

TOWN OF
SCARBOROUGH, MAINE

FY2027

TOWN OF SCARBOROUGH
PROPOSED BUDGET

General Fund & Capital Budget

Presented by Thomas J. Hall | April 1, 2026

Table of Contents

TOWN MANAGER TRANSMITTAL LETTER

Town Manager Transmittal Letter 1

INTRODUCTION

Organizational Chart 4
Elected Officials & Staff 5
Demographics & Statistics 6
Growth Statistics 7

GUIDE TO THE BUDGET

Budget Introduction 9
Key Budget Metrics 13
Tax Rate Computation 18
Budget in Brief 20
Budget Process 27
Budget Calendar 28

REVENUE & BUDGET LINE ITEMS

Municipal Operating Budget Summary 29
Department Highlights 30
Executive 31
Community Services 39
Engineering & Technical Services 49
Finance/Assessing 53
Fire 60
Human Resources 67
Planning & Code Enforcement 71
Police 76
Public Works 84
Technology & Information Services 91
Library 95
SEDCO 98

CAPITAL IMPROVEMENT PLAN (CIP) SPREADSHEETS & NARRATIVES

Total Projected 5-Year....101
Executive....108
Community Services....110
Engineering & Technical Services....113
Fire....116
Planning & Code Enforcement....117
Police....118
Public Works....119
Technology & Information Systems....122
School Department....124

EXHIBITS

Proposed Staffing Investment....128
Opportunities for Additional Investment....131
Use of TIF Revenues....134
Capital Assets Over $100,000....138
5-Year Fund Balance History & Projections....145
Tax Rate Computation Sheets....146
Town Revenue Detail....149
Town Line Item Detail....155

SCHOOL DEPARTMENT

School Budget & Detail....191
School Budget Appendix....328

TOWN OF
SCARBOROUGH, MAINE

TRANSMITTAL LETTER

Town Manager Transmittal Letter



Budget Transmittal Letter

March 26, 2026

Honorable Members of the Scarborough Town Council,

Please accept the proposed Town and School General Fund and Capital Budgets of the Town of Scarborough for Fiscal Year 2026/2027. Our past budget efforts made strategic investments that resulted in modest tax rate increases, and we strive to maintain this consistency and predictability this year as well. This budget proposal contains very few new investments; rather, it serves to recognize and absorb the fiscal impact of past investments in staff while also preparing for the future costs related to the School Building Project. I am pleased that our community has again affirmed the mix and level of municipal services we offer and this proposed budget preserves all levels of service.

This Budget Transmittal provides a broad overview of the components of the budget proposal. I encourage a complete review of the full budget document, as it provides additional details on each component and provides a high-level, yet comprehensive overview of the Town's financial picture and priorities.

FY27 Budget Summary

Accounts for:	FY2026 Gross	FY2026 Net	FY2027 Gross	FY2027 Net	$ Net Change	% Net Change
Municipal	49,677,211	23,599,699	53,752,083	25,239,614	1,639,915	6.95%
Education, all areas	73,828,829	60,188,729	79,296,622	64,964,392	4,775,663	7.93%
County	3,989,800	3,989,800	4,353,544	4,353,544	363,744	9.12%
Capital - School & Town	11,315,732	223,000	26,234,940	60,000	(163,000)	-73.09%
TIF's	4,972,191	4,972,191	5,394,479	5,394,479	422,288	8.49%
Other *	2,578,123	(2,674,047)	2,868,580	(2,644,593)	29,454	1.10%
Totals	146,361,886	90,299,372	171,900,248	97,367,436	7,068,064	7.83%

* Includes CEAs, Overlay, Senior Property Tax Relief, Homestead, BETE and MRS.

Staff costs continue to be ***budget drivers*** for the School and the Town as we absorb the financial impact of collective bargaining agreements (CBAs) and new staff investments in recent years. Personnel costs represent 81.1% and over 65% of the School and Town's operating budget respectively. Similarly, health insurance costs are increasing at a rate of 11% for the Town and 14% for the School, though this is an "Item in Motion" for the School Department.

The ***Town budget*** largely looks to maintain level services, with the exception of three modest (but strategic) investments in staff, involving the conversion of part-time positions to full-time. This approach is deliberate as we recognize the need to absorb the financial impact of recent investments in existing staff and acknowledge that we need to experience full employment before further expansion. The FY26 budget included the addition of 16 new FTEs, predominantly in Public Safety, resulting in a 12.5% increase in the division and equating to an additional $2.33M to cover new costs. Driven by increased staff costs for new positions and health care, the Town gross budget is increasing by 8.2%. However, with the availability of Tax Increment Finance (TIF) district revenues to offset operational expenses and pay existing debt service, the net operating budget for the Town is 6.95%.

The ***School budget*** is proposing new investments in Special Services staff to meet student needs and new state/federal requirements, as well a new Pre-K program. In addition, significant resources are included to meet the financial requirements of a collective bargaining agreement with the Educational Support Staff. When these new investments are combined with maintaining level services elsewhere, it results in a gross budget increase of 7.57%. At the same time, General Purpose Aid for Education has increased negligibly, resulting in a net operating budget increase of 7.88%. A complete overview of the school budget request can be found in this budget document in Sections 7 and 8.

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. As a result of the recent revaluation, Scarborough's valuation increased at a faster rate than other municipalities. Moreover, due to the higher personnel expenses and the loss of revenue for the County jail, our portion of the County budget is increasing by 9.83%.

Non-property tax revenues remain strong with increased Excise Tax and Municipal Revenue Sharing and at least consistency with General Purpose Aid to Education. User fees for EMS services and the majority of Community Services continue to offset taxpayer support.

This budget proposal continues the practice of maximizing the use of ***TIF revenues*** by offsetting operational and capital costs. The FY27 budget proposal uses approximately $5.8M in TIF revenues to offset operational expenses, pay existing debt service, and cover capital expenses that would either need to be bonded (financed) or appropriated (see Exhibit 3). The use of TIF revenues is a key lever to manage the impact on the tax rate and can also be used as a means to fund further investments. The tax shifts benefits of TIFs are realized through increased General Purpose Aid to Education and Municipal Revenue Sharing as well as lower County taxes.

This proposal includes a ***Capital Budget***, with funding requested for the first year of the five-year Capital Improvement Plan. Through the years we have made a concerted effort to transition recurring items into the operating budget (such as the annual purchase of police vehicles) and this CIP proposal continues that practice. Beyond the predictable equipment replacement requests, the notable projects this year include Scottow Hill Road repair (in the event grant funding is not secured), the reconstruction of East Grand Avenue, and a significant upgrade to the Town's communications system, which ultimately requires voter approval. In an effort to reduce borrowing costs, we have programmed the use of TIF revenues or appropriations to cover capital costs where appropriate.

Much of our capital investments are funded with long-term general obligation bonds. One of the major factors relates to interest costs. Interest costs can be reduced with favorable bond ratings. The Town has demonstrated fiscal prudence and discipline and as a result has steadily increased the Unassigned Fund Balance (see Exhibit 5) which results in better bond ratings. The value of this discipline and prudence is best demonstrated in the fact the Town is considered "Investment Grade" resulting in a ***bond rating upgrade*** from Moody's Ratings to Aa2 and recently affirmed in January 2026. These efforts have positioned the Town well in anticipation of the School Building Project.

The ***Total Net Budget,*** the amount to be raised through property taxes, is increasing by 7.83%, which when considered in historical context, is not an abnormal starting point. For comparison, the average net budget increase for the last five years at the time the budget is proposed is 7.26%.

When additional valuation of the Town is considered, the proposed budget suggests a **5.97%** increase in the tax rate. The Town Council provided a budget goal of 0% on the tax rate, which is challenging given the realization of the full cost of 16 new FTEs, double-digit increases in health insurance costs, and an overall increase in personnel costs. 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. Based on our track record, I am confident that through thoughtful dialog and consideration the budget will ultimately reach an acceptable level.

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. I would be remiss not to acknowledge the efforts of the senior staff in their thoughtful preparation of their budget requests. I particularly recognize the efforts of the budget team that consists of Tody Justice, Liam Gallagher, Norm Kildow, and Allison Carrier for their excellent contributions to this budget document.

Respectfully Submitted,

Thomas J. Hall
Town Manager

TOWN OF
SCARBOROUGH, MAINE

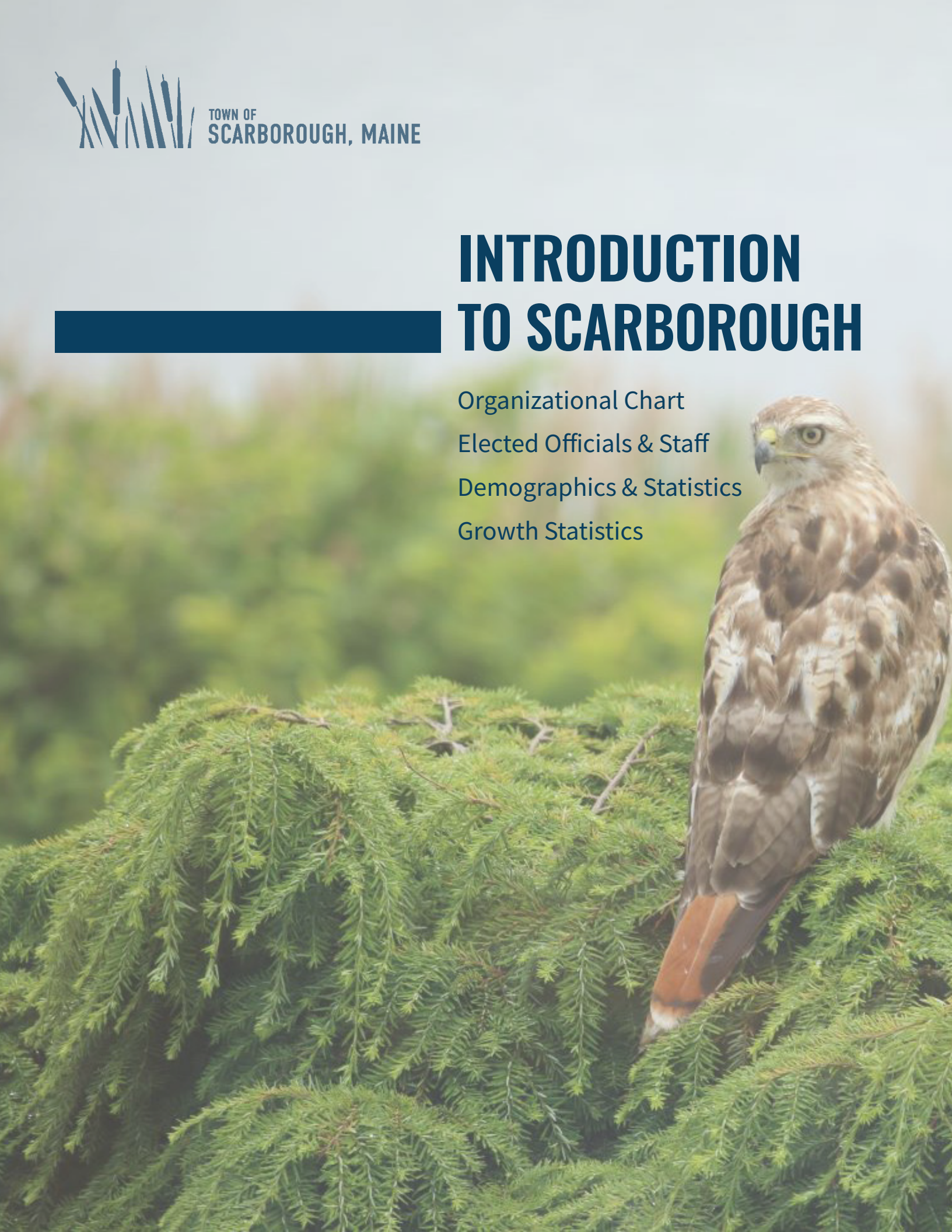
INTRODUCTION TO SCARBOROUGH

Organizational Chart

Elected Officials & Staff

Demographics & Statistics

Growth Statistics



Organizational Chart

CITIZENS OF SCARBOROUGH



TOWN COUNCIL

Cory Fellows, Chair
Larry Cain, Vice Chair
Jon Anderson
Scott Doherty
Bill Donovan
Michelle Hayes
Karin Shupe



Town Manager
Thomas J. Hall



Superintendent
Diane Nadeau

Assistant Town Manager
Human Resources Director
Liam Gallagher

Community Services Director
Nick Cliche

Finance Director
Norman Kildow

SEDCO
Karen Martin

Town Assessor
Deanne Vail

Fire Chief
Rich Kindelan

Public Library
Chip Schrader

Engineering & Technical Services
Angela Blanchette

Information Systems
Jennifer Day

Planning Director
Autumn Speer

Police Chief
Mark Holmquist

Public Works Director
Doug Howard

Town Clerk
Kristen Barth

Officials & Staff

2026 Scarborough Town Council
Cory Fellows, Chair
Larry Cain, Vice Chair
Jon Anderson
Scott Doherty
William Donovan
Michelle Hayes
Karin Shupe

Municipal Appointed Officials
Thomas J. Hall, Town Manager
Deanne Vail, Assessor
Bernstein Shur, Legal Counsel

Municipal Senior Staff
Kristen Barth, Town Clerk
Liam Gallagher, Assistant Town Manager/Human Resources Director
Norman Kildow, Finance Director
Richard Kindelan, Fire Chief
Mark Holmquist, Police Chief
Autumn Speer, Director of Planning and Code Enforcement
Angela Blanchette, Director of Engineering and Technical Services
Nick Cliche, Community Services Director
Jennifer Day, Information Systems Director
Douglas Howard, Public Works Director

Partner Agency Senior Staff
Chip Shrader, Scarborough Public Library Director
Karen Martin, SEDCO Executive Director
David Hughes, Scarborough Sanitary District Director

2026 Scarborough Board of Education
Shannon Lindstrom, Chair
Frayla Tarpinian, Vice Chair
Charlotte Jacobs
John Kelleher
Jillian Trapini-Huff
Crescencia Maurer
Mitchell Rockenstire

School Department Appointed Officials
Diane Nadeau, Superintendent of Schools

School Department Senior Staff
Ray Grogan, Assistant Superintendent
Katie Vetro, Director of Curriculum & Assessment
Chris Rohde, Director of Special Services
Nicole Benham, Assistant Director of Special Services
Kate Bolton, Director of Business & Finance
Todd Jepson, Director of Buildings, Grounds & Facilities
Peter Esposito, Director of Food Services
Nathan Theriault, High School Principal
Sarah Blaisdell, High School Assistant Principal
Mike LeGage, Director of Athletics & Activities
Kathy Tirrell, Middle School Principal
Chris Murphy, Middle School Assistant Principal
Kelli Crosby, Wentworth School Principal
Gabrielle LaPerriere, Wentworth School Assistant Principal
Allison Wilson, Eight Corners School Principal
Jennifer Humphrey, Pleasant Hill School Principal

Demographics

Community Profile

Date of Incorporation:	1658
Total Square Land Miles:	47.61

Population

2010 Decennial Census:	18,919
2020 Decennial Census:	22,135
2024 Annual Estimate:	24,010

Population Characteristics (2024 ACS)

Under 18:	16.6%
65 and Older:	24.7%
18 and Older:	83.4%
Under 5:	2.9%
5 – 19 Years Old:	15.5%
20 – 44 Years Old:	26.4%
45 – 64 Years Old:	30.5%
Median Age:	48.8
Median Household Income	$133,558
Reported Median Home Value	$551,900

% of Population age 25+ with at least

High School Diploma/GED	98.7%
Bachelor's Degree or Higher	57.6%

Average Commute Time to Work (Minutes)

2010 ACS Commute	20.2 Minutes
2024 ACS Commute	19.4 Minutes
Employed Workers 16+	12,532
Working from Home	24.6%

Housing 2024 ACS

Number of Households	9,972
Number of Housing Units	11,097
People Per Household	2.29

Scarborough Business Profile #

of Establishments (QT 3, 2025)	1,383
Resident Labor Force (July 2025)	14,018
Unemployment Rate (July 2025)	2.0%
Wage & Salary Jobs (QT 3, 2025)	18,764
Wage & Salary Jobs (QT 3, 2020)	16,017
Wage & Salary Jobs (QT 3, 2019)	16,632
Largest Economic Sector	Healthcare

Major Employers

Hannaford
Maine Health
Abbott
U.S. Postal Service
Costco
Walmart
Cabela's
Piper Shores
Johnson & Jordan, Inc.

Climate

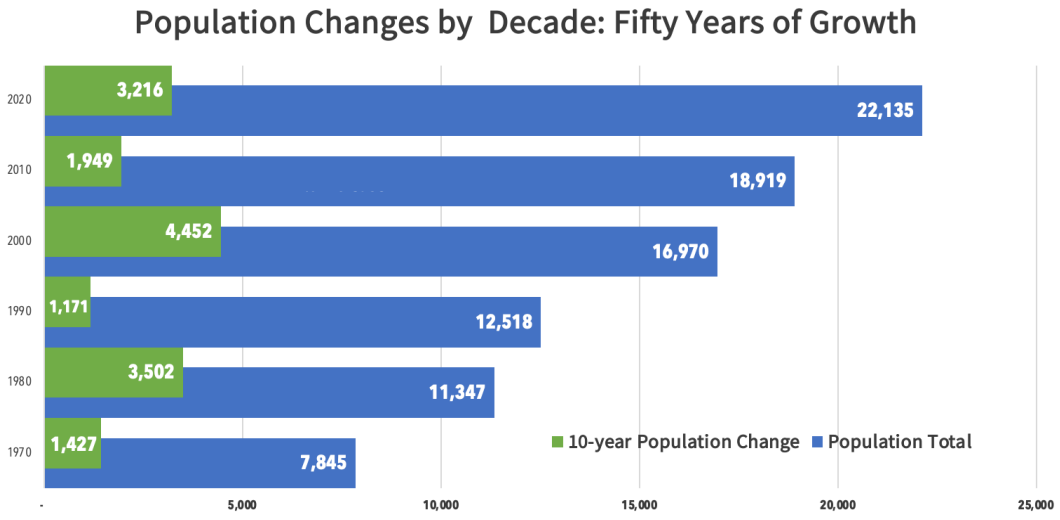
Average High Temperature (July)	80°
Average Low Temperature (Jan)	14°
Average Precipitation Range	3-5"

Sources

U.S. Census Bureau (2010 & 2020) Census
20234PEP
American Community Survey 2024 (5-Year Estimates)
Maine Department of Labor
NOAA

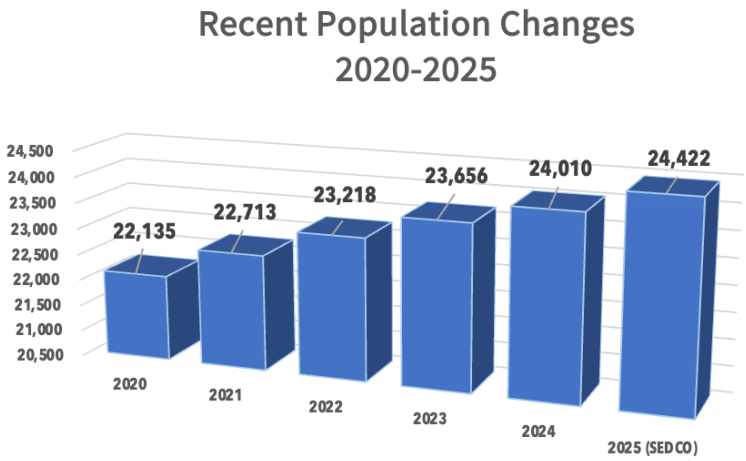
Compiled by SEDCO

Scarborough By the Numbers: Selected Statistics

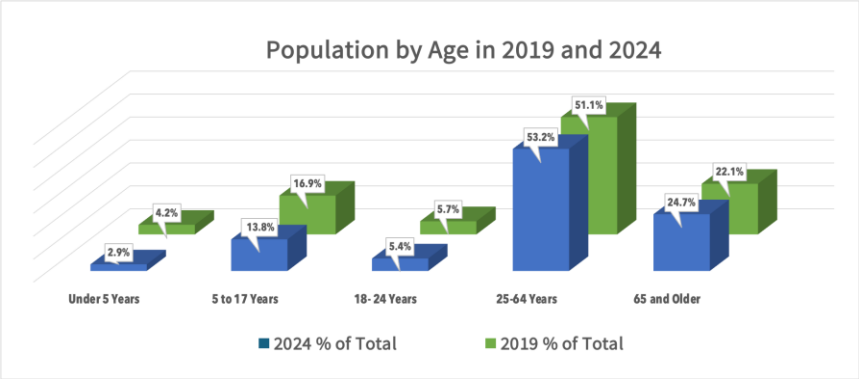


Population Trends

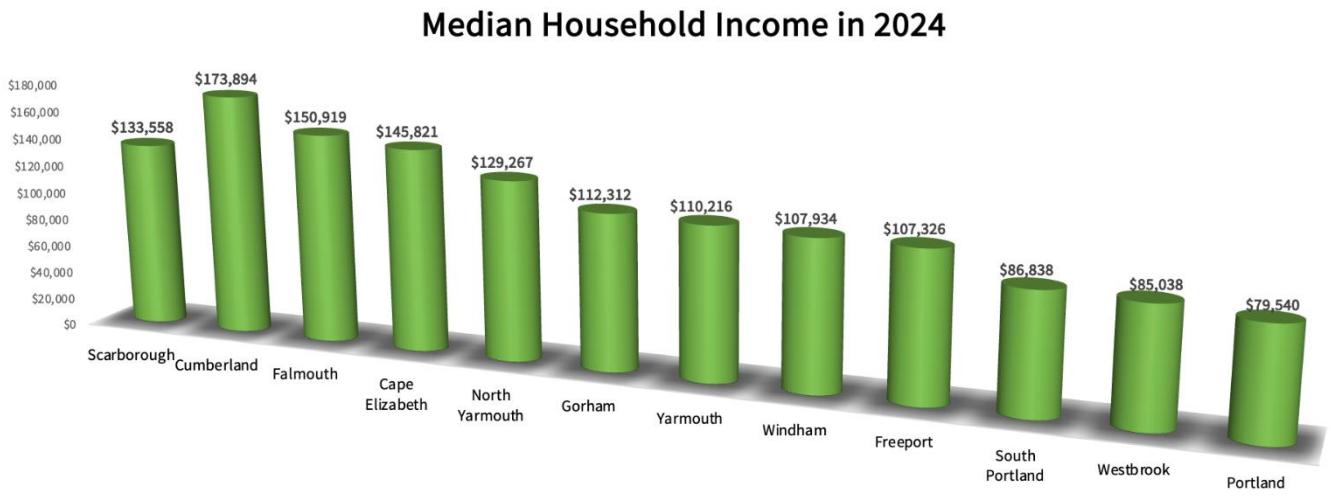
1) Growth in population for first five years of current decade was 1.99% per year, or 10.3%, from 2020 to 2025.
2) This rate of growth is faster than the previous decade (1.58%) but slower than the period between 1990 and 2000 (3.09%).
3) Population by age continues to show an increasing percentage in the 65 and over age bracket.
4) School aged children (aged 5 to 17) dropped from 16.9% of population in 2019 to 13.8% of population in 2024.
5) The median age of the population continues to increase, from 48.1 in 2019 to 48.8 in 2024.



SEDCO used local Assessing Data and Building Permits for 2025 estimates

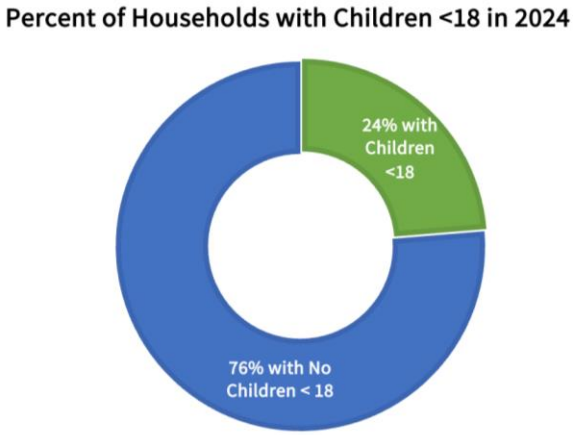


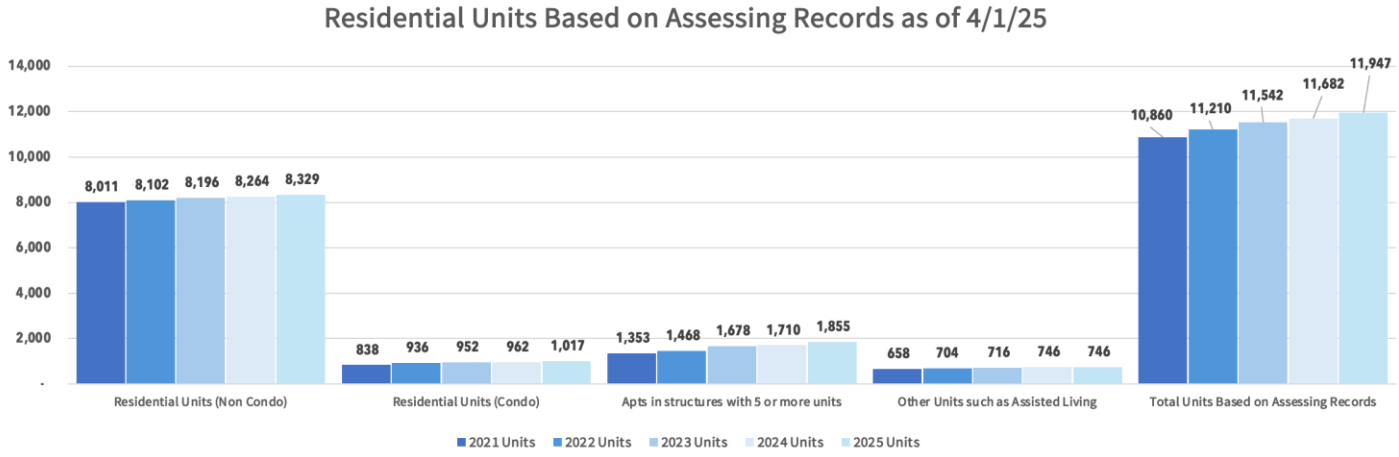
48.8
Median Age in 2024



Housing Trends

1) Scarborough had the 4th highest 2024 Median Household Income in Cumberland County.
2) 39.2% of all households have at least one person 65 or older in 2024.
3) 24% of households have children under 18 in 2024. 76% of households have no children under 18.
4) Commercial apartments make up 15.5% of all existing units in April 2025, according to Assessing records, up from 12.5% in 2021. Commercial apartments are defined as rentals in structures of 5 or more units per structure.
5) 77% of all households are owner-occupied in 2024.





Sources: Census Decennial Counts, Census Population Estimate Program for 2021, 2022, 2023 & 2024. Census American Community Survey (ACS) for Age and Housing Characteristics, SEDCO for 2025 population estimates, and Assessors records for Residential units as of April 1, 2025.

TOWN OF
SCARBOROUGH, MAINE

GUIDE TO THE BUDGET

Budget Introduction

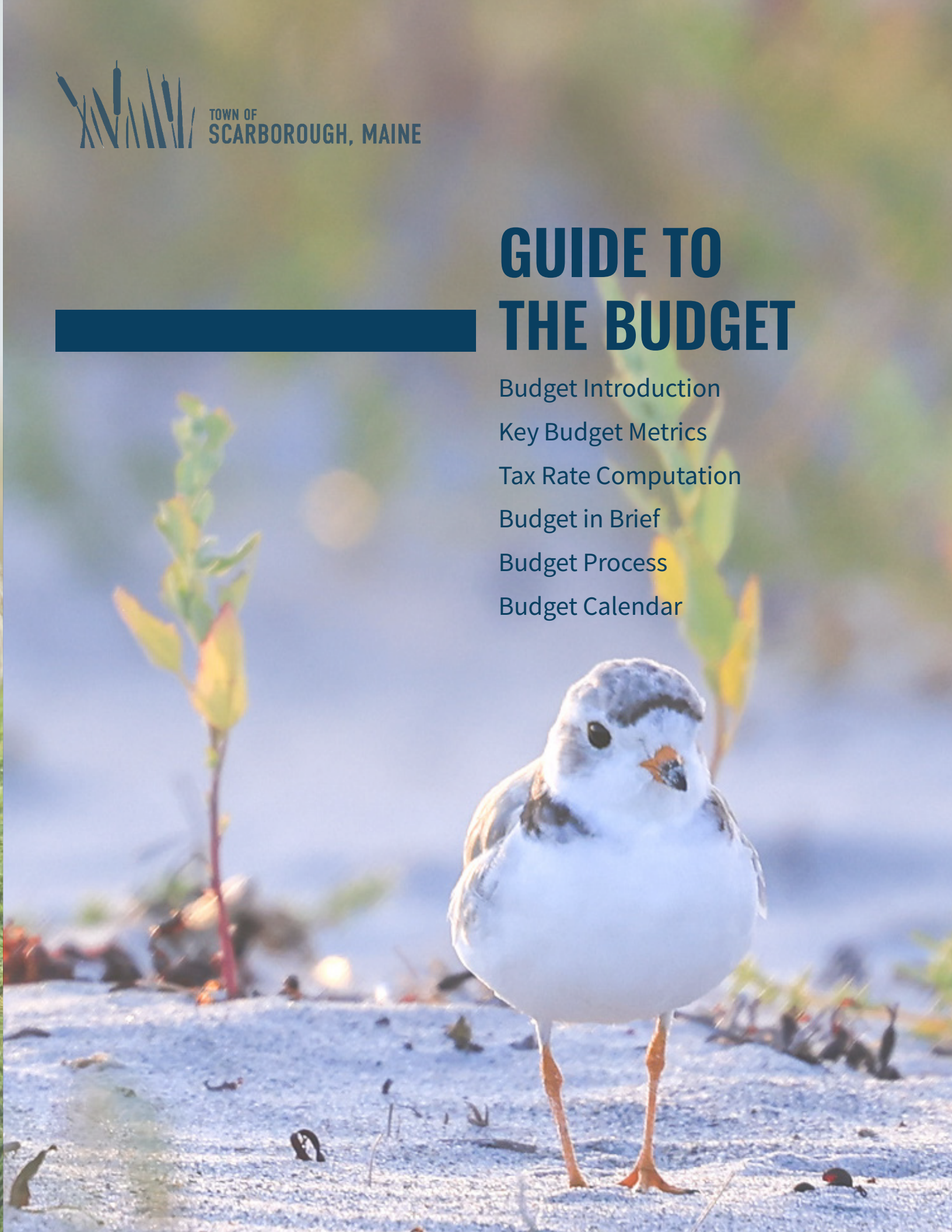
Key Budget Metrics

Tax Rate Computation

Budget in Brief

Budget Process

Budget Calendar



Budget Introduction

The Fiscal Year 2027 (FY27) budget is presented with a number of considerations, and some recent context, in mind. The proposed budget has been crafted to be cognizant of the following:

- The Town remains in a strong **overall financial position**
- The future budget impact of voter-approved investments in the school building solution
- The prioritized delivery of dependable and high value **essential services** and **education**
- The awareness and careful monitoring of volatile essential goods, such as fuel and utilities
- Limiting **new investments** to strategic, value-added investment

Strong Financial Foundation: Reaffirmed Credit Rating & Stable Fund Balance

The Town has successfully made significant strides over the last few years to improve our financial position. These efforts have established a solid financial foundation for us as we've secured a stable fund balance and upgraded credit rating.

The Town Council amended the Financial and Fiscal Policy in 2024 to raise the minimum fund balance to 10% of the prior year's budgeted operating expenses. Unassigned fund balance is the amount of the budget left unallocated toward specific expenditures in the year ahead. Per the last municipal audit, the Town's unassigned fund balance increased to $18,818,073. This is up almost $3 million from 2024, and nearly $8 million from 2022. This amount is equal to 16.9% of the prior year's budgeted operating expenses.

This increase in unassigned fund balance was the single most significant reason for the Town's 2025 credit rating increase from Aa3 to Aa2 from Moody's. Bond ratings were reaffirmed in 2026 and remain "investment grade". The Town has received high marks for governance (G-1). The credit opinion provided by Moody's has stated "the Town has a favorable institutional structure and provides strong transparency and disclosure. The Town also consistently approves and releases its budgets and audited financial statements in a timely manner. The Town's strong budget management and policy credibility and effectiveness are reflected in its healthy financial position and trend of balanced operations."

Budget Headwinds: County Tax, State Funding Stagnation, Commodities Volatility

Much like household budgets, recent volatility and increases in utilities and fuel are concerns for their potential effect on our day-to-day operations. Delivering essential services is dependent on an expansive fleet of police cruisers, fire trucks, ambulances, school buses and plow trucks. Fuel increases of 15-20% at the pump, if persistent, will apply additional strain on operational budgets in those departments. In addition to fuel, increases in other utilities such as propane and electricity will also require increased expense.

Although the Town of Scarborough has not been directly affected by federal funding eliminations, impacts are being experienced at the regional level that bring cascading effects. There is a significant increase in the Cumberland County budget this year due to a reduction in federal revenue. As a result of

the cancellation of a Department of Homeland Security contract with the county jail, the county budget is up 9.83%.

Outside of property tax, two of our largest sources of non-property tax revenue are state aid through General Purpose Aid to Education and Municipal Revenue Sharing. While both figures have increased, they are not keeping pace with the increase in expenses. In FY27, General Purpose Aid is increasing $11.610, or 0.13% over the current year budget. Similarly, Municipal Revenue Sharing is increasing $201,292, or 6.7% over current year.

Maximizing Tax Increment Financing Revenue and Shelter Benefits

The desirability of our natural resources, quality of our schools and essential services have resulted in a draw to our community. Through responsible growth management and the guidance of the Town's 2021 Comprehensive Plan, the majority of our growth has been seen in designated growth areas. In addition, deliberate efforts have been taken to manage the pace of growth through changes to the Rate of Growth Ordinance as well as new and modified impact fees to ensure that new development pays "its fair share".

During this period of growth, the Town has been thoughtful with the establishment and expansion of Tax Incrementing Financing (TIF) Districts, which apply to the designated growth areas as well as Oak Hill. TIFs allow the Town to "shelter" new assessed value created in the district, which is financially beneficial with respect to State subsidies such as General Purpose Aid to Education and Municipal Revenue Sharing, while also decreasing our proportional share of County tax.

TIF revenues (property taxes paid on the sheltered value within our TIF districts) have been steadily increasing as value in the districts has increased. The FY27 budget proposal allocates approximately $5.8M in TIF revenues to offset operational expenses, pay existing debt service, and cover capital expenses that would either need to be bonded (financed) or appropriated. As growth in the TIF districts continues (and it is predicted to do so over the next approximately 15 years), the TIF revenues that are created will serve as an important way to manage the tax rate. TIF revenues serve to reduce the impact on all Scarborough taxpayers.

Prioritizing Essential Services and Infrastructure Maintenance

The Town of Scarborough would not be what it is without its employees. The results of community surveys over the last five years have consistently reaffirmed this. In the most recent 2025 community survey, 93% of respondents were satisfied or very satisfied with public safety services and 91% were satisfied or very satisfied with the customer service received from Town staff. These figures are nearly 34% and 53% higher than the national averages, respectively.

This also requires an investment in the infrastructure, facilities, vehicles and equipment needed to keep Town operations running. Nearly two-thirds of the proposed capital plan is intended to maintain existing facilities and infrastructure or replace aging vehicles and equipment.

There are three significant items in the proposed capital budget deserving of attention and consideration: the East Grand Avenue Complete Streets project ($4.1 million) , the Scottow Hill Road culvert replacement ($3.7 million), and the upgrade and replacement of the Town's radio infrastructure ($9.4 million). While the East Grand Avenue project has been in planning for many years, the Scottow Hill Road Culvert and Radio Project are more recent critical needs. The projects are currently in motion as

the Town is seeking additional funding sources for both projects that would lessen the local cost and impact the project timeline.

Factoring Recent Community Investments and Limiting New Initiatives

A significant school solution (up to $140 million) was approved by voters in a Fall 2025 referendum. While the debt service for the project will not begin to substantially impact the budget until FY2028, the current proposed budget was prepared within the context of these recent decisions that affect the community and taxpayers.

The FY26 budget included a significant number of new positions (16), particularly in public safety. These were strategic investments in that they expanded the level of service that can be provided to the community: 8 new firefighters to staff a third ambulance stationed at Black Point, 4 patrol officers to increase our minimum staffing for the first time in decades, and a new front-line public safety dispatcher to provide better coverage during peak hours. While prudent investments, the full annual costs of these investments will be borne in the FY27 budget as the positions were phased in (partially funded) in the FY26 budget.

The FY27 budget largely prioritizes keeping staffing levels constant with a few modest proposals to increase existing part-time positions to full-time. The three positions proposed are all front-line customer service positions in our Town Clerk's, Revenue and Code Enforcement divisions. Increasing the number of hours in these positions is intended to decrease wait times for our residents in those key offices.

The budget also includes additional resources to expand our print communication and community engagement efforts. Since the loss of the Scarborough Leader, a weekly newspaper delivered to every address, in May 2025 we have been increasing our communication and outreach efforts through alternative channels. These efforts in the last year have included printed Town updates in our bi-annual tax bill mailings and a strategic partnership with Scarborough Living magazine, printed every other month. In FY27 we plan to continue these initiatives and partnerships as well as expand the distribution of printed materials. Beyond getting more information to mailboxes and in community hubs, we plan to invest in a community engagement tool that will provide timely, statistically valid input from residents on key community issues.

Appreciating Personnel Costs

The outstanding services and education that the budget funds are delivered by the dedicated professionals we employ. As such, the majority of the school and municipal operating budgets are dedicated to personnel expenses (over 80% of the School's operating budget and over 65% on the municipal side). The salaries for many positions have increased markedly over the last few years due to contractual agreements spurred on by a competitive job market and inflationary based metrics.

In addition to salaries, benefit costs also include fringe benefits such as medical insurance, retirement and payroll taxes. The costs of offering medical insurance can vary from $1,500 annually for a municipal employee who declines medical coverage to over $29,000 for a school employee enrolling in family coverage.

Beyond insurance, employees are either mandated to or have the option to enroll in retirement plans. These expenses can range from 4.36% for a teacher or other certified education technician, to 14.2% for a municipal employee enrolled in all available retirement and deferred compensation plans.

Additional costs may include payroll taxes such as social security (6.2%), Medicare (1.45%), and Maine Paid Family Leave (0.5-1%). Lastly, employment includes providing workers with compensation coverage and may also include job related equipment and uniforms.

Starting Point, Items in Motion, and Budget Process

The combined municipal and school budget as presented is a 7.83% net budget increase over the approved FY26 budget, which would equate to a projected 5.97% tax rate increase. For historical context the five-year average net budget increase of the proposed budget is 7.26%.

The budget as presented is formulated with the best available information at the time of presentation and includes a number of estimates and projections. Some of these estimated or projected figures will be definitively known prior to the Town Council's second reading, while others will remain best estimates. We broadly refer to these estimates as "items in motion" and include insurance figures not yet known, changes to expected special education obligations, and funds necessary to settle open school department collective bargaining agreements. Through the process, the Town Council and staff will bring forward changes to the budget as decisions—many of them difficult—are made.

Following the budget presentation by the Town Manager and Superintendent of Schools on April 1, 2026, the Town Council's Finance committee will review department budgets and the Capital Improvement Plan during meetings on April 13 and 14.

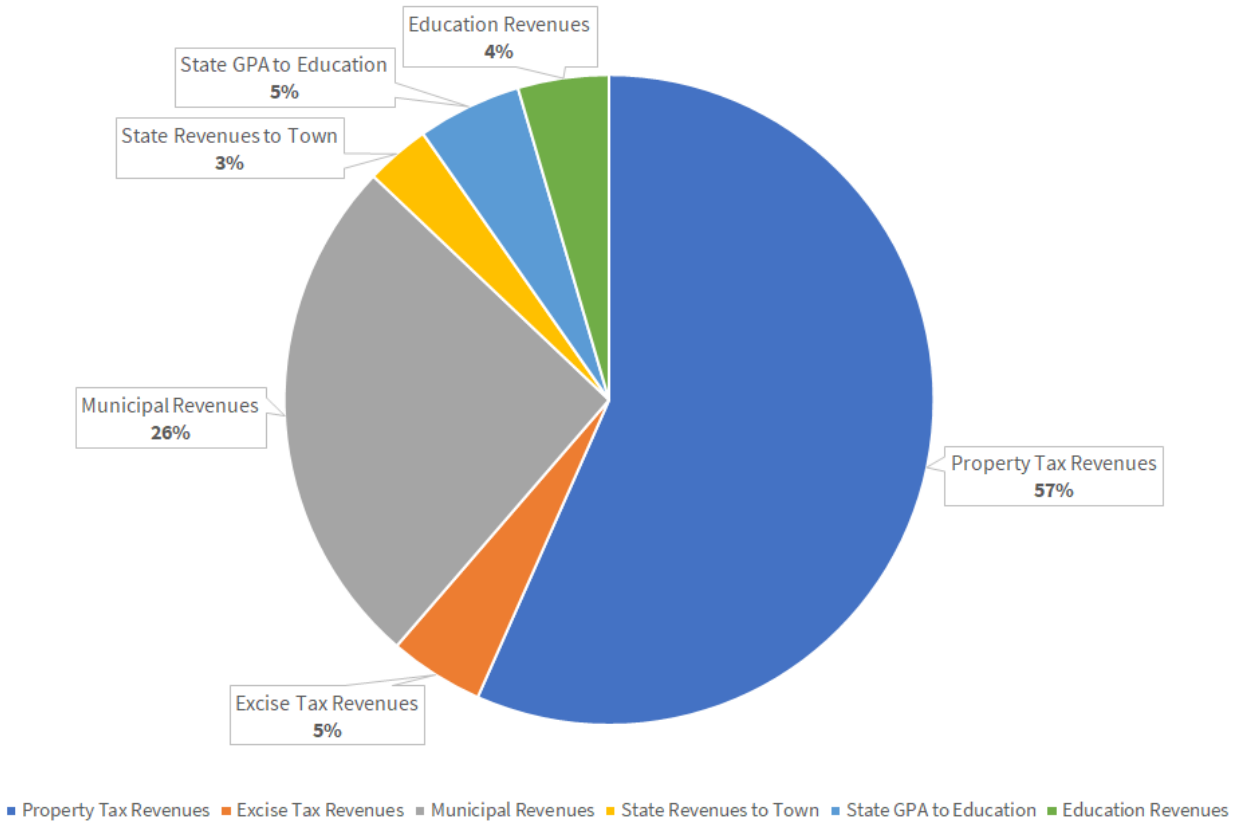
Key Budget Metrics

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.

