

Cost Center	Account Description	Origin	Question	Answer	
All	All	Health Insurance	Staff	Some departments have moderate or significant changes in the medical insurance line - what causes this?	Medical insurance budgets can fluctuate from year to year depending on the current staff insurance elections. Depending on the size of the department (3-4 staff), these fluctuations can appear quite significant on a percentage basis. The cost of providing single health care if approximately 50% of the cost of a family insurance plan. As a result, if a department of 4 changed from 4 family insurance policies to 2 family and 2 single policies, the budget would reflect a 25% reduction in medical insurance. We see a great deal of fluctuation in these lines with staff turnover and attrition which can result in significant changes from year to year.
All	All	Pension	Staff	Some departments, particularly smaller departments, have some significant fluctuations in pension/retirement budgets. Why is this?	Similar to fluctuations in medical insurance, with attrition and turnover the expenses associated with retirement can vary from \$0 for an employee declining any participation to 14%+ of the base salary if enrolled in both MainePERS (State Pension System) and a deferred compensation plan with an employer match.
Public Safety	Police Services - Patrol	Part-Time Pay - Higgins Beach	Staff	This line was increased by \$15,000 (+37.50%), why?	We were able to provide additional Reserve Officer coverage (+2 officers added to roster) to meet the needs of Higgins Beach. This amount also includes a 4.7% increase in the reserve officer hourly rate.
Public Safety	Police Services-Digital Evidence	Staff Full-time Regular Pay	Staff	This line shows a \$69,223 increase, what position is this?	The new civilian position for Digital Evidence Technician.
Public Safety	Police Services-Dispatch	PS Employee Training Costs	Staff	This line is increasing by 126%. Why the increase?	Requirements for new dispatchers to attend the academy for dispatcher certification training. One person to attend Tyler Connect conference, two people to Navigator conference.
Public Safety	Police Services-Dispatch	PD Recruitment and Testing	Staff	This has increased by \$5,925 (+790%), what has caused the sharp increase?	Increased demand to fill vacancies. Each dispatch candidate will now take a technical skills test. Candidates who receive a conditional offer will now take a psychological test, in addition to the background investigation, polygraph examination, physical examination and drug screening that was already being done.
Public Safety	Police Services-Patrol	PS Admin School/Conferences	Staff	This is increasing by \$4,000, why?	The increase is to cover costs for four administrative staff to attend training and conferences. Inflation has also affected tuition and other costs associated with training.
Public Safety	Police Services-Patrol	PD Full-time training costs in-service	Staff	This is increasing by \$6,500, why?	The increase covers the training costs for 42 sworn officers, non-sworn personnel, 18-week MCIA Academy, Drigo Safety Training Platform and PowerDMS FTO module.
Public Safety	Police Services-Patrol	PD Recruitment and Testing	Staff	This has increased by 200% (+\$4,000), why?	The increase is due to additional hiring processes in patrol requiring psychological/medical screenings.
Public Safety	Police Services-Patrol	PD Travel Expenses	Staff	This has increased by 60% (+\$3,000), why?	The increase covers travel expenses to out of state training. The increase costs for flights, hotels, etc.
Public Safety	Police Services-Patrol	Special Police Service Revenue	Staff	This has increased by 54% (+\$44,000), why?	The increase is due to the increase of the outside job rate paid to our full-time officers.
Public Safety	Police Services-Patrol	PD Training Overtime Pay	Staff	This has increased 35% (+\$15,585), why?	The increase is due to more personnel attending training and backfilling the patrol schedule. This also covers the Spring/Fall training weeks.
Public Safety	Police Services-MRO	MRO Pier Crane Maintenance	Staff	This is decreasing by 50% (-\$3,000), why?	The new cranes are under a one year warranty. We may need to add this back when the warranty expires.
Public Safety	Police Services-Patrol	PD Reserve Officer Part-time pay	Staff	This is increasing by 40% (+\$1,200), why?	Covers the \$1,000 stipend for Chaplain Dwayne Hopkins and 4.7% cost of living adjustment for Reserve Officers.
