNICIPAL BUILDING | 12/11/2015 | \$ | 878,964.00 | 20 | \$ | 633,586.55 | 12/06/2035 |
| 7023 | PUBLIC WORKS DEPT - INDUST PARK LOT 8 \& 9 | R062009 | 20 WASHINGTON AVE | 01/01/1997 | \$ | 3,074,773.00 | 40 | \$ | 2,718,179.16 | 01/01/2037 |
| 7106 | OAK HILL PROFESSIONAL BLDG | U043019 | 29 BLACK POINT ROAD | 06/30/1997 | \$ | 178,190.00 | 40 | \$ | 154,637.36 | 06/30/2037 |
| 8231 | PUBLIC WORKS BLDG - 2019 IMPROVEMENTS | R062009 | 20 WASHINGTON AVE | 12/18/2018 | \$ | 103,329.00 | 20 | \$ | 89,982.34 | 12/18/2038 |
| 7083 | DUNSTAN FIRE STATION | U031034 | 643 U.S. ROUTE 1 | 06/30/1999 | \$ | 733,207.00 | 40 | \$ | 539,465.26 | 06/30/2039 |
| 6991 | SPRINGBROOK PARK - DONATE | R024058 | 11 LONGMEADOW ROAD | 06/30/2001 | \$ | 610,280.00 | 40 | \$ | 452,185.46 | 06/30/2041 |
| 7017 | BLEACHERS \& RESTROOMS | R059024 | 10 GORHAM ROAD | 06/30/2001 | \$ | 326,481.00 | 40 | \$ | 240,265.89 | 06/30/2041 |
| 7047 | BLACK POINT FIRE STATION | R090003 | 345 BLACK POINT ROAD | 06/30/2001 | \$ | 890,155.00 | 40 | \$ | 671,188.09 | 06/30/2041 |
| 8358 | BUS DEPOT STORAGE GARAGE |  | $40^{\prime} \times 50^{\prime}$ (CFR GRANT) | 11/30/2020 | \$ | 275,000.00 | 25 | \$ | $267,666.67$ | 11/24/2045 |
| 8351 | EIGHT CORNERS - MODULAR R |  | CIP 740017485700004152 | 06/30/2021 | \$ | 309,605.00 | 25 | \$ | 308,572.98 | 06/30/2046 |
| 8354 | EIGHT CORNERS - MODULAR B |  | CIP 7400174857000004150 | 06/30/2021 | \$ | 209,541.00 | 25 | \$ | 208,842.53 | 06/30/2046 |
| 8355 | PLEASANT HILL - MODULAR B |  | CIP 7400172957000004150 | 06/30/2021 | \$ | 354,074.00 | 25 | \$ | 352,893.75 | 06/30/2046 |
| 7024 | PUBLIC WORKS BLDG - INDUST PARK LOT 8 \& 9 | R062009 | 20 WASHINGTON AVE | 07/01/2007 | \$ | 239,335.00 | 40 | \$ | 169,551.51 | 07/01/2047 |
| CONTINUED ON NEXT PAGE |  |  |  |  |  |  |  |  |  |  |

Exhibit 4 Con't.
CAPITAL ASSETS OVER $\$ 100,000$ IN VALUE \& ESTIMATED REPLACEMENT SCHEDULE ASSET CATEGORY: BUILDINGS (CONTINUED)

| ASSET | DESCRIPTION | SERIAL/ <br> PARCEL | Location DESC / MEMO | DATE ACQ |  | ACQ COST | $\begin{array}{\|c\|} \hline \text { EST } \\ \text { USEFUL } \\ \text { LIFE } \\ \hline \end{array}$ |  | CURRENT BOOK VAL | $\begin{gathered} \text { EST } \\ \text { REPL DATE } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1332 | HIGH SCHOOL - ADDITION/RENO |  | 1955/1968 | 06/30/1988 | \$ | 7,379,069.00 | 60 | \$ | 3,320,580.77 | 06/30/2048 |
| 7019 | SCARBOROUGH PUBLIC LIBRARY | R059024 | 10 GORHAM ROAD | 06/30/2010 | \$ | 357,320.00 | 40 | \$ | 304,693.82 | 06/30/2050 |
| 1326 | BLUE POINT PRIMARY SCHOOL BLDG ADD/RENO |  | 1965 | 06/30/1993 | \$ | 2,235,866.00 | 60 | \$ | 1,192,461.28 | 06/30/2053 |
| 1329 | EIGHT CORNERS PRIMARY ADD/RENO |  | 1959 | 06/30/1993 | \$ | 1,656,452.00 | 60 | \$ | 883,441.14 | 06/30/2053 |
| 1338 | PLEASANT HILL PRIMARY -ADD/RENO |  | 1957 | 06/30/1993 | \$ | 1,600,226.00 | 60 | \$ | 853,453.28 | 06/30/2053 |
| 7904 | HIGGINS BEACH BATH HOUSE | U002004 | 41 OCEAN AVE | 06/30/2014 | \$ | 380,039.00 | 40 | \$ | 312,740.40 | 06/30/2054 |
| 8000 | DONATION PROP - 6 GORHAM RD | U043008 | 6 GORHAM RD | 08/20/2014 | \$ | 176,300.00 | 40 | \$ | 145,814.79 | 08/20/2054 |
| 1334 | MIDDLE SCHOOL |  |  | 06/30/1996 | \$ | 8,600,779.00 | 60 | \$ | 5,017,121.12 | 06/30/2056 |
| 8300 | PUBLIC SAFETY BLDG: 275 US ROUTE 1 | U041006 |  | 04/30/2020 | \$ | 22,265,005.00 | 40 | \$ | 21,569,223.59 | 04/30/2060 |
| 8347 | GOV WILLIAM KING TEMPLE | U031033 | 649 US ROUTE 1 | 01/08/2021 | \$ | 186,524.00 | 40 | \$ | 184,192.45 | 01/08/2061 |
| 1333 | HIGH SCHOOL - ADDITION/RENO |  |  | 06/30/2006 | \$ | 26,863,535.00 | 60 | \$ | 20,147,651.69 | 06/30/2066 |
| 7948 | WENTWORTH SCHOOL | 7948 |  | 07/30/2014 | \$ | 35,501,336.00 | 60 | \$ | 31,359,588.30 | 07/15/2074 |

Exhibit 4 Con't.
CAPITAL ASSETS OVER $\$ 100,000$ IN VALUE \& ESTIMATED REPLACEMENT SCHEDULE
ASSET CATEGORY: EQUIPMENT / COMPUTERS

| ASSET | DESCRIPTION | QTY | SERIAL/ PARCEL | LOCATION DESC / MEMO | $\begin{aligned} & \text { DATE } \\ & \text { ACQ } \end{aligned}$ | $\begin{aligned} & \text { ACQ } \\ & \text { COST } \end{aligned}$ | EST USEFUL <br> LIFE | CURRENT BOOK VAL | $\begin{gathered} \text { EST } \\ \text { REPL DATE } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1010 | IMC DISPATCH/REPORTS SYSTEM | 1 |  | PUBLIC SAFETY BUILDING | 06/30/2007 | \$ 154,900.00 | 10 | \$ 1,000.00 | 06/30/2017 |
| 1216 | RECYCLE TRASH BINS | 1 | E1216 | PUBLIC WORKS FACILITY | 07/01/2007 | \$ 650,000,00 | 10 | \$ 1,000.00 | 07/01/2017 |
| 1204 | 2005 GENSET CUMMINS/ONAN | 1 | 0823281 | PUBLIC WORKS FACILITY | 12/01/2005 | \$ 103,000.00 | 15 | \$ 1,000.00 | 12/01/2020 |
| 8138 | THINKPADS $13157200 \cup$ TEACHERS - 2017 | 166 | MULTI/33991470 | SCHOOL WIDE - GOVCONN INV\#54805544 | 05/31/2017 | \$ 124,500.00 | 5 | \$ 20,750.00 | 05/30/2022 |
| 8149 | LENOVO YOGA CHROMEBOOKS (900) | 900 | MULTI / <br> MFG\#ZA260016US | SCARBOROUGH MIDDLE SCHOOL - GOV C \#54907712/\#54894968 | 06/19/2017 | \$ 265,725.00 | 5 | \$ 48,716.25 | 06/18/2022 |
| 8255 | ACER CROMEBOOKS (800) | 800 | MULTI: 19180031 | WENTWORTH SCHOOL - 19180031 | 05/22/2019 | \$ 263,152.00 | 5 | \$ 149,119.47 | 05/22/2024 |
| 8326 | LENOVO YOGA CHROMEBOOKS (125) | 125 | MULTI: 21190217 | SCARBOROUGH HIGH SCHOOL CONNECTION INV 70604053 | 11/04/2020 | \$ 114,375.00 | 5 | \$ 99,125.00 | 11/03/2025 |
| 8320 | LENOVO THINKPAD E14 (200) | 200 | MULTI: 211800043 | SCARBOROUGH HIGH SCHOOL <br> - CONNECTION INV 71055628 | 03/01/2021 | \$ 161,000.00 | 5 | \$ 150,266.67 | 02/28/2026 |
| $8321$ | CHROMEBOOK 500E G2 CELERON (725) | $725$ | MULTI: 211800041 | SCARBOROUGH HIGH SCHOOL CONNECTION INV 71116348 | $03 / 16 / 2021$ | $\$ 264,625.00$ | $5$ | $\$ 246,983.33$ | 03/15/2026 |
| 8112 | HUMAN PATIENT SIMULATOR | 1 | 11728 |  | 01/25/2017 | \$ 104,146.00 | 10 | \$ 57,280.30 | 01/25/2027 |
| 8225 | PW FUEL STATION - 2019 | 1 | 0227433.40 P\#88507 | PUBLIC WORKS FACILITY | 06/30/2019 | \$ 687,482.00 | 10 | \$ 544,256.58 | 06/30/2029 |
| 8334 | CAMERAS ACAD HOVERCAM ULTRA 8 (285) | 285 | MULTI: 211800011 | SCHOOL WIDE - CONNECTION INV 70659422 | 11/17/2020 | \$ 148,200.00 | 10 | \$ 138,320.00 | 11/17/2030 |
| 8368 | STREET LIGHTS COBRA 30W | 522 | 30W | TOWN WIDE - CIP P\# 88312 | 06/30/2021 | \$ 526,865.00 | 10 | \$ 522,474.46 | 06/28/2031 |
| 8367 | STREET LIGHTS COBRA 23W | 173 | 23W | TOWN WIDE - CIP P\# 88312 | 06/30/2021 | \$ 172,990.00 | 10 | \$ 171,548.42 | 06/28/2031 |
| 7763 | TOWNWIDE PHONE TELECOM/FIBER | 1 | P\#88120 | MUN BLDG COMPUTER ROOM | 07/10/2012 | \$ 137,979.00 | 5 | \$ | 07/05/2033 |
| 8373 | VEHICLE DETECTION TRAFFIC LIGHTS | 1 | DUNSTAN ADAPTIVE TRAFFIC LIGHT | TOWN WIDE - SG DUNSTAN CIP P\#85052 | 06/30/2021 | \$ 125,574.00 | 25 | \$ 125,155.42 | 06/24/2046 |

Exhibit 4 Con't.
CAPITAL ASSETS OVER $\$ 100,000$ IN VALUE \& ESTIMATED REPLACEMENT SCHEDULE AsSet Category: Vehicles


Exhibit 4 Con't.
CAPITAL ASSETS OVER $\$ 100,000$ IN VALUE \& ESTIMATED REPLACEMENT SCHEDULE ASSET CATEGORY: VEHICLES (CONTINUED)

| ASSET | DESCRIPTION | SERIAL/ PARCEL | LOCATION DESC / MEMO | DATE ACQ |  | $\begin{aligned} & \text { ACQ } \\ & \text { COST } \end{aligned}$ | $\begin{gathered} \text { EST } \\ \text { USEFUL } \end{gathered}$ LIFE |  | URRENT OK VAL | $\begin{gathered} \text { EST } \\ \text { REPL DATE } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7815 | BUS-2014 | 1BABNCPAXEF303748 | TRANSPORTATION - BUS | 09/10/2013 | \$ | 103,350.00 | 10 | \$ | 22,392.50 | 09/10/2023 |
| 8219 | 2019 FORD E450 RESCUE UNIT \#B | 1FDXE4F5XKDC01430 | DUNSTAN STATION | 10/04/2018 | \$ | 142,445.00 | 5 | \$ | 64,100.25 | 10/04/2023 |
| 1151 | 2009 ENGINE 1 FIRE TRUCK | WZ21524 <br> - FERRARA INTRUDER | OAK HILL STATION | 06/30/2009 | \$ | 380,000.00 | 15 | \$ | 68,000.00 | 06/30/2024 |
| 1126 | 2010 INTERNATIONAL 7500 <br> - PLOW TRUCK FULL | $\begin{aligned} & J 246912 \\ & -7500 \end{aligned}$ | PUBLIC WORKS FACILITY | 09/09/2009 | \$ | 162,000.00 | 15 | \$ | 32,400.00 | 09/09/2024 |
| 7949 | BUS-2015 BLUEBIRD | 1BABNCPAXFF314426 | TRANSPORTATION - BUS | 09/19/2014 | \$ | 103,350.00 | 10 | \$ | 32,727.50 | 09/16/2024 |
| 7950 | BUS-2015 FREIGHTLINER (PROPANE) | 4UZABRE35FCGN8926 | TRANSPORTATION - BUS | 11/07/2014 | \$ | 100,396.00 | 10 | \$ | 33,465.33 | 11/04/2024 |
| 7951 | BUS-2015 FREIGHTLINER (PROPANE) | 4UZABRE33FCGN8925 | TRANSPORTATION - BUS | 11/07/2014 | \$ | 100,396.00 | 10 | \$ | 33,465.33 | 11/04/2024 |
| 8082 | BUS-2016 BLUEBIRD | 1BABNCPA5GF323617 | TRANSPORTATION - BUS | 08/06/2015 | \$ | 103,350.00 | 10 | \$ | 42,201.25 | 08/06/2025 |
| 8083 | BUS-2016 BLUEBIRD | 1BABNCPA7GF323618 | TRANSPORTATION - BUS | 08/06/2015 | \$ | 103,350.00 | 10 | \$ | 42,201.25 | 08/06/2025 |
| 8084 | BUS-2016 BLUEBIRD | 1BABNCPA9GF323619 | TRANSPORTATION - BUS | 08/06/2015 | \$ | 103,350.00 | 10 | \$ | 42,201.25 | 08/06/2025 |
| 8018 | 2015 JOHN DEERE 624K WHEEL LOADER | 1DW624KZLFF671891 | PUBLIC WORKS FACILITY | 10/01/2015 | \$ | 199,500.00 | 10 | \$ | 84,787.50 | 09/28/2025 |
| 7276 | 2011 INTERNATIONAL 7500 <br> - PLOW TRUCK (Qty: 2) | J394351 | PUBLIC WORKS FACILITY | 10/29/2010 | \$ | 170,000.00 | 15 | \$ | 45,333.22 | 10/25/2025 |
| 8104 | BUS - 2017 BLUEBIRD - ALL AMERICAN | 1BABNCPA3HF333936 BLUEBIRD A.AMER (2017) | TRANSPORTATION - BUS | 07/05/2016 | \$ | 103,610.00 | 10 | \$ | 51,805.00 | 07/05/2026 |
| 8105 | BUS - 2017 BLUEBIRD - ALL AMERICAN | 1BABNCPA5HF333937 <br> - BLUBIRD A.AMER (2017) | transportation - bus | 07/05/2016 | \$ | 103,610.00 | 10 | \$ | 51,805.00 | 07/05/2026 |
| 8106 | BUS - 2017 BLUBIRD - ALL AMERICAN | 1BABNCPA7HF333938 <br> BLUBIRD A.AMER (2017) | TRANSPORTATION - BUS | 07/05/2016 | \$ | 103,610.00 | 10 | \$ | 51,805.00 | 07/05/2026 |
| 8123 | 2016 CASE 5905N LOADER BACKHOE | GC736169 | PUBLIC WORKS FACILITY | 09/20/2016 | \$ | 148,599.00 | 10 | \$ | 76,776.15 | 09/20/2026 |
| 8124 | 2016 NEW HOLLAND TRACTOR T6145 | GEU06253 | PUBLIC WORKS FACILITY | 11/21/2016 | \$ | 115,616.00 | 10 | \$ | 61,661.87 | 11/21/2026 |
| 7620 | 2012 INTERNATIONAL, 7500 WHEELER | 1682128 | PUBLIC WORKS FACILITY | 06/30/2012 | \$ | 174,340.00 | 15 | \$ | 58,113.22 | 06/27/2027 |
| 8154 | BUS - 2019 BLUEBIRD ALL AMERICAN | 1BABNCSA6KF345951 | TRANSPORTATION - BUS | 08/23/2017 | \$ | 105,350.00 | 10 | \$ | 64,087.92 | 08/21/2027 |
| 8155 | BUS - 2019 BLUEBIRD ALL AMERICAN | 1BABNCSA8KF345952 | TRANSPORTATION - BUS | 08/23/2017 | \$ | 105,350.00 | 10 | \$ | 64,087.92 | 08/21/2027 |
| 8156 | BUS - 2019 BLUEBIRD ALL AMERICAN | 1BABNCAXKF345953 | TRANSPORTATION - BUS | 08/23/2017 | \$ | 105,350.00 | 10 | \$ | 64,087.92 | 08/21/2027 |
| 8215 | BUS - 2020 BLUEBIRD ALL AMERICAN | 1BABNCSA4LF358070 | TRANSPORTATION - BUS | 08/08/2018 | \$ | 114,700.00 | 10 | \$ | 81,245.83 | 08/08/2028 |
| 8213 | BUS - 2020 bluebird all American | 18ABNCSA6LF358068 | TRANSPORTATION - BUS | 08/08/2018 | \$ | 109,600.00 | 10 | \$ | 77,633.33 | 08/08/2028 |
| CONTINUED ON NEXT PAGE |  |  |  |  |  |  |  |  |  |  |

Exhibit 4 Con't.

## CAPITAL ASSETS OVER $\$ 100,000$ IN VALUE \& ESTIMATED REPLACEMENT SCHEDULE

 ASSET CATEGORY: VEHICLES (CONTINUED)| ASSET | DESCRIPTION | SERIAL/ PARCEL | LOCATION DESC / MEMO | DATE ACQ |  | $\begin{aligned} & \text { ACQ } \\ & \text { COST } \end{aligned}$ | $\begin{gathered} \text { EST } \\ \text { USEFUL } \end{gathered}$ LIFE | CURRENT BOOK VAL | $\begin{gathered} \text { EST } \\ \text { REPL DATE } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8214 | BUS - 2020 BLUEBIRD ALL AMERICAN | 1BABNC5A8LF358069 | TRANSPORTATION - BUS | 08/08/2018 |  | 109,600.00 | 10 | \$ 77,633.33 | 08/08/2028 |
| 8217 | 2019 HYPERVAC STREET SWEEPER | 3BKJHM7X1HF581552 | PUBLIC WORKS FACILITY | 08/31/2018 |  | 254,199.00 | 10 | \$ 180,057.62 | 08/28/2028 |
| 7810 | 2014 FREIGHTLINER 108SD PLOW TRUCK | HFU9978 | PUBLIC WORKS FACILITY | 11/01/2013 |  | 159,984.00 | 15 | \$ 78,214.40 | 11/01/2028 |
| 7811 | 2014 FREIGHTLINER 108SD PLOW TRUCK | HFU9979 | PUBLIC WORKS FACILITY | 11/01/2013 |  | 159,984.00 | 15 | \$ 78,214.40 | 11/01/2028 |
| 7818 | 2014 LADDER TRUCK \#2 | 4S7AXZE90EC077507 | PROUTS NECK STATION | 03/25/2014 |  | 877,592.00 | 15 | \$ 448,547.03 | 03/25/2029 |
| 8281 | BUS - 2021 BLUEBIRD - ALL AMERICAN FE | 1BABNCSAOMF369505 | TRANSPORTATION - BUS | 08/26/2019 |  | 112,500.00 | 10 | \$ 90,937.50 | 08/26/2029 |
| 8282 | BUS - 2021 BLUEBIRD - ALL AMERICAN FE | 1BABNCSA2MF369506 | TRANSPORTATION - BUS | 08/26/2019 |  | 112,500.00 | 10 | \$ 90,937.50 | 08/26/2029 |
| 8283 | BUS - 2021 BLUEBIRD - ALL AMERICAN FE | 1BABNCSA4MF369507 | TRANSPORTATION - Bus | 08/26/2019 |  | 112,500.00 | 10 | \$ 90,937.50 | 08/26/2029 |
| 7966 | 2015 FREIGHTLINER 108SD PLOW TRUCK | 1FVAG5CY9FHGN1904 | PUBLIC WORKS FACILITY | 03/11/2015 |  | 176,066.00 | 15 | \$ 101,727.04 | 03/07/2030 |
| 8007 | 2016 ENGINE 7 SMEAL FIRE TRUCK | 4S7AU2D9XGC080623 <br> - SMEAL FIRE (2016) | OAK HILL STATION | 03/25/2015 |  | 564,101.00 | 15 | \$ 325,925.04 | 03/25/2030 |
| 7965 | 2015 FREIGHTLINER 108SD PLOW TRUCK | 1FVHG5CY9FHGN1903 | PUBLIC WORKS FACILITY | 04/07/2015 |  | 183,757.00 | 15 | \$ 107,191.57 | 04/03/2030 |
| 8307 | BUS - 2022 BLUEBIRD - ALL AMERICAN FE | 1BABNCSA3NF379768 | TRANSPORTATION - BUS | 09/23/2020 |  | 114,500.00 | 10 | \$ 104,958.33 | 09/21/2030 |
| 8308 | BUS - 2022 BLUEBIRD - ALL AMERICAN FE | 1BABNCSASNF379769 | TRANSPORTATION - BUS | 09/23/2020 |  | 114,500.00 | 10 | \$ 104,958.33 | 09/21/2030 |
| 8017 | 2016 FREIGHTLINER PLOW TRUCK | 1FVAGSCY9GHHE5598 | PUBLIC WORKS FACILITY | 11/04/2015 |  | 167,133.00 | 15 | \$ 103,993.87 | 11/04/2030 |
| 8125 | 2017 FREIGHTLINER 108SD PLOW TRUCK | HHJD8104 | PUBLIC WORKS FACILITY | 12/05/2016 |  | 169,286.00 | 15 | \$ 117,559.74 | 12/05/2031 |
| 1120 | 2008 INTERNATIONAL 7500 <br> - TREE TRUCK W/BUC | $\begin{aligned} & \mathrm{JOSO414} \\ & -7500 \end{aligned}$ | PUBLIC WORKS FACILITY | 07/01/2007 |  | 145,000.00 | 25 | \$ 66,600.00 | 07/01/2032 |
| 8179 | 2018 WESTERN STAR 4700SF PLOW TRUCK | 5KKHAVFE2JLW5966 | PUBLIC WORKS FACILITY | 12/15/2017 | \$ | 204,743.00 | 15 | \$ 155,832.18 | 12/15/2032 |
| 8216 | 2019 INTERNATIONAL HV507 PLOW TRUCK | 1HTEDTAR8KH158103 | PUBLIC WORKS FACILITY | 12/03/2018 |  | 173,077.00 | 15 | \$ 143,269.29 | 12/03/2033 |
| 8339 | 2020 FIRE TRUCK <br> - PUMPER PIERCE ENFORCER | 4P1BAAFF7MA022978 | OAK HILL STATION <br> - ALLEGIANCE F\&R INV 35371 | 05/21/2021 |  | 660,000.00 | 15 | \$ 652,666.67 | 05/21/2036 |

CAPITAL ASSETS OVER $\$ 100,000$ IN VALUE \& ESTIMATED REPLACEMENT SCHEDULE
ASSET CATEGORY: LAND

| ASSET | DESCRIPTION | SERIAL/ PARCEL | LOCATION DESC / MEMO | DATE ACQ |  | $\begin{aligned} & \text { ACQ } \\ & \text { COST } \end{aligned}$ | ACRES | $\begin{array}{\|c\|} \hline \text { EST } \\ \text { USEFUL } \\ \text { LIFE } \\ \hline \end{array}$ | CURRENT BOOK VAL | $\begin{gathered} \text { EST } \\ \text { REPL DATE } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1349 | HIGH SCHOOL - PARKING LOT |  | HIGH SCHOOL | 06/30/1988 |  | \$ 136,943.00 |  | 15 | \$ | 06/30/2003 |
| 1353 | HIGH SCHOOL - PARKING LOT |  |  | 06/30/2007 |  | \$ 304,584.00 |  | 20 | \$ 76,145.92 | 06/30/2027 |
| 7905 | 41 OCEAN AVE | U002004 | HIGGINS BEACH PARKING | 06/30/2014 |  | \$ 288,706.00 |  | 20 | \$ 186,455.91 | 06/30/2034 |
| 7078 | 63 KING STREET | U022093 | PINE POINT PARKING LOT | 06/23/1978 | \$ | \$ 200,000.00 | 2.21 | N/A | \$ 200,000.00 | N/A |
| 7068 | 94 KING STREET | U021020 | VACANT LOT | 01/18/1988 |  | \$ 160,000.00 | 0.33 | N/A | \$ 160,000.00 | N/A |
| 7071 | VACANT LOT | U021021 | VACANT LOT | 03/23/1988 | \$ | \$ 150,000.00 | 1.32 | N/A | \$ 150,000.00 | N/A |
| 7022 | 56 MASON LIBBY RD SCHOOL BUS YARD | R062003 | INDUSTRIAL PARK LOT 3 | 01/10/1989 | \$ | \$ 295,000.00 | 5.9 | N/A | \$ 295,000.00 | N/A |
| 7082 | 206 PINE POINT ROAD | U028033 | OLD GOLF COURSE - GIFT FR | 05/04/1989 |  | \$ 141,900.00 | 70 | N/A | \$ 141,900.00 | N/A |
| 7002 | 48 HOLMES ROAD | R039016 | STUMP DUMP | 06/06/1989 |  | \$ 112,000.00 | 19.6 | N/A | \$ 112,000.00 | N/A |
| 7025 | 20 WASHINGTON AVE <br> - PUBLIC WORKS DEPT | R062009 | INDUSTRIAL PARK LOT 8 \& 9 | 01/01/1997 |  | \$ 274,407.00 | 14.62 | N/A | \$ 274,407.00 | N/A |
| 7097 | 285 U.S. ROUTE 1 | U041006 | FORMER PORTLAND DRIVE-IN | 03/30/1998 |  | \$ 800,000.00 | 25.6 | N/A | \$ 800,000.00 | N/A |
| 7042 | 160 BLACK POINT RD IMPROVEMENTS | R081002B | OPEN SPACE IMPROVEMENTS | 08/27/2001 |  | \$ 371,239.00 | 11.06 | N/A | \$ 371,239.00 | N/A |
| 7041 | 160 BLACK POINT RD | R081002B | DONATION OF OPEN SPACE AT | 08/27/2001 |  | \$ 124,600.00 | 11.06 | N/A | \$ 124,600.00 | N/A |
| 7087 | 635A US ROUTE 1 | U031037A | LAND ADJACENT TO DUNSTAN | 02/01/2006 |  | \$ 140,000.00 | 0.25 | N/A | \$ 140,000.00 | N/A |
| 7114 | 23 HUNNEWELL ROAD | U048029 | CONSERVED LAND ALONG NON | 02/28/2006 |  | \$ 155,400.00 | 58.94 | N/A | \$ 155,400.00 | N/A |
| 7011 | CARPENTER CT | R047005A | 77 BROADTURN ROAD | 11/01/2006 |  | \$ 200,000.00 | 19.5 | N/A | \$ 200,000.00 | N/A |
| 6986 | 414 GORHAM RD | R019018 | OFF LARRABEE FARM RD TO N | 11/15/2006 |  | \$ 154,100.00 | 20 | N/A | \$ 154,100.00 | N/A |
| 7012 | CARPENTER CT | R047005A | 75 BROADTURN RD | 04/11/2007 |  | \$ 137,000.00 |  | N/A | \$ 137,000.00 | N/A |
| 6982 | 14 SACO STREET | R015038 | MAXWELL PROPERTY FOR PS C | 10/14/2009 |  | \$ 100,100.00 | 0.72 | N/A | \$ 100,100.00 | N/A |
| 7057 | 41 OCEAN AVE | 4002004 | HIGGINS BEACH PROPERTY PU | 03/29/2010 |  | \$ 565,983.00 | 1.31 | N/A | \$ 565,983.00 | N/A |
| 7255 | 267 US ROUTE ONE | U041011 | RDB INC | 03/18/2011 |  | \$ 288,291.00 | 1.22 | N/A | \$ 288,291.00 | N/A |
| 7257 | 265 US ROUTE ONE | U041012 | RDB INC | 03/18/2011 |  | \$ 113,741.00 | 0.19 | N/A | \$ 113,741.00 | N/A |
| 7261 | 61 ASH SWAMP RD (FANCY FARM) | R027016 | AGRICULT CONSERV EASEMENT | 11/19/2011 |  | \$ 127,345.00 | 13.1 | N/A | \$ 127,345.00 | N/A |
| 7991 | 212 US ROUTE 1 | U044017 | DONATION | 07/02/2014 |  | \$ 302,000.00 | 21.33 | N/A | \$ 302,000.00 | N/A |
| 7988 | 271 US ROUTE 1 | U041010 | PURCHASED | 12/19/2014 |  | \$ 225,360.00 | 0.6 | N/A | \$ 225,360.00 | N/A |
| 8345 | 649 US ROUTE 1 | 4031033 | GOV WILLIAM KING TEMPLE | 01/08/2021 |  | \$ 181,171.00 |  | N/A | \$ 181,171.00 | N/A |

Exhibit 4 Con't.

## CAPITAL ASSETS OVER $\$ 100,000$ In VALUE \& ESTIMATED REPLACEMENT SCHEDULE

 ASSET CATEGORY: INFRASTRUCTURE| ASSET | DESCRIPTION | SERIAL/ PARCEL | LOCATION DESC / MEMO | DATE <br> ACQ |  | $\begin{aligned} & \text { ACQ } \\ & \text { COST } \end{aligned}$ | EST USEFUL LIFE |  | CURRENT BOOK VAL | EST REPL DATE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3499 | BERRY RD |  |  | 06/30/1970 | \$ | 305,448.00 | 30 | \$ | 177,753.79 | 06/30/2000 |
| 3511 | BURNHAM RD |  |  | 06/30/1970 | \$ | 175,646.00 | 30 | \$ | 87,823.00 | 06/30/2000 |
| 3544 | DRESSER RD |  |  | 06/30/1970 | \$ | 188,618.00 | 30 | \$ | 153,489.00 | 06/30/2000 |
| 3572 | FOGG RD |  |  | 06/30/1970 | \$ | 127,970.00 | 30 | \$ | 63,985.00 | 06/30/2000 |
| 3602 | HEARN RD |  |  | 06/30/1970 | \$ | 180,010.00 | 30 | \$ | 139,862,00 | 06/30/2000 |
| 3614 | HOLMES RD |  |  | 06/30/1970 | \$ | $324,162.00$ | 30 | \$ | 207,483,00 | 06/30/2000 |
| 3662 | MARTIN AVE |  |  | 06/30/1970 | \$ | 108,766.00 | 30 | \$ | 95,383.00 | 06/30/2000 |
| 3677 | MITCHELL HILL RD | M429 |  | 06/30/1970 | \$ | 108,196.00 | 30 | \$ | 55,502.00 | 06/30/2000 |
| 3681 | MUSSEY RD (1) |  |  | 06/30/1970 | \$ | 138,381.00 | 30 | \$ | 75,100.00 | 06/30/2000 |
| 3804 | TWO ROD RD |  |  | 06/30/1970 | \$ | 196,001.00 | 30 | \$ | 116,961.00 | 06/30/2000 |
| 3823 | WINNOCKS NECK RD |  |  | 06/30/1970 | \$ | 307,260.00 | 30 | \$ | 246,620.00 | 06/30/2000 |
| 3552 | EASTERN ROAD - SOUTH |  |  | 06/30/1980 | \$ | 170,192.00 | 30 | \$ | 114,035.00 | 06/30/2010 |
| 3811 | WASHINGTON AVE |  |  | 06/30/1982 | \$ | 204,920.00 | 30 | \$ | 102,460.00 | 06/30/2012 |
| 3583 | GLENDALE CIRCLE |  |  | 06/30/1984 | \$ | 134,127.00 | 30 | \$ | 67,063.00 | 06/30/2014 |
| 3775 | SOUTHBOROUGH RD |  |  | 06/30/1987 | \$ | 119,889.00 | 30 | \$ | 59,944.00 | 06/30/2017 |
| 3617 | HORSESHOE DR |  |  | 06/30/1990 | \$ | 162,414.00 | 30 | \$ | 81,207.00 | 06/30/2020 |
| 3670 | MERRILL BROOK DR |  |  | 06/30/1990 | \$ | 582,479.00 | 30 | \$ | 223,002.00 | 06/30/2020 |
| 3527 | CLEARWATER DR |  |  | 06/30/1991 | \$ | 243,334.00 | 30 | \$ | 121,667.00 | 06/30/2021 |
| 3701 | ORCHARD ST |  |  | 06/30/1991 | \$ | 137,792.00 | 30 | \$ | 68,896.00 | 06/30/2021 |
| 3712 | PINE LEDGE DR |  |  | 06/30/1991 | \$ | 126,065.00 | 30 | \$ | 63,032.00 | 06/30/2021 |
| 3821 | WINDSOR PINES DR |  |  | 06/30/1991 | \$ | 108,474.00 | 30 | \$ | 54,237.00 | 06/30/2021 |
| 3532 | COMMERCE DR |  |  | 06/30/1992 | \$ | 157,899.00 | 30 | \$ | 81,115.50 | 06/30/2022 |
| 3561 | EVERGREEN FARMS RD |  |  | 06/30/1992 | \$ | 145,069.00 | 30 | \$ | 74,952.80 | 06/30/2022 |
| 3498 | BEAVER BROOK RD |  |  | 06/30/1993 | \$ | 133,269.00 | 30 | \$ | 69,435.95 | 06/30/2023 |
| 3629 | JOSS HILL |  |  | 06/30/1994 | \$ | 153,140.00 | 30 | \$ | 84,227.01 | 06/30/2024 |
| 3654 | LONG MEADOW RD |  |  | 06/30/1994 | \$ | 379,660.00 | 30 | \$ | 208,812.99 | 06/30/2024 |
| 3595 | HACKMATACK CIRCLE |  |  | 06/30/1995 | \$ | 210,395.00 | 30 | \$ | 119,224.14 | 06/30/2025 |
| 3476 | ARBOR VIEW LN |  |  | 06/30/1996 | \$ | 135,119.00 | 30 | \$ | 78,819.00 | 06/30/2026 |
| 3536 | CUMBERLAND WAY |  |  | 06/30/1996 | \$ | 439,183.00 | 30 | \$ | 256,190.57 | 06/30/2026 |
| 3553 | EASTERN ROAD - NORTH |  |  | 06/30/1996 | \$ | 138,497.00 | 30 | \$ | 80,789.77 | 06/30/2026 |

Exhibit 4 Con't.
CAPITAL ASSETS OVER $\$ 100,000$ IN VALUE \& ESTIMATED REPLACEMENT SCHEDULE
ASSET CATEGORY: INFRASTRUCTURE (CONTINUED)

| ASSET | DESCRIPTION | SERIAL/ PARCEL | location DESC / MEMO | DATE <br> ACQ |  | $\begin{aligned} & \text { ACQ } \\ & \text { COST } \end{aligned}$ | EST USEFUL LIFE |  | CURRENT BOOK VAL. | $\begin{gathered} \text { EST } \\ \text { REPL DATE } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3534 | COULTHARD FARMS |  |  | 06/30/1997 | \$ | 217,701.00 | 30 | \$ | 130,620,40 | 06/30/2027 |
| 3766 | SEQUOIA LN |  |  | 06/30/1997 | \$ | 280,555.00 | 30 | \$ | 168,333.19 | 06/30/2027 |
| 3795 | TENNEY LN |  |  | 06/30/1997 | \$ | 214,245.00 | 30 | \$ | 128,547.41 | 06/30/2027 |
| 3625 | JAMECO MILLS RD |  |  | 06/30/1998 | \$ | 151,092.00 | 30 | \$ | 93,173.29 | 06/30/2028 |
| 3819 | WILDWOOD LN |  |  | 06/30/1998 | \$ | 149,574.00 | 30 | \$ | 92,752.88 | 06/30/2028 |
| 3472 | ABIGAIL WOODS |  |  | 06/30/1999 | \$ | 121,814.00 | 30 | \$ | 77,148.88 | 06/30/2029 |
| 3491 | BARLEY LN |  |  | 06/30/1999 | \$ | 178,858,00 | 30 | \$ | 136,094.60 | 06/30/2029 |
| 3528 | CLOVER LEAF LN |  |  | 06/30/1999 | \$ | 189,886.00 | 30 | \$ | 120,261.12 | 06/30/2029 |
| 3547 | DUNN ESTATES DR |  |  | 06/30/1999 | \$ | 111,065.00 | 30 | \$ | 70,341.46 | 06/30/2029 |
| 3742 | RIVERWOODS DR |  |  | 06/30/1999 | \$ | 293,786.00 | 30 | \$ | 186,064.31 | 06/30/2029 |
| 3774 | SNOWBERRY LN |  |  | 06/30/1999 | \$ | 103,900.00 | 30 | \$ | 65,803.16 | 06/30/2029 |
| 3830 | WOODSPELL RD |  |  | 06/30/1999 | \$ | 492,303.00 | 30 | \$ | 311,792.00 | 06/30/2029 |
| 3502 | BLACK POINT RD |  |  | 06/30/2000 | \$ | 1,954,830.00 | 30 | \$ | 1,270,639.50 | 06/30/2030 |
| 3521 | CHAMBERLAIN RD |  |  | 06/30/2000 | \$ | 308,462.00 | 30 | \$ | 200,500.49 | 06/30/2030 |
| 3634 | KERRYMAN CIRCLE EXT. |  |  | 06/30/2000 | \$ | 178,388.00 | 30 | \$ | 115,952.01 | 06/30/2030 |
| 3787 | SWEETBRIAR LN |  |  | 06/30/2000 | \$ | 224,980.00 | 30 | \$ | 146,236.99 | 06/30/2030 |
| 3799 | THURSTON LN |  |  | 06/30/2000 | \$ | 147,385.00 | 30 | \$ | 116,018.52 | 06/30/2030 |
| 3825 | WOODFIELD DR | W429 |  | 06/30/2000 | \$ | 450,010.00 | 30 | \$ | 292,724.36 | 06/30/2030 |
| 3559 | ENTERPRISE WAY |  |  | 06/30/2001 | \$ | 484,456.00 | 30 | \$ | 457,257.90 | 06/30/2031 |
| 3586 | GOLDENWOOD DR |  |  | 06/30/2001 | \$ | 180,345.00 | 30 | \$ | 120,229.89 | 06/30/2031 |
| 3608 | HIDDEN CREEK DR |  |  | 06/30/2001 | \$ | 222,553.00 | 30 | \$ | 148,369.11 | 06/30/2031 |
| 3626 | JANA LN |  |  | 06/30/2001 | \$ | 242,303.00 | 30 | \$ | 161,535.67 | 06/30/2031 |
| 3631 | JUNEBERRY LN |  |  | 06/30/2001 | \$ | 228,334.00 | 30 | \$ | 152,222.78 | 06/30/2031 |
| 3641 | LANDMARK RD |  |  | 06/30/2001 | \$ | 199,531.00 | 30 | \$ | 133,020.25 | 06/30/2031 |
| 3679 | MULBERRY LN |  |  | 06/30/2001 | \$ | 247,361.00 | 30 | \$ | 164,907.33 | 06/30/2031 |
| 3577 | FREDERICK THOMPSON DR |  |  | 06/30/2002 | \$ | 297,836.00 | 30 | \$ | 203,521.45 | 06/30/2032 |
| 3601 | HAYSTACK CIRCLE |  |  | 06/30/2002 | \$ | 120,221.00 | 30 | \$ | 82,150.70 | 06/30/2032 |
| 3506 | BORNHEIMER PLACE |  |  | 06/30/2003 | \$ | 487,571.00 | 30 | \$ | 341,299.74 | 06/30/2033 |
| 3652 | LOBOS LN |  |  | 06/30/2003 | \$ | 277,395.00 | 30 | \$ | 253,271.13 | 06/30/2033 |
| 3665 | MCINTYRE WAY |  |  | 06/30/2003 | \$ | 215,602.00 | 30 | \$ | 150,921.58 | 06/30/2033 |

## CAPITAL ASSETS OVER $\$ 100,000$ IN VALUE \& ESTIMATED REPLACEMENT SCHEDULE

 ASSET CATEGORY: INFRASTRUCTURE (CONTINUED)| ASSET | DESCRIPTION | SERIAL/ PARCEL | LOCATION DESC / MEMO | DATE <br> ACQ |  | $\begin{aligned} & \text { ACQ } \\ & \text { COST } \end{aligned}$ | EST USEFUL LIFE |  | CURRENT BOOK VAL | $\begin{gathered} \text { EST } \\ \text { REPL DATE } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3800 | TIGER LILY LN |  |  | 06/30/2003 | \$ | 132,778.00 | 30 | \$ | 92,944.45 | 06/30/2033 |
| 3533 | CORALBURST LN |  |  | 06/30/2004 | \$ | 499,497.00 | 30 | \$ | 357,972.81 | 06/30/2034 |
| 3555 | ELBRIDGE OLIVER WAY |  |  | 06/30/2004 | \$ | 326,344.00 | 30 | \$ | 233,693.45 | 06/30/2034 |
| 3565 | FENGLER RD |  |  | 06/30/2004 | \$ | 995,865.00 | 30 | \$ | 957,628.93 | 06/30/2034 |
| 3574 | FOWLER FARM RD |  |  | 06/30/2004 | \$ | 561,169.00 | 30 | \$ | 402,171.07 | 06/30/2034 |
| 3621 | HUNTER POINT DR |  |  | 06/30/2004 | \$ | 534,957.00 | 30 | \$ | 383,385.81 | 06/30/2034 |
| 3640 | LANCASTER LN |  |  | 06/30/2004 | \$ | 540,665.00 | 30 | \$ | 387,476.58 | 06/30/2034 |
| 3642 | LAUGHTON CIRCLE |  |  | 06/30/2004 | \$ | 178,319.00 | 30 | \$ | 127,795.41 | 06/30/2034 |
| 3644 | LEAH LN |  |  | 06/30/2004 | \$ | 130,540.00 | 30 | \$ | 118,373.80 | 06/30/2034 |
| 3578 | FREEDOM LN |  |  | 06/30/2005 | \$ | 572,517.00 | 30 | \$ | 533,939.11 | 06/30/2035 |
| 3638 | KYLIE AVE |  |  | 06/30/2005 | \$ | 231,600.00 | 30 | \$ | 169,840.00 | 06/30/2035 |
| 3653 | LOGMAD AVE |  |  | 06/30/2005 | \$ | 136,019.00 | 30 | \$ | 99,747.37 | 06/30/2035 |
| 3794 | TECHNOLOGY WAY |  |  | 06/30/2005 | \$ | 616,000.00 | 30 | \$ | 601,744.00 | 06/30/2035 |
| 3505 | BONNEYGROVE DR |  |  | 06/30/2006 | \$ | 416,611.00 | 30 | \$ | $312,458.50$ | 06/30/2036 |
| 3550 | DURANT DR |  |  | 06/30/2007 | \$ | 400,128.00 | 30 | \$ | 306,764.80 | 06/30/2037 |
| 3598 | HANSON RD |  |  | 06/30/2007 | \$ | 529,745.00 | 30 | \$ | $442,450.76$ | 06/30/2037 |
| 3680 | MUNICIPALDR |  |  | 06/30/2007 | \$ | 624,773.00 | 30 | \$ | 478,993.08 | 06/30/2037 |
| 3733 | QUENTIN DR |  |  | 06/30/2007 | \$ | 113,097.00 | 30 | \$ | 86,707.72 | 06/30/2037 |
| 3815 | WENTWORTH DR |  |  | 06/30/2007 | \$ | 430,499.00 | 30 | \$ | 330,049.36 | 06/30/2037 |
| 3820 | WILLOWDALE |  |  | 06/30/2007 | \$ | 267,874.00 | 30 | \$ | 209,834.79 | 06/30/2037 |
| 3477 | ASH SWAMP RD |  |  | 06/30/2008 | \$ | 911,645.00 | 30 | \$ | 714,122.28 | 06/30/2038 |
| 3558 | ELMWOOD AVE |  |  | 06/30/2008 | \$ | 211,464.00 | 30 | \$ | 165,646.54 | 06/30/2038 |
| 3570 | FIRST ST |  |  | 06/30/2008 | \$ | 150,374.00 | 30 | \$ | 117,792.93 | 06/30/2038 |
| 3589 | GRAPEVINE LN |  |  | 06/30/2008 | \$ | 192,500.00 | 30 | \$ | 150,791.87 | 06/30/2038 |
| 3593 | GREENWOOD AVE |  |  | 06/30/2008 | \$ | 197,366.00 | 30 | \$ | 154,603.22 | 06/30/2038 |
| 3620 | HUNNEWELL RD |  |  | 06/30/2008 | \$ | 183,268.00 | 30 | \$ | 143,559.86 | 06/30/2038 |
| 3643 | LAUREL RIDGE RD |  |  | 06/30/2008 | \$ | 296,000.00 | 30 | \$ | 231,866.87 | 06/30/2038 |
| 3658 | MAPLE AVE |  |  | 06/30/2008 | \$ | 615,648.00 | 30 | \$ | 482,257.71 | 06/30/2038 |
| 3663 | MAST RD |  |  | 06/30/2008 | \$ | 145,200.00 | 30 | \$ | 113,740.00 | 06/30/2038 |
| 3691 | OCEAN AVE |  |  | $06 / 30 / 2008$ | \$ | 214,685.00 | 30 | \$ | 168,170.28 | 06/30/2038 |

Exhibit 4 Con't.

## CAPITAL ASSETS OVER $\$ 100,000$ In VALUE \& ESTIMATED REPLACEMENT SCHEDULE

ASSET CATEGORY: INFRASTRUCTURE (CONTINUED)

| ASSET | DESCRIPTION | SERIAL/ PARCEL | LOCATION DESC / MEMO | DATE <br> ACQ |  | $\begin{aligned} & \text { ACQ } \\ & \text { COST } \end{aligned}$ | EST USEFUL LIFE |  | CURRENT BOOK VAL | $\begin{gathered} \text { EST } \\ \text { REPL DATE } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3729 | PYA COURT |  |  | 06/30/2008 | \$ | 130,980.00 | 30 | \$ | 104,028.36 | 06/30/2038 |
| 3781 | STONEBROOK RD |  |  | 06/30/2008 | \$ | 348,480.00 | 30 | \$ | 272,976.00 | 06/30/2038 |
| 3784 | SUNSET RD |  |  | 06/30/2008 | \$ | 122,179.00 | 30 | \$ | 95,707.21 | 06/30/2038 |
| 3789 | TALL PINES RD |  |  | 06/30/2008 | \$ | 291,000.00 | 30 | \$ | 228,163.90 | 06/30/2038 |
| 3790 | TAMARACK LN |  |  | 06/30/2008 | \$ | 304,534.00 | 30 | \$ | 243,626.99 | 06/30/2038 |
| 3816 | WEST BEECH RIDGE RD |  |  | 06/30/2008 | \$ | 277,200.00 | 30 | \$ | 217,140.00 | 06/30/2038 |
| 3487 | BABKIRK DR |  |  | 06/30/2009 | \$ | 216,427.00 | 30 | \$ | 173,142.01 | 06/30/2039 |
| 3495 | BAYVIEW AVE |  |  | 06/30/2009 | \$ | 117,041.00 | 30 | \$ | 91,682.14 | 06/30/2039 |
| 3525 | CHURCH ST |  |  | 06/30/2009 | \$ | 131,577.00 | 30 | \$ | 103,068.72 | 06/30/2039 |
| 3693 | OLD BLUE POINT RD | 0406/0418 |  | 06/30/2009 | \$ | 886,234.00 | 30 | \$ | 704,676.98 | 06/30/2039 |
| 3707 | PEREGRINE WAY |  |  | 06/30/2009 | \$ | 207,809.00 | 30 | \$ | 166,247.68 | 06/30/2039 |
| 3757 | SAWYER RD |  |  | 06/30/2009 | \$ | 262,024.00 | 30 | \$ | 205,252.28 | 06/30/2039 |
| 3760 | SCHOONER DR |  |  | 06/30/2009 | \$ | 159,773.00 | 30 | \$ | 125,155.36 | 06/30/2039 |
| 3773 | SNOW RD |  |  | 06/30/2009 | \$ | 130,680.00 | 30 | \$ | 102,366.00 | 06/30/2039 |
| 3788 | SYLVAN RD |  |  | 06/30/2009 | \$ | 117,480.00 | 30 | \$ | 92,026.00 | 06/30/2039 |
| 3512 | BURNHAM RD - IMPROVEMENT |  |  | 06/30/2010 | \$ | 306,498.00 | 30 | \$ | 245,198.31 | 06/30/2040 |
| 7569 | BESSEY SCHOOL DR | 7569 |  | 06/30/2011 | \$ | 129,893.00 | 30 | \$ | 106,079.01 | 06/22/2041 |
| 7571 | HOWARD LN | 7571 |  | 06/30/2011 | \$ | 478,940.00 | 30 | \$ | 391,134.12 | 06/22/2041 |
| 7572 | KERRYMAN CIRCLE - RD ADDED | 7572 |  | 06/30/2011 | \$ | 166,210.00 | 30 | \$ | 135,738.30 | 06/22/2041 |
| 7573 | KING ST - 2011 IMPROVEMENT | 7573 |  | 06/30/2011 | \$ | 105,804.00 | 30 | \$ | 86,406.49 | 06/22/2041 |
| 7574 | LINCOLN AVE - 2011 IMPROVEMENT | 7574 |  | 06/30/2011 | \$ | 122,691.00 | 30 | \$ | 100,197.62 | 06/22/2041 |
| 7575 | MAYFLOWER DR - RD ADDED | 7575 |  | 06/30/2011 | \$ | 112,000.00 | 30 | \$ | 91,466.88 | 06/22/2041 |
| 7576 | OLD COUNTY RD - 2011 IMPROVEMENT | 7576 |  | 06/30/2011 | \$ | 997,100.00 | 30 | \$ | 814,298.12 | 06/22/2041 |
| 7579 | TAPLEY RD - 2011 IMPROVEMENT | 7579 |  | 06/30/2011 | \$ | 121,249.00 | 30 | \$ | 99,917.42 | 06/22/2041 |
| 7580 | TIMBER SANDS DR | 7580 |  | 06/30/2011 | \$ | 405,020.00 | 30 | \$ | 330,766.12 | 06/22/2041 |
| 7667 | BEECHRIDGE RD 2012 IMPROVEMENT | CIP P\#88341 |  | 06/30/2012 | \$ | $350,406.00$ | 30 | \$ | 292,005.00 | 06/23/2042 |
| 7672 | BEECHRIDGE RD 2012 IMPROVEMENT | CIP P\#88338 |  | 06/30/2012 | \$ | 141,251.00 | 30 | \$ | 117,709.20 | 06/23/2042 |
| 7650 | JASPER ST EXTENSION 1 |  | PINELEDGE TO MARINER COVE | 06/30/2012 | \$ | 714,646.00 | 30 | \$ | 595,538.16 | 06/23/2042 |
| $7662$ | LINCOLN CIRCLE - HAIGIS \& RT1 | CIP P\#88405 | HAIGIS - RT 1 INTERSECTION | 06/30/2012 | \$ | 122,000.00 | 30 | \$ | 101,666.70 | 06/23/2042 |
| $7653$ |  |  |  |  | \$ |  | 30 | \$ | 595,538.16 |  |

Exhibit 4 Con't.