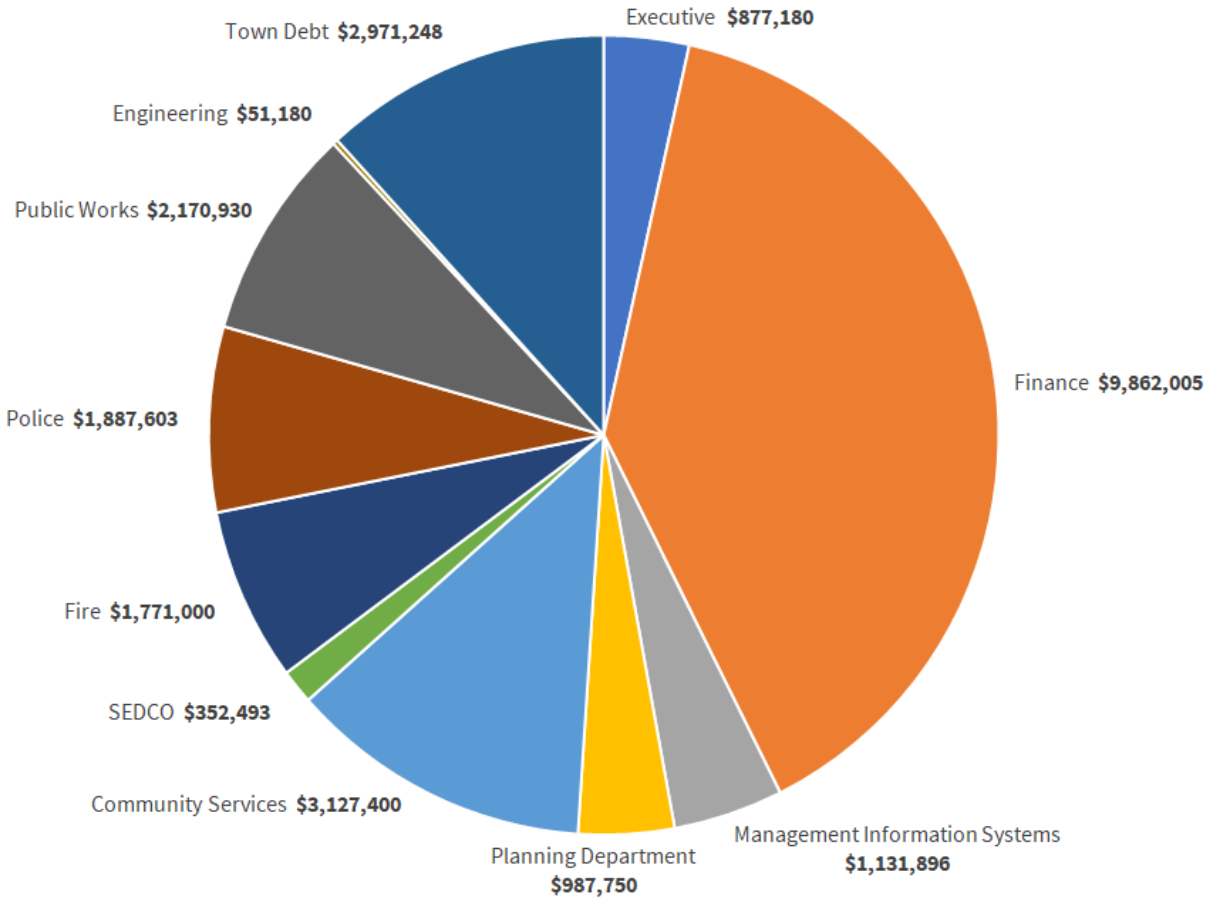
Estimated revenues are just that, estimates. The Town uses historical data and information from the State to create as accurate an estimate of revenues as possible. Non-property tax revenue estimate totals are deducted from the proposed budget expenditures to identify the amount of money needed to be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

FY2027 Townwide Proposed Revenues



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

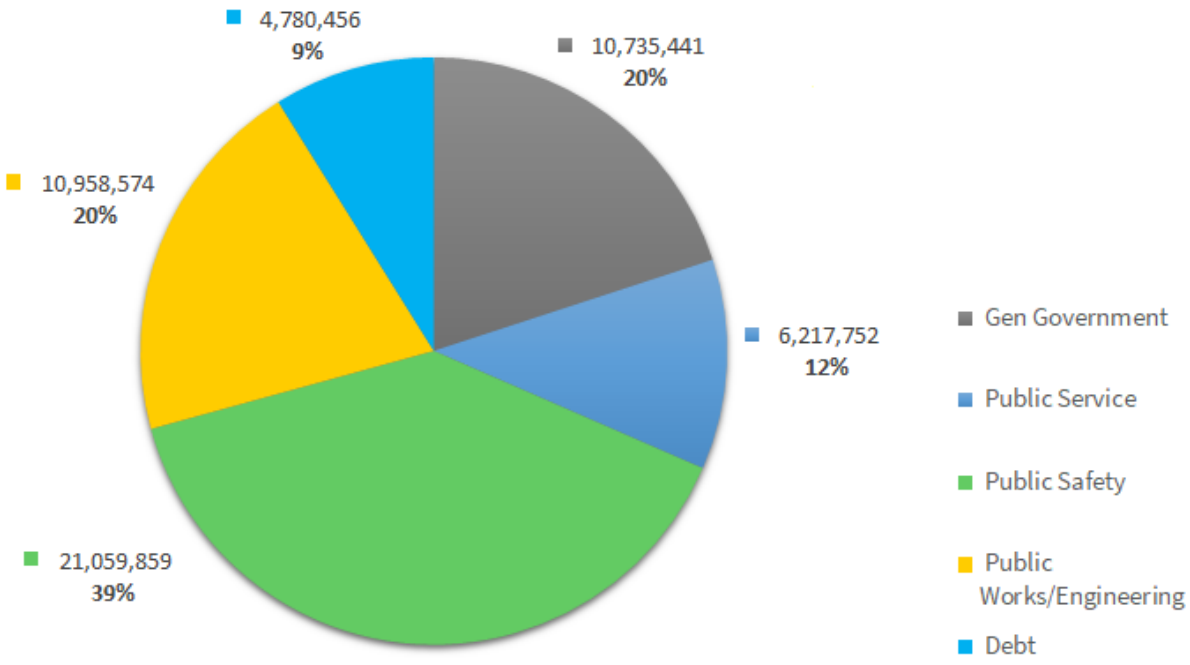
FY2027 Proposed Municipal Operating Non-Property Tax Revenues



Expenditures

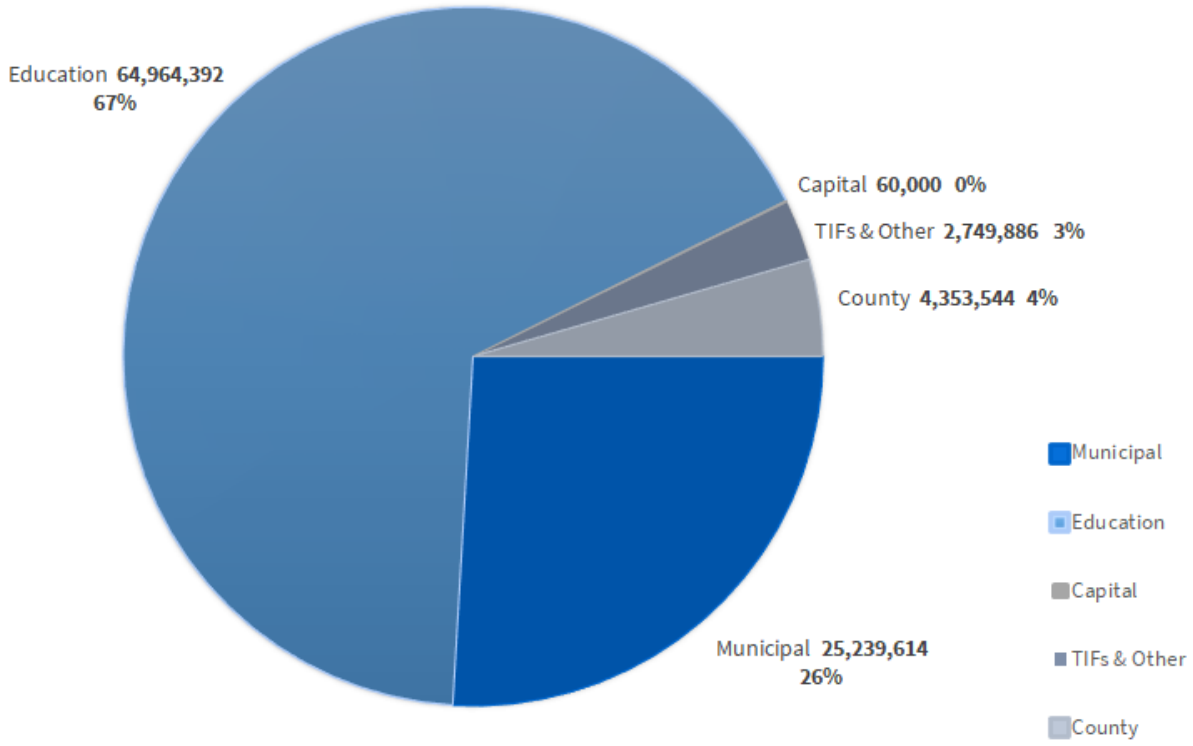
The graph below shows how the Town budget is divided among the municipal departments. The General Government includes the Executive, Finance, Human Resources, and Planning Departments. Public Service includes Community Services, the Scarborough Public Library, and SEDCO. Public Safety includes fire,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

Division Expenditure as a Percentage of Total Municipal Expenditure



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.

FY2027 Proposed Net Budget: $97,367,436

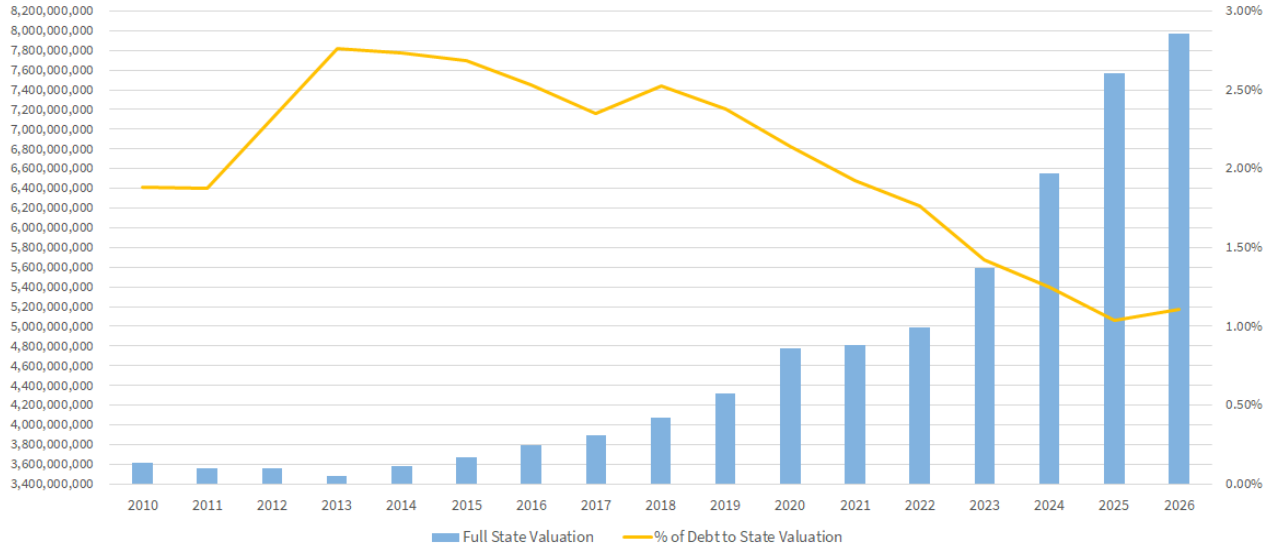


Debt

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 taxpayers.

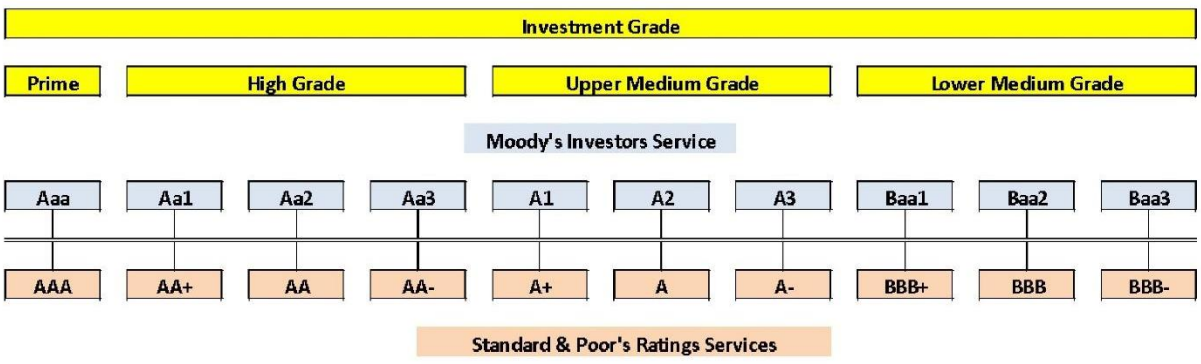
Total Bonded Debt as a Percentage of Full State Valuation



In anticipation of the School Building Project and the associated unprecedented long-term debt, The Town has been preparing for this eventuality. First, as the graph above clearly demonstrates with the yellow line, we have been consistently retiring existing debt to make room for taking on more. At the same time, we have shown great vigilance in accumulating Unassigned Fund Balance in an effort to demonstrate to the bond rating agencies that we are "low risk" and therefore can be assigned a higher bond rating, which results in lower interest rates. Our efforts have been rewarded with an upgrade from Moody's Ratings to Aa2 and we have maintained our rating of AA+ from S&P Global Ratings, both of which are in the high-end of "high grade" ratings (see the table below). These efforts position the Town well for taking on significant debt for the school project, while minimizing impact to tax payers.

The Town has commissioned a number of plans and studies over the last several years that have informed our future capital investments. With this information we are preparing a 20-year Capital Improvement Plan that will identify capital needs and when coupled with debt modeling will provide information to long-term debt management.

Bond Rating Ranges



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 7. Both show the same information:

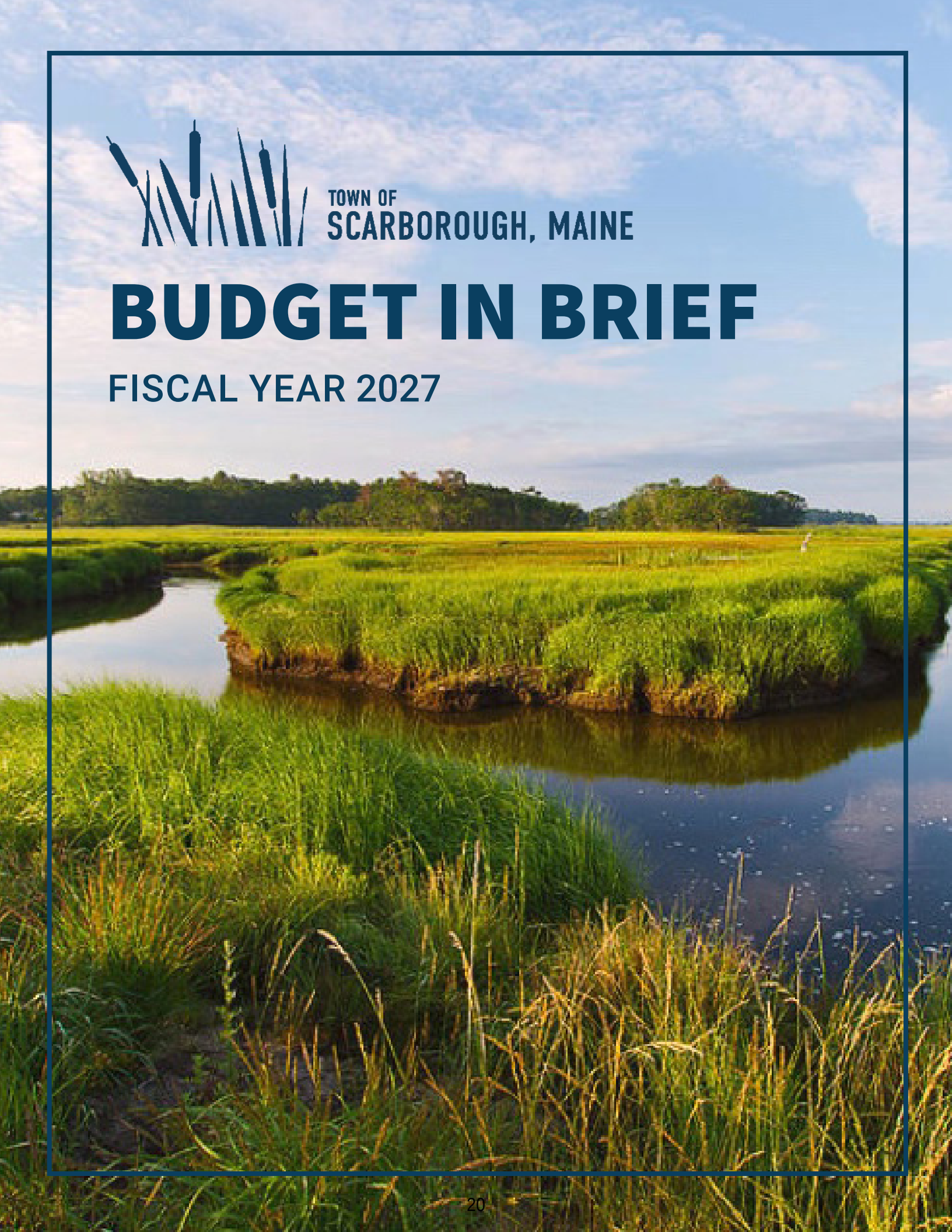
- How much money is needed to cover services
- How much money we expect to receive from non-property tax sources
- What is the expected valuation of the town
- What is the estimated tax rate range

The estimated tax rate considers two variables in the calculation: 1) Total Net Budget (the amount needed to be raised through property taxes) and 2) total valuation of the Town. In a typical year the Tax Rate Computation Sheet would estimate the rate; however, with the revaluation, I have resisted including that estimate as it will change dramatically as a result of the revaluation. The new town-wide valuation will be complete before the budget is adopted and an estimated tax rate will be calculated at that time.

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/Y2027

	2026 Budget		2027 Budget		
Municipal Gross	$ 49,677,211		$ 53,752,083		8.20%
Senior Property Relief	$ 500,000		$ 575,000		15.00%
Education Gross	$ 73,828,829		$ 79,296,622		7.41%
County Assessment	$ 3,989,800		$ 4,353,544		9.12%
Total Operating Appropriations	$ 127,995,840		$ 137,977,249		7.80%
Town Revenues and State Revenue Sharing	$ (29,342,687)		$ (31,979,036)		8.98%
Education Revenues	$ (13,640,100)		$ (14,332,230)		5.07%
Total Operating - Revenues	$ (42,982,787)		$ (46,311,266)		7.74%
Operating (Net Appropriation)		$ 85,013,053		$ 91,665,982	7.83%
Capital Projects - Gross	$ 11,315,732		$ 26,234,940		131.84%
Less: Revenues	$ (11,092,732)		$ (26,174,940)		135.96%
Capital (Net Appropriation)		$ 223,000		$ 60,000	-73.09%
Total Townwide Operating Budgets		**$ 85,236,053**		**$ 91,725,982**	**7.61%**
Other (TIFs, CEAs, Overlay, Cap Equip Reserve)		$ 7,050,314		$ 7,688,059	9.05%
Other Revenues (BETE, Homestead)		$ (1,986,995)		$ (2,046,605)	3.00%
TOTAL NET BUDGET		**$ 90,299,372**		**$ 97,367,436**	**7.83%**


TOWN OF
SCARBOROUGH, MAINE
BUDGET IN BRIEF
FISCAL YEAR 2027

FY2027 Budget Overview

As a steward of taxpayer dollars, the Town of Scarborough, Maine prides itself on providing transparency and public engagement in its budget.

This Budget in Brief was created as a tool to provide an overview summary of the budget process and the high level direction of the proposed budget. It is an effort to distill the full, 400+ page document into an accessible format to learn more about the background before diving deeper into the details. The Town Manager also provides an overview summary and context in his presentation to the Town Council in March/April.



The Town of Scarborough has taken fiscally responsible actions in recent years that have earned it an upgraded Aa2 bond rating. It also continues to invest in resources and services that maintain its quality.

Budget Development

The development of the Fiscal Year 2027 budget is guided by the Town Council's strategic goals for the year. The Town Manager works closely with each department to prepare an informed budget that provides the quality municipal services that our community expects, as well as any additional investments to support the vision of the Town Council. The Town Council Finance Committee reviews the budget as initially presented and meets with each department to learn more about the needs and decisions. A recommended budget is then presented to the full Town Council for further review and discussion. All reviews, readings, and public hearings are part of a public process and community engagement is encouraged. The Town Council adopts the budget in May for the new fiscal year, which starts on July 1.

FEB - MARCH
- Departments prepare next year's budgets

APRIL
- Municipal and School budgets presented
- Finance Committee reviews

MAY
- Council adopts Municipal budget

JUNE
- Referendum vote for School budget

FINANCIAL RECOGNITION

Certificate of Achievement in Financial Reporting
Received from the Government Finance Officers Association for the 20th consecutive year for the Town's Annual Comprehensive Financial Report.

Upgraded Bond Rating
In 2025 the Town of Scarborough upgraded to an Aa2 Moody's bond rating, reflecting the Town's improving financial position and economic base.

Key Budget Takeaways

FY2027

1. The Town of Scarborough has a net budget of **$97,367,436**, including Municipal, Education, County, and Capital.

2. The proposed budget is 7.83% higher than last year, which would equate to approximately a **5.97% property tax rate increase**.

3. The Town and School is seeking to largely fund **existing services and programs** with minimal new investments and positions.

4. The Town's budget is funded by a **combination of sources** including property tax revenue (57%), Excise and Municipal revenues (31%), State-provided funds (8%), and Education revenues (4%).

5. The Town's proposed net budget goes to fund Education (67%), Municipal (26%), County Tax (3%), TIFs and Other (3%).

Capital Improvement Projects

Capital Improvement Projects (CIPs) are investments in areas like maintenance, equipment, infrastructure. They are necessary in order to maintain level services, as well as offer service improvements. The CIP budget mirrors the overall FY27 budget's focus on prioritizing the delivery of quality essential services.



22% Service improvements

78% Maintain level services

Total Proposed Investment: $26.2 million

The CIP budget includes 3 significant investments:

- East Grand Avenue Complete Streets Project ($4.1M)
- Scottow Hill Road Culvert Replacement ($3.7M)
- Town-wide Radio Infrastructure Upgrade ($9.4M)

Strategic Budget Priorities

The Town of Scarborough's FY2027 Budget fulfills the community's needs by focusing on these key priorities. It aims to ensure we maintain a high quality of life for residents by offering standard services and responsibly investing in areas in need of upgrades.



Ensure Service Delivery

Maintain the high quality service that our community expects for trash/recycling collection, winter road clearing, paving, street sweeping, permitting, Town Hall services, and more.



Staffing Stability

Take a measured approach to personnel expenses, focusing on sustaining recent investments and key service-oriented additions.



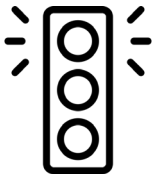
Strategic Revenue Use

Offset operational expenses, pay existing debt service, and cover capital expenses with the use of revenues from Tax Increment Finance (TIF) districts. (Revenues are the property taxes paid on new value).



Public Safety

Ensure Police, Fire & EMT are properly equipped to provide quality 24/7 services to the community, and maintain their over 90% satisfaction rating (2025 community survey).



Infrastructure Maintenance

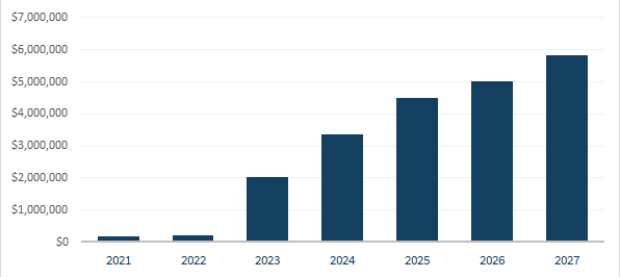
Make responsible investments that are necessary for standard upkeep to maintain the longevity of town roads, facilities, and technology. Also, address major items deserving of attention due to public impact.

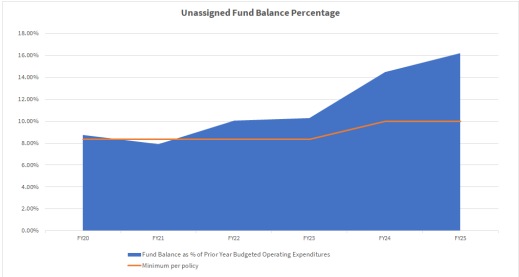


Good Governance

Meet high standards of transparency, stability, and fiscal responsibility, including a Aa2 bond rating and awards for acheivement in financial reporting.

Financial Standing





Increasing TIF Revenues

The Town has been thoughtful with the establishment and expansion of Tax Incrementing Financing (TIF) Districts. TIFs allow the Town to shelter new assessed value created in the district, which is financially beneficial for State revenue sharing purposes. TIF revenues (property taxes paid on the sheltered value within our TIF districts) have been steadily increasing and help offset operational expenses, pay existing debt service, and cover capital expenses that would either need to be bonded (financed) or appropriated.

Reaffirmed Bond Ratings (at Investment Grade)

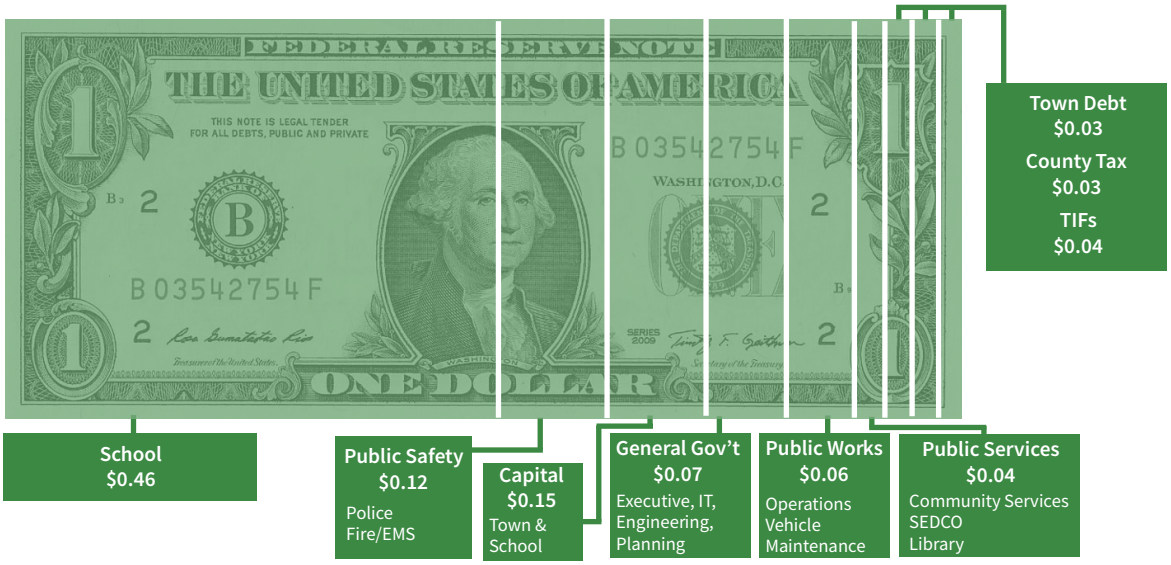
Increasing Fund Balance

In late 2024, the Town Council amended the Financial and Fiscal Policy to raise the minimum fund balance to 10% of the prior year's budgeted operating expenses. Unassigned fund balance is the amount of the budget left unallocated toward specific expenditures in the year ahead. At the end of FY2025, the Town's unassigned fund balance increased to $18,818,073. This is up almost $3 million from 2024 and $8 million from 2022. This amount is equal to 16.9% of the prior year's budgeted operating expenses.

Gross Budget: Total Cost to Operate

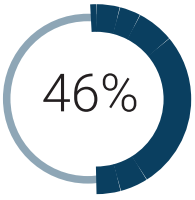
FY2027 Gross Budget By Area of Expenditure

Representation of FY2027 Gross Budget



Largest Areas of Expenditure

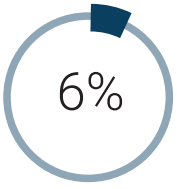
The budget supports daily operations and maintenance that keep Scarborough a safe, clean, and vibrant place to live. The departments with the greatest expenditures are the School, followed by Police and Fire, and Public Works.



Education



Public Safety



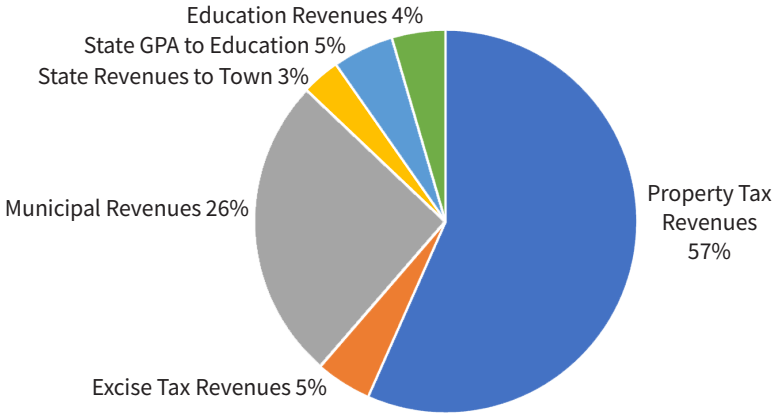
Public Works

How the Gross Budget is Funded

Sources of Revenue

The municipal budget is funded through a combination of revenues, the largest of which is property tax (57%). Non-property tax revenues make up the other 43%. While non-property tax sources are subject to other factors, property taxes are a stable revenue source for the Town.

Each year, the Town Council aims to limit the tax rate increase as much as possible in order to keep it stable and in line with inflation.



Non-Property Tax Revenue

The Town of Scarborough collects revenue from a variety of sources to deliver a wide range of services and invest in infrastructure improvements.

Vehicle Excise Tax
Vehicle excise tax is collected by the Revenue division. The FY2025 revenues were nearly $8 million.

State Revenue Sharing
State funding allocation of tax revenue redistributed to Scarborough (and other Maine municipalities) to minimize the municipal property tax burden.

General Purpose Aid
State funding provided to the School based on a formula to determine the share.

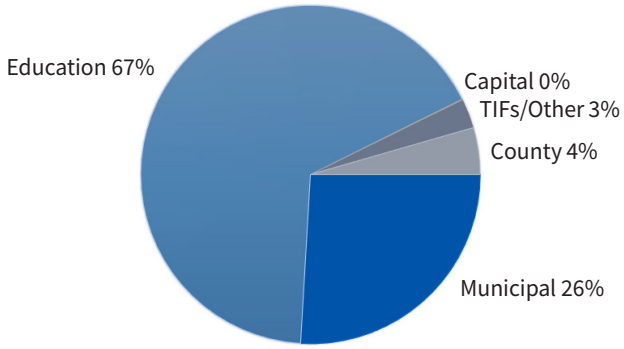
User Fees
The Town generates additional revenue through business licensing, permitting fees, beach passes, and Community Services programming.

Net Budget: Where Your Taxes Go

Net Budget = Gross Budget – Non-Property Tax Revenue

The net budget is the gross budget, less non-property tax revenues. This is the amount we need to raise through property taxes.

As presented, the FY2027 budget is a 7.83% increase over the approved FY26 budget, which would equate to a projected 5.97% tax rate increase. The tax rate increase is lower than the net budget increase because of residential and commercial growth, which broadens the the tax base. The increase amount would otherwise be the same as the net budget increase.



Tax Dollars at Work: Key FY2026 Service Stats

Responded to **24,824** Police calls for service

1,766 tons of salt and **3,809** tons of sand spread by Public Works

5,342 Fire department calls for service

Scarborough at a Glance

Incorporated in **1658**

Population 24,500

6th Largest Community in Maine

OVER 223,000 Annual Visitors

18,700+ Jobs

Maine Department of Labor

With **22%** of jobs in **healthcare**

$7.92 billion

Total property valuation, the 3rd highest in the State of Maine

70 Square miles

8 Miles of coastline

And 4 beaches: Higgins, Ferry, Pine Point, and Scarborough Beach State Park

Library

109,677 visits and 188,785 items borrowed



School

2,832 students enrolled in K-12

Public Works

Maintains 350 lane-miles of streets



12 Parks, Trails & Sports Complexes

Maintained by the Town for the public and schools

Public Safety



24,824 Calls for service to the Police Department

16,058 911 calls answered

5,342 Fire calls for service

Community Vision & Strategies

Community Vision

The Community Vision includes five vision statements, strategies, guiding principles and a land use strategy, all outlined in our 2021 Comprehensive Plan. Together these chart the way forward for Scarborough. These principles were generated during the update of the Comprehensive Plan public engagement process and are meant to set priorities and inform the policy and investment decisions of local leaders.

The vision of the Comprehensive Plan is for the Town of Scarborough to preserve its identity, while targeting development in a way that provides economic opportunities, protects the natural environment and improves the high quality of life of all residents.

The Plan focuses on sustainable development — measured by environmental stewardship, economic prosperity, and an equitable distribution of community resources— that reflects the community's unique characteristics and local values. To achieve this, the Plan is **guided by these vision statements:**

1. **The Scarborough Marsh is central to the Town's identity**, creating a special awareness by our residents of the importance of all of the Town's natural resources. Future land use will follow a pattern of development that is sensitive to protecting our beaches, dunes, rivers, open spaces, farmlands, and other elements that comprise our unique ecosystem.

2. **Future land use patterns will create opportunities** for the efficient delivery of municipal services and infrastructure, resulting in fiscal sustainability.

3. **Our ordinances will support the diversity and characteristics** of existing and emerging neighborhoods, centers and open spaces.

4. **Scarborough's economy will support a broad assortment of businesses** that provides stability for the tax base, respects natural resources, and supports opportunities for residents.

5. **Scarborough's transportation network will support current and future land uses** that create efficiencies which reduce the impact of traffic on residents and businesses.

Guiding Principles

- Bold
- Authentic
- Connected
- Welcoming
- Healthy
- Fiscally Sustainable
- Stewardship
- Vibrant
- Engaged

Community Survey Results

The Town of Scarborough conducted a community survey in Fall 2025. A total of 624 residents completed the survey, resulting in a precision of +/-4.0% at the 95% level of confidence.

88%
Feel safe in Scarborough



Nearly 3 in 4
Are satisfied with their quality of life in Scarborough



91%
Satisfied with customer service from Town employees



93%
Satisfied with public safety services

Budget Process

Feb-Mar

Development ➲ Presentation

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

Apr

First Reading ➲ Review / Workshops

After the presentation, the first reading of the budget by the Town Council takes place. The budget presented at first reading is a starting point for public discussion, reflection, and prioritization by both the School Board and Town Council. Upon accepting the proposed budget at first reading, it then becomes the purview of the Town Council Finance Committee who spends the next few weeks meeting with departments to review the proposals in detail. In April, the Town Council and School Board hold a joint Public Hearing on the budget. The Town and School Finance Committees also continue to meet to work through amendment proposals that will be put forward at the Town Council's final reading.

May

Second Reading ➲ Budget Adoption

The Town Council Finance Committee proposes final recommendations to the Town Council for second reading. The Town Council then votes to adopt a budget for the next fiscal year.

Jun

School Budget Validation Referendum

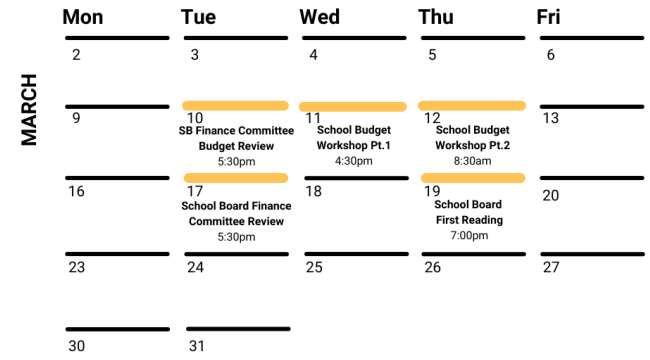
Unlike the municipal budget that is voted on by the Town Council, the School budget must be approved by Scarborough voters in a budget validation referendum. This referendum usually takes place on the second Tuesday in June. If the validation vote is successful, the budget process is complete for that 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.

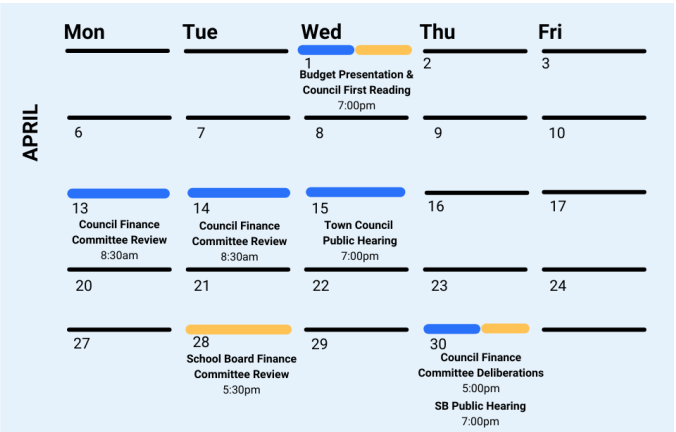
Aug

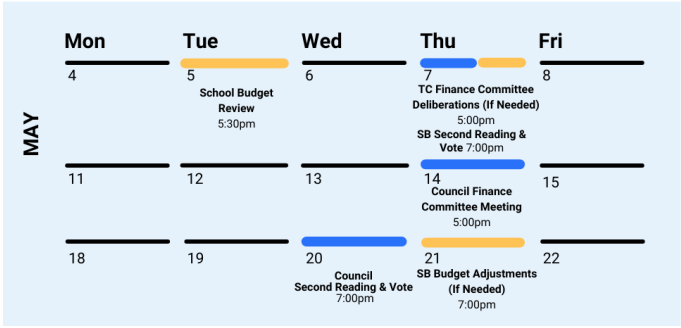
Tax Commitment

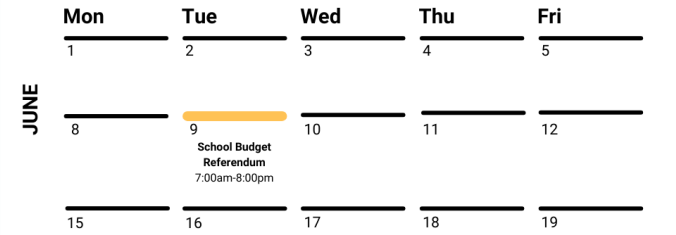
The final stage of the budget cycle is the tax commitment in late August. The Town Assessor sets the tax rate by determining the total town valuation and dividing that amount into the net budget to be raised through property taxation. This equation, net budget/total town valuation, gives us the mill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

Budget Calendar









MARCH

10 School Board (SB) Finance Committee Budget Review

11 SB Budget Workshop Part 1

12 SB Budget Workshop Part 2

17 SB Finance Committee Budget Review

19 SB First Reading

APRIL

1 Town/School Budget Presentation; Town Council (TC) First Reading

13 TC Finance Committee Budget Review

14 TC Finance Committee Budget Review

15 TC Public Hearing

28 SB Finance Committee Budget Review

30 SB Public Hearing (School Budget)

30 SB Finance Committee Budget Deliberations

MAY

5 SB Finance Committee Budget Review

7 TC Finance Committee Budget Deliberations

7 SB Second Reading and Vote

14 TC Finance Committee Meeting

20 TC Second Reading and Vote (Budget Adoption)

21 SB Budget Adjustments (Tentative)

JUNE

9 School Budget Validation Referendum

TOWN OF
SCARBOROUGH, MAINE

REVENUE & BUDGET LINE ITEMS

Executive

Community Services

Engineering & Technical Services

Finance/Assessing

Fire

Human Resources

Planning & Code Enforcement

Police

Public Works

Technology & Information Systems

Library

SEDCO



Municipal Operating Budget Summary

TOWN OF SCARBOROUGH NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS FY 2027 TOWN APPROPRIATIONS ACCOUNTS FOR:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	DEPT PCT CHANGE
EXECUTIVE	$ 3,479,678	$ 3,745,969	$ 3,975,339	$ 3,836,364	$ 4,260,858	7.18%
HUMAN RESOURCES	$ 809,263	$ 713,818	$ 744,891	$ 685,091	$ 772,293	3.68%
FINANCE	$ 1,429,789	$ 1,645,031	$ 1,569,542	$ 1,489,695	$ 1,677,301	6.87%
MANAGEMENT INFORMATION SYSTEMS	$ 1,909,720	$ 2,392,297	$ 2,653,989	$ 2,940,118	$ 2,818,352	6.19%
PLANNING DEPARTMENT	$ 895,235	$ 951,201	$ 1,067,697	$ 1,001,799	$ 1,206,637	13.01%
COMMUNITY SERVICES	$ 3,682,183	$ 3,724,610	$ 4,187,531	$ 4,297,055	$ 4,337,888	3.59%
LIBRARY NET -TOWN APPROPRIATION	$ 1,108,633	$ 1,383,938	$ 1,476,158	$ 1,476,158	$ 1,527,371	3.47%
SEDCO	$ 287,432	$ 312,025	$ 327,725	$ 325,346	$ 352,493	7.56%
FIRE	$ 7,381,526	$ 8,152,940	$ 8,472,206	$ 8,215,986	$ 9,309,496	9.88%
POLICE	$ 8,035,774	$ 9,341,478	$ 10,249,791	$ 10,761,446	$ 11,750,363	14.64%
PUBLIC WORKS	$ 7,771,340	$ 7,962,151	$ 9,226,942	$ 8,950,257	$ 10,040,247	8.81%
ENGINEERING	$ 585,178	$ 626,043	$ 832,010	$ 834,829	$ 918,327	10.37%
TOWN DEBT	$ 4,685,656	$ 5,337,522	$ 4,870,080	$ 5,306,422	$ 4,780,456	-1.84%
MUNICIPAL TOTALS	$ 42,061,407	$ 46,289,023	$ 49,653,902	$ 50,120,566	$ 53,752,083	8.25%

Department Highlights

The Department Highlights section provides summaries outlining department responsibilities, structure, and performance metrics. The insights and illustrative examples within each section intend to highlight the value residents get for their tax dollars for Town of Scarborough programs, services and capital projects. Our goal for spotlighting Town departments is to make residents aware of the wide range of services that Town employees perform, the value they provide, and the positive impact they make on the community.

Town Departments

Departments that have expertise in specific areas to ensure efficient governance and service delivery include Assessing, Community Services, Engineering & Technical Services, Executive, Finance, Fire, Human Resources, Library, Planning & Code Enforcement, Police, Public Works, Scarborough Economic Development Corporation (SEDCO), Technology & Information Services. Each brief two-page department section includes:

- **Department Highlights** – Department's role and capabilities in providing a full range of services to Scarborough residents, describing their basic responsibilities and primary functions
- **Organizational Chart** – Visual depiction of department structure (i.e., who reports to whom, ensuring a clear path of communication and accountability), including number of staff members
- **"Year in Review"** – Productivity metrics for the most recently completed fiscal year or calendar year, depending on how specific metrics can be reported (e.g., number of exemptions processed by Assessing; number of building permits issued by Planning & Codes; number of dispatch calls answered by Police, etc.)
- **Successes & Accomplishments** – Brief explanation of the department's most noteworthy completed projects and achievements in the prior year
- **Goals & Priorities** – Brief explanation of some major initiatives or priority projects that will guide the strategic direction of the department in the next year, along with anticipated outcomes
- **Department Budget Summary** – A high-level grouping of department spending into broad categories like wages and benefits, etc. aligned with the Town's municipal financial software's reporting capabilities

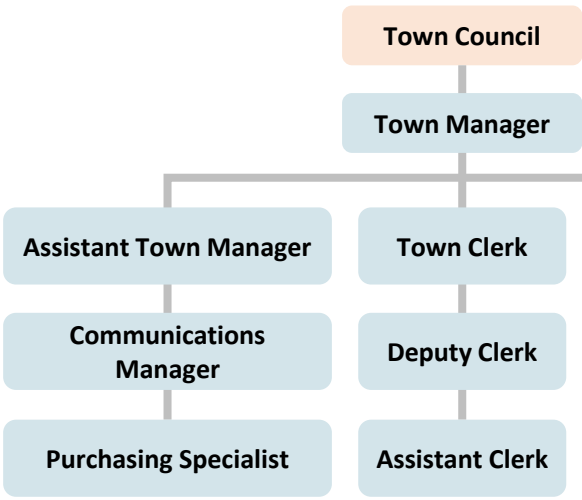
Following each Department Highlight is the specific FY27 Budget request, including line-item detail for revenues and appropriations.