Public Safety	Police Services-Crossing Guard	PD Crossing Guard	Staff	Why is this line zeroed out?	Our longtime crossing guard, Gloria Beeler, has retired. We have informed the school department that we won't be filling the position in the fall. The MRO will assist until school year's end.
Public Safety	Fire Department - Admin	Employee recognition / Honor Guard	Staff	This is increasing 66.67% (+ \$2,000), Why?	This increase is to supply (4) new employees awarded in FY 24 with Class A uniforms per the CBA.
Public Safety	Fire Department - Admin	Utility	Staff	This is decreasing 29.9% or \$43,600 - why?	This is the total decrease of electricity service to our (5) Satellite neighborhood fire stations.. All individual decreases are listed in detail below. This Decrease represents an overestimation in FY24. Information available at budget season in FY24 lead us to believe electricity would increase from 19 cents/kwhr to 60 cents/kwhr.
Public Safety	Fire Department - Admin	Pine Point Utilities - Water	Staff	This is increasing 27.27% (+ \$300), Why?	This increase is the projected increase for water usage.
Public Safety	Fire Department - Admin	Dunstan Utilities - Water	Staff	This is increasing 29.73% (+ \$550), Why?	This increase is the projected increase for water usage.
Public Safety	Fire Department - Admin	Dry Hydrants	Staff	This is increasing 100% (+ \$1,000), Why?	This increase is for additional maintenance needs for our dry hydrants.
Public Safety	Fire Department - Admin	Extraction Tool Maintenance	Staff	This is increasing 36.36% (+ \$800), Why?	This increase is for projected maintenance needs on our vehicle extrication equipment.
Public Safety	Fire Department - Admin	Prouts Neck Utilities - Electricity	Staff	This is decreasing by 25% (+ \$6,000), Why?	This was overestimated in FY24 due to the potential for the increase in the cost of supply. The decrease reflects our projected electricity usage and projected cost of supply.
Public Safety	Fire Department - Admin	Pleasant Hill Utilities - Electricity	Staff	This is decreasing by 14.53% (+ \$1,700), Why?	This was overestimated in FY24 due to the potential for the increase in the cost of supply. The decrease reflects our projected electricity usage and projected cost of supply.
Public Safety	Fire Department - Admin	Pine Point Utilities - Electricity	Staff	This is decreasing by 38.46% (+ \$7,500), Why?	This was overestimated in FY24 due to the potential for the increase in the cost of supply. The decrease reflects our projected electricity usage and projected cost of supply.
Public Safety	Fire Department - Admin	North Scarborough Utilities - Electricity	Staff	This is decreasing by 54.55% (+ \$7,200), Why?	This was overestimated in FY24 due to the potential for the increase in the cost of supply. The decrease reflects our projected electricity usage and projected cost of supply.
Public Safety	Fire Department - Admin	Dunstan Utilities - Electricity	Staff	This is decreasing by 53.85% (+ \$21,000), Why?	This was overestimated in FY24 due to the potential for the increase in the cost of supply. The decrease reflects our projected electricity usage and projected cost of supply.
Public Safety	Fire Department - Rescue	Proposed Positions	Staff	This is decreasing by 43.5% (- \$77,000), Why?	Our request is to fund (4) new full time positions for 1/4 of the FY rather than 1/2 of the FY.
Public Safety	Fire Department - Rescue	Cell Phone Stipends	Staff	This is increasing 40% (+ \$1,360), Why?	This is to fund the cell phone stipends, as part of the CBA, for (4) new employees awarded in FY 24.
Public Safety	Fire Department - Rescue	FT Clothing/Uniform Stipend	Staff	This is increasing 40% (+ \$5,040), Why?	This is to fund the full time clothing/uniform stipends, as part of the CBA, for (4) new employees awarded in FY 24.
Public Safety	Fire Department - Rescue	Professional Dues and Licenses	Staff	This is decreasing by 100% (- \$2,750), Why?	We no longer have a membership with the Maine Firefighters Association.
Public Safety	Fire Department - Rescue	Vehicle Maintenance - Parts	Staff	This is increasing 25% (+ \$3,000), Why?	This is based on trends in vehicle maintenance from FY24.
Public Safety	Fire Department - Rescue	Equipment Maintenance - Oxygen	Staff	This is increasing 33.33% (+ \$1,000), Why?	Our oxygen use has increased as the EMS call volume has increased.