## CAPITAL ASSETS OVER $\$ 100,000$ IN VALUE \& ESTIMATED REPLACEMENT SCHEDULE ASSET CATEGORY: INFRASTRUCTURE (CONTINUED)

| ASSET | DESCRIPTION | SERIAL/ PARCEL | LOCATION DESC / MEMO | DATE <br> ACQ |  | ACQ COST | $\begin{array}{\|c\|} \hline \text { EST } \\ \text { USEFUL } \\ \hline \end{array}$ LIFE |  | CURRENT BOOK VAL | $\begin{gathered} \text { EST } \\ \text { REPL DATE } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7663 | OLD COUNTY RD | 7663 |  | 06/30/2012 | \$ | 1,021,082.00 | 30 | \$ | 850,901.70 | 06/23/2042 |
| 7661 | SNOWBERRY PARK - PINE POINT RD | CIP P\#88335 |  | 06/30/2012 | \$ | 326,206.00 | 30 | \$ | 271,838.30 | 06/23/2042 |
| 7903 | COMMERICAL PIER- PINE PT IMPROVEMENTS | CIP\#88170 |  | 06/30/2014 | \$ | 728,718.74 | 30 | \$ | 556,660.15 | 06/22/2044 |
| 7900 | CRANBERRY PINES RD IMPROVEMENTS | CIP \#88339 |  | 06/30/2014 | \$ | 278,873.13 | 30 | \$ | 213,028.09 | 06/22/2044 |
| 7901 | HANSON RD 2014 REHABILITATION | CIP\#88342 |  | 06/30/2014 | \$ | 190,648.85 | 30 | \$ | 145,634.55 | 06/22/2044 |
| 7886 | HIGHLAND AVE 2014 IMPROVEMENT |  |  | 06/30/2014 | \$ | 159,073.00 | 30 | \$ | 121,514.12 | 06/22/2044 |
| 7888 | HOMER SANDS DR | 7888 |  | 06/30/2014 | \$ | 409,533.00 | 30 | \$ | 312,837.71 | 06/22/2044 |
| 7885 | BLACK POINT ROAD 2014 IMPROVEMENT | \#1-337 |  | 06/30/2014 | \$ | 123,978.00 | 30 | \$ | 94,705.42 | 06/30/2044 |
| 7891 | HOLMES RD 2014 IMPROVEMENT |  |  | 06/30/2014 | \$ | 193,543.00 | 30 | \$ | 147,845.37 | 06/30/2044 |
| 7946 | OLD COLONY LN | 0407 |  | 09/25/2014 | \$ | 164,242.00 | 30 | \$ | 126,831.34 | 09/17/2044 |
| 7935 | PLEASANT HILL RD (1) 2015 IMPROVEMENT | P404 | \#8-\#85 | 06/09/2015 | \$ | 571,832.00 | 30 | \$ | 455,877.16 | 06/01/2045 |
| 8041 | BLACK POINT RD (1) 2016 IMPROVEMENTS |  |  | 06/30/2016 | \$ | 130,050.00 | 30 | \$ | 108,013.75 | 06/23/2046 |
| 8043 | GORHAM RD (5) - 2016 IMPROVEMENTS | $\begin{gathered} \text { (5) } \# 376-480 \\ \text { CIP } \# 88347 / \\ 88349 \end{gathered}$ |  | 06/30/2016 | \$ | 135,919.00 | 30 | \$ | 112,888.30 | 06/23/2046 |
| 8045 | PLEASANT HILL RD ( $\mathbf{1}$ - 2016 IMPROVEMENTS | (1) \#8-\#203 CIP P\#88350 |  | 10/31/2015 | \$ | 827,888.00 | 30 | \$ | 654,296.70 | 10/24/2046 |
| 8131 | FARMHOUSE RD |  |  | 01/04/2017 | \$ | 439,591.00 | 30 | \$ | 374,321.56 | 12/28/2046 |
| 8132 | RED BARN CIRCLE |  |  | 01/04/2017 | \$ | 123,894.00 | 30 | \$ | 105,309.90 | 12/28/2046 |
| 8133 | WEATHERVANE WAY |  |  | 01/04/2017 | \$ | 216,816.00 | 30 | \$ | 184,293.60 | 12/28/2046 |
| 8196 | MERRILL BROOK DR - 2018 IMPROVEMENT | M422 |  | 06/30/2018 | \$ | 225,988.00 | 30 | \$ | 202,761.46 | 09/08/2047 |
| 8187 | TRILIIUM WAY | T437 | . $32 \mathrm{Ml} \mathrm{02/21/18}$ | 06/30/2018 | \$ | 294,869.00 | 30 | \$ | 264,563.01 | 02/14/2048 |
| 8197 | FAIRWAY DRIVE | F401 | .50 MI 08/24/14 | 06/30/2018 | \$ | 443,584.00 | 30 | \$ | 398,046.67 | 06/22/2048 |
| 8192 | JASPER ST - 2018 IMPROVEMENT CIP | J404 | CIP PROJ\# 88344 | 06/30/2018 | \$ | 372,613.00 | 30 | \$ | 334,316.67 | 06/22/2048 |
| 8202 | WINNOCKS NECK RD - 2018 IMPROVEMENT | W423 |  | 06/30/2018 | \$ | 153,275.00 | 30 | \$ | 137,521.73 | 06/22/2048 |
| 8297 | COLBY DR | C465 | DUNSTAN PHASE 2 | 06/30/2020 | \$ | 528,000.00 | 30 | \$ | 508,933.33 | 06/23/2050 |
| 8295 | COLONEL DOW DR | C466 | DUNSTAN PHASE I | 06/30/2020 | \$ | 624,384.00 | 30 | \$ | 601,836.80 | 06/23/2050 |
| 8294 | WALDRON DR (PORTION) | W441 | DUNSTAN PHASE I | 06/30/2020 | \$ | 624,384.00 | 30 | \$ | 601,836.80 | 06/23/2050 |
| 8296 | WEBSTER WAY | W442 | DUNSTAN PHASE 2 | 06/30/2020 | \$ | 528,000.00 | 30 | \$ | 508,933.33 | 06/23/2050 |
| 8322 | LADD DR | L436 |  | 09/02/2020 | \$ | 338,510.00 | 30 | \$ | 329,106.94 | 08/26/2050 |
| 8325 | LARY FALLS DR | L431 |  | 10/21/2020 | \$ | 160,706.00 | 30 | \$ | 156,688.35 | 10/14/2050 |
| CONTINUED ON NEXT PAGE |  |  |  |  |  |  |  |  |  |  |

Exhibit 4 Con't.
CAPITAL ASSETS OVER $\$ 100,000$ In VAlUE \& ESTIMATED REPLACEMENT SCHEDULE ASSET CATEGORY: INFRASTRUCTURE (CONTINUED)

| ASSET | DESCRIPTION | SERIAL/ PARCEL | LOCATION DESC / MEMO | DATE ACQ |  | ACQ COST | $\begin{array}{\|c\|} \hline \text { EST } \\ \text { USEFUL } \end{array}$ LIFE | CURRENT BOOK VAL | EST REPL DATE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8327 | MCCANN WAY | M453 |  | 10/21/2020 | \$ | 482,119.00 | 30 | \$ 470,066.03 | 10/14/2050 |
| 8329 | KENNEBAGO DR | K418 |  | 11/04/2020 | \$ | 330,500.00 | 30 | \$ 323,155.56 | 10/28/2050 |
| 8331 | SAWGRASS DR | 5493 |  | 11/04/2020 | \$ | 205,351.00 | 30 | \$ 200,787.64 | 10/28/2050 |
| 8333 | SUMAC LN | 5494 |  | 11/04/2020 | \$ | 101,143.00 | 30 | \$ 98,895.38 | 10/28/2050 |
| 8335 | GRISTMALL LN | G437 |  | 11/18/2020 | \$ | 1,637,310.00 | 30 | \$ 1,600,925.33 | 11/11/2050 |
| 8336 | MILLS COMMONS DR | M458 |  | 11/18/2020 | \$ | 906,824.00 | 30 | \$ 886,672.36 | 11/11/2050 |
| 8337 | SCARBOROUGH DOWNS RD | S498 | FROM RT 1 TO GRISTMALL LN | 11/18/2020 | \$ | 1,739,950.00 | 30 | \$ 1,701,284.44 | 11/11/2050 |
| 8372 | JASPER ST EXTENSION 2 | J404 | MARINERS COVE TO JASPER | 01/06/2021 | \$ | 713,852.00 | 30 | \$ 701,954.47 | 12/30/2050 |
| 8341 | CARPENTER CT | C471 |  | 02/17/2021 | \$ | 323,500.00 | 30 | \$ 319,006.94 | 02/10/2051 |
| 8340 | LEIGHTON FARM | L435 |  | 02/17/2021 | \$ | 439,615.00 | 30 | \$ 433,509.24 | 02/10/2051 |
| 8338 | OWENS WAY | 0421 |  | 02/17/2021 | \$ | 305,959.00 | 30 | \$ 301,709.57 | 02/10/2051 |

## Exhibit 5 - Tax Increment Financing Revenue

(Page 1 of 2)

## FY23 RECAP



# Exhibit 5 Con't - Tax Increment Financing Revenue 

(Page 2 of 2)

## FY24 PROPOSED BUDGET

| DOWNTOWN TIF |  |  |  |
| :---: | :---: | :---: | :---: |
| Sources | Projected FY23 Ending Balance Estimated FY24 TIF Revenues | $\begin{array}{r} \$ 58,653 \\ \$ 1,790,000 \end{array}$ | \$1,848,653 |
| Proposed Uses | Public Safety Building Debt Service (75\%) CAD Replacement | $\begin{aligned} & \hline(\$ 928,491) \\ & (\$ 825,000) \end{aligned}$ | $(\$ 1,753,491)$ |
| Est FY24 Ending Balance |  |  | \$95,162 |

## HAIGIS TIF

| Sources | Projected FY23 Ending Balanc Estimated FY24 TIF Revenue | $\begin{gathered} \hline(\$ 2,686,076) \\ \$ 1,457,000 \\ \hline \end{gathered}$ | (\$1,229,076) |
| :---: | :---: | :---: | :---: |
| Proposed Uses | Deficit Reduction (Haigis Pkwy Debt: \$1,172,488) SEDCO Cost | see above $(\$ 284,512)$ | (\$284,512) |

## New England Expedition CEA

~ TERMS \& COMPLETION STATUS ~

| CEA Terms |  |
| :---: | ---: |
| Max Annual | $\$ 825,000$ |
| Max Sum | $\mathbf{\$ 8 , 2 5 0 , 0 0 0}$ |
| Term End | Status  <br> Max Sum or  <br> Until 2028  |

## * CEA ended in FY23 with final payments totaling \$547,190

Since max sum of $\$ 8,250,000$ was reached before 2028,
All Captured Increased Assessed Value (IAV) Revenue for the parcels within NEEX CEA now calculated back into Town's Haigis TIF Account

## HAIGIS PKwy TIF

~ Estimated Tax Revenues for Remaining Years of TIF: Captured IAV~

|  | TIF Parcels | IAV | Tax Rate | Captured Tax <br> Revenues | To <br> Developer: <br> CEA | To <br> Town: <br> TIF Account |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| FY 23 | Haigis TIF <br> (non-CEA) | $18,592,072$ | 15.39 | $\$ 286,132$ | $\$ 0$ | $\$ 286,132$ |
|  | NEEX | $64,883,700$ | 15.39 | $\$ 998,560$ | $\$ 547,190$ | $\$ 451,370$ |
| Haigis TIF <br> (All Parcels) | $91,924,300$ | 15.85 | $\$ 1,457,000$ | $\$ 0$ | $\$ 1,457,000$ |  |
|  | HEEX (n/a) | Term Ended FY23: Max Reached |  | $n / a$ |  |  |
| FY 26 | Haigis TIF TIF | $91,924,300$ | 15.85 | $\$ 1,457,000$ | $n / a$ | $\$ 1,457,000$ |
| FY 27 | Haigis TIF | $91,924,300$ | 15.85 | $\$ 1,457,000$ | $n / a$ | $\$ 1,457,000$ |
| FY 28 | Haigis TIF | $91,924,300$ | 15.85 | $\$ 1,457,000$ | $n / a$ | $\$ 1,457,000$ |

## Notes:

~ Estimated Tax Revenues for future Fiscal Years were calculated using Projected FY24 Assessed Values
\& Est Tax Rate (15.85). Final outcomes will vary depending on Actual Assessed Values \& Tax Rate.
~ Estimates assume 100\% Capture Rate on IAV \& no new CEA obligations within Haigis TIF

Subject: FY24 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. Last year, in the FY23 budget book (Exhibit 3) the Town Assessor outlined a recommendation to postpone the planned project by one year, and to perform the next revaluation in 2024, instead of 2023. If it is the will of Town Leadership to proceed with the revaluation for the April 1, 2024 assessment date, the Assessor can move forward toward this aim accordingly.

Costs related to the next revaluation have been included in the preliminary FY24 budget for the Assessing department. These costs total $\$ 44,000$, as displayed below, under "Outline of Costs" (note: 2018/2019 revaluation cost was $\$ 391,000$ when performed by outside company, KRT Appraisal).

## Outline of Costs

| Description | Costs | Explanation |
| :--- | ---: | :--- |
| Office Supplies \& Materials | $\$ 2,000$ | Add. supplies required for mailings \& taxpayer outreach |
| Travel Expenses | $\$ 4,000$ | Increased mileage reimbursement for staff inspections |
| Overtime Pay | $\$ 4,500$ | Non-salaried staff work beyond scheduled hours |
| Postage | $\$ 18,500$ | Multiple mailings to all property owners |
| Contractual Services | $\$ 15,000$ | Expert consultation \& CAMA software assistance |
| to guide Assessor's in-house revaluation procedures |  |  |
| Total Reval-Related Costs» | $\$ 44,000$ |  |

## Summary and Recommendation

It is the Town Assessor's recommendation to perform the next Town-wide revaluation in 2024, which is further outlined by a graphic timeline on the following exhibit page (see attached). If proceeding with the Assessor's recommendation, Town Leadership can expect additional details to follow later in 2023. Most notably, revaluation communication plans and materials are being developed to ensure Scarborough Taxpayers are appropriately educated and informed of the process, methods, and timeframe expectations.

Respectfully Submitted,


Nicholas Cloutier, CMA
Town of Scarborough Assessor

## Exhibit 7 Con't -

## Next Town-Wide "Market Update" Revaluation

~ Timeline Overview ~


## KEY » Workload \& Expectations

| $\square$ | $=$ Preparation \& Review Tasks |
| ---: | :--- |
| $\square$ | $=$ Intermediate Action Steps |
| $\square$ | $=$ Deliverables |

APR $=4 / 1 / 2024$ : Reval Assessment Date

* = Tax Commitment: Late August, 2024
(Reval Assessments Implemented)


| As of March 29, 2023 | $\underline{\text { As of March 29,2023 }}$ |
| :---: | :---: |
| Town Council Policy | Town Manager Estimate |
| $4.70 \%$ Tax Rate Increase | $4.42 \%$ Tax Rate Increase |
| 16.11 | 16.07 |
| $\$ \mathbf{4 0 0 , 0 0 0}$ Home | $\mathbf{\$ 4 0 0 , 0 0 0}$ Home |
| 6,444 | 2024 taxes |
| 6,156 | 2023 taxes |
| 288 | Increase |
| 5.54 per week | 6,156 Increase |
|  | 272 Increase |





Exhibit 9 - FY23 BUDGET LINE ITEMS MANAGED BY THE ENGINEERING DEPT.

| Description |  | FY23 Planning Budget | FY23 Public Works Budget | Total FY23 Engineering Budget |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| MANAGERS FULL TIME PAY | \$ | 236,310.00 |  | \$ | 236,310.00 |
| ENGINEERING CELL PHONE STIPEND | \$ | 2,400.00 |  | \$ | 2,400.00 |
| FICA TAX | \$ | 13,594.00 |  | \$ | 13,594.00 |
| MEDICARE TAX | \$ | 3,272.00 |  | \$ | 3,272.00 |
| DENTAL INSURANCE (MMEHT) | \$ | 530.00 |  | \$ | 530.00 |
| LONGTERM DISABLTY INS STANDARD | \$ | 1,183.00 |  | \$ | 1,183.00 |
| HEALTH INSURANCE | \$ | 50,415.00 |  | \$ | 50,415.00 |
| PENSION (MSRS/ICMA) | \$ | 27,879.00 |  | \$ | 27,879.00 |
| EMPLOYEE TRAINING | \$ | 5,700.00 |  | \$ | 5,700.00 |
| PLANNING UNIFORMS | \$ | 250.00 |  | \$ | 250.00 |
| LEGAL ORDINANCE ENFORCEMT SERV | \$ | 6,000.00 |  | \$ | 6,000.00 |
| GENERAL ENGINEERING SERV | \$ | 17,000.00 |  | \$ | 17,000.00 |
| SUBDIVISN ENGINEERING REIMBUR | \$ | 30,000.00 |  | \$ | 30,000.00 |
| PROFESSIONAL DUES | \$ | 2,250.00 |  | \$ | 2,250.00 |
| VEH MAINT \& REP - PARTS | \$ | 1,000.00 |  | \$ | 1,000.00 |
| PL TELEPHONES | \$ | 1,360.00 |  | \$ | 1,360.00 |
| POSTAGE | \$ | 200.00 |  | \$ | 200.00 |
| TRAVEL EXPENSE | \$ | 2,000.00 |  | \$ | 2,000.00 |
| OFFICE SUPPLIES \& MATERIALS | \$ | 2,000.00 |  | \$ | 2,000.00 |
| VEHICLE FUEL-GASOLINE-ENGINEERING | \$ | - |  | \$ | - |
| BOOKS AND PERIODICALS | \$ | 250.00 |  | \$ | 250.00 |
| NEW EQUIPMENT | \$ | 2,000.00 |  | \$ | 2,000.00 |

Exhibit 9 Con't -FY23 BUDGET LINE ITEMS MANAGED BY THE ENGINEERING DEPT.

| Description | FY23 Planning Budget |  | FY23 Public Works Budget | Total FY23 Engineering Budget |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| GIS COORDINATOR SALARY |  | \$ | 68,037.00 | \$ | 68,037.00 |
| FICA TAX |  | \$ | 4,075.00 | \$ | 4,075.00 |
| MEDICARE TAX |  | \$ | 953.00 | \$ | 953.00 |
| DENTAL INSURANCE (MMEHT) |  | \$ | 265.00 | \$ | 265.00 |
| LONGTERM DISABLTY INS STANDARD |  | \$ | 341.00 | \$ | 341.00 |
| HEALTH INSURANCE |  | \$ | 16,805.00 | \$ | 16,805.00 |
| PENSION (MSRS/ICMA) |  | \$ | 9,662.00 | \$ | 9,662.00 |
| EMPLOYEE TRAINING |  | \$ | 5,000.00 | \$ | 5,000.00 |
| GIS INFORMATION (GIS) |  | \$ | 7,000.00 | \$ | 7,000.00 |
| PROFESSIONAL DUES |  | \$ | 400.00 | \$ | 400.00 |
| GIS SOFTWARE LICENSING |  | \$ | 9,000.00 | \$ | 9,000.00 |
| MISC SUPPL \& MATERIALS |  | \$ | 500.00 | \$ | 500.00 |
| GIS NEW EQUIPMENT |  | \$ | 4,000.00 | \$ | 4,000.00 |
| NPDES CONTRACTUAL SERVICES |  | \$ | 30,000.00 | \$ | 30,000.00 |
|  |  |  |  | \$ | - |
| Total | \$ 405,593.00 | \$ | 156,038.00 | \$ | 561,631.00 |

Municipal Summary Total
Executive

Human Resources

Finance

Information Systems

Planning \& Codes

Community Services
Library
SEDCO

Fire/EMS
Police
Public Works
Engineer Technical Services

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FY 2024 TOWN APPROPRIATIONS


| ADMIN FULL TIME PAY | 134,705 | 139,372 | 141,960 | 141,960 | 148,637 | 148,637 | 148,637 | 148,637 | 6,677 | 4.7\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EXECUTIVE ASSISTANT FULL TIME PAY | 65,544 | 70,967 | 73,988 | 73,300 | - | 49,781 | 49,781 | 49,781 | $(24,207)$ | -32.7\% |
| TRAVEL STIPEND | 5,954 | 6,116 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | - | 0.0\% |
| FICA | 12,495 | 12,883 | 13,620 | 13,577 | 9,444 | 12,668 | 12,668 | 12,668 | (952) | -7.0\% |
| MEDICARE | 2,936 | 3,091 | 3,186 | 3,176 | 2,209 | 2,963 | 2,963 | 2,963 | (223) | -7.0\% |
| DENTAL INSURANCE | 520 | 523 | 530 | 530 | 278 | 417 | 417 | 417 | (113) | -21.3\% |
| LONG TERM DISABILITY INSURANCE | 838 | 853 | 1,077 | 1,077 | 744 | 993 | 993 | 993 | (84) | -7.8\% |
| HEALTH INSURANCE | 22,794 | 23,652 | 25,208 | 25,208 | 17,929 | 18,679 | 18,679 | 18,679 | $(6,529)$ | -25.9\% |
| PENSION | 35,925 | 41,514 | 38,474 | 38,403 | 34,021 | 41,126 | 41,126 | 41,126 | 2,652 | 6.9\% |
| OVERTIME | 74 | 470 | 200 | 200 | 200 | - | - | - | (200) | -100.0\% |
| EMPLOYEE TRAINING | - | 1,944 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | - | 0.0\% |
| PROFESSIONALDUES | 1,326 | 1,548 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | - | 0.0\% |
| TELEPHONES | 384 | 523 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | 0.0\% |
| POSTAGE | 154 | 33 | 125 | 125 | 125 | 125 | 125 | 125 | - | 0.0\% |
| OFFICE SUPPLIES | 2,994 | 1,918 | 3,500 | 4,651 | 4,000 | 4,000 | 4,000 | 4,000 | 500 | 14.3\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL TOWN MANAGER | 286,643 | 305,407 | 315,568 | 315,907 | 231,287 | 293,089 | 293,089 | 293,089 | $(22,479)$ | -7.1\% |

ADMINISTRATION

| ASST TOWN MANAGER FT PAY | 31,523 | 25,520 | 27,333 | 27,333 | 30,454 | 30,454 | 30,454 | 30,454 | 3,121 | 11.4\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| STAFF FULL TIME PAY | 96,813 | 120,934 | 127,683 | 124,780 | 139,923 | 139,923 | 139,923 | 139,923 | 12,240 | 9.6\% |
| INTERN STIPENDS | - | - | - | - | - | - | - | - | - | 100.0\% |
| CELL PHONE STIPEND | 58 | 1,150 | - | - | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 100.0\% |
| PART TIME PAY | 460 | - | - | - | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 0.0\% |
| FICA | 7,881 | 9,000 | 9,585 | 9,404 | 11,002 | 11,002 | 11,002 | 11,002 | 1,417 | 14.8\% |
| MEDICARE | 1,847 | 2,105 | 2,242 | 2,199 | 2,574 | 2,574 | 2,574 | 2,574 | 332 | 14.8\% |
| DENTAL INSURANCE | 339 | 327 | 331 | 331 | 347 | 347 | 347 | 347 | 16 | 4.8\% |
| LONG TERM DISABILITY INSURANCE | 541 | 723 | 756 | 756 | 847 | 847 | 847 | 847 | 91 | 12.0\% |
| HEALTH INSURANCE | 17,199 | 18,810 | 20,047 | 20,047 | 21,388 | 21,388 | 21,388 | 21,388 | 1,341 | 6.7\% |
| PENSION | 12,137 | 13,258 | 12,991 | 12,694 | 17,131 | 17,131 | 17,131 | 17,131 | 4,140 | 31.9\% |
| OVERTIME | 117 | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | 0.0\% |
| EMPLOYEE TRAINING | 148 | 319 | 3,500 | 3,500 | 4,000 | 4,000 | 4,000 | 4,000 | 500 | 14.3\% |
| PROFESSIONAL DUES | 25 | - | 600 | 600 | 600 | 600 | 600 | 600 | - | 0.0\% |
| TELEPHONES | 165 | 177 | 400 | 400 | 400 | 400 | 400 | 400 | - | 0.0\% |
| POSTAGE | 5 | 1 | 200 | 200 | 200 | 200 | 200 | 200 | - | 0.0\% |
| PUBLIC COMMUNICATIONS | 24 | 315 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | - | 0.0\% |
| TRAVEL | - | 161 | 250 | 250 | 250 | 250 | 250 | 250 | - | 0.0\% |
| OFFICE SUPPLIES | (0) | 142 | 200 | 200 | 250 | 250 | 250 | 250 | 50 | 25.0\% |
| NEW EQUIPMENT | - | 1,159 | - | - | 3,833 | 3,833 | 3,833 | 3,833 | 3,833 | 100.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL ADMINISTRATION | 169,282 | 194,100 | 209,618 | 206,194 | 240,399 | 240,399 | 240,399 | 240,399 | 30,781 | 14.7\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL TOWN MANAGER \& ADMINISTRATION | 455,925 | 499,507 | 525,186 | 522,101 | 471,686 | 533,488 | 533,488 | 533,488 | 8,302 | 1.6\% |

FY 2024 TOWN APPROPRIATIONS

|  | $\begin{gathered} 2021 \\ \text { ACTUAL } \\ \hline \end{gathered}$ | 2022 ACTUAL | $\begin{gathered} 2023 \\ \text { BUDGET } \end{gathered}$ | 2023 <br> PROJECTION | 2024 <br> DEPARTMENT | $\begin{gathered} 2024 \\ \text { PROPOSED } \\ \hline \end{gathered}$ | FINANCE COMMITTEE | $\begin{gathered} 2024 \\ \text { ADOPTED } \\ \hline \end{gathered}$ | TC <br> INC. <br> DEC. | $\begin{gathered} \text { TC } \\ \text { PCT } \\ \text { CHANGE } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| STIPENDS | 10,750 | 9,911 | 10,750 | 10,750 | 10,750 | 10,750 | 10,750 | 10,750 | - | 0.0\% |
| FICA | 667 | 781 | 667 | 667 | 667 | 667 | 667 | 667 | - | 0.0\% |
| MEDICARE | 156 | 183 | 156 | 156 | 156 | 156 | 156 | 156 | - | 0.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL COUNCIL | 11,572 | 10,875 | 11,573 | 11,573 | 11,573 | 11,573 | 11,573 | 11,573 | - | 0.0\% |

## GENERAL GOVERNMENT

| OFFSITE STORAGE | 6,000 | 8,023 | 3,900 | 3,900 | 3,900 | 3,900 | 3,900 | 3,900 | - | 0.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| COMMUNITY SURVEY | - | 19,995 | - | - | - | 20,000 | 20,000 | 20,000 | 20,000 | 100.0\% |
| RECREATION COMPLEX STUDY | - | - | - | - | - | - | - | - | - | 0.0\% |
| PROFESSIONAL DUES | 325 | 340 | 500 | 500 | 500 | 500 | 500 | 500 | - | 0.0\% |
| COGDUES (Gr. Portland Council of Govern) | 30,270 | 46,712 | 42,057 | 42,057 | 42,057 | 46,484 | 46,484 | 46,484 | 4,427 | 10.5\% |
| ETA DUES (Eastern Trail Alliance) | - | 5,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | - | 0.0\% |
| MMA DUES (Maine Municipal Association) | 28,872 | 29,460 | 29,900 | 29,900 | 30,368 | 30,368 | 30,368 | 30,368 | 468 | 1.6\% |
| BIDD-SACO-OOB TRANSIT | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | - | 0.0\% |
| OFFICE EQUIPMENT | 22,077 | 19,042 | 26,500 | 26,500 | 26,500 | 26,500 | 26,500 | 26,500 | - | 0.0\% |
| CONTINGENCY | 115 | 423 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | - | 0.0\% |
| SCARBOROUGH LAND TRUST | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | - | 0.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL GENERAL GOVERNMENT | 116,660 | 157,995 | 139,357 | 139,357 | 139,825 | 164,252 | 164,252 | 164,252 | 24,895 | 17.9\% |

PUBLIC INFORMATION

| TOWN REPORT/MUNICIPAL DIRECTORY | - | - | 500 | 500 | 500 | 500 | 500 | 500 | - | 0.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL PUBLIC INFORMATION | - | - | 500 | 500 | 500 | 500 | 500 | 500 | - | 0.0\% |

PAYMENTS TO OTHER AGENCIES

| PROJECT GRACE | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | - | 0.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL OTHER AGENCY PA YMENTS | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | - | 0.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |




TOWN CLERK'S OFFICE





FY 2024 TOWN APPROPRIA TIONS


| ADMIN. FULL TIME PAY | 74,660 | 76,561 | 85,939 | 81,997 | 91,358 | 91,358 | 91,358.00 | 91,358 | 5,419 | 6.3\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| STAFF FULL TIME PAY | 134,371 | 120,055 | 139,855 | 139,298 | 149,074 | 149,074 | 149,074.00 | 149,074 | 9,219 | 6.6\% |
| CELL PHONE STIPEND | 1,498 | 1,113 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800.00 | 1,800 | - | 0.0\% |
| PART TIME PAY | 1,421 | 9,697 | - | - | 2,500 | 2,500 | 2,500.00 | 2,500 | 2,500 | 0.0\% |
| FICA | 12,114 | 12,351 | 13,594 | 13,314 | 14,200 | 14,200 | 14,200.00 | 14,200 | 606 | 4.5\% |
| MEDICARE | 2,845 | 2,889 | 3,182 | 3,115 | 3,322 | 3,322 | 3,322.00 | 3,322 | 140 | 4.4\% |
| DENTAL INSURANCE | 590 | 397 | 464 | 464 | 487 | 487 | 487.00 | 487 | 23 | 5.0\% |
| LONG TERM DISABILITY INSURANCE | 926 | 916 | 1,092 | 1,092 | 1,186 | 1,186 | 1,186.00 | 1,186 | 94 | 8.6\% |
| HEALTH INSURANCE | 39,687 | 33,379 | 39,494 | 39,494 | 42,135 | 42,135 | 42,135.00 | 42,135 | 2,641 | 6.7\% |
| PENSION | 23,852 | 23,557 | 22,552 | 22,092 | 27,666 | 27,666 | 27,666.00 | 27,666 | 5,114 | 22.7\% |
| OVERTIMEPAY | 386 | 1,913 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500.00 | 1,500 | - | 0.0\% |
| EMPLOYEE TRAINING | 1,298 | 2,576 | 3,000 | 3,000 | 5,000 | 5,000 | 5,000.00 | 5,000 | 2,000 | 66.7\% |
| RECRUITMENT | 7,614 | 6,334 | 8,500 | 8,500 | 10,000 | 10,000 | 10,000.00 | 10,000 | 1,500 | 17.6\% |
| CONTRACTED SERVICES | 750 | - | - | - | - | - | - | - | - | 0.0\% |
| PROFESSIONALDUES | 344 | 359 | 500 | 500 | 500 | 500 | 500.00 | 500 | - | 0.0\% |
| TELEPHONES | 524 | 579 | 650 | 650 | 650 | 650 | 650.00 | 650 | - | 0.0\% |
| POSTAGE | 719 | 845 | 600 | 600 | 600 | 600 | 600.00 | 600 | - | 0.0\% |
| TRAVEL | - | 240 | 200 | 200 | 300 | 300 | 300.00 | 300 | 100 | 50.0\% |
| OFFICE SUPPLIES | 1,271 | 877 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000.00 | 1,000 | - | 0.0\% |
| TRAINING SUPPLIES | - | 91 | 200 | 200 | 200 | 200 | 200.00 | 200 | - | 0.0\% |
| NEW EQUIPMENT | - | 394 | - | - | 2,055 | 2,055 | 2,055 | 2,055 | 2,055 | 0.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL HUMAN RESOURCES | 304,868.65 | 295,122 | 324,122 | 318,816 | 355,533 | 355,533 | 355,533 | 355,533 | 31,411 | 9.7\% |


| PROPOSED POSITIONS | - | - | - | - | 76,552 | 76,552 | 76,552 | 76,552 | 76,552 | 100.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| STIPEND HEALTH OFFICER | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | 0.0\% |
| GA PART TIME PAY | 20,935 | 22,157 | 21,072 | 21,072 | - | - | - | - | (21,072) | -100.0\% |
| FICA | 1,336 | 1,476 | 1,307 | 1,307 | - | - | - | - | $(1,307)$ | -100.0\% |
| MEDICARE | 312 | 345 | 306 | 306 | - | - | - | - | (306) | -100.0\% |
| EMPLOYEE TRAINING | 85 | - | 225 | 225 | 225 | 225 | 225 | 225 | - | 0.0\% |
| GENERAL ASSIST BURIALS | 1,050 | 2,698 | 5,040 | 5,040 | 5,040 | 5,040 | 5,040 | 5,040 | - | 0.0\% |
| GENERAL ASSIST ELECTRIC | 2,027 | 3,599 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | - | 0.0\% |
| GEN ASSIST EMERGENCY HOUSING | 25,541 | 16,732 | - | - | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 0.0\% |
| GENERAL ASSIST HEATING | 285 | 3,761 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | - | 0.0\% |
| GENERAL ASSIST HOUSING | 76,361 | 36,610 | 57,600 | 57,600 | 120,000 | 120,000 | 120,000 | 120,000 | 62,400 | 108.3\% |
| GENERAL ASSIST HOUSEHOLD | 1,864 | 1,677 | 420 | 420 | 5,200 | 5,200 | 5,200 | 5,200 | 4,780 | 1138.1\% |
| GENERAL ASSIST MEDICAL | - | - | 120 | 120 | 120 | 120 | 120 | 120 | - | 0.0\% |
| GENERAL ASSIST PRESCRIPTIONS | - | - | 120 | 120 | 1,300 | 1,300 | 1,300 | 1,300 | 1,180 | 983.3\% |
| GENERAL ASSIST PROPANE | - | 300 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | - | 0.0\% |
| GENERAL ASSIST FOOD | 10,198 | 7,216 | 21,600 | 21,600 | 32,000 | 32,000 | 32,000 | 32,000 | 10,400 | 48.1\% |
| GENERAL ASSIST KEEP CUMB CTY WARM | - | - | - | - | - | - | - | - | - | 100.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL PUBLIC HEALTH AND WELFARE | 140,995 | 97,569.75 | 116,010 | 116,010 | 260,637 | 260,637 | 260,637 | 260,637 | 144,627 | 124.7\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL HUMAN RESOURCES \& PUBLIC HEALTH | 445,863 | 392,692 | 440,132 | 434,826 | 616,170 | 616,170 | 616,170 | 616,170 | 176,038 | 40.0\% |



FINANCEDEPARTMENT

|  | ACCOUNTING FULL TIME PAY | 114,359 | 119,339 | 123,532 | 123,532 | 127,754 | 127,754 | 127,754 | 127,754 | 4,222 | 3.4\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | STAFF FULL TIME PAY | 139,139 | 128,740 | 142,007 | 142,007 | 151,674 | 151,674 | 151,674 | 151,674 | 9,667 | 6.8\% |
|  | FINANCE CELL PHONE STIPEND | 1,190 | 1,225 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | - | 0.0\% |
|  | FINANCE PART TIME PAY | 1,106 | 13,666 | 1,100 | 1,100 | 1,000 | 1,000 | 1,000 | 1,000 | (100) | -9.1\% |
|  | FICA | 15,155 | 15,895 | 16,180 | 16,142 | 16,778 | 16,778 | 16,778 | 16,778 | 598 | 3.7\% |
|  | MEDICARE | 3,544 | 3,717 | 3,787 | 3,778 | 3,926 | 3,926 | 3,926 | 3,926 | 139 | 3.7\% |
|  | DENTALINSURANCE | 520 | 556 | 530 | 530 | 834 | 834 | 834 | 834 | 304 | 57.4\% |
|  | LONG TERM DISABILITY INSURANCE | 1,213 | 1,045 | 1,326 | 1,326 | 1,398 | 1,398 | 1,398 | 1,398 | 72 | 5.4\% |
|  | HEALTH INSURANCE | 45,591 | 34,856 | 42,013 | 42,013 | 44,823 | 44,823 | 44,823 | 44,823 | 2,810 | 6.7\% |
|  | PENSION | 25,154 | 25,251 | 26,774 | 26,711 | 34,628 | 34,628 | 34,628 | 34,628 | 7,854 | 29.3\% |
|  | OVERTIME PAY | 163 | - | 400 | 400 | - | - | - | - | (400) | -100.0\% |
|  | EMPLOYEE TRAINING | 641 | 6,108 | 14,710 | 15,954 | 15,000 | 15,000 | 15,000 | 15,000 | 290 | 2.0\% |
|  | CONTRACTED SERVICES | 195 | 204 | 195 | 195 | 1,000 | 1,000 | 1,000 | 1,000 | 805 | 412.8\% |
|  | AUDIT | 31,030 | 30,530 | 58,500 | 58,500 | 86,500 | 86,500 | 86,500 | 86,500 | 28,000 | 47.9\% |
|  | PROFESSIONALDUES | 505 | 315 | 700 | 700 | 1,000 | 1,000 | 1,000 | 1,000 | 300 | 42.9\% |
|  | PHONES | 331 | 346 | 335 | 335 | - | 350 | 350 | 350 | 15 | 4.5\% |
|  | POSTAGE | 2,295 | 2,459 | 3,000 | 3,000 | 3,500 | 3,500 | 3,500 | 3,500 | 500 | 16.7\% |
| $\infty$ | TRAVEL | - | 120 | 400 | 400 | 400 | 400 | 400 | 400 | - | 0.0\% |
| $\infty$ | OFFICE SUPPLIES | 4,291 | 5,629 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | - | 0.0\% |
|  | BOOKS | 18 | - | 150 | 150 | 200 | 200 | 200 | 200 | 50 | 33.3\% |
|  | NEW EQUIPMENT | - | 4,536 | 2,600 | 6,783 | 1,170 | 1,170 | 1,170 | 1,170 | $(1,430)$ | -55.0\% |
|  | ACCOUNTINGFEES | 8,391 | 9,095 | 8,300 | 8,300 | 5,000 | 5,000 | 5,000 | 5,000 | $(3,300)$ | -39.8\% |
|  |  |  |  |  |  |  |  |  |  | - | 100.0\% |
|  | TOTAL ACCOUNTING | 394,831 | 403,635 | 453,239 | 458,556 | 503,285 | 503,635 | 503,635 | 503,635 | 50,396 | 11.1\% |



| STAFF FULL TIME PAY | 255,517 | 266,535 | 291,676 | 289,039 | 306,470 | 306,470 | 306,470 | 306,470 | 14,794 | 5.1\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| CELL PHONE STIPEND | 595 | 613 | 600 | 600 | 600 | 600 | 600 | 600 | - | 0.0\% |
| PART TIME PAY | 6,452 | 24,377 | 27,000 | 27,000 | 28,269 | 28,269 | 28,269 | 28,269 | 1,269 | 4.7\% |
| FICA | 15,574 | 17,811 | 19,355 | 19,189 | 20,259 | 20,259 | 20,259 | 20,259 | 904 | 4.7\% |
| MEDICARE | 3,653 | 4,165 | 4,530 | 4,490 | 4,741 | 4,741 | 4,741 | 4,741 | 211 | 4.7\% |
| DENTAL INSURANCE | 1,322 | 1,259 | 1,325 | 1,325 | 1,390 | 1,390 | 1,390 | 1,390 | 65 | 4.9\% |
| LONG TERM DISABILITY INSURANCE | 1,242 | 1,161 | 1,446 | 1,446 | 1,535 | 1,535 | 1,535 | 1,535 | 89 | 6.2\% |
| HEALTH INSURANCE | 49,405 | 53,689 | 58,819 | 58,819 | 62,753 | 62,753 | 62,753 | 62,753 | 3,934 | 6.7\% |
| PENSION | 21,691 | 26,611 | 29,971 | 29,699 | 28,978 | 28,978 | 28,978 | 28,978 | (993) | -3.3\% |
| OVERTIME PAY | 1,578 | 4,593 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | - | 0.0\% |
| EMPLOYEE TRAINING | 527 | 377 | 360 | 360 | 700 | 700 | 700 | 700 | 340 | 94.4\% |
| REGISTRY OF DEEDS | 5,567 | 4,619 | 6,000 | 6,000 | 5,500 | 5,500 | 5,500 | 5,500 | (500) | -8.3\% |
| CREDIT CARD FEES | 19,365 | 36,470 | 12,500 | 12,500 | 38,000 | 38,000 | 38,000 | 38,000 | 25,500 | 204.0\% |
| PROFESSIONAL DUES | 180 | 330 | 150 | 150 | 180 | 180 | 180 | 180 | 30 | 20.0\% |
| PHONES | 772 | 795 | 800 | 800 | 800 | 800 | 800 | 800 | - | 0.0\% |
| POSTAGE | 14,483 | 7,876 | 14,000 | 14,000 | 13,500 | 13,500 | 13,500 | 13,500 | (500) | -3.6\% |
| PRINT \& BINDING | 3,640 | 3,753 | 4,500 | 5,065 | 4,500 | 4,500 | 4,500 | 4,500 | - | 0.0\% |
| OFFICE SUPPLIES | 2,704 | 2,599 | 2,800 | 2,800 | 3,000 | 3,000 | 3,000 | 3,000 | 200 | 7.1\% |
| BOOKS | - | - | 400 | 400 | 400 | 400 | 400 | 400 | - | 0.0\% |
| SACO PATHFINDERS SNOWMOBILE | 2,860 | 3,058 | 3,058 | 3,058 | 3,058 | 3,058 | 3,058 | 3,058 | - | 0.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL REVENUE OFFICE | 407,128 | 460,691 | 481,790 | 479,240 | 527,133 | 527,133 | 527,133 | 527,133 | 45,343 | 9.4\% |



|  |  | TOWN OF SCARBOROUGH <br> NEXT YEAR/ CURRENT YEAR BUDGET ANALYSIS <br> FY 2024 TOWN A PPROPRIA TIONS |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | $\begin{gathered} 7 / 6 / 2023 \\ 12: 51 \mathrm{PM} \end{gathered}$ |
|  |  |  |  |
|  |  | $\begin{gathered} 2021 \\ \text { ACTUAL } \\ \hline \end{gathered}$ | $\begin{gathered} 2022 \\ \text { ACTUAL } \\ \hline \end{gathered}$ | $\begin{gathered} 2023 \\ \text { BUDGET } \\ \hline \end{gathered}$ | $\begin{gathered} 2023 \\ \text { PROJECTION } \\ \hline \end{gathered}$ | $2024$ <br> DEPARTMENT | $\begin{gathered} 2024 \\ \text { PROPOSED } \\ \hline \end{gathered}$ | FINANCE COMMITTEE | $\begin{gathered} 2024 \\ \text { ADOPTED } \\ \hline \end{gathered}$ | TC <br> INC. <br> DEC. | $\begin{gathered} \text { TC } \\ \text { PCT } \\ \text { CHANGE } \end{gathered}$ |
| $\underset{\sim}{6}$ | MANAGEMENT INFORMATION SYSTEMS |  |  |  |  |  |  |  |  |  |  |
|  | ADMIN FULL TIME PAY |  |  |  |  |  |  |  |  | 107,167 | 98,337 | 123,532 | 123,532 | 130,957 | 130,957 | 130,957 | 130,957 | 7,425 | 6.0\% |
|  | STAFF FULL TIME PAY |  |  |  |  |  |  |  |  | 537,975 | 563,977 | 687,203 | 677,523 | 697,008 | 697,008 | 697,008 | 697,008 | 9,805 | 1.4\% |
|  | PROPOSED POSITIONS | - | - | - | - | - | - | - | - | - | 100.0\% |
|  | STIPENDS - ADMIN | 839 | 2,289 | - | - | - | - | - | - | - | 0.0\% |
|  | IS CELL PHONE STIPEND | 2,068 | 3,413 | 6,000 | 6,000 | 6,500 | 6,500 | 6,500 | 6,500 | 500 | 8.3\% |
|  | PART TIMEPAY | - | - | - | - | - | - | - | - | - | 0.0\% |
|  | FICA | 38,677 | 39,481 | 48,447 | 47,842 | 49,363 | 49,363 | 49,363 | 49,363 | 916 | 1.9\% |
|  | MEDICARE | 9,041 | 9,233 | 11,336 | 11,193 | 11,549 | 11,549 | 11,549 | 11,549 | 213 | 1.9\% |
|  | DENTALINSURANCE | 2,264 | 2,187 | 2,650 | 2,650 | 2,780 | 2,780 | 2,780 | 2,780 | 130 | 4.9\% |
|  | LONG TERM DISABILITY INSURANCE | 2,998 | 2,636 | 4,012 | 4,012 | 4,144 | 4,144 | 4,144 | 4,144 | 132 | 3.3\% |
|  | HEALTH INSURANCE | 106,297 | 113,322 | 149,139 | 149,139 | 149,801 | 149,801 | 149,801 | 149,801 | 662 | 0.4\% |
|  | PENSION | 64,718 | 61,534 | 78,556 | 77,565 | 70,707 | 70,707 | 70,707 | 70,707 | $(7,849)$ | -10.0\% |
|  | EMPLOYEE TRAINING | 174 | 4,492 | 10,250 | 10,250 | 10,250 | 10,250 | 10,250 | 10,250 | - | 0.0\% |
|  | VEHICLE MAINTENANCEPARTS | 1,749 | 2,209 | 1,500 | 1,500 | 2,000 | 2,000 | 2,000 | 2,000 | 500 | 33.3\% |
|  | HARDWARE MAINTENANCE | 74,971 | 91,053 | 90,306 | 93,983 | 131,250 | 131,250 | 131,250 | 131,250 | 40,944 | 45.3\% |
|  | SOFTWAREMAINTENANCE | 349,911 | 413,587 | 495,338 | 500,338 | 575,658 | 575,658 | 575,658 | 575,658 | 80,320 | 16.2\% |
|  | INTERNET | 21,727 | 17,979 | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 | - | 0.0\% |
|  | PHONES | 866 | 3,294 | 1,500 | 1,500 | - | - | - | - | $(1,500)$ | -100.0\% |
|  | TRAVEL | - | - | 375 | 375 | 350 | 350 | 350 | 350 | (25) | -6.7\% |
|  | OFFICE SUPPLIES | 1,358 | 1,406 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | - | 0.0\% |
|  | VEHICLE FUEL GAS | 850 | 1,203 | 900 | 900 | 1,000 | 1,560 | 1,560 | 1,560 | 660 | 73.3\% |
|  | BOOKS | - | 99 | 750 | 750 | 750 | 750 | 750 | 750 | - | 0.0\% |
|  | NEW VEHICLES | - | - | - | - | - | - | - | - | - | 100.0\% |
|  | DEPT REQUESTS SOFTWARE/HARDWARE | 276 | 21,145 | 45,395 | 45,395 | 49,150 | 49,150 | 49,150 | 49,150 | 3,755 | 8.3\% |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  | TOTAL MANAGEMENT INFORMATION SYSTEMS | 1,323,926 | 1,452,876 | 1,781,689 | 1,778,947 | 1,917,717 | 1,918,277 | 1,918,277 | 1,918,277 | 136,588 | 7.7\% |





## COMMUNITY SERVICES SUMMARY

| Community Services Exp - Administration | 382,901 | 490,063.87 | 494,646 | 490,793 | 528,978 | 528,978 | 528,978 | 528,978 | 34,332 | 6.9\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Less Revenues | $(261,828)$ | $(305,659)$ | $(331,100)$ | $(336,256)$ | $(336,100)$ | $(336,100)$ | $(336,100)$ | $(336,100)$ | $(5,000)$ | 1.5\% |
| *Community Services (NET) | 121,072 | 184,405 | 163,546 | 154,537 | 192,878 | 192,878 | 192,878 | 192,878 | 29,332 | 17.9\% |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |


| Community Services - Grounds/Facilities | 432,520 | 586,270.97 | 654,190 | 649,271 | 1,020,648 | 1,026,764 | 1,026,764 | 1,026,764 | 372,574 | 57.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Less Revenues | $(22,448)$ | (35,339) | $(54,500)$ | (54,500) | $(259,179)$ | $(259,179)$ | $(259,179)$ | $(259,179)$ | (204,679) | 375.6\% |
| *Grounds and Facilities (NET) | 410,073 | 550,932 | 599,690 | 594,771 | 761,469 | 767,585 | 767,585 | 767,585 | 167,895 | 28.0\% |


| Community Services - Recreation | 115,267 | 290,895 | 269,049 | 266,614 | 224,707 | 224,707 | 224,707 | 224,707 | $(44,342)$ | -16.5\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Less Revenues | $(122,127)$ | $(265,632)$ | $(255,000)$ | $(249,000)$ | $(290,000)$ | $(290,000)$ | $(290,000)$ | $(290,000)$ | 0 | 13.7\% |
| *Recreation Programs (NET) | $(6,860)$ | 25,262 | 14,049 | 17,614 | $(65,293)$ | $(65,293)$ | $(65,293)$ | $(65,293)$ | $(79,342)$ | -564.8\% |
|  |  |  |  |  |  |  |  |  |  |  |
| Community Services - Intergenerational | 429,669 | 822,481 | 1,044,562 | 1,043,255 | 1,065,385 | 1,065,385 | 1,065,385 | 1,065,385 | 20,823 | 2.0\% |
| Less Revenues | $(373,133)$ | $(1,025,996)$ | (1,453,500) | (1,453,500) | (1,453,500) | (1,453,500) | (1,453,500) | (1,453,500) | 0 | 0.0\% |
| *Intergenerational (NET) | 56,535 | $(203,515)$ | $(408,938)$ | $(410,245)$ | $(388,115)$ | $(388,115)$ | $(388,115)$ | $(388,115)$ | 20,823 | -5.1\% |


| Community Services - Beach Mgt. | 255,859 | 296,615 | 356,511 | 356,511 | 411,173 | 406,173 | 406,173 | 406,173 | 49,662 | 13.9\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Less Revenues | $(385,000)$ | $(411,400)$ | $(462,000)$ | $(462,000)$ | $(462,000)$ | $(462,000)$ | $(462,000)$ | $(462,000)$ | 0 | 0.0\% |
| *Beach Management (NET) | $(129,141)$ | $(114,785)$ | $(105,489)$ | $(105,489)$ | $(50,827)$ | $(55,827)$ | $(55,827)$ | $(55,827)$ | 49,662 | -47.1\% |


| Community Services - HUB | 291,462 | 345,080 | 356,824 | 356,824 | 356,783 | 363,783 | 363,783 | 363,783 | 6,959 | 2.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Less Revenues | $(306,243)$ | $(100,103)$ | - | $(47,320)$ | - | - | - | - | 0 | 100.0\% |
| *CS HUB (NET) | $(14,781)$ | 244,977 | 356,824 | 309,504 | 356,783 | 363,783 | 363,783 | 363,783 | 6,959 | 2.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL CS APPROPRIATION | 1,907,677 | 2,831,406 | 3,175,782 | 3,163,268 | 3,607,674 | 3,615,790 | 3,615,790 | 3,615,790 | 440,008 | 13.9\% |
| TOTAL CS REVENUES | (1,470,779) | (2,144,129) | (2,556,100) | (2,602,576) | (2,800,779) | (2,800,779) | $(2,800,779)$ | $(2,800,779)$ | (244,679) | 9.6\% |
| TOTALCS NET BUDGET | 436,898 | 687,277 | 619,682 | 560,692 | 806,895 | 815,011 | 815,011 | 815,011 | 195,329 | 31.5\% |


|  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | NEXT YEAR | N OF SCARB RRENT YEAR | OUGH UDGET ANALY |  |  |  |  |  | $\begin{array}{r} 7 / 6 / 2023 \\ 12: 51 \mathrm{PM} \end{array}$ |
|  |  | FY 20 | OOWN A PPRO | RIA TIONS |  |  |  |  |  |  |
|  | $\begin{gathered} 2021 \\ \text { ACTUAL } \\ \hline \end{gathered}$ | $\begin{gathered} 2022 \\ \text { ACTUAL } \\ \hline \end{gathered}$ | $\begin{gathered} 2023 \\ \text { BUDGET } \\ \hline \end{gathered}$ | $2023$ <br> PROJECTION | $\begin{gathered} 2024 \\ \text { DEPARTMENT } \end{gathered}$ | $\begin{gathered} 2024 \\ \text { PROPOSED } \\ \hline \end{gathered}$ | FINANCE COMMITTEE | $\begin{gathered} 2024 \\ \text { ADOPTED } \\ \hline \end{gathered}$ | $\begin{gathered} \text { TC } \\ \text { INC. } \\ \text { DEC. } \\ \hline \end{gathered}$ | $\begin{gathered} \text { TC } \\ \text { PCT } \\ \text { CHANGE } \end{gathered}$ |
| COMMUNITY SERVICES |  |  |  |  |  |  |  |  |  |  |
| ADMINISTRATION |  |  |  |  |  |  |  |  |  |  |
| ADMIN FULL TIME PAY | 97,272 | 103,188 | 107,432 | 106,434 | 115,648 | 115,648 | 115,648 | 115,648 | 8,216 | 7.6\% |
| OFFICEMANAGER | 59,516 | 64,335 | 69,507 | 66,394 | 76,752 | 76,752 | 76,752 | 76,752 | 7,245 | 10.4\% |
| CLERICALFULL TIME | 37,392 | 42,139 | 45,533 | 43,493 | 49,068 | 49,068 | 49,068 | 49,068 | 3,535 | 7.8\% |
| CELL PHONE STIPEND | 1,190 | 1,225 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | - | 0.0\% |
| FICA | 10,945 | 11,918 | 12,720 | 12,337 | 13,733 | 13,733 | 13,733 | 13,733 | 1,013 | 8.0\% |
| MEDICARE | 2,560 | 2,787 | 2,978 | 2,887 | 3,213 | 3,213 | 3,213 | 3,213 | 235 | 7.9\% |
| DENTAL INSURANCE | 520 | 807 | 795 | 795 | 834 | 834 | 834 | 834 | 39 | 4.9\% |
| LONG TERM DISABILITY INSURANCE | 979 | 1,027 | 1,082 | 1,082 | 1,209 | 1,209 | 1,209 | 1,209 | 127 | 11.7\% |
| HEALTH INSURANCE | 37,991 | 39,420 | 42,013 | 42,013 | 44,823 | 44,823 | 44,823 | 44,823 | 2,810 | 6.7\% |
| PENSION | 19,414 | 21,467 | 22,663 | 22,034 | 21,692 | 21,692 | 21,692 | 21,692 | (971) | -4.3\% |
| OVERTIMEPAY | 563 | 2,388 | 1,000 | 1,000 | 2,000 | 2,000 | 2,000 | 2,000 | 1,000 | 100.0\% |
| EMPLOYEE TRAINING | 641 | 3,796 | 6,550 | 6,550 | 13,100 | 13,100 | 13,100 | 13,100 | 6,550 | 100.0\% |
| CONTRACTED SERVICES | 990 | - | 500 | 500 | 500 | 500 | 500 | 500 | - | 0.0\% |
| PROFESSIONALDUES | 1,005 | 1,310 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | - | 0.0\% |
| TELEPHONES | 496 | 514 | - | 344 | - | - | - | - | - | 100.0\% |
| POSTAGE | 219 | 178 | 500 | 500 | 500 | 500 | 500 | 500 | - | 0.0\% |
| PASSPORT POSTAGE | 1,002 | 4,652 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | - | 0.0\% |
| BROCHURE | 769 | 2,709 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | - | 0.0\% |
| TRAVEL | 45 | 1,718 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | - | 0.0\% |
| OFFICE SUPPLIES | 1,702 | 1,613 | 2,500 | 2,500 | 4,000 | 4,000 | 4,000 | 4,000 | 1,500 | 60.0\% |
| MISCELLANEOUS SUPPLIES | 1,771 | 1,613 | 1,000 | 1,000 | 1,500 | 1,500 | 1,500 | 1,500 | 500 | 50.0\% |
| VEHICLEFUEL/GAS | 2,737 | 13,666 | 1,000 | 1,000 | - | - | - | - | $(1,000)$ | -100.0\% |
| NEW EQUIPMENT | - | 381 |  |  |  |  |  | - | - | 100.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTALADMINISTRATION | 279,720 | 322,851 | 328,473 | 321,563 | 359,272 | 359,272 | 359,272 | 359,272 | 30,799 | 9.4\% |



| STAFF FULL TIME PAY | 39,716 | 46,519 | 49,871 | 48,069 | 54,205 | 54,205 | 54,205 | 54,205 | 4,334 | 8.7\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| CS CABLETV CELL PHONE STIPEND | 595 | 613 | 600 | 600 | 600 | 600 | 600 | 600 | - | 0.0\% |
| PART TIME PAY | 4,750 | 4,734 | 13,260 | 13,260 | 15,912 | 15,912 | 15,912 | 15,912 | 2,652 | 20.0\% |
| PROGRAM DIRECTOR | 5,160 | 14,613 | 24,700 | 24,700 | 19,760 | 19,760 | 19,760 | 19,760 | (4,940) | -20.0\% |
| FICA | 2,478 | 3,458 | 4,860 | 4,748 | 4,934 | 4,934 | 4,934 | 4,934 | 74 | 1.5\% |
| MEDICARE | 580 | 809 | 1,138 | 1,111 | 1,154 | 1,154 | 1,154 | 1,154 | 16 | 1.4\% |
| DENTALINSURANCE | 260 | 262 | 265 | 265 | 278 | 278 | 278 | 278 | 13 | 4.9\% |
| LONG TERM DISABILITY INSURANCE | 221 | 231 | 241 | 241 | 271 | 271 | 271 | 271 | 30 | 12.4\% |
| HEALTH INSURANCE | 15,197 | 15,768 | 16,805 | 16,805 | 17,929 | 17,929 | 17,929 | 17,929 | 1,124 | 6.7\% |
| PENSION | 5,518 | 6,665 | 7,083 | 6,899 | 5,813 | 5,813 | 5,813 | 5,813 | $(1,270)$ | -17.9\% |
| OVERTIME PAY | - | 300 | 500 | 500 | 2,000 | 2,000 | 2,000 | 2,000 | 1,500 | 300.0\% |
| EMPLOYEE TRAINING | - | 58 | 200 | 200 | 200 | 200 | 200 | 200 | - | 0.0\% |
| CONTRACTED SERVICES | 9,178 | 9,859 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | - | 0.0\% |
| PROFESSIONAL DUES | 367 | 720 | 400 | 400 | 400 | 400 | 400 | 400 | - | 0.0\% |
| EQUIPMENT MAINTENANCE | 4,110 | 9 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | - | 0.0\% |
| SPECIAL PROGRAMS | 872 | 309 | 250 | 250 | 250 | 250 | 250 | 250 | - | 0.0\% |
| NEW EQUIPMENT | 1,795 | 15,458 | 1,000 | 4,999 | 1,000 | 1,000 | 1,000 | 1,000 | - | 0.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTALCABLETV | 90,797 | 120,383 | 129,673 | 131,547 | 133,206 | 133,206 | 133,206 | 133,206 | 3,533 | 2.7\% |

COMMUNITY PROGRAMS

| FICA TAX | - | 51 | - | - | - | - | - | - | - | 100.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| MEDICARETAX | - | 12 | - | - | - | - | - | - | - | 100.0\% |
| PENSION | - | 84 | - | - | - | - | - | - | - | 100.0\% |
| OVERTIME SPECIAL DUTY | - | 791 | - | - | - | - | - | - | - | 100.0\% |
| TICKET PURCHASES | - | 13,015 | 16,500 | 16,500 | 16,500 | 16,500 | 16,500 | 16,500 | - | 0.0\% |
| SPECIAL EVENTS | 12,384 | 30,925 | 15,000 | 16,183 | 15,000 | 15,000 | 15,000 | 15,000 | - | 0.0\% |
| FIELD TRIPS | - | 1,950 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - | 0.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTALCOMMUNITYPROGRAMS | 12,384 | 46,829 | 36,500 | 37,683 | 36,500 | 36,500 | 36,500 | 36,500 | - | 0.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTALCOMMUNITY SERVICES ADMIN | 382,901 | 490,064 | 494,646 | 490,793 | 528,978 | 528,978 | 528,978 | 528,978 | 34,332 | 6.9\% |