Executive

Department Highlights

The Executive branch relates to the office of the Town Manager. Under a Council-Manager form of government, where the voters of the community elect the council, the Town Manager is appointed by and serves at the discretion of the Town Council. The Executive branch is comprised of:

- **Administration:** The Town Manager executes and carries out the governmental and fiscal policies adopted by the council, has direct responsibility for and supervises all general administrative functions, and prepares an annual budget for review and adoption by Town Council. Under the Town Manager's direction, the Assistant Town Manager assists in coordinating, directing, and implementing day-to-day departmental operations.
- **Communications:** The Marketing and Communications Manager is responsible for providing comprehensive outreach and information to the community and its residents through a variety of channels. The position also supports public engagement opportunities and initiatives of the Town Council. It strives for accessibility, transparency, and an unbiased approach to the coverage of Town news and events.
- **Town Council:** The seven-member council performs the legislative functions of government by adopting policy, controlling the raising and appropriation of funds, levying taxes, contracting of debts, and adopting the annual Operating and Capital budgets. The Council also enacts, amends and repeals ordinances, resolutions and orders, and establishes policies and measures necessary for the general welfare of the Town and its citizens.
- **Insurance & Legal:** The insurance division provides for the insurance and risk management needs of the Town. The town attorney, appointed by the Town Council, provides legal advice regarding town affairs and represents the Town's interests in legal matters.
- **Town Clerk/Elections:** The Clerk's office handles a wide range of services to the residents (e.g., administers elections and voter registration information, maintains vital records, issues licenses and permits, Freedom of Information requests and records, and maintains Town Council and Committee meeting records).



Department Staff		
Full Time	**Part Time**	**Other**
6.25*	1**	81***

*1 FTE shared between Executive & HR
**PT in Town Clerk proposed FT in FY27
***81 election staff (includes 36 volunteers)

Executive

YEAR IN REVIEW

Vital Records & Requests

186 Births
1,106 Deaths
143 FOAA Requests
5,778 Certified Copies

Licenses & Permits

214 Marriage Licenses
2,537 Dog Licenses
773 Clamming Licenses
5,971 Various Licenses & Permits

Meetings & Hearings

22 Town Council Meetings
1 Special Council Meeting
81 Public Hearings
55 Committee Meetings

Voting & Elections

2 Elections
18,788 Active Voters List



Subscribers & Followers

5,252 E-Newsletter Subscribers
14,237 Facebook & Instagram Followers

Strategic Initiatives

SUCCESSES & ACCOMPLISHMENTS 2025-2026	GOALS & PRIORITIES 2026-2027
Increased communication (added 536 new subscribers to e-newsletter); partnered with Scarborough Living magazine to expand print communication efforts.	Support Town Council goals and priorities. Prepare a 20-year Capital Improvement Plan to forecast future needs.
Conducted third Townwide Community Survey since 2021 and supported Council engagement efforts with launch of new Conversations with Councilors series.	Expand access and information to the public by leveraging partnerships and expanded print publications.
Launched the construction phase of the Eastern Trail "Close The Gap" Project.	Continued advocacy in legislative matters affecting Scarborough.
Supported the School Building Project and prepared for the associated financial impact.	Maximize TIF revenues to reduce tax impact and better define tax shift benefits.

Department Budget Summary

DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 PROJECTED	2027 PROPOSED	2027 ADOPTED	INC. DEC.	PCT CHANGE
Personnel Costs	2,522,272	2,584,939	2,459,376	2,906,596	-	321,658	12.4%
Contracted Services	736,188	821,600	848,843	811,362	-	(10,238)	-1.2%
Services and Charges	194,301	252,550	184,810	255,900	-	3,350	1.3%
Supplies	266,920	282,750	320,529	255,500	-	(27,250)	-9.6%
Equipment	7,164	12,500	2,230	9,500	-	(3,000)	-24.0%
Other Costs	19,124	21,000	20,576	22,000	-	1,000	4.8%
Total Expenditures	3,745,969	3,975,339	3,836,364	4,260,858	**TBD**	285,520	7.2%

Department Revenue

Executive

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN ESTIMATED REVENUES

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
EXECUTIVE REVENUES ALL DIVISIONS					
WORKER'S COMP INSURANCE REIMB	72,501	158,784	75,000	30,425	84,000
INSURANCE CLAIM REIMBURSEMENTS	26,356	17,246	60,000	60,000	60,000
COMMERCIAL CLAM LICENSES	8,550	8,520	8,600	8,600	12,900
SPECIAL AMUSEMENT LICENSES	2,369	5,150	2,300	2,300	3,800
JUNKYARD LICENSES	540	540	540	500	500
MOBILE HOME PARK LICENSES	595	513	595	595	-
MASSAGE LICENSES	900	1,500	915	4,200	4,200
COIN OPERATED GAMES LICENSES	2,380	2,700	2,380	2,380	2,700
WASTE HAULERS LICENSES	3,000	2,500	3,000	3,000	3,000
INNKEEPERS LICENSES	3,276	6,050	3,500	3,500	6,500
FOOD HANDLERS LICENSE	39,930	92,224	39,000	93,000	93,000
MARIJUANA BUSINESS LICENSE	89,100	93,350	95,000	95,000	75,000
MOBILE FOOD LICENSES	-	3,250	-	-	750
RECREATIONAL CLAM LICENSES	10,925	14,025	12,000	12,000	12,000
DOG LICENSES	15,244	16,488	15,000	15,000	15,000
HORSE BEACH PERMIT FEE	130	130	200	150	100
MARRIAGE LICENSES	5,148	5,944	5,000	4,800	5,000
BURIAL PERMIT FEES	1,548	1,666	2,000	1,500	2,000
INTERMENT - GRAVE OPENING PERMITS	12,950	11,995	10,000	12,250	10,000
SHORT TERM RENTALS LICENSE	-	-	35,000	35,000	25,000
CLERK MISC. PERMITS / FEES	3,975	4,330	4,000	4,400	4,500
CLERK VOTER REPORTS	321	335	250	100	250
CERTIFIED COPY FEES	40,264	42,625	40,000	38,700	45,000
NOTARY FEES	2,640	2,885	2,500	2,550	2,500
ADV REIMB	-	1,444	-	1,853	2,500
OAK HILL BUILDING UTILITY REIMB	20,046	23,343	23,000	23,000	23,000
MISCELLANEOUS REVENUES	14,299	1,084	5,000	5,000	5,000
OAK HILL BLDG. RENTAL INCOME	66,122	68,106	70,149	70,149	72,253
CELLULAR LEASE REVENUES	58,340	60,976	60,955	60,955	61,000
PUBLIC SAFETY CELLULAR TOWER LEASE REV	90,618	77,979	75,477	75,477	75,477
STATE PARK FEE SHARING	2,605	2,572	2,500	2,750	2,750
STATE G.A. REIMBURSEMENT	269,800	163,530	157,675	157,500	157,500
UNEMPLOYMENT - TRANSFER FROM RESERVE	-	-	-	-	10,000
TOTAL EXECUTIVE	864,522	891,784	811,536	826,634	877,180

Department Appropriations Line Item

Executive

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
TOWN MANAGER					
ADMIN FULL TIME PAY	157,312	171,131	177,960	177,960	183,816
EXECUTIVE ASSISTANT FULL TIME PAY	-	-	114,546	-	119,829
TRAVEL STIPEND	6,000	6,029	6,000	6,000	6,000
FICA	10,011	10,804	17,339	9,619	19,187
MEDICARE	2,341	2,550	4,365	2,528	4,548
DENTAL INSURANCE	269	267	542	254	568
LONG TERM DISABILITY INSURANCE	500	500	1,463	500	1,519
MAINE FAMILY LEAVE TAX	-	465	1,522	882	1,580
HEALTH INSURANCE	18,299	19,795	21,500	19,787	25,868
PENSION	36,464	38,975	56,504	38,535	58,602
EMPLOYEE TRAINING	4,085	4,593	6,000	194	6,000
PROFESSIONAL DUES	1,118	1,310	1,250	605	1,250
TELEPHONES	1,756	1,849	1,000	728	1,000
POSTAGE	348	69	150	20	150
OFFICE SUPPLIES	2,687	2,435	4,000	450	4,000
TOTAL TOWN MANAGER	241,190	260,772	**414,141**	**258,062**	**433,917**
ADMINISTRATION					
ASST TOWN MANAGER FT PAY	29,281	31,197	34,152	34,152	37,079
STAFF FULL TIME PAY	139,922	149,121	156,916	156,916	166,255
CELL PHONE STIPEND	1,200	1,206	1,800	1,800	1,800
FICA	10,930	11,509	12,160	11,571	12,752
MEDICARE	2,556	2,692	2,845	2,706	2,983
DENTAL INSURANCE	336	332	339	317	355
LONG TERM DISABILITY INSURANCE	819	860	950	867	1,010
MAINE FAMILY LEAVE TAX	-	490	992	949	1,050
HEALTH INSURANCE	15,637	20,105	25,811	23,604	29,067
PENSION	18,648	19,367	19,090	19,606	21,690
OVERTIME	1,522	414	-	962	
EMPLOYEE TRAINING	4,154	2,562	4,000	6,187	4,000
PROFESSIONAL DUES	636	663	600	800	600
TELEPHONES	171	436	400	311	400
POSTAGE	12	-	200	200	200
PUBLIC COMMUNICATIONS	3,175	824	15,000	13,515	35,000
TRAVEL	367	432	250	250	250
OFFICE SUPPLIES	852	1,325	750	1,888	750
NEW EQUIPMENT	4,757	42	500	500	500
TOTAL ADMINISTRATION	234,975	243,577	**276,755**	**277,101**	**315,741**
TOTAL TOWN MANAGER & ADMINISTRATION	476,165	504,349	**690,896**	**535,163**	**749,658**
LEGISLATIVE					
STIPENDS	14,833	17,438	17,750	17,750	17,750
FICA	1,086	1,081	1,101	1,101	1,101
MEDICARE	254	253	257	257	257
MAINE FAMILY LEAVE TAX	-	43	89	89	89
COUNCIL OUTREACH					5,000
TOTAL COUNCIL	16,173	18,815	**19,197**	**19,197**	**24,197**

Department Appropriations Line Item

Executive

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
GENERAL GOVERNMENT					
OFFSITE STORAGE	10,441	10,502	20,000	35,061	15,000
COMMUNITY SURVEY	16,400	-	20,000	20,000	
PROFESSIONAL DUES	368	398	500	500	500
COG DUES (Gr. Portland Council of Govern)	54,898	63,586	64,000	48,697	67,800
ETA DUES (Eastern Trail Alliance)	6,000	7,129	6,500	13,000	6,500
MMA DUES (Maine Municipal Association)	32,639	34,356	35,000	35,000	36,500
SERVICE CENTER COALITION DUES		-	3,500	3,500	3,500
TRANSIT	25,000	25,000	90,000	50,000	50,000
OFFICE EQUIPMENT	19,989	38,835	41,000	43,591	41,000
CONTINGENCY	25	407	1,500	1,684	2,500
SCARBOROUGH LAND TRUST	-	4,000	4,000	4,000	4,000
TOTAL GENERAL GOVERNMENT	165,760	184,213	**286,000**	**255,033**	**227,300**
PUBLIC INFORMATION					
TOWN REPORT/MUNICIPAL DIRECTORY	-	-	500	500	500
TOTAL PUBLIC INFORMATION	-	-	**500**	**500**	**500**
PAYMENTS TO OTHER AGENCIES					
PROJECT GRACE	16,500	12,500	12,500	12,500	12,500
TOTAL OTHER AGENCY PAYMENTS	16,500	12,500	**12,500**	**12,500**	**12,500**
TOTAL LEGISLATIVE	198,433	215,528	**318,197**	**287,230**	**264,497**
BENEFITS					
FICA TAX	14,399	14,282	26,970	17,557	26,970
MEDICARE TAX	3,276	3,464	6,308	4,106	6,308
ME FAMILY LEAVE LAW P/R TAX	-	471	2,175	1,420	2,175
PCORI AFFORD HEALTH CARE ACT	1,330	1,527	1,784	1,784	1,784
PENSION (401/457/MEPERS)	12,216	12,353	61,700	14,689	61,700
ADJUSTMENTS	-	8,800	35,000	17,600	35,000
FLEX ADMINISTRATION FEE	3,233	3,818	3,412	3,550	3,412
EMPLOYEE RECOGNITION	5,663	3,009	5,000	3,416	5,000
EMPLOYEE ASSISTANCE PROGRAM	550	550	1,500	1,500	1,500
EMPLOYEE TRAINING	-	-	4,000	4,000	4,000
SICK PAY ADJUSTMENTS	218,200	221,736	150,000	215,008	150,000
VAC/COMP PAY ADJUSTMENTS	278,591	276,623	250,000	414,502	250,000
MUNICIPAL WELLNESS PROGRAM	49	-	1,500	1,500	1,500
TOTAL BENEFITS	537,507	546,633	**549,349**	**700,632**	**549,349**
RISK MANAGEMENT					
UNEMPLOYMENT COMPENSATION	5,000	5,000	5,500	30,144	10,000
WORKER'S COMPENSATION	630,701	759,688	700,000	390,235	786,529
PROPERTY AND LIABILITY INSURANCE	244,959	279,371	280,000	276,656	292,892
DEDUCTIBLES	12,340	2,333	-	-	-
TOTAL RISK MANAGEMENT	895,170	1,046,392	**985,500**	**697,035**	**1,089,421**
TOTAL INSURANCES	1,432,677	1,593,025	**1,534,849**	**1,397,667**	**1,638,770**
TOTAL LEGISLATIVE & INSURANCES	1,631,110	1,808,553	**1,853,046**	**1,684,897**	**1,903,267**

Department Appropriations Line Item

Executive

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
LEGAL					
LEGAL GENERAL	65,638	90,293	65,000	82,020	65,000
LEGAL LITIGATION	143	15,279	18,000	47,051	20,000
ORDINANCE DEVELOPMENT	3,274	9,307	6,000	6,000	6,000
LEGAL SPECIAL SERVICES	64,397	401	30,000	30,000	30,000
TOTAL LEGAL	133,452	115,280	**119,000**	**165,071**	**121,000**
TOWN CLERK'S OFFICE					
STAFF FULL TIME PAY	238,909	260,054	163,052	264,251	170,581
PROPOSED POSITION	-	-	-	-	47,733
PART-TIME CLERK	24,857	32,920	36,743	35,406	37,956
FICA	16,291	18,107	12,074	18,612	12,629
MEDICARE	3,810	4,235	2,824	4,353	2,955
DENTAL INSURANCE	269	266	-	254	
LONG TERM DISABILITY INSURANCE	1,076	1,222	816	1,229	854
MAINE FAMILY LEAVE TAX	-	793	1,009	1,522	1,054
HEALTH INSURANCE	21,663	25,237	21,501	25,172	25,867
PENSION	26,466	27,752	14,079	28,741	16,603
OVERTIME PAY	415	156	2,100	316	1,000
EMPLOYEE TRAINING	1,052	180	1,000	170	750
PROFESSIONAL DUES	350	257	650	360	400
TELEPHONES	228	581	300	414	420
POSTAGE	3,887	2,050	3,000	650	3,000
ADVERTISEMENTS	11,561	11,992	11,000	9,682	12,000
RECORDS RESTORATION	332	315	300	300	1,500
OFFICE SUPPLIES	2,073	2,473	3,000	1,963	3,000
TOTAL TOWN CLERK	353,239	388,590	**273,448**	**393,395**	**338,302**
ELECTIONS					
PART TIME PAY	45,129	46,607	35,000	35,778	50,000
FICA	2,098	2,364	2,387	1,750	3,317
MEDICARE	645	709	558	492	776
MAINE FAMILY LEAVE TAX	-	47	193	170	268
PENSION	81	256	497	142	494
OVERTIME PAY	1,094	5,898	3,500	1,740	3,500
EMPLOYEE TRAINING	281	360	750	750	750
CONTRACTED SERVICES	900	550	900	600	900
EQUIPMENT MAINTENANCE	1,500	1,500	1,800	1,800	1,800
POSTAGE	1,749	10,987	6,500	355	6,500
PRINT & BINDING	12,246	8,062	10,000	14,123	15,000
OFFICE SUPPLIES	2,275	3,000	3,000	1,771	3,000
ELECTION FOOD	2,104	2,747	2,500	2,820	3,000
NEW EQUIPMENT	456	5,676	10,000	1,158	7,000
TOTAL ELECTIONS	70,558	88,763	**77,585**	**63,449**	**96,305**
TOTAL TOWN CLERK AND ELECTIONS	423,797	477,353	**351,033**	**456,844**	**434,607**

Department Appropriations Line Item

Executive

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
MUNICIPAL BUILDING					
STAFF FULL TIME PAY	151,697	182,655	178,923	215,484	189,116
CELL PHONE STIPEND	-	-	2,600	750	2,400
FICA	9,148	10,761	9,863	12,778	10,946
MEDICARE	2,139	2,517	2,308	2,988	2,560
DENTAL INSURANCE	553	699	542	776	568
LONG TERM DISABILITY INSURANCE	747	707	896	869	947
MAINE FAMILY LEAVE TAX	0	519	921	1,113	986
HEALTH INSURANCE	42,736	54,364	60,000	59,076	60,918
PENSION	11,384	14,037	19,663	18,785	15,828
OVERTIME PAY	4,023	3,750	2,500	2,371	2,583
EMPLOYEE TRAINING	0	0	500	136	500
CONTRACTED SERVICES	46,341	47,199	40,000	65,287	45,500
UTILITY - SEWER	1,413	1,407	2,000	796	2,000
UTILITY - WATER	1,639	1,736	2,000	1,652	2,000
REFUSE COLLECTION	163	363	250	726	1,000
GROUNDS MAINTENANCE	700	10,328	6,500	6,500	6,500
BUILDING MAINTENANCE	40,482	17,771	30,000	43,823	30,000
GENERATOR REPAIRS	52,968	7,225	20,000	100	20,000
MISCELLANEOUS MAINTENANCE	19	22,360	55,000	22,856	55,000
EQUIPMENT MAINTENANCE	-	1,237	500	132	500
TELEPHONES	1,546	2,367	1,600	1,404	1,600
TRAVEL EXPENSE	916	0	500	500	500
OPERATIONAL SUPPLIES	4,615	4,557	6,000	10,023	6,000
UTILITY - GAS	44,491	21,326	50,000	9,243	22,000
UTILITY - ELECTRICITY	155,181	184,018	115,000	211,813	165,000
NEW EQUIPMENT	1,845	1,446	1,500	72	1,500
NEW FURNITURE	0	0	500	500	500
MISCELLANEOUS EXPENSES	1,193	2,217	1,500	892	1,500
TOTAL MUNICIPAL BUILDING	596,148	595,566	**611,566**	**691,445**	**742,158**
OAK HILL PROFESSIONAL BUILDING					
CONTRACTED SERVICES	6,601	7,613	6,000	10,681	8,000
UTILITY SEWER	432	440	500	222	500
UTILITY WATER	970	954	900	818	1,000
REFUSE COLLECTION	488	407	500	814	1,000
BLDG. MAINTENANCE	3,256	3,100	4,000	13,339	5,500
OPERATIONAL SUPPLIES	96	0	500	500	250
UTILITY ELECTRICITY	6,346	5,474	6,500	5,506	6,500
UTILITY HEATING FUEL	7,790	7,914	9,500	4,251	8,500
TOTAL OAK HILL PROFESSIONAL BUILDING	27,917	25,902	**28,400**	**36,131**	**31,250**
WASHINGTON AVE STORAGE BLDG					
MISC MAINTENANCE & REPAIRS	400	105	1,600	1,600	1,600
TOTAL WASHINGTON AVE STORAGE	400	105	**1,600**	**1,600**	**1,600**

Department Appropriations Line Item

Executive

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

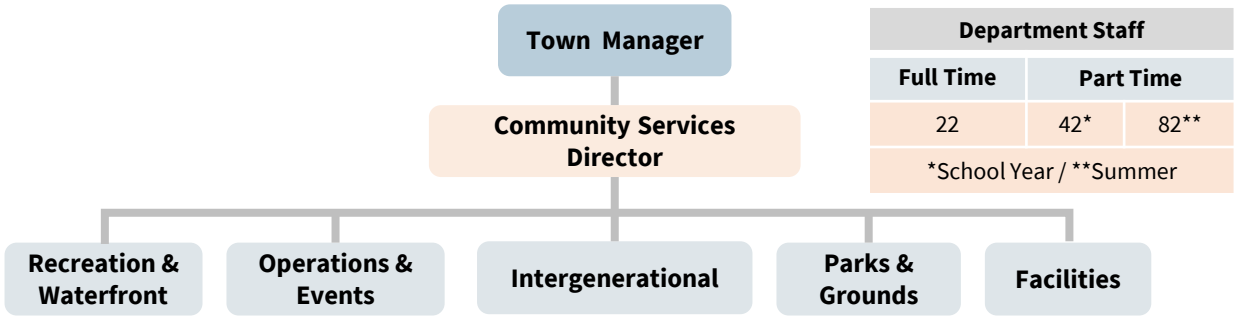
ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
PUBLIC SAFETY BUILDING					
STAFF FULL TIME PAY	14,963	-	48,631	48,631	52,125
FICA	1,031	-	2,940	2,940	3,150
MEDICARE	241	-	688	688	737
DENTAL INSURANCE		-	271	271	284
LONG TERM DISABILITY INSURANCE	131	-	244	244	261
MAINE FAMILY LEAVE TAX	-	-	244	244	261
HEALTH INSURANCE	1,042	-	10,819	10,819	12,184
PENSION	1,655	-	4,961	4,961	5,317
CONTRACTED SERVICES	58,462	100,413	83,000	80,073	83,000
UTILITY SEWER	2,164	1,926	3,000	1,050	3,000
UTILITY WATER	2,363	2,591	2,500	3,419	2,500
REFUSE COLLECTION	196	588	500	980	1,000
GROUNDS MAINTENANE	37,489	53,746	50,000	14,950	50,000
BUILDING MAINTENANCE	30,304	27,537	30,000	25,642	30,000
OPERATIONAL SUPPLIES	9,750	9,552	7,000	10,948	8,500
UTILITY GAS	25,596	22,140	25,000	9,353	25,000
UTILITY ELECTRICITY	-	-	50,000	50,000	-
TOTAL PUBLIC SAFETY BUILDING	185,387	218,493	**319,798**	**265,213**	**277,319**
TOTAL MUNICIPAL, OAK HILL & PUBLIC SAFETY FACILITIES	815,154	840,434	**961,364**	**994,389**	**1,052,327**
TOTAL EXECUTIVE ALL DIVISIONS	3,479,678	3,745,969	**3,975,339**	**3,836,364**	**4,260,858**

Community Services

Department Highlights

Scarborough Community Services is the Parks and Recreation department. It is comprised of five divisions:

- The **Operations and Events** team oversees tasks, projects, and events that encompass all divisions of the department, including recreation, intergenerational, grounds and facilities, and beach management, as well as general customer service. This division also manages passport applications on behalf of the U.S. Department of State and oversees cable operations for various municipal and school projects as directed by the Town Manager.
- Our **Recreation and Waterfront** team organizes and runs programming to keep youth, adults, and senior citizens engaged and moving all year. The division also manages Town beach maintenance and staffing.
- The **Intergenerational** coordinators organize school-aged programming for Scarborough students. Our school-year child care programs begin at Grade PreK through Grade 5. Summer day camp programs begin at Grade K through Grade 8.
- Our **Grounds** staff are responsible for the repair and maintenance of all outdoor municipal facilities, including all town parks, fields, trails, and playgrounds.
- Our **Facilities** staff are responsible for the maintenance and repair of all indoor municipal facilities, including the Scarborough Municipal Building, the Public Safety Building, and the Oak Hill School Building.



Department Staff		
Full Time	**Part Time**	
22	42*	82**
*School Year / **Summer		

YEAR IN REVIEW

13 Parks & Beaches
Town-maintained beach & park areas, parking lots, and facilities

971 Passport Applications
Processed throughout the year

26,798 Hours Rented
Of fields, facilities, and rooms

445 New households
Created in registration system

214 Acres
Of trails and open space maintained

194 Unique Programs
32 brand new offerings

344 Summer Camp
Registrations administered (21 waitlisted)

40 Community / Special Events
29 local sponsors and $15,780 donated

Community Services

Strategic Initiatives

SUCCESSES & ACCOMPLISHMENTS 2025-2026	GOALS & PRIORITIES 2026-2027
Guided an expanded partnership with the Chamber of Commerce as they undertook management of the Summer Concerts in the Parks. Increased marketing efforts through use of new electronic message center, social media shares, and new subscription e-newsletters.	Revisit and evaluate our mission, vision, and core values to realign them as we work to provide more access and equity while meeting the needs of the growing community.
Offered 194 recreation programs, 32 of which were brand new programs. Program participation rates continue to steadily increase in various programs showing positive engagement.	Continue to seek out local partnerships for expanded programs and events as it pertains to underserved sectors IE: teens, young adults, and outdoor programming.
Expanded winter recreation opportunities including adding a third ice skating rink, and grooming six parks/trails for snowshoeing and cross country skiing. Completed projects including full refurbishment of Quentin Drive outdoor courts and installation of field lighting at Peterson.	Continue to work through the Facilities Master Plan and leverage land bond and additional funding resources to expand recreational uses including athletic fields.
To improve access to the beaches, changes included capping non-resident beach pass sales and streamlining daily parking fees to a flat fee. Parking infrastructure changes included redesigned traffic flow, trolley stop, and new gate systems.	Continue to push forward necessary infrastructure repairs and improvements throughout all of our recreational amenities and facilities.

Department Budget Summary

DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 PROJECTED	2027 PROPOSED	2027 ADOPTED	INC. DEC.	PCT CHANGE
Personnel Costs	2,422,317	2,695,421	2,737,299	2,778,715	-	83,294	3.1%
Contracted Services	345,866	446,800	443,981	458,050	-	11,250	2.5%
Services and Charges	438,459	495,460	516,338	505,773	-	10,313	2.1%
Supplies	229,372	234,250	237,513	231,850	-	(2,400)	-1.0%
Equipment	37,160	28,600	30,106	26,100	-	(2,500)	-8.7%
Other Costs	251,436	287,000	331,818	337,400	-	50,400	17.6%
Total Expenditures	3,724,610	4,187,531	4,297,055	4,337,888	**TBD**	150,357	3.6%

Department Revenue

Community Services

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN ESTIMATED REVENUES

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
COMMUNITY SERVICES ALL DIVISIONS					
MISCELLANEOUS REVENUES	391	7,175	12,000	500	500
FRANCHISE FEE	216,221	203,993	235,000	235,000	235,000
PASSPORT PROCESSING	35,141	35,052	32,000	31,000	32,000
COMMUNITY PROGRAM REVENUES	23,254	28,005	25,000	25,000	25,000
COMM PROGRAM FIELD TRIP REVENUES	-	5,124	5,000	7,800	3,000
SPECIAL EVENTS DONATIONS/REV	15,000	15,100	15,000	15,000	17,500
SKI PROGRAMS	42,343	45,228	45,000	53,500	53,000
BASKETBALL PROGRAMS	25,090	24,834	33,000	32,215	33,000
SOCCER PROGRAMS	38,702	45,282	52,000	52,000	52,000
YOUTH PROGRAM	148,591	150,281	165,000	165,000	165,000
YOUTH TRIP REVENUES	35,782	25,188	35,000	35,000	35,000
PROGRAM DEVELOPMENT REV	-	-	50,000	50,000	25,000
ADULT REC	11,855	14,052	55,000	55,000	20,000
CHILD CARE	710,367	792,160	930,000	930,000	930,000
SUMMER PROGRAM	472,189	583,816	515,000	515,000	530,000
PRESCHOOL PROGRAM	98,831	124,885	110,000	110,000	110,000
SENIOR PROGRAMS	1,054	60	1,500	1,500	1,500
SENIOR FIELD TRIPS	6,758	47,448	34,000	34,000	34,000
SENIOR LUNCHEON REVENUES	8,746	7,879	12,000	12,000	12,000
STAFFING REIMBURSEMENT (FROM SCHOOL)	104,562	149,003	140,000	140,000	150,000
CONCESSION, HS/MEM PARK	-	-	3,500	3,500	3,500
OAK HILL FIELD USE FEES	32,580	31,765	35,000	43,000	35,000
OAK HILL LIGHT USE FEES	2,168	3,618	3,000	3,000	3,000
DESIGN & DEVELOP - RECREATION RESERVE	-	75,000	75,000	75,000	75,000
HUNNEWELL HOUSE	-	-	1,000	1,000	1,000
FERRY/HURD/HIGGINS BEACH PARKING REV.	505,098	500,000	595,000	595,000	525,000
HURD PARK CONCESSION REV.	7,000	6,400	6,400	9,600	6,400
HIGGINS BEACH LEASE	5,000	5,300	5,000	5,000	5,000
TOTAL COMMUNITY SERVICES	2,549,053	2,931,148	3,225,400	3,298,630	3,127,400

Department Appropriations Line Item

Community Services

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
COMMUNITY SERVICES					
ADMINISTRATION					
ADMIN FULL TIME PAY	115,647	99,723	116,315	116,315	119,829
FULL TIME STAFF	125,373	140,431	155,534	155,534	162,656
CELL PHONE STIPEND	1,200	765	1,300	1,300	1,200
FICA	13,967	14,115	15,995	15,312	16,830
MEDICARE	3,267	3,301	3,742	3,581	3,938
DENTAL INSURANCE	806	731	813	763	852
LONG TERM DISABILITY INSURANCE	1,125	960	1,358	771	1,414
MAINE FAMILY LEAVE TAX	-	623	1,359	1,321	1,453
HEALTH INSURANCE	45,749	39,979	50,819	39,660	48,735
PENSION	25,147	23,280	32,360	23,775	26,191
OVERTIME PAY	2,996	1,374	1,500	813	1,500
EMPLOYEE TRAINING	5,378	16,750	13,100	12,978	13,100
CONTRACTED SERVICES	4,513	-	500	500	500
PROFESSIONAL DUES	1,250	1,430	1,500	674	1,500
POSTAGE	687	153	500	58	200
PASSPORT POSTAGE	3,721	3,537	3,500	2,744	3,500
BROCHURE	2,001	3,238	3,000	1,736	3,000
TRAVEL	591	837	1,500	86	1,000
OFFICE SUPPLIES	1,998	1,462	2,000	1,707	2,000
MISCELLANEOUS SUPPLIES	5,824	2,764	5,000	4,490	5,000
NEW EQUIPMENT	587	560	-	500	
TOTAL ADMINISTRATION	370,958	356,186	**411,695**	**384,618**	**414,398**
CABLE TV					
STAFF FULL TIME PAY	56,845	60,691	63,898	63,898	66,852
CS CABLE TV CELL PHONE STIPEND	600	603	650	650	600
PART TIME PAY	9,486	9,762	12,000	8,567	12,396
PROGRAM DIRECTOR	13,807	13,061	21,193	20,005	21,892
FICA	4,392	4,549	5,406	5,044	5,450
MEDICARE	1,027	1,064	1,265	1,180	1,275
DENTAL INSURANCE	271	266	271	255	284
LONG TERM DISABILITY INSURANCE	272	297	320	302	335
MAINE FAMILY LEAVE TAX	-	234	499	470	519
HEALTH INSURANCE	18,375	19,774	20,000	19,829	24,367
PENSION	8,265	8,475	9,216	8,920	9,636
OVERTIME PAY	637	251	1,000	1,866	1,000
EMPLOYEE TRAINING	71	187	200	-	200
CONTRACTED SERVICES	8,097	4,611	7,700	6,120	6,500
PROFESSIONAL DUES	481	331	500	906	500
EQUIPMENT MAINTENANCE	-	-	500	90	500
NEW EQUIPMENT	550	1,934	1,000	56	1,000
TOTAL CABLE TV	123,242	126,103	**145,618**	**138,158**	**153,306**

Department Appropriations Line Item

Community Services

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
COMMUNITY PROGRAMS					
TICKET PURCHASES	22,635	21,139	22,000	22,017	22,000
SPECIAL EVENTS	38,304	43,569	25,000	35,519	55,000
FIELD TRIPS	-	679	3,000	10,928	2,500
TOTAL COMMUNITY PROGRAMS	61,734	65,629	**50,000**	**68,464**	**79,500**
TOTAL COMMUNITY SERVICES ADMIN	555,934	547,918	**607,313**	**591,240**	**647,204**
GROUNDS/FACILITIES MAINTENANCE					
MANAGER FULL TIME PAY	73,050	77,712	81,911	81,911	85,717
STAFF FULL TIME PAY	254,745	318,432	350,469	350,469	359,176
CELL PHONE STIPEND	2,203	2,847	4,550	2,925	4,200
PART TIME PAY	4,964	-	21,600	-	-
FICA	20,404	24,745	28,188	24,421	26,041
MEDICARE	4,772	5,787	6,959	5,712	6,093
DENTAL INSURANCE	1,077	742	813	898	1,136
LONG TERM DISABILITY INSURANCE	1,232	1,365	1,877	1,741	2,227
MAINE FAMILY LEAVE TAX	-	1,111	2,318	2,035	2,302
HEALTH INSURANCE	52,107	55,071	56,957	64,705	99,179
PENSION	32,350	37,521	42,093	38,299	43,620
OVERTIME PAY	7,818	9,521	8,000	7,339	8,264
EMPLOYEE TRAINING	1,131	244	1,000	1,000	1,000
CONTRACT SERV HSF, PF, WF, SBP, MP, BPP	162,173	130,173	206,500	205,830	204,500
FIELD LINING	15,516	10,459	15,000	10,228	13,000
ORGANICS - ATHLETIC FIELD	14,401	22,016	35,000	1,838	35,000
TENNIS COURT	18,498	14,911	10,000	10,000	10,000
SEWER CHARGES (WP, MP, BPP)	12,630	5,123	8,800	3,365	6,800
WATER CHARGE HS, PF, WP, SBP, MP, BPP	13,037	23,656	15,500	49,242	27,000
INFIELD PREPARATION	32,508	24,447	23,000	1,686	23,000
PROPERTY MAINTENANCE	77,147	22,989	75,000	112,289	75,000
VEHICLE MAINTENANCE	60,546	47,088	50,000	30,758	41,675
MISC & BLDG MAINTENANCE	3,903	2,307	10,000	16,639	10,000
PHONE - WILEY PARK	1,581	1,081	-	786	550
OFFICE SUPPLIES	2,916	13	1,000	180	500
MISCELLANEOUS FIELD SUPPLIES	20,722	18,086	25,000	13,855	23,200
FIELDS GAS UTILITY	4,549	5,192	4,000	3,993	5,300
FIELDS ELECTRICITY UTILITY	30,304	35,505	27,900	45,293	32,900
GROUNDS VEHICLE FUEL	6,708	17,327	15,000	19,354	15,000
FIELDS PROPANE FUEL	4,057	2,725	3,100	3,346	3,100
LAND IMPROVEMENTS	-	-	1,000	1,000	500
NEW EQUIPMENT	17,501	14,850	15,000	15,000	15,000
TOTAL GROUNDS MAINTENANCE	1,000,754	945,487	**1,147,536**	**1,127,437**	**1,180,980**

Department Appropriations Line Item

Community Services

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
MAINTENANCE BUILDING					
CONTRACTED SERVICES	4,120	4,333	2,000	3,398	4,500
SEWER	-	-	2,000	2,000	2,000
WATER	1,990	3,234	3,000	3,342	3,500
MISCELLANEOUS SUPPLIES	1,399	624	1,500	397	1,500
UTILITY GAS ICE RINK	4,812	5,264	6,000	3,399	6,000
UTILITY ELECTRICITY	(994)	995	1,000	1,255	1,000
TOTAL MAINTENANCE BUILDING	11,327	14,450	**15,500**	**13,791**	**18,500**
TOTAL COMMUNITY SERV GROUNDS	1,012,081	959,937	**1,163,036**	**1,141,228**	**1,199,480**
RECREATION					
CS PROGRAM COORDINATOR	-	-	-	-	57,533
PROPOSED POSITION	-	-	86,933	-	-
SITE SUPERVISOR/REC LEADER	6,375	12,910	10,000	3,763	5,000
CELL PHONE STIPEND	-	-	-	-	600
FICA	395	814	620	1,055	3,743
MEDICARE	92	190	145	247	876
LONG TERM DISABILITY INSURANCE	-	-	-	-	288
MAINE FAMILY LEAVE TAX	-	56	50	85	316
HEALTH INSURANCE	-	-	-	-	12,184
PENSION	-	219	-	-	5,869
OVERTIME PAY	-	-	-	525	500
TOTAL RECREATION	6,862	14,189	**97,748**	**5,675**	**86,909**
YOUTH PROGRAMS					
PROGRAM PART TIME PAY	18,909	15,874	22,000	11,952	8,000
FICA	2,776	2,983	1,364	3,531	496
MEDICARE	650	698	319	826	116
MAINE FAMILY LEAVE TAX	-	22	110	282	40
YOUTH RECREATION SUPPLIES	375	1,381	2,000	-	2,000
CONTRACTED PROGRAMS	85,708	85,522	75,000	80,075	89,000
PROGRAM SUPPLIES	45	1,292	2,500	76	2,000
PROGRAM SUPPLIES	9,122	14,203	15,000	22,757	15,000
LEARN TO SKI PART TIME PAY	-	2,747	3,888	6,504	3,750
FICA TAX	573	56	241	71	233
MEDICARE TAX	134	12	56	18	54
MAINE FAMILY LEAVE TAX	-	2	19	6	19
SPECIAL PROJGRAM SUPPLIES	2,977	105	5,000	5,000	3,000
CONTRACTED PROGRAMS	41,348	43,582	30,000	43,514	45,000
YOUTH TRIPS	4,268	15,027	19,000	24,837	17,500
PROGRAM DEVELOPMENT	-	-	10,000	1,216	5,000
TOTAL YOUTH PROGRAMS	166,952	183,506	**186,497**	**200,665**	**191,208**
TOTAL COMMUNITY SERVICES RECREATION	177,114	203,964	**284,245**	**206,575**	**278,117**

Department Appropriations Line Item

Community Services

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
CHILD CARE					
MANAGER FULL TIME PAY	78,686	83,768	88,234	88,234	92,352
STAFF FULL TIME PAY	116,313	118,027	130,500	130,500	139,777
CELL PHONE STIPEND	1,800	1,818	1,950	2,165	1,800
PART TIME PAY	246,253	249,555	268,000	257,819	250,000
FICA	29,385	28,866	28,316	21,460	29,144
MEDICARE	6,873	6,751	6,624	5,015	6,818
DENTAL INSURANCE	537	531	542	644	852
LONG TERM DISABILITY INSURANCE	971	1,024	1,095	842	1,162
MAINE FAMILY LEAVE TAX	-	1,290	2,359	1,728	2,464
HEALTH INSURANCE	38,204	42,388	41,500	49,745	67,533
PENSION	20,357	20,725	22,537	19,673	24,444
OVERTIME PAY	5,340	4,017	4,000	2,540	3,000
EMPLOYEE TRAINING	2,315	2,244	2,000	1,040	2,000
LICENSES AND FEES	-	300	200	586	300
MISCELLANEOUS MAINTENANCE	224	311	500	-	250
LEASES LAND	33,066	33,255	35,000	35,000	35,000
ADVERTISEMENT	214	-		600	300
TRAVEL	1,239	611	1,000	815	1,000
OFFICE SUPPLIES	40	221	250	530	250
FOOD	146	-		94	
SPECIAL PROGRAMS	10,826	7,486	10,000	9,439	10,000
NEW EQUIPMENT/FURNITURE	-	594	1,000	5,097	1,000
FIELD TRIPS	3,550	2,338	4,000	3,550	3,500
TOTAL CHILDCARE	597,863	606,120	**649,607**	**637,116**	**672,946**
PRESCHOOL PROGRAM					
PART TIME PAY	40,325	46,375	64,435	42,231	66,561
FICA	1,447	2,874	3,995	2,618	4,127
MEDICARE	338	672	934	612	965
MAINE FAMILY LEAVE ACT	-	133	308	211	322
FOOD	143	711	500	680	500
MISCELLANEOUS SUPPLIES & MATERIALS	-	1,398	1,000	1,304	1,000
TOTAL PRESCHOOL	42,253	52,163	**71,173**	**47,656**	**73,475**
SUMMER DAY CAMP					
PART TIME PAY	270,352	271,501	268,500	396,902	268,500
FICA	16,762	16,973	16,647	24,940	16,647
MEDICARE	3,921	3,970	3,893	5,833	3,893
MAINE FAMILY LEAVE TAX	-	303	1,343	2,012	1,343
EMPLOYEE TRAINING	-	8,656	5,000	2,833	5,000
INFECTIOUS DISEASE CONTROL	417	515	500	500	500
CONTRACTED SERVICES	24,347	24,324	25,000	25,000	32,000
MISCELLANEOUS SUPPLIES	16,312	11,012	5,000	8,139	5,000
NEW EQUIPMENT	6,602	770	1,000	2,000	1,000
SPECIAL EVENTS	91,288	58,551	70,000	106,628	70,000
TOTAL SUMMER DAY CAMP	430,381	396,575	**396,883**	**574,787**	**403,883**