Public Safety	Fire Department - Fire Suppression	Day Firefighter Pay	Staff	This is decreasing by 5.2% (- \$57,858), Why?	The decrease represents Day Firefighter hours that have been converted to full time hours.
Public Safety	Fire Department - Fire Suppression	Call Fire Fighter Training Pay	Staff	This is increasing 15.05% (+ \$5,480), Why?	The increase is due to additional training requirements and hours spent training for the call firefighters.
Public Safety	Fire Department - Fire Prevention	Fire Prevention Training	Staff	This is increasing 39.6% (+ \$594), Why?	The increase allows for training for the part time inspector as well as for the Deputy Chief in charge of inspections and prevention.
Public Safety	Fire Department - Fire Prevention	Cell Phone Stipends	Staff	This is increasing 100% (+ \$600), Why?	The increase is for a cell phone stipend for the part time inspector.
Public Safety	Fire Department - Fire Prevention	Vehicle Expense, Mileage	Staff	This is increasing 50% (+ \$500), Why?	This increase covers the EZPass increase for the Deputy Chief in charge of inspections and prevention.
Community Services	Grounds/Facilities Maintenance	Organics - Athletic Fields	Staff	This is decreasing \$30,000, why?	These funds have been reallocated and divided into four of our park contracted services accounts to offset contracted mowing expenses.
Community Services	Grounds/Facilities Maintenance	Contract Services	Staff	This is increasing \$74,500 - what additional services are being contracted?	There is an \$8,000 increase to the Eastern Trail line to offset ongoing repair challenges as well as materials \$ to make needed improvements to the trail surface. Increase funding allocation dedicated for the use on contract mowing in four of our outside parks. The total division increase is \$65,900 of which \$29,800 is associated with wage and benefit increases.
Community Services	CS HUB	General	Staff	What is the total cost of the HUB lease?	The HUB lease for FY 25 is \$165,707 (lease & insurance), \$113,201 (staffing costs), \$36,800 (utilities), \$29,800 (facilities supplies and services), \$6,000 (materials and supplies). Note: if funds were removed, a % of funding would still need to be allocated as they were previously allocated in other areas of the budget prior to facility lease.
Community Services	CS HUB	Full-Time Pay	Staff	Creation of full-time position within the HUB budget?	We were unable to fill numerous allocated part-time positions and on-call positions, creating pressure on full-time staff and reducing their impact to the department. In order to keep the operation moving and to not reduce services, we converted part-time staff position(s) into a single full-time front desk position. All the necessary funding to make this conversion came from within the FY 24 budget and based on adjustments made within the FY25, shows no increase as a result of this position.
Community Services	Child Care	Leases Land	Staff	This is increasing \$5,000 - what space is this rent for?	This is the rent paid to the School Department for our leased Child Care space and custodial services during our Child Care programs.
Community Services	Child Care	Part-time Pay	Staff	The part-time pay is increasing nearly 50%, has there been an increase in staff?	This program is operated by part-time staff. Over the 2023-24 school year the program has filled its roster of 15 students and is filled for the 2024-25 school year. To manage this program appropriately, we've acknowledged the need for additional staffing. The increase in our funding request, reflects an additional 20 hour per week counselor as well as wage increases to our existing two program leaders. This program runs in the black and will do so during the 2024-25 school year as well.
Community Services	Summer Day Camp	Part-time Pay	Staff	Part-time pay is increasing 30% - what is the justification for the increase?	There are numerous factors for the proposed increase: 1) increase hourly wages 2) increased number of staffing needed, based on staffing availability and 3) increase enrollment. We had 301 campers enrolled last summer and to date we have 338 campers enrolled with the potential for a handful more.
Community Services	Adult Programs	Contracted Programs	Staff	This is increasing 1100%, or \$5,500 - what is the justification and is there associated revenue?	Master Plan goal to increase adult program options available. We increased the number of programs offered which results in the \$5,500 operational expense, but we have an estimated \$10,000 revenue increase to offset this operational expense - plus.