## MAINTENANCEBUILDING

| CONTRACTED SERVICES | 1,417 | 1,995 | 1,000 | 1,000 | 1,500 | 1,500 | 1,500 | 1,500 | 500 | 50.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| SEWER | - | 4,642 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - | 0.0\% |
| WATER | 2,904 | 2,147 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | - | 0.0\% |
| MISCELLANEOUS SUPPLIES | 398 | - | 200 | 200 | 200 | 200 | 200 | 200 | - | 0.0\% |
| UTILITY GAS ICE RINK | 4,016 | 5,938 | 4,000 | 4,000 | 6,000 | 6,000 | 6,000 | 6,000 | 2,000 | 50.0\% |
| UTILITY ELECTRICITY | 4,978 | 213 | 3,000 | 3,000 | 1,500 | 1,500 | 1,500 | 1,500 | $(1,500)$ | -50.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL MAINTENANCE BUILDING | 13,712 | 14,934 | 16,200 | 16,200 | 17,200 | 17,200 | 17,200 | 17,200 | 1,000 | 6.2\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL COMMUNITY SERV GROUNDS | 432,520 | 586,271 | 654,190 | 649,271 | 1,020,648 | 1,026,764 | 1,026,764 | 1,026,764 | 372,574 | 57.0\% |


| RECREATION MANAGER | 67,387 | 72,662 | 77,216 | 75,151 | - | - | - | - | $(77,216)$ | -100.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| SITE SUPERVISOR/REC LEADER | 131 | 325 | 14,144 | 14,144 | 14,144 | 14,144 | 14,144 | 14,144 | - | 0.0\% |
| CELL PHONE STIPEND | 595 | 613 | 600 | 600 | - | - | - | - | (600) | -100.0\% |
| FICA | 3,857 | 4,274 | 5,418 | 5,289 | 877 | 877 | 877 | 877 | $(4,541)$ | -83.8\% |
| MEDICARE | 902 | 1,000 | 1,267 | 1,237 | 205 | 205 | 205 | 205 | $(1,062)$ | -83.8\% |
| DENTALINSURANCE | 260 | 262 | 265 | 265 | - | - | - | - | (265) | -100.0\% |
| LONG TERM DISABILITY INSURANCE | 346 | 361 | 376 | 376 | - | - | - | - | (376) | -100.0\% |
| HEALTH INSURANCE | 15,197 | 15,768 | 16,805 | 16,805 | - | - | - | - | $(16,805)$ | -100.0\% |
| PENSION | 6,650 | 7,240 | 7,727 | 7,516 | - | - | - | - | $(7,727)$ | -100.0\% |
| OVERTIMEPAY | - | - | - | - | - | - | - | - | - | 0.0\% |
| TRAVEL | - | - | 250 | 250 | - | - | - | - | (250) | -100.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL RECREATION | 95,326 | 102,504 | 124,068 | 121,633 | 15,226 | 15,226 | 15,226 | 15,226 | $(108,842)$ | -87.7\% |


| CAMP FEES | 6,179 | 74,636 | 45,500 | 45,500 | 45,500 | 45,500 | 45,500 | 45,500 | - | 0.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| FICA | - | 4,250 | 2,821 | 2,821 | 2,821 | 2,821 | 2,821 | 2,821 | - | 0.0\% |
| MEDICARE | - | 994 | 660 | 660 | 660 | 660 | 660 | 660 | - | 0.0\% |
| YOUTH RECREATION SUPPLIES | 47 | 730 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | - | 0.0\% |
| CONTRACTED PROGRAMS | 10,755 | 50,695 | 30,000 | 30,000 | 50,000 | 50,000 | 50,000 | 50,000 | 20,000 | 66.7\% |
| CONTRACTED SERVICES | - | - | 500 | 500 | - | - | - | - | (500) | -100.0\% |
| PROGRAM SUPPLIES | - | 1,754 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | - | 0.0\% |
| NEW EQUIPMENT | - | 156 | - |  | - | - | - | - | - | 0.0\% |
| CONTRACTED SERVICES | - | 2,980 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | - | 0.0\% |
| PROGRAM SUPPLIES | 2,961 | 14,686 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | - | 0.0\% |
| LEARN TO SKI | - | - | - | - | - | - | - | - | - |  |
| SPECIAL PROJGRAM SUPPLIES | - | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | - | 0.0\% |
| CONTRACTED PROGRAMS | - | 35,109 | 25,000 | 25,000 | 50,000 | 50,000 | 50,000 | 50,000 | 25,000 | 100.0\% |
| YOUTH TRIPS | - | - | - | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 100.0\% |
| PROGRAM DEVELOPMENT | - | - | - | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 100.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL YOUTH PROGRAMS | 19,941 | 185,989 | 142,481 | 142,481 | 206,981 | 206,981 | 206,981 | 206,981 | 64,500 | 45.3\% |


|  |  | NEXT YEAR | N OF SCARB RRENT YEAR | OUGH <br> UDGET ANALYS |  |  |  |  |  | $\begin{gathered} 7 / 6 / 2023 \\ 12: 51 \mathrm{PM} \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | FY 20 | TOWN A PPRO | RIA TIONS |  |  |  |  |  |  |
|  | $\begin{gathered} 2021 \\ \text { ACTUAL } \\ \hline \end{gathered}$ | 2022 <br> ACTUAL | $\begin{gathered} 2023 \\ \text { BUDGET } \end{gathered}$ | $2023$ <br> PROJECTION | $2024$ <br> DEPARTMENT | 2024 <br> PROPOSED | FINANCE COMMITTEE | $\begin{gathered} 2024 \\ \text { ADOPTED } \\ \hline \end{gathered}$ | $\begin{gathered} \text { TC } \\ \text { INC. } \\ \text { DEC. } \end{gathered}$ | $\begin{gathered} \text { TC } \\ \text { PCT } \\ \text { CHANGE } \end{gathered}$ |
| ADULT PROGRAMS |  |  |  |  |  |  |  |  |  |  |
| PART TIME PAY | - | 725 | - | - | - | - | - | - | - | 100.0\% |
| FICA | - | 45 | - | - | - | - | - | - | - | 100.0\% |
| MEDICARE | - | 11 | - | - | - | - | - | - | - | 100.0\% |
| MISCELLANEOUS SUPPLIES | - | 790 | 500 | 500 | 500 | 500 | 500 | 500 | - | 0.0\% |
| SPECL PROG SUPL \& MATERIAL | - | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | 0.0\% |
| MISCELLANEOUS EXPENSES | - | 20 | 500 | 500 | 500 | 500 | 500 | 500 | - | 0.0\% |
| CONTRACTED PROGRAMS | - | 810 | 500 | 500 | 500 | 500 | 500 | 500 | - | 0.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL ADULT PROGRAMS | - | 2,401 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | - | 0.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL COMMUNITY SERVICES RECREATION | 115,267 | 290,895 | 269,049 | 266,614 | 224,707 | 224,707 | 224,707 | 224,707 | $(44,342)$ | -16.5\% |
| CHILD CARE |  |  |  |  |  |  |  |  |  |  |
| MANAGER FULL TIME PAY | 64,968 | 69,881 | 73,784 | 72,426 | 78,687 | 78,687 | 78,687 | 78,687 | 4,903 | 6.6\% |
| STAFF FULL TIMEPAY | 100,653 | 108,599 | 113,394 | 112,321 | 116,314 | 116,314 | 116,314 | 116,314 | 2,920 | 2.6\% |
| CELL PHONE STIPEND | 1,785 | 1,838 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | - | 0.0\% |
| PART TIME PAY | 59,119 | 163,267 | 253,440 | 253,440 | 238,080 | 238,080 | 238,080 | 238,080 | $(15,360)$ | -6.1\% |
| INCENTIVE PAY | 2,649 | - | - | - | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 100.0\% |
| FICA | 14,020 | 20,810 | 26,777 | 26,625 | 27,992 | 27,992 | 27,992 | 27,992 | 1,215 | 4.5\% |
| MEDICARE | 3,282 | 4,867 | 6,265 | 6,229 | 6,548 | 6,548 | 6,548 | 6,548 | 283 | 4.5\% |
| DENTALINSURANCE | 780 | 785 | 795 | 795 | 556 | 556 | 556 | 556 | (239) | -30.1\% |
| LONG TERM DISABILITY INSURANCE | 850 | 888 | 924 | 924 | 976 | 976 | 976 | 976 | 52 | 5.6\% |
| HEALTH INSURANCE | 45,591 | 47,297 | 50,415 | 50,415 | 37,358 | 37,358 | 37,358 | 37,358 | $(13,057)$ | -25.9\% |
| PENSION | 16,702 | 18,243 | 19,127 | 18,878 | 20,080 | 20,080 | 20,080 | 20,080 | 953 | 5.0\% |
| OVERTIME PAY | 3,768 | 4,814 | 4,000 | 4,000 | 3,000 | 3,000 | 3,000 | 3,000 | $(1,000)$ | -25.0\% |
| EMPLOYEE TRAINING | 560 | 655 | 1,500 | 1,500 | 2,000 | 2,000 | 2,000 | 2,000 | 500 | 33.3\% |
| INFECTIOUS DISEASECONTROL | - | - | 500 | 500 | - | - | - | - | (500) | -100.0\% |
| CONTRACTED SERVICES | - | - | 500 | 500 | 500 | 500 | 500 | 500 | - | 0.0\% |
| LICENSES AND FEES | - | - | 200 | 200 | 200 | 200 | 200 | 200 | - | 0.0\% |
| MISCELLANEOUS MAINTENANCE | - | 16 | 500 | 500 | 500 | 500 | 500 | 500 | - | 0.0\% |
| LEASES LAND | - | 31,021 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | - | 0.0\% |
| ADVERTISEMENT | - | 600 | - | - | - | - | - | - | - | 100.0\% |
| TRAVEL | 231 | 965 | 500 | 500 | 500 | 500 | 500 | 500 | - | 0.0\% |
| OFFICE SUPPLIES | - | - | 250 | 250 | 250 | 250 | 250 | 250 | - | 0.0\% |
| FOOD | - | 10,440 | 10,000 | 10,000 | - | - | - | - | $(10,000)$ | -100.0\% |
| SPECIAL PROGRAMS | 3,675 | 10,397 | 9,000 | 11,796 | 9,000 | 9,000 | 9,000 | 9,000 | - | 0.0\% |
| NEW EQUIPMENT/FURNITURE | - | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | 0.0\% |
| FIELD TRIPS | - | 5,107 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | - | 0.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTALCHILDCARE | 318,631 | 500,489 | 608,671 | 608,599 | 599,341 | 599,341 | 599,341 | 599,341 | $(9,330)$ | -1.5\% |


|  | TOWN OF SCARBOROUGH NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS <br> FY 2024 TOWN A PPROPRIA TIONS |  |  |  |  | $\begin{gathered} 2024 \\ \text { PROPOSED } \\ \hline \end{gathered}$ | FINANCE COMMITTEE | $\begin{gathered} 2024 \\ \text { ADOPTED } \\ \hline \end{gathered}$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  | $\begin{gathered} 7 / 6 / 2023 \\ 12: 51 \mathrm{PM} \end{gathered}$ |
|  |  |  |  |  |  |  |  |  |  |
|  | $\begin{gathered} 2021 \\ \text { ACTUAL } \\ \hline \end{gathered}$ | $\begin{gathered} 2022 \\ \text { ACTUAL } \\ \hline \end{gathered}$ | $\begin{gathered} 2023 \\ \text { BUDGET } \\ \hline \end{gathered}$ | 2023 <br> PROJECTION | $2024$ <br> DEPARTMENT |  |  |  | $\begin{gathered} \text { TC } \\ \text { INC. } \\ \text { DEC. } \end{gathered}$ | $\begin{gathered} \text { TC } \\ \text { PCT } \\ \text { CHANGE } \end{gathered}$ |
| PRESCHOOL PROGRAM |  |  |  |  |  |  |  |  |  |  |
| PART TIME PAY | - | - | 38,525 | 38,525 | 41,195 |  | 41,195 | 41,195 | 41,195 | 2,670 | 6.9\% |
| FICA | - | - | 2,368 | 2,368 | 2,400 |  | 2,400 | 2,400 | 2,400 | 32 | 1.4\% |
| MEDICARE | - | - | 554 | 554 | 598 | 598 | 598 | 598 | 44 | 7.9\% |
| HEALTH INSURANCE | - | - | 4,202 | 4,202 | - | - | - | - | $(4,202)$ | -100.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL PRESCHOOL | - | - | 45,649 | 45,649 | 44,193 | 44,193 | 44,193 | 44,193 | $(1,456)$ | -3.2\% |
| SUMMER DAY CAMP |  |  |  |  |  |  |  |  |  |  |
| PART TIME PAY | 19,901 | 147,394 | 189,720 | 189,720 | 198,488 | 198,488 | 198,488 | 198,488 | 8,768 | 4.6\% |
| FICA | 51 | 8,552 | 11,763 | 11,763 | 12,307 | 12,307 | 12,307 | 12,307 | 544 | 4.6\% |
| MEDICARE | 12 | 2,000 | 2,751 | 2,751 | 2,879 | 2,879 | 2,879 | 2,879 | 128 | 4.7\% |
| EMPLOYEE TRAINING | 1,315 | 6,354 | 3,500 | 3,500 | 5,000 | 5,000 | 5,000 | 5,000 | 1,500 | 42.9\% |
| INFECTIOUS DISEASECONTROL | - | 472 | 500 | 500 | 500 | 500 | 500 | 500 | - | 0.0\% |
| CONTRACTED SERVICES | - | 20,242 | 19,200 | 19,200 | 25,000 | 25,000 | 25,000 | 25,000 | 5,800 | 30.2\% |
| MISCELLANEOUS SUPPLIES | 4,629 | 15,954 | 7,000 | 7,000 | 10,000 | 10,000 | 10,000 | 10,000 | 3,000 | 42.9\% |
| NEW EQUIPMENT | - | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | 0.0\% |
| YOUTH IN-HOUSE PROGRAMS | - | 124 | 3,500 | 3,500 | - | - | - | - | $(3,500)$ | -100.0\% |
| SPECIALEVENTS | 10,569 | 35,095 | 42,000 | 42,000 | 50,000 | 50,000 | 50,000 | 50,000 | 8,000 | 19.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTALSUMMER DAY CAMP | 36,477 | 236,187 | 280,934 | 280,934 | 305,174 | 305,174 | 305,174 | 305,174 | 24,240 | 8.6\% |
| $\bigcirc$ |  |  |  |  |  |  |  |  |  |  |
| SENIOR PROGRAMS |  |  |  |  |  |  |  |  |  |  |
| SENIOR'S COORDINATOR | 49,814 | 54,132 | 56,833 | 55,786 | 60,632 | 60,632 | 60,632 | 60,632 | 3,799 | 6.7\% |
| CELL PHONE STIPEND | 1,190 | 963 | 600 | 600 | 600 | 600 | 600 | 600 | - | 0.0\% |
| MINIBUS PART TIME PAY | 863 | 1,561 | 10,400 | 10,400 | 10,400 | 10,400 | 10,400 | 10,400 | - | 0.0\% |
| FICA | 3,161 | 3,543 | 4,284 | 4,219 | 4,636 | 4,636 | 4,636 | 4,636 | 352 | 8.2\% |
| MEDICARE | 747 | 829 | 1,003 | 987 | 1,085 | 1,085 | 1,085 | 1,085 | 82 | 8.2\% |
| DENTALINSURANCE | 260 | 262 | 265 | 265 | 278 | 278 | 278 | 278 | 13 | 4.9\% |
| LONG TERM DISABILITY INSURANCE | 257 | 268 | 279 | 279 | 304 | 304 | 304 | 304 | 25 | 9.0\% |
| HEALTH INSURANCE | 1,674 | 1,725 | 1,701 | 1,701 | 1,500 | 1,500 | 1,500 | 1,500 | (201) | -11.8\% |
| PENSION | 5,480 | 6,432 | 6,443 | 6,336 | 8,742 | 8,742 | 8,742 | 8,742 | 2,299 | 35.7\% |
| OVERTIME PAY | 680 | 223 | 500 | 500 | 500 | 500 | 500 | 500 | - | 0.0\% |
| EMPLOYEE TRAINING | - | - | 500 | 500 | 500 | 500 | 500 | 500 | - | 0.0\% |
| RENT/LEASE | - | - | - |  |  |  |  | - | - | 0.0\% |
| SENIORS PUBLIC INFORMATION | - | - | 500 | 500 | 500 | 500 | 500 | 500 | - | 0.0\% |
| SENIOR PRINTING \& BINDING | - | - | - |  |  |  |  | - | - | 0.0\% |
| SENIOR FOOD EXPENDITURES | 9,050 | 8,585 | 7,500 | 7,500 | 10,000 | 10,000 | 10,000 | 10,000 | 2,500 | 33.3\% |
| SENIOR BUS FUEL | - | - | 2,500 | 2,500 | 2,000 | 2,000 | 2,000 | 2,000 | (500) | -20.0\% |
| MISCELLANEOUS EXPENSE | 101 | 359 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | 0.0\% |
| FIELD TRIPS | 924 | 3,949 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | - | 0.0\% |
| SENIOR PROGRAMS/FOOD | 361 | 2,976 | 5,000 | 5,000 | 4,000 | 4,000 | 4,000 | 4,000 | $(1,000)$ | -20.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL SENIOR PROGRAMS | 74,560 | 85,806 | 109,308 | 108,073 | 116,677 | 116,677 | 116,677 | 116,677 | 7,369 | 6.7\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTALINTERGENERATIONAL | 429,669 | 822,481 | 1,044,562 | 1,043,255.00 | 1,065,385 | 1,065,385 | 1,065,385 | 1,065,385 | 20,823 | 2.0\% |







FY 2024 TOWN A PPROPRIA TIONS


FIRESERVICES

| ADMIN FULL TIME PAY | 115,957 | 116,341 | 109,076 | 109,076 | 115,648 | 115,648 | 115,648 | 115,648 | 6,572 | 6.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| CLERICALPAY | 100,704 | 109,850 | 114,299 | 113,236 | 121,577 | 121,577 | 121,577 | 121,577 | 7,278 | 6.4\% |
| CELL PHONE STIPENDS | 1,785 | 1,838 | 1,800 | 1,800 | 3,250 | 3,250 | 3,250 | 3,250 | 1,450 | 80.6\% |
| FICA | 12,274 | 14,153 | 13,007 | 12,940 | 13,757 | 13,757 | 13,757 | 13,757 | 750 | 5.8\% |
| MEDICARE | 2,871 | 3,309 | 3,044 | 3,027 | 3,219 | 3,219 | 3,219 | 3,219 | 175 | 5.7\% |
| DENTALINSURANCE | 780 | 785 | 795 | 795 | 834 | 834 | 834 | 834 | 39 | 4.9\% |
| LONG TERM DISABILITY INSURANCE | 1,018 | 1,024 | 1,114 | 1,114 | 1,188 | 1,188 | 1,188 | 1,188 | 74 | 6.6\% |
| HEALTH INSURANCE | 42,115 | 40,015 | 38,173 | 38,173 | 40,726 | 40,726 | 40,726 | 40,726 | 2,553 | 6.7\% |
| HRA INSURANCE CO-PAY | 81,000 | 55,560 | 55,600 | 55,600 | 72,000 | 72,000 | 72,000 | 72,000 | 16,400 | 29.5\% |
| PENSION | 34,919 | 34,647 | 30,808 | 30,698 | 32,068 | 32,068 | 32,068 | 32,068 | 1,260 | 4.1\% |
| RETIREE HEALTH SA VINGS/HOLIDAY PAY | 1,122 | 7,316 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | - | 0.0\% |
| EMPLOYEE RECOGNITION | 2,786 | 3,039 | 5,000 | 6,468 | 5,000 | 5,000 | 5,000 | 5,000 | - | 0.0\% |
| EMPLOYEE TRAINING | 3,868 | 1,909 | 2,000 | 2,000 | 3,000 | 3,000 | 3,000 | 3,000 | 1,000 | 50.0\% |
| CLOTHING ALLOWANCE | 219 | 254 | 630 | 630 | 630 | 630 | 630 | 630 | - | 0.0\% |
| HONOR GUARD | 3,387 | 272 | 2,000 | 2,757 | 3,000 | 3,000 | 3,000 | 3,000 | 1,000 | 50.0\% |
| PHYSICAL FITNESS INCENTIVE PAY | - | 9,000 | 9,600 | 9,600 | 10,800 | 10,800 | 10,800 | 10,800 | 1,200 | 12.5\% |
| RESPIRATORY CLEARANCEQUESTIONAIRE | - | - | 500 | 500 | 14,000 | 14,000 | 14,000 | 14,000 | 13,500 | 2700.0\% |
| FOLLOW UP EXAMS | 696 | - | 2,000 | 2,000 | - | - | - | - | $(2,000)$ | -100.0\% |
| PRE-EMPLOYMENT PHYSICALS | 6,919 | 5,599 | 6,500 | 6,500 | - | - | - | - | $(6,500)$ | -100.0\% |
| TRAININGCONTRACTUAL SERVICES | - | 1,000 | 1,000 | 1,000 | 10,000 | 10,000 | 10,000 | 10,000 | 9,000 | 900.0\% |
| CONTRACTUAL SERVICES | 9,318 | 13,144 | 12,870 | 12,870 | 15,530 | 15,530 | 15,530 | 15,530 | 2,660 | 20.7\% |
| PROFESSIONALDUES | 5,915 | 4,993 | 7,800 | 7,800 | 6,000 | 6,000 | 6,000 | 6,000 | $(1,800)$ | -23.1\% |
| UTILITY SEWER \& WATER | 6,134 | 6,081 | 6,850 | 6,850 | 7,250 | 7,250 | 7,250 | 7,250 | 400 | 5.8\% |
| BUILDING \& FLOOR MAINTENANCE | 28,456 | 28,920 | 28,500 | 28,500 | 31,500 | 31,500 | 31,500 | 31,500 | 3,000 | 10.5\% |
| ALARM MAINTENANCE | 1,066 | 154 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | 0.0\% |
| VEHICLE MAINT. PARTS | 54,627 | 70,862 | 80,000 | 82,784 | 75,000 | 75,000 | 75,000 | 75,000 | $(5,000)$ | -6.3\% |
| VEHICLE MAINT. LABOR | 61,077 | 63,749 | 70,000 | 70,000 | 72,000 | 72,000 | 72,000 | 72,000 | 2,000 | 2.9\% |
| NON-PWD REPAIRS | 1,835 | 10,833 | 5,500 | 5,500 | 6,000 | 6,000 | 6,000 | 6,000 | 500 | 9.1\% |
| DEPART EQUIPMENT MAINTENANCE | 19,782 | 25,993 | 20,500 | 24,500 | 36,200 | 36,200 | 36,200 | 36,200 | 15,700 | 76.6\% |
| RADIO MAINT FIRE | 5,940 | 8,592 | 7,500 | 7,500 | 7,000 | 7,000 | 7,000 | 7,000 | (500) | -6.7\% |
| FIREFIGHTER ACCIDENT INSURANCE | 4,876 | 5,051 | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 | - | 0.0\% |
| COMMUNICATIONS (Phones, Cell, Mobile) | 17,262 | 19,600 | 19,680 | 19,680 | 17,820 | 17,820 | 17,820 | 17,820 | $(1,860)$ | -9.5\% |
| POSTAGE | 1,310 | 1,712 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | - | 0.0\% |
| TRAVEL | 229 | 814 | 3,000 | 3,000 | 4,000 | 4,000 | 4,000 | 4,000 | 1,000 | 33.3\% |
| OFFICE and PAINT SUPPLIES | 3,724 | 4,949 | 7,250 | 7,250 | 7,250 | 7,250 | 7,250 | 7,250 | - | 0.0\% |
| TRAINING SUPPLIES | 587 | 390 | 2,000 | 2,000 | 4,000 | 4,000 | 4,000 | 4,000 | 2,000 | 100.0\% |
| UTILITY - (Gas/Propane/Electricity/Heating Oil) | 52,535 | 52,651 | 65,950 | 65,950 | 145,600 | 145,600 | 145,600 | 145,600 | 79,650 | 120.8\% |
| VEHICLE FUEL GAS | 35,182 | 35,567 | 57,250 | 57,250 | 65,000 | 53,758 | 53,758 | 53,758 | $(3,492)$ | -6.1\% |
| FIRE HOSE AND GEAR | 19,342 | 4,290 | 31,500 | 56,970 | 27,000 | 27,000 | 27,000 | 27,000 | $(4,500)$ | -14.3\% |
| MISCELLANEOUS EXPENSE | 1,704 | 15,278 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | - | 0.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTALFIRE ADMINISTRATION | 743,322 | 779,534 | 836,196 | 869,418 | 990,947 | 979,705 | 979,705 | 979,705 | 143,509 | 17.2\% |

# TOWN OF SCARBOROUG 

7/6/2023
NEXT YEAR/ CURRENT YEAR BUDGET ANALYSIS
FY 2024 TOWN A PPROPRIA TIONS


## FIRESUPPRESSION

|  | DEPUTY CHIEF FULL TIME PAY | 88,849 | 96,238 | 96,367 | 96,367 | 98,405 | 98,405 | 98,405 | 98,405 | 2,038 | 2.1\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | FULL TIME EMTs | 506,501 | 488,849 | 482,157 | 482,157 | 506,865 | 506,865 | 506,865 | 506,865 | 24,708 | 5.1\% |
|  | FULL TIME DUTY OFFICERS | 295,384 | 297,147 | 263,948 | 263,948 | 281,040 | 281,040 | 281,040 | 281,040 | 17,092 | 6.5\% |
|  | FULL TIME OFFICER'S TRAININGPAY | 8,201 | 18,787 | 18,500 | 18,500 | 19,240 | 19,240 | 19,240 | 19,240 | 740 | 4.0\% |
|  | STIPENDS | - | 48,195 | 139,230 | 139,230 | 132,132 | 132,132 | 132,132 | 132,132 | $(7,098)$ | -5.1\% |
|  | PHONE STIPEND | - | 2,040 | 2,040 | 2,040 | 2,040 | 2,040 | 2,040 | 2,040 | - | 0.0\% |
|  | DAYTIME PAY | 1,171,763 | 1,299,664 | 1,185,960 | 1,185,960 | 1,050,000 | 1,109,208 | 1,109,208 | 1,109,208 | (76,752) | -6.5\% |
|  | CALLCOMPANY PAY | 129,175 | 128,624 | 133,510 | 133,510 | 140,400 | 140,400 | 140,400 | 140,400 | 6,890 | 5.2\% |
|  | FD INCENTIVE PAY | - | 116 | 6,008 | 6,008 | 5,681 | 5,681 | 5,681 | 5,681 | (327) | -5.4\% |
|  | FICA | 145,394 | 156,214 | 150,974 | 150,974 | 147,510 | 147,510 | 147,510 | 147,510 | $(3,464)$ | -2.3\% |
|  | MEDICARE | 34,029 | 36,534 | 35,312 | 35,312 | 34,503 | 34,503 | 34,503 | 34,503 | (809) | -2.3\% |
|  | DENTALINSURANCE | 2,680 | 2,915 | 2,385 | 2,385 | 3,058 | 3,058 | 3,058 | 3,058 | 673 | 28.2\% |
|  | LONG TERM DISABILITY INSURANCE | 4,511 | 4,640 | 4,218 | 4,218 | 4,438 | 4,438 | 4,438 | 4,438 | 220 | 5.2\% |
|  | HEALTH INSURANCE | 192,603 | 197,385 | 187,325 | 187,325 | 213,633 | 213,633 | 213,633 | 213,633 | 26,308 | 14.0\% |
|  | HRA INSURANCECO-PAY | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | - | 0.0\% |
|  | PENSION | 184,382 | 197,615 | 190,280 | 190,280 | 201,402 | 201,402 | 201,402 | 201,402 | 11,122 | 5.8\% |
|  | RETIREE HEALTH SA VINGS/HOLIDAY PAY | 1,750 | - | 1,750 | 1,750 | 1,500 | 1,500 | 1,500 | 1,500 | (250) | -14.3\% |
|  | FT DUTY OFFICER'S OVERTIMEPAY | 194,610 | 234,659 | 185,000 | 185,000 | 192,400 | 192,400 | 192,400 | 192,400 | 7,400 | 4.0\% |
|  | TRAININGPAY | 27,584 | 22,157 | 30,000 | 32,000 | 36,400 | 36,400 | 36,400 | 36,400 | 6,400 | 21.3\% |
|  | SALARY ADJUSTMENTS | - | - | - | - | - | - | - | - | - | 100.0\% |
|  | F.T. CLOTHING ALLOW ANCE | 6,379 | 10,066 | 8,190 | 8,190 | 8,190 | 8,190 | 8,190 | 8,190 | - | 0.0\% |
| $0$ | DAYFF CLOTHING ALLOWANCE | 5,134 | 11,904 | 12,000 | 14,279 | 12,000 | 12,000 | 12,000 | 12,000 | - | 0.0\% |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  | TOTALFIRE SUPPRESSION | 3,010,929 | 3,265,748 | 3,147,154 | 3,151,433 | 3,102,837 | 3,162,045 | 3,162,045 | 3,162,045 | 14,891 | 0.5\% |

## FIRE PREVENTION

| MANAGER FULL TIME | 62,651 | 26,276 | 73,778 | 73,778 | 98,405 | 98,405 | 98,405 | 98,405 | 24,627 | $33.4 \%$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| PROPOSED POSITION | - | - | - | - | 88,500 | - | - | - |  |  |
| FIRE PREVENTION TRAINING | 156 | 291 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | - | 0.0\% |
| CELL PHONE STIPEND | 608 | 613 | 600 | 600 | 600 | 600 | 600 | 600 | - | 0.0\% |
| PART TIME INSPECTOR'S PAY | 18,584 | 29,873 | 33,102 | 33,102 | - | 37,309 | 37,309 | 37,309 | 4,207 | 12.7\% |
| FICA | 5,163 | 3,400 | 6,593 | 6,593 | 5,884 | 5,884 | 5,884 | 5,884 | (709) | -10.8\% |
| MEDICARE | 1,207 | 795 | 1,542 | 1,542 | 1,376 | 1,376 | 1,376 | 1,376 | (166) | -10.8\% |
| DENTALINSURANCE | 176 | - | 265 | 265 | 278 | 278 | 278 | 278 | 13 | 4.9\% |
| LONG TERM DISABILITY INSURANCE | 303 | - | 185 | 185 | 492 | 492 | 492 | 492 | 307 | 165.9\% |
| HEALTH INSURANCE | 5,738 | 4,956 | 11,688 | 11,688 | 17,929 | 17,929 | 17,929 | 17,929 | 6,241 | 53.4\% |
| HRA INSURANCE CO-PAY | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | 0.0\% |
| PENSION | 8,994 | 743 | 16,270 | 16,270 | 19,935 | 19,935 | 19,935 | 19,935 | 3,665 | 22.5\% |
| OVERTIME | 2,056 | - | 2,000 | 2,000 | - | - | - | - | $(2,000)$ | -100.0\% |
| INSPECTOR'S CLOTHING ALLOW ANCE | 673 | - | 630 | 1,260 | 630 | 630 | 630 | 630 | - | 0.0\% |
| TRAVEL - VEHICLE EXPENSE/ MILEAGE | 499 | - | 500 | 500 | 1,000 | 1,000 | 1,000 | 1,000 | 500 | 100.0\% |
| MISCELLANEOUS SUPPLY \& MATERIALS | 1,575 | 4,420 | 3,800 | 3,800 | 4,500 | 4,500 | 4,500 | 4,500 | 700 | 18.4\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL FIRE PREVENTION | 109,683 | 72,666 | 153,453 | 154,083 | 242,029 | 190,838 | 190,838 | 190,838 | 37,385 | $24.4 \%$ |



|  |  | NEXT YEAR | N OF SCARB RRENT YEAR | OUGH <br> UDGET ANALY |  |  |  |  |  | $\begin{array}{r} 7 / 6 / 2023 \\ 12: 51 \mathrm{PM} \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | FY 20 | OWN A PPRO | RIA TIONS |  |  |  |  |  |  |
|  | $\begin{gathered} 2021 \\ \text { ACTUAL } \end{gathered}$ | $\begin{gathered} 2022 \\ \text { ACTUAL } \end{gathered}$ | $\begin{gathered} 2023 \\ \text { BUDGET } \end{gathered}$ | 2023 <br> PROJECTION | $2024$ <br> DEPARTMENT | $\begin{gathered} 2024 \\ \text { PROPOSED } \end{gathered}$ | FINANCE COMMITTEE | $\begin{gathered} 2024 \\ \text { ADOPTED } \end{gathered}$ | $\begin{gathered} \text { TC } \\ \text { INC. } \\ \text { DEC. } \end{gathered}$ |  |
| EMERGENCY MANAGEMENT |  |  |  |  |  |  |  |  |  |  |
| PART TIMEPAY | 22,547 | 24,486 | 27,417 | 27,417 | 30,055 | 30,055 | 30,055 | 30,055 | 2,638 | 9.6\% |
| FICA | 1,337 | 1,465 | 1,700 | 1,700 | 1,863 | 1,863 | 1,863 | 1,863 | 163 | 9.6\% |
| MEDICARE | 313 | 343 | 398 | 398 | 436 | 436 | 436 | 436 | 38 | 9.5\% |
| HAZMAT EXAMS | 7,949 | 8,629 | 5,000 | 5,966 | - | - | - | - | $(5,000)$ | -100.0\% |
| EQUIPMENT MAINTENANCE | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | 0.0\% |
| FOOD | 2,454 | 3,868 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | - | 0.0\% |
| MISCELLANEOUS SUPPLY | - | - | 500 | 500 | 500 | 500 | 500 | 500 | - | 0.0\% |
| SPECIAL PROGRAM SUPPLIES | - | 775 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | 0.0\% |
| BOOKS | - | - | 350 | 350 | 350 | 350 | 350 | 350 | - | 0.0\% |
| NEW EQUIPMENT | 423 | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | 0.0\% |
| MISCELLANEOUS EXPENSE | 1,000 | 253 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | 0.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL EMERGENCY MANAGEMENT | 37,023 | 39,820 | 41,365 | 42,331 | 39,204 | 39,204 | 39,204 | 39,204 | $(2,161)$ | -5.2\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTALFIREDEPARTMENT ALL DIVISIONS | 5,671,226 | 6,267,008 | 6,611,532 | 6,654,366 | 7,419,935 | 7,236,335 | 7,236,335 | 7,236,335 | 624,803 | 9.5\% |


|  |  | NEXT YEAR | N OF SCARB RRENT YEA | OUGH <br> UDGET ANALYS |  |  |  |  |  | $\begin{array}{r} 7 / 6 / 2023 \\ 12: 51 \mathrm{PM} \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | FY 20 | OWN A PPR | RIA TIONS |  |  |  |  |  |  |
|  | $\begin{gathered} 2021 \\ \text { ACTUAL } \\ \hline \end{gathered}$ | 2022 <br> ACTUAL | $\begin{gathered} 2023 \\ \text { BUDGET } \end{gathered}$ | $2023$ <br> PROJECTION | $\begin{gathered} 2024 \\ \text { DEPARTMENT } \end{gathered}$ | 2024 <br> PROPOSED | FINANCE COMMITTEE | 2024 <br> ADOPTED | $\begin{gathered} \text { TC } \\ \text { INC. } \\ \text { DEC. } \end{gathered}$ | $\begin{gathered} \text { TC } \\ \text { PCT } \\ \text { CHANGE } \end{gathered}$ |
| POLICESERVICES |  |  |  |  |  |  |  |  |  |  |
| ADMINISTRATION |  |  |  |  |  |  |  |  |  |  |
| ADMIN FULL TIME PAY | 115,780 | 61,522 | 109,076 | 109,076 | 115,648 | 115,648 | 115,648 | 115,648 | 6,572 | 6.0\% |
| CAPTAINS PAY | 281,309 | 297,009 | 297,429 | 295,528 | 315,870 | 315,870 | 315,870 | 315,870 | 18,441 | 6.2\% |
| SOCIAL SERVICE NA VIGATOR | 50,925 | 52,003 | 61,165 | 57,908 | 66,124 | 66,124 | 66,124 | 66,124 | 4,959 | 8.1\% |
| CLERICAL PAY | 113,083 | 122,481 | 127,606 | 125,861 | 135,076 | 135,076 | 135,076 | 135,076 | 7,470 | 5.9\% |
| CELL PHONE STIPENDS | 2,380 | 2,413 | 3,900 | 3,900 | 4,550 | 4,550 | 4,550 | 4,550 | 650 | 16.7\% |
| PART TIMEPAY | 21,340 | - | - | - | - | - | - | - | - | 100.0\% |
| FICA | 35,924 | 32,919 | 37,373 | 36,942 | 39,523 | 39,523 | 39,523 | 39,523 | 2,150 | 5.8\% |
| MEDICARE | 8,402 | 7,699 | 8,744 | 8,640 | 9,245 | 9,245 | 9,245 | 9,245 | 501 | 5.7\% |
| DENTALINSURANCE | 1,301 | 1,282 | 1,325 | 1,325 | 1,668 | 1,668 | 1,668 | 1,668 | 343 | 25.9\% |
| LONG TERM DISABILITY INSURANCE | 2,748 | 2,282 | 2,945 | 2,945 | 3,166 | 3,166 | 3,166 | 3,166 | 221 | 7.5\% |
| HEALTH INSURANCE | 80,094 | 73,051 | 80,187 | 80,187 | 94,514 | 94,514 | 94,514 | 94,514 | 14,327 | 17.9\% |
| PENSION | 67,032 | 60,059 | 63,786 | 63,079 | 67,401 | 67,401 | 67,401 | 67,401 | 3,615 | 5.7\% |
| ADMIN HOLIDAY CASHOUT | 14,156 | 10,228 | 15,789 | 15,789 | 16,421 | 16,421 | 16,421 | 16,421 | 632 | 4.0\% |
| ADMIN CLERICAL OT PAY | - | - | 891 | 891 | 927 | 927 | 927 | 927 | 36 | 4.0\% |
| ADMIN SCHOOL/CONFERENCES | 119 | 2,218 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | - | 0.0\% |
| F.T. TRAINING COSTS IN-SERVICE | 21,746 | 16,529 | 29,000 | 29,650 | 33,852 | 33,852 | 33,852 | 33,852 | 4,852 | 16.7\% |
| F.T. CLOTHING ALLOWANCE | 3,269 | 5,728 | 4,000 | 4,000 | 5,000 | 5,000 | 5,000 | 5,000 | 1,000 | 25.0\% |
| TUITION REIMBURSEMENT | 4,741 | - | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | - | 0.0\% |
| INFECTIOUS DISEASECONTROL | 610 | - | 675 | 675 | 675 | 675 | 675 | 675 | - | 0.0\% |
| RECRUITMENT \& TESTING | 810 | 4,419 | 1,500 | 1,500 | 2,000 | 2,000 | 2,000 | 2,000 | 500 | 33.3\% |
| PROFESSIONAL DUES | 2,790 | 2,770 | 2,500 | 2,500 | 4,700 | 4,700 | 4,700 | 4,700 | 2,200 | 88.0\% |
| BUILDINGMAINTENANCE | 30 | - | 200 | 200 | - | - | - | - | (200) | -100.0\% |
| VEHICLEMAINTENANCE PARTS | 32,776 | 38,290 | 42,000 | 42,000 | 46,200 | 46,200 | 46,200 | 46,200 | 4,200 | 10.0\% |
| VEHICLEMAINTENANCELABOR | 42,217 | 48,562 | 63,000 | 63,000 | 60,000 | 60,000 | 60,000 | 60,000 | $(3,000)$ | -4.8\% |
| POSTAGE METER | 130 | 570 | 575 | 575 | 575 | 575 | 575 | 575 | - | 0.0\% |
| HVAC EQUIP MAINTENANCE POLICE | 220 | 225 | 240 | 240 | - | - | - | - | (240) | -100.0\% |
| COPIERS EQUIPMENT MAINTENANCE | 2,898 | 3,021 | 3,000 | 3,000 | 2,000 | 2,000 | 2,000 | 2,000 | $(1,000)$ | -33.3\% |
| POSTAGE | 1,291 | 1,443 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | - | 0.0\% |
| TRAVEL | 1,701 | 2,070 | 4,000 | 4,000 | 5,000 | 5,000 | 5,000 | 5,000 | 1,000 | 25.0\% |
| OFFICE SUPPLIES | 5,285 | 5,942 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | - | 0.0\% |
| MISC SUPPLY - PD COMPUTER | 1,837 | 1,085 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | - | 0.0\% |
| VEHICLEFUEL | 57,340 | 70,852 | 80,350 | 80,350 | 80,685 | 73,686 | 73,686 | 73,686 | $(6,664)$ | -8.3\% |
| NEW VEHICLES | 317,265 | 154,699 | 210,000 | 252,188 | 225,000 | 225,000 | 225,000 | 225,000 | 15,000 | 7.1\% |
| MISCELLANEOUS EXPENDITURES | 2,861 | 2,551 | - | - | - | - | - | - | - | 0.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL POLICE ADMINISTRATION | 1,295,618 | 1,083,922 | 1,271,756 | 1,306,449 | 1,356,320 | 1,349,321 | 1,349,321 | 1,349,321 | 77,565 | 6.1\% |




## POLICESERVICES

| DARE PROGRAM | 4,143 | 4,320 | 4,850 | 4,850 | 4,850 | 4,850 | 4,850 | 4,850 | - | 0.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| RADAR - NEW EQUIPMENT | 1,566 | 2,389 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | - | 0.0\% |
| COMMUNITY IN HOUSE PROGRAM | 3,702 | 3,106 | 3,750 | 3,750 | 3,750 | 3,750 | 3,750 | 3,750 | - | 0.0\% |
| SCHOOL RESOURCE OFFICER PROGRAM | 2,462 | 2,123 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | - | 0.0\% |
| TACTICAL TEAM | 60 | 2,861 | 3,750 | 4,412 | 4,500 | 4,500 | 4,500 | 4,500 | 750 | 20.0\% |
| REGIONALLAB CONTRACTED SERVICE | 10,672 | 10,672 | 10,462 | 10,462 | 10,462 | 10,462 | 10,462 | 10,462 | - | 0.0\% |
| LAB ARREST SUPPLIES | - | - | 650 | 650 | 650 | 650 | 650 | 650 | - | 0.0\% |
| LAB EVIDENCE PROCESS | 10,796 | 10,413 | 15,500 | 15,500 | 15,500 | 15,500 | 15,500 | 15,500 | - | 0.0\% |
| LAB DRUG TEST SUPPLY | 1,642 | 1,987 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | - | 0.0\% |
| CID VIDEO FORENSICS | 4,920 | 3,997 | 7,250 | 7,250 | 7,250 | 7,250 | 7,250 | 7,250 | - | 0.0\% |
| POLYGRAPH | 1,821 | 2,091 | 3,000 | 3,750 | 3,000 | 3,000 | 3,000 | 3,000 | - | 0.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL POLICE SERVICES | 41,782 | 43,959 | 57,712 | 59,124 | 58,462 | 58,462 | 58,462 | 58,462 | 750 | 1.3\% |

## POLICESPECIAL ASSIGNMENT

|  | PART TIMEPAY | 502 | 649 | 1,025 | 1,025 | 1,025 | 1,025 | 1,025 | 1,025 | - | 0.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | FICA | 2,582 | 5,774 | 4,719 | 4,719 | 5,086 | 5,086 | 5,086 | 5,086 | 367 | 7.8\% |
|  | MEDICARE | 604 | 1,350 | 1,104 | 1,104 | 1,189 | 1,189 | 1,189 | 1,189 | 85 | 7.7\% |
| - | PENSION | 4,242 | 8,978 | 10,737 | 10,737 | 11,988 | 11,988 | 11,988 | 11,988 | 1,251 | 11.7\% |
| $N$ | FULL TIME SPECIAL POLICE OT PAY | 45,497 | 92,174 | 75,081 | 75,081 | 81,000 | 81,000 | 81,000 | 81,000 | 5,919 | 7.9\% |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  | TOTAL POLICE SPECIAL ASSIGNMENTS | 53,426 | 108,925 | 92,666 | 92,666 | 100,288 | 100,288 | 100,288 | 100,288 | 7,622 | 8.2\% |


| ANIMAL CONTROL OFFICER PAY | 52,576 | 56,097 | 58,451 | 57,908 | 62,109 | 62,109 | 62,109 | 62,109 | 3,658 | 6.3\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| FICA | 3,220 | 3,531 | 3,703 | 3,669 | 3,929 | 3,929 | 3,929 | 3,929 | 226 | 6.1\% |
| MEDICARE | 753 | 826 | 866 | 858 | 919 | 919 | 919 | 919 | 53 | 6.1\% |
| DENTAL INSURANCE |  | 153 | 265 | 265 | 278 | 278 | 278 | 278 |  |  |
| LONG TERM DISABILITY | 262 | 278 | 290 | 290 | 311 | 311 | 311 | 311 | 21 | 7.2\% |
| HEALTH INSURANCE | 4,147 | 1,730 | 1,709 | 1,709 | 1,500 | 1,500 | 1,500 | 1,500 | (209) | -12.2\% |
| PENSION | 5,219 | 5,735 | 5,973 | 5,917 | 6,439 | 6,439 | 6,439 | 6,439 | 466 | 7.8\% |
| ACO OVERTIME PAY | - | - | 103 | 103 | 103 | 103 | 103 | 103 | - | 0.0\% |
| CLOTHING ALLOWANCE | - | 78 | 400 | 400 | 400 | 400 | 400 | 400 | - | 0.0\% |
| ANIMAL REFUGE LEAGUE CONTRACT | 27,054 | 27,054 | 31,653 | 31,653 | 31,653 | 31,653 | 31,653 | 31,653 | - | 0.0\% |
| ACO PROGRAM COSTS | 226 | - | 500 | 500 | 500 | 500 | 500 | 500 | - | 0.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL ANIMALCONTROL | 93,458 | 95,483 | 103,913 | 103,272 | 108,141 | 108,141 | 108,141 | 108,141 | 4,228 | 4.1\% |


|  | TOWN OF SCA RBOROUGHNEXT YEAR / CURRENT YEAR BUDGET ANALYSISFY 2024 TOWN APPROPRIA TIONS |  |  |  |  |  |  |  |  TC <br> 2024 INC. <br> DOPTED DEC. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  | $12: 51 \mathrm{PM}$ |
|  |  |  |  |  |  |  |  |  |  |
|  | $\begin{gathered} 2021 \\ \text { ACTUAL } \\ \hline \end{gathered}$ | $\begin{gathered} 2022 \\ \text { ACTUAL } \\ \hline \end{gathered}$ | $\begin{gathered} 2023 \\ \text { BUDGET } \end{gathered}$ | $\begin{gathered} 2023 \\ \text { PROJECTION } \end{gathered}$ | $\begin{gathered} 2024 \\ \text { DEPARTMENT } \end{gathered}$ | $\begin{gathered} 2024 \\ \text { PROPOSED } \end{gathered}$ | FINANCE COMMITTEE | $\begin{gathered} 2024 \\ \text { ADOPTED } \end{gathered}$ |  | $\begin{gathered} \text { PCT } \\ \text { CHANGE } \end{gathered}$ |
| PATROL |  |  |  |  |  |  |  |  |  |  |
| MOTORCYCLE IN HOUSE | 1,542 | 2,750 | 2,800 | 2,800 | 5,500 | 5,500 | 5,500 | 5,500 |  | 2,700 | 96.4\% |
| K9 EQUIPMENT IN HOUSE | 5,732 | 8,609 | 4,450 | 4,450 | 4,500 | 4,500 | 4,500 | 4,500 |  | 50 | 1.1\% |
| TOTALPATROL | 7,274 | 11,358 | 7,250 | 7,250 | 10,000 | 10,000 | 10,000 | 10,000 | 2,750 | 37.9\% |
| RESERVE OFFICERS |  |  |  |  |  |  |  |  |  |  |
| PART TIME PAY | 1,005 | 1,832 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | - | 0.0\% |
| PROUTS NECK RESERVE OFFICER PAY | 28,909 | 26,338 | 30,000 | 30,000 | 37,918 | 37,918 | 37,918 | 37,918 | 7,918 | 26.4\% |
| PROUTS NECK SUPERVISOR PAY | 28,426 | 28,580 | 33,246 | 33,246 | 35,000 | 35,000 | 35,000 | 35,000 | 1,754 | 5.3\% |
| FICA | 3,569 | 3,529 | 4,107 | 4,107 | 4,707 | 4,707 | 4,707 | 4,707 | 600 | 14.6\% |
| MEDICARE | 834 | 825 | 961 | 961 | 1,101 | 1,101 | 1,101 | 1,101 | 140 | 14.6\% |
| RETIREMENT | 363 | 350 | - | - | - | - | - | - | - | 0.0\% |
| EMPLOYEE TRAINING | - | 777 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | - | 0.0\% |
| PROUTS NECK PROGRAM EXPENSES | 1,270 | 1,834 | 700 | 700 | 700 | 700 | 700 | 700 | - | 0.0\% |
| NEW EQUIPMENT | 1,311 | 2,595 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | - | 0.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL RESERVE OFFICERS | 65,688 | 66,660 | 80,014 | 80,014 | 90,426 | 90,426 | 90,426 | 90,426 | 10,412 | 13.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTALPOLICE SERVICES | 4,108,901 | 4,306,690 | 4,890,322 | 4,906,152 | 5,186,449 | 5,063,711 | 5,063,711 | 5,063,711 | 173,389 | 3.5\% |









| WATERFRONT | 346 | 5,969 | 400 | 400 | 400 | 400 | 400 | 400 | - | 0.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL WATERFRONT | 346 | 5,969 | 400 | 400 | 400 | 400 | 400 | 400 | - | 0.0\% |


| CONTRACTED SERVICES - DUNSTAN | 9,953 | 16,086 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | - | 0.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| UTILITY WATER - DUNSTAN | 243 | 252 | - |  | - | - | - | - | - | 0.0\% |
| MISC. MAINTENANCE- DUNSTAN | - | 126 | 50 | 50 | 50 | 50 | 50 | 50 | - | 0.0\% |
| CONTRACT SERVICES-SCAR MEMORIAL | 9,953 | 16,086 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | - | 0.0\% |
| MISC MAINT-SCARBOROUGH MEMORIAL | - | 378 | 50 | 50 | 50 | 50 | 50 | 50 | - | 0.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTALCEMETERY CARE | 20,148 | 32,927 | 18,100 | 18,100 | 18,100 | 18,100 | 18,100 | 18,100 | - | 0.0\% |

MEMORIAL ACCOUNTS

| MISC. MAINT. AMERICAN LEGION | - | 1,500 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | - | 0.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| MISC. MAINT. DUNSTAN MONUMENT | 1,327 | 804 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | 0.0\% |
| MISC. MAINT. BLACK POINT CEMETERY | - | 9,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | - | 0.0\% |
| MISC. MAINT. HUNNEWELL HOUSE | 3,000 | 1,609 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | - | 0.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL MEMORIAL ACCOUNTS | 4,327 | 12,913 | 8,600 | 8,600 | 8,600 | 8,600 | 8,600 | 8,600 | - | 0.0\% |
| SHADE TREES |  |  |  |  |  |  |  |  |  |  |
| TREE PLANTING \& REMOVAL | 2,400 | 3,610 | 2,500 | 2,500 | 25,000 | 25,000 | 25,000 | 25,000 | 22,500 | 900.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL SHADE TREES | 2,400 | 3,610 | 2,500 | 2,500 | 25,000 | 25,000 | 25,000 | 25,000 | 22,500 | 900.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTALPW OPERATIONS | 2,399,416 | 2,649,007 | 2,975,324 | 3,028,265 | 3,206,234 | 3,187,119 | 3,187,119 | 3,187,119 | 211,795 | 7.1\% |






ENGINEERING/TECHNICAL
ADMINISTRATION

| ADMINISTRATOR FULL TIME PAY | - | - | - | - | 118,581 | 118,581 | 118,581 | 118,581 | 118,581 | 100.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| MANAGER FULL TIME REGULAR PAY | - | - | - | - | - | - | - | - | - | 100.0\% |
| STAFF FULL TIME REGULAR PAY | - | - | - | - | 225,827 | 225,827 | 225,827 | 225,827 | 225,827 | 100.0\% |
| EXECUTIVE ASSISTANT | - | - | - | - | - | - | - | - | - | 100.0\% |
| PROPOSED POSITIONS | - | - | - | - | - | - | - | - | - | 100.0\% |
| CELL PHONE STIPEND | - | - | - | - | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 100.0\% |
| PART TIME PAY | - | - | - | - | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 100.0\% |
| FICA TAX | - | - | - | - | 20,852 | 20,852 | 20,852 | 20,852 | 20,852 | 100.0\% |
| MEDICARETAX | - | - | - | - | 4,878 | 4,878 | 4,878 | 4,878 | 4,878 | 100.0\% |
| DENTALINSURANCE | - | - | - | - | 834 | 834 | 834 | 834 | 834 | 100.0\% |
| LONG TERM DISABILITY INSURANCE | - | - | - | - | 1,723 | 1,723 | 1,723 | 1,723 | 1,723 | 100.0\% |
| HEALTH INSURANCE | - | - | - | - | 55,287 | 55,287 | 55,287 | 55,287 | 55,287 | 100.0\% |
| PENSION (401/457/MSRS) | - | - | - | - | 42,798 | 42,798 | 42,798 | 42,798 | 42,798 | 100.0\% |
| OVERTIMEPAY | - | - | - | - | - | - | - | - | - | 100.0\% |
| EMPLOYEE TRAINING | - | - | - | - | 10,700 | 10,700 | 10,700 | 10,700 | 10,700 | 100.0\% |
| UNIFORMS | - | - | - | - | 250 | 250 | 250 | 250 | 250 | 100.0\% |
| CONTRACTUAL SERVICES | - | - | - | - | 52,500 | 52,500 | 52,500 | 52,500 | 52,500 | 100.0\% |
| LEGAL ORDINANCE ENFORCEMT SERV | - | - | - | - | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 100.0\% |
| GENERAL ENGINEERING SERV | - | - | - | - | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 100.0\% |
| PROFESSIONALDUES | - | - | - | - | 2,650 | 2,650 | 2,650 | 2,650 | 2,650 | 100.0\% |
| VEH MAINT \& REP - PARTS | - | - | - | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 100.0\% |
| COMPUTER SOFTWARE MAINTENANCE | - | - | - | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 100.0\% |
| PHONES | - | - | - | - | 1,360 | 1,360 | 1,360 | 1,360 | 1,360 | 100.0\% |
| POSTAGE | - | - | - | - | 200 | 200 | 200 | 200 | 200 | 100.0\% |
| PUBLIC INFORMATION | - | - | - | - | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 100.0\% |
| TRAVEL EXPENSE | - | - | - | - | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 100.0\% |
| OFFICE SUPPLIES \& MATERIALS | - | - | - | - | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 100.0\% |
| MISCELLANEOUS SUPPL \& MATERL | - | - | - | - | 750 | 750 | 750 | 750 | 750 | 100.0\% |
| VEHICLE FUEL-GASOLINE | - | - | - | - | - | - | - | - | - | 100.0\% |
| BOOKS AND PERIODICALS | - | - | - | - | 250 | 250 | 250 | 250 | 250 | 100.0\% |
| NEW EQUIPMENT | - | - | - | - | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 100.0\% |
|  |  |  |  |  |  |  |  |  | - | 100.0\% |
| TOTALENGINEERING/TECHNICAL SERVICES |  | - | - | - | 593,640 | 593,640 | 593,640 | 593,640 | 593,640 | 100.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL ENGINEERING | - | - | - | - | 593,640 | 593,640 | 593,640 | 593,640 | 593,640 | 100.0\% |
| TOTAL APPROPRIATIONS (without DEBT) | 28,925,388 | 31,590,389 | 34,196,587 | 34,307,247 | 37,631,818 | 37,205,590 | 37,205,590 | 37,213,090 | 3,016,503 | 8.8\% |


|  |  |  | WN OF SCA RB | OUGH |  |  |  |  |  | 7/6/2023 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | NEXT YEAR | CURRENT YEA | UDGET ANALY |  |  |  |  |  | 12:51 PM |
|  |  | FY | 4 TOWN APPR | RIA TIONS |  |  |  |  |  |  |
|  | $\begin{gathered} 2021 \\ \text { ACTUAL } \end{gathered}$ | $\begin{gathered} 2022 \\ \text { ACTUAL } \end{gathered}$ | $\begin{gathered} 2023 \\ \text { BUDGET } \end{gathered}$ | $2023$ <br> PROJECTION | $\begin{gathered} 2024 \\ \text { DEPARTMENT } \end{gathered}$ | $\begin{gathered} 2024 \\ \text { PROPOSED } \end{gathered}$ | FINANCE COMMITTEE | $\begin{gathered} 2024 \\ \text { ADOPTED } \end{gathered}$ | $\begin{gathered} \text { TC } \\ \text { INC. } \\ \text { DEC. } \end{gathered}$ | $\begin{gathered} \text { TC } \\ \text { PCT } \\ \text { CHANGE } \end{gathered}$ |
| TOWN LONG TERMDEBT |  |  |  |  |  |  |  |  |  |  |
| Debt Principal | 4,903,293 | 4,729,834 | 5,177,261 | 5,177,261 | 3,134,351 | 3,134,351 | 3,134,351 | 3,134,351 | (2,042,910) | -39.5\% |
| Debt Interest | 1,639,557 | 1,575,639 | 1,506,390 | 1,506,390 | 1,876,677 | 1,876,677 | 1,876,677 | 1,876,677 | 370,287 | 24.6\% |
| Cost \& Fees | 128,837 | 55,610 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | - | 0.0\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL TOWN DEBT | 6,671,687 | 6,361,084 | 6,733,651 | 6,733,651 | 5,061,028 | 5,061,028 | 5,061,028 | 5,061,028 | $(1,672,623)$ | -24.8\% |
|  |  |  |  |  |  |  |  |  |  |  |
| TOTAL TOWN DEBT ALL DIVISIONS | 6,671,687 | 6,361,084 | 6,733,651 | 6,733,651 | 5,061,028 | 5,061,028 | 5,061,028 | 5,061,028 | $(1,672,623)$ | -24.8\% |
|  |  |  |  |  |  |  |  |  |  |  |
| GRAND TOTALS MUNICIPAL APPROPRIATION | 35,990,329 | 38,487,940 | 41,592,968 | 41,702,817 | 43,477,578 | 42,980,350 | 42,980,350 | 42,987,850 | 1,394,882 | 3.4\% |