Department Appropriations Line Item

Community Services

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
SENIOR PROGRAMS					
SENIOR'S COORDINATOR	45,557	56,974	60,008	60,008	65,999
CELL PHONE STIPEND	63	665	600	600	600
MINIBUS PART TIME PAY	4,284	750	4,000	3,500	3,000
FICA	3,085	3,575	3,975	3,535	4,280
MEDICARE	721	836	930	827	1,002
DENTAL INSURANCE	189	342	271	254	284
LONG TERM DISABILITY INSURANCE	49	71	301	284	331
MAINE FAMILY LEAVE TAX	-	153	332	295	359
HEALTH INSURANCE	6,401	11,471	10,819	9,914	12,184
PENSION	4,858	1,720	1,872	1,717	2,051
OVERTIME PAY	483	-	500	500	500
EMPLOYEE TRAINING	-	-	250	250	250
SENIORS PUBLIC INFORMATION	-	-	250	250	250
SENIOR FOOD EXPENDITURES	10,363	11,590	12,000	10,842	12,000
SENIOR BUS FUEL	9,987	3,787	5,000	430	2,500
MISCELLANEOUS EXPENSE	2,403	686	2,500	646	1,500
FIELD TRIPS	6,777	41,377	28,000	8,509	28,000
SENIOR PROGRAMS/FOOD	3,008	11	4,000	4,302	4,000
CONTRACTED SERVICES			6,000	4,332	6,000
TOTAL SENIOR PROGRAMS	98,228	134,008	**141,608**	**110,995**	**145,090**
TOTAL INTERGENERATIONAL	1,168,725	1,188,866	**1,259,271**	**1,370,554**	**1,295,394**
CS HUB (HOUSE OF LIGHTS)					
STAFF FULL TIME REGULAR PAY	35,725	43,586	51,064	51,064	53,477
PART TIME PAY-HOL	37,969	32,161	35,864	28,916	37,048
FICA TAX	4,319	4,251	4,883	4,132	4,921
MEDICARE TAX	1,010	994	1,142	966	1,151
DENTAL INSURANCE	208	288	271	254	284
LONG TERM DISABILITY INSURANCE	-	-	-	-	268
MAINE FAMILY LEAVE TAX	-	221	430	374	456
HEALTH INSURANCE	14,355	20,804	20,000	19,829	24,367
PENSION	3,680	4,336	5,280	4,616	5,526
OVERTIME PAY	378	298	500	641	500
CONTRACTUAL SERVICES	9,797	8,613	6,000	11,296	8,500
UTILITIES SEWER	701	477	800	222	800
UTILITIES WATER	830	1,149	1,000	756	1,000
REFUSE COLLECTION	542	380	800	731	800
GROUNDS MAINTENANCE	5,164	2,705	3,000	3,000	3,700
BUILDING MAINT AND REPAIRS	17,084	7,032	6,000	2,391	6,000
MISC MAINTENANCE AND REPAIRS	675	64	1,000	129	1,000

Department Appropriations Line Item

Community Services

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
LEASE	184,613	188,970	188,460	186,209	195,998
CS TELEPHONES WENTWORTH	803	2,261	1,000	1,705	2,000
OFFICE SUPPLIES & MATERIALS	15	316	1,000	1,124	1,000
MISCELLANEOUS SUPPL & MATERIAL	3,760	4,756	5,000	1,064	5,000
CUSTODIAL SUPPLIES	275	2,981	2,000	2,246	2,000
UTILITIES GAS - H.of LIGHTS	9,277	10,029	9,000	7,907	9,000
UTILITIES ELECTRIC H OF LIGHTS	18,479	20,224	22,000	19,835	22,000
NEW EQUIPMENT	10,818	4,851	8,000	3,553	6,000
FIELD TRIPS-HUB	-	-	-	-	
INSURANCE		-	7,500	7,500	8,400
TOTAL HUB	360,477	361,747	**381,994**	**360,460**	**401,196**
BEACH ADMINISTRATION					
MANAGER FULL TIME REGULAR PAY	72,841	77,712	81,911	81,911	85,717
CELL PHONE STIPEND	600	603	650	570	600
PARK RANGER PT PAY	21,831	39,065	24,558	39,602	36,000
FICA	5,176	7,067	6,272	9,981	7,169
MEDICARE	1,210	1,653	1,467	2,334	1,684
DENTAL INSURANCE	269	266	271	255	284
LONG TERM DISABILITY INSURANCE	350	382	410	387	429
MAINE FAMILY LEAVE TAX	-	285	549	854	629
HEALTH INSURANCE	18,299	19,774	20,000	30,256	24,367
PENSION	7,505	7,771	8,192	12,795	8,643
OVERTIME PAY	665	2,003		1,151	500
PIPING PLOVER SUPL/MATERIALS	714	492	1,000	2,579	1,000
FERRY BEACH					
CONTRACTED SERVICES	7,416	13,039	9,000	13,509	12,000
FERRY BEACH SEWER	1,408	1,441	1,500	576	1,500
FERRY BEACH WATER	729	767	700	700	800
MISCELLANEOUS SUPPLIES	72	1,820	1,000	1,000	1,000
FERRY BEACH ELECTRICITY	626	615	500	513	600
FERRY BEACH NEW EQUIPMENT	-	-	500	500	500
HURD PARK/PINE POINT BEACH					
CONTRACTED SERVICES	43,010	30,102	35,000	35,284	35,000
HURD PARK SEWER	4,273	4,278	4,000	2,584	4,000
HURD PARK WATER	2,032	2,219	2,000	2,557	2,000
TELEPHONES	751	942	650	785	950
MISCELLANEOUS SUPPLIES	332	2,126	1,000	612	1,000
HURD PARK ELECTRICITY	3,544	3,437	5,000	3,905	4,000
NEW EQUIPMENT	-	1,160	500	500	500

Department Appropriations Line Item

Community Services

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
HIGGINS BEACH					
CONTRACTUAL SERVICES	19,561	21,960	19,000	18,926	20,000
CREDIT CARD SERVICE FEES (Parking Meter)	1,330	1,195	2,500	439	1,500
UTILITY SEWER	2,220	2,911	2,000	2,267	2,500
UTILITY WATER	945	915	900	1,379	950
MISCELLANEOUS SUPPLIES	321	446	1,000	330	1,000
UTILITY ELECTRICITY	1,249	1,219	1,500	1,024	1,500
PROPANE	1,970	1,375	1,500	1,608	1,500
NEW EQUIPMENT	4,030	-	500	500	500
BEACH CARE					
CONTRACTUAL SERVICES	-	14,818	15,000	13,992	15,000
MISCELLANEOUS SUPPLIES & MATERIALS	-	204	1,000	1,000	500
PART TIME PAY	113,995	122,451	110,584	125,584	112,000
FICA	7,192	7,787	6,980	10,164	7,068
MEDICARE	1,682	1,821	1,632	2,377	1,653
MAINE FAMILY LEAVE TAX	-	258	563	820	570
PENSION	-	-	284	-	284
OVERTIME PAY	2,003	3,151	2,000	3,298	2,000
CONTRACTED SERVICES	3,573	2,614	15,000	26,775	15,000
BEACH CLEANING	33,955	27,977	30,000	49,115	30,000
BEACH REFUSE COLLECTION	62,732	62,741	60,000	58,426	60,000
MISCELLANEOUS SUPPLIES	9,203	14,977	10,000	14,189	10,000
NEW EQUIPMENT	389	-	100	100	100
MISCELLANEOUS EXPENSES	10,085	1,826	3,000	262	2,000
TOTAL BEACH MANAGEMENT	407,852	462,178	**491,673**	**626,998**	**516,497**
TOTAL COMMUNITY SERVICES ALL DIVISIONS	3,682,183	3,724,610	**4,187,531**	**4,297,055**	**4,337,888**

Engineering & Technical Services

Department Highlights

The Engineering & Technical Services Department (E&TS) is a multi-faceted group responsible for the coordination and implementation of a wide variety of technical projects and initiatives that span across all town departments to ensure their expertise is incorporated into planning, design, and construction of both town initiatives and private development projects.

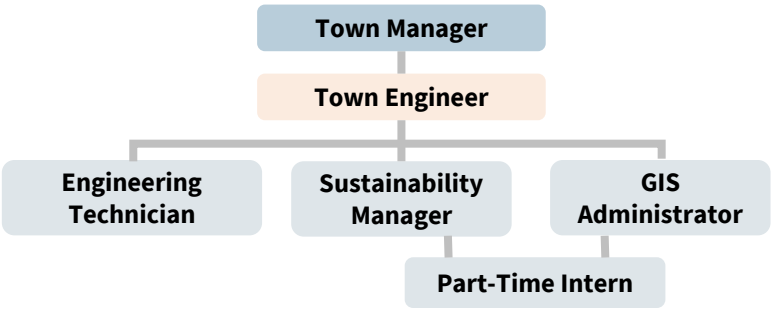
The E&TS Department is comprised of three main areas of expertise:

Engineering: Supports multiple town-wide projects including regional and local transportation and environmental planning, design and construction improvements, federal stormwater permitting compliance (MS4), development technical review, private way review and approvals, as well as drainage design and inspection, and compliance oversight of all active and post-construction sites in town.

Sustainability: Manages initiatives related to resiliency and climate action, land conservation, water quality improvement, and endangered species protection while supporting several Town departments, including Planning, Public Works, and Community Services.

Geographic Information System (GIS): Manages and provides data, which includes property outlines, public utilities, roadways and addresses, as well as many other municipal assets and tools to assist in town planning projects and initiatives, via the GIS, a tool that provides digital visualization of the Town's assets.

Our technical staff serves the town in a wide range of ways (e.g., construction oversight, development review, transportation planning and implementation, environmental review, environmental standards implementation, Federal and State permitting compliance, and review of street design standards and private ways).



Department Staff	
Full Time	**Part Time**
5	1

YEAR IN REVIEW

44 Post-Construction Site
Oversight, enforcement, and reporting of compliance to DEP

443 Subdivision
Inspections performed

51 Stormwater Outfall
inspections performed to ensure no cross contamination

36 Water Quality
Samplings performed

449 Site Development
Inspections performed

63 Active GIS Applications
Maintained across all Town Depts

+42,000 WebGIS Views
Annually

3 Environmental Planning Initiatives
Large Planning studies associated with environmental initiatives to inform future engineering CIPs

Engineering & Technical Services

Strategic Initiatives

SUCCESSES & ACCOMPLISHMENTS 2025-2026	GOALS & PRIORITIES 2026-2027
Stream Protection of Phillips Brook (MS4 permit requirement).	Implementation of Low Impact Development Ordinance (MS4 requirement).
GIS Date Update (MS4 permit compliance preparation).	Climate Action Plan.
Design of East Grand Avenue Complete Streets Improvements.	East Grand Avenue Construction Administration.
Vulnerability Assessment.	Red Brook Watershed Management Plan Update (MS4 permit requirement).
Open Space Plan.	Pine Point Emergency Dune Project.
Prouts Neck/Black Point Rd Reconstruction.	Complete Streets & Traffic Calming Guidance Manual.
North Scarborough Intersections & signal project.	Gorham Road Complete Streets (Phase 4) Design at Nonesuch River crossing.

Department Budget Summary

DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 PROJECTED	2027 PROPOSED	2027 ADOPTED	INC. DEC.	PCT CHANGE
Personnel Costs	517,630	690,250	697,404	719,727	-	29,477	4.3%
Contracted Services	88,732	113,000	113,000	142,500	-	29,500	26.1%
Services and Charges	16,186	20,560	16,225	22,900	-	2,340	11.4%
Supplies	3,020	2,700	2,700	2,700	-	-	0.0%
Equipment	475	5,500	5,500	5,500	-	-	0.0%
Other Costs	-	-	-	25,000	-	25,000	0.0%
Total Expenditures	626,043	832,010	834,829	918,327	**TBD**	86,317	10.4%

Department Revenue

Engineering & Technical Services

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN ESTIMATED REVENUES

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
ENGINEERING DEPARTMENT					
PRIVATE ROAD REVIEW FEE	-	600	300	300	600
STAFF SITE INSPECTION FEES	-	-	28,000	28,000	28,000
STORMWATER COMPLIANCE FEES	3,000	3,000	3,000	6,000	6,000
PLANNING SUSTAINABILITY COORD REIMB	-	-	16,580	16,580	16,580
TOTAL ENGINEERING	3,000	3,600	47,880	50,880	51,180

Department Appropriations Line Item

Engineering & Technical Services

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
ENGINEERING/TECHNICAL					
ADMINISTRATION					
ADMINISTRATOR FULL TIME PAY	120,861	127,533	137,906	137,906	144,394
STAFF FULL TIME REGULAR PAY	229,450	242,580	258,351	270,308	359,362
PROPOSED POSITIONS	-	-	126,475	126,475	-
CELL PHONE STIPEND	2,113	2,412	2,400	2,675	3,000
PART TIME PAY	-	-	9,000	-	14,000
FICA TAX	21,176	22,253	23,973	24,261	31,095
MEDICARE TAX	4,953	5,204	5,608	5,674	7,274
DENTAL INSURANCE	806	798	813	985	1,136
LONG TERM DISABILITY INSURANCE	1,627	1,691	1,982	1,702	2,521
MAINE FAMILY LEAVE TAX	-	992	2,026	2,051	2,637
HEALTH INSURANCE	56,190	61,111	61,501	68,949	81,218
PENSION (401/457/MSRS)	43,703	44,881	49,214	49,118	60,590
EMPLOYEE TRAINING	3,035	8,175	10,700	7,000	12,000
UNIFORMS	111	-	300	300	500
CONTRACTUAL SERVICES	53,778	51,974	70,000	70,000	97,500
LEGAL ORDINANCE ENFORCEMT SERV	4,853	-	3,000	3,000	2,500
GENERAL ENGINEERING SERV	22,421	36,758	40,000	40,000	42,500
PROFESSIONAL DUES	1,132	1,180	2,000	650	1,500
VEH MAINT & REP - PARTS	-	-	500	-	500
COMPUTER SOFTWARE MAINTENANCE	9,982	10,001	11,000	10,000	13,500
PHONES	-	-	1,360	-	1,700
POSTAGE	329	388	200	171	200
PUBLIC INFORMATION	2,730	2,766	3,500	3,500	3,500
TRAVEL EXPENSE	1,501	1,851	2,000	1,904	2,000
OFFICE SUPPLIES & MATERIALS	1,093	2,559	2,000	2,000	2,000
MISCELLANEOUS SUPPLIES & MATERIALS	199	461	700	700	700
NEW EQUIPMENT	3,135	475	5,500	5,500	5,500
SUSTAINABILITY RESERVE FUND			-		25,000
TOTAL ENGINEERING/TECHNICAL SERVICES	585,178	626,043	**832,010**	**834,829**	**918,327**
TOTAL ENGINEERING	**585,178**	**626,043**	**832,010**	**834,829**	**918,327**

Finance

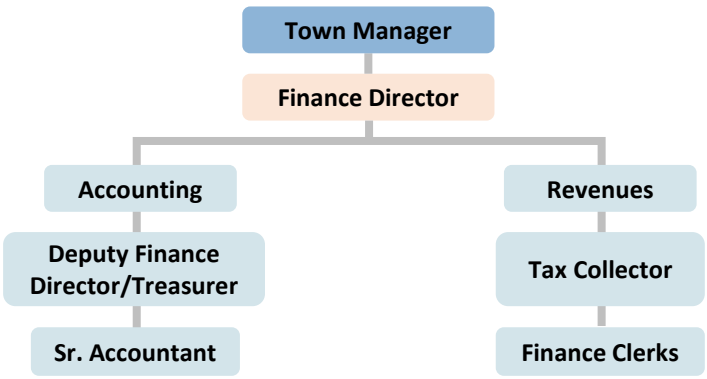
Department Highlights

The Finance Department's mission is to provide accurate and timely financial information and services so that the community, elected officials, and Town departments can make informed decisions. Staff oversee and manage the revenue collections and expenditure payments for all the departments of the town. They also oversee the managing and reporting of the accounting functions of general ledger, budget management, debt management, accounts receivable, accounts payable, credit enhancement agreements and tax.

There are two divisions within the department:

- **Accounting:** Oversees all financial transactions, invests town funds, issues bonds, maintains finance equipment, trains finance personnel, ensures compliance with federal, state, local and accounting regulations, issues quarterly financial reports to the Finance Committee, and provides overall management of the department. Works cohesively with all departments and assists administrators with their budget preparation and financial processes, prepares schedules for the Annual Comprehensive Financial Report (ACFR) and coordinates the annual financial audit; and
- **Revenue:** Oversees the processing and collection of all municipal and school revenues including revenues collected by the Town for the State of Maine; provides the required reporting to the various State agencies.

The Finance Department strives to manage the finances of the town in a prudent, efficient and transparent manner to assure all interested parties, that those public resources are conscientiously received, safeguarded, invested and accounted for.



Department Staff	
Full Time	**Part Time**
8	1

YEAR IN REVIEW

5 Certifications Held
2 CPAs, 1 CPFO, 2 MMTCTAs

2,620 Tax Forms
Issued (W-2/1099/1095)

52,861 Total Processing
Of customer transactions

398 ATV/Snowmobile
Registrations

30,234 Excise
Registrations

11,352 Tax Bills
Issued

246 Hunting & Fishing
Licenses issued

Finance

Strategic Initiatives

SUCCESSES & ACCOMPLISHMENTS 2025-2026	GOALS & PRIORITIES 2026-2027
Completed the annual audit and issued the ACFR prior to the December 31 deadline. Received an unmodified (clean) audit opinion from external auditors.	Complete the FY2026 ACFR prior to Thanksgiving holiday.
Received GFOA's Certificate of Achievement for Excellence in Financial Reporting for the 20th consecutive year for the 2024 ACFR.	Earn the GFOA Certificate of Achievement for Excellence in Financial Reporting on the FY2025 ACFR (the 21st consecutive year).
Purchased new budgeting software.	Implement new budgeting software in time to use for FY28 budget.

Department Budget Summary

DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 PROJECTED	2027 PROPOSED	2027 ADOPTED	INC. DEC.	PCT CHANGE
Personnel Costs	903,610	955,947	919,191	1,040,463	-	84,516	8.80%
Contracted Services	81,276	87,580	87,685	92,280	-	4,700	5.40%
Services and Charges	-	-	-	-	-	-	0.00%
Supplies	7,541	9,970	8,503	9,485	-	-485	-4.90%
Equipment	921	3,000	-	1,000	-	-2,000	-66.70%
Other Costs	188,345	5,000	4,073	7,800	-	2,800	56.00%
Total Expenditures	1,181,693	1,061,497	1,019,452	1,151,028	**TBD**	89,531	8.40%

Department Revenue

Finance

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN ESTIMATED REVENUES

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
FINANCE ALL DIVISIONS					
SCHOOL SUPPLIES REIMBURSEMENT	1,613	-	1,500	1,500	1,500
BOAT EXCISE TAX	33,028	31,877	32,000	32,000	32,000
EXCISE TAX	7,977,254	7,753,746	7,800,000	7,800,000	8,100,000
TAX INTERESTS AND COSTS	104,619	123,327	60,000	52,000	60,000
TOWN - H&F	693	624	550	500	600
SNOWMOBILE EXCISE	2,602	2,046	2,900	2,900	2,800
TOWN ATV FEE	593	835	750	500	800
TOWN BOAT REGISTRATION	1,014	1,007	1,100	1,100	1,100
TOWN LICENSE PLATE FEES	92,282	93,573	94,000	89,000	95,000
TOWN SNOWMOBILE REGISTRATIONS	1,073	1,165	1,000	1,750	1,500
ASSESSING REVENUES-MAP SALES COPIES -DEEDS	165	112	200	160	200
MISCELLANEOUS REVENUES	155,991	35,824	3,000	8,600	175,505
CREDIT CARD REBATES	6,514	6,522	9,000	9,000	10,000
INVESTMENT INTEREST	1,138,953	1,231,828	1,000,000	1,000,000	1,200,000
O.H. PROF BUILDING PILOT	9,440	10,259	10,500	16,000	11,500
STATE VETERANS EXEMPTIONS	15,222	15,222	18,000	18,000	15,000
MAINE TREE GROWTH TAX	30,500	30,500	32,000	38,067	38,000
STATE SOLAR EXEMPTION	20,850	1,285	45,000	94,781	45,000
eccomaine P.I.L.O.T.	71,429	71,838	71,450	71,450	71,500
TOTAL FINANCE	9,663,835	9,411,590	9,182,950	9,237,308	9,862,005

Department Appropriations Line Item

Finance

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
FINANCE DEPARTMENT					
ACCOUNTING					
ACCOUNTING FULL TIME PAY	127,754	136,097	143,292	143,292	149,864
STAFF FULL TIME PAY	160,909	169,502	181,148	181,148	183,228
FINANCE CELL PHONE STIPEND	600	603	600	600	600
FICA	17,653	18,682	19,802	18,481	20,032
MEDICARE	4,128	4,369	4,633	4,322	4,687
DENTAL INSURANCE	543	515	542	541	568
LONG TERM DISABILITY INSURANCE	1,234	1,308	1,623	938	1,667
MAINE FAMILY LEAVE TAX	-	800	1,647	1,523	1,685
HEALTH INSURANCE	28,950	30,874	32,319	32,382	38,051
PENSION	33,576	33,916	37,214	33,544	37,037
OVERTIME PAY	-	245	500	-	500
EMPLOYEE TRAINING	3,148	3,781	12,000	5,925	12,000
CONTRACTED SERVICES	1,180	1,520	1,000	1,393	1,000
AUDIT	54,530	49,030	55,000	55,000	57,150
PROFESSIONAL DUES	690	689	1,000	1,529	1,000
PHONES	327	872	350	621	650
POSTAGE	3,595	3,401	3,800	2,734	4,000
TRAVEL	706	309	500	2,653	500
OFFICE SUPPLIES	5,425	4,613	5,000	5,442	5,000
BOOKS	199	-	500	500	500
NEW EQUIPMENT	606	921	3,000	-	1,000
ACCOUNTING FEES	3,025	3,141	5,000	1,273	5,000
UNEMP COMP	904	181,952	-	-	
TOTAL ACCOUNTING	507,946	647,592	**510,470**	**493,841**	**525,719**
REVENUES/REGISTRATION OFFICE					
STAFF FULL TIME PAY	306,291	343,390	336,797	336,797	352,541
PROPOSED POSITIONS	-	-	-	-	56,346
CELL PHONE STIPEND	600	603	600	600	600
PART TIME PAY	10,111	13,294	29,600	29,275	30,600
FICA	19,255	21,665	21,780	20,821	23,416
MEDICARE	4,503	5,067	5,097	4,869	5,477
DENTAL INSURANCE	1,277	1,428	1,355	1,257	1,420
LONG TERM DISABILITY INSURANCE	1,341	1,502	1,687	1,365	1,765
MAINE FAMILY LEAVE TAX	-	916	1,903	1,764	1,991
HEALTH INSURANCE	64,328	75,304	81,638	62,751	74,602
PENSION	31,397	36,109	36,520	33,249	38,286
OVERTIME PAY	2,677	3,508	2,650	3,507	3,000
EMPLOYEE TRAINING	751	132	1,000	240	500
REGISTRY OF DEEDS	4,251	3,382	4,800	3,766	4,800
PROFESSIONAL DUES	-	-	180	180	180
PHONES	768	2,034	800	1,450	2,000
POSTAGE	14,539	16,331	15,650	14,230	16,500
PRINT & BINDING	4,073	3,708	4,500	4,129	4,500
OFFICE SUPPLIES	2,483	2,490	4,000	2,111	3,500
BOOKS	408	438	470	450	485
SACO PATHFINDERS SNOWMOBILE	2,602	2,800	-	2,800	2,800
TOTAL REVENUE OFFICE	474,840	534,101	**551,027**	**525,611**	**625,309**

Assessing

Department Highlights

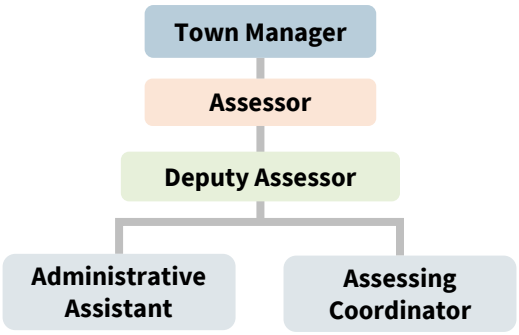
The Assessing Department is a central resource of information for property owners, title companies, real estate brokers, attorneys and appraisers, and other Town departments. Assessing staff maintain historical and current data on each property (i.e., ownership, parcel boundaries, land and structure inventories, property characteristics and exemptions for institutions and individuals such as homestead, veterans, blind, and renewable energy exemptions).

Assessing serves to provide the taxpayers of Scarborough with fair and equitable valuations of real estate and business assets for tax purposes through professionalism, innovative technology and application of reliable, consistent procedures in accordance with Maine State Law. The department is committed to maintaining positive public relations with courtesy and integrity and being a responsible steward of public resources.

The Assessing Department is responsible for the annual valuation of all real and personal property in the Town of Scarborough, and maintains property information for approximately 10,000 real estate accounts and 1,000 business personal property accounts. The annual valuation involves inspecting properties, updating tax maps, tracking ownership changes, and analyzing sales to estimate the current market value of all property.

Assessing is also responsible for administering all State and Local Tax Relief programs benefiting residents and businesses, including residential property tax exemptions, the Business Equipment Tax Exemption Program (BETE), and the local Senior Property Tax Assistance Program.

The work of the Town Assessor is controlled by State Law and reviewed and audited annually by the State Department of Maine Revenue Services.



Department Staff	
Full Time	**Part Time**
4	0

YEAR IN REVIEW

Total number of taxpayers who qualified for exemptions

5,532 Homestead
554 Veterans
298 Renewable Energy

10,396 Real Estate Parcels
1,018 Business Accounts
Town-wide revaluation including residential, commercial, industrial, and business personal property

458 Senior Tax Relief
Property Tax Assistance applications processed for qualifying seniors

500+ Properties Inspected
For permitted new construction or renovation improvements

Assessing

Strategic Initiatives

SUCCESSES & ACCOMPLISHMENTS 2025-2026	GOALS & PRIORITIES 2026-2027
Revamped the Tax Increment Financing (TIF) site to increase transparency and accessibility by organizing content into a clear hierarchy and creating a logical navigational structure tailored to developers, town planners, and the general public.	Distinguished Service. Deliver high-caliber services and accurate information to the public, other town departments, and public agencies in a timely and efficient manner.
Received the International Association of Assessing Officers (IAAO) 2025 Public Information Program Award for its 2024 Post-Revaluation Report, affirming the towns efforts to lead by example in prioritizing proactive & thorough communication.	Proactive Communication. Continue to keep public informed through clear and accessible information regarding assessments, property tax obligations, tax relief, etc. via website, e-newsletter and informational flyers.
Conducted informal appeals hearings to address taxpayer assessment concerns, prior to tax commitment, to ensure the estimated market value of the property was fair and equitable to minimize costly tax abatements (i.e., indirect spending).	Data Integrity. Maintain accurate and up-to-date data by keeping comprehensive and accurate records of property ownership, characteristics, construction details, and assessments.
Reviewed and inspected properties due to new construction or renovation work and completed all associated updates to assessment records based on permit information and reviews.	Fair Assessments. Continue to analyze market trends by comparing properties to sales data and keep assessments up-to-date and equitable so taxpayers pay their fair share of the tax burden.
Processed senior Property Tax Assistance Program applications; exemptions (homestead, veterans and renewable energy); and business equipment tax exemption (aka “BETE”) applications.	

Department Budget Summary

DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 PROJECTED	2027 PROPOSED	2027 ADOPTED	INC. DEC.	PCT CHANGE
Personnel Costs	452,338	487,645	458,111	505,673	0	18,028	3.70%
Contracted Services	6,977	15,200	8,555	15,400	0	200	1.32%
Services and Charges	0	0	0	0	0	0	0.00%
Supplies	2,852	3,200	3,526	3,200	0	0	0.00%
Equipment	1171	2,000	51	2,000	0	0	0.00%
Other Costs	0	0	0	0	0	0	0.00%
Total Expenditures	463,338	508,045	470,243	526,273	**TBD**	18,228	3.59%

Department Appropriations Line Item

Assessing

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

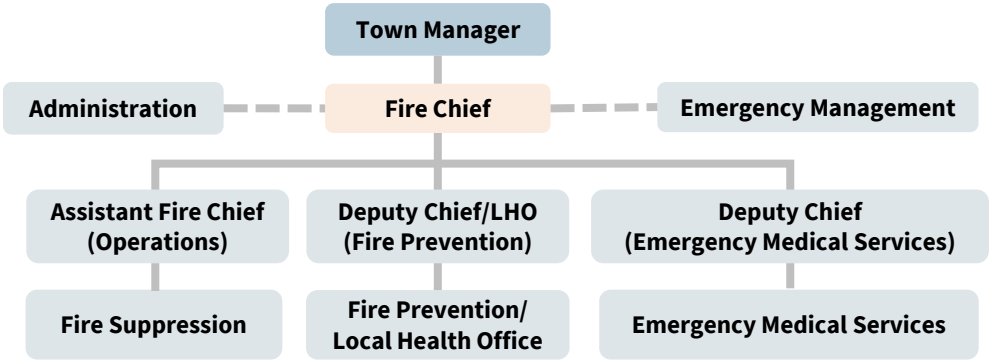
ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
ASSESSOR'S OFFICE					
ADMIN FULL TIME PAY	114,192	125,875	134,149	127,699	132,372
STAFF FULL TIME PAY	185,692	199,010	210,896	200,832	213,915
CELL PHONE STIPEND	600	603	600	569	600
TRAVEL STIPENDS	8,077	8,038	8,000	7,615	12,000
PART TIME PAY	-	-	2,500	-	2,500
FICA	18,730	20,229	21,520	20,460	21,432
MEDICARE	4,380	4,731	5,034	4,785	5,015
DENTAL INSURANCE	537	532	542	507	568
LONG TERM DISABILITY INSURANCE	1,422	1,478	1,746	1,488	1,733
MAINE FAMILY LEAVE TAX	-	869	1,786	1,673	1,809
HEALTH INSURANCE	47,248	51,165	52,319	50,890	62,418
PENSION	34,861	36,293	42,554	37,461	45,312
OVERTIME	-	-	1,000	-	1,000
EMPLOYEE TRAINING	3,278	3,515	5,000	4,132	5,000
REGISTRY OF DEEDS	1,592	1,716	2,400	1,568	2,400
CONTRACTED SERVICES	4,335	-	5,000	-	5,000
PROFESSIONAL DUES	984	1,389	1,500	1,500	1,500
PHONES	284	726	300	518	500
POSTAGE	14,799	1,386	2,500	2,000	2,500
MAPPING	66	138	500	368	500
TRAVEL	2,172	1,622	3,000	2,601	3,000
OFFICE SUPPLIES	1,472	2,170	2,500	2,150	2,500
BOOKS	674	682	700	1,376	700
NEW EQUIPMENT	1,608	1,171	2,000	51	2,000
TOTAL ASSESSING	447,003	463,338	**508,045**	**470,243**	**526,273**
TOTAL FINANCE ALL DIVISIONS	1,429,789	1,645,031	**1,569,542**	**1,489,695**	**1,677,301**

Fire

Department Highlights

The Fire Department's mission is to provide an "all hazards" response model with compassionate, prompt, professional services to protect the lives and property of all who live, work, and visit our community from the adverse effects of fires, medical emergencies and exposure to other dangerous conditions through education, prevention, and incident stabilization. We accomplish this mission by maintaining a highly trained and motivated staff of professionals, providing them with the resources required to accomplish the mission, and working collaboratively with our public safety partners and other municipal departments. The department, led by an appointed Fire Chief, operates through five divisions:

- **Administration Division:** Responsible for the costs and overall administration of the full Department.
- **Fire Prevention Division:** Responsible for proactively keeping Scarborough citizens and visitors safe from fire, accidental injuries, and other hazards. This division is also responsible for plan reviews and issuing permits for construction, fire alarms, suppression systems, fireworks, and certificates of occupancy.
- **Emergency Medical Services (EMS) Division:** Responsible for all costs associated with the management
- of EMS activities at the Advanced Life Support Level.
- **Fire Suppression Division:** Responsible for the personnel costs and management of all non-EMS activities including all other types of hazards.
- **Emergency Management Division:** Responsible for town-wide emergency planning and coordination during natural and man-made disasters. This division is also responsible for seeking Federal and State reimbursement for disaster costs incurred by the community through the Federal Stafford Act.



Department Staff	
Full Time	Part Time
54	31
Call Company	
39 Paid-on-Call	

YEAR IN REVIEW

5,542 Total Calls for Service
An average of nearly **15 per day**

5.5% Call Volume Growth
Annually over the past 20 years, and continues on that upward trajectory

249 Fire Prevention Permits
Issued, including Construction, Certificate of Occupancy, Suppression, Alarm Systems, and Fireworks

781 Annual Inspections
Of buildings completed

2,024+ Fire Prevention
and Inspection activities conducted

986 Burning Permits
Open burn permits issued

8,523 Fire & EMS
Hours spent on training and professional development

Fire

Strategic Initiatives

SUCCESSES & ACCOMPLISHMENTS 2025-2026	GOALS & PRIORITIES 2026-2027
Added eight (8) new FF/EMS staff for a third ambulance 24 hours/days. This also allowed us to staff a third fire station (Black Point) with Full-time staffing to extend our consistent coverage to a additional response districts. Jan. 5, 2026.	Allow our new staffing and deployment models to settle in and analyze the data it provides. (Response times, efficiencies additional needs).
Received $85K in grant money from Maine EMS to help offset the cost of adding the new ambulance staffing. This improved our ability to respond and reduced reliance on Mutual Aid.	With CIP funding, complete our apparatus bay door replacement at the last of our 6 fire stations. North Scarborough is the last station to be upgraded.
Through CIP Projects, We met our goal to complete bathroom renovations at Black Point and Dunstan Fire Stations. We also replaced a pumper, and 2 staff cars as part of our long standing vehicle replacement plan.	Replace a 2018 Ambulance using Rescue revenue funds through our long standing replacement scheduled. Additional funds in FY27 CIP to help outfit our spare Ambulance with required Medical equipment.
We worked collaboratively with our Police Department to replace a 28 year old Marine Unit that is shared between the Harbor Master and Fire/EMS. Spring 2026 Delivery.	Collaborate with Police and Communications division to identify alternative funding sources for the proposed townwide radio replacement project.

Department Budget Summary

DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 PROJECTED	2027 PROPOSED	2027 ADOPTED	INC. DEC.	PCT CHANGE
Personnel Costs	7,488,017	7,758,256	7,672,643	8,567,546	-	809,290	10.4%
Contracted Services	107,413	113,650	120,564	134,450	-	20,800	18.3%
Services and Charges	280,095	324,200	210,452	334,800	-	10,600	3.3%
Supplies	228,805	238,600	181,568	235,200	-	(3,400)	-1.4%
Equipment	37,533	32,500	29,091	32,500	-	-	0.0%
Other Costs	11,077	5,000	1,668	5,000	-	-	0.0%
Total Expenditures	8,152,940	8,472,206	8,215,986	9,309,496	**TBD**	837,290	9.9%

Department Revenue

Fire

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN ESTIMATED REVENUES

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
FIRE ALL DIVISIONS					
INSPECTION FEES	244,623	154,584	225,000	217,715	242,000
RESCUE SERVICES FEES	1,200,000	1,400,000	1,425,000	1,425,000	1,500,000
EMS SUSTAINABILITY GRANT	-	-	85,000	85,000	-
MISCELLANEOUS FEES - RUN REPORTS	400	545	1,000	520	1,000
SALE OF TOWN PROPERTY	765	-	50,000	4,000	25,000
SPECIAL DUTY REVENUES	60	25,581	3,000	9,535	3,000
TOTAL FIRE SERVICES	1,454,508	1,610,895	1,789,000	1,741,770	1,771,000

Department Appropriations Line Item

Fire

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
FIRE SERVICES					
FIRE ADMINISTRATION					
ADMIN FULL TIME PAY	115,648	123,976	132,931	132,931	139,132
CLERICAL PAY	121,576	129,451	136,449	136,449	142,627
STIPENDS	-	-	-	-	11,960
CELL PHONE STIPENDS	1,800	2,190	3,500	3,500	1,800
FICA	14,692	15,240	15,267	15,441	16,838
MEDICARE	3,436	3,564	3,681	3,612	3,938
DENTAL INSURANCE	806	797	813	763	852
LONG TERM DISABILITY INSURANCE	1,105	1,138	1,348	1,144	1,419
MAINE FAMILY LEAVE TAX	-	704	1,360	1,320	1,447
HEALTH INSURANCE	41,567	48,094	50,819	49,573	60,918
HRA INSURANCE CO-PAY	72,000	85,000	88,825	62,705	91,756
PENSION	33,881	33,976	36,925	35,639	40,200
RETIREE HEALTH SAVINGS/HOLIDAY PAY	6,835	4,874	2,090	6,770	5,165
EMPLOYEE RECOGNITION	4,839	4,531	5,500	4,486	6,000
EMPLOYEE TRAINING [Tuition/Registration]	225	2,245	4,000	2,930	5,000
CLOTHING ALLOWANCE	1,297	682	630	630	630
HONOR GUARD	3,162	5,455	5,000	4,040	6,000
MENTAL HEALTH EVALS	-	-	-	-	200
RESPIRATORY CLEARANCE QUESTIONAIRE	13,491	16,283	20,000	15,440	25,000
TRAINING CONTRACTUAL SERVICES	7,095	6,000	10,000	11,698	10,000
CONTRACTUAL SERVICES	13,185	16,102	20,000	29,970	20,000
PROFESSIONAL DUES	3,916	4,481	5,500	6,550	5,500
UTILITY SEWER & WATER	7,050	7,219	8,700	6,134	9,500
BUILDING & FLOOR MAINTENANCE	30,818	29,262	31,000	34,926	37,000
ALARM MAINTENANCE	650	475	1,000	1,000	1,000
VEHICLE MAINT. PARTS	88,283	79,231	85,000	27,028	66,000
VEHICLE MAINT. LABOR	65,530	59,712	75,000	32,790	75,000
NON-PWD REPAIRS	5,694	6,031	6,000	1,324	6,000
DEPART EQUIPMENT MAINTENANCE	26,028	37,770	46,500	52,674	61,500
RADIO MAINT FIRE	5,607	8,740	9,000	5,533	15,000
FIREFIGHTER ACCIDENT INSURANCE	5,148	5,150	5,500	10,304	5,800
COMMUNICATIONS (Phones, Cell, Mobile)	17,770	19,953	19,300	16,903	22,800
POSTAGE	440	677	2,000	234	2,000
TRAVEL	3,961	4,107	4,000	4,799	6,000
OFFICE and PAINT SUPPLIES	4,113	6,039	5,750	4,188	5,750
TRAINING SUPPLIES	3,575	3,196	4,000	7,429	4,000
UTILITY - (Gas/Propane/Electricity/Heating Oil)	60,658	58,468	69,700	46,468	68,100
VEHICLE FUEL GAS	64,673	54,657	52,500	37,265	50,000
FIRE HOSE AND GEAR	18,711	25,134	20,000	22,665	20,000
MISCELLANEOUS EXPENSE	3,146	3,085	3,000	1,371	3,000
TOTAL FIRE ADMINISTRATION	882,011	913,689	**992,588**	**838,626**	**1,054,832**

Department Appropriations Line Item

Fire

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
FIRE SUPPRESSION					
DEPUTY CHIEF FULL TIME PAY	99,341	105,643	111,759	111,759	122,866
FULL TIME EMTs	467,595	477,675	511,933	511,933	720,986
FULL TIME DUTY OFFICERS	265,484	500,692	558,101	558,101	431,954
FULL TIME OFFICER'S TRAINING PAY	21,854	18,949	20,810	14,597	48,344
STIPENDS	120,606	30,794	39,156	39,100	35,958
PHONE STIPEND	1,870	2,040	2,100	2,100	2,100
DAYTIME PAY	1,423,113	967,845	653,144	651,144	674,697
CALL COMPANY PAY	167,422	160,987	148,389	143,771	154,950
FD INCENTIVE PAY	5,705	5,685	5,900	5,535	5,572
FICA	168,444	154,053	160,197	153,523	147,547
MEDICARE	39,426	36,028	37,470	35,905	34,512
DENTAL INSURANCE	3,558	3,146	2,981	2,758	3,124
LONG TERM DISABILITY INSURANCE	4,754	5,127	6,111	5,087	6,659
MAINE FAMILY LEAVE TAX	-	6,846	11,069	13,065	13,123
HEALTH INSURANCE	221,384	236,962	250,682	229,667	322,275
HRA INSURANCE CO-PAY	12,000	12,480	12,979	10,437	13,407
PENSION	232,565	223,504	220,466	218,001	231,426
RETIREE HEALTH SAVINGS/HOLIDAY PAY	1,720	2,437	1,622	2,083	2,066
FT DUTY OFFICER'S OVERTIME PAY	242,825	374,025	218,400	417,485	258,250
TRAINING PAY	35,354	18,471	43,550	23,498	44,987
F.T. CLOTHING ALLOWANCE	6,975	8,731	11,060	22,326	9,130
DAY FF CLOTHING ALLOWANCE	9,103	7,917	12,630	5,425	12,500
MENTAL HEALTH EVALS	-	-	-	-	2,600
TOTAL FIRE SUPPRESSION	3,551,098	3,360,037	**3,040,509**	**3,177,300**	**3,299,033**
FIRE PREVENTION					
MANAGER FULL TIME	99,341	106,046	111,759	111,759	118,332
FIRE PREVENTION TRAINING	1,522	980	2,100	340	2,169
STIPENDS	-	-	-	-	3,120
CELL PHONE STIPEND	600	1,543	1,200	1,800	1,200
PART TIME INSPECTOR'S PAY	36,713	38,267	42,146	43,758	43,537
FICA	8,287	8,831	9,343	9,328	17,030
MEDICARE	1,938	2,065	2,185	2,181	3,984
DENTAL INSURANCE	269	266	271	256	568
LONG TERM DISABILITY INSURANCE	493	500	559	500	1,193
MAINE FAMILY LEAVE TAX	-	395	804	785	1,470
HEALTH INSURANCE	22,539	24,677	20,000	25,309	48,734
HRA INSURANCE CO-PAY	1,000	-		-	
PENSION	17,117	18,125	23,214	18,985	35,281
INSPECTOR'S CLOTHING ALLOWANCE	569	640	630	326	630
MENTAL HEALTH EVALS	-	-	-	-	200
TRAVEL - VEHICLE EXPENSE / MILEAGE	500	436	1,500	96	1,500
MISCELLANEOUS SUPPLY & MATERIALS	4,258	3,626	5,000	8,262	5,000
TOTAL FIRE PREVENTION	195,146	206,397	**220,711**	**223,685**	**283,948**

Department Appropriations Line Item

Fire

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
EMERGENCY MEDICAL SERVICES					
EMS DIRECTOR FULL TIME PAY	103,435	102,318	111,759	111,759	116,896
PARAMEDIC FULL TIME PAY	1,416,538	1,738,323	1,929,470	1,929,470	2,527,211
PROPOSED POSITIONS	-	-	622,938	-	
FULL TIME PARAMEDIC TRAINING PAY	48,562	82,662	41,748	105,553	92,970
STIPENDS	104,501	42,332	66,374	61,309	102,102
PHONE STIPEND	3,570	4,420	6,120	8,160	8,160
MEDICAL DIRECTOR PT PAY	7,558	7,623	7,928	7,928	8,190
INCENTIVE PAY	11,158	16,631	12,343	11,596	13,216
FICA	106,643	146,158	138,782	151,815	181,586
MEDICARE	24,906	34,182	32,469	35,508	42,475
DENTAL INSURANCE	4,999	5,589	5,962	5,898	7,384
LONG TERM DISABILITY INSURANCE	6,969	7,474	10,376	7,161	13,454
MAINE FAMILY LEAVE TAX	-	6,769	11,939	13,600	15,721
HEALTH INSURANCE	232,818	292,389	335,501	288,025	360,970
HRA INSURANCE CO-PAY	24,000	28,000	29,120	31,371	36,000
PENSION	244,904	324,014	320,412	343,346	419,651
RETIREE HEALTH SAVINGS/HOLIDAY PAY	1,150	4,321	520	537	2,066
PARAMEDIC OVER TIME PAY	163,273	541,030	218,916	556,168	337,791
SPECIAL DUTY FIRE/RESCUE OVERTIME	-	-	2,137	-	2,208
EMPLOYEE TRAINING	3,580	4,444	9,000	6,490	12,000
F.T. CLOTHING ALLOWANCE	15,923	24,424	31,310	47,742	31,630
TUITION REIMBURSEMENT	8,905	6,887	12,000	50,600	60,000
SO. MAINE EMS COORDINATOR FEE	1,055	248		-	
MENTAL HEALTH EVALS	-	-	-	-	7,400
RECRUITMENT & TESTING RESCUE	2,313	2,294	4,000	2,537	4,000
COMSTAR RESCUE BILLING CONTRACT	43,119	46,630	40,500	35,793	48,000
PROFESSIONAL DUES	-	1,000	1,000	1,000	1,000
LICENSING FEES	-	335	350	680	450
VEHICLE MAINTENANCE PARTS	28,381	9,370	15,000	2,645	13,800
VEHICLE MAINTENANCE LABOR	10,353	13,305	11,000	4,779	10,000
NON-PWD REPAIRS	-	333	3,000	3,000	3,000
DEPT EQUIPMENT MAINTENANCE	3,994	11,407	10,000	118	12,000
OXYGEN SUPPLY CONTRACT	2,003	3,850	5,000	6,411	6,000
ALS EQUIPMENT MAINTENANCE	6,304	13,390	17,000	31,090	18,000
INFECTIOUS DISEASE CONTROL	51,086	67,597	65,000	52,912	65,000
DRUGS/MEDICAL SUPPLIES	1,283	1,425	3,000	1,320	3,000
VEHICLE FUEL GAS	29,103	30,045	29,800	20,045	30,000
NEW PATIENT EQUIPMENT	8,890	8,215	10,000	3,177	10,000
NEW TRAINING EQUIPMENT	-	-	500	500	500
NEW CPR EQUIPMENT	-	3,248	1,000	1,749	1,000
MISCELLANEOUS EXPENSES	723	978	1,000	297	1,000
TOTAL EMERGENCY MEDICAL SERVICES	2,721,999	3,633,660	**4,174,274**	**3,942,089**	**4,625,830**

Department Appropriations Line Item

Fire

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
EMERGENCY MANAGEMENT					
PART TIME PAY	26,522	25,488	34,465	26,519	35,602
FICA	1,607	1,542	2,137	1,588	2,207
MEDICARE	376	361	500	371	516
MAINE FAMILY LEAVE TAX	-	64	172	129	178
EQUIPMENT MAINTENANCE	-	-	1,000	1,000	1,000
FOOD	2,440	2,197	2,000	1,829	2,500
MISCELLANEOUS SUPPLY	272	486	500	500	500
SPECIAL PROGRAM SUPPLIES	-	1,069	1,000	1,000	1,000
BOOKS	-	-	350	350	350
NEW EQUIPMENT	-	936	1,000	1,000	1,000
MISCELLANEOUS EXPENSE	55	7,014	1,000	-	1,000
TOTAL EMERGENCY MANAGEMENT	31,272	39,157	**44,124**	**34,286**	**45,853**
TOTAL FIRE DEPARTMENT ALL DIVISIONS	7,381,526	8,152,940	**8,472,206**	**8,215,986**	**9,309,496**

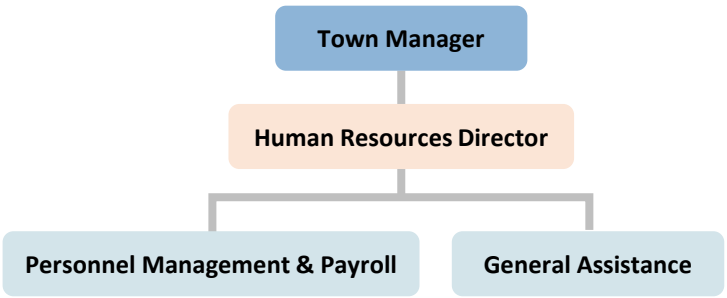
Human Resources

Department Highlights

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

Ongoing activities, functions, and responsibilities include:

- Developing and maintaining the Town's **personnel policies and procedures**, ensuring compliance with applicable State and Federal regulations.
- Building and sustaining effective **employee relations**, providing guidance in the area of performance management, implementing relevant **training** and **professional development** opportunities, and coordinating the Town's **Employee Recognition Program**.
- Administering **payroll** processes accurately and fairly in compliance with federal, state, and contractual obligations.
- Strategically managing **employee benefits programs**, and maintaining employee personnel records/files.
- Recruiting, selecting, hiring, and retaining **a diverse, quality workforce** in compliance with all laws, regulations, and contractual requirements.
- Coordinating with Maine Municipal Association and Town safety committees to manage the **workers' compensation program**. Administering the Department of Transportation Drug and Alcohol Testing Program for employees who hold a Commercial Driver's License (CDL) and perform safety-sensitive work.