Town Clerk	Elections	New Equipment	Staff	This figure is increasing by 1,300% (+\$4,650) - can you speak to what equipment is required?	Additional election safety equipment (crowd control stanchions, signage, gates, etc.) and replacement of the 30+ year old equipment that is falling apart.
Town Clerk	Town Clerk's Office	Advertisements	Staff	This is increasing 57% (\$4,000) - why?	The newspaper has increased the cost of required legal advertisements.
Facilities	Municipal Building	Miscellaneous Maintenance	Staff	This figure is increasing from \$1,600 to \$76,500 (5,000%) - what are these funds intended for?	There is a proposed \$75,000 increase for "Emergency Funds" to be used in case of an emergency facility repair, not funded in the active budget cycle. These funds would be available to be allocated to all Town owned facilities with final approval from the Town Manager. We are seeing an increase in falling equipment and structures needing repair. With a lack of a dedicated funding source, these repairs and/or replacements get pushed off or have a "band-aid" applied, ultimately costing the Town more and reducing the level of service to the Community or interfering with Town staff's ability to do their job.
Facilities	Oak Hill Professional Building	Utility - Gas/Electricity	Staff	The budget for natural gas is being reduced by \$38k and the budget for electricity is being increased by \$75k - can you explain this shift?	This adjustment is a true reflection of the individual utility costs at Town Hall as result of ongoing Tr-Gen complications and failures. There is only one meter that records power usage at Town Hall and the PSB, a second meter will be installed this summer to aid in usage tracking. Within the PSB budget their is \$50,000 to offset the total volume of electricity consumed by both buildings.
Facilities	Oak Hill Professional Building	Part-time Pay	Staff	The funding for the part-time pay line is being eliminated, why?	The lease with the current tenant was negotiated last year. As a part of the new terms, the tenant assumed responsibility for the custodial needs of the commercial office spaces.
Facilities	Oak Hill Professional Building	Utility Heating Fuel	Staff	This line is being increased by nearly 43% - why?	We under budget this line in the FY24 budget, causing the \$3,000 increase to FY25. These operational expenses are recovered through our lease agreement and get reimbursed to us by the tenant.
HR/GA	Human Resources	Overtime	Staff	This line is being increased by 233% (\$3,500), why?	Cost of short term housing/shelter options (i.e. motel continues to have inflation of costs)
HR/GA	Public Health and Welfare	General Assistance - Emergency Housing	Staff	This is increasing \$38k - can you give some background?	Short term emergency shelter/housing solutions to include motel rooms continue rise in pricing per night and week. There is an increase in individuals accessing general assistance for emergency shelter/housing. Scarborough residents can not access Homeless Services Shelter in Portland. Increase. There has been significant increase of New Mainer, accessing emergency, housing and shelter options.
HR/GA	Public Health and Welfare	General Assistance - Housing	Staff	This line is also increasing by \$5k - can you provide some additional background?	Similar to above - the cost of rent in Scarborough that general assistance helps with continues to have inflation. There has been an increase in individuals accessing general assistance for support in housing assistance, specifically with the New Mainer population.
HR/GA	Public Health and Welfare	Non-General Assistance Discretionary Account	Staff	This appears to be a new line item for non-GA expenses... what is the funding intended for?	This line item is intended to help community residents in an emergency situations where general assistance may not be able to help them. The ultimate goal of this fund would be to financially support a resident in a situation that is going to further their own stability and continuity- for example: a resident whose pipes froze as burst- this resident is not eligible for general assistance but this fun people potentially pay for a plumber to get the pipes back up to par to ensure this resident had running water/heat source. This ensures the resident is able to stay in their stable housing I do not believe this can be reimbursed
HR/GA	Public Health and Welfare	Non-General Assistance Discretionary Account	Staff	Will this be reimbursed by the State?	In FY24, the Finance Director did not realize that the school budgeted a portion of the audit fee. The FY25 budget reflects the Town allocation of the audit fee rather than the entire audit fee. Yes, the Town has a 5-year contract with the audit firm. The combined Town/School audit fee reflects the contracted amount.
Finance	Finance	Audit	Staff	This line item decreased by \$32,500, or 37%. Why? Does the Town have contract with our auditor?	The part-time Finance Clerk has been upgraded to a full-time position. The position, when filled, will train with another Finance Clerk who has announced their retirement effective 12-31-24.