Executive ..... Page 126
Finance ..... Page 128
Information Systems ..... Page 129
Planning \& Codes ..... Page 129
Community Services ..... Page 130
SEDCO ..... Page 131
Fire/EMS ..... Page 131
Police Page 132
Public Works ..... Page 133
Engineering Technical Services ..... Page 133
Municipal Debt Revenues ..... Page 134

TOWN OF SCARBOROUGH

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2024 TOWN ESTIMATED REVENUES


| EXECUTIVE REVENUES ALL DIVISIONS |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| WORKER'S COMP INSURANCE REIMB | 25,000 | 58,000 | 25,000 | 25,000 | 25,000 | 25,000 | - | 0.0\% |
| INSURANCE CLAIM REIMBURSEMENTS | 75,000 | 35,000 | - | 75,000 | 75,000 | 75,000 | - | 0.0\% |
| COMMERCIAL CLAM LICENSES | 9,200 | 9,200 | 9,200 | 9,200 | 9,200 | 9,200 | - | 0.0\% |
| BUSINESS MOORING FEES | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | - | 0.0\% |
| SPECIAL AMUSEMENT LICENSES | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | - | 0.0\% |
| JUNKYARD LICENSES | 540 | 540 | 540 | 540 | 540 | 540 | - | 0.0\% |
| MOBILE HOME PARK LICENSES | 300 | 600 | 594 | 594 | 594 | 594 | 294 | 98.0\% |
| MASSAGE LICENSES | 400 | 725 | 700 | 700 | 700 | 700 | 300 | 75.0\% |
| COIN OPERATED GAMES LICENSES | 3,300 | 3,300 | 3,300 | 3,300 | 3,300 | 3,300 | - | 0.0\% |
| WASTE HAULERS LICENSES | 4,000 | 2,500 | 4,000 | 4,000 | 4,000 | 4,000 | - | 0.0\% |
| INNKEEPERS LICENSES | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | - | 0.0\% |
| FOOD HANDLERS LICENSE | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | - | 0.0\% |
| MARIJUANA BUSINESS LICENSE | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | - | 0.0\% |
| RECREATIONAL CLAM LICENSES | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | - | 0.0\% |
| DOG LICENSES | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | - | 0.0\% |
| HORSE BEACH PERMIT FEE | 300 | 300 | 300 | 300 | 300 | 300 | - | 0.0\% |
| MARRIAGE LICENSES | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | - | 0.0\% |
| BURIAL PERMIT FEES | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | - | 0.0\% |
| INTERMENT - GRAVE OPENING PERMITS | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | - | 0.0\% |
| RECREATIONAL MOORING PERMIT | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | - | 0.0\% |
| CLERK MISC. PERMITS / FEES | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | - | 0.0\% |
| CLERK VOTER REPORTS | 250 | 250 | 250 | 250 | 250 | 250 | - | 0.0\% |
| CERTIFIED COPY FEES | 35,000 | 35,000 | 40,000 | 40,000 | 40,000 | 40,000 | 5,000 | 14.3\% |
| NOTARY FEES | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | - | 0.0\% |
| OAK HILL BUILDING UTILITY REIMB | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | - | 0.0\% |
| MISCELLANEOUS REVENUES | - | - | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0.0\% |

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2024 TOWN ESTIMATED REVENUES

|  |  |  |  |  |  |  |  |  | TC | TC |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2023 |  | 2023 | 2024 | $F$ | 2024 | FINANCE | FY2024 | Incr | Pct |
| ACCOUNTS: |  | BUDGET | ? ROJECTION | DEPT |  | OPOS | OMMITTEE | ADOPTED | Decr | Change |

EXECUTIVE REVENUES ALL DIVISIONS - CON'T

| ACCRUED VACATION REIMB | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | - | 0.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ACCRUED SICK REIMB | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | - | 0.0\% |
| CELLULAR LEASE REVENUES | 56,641 | 56,641 | 58,340 | 58,340 | 58,340 | 58,340 | 1,699 | 3.0\% |
| OAK HILL BLDG. RENTAL INCOME | 66,000 | 66,000 | 66,000 | 66,000 | 66,000 | 66,000 | - | 0.0\% |
| PUBLIC SAFETY CELLULAR TOWER LEASE R | 30,200 | 30,200 | 30,804 | 60,804 | 60,804 | 60,804 | 30,604 | 101.3\% |
| SALE OF TOWN PROPERTY | - | - | - | - | - | - | - | 0.0\% |
| STATE PARK FEE SHARING | 2,350 | 2,350 | - | 2,500 | 2,500 | 2,500 | 150 | 6.4\% |
| STATE G.A. REIMBURSEMENT | 64,470 | 64,470 | 120,002 | 120,002 | 120,002 | 120,002 | 55,532 | 86.1\% |
|  |  |  |  |  |  |  |  |  |
| TOTAL EXECUTIVE | 913,251 | 905,376 | 904,330 | 1,011,830 | 1,011,830 | 1,011,830 | 98,579 | 10.8\% |

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2024 TOWN ESTIMATED REVENUES


| SCHOOL SUPPLIES REIMBURSEMENT | 1,450 | 1,450 | 1,500 | 1,500 | 1,500 | 1,500 | 50 | 3.4\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| BOAT EXCISE TAX | 31,500 | 31,500 | 31,500 | 31,500 | 31,500 | 31,500 | - | 0.0\% |
| EXCISE TAX | 7,100,000 | 7,150,000 | 7,150,000 | 7,200,000 | 7,200,000 | 7,250,000 | 150,000 | 2.1\% |
| TAX INTERESTS AND COSTS | 68,000 | 68,000 | 60,000 | 60,000 | 60,000 | 60,000 | (8,000) | -11.8\% |
| HUNTING \& FISHING LICENSES | 800 | 800 | 850 | 850 | 850 | 850 | 50 | 6.3\% |
| SNOWMOBILE REFUND | 3,058 | 3,058 | 2,800 | 2,800 | 2,800 | 2,800 | (258) | -8.4\% |
| TOWN ATV FEE | 275 | 275 | 300 | 300 | 300 | 300 | 25 | 9.1\% |
| TOWN BOAT REGISTRATION | 900 | 900 | 1,100 | 1,100 | 1,100 | 1,100 | 200 | 22.2\% |
| TOWN LICENSE PLATE FEES | 75,000 | 75,000 | 90,000 | 90,000 | 90,000 | 90,000 | 15,000 | 20.0\% |
| TOWN SNOWMOBILE REGISTRATIONS | 465 | 465 | 500 | 500 | 500 | 500 | 35 | 7.5\% |
| ASSESSING REVENUES | 105 | 215 | 150 | 150 | 150 | 150 | 45 | 42.9\% |
| MISCELLANEOUS REVENUES | 2,500 | 2,500 | 2,000 | 2,000 | 2,000 | 2,000 | (500) | -20.0\% |
| CREDIT CARD REBATES | 6,000 | 6,000 | 6,500 | 6,500 | 6,500 | 6,500 | 500 | 8.3\% |
| INVESTMENT INTEREST | 100,000 | 100,000 | 200,000 | 200,000 | 200,000 | 200,000 | 100,000 | 100.0\% |
| O.H. PROF BUILDING PILOT | 9,100 | 9,097 | 9,369 | 9,369 | 9,369 | 9,369 | 269 | 3.0\% |
| STATE VETERANS EXEMPTIONS | 16,000 | 15,776 | 16,000 | 16,000 | 16,000 | 16,000 | - | 0.0\% |
| MAINE TREE GROWTH TAX | 30,135 | 32,462 | 30,500 | 30,500 | 30,500 | 30,500 | 365 | 1.2\% |
| STATE SOLAR EXEMPTION | 15,300 | 15,505 | 16,500 | 16,500 | 16,500 | 16,500 | 1,200 | 7.8\% |
| eccomaine P.I.L.O.T. | 71,450 | 71,450 | 71,450 | 71,450 | 71,450 | 71,450 | - | 0.0\% |
|  |  |  |  |  |  |  |  |  |
| TOTAL FINANCE | 7,532,038 | 7,584,453 | 7,691,019 | 7,741,019 | 7,741,019 | 7,791,019 | 258,981 | 3.4\% |

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2024 TOWN ESTIMATED REVENUES

|  |  |  |  |  |  |  |  | TC | TC |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2023 | 2023 | 2024 |  | 2024 | FINANCE | FY2024 | Incr | Pct |
| ACCOUNTS: | BUDGET | ? ROJECTION | DEPT |  | OPO | COMMITTEE | ADOPTED | Decr | Change |

MANAGEMENT INFORMATION SYSTEMS

| SALARY REIMBURSEMENT (FROM SCHOOL) | 862,305 | 862,305 | 805,784 | 805,784 | 805,784 | 805,784 | $(56,521)$ | -6.6\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |
| TOTAL MANAGEMENT INFORMATION SYSTE | 862,305 | 862,305 | 805,784 | 805,784 | 805,784 | 805,784 | $(56,521)$ | -6.6\% |

PLANNING DEPARTMENT

| PLUMBING PERMIT FEES | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | - | $0.0 \%$ |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: |
| BUILDING PERMIT FEES | 700,000 | 720,000 | 770,000 | 785,000 | 785,000 | 850,000 | 150,000 | $21.4 \%$ |
| PER UNIT BUILDING PERMIT FEES | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | - | $0.0 \%$ |
| ELECTRICAL PERMIT FEES | 95,000 | 100,000 | 105,000 | 105,000 | 105,000 | 125,000 | 30,000 | $31.6 \%$ |
| CONTRACT ZONING APPLICATN FEE | - | 500 | 500 | 500 | 500 | 500 | 500 | $0.0 \%$ |
| CAMPGROUND FEES | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | - | $0.0 \%$ |
| FLOOD HAZARD FEE | 600 | 600 | 750 | 750 | 750 | 750 | 150 | $25.0 \%$ |
| ORDINANCE FEES | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | - | $0.0 \%$ |
| ZONING BOARD OF APPEALS FEES | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | - | $0.0 \%$ |
| SUBDIVISION FEES | 25,000 | 25,000 | 15,000 | 15,000 | 15,000 | 15,000 | $(10,000)$ | $-40.0 \%$ |
| SITE PLAN REVIEW | 25,000 | 28,000 | 25,000 | 25,000 | 25,000 | 25,000 | - | $0.0 \%$ |
| PLANNING BOARD ADVERTISING REIMB | 1,000 | 1,000 | 500 | 500 | 500 | 500 | $(500)$ | $-50.0 \%$ |
| PEER REVIEW REIMBURSEMENT | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | - | $0.0 \%$ |
| PLANNING SUSTAINABILITY COORD REIMB | 12,253 | 12,253 | - | - | - | - | $(12,253)$ | $-100.0 \%$ |
| ORDINANCE FINES | 12,000 | 12,000 | - | - | - | - | $(12,000)$ | $-100.0 \%$ |
|  |  |  |  |  |  |  |  |  |
| TOTAL PLANNING | $\mathbf{9 6 3 , 3 0 3}$ | $\mathbf{9 9 1 , 8 0 3}$ | $\mathbf{1 , 0 0 9 , 2 0 0}$ | $\mathbf{1 , 0 2 4 , 2 0 0}$ | $\mathbf{1 , 0 2 4 , 2 0 0}$ | $\mathbf{1 , 1 , 1 0 9 , 2 0 0}$ | 145,897 | $15.1 \%$ |

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2024 TOWN ESTIMATED REVENUES

| ACCOUNTS: | $2023$ <br> BUDGET | $\begin{gathered} 2023 \\ \text { ?ROJECTION } \end{gathered}$ | $\begin{gathered} 2024 \\ \text { DEPT } \end{gathered}$ | $\begin{gathered} 2024 \\ \text { PROPOSED } \end{gathered}$ | FINANCE <br> COMMITTEE | $\begin{gathered} \text { FY2024 } \\ \text { ADOPTED } \end{gathered}$ | $\mathrm{TC}$ <br> Incr <br> Decr | TC <br> Pct <br> Change |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| COMMUNITY SERVICES ALL DIVISIONS |  |  |  |  |  |  |  |  |
| MISCELLANEOUS REVENUES | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | - | 0.0\% |
| FRANCHISE FEE | 230,000 | 230,000 | 235,000 | 235,000 | 235,000 | 235,000 | 5,000 | 2.2\% |
| PASSPORT PROCESSING | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | - | 0.0\% |
| COMMUNITY PROGRAM REVENUES | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | - | 0.0\% |
| CABLE TV | 100 | 100 | 100 | 100 | 100 | 100 | - | 0.0\% |
| COMM PROGRAM FIELD TRIP REVENUES | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | - | 0.0\% |
| SPECIAL EVENTS DONATIONS/REV | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | - | 0.0\% |
| PROPERTY SALE | - | 5,156 | - | - | - | - | - | 0.0\% |
| SKI PROGRAMS | 45,000 | 56,000 | 55,000 | 55,000 | 55,000 | 55,000 | 10,000 | 22.2\% |
| BASKETBALL PROGRAMS | 30,000 | 33,000 | 33,000 | 33,000 | 33,000 | 33,000 | 3,000 | 10.0\% |
| SOCCER PROGRAMS | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | - | 0.0\% |
| YOUTH PROGRAM | 120,000 | 100,000 | 120,000 | 120,000 | 120,000 | 120,000 | - | 0.0\% |
| YOUTH TRIP REVENUES | - | - | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 100.0\% |
| PROGRAM DEVELOPMENT REV | - | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 100.0\% |
| ADULT REC | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | - | 0.0\% |
| CHILD CARE | 930,000 | 930,000 | 930,000 | 930,000 | 930,000 | 930,000 | - | 0.0\% |
| SUMMER PROGRAM | 420,000 | 420,000 | 420,000 | 420,000 | 420,000 | 420,000 | - | 0.0\% |
| PRESCHOOL PROGRAM | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | - | 0.0\% |
| SENIOR PROGRAMS | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | - | 0.0\% |
| SENIOR FIELD TRIPS | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | - | 0.0\% |
| SENIOR LUNCHEON REVENUES | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | - | 0.0\% |
| CS HUB CHILD CARE REVENUES | - | 27,320 | - | - | - | - | - | 100.0\% |
| CS HUB CCARE MISC REV | - | 20,000 | - | - | - | - | - | 100.0\% |
| CS HUB SUMMER PROGRAMS | - | - | - | - | - | - | - | 100.0\% |
| OH BUILD/LIBRARY GROUNDS MAINT. | 13,000 | 13,000 | 5,000 | 5,000 | 5,000 | 5,000 | $(8,000)$ | -61.5\% |
| STAFFING REIMBURSEMENT (FROM SCHOOL | , | - - | 136,679 | 136,679 | 136,679 | 136,679 |  |  |
| CONCESSION, HS/MEM PARK | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | - | 0.0\% |

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2024 TOWN ESTIMATED REVENUES


COMMUNITY SERVICE REVENUES ALL DIVISIONS - CON'T

|  | OAK HILL FIELD USE FEES | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | - | 0.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | OAK HILL LIGHT USE FEES | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | - | 0.0\% |
|  | DESIGN \& DEVELOP - RECREATION RESERV | - | - | 75,000 | 75,000 | 75,000 | 75,000 |  |  |
|  | HUNNEWELL HOUSE | - | - | 1,000 | 1,000 | 1,000 | 1,000 |  |  |
|  | FERRY/HURD/HIGGINS BEACH PARKING REY | 450,000 | 450,000 | 450,000 | 450,000 | 450,000 | 500,000 | 50,000 | 11.1\% |
|  | HURD PARK CONCESSION REV. | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | - | 0.0\% |
|  | HIGGINS BEACH LEASE | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - | 0.0\% |
| $\cdots$ |  |  |  |  |  |  |  |  |  |
|  | TOTAL COMMUNITY SERVICES | 2,556,100 | 2,602,576 | 2,800,779 | 2,800,779 | 2,800,779 | 2,850,779 | 82,000 | 11.5\% |

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2024 TOWN ESTIMATED REVENUES

| ACCOUNTS: | $\begin{gathered} 2023 \\ \text { BUDGET } \end{gathered}$ | $\begin{gathered} 2023 \\ \text { ?ROJECTION } \end{gathered}$ | $\begin{gathered} 2024 \\ \text { DEPT } \end{gathered}$ | $2024$ <br> PROPOSED | FINANCE OMMITTEE | $\begin{gathered} \text { FY2024 } \\ \text { ADOPTED } \end{gathered}$ | TC <br> Incr <br> Decr | TC <br> Pct <br> Change |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| SCARBOROUGH ECONOMIC DEVELOP. CORP. |  |  |  |  |  |  |  |  |
| HAIGIS TIF REVENUE | 267,914 | 267,914 | 284,512 | 284,512 | 284,512 | 284,512 | 16,598 | 6.2\% |
|  |  |  |  |  |  |  |  |  |
| TOTAL SCARB. ECONOMIC DEVELOP. CORP | 267,914 | 267,914 | 284,512 | 284,512 | 284,512 | 284,512 | 16,598 | 6.2\% |


|  | FIRE ALL DIVISIONS |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | INSPECTION FEES | 135,000 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 | 45,000 | 33.3\% |
|  | RESCUE SERVICES FEES | 1,150,000 | 1,150,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 50,000 | 4.3\% |
|  | MISCELLANEOUS FEES - RUN REPORTS | 1,000 | 2,315 | 1,000 | 1,000 | 1,000 | 1,000 | - | 0.0\% |
|  | ENG 5 GORHAM FUEL REIMB | - | 1,100 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 100.0\% |
|  | HAZMAT REVENUES | - | - | - | - | - | - | - | 100.0\% |
|  | SALE OF TOWN PROPERTY | 15,000 | 25,725 | 15,000 | 15,000 | 15,000 | 15,000 | - | 0.0\% |
|  | SPECIAL DUTY REVENUES | 7,500 | 7,500 | 5,000 | 5,000 | 5,000 | 5,000 | $(2,500)$ | -33.3\% |
|  | SACO ST RENTAL INCOME | - | - | - | - | - | - | - | 0.0\% |
| w |  |  |  |  |  |  |  |  |  |
| N | TOTAL FIRE SERVICES | 1,308,500 | 1,366,640 | 1,403,500 | 1,403,500 | 1,403,500 | 1,403,500 | 95,000 | 7.3\% |

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2024 TOWN ESTIMATED REVENUES

|  | ACCOUNTS: | $\begin{gathered} 2023 \\ \text { BUDGET } \end{gathered}$ | $\begin{gathered} 2023 \\ \text { JROJECTION } \\ \hline \end{gathered}$ | $\begin{gathered} 2024 \\ \text { DEPT } \end{gathered}$ | $\begin{gathered} 2024 \\ \text { PROPOSED } \end{gathered}$ | FINANCE <br> OMMITTEE | $\begin{gathered} \text { FY2024 } \\ \text { ADOPTED } \end{gathered}$ | TC <br> Incr <br> Decr | TC <br> Pct <br> Change |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\underset{\omega}{\omega}$ | POLICE ALL DIVISIONS |  |  |  |  |  |  |  |  |
|  | WEAPON PERMITS | 500 | 500 | 500 | 500 | 500 | 500 | - | 0.0\% |
|  | SPECIAL POLICE | 81,000 | 134,000 | 81,000 | 81,000 | 81,000 | 81,000 | - | 0.0\% |
|  | PROUTS NECK | 700 | 700 | 700 | 700 | 700 | 700 | - | 0.0\% |
|  | PSAP BILLING | 27,911 | 27,911 | 29,224 | 29,224 | 29,224 | 29,224 | 1,313 | 4.7\% |
|  | POLICE COURT TIME | 1,500 | 1,500 | 1,000 | 1,000 | 1,000 | 1,000 | (500) | -33.3\% |
|  | POLYGRAPH TESTING FEES | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | - | 0.0\% |
|  | MRO PIER FEES | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | - | $(12,000)$ | -100.0\% |
|  | F/P SPECIAL DUTY REVENUE | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | 0.0\% |
|  | ALARM MONITORING SERVICE | 9,000 | 9,000 | 19,500 | 19,500 | 19,500 | 19,500 | 10,500 | 116.7\% |
|  | BOAT LAUNCHING REVENUES | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | - | 0.0\% |
|  | HIGGINS BEACH | 20,000 | 60,000 | 20,000 | 20,000 | 20,000 | 20,000 | - | 0.0\% |
|  | SALARY REIMBURSEMENT | - | - | - | - | - | - | - | 0.0\% |
|  | MDEA TF SALARY REIMB | - | - | - | - | - | - | - | 100.0\% |
|  | WESTBROOK ACO SALARY REIMB | 39,231 | 39,231 | 41,193 | 41,193 | 41,193 | 41,193 | 1,962 | 5.0\% |
|  | CAPE ELIZABETH MRO SALARY REIMB | 6,342 | 6,342 | 6,659 | 6,659 | 6,659 | 6,659 | 317 | 5.0\% |
|  | HIDTA SECRETARIAL REIMBURSEMENT | - | - | - | - | - | - | - | 100.0\% |
|  | WESTBROOK REIMB | 1,000 | 1,000 | 2,000 | 2,000 | 2,000 | 2,000 | 1,000 | 100.0\% |
|  | PROUTS NECK REIMB | 68,084 | 68,084 | 72,918 | 72,918 | 72,918 | 72,918 | 4,834 | 7.1\% |
|  | OOB REIMB COMMUNICATION MANAGER | 34,419 | 34,419 | - | - | - | - | $(34,419)$ | -100.0\% |
|  | OOB PERSONNEL REIMB | 397,093 | 397,093 | 451,793 | 451,793 | 451,793 | 451,793 | 54,700 | 13.8\% |
|  | MISCELLANEOUS REVENUES/YOUTH LEADE | 13,200 | 15,479 | 12,000 | 12,000 | 12,000 | 12,000 | $(1,200)$ | -9.1\% |
|  | ASSET FORFEITURE REVENUES | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | - | 0.0\% |
|  | SALE TOWN PROPERTY | 30,000 | 30,000 | 56,000 | 56,000 | 56,000 | 56,000 | 26,000 | 86.7\% |
|  | HIDTA OVERTIME REIMBURSEMENT | 17,703 | 17,703 | 17,000 | 17,000 | 17,000 | 17,000 | (703) | -4.0\% |
|  | PARKING VIOLATIONS | 50,000 | 50,000 | 45,000 | 45,000 | 45,000 | 45,000 | $(5,000)$ | -10.0\% |
|  | FALSE ALARM VIOLATIONS | 32,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | $(2,000)$ | -6.3\% |
|  | VIOLATIONS AND FINES | 700 | 970 | 700 | 700 | 700 | 700 | - | 0.0\% |
|  | FEDERAL HIDTA REVENUES | 245,000 | 245,000 | 250,000 | 250,000 | 250,000 | 250,000 | 5,000 | 2.0\% |
|  |  |  |  |  |  |  |  |  |  |
|  | TOTAL POLICE SERVICES | 1,111,883 | 1,205,432 | 1,173,687 | 1,173,687 | 1,173,687 | 1,161,687 | 49,804 | 4.5\% |

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2024 TOWN ESTIMATED REVENUES


| EXCAVATING LICENSES | 2,600 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 900 | 34.6\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| STREET OPENING PERMITS | 5,000 | 5,000 | 5,500 | 5,500 | 5,500 | 5,500 | 500 | 10.0\% |
| BUILDING COORDINATION FEES | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | 0.0\% |
| LONG TERM MAINTENANCE | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | - | 0.0\% |
| SERVICE REPAIRS / Reimb (Prouts Neck/Sanitary | 19,200 | 25,360 | 22,400 | 22,400 | 22,400 | 22,400 | 3,200 | 16.7\% |
| SERVICE REPAIRS / Reimburse (OOB/Kennebunk | 133,000 | 198,000 | 114,500 | 114,500 | 114,500 | 114,500 | $(18,500)$ | -13.9\% |
| MISCELLANEOUS REVENUES | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - | 0.0\% |
| DOWNTOWN TIF REVENUE - NPDES | 30,000 | 30,000 | - | - | - | - | $(30,000)$ | -100.0\% |
| SALE OF TOWN PROPERTY | 30,000 | 107,140 | 35,000 | 35,000 | 35,000 | 35,000 | 5,000 | 16.7\% |
| MISCELLANEOUS RECYCLING REVENUES | 2,000 | 2,000 | 1,000 | 1,000 | 1,000 | 1,000 | $(1,000)$ | -50.0\% |
| INTRAGOVERNMENTAL Reimbursements | 1,406,375 | 1,411,250 | 1,569,704 | 1,569,704 | 1,569,704 | 1,569,704 | 163,329 | 11.6\% |
| MDOT URBAN/RURAL RD INITIATIVE | 319,948 | 317,636 | 317,636 | 317,636 | 317,636 | 317,636 | $(2,312)$ | -0.7\% |
|  |  |  |  |  |  |  |  |  |
| TOTAL PUBLIC WORKS | 1,957,123 | 2,108,886 | 2,078,240 | 2,078,240 | 2,078,240 | 2,078,240 | 121,117 | 6.2\% |

ENGINEERING DEPARTMENT

| PRIVATE ROAD REVIEW FEE | 300 | 300 | 300 | 300 | 300 | 300 | - | 0.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| STAFF SITE INSPECTION FEES | 25,000 | 25,000 | 31,000 | 31,000 | 31,000 | 31,000 | 6,000 | 24.0\% |
| BUILDING COORDINATION FEES | - | - | 12,253 | 12,253 | 12,253 | 12,253 | 12,253 | 100.0\% |
|  |  |  |  |  |  |  |  |  |
| TOTAL ENGINEERING | 25,300 | 25,300 | 43,553 | 43,553 | 43,553 | 43,553 | 274,387 | 72.1\% |



## TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2024 TOWN ESTIMATED REVENUES

| ACCOUNTS: | $\begin{gathered} 2023 \\ \text { BUDGET } \end{gathered}$ | $\begin{gathered} 2023 \\ \text { ?ROJECTION } \end{gathered}$ | $\begin{gathered} 2024 \\ \text { DEPT } \end{gathered}$ | $\begin{gathered} 2024 \\ \text { PROPOSED } \end{gathered}$ | FINANCE <br> COMMITTE | $\begin{gathered} \text { FY2024 } \\ \text { ADOPTED } \end{gathered}$ | TC <br> Incr <br> Decr | TC <br> Pct <br> Change |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| MUNICIPAL DEBT REVENUES |  |  |  |  |  |  |  |  |
| BOND PROCEEDS | - | - | - | - | - | - | - | 0.0\% |
| SCHOOL DEV IMPACT FEE | 657,800 | 657,800 | 443,890 | 443,890 | 443,890 | 443,890 | $(213,910)$ | -32.5\% |
| HAIGIS PARKWAY ASSESSMENTS | - | - | - | - | - | - | - | 0.0\% |
| DUNSTAN CORNER IMPACT FEE FOR DEBT | 106,731 | 106,731 | 103,731 | 103,731 | 103,731 | 103,731 | $(3,000)$ | -2.8\% |
| HAIGIS IMPACT FEE FOR DEBT | 167,633 | 167,633 | 160,882 | 160,882 | 160,882 | 160,882 | $(6,751)$ | -4.0\% |
| HAIGIS DEBT FROM TIF REVENUES | 743,000 | 743,000 | - | - | - | - | $(743,000)$ | -100.0\% |
| PSB DEBT FROM DOWNTOWN TIF | 824,998 | 824,998 | 928,491 | 928,491 | 928,491 | 928,491 | 103,493 | 12.5\% |
|  |  |  |  |  |  |  |  |  |
| TOTAL DEBT REVENUES | 2,500,162 | 2,500,162 | 1,636,994 | 1,636,994 | 1,636,994 | 1,636,994 | $(863,168)$ | -34.5\% |

# LEADERSHIP COUNCIL'S FY24 BUDGET PROPOSAL 



Scarborough Public Schools

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www.scarboroughschools.org/board/budget

## SUPERINTENDENT'S INTRODUCTION \& EXECUTIVE SUMMARY



Scarborough Public Schools

# Superintendent's Introduction Leadership Council's Proposed Budget for FY24 

Dear Scarborough Community Members,

As I write this letter to you in March of 2023, I continue to be struck by the resilience of our kids, families, and staff as we work to collectively strengthen our school community, deepen a sense of connection to one another, and cultivate a shared vision for the future. For the first time since the fall of 2019, our faculty and staff were able to prepare for this school year as fully present educators, ready and eager to develop our students' academic skills, character, and future development as life-long learners.

The Scarborough Schools community will continue to develop the unique abilities and interests of all our students through continued focus on our strategic plan and Board of Education goals.

This includes:

- Strengthening an inclusive environment in our classrooms and schools 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).
- Incorporating 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.
- Collaborating with town leadership, the Board of Education, and Town Council to meet our facilities needs through the K-8 strategic project and new primary school.

I wanted to take this opportunity to share with you an excerpt from a letter I have shared in our most recent newsletter about the K-8 strategic project designed to meet our current and future facilities needs.
"We need a new unified K-3 School and we need your help! For over a year now, the project's building committee, composed of community members, parents, district \& school leaders, faculty \& staff, has been meeting twice per month to evaluate fiscally responsible options, plan a design supporting our educational vision, and identify a site for a new unified primary school. The building website outlines the history of work completed, and is designed to educate community members to build momentum for a referendum vote, targeted for November 2023. We continue to receive valuable feedback and ideas from staff, families, and the community through community dialogues, staff forums, and building subcommittee work.

Roughly 30\% of our current student population learns in temporary portable classrooms, some of which have been in use for 20 years or more. This equates to 30 classroom portables in use to teach our K-2 students and the entire sixth grade. Simply put, the current primary schools and middle school do not support the needs of our students or our staff. Our K-8 strategic plan addresses the needs of our current students, plus considers the expected increase in the number of students as Scarborough continues to grow and attract new residents as the third highest ranked school district in the state of Maine!

I encourage you to visit the Scarborough Schools homepage, and click on the building project button at the top. This will lead you directly to a website with comprehensive information on the project. We have such dedicated and engaged learners, families, and staff who deserve facilities that support our work to empower our kids to develop as learners and citizens. Again, thank you for supporting our schools."

Our Leadership Council meets 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 General Fund expenditure increase of $7.31 \%$ 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 FY24 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.


Geoff Bruno
Superintendent of Schools

## Executive Summary of the Proposed FY24 Budget

We are pleased to introduce to you the proposed FY24 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 the product of the collective work of 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 months-long, multi-phase process to develop a FY24 budget that is both fiscally responsible and aligned to our district priorities and goals. This year's budget proposal reflects consideration of the changing needs of students in a post-pandemic learning environment, as well as current economic pressures.

## Leadership Council process

The Leadership Council's budget development process begins with our "level services" budget - the resources required to maintain the same programs and services we now provide at the projected cost for the coming year. Analysis of the level services budget is carried out through multiple workshops reviewing educational programs, staff resources, instructional supplies and services, and district-wide operational costs. Input from school staff and team leaders and examination of student data are important factors in our deliberations.

Individual sessions of line item budget review are held 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 completed the transition from the use of federal emergency grants to meeting ongoing needs and challenges with regular operating funds.

Our introduction of the FY24 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 for FY24). As always, school leaders have prioritized budget decisions based on the fundamental needs of our students, as we work to provide the most effective differentiated instructional methods and programs, and increase our ability to integrate social and emotional learning into every classroom.

School leaders continually reflect on the best practices we can employ to support students, families and staff through the many changes and challenges of today's learning environment. Our FY24 budget proposal outlines the resources we will need to carry on this important work.

## Budget development factors

## Personnel Costs Make Up 80.1\% of the School Budget

Human resources are our largest and most valuable investment. With over 580 FTEs (full-time equivalents), the School Department is the third largest employer in Scarborough. 80.1\% of the FY24 school budget goes toward salaries/wages and benefits for our staff, and as with any employer the combination of a tight labor market with recent inflation has created upward pressure on personnel costs.

With a few exceptions, School Department employees are represented by six 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.

This year we are in the unusual position of having agreed collective bargaining agreements (CBAs) defining wages and benefits for all of our bargaining units for the 2023-24 fiscal year. This allows us to create more accurate projections of personnel costs during the budget process. The bargaining agreements negotiated during the past two years have given the Board and the SEA the opportunity to offer competitive compensation packages to help us attract and retain qualified employees. 60.6\% of the total increase in the FY24 level services budget $(\$ 2,968,962)$ can be attributed to these contractual salary and wage adjustments, as outlined in the chart below:

| Bargaining Unit | \$ increase <br> from FY23 | \% increase <br> from FY23 | represents \% of Level <br> Services increase |
| :--- | :---: | :---: | :---: |
| Teachers \& Professionals | $\$ 1,475,620$ | $6.11 \%$ | $49.7 \%$ |
| Education Support Professionals | $\$ 198,229$ | $4.69 \%$ | $6.7 \%$ |
| Bus Drivers | $\$ 22,938$ | $3.46 \%$ | $0.8 \%$ |
| Custodians | $\$ 42,237$ | $3.97 \%$ | $1.4 \%$ |
| Maintenance Workers | $\$ 4,494$ | $3.00 \%$ | $0.2 \%$ |
| School Administrators* | $\$ 55,110$ | $4.54 \%$ | $1.9 \%$ |
| Totals | $\$ 1,798,628$ | $\mathbf{5 . 7 2 \%}$ | $\mathbf{6 0 . 6 \%}$ |

[^1]
## Other Personnel Cost drivers

- Anthem health insurance rate increases continue to be volatile in the post-pandemic economy. We will know the highest possible rate increase on March 28, and actual district rates will be available in early April. Our current budget projections are estimated at $+8 \%$ based on prior year averages, creating an overall budget increase of $\$ 524,000$. The total value of $1 \%$ change in Anthem premiums is about $\$ 65,000$, so rate adjustments will have a significant budget impact.
- MainePERS has increased the amount of its requirement for school district contributions on teacher member wages from $3.84 \%$ in FY 23 to $4.47 \%$ in FY24. This change alone will add approximately $\$ 400,000$ to the FY24 level services budget.
- Staff Development district-wide will require additional funding due to a change in the extra pay rate provided by the Teachers \& Professionals collective bargaining agreement. After many years of a flat $\$ 25$ /hour pay rate for curriculum training and workshops, the rate will now be linked to the lowest pay rate of each year's salary table ( $\$ 36.11$ /hour in FY24). This increase is reflected primarily in the Curriculum department where the budget supports district-wide teacher training as well as the Summer Academies.
- As we saw in FY23, the increased complexity of student needs across the district is felt particularly in Special Services, where student referrals continue to rise and social/emotional learning (SEL) concerns have escalated in multiple programs. This budget proposal includes the addition of 5 new positions to provide the known services required by incoming Kindergarten students, and funding to provide added speech services and literacy instruction (both in Special Education and Academic Support programs) across the district. Also included in this proposal are added staff to address the recent increase in English Language Learners attending our schools, to ensure equitable access to learning for all of our students.
- Another personnel cost impact is felt in the Athletics \& Activities budget, where coach and advisor stipends are also calculated from the base Teachers' salary. In addition, the MPA has announced rate increases for game officials across all of their sanctioned sports.


## Enrollment and Class Size

One of the most significant impacts of the pandemic environment on 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 had been able to rely on in prior years, as the concern of parents regarding the safety of our school environment and their comfort level with alternative learning pathways caused many families to make different school choices for their children.

Our newly commissioned enrollment study, however, shows what we already felt to be true, that our student numbers are rebounding and appear to be back on track to increase at the same or higher rates than we were predicting prior to the COVID disruption.

For the 2022-23 school year, class sizes were increased from the prior year in an effort to transition back to our expected student/staff ratio targets. Four supplemental classroom teacher positions were retained using the balance of our COVID-related federal grant funds (ESSER 3). Based on our enrollment projections for FY24, we are proposing to retain three of these teacher positions in our operating budget for 2023-24 (see page 8).

## District Class Size - Student/Teacher Ratio Aims

| Phase Level | Aim | 2019-2020 <br> Actual (avg.) | 2021-2022 <br> Actual (avg) | 2022-2023 <br> Actual (avg) | 2023-2024 <br> Proposed (avg) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| K-2 | $16-20$ | 18.5 | 16.2 | 16.6 | 16.8 |
| $\mathbf{3 - 5}$ | $18-22$ | 21.0 | 18.0 | 20.6 | 20.2 |
| $\mathbf{6 - 8}$ | $20-24$ | 22.0 | 20.0 | 20.3 | 19.8 |
| 9-12* | $20-24$ | 17.0 | 17.0 | 15.3 | 15.4 |

*HS class sizes vary widely depending on subject and course level; they range from 1 to 53 in 2022-23

## Non-personnel Costs

Prices for supplies and services also typically increase year over year, with recent inflation rates (from steadily around $2 \%$ in $2016-2020$ to $6.5 \%$ in 2022) creating an especially sharp rise in costs. For FY24, our budget estimates have been developed using multiple baselines: pre-COVID expenditure levels, projected actual expenditures for FY23, and input from vendors and industry analysts. Along with the increase in salaries and wages described above, here are some additional budget drivers for FY24:

- In addition to the staffing needs in Special Services described above, this budget proposal includes a significant increase in budgeted funds for out-of-district tuition for students who require specialized programming not available in our district.
- In FY24 we will see increases in the price of software subscriptions across the district, for both instruction and operations, as price holds established during the pandemic are lifted and vendors pass on their own higher costs.
- The Transportation department will continue to see higher costs for fuel, vehicle parts and repairs in FY24. An additional one-time jump in this year's operating budget will be the annual cost of the new transportation software which is being implemented in FY23 (budgeted in CIP).
- In Facilities, costs have stabilized for electricity and fuel due to favorable supply contracts, but natural gas costs continue to rise, as do the projected costs of materials and labor for facility repairs and maintenance, reflected both in our own supply lines and those for contracted services.


## 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 for FY24 are annual contract adjustments in health and dental insurance premiums, workers' compensation and property/casualty insurance premiums, and cost estimates from multiple service vendors.

## Budget Revenues

As shown 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 see a decrease of $\$ 133,534$ from FY23's subsidy amount. Because of this reduction, the School Department's proposed expenditure budget increase of $6.23 \%$ will have a higher impact on the tax request than the almost identical 6.2\% increase in FY23.

In Scarborough, the majority of educational funding responsibility falls on the shoulders of our local taxpayers. Although the state funding formula favors districts with growing enrollment, the greater increase in state property valuation projections for Scarborough year over year compared with other towns and school districts translates to a subsidy reduction. At this preliminary level, FY24 state subsidy will represent $7.8 \%$ of our operating budget revenue in this proposal.

## Federal COVID-related Grant Funding

The last of the federal COVID-related grants, the American Rescue Plan (ARP), was passed in March of 2021, sending a final round of grants (also known as ESSER 3) to Maine schools, with funds available for use through September 30, 2024.

| Date authorized | Amount | Funding period | Scarborough expense period | Used for: |
| :---: | :---: | :---: | :---: | :---: |
| ESSER III/ARP ESSER |  |  |  |  |
| 3/19/2021 | \$985,994 | $\begin{aligned} & 03 / 13 / 2020 \text { to } \\ & 09 / 30 / 2024 \end{aligned}$ | $\begin{aligned} & 06 / 14 / 2021 \text { to } \\ & 09 / 30 / 2023 \end{aligned}$ | FY22: <br> - 2 classroom teachers (WS) <br> - Quarantine transition specialists (WS) <br> - Credit recovery specialist (HS) <br> - Summer academies July - August 2021 <br> - Assessment \& instructional software <br> - Tech specialist \& equipment <br> - SEL Professional Development <br> FY23: <br> - 2 classroom teachers (MS) <br> - 2 classroom teachers (WS) <br> - Guidance Counselor (K-2) <br> - Summer academies July - August 2022 |
| ARP IDEA K-12 (Special Services) |  |  |  |  |
| 07/01/2021 | \$165,254 | $\begin{aligned} & \text { 07/01/2021 to } \\ & 06 / 30 / 2023 \end{aligned}$ | $\begin{aligned} & \text { 07/01/2021 to } \\ & 06 / 30 / 2023 \end{aligned}$ | FY22: Certified Orton-Gillingham specialist for specialized reading instruction FY23: 0.5 K-2 Speech Therapist |
| ARP IDEA Pre-K (Special Services) |  |  |  |  |
| 07/01/2021 | \$19,251 | $\begin{aligned} & \text { 07/01/2021 to } \\ & 06 / 30 / 2023 \end{aligned}$ | $\begin{aligned} & \text { 07/01/2021 to } \\ & 06 / 30 / 2023 \end{aligned}$ | Supplemental one-to-one ed tech for incoming K student |

Complete details of the various grants received by the School Department since FY21 are available in the FY23 Budget Book (see Executive Summary) and on the district website. The FY24 budget proposal retains the most critical positions funded through ARP grants in FY23 (see page 8).

## Use of Fund Balance

The FY24 budget proposal allocates $\$ 1,500,000$ of fund balance (year-end surplus) as offsetting revenue. Starting in FY22 we have increased our allocation of fund balance to unusual levels, as program reductions and availability of federal grant funds during the pandemic generated unexpected savings. For FY24 we propose to maintain use of fund balance at the same level as FY23, using most of the $\$ 2 \mathrm{M}$ balance available at the end of FY22, to mitigate the impact of this year's 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 temporary 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 three years.

## 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 school district, we are fortunate to have access to a number of successful shared services arrangements, both with the Town of Scarborough and with other regional school districts.

## 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 benefits Scarborough by 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.
- School Resource Officers are Scarborough Police Department employees assigned to district schools, to assist school administration in maintaining a safe and secure environment, and provide an opportunity for our students to learn from and develop positive relationships with law enforcement personnel.


## Regional Shared Services

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 partner to obtain better deals on certain goods and services and in order to receive additional State subsidy ( $\$ 81,498$ in FY24). 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.

## In the FY24 Municipal budget, two proposals fall under the heading of shared services collaboration between Town and School:

- A proposal from Community Services to add 2 staff members whose primary responsibility will be to focus on grounds maintenance work for the School Department during the active outdoor seasons. As with the IT model, these staff members will be Town employees with funds included in the School budget to cover the cost of their salaries and benefits. This proposal would add $\$ 143,300$ to the School operating budget (under Facilities).
- A proposal from Public Safety to provide a dedicated vehicle for the School Resource Officer at Scarborough Middle School. The School Department would contribute $\$ 10,000$ to the cost of retrofitting a retired patrol car for this purpose, with the additional amount appearing in the Central Office equipment account.


## Major Capital Project - School Construction

Of special note in this year's School budget proposal is the addition of funding in the Capital Projects budget for a new consolidated Primary School building. The new Primary School is part of a strategic plan for our K-8 schools, to solve facilities inadequacies and inefficiencies by reorganizing grade levels and aligning our student populations. The new school will provide educational equity, operational efficiency, flexibility, safety \& security, and accommodate both current enrollment and anticipated population growth while creating appropriate environments for 21st century teaching and learning methods. For detailed information about the building project, please visit our website at www.scarboroughschools.org/new-sps-building-project.

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 FY24 school operating budget reduces FY23 funding:

- \$136,000 for personnel turnover \& reallocation
- $\$ 43,000$ for contracted transportation
- $\$ 35,000$ for online and internet services
- $\$ 22,000$ for electricity and heating oil due to favorable contract pricing
- $\$ 15,000$ for projected unemployment costs per current job market


## The FY24 school operating budget proposes added funding to:

- Retain FY23 federal grant funded positions to maintain recommended class sizes, delivery of core curriculum and essential support services
- 3.0 Teacher positions (reduced from 4.0 positions in FY23)
- 1.0 Guidance Counselor for K-2 schools
- 0.5 Speech Pathologist for K-2 specialized instruction
- Summer academies for targeted supplemental instruction
- Meet the needs of incoming Special Education students
- 4.0 additional Special Services Ed Tech 3 positions
- ASL staff \& services
- Increase access \& inclusion for our English Language Learners
- 1.0 ESL Teacher position
- 2.0 ESL Ed Tech 3 positions
- Increase literacy support \& address learning gaps
- 1.0 Resource Room Teacher position at Middle School
- 1.4 Literacy Support Ed Tech 3 positions at Wentworth
- 0.5 K-2 Speech Pathologist (from part-time to full-time position)


## FY24 Budget Proposal Summary

| Leadership Council's FY24 <br> Budget Proposal | FY23 Approved <br> Budget | FY24 Proposed <br> Budget | \$ Change | \% Change |
| :--- | ---: | ---: | ---: | ---: |
| General Fund Operating Budget | $58,801,486$ | $62,466,220$ | $3,664,734$ | $6.23 \%$ |
| Non-Property Tax Revenues | $6,851,528$ | $6,720,994$ | $-130,534$ | $-1.91 \%$ |
| Tax Request (Net Operating Budget) | $51,949,958$ | $55,745,226$ | $3,795,268$ | $7.31 \%$ |

If the shared services proposals described on page 7 are accepted by the Town, funding for the proposals will be added to the FY24 School budget proposal:

| Leadership Council's FY24 | FY23 Approved <br> Budget | FY24 Proposed <br> Budget | \$ Change | \% Change |
| :--- | ---: | ---: | ---: | ---: |
| General Fund Operating Budget | $58,801,486$ | $62,619,250$ | $3,817,764$ | $6.49 \%$ |
| Non-Property Tax Revenues | $6,851,528$ | $6,720,994$ | $-130,534$ | $-1.91 \%$ |
| Tax Request (Net Operating Budget) | $51,949,958$ | $55,898,256$ | $3,948,298$ | $7.60 \%$ |

- General Fund Operating Budget is 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 is 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 - FY24 Operating Budget |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Leadership Council's Proposed Budget |  |  | March 16, 2023 |  |
| Operating Budget by Department | FY23 Approved Budget | FY24 Leadership Council's Proposed Budget | \$ change (from FY23) | \% change (from FY23) |
| High School | 9,479,096 | 10,025,857 | 546,761 | 5.77\% |
| Middle School | 6,589,720 | 6,844,368 | 254,648 | 3.86\% |
| Wentworth School | 5,844,911 | 6,275,165 | 430,254 | 7.36\% |
| Primary Schools | 6,535,863 | 6,858,468 | 322,605 | 4.94\% |
| Special Services (incl ESL \& GATES) | 11,864,127 | 13,199,954 | 1,335,827 | 11.26\% |
| Health Services | 892,024 | 875,667 | $(16,357)$ | -1.83\% |
| Curriculum \& Assessment | 902,090 | 1,045,794 | 143,704 | 15.93\% |
| Instructional Technology | 1,488,865 | 1,514,519 | 25,654 | 1.72\% |
| Athletics \& Activities | 1,545,865 | 1,676,322 | 130,457 | 8.44\% |
| Student Transportation | 1,893,021 | 2,081,986 | 188,965 | 9.98\% |
| Facilities \& Maintenance | 4,601,844 | 4,849,187 | 247,343 | 5.37\% |
| Central Office | 1,451,500 | 1,513,098 | 61,598 | 4.24\% |
| Debt Service | 5,712,560 | 5,705,835 | $(6,725)$ | -0.12\% |
| TOTAL K-12 OPERATING BUDGET | 58,801,486 | 62,466,220 | 3,664,734 | 6.23\% |

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



[^2] 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 - FY24 Operating Budget |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Leadership Council's Proposed Budget |  |  |  |  |
| OPERATING REVENUE SUMMARY - BY GENERAL FUND REVENUE SOURCE |  |  |  |  |
|  | FY23 Approved Budget \& Estimated Revenues | FY24 Leadership Council's Proposed Budget \& Estimated Revenues | \$ Change | \% Change |
| GENERAL FUND OPERATING | 58,801,486 | 62,466,220 | 3,664,734 | 6.23\% |
| State General Purpose Aid | 5,003,528 | 4,869,994 | $(133,534)$ | -2.67\% |
| Other Miscellaneous Revenues: |  |  |  |  |
| Rental \& Other Receipts | 23,000 | 25,000 | 2,000 | 8.70\% |
| Community Services Daycare | 35,000 | 35,000 | 0 | 0.00\% |
| Community Services Transportation | 25,000 | 25,000 | 0 | 0.00\% |
| Student Activity Fees | 145,000 | 160,000 | 15,000 | 10.34\% |
| State Agency Client Billing | 60,000 | 40,000 | $(20,000)$ | -33.33\% |
| Other Miscellaneous | 60,000 | 66,000 | 6,000 | 10.00\% |
| Audit Balance Forward: |  |  |  |  |
| Use of unassigned fund balance | 1,500,000 | 1,500,000 | 0 | 0.00\% |
| Total Non-Property Tax Revenues | 6,851,528 | 6,720,994 | $(130,534)$ | -1.91\% |
| Net Operating Budget (School Tax Request) | 51,949,958 | 55,745,226 | 3,795,268 | 7.31\% |
| Scarborough Schools - FY24 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 | FY21 <br> ACTUAL <br> EXPENDED | FY22 <br> ACTUAL <br> EXPENDED | FY23 <br> APPROVED <br> BUDGET | FY24 <br> PROPOSED <br> BUDGET | \$ CHANGE <br> (from FY23) | \% CHANGE <br> (from FY23) |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: |
| Salaries/Wages \& Benefits | $40,552,197$ | $43,442,692$ | $46,881,780$ | $50,005,654$ | $3,123,874$ | $6.66 \%$ |
| Contracted Services | $1,758,714$ | $1,952,980$ | $2,379,914$ | $2,553,644$ | 173,730 | $7.30 \%$ |
| Supplies \& Equipment - Instructional | 753,759 | 759,519 | 862,255 | 937,762 | 75,507 | $8.76 \%$ |
| Supplies \& Equipment - Support | 215,970 | 226,070 | 266,265 | 267,358 | 1,093 | $0.41 \%$ |
| Operations | 386,806 | 371,427 | 496,260 | 537,684 | 41,424 | $8.35 \%$ |
| Tuition (Special Education) | 391,983 | 369,669 | 480,000 | 625,000 | 145,000 | $30.21 \%$ |
| Professional Development | 54,889 | 94,359 | 169,625 | 223,511 | 53,886 | $31.77 \%$ |
| Energy \& Utilities | 841,405 | 996,370 | $1,138,372$ | $1,136,772$ | $-1,600$ | $-0.14 \%$ |
| Vehicle Maintenance \& Fuel | 289,766 | 352,099 | 414,455 | 473,000 | 58,545 | $14.13 \%$ |
| Debt Service | $5,144,472$ | $5,511,408$ | $5,712,560$ | $5,705,835$ | -6725 | $-0.12 \%$ |
| Totals | $\mathbf{5 0 , 3 8 9 , 9 6 0}$ | $54,076,593$ | $58,801,486$ | $\mathbf{6 2 , 4 6 6 , 2 2 0}$ | $\mathbf{3 , 6 6 4 , 7 3 4}$ | $\mathbf{6 . 2 3 \%}$ |

General Fund Expenditures - A closer look at personnel costs


| Expense Type | FY21 <br> ACTUAL EXPENDED | FY22 <br> ACTUAL EXPENDED | FY23 <br> APPROVED BUDGET | FY24 PROPOSED BUDGET | $\qquad$ | \% CHANGE <br> (from <br> FY23) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Teachers \& Professionals (including subs) | 27,966,731 | 29,608,786 | 31,530,976 | 33,606,571 | 2,076,595 | 6.59\% |
| Educational Support Staff | 4,839,107 | 5,121,114 | 5,889,681 | 6,348,382 | 458,701 | 7.79\% |
| Information Technology Staff | 632,675 | 678,573 | 796,305 | 805,784 | 9,479 | 1.19\% |
| Athletics \& Activities Staff | 815,127 | 943,429 | 1,067,521 | 1,135,615 | 68,094 | 6.38\% |
| Bus Drivers | 962,768 | 1,296,106 | 1,405,594 | 1,537,704 | 132,110 | 9.40\% |
| Custodians \& Maintenance Workers | 1,700,809 | 1,921,801 | 2,113,512 | 2,254,957 | 141,445 | 6.69\% |
| School Administrators \& Support Staff | 1,702,802 | 1,746,690 | 1,839,893 | 1,911,526 | 71,633 | 3.89\% |
| District Administrators \& Support Staff | 1,932,178 | 2,126,192 | 2,240,298 | 2,405,115 | 164,817 | 7.36\% |
| Total Personnel Costs | 40,552,197 | 43,442,692 | 46,881,780 | 50,005,654 | 3,123,874 | 6.66\% |

Total tax request impact of School operating budget funds:
(see pp. 54-61 for details of Adult Education \& School Nutrition Programs)

Scarborough Schools - FY24 Budget Summary
Leadership Council's Proposed Budg March 16, 2023

| FY24 Education Budget | FY23 Approved Budget | FY24 Proposed Budget SB First Reading | \$ Change | \% Change |
| :---: | :---: | :---: | :---: | :---: |
| General Fund Operating Budget | 58,801,486 | 62,466,220 | 3,664,734 | 6.23\% |
| Non-Property Tax Revenues | 6,851,528 | 6,720,994 | $(130,534)$ | -1.91\% |
| General Fund Tax Request | 51,949,958 | 55,745,226 | 3,795,268 | 7.31\% |
| Adult Education Budget | 184,370 | 183,391 | (979) | -0.53\% |
| Non-Property Tax Revenues | 104,370 | 110,738 | 6,368 | 6.10\% |
| Adult Education Tax Request | 80,000 | 72,653 | $(7,347)$ | -9.18\% |
| School Nutrition Budget | 2,041,000 | 2,327,692 | 286,692 | 14.05\% |
| Non-Property Tax Revenues | 2,041,000 | 2,327,692 | 286,692 | 14.05\% |
| School Nutrition Tax Request | 0 | 0 | 0 | 0.00\% |
| Total Education Budget | 61,026,856 | 64,977,303 | 3,950,447 | 6.47\% |
| Total Non-Tax Revenues | 8,996,898 | 9,159,423 | 162,526 | 1.81\% |
| School Operating Net Budget | 52,029,958 | 55,817,879 | 3,787,921 | 7.28\% |

Total tax request impact of School operating budget funds with shared services contribution: (see page 7)

| Scarborough Schools - FY24 Budget Summary |  |
| :--- | :--- |
| Leadership Council's Proposed Budg | March 16, 2023 |


| FY24 Education Budget | FY23 Approved Budget | FY24 Proposed Budget <br> SB First Reading | \$ Change | \% Change |
| :---: | :---: | :---: | :---: | :---: |
| General Fund Operating Budget | 58,801,486 | 62,619,250 | 3,817,764 | 6.49\% |
| Non-Property Tax Revenues | 6,851,528 | 6,720,994 | $(130,534)$ | -1.91\% |
| General Fund Tax Request | 51,949,958 | 55,898,256 | 3,948,298 | 7.60\% |
| Adult Education Budget | 184,370 | 183,391 | (979) | -0.53\% |
| Non-Property Tax Revenues | 104,370 | 110,738 | 6,368 | 6.10\% |
| Adult Education Tax Request | 80,000 | 72,653 | $(7,347)$ | -9.18\% |
| School Nutrition Budget | 2,041,000 | 2,327,692 | 286,692 | 14.05\% |
| Non-Property Tax Revenues | 2,041,000 | 2,327,692 | 286,692 | 14.05\% |
| School Nutrition Tax Request | 0 | 0 | 0 | 0.00\% |
| Total Education Budget | 61,026,856 | 65,130,333 | 4,103,477 | 6.72\% |
| Total Non-Tax Revenues | 8,996,898 | 9,159,423 | 162,526 | 1.81\% |
| School Operating Net Budget | 52,029,958 | 55,970,909 | 3,940,951 | 7.57\% |

## SCHOOL OPERATING BUDGET DEPARTMENT REPORTS



Scarborough Public Schools

## Primary Schools - Grades K-2



EIGHT CORNERS SCHOOL

## Scarborough Primary Schools - It all starts here!

This was our second year with students back full time after pandemic disruption. This was the first year that we were able to start school without additional COVID protocols such as masking or pooled testing. It has been refreshing to move towards more normalcy in our routines and practices.