Department Staff	
Full Time	**Part Time**
3.75*	1
*1 FTE shared between HR & Executive	

YEAR IN REVIEW

General Assistance help for residents who are unable to meet their basic needs

276 Applications Received

254 Cases Assisted

422 Residents Assisted

530 W2s Processed

Number of hired employees

101 Full-Time, Part-Time and Seasonal Employees

4 Collective Bargaining Agreements covering the Police, Fire, Dispatch & Public Works Operations Employees

12 OSHA Recordable injuries

Human Resources

Strategic Initiatives

SUCCESSES & ACCOMPLISHMENTS 2025-2026	GOALS & PRIORITIES 2026-2027
Developed Title VI Plan, completed Title VI Audit and implemented staff training.	Improve our Safety Programs and obtain Safety & Health Award for Public Employers (SHAPE) Certification, recognizing public sector employers who maintain an exemplary safety and health management system.
Supported the successful implementation of public safety mental and physical fitness initiatives.	Improve our performance management process.
Successfully recruited and on-boarded 101 full-time, part-time and seasonal employees including the 16 new positions funded in the FY26 budget.	

Department Budget Summary

DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 PROJECTED	2027 PROPOSED	2027 ADOPTED	INC. DEC.	PCT CHANGE
Personnel Costs	467,474	494,091	485,070	524,493	-	30,402	6.2%
Contracted Services	7,630	14,000	8,261	14,000	-	-	0.0%
Services and Charges	-	250	250	250	-	-	0.0%
Supplies	895	1,300	2,857	1,300	-	-	0.0%
Equipment	-	-	-	-	-	-	0.0%
Other Costs	237,819	235,250	188,653	232,250	-	(3,000)	-1.3%
Total Expenditures	713,818	744,891	685,091	772,293	**TBD**	27,402	3.7%

Department Appropriations Line Item

Human Resources

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
HUMAN RESOURCES					
ADMIN. FULL TIME PAY	87,844	93,590	102,455	102,455	111,233
STAFF FULL TIME PAY	155,643	166,614	176,285	176,285	187,055
CELL PHONE STIPEND	1,200	1,175	1,200	1,750	1,800
FICA	15,309	16,144	16,534	16,309	20,220
MEDICARE	3,580	3,776	3,868	3,814	4,730
DENTAL INSURANCE	470	465	474	444	497
LONG TERM DISABILITY INSURANCE	1,145	1,194	1,375	1,202	1,471
MAINE FAMILY LEAVE TAX	-	702	1,597	1,366	1,703
HEALTH INSURANCE	43,006	44,851	49,213	41,982	51,698
PENSION	33,575	33,907	32,578	34,811	39,320
OVERTIME PAY	11,738	5,783	5,000	1,219	5,000
EMPLOYEE TRAINING	5,474	4,213	5,000	7,031	5,000
RECRUITMENT	4,870	3,619	9,000	4,921	9,000
PROFESSIONAL DUES	384	404	600	280	600
TELEPHONES	534	581	400	414	400
POSTAGE	282	364	400	63	400
TRAVEL	718	188	600	1,084	600
OFFICE SUPPLIES	1,878	699	750	1,244	750
TRAINING SUPPLIES	691	-	250	250	250
NEW EQUIPMENT	2,964	-	500	500	500
TOTAL HUMAN RESOURCES	371,305	378,269	**408,079**	**397,424**	**442,227**

Department Appropriations Line Item

Human Resources

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
PUBLIC HEALTH & WELFARE					
FULL TIME STAFF	55,910	60,691	63,898	63,898	66,852
STIPEND HEALTH OFFICER	1,000	1,000	1,000	1,000	1,000
FICA	3,144	3,522	3,708	3,720	4,143
MEDICARE	736	824	867	870	969
DENTAL	258	277	271	254	284
LONG TERM DISABILITY	95	299	320	302	335
MAINE FAMILY LEAVE TAX	-	161	327	321	342
HEALTH INSURANCE	17,582	20,445	20,000	17,922	12,184
PENSION	6,818	7,234	7,796	7,685	8,157
EMPLOYEE TRAINING	598	607	325	430	500
CONTRACTUAL SERVICES	2,719	2,474	2,500	999	2,500
TRAVEL EXPENSE	-	-	250	250	250
OFFICE SUPPPLIES & MATERIALS	-	196	300	1,363	300
GENERAL ASSIST BABY SUPPLIES	52	317	250	177	250
GENERAL ASSIST BURIALS	2,142	5,062	5,000	4,470	5,000
GENERAL ASSIST ELECTRIC	4,187	633	3,500	2,951	3,500
GEN ASSIST EMERGENCY HOUSING	59,483	49,127	50,000	41,557	50,000
GENERAL ASSIST HEATING	199	340	1,500	1,500	1,500
GENERAL ASSIST HOUSING	254,785	158,681	125,000	110,694	125,000
GENERAL ASSIST HOUSEHOLD	5,265	4,701	5,200	2,378	5,200
GENERAL ASSIST PRESCRIPTIONS	999	1,900	1,300	1,544	1,300
GENERAL ASSIST PROPANE	284	-	1,000	1,000	1,000
GENERAL ASSIST MISC	290	257	2,500	2,500	2,500
GENERAL ASSIST FOOD	21,045	13,844	30,000	11,206	30,000
GENERAL ASSIST PHONES	367	420	-	384	
NON GENERAL ASSIST DISCRETIONARY ACCOUNT		2,537	10,000	8,292	7,000
TOTAL PUBLIC HEALTH AND WELFARE	437,958	335,549	**336,812**	**287,667**	**330,066**
TOTAL HUMAN RESOURCES & PUBLIC HEALTH	809,263	713,818	**744,891**	**685,091**	**772,293**

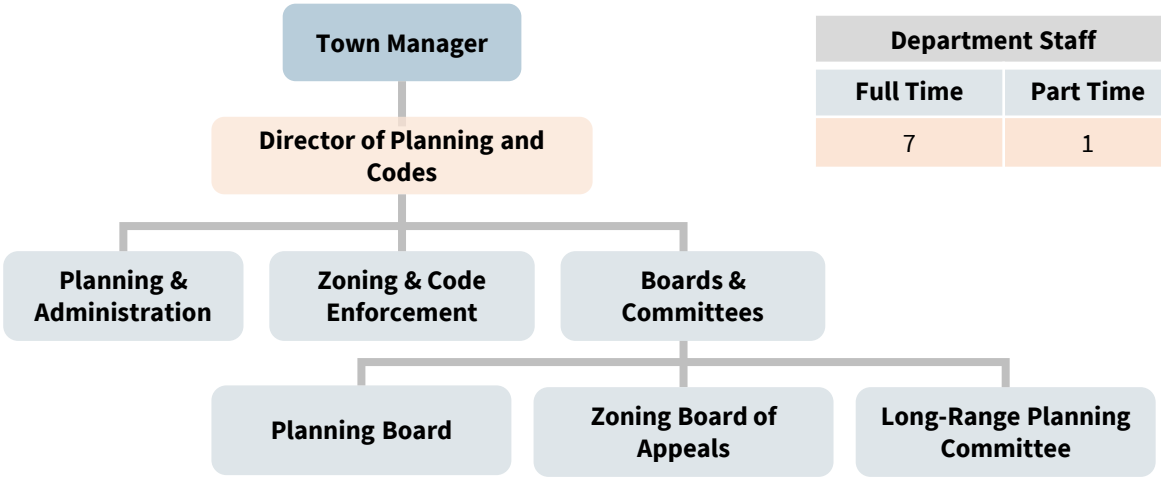
Planning & Code Enforcement

Department Highlights

The Planning and Code Enforcement Department serves the town in a wide range of ways, from long range planning for growth, development, transportation, and natural resource conservation to development review, permitting, building and construction inspection and development oversight.

Zoning, Code Enforcement, and Administrative staff work to ensure compliance with our building, life-safety, land use codes, and natural resource regulations, through our plan review, permitting, and inspection programs while the Planning Division works on development review applications, planning studies, zoning efforts, and ordinance initiatives.

The Department also provides staffing, guidance and funding to a range of boards and committees related to these activities and responsibilities. We work closely with many town departments to ensure that their interests and expertise are incorporated into planning, design, and construction, for town initiatives as well as private development projects. All of these roles and responsibilities are important to us as we strive to perform our duties in a customer-friendly, professional, and proactive manner.



Department Staff	
Full Time	Part Time
7	1

YEAR IN REVIEW

4,425 Permitting
Phone calls

743
Building Permits
Issued

Housing starts
43 Single Family
72 Multi-Family

1,560 Code Enforcement
Inspections

60 Planning Board
Submittals reviewed

$128 Million
Cost of Construction

Planning & Code Enforcement

Strategic Initiatives

SUCCESSES & ACCOMPLISHMENTS 2025-2026	GOALS & PRIORITIES 2026-2027
Transition from 2015 to 2021 Maine Uniform Building and Energy Codes (MUBEC).	Finalize Short Term Rental regulations and registration process.
Partial go live with new permitting software allowing for on-line submittals.	Implement Open Space Master Plan and Vulnerability Assessment recommendations.
Adoption of Tree Care Ordinance.	Address LD 1829 and 2173 requirements.
Adoption of updated EV Ordinance requirements.	Continue work to streamline and consolidate Chapter 405 Zoning Ordinance through LRPC efforts.
Created consolidated view of Townwide plans and studies into comprehensive growth presentations.	Kick off Trails and Sidewalk Master Plan project.

Department Budget Summary

DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 PROJECTED	2027 PROPOSED	2027 ADOPTED	INC. DEC.	PCT CHANGE
Personnel Costs	842,126	926,547	910,193	1,070,712	-	144,165	15.6%
Contracted Services	63,602	95,175	76,194	92,650	-	(2,525)	-2.7%
Services and Charges	13,409	33,000	6,726	31,000	-	(2,000)	-6.1%
Supplies	7,882	7,450	6,158	6,750	-	(700)	-9.4%
Equipment	4,212	5,000	2,528	5,000	-	-	0.0%
Other Costs	19,970	525	-	525	-	-	0.0%
Total Expenditures	951,201	1,067,697	1,001,799	1,206,637	**TBD**	138,940	13.0%

Department Revenue

Planning & Code Enforcement

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN ESTIMATED REVENUES

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
PLANNING DEPARTMENT					
PLUMBING PERMIT FEES	37,350	45,673	55,000	45,000	50,000
BUILDING PERMIT FEES	762,840	678,416	725,000	725,000	725,000
PER UNIT BUILDING PERMIT FEES	13,650	6,000	8,000	8,775	10,000
ELECTRICAL PERMIT FEES	100,737	103,690	105,000	95,885	105,000
CONTRACT ZONING APPLICATION FEE	500	1,340	500	500	500
CAMPGROUND FEES	1,789	-	1,750	1,750	1,750
FLOOD HAZARD FEE	1,200	700	1,000	675	1,000
ORDINANCE FEES	253	1,120	500	500	500
ZONING BOARD OF APPEALS FEES	3,750	5,000	5,000	3,750	5,000
SUBDIVISION FEES	10,175	4,675	15,000	18,000	20,000
SITE PLAN REVIEW	36,865	19,098	30,000	22,000	30,000
PLANNING BOARD ADVERTISING REIMB	-	-	500	500	500
PEER REVIEW REIMBURSEMENT	-	12,000	30,000	22,500	30,000
ORDINANCE FINES	5,492	10,452	8,000	7,500	8,000
TOTAL PLANNING	1,052,014	888,164	985,250	953,895	987,750

Department Appropriations Line Item

Planning & Code Enforcement

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
PLANNING DEPARTMENT					
PLANNING ADMINISTRATION					
ADMIN FULL TIME PAY	109,272	122,871	132,840	132,974	132,372
FULL TIME PAY	71,534	52,894	74,173	74,173	77,605
STAFF FULL TIME PAY	251,414	269,727	283,984	283,984	297,066
CLERICAL FULL TIME PAY	120,515	128,362	135,138	135,138	142,335
PROPOSED POSITIONS	-	-		-	93,939
CELL PHONE STIPEND	2,963	2,488	3,000	3,000	4,200
PART TIME PAY	14,363	24,360	32,600	33,000	32,600
FICA	35,035	36,538	39,878	38,323	39,580
MEDICARE	8,193	8,545	9,329	8,962	9,259
DENTAL INSURANCE	1,880	1,795	1,897	1,776	1,988
LONG TERM DISABILITY INSURANCE	2,732	2,524	3,133	2,540	3,283
MAINE FAMILY LEAVE TAX	-	1,662	3,385	3,227	3,401
HEALTH INSURANCE	106,117	112,911	118,331	114,201	140,635
PENSION	68,321	66,941	75,051	70,775	78,591
OVERTIME PAY	3,485	3,952	5,000	-	5,000
EMPLOYEE TRAINING	5,435	2,664	6,500	2,456	6,500
UNIFORMS	-	204	350	850	400
LEGAL / ORDINANCE ENFORCEMENT	11,254	28,133	32,000	17,257	32,000
PROFESSIONAL DUES	1,666	1,065	2,000	3,264	2,500
VEHICLE MAINTENANCE PARTS	2,318	8,569	3,000	130	1,000
TELEPHONES	2,019	3,264	4,000	3,205	4,000
POSTAGE	1,225	1,307	2,000	1,087	2,000
TRAVEL	3,806	2,122	2,000	711	2,000
OFFICE SUPPLIES	3,793	4,395	4,500	3,454	4,000
VEHICLE FUEL GAS	1,579	2,237	2,000	2,430	2,050
BOOKS	180	790	750	196	500
NEW EQUIPMENT	5,574	4,212	5,000	2,528	5,000
OFFSITE STORAGE	1,584	1,925	1,925	-	2,000
PEER REVIEW REIMBURSEMENT	(6,266)	4,840	30,000	6,596	30,000
TOTAL PLANNING OFFICE	829,991	901,297	**1,013,764**	**946,237**	**1,155,804**
BOARDS AND COMMITTEES					
ZONING BOARD OF APPEALS					
ZBA FICA	25	52	37	99	37
MEDICARE	6	12	9	23	9
MAINE FAMILY LEAVE TAX	-	3	3	8	3
PENSION	41	84	85	163	85
ZBA OVERTIME PAY	396	849	600	1,601	600
REGISTRY OF DEEDS	-	26	150	-	50
ADVERTISEMENTS	1,601	1,535	2,000	1,369	2,000
ZBA MISCELLANEOUS EXPENSES	-	-	125	-	125

Department Appropriations Line Item

Planning & Code Enforcement

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
PLANNING BOARD					
FICA	103	141	62	153	62
MEDICARE	24	33	15	36	15
MAINE FAMILY LEAVE TAX	-	7	5	12	5
PENSION	188	226	142	252	142
OVERTIME PAY	1,670	2,281	1,000	2,467	1,000
ADVERTISEMENT	5,732	5,369	6,000	7,079	6,000
PRINTING & BINDING	-	-	100	-	100
PLANNING/ZONING INITIATIVES	28,321	18,856	43,000	42,222	40,000
OFFICE SUPPLIES	89	460	200	78	200
PLANNING BOARD MISC EXPENSES	-	151	400	-	400
TOTAL BOARDS AND COMMITTEES	65,244	49,904	**53,933**	**55,562**	**50,833**
TOTAL PLANNING DEPARTMENT ALL DIVISIONS	895,235	951,201	**1,067,697**	**1,001,799**	**1,206,637**
TOTAL GENERAL GOVERNMENT	**8,523,685**	**9,448,316**	**10,011,459**	**9,953,067**	**10,735,441**

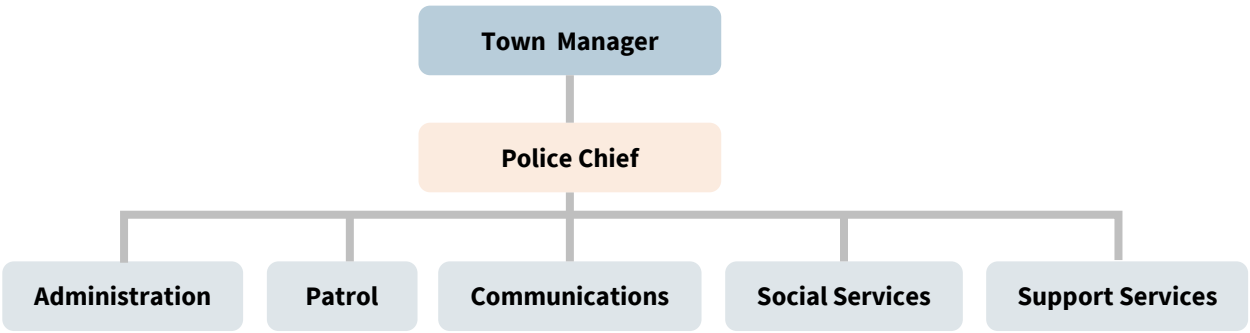
Police

Department Highlights

The Police Department is responsible for working in partnership with the community to enhance the quality of life in town by ensuring the protection of life and property, the preservation of peace, the protection of individual rights, and the reduction of crime. The department, led by an appointed Chief of Police, operates through five divisions:

- **Administration:** Establishes policies and procedures to guide personnel in completing job tasks in a safe and efficient manner that ensures adherence to Federal and State laws and limits liability, and prepares budget recommendations.
- **Patrol:** The first responders who interact with the public to enforce the criminal and traffic laws and provide a sense of comfort to those in need.
- **Communications:** Our dispatch center provides a high level of customer service to public safety teams by efficiently dispatching calls for service for our first responders.
- **Social Services**: Provides services to community residents such as crisis intervention, mediation, and referrals, as well as behavioral health services and peer support for our public safety team.
- **Support Services:** Investigate cases that are sensitive in nature, conduct proactive enforcement in identified problem areas within our community, provide resources to our schools, support patrol division in our beach communities, special events and critical incidents.

Support services are provided through a team comprised of Community Resource Officers, School Resource Officers, a Harbor Master, and Animal Control Officer. Also supporting our mission are Reserve Police Officers who provide additional coverage during our peak seasons. Volunteers in Police Services (VIPS), Fire/Police members and Police Explorers provide much needed support at incidents or events involving public safety.



Department Staff					
Full Time	Part Time	Fire-Police	VIPS	Explorers	Parking Enforcement
64	10	12	11	2	7

Police

YEAR IN REVIEW

24,390 Call Volume
For service

604 Mental Health
Welfare checks

Dispatch calls answered
16,013 911 Calls
59,039 Business Lines

57,387 Radio Calls
Dispatched

7,593 Traffic Stops
Initiated

808 Citations
Issued

637 Arrests

1,172 Crashes
Responded to

Strategic Initiatives

SUCCESSES & ACCOMPLISHMENTS 2025-2026	GOALS & PRIORITIES 2026-2027
Acted upon the results of the radio infrastructure study and selected a vendor.	Hire four patrol officers to fill our current vacancies.
Hired and retained dispatchers leaving one remaining vacancy.	Select a new Data Support Specialist from our existing dispatcher ranks.
Hired two patrol officers to fill half of the positions allocated in the FY26 budget process.	Deploy the new Marine Resource Officer/Harbormaster boat by late Spring.
Expanded the role of the Data Support Specialist to include Deputy Dispatch Manager duties.	Secure funding for radio infrastructure project in FY27.

Department Budget Summary

DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 PROJECTED	2027 PROPOSED	2027 ADOPTED	INC. DEC.	PCT CHANGE
Personnel Costs	8,593,064	9,386,246	9,903,118	10,818,018	-	1,431,772	15.3%
Contracted Services	120,327	118,062	143,253	147,643	-	29,581	25.1%
Services and Charges	155,138	166,521	185,798	230,110	-	63,589	38.2%
Supplies	114,902	113,462	104,412	113,462	-	-	0.0%
Equipment	313,316	418,800	380,334	394,430	-	(24,370)	-5.8%
Other Costs	44,731	46,700	44,531	46,700	-	-	0.0%
Total Expenditures	9,341,478	10,249,791	10,761,446	11,750,363	**TBD**	1,500,572	14.6%

Department Revenue

Police

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN ESTIMATED REVENUES

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
POLICE ALL DIVISIONS					
WEAPON PERMITS	440	725	500	550	500
SPECIAL POLICE	207,473	401,713	285,226	442,689	500,000
PROUTS NECK	3,754	1,268	800	800	800
PSAP BILLING	29,223	35,997	31,973	30,394	33,028
POLICE COURT TIME	14,246	3,029	2,000	4,880	2,000
POLYGRAPH TESTING FEES	1,100	565	2,000	825	2,000
MRO PIER FEES	-	-	12,000	12,000	12,000
F/P SPECIAL DUTY REVENUE	360	-	1,000	1,000	1,000
ALARM MONITORING SERVICE	22,000	19,000	29,000	29,000	28,000
BOAT LAUNCHING REVENUES	-	-	15,000	15,000	22,156
HIGGINS BEACH	99,949	155,409	20,000	148,669	160,000
TRSFR FR OPIOID SETTL RESERVE	-	-	-	-	99,537
CAPE ELIZABETH MRO SALARY REIMB	6,659	6,992	8,033	8,033	7,599
PROUTS NECK REIMB	63,102	80,204	83,358	86,508	83,358
OOB PERSONNEL REIMB	454,793	473,027	494,313	494,131	510,625
MISCELLANEOUS REVENUES/YOUTH LEADER	14,280	20,431	26,000	26,000	26,000
ASSET FORFEITURE REVENUES	10,000	5,000	5,000	7,500	5,000
PD DONATIONS	2,600	3,882		6,261	
SALE TOWN PROPERTY	24,150	9,230	61,000	61,000	35,000
HIDTA OVERTIME REIMBURSEMENT	9,716	18,430	15,000	20,060	15,000
PARKING VIOLATIONS	39,806	28,540	40,000	40,000	40,000
FALSE ALARM VIOLATIONS	33,750	25,000	28,000	38,000	28,000
VIOLATIONS AND FINES	1,960	1,765	1,000	530	1,000
FEDERAL HIDTA REVENUES	250,583	-	275,000	275,000	275,000
TOTAL POLICE SERVICES	1,338,861	1,335,724	1,436,203	1,748,830	1,887,603

Department Appropriations Line Item

Police

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
POLICE SERVICES					
ADMINISTRATION					
ADMIN FULL TIME PAY	115,648	123,913	132,931	132,931	139,132
CAPTAINS PAY	320,560	349,444	367,170	367,170	385,779
SOCIAL SERVICE NAVIGATOR	69,514	73,936	77,938	77,938	145,892
CLERICAL PAY	145,801	140,430	147,535	147,535	156,209
STIPENDS	-	-	-	-	24,440
CELL PHONE STIPENDS	3,063	6,041	3,250	7,500	4,200
FICA	40,570	42,881	45,061	44,716	52,384
MEDICARE	9,488	10,026	10,541	10,458	12,253
DENTAL INSURANCE	1,644	1,610	1,626	1,526	2,272
LONG TERM DISABILITY INSURANCE	3,076	3,085	3,630	3,046	4,201
MAINE FAMILY LEAVE TAX	-	1,895	3,786	3,704	4,420
HEALTH INSURANCE	91,302	99,029	105,843	97,380	153,866
PENSION	68,352	73,220	80,458	68,925	82,124
ADMIN HOLIDAY CASHOUT	13,700	16,727	15,000	19,640	15,000
ADMIN CLERICAL OT PAY	-	-	927	927	1,000
EMPLOYEE RCOGNITION EXPENSES	-	5,152	5,000	2,097	5,000
ADMIN SCHOOL/CONFERENCES	916	3,981	6,000	2,506	8,000
F.T. TRAINING COSTS IN-SERVICE	40,255	35,033	33,852	24,443	69,000
F.T. CLOTHING ALLOWANCE	3,791	3,403	4,500	3,577	4,500
TUITION REIMBURSEMENT	-	8,565	6,000	9,120	6,000
INFECTIOUS DISEASE CONTROL	-	-	675	675	675
RECRUITMENT & TESTING	8,467	2,898	6,000	4,286	4,000
MENTAL HEALTH EVALS	-	-	-	-	14,000
PROFESSIONAL DUES	2,860	5,763	5,400	9,532	3,400
VEHICLE MAINTENANCE PARTS	44,860	43,191	46,200	26,407	80,000
VEHICLE MAINTENANCE LABOR	52,787	57,017	60,000	64,508	72,500
POSTAGE METER	661	864	835	415	835
HVAC EQUIP MAINTENANCE POLICE	264	278		437	
COPIERS EQUIPMENT MAINTENANCE	2,453	2,265	2,500	1,682	2,600
POSTAGE	584	1,086	1,500	1,500	1,500
TRAVEL	7,161	12,442	8,000	19,988	10,000
OFFICE SUPPLIES	6,968	5,995	6,000	3,347	6,000
MISC SUPPLY - PD COMPUTER	2,366	1,741	3,000	1,992	3,000
VEHICLE FUEL	74,418	75,049	71,235	69,456	71,235
NEW VEHICLES	111,831	236,029	346,000	346,000	305,000
MISCELLANEOUS EXPENDITURES	1,586	665		8,620	
TOTAL POLICE ADMINISTRATION	1,245,121	1,443,654	**1,608,393**	**1,583,984**	**1,850,417**
PATROL					
PART TIME PAY - PINE POINT BEACH	8,623	7,212	12,958	12,566	13,477
FICA	528	437	803	799	836
MEDICARE	123	102	188	187	195
MAINE FAMILY LEAVE TAX	-	17	65	65	67
PART TIME PAY - HIGGINS BEACH	50,274	45,378	47,025	66,119	53,608
FICA	3,086	2,769	2,916	4,189	3,324
MEDICARE	722	648	682	980	777
MAINE FAMILY LEAVE TAX	-	81	235	338	268
CREDIT CARD SERVICES	71	71	1,000	-	1,000
CALE SUPPLIES	284	357	600	293	600
FICA	6,003	5,003	6,200	7,763	6,696

Department Appropriations Line Item

Police

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
MEDICARE	1,441	1,170	1,450	1,815	1,566
MAINE FAMILY LEAVE TAX	-	216	500	641	540
PENSION	10,953	9,601	14,800	15,439	14,256
FULL TIME TRAINING OVERTIME	101,854	82,542	100,000	128,280	108,000
PATROL PAY	2,513,859	2,866,016	3,135,113	3,135,113	3,610,313
PD SRO FULL TIME PAY	162,535	182,053	191,215	191,215	199,722
PD PROPOSED POSITIONS	-	-	237,056	237,056	
STIPENDS	15,350	74,347	152,660	152,660	175,240
CELL PHONE STIPENDS	8,025	8,298	9,500	9,500	8,400
INCENTIVE PAY	40,795	38,083	42,280	42,168	41,252
FICA	181,345	205,211	227,839	224,318	263,637
MEDICARE	42,615	47,997	53,302	52,462	61,674
DENTAL INSURANCE	7,417	8,551	8,130	8,004	10,224
LONG TERM DISABILITY INSURANCE	12,721	12,689	16,045	13,140	20,679
MAINE FAMILY LEAVE TAX	-	9,238	19,301	19,121	22,898
HEALTH INSURANCE	486,542	547,387	575,395	583,516	790,699
PENSION	429,368	454,893	502,221	495,524	618,966
HOLIDAY CASHOUT	73,067	73,571	73,150	131,063	73,150
OVERTIME PAY	192,873	181,266	203,775	207,235	215,000
COURT OVERTIME PAY	19,304	24,262	25,080	27,158	25,080
HIDTA OVERTIME PAY	18,147	23,997	15,000	27,338	15,000
F.T. CLOTHING ALLOWANCE	35,643	35,374	37,000	29,733	41,000
NEW EQUIPMENT	13,417	18,284	15,500	9,913	15,500
NEW EQUIPMENT- FIREARMS	26,835	32,421	30,000	4,580	31,000
EQUIPMENT - VEST REPLACEMENT	5,617	3,372	9,850	4,574	5,400
PD TASERS	4,966	8,019	-	-	
AXON TRANSLATION	-	-	-	-	19,530
EQUIPMENT REPLACEMENT	6,252	4,943	7,000	8,710	7,500
TOTAL POLICE	4,482,290	5,015,463	**5,775,834**	**5,853,575**	**6,477,074**
POLICE SERVICES					
DARE PROGRAM	10,834	6,348	6,350	1,755	6,350
RADAR - NEW EQUIPMENT	1,814	2,404	2,500	2,500	2,500
COMMUNITY IN HOUSE PROGRAM	3,323	4,683	4,750	4,750	4,750
SCHOOL RESOURCE OFFICER PROGRAM	4,425	4,723	6,000	4,490	6,000
TACTICAL TEAM	4,907	5,126	6,100	4,847	6,100
STAFF FULL TIME REGULAR PAY	21,386	69,680	73,279	69,755	77,605
FICA TAX	1,577	4,101	4,268	4,067	4,679
MEDICARE TAX	369	959	998	951	1,095
LONG TERM DISABILITY INSURANCE	-	289	367	346	388
MAINE FAMILY LEAVE TAX	-	189	382	363	404
HEALTH INSURANCE	4,354	15,812	16,693	15,298	18,799
PENSION	2,272	6,967	7,329	7,050	7,762
REGIONAL LAB CONTRACTED SERVICE	10,153	9,797	10,153	10,153	10,153
LAB ARREST SUPPLIES	330	-	650	650	650
LAB EVIDENCE PROCESS	8,130	16,532	15,500	14,119	15,500
LAB DRUG TEST SUPPLY	1,764	2,544	2,000	828	2,000
CID VIDEO FORENSICS	5,521	4,858	7,250	1,973	7,250
POLYGRAPH	348	2,604	3,000	5,803	3,000
TOTAL POLICE SERVICES	83,392	157,865	**167,569**	**149,698**	**174,985**

Department Appropriations Line Item

Police

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
POLICE SPECIAL ASSIGNMENTS					
PART TIME PAY	-	1,102	1,121	2,540	2,150
FICA	11,455	18,251	8,168	26,799	24,003
MEDICARE	2,694	4,268	1,910	6,267	5,614
MAINE FAMILY LEAVE TAX	-	1,034	659	2,219	1,936
PENSION	19,325	32,563	19,333	46,417	50,820
FULL TIME SPECIAL POLICE OT PAY	192,584	299,461	130,625	441,167	385,000
TOTAL POLICE SPECIAL ASSIGNMENTS	226,058	356,679	**161,816**	**525,409**	**469,523**
ANIMAL CONTROL					
ANIMAL CONTROL OFFICER PAY	47,861	51,624	56,377	56,377	59,010
FICA	2,791	2,868	3,033	3,072	3,333
MEDICARE	653	671	710	719	780
DENTAL INSURANCE	268	288	271	254	284
LONG TERM DISABILITY	140	251	269	254	295
MAINE FAMILY LEAVE TAX	-	137	270	270	296
HEALTH INSURANCE	18,315	21,162	20,000	19,830	24,367
PENSION	5,005	5,072	5,762	5,512	6,039
ACO OVERTIME PAY	129	400	100	203	200
CLOTHING ALLOWANCE	852	38	400	454	400
ANIMAL REFUGE LEAGUE CONTRACT	31,653	32,538	32,590	32,538	33,515
ACO PROGRAM COSTS	439	472	1,750	812	1,750
TOTAL ANIMAL CONTROL	108,106	115,521	**121,532**	**120,295**	**130,269**
MOTORCYCLE PATROL					
MOTORCYCLE IN HOUSE	4,203	1,512	5,500	1,141	5,500
K9 EQUIPMENT IN HOUSE	5,958	7,633	6,000	10,340	6,000
TOTAL PATROL	10,161	9,145	**11,500**	**11,481**	**11,500**
RESERVE OFFICERS					
PART TIME PAY	7,723	8,500	4,180	3,671	4,347
PROUTS NECK RESERVE OFFICER PAY	34,352	37,189	41,487	41,184	43,146
PROUTS NECK SUPERVISOR PAY	34,221	37,118	37,450	45,642	39,374
FICA	4,726	5,131	5,153	5,543	5,386
MEDICARE	1,105	1,200	1,205	1,297	1,260
MAINE FAMILY LEAVE TAX	-	178	416	448	434
EMPLOYEE TRAINING	50	1,550	2,500	2,500	2,700
PROUTS NECK PROGRAM EXPENSES	4,851	888	800	630	800
NEW EQUIPMENT	4,133	5,284	6,000	1,781	6,000
GRANT PROJ - SEATBELT	3,000	-			
TOTAL RESERVE OFFICERS	94,647	97,301	**99,191**	**103,077**	**103,447**
TOTAL POLICE SERVICES	5,004,654	5,751,974	**6,337,442**	**6,763,535**	**7,366,798**

Department Appropriations Line Item

Police

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
COMMUNICATIONS					
DISPATCH MANAGER'S FULL TIME PAY	90,230	96,933	104,930	104,930	109,866
DISPATCHER'S FULL TIME PAY	715,358	790,641	1,026,964	1,026,964	1,123,306
DATA COMMUNIC. SPECIALIST	78,962	87,713	93,912	94,987	104,583
PROPOSED POSITIONS	-	-	50,148	50,148	-
STIPENDS	8,169	19,767	26,512	26,512	37,232
CELL PHONE STIPENDS	600	603	650	1,120	1,300
PART TIME PAY	44,170	129,896	4,380	22,760	4,525
INCENTIVE PAY	4,114	9,813	6,594	6,785	7,114
FICA	72,408	83,964	82,870	77,471	89,452
MEDICARE	16,937	19,633	19,387	18,119	20,925
DENTAL INSURANCE	2,357	2,662	3,523	2,827	3,976
LONG TERM DISABILITY INSURANCE	3,945	3,395	6,202	3,722	7,075
MAINE FAMILY LEAVE TAX	-	3,785	7,026	6,547	7,676
HEALTH INSURANCE	149,708	174,947	227,776	181,316	291,610
PENSION	139,497	145,202	169,233	150,958	185,112
HOLIDAY CASHOUT	26,493	25,832	25,349	51,778	26,186
OVERTIME PAY	248,630	246,893	84,735	166,070	87,531
TRAINING OT PAY	1,550	2,110	5,471	-	5,652
EMPLOYEE TRAINING COSTS	4,095	4,573	15,000	14,454	17,000
CLOTHING ALLOWANCE	4,565	4,146	7,200	3,673	8,100
TUITION REIMBURSEMENT	-	-	960	241	960
RECRUITMENT	4,699	8,096	6,675	10,648	6,675
SOFTWARE MAINT	15,928	22,264	22,716	49,544	39,130
ALARM SERVICE MONITORING	21,931	5,894	5,900	11,998	6,000
Radio Maint-PD-Dispatch-MRO-DPW	6,860	12,350	19,270	17,347	19,270
10 TWO ROD RD CELL TOWER LEASE	2,040	2,040	2,040	2,040	2,040
CELL PHONES - PD - DISPATCH	2,668	1,558	1,600	1,627	1,100
INTERNET CRIME	1,513	-	1,800	-	1,500
MOBILE DATA	10,076	12,876	14,300	12,426	15,200
LOCAL - PD - FIRE - DISPATCH	19,231	26,302	22,440	33,837	35,000
PAGERS -POLICE	695	1,737	1,500	3,000	1,500
TEL DMV	917	917	1,000	917	1,000
OFFICE & MISC SUPPLY (disp computer)	3,624	1,924	3,050	1,666	3,050
TOTAL COMMUNICATIONS	1,701,970	1,948,466	**2,071,113**	**2,156,432**	**2,270,646**
MARINE RESOURCES					
MRO FULL TIME PAY	4,837	88,553	97,324	97,324	102,295
STIPENDS	-	2,947	5,720	5,720	7,280
PART TIME PAY	679	386	4,550	4,550	4,550
INCENTIVE PAY	-	1,115	2,382	2,272	2,382
FICA	482	5,819	6,701	6,830	7,364
MEDICARE	113	1,361	1,567	1,597	1,723
DENTAL INSURANCE	16	274	271	255	284
LONG TERM DISABILITY	-	122	496	489	545
MAINE FAMILY LEAVE TAX	-	249	553	584	626
HEALTH INSURANCE	576	10,175	10,819	14,651	18,799

Department Appropriations Line Item

Police

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

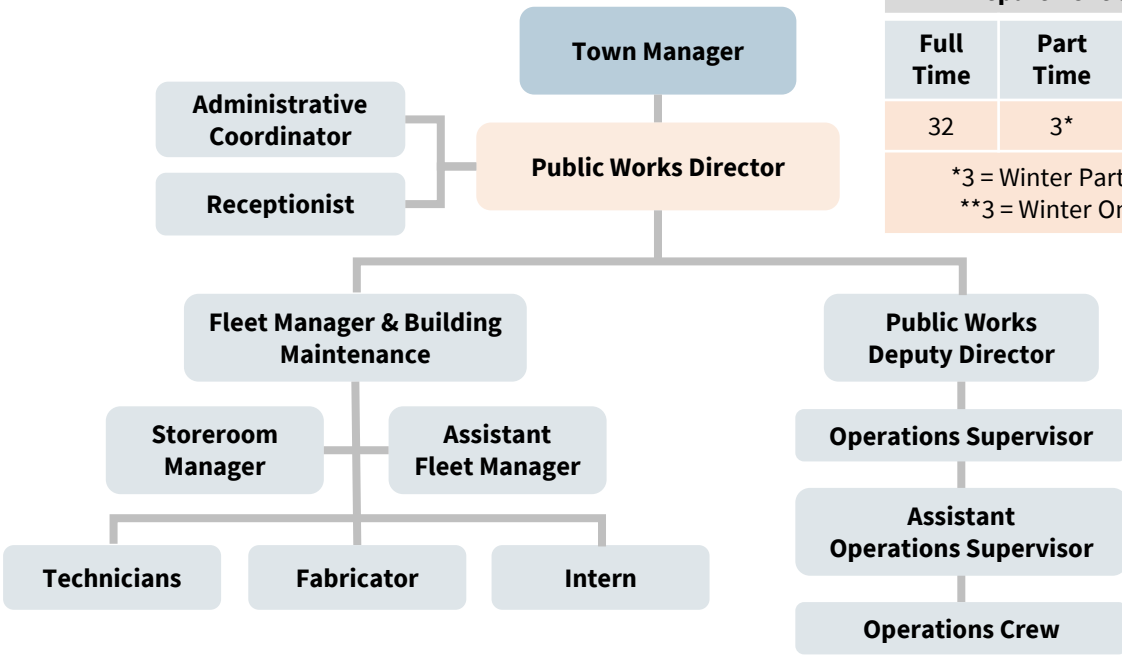
ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
PENSION	890	12,873	14,163	14,815	15,982
HOLIDAY CASH OUT	2,367	-	2,472	6,487	2,472
OVERTIME PAY	-	5,489	1,604	11,478	6,000
EMPLOYEE TRAINING	637	885	1,400	1,960	1,400
CLOTHING	1,269	1,001	1,000	206	1,000
PP PIER - CRANE MAINTENANCE	2,845	3,225	4,000	1,898	7,000
TOWING STORAGE	-	-		-	1,000
PIER WATER	623	876	350	661	600
VEHICLE PARTS	5,404	2,009	1,000	344	1,500
VEHICLE LABOR	5,625	2,613	925	1,425	1,500
EQUIPMENT MAINT	353	460	500	500	500
PIER MAINTENANCE	2,000	2,538	2,000	7,151	2,000
MRO CELLULAR	362	505	514	414	510
MRO TELEPHONES	335	587	590	489	590
OFFICE SUPPLIES	338	298	300	388	300
MISC SUPPLIES	999	3,000	2,000	2,000	2,000
PIER ELECTRICITY-UTILITY	1,431	2,341	1,525	2,099	1,525
MRO VEHICLE FUEL	3,610	3,514	3,802	3,151	3,802
CLAM SEEDS	-	-	2,500	2,500	2,500
NEW EQUIPMENT	1,594	2,271	1,250	1,655	1,300
CO-OP PART TIME PAY	17,229	14,857	20,487	25,208	20,487
CO-OP FICA	1,051	921	1,270	1,563	1,270
CO-OP MEDICARE	247	215	297	365	297
MAINE FAMILY LEAVE TAX	-	23	102	126	102
CO-OP SEWER	321	299	700	222	450
CO-OP WATER	283	180	500	500	100
CO-OP MISC MAINTENANCE AND REPAIRS	-	-	500	32	500
CO-OP MISC SUPPLIES/TRANSFERS	27	891	1,000	1,486	1,000
UTILITIES ELECTRICITY	-	-	500	500	500
TOTAL MARINE RESOURCES	59,843	178,979	**197,634**	**223,895**	**224,035**
FIRE/POLICE					
STIPENDS (VEHICLES)	2,100	2,400	4,200	4,200	4,200
SPECIALTY STIPENDS	625	625	625	625	625
PART TIME PAY	18,512	13,062	25,080	24,491	28,000
FICA	1,316	996	1,855	1,920	2,035
MEDICARE	308	233	434	449	476
MAINE FAMILY LEAVE TAX	-	41	150	155	164
CLOTHING	549	-	850	214	1,000
MISC. MAINT	-	-	85	85	85
MISC. SUPPLY	100	185	100	100	100
NEW EQUIPMENT	676	702	700	621	700
SPECIAL DUTY PART TIME PAY	-	150	1,045	685	1,000
SPECIAL DUTY FICA	-	9	65	42	62
SPECIAL DUTY MEDICARE	-	2	15	10	15
MAINE FAMILY LEAVE TAX	-	-	5	3	5
TOTAL FIRE/POLICE	24,186	18,405	**35,209**	**33,600**	**38,467**
TOTAL POLICE SERVICES ALL DIVISIONS	8,035,774	9,341,478	**10,249,791**	**10,761,446**	**11,750,363**
TOTAL PUBLIC SAFETY	**15,417,300**	**17,494,418**	**18,721,997**	**18,977,432**	**21,059,859**

Public Works

Department Highlights

The Public Works (PW) Department oversees development and maintenance of the Town's infrastructure, vehicular equipment, and specialized services, including waste and recycling, cemetery care, and tree care. PW is responsible for the operation, maintenance/preservation, and construction of a safe and effective network of town roads, walkways and parks as well as supporting the daily business and activities of the town. It is comprised of three main divisions:

- **Administration:** Manages infrastructure, directing expenditures or providing oversight of funding from various program resources. Responsibilities include policy development, training and career development, budgeting, fiscal administration, community relations, and information systems. Staff provide administrative and IT support to all PW personnel to improve their responsiveness to Scarborough's needs.
- **Operations:** Oversees maintenance of road and drainage infrastructure including snow and ice control; street sweeping; line striping and graphics; signage; spot repair of surface pavement; sidewalk, shoulder, curb and guardrail maintenance; roadside mowing; cleaning, repairing and installing drainage structures (e.g., catch basins, culverts, and ditches), beach cleaning, etc. Additionally, this division is responsible for overseeing landfill/waste/recycling, tree maintenance, and cemetery services.
- **Vehicle Maintenance:** Provides key services in support of town operations including comprehensive scheduled maintenance and repair to more than 400 light, medium, and heavy-duty vehicles as well as off-road equipment. This includes contracted work on vehicles from five outside communities. This division facilitates the purchase of all Town vehicles and equipment from writing bid specifications to the final equipment or vehicle purchase. This division also oversees the town's fuel distribution program.