Finance	Revenue/Registration Office	Part-time Pay	Staff	Part-time has been eliminated - why is this?	Assessing-Contracted Services budget was higher in FY24 due to the Revaluation. Non-Reval Years Require far less funds for such services.
Assessor	Assessor's Office	Contracted Services	Staff	This item has been reduced 67% or \$15,000, what contracted services are no longer expected?	Assessing-Postage budget was higher in FY24 due to the Revaluation. Non-Reval Years Require far less mailings/notices, and thus less funds for postage.
Assessor	Assessor's Office	Postage	Staff	This item has been reduced 75% or \$15,750, is the postage from FY24 related to the property revaluation?	This is primarily due to a number of multi-year maintenance contract coming due in FY25, including support for a critical core switch, our message archive and new larger firewalls. Additionally, we have right-sized our break/fix budget to accommodate the increase in equipment resulting from additional staff and remote services during the pandemic (e.g., laptops, web cameras, A/V equipment).
MIS	Management Information Systems	Hardware Maintenance	Staff	This line is increasing 26% or \$35,000, why?	Within the last year, we implemented several new solutions to replace systems being sunset by vendors, create efficiencies within departments, and provide enhanced delivery channels to our constituents. These applications include Computer Aided Dispatch and Core system for Public Safety, Online Permitting system for Planning, eHealth Records system for Community Services, Cashiering to enable online payments, Budget Analysis, and GASB tracking software for Finance, and Scheduling/training/asset management for Public Safety. Additionally, an increasingly complex cybersecurity landscape with intensifying ransomware, phishing, supply chain, and other attacks has pushed us to license several solutions critical to our cybersecurity posture.
MIS	Management Information Systems	Software Maintenance	Staff	This line item is increasing \$383k, or 66%, why?	There is no real "norm" for this line item, it is entirely dependent upon department needs - whether they have new staff, need equipment to accommodate new applications, business processes, and regulatory mandates or wish to replace equipment out of our regular replacement cycles. Scheduled cyclical replacement also factors into this line item - for example, this year we will be conducting a wholesale replacement of desktops town-wide, so any department requests for desktops were rolled into that project. We also have moved initial requests for new applications to the individual department CapEx budgets, with the ongoing annual maintenance moving to IT's OpEx in subsequent years.
MIS	Management Information Systems	Dept. Requests Software/Hardware	Staff	In contrast to increases in the hardware/software maintenance lines which are increasing substantially, this line is decreasing substantially 71% or \$32,250 - is there a relationship between these items? What is the explanation for this decrease?	This is a partnership program with the state Parks & Recreation Association. We sell local amusement park tickets at a reduced rate to our patrons and we receive \$1.00 per ticket sold. There is a direct revenue offset based on the number of tickets sold, plus \$1.00 each.
Community Services	Community Programs	Ticket Purchases	Staff	This item is increasing 33% or \$5,500, what is this expense for? Is there an offsetting revenue?	Over the past few years we have increased our "Community" programs offered, some are free to the public and others have a minimal charge. With an increase in offerings and an increase in overall expenses to deliver the same programs an operational expense increase is needed. During COVID we lost a lot of our offsetting donations received. Presently we estimate \$15,000 in offsetting revenue for FY 25.
Community Services	Community Programs	Special Events	Staff	This item is increasing 66% or \$10,000 - are there specific events we plan on offering? Are there associated revenues?	The \$20k decrease is a result of only running one ski bus on Tuesday this season rather than two. It was just too difficult to safely manage 100 Wentworth age students at the Mountain. The \$15k increase in another Youth Contracted Service line is a result in an increase in program offerings and an increase charge to participate. These programs are offered through a contract agreement with outside agencies or individuals. There is also an offsetting increase to the associated revenue projection.
Community Services	Youth Programs	Contracted Programs	Staff	One item is decreasing \$20k while another line is increasing \$15k - can you explain the distinction?	
Community Services	Adult Programs	Contracted Programs	Staff	This line is increasing \$5,500, or 1100%, what are the additional programs we are looking to add?	Answered Above