As the pandemic has receded, the impact and needs of our K-2 students and families have become more apparent. We have seen an increase in emotional, behavioral, and academic needs in our students. Families have sought tools and strategies to support students at home and at school. Supports like school social workers, school counselors, behavior consultants, instructional coaches, academic support staff, educational technicians, and others are leveraged to support the diverse needs of today's K-2 classroom. Maintaining a manageable class size for elementary school teachers at this time is critical to meeting the needs of each student.

Learning begins at our three Primary schools: Blue Point, Eight Corners, and Pleasant Hill. We program for our youngest students across three buildings separated by geography, but united by dedicated staff and shared goals. Each building is faced with individual challenges posed by aging facilities and spatial limitations. Collectively, we are challenged to educate students who will hold the jobs of tomorrow in facilities designed for fifty years ago. We are at our limits, both physically and instructionally. In order to provide high quality education and early intervention for students, investments will need to be substantial and future-focused.


## Celebrating Successes - Impacts of Prior Investments

* The investment of a shared (1.0 FTE) School Counselor:

One K-2 School Counselor joined our team and has begun to grow the role. A primary task has been the instruction of Safer, Smarter Kids in all three buildings. The counselor teaches three lessons in conjunction with PE/Health teachers and three additional lessons independently to meet the state requirement for sexual abuse prevention education. We are proud to give children the tools they can use to advocate for themselves, make safe decisions, and recognize the people in their lives who are safe and trusted.

* The investment of Student Support Advocacy Ed Techs (3.0 FTE) in our schools:

Our Student Support Advocacy Ed Techs at K-2 have been vital to providing daily support, check-ins, motor breaks and other RTI interventions for students with academic and behavioral challenges. Post pandemic, an increase in the number of students exhibiting school reluctance/refusal, as well as those lacking basic school readiness skills, was noted. The coordination of efforts of the Student Support Advocacy Ed techs with the wider school teams has been critical.

Facing Challenges - Our Current Story

* The impact of students being at home with no school experience during the pandemic is currently playing out in our K-2 schools.
> The lack of social interaction or whole group experience has made the transition to groups of 20 to 100 students (at lunch and recess) very challenging for many children.
* Teachers report a notable spike in the emotional and behavioral needs of students.
$>$ A growing number of students (rather than the typical minority) are struggling with basic skills and concepts like playing with peers, sharing, waiting, cooperating with others, regulating emotions, and coping with unfamiliar demands and expectations.
* Like other phase levels, our schools have enrolled more students who are English Language Learners.
> We welcome and celebrate this diversity and seek to honor a more global and multi-lingual culture in our schools. Supporting students and families with cultural
 differences requires many levels of support including safe and welcoming environments, translation services, fully accessible communications, resources and support for students as they acclimate to school and more.
> We will need to grow programs and resources at K-2 and in the district to support this growing population.


## Our Budget Proposal - Resources Requested \& Unmet Needs

## THIS BUDGET ALLOWS US TO:

Maintain the School Counselor position shared between the three schools, allowing for continued delivery of the Safer, Smarter Kids curriculum, and increasing alignment and consistency in programming among the three primary schools.


## UNMET NEEDS:

## * 2.0 School Counselors

$>$ In FY 23, 1 FTE School Counselor was requested for each K-2 school. One position was added to share between the 3 primary schools. This has allowed us to deliver more of the Safer, Smarter Kids curriculum which will give students the tools to make safe decisions and know whom to trust.

* 1.0 K-2 Librarian
$>$ We continue to lack the services of a dedicated $K-2$ librarian, and instead have oversight from one K-5 librarian. While our libraries have solid collections and are staffed with dedicated Ed Techs, the services that a certified librarian can offer would greatly benefit our students.
* 3.0 Student Support Teachers
$>$ The Academic Support program is limited to supporting students in Reading and Math, without services to support the whole child. Students can't learn reading and math unless their basic needs are being met. A whole child approach is far more effective and long lasting than keeping with the narrow focus of reading and math. A Student Support teacher for each building would serve Kindergarten students for the full year, be more holistic in approach, and support more struggling students.
* 1.0 World Language Teacher
$\rightarrow$ We continue to be unable to fund a World Language program to include any grade level at K-2. Neighboring districts far exceed us in offering this opportunity to the youngest learners, and research tells us learning a second language early is most effective.


## Wentworth School - Grades 3-5



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, but also implement a guaranteed and viable, research based academic curriculum, and offer diverse courses in the allied arts as well as co-curricular opportunities.


## Celebrating Successes - Impacts of Prior Investments

* Supportive transition to school for students
> K-5 appointment days built into school calendar
> Time to build relationships and gain a clear picture of academic and SEL needs
* Classroom teacher positions to meet class size goals:
> Maintained two ESSER funded classroom teachers
> Addition of two classroom teachers
* Special Services at Wentworth
> Creative solutions for ongoing staffing challenges and evolving needs of struggling readers and writers, new Mainers and Multilingual Learners



## Facing Challenges - Our Current Story



## * Student needs

> Increased SEL needs; plan to implement evidence-based curriculum resources will require time for staff professional development
$>$ Wider range of academic needs is an ongoing challenge postpandemic

## * Staffing challenges

$>$ Regularly unfilled daily and long-term substitute teachers
> Unfilled ed tech positions
$>$ Unfilled positions in essential support roles (bus drivers, kitchen staff, custodial and IT crew members) impact daily operations

Our Budget Proposal - Resources Requested \& Unmet Needs

## THIS BUDGET ALLOWS US TO:

* Retain 2.0 supplemental classroom teachers, funded in FY23 by ESSER 3 grant, to address class size
* Add 1.4 Literacy Support Education Technicians
* Add 1.0 English Language Learner Ed Tech (Special Services budget)



## UNMET NEEDS:

* 1.0 Librarian specific to Wentworth School
> One K-5 librarian working to support 1,300 students and teachers in all disciplines, in 6 grade levels across four buildings, continues to pose many challenges
* Substitute teachers
$>$ Building ed techs, who previously supported instruction in general education classrooms within their Learning Communities, continue to fill in as substitute teachers regularly and are therefore unable to support students in the way their role was intended

Scarborough Middle School serves approximately 675 students 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, STEM, Health and Physical Education. Additionally, Scarborough Middle School currently offers athletics to 7th and 8th graders and several cocurricular activities for all students.

Scarborough Middle School is committed to having multiple structures to support both academic and socialemotional 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 address 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 Committee



## Celebrating Successes - Impacts of Prior Investments

* Added Chorus option for 8th graders during the school day
* Increase in health teacher from . 5 to . 7 FTE allows for increased collaboration time and time for student support
* 2 ESSER-funded 1.0 FTE Classroom Teachers
> Smaller class sizes and increase in fully allocated social studies teachers
* Increased ability to provide direct support for academic and social emotional needs of students
$>$ Addition of an Academic Support Ed Tech who provides direct support to students in small group and classroom settings
> Additional Social Worker in Student Advocacy Center


## Facing Challenges - Our Current Story

* Continuing to see an increase in academic and social emotional needs:
> Chronic absenteeism
> Number of students accessing student advocacy support
> Behavior referrals
* Need for professional development time for curriculum review and development
* Staffing:
> Ongoing unfilled substitute positions
* Space:
> Approximately 224 students receive core instruction in the stand-alone portable building
- Challenging to walk between buildings during weather-related events
> Multiple teachers are "on a cart" (sharing classrooms, moving to a different classroom each block)
> Lack of space for meetings and small group work
> Overcrowding at lunch continues to be a challenge. Environment is overstimulating to many of our students.



## Our Budget Proposal - Resources Requested \& Unmet Needs

## THIS BUDGET ALLOWS US TO:

Retain 1.0 ESSER grant-funded classroom teacher to address class size and maintain a fully allocated social studies teacher


## UNMET NEEDS:

Increase 0.5 Student Support Lead Teacher position to 1.0 FTE

Scarborough High School - Grades 9-12


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.

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. Social Workers and Student Assistance Counselors support students with social-emotional wellness. Alternative Education staff work to provide supports and pathways for students who are not finding success in a traditional classroom setting. Special Education at the high school offers Functional Life Skills, Academic Life Skills, Social Life Skills, and Resource Room programming to meet the needs of our students. The Learning Commons takes the old-fashioned school library to a new level, providing a center for study, research, and collaboration, and the Study Center supports students academically, if needed, with credit recovery. 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, or early college options.


## Celebrating Successes - Impacts of Prior Investments

* Increased availability of Social Work Services from . 8 to 1.0 FTE to support the needs of students
* Online Credit Recovery program, Edgenuity, utilized by approximately 35 students both during the school year and during the summer
* Added Ed Tech III in Study Center supports students with credit recovery courses and provides additional support for student with their current classes
* Two new physical classrooms reconfigured, one STEM classroom and one general ed classroom
* Updated Algebra textbooks
* Updated World Language online subscriptions



## Facing Challenges - Our Current Story

* Increase in students needing academic, behavioral and/or social-emotional supports
> Student Assistance Team
> Processing discipline referrals
> Managing Chronic Absenteeism and Truancy
> Supporting families
> Increase in students and families requesting 504 plans
> Building Goal: Increasing the sense of belonging for all students at SHS


Our Budget Proposal - Resources Requested \& Unmet Needs

## THIS BUDGET ALLOWS US TO:

* Maintain current programming and support for students
* Provide support for students struggling academically and/or emotionally (RTI, Edgenuity, Study Center, Student Services)
* Provide high quality textbooks and online subscriptions for students (French and Math)



## 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, general 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 7\% of our students grades 3-12 receive GATES services.

## English for Speakers of Other Languages Program (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 $2 \%$ of our students receive ESL services, representing 24 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 $8 \%$ 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

* New supplemental reading program implemented with students 3-12, Read Naturally Live
* Grant funded . 5 Speech Therapist position at Pleasant Hill School is currently working with a caseload of 15 students.
* Increased 1.0 Social Worker position to work exclusively with the Wentworth Social Life Skills program and students with significant school avoidance behavior.
* Increased 1.0 Social Worker position to work exclusively with the Middle School Social Life Skills program and students with significant school avoidance behavior.
* 1.0 K-2 Behavior Specialist primarily working with students at the Blue Point and Pleasant Hill schools. This position also serves as a district wide Safety Care trainer, and has assisted the Functional Life Skills program at Wentworth. The addition of this position has also allowed our other 1.0 K-2 Behavior Specialist to work exclusively with our K-2 Social Life Skills program at Eight Corners School.
* Trainings/curriculum: Continued expansion of the Unique Learning System (ULS) curriculum in our academic and functional life skills programs; additional staff training in Specialized Program Individualizing Reading Excellence (SPIRE) and Sounds Sensible reading programs.
* Addition of full time 1.0 Resource Room Teacher at Wentworth to address our growing needs in the area of specialized instruction for ELA.
* Expansion of translation resources to provide on-demand translation resources in a wider variety of languages. This has been a critical resource for school staff in communicating with multilingual families about school meetings, student progress, and unexpected issues that arise at school for individual students.



## 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 shortages in special education
* Students presenting with significant SEL needs
* Increasing number of students who need specialized instruction in reading in the special education setting
* Social Life Skills programs needing to shift program models to meet increased student number/complexity of student needs, as well as lack of staff
* Behavior support needs for students with disabilities in the general education setting
* Significant increase in referrals at K-2
* Significant needs of incoming identified K students, particularly with Ed Tech support and Speech services.
* Increasing complexity of student assistive technology needs
* Increase in age eligibility for special education services through age 22
* Increase in the number of students with disabilities receiving special education services and accommodations through Section 504 plans (currently $23 \%$ of our total student population)
* Increased academic needs of students receiving ESL services as well as an increase in translation services required to communicate with families



## Our Budget Proposal - Resources Requested \& Unmet Needs

## THIS BUDGET ALLOWS US TO:

* Provide Instruction in Executive Functioning, Reading and Writing at the Middle School:
> 1.0 Resource Room teacher: Middle School
One of the primary drivers of this proposal is our increasing need for direct instruction in reading and executive functioning. Currently 90 students receive these services through their IEPs. As the number of students requiring these services grows, it has become increasingly challenging to schedule effective groupings of students receiving specialized instruction.
* Provide Support for the increased needs of Multilingual students:
> 1.0 ESL teacher and 2.0 ESL Ed Tech positions
This proposal will improve our ability to address the increased academic and social needs of our Multilingual learners. There has been a sizeable increase in the number of students who are significantly below grade level academically, as well as students who have experienced significant episodes of school disruption, creating a need for additional staff to assist these students to successfully transition into our schools. ESL staff have also spent more time working with families of Multilingual learners.
* Provide Support for incoming Kindergarten IEP compliance needs:
> 1.0 ASL Interpreter
$>.25$ Teacher of Deaf Consult
> 4.0 Ed Techs
Currently 42 incoming kindergarten students are receiving special education services through CDS, with 7 more students in referral. 7 of the 27 currently have 1:1 Ed Tech support on their IEPs (with an additional 2 students with 2:1 Ed Tech support) and there is also a need for skilled ASL services and consult time with a Teacher of the Deaf. This number is fluid, but it is unclear at this date if it will increase or decrease. In addition to this proposal, plans are underway to meet the needs of the incoming Kindergarten class by moving three Ed Tech positions from the High School to K-2 (these are positions supporting students who will be graduating.)
* Provide support to meet needs of increased students who require Speech Services:
$>.5$ Speech Language Pathologist at K-2 level
31 incoming Kindergarten students are identified as needing speech services as part of their IEP. In addition, 14 students are currently using both high/low technology to communicate. This proposal provides time for one of our Speech providers to train staff on the use of hardware and software, program software to meet the changing needs of students, and conduct evaluations as device needs change. This proposal addresses in part an unmet need for a full time Augmentative and Alternative Communication technology specialist position from our 22-23 budget request.


## UNMET NEEDS:

* 1.0 ESSER funded Behavior Specialist: Wentworth/Middle School
> One district funded Behavior Specialist serves grades 6-12 with a caseload of 38 students. 5 students will transition from the SLS program at Wentworth to the Middle School, all of whom require intensive behavioral support.
> This grant funded position is currently working with 34 students with IEPs at Wentworth. She has also been integral in supporting the Social Life Skills program at Wentworth in a year when we have been unable to fill open Ed Tech positions in that program. If we are unable to meet the IEP driven behavior needs of students, there is also the possibility of the need to contract with private BCBAs.



## Health Services

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 their 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

The Health Services team provides essential supports to all SPS students. Here are some examples of the multitude of responsibilities shared by this team:

Basic Nursing Services: Deliver nursing services to 40-100 students daily in school clinics including assessments, health maintenance, medical guidance, medication administration, and care involving accidents and emergencies.
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 (for example students with feeding tubes, catheters, and 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 official health record, including immunizations, in compliance with Maine law.
Student Education: 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, including healthcare support and guidance for staff as medical orders change.
Diabetes Care: Coordinate and manage students' diabetes plans.
Crisis and Emergency Response Team: Participate as an active member of each school's Crisis and Emergency Response Team.
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).
Resource for Athletics: High School nurses consult with the 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 screenings 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.
Puberty education classes: Human growth development taught to all 5th graders (three consecutive weeks during their health/PE classes), with parent consent.

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

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 per American Heart Association guidelines.
Staff Education: Provide training on new health related policies, annual anaphylaxis/Epi-pen training, and training to staff to support students with serious health conditions.
DHHS: Educate staff about legal responsibility as mandated reporters to DHHS.
Diabetes, Epilepsy, and Asthma Education: Provide individual teaching to staff on the disease, how individual students present, triggers and management.

## Facing Challenges - Our Current Story

* Finding substitutes to fill in at individual school sites during staff members' absences

Our Budget Proposal - Resources Requested \& Unmet Needs

## THIS BUDGET ALLOWS US TO:

* Maintain required and appropriate medical services for each school based on student needs
* Update vision and hearing equipment
* Further support students with diabetes


## UNMET NEEDS:

* We continue to partner with Scarborough Public Safety to ensure our AEDs are functioning properly and are exploring replacements for FY25


## 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, teachers, and support staff, we work to continually improve our curriculum and instruction to ensure 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 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 staff training and support, to ensure that all instructional staff provide the highest quality, most effective instruction to all of our students.

As we continue to navigate the impacts of the pandemic, we allocate and reallocate to the areas that will best support our students, supporting our staff with necessary resources and training to provide quality instruction. We continue to track and support staff and students in social and emotional learning as the foundation to 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. The academic focus continues to be literacy, specifically in the area of word study or phonics. We have made investments in this area that are being implemented in grades K-4. Time continues to be our most pressing challenge. Our improvement efforts will move forward in increments as time allows.


## Curriculum \& Assessment/Improvement of Instruction

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-2; tracking progress across all areas of foundational reading skills, phonemic awareness, phonics, high frequency words.
* Training for teachers in our new phonics program is ongoing throughout the year as instructional coaches are modeling lessons for teachers and tracking the impact of this investment in materials and training on our students' reading skills.
* The position of K-12 SEL Specialist has enabled expanded training for all staff, particularly at K-8, to better understand what social emotional learning is and its importance in both academic success and success in life beyond Scarborough Schools. In addition, the K-8 schools have undergone a thorough review of evidence-based
 instructional materials to make recommendations for core instruction in the areas that our students need.
* 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 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 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:

* Provide direct instruction to students in K-8 in the areas of need within social and emotional learning, specifically in self-awareness, emotional regulation, and selfmanagement skills for success; allocate funding to train trainers; conduct training for teachers; and purchase instructional materials.
* Continue to monitor and support social and emotional skill development and gauge effectiveness of supports.
* Continue to monitor and support student academic progress in key areas of math and reading K-3.
* Expand classroom data entry for data analytics, particularly across K-5 literacy and mathematics.
* Continue with summer programming, transferring costs from federal funds to our local budget.
* Maximize time available to support teacher growth and curriculum coordination within courses and across grades.


## UNMET NEEDS:

* Additional time during the school year for teachers to come together to plan, assess, reflect and learn in amounts of time that are more than an hour and in frequency that is more than once per month.
* Vertical coordination of curriculum areas K-12, such as Mathematics, Social Studies, Arts, PE and Health, and Career Development.
* Additional time for teachers to develop integrated units of instruction that leverage local and global resources to make the learning more relevant and authentic.


## Instructional Technology

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.

The IT Department continues to enable Scarborough School District's $1: 1$ device-to-student/staff ratio with a continuous and virtually uninterrupted flow of learning and operations. Devices and services deployed to enhance both remote and in-person learning and operational capabilities include, but are not limited to, 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 Student Transportation System. Tyler Student Transportation will allow for improved mapping and routing of students, digitized pre and post trip safety checks, online student accounting getting both on and off the bus, and a more efficient field trip request process.
* Launched new Help-Desk System. The new system provides a holistic view of tickets and assets across the Town and School District. This allows staff to better service students and staff, deploy resources, track assets and communicate with end-users.
* Re-enrolled in MLTI. Scarborough School District re-enrolled in the Maine Learning Technology Initiative, and in our first year replaced all $8^{\text {th }}$ grade devices at no cost, resulting in major savings for the District.
* Replaced High School projectors. Projectors at the High School had reached end-of-life and users were experiencing failures and teaching disruptions. All projectors were replaced with new models with ultra high efficiency lamps.
* Replaced High School infrastructure. As part of our cyclical maintenance, the Network Operations team replaced a critical portion of High School infrastructure to ensure continued connectivity and maximum network up-time.
* Implemented Raptor integrated student safety software. Raptor will provide online, real-time student accountability and a subsequent parent/guardian re-unification process in the event of an onsite emergency. Additionally, as part of the solution, we deployed a visitor management system to track visitors in each building and provide increased safety and security.
* Deployed online enrollment. The Student Information Systems team deployed online enrollment, allowing students who are new to the district to complete their paperwork and submit supporting documents online. This creates enormous efficiencies for front office staff, and streamlines the communication and documentation process.
* Deployed new communication tool, BrightArrow. This year we moved from Swift K12 to BrightArrow, providing new, increased and improved features and functionality to better communicate with students, staff and families.



## Facing Challenges - Our Current Story

* Cybersecurity threat landscape. Cybersecurity remains our biggest challenge. Threats are constantly emerging and the landscape is continuously changing. Bad actors are finding new ways to infiltrate networks, and we are having to spend more time and resources to educate our users and protect our shared network assets.
* Supply chain limitations. Over the past few years, we have experienced supply chain delays stemming from weather and transportation problems and pandemic related production and shipping issues. These disruptions have not eased in 2022-23 and we fully expect them to continue in 202324. The inability to obtain everything from laptops to projectors, printers and wireless access points has greatly delayed or postponed a number of projects for the District.
* Equipment maintenance. Over the last few years, we have developed a vast amount of new equipment, including Phonak audio assist devices, monitors, docking stations, web cameras, etc. Warranty coverage on much of this equipment is expiring, or will soon expire. We will need to budget for repairs and replacements accordingly, and train staff to conduct front-line assessment and repairs when possible.
* Staffing. Limited staffing continues to be a difficult challenge for the Department. As reported last year, the industry standard in a complex environment is one service desk professional per 45 endusers 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. This is not a sustainable ratio, and moving forward we will need to address ways in which we can mitigate the stress on our existing resources.


## Our Budget Proposal - resources requested $\mathbb{\&}$ unmet needs

## THIS BUDGET ALLOWS US TO:

* Increase bandwidth. MSLN has chosen Scarborough as a recipient of increased bandwidth - to accommodate this growth, we will need to replace/upgrade existing infrastructure. This project will provide all District end-users with faster and more efficient internet service.
* Replace end-of-life technology. This budget will allow us to replace end-of-life projectors at the Middle School, providing ultra high efficient devices for the teachers. Additionally, we will be replacing 6th grade Chromebooks and receiving 7th grade Chromebooks from MLTI, to complete the Middle School device replacement cycle.
* Upgrade infrastructure. We have aging network and telecom infrastructure that will need to be replaced to avoid a disruption in network and phone services and provide added features and functionality throughout the District.
* Expand cybersecurity capabilities. Our cybersecurity program will include management, maintenance, detection and response, providing increased prevention and deterrence.


## 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 help-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.


## 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 after 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

* Improvements to the department website and use of technology (i.e: on-line ticketing, webconnex for boosters)
* Started Unified Volleyball to add to our unified offerings which now include Basketball, Bocce and Volleyball, covering all three athletic seasons
* Renovation of the Turf and Track is on-going
* HS Club programs implemented use of Family ID registration system
* "MPA combined" sports teams - which help us to provide that opportunity to students (1) alpine skiing, (2) wrestling, (3) cheering.


## Current offerings:

## HS Athletics

Roster Spots = 909
Number of different students participating (estimated) $=577$
MS Athletics
Roster Spots = 463
Number of different students participating (estimated) $=310$
HS Clubs
Number of different students participating (estimated) = 290
MS Clubs
Number of different students participating
 (estimated) = 173

## Wentworth Clubs

Number of different students participating (estimated) $=396$

## Boosters

22 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



* Providing support in a department with a program participation rate of just over $77 \%$ of the High School student body \& 65\% of the Middle School student body
* Human Resources for 100+ staff members that collectively require over 1,000 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 games coverage
> 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 Unified Volleyball - stipend, equipment, event support
* Improve efficiencies
* Improve support and supervision of District-wide Club programs
* Review and update Club programming


## UNMET NEEDS

* HS Alpine Ski Coach, Assistant Coach, Expenses
* HS Outdoor Assistant Track Coaches
* HS Indoor Assistant Track Coaches
* HS E-Sports
* Professional development: Work towards high school level coaches being nationally accredited
* Reduce dependence on parent support groups for essential funding of programs (football equipment)


## Student Transportation

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 six out-of-district schools, as well as transporting McKenney Vento students to 3 other school districts.

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
* The transportation department has a shared services arrangement with the town of Scarborough Public Works Department to maintain our entire fleet of vehicles.
* The district is moving forward with Tyler Technologies’ student accountability system. Drivers' training is happening in April, a pilot with 2 buses will happen in May, and all buses will be online before the end of the school year. This will position us well for the start of next school year.
* Although we continue to have staffing challenges, our transportation staff is a top-notch, strong committed team, constantly pivoting and flexing to maintain bus service for our students.
* Professional development in supporting students has been a focus, with building and district leadership working with all transportation staff.


## Facing Challenges - Our Current Story

* With the national shortage of school bus drivers, we continue to struggle to maintain a full complement of CDL licensed bus drivers and aim to have 23 licensed drivers. This year only 1 new staff member has been trained for a CDL license, using the rigorous state training program with the support of our in-house trainer.
* Without a full staff, we struggle to meet the demands of the district and at times have to combine bus routes, contract out to other providers as we are able to, or are unable to fill all activity/sports needs.


## Our Budget Proposal - resources requested $\mathbb{\&}$ 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)


## UNMET NEEDS:

* Although we are making dedicated efforts to hire, we continue to struggle to have a full complement of drivers and ed techs for our department.



## Facilities \& Maintenance

The Facilities Department serves to preserve, maintain, renovate, clean and furnish 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

* New High School STEM/Classroom completed and in full use
* Improved comfort/ergonomics for students and staff with new desks and chairs
* Solar and hydroelectric consortium has saved over $\$ 30,000$ in the past year. More solar projects are coming on line in the coming year.
* LED lighting upgrades in several schools are reducing electrical use by up to 50\%
* 21 heat pumps replaced at SMS, more ordered for summer 2023 install


## Facing Challenges - Our Current Story

* Cost of goods increase due to inflation and increased fuel/transportation costs
* Supply chain delays cause long waits for equipment, supplies and building material
* Increased utilities costs due to rising fuel prices: impacts other supplies $\&$ utilities costs
* Aging buildings/systems continue to need replacements/upgrades
* Staff departures and open positions; difficulty in attracting candidates (custodial)
* Limited windows of time to do larger project work without disruption of programs



## Capital projects

While a portion of the cost of facilities 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 and grounds 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 FY24 is $\$ 1,930,000$ in this proposal, excluding the building project), 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. In many cases, mechanical systems, interior finishes, furnishings and equipment reach the end of their useful lives and must be replaced in order to continue to serve the needs of the school programs.

## Major Capital Project - School Construction

Of special note in this year's School budget proposal is the addition of funding in the Capital Projects budget for a new consolidated Primary School building. The new Primary School is part of a strategic plan for our K-8 schools, to solve facilities inadequacies and inefficiencies by reorganizing grade levels and aligning our student populations. The new school will provide educational equity, operational efficiency, flexibility, safety \& security, and accommodate both current enrollment and anticipated population growth while creating appropriate environments for 21st century teaching and learning methods. For detailed information about the building project, please visit our website at www.scarboroughschools.org/new-sps-building-project.


## Our Budget Proposal - resources requested $\mathbb{\&}$ unmet needs

|  |  |
| :--- | :--- |
| THIS BUDGET ALLOWS US TO: |  |
| $*$ | Maintain the increase in utilities expenses from the previous year (stabilizing) |
| $*$ | Manage increases in cost of goods for construction/maintenance items |
| $*$ | Transition indoor Facilities Scheduler position from Community Services to School |



## Central Office

## School Board

The Scarborough Board of Education is an elected body of 7 town citizens serving 3-year terms. The School Board works for both the families and students of Scarborough and the State and Federal Boards of Education. Their role is to advocate for resources for education, ensure quality and integrity of instruction and operations, create legally required policies and partner with the Superintendent in the direction of the district.

## Office of the Superintendent

The district Central Office houses the Superintendent, Assistant Superintendent, their administrative assistant, a part-time employment applications specialist 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, as well as the Data Application specialists.

## 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.

## 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

* Addition of professional staff across the district in FY23 has allowed us to increase support for students still experiencing the effects of learning disruption during the pandemic.
* With less focus needed on navigating changing demands of public health protocols, we have been able to make incremental progress on longer term district goals \& initiatives.


## Facing Challenges - Our Current Story

* District-wide balance of high student needs with loss of federal grant support
* Ongoing economic impacts of the pandemic:
> Staff shortages \& hiring challenges
> Changes in enrollment and community demographics
> Supply chain disruptions, shortages \& cost increases


## Our Budget Proposal - Resources Requested \& Unmet Needs

The Leadership Council's priorities for K-12 budget development are:

* Investments for compliance, mandates \& safety that respond to current student needs and allow us to develop programming for incoming students
* Increasing access \& inclusion efforts to address changing demographics and reduce learning gaps with specialized instruction
* Increasing literacy support, responding to student data with added general education and special services instruction
* Implementing targeted, developmentally appropriate social emotional learning curricula for grades K-8 to benefit both staff and students
* Collaborating with town leadership, the Board of Education, and Town Council to meet our facilities needs through the K-8 strategic project and new primary school


# OTHER SCHOOL FUNDS ADULT EDUCATION SCHOOL NUTRITION 

Scarborough Public Schools

## Scarborough Adult Learning Center

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 510 students in enrichment courses, more than 200 additional enrollments from last year. These informative classes cover the arts, health and wellness, safety education, and digital literacy just to name a few of the categories we offer.

The Adult Learning Center offers HiSET® (high school equivalency) preparation and individualized tutoring for academic students. Students enrolled in all academic programs complete the necessary intake interview, placement testing, and official HiSET® testing onsite at the Learning Center. We currently have 30 students enrolled in HiSET® programs. One student graduate from fall started full time at SMCC in January and half of our students enrolled in the Spring HiSET Math class and HiSET tutoring are advancing to testing before the end of the year. We are reinstating a graduation ceremony this year to celebrate student success and achievement.

We provide an array of ELL (English Language Learning) classes for adults in our community. We provided summer instruction at Avesta-Southgate on Route 1 so that our ELL students could continue without a break in instruction. We also provide classes three nights a week and $50 \%$ of our ELL adult students are parents or grandparents of children enrolled in Scarborough Public Schools. This semester, in partnership with Scarborough Public Library, we are providing a new daytime ELL class once a week with a teacher from our program. Library staff is assisting our students to get library cards, check out books, and one parent attends the toddler story hour with her youngest child.

We continue to partner with Cumberland County Hub Adult Education programs for grants and currently have funds which assist us to pay for ELL instruction and its coordination and to have a full time College and Career Coordinator onsite at SMCC.

For Workforce training programs, beginning in the fall of 2022, we provided onsite Workplace Essentials Instruction courses in speaking, reading, and writing to 30 ELL workers employed at Abbott Laboratories in Scarborough. We are currently screening Abbott employees for another set of classes scheduled in spring. This initiative was made possible through a Harold Alfond grant to businesses in the state for the training of workers. To date, we have enrolled five students in a Winter Certified Nurse's Assistant (CNA) class and are recruiting students for a new class in April.


## Celebrating Successes - Impacts of Prior Investments

* We are a small program but think big! Our enrollments in 2023 have nearly doubled.
* Our ELL program continues to grow and has now expanded to having summer instruction one night a week and a new daytime class.
* Through various grant funding sources, we have provided ELL classes at Abbott Laboratories and are in process of having an ELL coordinator who will assist with assessment, advising, and placement of ELL students.


## Facing Challenges - Our Current Story

* At current staffing levels, the two part-time staff provide coverage four nights a week as well as daytime administration. The new funding stream in our Adult Education hub will enable us to have a part-time ELL and academic coordinator 4 hours a week to assist with intakes, advising, and monitoring of students enrolled in ELL and HiSET®.


## Our Budget Proposal - resources requested $\mathbb{\&}$ unmet needs

## THIS BUDGET ALLOWS US TO:

* Continue to provide high quality programming for the adults in our community
* Maintain vital partnerships established in our community
* Complete the technology upgrade of $\$ 5,000$ to provide for 5 new desktop computers for testing


## 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, grants and local tax dollars.

| Scarborough Schools - FY24 Adult Education Budget |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Leadership Council's Proposed Budget |  |  | March 16, 2023 |  |
|  | FY23 Approved Budget \& Estimated Revenues | FY24 Leadership Council's <br>  <br> Estimated Revenues | \$ Change | \% Change |
| ADULT EDUCATION OPERATING BUDGET | 184,370 | 183,391 | (979) | -0.53\% |
| Adult Education Revenues: |  |  |  |  |
| State Subsidy | 36,225 | 38,888 | 2,663 | 7.35\% |
| Class Tuition | 45,145 | 30,000 | $(15,145)$ | -33.55\% |
| Grant Funds | 9,000 | 21,850 | 12,850 | 100.00\% |
| Fund balance forward | 14,000 | 20,000 | 6,000 | 42.86\% |
| Total Adult Ed Non-Property Tax Revenues | 104,370 | 110,738 | 6,368 | 6.10\% |
| Adult Ed Net Operating Budget (Tax Request) | 80,000 | 72,653 | $(7,347)$ | -9.18\% |
| Scarborough Schools - FY24 Adult Education Budget |  |  |  |  |

## Budget Proposal for 2023-24



| Expense Type | FY21 <br> ACTUAL | FY22 <br> ACTUAL | FY23 <br> APPROVED <br> BUDGET | FY24 <br> PROPOSED <br> BUDGET | \$ CHANGE <br> (from <br> FY23) | \% CHANGE <br> (from <br> FY23) |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: |
| Wages \& Benefits | 108,150 | 131,097 | 154,310 | 153,131 | $-1,179$ | $-0.76 \%$ |
| Contracted Services | 4,010 | 2,294 | 4,000 | 5,000 | 1,000 | $20.00 \%$ |
| Instructional Supplies \& Equipment | 3,965 | 5,860 | 15,700 | 13,100 | $-2,600$ | $-16.56 \%$ |
| Operations/Productivity | $\mathbf{7 , 4 9 1}$ | 8,351 | 10,360 | 12,160 | 1,800 | $17.37 \%$ |
| Totals | $\mathbf{1 2 3 , 6 1 6}$ | $\mathbf{1 4 7 , 6 0 2}$ | $\mathbf{1 8 4 , 3 7 0}$ | $\mathbf{1 8 3 , 3 9 1}$ | $\mathbf{- 9 7 9}$ | $\mathbf{- 0 . 5 3 \%}$ |

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 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 their greatest level of achievement. Healthy school meals provide a learning laboratory for the child to make good food choices that they will carry into their adult life.

## Celebrating Successes - impacts of prior investments

* Thanks to funding from both the USDA and the State Department of Education, all students continue to enjoy breakfast and lunch at no cost, regardless of free/reduced lunch status. This program will continue through FY24.
* This year we have served an average of 1,350 breakfasts and 1,954 lunches per day!
* We have reopened sandwich and salad bar options at the Middle school and High school cafeterias, and both schools have returned to offering a full selection of a la carte items.
* 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 making food for fundraising efforts for school clubs. The boys' and girls' basketball banquet will be catered by the lunch department to celebrate their successful season.
* The community Thanksgiving dinner was back in person and served over 400 meals!
* The Culinary Arts class run by Chef Peter Esposito is having another successful year, with one student currently enrolled. To showcase their learning, 150 cupcakes were provided to Scarborough military veterans with the help of the Scarborough Police Department. The Culinary Arts class has opened a Coffee Shop at the High School to show off both baking and math skills.
* 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 the program is currently serving 44 students and their families.
* We enrolled in the Farm and Sea School Program that promotes the use of Maine grown, raised and caught ingredients for students' meals, giving us free fish and $\$ 1.00$ back for every $\$ 3.00$ we spend on farm fresh Maine fruits and vegetables.
* We have become part of the new USDA Supply Chain Assistance program. We have received three rounds of funding to purchase domestic food products that are unprocessed or minimally processed.
* In November 2022, the School Nutrition Program stepped in at the request of Town leaders to provide daily breakfast and lunch ( $M-F$ ) for homeless people being sheltered at the Comfort Inn (a high of 80 people now down to 20).
* We continue to be part of the York \& Cumberland County School Nutrition Cooperative Purchasing Group to ensure we are getting the best possible pricing for paper goods and dairy related products.


## Facing Challenges - our current story

* As with other departments, staffing shortages have been a challenge, including multiple unfilled positions and lack of substitutes.
* Supply chain issues continue to make procurement of certain products difficult, which complicates being able to carry out planned menus.
* Our current kitchen facilities were not designed to hold the volume of food we are now serving, so food storage has become challenging. Adding a stand-alone commercial freezer in FY23 will help, but dry goods and produce storage remains problematic.
* Removal of expanded food stamps benefits during the pandemic has caused more families to reach out to the Backpack Program for assistance.


## THIS BUDGET ALLOWS US TO:

* Provide nutritious meals for all students at no cost
* Fund all open positions so that we can be fully staffed
* 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 all children could receive school meals free of charge. While the USDA program has been pulled back since that time, the Maine State Legislature has stepped up to fill the gap in funding, and the Governor's budget has pledged to continue free meals for all through the FY24 school year.

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 eliminated its request for local tax dollars in its budget proposal for FY23, and will continue to be self-funded in FY24.

| Scarborough Schools - FY24 School Nutrition Budget |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Leadership Council's Proposed Budget |  |  | March 16, 2023 |  |
|  | FY23 Approved Budget \& Estimated Revenues | FY24 Leadership Council's Proposed Budget \& Estimated Revenues | \$ Change | \% Change |
| SCHOOL NUTRITION OPERATING BUDGET | 2,041,000 | 2,327,692 | 286,692 | 14.05\% |
| School Nutrition Revenues: |  |  |  |  |
| Food Sales | 200,000 | 300,000 | 100,000 | 50.00\% |
| Federal Funding (USDA) | 1,799,000 | 619,000 | $(1,180,000)$ | -65.59\% |
| State Funding (DOE) | 36,000 | 1,397,692 | 1,361,692 | 3782.48\% |
| Summer Meal Program | 0 | 5,000 | 5,000 | 100.00\% |
| Donations \& Grants | 6,000 | 6,000 | 0 | 0.00\% |
| Total School Nutrition Non-Property Tax Revenues | 2,041,000 | 2,327,692 | 286,692 | 14.05\% |
| School Nutrition Net Operating Budget (Tax Request) | 0 | 0 | 0 | 0.00\% |

## Budget Proposal for 2023-24



| Expense Type | FY21 <br> ACTUAL | FY22 <br> ACTUAL | FY23 <br> APPROVED <br> BUDGET | FY24 <br> PROPOSED <br> BUDGET | \$ CHANGE <br> (from <br> FY23) | \% CHANGE <br> (from <br> FY23) |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: |
| Wages \& Benefits | $1,044,720$ | $1,137,600$ | $1,293,689$ | $1,345,392$ | 51,703 | $4.00 \%$ |
| Contracted Services | 20,089 | 25,754 | 26,500 | 29,000 | 2,500 | $9.43 \%$ |
| Food \& Beverages | 316,169 | 762,805 | 639,072 | 860,600 | 221,528 | $34.66 \%$ |
| Supplies \& Equipment | 28,404 | 101,599 | $\mathbf{7 9 , 4 3 9}$ | 89,000 | 9,561 | $12.04 \%$ |
| Operations/Productivity | 2,666 | 2,623 | 2,300 | $\mathbf{3 , 7 0 0}$ | $\mathbf{1 , 4 0 0}$ | $60.87 \%$ |
| Totals | $\mathbf{1 , 4 1 2 , 0 4 8}$ | $\mathbf{2 , 0 3 0 , 3 8 1}$ | $\mathbf{2 , 0 4 1 , 0 0 0}$ | $\mathbf{2 , 3 2 7 , 6 9 2}$ | $\mathbf{2 8 6 , 6 9 2}$ | $\mathbf{1 4 . 0 5 \%}$ |

## SCHOOL CAPITAL BUDGET



Scarborough Public Schools

Note: The School Capital Budget is also included in the Municipal Capital Budget section.
School Capital Equipment \& Projected 5 Year Plan

| CAPITAL EQUIPMENT PURCHASES Item Description | 5-Year Plan Total Cost | FY24 Proposed Budget | FY25 Projected Cost | FY26 Projected Cost | FY27 Projected Cost | FY28 Projected Cost |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Transportation |  |  |  |  |  |  |
| School bus replacement schedule | 2,242,207 | 405,783 | 426,072 | 447,376 | 469,745 | 493,232 |
| Facilities |  |  |  |  |  |  |
| Maintenance truck replacement schedule |  |  |  |  |  |  |
| (per PW recommendation): |  |  |  |  |  |  |
| Ford pickup \#B71427 | 55,000 | 0 | 55,000 | 0 | 0 | 0 |
| Ford pickup \#B71426 | 60,000 | 0 | 0 | 60,000 | 0 | 0 |
| Chevrolet box truck \#108401 | 55,000 | 0 | 0 | 0 | 55,000 | 0 |
|  |  |  |  |  |  |  |
| Furnishings replace \& renew | 650,000 | 150,000 | 100,000 | 150,000 | 100,000 | 150,000 |
| Kitchen equipment replacement | 0 | 0 | 0 | 0 | 0 | 0 |
| HS Auditorium equipment | 45,000 | 45,000 | 0 | 0 | 0 | 0 |
| Athletics equipment | 150,500 | 110,500 | 20,000 | 0 | 20,000 | 0 |
| Facilities support equipment | 202,600 | 82,600 | 30,000 | 30,000 | 30,000 | 30,000 |
|  |  |  |  |  |  |  |
| Totals | 3,460,307 | 793,883 | 631,072 | 687,376 | 674,745 | 673,232 |

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 ${ }^{1}$. 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 FY24 and beyond.

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, depending on the intensity of use, and many classroom furnishings throughout the district are currently well beyond that threshold ( $20-25$ years old). \$150,000 of our FY24 requested funds will be allocated to our ongoing district-wide replacement cycle, specifically for cafeteria table replacements at the middle school and more modern and ergonomic teacher desks that can adjust for sitting or standing.
High School Auditorium Equipment: The Winslow Homer Auditorium at Scarborough High School is home to a wide variety of concerts, performances, presentations and meetings, both for the school district and the public. Funding in the FY24 capital budget will be used to replace the auditorium's failing sound system.

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 FY24 capital budget will be used to install fencing and netting throughout the Kippy Mitchell Athletic Complex after the track replacement project is complete.
${ }^{1}$ January 2002, National Association of State Directors of Pupil Transportation Services.

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 FY24 budget, funding is requested for three floor machines. In addition, FY24 funds will be used to purchase a tractor with broom and snow blower for snow removal of fire lanes and walkways at the primary schools.

## School Capital Projects \& Projected 5 Year Plan

| CAPITAL IMPROVEMENT PROJECTS Item Description | 5-Year Plan <br> Total Cost | FY24 Proposed Budget | FY25 Projected Cost | FY26 Projected Cost | FY27 Projected Cost | FY28 Projected Cost |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Major Capital/Construction |  |  |  |  |  |  |
| K-3 School Building Project | 137,500,000 | 137,500,000 | 0 | 0 | 0 | 0 |
| Technology |  |  |  |  |  |  |
| District-wide equipment/infrastructure | 2,120,000 | 620,000 | 250,000 | 500,000 | 400,000 | 350,000 |
| Facilities |  |  |  |  |  |  |
| District-wide Energy Improvements | 250,000 | 150,000 | 50,000 | 0 | 50,000 | 0 |
| Roof restoration | 1,600,000 | 500,000 | 200,000 | 400,000 | 300,000 | 200,000 |
| Exterior/Interior finishes | 250,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Security \& access management | 180,000 | 50,000 | 30,000 | 50,000 | 30,000 | 20,000 |
| Flooring repair and replace | 400,000 | 150,000 | 100,000 | 50,000 | 50,000 | 50,000 |
| Building envelope maintenance | 265,000 | 65,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Grounds and site maintenance | 800,000 | 150,000 | 400,000 | 100,000 | 50,000 | 100,000 |
| DW HVAC repairs | 1,427,700 | 427,700 | 300,000 | 300,000 | 200,000 | 200,000 |
|  |  |  |  |  |  |  |
| Totals | 144,792,700 | 139,662,700 | 1,430,000 | 1,500,000 | 1,180,000 | 1,020,000 |
|  |  |  |  |  |  |  |
| GRAND TOTAL SCHOOL EQUIPMENT \& PROJECTS |  |  |  |  |  |  |
|  | 148,253,007 | 140,456,583 | 2,061,072 | 2,187,376 | 1,854,745 | 1,693,232 |

K-3 School Building Project: The new Primary School is part of a strategic plan for our K-8 schools, to solve facilities inadequacies and inefficiencies by reorganizing grade levels and aligning our student populations. The new school will provide educational equity, operational efficiency, flexibility, safety \& security, and accommodate both current enrollment and anticipated population growth while creating appropriate environments for 21st century teaching and learning methods. For detailed information about the building project, please visit our website at www.scarboroughschools.org/new-sps-building-project.

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. CIP funds requested for FY24 will be used to replace $6^{\text {th }}$ grade student Chromebooks and Middle School classroom projectors, as well as to add and update switches for phone, electrical and internet systems, and to implement upgraded internet security software.

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 and a $40-50 \%$ savings in energy use; motion sensors can increase the efficient use of lighting and energy consumption in classrooms and office spaces. Some projects in recent years have been submitted to Efficiency Maine and have received offsetting rebates. Funding for this work pays for itself quickly by the reduction in energy consumption due to modern, high-efficiency products.

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. FY24 budgeted funds will support multiple scheduled roof section replacements at the Middle School over the gym, where leaks have disrupted physical education classes due to a compromised roof system.

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 at the primary schools also require paint or stain to maintain resistance to weather and the elements. Funds budgeted in FY24 will be used to continue painting hallways and high use stairwells and classrooms district-wide, and stain new siding at the primary schools.

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 FY24, funding is requested to add cameras in various schools as well as replace aging cameras at the high school.

Flooring Repair \& Replacement: Most commercial flooring has a useful life of 10-25 years depending on the quality of the product originally purchased. Worn and cracked grouted tile floors at the Middle School and the original VCT tile floors in the cafeteria need replacement. Funding budgeted for FY24 is targeted to address these 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. FY24 funds will be used for continued masonry re-pointing and waterproofing as well as cedar shingle and trim replacement/repair at the primary schools.

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 FY24 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. Some 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 long-term project has had significant delays due to supply chain complications; we hope to complete work on the Wentworth playground in the spring, with an additional \$50,000 budgeted in FY24 for ongoing equipment upgrades.

Quentin Road Paving: Proposed in FY22 but constantly 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 and potentially adding crosswalks and raised tables to control traffic speed. Considering our priorities for FY24, this project is deferred again and represented in the 5 -year plan estimate for FY 25 , with $\$ 50,000$ requested in FY 24 to patch and repair the most damaged areas. Delaying the complete project beyond FY25 will likely increase the cost significantly due to the cost of paving, the advanced wear of the roadway and potential damage to the gravel base beneath the pavement.

HVAC Repairs \& Upgrades: Heating and cooling systems at the primary schools and Middle School are 27 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 higherefficiency 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 FY24, 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. FY24 funds will be used to replace the failed air conditioning unit serving the Winslow Homer Auditorium at the high school, 14 more heat pumps at the Middle School and HVAC controls at Eight Corners School as well as miscellaneous pumps, fans and other components district wide.