Department Staff		
Full Time	Part Time	Other
32	3*	3**

*3 = Winter Part-Time
**3 = Winter On-Call

Public Works

YEAR IN REVIEW

6,600 Tons
Of Municipal Solid Waste (MSW) picked up and processed



350± Lane Miles
Of public roads maintained in both winter and summer

2,500' Drainage Pipe and Culverts
Replaced or repaired (in-house crews)



3,600 Tons of Recycling
Picked up and processed

100 Maintained Vehicles
From 5 outside municipalities



2,214± Service Requests
Responded to

1,000 ± Catch Basins
Cleaned



Strategic Initiatives

SUCCESSES & ACCOMPLISHMENTS 2025-2026	GOALS & PRIORITIES 2026-2027
Implement training program for new and current employees.	Continue work on the adaptive signal project including Payne Rd corridor and North Scarborough.
Set up new semi-automated Diesel Exhaust Fluid (DEF) dispensing unit.	Continued Implementation of training program for new and current employees.
Hurd Park Drainage and pedestrian improvements.	Complete outstanding CIP building and facilities projects.
Emergency replacement of approximately 200 feet of drainage on Gunstock.	Completion of Spurwink Rd Phase II road project.

Department Budget Summary

DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 PROJECTED	2027 PROPOSED	2027 ADOPTED	INC. DEC.	PCT CHANGE
Personnel Costs	3,034,966	3,554,410	3,364,482	3,900,047	-	345,637	9.7%
Contracted Services	616,728	676,941	611,741	725,000	-	48,059	7.1%
Services and Charges	2,857,623	3,404,391	3,449,683	3,713,500	-	309,109	9.1%
Supplies	1,428,912	1,527,500	1,465,826	1,638,000	-	110,500	7.2%
Equipment	23,922	63,700	58,525	63,700	-	-	0.0%
Other Costs	-	-	-	-	-	-	0.0%
Total Expenditures	7,962,151	9,226,942	8,950,257	10,040,247	**TBD**	813,305	8.8%

Department Revenue

Public Works

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN ESTIMATED REVENUES

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
PUBLIC WORKS ALL DIVISIONS					
EXCAVATING LICENSES	4,340	5,305	5,000	3,600	4,537
STREET OPENING PERMITS	4,600	7,360	6,000	6,575	7,244
BUILDING COORDINATION FEES	150	300	2,000	2,000	230
LONG TERM MAINTENANCE	-	5,411	3,000	3,000	1,546
SERVICE REPAIRS / Reimb (Prouts Neck/Sanitary Dist)	28,006	19,304	9,167	9,100	26,074
SERVICE REPAIRS / Reimburse (OOB/Kennebunk/Hollis/Wells)	145,267	157,757	193,572	244,860	164,778
MISCELLANEOUS REVENUES	521	44	610	500	924
SALE OF TOWN PROPERTY	60,180	12,986	46,000	40,345	75,861
MISCELLANEOUS RECYCLING REVENUES	-	4,223	500	500	743
INTRAGOVERNMENTAL REIMBURSEMENTS	1,550,644	1,351,455	1,710,396	1,710,000	1,328,153
MDOT URBAN/RURAL RD INITIATIVE	366,304	398,074	420,000	560,840	560,840
TOTAL PUBLIC WORKS	2,160,012	2,059,219	2,396,245	2,581,320	2,170,930

Department Appropriations Line Item

Public Works

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
PUBLIC WORKS					
ADMINISTRATION					
ADMIN. FULL TIME PAY	115,648	123,261	129,751	129,751	135,679
DEPUTY DIRECTOR	83,290	74,876	97,448	97,448	101,983
CLERICAL FULL TIME PAY	128,627	125,365	144,228	144,228	151,716
PW CELL PHONE STIPEND	2,075	1,634	2,500	1,706	2,500
FICA	20,777	20,316	23,367	22,289	24,463
MEDICARE	4,859	4,752	5,466	5,213	5,722
DENTAL INSURANCE	537	748	813	761	852
LONG TERM DISABILITY INSURANCE	1,552	1,290	1,859	1,642	1,950
MAINE FAMILY LEAVE TAX	-	904	1,923	1,823	2,017
HEALTH INSURANCE	30,563	35,312	39,832	36,926	45,135
PENSION	40,045	35,020	41,155	39,041	43,189
OVERTIME PAY	20	-	2,000	571	2,000
EMPLOYEE TRAINING	900	352	2,500	3,600	3,000
CONTRACTED SERVICES	9,618	11,671	10,000	9,574	12,000
ENGINEERING GENERAL	5,274	1,144	15,000	7,912	15,000
PROFESSIONAL DUES	1,002	818	900	890	1,000
UTILITY SEWER	3,250	2,738	4,500	1,121	4,000
UTILITY WATER	2,775	2,816	3,500	2,032	3,500
OFFICE EQUIPMENT MAINTENANCE	-	-	3,000	3,000	3,000
TELEPHONES	2,611	3,385	4,000	2,882	4,000
POSTAGE	370	450	1,000	171	1,000
ADVERTISEMENTS	-	-	500	500	500
TRAVEL	943	411	1,000	4,067	1,000
OFFICE SUPPLIES	3,602	1,400	3,000	498	3,000
MISCELLANEOUS SUPPLY	3,420	4,413	3,000	3,334	3,000
UTILITY - GAS	22,868	26,370	26,000	13,245	26,000
UTILITY - ELECTRICITY	47,184	46,851	57,000	55,439	57,000
NEW EQUIPMENT	869	1,273	1,700	328	1,700
TOTAL ADMINISTRATION	532,679	527,570	**626,942**	**589,992**	**655,906**
TOTAL PW ADMINISTRATION	532,941	529,719	**626,942**	**589,992**	**655,906**
PUBLIC WORKS OPERATIONS					
STAFF FULL TIME PAY	798,206	938,491	1,124,270	1,124,270	1,237,564
PROPOSED POSITION	-	-	-	-	
STIPENDS	17,106	32,134	37,960	37,960	49,920
PART TIME PAY	79,417	50,622	25,000	15,964	35,000
FICA	57,253	64,985	78,126	67,920	85,197
MEDICARE	13,390	15,198	18,277	15,885	19,931
DENTAL INSURANCE	2,372	2,905	3,794	2,961	3,976
LONG TERM DISABILITY INSURANCE	3,922	4,139	5,820	4,152	6,444
MAINE FAMILY LEAVE TAX	-	3,360	6,903	5,889	7,498
HEALTH INSURANCE	212,889	241,191	294,717	244,161	351,804
PENSION	86,333	103,752	150,501	122,148	164,903
OVERTIME PAY	94,907	105,505	130,000	105,026	145,000
EMPLOYEE TRAINING	3,374	4,240	15,000	390	15,000
CLOTHING ALLOWANCE	13,552	16,153	20,000	21,131	22,000

Department Appropriations Line Item

Public Works

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
MEDICAL EXPENDITURES (IDC)	1,731	1,459	2,000	1,552	2,000
CONTRACTED PLOWING SERVICES	35,441	54,673	70,000	16,720	70,000
CONTRACTED SERVICES	56,284	59,938	98,000	67,044	98,000
WINTER SALT	210,517	286,567	205,000	297,644	300,000
WINTER SAND	30,732	-	65,000	65,000	30,000
MAGNESIUM CHLORIDE	5,405	-	15,000	15,000	15,000
GRAVEL	7,418	8,337	19,000	16,784	19,000
ROADSIDE MOWING	46,595	58,854	60,000	74,596	62,000
STREET SIGNS	7,255	18,331	20,500	2,373	20,000
COLD PATCH	5,517	3,699	4,000	4,000	4,000
STREET STRIPING	106,694	87,715	100,000	219,938	160,000
ASPHALT PAVING	327,656	254,272	290,000	312,980	300,000
CULVERTS	4,082	6,514	14,000	21,660	14,000
TRAFFIC CALMING	-	21,533	35,000	40,465	35,000
VEHICLE MAINTENANCE PARTS	190,274	152,524	212,000	172,262	212,000
VEHICLE MAINTENANCE LABOR	148,271	153,909	199,000	157,621	199,000
OUTSIDE OPERATIONAL SUPPLIES	9,896	24,629	18,500	35,034	25,000
CUTTING EDGES	4,440	11,564	16,000	16,000	16,000
VEHICLE FUEL GAS	91,202	88,643	110,000	90,388	110,000
PROPANE FUEL	(2,589)	774	1,500	584	1,500
NEW TOOLS	478	4,255	3,500	2,177	3,500
TOTAL OPERATIONS	2,670,020	2,880,865	**3,468,368**	**3,397,679**	**3,840,237**
PIERS, WHARVES, FLOATS, BOAT LAUNCH					
WATERFRONT	-	299	400	-	400
TOTAL WATERFRONT	-	299	**400**	**-**	**400**
DUNSTAN & SCARBOROUGH MEMORIAL CEMETERY					
CONTRACTED SERVICES - DUNSTAN	9,044	13,376	10,000	9,054	14,000
UTILITY WATER - DUNSTAN	279	293	300	103	300
MISC. MAINTENANCE - DUNSTAN	-	-	250	250	250
CONTRACT SERVICES-SCAR MEMORIAL	9,044	13,376	10,000	9,054	14,000
MISC MAINT-SCARBOROUGH MEMORIAL	-	-	300	300	300
TOTAL CEMETERY CARE	18,367	27,045	**20,850**	**18,761**	**28,850**
MEMORIAL ACCOUNTS					
MISC. MAINT. AMERICAN LEGION	1,450	-	1,600	3,904	2,100
MISC. MAINT. DUNSTAN MONUMENT	603	892	1,000	1,130	1,000
MISC. MAINT. BLACK POINT CEMETERY	-	6,000	3,000	6,000	4,500
MISC. MAINT. HUNNEWELL HOUSE	3,000	3,000	3,000	3,391	3,000
TOTAL MEMORIAL ACCOUNTS	5,053	9,892	**8,600**	**14,425**	**10,600**
SHADE TREES					
TREE PLANTING & REMOVAL	17,547	23,076	35,000	27,100	40,000
TOTAL SHADE TREES	17,547	23,076	**35,000**	**27,100**	**40,000**
TOTAL PW OPERATIONS	2,710,987	2,941,177	**3,533,218**	**3,457,965**	**3,920,087**

Department Appropriations Line Item

Public Works

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
PUBLIC WORKS VEHICLE MAINTENANCE					
STAFF FULL TIME PAY	578,695	623,280	678,816	678,816	703,999
STIPENDS	15,498	16,507	18,000	18,000	15,000
PART TIME PAY	-	-	12,000	12,000	12,000
FICA	38,638	39,888	43,376	41,451	44,896
MEDICARE	9,036	9,329	10,147	9,693	10,504
DENTAL INSURANCE	2,039	1,867	1,897	1,554	2,272
LONG TERM DISABILITY INSURANCE	2,975	3,058	3,394	2,853	3,524
MAINE FAMILY LEAVE TAX	-	1,784	3,668	3,499	3,874
HEALTH INSURANCE	110,878	113,289	115,457	110,350	159,887
PENSION	78,820	86,892	96,031	81,186	96,116
OVERTIME PAY	4,891	9,640	20,000	7,644	20,000
EMPLOYEE TRAINING	654	4,950	3,500	10,832	6,500
CLOTHING ALLOWANCE	9,724	12,039	10,000	14,300	15,000
MEDICAL EXPENDITURES (IDC)	596	269	650	650	500
PW DIAGNOSTIC SOFTWARE	13,488	12,898	11,000	16,384	12,000
MISC SUPPLIES & MATERIALS	8,011	10,206	13,500	7,934	13,500
VEHICLE FUEL GAS	499,751	444,610	470,000	440,954	470,000
PROPANE FUEL	3,151	404	5,000	1,026	2,000
NEW EQUIPMENT	9,057	7,233	11,000	3,893	11,000
PW VM NEW TOOLS	4,367	5,671	7,000	4,858	8,000
TOTAL VEHICLE MAINTENANCE	1,390,269	1,403,839	**1,534,436**	**1,467,877**	**1,610,572**
PUBLIC WORKS STOCK ROOM					
STAFF FULL TIME PAY	67,514	70,473	75,075	75,075	77,605
FICA	1,956	4,309	4,557	4,540	4,714
MEDICARE	457	1,008	1,067	1,062	1,103
DENTAL INSURANCE	131	266	271	254	284
LONG TERM DISABILITY INSURANCE	165	347	376	351	388
MAINE FAMILY LEAVE TAX	-	195	421	378	439
HEALTH INSURANCE	7,145	17,550	20,000	20,852	24,367
PENSION	2,678	2,862	3,997	2,905	4,132
OVERTIME	751	1,594	7,000	941	7,000
SAFETY & COMPLIANCE	11,709	4,886	17,000	8,388	17,000
HAZARDOUS WASTE DISPOSAL	2,302	3,881	7,000	6,509	7,000
BUILDING MAINTENANCE & REPAIRS	42,330	24,855	55,000	45,966	55,000
FUEL ISLAND MAINTENANCE	16,290	7,440	5,500	955	25,500
SHOP SUPPLIES & NON-BILLABLE	205	1,340	3,000	83	3,000
CUSTODIAL SUPPLIES	14,552	15,704	16,500	13,500	16,500
VEHICLE PARTS/SERVICE BILLABLE	763,141	663,513	700,000	702,978	800,000
TOTAL STOCK ROOM	931,326	820,223	**916,764**	**884,737**	**1,044,032**
STREET LIGHTS					
STREET LIGHT MAINTENANCE	5,179	17,722	10,000	10,000	10,000
UTILITY - CMP EXP. FOR STREET LIGHTS	51,110	46,680	50,000	47,322	50,000
NEW EQUIP/REPAIR STREET LIGHTS	523	-	6,000	6,000	5,000
TOTAL STREET LIGHTS	56,812	64,402	**66,000**	**63,322**	**65,000**

Department Appropriations Line Item

Public Works

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
TRAFFIC SIGNALS					
TRAINING	-	720	2,500	2,500	2,500
TRAFFIC SIGNALS CONTRACTUAL	9,326	23,783	10,000	39,260	30,000
PROFESSIONAL DUES	100	100	500	500	500
OVERHEAD STREET SIGN MAINT	-	-	3,000	3,000	3,000
PRE-EMPTION DEVICE	-	-	4,000	4,000	4,000
GENERATOR MAINTENANCE	15,426	15,643	18,000	2,703	20,000
MUNICIPAL FIRE ALARM MAINT	-	-	6,000	6,000	6,000
VEHICLE MAINT. PARTS	3,711	4,197	5,500	3,730	5,500
DEPT. EQUIPMENT MAINTENANCE	30,265	28,446	39,000	32,491	39,000
OTHER EQUIP. MAINTENANCE	-	-	3,500	3,500	3,500
TOOLS	129	-	1,000	1,000	1,000
UTILITY - CMP EXP. TRAFFIC SIGNALS	27,346	39,366	30,000	34,054	37,000
VEHICLE FUEL GAS	(13,665)	2,445	3,500	2,453	3,500
NEW EQUIPMENT	5,278	-	2,500	2,500	2,500
TRAFFIC LIGHT IMPROVEMENTS	8,504	5,490	13,000	333	13,000
TOTAL TRAFFIC SIGNALS	86,420	120,190	**142,000**	**138,024**	**171,000**
WATER CHARGES					
PORTLAND WATER DISTRICT CHARGES	206,840	218,266	216,000	186,641	220,000
MAINE WATER DIST CHARGES	86,815	96,349	97,000	99,239	100,000
TOTAL WATER CHARGES	293,655	314,615	**313,000**	**285,880**	**320,000**
TOTAL UTILITIES	436,887	499,207	**521,000**	**487,226**	**556,000**
SOLID WASTE PROGRAM					
HOLMES ROAD SITE MAINTENANCE	9,453	9,713	10,000	7,242	12,000
CURBSIDE RECYCLING	418,080	430,612	443,541	441,613	462,000
SINGLE - SORT RECYCLING FEES	86,260	125,520	306,000	299,864	398,700
COMMERCIAL RECYCLING	63,707	26,815	50,000	38,428	50,000
RECYCLING BINS/SILVER BULLETS	51,450	52,830	50,000	44,820	55,000
CENTRALIZED COMPOST DROP-OFF	6,762	8,394	7,500	6,628	9,000
PUBLIC INFORMATION/EDUCATION	2,453	842	2,500	2,500	2,000
AUTOMATED RECYCLING CONTAINERS	37,639	-	19,000	38,436	19,000
MSW TIPPING FEES	617,292	637,559	709,500	707,820	730,950
REFUSE COLLECTION CURBSIDE	418,080	430,612	443,541	441,613	462,000
MISC SOLID WASTE DISPOSAL	26,126	9,428	18,000	11,886	18,000
HOUSEHOLD HAZARDOUS COLLECTION	31,628	35,661	35,000	21,610	35,000
TOTAL SOLID WASTE PROGRAM	1,768,930	1,767,986	**2,094,582**	**2,062,460**	**2,253,650**
TOTAL PUBLIC WORKS ALL DIVISIONS	**7,771,340**	**7,962,151**	**9,226,942**	**8,950,257**	**10,040,247**

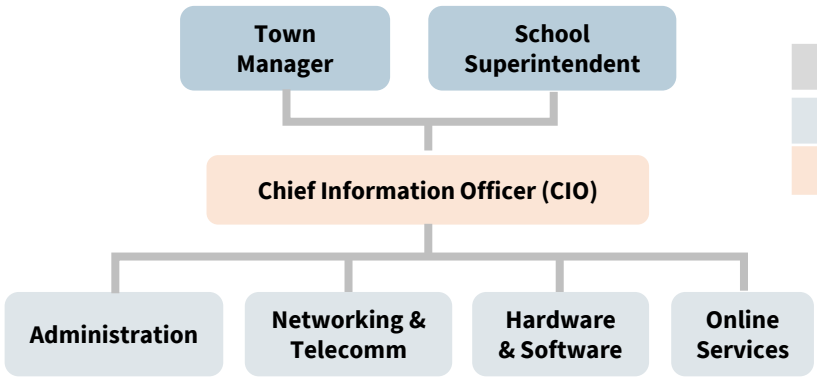
Technology & Information Services

Department Highlights

The Scarborough Technology and Information Services Department functions as a shared service for both the Town of Scarborough and Scarborough Schools. The IT team consists of 12 full-time employees providing technology services to over 900 active employees, 3,000 students, a variety of per-diem staff and volunteers across 19 physical locations. Town-wide, our team supports over 16,000 devices including desktops, laptops, Chromebooks, tablets, phones, web cameras, projectors, printers, assistive audio equipment, and other interactive devices.

In addition to end-user technology, the IT Department also manages a complex infrastructure of fiber and wireless networks as well as the telecommunication system and cybersecurity oversight. Between the School and Town, our staff maintains and provides support for more than 50 critical operational applications both internally hosted and cloud based, as well as the Town and School department public websites, intranets, and a variety of other social media and online services. As part of the technical request process, the staff reviews data privacy policies and terms of service for upwards of 50 new applications and online tools every year.

Routine department tasks include managing the cross-functional help desk, imaging and deploying devices, cyclical replacement and upgrading of hardware and software, implementation and maintenance of town-wide A/V systems, and developing/ coordinating the delivery of technical training and documentation. The IT group is also responsible for a volume of special projects as defined by both Town and School departments – this work often includes requirements definition, vendor vetting, contract review and negotiation and developing project pipelines, deliverables, dependencies and milestones.



Department Staff	
Full Time	**Part Time**
12	0

YEAR IN REVIEW

900 + 3,000
Employees & Students
Served, respectively

16,000+ Devices
Inventoried and maintained

50+ Applications
Supported and administered

16+ Miles
Of town fiber and connectivity managed

5,000+ Requests
Help desk tickets, calls, and email requests for service

325 End-users to one IT staff person

19 Physical Locations
Where technology is managed

Technology & Information Services

Strategic Initiatives

SUCCESSES & ACCOMPLISHMENTS 2025-2026	GOALS & PRIORITIES 2026-2027
Completed installation of and electrical subpanel and redundant uninterruptible power supply in the public safety building to ensure the safety and security of our emergency operations.	Replace all patrol cruiser laptops.
Deployed Windows 11 town-wide.	Replace switches hitting end-of-life at Wentworth, Middle School and the High School.
Initiated the migration from our current virtual environment vendor to a new provider, including refreshing hardware and accompanying contracted services.	Complete fax system migration to cloud based solution.
Developed and deployed AI Guidelines to all town employees.	Complete migration from our current virtual environment vendor to a new provider, including refreshing hardware and accompanying contracted services.

Department Budget Summary

DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 PROJECTED	2027 PROPOSED	2027 ADOPTED	INC. DEC.	PCT CHANGE
Personnel Costs	1,230,005	1,435,395	1,324,046	1,503,043	-	67,648	4.7%
Contracted Services	23,428	31,575	19,584	34,795	-	3,220	10.2%
Services and Charges	1,058,594	1,157,697	1,456,015	1,248,589	-	90,892	7.9%
Supplies	1,711	4,950	1,309	5,346	-	396	8.0%
Equipment	78,559	24,372	139,164	26,579	-	2,207	9.1%
Other Costs	-	-	-	-	-	-	0.0%
Total Expenditures	2,392,297	2,653,989	2,940,118	2,818,352	**TBD**	164,363	6.2%

Department Revenue

Technology & Information Services

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN ESTIMATED REVENUES

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
MANAGEMENT INFORMATION SYSTEMS					
SALARY REIMBURSEMENT (FROM SCHOOL)	839,505	895,973	948,957	948,957	1,070,463
OLD ORCHARD BEACH NEW WORLD SOFTWARE	-	62,892	61,079	61,079	61,433
TOTAL MANAGEMENT INFORMATION SYSTEMS	839,505	958,865	1,010,036	1,010,036	1,131,896

Department Appropriations Line Item

Technology & Information Services

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

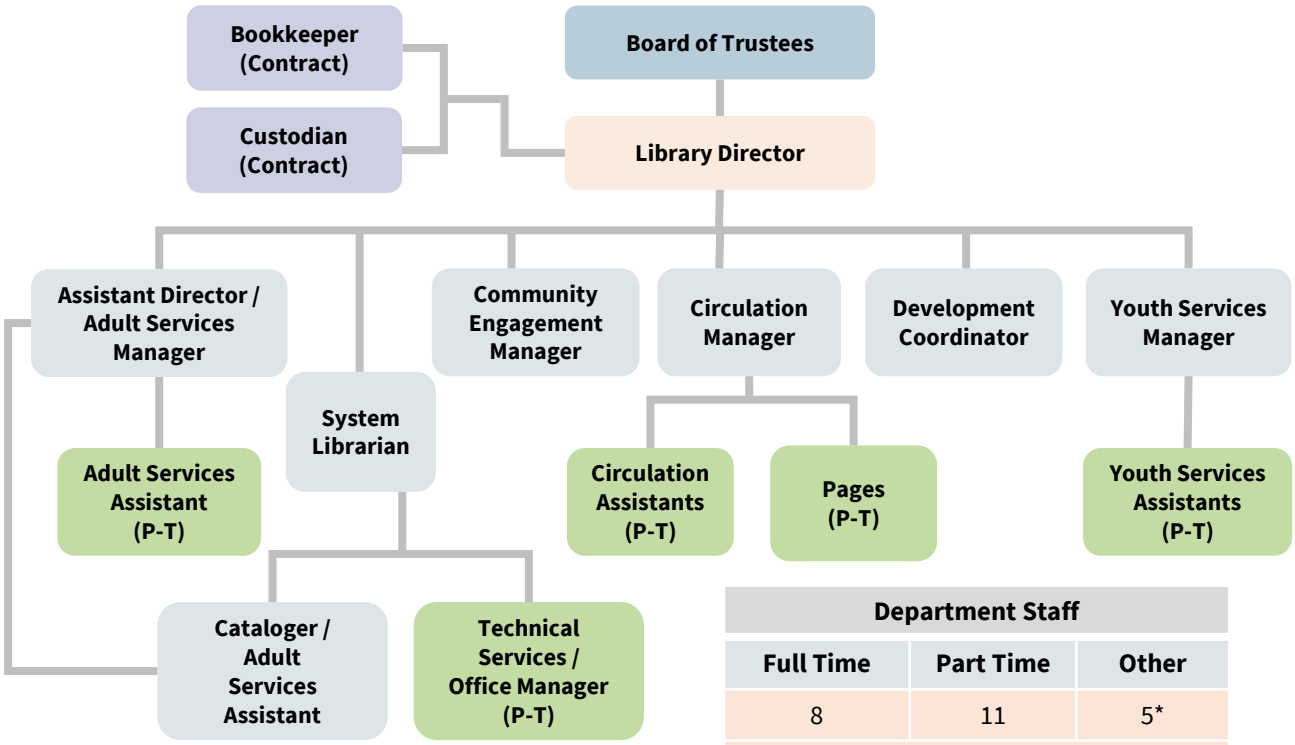
ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
MANAGEMENT INFORMATION SYSTEMS					
ADMIN FULL TIME PAY	130,957	139,546	146,890	146,890	153,629
STAFF FULL TIME PAY	708,462	758,607	803,385	815,300	920,820
PROPOSED POSITIONS		-	120,333	-	-
IS CELL PHONE STIPEND	5,400	5,428	6,500	5,119	5,400
ON CALL STIPEND	-	-	10,000	9,616	10,523
FICA	50,129	53,617	56,808	57,854	64,971
MEDICARE	11,724	12,540	13,288	13,531	15,199
DENTAL INSURANCE	2,688	2,659	2,710	2,714	2,840
LONG TERM DISABILITY INSURANCE	3,991	4,194	4,756	4,225	5,379
MAINE FAMILY LEAVE TAX	-	2,398	4,874	4,889	5,539
HEALTH INSURANCE	153,037	166,184	170,650	174,079	215,237
PENSION	71,838	74,593	82,511	80,067	89,800
EMPLOYEE TRAINING	9,201	10,239	12,690	9,762	13,706
VEHICLE MAINTENANCE PARTS	2,140	1,431	2,500	-	2,700
HARDWARE MAINTENANCE	115,576	159,976	152,000	127,448	168,009
SOFTWARE MAINTENANCE	556,084	897,187	1,003,197	1,328,567	1,077,880
INTERNET	29,934	20,553	29,700	16,917	32,770
PHONES	1,702	2,625	1,500	2,414	1,620
TRAVEL	256	250	375	253	405
OFFICE SUPPLIES	1,724	1,825	2,500	860	2,700
VEHICLE FUEL GAS	641	(163)	1,700	449	1,836
BOOKS	93	49	750	-	810
DEPT REQUESTS SOFTWARE/HARDWARE	40,533	3,707	24,372	40,000	26,579
TOTAL MANAGEMENT INFORMATION SYSTEMS	1,909,720	2,392,297	**2,653,989**	**2,940,118**	**2,818,352**

Library

Department Highlights

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

- Circulating a collection of over 78,000 physical items including books, audiobooks, DVDs, magazines, Discovery Backpacks, museum passes, and Orion Starblast telescope
- A professional staff available to assist users with traditional materials, public computers, and a growing collection of digital resources including eBooks, downloadable audiobooks, research databases, and online learning platforms including Lynda.com and Transparent Language
- Public computers with Internet and Office software and property-wide Wi-Fi with printing capability
- Programs for all ages including children's story times, book groups for tweens, teens and adults, concerts, lectures and volunteer facilitated groups for knitting, French conversation, writing, genealogy and discourse on current events
- Support of economic and career advancement through online learning platforms, learning badges, public computer access, and distance education proctoring
- Gathering place for community groups, homeowners, and business associations
- Safe shelter for heating and cooling emergencies and charging stations for power outages



Department Staff		
Full Time	Part Time	Other
8	11	5*
*5 = on call / substitutes		

Library

YEAR IN REVIEW

109,677 Library Visits

552 Youth Programs
381 Adult Programs
14,736 Total Attendance
Across all programs

120+ Children Joined
Rhythm and Rhyme and Story Time weekly

1,174 New Card Holders

Checked out or downloaded
166,492 Physical Items
44,943 Downloads

50+ People
Regularly attend Rhythm and Rhyme

12,410
Public Computing Sessions

Strategic Initiatives

SUCCESSES & ACCOMPLISHMENTS 2025-2026	GOALS & PRIORITIES 2026-2027
Installed new HVAC and Generator. Meeting room carpeting replaced.	Develop capital fundraising to help defray future expansion/renovation costs.
Facility needs assessment completed.	Utilize grants to upgrade A/V system.
Portland Water District and Friends of Scarborough Library funded bottle filling station.	Deepen our understanding of library usage to maximize service development.
We had several special events, including 2 author visits, that exceeded 80 attendees.	Continue expanding Annual Fund revenues to augment resource acquisitions.

Department Budget Summary

DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 PROJECTED	2027 PROPOSED	2027 ADOPTED	INC. DEC.	PCT CHANGE
Personnel Costs	1,222,132	1,283,830	1,283,830	1,364,859	-	81,029	6.3%
Contracted Services	81,050	71,450	71,450	62,150	-	(9,300)	-13.0%
Services and Charges	161,276	131,600	131,600	167,900	-	36,300	27.6%
Supplies	51,173	57,600	57,600	57,000	-	(600)	-1.0%
Equipment	500	500	500	500	-	-	0.0%
Other Costs	5,000	17,000	17,000	20,000	-	3,000	17.6%
Total Expenditures	1,521,131	1,561,980	1,561,980	1,672,409	**TBD**	110,429	7.1%

Department Appropriations Line Item

Library

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
LIBRARY					
LIBRARY DIRECTOR	114,450	108,368	112,424	112,424	116,134
FULL TIME PAYROLL	415,692	443,156	472,638	472,638	488,235
PART TIME PAYROLL	275,145	345,585	378,700	378,700	387,900
NEW PT HOURS (FICA/MEDI)	-	18,000			32,000
FICA/MEDICARE	60,418	69,385	73,728	73,728	80,000
UNEMPLOYMENT INSURANCE	2,199	3,000	2,750	2,750	2,000
HEALTH INSURANCE	121,961	164,825	165,000	165,000	180,000
OTHER EMPLOYEE BENEFITS	55,120	57,523	65,000	65,000	65,000
PAYROLL ADMIN FEES	6,081	6,500	7,500	7,500	7,500
ADVERTISING	1,147	100	100	100	100
TRAINING & CONFERENCES	2,641	2,400	2,700	2,700	2,700
WORKER'S COMPENSATION	1,748	2,050	2,050	2,050	2,050
BOOKS/PRINTED MATERIALS	43,664	54,226	52,000	52,000	55,000
NON-BOOK RESOURCES	5,079	5,000	5,000	5,000	5,000
ELECTRONIC RESOURCES (E-Books/Media)	46,779	45,500	30,500	30,500	5,500
MATERIALS REPAIR & DIGITIZATION	1,000	1,100	1,100	1,100	1,100
PROGRAMS	1,742	5,000			20,000
UTILITIES (Electricity, Fuel, Water, Sewer)	33,108	38,723	41,000	41,000	41,000
TELEPHONE	2,374	2,600	3,200	3,200	2,500
GENERAL MAINTENANCE	36,634	30,000	30,000	30,000	30,000
CLEANING	16,300	18,000	18,000	18,000	26,000
GROUNDS MAINTENANCE	8,747	14,000	12,000	12,000	12,000
BUILDING INSURANCE	6,357	6,500	8,000	8,000	10,000
MACHINE MAINTENANCE	7,782	8,000	8,000	8,000	8,000
BANK CHARGES	596	650	500	500	500
MILEAGE	279	150	150	150	150
SUPPLIES	14,407	12,450	16,600	16,600	16,000
POSTAGE/COURIER	5,157	5,200	5,200	5,200	5,200
DIRECTORS' INSURANCE	1,316	1,340	1,340	1,340	1,340
ACCOUNTING	6,925	7,000	8,100	8,100	12,000
LEGAL SERVICES & LICENSES	55	200	200	200	200
AUDIT/TAX PREPARATION	10,021	9,800	12,000	12,000	22,500
NEWSLETTER	-	4,000	4,000	4,000	4,000
EQUIPMENT	2,224	500	500	500	500
INFORMATION SYSTEMS	23,548	30,300	5,000	5,000	30,300
LIBRARY DISCRETIONARY FUND			17,000	17,000	
LIBRARY GROSS BUDGET	1,330,696	1,521,131	1,561,980	1,561,980	1,672,409
LESS REVENUES	(78,175)	(47,421)	(46,800)	(46,800)	(145,000)
ANNUAL FUND			(17,000)	(17,000)	
PPP GRANTS	-	-			
RESTRICTED LIBRARY GIFT					(25,000)
(SHORTFALL) EXCESS	(143,888)	(89,772)	(22,022)	(22,022)	(38)
	-	-			
TOTAL LIBRARY NET - TOWN APPROPRIATION	1,108,633	1,383,938	**1,476,158**	**1,476,158**	**1,527,371**

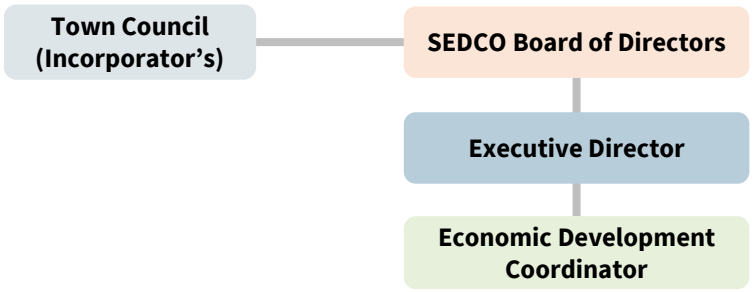
SEDCO

Department Highlights

The Scarborough Economic Development Corporation (SEDCO) develops, supports and promotes sustainable economic development practices leading to a healthy, diverse and resilient local economy for the Scarborough community. SEDCO seeks to grow the tax base and promote quality job opportunities for our residents by working collaboratively with local business groups including the Scarborough Community Chamber of Commerce and Scarborough Buy Local. SEDCO's Board and staff engage in activities which promote a positive image of the town, including:

- Developing and advocating for economic policies and programs which support the Town of Scarborough's **Comprehensive Plan**
- Assisting in the attraction, establishment, retention and expansion of **businesses** in Scarborough
- Providing confidential **assistance** to any business considering starting, relocating or expanding within the town limits
- Maintaining and growing a comprehensive **intelligence system** for use by both private and public sectors
- Assessing the economic competitiveness of the town; **cultivating a network** of local, regional, state, federal and international resources which can assist local businesses and municipal officials
- Assisting Town departments in planning and implementing **economic development policies**

SEDCO offers demographic and economic information, general counseling for new and existing businesses, locational services, an online business directory, and connections to regional and state business services. We work regionally to create a strong national image of Greater Portland and to define Scarborough's role within this region. Additionally, we serve as an information resource to the Town Council, businesses, town staff and residents.



Department Staff	
Full Time	**Part Time**
2	0

YEAR IN REVIEW

1,464 Business Records
Catalogued and maintained in online data set

107 Businesses
Contacted directly through emails, calls or visits

783 Social Media Followers
2 Websites / 1 Facebook Page managed and maintained

130 Attendees
To the *Annual Celebration of Business*, honoring 4 businesses

3 Regional Meetings
Supporting coordination of and cooperation for economic development

2 Surveys/Forums
Developed to provide business feedback on ordinance changes

SEDCO

Strategic Initiatives

SUCCESSES & ACCOMPLISHMENTS 2025-2026	GOALS & PRIORITIES 2026-2027
Annual Report. Full listing of SEDCO Activities, Board Members and Strategic Plan presented at Annual Business Meeting. Published 10/2025.	Continue Business Survey, using information to refine business retention strategies.
Developed School Impact Fee structure.	Produce final Key Performance Indicators (KPI) for SEDCO Board.
Prepared Tax Increment Finance (TIF) District Shift Analysis, showing current year and projected year Methodologies.	Update Housing Brief for 2027, including 2026 Population estimates.
Refreshed SEDCOMaine Website (October 2025) and VisitScarboroughMaine Website April 2026.	Complete Capacity Assessment.
Produced 2025 Housing Brief.	Update Fiscal Model based on 2027 budget.

Department Budget Summary

DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 PROJECTED	2027 PROPOSED	2027 ADOPTED	INC. DEC.	PCT CHANGE
Personnel Costs	256,064	268,175	265,920	284,603	-	16,428	6.1%
Contracted Services	55,961	59,550	59,426	67,890	-	8,340	14.0%
Services and Charges	-	-	-	-	-	-	0.0%
Supplies	-	-	-	-	-	-	0.0%
Equipment	-	-	-	-	-	-	0.0%
Other Costs	-	-	-	-	-	-	0.0%
Total Expenditures	312,025	327,725	325,346	352,493	**TBD**	24,768	7.6%

Department Appropriations Line Item

SEDCO

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
SCARBOROUGH ECONOMIC DEVELOPMENT CORPORATION					
ADMIN FULL TIME PAY	123,094	125,380	131,352	131,352	137,364
STAFF FULL TIME PAY	59,909	64,575	67,954	67,954	71,136
FICA	11,084	11,462	11,944	11,944	12,463
MEDICARE	2,592	2,681	2,795	2,795	2,916
DENTAL INSURANCE	543	531	542	509	568
LONG TERM DISABILITY INSURANCE	796	819	997	822	1,043
MAINE FAMILY LEAVE TAX	-	513	1,038	989	1,085
HEALTH INSURANCE	27,450	29,661	30,819	29,744	36,551
PENSION	18,509	18,996	19,934	19,011	20,852
UNEMPLOYMENT COMP	-	1,012	200	200	200
WORKER'S COMPENSATION	527	434	600	600	425
CONTRACTED SERVICES	29,430	28,862	32,450	32,450	40,890
MARKETING / PUBLICATIONS	13,498	27,099	27,100	26,976	27,000
TOTAL SEDCO	287,432	312,025	**327,725**	**325,346**	**352,493**

TOWN OF
SCARBOROUGH, MAINE

Capital Improvement Plan

CIP SPREADSHEETS & NARRATIVES

Total Projected 5-Year

Executive

Community Services

Engineering & Technical Services

Fire

Planning & Code Enforcement

Police

Public Works

Technology & Information Systems

School



Capital Equipment & Projected 5-Year Plan

Municipal Capital Budget
Projected 5 Year Plan

Description	5 - Year Plan Total Cost	FY 2026 Budget Request		Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030
Total Fire Department	$ 7,470,000	$ 1,030,000		$ 1,640,000	$ 1,375,000	$ 535,000	$ 2,890,000
Total Administration	2,696,000	616,000		835,000	665,000	325,000	255,000
Total Community Services Department	90,936,000	1,100,000		1,750,000	2,521,000	2,350,000	83,215,000
Total Information Systems Management	75,000	75,000		-	-	-	-
Total Planning Department	415,000	60,000		60,000	60,000	65,000	170,000
Total Engineering & Technical Services	8,585,000	4,910,000		600,000	900,000	1,475,000	700,000
Total Police Department	9,667,000	9,529,000		87,000	-	-	120,000
Total Public Works Department	21,651,380	6,530,940		3,370,440	3,870,000	5,385,000	2,495,000
Total Library	20,010,000	10,000		-	20,000,000	-	-
Total School Department	18,278,761	2,374,000		3,520,242	3,899,713	3,838,499	4,138,306
Total Capital by Department	**$ 179,784,141**	**26,234,940**		**$ 11,862,682**	**$ 33,290,713**	**$ 13,973,499**	**$ 93,983,306**
Appropriation - A		**(60,000)**					
Bond Proceeds - B		**(15,944,940)**					
Grant Funding - G		-					
Town Capital Equipment Reserve - TC		-					
School Capital Equipment Reserve - SC		**(100,000)**					
Rescue Reserve Funds - RR		-					
Downtown TIF Revenues - DT-TIF		**(155,000)**					
Reserve Impact Fees - RIF		-					
Impact Fees/Reserves		**(25,000)**					
Bond - Voter Approved - B-VA		**(9,400,000)**					
Net Appropriation for FY2025		**$ 550,000**					

Capital Equipment & Projected 5-Year Plan

Executive Equipment & Projects

Municipal Capital Budget

Description	5 - Year Plan Total Cost	FY2027 Budget Request		Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Executive							
Town Manager's Office							
259 US Route One - Town Hall							
Carpet & Ceiling Tile Replacement - Collections Area/School Department Offices	$ 60,000	$ 30,000	DT-TIF	$ 30,000			
Collections/Finance Office Renovation	$ 70,000	$ 70,000	B				
Air Handler Room Project - #1-4 (Lower Floor) #5 and #8	$ 705,000	$ 480,000	B	$ 225,000			
Masonary Waterproofing (Every 12-15 yrs)	$ 50,000			$ 50,000			
Generator Transfer Switch	$ 50,000			$ 50,000			
HVAC Duct Maintenance (Every 5 yrs)	$ 25,000				$ 25,000		
Domestic Hot Water Heater	$ 25,000				$ 25,000		
Storage & Receving Area/Storage	$ 150,000				$ 150,000		
Roof Replacement	$ 400,000				$ 400,000		
Computer Room A/C Replacement Unit 12.1	$ 125,000					$ 125,000	
Window Replacement	$ 200,000					$ 200,000	
Interior Painting Primary 1st Floor	$ 30,000						$ 30,000
Computer Room A/C Replacement Unit 12.1	$ 125,000						$ 125,000
29 Black Point Rd. Building Projects - Gawron Building							
Sewer Pipe Lining	$ 6,000	$ 6,000	DT-TIF				
Exterior Wood Painting	$ 15,000	$ 15,000	DT-TIF				
Parking lot crack seal and striping	$ 25,000			$ 25,000			
HVAC Duct Maintenance	$ 15,000			$ 15,000			
Asphalt Shinlge Replacement	$ 20,000			$ 20,000			
Masonry Waterproofing	$ 35,000			$ 35,000			
Heating System Upgrade	$ 150,000			$ 150,000			
Window Replacment	$ 100,000						$ 100,000
275 US Route One - Public Safety Building							
Audio/Visual Upgrades Training/Conference Room	$ 15,000	$ 15,000	DT-TIF				
Interior Painting	$ 100,000			$ 50,000	$50,000		
Evidence Climate Control System	$ 50,000			$ 50,000			
Duct Maintenance	$ 60,000			$ 60,000			
Scissor Lift	$ 15,000				$15,000		
20 Washington Avenue - Municipal Storage Building							
Storage Bay(s) Renovation	$ 75,000			$ 75,000			
Total Administration	**$ 2,696,000**	**$ 616,000**		**$ 835,000**	**$ 665,000**	**$ 325,000**	**$ 255,000**

Capital Equipment & Projected 5-Year Plan

Community Services Equipment & Projects

Description	5 - Year Plan Total Cost	FY2027 Budget Request		Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
	Municipal Capital Budget						
Community Services Department							
Equipment							
Ventrac Attachments: Snow Blower, Drop Spreader, Contour Mower	$ 25,000	$ 25,000	HP-TIF				
Tiny Mobile Robot Pro X	$ 37,000	$ 37,000	DT-TIF				
4 x 4 John Deere Utility Vehicle	$ 30,000			$ 30,000			
4 X 4 1 Ton Dump Truck	$ 60,000			$ 60,000			
Overseeder	$ 11,000				$ 11,000		
14 Passenger Mini Bus	$ 60,000				$ 60,000		
John Deere Zero Turn Riding Mower	$ 15,000					$ 15,000	
Rough Cut Mower	$ 70,000					$ 70,000	
Toro Sand Pro 5040 Groomer Replacement	$ 25,000						$ 25,000
Ventrac 4520	$ 50,000						$ 50,000
Equipment Totals	**$ 383,000**	**$ 62,000**		**$ 90,000**	**$ 71,000**	**$ 85,000**	**$ 75,000**
Projects							
Larrabee Farms Parking/Trailhead Development	$ 10,000	$ 10,000	DT-TIF				
Hurd Park Pedestrian Walkway Paving	$ 11,000	$ 11,000	DT-TIF				
Ferry Beach - Replace Entire Perimeter Fence	$ 20,000	$ 20,000	B				
Cable TV Server Room Upgrade	$ 31,000	$ 31,000	DT-TIF				
Automated Parking - Passport	$ 86,000	$ 86,000	B				
Park Playground Equipment Replacement (Willey, Springbrook, Black Point, Peterson)	$ 530,000	$ 155,000	B		$ 100,000	$ 110,000	$ 165,000
Ferry Beach - Mill, Repave, and Stripe Parking Lot	$ 225,000	$ 225,000	B				
Eastern Trail - Close the Gap [Additonal Funding]	$ 500,000	$ 500,000	B				
Higgins Beach - Replace Perimater Fence	$ 15,000			$ 15,000			
Tennis Court Area - Grade and Drainage, Bleachers, Storage Building	$ 20,000			$ 20,000			
Community Garden Development	$ 20,000			$ 20,000			
Ferry Beach - Install Paver Shower/Patio Area	$ 20,000			$ 20,000			
Wiley Field Renovation Project	$ 50,000			$ 50,000			
Parks - ADA Compliance Projects	$ 100,000			$ 50,000	$ 50,000		
Pave Lot/Add ADA Parking/Install Walking Path - Black Point Park	$ 160,000			$ 160,000			
Design and Build New Stand Alone Inclusive Playground	$ 325,000			$ 325,000			
Land Purchase for Athletic field Development	$ 1,000,000			$ 1,000,000			
Higgins Beach - Reconfigure Shower Drains/Runoff	$ 25,000				$ 25,000		
High School Basaeball Infield Renovation Project	$ 75,000				$ 75,000		
Hurd Park - Design, Bathroom/Concession/Parking renovation	$ 850,000				$ 850,000		
Athletic Field Buildout	$ 1,350,000				$ 1,350,000		
Design & Install Bathroom and Storage Facilty at Peterson Field	$ 250,000					$ 250,000	
Mitchell Sports Complex - Tennis Court Lighting Project	$ 350,000					$ 350,000	
Middle School Field Renovation Project	$ 1,555,000					$ 1,555,000	
Resurface Blue Point Courts Including New Stanchions	$ 175,000						$ 175,000
Parks & Facilities Shop	$ 800,000						$ 800,000
Community Recreation Center	$ 82,000,000						$ 82,000,000
Project Totals	**$ 90,553,000**	**$ 1,038,000**		**$ 1,660,000**	**$ 2,450,000**	**$ 2,265,000**	**$ 83,140,000**
Total Community Services Department	**$ 90,936,000**	**$ 1,100,000**		**$ 1,750,000**	**$ 2,521,000**	**$ 2,350,000**	**$ 83,215,000**

Capital Equipment & Projected 5-Year Plan

Engineering & Technical Services Department Equipment & Projects

Municipal Capital Budget

Description	5 - Year Plan Total Cost	FY2027 Budget Request		Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Engineering & Technical Services							
Projects							
Pine Point Berm Construction***	$ 35,000	$ 35,000	B				
Route One Water Quality Medians*	$ 275,000	$ 275,000	B				
Gorham Road Improvements (Phase IV)*	$ 300,000	$ 300,000	B				
Payne Road & Scottow Hill Road Resilient Culverts Design	$ 300,000	$ 300,000	B				
Safety & Traffic Calming Measures	$ 300,000	$ 300,000	B				
Scottow Hill Road Solution	$ 3,700,000	$ 3,700,000	B				
Pine Point Resiliency Plannings***	$ 50,000			$ 50,000			
Red Brook Watershed Engineering Design (Phase I)	$ 100,000			$ 100,000			
Gorham Road Improvement Design (Phase V)*	$ 150,000			$ 150,000			
Bayview Avenue Resiliency Design & Permitting***	$ 300,000			$ 300,000			
Phillips Brook Watershed Management Implementation Design (Phase II)	$ 150,000				$ 150,000		
Transportation Study Project Engineering Design (Phase I)*	$ 150,000				$ 150,000		
Dunstan Village Master Plan Design*	$ 200,000				$ 200,000		
Red Brook Watershed Construction Project (Phase I)***	$ 400,000				$ 400,000		
Red Brook Watershed Construction Project (Phase II)	$ 100,000					$ 100,000	
Gorham Road Improvement Design (Phase VI)	$ 200,000					$ 200,000	
North Scarborough Signal Upgrade	$ 575,000					$ 575,000	
Phillips Brook Watershed Management Implementation Design - (Phase II)***	$ 600,000					$ 600,000	
Transpoortation Study Prioritized Project Design (Phase II)*	$ 200,000						$ 200,000
Oak Hill Village Master Plan Design*	$ 200,000						$ 200,000
Resiliency Design Project	$ 300,000						$ 300,000
Total Engineering & Technical Services Department	**$ 8,585,000**	**$ 4,910,000**		**$ 600,000**	**$ 900,000**	**$ 1,475,000**	**$ 700,000**

Fire Capital Equipment & Projects

Municipal Capital Budget

Description	5 - Year Plan Total Cost	FY2027 Budget Request		Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Fire Department							
Equipment							
F.D. Replacement Staff Vehicles	$ 310,000	$ 85,000	B	$ 75,000		$ 150,000	
F.D. Turnout Gear Replacement Plan	$ 860,000	$ 145,000	B	$ 165,000	$ 175,000	$ 185,000	$ 190,000
F.D. Replace Ambulance Unit	$ 1,050,000	$ 550,000	EMS-R		$ 500,000		
F.D. Replace Fire Pumper (Replacement Schedule)	$ 1,700,000			$ 1,200,000	$ 500,000		
F.D. Replace Ladder Truck (Ladd 2.2013)	$ 2,500,000						$ 2,500,000
Equipment Total		**$ 780,000**		**$ 1,440,000**	**$ 1,175,000**	**$ 335,000**	**$ 2,690,000**
Project							
F.D. Major Station Maintenance	$ 1,050,000	$ 250,000	B	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Project Total		$ 250,000		$ 200,000	$ 200,000	$ 200,000	$ 200,000
Total Fire Department	**$ 7,470,000**	**$ 1,030,000**		**$ 1,640,000**	**$ 1,375,000**	**$ 535,000**	**$ 2,890,000**

Planning & Code Enforcement Equipment & Projects

Municipal Capital Budget

Description	5 - Year Plan Total Cost	FY2027 Budget Request		Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Planning Department							
Equipment & Projects							
Dunstan Master Plan & Design Standards	$ 60,000	$ 60,000	A				
Eight Corners Master Plan & Design Standards	$ 60,000			$ 60,000			
Oak Hill Master Plan & Design Standards	$ 60,000				$ 60,000		
TBD Area 4 Master Plan & Design Standards	$ 65,000					$ 65,000	
TBD Area 5 Master Plan & Design Standards	$ 70,000						$ 70,000
Comprehensive Plan Update Year 1 (Allow for two-year process]	$ 100,000						$ 100,000
Total Planning Department	**$ 415,000**	**$ 60,000**		**$ 60,000**	**$ 60,000**	**$ 65,000**	**$ 170,000**

Capital Equipment & Projected 5-Year Plan

Police Equipment & Projects

Municipal Capital Budget

Description	5 - Year Plan Total Cost	FY2027 Budget Request		Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Police Department							
Equipment							
PDE3 Motorcycle Replacement (2)	$ 52,000			$ 52,000			
PDE5 - Drone Replacement	$ 35,000			$ 35,000			
MRO1 - MRO Replacement Vehicle	$ 55,000						$ 55,000
PDE4 - ACO Vehicle Replacement	$ 55,000						$ 55,000
PDE1 - K-9 Replacement Program	$ 10,000						$ 10,000
Equipment Totals	**$ 267,000**	**$ -**		**$ 87,000**	**$ -**	**$ -**	**$ 120,000**
Police Department							
Projects							
PDP2 - Pier Float Replacement Project	$ 129,000	$ 129,000	B				
PDP1 - Town Radio Project	$ 9,400,000	$ 9,400,000	B-VA				
Project Totals	**$ 9,400,000**	**$ 9,400,000**		**$ -**	**$ -**	**$ -**	**$ -**
Total Police Department	**$ 9,667,000**	**$ 9,400,000**		**$ 87,000**	**$ -**	**$ -**	**$ 120,000**

Capital Equipment & Projected 5-Year Plan

Public Works Department Equipment & Projects

Municipal Capital Budget

Description	5 - Year Plan Total Cost	FY2027 Budget Request		Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Public Works Department							
Equipment							
Pickup Truck #4035	$ 60,000	$ 60,000	B				
Indoor Floor Scrubber/Sweeper	$ 70,000	$ 70,000	B				
Tree Truck #4031	225,000	$ 225,000	B				
Plow Truck #4012	$ 245,000	$ 245,000	B				
Trailer #4167	$ 20,000			$ 20,000			
Message Reader Board	$ 25,000			$ 25,000			
Utlity Vehicle #4004	$ 60,000			$ 60,000			
Sweeper #4201	$ 200,000			$ 200,000			
Plow truck #4016 & 4024	$ 500,000			$ 500,000			
Trailer	$ 20,000				$ 20,000		
Pick Up Truck #4060	$ 65,000				$ 65,000		
Bakhoe #4042	$ 185,000				$ 185,000		
Plow Trucks #4007 & 4019	$ 320,000				$ 320,000		
Pick Up Truck #55	$ 60,000					$ 60,000	
Pavement Reclaimer #4125	$ 95,000					$ 95,000	
Tractor #45	$ 125,000					$ 125,000	
Plow Truck #17	$ 275,000					$ 275,000	
Pick Up Truck #34	$ 40,000						$ 40,000
Plow Trucks #4015	$ 275,000						$ 275,000
Equipment Totals	**$ 2,865,000**	**$ 600,000**		**$ 805,000**	**$ 590,000**	**$ 555,000**	**$ 315,000**
Public Works Department							
Projects							
Process Crush Pile at Holmes Road Landfill	$ 65,000	$ 65,000	B				
Scarborough Memorial Cemetery/Expansion Design	$ 60,000	$ 60,000	B				
Sidewalk Rehabilitation Paving/Accessibility Improvements (Year Five of 10-Year Plan)	$ 180,000	$ 180,000	B				
Sub-Surface Drainage Improvements	$ 500,000	$ 500,000	B				
Mid-Level Paving	$ 1,025,190	$ 1,025,190	B				
East Grand Avenue Complete Streets Project - Construction	$ 4,100,750	$ 4,100,750	B				
HVAC System Updgrades	$ 100,000			$ 100,000			
Wash Bay Rehabilitation	$ 100,000			$ 100,000			
Sidewalk Rehabilitation Paving/Accessiblilty Improvements (Year six of 10-Year Plan)	$ 180,000			$ 180,000			
Scarborough Memorial Cemetry Expansion	$ 250,000			$ 250,000			
Parking Lot/Back Yard Resurfacing	$ 400,000			$ 400,000			
Sub-Surface Drainage Improvements	$ 500,000			$ 500,000			
Mid-Level Paving	$ 1,035,440			$ 1,035,440			
Mid-Level Paving	$ 180,000				$ 180,000		
Sub-Surface Drainage Improvements	$ 500,000				$ 500,000		
Mid-Level Paving	$ 1,100,000				$ 1,100,000		
Gorham Road Phase III (Nonesuch to Mussey)	$ 1,500,000				$ 1,500,000		
Sidewalk Rehabilitation Paving/Accessibility Improvements (Year seven of 10 year plan)	$ 180,000					$ 180,000	
Sub-Surface Drainage Improvements	$ 500,000					$ 500,000	
Route One Marsh Crossing MDOT Match	$ 1,000,000					$ 1,000,000	
Mid-Level Paving	$ 1,150,000					$ 1,150,000	
Payne Road Improvements	$ 2,000,000					$ 2,000,000	
Sidewalk Rehab and Construction	$ 180,000						$ 180,000
Sub-Surface Drainage Improvements	$ 500,000						$ 500,000
Mid-Level Paving	$ 1,500,000						$ 1,500,000
Project Totals	**$ 18,786,380**	**$ 5,930,940**		**$ 2,565,440**	**$ 3,280,000**	**$ 4,830,000**	**$ 2,180,000**
Total Public Works Department	**$ 21,651,380**	**$ 6,530,940**		**$ 3,370,440**	**$ 3,870,000**	**$ 5,385,000**	**$ 2,495,000**

Technology & Information Systems Equipment & Projects

Municipal Capital Budget

Description	5 - Year Plan Total Cost	FY2027 Budget Request		Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Management Information Systems Department							
Patrol Cruiser Laptop Replacement	$ 75,000	$ 75,000	B				
Total MIS Department	**$ 75,000**	**$ 75,000**		**$ -**	**$ -**	**$ -**	**$ -**

Capital Equipment & Projected 5-Year Plan

School Department Equipment & Projects

Municipal Capital Budget Description	5 - Year Plan Total Cost	FY2027 Budget Request		Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
School Department Equipment							
Transportation							
Replace 2016 Passenger Van #235866	$ 35,000	$ 35,000	B				
School Bus Replacement Schedule (3/Year)	$ 2,904,043	$ 570,000	B	$ 470,992	$ 627,000	$ 546,351	$ 689,700
Replace 2017 Passenger Van #834694	$ 36,750			$ 36,750			
Replace 2018 Passenger Van #160862	$ 38,588				$ 38,588		
Replace 2018 Passenger Van #151787	$ 40,517					$ 40,517	
Replace 2018 Passenger Van #503236	$ 42,543						$ 42,543
Facilities							
Kitchen Equipment Replacement	$ 122,000	$ 40,000	R		$ 40,000		$ 42,000
Athletics Equipment	$ 180,000	$ 60,000	R	$ 30,000	$ 30,000	$ 30,000	$ 30,000
Facilities Support Equipment	$ 276,282	$ 50,000	B	$ 52,500	$ 55,125	$ 57,881	$ 60,775
HS Auditorium Equipment	$ 658,000	$ 50,000	B		$ 50,000		$ 50,000
Furnishings Replace & Renew	$ 1,593,038	$ 300,000	B	$ 300,000	$ 315,000	$ 330,750	$ 347,288
Maintenance Truck Replacement Schedule: (Per SPW Recommendations)	$ -						
Ford F250 Truck Extended Cab 2014 (#71426)	$ 65,000			$ 65,000			
GMC 1500 Truck 2018 (#117738)	$ 68,000				$ 68,000		
Chevrolet Box Truck 2017 (#108401)	$ 70,000					$ 70,000	
GMC 2500 Truck 2019 (#135362)	$ 71,000						$ 71,000
	$ 6,200,761	**$ 1,105,000**		**$ 955,242**	**$ 1,223,713**	**$ 1,075,499**	**$ 1,333,306**
School Department Projects							
Technology							
District-wide equipment/infrastructure	$ 3,224,000	$ 444,000	B	$ 540,000	$ 690,000	$ 745,000	$ 805,000
Facilities							
Building Envelope Maintenance	$ 350,000	$ 50,000	B	$ 100,000	$ 50,000	$ 100,000	$ 50,000
Flooring Repair and Replacement	$ 275,000	$ 75,000	B	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Interior Construction and Renovation	$ 200,000	$ 100,000	B		$ 50,000		$ 50,000
Grounds and Site Maintenance	$ 900,000	$ 100,000	B	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Energy Improvements	$ 700,000	$ 150,000	B	$ 150,000	$ 150,000	$ 150,000	$ 100,000
HVAC Repair and Replacement	$ 870,000	$ 150,000	B	$ 160,000	$ 175,000	$ 185,000	$ 200,000
Exterior and Interior Finishes	$ 1,099,000	$ 200,000	B	$ 200,000	$ 216,000	$ 233,000	$ 250,000
Security and Access Management	$ 1,200,000			$ 300,000	$ 300,000	$ 300,000	$ 300,000
Roof Restoration and Replacement	$ 3,260,000			$ 865,000	$ 795,000	$ 800,000	$ 800,000
Long-Range Planning	$ -			$ -	$ -	$ -	$ -
Total School Department	**$ 12,078,000**	**$ 1,269,000**		**$ 2,565,000**	**$ 2,676,000**	**$ 2,763,000**	**$ 2,805,000**
Total School CIP Requests	**$ 18,278,761**	**$ 2,374,000**		**$ 3,520,242**	**$ 3,899,713**	**$ 3,838,499**	**$ 4,138,306**

Total Municipal & School Capital Equipment & Projects

Municipal Capital Budget Description	5 - Year Plan Total Cost	FY2027 Budget Request	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Total Municipal and School Capital Program	**179,784,141**	**26,234,940**	**$ 11,862,682**	**$ 33,290,713**	**$ 13,973,499**	**$ 93,983,306**

Narrative for Capital Equipment & Projected 5-Year Plan

Executive Equipment & Projects

Municipal Capital Budget Description	5 - Year Plan Total Cost	FY2027 Budget Request		Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Executive							
Town Manager's Office							
259 US Route One - Town Hall							
Carpet & Ceiling Tile Replacement - Collections Area/School Department Offices	$ 60,000	$ 30,000	DT-TIF	$ 30,000			
Collections/Finance Office Renovation	$ 70,000	$ 70,000	B				
Air Handler Room Project - #1-4 (Lower Floor) #5 and #8	$ 705,000	$ 480,000	B	$ 225,000			
Masonary Waterproofing (Every 12-15 yrs)	$ 50,000			$ 50,000			
Generator Transfer Switch	$ 50,000			$ 50,000			
HVAC Duct Maintenance (Every 5 yrs)	$ 25,000				$ 25,000		
Domestic Hot Water Heater	$ 25,000				$ 25,000		
Storage & Receving Area/Storage	$ 150,000				$ 150,000		
Roof Replacement	$ 400,000				$ 400,000		
Computer Room A/C Replacement Unit 12.1	$ 125,000					$ 125,000	
Window Replacement	$ 200,000					$ 200,000	
Interior Painting Primary 1st Floor	$ 30,000						$ 30,000
Computer Room A/C Replacement Unit 12.1	$ 125,000						$ 125,000
29 Black Point Rd. Building Projects - Gawron Building							
Sewer Pipe Lining	$ 6,000	$ 6,000	DT-TIF				
Exterior Wood Painting	$ 15,000	$ 15,000	DT-TIF				
Parking lot crack seal and striping	$ 25,000			$ 25,000			
HVAC Duct Maintenance	$ 15,000			$ 15,000			
Asphalt Shinlge Replacement	$ 20,000			$ 20,000			
Masonry Waterproofing	$ 35,000			$ 35,000			
Heating System Upgrade	$ 150,000			$ 150,000			
Window Replacment	$ 100,000						$ 100,000
275 US Route One - Public Safety Building							
Audio/Visual Upgrades Training/Conference Room	$ 15,000	$ 15,000	DT-TIF				
Interior Painting	$ 100,000			$ 50,000	$50,000		
Evidence Climate Control System	$ 50,000			$ 50,000			
Duct Maintenance	$ 60,000			$ 60,000			
Scissor Lift	$ 15,000				$15,000		
20 Washington Avenue - Municipal Storage Building							
Storage Bay(s) Renovation	$ 75,000			$ 75,000			
Total Administration	**$ 2,696,000**	**$ 616,000**		**$ 835,000**	**$ 665,000**	**$ 325,000**	**$ 255,000**

* Descriptions are for items requested in the upcoming FY2027 Budget.

Executive Department Equipment & Projects

259 US Route One - Town Hall

Carpet & Ceiling Tile Replacement

$30,000 - This funding request will be allocated towards replacing the carpeting in the collections area, which will improve cleaning and long-term maintenance. Additionally, the funding will be used to replace the aging ceiling tiles in other office areas on the first floor.

Collections/Finance Office Renovation

$70,000 - This funding will be used to renovate the Finance and Collections office by constructing three new offices within the existing open area. These additions will allow the Finance and Collections departments to consolidate into a single workspace, which will free up necessary floor space on the upper level for the IT Department.

Air Handler Room Project - #1-4 (Lower Floor) #5 and #8:
$480,000 - The goal of this project would be to replace all four air handling units that currently serve the lower floor. All four units have been in operation for 33 years and outlived their projected lifespan. Town Hall has sixteen(16) units in total. If this project is approved, only 2 additional units will require replacement in FY28.

29 Black Point Road – Gawron Building

Sewer Pipe Lining:
$6,000 – This funding will be used to repair the sewer line that runs from the building to the street. The current clay pipe is deteriorating and has tree roots growing through it, requiring seasonal maintenance. The proposed pipe lining will create a new pipe withing the existing one, which will prevent future root penetration.

Exterior Wood Painting:
$15,000 - This funding request will address the much-needed maintenance of the building's exterior wood surfaces. The current paint is peeling, leaving the wood vulnerable to weather damage. Given that it has been ten years since the last painting, this work is essential to protect the building's structural integrity. The funding will cover the necessary preparation, repairs, and repainting of the wood surfaces. This will ensure that the building is properly protected and maintains its appearance.

275 US Route One – Public Safety

Audio Visual Upgrades PSB:
$15,000 – This project includes the installation and upgrading of necessary equipment to run the dual camera room for video conferencing in the Public Safety Building Conference Room. Equipment includes new cameras, modules, and a touch panel to allow for complete functionality and usage.

Narrative for Capital Equipment & Projected 5-Year Plan

Community Services Equipment & Projects

Municipal Capital Budget

Description	5 - Year Plan Total Cost	FY2027 Budget Request		Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Community Services Department							
Equipment							
Ventrac Attachments: Snow Blower, Drop Spreader, Contour Mower	$ 25,000	$ 25,000	HP-TIF				
Tiny Mobile Robot Pro X	$ 37,000	$ 37,000	DT-TIF				
4 x 4 John Deere Utility Vehicle	$ 30,000			$ 30,000			
4 X 4 1 Ton Dump Truck	$ 60,000			$ 60,000			
Overseeder	$ 11,000				$ 11,000		
14 Passenger Mini Bus	$ 60,000				$ 60,000		
John Deere Zero Turn Riding Mower	$ 15,000					$ 15,000	
Rough Cut Mower	$ 70,000					$ 70,000	
Toro Sand Pro 5040 Groomer Replacement	$ 25,000						$ 25,000
Ventrac 4520	$ 50,000						$ 50,000
Equipment Totals	**$ 383,000**	**$ 62,000**		**$ 90,000**	**$ 71,000**	**$ 85,000**	**$ 75,000**
Projects							
Larrabee Farms Parking/Trailhead Development	$ 10,000	$ 10,000	DT-TIF				
Hurd Park Pedestrian Walkway Paving	$ 11,000	$ 11,000	DT-TIF				
Ferry Beach - Replace Entire Perimeter Fence	$ 20,000	$ 20,000	B				
Cable TV Server Room Upgrade	$ 31,000	$ 31,000	DT-TIF				
Automated Parking - Passport	$ 86,000	$ 86,000	B				
Park Playground Equipment Replacement (Willey, Springbrook, Black Point, Peterson)	$ 530,000	$ 155,000	B		$ 100,000	$ 110,000	$ 165,000
Ferry Beach - Mill, Repave, and Stripe Parking Lot	$ 225,000	$ 225,000	B				
Eastern Trail - Close the Gap [Additonal Funding]	$ 500,000	$ 500,000	B				
Higgins Beach - Replace Perimater Fence	$ 15,000			$ 15,000			
Tennis Court Area - Grade and Drainage, Bleachers, Storage Building	$ 20,000			$ 20,000			
Community Garden Development	$ 20,000			$ 20,000			
Ferry Beach - Install Paver Shower/Patio Area	$ 20,000			$ 20,000			
Wiley Field Renovation Project	$ 50,000			$ 50,000			
Parks - ADA Compliance Projects	$ 100,000			$ 50,000	$ 50,000		
Pave Lot/Add ADA Parking/Install Walking Path - Black Point Park	$ 160,000			$ 160,000			
Design and Build New Stand Alone Inclusive Playground	$ 325,000			$ 325,000			
Land Purchase for Athletic field Development	$ 1,000,000			$ 1,000,000			
Higgins Beach - Reconfigure Shower Drains/Runoff	$ 25,000				$ 25,000		
High School Basaeball Infield Renovation Project	$ 75,000				$ 75,000		
Hurd Park - Design, Bathroom/Concession/Parking renovation	$ 850,000				$ 850,000		
Athletic Field Buildout	$ 1,350,000				$ 1,350,000		
Design & Install Bathroom and Storage Facilty at Peterson Field	$ 250,000					$ 250,000	
Mitchell Sports Complex - Tennis Court Lighting Project	$ 350,000					$ 350,000	
Middle School Field Renovation Project	$ 1,555,000					$ 1,555,000	
Resurface Blue Point Courts Including New Stanchions	$ 175,000						$ 175,000
Parks & Facilities Shop	$ 800,000						$ 800,000
Community Recreation Center	$ 82,000,000						$ 82,000,000
Project Totals	**$ 90,553,000**	**$ 1,038,000**		**$ 1,660,000**	**$ 2,450,000**	**$ 2,265,000**	**$ 83,140,000**
Total Community Services Department	**$ 90,936,000**	**$ 1,100,000**		**$ 1,750,000**	**$ 2,521,000**	**$ 2,350,000**	**$ 83,215,000**

* Descriptions are for items requested in the upcoming FY2027 Budget.

Equipment

Ventrac Attachments: Snow Blower, Drop Spreader, Contour Mower:

$25,000 - These attachments will increase efficiency on our recent investments on our Ventrac Machines. The goal is to make our units versatile for all season use by securing attachments to help them perform a diverse amount of tasks. These attachments include: front mounted snow blower, drop spreader, and contour mower.

Tiny Mobile Robot Pro X:

$37,000 - This piece of equipment is a compact, self-driving device designed to mark lines and symbols on sports fields. It navigates the field using GPS, cameras, or onboard sensors to follow a programmed layout, then applies paint through a controlled spray or roller system. Adding a tiny robot painter will improve operational efficiency, workforce utilization, and sustainability. The robot handles repetitive painting layout tasks with consistent quality, allowing staff to focus on higher-value work and improving workflow reliability. Its precise application minimizes paint waste, rework, and energy use,

lowering material costs and environmental impact. Overall, this technology supports safer, smarter, and more sustainable operations.

Projects

Larrabee Farm Parking Lot/Trail Development:
$10,000 – The initial funding was allocated to a survey, natural resource study, and design for a parking lot/trailhead path. These funds would be used to develop the parking area at the head of the Town owned lot on Larrabee Farms Road (414 Gorham Road). As well as a single track pathway and signage that would be developed through this parcel to allow public access into the larger portions of Town owned property, creating a large natural and recreational resource for the Community. The desire would be to complete as much of this work as possible in-house between Parks/Grounds and Public Works.

Hurd Park – Pedestrian Walkway Paving:
$11,000 - Pave and enhance a pedestrian walkway along the perimeter of the Hurd Park Lot to provide safe, direct access to the beach, reducing the need for pedestrians to cut through the often-full municipal lot—a significant safety concern due to vehicle traffic. This walkway will also serve as a natural connector to the overflow lot and nearby street parking, improving overall circulation and accessibility.

Ferry Beach-Replace Perimeter Fencing:
$20,000 - The existing perimeter fence surrounding the parking lot is in a state of significant disrepair and is structurally unsound. Replacing the fence is necessary to restore safety and maintain the professional appearance of the property.

Cable TV Server Room Upgrades:
$31,000 – The current Leightronix broadcast server is approximately 14 years old and has exceeded its expected service life. Replacement is recommended as part of normal equipment lifecycle planning to ensure continued, reliable cable broadcasting. An HD-capable replacement option has been researched and quoted for consideration.

Automated Parking - Passport:
$86,000 – During beach season, parking demand often exceeds capacity, causing congestion, safety issues, and long wait times for visitors. Implementing an automated parking system will maximize available space, streamline vehicle flow, and eliminate the need for cash handling, reducing administrative burden and improving security. Town funding will allow us to install a long-term, efficient system that improves accessibility, operational efficiency, and the enjoyment of our beaches for all. The upfront cost would include any kiosks, fixed photo cameras/equipment/install, and citation management hardware.

Park Playground Equipment Replacement/Installation:
$155,000 – As identified in the Parks/Facility Master plan and after assessment, this funding will start a phased approach to replace and install park playground equipment at our Town owned playgrounds. The first replacement will be at the Willey Field Complex. This project will include design, installation, and purchasing of playground equipment for community use.

Ferry Beach – Mill, Repave and Stripe Lot:
$225,000 – In FY25, funding was allocated to sealcoat and stripe both Hurd Park and Ferry Beach. Upon evaluation, however; the Ferry Beach parking lot was found to be beyond the point of a sealcoat, showing significant wear that requires refurbishment. As outlined in the Parks and Facility Master Plan, this project will fully rehabilitate the lot, extending its lifespan by an estimated 10-15 years. Additionally, the lot will be re-striped to enhance traffic flow and improve pedestrian safety throughout the area.

Eastern Trail Additional Funding:

$500,000 - The Town is serving as the Lead Agency in a MDOT under the Locally Administered Project (LAP) Program . The project has a myriad of funding sources, the largest of which is Federal Highway Administration money through MDOT. The 1.6 mile trail project is underway, and cost overruns have been realized through the construction phase. We are actively pursuing additional funding from our partners, and are hopeful that some or all of the overages are covered. In addition, we are considering cost saving options for the remainder of the project. This request represents a worst case scenario; however, since the Town executed the contract we need to have the authority to pay the contractor for materials and service rendered in the event additional funding is not available from others.

Narrative for Capital Equipment & Projected 5-Year Plan

Engineering & Technical Services Department Equipment & Projects

Description	5 - Year Plan Total Cost	FY2027 Budget Request		Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
	Municipal Capital Budget						
Engineering & Technical Services							
Projects							
Pine Point Berm Construction***	$ 35,000	$ 35,000	B				
Route One Water Quality Medians*	$ 275,000	$ 275,000	B				
Gorham Road Improvements (Phase IV)*	$ 300,000	$ 300,000	B				
Payne Road & Scottow Hill Road Resilient Culverts Design	$ 300,000	$ 300,000	B				
Safety & Traffic Calming Measures	$ 300,000	$ 300,000	B				
Scottow Hill Road Solution	$ 3,700,000	$ 3,700,000	B				
Pine Point Resiliency Plannings***	$ 50,000			$ 50,000			
Red Brook Watershed Engineering Design (Phase I)	$ 100,000			$ 100,000			
Gorham Road Improvement Design (Phase V)*	$ 150,000			$ 150,000			
Bayview Avenue Resiliency Design & Permitting***	$ 300,000			$ 300,000			
Phillips Brook Watershed Management Implementation Design (Phase II)	$ 150,000				$ 150,000		
Transportation Study Project Engineering Design (Phase I)*	$ 150,000				$ 150,000		
Dunstan Village Master Plan Design*	$ 200,000				$ 200,000		
Red Brook Watershed Construction Project (Phase I)***	$ 400,000				$ 400,000		
Red Brook Watershed Construction Project (Phase II)	$ 100,000					$ 100,000	
Gorham Road Improvement Design (Phase VI)	$ 200,000					$ 200,000	
North Scarborough Signal Upgrade	$ 575,000					$ 575,000	
Phillips Brook Watershed Management Implementation Design - (Phase II)***	$ 600,000					$ 600,000	
Transpoortation Study Prioritized Project Design (Phase II)*	$ 200,000						$ 200,000
Oak Hill Village Master Plan Design*	$ 200,000						$ 200,000
Resiliency Design Project	$ 300,000						$ 300,000
Total Engineering & Technical Services Department	**$ 8,585,000**	**$ 4,910,000**		**$ 600,000**	**$ 900,000**	**$ 1,475,000**	**$ 700,000**

* Descriptions are for items requested in the upcoming FY2027 Budget.

Projects

Pine Point Berm Construction:

$35,000 – Following the January 2024 coastal storms, the Town applied to FEMA and received approval to construct an emergency sand berm at Hurd Park and Oak Street to help protect public infrastructure from future storm surge. The berm will be planted with native beach grasses and will look and function like the existing sand dunes at Pine Point. Funds will be used to complete engineering designs, prepare required State and Federal permits, and complete construction of the berm. A local match is required to supplement the Federal and State funds allocated to the project. The project cost breakdown is as follows:

Federal funds (FEMA):	$160,875
State funds (MEMA):	$ 32,175
Local match:	$ 35,000
Total:	$228,050

Route One Water Quality :

$275,000 - In the FY2025 budget, the Council authorized funding for the retrofit of the existing center median on Route 1, extending from Millbrook Road to Scarborough Downs Road. The project has been fully designed and the town received bid pricing for the project. Due to the specialized nature of the proposed water quality treatment system and the significant traffic control challenges associated with performing work within the middle of Route 1, the bids received were substantially higher than anticipated. This request seeks additional funding to allow the project to move forward as designed. If funded this project will provide at least two primary benefits:

1. Water Quality Improvements: The retrofit will provide treatment for stormwater runoff from this heavily treated and traveled roadway, which currently discharges untreated stormwater to Mill

Brook. Mill Brook is identified by the Maine Department of Environmental Protection as a stream threatened by development within its watershed. This investment represents a proactive step toward protecting Mill Brook and helping to prevent its placement on the Urban Impaired Streams list (similar to Red Brook and Phillips Brook), which would trigger additional regulatory requirements and increased compliance costs for the Town of Scarborough.

2. Corridor Enhancement: The project will further the ongoing transformation of this regional arterial into a corridor with a stronger village character, enhancing the aesthetic quality of Scarborough's historic Route 1 for residents, commuters, and seasonal visitors.

Gorham Road Improvements – Phase 4 (Engineering Design-Only):
$300,000 – In 2016 the Transportation Committee completed a Complete Streets Master Plan for Gorham Road stretching from Oak Hill to Payne Road. Since that time the Town Council has funded a series of design and construction CIPs that have resulted in the completed corridor from Oak Hill intersection to Ridgeway Road. To continue with the implementation of this Master Plan, this CIP is requesting funds for the design of the Nonesuch River bridge crossing of Gorham Road. Staff will work with the Maine Department of Transportation on this project to implement our Complete Streets policy strategies into the overall bridge design.

Payne Road & Scottow Hill Road Resilient Culverts Design:
$300,000 - To address the existing culvert failure on Scottow Hill Road and in anticipation of future upgrades to the Payne Road/Beaver Brook crossing as identified in the Town's Vulnerability Assessment, along with planning for the MaineDOT's Route 1 resiliency project, funding is requested to complete the engineering design for both crossings. The design process will include data collection (water level monitoring, habitat and wetland mapping, and geotechnical borings); hydraulic and hydrologic modeling to determine appropriate culvert sizing and roadway elevations; State and Federal permitting; and preparation of final engineered plans.

Because the two crossings are in close proximity, designing them concurrently will ensure hydraulic conditions at each location are properly evaluated and coordinated, resulting in a more comprehensive and cost-effective approach.

This CIP funding would allow design work to begin sooner rather than waiting for future grant funds to become available. Should the Council elect to advance a limited scope of work, such as removing the Scottow Hill Road culvert as part of a stream restoration project, the completed design will still provide value as the Payne Road culvert replacement moves forward. The Payne Road crossing was identified as a priority in the Town's 2025 Vulnerability Assessment. This has become a priority project as DOT moves forward with a bridge span section at the Route One marsh crossing, which will increase flow to the Payne Road area.

Safety & Traffic Calming Measures:
$300,000 - The closure of Scottow Hill Road due to culvert failure has generated public comments which includes some focus on the designated detour route: Scottow Hill Road, Two Rod Road, and Payne Road. Residents have expressed the need for traffic calming and safety improvements in this area. In addition to the Scottow Hill Road culvert replacement or stream restoration project, the Maine Department of Transportation (DOT) is evaluating potential lane reductions on Route 1, which could further increase traffic volumes along the Payne Road corridor. This area contains multiple identified High Crash Locations (HCLs), underscoring existing safety concerns within this primarily residential roadway. This Capital Improvement Project (CIP) request aims to prioritize these safety needs by advancing the design and possible implementation of traffic calming and safety measures within the next year. Additional funding requests may be necessary in future budget cycles as the scope and final design of the Scottow Hill Road project are determined.

Scottow Hill Road Solution :
$3,700,000 - As discussed during the February 4, 2026 Council Workshop, several alternatives have been identified to address the failed culverts on Scottow Hill Road, including options for removal/restoration or replacement. This Capital Improvement Plan (CIP) request is intended to fund one of the following approaches:

- Replace the culverts with minimum-sized structures as a short-term solution, with an estimated cost of $1,240,000;
- Replace the culverts with a resilient, long-term solution as recommended by the Vulnerability Assessment, with an estimated cost of $3,700,000 (design cost included in the previous CIP request for Payne & Scottow Hill Rd Resilient Engineering Design) with potential funding from a Maine Infrastructure Adaptation Fund (MIAF) Grant in the amount of $3,000,000); or
- Remove the failed culverts and restore Beaver Brook, with an estimated cost of $322,000 in local match, which includes secured funding from an MNRCP Grant in the amount of $562,000.

The selected alternative will be determined by Council action and informed by the Town's success in securing grant funding. The requested amount of $3,700,000 reflects the highest-cost alternative currently under consideration and assumes no award of MIAF funding and design being funded through the previous CIP request above.

Narrative for Capital Equipment & Projected 5-Year Plan

Fire Capital Equipment & Projects

Municipal Capital Budget

Description	5 - Year Plan Total Cost	FY2027 Budget Request		Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Fire Department							
Equipment							
F.D. Replacement Staff Vehicles	$ 310,000	$ 85,000	B	$ 75,000		$ 150,000	
F.D. Turnout Gear Replacement Plan	$ 860,000	$ 145,000	B	$ 165,000	$ 175,000	$ 185,000	$ 190,000
F.D. Replace Ambulance Unit	$ 1,050,000	$ 550,000	EMS-R		$ 500,000		
F.D. Replace Fire Pumper (Replacement Schedule)	$ 1,700,000			$ 1,200,000	$ 500,000		
F.D. Replace Ladder Truck (Ladd 2.2013)	$ 2,500,000						$ 2,500,000
Equipment Total		**$ 780,000**		**$ 1,440,000**	**$ 1,175,000**	**$ 335,000**	**$ 2,690,000**
Project							
F.D. Major Station Maintenance	$ 1,050,000	$ 250,000	B	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Project Total		$ 250,000		$ 200,000	$ 200,000	$ 200,000	$ 200,000
Total Fire Department	**$ 7,470,000**	**$ 1,030,000**		**$ 1,640,000**	**$ 1,375,000**	**$ 535,000**	**$ 2,890,000**

* Descriptions are for items requested in the upcoming FY2027 Budget.

Equipment

F.D. Replace Staff Vehicles:

$85,000 - This request covers the costs to purchase and outfit (1) staff vehicle for the Assistant Fire Chief. This follows our current vehicle replacement plans (8-10) years. The request includes the vehicle, and all required equipment and installation.