FY24 BUDGET PROPOSAL ACCOUNT DETAIL


Scarborough Public Schools

Scarborough Schools - FY24 General Fund Operating Budget
Leadership Council's Proposed Budget

| ORG | OBJECT | ACCT USED FOR: | FY21 ACTUAL EXPENDED | FY22 ACTUAL EXPENDED | FY23 APPROVED BUDGET | FY24 LEADERSHIP COUNCIL'S PROPOSED BUDGET | \$CHANGE <br> (from FY23 <br> approved) | \% CHANGE (from FY23 approved) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| REGULAR INSTRUCTION |  |  |  |  |  |  |  |  |
| 71000002 | 510100 | MS TEACHER SALARIES | 3,572,075 | 3,909,932 | 4,101,746 | 4,312,882 | 211,136 | 5.15\% |
| 71000002 | 510230 | MS ED TECH WAGES | 35,767 | 63,789 | 98,693 | 92,841 | $(5,852)$ | -5.93\% |
| 71000002 | 512300 | MS SUBSTITUTE WAGES | 46,465 | 65,242 | 50,000 | 50,000 | 0 | 0.00\% |
| 71000002 | 515000 | MS RETIREMENT STIPENDS | 11,334 | 0 | 38,606 | 0 | $(38,606)$ | -100.00\% |
| 71000002 | 515200 | MS INSTRUCTIONAL/LEAD TEACHER STIPENDS | 72,721 | 75,973 | 77,747 | 95,941 | 18,194 | 23.40\% |
| 71000002 | 520000 | MS ER PAYROLL TAX ON STIPENDS | 5,351 | 4,596 | 6,549 | 6,596 | 47 | 0.72\% |
| 71000002 | 520100 | MS TEACHER BENEFITS | 769,553 | 751,121 | 813,866 | 853,581 | 39,715 | 4.88\% |
| 71000002 | 520200 | MS ED TECH BENEFITS | 25,910 | 24,648 | 35,673 | 32,329 | $(3,344)$ | -9.37\% |
| 71000002 | 520300 | MS ER PAYROLL TAX ON SUB WAGES | 2,863 | 4,119 | 3,825 | 3,395 | (430) | -11.24\% |
| 71000002 | 523100 | MS TEACHER MAINEPERS | 146,824 | 146,334 | 159,503 | 193,256 | 33,753 | 21.16\% |
| 71000002 | 523200 | MS ED TECH MAINEPERS | 1,321 | 2,597 | 3,861 | 4,150 | 289 | 7.49\% |
| 71000002 | 525100 | MS STAFF COURSE REIMBURSEMENT | 32,517 | 28,001 | 28,033 | 31,665 | 3,632 | 12.96\% |
| 71000002 | 532000 | MS INSTRUCTIONAL CONTRACTED SERVICES | 2,639 | 4,036 | 3,900 | 4,800 | 900 | 23.08\% |
| 71000002 | 533000 | MS STAFF DEVELOPMENT | 775 | 1,686 | 5,000 | 5,000 | 0 | 0.00\% |
| 71000002 | 543100 | MS EQUIPMENT MAINTENANCE | 434 | 0 | 3,000 | 4,000 | 1,000 | 33.33\% |
| 71000002 | 544400 | MS COPIERS LEASE \& SERVICE | 15,893 | 10,454 | 16,000 | 22,000 | 6,000 | 37.50\% |
| 71000002 | 555000 | MS PRINTING - SCHOOL HANDBOOKS \& FORMS | 5,348 | 4,549 | 5,300 | 5,300 | 0 | 0.00\% |
| 71000002 | 558000 | MS MILEAGE FOR STAFF TRAVEL | 0 | 97 | 200 | 200 | 0 | 0.00\% |
| 71000002 | 560000 | MS GENERAL SUPPLIES | 4,070 | 4,754 | 7,000 | 8,000 | 1,000 | 14.29\% |
| 71000002 | 561000 | MS INSTRUCTIONAL SUPPLIES | 20,276 | 26,299 | 30,000 | 34,600 | 4,600 | 15.33\% |
| 71000002 | 561100 | MS INSTRUCTIONAL EQUIPMENT | 1,178 | 5,290 | 13,000 | 20,000 | 7,000 | 53.85\% |
| 71000002 | 564000 | MS BOOKS \& SUBSCRIPTIONS | 35,278 | 67,789 | 108,943 | 116,803 | 7,860 | 7.21\% |
| 71000002 | 581000 | MS PROGRAM DUES \& FEES | 0 | 310 | 1,500 | 1,500 | 0 | 0.00\% |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 71000003 | 510100 | WS TEACHER SALARIES | 3,206,830 | 3,370,627 | 3,485,143 | 3,702,065 | 216,922 | 6.22\% |
| 71000003 | 510230 | WS ED TECH WAGES | 230,853 | 254,611 | 257,359 | 335,379 | 78,020 | 30.32\% |
| 71000003 | 512300 | WS SUBSTITUTE WAGES | 22,141 | 62,054 | 66,000 | 64,000 | $(2,000)$ | -3.03\% |

Scarborough Schools - FY24 General Fund Operating Budget
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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71000003 | 515000 | WS RETIREMENT STIPENDS | 43,627 | 14,207 | 55,139 | 26,323 | $(28,816)$ | -52.26\% |
| 71000003 | 515200 | WS LD TCHR/MENTOR STIPENDS | 26,976 | 34,682 | 33,424 | 40,423 | 6,999 | 20.94\% |
| 71000003 | 520000 | WS ER PAYROLL TAX ON STIPENDS | 3,945 | 2,200 | 5,041 | 4,219 | (822) | -16.31\% |
| 71000003 | 520100 | WS TEACHER BENEFITS | 623,843 | 615,190 | 692,129 | 738,355 | 46,226 | 6.68\% |
| 71000003 | 520200 | WS ED TECH BENEFITS | 116,596 | 94,516 | 99,199 | 113,393 | 14,194 | 14.31\% |
| 71000003 | 520300 | WS ER PAYROLL TAX ON SUB WAGES | 776 | 3,396 | 4,270 | 4,346 | 76 | 1.78\% |
| 71000003 | 523100 | WS TEACHER MAINEPERS | 131,695 | 124,175 | 136,069 | 166,422 | 30,353 | 22.31\% |
| 71000003 | 523200 | WS ED TECH MAINEPERS | 8,956 | 9,812 | 9,883 | 13,882 | 3,999 | 40.46\% |
| 71000003 | 525100 | WS STAFF COURSE REIMBURSEMENT | 8,298 | 19,086 | 30,038 | 20,284 | $(9,754)$ | -32.47\% |
| 71000003 | 532000 | WS INSTRUCTIONAL CONTRACTED SERVICES | 3,255 | 6,029 | 28,700 | 29,300 | 600 | 2.09\% |
| 71000003 | 533000 | WS STAFF DEVELOPMENT | 2,169 | 1,284 | 5,000 | 5,000 | 0 | 0.00\% |
| 71000003 | 543100 | WS EQUIPMENT MAINTENANCE | 3,621 | 793 | 4,500 | 5,500 | 1,000 | 22.22\% |
| 71000003 | 544400 | WS COPIERS LEASE \& SERVICE | 30,100 | 17,645 | 26,000 | 34,000 | 8,000 | 30.77\% |
| 71000003 | 558000 | WS MILEAGE FOR STAFF TRAVEL | 0 | 0 | 500 | 500 | 0 | 0.00\% |
| 71000003 | 560000 | WS GENERAL SUPPLIES | 23,262 | 21,219 | 25,025 | 30,000 | 4,975 | 19.88\% |
| 71000003 | 561000 | WS INSTRUCTIONAL SUPPLIES | 45,032 | 51,779 | 56,500 | 65,700 | 9,200 | 16.28\% |
| 71000003 | 561100 | WS INSTRUCTIONAL EQUIPMENT | 7,901 | 2,505 | 13,000 | 16,000 | 3,000 | 23.08\% |
| 71000003 | 564000 | WS BOOKS \& SUBSCRIPTIONS | 4,257 | 2,750 | 16,200 | 16,200 | 0 | 0.00\% |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 71000004 | 510100 | BP TEACHER SALARIES | 1,166,087 | 1,193,022 | 1,219,552 | 1,259,552 | 40,000 | 3.28\% |
| 71000004 | 510230 | BP ED TECH WAGES | 123,333 | 164,907 | 161,513 | 161,945 | 432 | 0.27\% |
| 71000004 | 512300 | BP SUBSTITUTE WAGES | 16,428 | 25,019 | 25,000 | 25,000 | 0 | 0.00\% |
| 71000004 | 515000 | BP RETIREMENT STIPENDS | 12,574 | 11,932 | 26,755 | 4,523 | $(22,232)$ | -83.09\% |
| 71000004 | 515200 | BP LEAD TEACHER/MENTOR STIPENDS | 6,583 | 6,715 | 7,046 | 14,589 | 7,543 | 107.05\% |
| 71000004 | 520000 | BP ER PAYROLL TAX ON STIPENDS | 1,075 | 986 | 1,917 | 890 | $(1,027)$ | -53.57\% |
| 71000004 | 520100 | BP TEACHER BENEFITS | 224,991 | 219,546 | 240,234 | 257,391 | 17,157 | 7.14\% |
| 71000004 | 520200 | BP ED TECH BENEFITS | 35,282 | 72,013 | 79,140 | 51,518 | $(27,622)$ | -34.90\% |
| 71000004 | 520300 | BP ER PAYROLL TAX ON SUB WAGES | 1,017 | 1,013 | 1,618 | 1,698 | 80 | 4.94\% |

Scarborough Schools - FY24 General Fund Operating Budget
Leadership Council's Proposed Budget

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71000004 | 523100 | BP TEACHER MAINEPERS | 47,843 | 45,682 | 47,834 | 56,457 | 8,623 | 18.03\% |
| 71000004 | 523200 | BP ED TECH MAINEPERS | 5,268 | 5,761 | 6,203 | 7,239 | 1,036 | 16.70\% |
| 71000004 | 525100 | BP STAFF COURSE REIMBURSEMENT | 5,151 | 5,527 | 2,670 | 11,331 | 8,661 | 324.38\% |
| 71000004 | 532000 | BP INSTRUCTIONAL CONTRACTED SERVICES | 0 | 441 | 450 | 790 | 340 | 75.56\% |
| 71000004 | 533000 | BP STAFF DEVELOPMENT | 1,699 | 489 | 3,000 | 3,000 | 0 | 0.00\% |
| 71000004 | 543100 | BP EQUIPMENT MAINTENANCE | 0 | 0 | 2,000 | 2,000 | 0 | 0.00\% |
| 71000004 | 544400 | BP COPIERS LEASE \& SERVICE | 12,605 | 3,877 | 9,000 | 14,000 | 5,000 | 55.56\% |
| 71000004 | 558000 | BP MILEAGE FOR STAFF TRAVEL | 0 | 211 | 225 | 345 | 120 | 53.33\% |
| 71000004 | 560000 | BP GENERAL SUPPLIES | 5,701 | 7,240 | 7,250 | 7,566 | 316 | 4.36\% |
| 71000004 | 561000 | BP INSTRUCTIONAL SUPPLIES | 7,967 | 18,458 | 18,000 | 21,527 | 3,527 | 19.59\% |
| 71000004 | 561100 | BP INSTRUCTIONAL EQUIPMENT | 0 | 1,192 | 5,000 | 5,000 | 0 | 0.00\% |
| 71000004 | 564000 | BP BOOKS \& SUBSCRIPTIONS | 282 | 1,969 | 2,500 | 2,675 | 175 | 7.00\% |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 71000005 | 510100 | EC TEACHER SALARIES | 1,230,764 | 1,292,253 | 1,371,382 | 1,444,122 | 72,740 | 5.30\% |
| 71000005 | 510230 | EC ED TECH WAGES | 118,772 | 163,266 | 176,304 | 178,032 | 1,728 | 0.98\% |
| 71000005 | 512300 | EC SUBSTITUTE WAGES | 4,750 | 33,804 | 25,000 | 30,000 | 5,000 | 20.00\% |
| 71000005 | 515000 | EC RETIREMENT STIPENDS | 0 | 0 | 0 | 24,269 | 24,269 | 100.00\% |
| 71000005 | 515200 | EC LEAD TEACHER/MENTOR STIPENDS | 5,575 | 5,277 | 7,046 | 14,589 | 7,543 | 107.05\% |
| 71000005 | 520000 | EC ER PAYROLL TAX ON STIPENDS | 306 | 272 | 400 | 2,131 | 1,731 | 432.75\% |
| 71000005 | 520100 | EC TEACHER BENEFITS | 225,392 | 224,212 | 259,077 | 272,774 | 13,697 | 5.29\% |
| 71000005 | 520200 | EC ED TECH BENEFITS | 25,611 | 33,832 | 34,118 | 43,856 | 9,738 | 28.54\% |
| 71000005 | 520300 | EC ER PAYROLL TAX ON SUB WAGES | 305 | 2,040 | 1,618 | 2,037 | 419 | 25.90\% |
| 71000005 | 523100 | EC TEACHER MAINEPERS | 50,493 | 48,844 | 53,384 | 64,712 | 11,328 | 21.22\% |
| 71000005 | 523200 | EC ED TECH MAINEPERS | 4,941 | 5,129 | 6,771 | 7,959 | 1,188 | 17.55\% |
| 71000005 | 525100 | EC STAFF COURSE REIMBURSEMENT | 2,478 | 2,081 | 12,014 | 4,216 | $(7,798)$ | -64.91\% |
| 71000005 | 532000 | EC INSTRUCTIONAL CONTRACTED SERVICES | 962 | 1,953 | 2,500 | 2,290 | (210) | -8.40\% |
| 71000005 | 533000 | EC STAFF DEVELOPMENT | 1,543 | 789 | 3,000 | 3,000 | 0 | 0.00\% |
| 71000005 | 543100 | EC EQUIPMENT MAINTENANCE | 0 | 0 | 2,000 | 2,000 | 0 | 0.00\% |

Scarborough Schools - FY24 General Fund Operating Budget
Leadership Council's Proposed Budget

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71000005 | 544400 | EC COPIERS LEASE \& SERVICE | 11,237 | 9,924 | 13,000 | 15,000 | 2,000 | 15.38\% |
| 71000005 | 558000 | EC MILEAGE FOR STAFF TRAVEL | 0 | 204 | 225 | 345 | 120 | 53.33\% |
| 71000005 | 560000 | EC GENERAL SUPPLIES | 7,991 | 7,537 | 9,200 | 7,994 | $(1,206)$ | -13.11\% |
| 71000005 | 561000 | EC INSTRUCTIONAL SUPPLIES | 11,544 | 19,519 | 23,000 | 27,785 | 4,785 | 20.80\% |
| 71000005 | 561100 | EC INSTRUCTIONAL EQUIPMENT | 0 | 3,204 | 5,200 | 5,000 | (200) | -3.85\% |
| 71000005 | 564000 | EC BOOKS \& SUBSCRIPTIONS | 201 | 1,919 | 2,500 | 2,675 | 175 | 7.00\% |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 71000006 | 510100 | PH TEACHER SALARIES | 947,576 | 1,052,903 | 1,118,348 | 1,199,209 | 80,861 | 7.23\% |
| 71000006 | 510230 | PH ED TECH WAGES | 107,573 | 150,064 | 164,127 | 167,258 | 3,131 | 1.91\% |
| 71000006 | 512300 | PH SUBSTITUTE WAGES | 18,995 | 8,788 | 25,000 | 21,000 | $(4,000)$ | -16.00\% |
| 71000006 | 515000 | PH RETIREMENT STIPENDS | 0 | 4,709 | 0 | 4,523 | 4,523 | 100.00\% |
| 71000006 | 515200 | PH LEAD TEACHER/MENTOR STIPENDS | 5,175 | 4,477 | 7,046 | 14,589 | 7,543 | 107.05\% |
| 71000006 | 520000 | PH ER PAYROLL TAX ON STIPENDS | 285 | 300 | 400 | 890 | 490 | 122.50\% |
| 71000006 | 520100 | PH TEACHER BENEFITS | 190,967 | 200,606 | 216,874 | 217,733 | 859 | 0.40\% |
| 71000006 | 520200 | PH ED TECH BENEFITS | 34,122 | 62,610 | 67,858 | 53,119 | $(14,739)$ | -21.72\% |
| 71000006 | 520300 | PH ER PAYROLL TAX ON SUB WAGES | 877 | 531 | 1,618 | 1,426 | (192) | -11.87\% |
| 71000006 | 523100 | PH TEACHER MAINEPERS | 38,948 | 39,894 | 43,195 | 53,760 | 10,565 | 24.46\% |
| 71000006 | 523200 | PH ED TECH MAINEPERS | 4,475 | 5,763 | 6,303 | 5,914 | (389) | -6.17\% |
| 71000006 | 525100 | PH STAFF COURSE REIMBURSEMENT | 11,481 | 5,532 | 8,010 | 11,903 | 3,893 | 48.60\% |
| 71000006 | 532000 | PH INSTRUCTIONAL CONTRACTED SERVICES | 0 | 441 | 450 | 790 | 340 | 75.56\% |
| 71000006 | 533000 | PH STAFF DEVELOPMENT | 1,684 | 1,034 | 3,000 | 3,000 | 0 | 0.00\% |
| 71000006 | 543100 | PH EQUIPMENT MAINTENANCE | 0 | 443 | 2,000 | 2,000 | 0 | 0.00\% |
| 71000006 | 544400 | PH COPIERS LEASE \& SERVICE | 7,827 | 5,075 | 11,000 | 15,000 | 4,000 | 36.36\% |
| 71000006 | 558000 | PH MILEAGE FOR STAFF TRAVEL | 0 | 223 | 225 | 345 | 120 | 53.33\% |
| 71000006 | 560000 | PH GENERAL SUPPLIES | 5,818 | 3,880 | 7,250 | 7,424 | 174 | 2.40\% |
| 71000006 | 561000 | PH INSTRUCTIONAL SUPPLIES | 11,449 | 13,251 | 18,000 | 20,864 | 2,864 | 15.91\% |
| 71000006 | 561100 | PH INSTRUCTIONAL EQUIPMENT | 746 | 2,394 | 5,200 | 5,000 | (200) | -3.85\% |
| 71000006 | 564000 | PH BOOKS \& SUBSCRIPTIONS | 85 | 2,319 | 2,500 | 2,675 | 175 | 7.00\% |



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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| OTHER INSTRUCTION - ESL |  |  |  |  |  |  |  |  |
| 71041005 | 510100 | K-8 ESL TEACHER SALARIES | 237,323 | 251,306 | 261,349 | 332,238 | 70,889 | 27.12\% |
| 71041005 | 510230 | K-8 ESL ED TECH WAGES | 0 | 0 | 0 | 64,000 | 64,000 | 100.00\% |
| 71041005 | 520100 | K-8 ESL TEACHER BENEFITS | 43,984 | 29,023 | 31,122 | 53,385 | 22,263 | 71.53\% |
| 71041005 | 520200 | K-8 ESL ED TECH BENEFITS | 0 | 0 | 0 | 31,000 | 31,000 | 100.00\% |
| 71041005 | 523100 | K-8 ESL TEACHER MAINEPERS | 9,873 | 9,535 | 10,036 | 14,891 | 4,855 | 48.38\% |
| 71041005 | 523200 | K-8 ESL ED TECH MAINEPERS | 0 | 0 | 0 | 3,000 | 3,000 | 100.00\% |
| 71041005 | 533000 | K-8 ESL STAFF DEVELOPMENT | 832 | 229 | 777 | 800 | 23 | 2.96\% |
| 71041005 | 534400 | K-8 ESL CONTRACTED SERVICES | 1,175 | 1,325 | 750 | 2,500 | 1,750 | 233.33\% |
| 71041005 | 560000 | K-8 ESL SUPPLIES | 1,257 | 1,041 | 1,000 | 2,000 | 1,000 | 100.00\% |
| 71041009 | 510100 | HS ESL TEACHER SALARY | 73,678 | 78,690 | 82,024 | 85,588 | 3,564 | 4.35\% |
| 71041009 | 520100 | HS ESL TEACHER BENEFITS | 20,570 | 20,628 | 22,253 | 23,955 | 1,702 | 7.65\% |
| 71041009 | 523100 | HS ESL TEACHER MAINEPERS | 3,065 | 2,983 | 3,150 | 3,826 | 676 | 21.46\% |
| 71041009 | 534400 | HS ESL CONTRACTED SERVICES | 259 | 160 | 259 | 700 | 441 | 170.27\% |
| 71041009 | 533000 | HS ESL STAFF DEVELOPMENT | 0 | 78 | 200 | 200 | 0 | 0.00\% |
| 71041009 | 560000 | HS ESL SUPPLIES | 205 | 300 | 300 | 800 | 500 | 166.67\% |
| TOTAL OTHER INSTRUCTION - ESL |  |  | 392,220 | $395,298$ | 413,220 | $618,883$ |  | 205,663 49.77\% |

## OTHER INSTRUCTION - GATES

| 71029005 | 510100 | K-8 GATES TEACHER SALARIES | 222,410 | 236,630 | 247,680 | 258,203 | 10,523 | 4.25\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71029005 | 515000 | K-8 GATES RETIREMENT STIPEND | 0 | 0 | 0 | 0 | 0 | 0.00\% |
| 71029005 | 520000 | K-8 GATES PAYROLL TAX ON STIPEND | 0 | 0 | 0 | 0 | 0 | 0.00\% |
| 71029005 | 520100 | K-8 GATES TEACHER BENEFITS | 66,245 | 65,993 | 71,238 | 76,697 | 5,459 | 7.66\% |
| 71029005 | 523100 | K-8 GATES TEACHER MAINEPERS | 9,252 | 8,971 | 9,511 | 11,542 | 2,031 | 21.35\% |
| 71029005 | 532000 | K-8 GATES CONTRACTED SERVICES | 96 | 0 | 0 | 2,410 | 2,410 | 100.00\% |
| 71029005 | 533000 | K-8 GATES STAFF DEVELOPMENT | 0 | 0 | 750 | 750 | 0 | 0.00\% |
| 71029005 | 553100 | K-8 GATES POSTAGE | 3 | 1 | 0 | 0 | 0 | 0.00\% |

Scarborough Schools - FY24 General Fund Operating Budget
Leadership Council's Proposed Budget

| ORG | OBJECT | ACCT USED FOR: | FY21 ACTUAL EXPENDED | FY22 ACTUAL EXPENDED | FY23 APPROVED BUDGET | FY24 LEADERSHIP COUNCIL'S PROPOSED BUDGET | \$CHANGE <br> (from FY23 approved) | \% CHANGE (from FY23 approved) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71029005 | 560000 | K-8 GATES SUPPLIES | 1,525 | 1,440 | 1,500 | 1,500 | 0 | 0.00\% |
| 71029009 | 510100 | HS GATES TEACHER SALARY | 44,066 | 47,478 | 50,588 | 52,512 | 1,924 | 3.80\% |
| 71029009 | 520100 | HS GATES TEACHER BENEFITS | 739 | 880 | 2,124 | 2,156 | 32 | 1.51\% |
| 71029009 | 523100 | HS GATES TEACHER MAINEPERS | 1,833 | 1,800 | 1,943 | 2,348 | 405 | 20.84\% |
| 71029009 | 533000 | HS GATES STAFF DEVELOPMENT | 0 | 0 | 250 | 250 | 0 | 0.00\% |
| 71029009 | 560000 | HS GATES SUPPLIES | 194 | 426 | 1,200 | 1,200 | 0 | 0.00\% |
| TOTAL OTHER INSTRUCTION - GATES |  |  | 346,363 | 363,619 | 386,784 | 409,568 | 22,784 | 5.89\% |


| 71021125 | 510100 | K-8 SOCIAL WORKER SALARIES | 253,625 | 262,519 | 397,777 | 443,935 | 46,158 | 11.60\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71021125 | 520100 | K-8 SOCIAL WORKER BENEFITS | 53,446 | 51,469 | 88,509 | 78,480 | $(10,029)$ | -11.33\% |
| 71021125 | 523100 | K-8 SOCIAL WORKER MAINEPERS | 10,384 | 9,946 | 15,590 | 19,844 | 4,254 | 27.29\% |
| 71021129 | 510100 | HS SOCIAL WORKER SALARIES | 124,954 | 143,431 | 144,719 | 162,005 | 17,286 | 11.94\% |
| 71021129 | 520100 | HS SOCIAL WORKER BENEFITS | 26,789 | 26,241 | 21,316 | 31,478 | 10,162 | 47.67\% |
| 71021129 | 523100 | HS SOCIAL WORKER MAINEPERS | 5,156 | 5,431 | 5,558 | 7,242 | 1,684 | 30.30\% |
| 71023095 | 510100 | K-8 SPED TEACHER SALARIES | 2,785,751 | 3,083,261 | 3,264,839 | 3,716,911 | 452,072 | 13.85\% |
| 71023095 | 510200 | BUS AIDE/PSYCH SECRETARY WAGES | 68,920 | 72,358 | 75,260 | 77,175 | 1,915 | 2.54\% |
| 71023095 | 510230 | K-8 SPED ED TECH WAGES | 1,649,072 | 1,755,168 | 2,068,882 | 2,193,511 | 124,629 | 6.02\% |
| 71023095 | 512300 | SPED SUBSTITUTE WAGES | 22,540 | 74,898 | 85,000 | 85,000 | 0 | 0.00\% |
| 71023095 | 515000 | SPED RETIREMENT STIPENDS | 6,509 | 13,903 | 25,406 | 13,704 | $(11,702)$ | -46.06\% |
| 71023095 | 515200 | SPED CONSULTING TEACHER/MENTOR STIPENDS | 12,920 | 15,532 | 16,281 | 18,576 | 2,295 | 14.10\% |
| 71023095 | 520000 | SPED ER PAYROLL TAX ON STIPENDS | 1,090 | 1,557 | 2,184 | 2,033 | (151) | -6.91\% |
| 71023095 | 520100 | K-8 SPED TEACHER BENEFITS | 587,167 | 620,604 | 686,372 | 748,294 | 61,922 | 9.02\% |
| 71023095 | 520200 | K-8 SPED ED TECH BENEFITS | 653,637 | 565,466 | 738,094 | 817,339 | 79,245 | 10.74\% |
| 71023095 | 520300 | ER PAYROLL TAX ON SPED SUBSTITUTES | 1,289 | 4,988 | 5,500 | 5,772 | 272 | 4.95\% |
| 71023095 | 521200 | BUS AIDE/PSYCH SECRETARY BENEFITS | 23,975 | 24,438 | 28,319 | 30,091 | 1,772 | 6.26\% |
| 71023095 | 523100 | K-8 SPED TEACHER MAINEPERS | 114,427 | 119,120 | 126,950 | 166,225 | 39,275 | 30.94\% |
| 71023095 | 523200 | K-8 SPED ED TECH MAINEPERS | 66,917 | 64,759 | 78,723 | 100,460 | 21,737 | 27.61\% |

Scarborough Schools - FY24 General Fund Operating Budget
Leadership Council's Proposed Budget

| ORG | OBJECT | ACCT USED FOR: | FY21 ACTUAL EXPENDED | FY22 ACTUAL EXPENDED | FY23 APPROVED BUDGET | FY24 LEADERSHIP COUNCIL'S PROPOSED BUDGET | \$CHANGE <br> (from FY23 <br> approved) | \% CHANGE <br> (from FY23 <br> approved) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71023095 | 525100 | SPED STAFF COURSE REIMBURSEMENT | 28,459 | 19,464 | 63,075 | 42,638 | $(20,437)$ | -32.40\% |
| 71023095 | 532000 | SPED CONTRACTED TUTOR SERVICE | 6,730 | 7,170 | 4,000 | 8,000 | 4,000 | 100.00\% |
| 71023095 | 533000 | SPED STAFF DEVELOPMENT | 830 | 3,575 | 3,000 | 3,000 | 0 | 0.00\% |
| 71023095 | 534400 | SPED CONTRACTED SERVICES | 93,827 | 65,002 | 143,000 | 161,650 | 18,650 | 13.04\% |
| 71023095 | 553100 | SPED POSTAGE | 1,729 | 1,821 | 2,000 | 1,800 | (200) | -10.00\% |
| 71023095 | 553200 | SPED PHONE SERVICE | 0 | 0 | 0 | 1,000 | 1,000 | 100.00\% |
| 71023095 | 556000 | SPED OUTSIDE PLACEMENT | 391,983 | 369,669 | 480,000 | 625,000 | 145,000 | 30.21\% |
| 71023095 | 558000 | SPED STAFF TRAVEL | 3,194 | 3,223 | 5,000 | 4,000 | $(1,000)$ | -20.00\% |
| 71023095 | 560000 | SPED GENERAL SUPPLIES | 6,813 | 9,728 | 15,000 | 15,000 | 0 | 0.00\% |
| 71023095 | 560100 | SPED INSTRUCTIONAL SUPPLIES | 6,711 | 0 | 0 | 1,000 | 1,000 | 100.00\% |
| 71023095 | 561000 | SPED 504 SUPPLIES | 4,145 | 2,011 | 3,000 | 3,000 | 0 | 0.00\% |
|  |  |  |  |  |  |  |  |  |
| 71023099 | 510100 | HS SPED TEACHER SALARIES | 912,463 | 923,433 | 955,016 | 981,439 | 26,423 | 2.77\% |
| 71023099 | 510230 | HS SPED ED TECH WAGES | 524,400 | 513,780 | 597,131 | 610,925 | 13,794 | 2.31\% |
| 71023099 | 520100 | HS SPED TEACHER BENEFITS | 160,947 | 184,466 | 196,321 | 190,886 | $(5,435)$ | -2.77\% |
| 71023099 | 520200 | HS SPED ED TECH BENEFITS | 149,667 | 134,621 | 169,269 | 201,933 | 32,664 | 19.30\% |
| 71023099 | 523100 | HS SPED TEACHER MAINEPERS | 37,417 | 34,999 | 37,038 | 44,340 | 7,302 | 19.71\% |
| 71023099 | 523200 | HS SPED ED TECH MAINEPERS | 20,237 | 18,210 | 21,613 | 25,746 | 4,133 | 19.12\% |
|  |  |  |  |  |  |  |  |  |
| 71025090 | 510400 | SPED ADMIN SALARIES | 147,801 | 149,947 | 154,170 | 155,927 | 1,757 | 1.14\% |
| 71025090 | 511800 | SPED ADMIN SUPPORT STAFF WAGES | 59,001 | 62,442 | 65,728 | 69,222 | 3,494 | 5.32\% |
| 71025090 | 520400 | SPED ADMIN BENEFITS | 34,712 | 34,824 | 36,663 | 43,338 | 6,675 | 18.21\% |
| 71025090 | 520800 | SPED ADMIN SUPPORT STAFF BENEFITS | 20,021 | 20,411 | 22,388 | 24,014 | 1,626 | 7.26\% |
| 71025090 | 523400 | SPED ADMIN MAINEPERS | 5,976 | 5,714 | 6,012 | 6,970 | 958 | 15.93\% |
| 71025090 | 534400 | SPED LEGAL SERVICES | 812 | 3,248 | 25,000 | 25,000 | 0 | 0.00\% |
|  |  |  |  |  |  |  |  |  |
| 71028095 | 510100 | SPED ESY WAGES | 141,405 | 125,258 | 150,520 | 171,000 | 20,480 | 13.61\% |
| 71028095 | 520100 | SPED ESY PAYROLL TAX ON WAGES | 2,050 | 2,025 | 2,200 | 2,500 | 300 | 13.64\% |
| 71028095 | 523100 | SPED ESY MAINEPERS | 5,860 | 4,759 | 5,800 | 7,600 | 1,800 | 31.03\% |


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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71028095 | 532000 | SPED ESY CONTRACTED SERVICES | 13,855 | 13,844 | 25,000 | 25,000 | 0 | 0.00\% |
| 71028095 | 561000 | SPED ESY SUPPLIES | 279 | 637 | 900 | 1,500 | 600 | 66.67\% |
| TOTAL SPECIAL SERVICES |  |  | 9,249,893 | 9,629,367 | 11,064,123 | 12,171,503 | 1,107,380 | 10.01\% |
| CTE INSTRUCTION |  |  |  |  |  |  |  |  |
| 71030030 | 556100 | HS VOCATIONAL ASSESSMENT | 0 | 0 | 0 | 0 | 0 | 0.00\% |
| TOTAL CTE INSTRUCTION |  |  | 0 | 0 | 0 | 0 | 0 | 0.00\% |

## OTHER INSTRUCTION - ATHLETICS \& ACTIVITIES

| 71009103 | 515000 | WS CO-CURRICULAR STIPENDS | 1,000 | 19,911 | 29,220 | 30,699 | 1,479 | 5.06\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71009103 | 520000 | WS ER PAYROLL TAX ON CO-CURRIC STIPENDS | 56 | 1,053 | 1,546 | 1,817 | 271 | 17.53\% |
| 71009103 | 532000 | WS CO-CURRICULAR CONTRACTED SERVICES | 0 | 0 | 800 | 800 | 0 | 0.00\% |
| 71009103 | 560000 | WS CO-CURRICULAR SUPPLIES | 0 | 0 | 500 | 500 | 0 | 0.00\% |
|  |  |  |  |  |  |  |  |  |
| 71009102 | 510100 | MS CO-CURRICULAR STIPENDS | 28,425 | 36,485 | 43,686 | 46,099 | 2,413 | 5.52\% |
| 71009102 | 520100 | MS ER PAYROLL TAX ON CO-CURRIC STIPENDS | 1,595 | 2,041 | 2,311 | 2,729 | 418 | 18.09\% |
| 71009102 | 560000 | MS CO-CURRICULAR SUPPLIES | 326 | 48 | 750 | 1,000 | 250 | 33.33\% |
| 71009102 | 581000 | MS CO-CURRICULAR PARTICIPATION FEES | 0 | 50 | 100 | 300 | 200 | 200.00\% |
| 71091027 | 511800 | MS CO-CURRIC BUS DRIVER WAGES | 0 | 145 | 200 | 200 | 0 | 0.00\% |
| 71091027 | 513800 | MS CO-CURRIC BUS DRIVER OVERTIME | 0 | 98 | 300 | 100 | (200) | -66.67\% |
| 71091027 | 520800 | MS CO-CURRIC ER PR TAX ON DRIVER WAGES | 0 | 19 | 38 | 23 | (15) | -39.47\% |
| 71091027 | 523800 | MS CO-CURRIC DRIVER MAINEPERS | 0 | 0 | 25 | 31 | 6 | 24.00\% |
|  |  |  |  |  |  |  |  |  |
| 71009530 | 510100 | HS CO-CURRICULAR STIPENDS | 96,195 | 90,941 | 98,813 | 103,602 | 4,789 | 4.85\% |
| 71009530 | 512100 | AUDITORIUM SUPPORT WAGES (OFFSET BY FEES) | 3,637 | 3,115 | 5,000 | 22,700 | 17,700 | 354.00\% |

Scarborough Schools - FY24 General Fund Operating Budget
Leadership Council's Proposed Budget



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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| GUIDANCE SERVICES |  |  |  |  |  |  |  |  |
| 71021202 | 510100 | MS GUIDANCE/SOCIAL WORKER SALARIES | 238,917 | 251,433 | 266,782 | 253,371 | $(13,411)$ | -5.03\% |
| 71021202 | 511800 | MS GUIDANCE SUPPORT STAFF WAGES | 34,120 | 36,822 | 39,108 | 39,215 | 107 | 0.27\% |
| 71021202 | 520100 | MS GUIDANCE/SOCIAL WORKER BENEFITS | 43,970 | 48,051 | 47,053 | 46,472 | (581) | -1.23\% |
| 71021202 | 520800 | MS GUIDANCE SUPPORT STAFF BENEFITS | 27,699 | 27,923 | 28,297 | 30,297 | 2,000 | 7.07\% |
| 71021202 | 523100 | MS GUIDANCE/SOCIAL WORKER MAINEPERS | 9,897 | 9,521 | 10,052 | 11,326 | 1,274 | 12.67\% |
| 71021202 | 523800 | MS GUIDANCE SUPPORT STAFF MAINEPERS | 3,444 | 3,793 | 3,989 | 4,000 | 11 | 0.28\% |
| 71021202 | 560000 | MS GUIDANCE SUPPLIES | 585 | 325 | 1,000 | 1,000 | 0 | 0.00\% |
|  |  |  |  |  |  |  |  |  |
| 71021203 | 510100 | WS GUIDANCE/SOCIAL WORKER SALARIES | 199,317 | 210,003 | 222,600 | 238,292 | 15,692 | 7.05\% |
| 71021203 | 511800 | WS GUIDANCE SUPPORT STAFF WAGES | 37,169 | 41,158 | 39,108 | 40,110 | 1,002 | 2.56\% |
| 71021203 | 520100 | WS GUIDANCE/SOCIAL WORKER BENEFITS | 26,405 | 26,661 | 28,474 | 30,504 | 2,030 | 7.13\% |
| 71021203 | 520800 | WS GUIDANCE SUPPORT STAFF BENEFITS | 639 | 17,980 | 19,539 | 20,910 | 1,371 | 7.02\% |
| 71021203 | 523100 | WS GUIDANCE/SOCIAL WORKER MAINEPERS | 8,084 | 7,957 | 8,548 | 10,652 | 2,104 | 24.61\% |
| 71021203 | 523800 | WS GUIDANCE SUPPORT STAFF MAINEPERS | 1,546 | 67 | 0 | 0 | 0 | 0.00\% |
| 71021203 | 561000 | WS GUIDANCE SUPPLIES | 477 | 493 | 500 | 500 | 0 | 0.00\% |
|  |  |  |  |  |  |  |  |  |
| 71021204 | 510100 | BP GUIDANCE/SOCIAL WORKER SALARY (. 5 FTE) | 34,112 | 36,830 | 39,037 | 41,533 | 2,496 | 6.39\% |
| 71021204 | 520100 | BP GUIDANCE/SOCIAL WORKER BENEFITS | 8,198 | 8,230 | 8,913 | 9,603 | 690 | 7.74\% |
| 71021204 | 523100 | BP GUIDANCE/SOCIAL WORKER MAINEPERS | 1,419 | 1,395 | 1,500 | 1,857 | 357 | 23.80\% |
| 71021204 | 561000 | BP GUIDANCE SUPPLIES | 295 | 0 | 300 | 300 | 0 | 0.00\% |
|  |  |  |  |  |  |  |  |  |
| 71021205 | 510100 | EC GUIDANCE/SOCIAL WORKER SALARY (. 5 FTE) | 37,864 | 40,457 | 42,385 | 44,611 | 2,226 | 5.25\% |
| 71021205 | 520100 | EC GUIDANCE/SOCIAL WORKER BENEFITS | 9,570 | 8,252 | 8,974 | 9,659 | 685 | 7.63\% |
| 71021205 | 523100 | EC GUIDANCE/SOCIAL WORKER MAINEPERS | 1,575 | 1,534 | 1,628 | 1,995 | 367 | 22.54\% |
| 71021205 | 561000 | EC GUIDANCE SUPPLIES | 41 | 70 | 300 | 300 | 0 | 0.00\% |
|  |  |  |  |  |  |  |  |  |
| 71021206 | 510100 | PH GUIDANCE/SOCIAL WORKER SALARY (. 5 FTE) | 29,315 | 32,106 | 34,383 | 37,586 | 3,203 | 9.32\% |


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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71021206 | 520100 | PH GUIDANCE/SOCIAL WORKER BENEFITS | 4,925 | 4,958 | 5,365 | 5,791 | 426 | 7.94\% |
| 71021206 | 523100 | PH GUIDANCE/SOCIAL WORKER MAINEPERS | 1,220 | 1,214 | 1,321 | 1,681 | 360 | 27.25\% |
| 71021206 | 561000 | PH GUIDANCE SUPPLIES | 293 | 293 | 300 | 300 | 0 | 0.00\% |
|  |  |  |  |  |  |  |  |  |
| 71021230 | 510100 | HS GUIDANCE/SOCIAL WORKER SALARIES | 573,650 | 599,278 | 621,081 | 675,022 | 53,941 | 8.69\% |
| 71021230 | 511800 | HS GUIDANCE SUPPORT STAFF WAGES | 84,977 | 84,995 | 81,691 | 84,159 | 2,468 | 3.02\% |
| 71021230 | 520100 | HS GUIDANCE/SOCIAL WORKER BENEFITS | 108,785 | 110,391 | 122,349 | 141,474 | 19,125 | 15.63\% |
| 71021230 | 520800 | HS GUIDANCE SUPPORT STAFF BENEFITS | 25,465 | 26,489 | 29,312 | 31,147 | 1,835 | 6.26\% |
| 71021230 | 523100 | HS GUIDANCE/SOCIAL WORKER MAINEPERS | 23,570 | 22,705 | 25,333 | 30,174 | 4,841 | 19.11\% |
| 71021230 | 523800 | HS GUIDANCE SUPPORT STAFF MAINEPERS | 4,109 | 4,119 | 4,078 | 4,201 | 123 | 3.02\% |
| 71021230 | 532000 | HS GUIDANCE CONTRACTED SERVICES | 5,896 | 5,732 | 7,000 | 7,570 | 570 | 8.14\% |
| 71021230 | 533000 | HS GUIDANCE STAFF DEVELOPMENT | 70 | 679 | 3,300 | 5,025 | 1,725 | 52.27\% |
| 71021230 | 553100 | HS GUIDANCE POSTAGE | 165 | 158 | 1,000 | 300 | (700) | -70.00\% |
| 71021230 | 560000 | HS GUIDANCE SUPPLIES | 818 | 1,088 | 2,625 | 2,625 | 0 | 0.00\% |
| 71021230 | 564000 | HS GUIDANCE BOOKS \& SUBSCRIPTIONS | 175 | 0 | 100 | 100 | 0 | 0.00\% |
| 71021230 | 581000 | HS GUIDANCE PARTICIPATION FEES | 655 | 494 | 500 | 1,179 | 679 | 135.80\% |
| TOTAL GUIDANCE SERVICES |  |  | 1,589,430 | 1,673,652 | 1,757,825 | 1,864,841 | 107,016 | 6.09\% |

HEALTH SERVICES

| 71002130 | 510100 | HEALTH SERVICES SCHOOL NURSE SALARIES | 523,749 | 576,392 | 596,622 | 553,907 | $(42,715)$ | -7.16\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71002130 | 510230 | HEALTH SERVICES SUPPORT/LPN WAGES | 79,243 | 88,604 | 83,302 | 85,002 | 1,700 | 2.04\% |
| 71002130 | 512300 | HEALTH SERVICES SUBSTITUTE WAGES | 17,183 | 12,490 | 15,000 | 15,000 | 0 | 0.00\% |
| 71002130 | 515000 | HEALTH SERVICES RETIREMENT STIPEND | 0 | 12,203 | 0 | 0 | 0 | 0.00\% |
| 71002130 | 520000 | HEALTH SERVICES ER PAYROLL TAX ON STIPENDS | 0 | 646 | 0 | 0 | 0 | 0.00\% |
| 71002130 | 520100 | HEALTH SERVICES SCHOOL NURSE BENEFITS | 101,889 | 113,142 | 116,085 | 136,316 | 20,231 | 17.43\% |
| 71002130 | 520200 | HEALTH SERVICES SUPPORT/LPN BENEFITS | 21,139 | 21,634 | 23,110 | 24,668 | 1,558 | 6.74\% |
| 71002130 | 520300 | ER PAYROLL TAX ON SCHOOL NURSE SUBS | 505 | 296 | 971 | 1,000 | 29 | 2.99\% |
| 71002130 | 523100 | HEALTH SERVICES SCHOOL NURSE MAINEPERS | 21,317 | 21,843 | 22,911 | 24,760 | 1,849 | 8.07\% |

Scarborough Schools - FY24 General Fund Operating Budget
Leadership Council's Proposed Budget

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71002130 | 523200 | HEALTH SERVICES SUPPORT/LPN MAINEPERS | 1,652 | 1,683 | 1,564 | 1,857 | 293 | 18.73\% |
| 71002130 | 532000 | HEALTH SERVICES CONTRACTED SERVICES | 8,321 | 13,342 | 14,109 | 15,357 | 1,248 | 8.85\% |
| 71002130 | 533000 | HEALTH SERVICES STAFF DEVELOPMENT | 1,519 | 1,398 | 2,500 | 2,000 | (500) | -20.00\% |
| 71002130 | 553100 | HEALTH SERVICES POSTAGE | 26 | 2 | 200 | 100 | (100) | -50.00\% |
| 71002130 | 558000 | HEALTH SERVICES MILEAGE FOR STAFF TRAVEL | 222 | 116 | 500 | 500 | 0 | 0.00\% |
| 71002130 | 560000 | HEALTH SERVICES SUPPLIES | 4,179 | 8,764 | 9,500 | 9,500 | 0 | 0.00\% |
| 71002130 | 564000 | HEALTH SERVICES BOOKS \& SUBSCRIPTIONS | 209 | 0 | 200 | 200 | 0 | 0.00\% |
| 71002130 | 573100 | HEALTH SERVICES MEDICAL EQUIPMENT | 166 | 2,923 | 5,000 | 5,000 | 0 | 0.00\% |
| 71002130 | 581000 | HEALTH SERVICES DUES \& FEES | 250 | 0 | 450 | 500 | 50 | 11.11\% |
| TOTAL HEALTH SERVICES |  |  | 781,568 | 875,478 | 892,024 | 875,667 | $(16,357)$ | -1.83\% |
| INSTRUCTIONAL TECHNOLOGY (shared service with Town) |  |  |  |  |  |  |  |  |
| 71002230 | 510100 | IT PROFESSIONAL STAFF WAGES | 414,291 | 454,068 | 518,912 | 527,612 | 8,700 | 1.68\% |
| 71002230 | 510400 | IT ADMIN SALARIES | 59,348 | 48,006 | 61,766 | 65,479 | 3,713 | 6.01\% |
| 71002230 | 520100 | IT PROFESSIONAL STAFF BENEFITS | 141,195 | 160,074 | 195,924 | 191,752 | $(4,172)$ | -2.13\% |
| 71002230 | 520400 | IT ADMIN BENEFITS | 17,840 | 16,426 | 19,703 | 20,941 | 1,238 | 6.28\% |
| 71002230 | 532000 | IT ONLINE SERVICES/SOFTWARE MAINTENANCE | 214,903 | 333,168 | 397,585 | 431,110 | 33,525 | 8.43\% |
| 71002230 | 533000 | IT STAFF DEVELOPMENT | 0 | 8,579 | 15,600 | 15,600 | 0 | 0.00\% |
| 71002230 | 543000 | IT VEHICLE MAINTENANCE |  | 0 | 1,500 | 2,000 | 500 | 33.33\% |
| 71002230 | 543200 | IT HARDWARE MAINTENANCE | 36,836 | 150,788 | 165,600 | 166,450 | 850 | 0.51\% |
| 71002230 | 553200 | IT PHONE SERVICE | 1,350 | 1,059 | 1,500 | 1,500 | 0 | 0.00\% |
| 71002230 | 553300 | IT INTERNET SERVICES | 18,088 | 28,683 | 68,500 | 49,500 | $(19,000)$ | -27.74\% |
| 71002230 | 558000 | IT STAFF MILEAGE FOR STAFF TRAVEL |  | 0 | 375 | 375 | 0 | 0.00\% |
| 71002230 | 560000 | IT OFFICE SUPPLIES | 4,365 | 732 | 1,000 | 1,200 | 200 | 20.00\% |
| 71002230 | 562600 | IT VEHICLE FUEL |  | 0 | 900 | 1,000 | 100 | 11.11\% |
| 71002230 | 573400 | IT EQUIPMENT PURCHASES | 124,339 | 51,562 | 40,000 | 40,000 | 0 | 0.00\% |
| TOTAL INSTRUCTIONAL TECHNOLOGY |  |  | 1,032,555 | 1,253,144 | 1,488,865 | 1,514,519 | 25,654 | 1.72\% |


| ORG | OBJECT | ACCT USED FOR: | FY21 ACTUAL EXPENDED | FY22 ACTUAL EXPENDED | FY23 APPROVED BUDGET | FY24 LEADERSHIP COUNCIL'S PROPOSED BUDGET | \$CHANGE <br> (from FY23 <br> approved) | \% CHANGE (from FY23 approved) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| IMPROVEMENT OF INSTRUCTION |  |  |  |  |  |  |  |  |
| 71002210 | 510100 | CURRICULUM SPECIALIST SALARIES | 50,429 | 85,905 | 90,373 | 92,648 | 2,275 | 2.52\% |
| 71002210 | 510400 | CURRICULUM ADMIN SALARIES | 120,460 | 124,325 | 129,299 | 154,680 | 25,381 | 19.63\% |
| 71002210 | 511800 | CURRICULUM SUPPORT STAFF WAGES | 162,106 | 175,274 | 163,312 | 185,209 | 21,897 | 13.41\% |
| 71002210 | 515000 | CURRICULUM STIPENDS/STAFF DEVELOPMENT | 5,431 | 40,213 | 59,000 | 107,882 | 48,882 | 82.85\% |
| 71002210 | 520000 | CURRICULUM ER PAYROLL TAX ON STIPENDS | 272 | 2,390 | 3,300 | 6,400 | 3,100 | 93.94\% |
| 71002210 | 520100 | CURRICULUM SPECIALIST BENEFITS | 5,723 | 11,211 | 15,288 | 16,069 | 781 | 5.11\% |
| 71002210 | 520400 | CURRICULUM ADMIN BENEFITS | 31,759 | 30,316 | 31,908 | 30,109 | $(1,799)$ | -5.64\% |
| 71002210 | 520800 | CURRICULUM SUPPORT STAFF BENEFITS | 38,332 | 38,578 | 43,265 | 47,198 | 3,933 | 9.09\% |
| 71002210 | 523100 | CURRICULUM SPECIALIST MAINEPERS | 1,539 | 3,299 | 3,471 | 4,142 | 671 | 19.33\% |
| 71002210 | 523400 | CURRICULUM ADMIN MAINEPERS | 4,916 | 4,720 | 4,966 | 6,915 | 1,949 | 39.25\% |
| 71002210 | 523800 | CURRICULUM SUPPORT STAFF MAINEPERS | 16,810 | 18,053 | 16,658 | 18,892 | 2,234 | 13.41\% |
| 71002210 | 532000 | CURRICULUM ONLINE \& CONTRACTED SERVICES | 238,134 | 145,432 | 192,200 | 175,740 | $(16,460)$ | -8.56\% |
| 71002210 | 533000 | CURRICULUM STAFF DEVELOPMENT | 16,640 | 31,291 | 53,000 | 96,000 | 43,000 | 81.13\% |
| 71002210 | 553200 | CURRICULUM PHONE SERVICE | 0 | 76 | 750 | 750 | 0 | 0.00\% |
| 71002210 | 558000 | CURRICULUM MILEAGE FOR STAFF TRAVEL | 0 | 0 | 1,000 | 1,500 | 500 | 50.00\% |
| 71002210 | 560000 | CURRICULUM GENERAL SUPPLIES | 1,167 | 1,161 | 1,700 | 1,700 | 0 | 0.00\% |
| 71002210 | 561000 | CURRICULUM INSTRUCTIONAL SUPPLIES | 9,005 | 30,101 | 59,000 | 56,750 | $(2,250)$ | -3.81\% |
| 71002210 | 564000 | CURRICULUM BOOKS \& SUBSCRIPTIONS | 138,549 | 58,916 | 31,600 | 40,900 | 9,300 | 29.43\% |
| 71002210 | 573100 | CURRICULUM INSTRUCTIONAL EQUIPMENT | 0 | 1,199 | 2,000 | 2,000 | 0 | 0.00\% |
| 71002210 | 581000 | CURRICULUM DUES \& FEES | 464 | 59 | 0 | 310 | 310 | 100.00\% |
| TOTAL IMPROVEMENT OF INSTRUCTION |  |  | 841,736 | 802,517 | 902,090 | 1,045,794 | 143,704 | 15.93\% |

LIBRARY SERVICES

| 71022202 | 510100 | MS LIBRARIAN SALARIES | 46,496 | 67,468 | 76,409 | 82,651 | 6,242 | 8.17\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71022202 | 510230 | MS LIBRARY ED TECH WAGES | 61,452 | 56,852 | 33,830 | 34,446 | 616 | 1.82\% |
| 71022202 | 520100 | MS LIBRARIAN BENEFITS | 9,270 | 15,273 | 17,795 | 19,198 | 1,403 | 7.88\% |

Scarborough Schools - FY24 General Fund Operating Budget
Leadership Council's Proposed Budget

| ORG | OBJECT | ACCT USED FOR: | FY21 ACTUAL EXPENDED | FY22 ACTUAL EXPENDED | FY23 APPROVED BUDGET | FY24 LEADERSHIP COUNCIL'S PROPOSED BUDGET | \$CHANGE <br> (from FY23 <br> approved) | \% CHANGE <br> (from FY23 <br> approved) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71022202 | 520200 | MS LIBRARY ED TECH BENEFITS | 17,708 | 28,393 | 10,092 | 18,321 | 8,229 | 81.54\% |
| 71022202 | 523100 | MS LIBRARIAN MAINEPERS | 1,851 | 2,591 | 2,935 | 3,695 | 760 | 25.89\% |
| 71022202 | 523200 | MS LIBRARY ED TECH MAINEPERS | 2,556 | 1,221 | 1,300 | 1,540 | 240 | 18.46\% |
| 71022202 | 532000 | MS LIBRARY ONLINE SERVICES/RESOURCES | 5,049 | 5,644 | 5,786 | 6,833 | 1,047 | 18.10\% |
| 71022202 | 533000 | MS LIBRARY STAFF DEVELOPMENT | 100 | 298 | 450 | 450 | 0 | 0.00\% |
| 71022202 | 543100 | MS LIBRARY EQUIPMENT REPAIR | 0 | 0 | 500 | 500 | 0 | 0.00\% |
| 71022202 | 560000 | MS LIBRARY GENERAL SUPPLIES | 1,135 | 1,064 | 1,100 | 1,100 | 0 | 0.00\% |
| 71022202 | 561000 | MS LIBRARY INSTRUCTIONAL SUPPLIES | 190 | 581 | 900 | 900 | 0 | 0.00\% |
| 71022202 | 561100 | MS LIBRARY EQUIPMENT PURCHASES | 579 | 728 | 750 | 750 | 0 | 0.00\% |
| 71022202 | 564000 | MS LIBRARY BOOKS \& PERIODICALS | 12,060 | 13,105 | 13,048 | 13,080 | 32 | 0.25\% |
| 71022202 | 581000 | MS LIBRARY DUES \& FEES | 199 | 224 | 260 | 270 | 10 | 3.85\% |
|  |  |  |  |  |  |  |  |  |
| 71022203 | 510100 | WS LIBRARIAN SALARIES (. 5 FTE) | 35,926 | 40,540 | 42,551 | 29,744 | $(12,807)$ | -30.10\% |
| 71022203 | 510230 | WS LIBRARY ED TECH WAGES | 62,048 | 59,997 | 68,971 | 67,860 | $(1,111)$ | -1.61\% |
| 71022203 | 520100 | WS LIBRARIAN BENEFITS | 3,114 | 2,680 | 1,777 | 9,389 | 7,612 | 428.36\% |
| 71022203 | 520200 | WS LIBRARY ED TECH BENEFITS | 3,100 | 3,170 | 5,259 | 3,236 | $(2,023)$ | -38.47\% |
| 71022203 | 523100 | WS LIBRARIAN MAINEPERS | 1,474 | 1,538 | 1,634 | 1,330 | (304) | -18.60\% |
| 71022203 | 523200 | WS LIBRARY ED TECH MAINEPERS | 2,581 | 2,304 | 2,649 | 3,034 | 385 | 14.53\% |
| 71022203 | 532000 | WS LIBRARY ONLINE SERVICES/RESOURCES | 8,848 | 9,886 | 10,182 | 10,642 | 460 | 4.52\% |
| 71022203 | 533000 | WS LIBRARY STAFF DEVELOPMENT | 100 | 423 | 600 | 600 | 0 | 0.00\% |
| 71022203 | 543100 | WS LIBRARY EQUIPMENT REPAIR | 0 | 0 | 0 | 300 | 300 | 100.00\% |
| 71022203 | 558000 | WS LIBRARIAN TRAVEL | 0 | 0 | 400 | 500 | 100 | 25.00\% |
| 71022203 | 560000 | WS LIBRARY GENERAL SUPPLIES | 507 | 589 | 500 | 1,100 | 600 | 120.00\% |
| 71022203 | 561000 | WS LIBRARY INSTRUCTIONAL SUPPLIES | 730 | 493 | 500 | 500 | 0 | 0.00\% |
| 71022203 | 561100 | WS LIBRARY EQUIPMENT PURCHASES | 309 | 651 | 500 | 500 | 0 | 0.00\% |
| 71022203 | 564000 | WS LIBRARY BOOKS \& PERIODICALS | 9,914 | 10,634 | 12,600 | 13,340 | 740 | 5.87\% |
| 71022203 | 581000 | WS LIBRARY DUES \& FEES | 199 | 0 | 330 | 270 | (60) | -18.18\% |
|  |  |  |  |  |  |  |  |  |
| 71022204 | 510100 | BP LIBRARIAN SALARIES (.17 FTE) | 12,288 | 13,764 | 14,468 | 10,113 | $(4,355)$ | -30.10\% |

Scarborough Schools - FY24 General Fund Operating Budget
Leadership Council's Proposed Budget

| ORG | OBJECT | ACCT USED FOR: | FY21 ACTUAL EXPENDED | FY22 ACTUAL EXPENDED | FY23 APPROVED BUDGET | FY24 LEADERSHIP COUNCIL'S PROPOSED BUDGET | \$CHANGE <br> (from FY23 <br> approved) | \% CHANGE (from FY23 approved) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71022204 | 510230 | BP LIBRARY ED TECH WAGES | 23,973 | 31,574 | 34,101 | 34,241 | 140 | 0.41\% |
| 71022204 | 520100 | BP LIBRARIAN BENEFITS | 278 | 197 | 605 | 3,192 | 2,587 | 427.60\% |
| 71022204 | 520200 | BP LIBRARY ED TECH BENEFITS | 15,578 | 15,652 | 17,023 | 18,317 | 1,294 | 7.60\% |
| 71022204 | 523100 | BP LIBRARIAN MAINEPERS | 511 | 523 | 556 | 453 | (103) | -18.53\% |
| 71022204 | 523200 | BP LIBRARY ED TECH MAINEPERS | 997 | 1,212 | 1,310 | 1,531 | 221 | 16.87\% |
| 71022204 | 532000 | BP LIBRARY ONLINE SERVICES/RESOURCES | 3,848 | 4,686 | 4,364 | 4,669 | 305 | 6.99\% |
| 71022204 | 533000 | BP LIBRARY STAFF DEVELOPMENT | (50) | 75 | 100 | 100 | 0 | 0.00\% |
| 71022204 | 560000 | BP LIBRARY GENERAL SUPPLIES | 303 | 306 | 370 | 370 | 0 | 0.00\% |
| 71022204 | 561000 | BP LIBRARY INSTRUCTIONAL SUPPLIES | 0 | 157 | 200 | 200 | 0 | 0.00\% |
| 71022204 | 561100 | BP LIBRARY EQUIPMENT PURCHASES | 648 | 0 | 200 | 200 | 0 | 0.00\% |
| 71022204 | 564000 | BP LIBRARY BOOKS \& PERIODICALS | 2,099 | 3,431 | 3,978 | 4,140 | 162 | 4.07\% |
| 71022204 | 581000 | BP LIBRARY DUES \& FEES | 0 | 0 | 25 | 25 | 0 | 0.00\% |
|  |  |  |  |  |  |  |  |  |
| 71022205 | 510100 | EC LIBRARIAN SALARIES (.17 FTE) | 12,447 | 13,764 | 14,468 | 10,113 | $(4,355)$ | -30.10\% |
| 71022205 | 510230 | EC LIBRARY ED TECH WAGES | 28,580 | 30,210 | 32,704 | 31,717 | (987) | -3.02\% |
| 71022205 | 520100 | EC LIBRARIAN BENEFITS | 281 | 197 | 605 | 3,192 | 2,587 | 427.60\% |
| 71022205 | 520200 | EC LIBRARY ED TECH BENEFITS | 15,610 | 15,656 | 16,998 | 18,271 | 1,273 | 7.49\% |
| 71022205 | 523100 | EC LIBRARIAN MAINEPERS | 518 | 523 | 556 | 453 | (103) | -18.53\% |
| 71022205 | 523200 | EC LIBRARY ED TECH MAINEPERS | 1,189 | 1,160 | 1,256 | 1,418 | 162 | 12.90\% |
| 71022205 | 532000 | EC LIBRARY ONLINE SERVICES/RESOURCES | 3,851 | 4,684 | 4,364 | 4,669 | 305 | 6.99\% |
| 71022205 | 533000 | EC LIBRARY STAFF DEVELOPMENT | 25 | 75 | 100 | 100 | 0 | 0.00\% |
| 71022205 | 560000 | EC LIBRARY GENERAL SUPPLIES | 365 | 395 | 430 | 430 | 0 | 0.00\% |
| 71022205 | 561000 | EC LIBRARY INSTRUCTIONAL SUPPLIES | 172 | 129 | 200 | 200 | 0 | 0.00\% |
| 71022205 | 561100 | EC LIBRARY EQUIPMENT PURCHASES | 632 | 118 | 200 | 200 | 0 | 0.00\% |
| 71022205 | 564000 | EC LIBRARY BOOKS \& PERIODICALS | 2,387 | 3,705 | 3,978 | 4,500 | 522 | 13.12\% |
| 71022205 | 581000 | EC LIBRARY DUES \& FEES | 0 | 0 | 25 | 25 | 0 | 0.00\% |
|  |  |  |  |  |  |  |  |  |
| 71022206 | 510100 | PH LIBRARIAN SALARIES (. 16 FTE) | 10,531 | 12,963 | 13,617 | 9,518 | $(4,099)$ | -30.10\% |
| 71022206 | 510230 | PH LIBRARY ED TECH WAGES | 27,341 | 28,297 | 31,241 | 31,858 | 617 | 1.97\% |

Scarborough Schools - FY24 General Fund Operating Budget
Leadership Council's Proposed Budget

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71022206 | 520100 | PH LIBRARIAN BENEFITS | 253 | 186 | 569 | 3,005 | 2,436 | 428.12\% |
| 71022206 | 520200 | PH LIBRARY ED TECH BENEFITS | 23,701 | 23,737 | 25,729 | 27,732 | 2,003 | 7.78\% |
| 71022206 | 523100 | PH LIBRARIAN MAINEPERS | 438 | 492 | 523 | 426 | (97) | -18.55\% |
| 71022206 | 523200 | PH LIBRARY ED TECH MAINEPERS | 1,137 | 1,087 | 1,200 | 1,425 | 225 | 18.75\% |
| 71022206 | 532000 | PH LIBRARY ONLINE SERVICES/RESOURCES | 3,848 | 4,684 | 4,364 | 4,669 | 305 | 6.99\% |
| 71022206 | 533000 | PH LIBRARY STAFF DEVELOPMENT | 25 | 75 | 100 | 100 | 0 | 0.00\% |
| 71022206 | 560000 | PH LIBRARY GENERAL SUPPLIES | 349 | 206 | 350 | 350 | 0 | 0.00\% |
| 71022206 | 561000 | PH LIBRARY INSTRUCTIONAL SUPPLIES | 203 | 0 | 200 | 200 | 0 | 0.00\% |
| 71022206 | 561100 | PH LIBRARY EQUIPMENT PURCHASES | 722 | 0 | 200 | 200 | 0 | 0.00\% |
| 71022206 | 564000 | PH LIBRARY BOOKS \& PERIODICALS | 1,934 | 3,876 | 3,978 | 4,020 | 42 | 1.06\% |
| 71022206 | 581000 | PH LIBRARY DUES \& FEES | 0 | 0 | 25 | 25 | 0 | 0.00\% |
|  |  |  |  |  |  |  |  |  |
| 71022230 | 510100 | HS LIBRARIAN SALARIES | 71,655 | 81,073 | 85,448 | 88,398 | 2,950 | 3.45\% |
| 71022230 | 510230 | HS LIBRARY ED TECH WAGES | 50,711 | 53,719 | 62,865 | 63,856 | 991 | 1.58\% |
| 71022230 | 520100 | HS LIBRARIAN BENEFITS | 20,427 | 20,642 | 22,315 | 24,006 | 1,691 | 7.58\% |
| 71022230 | 520200 | HS LIBRARY ED TECH BENEFITS | 47,294 | 47,377 | 51,465 | 45,512 | $(5,953)$ | -11.57\% |
| 71022230 | 523100 | HS LIBRARIAN MAINEPERS | 2,960 | 3,071 | 3,282 | 3,952 | 670 | 20.41\% |
| 71022230 | 523200 | HS LIBRARY ED TECH MAINEPERS | 2,110 | 2,063 | 2,415 | 2,855 | 440 | 18.22\% |
| 71022230 | 532000 | HS LIBRARY ONLINE SERVICES/RESOURCES | 17,481 | 19,100 | 20,655 | 22,361 | 1,706 | 8.26\% |
| 71022230 | 533000 | HS LIBRARY STAFF DEVELOPMENT | 25 | 248 | 600 | 600 | 0 | 0.00\% |
| 71022230 | 543100 | HS LIBRARY EQUIPMENT REPAIR | 0 | 0 | 300 | 300 | 0 | 0.00\% |
| 71022230 | 560000 | HS LIBRARY GENERAL SUPPLIES | 1,167 | 433 | 1,000 | 1,000 | 0 | 0.00\% |
| 71022230 | 560000 | HS LIBRARY INSTRUCTIONAL SUPPLIES | 198 | 411 | 1,000 | 1,500 | 500 | 50.00\% |
| 71022230 | 561100 | HS LIBRARY EQUIPMENT PURCHASES | 5,000 | 5,995 | 5,000 | 3,000 | $(2,000)$ | -40.00\% |
| 71022230 | 564000 | HS LIBRARY BOOKS \& PERIODICALS | 11,297 | 9,915 | 10,000 | 10,000 | 0 | 0.00\% |
| 71022230 | 581000 | HS LIBRARY DUES \& FEES | 290 | 292 | 300 | 300 | 0 | 0.00\% |
| LIBRARY SERVICES |  |  | 715,123 | 788,482 | 815,533 | 830,086 | 14,553 | 1.78\% |


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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| SYSTEM ADMINISTRATION |  |  |  |  |  |  |  |  |
| 71002310 | 515000 | SCHOOL BOARD STIPENDS | 10,750 | 10,750 | 10,750 | 10,750 | 0 | 0.00\% |
| 71002310 | 520000 | SCHOOL BOARD ER PR TAX ON STIPENDS | 822 | 822 | 823 | 823 | 0 | 0.00\% |
| 71002310 | 533000 | SCHOOL BOARD PROFESSIONAL DEVELOPMENT | 2,329 | 864 | 2,500 | 2,500 | 0 | 0.00\% |
| 71002310 | 552000 | SCHOOL BOARD LIABILITY INSURANCE | 17,323 | 10,558 | 12,775 | 10,000 | $(2,775)$ | -21.72\% |
| 71002310 | 560000 | SCHOOL BOARD SUPPLIES | 1,988 | 2,093 | 2,000 | 2,000 | 0 | 0.00\% |
| 71002310 | 581000 | SCHOOL BOARD DUES \& FEES | 6,755 | 7,385 | 8,123 | 8,935 | 812 | 10.00\% |
| 71002320 | 510400 | SUPERINTENDENTS SALARIES | 282,193 | 291,514 | 310,061 | 322,687 | 12,626 | 4.07\% |
| 71002320 | 511800 | CENTRAL OFFICE SUPPORT STAFF WAGES | 95,692 | 135,788 | 149,573 | 166,054 | 16,481 | 11.02\% |
| 71002320 | 515000 | DISTRICT WIDE HONORARIA | 4,000 | 4,000 | 10,450 | 4,180 | $(6,270)$ | -60.00\% |
| 71002320 | 520000 | PAYROLL TAX ON HONORARIA | 195 | 183 | 564 | 264 | (300) | -53.19\% |
| 71002320 | 520400 | SUPERINTENDENTS BENEFITS | 46,745 | 53,593 | 51,244 | 66,262 | 15,018 | 29.31\% |
| 71002320 | 520800 | C.O. SUPPORT STAFF BENEFITS | 31,017 | 41,318 | 45,050 | 48,401 | 3,351 | 7.44\% |
| 71002320 | 523400 | SUPERINTENDENTS MAINEPERS | 5,275 | 11,135 | 11,907 | 14,425 | 2,518 | 21.15\% |
| 71002320 | 523800 | C.O. SUPPORT STAFF MAINEPERS | 9,451 | 9,748 | 9,868 | 11,240 | 1,372 | 13.90\% |
| 71002320 | 525400 | C.O. ADMIN COURSE REIMBURSEMENT | 3,512 | 12,828 | 12,675 | 26,162 | 13,487 | 106.41\% |
| 71002320 | 532000 | C.O. ONLINE RESOURCES \& CONTR SERVICES | 68,240 | 80,324 | 81,600 | 118,823 | 37,223 | 45.62\% |
| 71002320 | 533000 | ADMIN STAFF DEVELOPMENT | 16,265 | 15,097 | 15,750 | 15,750 | 0 | 0.00\% |
| 71002320 | 534000 | DISTRICT STRATEGIC PLANNING SERVICES | 6,400 | 2,000 | 7,500 | 10,000 | 2,500 | 33.33\% |
| 71002320 | 534500 | DISTRICT LEGAL FEES \& AUDIT | 59,966 | 92,642 | 124,250 | 100,000 | $(24,250)$ | -19.52\% |
| 71002320 | 543100 | C.O. EQUIPMENT REPAIR | 1,650 | 1,453 | 1,700 | 1,500 | (200) | -11.76\% |
| 71002320 | 544400 | C.O. COPIERS LEASE \& SERVICE | 3,592 | 2,417 | 16,000 | 10,000 | $(6,000)$ | -37.50\% |
| 71002320 | 553100 | C.O. POSTAGE | 7,035 | 6,465 | 7,000 | 7,000 | 0 | 0.00\% |
| 71002320 | 553200 | C.O. PHONE SERVICE | 9,099 | 7,333 | 8,000 | 8,000 | 0 | 0.00\% |
| 71002320 | 554000 | C.O. ADVERTISING | 7,628 | 12,249 | 11,000 | 11,000 | 0 | 0.00\% |
| 71002320 | 558000 | C.O. TRAVEL | 7,694 | 2,443 | 4,800 | 4,800 | 0 | 0.00\% |
| 71002320 | 560000 | C.O. SUPPLIES | 7,588 | 10,505 | 9,000 | 10,000 | 1,000 | 11.11\% |
| 71002320 | 564000 | C.O. BOOKS \& SUBSCRIPTIONS | 955 | 446 | 2,000 | 1,500 | (500) | -25.00\% |


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| 71002320 | 573100 | C.O. EQUIPMENT PURCHASE | 10,098 | 0 | 1,500 | 1,000 | (500) | -33.33\% |
| 71002320 | 581000 | DISTRICT DUES/SEBAGO ALLIANCE/MSSA | 4,782 | 5,294 | 5,000 | 8,000 | 3,000 | 60.00\% |
|  |  |  |  |  |  |  |  |  |
| 71002500 | 510400 | BUSINESS OFFICE ADMIN SALARIES | 106,409 | 112,049 | 116,532 | 128,344 | 11,812 | 10.14\% |
| 71002500 | 511800 | BUSINESS OFFICE SUPPORT STAFF WAGES | 187,698 | 201,088 | 214,792 | 222,413 | 7,621 | 3.55\% |
| 71002500 | 520400 | BUSINESS OFFICE ADMIN BENEFITS | 33,822 | 37,770 | 39,043 | 43,154 | 4,111 | 10.53\% |
| 71002500 | 520800 | BUSINESS OFFICE SUPPORT STAFF BENEFITS | 59,435 | 66,332 | 74,876 | 58,334 | $(16,542)$ | -22.09\% |
| 71002500 | 523800 | BUSINESS OFFICE STAFF MAINEPERS | 18,943 | 20,709 | 21,909 | 22,687 | 778 | 3.55\% |
| 71002500 | 530000 | BUSINESS OFFICE SOFTWARE \& SERVICES | 0 | 2,700 | 0 | 4,500 | 4,500 | 0.00\% |
| 71002500 | 533000 | BUSINESS OFFICE OFFICE STAFF DEVELOPMENT | 0 | 0 | 650 | 650 | 0 | 0.00\% |
| 71002500 | 544400 | BUSINESS OFFICE COPIER LEASE \& SERVICE | 656 | 476 | 2,000 | 1,000 | $(1,000)$ | -50.00\% |
| 71002500 | 558000 | BUSINESS OFFICE TRAVEL | 129 | 414 | 400 | 460 | 60 | 15.00\% |
| 71002500 | 560000 | BUSINESS OFFICE SUPPLIES | 8,770 | 5,124 | 7,835 | 4,500 | $(3,335)$ | -42.57\% |
| 71002579 | 595000 | DISTRICT UNEMPLOYMENT BILLING | 73,461 | 13,060 | 40,000 | 25,000 | $(15,000)$ | -37.50\% |
| TOTAL SYSTEM ADMINISTRATION |  |  | 1,218,362 | 1,290,969 | 1,451,500 | 1,513,098 | 61,598 | 4.24\% |
| SCHOOL ADMINISTRATION |  |  |  |  |  |  |  |  |
| 71024102 | 510400 | MS PRINCIPALS SALARIES | 214,795 | 221,137 | 223,175 | 227,492 | 4,317 | 1.93\% |
| 71024102 | 511800 | MS ADMIN SUPPORT STAFF WAGES | 28,374 | 38,187 | 65,617 | 58,931 | $(6,686)$ | -10.19\% |
| 71024102 | 520400 | MS PRINCIPALS BENEFITS | 56,552 | 55,460 | 60,053 | 40,729 | $(19,324)$ | -32.18\% |
| 71024102 | 520800 | MS ADMIN SUPPORT STAFF BENEFITS | 17,114 | 17,790 | 38,067 | 22,916 | $(15,151)$ | -39.80\% |
| 71024102 | 523400 | MS PRINCIPALS MAINEPERS | 8,767 | 8,395 | 9,234 | 10,169 | 935 | 10.13\% |
| 71024102 | 523800 | MS ADMIN SUPPORT STAFF MAINEPERS | 2,866 | 6,339 | 6,693 | 3,577 | $(3,116)$ | -46.56\% |
| 71024102 | 532000 | MS ADMIN CONTRACTED SERVICES | 707 | 1,242 | 1,500 | 1,500 | 0 | 0.00\% |
| 71024102 | 553100 | MS POSTAGE | 2,875 | 3,509 | 4,000 | 3,700 | (300) | -7.50\% |
| 71024102 | 553200 | MS PHONE SERVICE | 5,549 | 5,597 | 6,000 | 5,600 | (400) | -6.67\% |
| 71024102 | 558000 | MS ADMIN TRAVEL | 0 | 0 | 0 | 0 | 0 | 0.00\% |
| 71024102 | 560000 | MS ADMIN SUPPLIES | 500 | 424 | 1,000 | 500 | (500) | -50.00\% |


| ORG | OBJECT | ACCT USED FOR: | FY21 ACTUAL EXPENDED | FY22 ACTUAL EXPENDED | FY23 APPROVED BUDGET | FY24 LEADERSHIP COUNCIL'S PROPOSED BUDGET | \$CHANGE <br> (from FY23 <br> approved) | \% CHANGE <br> (from FY23 <br> approved) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71024102 | 581000 | MS ADMIN DUES \& FEES | 739 | 739 | 1,000 | 1,000 | 0 | 0.00\% |
| 71024103 | 510400 | WS PRINCIPALS SALARIES | 203,529 | 217,145 | 217,344 | 233,800 | 16,456 | 7.57\% |
| 71024103 | 511800 | WS ADMIN SUPPORT STAFF WAGES | 37,386 | 40,755 | 39,108 | 40,289 | 1,181 | 3.02\% |
| 71024103 | 520400 | WS PRINCIPALS BENEFITS | 37,538 | 34,258 | 30,577 | 41,593 | 11,016 | 36.03\% |
| 71024103 | 520800 | WS ADMIN SUPPORT STAFF BENEFITS | 21,817 | 22,103 | 23,894 | 25,628 | 1,734 | 7.26\% |
| 71024103 | 523400 | WS PRINCIPALS MAINEPERS | 8,325 | 8,242 | 8,347 | 10,451 | 2,104 | 25.21\% |
| 71024103 | 553100 | WS POSTAGE | 1,639 | 1,501 | 1,800 | 1,600 | (200) | -11.11\% |
| 71024103 | 553200 | WS PHONE SERVICE | 5,896 | 6,113 | 6,000 | 6,200 | 200 | 3.33\% |
| 71024103 | 560000 | WS ADMIN SUPPLIES | 0 |  | 0 | 0 | 0 | 0.00\% |
| 71024103 | 581000 | WS ADMIN DUES \& FEES | 1,468 | 1,110 | 1,500 | 1,000 | (500) | -33.33\% |
|  |  |  |  |  |  |  |  |  |
| 71024104 | 510400 | BP PRINCIPALS SALARIES | 102,890 | 106,191 | 110,439 | 117,122 | 6,683 | 6.05\% |
| 71024104 | 511800 | BP ADMIN SUPPORT STAFF WAGES | 37,298 | 26,854 | 31,626 | 31,421 | (205) | -0.65\% |
| 71024104 | 520400 | BP PRINCIPALS BENEFITS | 29,967 | 30,025 | 32,043 | 34,130 | 2,087 | 6.51\% |
| 71024104 | 520800 | BP ADMIN SUPPORT STAFF BENEFITS | 17,775 | 2,154 | 4,538 | 4,520 | (18) | -0.40\% |
| 71024104 | 523400 | BP PRINCIPALS MAINEPERS | 4,199 | 4,031 | 4,241 | 5,236 | 995 | 23.46\% |
| 71024104 | 523800 | BP ADMIN SUPPORT STAFF MAINEPERS | 0 | 1,788 | 0 |  |  |  |
| 71024104 | 553100 | BP POSTAGE | 362 | 490 | 500 | 500 | 0 | 0.00\% |
| 71024104 | 553200 | BP PHONE SERVICE | 407 | 373 | 400 | 400 | 0 | 0.00\% |
| 71024104 | 560000 | BP ADMIN SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0.00\% |
| 71024104 | 581000 | BP ADMIN DUES \& FEES | 814 | 814 | 814 | 800 | (14) | -1.72\% |
|  |  |  |  |  |  |  |  |  |
| 71024105 | 510400 | EC PRINCIPALS SALARIES | 105,546 | 108,932 | 113,290 | 122,335 | 9,045 | 7.98\% |
| 71024105 | 511800 | EC ADMIN SUPPORT STAFF WAGES | 33,493 | 38,797 | 37,454 | 38,966 | 1,512 | 4.04\% |
| 71024105 | 520400 | EC PRINCIPALS BENEFITS | 22,110 | 22,150 | 23,341 | 24,770 | 1,429 | 6.12\% |
| 71024105 | 520800 | EC ADMIN SUPPORT STAFF BENEFITS | 2,662 | 3,068 | 5,006 | 13,339 | 8,333 | 166.46\% |
| 71024105 | 523400 | EC PRINCIPALS MAINEPERS | 4,308 | 4,135 | 4,351 | 5,469 | 1,118 | 25.70\% |
| 71024105 | 523800 | EC ADMIN SUPPORT STAFF MAINEPERS | 3,382 | 3,996 | 3,821 | 3,975 | 154 | 4.03\% |


| ORG | OBJECT | ACCT USED FOR: | FY21 ACTUAL EXPENDED | FY22 ACTUAL EXPENDED | FY23 APPROVED BUDGET | FY24 LEADERSHIP COUNCIL'S PROPOSED BUDGET | \$CHANGE (from FY23 approved) | \% CHANGE (from FY23 approved) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71024105 | 553100 | EC POSTAGE | 188 | 373 | 500 | 500 | 0 | 0.00\% |
| 71024105 | 553200 | EC PHONE SERVICE | 384 | 418 | 400 | 400 | 0 | 0.00\% |
| 71024105 | 560000 | EC ADMIN SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0.00\% |
| 71024105 | 581000 | EC ADMIN DUES \& FEES | 0 | 0 | 814 | 800 | (14) | -1.72\% |
|  |  |  |  |  |  |  |  |  |
| 71024106 | 510400 | PH PRINCIPALS SALARIES | 95,173 | 102,419 | 105,200 | 99,586 | $(5,614)$ | -5.34\% |
| 71024106 | 511800 | PH ADMIN SUPPORT STAFF WAGES | 27,409 | 37,469 | 34,048 | 35,811 | 1,763 | 5.18\% |
| 71024106 | 520400 | PH PRINCIPALS BENEFITS | 28,810 | 22,886 | 31,941 | 24,340 | $(7,601)$ | -23.80\% |
| 71024106 | 520800 | PH ADMIN SUPPORT STAFF BENEFITS | 16,654 | 17,806 | 19,133 | 20,566 | 1,433 | 7.49\% |
| 71024106 | 523400 | PH PRINCIPALS MAINEPERS | 3,884 | 3,112 | 4,040 | 4,452 | 412 | 10.20\% |
| 71024106 | 523800 | PH ADMIN SUPPORT STAFF MAINEPERS | 2,768 | 3,859 | 3,473 | 3,653 | 180 | 5.18\% |
| 71024106 | 553100 | PH POSTAGE | 122 | 310 | 500 | 350 | (150) | -30.00\% |
| 71024106 | 553200 | PH PHONE SERVICE | 384 | 384 | 400 | 400 | 0 | 0.00\% |
| 71024106 | 560000 | PH ADMIN SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0.00\% |
| 71024106 | 581000 | PH ADMIN DUES \& FEES | 814 | 0 | 814 | 800 | (14) | -1.72\% |
|  |  |  |  |  |  |  |  |  |
| 71024130 | 510400 | HS PRINCIPALS SALARIES | 304,494 | 313,552 | 326,129 | 357,810 | 31,681 | 9.71\% |
| 71024130 | 511800 | HS ADMIN SUPPORT STAFF WAGES | 117,505 | 118,592 | 115,670 | 118,482 | 2,812 | 2.43\% |
| 71024130 | 520400 | HS PRINCIPALS BENEFITS | 44,875 | 44,476 | 47,064 | 62,257 | 15,193 | 32.28\% |
| 71024130 | 520800 | HS ADMIN SUPPORT STAFF BENEFITS | 39,266 | 38,963 | 39,990 | 42,608 | 2,618 | 6.55\% |
| 71024130 | 523400 | HS PRINCIPALS MAINEPERS | 12,429 | 11,904 | 12,524 | 16,464 | 3,940 | 31.46\% |
| 71024130 | 523800 | HS ADMIN SUPPORT STAFF MAINEPERS PLD | 8,844 | 9,717 | 8,422 | 8,639 | 217 | 2.58\% |
| 71024130 | 532000 | HS ADMIN ONLINE SERVICES/GRADUATION | 25,267 | 27,613 | 32,000 | 32,000 | 0 | 0.00\% |


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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71024130 | 553100 | HS POSTAGE | 2,281 | 2,646 | 2,700 | 2,700 | 0 | 0.00\% |
| 71024130 | 553200 | HS PHONE SERVICE | 7,735 | 8,006 | 8,000 | 8,000 | 0 | 0.00\% |
| 71024130 | 558000 | HS ADMIN TRAVEL | 0 | 0 | 250 | 250 | 0 | 0.00\% |
| 71024130 | 560000 | HS ADMIN SUPPLIES | 80 | 379 | 1,200 | 1,200 | 0 | 0.00\% |
| 71024130 | 581000 | HS ADMIN MEMBERSHIP DUES | 4,136 | 8,276 | 8,500 | 9,500 | 1,000 | 11.76\% |
| TOTAL SCHOOL ADMINISTRATION |  |  | 1,765,147 | 1,817,006 | 1,920,485 | 1,991,226 | 70,741 | 3.68\% |

TRANSPORTATION

| 71002700 | 510400 | TRANSPORTATION SUPERVISORS SALARIES | 60,778 | 68,220 | 73,843 | 74,783 | 940 | 1.27\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71002700 | 511800 | BUS DRIVER WAGES | 595,859 | 779,863 | 795,744 | 884,871 | 89,127 | 11.20\% |
| 71002700 | 512000 | SPARE BUS DRIVER WAGES | 11,650 | 29,484 | 30,000 | 30,000 | 0 | 0.00\% |
| 71002700 | 520300 | ER PAYROLL TAX ON SPARE BUS DRIVERS | 891 | 2,256 | 2,300 | 2,300 | 0 | 0.00\% |
| 71002700 | 520400 | TRANSPORTATION SUPERVISORS BENEFITS | 23,285 | 21,183 | 27,206 | 31,929 | 4,723 | 17.36\% |
| 71002700 | 520800 | BUS DRIVER BENEFITS | 286,413 | 347,505 | 403,790 | 418,159 | 14,369 | 3.56\% |
| 71002700 | 523800 | BUS DRIVERS MAINEPERS PLD | 38,297 | 40,273 | 39,047 | 47,391 | 8,344 | 21.37\% |
| 71002700 | 532000 | TRANSPORTATION SOFTWARE | 0 | 0 | 0 | 23,000 | 23,000 | 100.00\% |
| 71002700 | 533000 | TRANSPORTATION STAFF DEVELOPMENT | 637 | 436 | 2,000 | 7,300 | 5,300 | 265.00\% |
| 71002700 | 534000 | TRANSP CONTR SVC/DOT TESTING/PHYSICALS | 3,769 | 6,189 | 6,400 | 5,400 | $(1,000)$ | -15.63\% |
| 71002700 | 543100 | BUS MAINTENANCE/PW LABOR | 89,632 | 74,806 | 88,655 | 85,000 | $(3,655)$ | -4.12\% |
| 71002700 | 544400 | TRANSPORTATION COPIER LEASE \& SERVICE | 13 | 0 | 30 | 30 | 0 | 0.00\% |
| 71002700 | 551000 | CONTRACTED TRANSPORTATION (SPED) | 2,852 | 11,451 | 10,000 | 12,000 | 2,000 | 20.00\% |
| 71002700 | 551400 | CONTRACTED TRANSPORTATION (GENERAL) | 0 | 8,032 | 5,000 | 5,000 | 0 | 0.00\% |
| 71002700 | 552000 | VEHICLE INSURANCE | 42,289 | 32,801 | 38,646 | 36,000 | $(2,646)$ | -6.85\% |
| 71002700 | 553200 | TRANSPORTATION PHONE SERVICE | 1,903 | 1,913 | 2,000 | 2,000 | 0 | 0.00\% |
| 71002700 | 558000 | MILEAGE/EZ PASS/TRIP MEALS | 3,456 | 7,617 | 8,800 | 7,600 | $(1,200)$ | -13.64\% |
| 71002700 | 560000 | BUS MAINTENANCE/PARTS | 102,540 | 145,099 | 135,500 | 160,000 | 24,500 | 18.08\% |
| 71002700 | 562600 | BUS FUEL | 77,742 | 111,696 | 160,200 | 193,000 | 32,800 | 20.47\% |
| 71002740 | 511800 | SUMMER PROGRAMS TRANSP WAGES | 0 | 0 | 30,000 | 25,000 | $(5,000)$ | -16.67\% |

Scarborough Schools - FY24 General Fund Operating Budget
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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71002740 | 520800 | SUMMER PROGRAMS ER PR TAX ON WAGES | 0 | 0 | 2,900 | 1,913 | (987) | -34.03\% |
| 71002740 | 523800 | SUMMER PROGRAMS MAINEPERS PLD | 0 | 0 | 2,400 | 2,550 | 150 | 6.25\% |
| 71002790 | 511800 | COMMUNITY SERVICES TRANSP WAGES | 0 | 10,553 | 18,000 | 16,500 | $(1,500)$ | -8.33\% |
| 71002790 | 513800 | COMMUNITY SERVICES TRANSP OVERTIME | 0 | 0 | 2,300 | 300 | $(2,000)$ | -86.96\% |
| 71002790 | 520800 | COMM SERVICES ER PR TAX ON WAGES | 0 | 807 | 1,600 | 1,200 | (400) | -25.00\% |
| 71002790 | 523800 | COMM SERVICES DRIVER MAINEPERS PLD | 0 | 734 | 1,400 | 1,100 | (300) | -21.43\% |
| TOTAL TRANSPORTATION |  |  | 1,342,006 | 1,700,919 | 1,887,761 | 2,074,326 | 186,565 | 9.88\% |

## FACILITIES \& MAINTENANCE

| 71002700 | 541000 | BUS GARAGE WATER/SEWER FEES | 569 | 593 | 660 | 660 | 0 | 0.00\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71002700 | 562200 | BUS GARAGE ELECTRICITY | 2,222 | 2,303 | 3,000 | 3,000 | 0 | 0.00\% |
| 71002700 | 562300 | BUS GARAGE PROPANE | 1,565 | 2,506 | 1,600 | 4,000 | 2,400 | 150.00\% |
| 71026002 | 541000 | MS WATER/SEWER FEES | 36,947 | 20,118 | 33,000 | 25,000 | $(8,000)$ | -24.24\% |
| 71026002 | 552000 | MS PROPERTY/CASUALTY INSURANCE | 22,195 | 23,396 | 25,735 | 32,000 | 6,265 | 24.34\% |
| 71026002 | 562100 | MS NATURAL GAS | 36,207 | 48,528 | 54,400 | 76,500 | 22,100 | 40.63\% |
| 71026002 | 562200 | MS ELECTRICITY | 122,502 | 146,248 | 145,000 | 145,000 | 0 | 0.00\% |
| 71026002 | 562400 | MS HEATING OIL | 21 | 21 | 600 | 600 | 0 | 0.00\% |
| 71026002 | 581000 | MS FACILITIES DUES \& FEES | 370 | 270 | 400 | 300 | (100) | -25.00\% |
| 71026003 | 541000 | WS WATER/SEWER FEES | 7,983 | 10,901 | 10,400 | 12,000 | 1,600 | 15.38\% |
| 71026003 | 552000 | WS PROPERTY/CASUALTY INSURANCE | 22,195 | 23,396 | 25,735 | 32,000 | 6,265 | 24.34\% |
| 71026003 | 562100 | WS NATURAL GAS | 4,298 | 3,114 | 9,000 | 4,000 | $(5,000)$ | -55.56\% |
| 71026003 | 562200 | WS ELECTRICITY | 157,284 | 210,447 | 225,000 | 220,000 | $(5,000)$ | -2.22\% |
| 71026003 | 581000 | WS FACILITIES DUES \& FEES | 570 | 270 | 400 | 300 | (100) | -25.00\% |
| 71026004 | 541000 | BP WATER/SEWER FEES | 4,079 | 5,345 | 5,000 | 5,500 | 500 | 10.00\% |
| 71026004 | 552000 | BP PROPERTY/CASUALTY INSURANCE | 7,226 | 7,799 | 8,578 | 10,500 | 1,922 | 22.41\% |
| 71026004 | 562200 | BP ELECTRICITY | 18,635 | 23,901 | 25,500 | 25,500 | 0 | 0.00\% |
| 71026004 | 562300 | BP PROPANE | 3,406 | 3,715 | 3,000 | 6,000 | 3,000 | 100.00\% |
| 71026004 | 562400 | BP HEATING OIL | 22,362 | 25,196 | 32,500 | 32,500 | 0 | 0.00\% |

Scarborough Schools - FY24 General Fund Operating Budget
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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71026004 | 581000 | BP FACILITIES DUES \& FEES | 250 | 150 | 250 | 200 | (50) | -20.00\% |
| 71026005 | 541000 | EC WATER/SEWER FEES | 3,899 | 4,722 | 5,100 | 5,300 | 200 | 3.92\% |
| 71026005 | 552000 | EC PROPERTY/CASUALTY INSURANCE | 7,743 | 7,799 | 8,578 | 10,500 | 1,922 | 22.41\% |
| 71026005 | 562200 | EC ELECTRICITY | 19,167 | 25,304 | 28,000 | 26,000 | $(2,000)$ | -7.14\% |
| 71026005 | 562300 | EC PROPANE | 11,967 | 11,461 | 8,500 | 10,500 | 2,000 | 23.53\% |
| 71026005 | 562400 | EC HEATING OIL | 18,265 | 18,790 | 30,200 | 25,500 | $(4,700)$ | -15.56\% |
| 71026005 | 581000 | EC FACILITIES DUES \& FEES | 350 | 150 | 350 | 200 | (150) | -42.86\% |
| 71026006 | 541000 | PH WATER/SEWER FEES | 3,893 | 4,439 | 5,300 | 4,500 | (800) | -15.09\% |
| 71026006 | 552000 | PH PROPERTY/CASUALTY INSURANCE | 7,362 | 7,798 | 8,578 | 10,500 | 1,922 | 22.41\% |
| 71026006 | 562200 | PH ELECTRICITY | 14,090 | 17,495 | 21,800 | 20,000 | $(1,800)$ | -8.26\% |
| 71026006 | 562300 | PH PROPANE | 4,819 | 5,561 | 3,100 | 6,000 | 2,900 | 93.55\% |
| 71026006 | 562400 | PH HEATING OIL | 21,929 | 20,033 | 34,000 | 25,500 | $(8,500)$ | -25.00\% |
| 71026006 | 581000 | PH FACILITIES DUES \& FEES | 250 | 150 | 250 | 200 | (50) | -20.00\% |
| 71026030 | 541000 | HS WATER/SEWER FEES | 12,000 | 14,067 | 14,500 | 14,500 | 0 | 0.00\% |
| 71026030 | 552000 | HS PROPERTY/CASUALTY INSURANCE | 22,195 | 23,396 | 25,735 | 32,000 | 6,265 | 24.34\% |
| 71026030 | 562100 | HS NATURAL GAS | 114,236 | 126,526 | 154,500 | 154,500 | 0 | 0.00\% |
| 71026030 | 562200 | HS ELECTRICITY | 159,248 | 213,375 | 243,000 | 243,000 | 0 | 0.00\% |
| 71026030 | 581000 | HS FACILITIES DUES \& FEES | 1,081 | 1,117 | 1,100 | 1,200 | 100 | 9.09\% |
|  |  |  |  |  |  |  |  |  |
| 71026102 | 511800 | MS CUSTODIAN WAGES | 229,781 | 238,842 | 264,181 | 270,631 | 6,450 | 2.44\% |
| 71026102 | 511900 | MS CUSTODIAN EVENT COVERAGE | 4,618 | 2,805 | 3,000 | 3,000 | 0 | 0.00\% |
| 71026102 | 512000 | MS CUSTODIAN SUBSTITUTE WAGES | 2,309 | 2,000 | 2,000 | 2,000 | 0 | 0.00\% |
| 71026102 | 513800 | MS CUSTODIAN OVERTIME | 0 | 63 | 0 | 0 | 0 | 0.00\% |
| 71026102 | 520300 | MS CUSTODIAN SUB PAYROLL TAX | 191 | 207 | 353 | 353 | 0 | 0.00\% |
| 71026102 | 520800 | MS CUSTODIAN BENEFITS | 89,141 | 87,360 | 121,491 | 103,459 | $(18,032)$ | -14.84\% |
| 71026102 | 520900 | MS CUSTODIAN EVENTS PR TAX | 383 | 94 | 530 | 530 | 0 | 0.00\% |
| 71026102 | 523800 | MS CUSTODIAN MAINEPERS | 18,992 | 14,793 | 22,267 | 14,013 | $(8,254)$ | -37.07\% |
| 71026102 | 543100 | MS CONTRACTED REPAIRS \& MAINTENANCE | 139,452 | 140,884 | 148,500 | 139,000 | $(9,500)$ | -6.40\% |
| 71026102 | 550000 | MS TRASH REMOVAL/RECYCLING/COMPOSTING | 6,285 | 5,525 | 6,800 | 5,800 | $(1,000)$ | -14.71\% |

Scarborough Schools - FY24 General Fund Operating Budget
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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71026102 | 560000 | MS CUSTODIAL \& MAINTENANCE SUPPLIES | 33,916 | 37,748 | 39,800 | 44,800 | 5,000 | 12.56\% |
| 71026103 | 511800 | WS CUSTODIAN WAGES | 249,259 | 275,508 | 307,692 | 341,908 | 34,216 | 11.12\% |
| 71026103 | 511900 | WS CUSTODIAN EVENT COVERAGE | $(1,327)$ | 3,242 | 3,000 | 3,000 | 0 | 0.00\% |
| 71026103 | 512000 | WS CUSTODIAN SUBSTITUTE WAGES | 0 | 460 | 3,000 | 3,000 | 0 | 0.00\% |
| 71026103 | 513800 | WS CUSTODIAN OVERTIME | 75 | 63 | 250 | 0 | (250) | -100.00\% |
| 71026103 | 520300 | WS CUSTODIAN SUB PAYROLL TAX | 0 | 35 | 530 | 530 | 0 | 0.00\% |
| 71026103 | 520800 | WS CUSTODIAN BENEFITS | 71,273 | 84,567 | 96,368 | 108,505 | 12,137 | 12.59\% |
| 71026103 | 520900 | WS CUSTODIAN EVENTS PR TAX | 1,327 | 564 | 530 | 530 | 0 | 0.00\% |
| 71026103 | 523800 | WS CUSTODIAN MAINEPERS | 8,015 | 13,872 | 9,051 | 14,171 | 5,120 | 56.57\% |
| 71026103 | 543100 | WS CONTRACTED REPAIRS \& MAINTENANCE | 76,719 | 117,099 | 114,500 | 138,000 | 23,500 | 20.52\% |
| 71026103 | 550000 | WS TRASH REMOVAL/RECYCLING/COMPOSTING | 8,155 | 5,691 | 8,200 | 8,200 | 0 | 0.00\% |
| 71026103 | 560000 | WS CUSTODIAL \& MAINTENANCE SUPPLIES | 33,685 | 39,441 | 47,300 | 48,300 | 1,000 | 2.11\% |
| 71026104 | 511800 | BP CUSTODIAN WAGES | 67,902 | 71,209 | 85,093 | 88,426 | 3,333 | 3.92\% |
| 71026104 | 511900 | BP CUSTODIAN EVENT COVERAGE | 0 | 82 | 300 | 300 | 0 | 0.00\% |
| 71026104 | 512000 | BP CUSTODIAN SUBSTITUTE WAGES | 0 | 458 | 600 | 600 | 0 | 0.00\% |
| 71026104 | 513800 | BP CUSTODIAN OVERTIME | 2,568 | 226 | 0 | 0 | 0 | 0.00\% |
| 71026104 | 520300 | BP CUSTODIAN SUB PAYROLL TAX | 0 | 35 | 106 | 106 | 0 | 0.00\% |
| 71026104 | 520800 | BP CUSTODIAN BENEFITS | 16,258 | 18,620 | 21,482 | 22,338 | 856 | 3.98\% |
| 71026104 | 520900 | BP CUSTODIAN EVENTS PAYROLL TAX | 0 | 2 | 353 | 53 | (300) | -84.99\% |
| 71026104 | 523800 | BP CUSTODIAN MAINEPERS | 487 | 5 | 4,269 | 9,020 | 4,751 | 111.29\% |
| 71026104 | 543100 | BP CONTRACTED REPAIRS \& MAINTENANCE | 44,070 | 58,991 | 46,500 | 59,000 | 12,500 | 26.88\% |
| 71026104 | 550000 | BP TRASH REMOVAL/RECYCLING/COMPOSTING | 1,955 | 1,611 | 2,000 | 2,000 | 0 | 0.00\% |
| 71026104 | 560000 | BP CUSTODIAL \& MAINTENANCE SUPPLIES | 7,252 | 8,704 | 10,300 | 11,160 | 860 | 8.35\% |
| 71026105 | 511800 | EC CUSTODIAN WAGES | 67,679 | 83,762 | 86,216 | 92,421 | 6,205 | 7.20\% |
| 71026105 | 511900 | EC CUSTODIAN EVENT COVERAGE | 0 | 900 | 900 | 900 | 0 | 0.00\% |
| 71026105 | 512000 | EC CUSTODIAN SUBSTITUTE WAGES | 0 | 213 | 400 | 400 | 0 | 0.00\% |
| 71026105 | 520300 | EC CUSTODIAN SUB PAYROLL TAX | 0 | 10 | 71 | 71 | 0 | 0.00\% |
| 71026105 | 520800 | EC CUSTODIAN BENEFITS | 19,192 | 26,013 | 29,085 | 31,009 | 1,924 | 6.62\% |
| 71026105 | 520900 | EC CUSTODIAN EVENTS PAYROLL TAX | 0 | 69 | 159 | 159 | 0 | 0.00\% |

Scarborough Schools - FY24 General Fund Operating Budget
Leadership Council's Proposed Budget

| ORG | OBJECT | ACCT USED FOR: | FY21 ACTUAL EXPENDED | FY22 ACTUAL EXPENDED | FY23 APPROVED BUDGET | FY24 LEADERSHIP COUNCIL'S PROPOSED BUDGET | \$CHANGE <br> (from FY23 <br> approved) | \% CHANGE (from FY23 approved) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71026105 | 523800 | EC CUSTODIAN MAINEPERS | 1,617 | 4,108 | 4,180 | 0 | $(4,180)$ | -100.00\% |
| 71026105 | 543100 | EC CONTRACTED REPAIRS \& MAINTENANCE | 58,953 | 60,562 | 41,900 | 53,000 | 11,100 | 26.49\% |
| 71026105 | 550000 | EC TRASH REMOVAL/RECYCLING/COMPOSTING | 3,365 | 2,034 | 3,400 | 3,400 | 0 | 0.00\% |
| 71026105 | 560000 | EC CUSTODIAL \& MAINTENANCE SUPPLIES | 8,649 | 8,167 | 11,400 | 9,360 | $(2,040)$ | -17.89\% |
| 71026106 | 511800 | PH CUSTODIAN WAGES | 71,470 | 74,131 | 76,846 | 81,636 | 4,790 | 6.23\% |
| 71026106 | 511900 | PH CUSTODIAN EVENT COVERAGE | 0 | 300 | 300 | 300 | 0 | 0.00\% |
| 71026106 | 512000 | PH CUSTODIAN SUBSTITUTE WAGES | 0 | 600 | 600 | 600 | 0 | 0.00\% |
| 71026106 | 520300 | PH CUSTODIAN SUB PAYROLL TAX | 0 | 46 | 106 | 106 | 0 | 0.00\% |
| 71026106 | 520800 | PH CUSTODIAN BENEFITS | 31,713 | 32,134 | 35,722 | 38,000 | 2,278 | 6.38\% |
| 71026106 | 520900 | PH CUSTODIAN EVENTS PAYROLL TAX | 0 | 23 | 353 | 353 | 0 | 0.00\% |
| 71026106 | 523800 | PH CUSTODIAN MAINEPERS | 0 | 33 | 0 | 0 | 0 | 0.00\% |
| 71026106 | 543100 | PH CONTRACTED REPAIRS \& MAINTENANCE | 32,331 | 37,813 | 39,200 | 40,500 | 1,300 | 3.32\% |
| 71026106 | 550000 | PH TRASH REMOVAL/RECYCLING/COMPOSTING | 2,655 | 1,821 | 2,700 | 2,700 | 0 | 0.00\% |
| 71026106 | 560000 | PH CUSTODIAL \& MAINTENANCE SUPPLIES | 6,806 | 7,487 | 10,200 | 9,360 | (840) | -8.24\% |
| 71026130 | 511800 | HS CUSTODIAN WAGES | 328,871 | 386,187 | 389,420 | 430,455 | 41,035 | 10.54\% |
| 71026130 | 511900 | HS CUSTODIAN EVENT COVERAGE | 17,343 | 7,108 | 20,000 | 15,000 | $(5,000)$ | -25.00\% |
| 71026130 | 512000 | HS CUSTODIAN SUBSTITUTE WAGES | 0 | 1,729 | 5,000 | 2,500 | $(2,500)$ | -50.00\% |
| 71026130 | 513800 | HS CUSTODIAN OVERTIME | 0 | 0 | 1,000 | 0 | $(1,000)$ | -100.00\% |
| 71026130 | 520300 | HS CUSTODIAN ER PAYROLL TAX ON SUBS | 0 | 162 | 883 | 442 | (441) | -49.94\% |
| 71026130 | 520800 | HS CUSTODIAN BENEFITS | 135,877 | 160,982 | 155,058 | 157,864 | 2,806 | 1.81\% |
| 71026130 | 520900 | HS CUSTODIAN EVENTS PR TAX | 0 | 973 | 3,530 | 2,648 | (882) | -24.99\% |
| 71026130 | 523800 | HS CUSTODIAN MAINEPERS | 2,433 | 6,612 | 6,275 | 2,409 | $(3,866)$ | -61.61\% |
| 71026130 | 543100 | HS CONTRACTED REPAIRS \& MAINTENANCE | 195,757 | 163,880 | 199,500 | 215,800 | 16,300 | 8.17\% |
| 71026130 | 543900 | HS AUDITORIUM REPAIRS \& MAINTENANCE | 10,539 | 10,074 | 10,000 | 10,000 | 0 | 0.00\% |
| 71026130 | 550000 | HS TRASH REMOVAL/RECYCLING/COMPOSTING | 14,203 | 9,233 | 11,000 | 11,000 | 0 | 0.00\% |
| 71026130 | 560000 | HS CUSTODIAL \& MAINTENANCE SUPPLIES | 48,096 | 64,851 | 58,500 | 68,948 | 10,448 | 17.86\% |
| 71026290 | 510400 | FACILITIES ADMIN SALARIES | 159,822 | 167,496 | 174,865 | 188,577 | 13,712 | 7.84\% |
| 71026290 | 511800 | FACILITIES ADMIN SUPPORT STAFF WAGES | 76,825 | 78,200 | 79,670 | 114,605 | 34,935 | 43.85\% |
| 71026290 | 511820 | MAINTENANCE WORKER WAGES | 93,448 | 126,887 | 140,478 | 154,167 | 13,689 | 9.74\% |


| ORG | OBJECT | ACCT USED FOR: | FY21 ACTUAL EXPENDED | FY22 ACTUAL EXPENDED | FY23 APPROVED BUDGET | FY24 LEADERSHIP COUNCIL'S PROPOSED BUDGET | \$CHANGE <br> (from FY23 <br> approved) | \% CHANGE <br> (from FY23 <br> approved) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71026290 | 513800 | MAINTENANCE WORKER OVERTIME | 0 | 0 | 0 | 0 | 0 | 0.00\% |
| 71026290 | 520000 | CUSTODIAN/MAINTENANCE UNIFORMS \& SHOES | 8,282 | 10,636 | 12,500 | 12,500 | 0 | 0.00\% |
| 71026290 | 520400 | FACILITIES ADMIN BENEFITS | 76,619 | 77,525 | 82,929 | 89,078 | 6,149 | 7.41\% |
| 71026290 | 520800 | FACILITIES SUPPORT/MAINTENANCE BENEFITS | 74,425 | 90,253 | 102,140 | 112,455 | 10,315 | 10.10\% |
| 71026290 | 523400 | FACILITIES ADMIN MAINEPERS | 16,130 | 17,120 | 17,837 | 19,235 | 1,398 | 7.84\% |
| 71026290 | 523800 | FACILITIES SUPPORT/MAINTENANCE MAINEPERS | 10,386 | 14,617 | 16,174 | 17,484 | 1,310 | 8.10\% |
| 71026290 | 533000 | FACILITIES STAFF DEVELOPMENT | 406 | 523 | 1,000 | 600 | (400) | -40.00\% |
| 71026290 | 534000 | FACILITIES STRATEGIC PLANNING | 15,008 | 16,000 | 20,000 | 20,000 | 0 | 0.00\% |
| 71026290 | 541000 | DISTRICT-WIDE WATER | 0 | 612 | 612 | 612 | 0 | 0.00\% |
| 71026290 | 543000 | FACILITIES VEHICLE REPAIRS \& MAINTENANCE | 13,512 | 10,488 | 18,000 | 16,000 | $(2,000)$ | -11.11\% |
| 71026290 | 543100 | DISTRICT-WIDE FACILITIES CONTRACTED SERVICES | 43,725 | 30,022 | 40,000 | 40,000 | 0 | 0.00\% |
| 71026290 | 543900 | FACILITIES REPLACEMENT \& RENEWAL | 173,226 | 44,642 | 50,000 | 50,000 | 0 | 0.00\% |
| 71026290 | 550000 | DISTRICT-WIDE TRASH REMOVAL | 3,195 | 4,426 | 6,000 | 6,000 | 0 | 0.00\% |
| 71026290 | 553200 | FACILITIES PHONE SERVICE | 6,756 | 7,693 | 7,000 | 7,500 | 500 | 7.14\% |
| 71026290 | 558000 | FACILITIES STAFF TRAVEL | 0 | 0 | 100 | 0 | (100) | -100.00\% |
| 71026290 | 560000 | DISTRICT-WIDE MAINTENANCE SUPPLIES | 43,021 | 29,015 | 49,500 | 40,000 | $(9,500)$ | -19.19\% |
| 71026290 | 562200 | FACILITIES GARAGE ELECTRICITY | 0 | 705 | 1,000 | 1,000 | 0 | 0.00\% |
| 71026290 | 562300 | FACILITIES GARAGE PROPANE | 0 | 0 | 0 | 500 | 500 | 0.00\% |
| 71026290 | 562600 | FACILITIES VEHICLE FUEL | 6,339 | 10,010 | 9,700 | 16,000 | 6,300 | 64.95\% |
| 71026290 | 581000 | FACILITIES LICENSING FEES | 793 | 1,055 | 1,000 | 1,000 | 0 | 0.00\% |
| TOTAL FACILITIES \& MAINTENANCE |  |  | 3,885,582 | 4,181,150 | 4,607,104 | 4,856,847 | 249,743 | 5.42\% |
| DEBT SERVICE |  |  |  |  |  |  |  |  |
| 71005000 | 583100 | CIP BONDED PROJECTS - PRINCIPAL | 3,526,707 | 3,600,166 | 3,607,740 | 3,690,608 | 82,868 | 2.30\% |
| 71005000 | 583200 | CIP BONDED PROJECTS - INTEREST | 1,617,764 | 1,911,243 | 2,104,820 | 2,015,227 | $(89,593)$ | -4.26\% |
| TOTAL DEBT SERVICE |  |  | 5,144,472 | 5,511,408 | 5,712,560 | 5,705,835 | $(6,725)$ | -0.12\% |



| Scarborough Schools - FY24 Adult Education Budget |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Leadership Council's Proposed Budget |  |  |  |  |  |  |  | March 16, 2023 |
| ORG | OBJECT | ACCT USED FOR: | FY21 ACTUAL EXPENDED | FY22 ACTUAL EXPENDED | FY23 APPROVED BUDGET | FY24 LEADERSHIP COUNCIL'S PROPOSED BUDGET | \$CHANGE (from FY23 approved) | \% CHANGE <br> (from FY23 <br> approved) |
| General |  |  |  |  |  |  |  |  |
| 71506000 | 510400 | ADULT ED ADMIN SALARIES | 47,474.21 | 46,575.10 | 48,438 | 51,922 | 3,484 | 7.19\% |
| 71506000 | 511800 | ADULT ED ADMIN SUPPORT STAFF WAGES | 12,990.71 | 26,093.30 | 24,888 | 26,343 | 1,455 | 5.85\% |
| 71506000 | 520400 | ADULT ED ADMIN BENEFITS | 962.82 | 875.22 | 218 | 945 | 727 | 333.49\% |
| 71506000 | 520800 | ADULT ED ADMIN SUPPORT STAFF BENEFITS | 1,372.54 | 2,260.12 | 6,684 | 7,220 | 536 | 8.02\% |
| 71506000 | 523400 | ADULT ED ADMIN MAINEPERS | 39.69 | 0.00 | 0 | 0 | 0 | 0.00\% |
| 71506000 | 523800 | ADULT ED ADMIN SUPPORT STAFF MAINEPERS | 1,312.07 | 2,606.29 | 2,539 | 2,687 | 148 | 5.83\% |
| 71506000 | 532000 | ADULT ED CONTRACTED SERVICES | 523.36 | 501.00 | 1,000 | 1,000 | 0 | 0.00\% |
| 71506000 | 533000 | ADULT ED STAFF DEVELOPMENT | 80.00 | 40.00 | 500 | 500 | 0 | 0.00\% |
| 71506000 | 553100 | ADULT ED POSTAGE | 107.54 | 62.57 | 160 | 160 | 0 | 0.00\% |
| 71506000 | 554000 | ADULT ED ADVERTISING | 39.02 | 792.00 | 400 | 800 | 400 | 100.00\% |
| 71506000 | 555000 | AdULT ED PRINTING/CATALOG | 5,893.05 | 6,067.87 | 8,000 | 9,500 | 1,500 | 18.75\% |
| 71506000 | 558000 | ADULT ED MILEAGE FOR STAFF TRAVEL | 0.00 | 0.00 | 200 | 200 | 0 | 0.00\% |
| 71506000 | 560000 | ADULT ED SUPPLIES | 776.50 | 753.96 | 900 | 900 | 0 | 0.00\% |
| 71506000 | 573100 | ADULT ED EQUIPMENT PURCHASE | 0.00 | 300.20 | 5,000 | 5,000 | 0 | 0.00\% |
| 71506000 | 581000 | ADULT ED DUES \& FEES | 675.00 | 675.00 | 700 | 600 | (100) | -14.29\% |
| Enrichment |  |  |  |  |  |  |  |  |
| 71506200 | 510100 | ADULT ED INSTRUCTOR SALARIES | 3,746.25 | 8,746.85 | 10,000 | 10,000 | 0 | 0.00\% |
| 71506200 | 520100 | ADULT ED ER PR TAX ON WAGES | 154.23 | 367.13 | 765 | 765 | 0 | 0.00\% |
| 71506200 | 561000 | ADULT ED INSTRUCTIONAL SUPPLIES | 440.00 | 0.00 | 200 | 200 | 0 | 0.00\% |
| College Transitions |  |  |  |  |  |  |  |  |
| 71506060 | 510100 | AE TRANSITIONS INSTRUCTOR SALARIES | 90.00 | 0.00 | 2,000 | 0 | $(2,000)$ | -100.00\% |
| 71506060 | 520100 | AE TRANSITIONS ER PR TAX ON WAGES | 1.31 | 0.00 | 150 | 0 | (150) | -100.00\% |
| 71506060 | 532000 | AE TRANSITIONS CONTRACTED SVC | 0.00 | 0.00 | 0 | 0 | 0 | 0.00\% |
| 71506060 | 561000 | AE TRANSITIONS INSTRUCTIONAL SUPPLIES | 0.00 |  | 500 | 0 | (500) | -100.00\% |


| Scarborough Schools - FY24 Adult Education Budget |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Leadership Council's Proposed Budget |  |  |  |  |  |  |  | March 16, 2023 |
| ORG | OBJECT | ACCT USED FOR: | FY21 ACTUAL EXPENDED | FY22 ACTUAL EXPENDED | FY23 APPROVED BUDGET | FY24 LEADERSHIP COUNCIL'S PROPOSED BUDGET | \$CHANGE <br> (from FY23 <br> approved) | \% CHANGE <br> (from FY23 <br> approved) |
| Workforce Programs |  |  |  |  |  |  |  |  |
| 71506300 | 510100 | AE WORKFORCE INSTRUCTOR SALARIES | 16,800.00 | 23,797.50 | 35,000 | 30,000 | $(5,000)$ | -14.29\% |
| 71506300 | 520100 | AE WORKFORCE ER PR TAX ON WAGES | 1,161.18 | 1,727.94 | 2,674 | 2,295 | (379) | -14.17\% |
| 71506300 | 532000 | AE WORKFORCE CONTRACTED SERVICES | 687.00 | 757.00 | 2,000 | 2,000 | 0 | 0.00\% |
| 71506300 | 560000 | AE WORKFORCE GENERAL SUPPLIES | 94.50 | 220.49 | 200 | 200 | 0 | 0.00\% |
| 71506300 | 561000 | AE WORKFORCE INSTRUCTIONAL SUPPLIES | 208.65 | 122.86 | 600 | 1,000 | 400 | 66.67\% |
| 71506300 | 564000 | AE WORKFORCE BOOKS \& SUBSCRIPTIONS | 1,923.58 | 2,767.88 | 5,000 | 4,000 | $(1,000)$ | -20.00\% |
| HS Completion (HiSet) |  |  |  |  |  |  |  |  |
| 71506500 | 510100 | AE HS COMPLETION INSTRUCTOR SALARIES | 9,762.50 | 3,315.00 | 5,000 | 5,000 | 0 | 0.00\% |
| 71506500 | 520100 | AE HS COMPLETION ER PR TAX ON WAGES | 530.67 | 95.39 | 383 | 383 | 0 | 0.00\% |
| 71506500 | 532000 | AE HS COMPLETION CONTRACTED SERVICES | 2,800.00 | 1,036.24 | 1,000 | 0 | $(1,000)$ | -100.00\% |
| 71506500 | 561000 | AE HS COMPLETION INSTRUCTIONAL SUPPLIES | 120.45 | 731.16 | 1,800 | 1,800 | 0 | 0.00\% |
| Literacy (ELL) |  |  |  |  |  |  |  |  |
| 71506600 | 510100 | AE LITERACY INSTRUCTOR SALARIES | 10,895.00 | 13,557.50 | 14,000 | 14,000 | 0 | 0.00\% |
| 71506600 | 520100 | AE LITERACY ER PR TAX ON WAGES | 776.36 | 1,039.22 | 1,071 | 1,071 | 0 | 0.00\% |
| 71506600 | 532000 | AE LITERACY CONTRACTED SERVICES | 0.00 | 0.00 | 0 | 2,000 | 2,000 | 0.00\% |
| 71506600 | 561000 | AE LITERACY INSTRUCTIONAL SUPPLIES | 0.00 | 171.71 | 400 | 400 | 0 | 0.00\% |
| 71506600 | 564000 | AE LITERACY BOOKS \& SUBSCRIPTIONS | 1,178.10 | 1,545.50 | 2,000 | 500 | $(1,500)$ | -75.00\% |
| ADULT EDUCATION TOTALS |  |  | 123,616.29 | 147,602.00 | 184,370 | 183,391 | (979) | -0.53\% |


| Scarborough Schools - FY24 School Nutrition Budget |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Leadership Council's Proposed Budget |  |  |  |  |  |  |  | March 16, 2023 |
| ORG | OBJECT | ACCT USED FOR: | FY21 ACTUAL EXPENDED | FY22 ACTUAL EXPENDED | FY23 APPROVED BUDGET | FY24 LEADERSHIP COUNCIL'S PROPOSED BUDGET | \$CHANGE (from FY23 approved) | \% CHANGE (from FY23 approved) |
| 76013090 | 510400 | SCHOOL NUTRITION DIRECTOR SALARY | 29,597.33 | 60,526.26 | 101,040 | 106,487 | 5,447 | 5.39\% |
| 76013090 | 511800 | SCHOOL NUTRITION WORKER WAGES | 581,252.32 | 664,349.63 | 691,660 | 702,650 | 10,990 | 1.59\% |
| 76013090 | 512000 | SCHOOL NUTRITION SUBSTITUTE WAGES | 749.33 | 15,449.91 | 9,000 | 12,000 | 3,000 | 33.33\% |
| 76013090 | 520300 | SCHOOL NUTRITION PAYROLL TAX ON SUB WAGES | 57.32 | 1,181.94 | 690 | 918 | 228 | 33.04\% |
| 76013090 | 520400 | SCHOOL NUTRITION DIRECTOR BENEFITS | 7,417.37 | 14,933.32 | 20,545 | 20,475 | (70) | -0.34\% |
| 76013090 | 520800 | SCHOOL NUTRITION WORKER BENEFITS | 393,145.24 | 346,037.07 | 435,602 | 449,196 | 13,594 | 3.12\% |
| 76013090 | 523400 | SCHOOL NUTRITION DIRECTOR MAINEPERS PLD |  | 0.00 | 0 | 10,862 | 10,862 | 100.00\% |
| 76013090 | 523800 | SCHOOL NUTRITION WORKER MAINEPERS PLD | 32,195.33 | 34,980.59 | 34,652 | 42,054 | 7,402 | 21.36\% |
| 76013090 | 532000 | SCHOOL NUTRITION CONTR SERVICES \& SOFTWARE | 10,137.22 | 12,703.72 | 16,500 | 15,000 | $(1,500)$ | -9.09\% |
| 76013090 | 533000 | SCHOOL NUTRITION STAFF DEVELOPMENT | 306.00 | 141.74 | 500 | 750 | 250 | 50.00\% |
| 76013090 | 543100 | SCHOOL NUTRITION EQUIPMENT REPAIR | 9,952.08 | 13,050.69 | 10,000 | 14,000 | 4,000 | 40.00\% |
| 76013090 | 553100 | SCHOOL NUTRITION POSTAGE | 150.00 | 0.00 | 200 | 200 | 0 | 0.00\% |
| 76013090 | 553200 | SCHOOL NUTRITION PHONE | 595.92 | 1,189.52 | 600 | 1,200 | 600 | 100.00\% |
| 76013090 | 558000 | SCHOOL NUTRITION STAFF TRAVEL/MILEAGE | 183.30 | 733.74 | 400 | 1,000 | 600 | 150.00\% |
| 76013090 | 560000 | SCHOOL NUTRITION OFFICE SUPPLIES | 1,036.64 | 0.00 | 300 | 400 | 100 | 33.33\% |
| 76013090 | 563000 | SCHOOL NUTRITION FOOD SUPPLIES | 176,485.05 | 460,517.02 | 639,072 | 854,600 | 215,528 | 33.73\% |
| 76013090 | 563001 | SCHOOL NUTRITION FOOD SUPPLIES FOR SUMMER | 11,482.54 | 5,655.68 | 0 | 6,000 | 6,000 | 100.00\% |
| 76013090 | 563030 | SCHOOL NUTRITION FOOD SUPPLIES HS | 128,201.55 | 296,632.10 | 0 | 0 | 0 | 0.00\% |
| 76013090 | 563100 | SCHOOL NUTRITION NON-FOOD SUPPLIES | 18,457.58 | 41,845.41 | 74,439 | 84,000 | 9,561 | 12.84\% |
| 76013090 | 563130 | SCHOOL NUTRITION NON-FOOD SUPPLIES HS | 9,946.26 | 59,562.42 | 0 | 0 | 0 | 0.00\% |
| 76013090 | 573100 | SCHOOL NUTRITION EQUIPMENT PURCHASE | 0.00 | 190.68 | 5,000 | 5,000 | 0 | 0.00\% |
| 76013090 | 581000 | SCHOOL NUTRITION CERTIFICATION FEES | 700.00 | 700.00 | 800 | 900 | 100 | 12.50\% |
| SCHOOL NUTRITION TOTAL |  |  | 1,412,048.38 | 1,993,557.88 | 2,041,000 | 2,327,692 | 286,692 | 14.05\% |


| Scarborough Public Schools - FY24 Capital Improvements Budget |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Leadership Council's Proposed Budget |  |  |  |  |  | March 16, 2023 |
| CAPITAL EQUIPMENT PURCHASES Item Description | 5-Year Plan Total Cost | FY24 Proposed Budget | FY25 Projected Cost | FY26 Projected Cost | FY27 Projected Cost | FY28 Projected Cost |
| Transportation |  |  |  |  |  |  |
| School bus replacement schedule | 2,242,207 | 405,783 | 426,072 | 447,376 | 469,745 | 493,232 |
| Facilities |  |  |  |  |  |  |
| Maintenance truck replacement schedule |  |  |  |  |  |  |
| (per PW recommendation): |  |  |  |  |  |  |
| Ford pickup \#B71427 | 55,000 | 0 | 55,000 | 0 | 0 | 0 |
| Ford pickup \#B71426 | 60,000 | 0 | 0 | 60,000 | 0 | 0 |
| Chevrolet box truck \#108401 | 55,000 | 0 | 0 | 0 | 55,000 | 0 |
|  |  |  |  |  |  |  |
| Furnishings replace \& renew | 650,000 | 150,000 | 100,000 | 150,000 | 100,000 | 150,000 |
| Kitchen equipment replacement | 0 | 0 | 0 | 0 | 0 | 0 |
| HS Auditorium equipment | 45,000 | 45,000 | 0 | 0 | 0 | 0 |
| Athletics equipment | 150,500 | 110,500 | 20,000 | 0 | 20,000 | 0 |
| Facilities support equipment | 202,600 | 82,600 | 30,000 | 30,000 | 30,000 | 30,000 |
|  |  |  |  |  |  |  |
| Totals | 3,460,307 | 793,883 | 631,072 | 687,376 | 674,745 | 673,232 |

## Scarborough Public Schools - FY24 Capital Improvements Budget

Leadership Council's Proposed Budget
March 16, 2023

| CAPITAL IMPROVEMENT PROJECTS Item Description | 5-Year Plan Total Cost | FY24 Proposed Budget | FY25 Projected Cost | FY26 Projected Cost | FY27 Projected Cost | FY28 Projected Cost |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Major Capital/Construction |  |  |  |  |  |  |
| K-3 School Building Project | 137,500,000 | 137,500,000 | 0 | 0 | 0 | 0 |
| Technology |  |  |  |  |  |  |
| District-wide equipment/infrastructure | 2,120,000 | 620,000 | 250,000 | 500,000 | 400,000 | 350,000 |
| Facilities |  |  |  |  |  |  |
| District-wide Energy Improvements | 250,000 | 150,000 | 50,000 | 0 | 50,000 | 0 |
| Roof restoration | 1,600,000 | 500,000 | 200,000 | 400,000 | 300,000 | 200,000 |
| Exterior/Interior finishes | 250,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Security \& access management | 180,000 | 50,000 | 30,000 | 50,000 | 30,000 | 20,000 |
| Flooring repair and replace | 400,000 | 150,000 | 100,000 | 50,000 | 50,000 | 50,000 |
| Building envelope maintenance | 265,000 | 65,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Grounds and site maintenance | 800,000 | 150,000 | 400,000 | 100,000 | 50,000 | 100,000 |
| DW HVAC repairs | 1,427,700 | 427,700 | 300,000 | 300,000 | 200,000 | 200,000 |
|  | 144,792,700 |  |  |  |  |  |
| Totals |  | 139,662,700 | $1,430,000$ | $1,500,000$ | $1,180,000$ | 1,020,000 |

GRAND TOTAL SCHOOL EQUIPMENT \& PROJECTS
$148,253,007 \quad 140,456,583 \quad 2,061,072 \quad 2,187,376 \quad 1,854,745 \quad 1,693,232$

## APPENDIX TO FY24 SCHOOL BUDGET



Scarborough Public Schools

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## 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 club supplies, purchased services, transportation and participation fees.

## 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 librarian/tech specialist, student data specialists, and district SEL Specialist; 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, summer programs, community services and spares), as well as salaries and benefits for Transportation Director and 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, Facilities Operations Supervisor and administrative assistant; 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 

## Comprehensive Education Plan (CEP)



## SPS Mission Statement:

The fundamental purpose of the Scarborough Public Schools is to provide a safe and inclusive learning environment where each and every student is empowered to be a resilient, lifelong learner who is prepared to engage as a contributing member of society.

## SPS Long-Range Vision for Continuous Improvement:

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

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


## SPS Core Value Statement and Collective Commitments:

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

## 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.



## Middle School

| Teachers \& Professionals |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | AVERY | KERRY ELLEN | MS | GATES Teacher |
|  | BACON | colleen | MS | MS Teacher |
|  | bennett | DOUGLAS | MS | MS Teacher |
|  | BINDER | ANN | MS | Speech/Language Therapist |
|  | BISHOP | JENNIFER | MS | MS Librarian |
|  | BIZUB | StEVEN | MS | MS Teacher |
|  | BRACY | KARI | MS | MS Teacher |
|  | CABANA | WILLIAM | MS | MS Teacher |
|  | CAPANo | ANDREA | MS | MS Instructional Coach |
|  | CARLE | GAIL | MS | SpEd Teacher |
|  | CASSIDY | ERIN | MS | SpEd Teacher |
|  | CHESTER | ELIZABETH | MS | MS Teacher |
|  | CONROY | JESSICA | MS | MS Teacher |
|  | CROSBY | MICHAEL | MS | MS Teacher |
|  | DAIGLE | SCOTT | MS | MS Teacher |
|  | FARESE | LISA | MS | MS Teacher |
|  | FASULO | ASHLEIGH | MS | SpEd Teacher |
|  | GEARHART | AMANDA | MS | MS Teacher |
|  | GESLIN | JEAN | MS | MS Teacher |
|  | GHIKAS | OLIVIA | MS | MS Teacher |
|  | GIDDINGS | ANDREA | MS | MS Teacher |
|  | GRANT | MICHELLE | MS | MS Guidance Counselor |
|  | GRIFFIS | SUSAN | MS | SpEd Teacher |
|  | HAGELIN | TOBIN | MS | ESL Teacher |
|  | HANSON | CRAIG | MS | MS Teacher |
|  | herendeen | LAUREL | MS | MS Teacher |
|  | houlette | SHANNAN | MS | MS Teacher |
|  | HUNTINGTON | ERIC | MS | MS Teacher/Instructional Coach |
|  | JACQUES | heather | MS | MS Teacher |
|  | Johnston | AMY | MS | MS Teacher |
|  | KELLY | JESSICA | MS | GATES Teacher |
|  | KUHN | KATE | MS | MS Teacher |
|  | LAFLAMME | CARA | MS | MS Teacher |
|  | LAFOND | MAURA | MS | MS Teacher |
|  | LECLAIR | JILL | MS | MS Teacher |
|  | LEMONT | BRIAN | MS | MS Teacher |
|  | LEONHARTT | STEPHANIE | MS | Occupational Therapist |
|  | LIBBY | Jennifer | MS | MS Teacher |
|  | LINSBECK-PERRON | TENA | MS | MS Teacher |
| from ESSER | LYONS | TIMOTHY | MS | MS Teacher |
|  | MAGILL | ETHAN | MS | MS Instructional Coach |
|  | MARCEAU | NICOLE | MS | MS Teacher |
|  | MARINUT | CIPRIAN | MS | MS Teacher |
|  | MAZUR | heather | MS | MS Teacher |
|  | MCCAMBRIDGE | HAYLEY | MS | MS Teacher |
|  | MILLHOLLAND | AMANDA | MS | MS Teacher |
| . 5 SpEd | MOKRISKI | TRICIA | MS | MS Social Worker |
|  | MURPHY | MICHAEL | MS | MS Teacher |
|  | MURTHA | ALYSON | MS | MS Guidance Counselor |
| . 5 SpEd | NAPPI | berkeley | MS | MS Social Worker |
|  | NEAL | STEPHANIE | MS | MS Teacher |
|  | O'brien | SHANNON | MS | SpEd Teacher |
|  | PAGE | MARY ANN | MS | MS Teacher |
|  | PEREZ ESTEVEZ | JUSTO | MS | MS Teacher |
|  | PHILLIPS | NOAH | MS | MS Teacher |
|  | POWERS | RACHEL | MS | SpEd Teacher |
|  | RAND | Karen | MS | MS Teacher |
|  | RICHARD | IRENE | MS | SpEd Social Worker |
|  | ROBINSON | JENNIE | MS | MS Teacher |
|  | ROWLEY | CHRISTOPHER | MS | MS Teacher |
|  | SMITH | RACHEL | MS | MS Teacher |
|  | stebbins | JUSTIN | MS | MS Teacher |
|  | Stewart | TRACY | MS | MS Teacher |
|  | TAIT | KRYSTEN | MS | SpEd Teacher |


| GATES/Math | 1.000 | 71029005 | 510100 |
| :---: | :---: | :---: | :---: |
| Literacy Workshop | 1.000 | 71000002 | 510100 |
| 8th Grade/Soc Studies | 1.000 | 71000002 | 510100 |
| Special Services | 0.800 | 71023095 | 510100 |
| Learning Commons | 1.000 | 71022202 | 510100 |
| Music/Band | 1.000 | 71000002 | 510100 |
| 7th Grade Math/SS | 1.000 | 71000002 | 510100 |
| 6th Grade/Soc Studies | 1.000 | 71000002 | 510100 |
| Instructional Coach | 1.000 | 71000002 | 510100 |
| Resource Room/ELA | 1.000 | 71023095 | 510100 |
| Functional Life Skills | 1.000 | 71023095 | 510100 |
| 6th Grade/Science | 1.000 | 71000002 | 510100 |
| 6th Grade/ELA | 1.000 | 71000002 | 510100 |
| 8th Grade/ELA | 1.000 | 71000002 | 510100 |
| STEM | 1.000 | 71000002 | 510100 |
| Academic Center | 1.000 | 71000002 | 510100 |
| Social Life Skills | 1.000 | 71023095 | 510100 |
| Art | 1.000 | 71000002 | 510100 |
| World Language/French | 1.000 | 71000002 | 510100 |
| 7th Grade/Math | 1.000 | 71000002 | 510100 |
| Math Workshop | 1.000 | 71000002 | 510100 |
| Guidance | 1.000 | 71021202 | 510100 |
| Resource Room/Math | 1.000 | 71023095 | 510100 |
| ESL | 1.000 | 71041005 | 510100 |
| STEM | 1.000 | 71000002 | 510100 |
| 6th Grade Science/SS | 1.000 | 71000002 | 510100 |
| 8th Grade/Math | 1.000 | 71000002 | 510100 |
| Technology Instructional Coach | 1.000 | 71000002 | 510100 |
| 6th Grade/Science | 1.000 | 71000002 | 510100 |
| 7th Grade/ELA/Math | 1.000 | 71000002 | 510100 |
| GATES/ELA | 1.000 | 71029005 | 510100 |
| Bridge program | 1.000 | 71000002 | 510100 |
| 7th Grade/Science/Math | 1.000 | 71000002 | 510100 |
| 7th Grade/Science | 1.000 | 71000002 | 510100 |
| 6th Grade/ELA/SS | 1.000 | 71000002 | 510100 |
| 8th Grade/Science | 1.000 | 71000002 | 510100 |
| Special Services/OT | 1.000 | 71023095 | 510100 |
| Phys Ed/Wellness | 1.000 | 71000002 | 510100 |
| 8th Grade/Soc Studies | 1.000 | 71000002 | 510100 |
| 8th Grade/Science | 1.000 | 71000002 | 510100 |
| Teacher Lead Student Support | 1.000 | 71000002 | 510100 |
| 8th Grade/Math | 1.000 | 71000002 | 510100 |
| Phys Ed/Wellness | 0.700 | 71000002 | 510100 |
| Phys Ed/Wellness | 1.000 | 71000002 | 510100 |
| 7th Grade/Soc Studies | 1.000 | 71000002 | 510100 |
| World Language/Spanish | 1.000 | 71000002 | 510100 |
| Social Worker | 1.000 | 71021202/21125 | 510100 |
| 6th Grade/Math/SS | 1.000 | 71000002 | 510100 |
| Guidance | 1.000 | 71021202 | 510100 |
| Social Worker | 1.000 | 71021202/21125 | 510100 |
| 7th Grade/ELA | 1.000 | 71000002 | 510100 |
| Behavior Specialist | 1.000 | 71023095 | 510100 |
| 8th Grade/Math | 1.000 | 71000002 | 510100 |
| World Language/Spanish | 1.000 | 71000002 | 510100 |
| 7th Grade/Math | 1.000 | 71000002 | 510100 |
| Resource Room/Math | 1.000 | 71023095 | 510100 |
| 7th Grade/ELA | 1.000 | 71000002 | 510100 |
| Social Worker | 1.000 | 71021125 | 510100 |
| 6th Grade/ELA | 1.000 | 71000002 | 510100 |
| Phys Ed/Wellness | 1.000 | 71000002 | 510100 |
| 7th Grade/Social Studies | 1.000 | 71000002 | 510100 |
| Instructional Coach | 1.000 | 71000002 | 510100 |
| 8th Grade/Science | 1.000 | 71000002 | 510100 |
| Resource Room/ELA | 1.000 | 71023095 | 510100 |



## Wentworth School

| Teachers \& Professionals |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | ALBERT | CHRISTINE | WS | WS Teacher | Literacy Support | 1.000 | 71000003 | 510100 |
|  | ALVES | LAURIE | WS | WS Teacher | 5th Grade | 1.000 | 71000003 | 510100 |
|  | ANTROPOVA COSMA | ANNA | WS | ESL Teacher | ESL | 1.000 | 71041005 | 510100 |
|  | 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 | Speech/Language Therapist | Special Services | 1.000 | 71023095 | 510100 |
|  | barrett | JESSICA | Ws | WS Teacher | 3rd Grade | 1.000 | 71000003 | 510100 |
|  | bergren | SHEILA | ws | WS Teacher | 4th Grade | 1.000 | 71000003 | 510100 |
| from ESSER | brenerman | MOLLY | WS | WS Teacher | Classroom teacher | 1.000 | 71000003 | 510100 |
|  | CESERE | GWENDOLYN | WS | WS Teacher | 3rd Grade | 1.000 | 71000003 | 510100 |
|  | CHANG | AMY | HS | Speech/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 |
|  | COLEMAN | MATTHEW | WS | WS Teacher | 5th Grade | 1.000 | 71000003 | 510100 |
|  | CORRIVEAU | JESSICA | WS | SpEd Teacher | Special Services/RR | 1.000 | 71023095 | 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 |
|  |  |  |  |  |  |  |  | 10 |



| Last Name | First Name | Location | Position |  | FTE | Cost Center |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EBENHOEH | HEATHER | WS | WS Ed Tech 3 | Learning Commons | 1.000 | 72615003 | 510100 |
| FARAGO | LISA | WS | WS Ed Tech 3 | Learning Commons | 0.600 | 71022203 | 510230 |
| FAVREAU | MARTI | WS | WS Ed Tech 3 | Academic Support | 1.000 | 71000003 | 510230 |
| FRASER | KYRA | WS | WS Ed Tech 3 | Academic Support | 1.000 | 71000003 | 510230 |
| GRIFFIN | ABIGAIL | WS | SpEd Ed Tech 3 | Special Services/SLS | 1.000 | 71023095 | 510230 |
| HAFNER | TAMMY | WS | SpEd Ed Tech 1 | Special Services/FLS | 1.000 | 71023095 | 510230 |
| HERRICK | LINDA | WS | SpEd Ed Tech 3 | Special Services/RR | 0.500 | 71023095 | 510230 |
| KEARNEY-GRAFFAM | LAYNE | WS | SpEd Ed Tech 3 | Special Services/SLS | 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/RR | 1.000 | 71023095 | 510230 |
| MACMILLAN | KESLEY | WS | SpEd Ed Tech 2 | Special Services/SLS | 1.000 | 71023095 | 510230 |
| MOORE | GABRIELLE | WS | SpEd Ed Tech 1 | Special Services/FLS | 1.000 | 71023095 | 510230 |
| MURPHY | LAUREN | WS | WS Ed Tech 3 | Building | 1.000 | 71000003 | 510230 |
| PRATT | LARISSA | WS | WS Ed Tech 3 | Academic Support | 1.000 | 71000003 | 510230 |
| SCHIER | KATHERINE | WS | SpEd Ed Tech 3 | Special Services/RR | 1.000 | 71023095 | 510230 |
| SCHWEIZER | JENNIFER | WS | SpEd Ed Tech 3 | Special Services/SLS | 1.000 | 71023095 | 510230 |
| SPOERL | HANNAH | WS | SpEd Ed Tech 3 | Special Services/FLS | 1.000 | 71023095 | 510230 |
| SULLIVAN | KAREN | WS | SpEd Ed Tech 3 | Special Services/RR | 1.000 | 71023095 | 510230 |
| URQUHART | WENDY | WS | SpEd Ed Tech 3 | Special Services/ALS | 1.000 | 71023095 | 510230 |
| WEIDNER | CHARLES (IAN) | WS | WS Ed Tech 3 | Building | 1.000 | 71000003 | 510230 |
| WHITNEY | DEBORAH | WS | WS Ed Tech 3 | Building | 1.000 | 71000003 | 510230 |
| open position | (STUESSER) | WS | WS Ed Tech 3 | Building | 1.000 | 71000003 | 510230 |
| open positions |  | WS | SpEd Ed Tech 3 | Special Services | 2.000 | 71023095 | 510230 |
| Leadership Team |  |  |  |  |  |  |  |
| CROSBY | KELLI | WS | WS Principal | Administration | 1.000 | 71024103 | 510400 |
| STONER | BREM | WS | WS Asst. Principal | Administration | 1.000 | 71024103 | 510400 |

## Blue Point School

| Teachers \& Professionals |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | ALTIERI | MEGAN | BP | BP Teacher | 2nd Grade | 1.000 | 71000004 | 510100 |
|  | BALBONI | MARA | BP | Title IA Teacher | Literacy Support | 1.000 | 72222235 | 510100 |
|  | bloom | LORI | BP | BP Teacher | Loops 1st and 2nd Grade | 1.000 | 71000004 | 510100 |
|  | CHAPLES | JESSICA | BP | BP Teacher | Art | 0.500 | 71000004 | 510100 |
| K-2 shared | CLEMENTS | margaret | BP | K-2 Instructional Coach | Math | 0.330 | 71000004 | 510100 |
|  | DAIGLE | JILLIAN | BP | BP Teacher | 1st Grade | 1.000 | 71000004 | 510100 |
|  | DEMERS | ASHLEY | BP | SpEd Teacher | Special Services/FLS | 1.000 | 71023095 | 510100 |
|  | DOWLING | MARILISA | BP | BP Teacher | Loops 1st and 2nd Grade | 1.000 | 71000004 | 510100 |
|  | GRANT | MARCIA | BP | BP Teacher | Phys Ed/Health | 1.000 | 71000004 | 510100 |
|  | HART | MEGAN | BP | BP Teacher | Academic Support | 1.000 | 71000004 | 510100 |
| K-2 shared | henderson | ANN MARIE | BP | BP Instructional Coach | ELA | 0.330 | 71000004 | 510100 |
|  | Joy | GABRIELLA | BP | BP Teacher | 1st Grade | 1.000 | 71000004 | 510100 |
|  | KERKHOFF | DARIA | BP | BP Teacher | Kindergarten | 1.000 | 71000004 | 510100 |
| K-5 | LEWIS | MICHAEL | BP | BP Librarian | Learning Commons | 0.160 | 71022204 | 510100 |
| K-2 shared | 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 shared | O'NEILL | KELSEY | BP | K-2 Instructional Coach | Instructional Technology | 0.330 | 71000004 | 510100 |
|  | pomerleau | ROSEMARIE | BP | SpEd Teacher | Special Services/RR | 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 |
| K-2/from ESSER | SZeman | MOLLY | BP | K-2 Guidance Counselor | Guidance | 0.330 | 71021204 | 510100 |
|  | TAYLOR | AMY | BP | BP Teacher | Loops 1st and 2nd Grade | 1.000 | 71000004 | 510100 |
| Support Staff |  |  |  |  |  |  |  |  |
|  | BROWNHILL | CAROLYN | BP | BP Ed Tech 3 | Learning Commons | 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 |
|  | doerner | JOANNE | BP | SpEd Ed Tech 3 | Special Services | 1.000 | 71023095 | 510230 |
|  | DUFFY | maureen | BP | SpEd Ed Tech 3 | Special Services | 1.000 | 71023095 | 510230 |
|  | GEESAMAN | KIMBERLY | BP | SpEd Ed Tech 3 | Special Services | 1.000 | 71023095 | 510230 |
|  | HADDAD | Julieann | BP | SpEd Ed Tech 1 | Special Services | 1.000 | 71023095 | 510230 |
|  | HUBERT | MARY | BP | BP Ed Tech 3 | Building | 1.000 | 71000004 | 510230 |
|  | IURETIG | JULIA | BP | SpEd Ed Tech 3 | Special Services | 1.000 | 71023095 | 510230 |
|  | ROMANO | KATRINA | BP | BP Ed Tech 3 | Building/Student Support | 1.000 | 71000004 | 510230 |
|  | StAPLES | Elizabeth | BP | BP Ed Tech 3 | Building | 1.000 | 71000004 | 510230 |
|  |  |  |  |  |  |  |  | 12 |


| Last Name | First Name | Location | Position |  | FTE | Cost Center |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| STOLZ | CHRISTINE | BP | SpEd Ed Tech 3 | Special Services | 1.000 | 71023095 | 510230 |
| THOMAS | HALLIE | BP | BP Secretary | Administration | 1.000 | 71024104 | 511800 |
| VELEZ-PEREZ | LYRIAM | BP | BP Ed Tech 3 | Building | 1.000 | 71000004 | 510230 |
| open position |  | BP | SpEd Ed Tech 3 | Special Services | 1.000 | 71023095 | 510230 |
| Leadership Team |  |  |  |  |  |  |  |
| 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 |
|  | CECERE | MICHELE | EC | SpEd Teacher | Special Services | 1.000 | 71023095 | 510100 |
| K-2 | CLEMENTS | MARGARET | EC | K-2 Instructional Coach | Math | 0.330 | 71000005 | 510100 |
|  | CROWELL | ASHLEY | EC | EC Teacher | 1st Grade | 1.000 | 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 |
|  | GRIFFIN | KATE | EC | EC Teacher | 2nd Grade Looping | 1.000 | 71000005 | 510100 |
|  | HACKU | Colleen | EC | EC Teacher | 1st Grade | 1.000 | 71000005 | 510100 |
| K-2 | HENDERSON | ANN MARIE | EC | K-2 Instructional Coach | ELA | 0.330 | 71000005 | 510100 |
|  | HILL | EMILY | EC | EC Teacher | Art | 0.600 | 71000005 | 510100 |
|  | KEAY | ERICA | EC | EC Teacher | Academic Support | 1.000 | 71000005 | 510100 |
| K-5 | LEWIS | MICHAEL | K-5 | EC Librarian | Learning Commons | 0.170 | 71022205 | 510100 |
|  | MANNION | LINDSEY | EC | Speech/Language Therapist | 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 |
| K-2/from ESSER | SZEMAN | MOLLY | BP | K-2 Guidance Counselor | Guidance | 0.330 | 71021204 | 510100 |
|  | VITAGLIANO | JENNIFER | EC | SpEd Teacher | Special Services | 1.000 | 71023095 | 510100 |
|  | WHITE | ANDREA | EC | EC Teacher | Kindergarten | 1.000 | 71000005 | 510100 |
|  | WIGGINS | heather | EC | EC Teacher | Kindergarten | 1.000 | 71000005 | 510100 |
| Support Staff |  |  |  |  |  |  |  |  |
|  | CASTORO | MARYCLARE | EC | SpEd Ed Tech 1 | 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 |
|  | DODGE | CATHERINE | EC | EC Ed Tech 3 | Building/Student Support | 1.000 | 71000005 | 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 |
|  | MCBRADY | ALICIA | EC | EC Ed Tech 3 | Building | 1.000 | 71000005 | 510230 |
|  | mercier | Robin | EC | SpEd Ed Tech 2 | Special Services | 1.000 | 71023095 | 510230 |
|  | SLACK | EVELYN | EC | EC Ed Tech 3 | Academic | 1.000 | 71000005 | 510230 |
|  | WAGNER | STEPHANIE | EC | SpEd Ed Tech 3 | Special Services | 0.750 | 71023095 | 510230 |
|  | WARD | SUSAN | EC | SpEd Ed Tech 3 | Special Services | 0.400 | 71023095 | 510230 |
|  | open position | (ST. GERMAIN) | EC | WS Ed Tech 3 | Learning Commons | 1.000 | 71022205 | 510230 |
|  | open position |  | EC | SpEd Ed Tech 3 | Special Services | 0.850 | 71023095 | 510230 |
| Leadership Team |  |  |  |  |  |  |  |  |
|  | LOVEJOY | ANNE | EC | EC Principal | Administration | 1.000 | 71024105 | 510400 |

## Pleasant Hill School

Teachers \& Professionals

| .5 SpEd | ANDERSON | DANIELLE |
| :--- | :--- | :--- |
|  | BOISSONNAULT | DARLENE |
|  | CAUFIELD | JULIE |
|  | CHAPLES | JESSICA |
| K-2 | CLEMENTS | MARGARET |


| PH | PH Social Worker |
| :--- | :--- |
| PH | SpEd Teacher |
| PH | PH Teacher |
| PH | PH Teacher |
| PH | K-2 Instructional Coach |

Social Worker
Special Services
Kindergarten
Art
Math

| 1.000 | $71021206 / 21125$ | 510100 |
| :--- | :--- | :--- |
| 1.000 | 71023095 | 510100 |
| 1.000 | 71000006 | 510100 |
| 0.500 | 71000006 | 510100 |
| 0.330 | 71000006 | 510100 |
|  |  | 13 |


|  | Last Name | First Name | Location | Position |  | FTE | Cost Center |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | DICKINSON | EMMA | PH | SpEd Teacher | Special Services | 1.000 | 71023095 | 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 | LEWIS | MICHAEL | 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 |
|  | SMITH | ASHLEY | PH | PH Teacher | Kindergarten | 1.000 | 71000006 | 510100 |
|  | SPARK | ALEXANDRA | PH | PH Teacher | Phys Ed/Health | 1.000 | 71000006 | 510100 |
| from ESSER | STONE | GEORGETTE | PH | Speech/Language Therapist | Special Services | 0.500 | 71023095 | 510100 |
|  | SWINBURNE | KATE | PH | PH Teacher | Academic Support | 1.000 | 71000006 | 510100 |
| K-2/from ESSER | SZEMAN | MOLLY | BP | K-2 Guidance Counselor | Guidance | 0.330 | 71021204 | 510100 |
| Support Staff |  |  |  |  |  |  |  |  |
|  | MADDEN | TRACY | PH | PH Ed Tech 3 | Building | 1.000 | 71000006 | 510230 |
|  | MALLOZZI | ANDREA | PH | PH Ed Tech 3 | Learning Commons | 1.000 | 71022206 | 510230 |
|  | O'LEARY | MEAGAN | PH | PH Ed Tech 3 | Building | 1.000 | 71000006 | 510230 |
|  | olore | LAURA | PH | PH Secretary | Administration | 1.000 | 71024106 | 511800 |
|  | PETERS | JULIA | PH | PH Ed Tech 3 | Academic Support | 1.000 | 71000006 | 510230 |
|  | RICHARDSON | Renee | PH | PH Ed Tech 3 | Building/Student 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 |
|  | open positions |  | PH | SpEd Ed Tech 3 | Special Services | 3.000 | 71023095 | 510230 |
| Leadership Team |  |  |  |  |  |  |  |  |
|  | HUMPHREY | JENNIFER | PH | PH Principal | Administration | 1.000 | 71024106 | 510400 |

## High School

| Teachers \& Professionals |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ACETO | JOHN | HS | SpEd Transitions Specialist | Special Services | 1.000 | 71023099 | 510100 |
| ALLEN | Kelly | HS | HS Teacher | Science | 1.000 | 71000030 | 510100 |
| ARMES | jocelyn | HS | Artist-in-Residence | Woodwind Instructor | 0.360 | 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 |
| belanger | BARRETT | HS | SpEd Teacher | Special Services | 1.000 | 71023099 | 510100 |
| belton | SARAH | HS | HS Teacher | Social Studies | 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 |
| brennan | JOHN | HS | HS Teacher | Science | 1.000 | 71000030 | 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 |
| CHANG | AMY | HS | Speech/Language Therapist | Special Services | 1.000 | 71023095 | 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 |
| CONLEY | PHILIP | HS | HS Teacher | Phys Ed | 1.000 | 71000030 | 510100 |
| CRONIN | JAMES | HS | HS Instructional Coach | Instructional Technology | 1.000 | 71000030 | 510100 |
| CROWLEY | DANIEL | HS | HS Teacher | Math | 1.000 | 71000030 | 510100 |
| D'ANNIBALE | JACLYN | HS | SpEd Social Worker | Social Worker | 1.000 | 71021129 | 510100 |
| DAROSA | KRISTINE | HS | HS Teacher | Math | 1.000 | 71000030 | 510100 |
|  |  |  |  |  |  |  | 14 |


|  | Last Name | First Name | Location | Position |  | FTE | Cost Center |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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 |
|  | EBERSOLD | TIMOTHY | HS | HS Teacher | Music | 1.000 | 71000030 | 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 |
|  | Gerber | CHRISTINA | HS | HS Social Worker | Social Worker | 1.000 | 71021230 | 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 |
|  | 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 |
|  | KELMAN | BRIANA | HS | HS Teacher | World Language | 1.000 | 71000030 | 510100 |
|  | KERTES | KERRY | HS | HS Teacher | STEM | 1.000 | 71000030 | 510100 |
|  | Labelle | AMY | HS | HS Guidance Counselor | Social Worker | 1.000 | 71021230 | 510100 |
|  | lamoreau | Lauren | HS | HS Teacher | ela | 1.000 | 71000030 | 510100 |
|  | LANDRY FOWLER | ERIN | HS | HS Teacher | Art | 1.000 | 71000030 | 510100 |
|  | LANE | ALISON | HS | HS Guidance Counselor | Guidance | 1.000 | 71021230 | 510100 |
| . 5 SpEd | Lehotsky | ELISE | HS | HS Teacher | Social Worker | 1.000 | 71021230/21129 | 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 |
|  | MESSER | WILLIAM | HS | HS Guidance Counselor | Student Support | 1.000 | 71021230 | 510100 |
|  | MOSHER | Jeffrey | HS | HS Teacher | Music | 1.000 | 71000030 | 510100 |
|  | MUNKACSI | SEAN | HS | HS Teacher | Social Studies | 1.000 | 71000030 | 510100 |
|  | NAILOR | SCOTT | HS | HS Teacher | ELA | 1.000 | 71000030 | 510100 |
|  | NALLS | AMANDA | HS | Psychological Examiner | Special Services | 1.000 | 71023095 | 510100 |
|  | NEAL | GAIL | HS | HS Teacher | Math | 1.000 | 71000030 | 510100 |
|  | NYANUTSE | Kокоu | 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 |
|  | 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 |
|  | 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 |
|  | 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 |
|  |  |  |  |  |  |  |  | 15 |




## Special Services - District Wide

|  | CASEY | LAURA | K-2 | K-2 Behavior Specialist | Special Services | 1.000 | 71023095 | 510100 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | couture | NAOMI | 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 |
|  | DIONNE-MICHAUD | CHANTEL | WS/PH | Occupational Therapist | Special Services | 1.000 | 71023095 | 510100 |
|  | GOUGH | DOROTHEA | K-12 | Physical Therapist | Special Services | 1.000 | 71023095 | 510100 |
|  | HEFFERNAN | MAURA | K-2 | ESL Teacher | ESL | 1.000 | 71041005 | 510100 |
|  | HILTON | MICHELLE | MS/BP | Speech/Language Therapist | Special Services | 1.000 | 71023095 | 510100 |
|  | KIPP | CYBIL | MS/WS | Occupational Therapist | Special Services | 1.000 | 71023095 | 510100 |
|  | LAJOIE | michelle | BP/HS | COTA | Special Services | 1.000 | 71023095 | 510100 |
|  | MCCANN | KRISTINA | EC/PH | Occupational Therapist | Special Services | 1.000 | 71023095 | 510100 |
|  | MILLIKEN | SHERYL | K-12 | Speech/Language Therapist | Special Services | 1.000 | 71023095 | 510100 |
| LE | TOMAZIN | COURTNEY | K-12 | Teacher of the Deaf | Special Services | 1.000 | 72471100 | 510100 |
| Support Staff |  |  |  |  |  |  |  |  |
| 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 | HAMILTON | BRENT | TR | Bus Aide | Special Services | 1.000 | 72471100 | 510230 |
| LE | RODRIGUE | CAROLINE | TR | Bus Aide | Special Services | 1.000 | 72471100 | 510230 |
| LE | SICARD | PAMELA | TR | Bus Aide | Special Services | 1.000 | 72471100 | 510230 |
|  | open positions |  | TR | Bus Aide | Special Services | 3.000 | 72471100 | 510230 |
| Administration |  |  |  |  |  |  |  |  |
|  | ROHDE | CHRISTOPHER | co | Director of Special Services | Special Services | 1.000 | 71025090 | 510400 |
| . 75 LE | BENHAM | NICOLE | CO | Asst. Dir. Special Services | Special Services | 1.000 | 71025090/7215 | 510400 |
|  | NEWTON | MICHELLE | CO | Admin Assistant | Special Services | 1.000 | 71025090 | 510230 |
| Adult Education |  |  |  |  |  |  |  |  |
|  | DOYLE | MARIANNE | HS | Adult Ed Director | Administration | 0.500 | 71506000 | 510400 |
|  | GLYNN | CATHERINE | HS | Admin Assistant | Administration | 0.500 | 71506000 | 511800 |


| Last Name | First Name | Location | Position |  | FTE | Cost Center |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HUBER | LISA | TR | Transportation Office/Dispatch | Student Transportation | 0.750 | 71002700 | 511800 |
| Boudreau | MEGAN | TR | Bus Driver | Student Transportation | 1.000 | 71002700 | 511800 |
| BROWN | Steven | TR | Bus Driver | Student Transportation | 1.000 | 71002700 | 511800 |
| FENTON | WILLIAM | TR | Bus Driver | Student Transportation | 1.000 | 71002700 | 511800 |
| GARDNER | DAVID | TR | Bus Driver | Student Transportation | 1.000 | 71002700 | 511800 |
| GRANT | MICHAEL | TR | Bus Driver | Student Transportation | 1.000 | 71002700 | 511800 |
| harden | RICHARD | TR | Bus Driver | Student Transportation | 1.000 | 71002700 | 511800 |
| IVERS | CARL | TR | Bus Driver | Student Transportation | 1.000 | 71002700 | 511800 |
| JOHNSON | BRIAN | TR | Bus Driver | Student Transportation | 1.000 | 71002700 | 511800 |
| lavigne | JULIE | TR | Bus Driver | Student Transportation | 1.000 | 71002700 | 511800 |
| LITCHFIELD | DAN | TR | Bus Driver | Student Transportation | 1.000 | 71002700 | 511800 |
| MCGARRY | MICHAEL | TR | Bus Driver | Student Transportation | 1.000 | 71002700 | 511800 |
| MURPHY | SUSAN | TR | Bus Driver | Student Transportation | 1.000 | 71002700 | 511800 |
| NORTON | CHRISTOPHER | TR | Bus Driver | Student Transportation | 1.000 | 71002700 | 511800 |
| O'brien | RONALD | TR | Bus Driver | Student Transportation | 1.000 | 71002700 | 511800 |
| ORNSTEIN | STEPHEN | TR | Bus Driver | Student Transportation | 1.000 | 71002700 | 511800 |
| ROBERTS | DALE | TR | Bus Driver | Student Transportation | 1.000 | 71002700 | 511800 |
| ROSSETTI | ROCCO | TR | Bus Driver | Student Transportation | 1.000 | 71002700 | 511800 |
| SOULES | RICHARD | TR | Bus Driver | Student Transportation | 1.000 | 71002700 | 511800 |
| tourigny | GERARD | TR | Bus Driver | Student Transportation | 1.000 | 71002700 | 511800 |
| WICKHAM | MICHAEL | TR | Bus Driver | Student Transportation | 1.000 | 71002700 | 511800 |
| open positions |  | TR | Bus Driver | Student Transportation | 4.000 | 71002700 | 511800 |


| Facilities \& Maintenance |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| bruner | EMMA | MS | Custodian | Facilities | 0.875 | 71026102 | 511800 |
| CURTAIN | THOMAS | MS | Custodian | Facilities | 1.000 | 71026102 | 511800 |
| dare | NICHOLAS | MS | Custodian | Facilities | 1.000 | 71026102 | 511800 |
| SILVER | debora | MS | Lead Custodian | Facilities | 1.000 | 71026102 | 511800 |
| SMITH | KENNETH | MS | Custodian | Facilities | 1.000 | 71026102 | 511800 |
| open position |  | MS | Custodian | Facilities | 1.000 | 71026102 | 511800 |
| BRUNER | VICTOR | ws | Custodian | Facilities | 1.000 | 71026103 | 511800 |
| CHILDS | Steven | ws | Lead Custodian | Facilities | 1.000 | 71026103 | 511800 |
| DOUGHTY | MARK | ws | Custodian | Facilities | 0.500 | 71026103 | 511800 |
| LASALLE | TODD | ws | Custodian | Facilities | 1.000 | 71026103 | 511800 |
| MALIA | PATRICK | ws | Custodian | Facilities | 1.000 | 71026103 | 511800 |
| WAKEM | GARY | ws | Custodian | Facilities | 1.000 | 71026103 | 511800 |
| WESCOTT | denise | ws | Custodian | Facilities | 1.000 | 71026103 | 511800 |
| open positions |  | ws | Custodian | Facilities | 1.500 | 71026103 | 511800 |
| WRIGHT | TIMOTHY | BP | Custodian | Facilities | 1.000 | 71026104 | 511800 |
| WYMAN III | DONALD | BP | Custodian | Facilities | 1.000 | 71026104 | 511800 |
| PARKER | KORY | EC | Custodian | Facilities | 1.000 | 71026105 | 511800 |
| open position |  | EC | Custodian | Facilities | 1.000 | 71026105 | 511800 |
| MCDERMOTT | JASON | PH | Custodian | Facilities | 1.000 | 71026106 | 511800 |
| open position |  | PH | Custodian | Facilities | 0.750 | 71026106 | 511800 |
| BURWELL | JAMES | HS | Custodian | Facilities | 1.000 | 71026130 | 511800 |
| butler | Emily | HS | Custodian | Facilities | 0.750 | 71026130 | 511800 |
| GADDY | DIANE | HS | Custodian | Facilities | 1.000 | 71026130 | 511800 |
| HILL | desirae | BP | Custodian | Facilities | 1.000 | 71026104 | 511800 |
| LUKE | JAMES | HS | Custodian | Facilities | 1.000 | 71026130 | 511800 |
| MATHEISON | JAMES | HS | Custodian | Facilities | 1.000 | 71026130 | 511800 |
| MEECH | PHILIP | HS | Lead Custodian | Facilities | 1.000 | 71026130 | 511800 |
| NIHAN-GORMAN | DEBORAH | HS | Custodian | Facilities | 0.500 | 71026130 | 511800 |
| NORTON | DALE | HS | Custodian | Facilities | 1.000 | 71026130 | 511800 |
| WENTZ | MICHAEL | HS | Custodian | Facilities | 1.000 | 71026130 | 511800 |
| open position |  | HS | Custodian | Facilities | 1.000 | 71026130 | 511800 |
| GALETTO | LOUIS | DW | Maintenance Foreman | Facilities | 1.000 | 71026290 | 510400 |
| JEPSON | TODD | DW | Dir. Facilities \& Maintenance | Facilities | 1.000 | 71026290 | 510400 |
| CUMMINGS | ELIZABETH | DW | Admin Assistant | Facilities | 0.375 | 71026290 | 511800 |
| HAGER | DANIEL | DW | Facilities Operations Supervisor | Facilities | 1.000 | 71026290 | 511800 |


| Last Name | First Name | Location | Position |  | FTE | Cost Center |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| delano | JAMIE | DW | Maintenance Worker | Facilities | 1.000 | 71026290 | 511820 |
| EVANS | KEITH | DW | Maintenance Worker | Facilities | 1.000 | 71026290 | 511820 |
| KULIG | CHRISTOPHER | DW | Maintenance Worker | Facilities | 1.000 | 71026290 | 511820 |

## School Nutrition

| ESPOSITO | PETER | K-12 | Director of School Nutrition | School Nutrition | 1.000 | 76013090 | 510400 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| BROWN | JASON | MS | Cook/Baker | School Nutrition | 1.000 | 76013090 | 511800 |
| FRANKLIN | BRENDA | WS | Admin Assistant | School Nutrition | 1.000 | 76013090 | 511800 |
| GIBBONS | ROBERTA | BP | Kitchen Worker | School Nutrition | 1.000 | 76013090 | 511800 |
| GREER | MICHELE | HS | Kitchen Worker | School Nutrition | 1.000 | 76013090 | 511800 |
| IRVING | AMANDA | HS | Cook/Baker | School Nutrition | 1.000 | 76013090 | 511800 |
| LEGAGE | ANN | WS | Kitchen Manager | School Nutrition | 1.000 | 76013090 | 511800 |
| LI | YAN MEI | Ws | Kitchen Worker | School Nutrition | 1.000 | 76013090 | 511800 |
| LONEY | BETH | MS | Kitchen Worker | School Nutrition | 1.000 | 76013090 | 511800 |
| LYDICK | KARENA | HS | Cook/Baker | School Nutrition | 1.000 | 76013090 | 511800 |
| MANCHESTER | TERESA | EC | Kitchen Worker | School Nutrition | 1.000 | 76013090 | 511800 |
| REYNOLDS | JESSICA | WS | Cook/Baker | School Nutrition | 1.000 | 76013090 | 511800 |
| ROSSETTI | MARGARET | BP | Kitchen Worker | School Nutrition | 1.000 | 76013090 | 511800 |
| SAWYER | KRISTA | HS | Kitchen Manager | School Nutrition | 1.000 | 76013090 | 511800 |
| SHAO | TAI | WS | Cook/Baker | School Nutrition | 1.000 | 76013090 | 511800 |
| SHAW | KELLY | MS | Kitchen Worker | School Nutrition | 1.000 | 76013090 | 511800 |
| SHOREY | BRIDGET | MS | Kitchen Worker | School Nutrition | 1.000 | 76013090 | 511800 |
| WELCH | LINDA | HS | Kitchen Worker | School Nutrition | 1.000 | 76013090 | 511800 |
| WILEY | DEBORAH | WS | Kitchen Worker | School Nutrition | 1.000 | 76013090 | 511800 |
| WRIGHT | JOSEPH | MS | Kitchen Manager | School Nutrition | 1.000 | 76013090 | 511800 |
| ZAMBS | PAULINE | HS | Kitchen Worker | School Nutrition | 1.000 | 76013090 | 511800 |
| open position |  | MS | Baker | School Nutrition | 1.000 | 76013090 | 511800 |
| open positions |  |  | Kitchen Worker (HS, 2 WS, EC, PH) | School Nutrition | 5.000 | 76013090 | 511800 |



Scarborough Public Schools - FY24 Capital Improvements Budget
Leadership Council's Proposed Budget

| District-Wide Roofing |  |  | 74001771-570000 |  |
| :---: | :---: | :---: | :---: | :---: |
| MS |  | 500,000 | Restoration of multiple Middle School roof sections to mitigate leaks in the gym | High |
| Total 500,000 |  |  |  |  |
|  | District-Wide Exterior/Interior Finishes | 74001772-570000 |  |  |
| DW | Painting | 50,000 | Multiple projects district-wide; maintenance and restoration per recommended cycle: Restore hallways \& classrooms throughout the district as needed | Medium-High |
| Total |  |  |  |  |
|  | District-Wide Security \& Access Management | 74001787-570000 |  |  |
| DW |  | 50,000 | Add and replace security cameras; repair and upgrade doors and carded entry points | Medium |
| Total 50 50,000 |  |  |  |  |
|  | District-Wide Flooring | 74001791-570000 |  |  |
| MS MS | Floor replacement \& upgrades | $\begin{array}{r} 100,000 \\ 50,000 \end{array}$ | Replace crumbling grouted tile in Middle School lobbies \& locker rooms Install rubber flooring in Middle School cafeteria for greater wear and noise mitigation | Medium-High <br> Medium |
| Total 150,000 |  |  |  |  |
|  | District-Wide Building Envelope | 74001794-570000 |  |  |
| HS K-2 |  | $\begin{aligned} & 40,000 \\ & 25,000 \end{aligned}$ | Scheduled repairs and maintenance (repoint, caulk \& waterproof) for building exteriors: <br> Maintenance and restoration of High School masonry siding <br> Repair \& restoration of shingles at K-2 schools | High <br> Medium-High |
| Total $6 \mathbf{6 5 , 0 0 0}$ |  |  |  |  |
|  | District-Wide Grounds \& Site Maintenance | 74001805-570000 |  |  |
| DW | Pavement upgrades/fill cracks/striping | 50,000 | District-wide renovation of paved areas. Ongoing maintenance cycle through all school locations. | High |
| MS | Quentin Drive roadway | 50,000 | Repair potholes and crumbling pavement until full repaving can be scheduled | Medium-High |
| K-5 | Playground upgrades for ADA accessibility | 50,000 | Continue site work and upgrade equipment to improve play experience for all students | High |

Total

Scarborough Public Schools - FY24 Capital Improvements Budget
Leadership Council's Proposed Budget

## District-Wide HVAC

HS
EC
MS

DW


Total

## 74176800-573100

| 120,000 | Replace failing air conditioning unit on High School roof | High |
| ---: | :--- | :--- |
| 97,700 | Begin staged replacement of obsolete HVAC controls at K-2 (total est. cost \$300,000) | Med-High |
| 110,000 | Continue replacement of failing heat pumps at Middle School | High |
| 100,000 | Replace failing components district-wide | High |

427,700

## CAPITAL EQUIPMENT

| Facilities Support Equipment |  |  | 74176900-573100 |  |
| :---: | :---: | :---: | :---: | :---: |
| DW | Tractor | 57,600 | Commercial grade tractor with mowing and snowblowing attachments | Medium-High |
| WS | 3 floor machines | 25,000 | Scheduled replacement of 10-year-old Wentworth equipment | High |
|  | Total | Total 82,600 |  |  |
|  | DW Moveable Equipment /FF\& E |  | 74001792-573100 |  |
| DW | Furnishings replace \& renew | 150,000 | Regular scheduled replacement of aging furnishings as needed; ergonomic workstation upgrades. | Medium |
|  | 150,000 |  |  |  |
| HS Auditorium Equipment |  |  | 74001793-570000 |  |
| HS |  | 45,000 | Replace failing sound system in Winslow Homer Auditorium <br> (used for music programs, theater, presentations district-wide as well as rentals) | Medium-High |
|  | 45,000 |  |  |  |
| Athletics Equipment |  |  | 74001807-570000 |  |
| HS |  | 110,500 | Add fencing \& netting throughout Kippy Mitchell complex after turf/track renovation | High |
|  | 110,500 |  |  |  |
| TOT | ILITIES \& MAINTENANCE | 930,800 |  |  |

Scarborough Public Schools - FY24 Capital Improvements Budget
Leadership Council's Proposed Budget

## TRANSPORTATION DEPARTMENT 74001712-573600

TR \begin{tabular}{|l|l|l|l|}

\hline | School bus replacement purchase: |
| :--- |
| 384 -passenger buses at $\$ 135,261$ each | \& 405,783 \& | Maintain recommended vehicle replacement cycle for safe and efficient student transportation. |
| :--- |
| 30 buses in fleet with 10 -year useful life $=$ replace 3 per year. Significant inflationary cost increase. | \& | High |
| :--- | <br>

\hline
\end{tabular}

## TOTAL TRANSPORTATION FY24

## 405,783

| FY24 MAJOR CAPITAL BUDGET - BUILDING PROJECT | $137,500,000$ |
| :--- | ---: |
| FY24 MINOR CAPITAL BUDGET - CAPITAL IMPROVEMENTS | $2,956,583$ |
| TOTAL FY24 SCHOOL CAPITAL IMPROVEMENTS BUDGET | $\mathbf{1 4 0 , 4 5 6 , 5 8 3}$ |

PRIOR YEAR SCHOOL CAPITAL BUDGETS

| FY23 | Technology | 337,500 |
| :--- | :--- | ---: |
|  | Facilities | $1,450,000$ |
|  | Transportation | 525,783 |
|  | Total | $\mathbf{2 , 3 1 3 , 2 8 3}$ |
| FY22 | Technology | 165,000 |
|  | Turf Field | $1,900,800$ |
|  | Facilities | $1,226,601$ |
|  | Transportation | 346,500 |
|  | Total | $\mathbf{3 , 6 3 8 , 9 0 1}$ |
|  |  |  |
| FY21 | Technology | 249,070 |
|  | Facilities | $1,309,142$ |
|  | Transportation | 255,000 |
|  | Total | $\mathbf{1 , 8 1 3 , 2 1 2}$ |
|  |  |  |
| FY20 | Technology | 356,970 |
|  | Facilities | $1,814,400$ |
|  | Transportation | 269,700 |
|  | Total | $\mathbf{2 , 4 4 1 , 0 7 0}$ |


| FY19 | Technology | 359,230 |
| :---: | :---: | :---: |
|  | Facilities | 539,500 |
|  | Transportation | 340,000 |
|  | Total | 1,238,730 |
| FY18 | Technology | 309,200 |
|  | Facilities | 769,000 |
|  | Transportation | 318,000 |
|  | Total | 1,396,200 |
| FY17 | Technology | 230,955 |
|  | Facilities | 834,875 |
|  | Transportation | 315,000 |
|  | Total | 1,380,830 |
| FY16 | Technology | 873,475 |
|  | Facilities | 223,728 |
|  | Transportation | 316,248 |
|  | Total | 1,413,451 |
| FY15 | Technology | 648,500 |
|  | Facilities | 809,000 |
|  | Transportation | 328,653 |
|  | Total | 1,786,153 |


[^0]:    Sources:
    1 US Dept. of Labor - Bureau of Labor Statistics
    2 US Bureau of Economic Analysis = preferred measure of the Federal Reserve 3 US Dept. of Labor - Bureau of Labor Statistics

[^1]:    *Central Office Admins \& support staff (total of 22.15 FTE) do not have CBAs; wages \& benefits usually follow School Administrators.

[^2]:    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