F.D. Turnout Gear Replacement:

$145,000 - This multi-year plan creates a sustainable cycling of turnout gear that meters investment in replacement while also following industry best practices for providing members with two functional sets of turnout gear on a rotating basis.

F.D. Replace Ambulance Unit:

$550,000 - This request follows the department's current replacement plans for our EMS Ambulances. This number included some associated equipment (Stretcher/Lift System), as well as equipment needed for our current spare ambulance.

Project

F.D. Major Station Maintenance:

$250,000 – This initiative funds major station maintenance projects at our five neighborhood fire stations (excludes the PSB). FY27 Funds will be used to finish North Scarborough Fire Station overhead door replacement. Project included 4 new overhead doors and associated equipment. (Kitchens) Mino Renovation that include some updated appliances, minor plumbing upgrades. (3) Satellite stations need some upgraded furniture as current items are reaching 15 years old. This would complete all 5 satellite stations overhead doors that started in 2021. All five (5) satellite Fire Stations have internal inspections of their Fire Sprinkler system due (approx. $5,000/each station).

Narrative for Capital Equipment & Projected 5-Year Plan

Planning & Code Enforcement Equipment & Projects

Municipal Capital Budget							
Description	5 - Year Plan Total Cost	FY2027 Budget Request		Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Planning Department							
Equipment & Projects							
Dunstan Master Plan & Design Standards	$ 60,000	$ 60,000	A				
Eight Corners Master Plan & Design Standards	$ 60,000			$ 60,000			
Oak Hill Master Plan & Design Standards	$ 60,000				$ 60,000		
TBD Area 4 Master Plan & Design Standards	$ 65,000					$ 65,000	
TBD Area 5 Master Plan & Design Standards	$ 70,000						$ 70,000
Comprehensive Plan Update Year 1 (Allow for two-year process]	$ 100,000						$ 100,000
Total Planning Department	**$ 415,000**	**$ 60,000**		**$ 60,000**	**$ 60,000**	**$ 65,000**	**$ 170,000**

* Descriptions are for items requested in the upcoming FY2027 Budget.

Project

Dunstan Master Plan and Design Standards:
$60,000 - The Comprehensive Plan provides a framework for next steps focusing on the key villages and areas of the Town. The Village Center or Master Plan approach allows communities to focus wholistic efforts on target areas relating to land use, architectural design, environmental impacts, conservation opportunities and transportation needs. Planning for these focused master plan areas on an annual basis would allow the town flexibility for focus on the most pressing needs at the time.

The Dunstan area has substantial redevelopment and new development opportunity. The Master Plan approach will provide the Town with a long-term vision for this specific area and facilitate consistent and clear decision making. Development pressures can be considered and planned for providing a proactive approach into planning for the future while targeting specific needs and desires for the community. Remaining areas for consideration include Eight Corners, Oak Hill, Pine Point and North Scarborough.

Comprehensive Plan Support:

Vision 3: Our ordinances will support the diversity and characteristics of existing and emerging neighborhoods, centers and open spaces.

Simplify zoning ordinance:

- Ensure that development ordinances encourage tractive mixed-use centers in order to attract new businesses
- Review Town policies, ordinances, and standards to ensure there are no impediments to desired types of development
- Take steps to ensure that the public realm is safe and accessible for all, regardless of how people move through it
- In limited area where pre-existing lots have cohesive and high quality development patterns, opportunities to right size neighborhood zoning should be considered

Cultivate strong sense of community identity through history, culture and arts:
The Town should remain attentive to area of historic settlement that may become endangered, build relationships with property owners, encourage residents to be engaged and remain flexible in order to maintain and enhance the richness of Scarborough's history.

Narrative for Capital Equipment & Projected 5-Year Plan

Police Equipment & Projects

Municipal Capital Budget Description	5 - Year Plan Total Cost	FY2027 Budget Request		Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Police Department							
Equipment							
PDE3 Motorcycle Replacement (2)	$ 52,000			$ 52,000			
PDE5 - Drone Replacement	$ 35,000			$ 35,000			
MRO1 - MRO Replacement Vehicle	$ 55,000						$ 55,000
PDE4 - ACO Vehicle Replacement	$ 55,000						$ 55,000
PDE1 - K-9 Replacement Program	$ 10,000						$ 10,000
Equipment Totals	**$ 267,000**	**$ -**		**$ 87,000**	**$ -**	**$ -**	**$ 120,000**
Police Department							
Projects							
PDP2 - Pier Float Replacement Project	$ 129,000	$ 129,000	B				
PDP1 - Town Radio Project	$ 9,400,000	$ 9,400,000	B-VA				
Project Totals	**$ 9,400,000**	**$ 9,400,000**		**$ -**	**$ -**	**$ -**	**$ -**
Total Police Department	**$ 9,667,000**	**$ 9,400,000**		**$ 87,000**	**$ -**	**$ -**	**$ 120,000**

* Descriptions are for items requested in the upcoming FY2027 Budget.

Projects

PDP2. Pier Float Replacement Project:

$129,000 - The existing pier floats have reached the end of their useful life. These funds along with an additional $91,000 in grant funding will be utilized to replace the existing floats. The floats are a critical component of the waterfront infrastructure that supports the local marine economy.

PDP1. Town Radio Project:

$9,400,000 - This is a joint project with the Town of Old Orchard Beach. This cost represents the Scarborough portion of the total project. These funds will upgrade the municipal critical two way communications systems for Police, Fire, EMS, Public Works, Community Services, and School Departments from the end of life VHF system to a modern state of the art Digital 800 MHZ Simulcast Trunked System.

Narrative for Capital Equipment & Projected 5-Year Plan

Public Works Department Equipment & Projects

Municipal Capital Budget Description	5 - Year Plan Total Cost	FY2027 Budget Request		Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Public Works Department							
Equipment							
Pickup Truck #4035	$ 60,000	$ 60,000	B				
Indoor Floor Scrubber/Sweeper	$ 70,000	$ 70,000	B				
Tree Truck #4031	225,000	$ 225,000	B				
Plow Truck #4012	$ 245,000	$ 245,000	B				
Trailer #4167	$ 20,000			$ 20,000			
Message Reader Board	$ 25,000			$ 25,000			
Utlity Vehicle #4004	$ 60,000			$ 60,000			
Sweeper #4201	$ 200,000			$ 200,000			
Plow truck #4016 & 4024	$ 500,000			$ 500,000			
Trailer	$ 20,000				$ 20,000		
Pick Up Truck #4060	$ 65,000				$ 65,000		
Bakhoe #4042	$ 185,000				$ 185,000		
Plow Trucks #4007 & 4019	$ 320,000				$ 320,000		
Pick Up Truck #55	$ 60,000					$ 60,000	
Pavement Reclaimer #4125	$ 95,000					$ 95,000	
Tractor #45	$ 125,000					$ 125,000	
Plow Truck #17	$ 275,000					$ 275,000	
Pick Up Truck #34	$ 40,000						$ 40,000
Plow Trucks #4015	$ 275,000						$ 275,000
Equipment Totals	**$ 2,865,000**	**$ 600,000**		**$ 805,000**	**$ 590,000**	**$ 555,000**	**$ 315,000**
Public Works Department							
Projects							
Process Crush Pile at Holmes Road Landfill	$ 65,000	$ 65,000	B				
Scarborough Memorial Cemetery/Expansion Design	$ 60,000	$ 60,000	B				
Sidewalk Rehabilitation Paving/Accessibility Improvements (Year Five of 10-Year Plan)	$ 180,000	$ 180,000	B				
Sub-Surface Drainage Improvements	$ 500,000	$ 500,000	B				
Mid-Level Paving	$ 1,025,190	$ 1,025,190	B				
East Grand Avenue Complete Streets Project - Construction	$ 4,100,750	$ 4,100,750	B				
HVAC System Updgrades	$ 100,000			$ 100,000			
Wash Bay Rehabilitation	$ 100,000			$ 100,000			
Sidewalk Rehabilitation Paving/Accessiblilty Improvements (Year six of 10-Year Plan)	$ 180,000			$ 180,000			
Scarborough Memorial Cemetry Expansion	$ 250,000			$ 250,000			
Parking Lot/Back Yard Resurfacing	$ 400,000			$ 400,000			
Sub-Surface Drainage Improvements	$ 500,000			$ 500,000			
Mid-Level Paving	$ 1,035,440			$ 1,035,440			
Mid-Level Paving	$ 180,000				$ 180,000		
Sub-Surface Drainage Improvements	$ 500,000				$ 500,000		
Mid-Level Paving	$ 1,100,000				$ 1,100,000		
Gorham Road Phase III (Nonesuch to Mussey)	$ 1,500,000				$ 1,500,000		
Sidewalk Rehabilitation Paving/Accessibility Improvements (Year seven of 10 year plan)	$ 180,000					$ 180,000	
Sub-Surface Drainage Improvements	$ 500,000					$ 500,000	
Route One Marsh Crossing MDOT Match	$ 1,000,000					$ 1,000,000	
Mid-Level Paving	$ 1,150,000					$ 1,150,000	
Payne Road Improvements	$ 2,000,000					$ 2,000,000	
Sidewalk Rehab and Construction	$ 180,000						$ 180,000
Sub-Surface Drainage Improvements	$ 500,000						$ 500,000
Mid-Level Paving	$ 1,500,000						$ 1,500,000
Project Totals	**$ 18,786,380**	**$ 5,930,940**		**$ 2,565,440**	**$ 3,280,000**	**$ 4,830,000**	**$ 2,180,000**
Total Public Works Department	**$ 21,651,380**	**$ 6,530,940**		**$ 3,370,440**	**$ 3,870,000**	**$ 5,385,000**	**$ 2,495,000**

* Descriptions are for items requested in the upcoming FY2027 Budget.

Equipment

Pickup Truck #4035:

$60,000 – In keeping with our program to replace light-duty trucks (one ton and below) on a ten-year schedule, this purchase would replace a 2017 2WD-¾ Ton Pickup Truck.

Indoor Scrubber/Sweeper:

$70,000 – This piece of equipment serves multiple purposes. Given that our facility does not have floor drains, we can capture and clean hazardous materials (hydraulic fluid, automotive oils, fuel, etc.) from the floors of our vehicle maintenance shop and operations bay, and dispose of them in an environmentally

responsible way. Not only does it meet these environmental disposal requirements, but it is also instrumental in maintaining the overall cleanliness of our facility to meet our standards.

Tree Truck #4031:
$225,000 – This Tree Truck will replace a 2008 International 7400 that has been in service for 19 years. This is the vehicle used for all tree and brush work completed by the Town. This vehicle tows our wood chipper and is designed for the chipper to blow debris into the back of the truck. This vehicle also has a bucket for tree work.

Plow Truck #4012:
$245,000 – This truck will replace a 2012 International 7500, in accordance with the plow truck replacement schedule outlined above. The sander unit will be reused to reduce costs.

Projects

Process Crush Pile at Holmes Road Landfill:
$65,000 - The Public Works Department currently has a large pile of old hot top from various jobs done around the Town. This pile has accumulated over several years and is estimated to be 5000 cubic yards. Processing this pile will produce approximately 3000 cubic yards of reclaim material that the Public Works Department could use for various projects over the next several years. The current price to purchase reclaim material is $25 cubic yard, which translates to $75,000 worth of usable material.

Scarborough Memorial Expansion Design:
$60,000 - The Scarborough Memorial Cemetery is approaching capacity. The current status of the cemetery is as follows:

- *Double Lots*: Out of 494 lots originally there are **44** lots left.
- *Single Lots:* Out of 219 lots originally there are **27** lots left.
- *Cremation Lots*: Out of 200 lots originally there are **142** lots left

As part of the Scarborough Memorial Cemetery expansion, the Town intends to include a Natural Green Burial section. Green burial is a way of caring for the dead with minimal environmental impact that supports the conservation of natural resources, reduces carbon emissions, protects workers' health, and restores and/or preserves habitat. There has been a tangible shift in what people want for body disposition after death, resulting in a high demand for green burials. Given the growing demand for this option and the limited offerings for it in Southern Maine, we anticipate it will be highly sought after at Scarborough Memorial Cemetery.

Sidewalk Rehabilitation Paving/Accessibility Improvements:
$180,000 – The Town of Scarborough has approximately 50 miles of sidewalk. A majority of these sidewalks were constructed in the 1990s and need repairs or upgrades. The Town conducted a survey in 2021 that indicated that the condition of the sidewalks throughout Scarborough was a concern for residents. Sidewalks that are under consideration for repair and rehabilitation include Bonneygrove Drive, Portland Farms Road, Judge Hasty Lane, and Arbor View Lane.

Sub-Surface Drainage Improvements:
$500,000 - Vortex Company, formally Ted Berry Company, conducted a condition assessment of the Town's drainage infrastructure. The assessment identified segments of the drainage infrastructure that needed repairs or upgrades. Public Works is in the process of developing a plan that will extend out several years to address the issues that came to light. We currently have approximately 300 feet of failing drainage pipe that runs from Sextant Ln to Minuteman Dr. that needs to be repaired. We are also looking a project on Queens Drive, Longmeadow Road and 145 Pine Point Road.

Mid-Level Paving:
$1,025,190 - The Town conducted a condition assessment of all the paved roads in FY19. This assessment was done with in-house crews using software called Micro Paver. The software uses the data entered to assign a 'Pavement Condition Index' (PCI) to each segment of road that has been surveyed. The PCI value ranges from 100 (a newly paved road) down to 0 (a completely failed road). The software can calculate funding scenarios based on the desired average PCI. Public Works has chosen a scenario that should keep the average PCI at 75. As paving costs continue to rise significantly, the expectation is that the expense related to maintaining our roads at an average of 75 PCI will increase to keep up with inflation.

East Grand Avenue Complete Streets:
$4,100,750 - The East Grand Avenue Complete Streets project will reconstruct the corridor from the Pine Point Road intersection to the Old Orchard Beach Town line. Improvements within the right-of-way will enhance safety and accessibility for cyclists, pedestrians, transit users, and motorists, while maintaining street parking. The project will also add safe crossings, upgraded drainage, and traffic calming measures. Guided by Complete Street principles, the design aims to create a comfortable, inclusive, and secure experience for all who travel the roadway. The amount requested includes construction administration and inspection.

Narrative for Capital Equipment & Projected 5-Year Plan

Technology & Information Systems Equipment & Projects

Municipal Capital Budget							
Description	5 - Year Plan Total Cost	FY2027 Budget Request		Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Management Information Systems Department							
Patrol Cruiser Laptop Replacement	$ 75,000	$ 75,000	B				
Total MIS Department	**$ 75,000**	**$ 75,000**		$ -	$ -	$ -	$ -

* Descriptions are for items requested in the upcoming FY2026 Budget.

Equipment

Patrol Cruiser Laptop Replacements:
$75,000 - The laptops in the cruisers are currently hitting end of life and are out of warranty. Operations on the devices and docking stations have started to fail. We need to purchase thirteen replacement units, including the docks, and we will re-use the existing mounts.

Total cost for this project is $75,000 and will be housed in the Town budget.

Narrative for Capital Equipment & Projected 5-Year Plan

Library Equipment & Projects

Municipal Capital Budget							
Description	5 - Year Plan Total Cost	FY2027 Budget Request		Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Library							
Projects							
Security Camera Upgrade/Expansion	$ 10,000	$ 10,000	B				
Building Expansion Planning/Construction	$ 20,000,000				$ 20,000,000		
Total Public Library	**$ 20,010,000**	**$ 10,000**		**$ -**	**$ 20,000,000**	**$ -**	**$ -**

* Descriptions are for items requested in the upcoming FY2026 Budget.

Projects

Security Camera Expansion:
$10,000 – Overnight and early morning visits are a reality with our lot. We need cameras closer to the charging station, and cameras that can zoom into license plate numbers.

Narrative for Capital Equipment & Projected 5-Year Plan

School Department Equipment & Projects

Description	5 - Year Plan Total Cost	FY2027 Budget Request		Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
	Municipal Capital Budget						
School Department Equipment							
Transportation							
Replace 2016 Passenger Van #235866	$ 35,000	$ 35,000	B				
School Bus Replacement Schedule (3/Year)	$ 2,904,043	$ 570,000	B	$ 470,992	$ 627,000	$ 546,351	$ 689,700
Replace 2017 Passenger Van #834694	$ 36,750			$ 36,750			
Replace 2018 Passenger Van #160862	$ 38,588				$ 38,588		
Replace 2018 Passenger Van #151787	$ 40,517					$ 40,517	
Replace 2018 Passenger Van #503236	$ 42,543						$ 42,543
Facilities							
Kitchen Equipment Replacement	$ 122,000	$ 40,000	R		$ 40,000		$ 42,000
Athletics Equipment	$ 180,000	$ 60,000	R	$ 30,000	$ 30,000	$ 30,000	$ 30,000
Facilities Support Equipment	$ 276,282	$ 50,000	B	$ 52,500	$ 55,125	$ 57,881	$ 60,775
HS Auditorium Equipment	$ 658,000	$ 50,000	B		$ 50,000		$ 50,000
Furnishings Replace & Renew	$ 1,593,038	$ 300,000	B	$ 300,000	$ 315,000	$ 330,750	$ 347,288
Maintenance Truck Replacement Schedule: (Per SPW Recommendations)	$ -						
Ford F250 Truck Extended Cab 2014 (#71426)	$ 65,000			$ 65,000			
GMC 1500 Truck 2018 (#117738)	$ 68,000				$ 68,000		
Chevrolet Box Truck 2017 (#108401)	$ 70,000					$ 70,000	
GMC 2500 Truck 2019 (#135362)	$ 71,000						$ 71,000
	$ 6,200,761	**$ 1,105,000**		**$ 955,242**	**$ 1,223,713**	**$ 1,075,499**	**$ 1,333,306**
School Department Projects							
Technology							
District-wide equipment/infrastructure	$ 3,224,000	$ 444,000	B	$ 540,000	$ 690,000	$ 745,000	$ 805,000
Facilities							
Building Envelope Maintenance	$ 350,000	$ 50,000	B	$ 100,000	$ 50,000	$ 100,000	$ 50,000
Flooring Repair and Replacement	$ 275,000	$ 75,000	B	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Interior Construction and Renovation	$ 200,000	$ 100,000	B		$ 50,000		$ 50,000
Grounds and Site Maintenance	$ 900,000	$ 100,000	B	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Energy Improvements	$ 700,000	$ 150,000	B	$ 150,000	$ 150,000	$ 150,000	$ 100,000
HVAC Repair and Replacement	$ 870,000	$ 150,000	B	$ 160,000	$ 175,000	$ 185,000	$ 200,000
Exterior and Interior Finishes	$ 1,099,000	$ 200,000	B	$ 200,000	$ 216,000	$ 233,000	$ 250,000
Security and Access Management	$ 1,200,000			$ 300,000	$ 300,000	$ 300,000	$ 300,000
Roof Restoration and Replacement	$ 3,260,000			$ 865,000	$ 795,000	$ 800,000	$ 800,000
Long-Range Planning	$ -			$ -	$ -	$ -	$ -
Total School Department	**$ 12,078,000**	**$ 1,269,000**		**$ 2,565,000**	**$ 2,676,000**	**$ 2,763,000**	**$ 2,805,000**
Total School CIP Requests	**$ 18,278,761**	**$ 2,374,000**		**$ 3,520,242**	**$ 3,899,713**	**$ 3,838,499**	**$ 4,138,306**

* Descriptions are for items requested in the upcoming FY2026 Budget.

Equipment

Transportation

Van Replacement:

$35,000 - In recent years the Transportation Department has relied heavily on minivans to transport students in out of district placements and special programs. Vans are an effective tool for the department as they can be driven by non-CDL drivers, and are more fuel efficient when transporting one or two students. We currently own 12 minivans which are included in the vehicle replacement schedule recommended by Scarborough Public Works. Five vans are seen in the 5-year capital equipment plan proposed here, with replacement funding for one van budgeted for FY27.

Bus Replacement:

$570,000 - 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.

Facilities

Kitchen Equipment Replacement:
$40,000 - The School Nutrition Program operates 3 full-size kitchens at the High School, Middle School and Wentworth, and 3 satellite kitchens at the primary schools, producing breakfast and lunch daily for thousands of students. Capital investments are used to keep major equipment, most with a useful life of 12-15 years, up to standard so that most scheduled maintenance can be funded at a sustainable level in the program operating budget. The FY27 capital budget includes funds to replace a braising kettle and dishwasher.

Facilities Support Equipment Replacement:
$50,000 - 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 functional expectancy. Snowblowers and tractors with broom attachments are used to quickly clear entries and walkways after winter storms, and are a critical factor in keeping schools open while ensuring safe passage for staff, students and the public. While all of our machines are covered by preventive maintenance contracts, we use a replacement cycle to ensure that these vital tools are always in good repair. In the FY27 budget, funding is requested to replace the oldest/highest use floor machines in our current inventory, as well as for replacement of snow removal equipment nearing the end of its useful life.

High School Auditorium Equipment Replacement: The Winslow Homer Auditorium at Scarborough High School is home to a wide variety of concerts, performances, presentations and meetings, serving both the school district and the public. The moveable wall partition at the back of the auditorium was replaced, thanks to funding in the FY26 capital budget. The current retractable rear bleacher seats are scheduled for replacement, again with FY26 approved funding; the projected additional installation cost due to electrical upgrades is requested in FY27.

Athletics Equipment Replacement:
$60,000 - 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 FY27 capital budget will be used to replace failing scoreboards in both Alumni and Plummer Gyms at the High School. Funding originally earmarked for this replacement in FY26 was reallocated to the emergency replacement of the large scoreboard on the turf field.

Furnishings Replacement & Renewal:
$300,000 - School furnishings such as desks, chairs, tables and shelving are subject to regular wear and tear through daily use by staff and students. 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). Funding requested for FY27 will be allocated to our ongoing district-wide replacement cycle, including ergonomic upgrades to staff workstations. Our specific focus in FY27 is the start of a multi-year project to replace teacher desks, beginning with the High School.

Projects

Technology

District-Wide Equipment/Infrastructure:
$444,000 - 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 FY27 will be used for student Chromebook replacement, replacing failing switches at Wentworth, Middle School and the High School and wireless access points at Pleasant Hill, and updating Chromebook storage/charging carts at Wentworth.

Facilities

Building Envelope Maintenance:
$50,000 - 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 are compromised, water intrusion results, causing a variety of problems including mold, indoor air quality issues, and destruction of interior finishes and classroom/office equipment. FY27 funds will be used for cyclical masonry re-pointing and waterproofing district-wide, with any additional renovation deferred pending completion of the building project plans.

Flooring Repair & Replacement:
$75,000 - Most commercial flooring has a useful life of 10-25 years depending on the quality of the product originally purchased. Funding requested in FY27 will be used for a complete refinish of the Alumni Gym floor. Gym floors are maintained annually with light sanding and recoating, however periodic full refinishing is required to restore the surface to “as new” condition.

Interior Construction & Renovation:
$100,000 - Changes in the use of interior space are often needed to accommodate the developing needs of students and programs over time. At the Middle School, the science labs are outdated and not well suited for the delivery of our current curriculum. Funding in the FY27 budget will allow us to retrofit the two remaining traditional science labs to a more modern and flexible classroom design that can be used for general instruction as well as lab work, freeing up 2 classrooms. Additional funding is proposed to address arising needs to repurpose existing space for staff and students, particularly in Special Services.

Energy Improvements:
$150,000 - 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 typical 50% savings in energy use; motion sensors increase the efficient use of lighting and energy consumption in classrooms and office spaces. Funding for this work pays for itself quickly by the reduction in energy consumption due to modern, high-efficiency products. In FY27, funds are budgeted for ongoing replacement of outdated fixtures at the High School, to include Alumni Gym lighting, which is now 10 years old.

HVAC Repairs & Upgrades:
$150,000 - Components of school heating and cooling systems typically have a useful life of 15-20 years. Although diligent preventive maintenance has allowed us to far exceed these estimates across the district, system components will eventually fail, and capital funding allows us to replace these high-cost components with new higher-efficiency equipment. Funding requested over multiple years in the capital budget has been used to complete a systematic overhaul of the HVAC system at the Middle School, which

was completed in FY26. While heating and cooling systems at the primary schools are being addressed by the building project, system components at Wentworth School are beginning to reach the end of their useful life, and the High School has 20-year-old boilers. In FY27, budgeted funds will be targeted to address Wentworth units as needed and to replace additional failing components district wide.

Grounds & Site Maintenance:
$100,000 - This capital project account includes funding for multiple projects addressing all areas of the district's outdoor facilities, including parking lots, playgrounds, stormwater systems and landscaping. Funding in FY27 is targeted to:

> **Pavement Maintenance:** Pavement on school roadways and parking lots suffers from heavy 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. Because of weather and traffic impacts, regular re-painting of parking lot lines, crosswalks and directional arrows is also required. Annual capital investment is based on a rotating maintenance cycle throughout the district, and continues in FY27 with a budget request of $100,000.

Exterior & Interior Finishes:
$200,000 - 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. Funds budgeted in FY27 will be used to continue interior maintenance painting only.

TOWN OF
SCARBOROUGH, MAINE

EXHIBITS

Proposed Staffing Investments

Opportunities for Additional Investment

Use of TIF Revenues

Capital Assets Over $100,000

5-Year Fund Balance History

Tax Rate Computation Sheets

Town Revenue Detail

Town Line Item Detail



Proposed Staffing Investments

Clerk's Office

Investment Request: Assistant Town Clerk (PT to FT) **Net Budget Request: $47,733**

Gross Request: $86,427 Additional Revenue: $0 Additional Reductions: $0

Background

Since February 2023, there have been 3.5 positions in the Town Clerk's Office: Town Clerk, two Deputy Town Clerks, and an Assistant Town Clerk. After the Town Clerk transition in January 2025, staffing levels dropped down to 2.5 positions. If this request is approved, it would bring the Town Clerk's Office in line to where it had been in 2009, with 3 full-time positions.

Justification

This request is to increase the current part-time position to full-time. The responsibilities in the Clerk's Office are ever increasing with additional licenses being developed (approximately 350 short term rentals, 1,200 business licensing, and mobile food vendors) as well as the increase in our Election responsibilities. Having the part-time position move to full-time would allow the Office Staff to have delegated duties [e.g. Licensing Administrator and an Election Administrator, with cross training].

There may be times that we do not have a continuous line in the Town Clerk's office; however, there are responsibilities that are behind the scenes. This includes, but is not limited to, correspondence of numerous license renewals; review and issuance of license applications; license follow up, preparing committee agendas, packets and minutes; state reporting; election duties that require months of prep prior to absentee voting and election day; and FOAA Requests. The responsibilities for processing cannabis license applications has changed considerably and the office now plays a larger role (i.e. participates in inspections, manages most all communications with licensees, etc.).

In 2023, there was a substantial increase in beach pass requests which in turn required two staff on the counter at all times and additional passes to be ordered. When the part-time staff person was not in the office, the one other full-time person would have to stop what they are doing to assist at the counter.

Resident or Customer Impact

An increase in staffing levels would guarantee two staff members on the counter at all times of the day. During busy periods, there would be an opportunity for an additional staff member on the counter to assist with the line and reduce wait times for customers.

Revenue Office

Investment Request: Revenue Clerk (PT to FT) **Net Budget Request: $56,346**

Gross Request: $90,110 Additional Revenue: $0 Additional Reductions: $0

Background

The Revenue Office has been at 5.5 authorized positions (1 manager and 4.5 revenue clerks) since prior to 2014. If this request is approved, it would bring the authorized positions to 6.0 total.

Justification

Since 2014, the number of transactions processed have steadily increased without a corresponding increase in staff. The number of excise registrations have increased from 29,566 to 30,500. The number of property tax payments (first and second halves) increased from 19,246 to 21,717. Total transactions processed increased from 50,758 to 52,861. In addition, one of the Revenue Clerks has been notified of planned retirement in less than two years.

Resident or Customer Impact

The increase in transaction volume causes additional wait time for residents conducting business in the Revenue office. An increase in staff would reduce wait times during peak transactional seasons. Also, it would lessen the impact of staff outages for illness, vacations or other absences.

Code Enforcement

Investment Request: Code Enforcement Officer (PT to FT) **Net Budget Request: $93,939**

Gross Request: $129,039 Additional Revenue: $0 Additional Reductions: $0

Background

This request is to change the current part time Plans Reviewer position to a full time Code Enforcement Officer position. The recent retirement of the Zoning Administrator, and the inability to hire for that unique skill set, allowed for a restructuring of the Planning and Codes Department. The functions of the Zoning Administrator have been divided among the Planning and Codes Divisions with Floodplain Management and Code Enforcement remaining in Codes; while subdivision, Board of Appeals and general zoning oversight moved under Planning.

Justification

With the change, that leaves two full time code enforcement officers and a part time plans review position in the Codes Division. Codes performs commercial plans review, residential plans review, sign permit review, building inspections, floodplain administration, shoreland zoning oversight, building inspections, cannabis inspections and code enforcement for the Town.

Resident or Customer Impact

The Division is very active with a high volume of permitting, inspections and related assistance provided to applicants and the general public. Pending legislative changes will also impact the volume of building plan review and inspection requirements. Increasing the Division to three full time Code Enforcement Officers will allow for adequate staffing to divide distinct tasks as well as provide opportunities for cross training and back up. All CEO's will report to the Director of Planning and Codes; however, one will function as a lead Code Enforcement Officer to fill the Floodplain Management role requirement as well as the primary enforcement officer for the Town.

Opportunities for Additional Investment

Planning

Investment Request: Long Range Planner **Net Budget Request: $119,030**

Gross Request: $119,030 Additional Revenue: $0 Additional Reductions: $0

Background

The Long Range Planner position is being requested to meet the increasing demands for Comprehensive Plan implementation, new and revised ordinance creation, project management and committee responsibilities.

Justification

The Town has recently adopted several Master Plans, including the Vulnerability Assessment, Open Space Master Plan, Townwide Transportation Assessment, as well as the on-going Complete Streets and Traffic Calming Policy document. All of these plans require implementation via ordinance creation and amendments. The Planning Division takes the lead on these efforts; however, the pace at which amendments are needed is not sustainable by current staffing levels.

Resident or Customer Impact

Increasing demands, as well as continued legislative changes and requirements, have created an opportunity where a Planner with a focus on long range projects is necessary to keep up with Town priorities.

Public Works

Investment Request: Assistant Parts Room Manager **Net Budget Request: $99,951**

Gross Request: $99,951 Additional Revenue: $0 Additional Reductions: $0

Background

The Public Works Department is requesting a new position in the FY 27 budget titled “Assistant Parts Manager”. The Department currently has one Parts Manager to manage a parts room for the entire Town’s fleet as well as five outside communities’ emergency vehicles.

Justification

The vehicle maintenance department maintains over 400 pieces of equipment from small chainsaws to large fire apparatus. This equates to thousands of parts that the Parts Manager has to order, receive, bill, and inventory each year. Many of the Town’s Departments and outside communities’ fleet have grown over the last several years to serve the ever-growing needs of their communities making it difficult for the Parts Manager to maintain an acceptable level of service.

Resident or Customer Impact

The Assistant Parts Manager would work closely with the Parts Manager to maintain a proper storeroom and level of service.

Municipal Facilities

Investment Request: Building Maintenance Worker II **Net Budget Request: $92,067**

Gross Request: $92,067 Additional Revenue: $0 Additional Reductions: $0

Background

The Facilities Division of Community Services oversees the maintenance of Town Hall and the Public Safety Building, as well as the coordination of cleaning, maintenance, and repair supplies, at these locations, plus for the Oak Hill Professional Building. Due to this division being understaffed for so long, plus with the addition of the new Public Safety building added to the list current staff are just able to get by completing the basics. This leaves us to contract out repairs, resulting in higher costs to the Town. If we have skilled staff within our own staffing structure who can do the repairs and projects necessary to keep heavily-used and aging buildings in proper working condition, we will save money and time in the long run.

Justification

This position is being proposed to meet the increased demands for general maintenance and repair throughout all of our municipal facilities. Having a skilled 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 move us one step closer to creating a Facilities Maintenance division to support department heads throughout the municipality.

Resident or Customer Impact

An increase in a skilled maintenance staff would have a more direct impact on the aesthetics of our public buildings and complete maintenance work more efficiently and effectively.

Human Resources Assistant

Investment Request: Human Resources Assistant **Net Budget Request:** $34,986

Gross Request: $34,986 Additional Revenue: $0 Additional Reductions: $0

Background

We currently have a 0.75 Director, a Deputy Director and a Payroll Coordinator. Our payroll coordinator processes payroll while the Deputy Director handles everything recruitment related (80% of the workweek), onboarding and offboarding employees, workers compensation claims, FMLA requests, and other day to day operations. We have had a 15% increase in town staffing over the last 5 years, while the HR staffing level remains the same.

Justification

This position is being proposed to meet the demands of town departments. The responsibilities in the Human Resources department are increasing with the additional staffing increases in various departments. By providing this position it provides internal capacity for essential support to the Director and Deputy Director of Human Resources by assisting with day to day operations and contributing to a more efficient and effective department.

By adding this position, we feel we can utilize this position in various capacities including an alternate to processing payroll, to assist with implementing an electronic filing system, assisting with onboarding new staff, assisting with assigning and tracking required annual staff trainings, assisting employees with questions regarding pay and benefits, and assisting with recruitment efforts.

Resident or Customer Impact

An increase in staffing levels would improve our level of service for our internal and external customers by providing more expeditious replies via phone and email.

Notes:

The **Gross Request** represents the total cost for the position which will include salary, medical insurance, retirement, fringe costs and any required equipment at the highest potential cost. Actual cost of the position will depend on the candidate's enrollment in medical insurance election which may vary from $1,500 to $22,000 and retirement plan election which could vary from 0% to 14.2%.

The **Net Budget Request** represents the Gross request less any reductions in part-time or existing budget and additional associated revenue.

Tax Increment Financing Revenue

Economic Development TIF Districts

Tax Increment Financing (TIF) is an economic development tool administered by the Town in partnership with the State of Maine. TIFs allow municipalities to maximize tax shelter benefits and leverage property taxes generated by specific projects within a defined geographic district. The Town of Scarborough has two active economic development TIF districts:

Downtown Omnibus TIF
Designated area encompasses nearly 1,000 acres, with the municipal campus in the center, Oak Hill to the north, and The Downs to the south. It also includes a small section of Route One in front of the municipal campus. The Downtown TIF is active for a 30-year term, expiring 6/30/2049.

Haigis Parkway TIF
Designated area encompasses Haigis Parkway and a section of Payne Road. The Haigis Parkway TIF is active for a 30-year term, expiring 6/30/2033.

The taxes paid on the increased assessed value (new growth) in these districts can be used for qualified municipal project costs, including certain improvements related to traffic, environmental infrastructure, and specified facilities. TIF revenues may also be utilized to fund economic development costs permitted by the Maine Department of Economic and Community Development (DECD), outlined in the respective TIF approval documentation.

TIF Revenue Uses

The statute, administered by DECD, dictates the allowable uses for TIF Revenues (30-A § 5225). Strategic use of TIF funds can help offset annual budget impacts with eligible project costs that fall within one of the following categories:

- **Operating Costs**
- **Capital Investments**
- **Debt Service Repayment**
- **Credit Enhancement Agreements** (with District Developers)

This exhibit outlines proposed FY27 TIF revenue uses for each district and a three-year lookback summary of TIF revenue use.

Tax Increment Financing Revenue

- FY27 Proposed Budget -

DOWNTOWN TIF			
Sources	Projected FY26 Ending Balance	$85,038	$3,573,697
	Estimated FY27 TIF Revenues	$3,488,659	
Proposed Uses	**Operating Costs:**		
	Economic Development *(Non-SEDCO)*	($686,349)	
	SEDCO Operating costs	($25,000)	
	Traffic-Related	($389,112)	
	Childcare	($179,463)	
	Evironmental Infrastructure	($130,741)	
	Public Safety Facilities/Equipment	($43,685)	
	Operating Subtotal →	($1,454,350)	($1,454,350)
	Debt Service:		
	('18, 19') Public Safety Building *(50%)*	($1,562,544)	
	(2023) PW Gorham Rd - Phase III	($246,606)	
	(2019) Gorham Rd Reconstruction Phase I	($117,361)	
	(2020) PW Gorham Rd Reconstruction Phase I	($36,064)	
	Debt Service Subtotal →	($1,962,575)	($1,962,575)
	Capital Investments:		
	Carpet & Ceiling Tile Replacement - Collections Area/School Dept Offices	($30,000)	
	Sewer Pipe Lining - GAWRON Bldg.	($6,000)	
	Exterior Wood Painting - GAWRON Bldg.	($15,000)	
	Audio/Visual Upgrades Training/Conference Room - 259 U.S. Route 1	($15,000)	
	Tiny Mobile Robot Pro X	($37,000)	
	Larrabee Farms Parking/Trailhead Development	($10,000)	
	Hurd Park Pedestrian Walkway Paving	($11,000)	
	Cable TV Server Room Upgrade	($31,000)	
	Capital Subtotal →	($155,000)	($155,000)
	Est FY27 Ending Balance →		**$1,772**

Tax Increment Financing Revenue

- FY27 Proposed Budget -

HAIGIS PARKWAY TIF			
Sources	Projected FY26 Ending Balance	$38,280	$1,922,373
	Estimated FY27 TIF Revenues	$1,884,093	
Proposed Uses	**Operating Costs:**		
	Economic Development *(Non-SEDCO)*	($686,349)	
	Traffic-Related	($476,712)	
	SEDCO	($327,493)	
	Town Hall Maintain/Repair	($132,390)	
	Evironmental Infrastructure	($130,741)	
	Public Safety Facilities/Equipment	($43,685)	
	Trails-Rec	($95,063)	
	Operating Subtotal →	($1,892,433)	($1,892,433)
	Debt Service:		
	N/A	$0	
	Debt Service Subtotal →	$0	$0
	Capital Investments:		
	Ventrac Attachments: Snow Blower, Drop Spreader, Contour Mower	($25,000)	
	Capital Subtotal →	($25,000)	($25,000)
	Est FY27 Ending Balance →		**$4,941**

TIF Revenue Use Summary: Four- Year Lookback

	Downtown TIF	FY24 Actual	FY25 Actual	FY26 Projected	FY27 Proposed
	Captured TIF Revenues	$ 3,238,206.82	$ 4,303,467.35	$ 4,832,701.60	$ 5,397,845.30
	Total CEA Payment	$ (1,411,477.22)	$ (1,490,152.51)	$ (1,699,475.28)	$ (1,909,186.54)
	Retained TIF Revenues	$ 1,826,729.60	$ 2,813,314.84	$ 3,133,226.32	$ 3,488,658.76
	Prior Year Ending Balance	$ 58,653.00	$ 131,891.60	$ (30,096.56)	$ 85,037.76
	Total Available TIF Funds	$ 1,885,382.60	$ 2,945,206.44	$ 3,103,129.76	$ 3,573,696.52
	(Retained + Prior Balance)				
	Operating Expenses	$ -	$ (413,078.00)	$ (1,297,713.00)	$ (1,454,350.00)
Uses	Capital Investments	$ (825,000.00)	$ (1,355,000.00)	$ (700,000.00)	$ (155,000.00)
	Debt Service	$ (928,491.00)	$ (1,207,225.00)	$ (1,020,379.00)	$ (1,962,575.00)
	Total Town Uses	$ (1,753,491.00)	$ (2,975,303.00)	$ (3,018,092.00)	$ (3,571,925.00)
	Ending Balance	$ 131,891.60	$ (30,096.56)	$ 85,037.76	$ 1,771.52

	Haigis Pkwy TIF	FY24 Actual	FY25 Actual	FY26 Projected	FY27 Proposed
	Captured TIF Revenues	$ 1,879,176.00	$ 1,655,736.97	$ 1,817,871.31	$ 1,884,093.49
	Total CEA Payment	$ -	$ -	$ -	$ -
	Retained TIF Revenues	$ 1,879,176.00	$ 1,655,736.97	$ 1,817,871.31	$ 1,884,093.49
	Prior Year Ending Balance	$ (3,113,979.80)	$ (1,519,315.80)	$ 136,421.17	$ 38,280.48
	Total Available TIF Funds	$ (1,234,803.80)	$ 136,421.17	$ 1,954,292.48	$ 1,922,373.97
	(Retained + Prior Balance)				
	Operating Expenses	$ (284,512.00)	$ -	$ (1,711,012.00)	$ (1,892,433.00)
Uses	Capital Investments	$ -	$ -	$ (205,000.00)	$ (25,000.00)
	Debt Service	$ -	$ -	$ -	$ -
	Total Town Uses	$ (284,512.00)	$ -	$ (1,916,012.00)	$ (1,917,433.00)
	Ending Balance	$ (1,519,315.80)	$ 136,421.17	$ 38,280.48	$ 4,940.97

Capital Assets Over $100,000 in Value

Asset Category: Buildings

ASSET	DESCRIPTION	LOCATION DESC / MEMO	DATE ACQ	ACQ COST	EST USEFUL LIFE	EST REPL DATE
1326	BUILDING BLUE POINT PRIMARY ADD/RENOVATN	1965	6/30/1993	$ 2,331,526.00	60	6/30/2053
1327	BUILDING BLUE POINT PRIMARY - MODULAR		6/30/2001	$ 250,055.00	25	6/30/2026
1328	BUILDING BUS DEPOT	1988	6/30/1997	$ 224,612.00	25	N/A
1329	BUILDING EIGHT CORNERS PRIMARY ADD/RENOV	1959	6/30/1993	$ 1,656,452.00	60	6/30/2053
1330	BUILDING EIGHT CORNERS PRIMARY - MODULAR		6/30/2001	$ 246,220.00	25	6/30/2026
1331	BUILDING EIGHT CORNERS PRIMARY - MODULAR		6/30/2008	$ 233,532.00	25	6/30/2033
1332	BUILDING HIGH SCHOOL - ADDITION/RENOVATN	1955/1968	6/30/1988	$ 7,474,507.38	60	6/30/2048
1333	BUILDING HIGH SCHOOL - ADDITION/RENOVATN		6/30/2006	$ 27,145,901.83	60	6/30/2066
1334	BUILDING MIDDLE SCHOOL		6/30/1996	$ 8,898,660.00	60	6/30/2056
1335	BUILDING MIDDLE SCHOOL - MODULAR		6/30/2001	$ 256,817.00	25	6/30/2026
1336	BUILDING MIDDLE SCHOOL - MODULAR		6/30/2005	$ 450,000.00	25	6/30/2030
1337	BUILDING MIDDLE SCHOOL - MODULAR		6/30/2008	$ 386,461.00	25	6/30/2033
1338	BUILDING PLEASANT HILL PRIMARY -ADD/RENO	1957	6/30/1993	$ 1,600,226.00	60	6/30/2053
1339	BUILDING PLEASANT HILL PRIMARY - MODULAR		6/30/2002	$ 210,000.00	25	6/30/2027
6983	16 SACO STREET	NO. SCARB. FIRE STATION	6/30/1979	$ 363,519.00	40	N/A
6991	11 LONGMEADOW ROAD	SPRINGBROOK PARK - DONATE	6/30/2001	$ 610,280.00	40	6/30/2041
7017	10 GORHAM ROAD	BLEACHERS & RESTROOMS & C	6/30/2001	$ 326,481.00	40	6/30/2041
7018	10 GORHAM ROAD	ATHLETIC FIELD BLEACHERS	6/30/2007	$ 189,104.00	20	6/30/2027
7019	10 GORHAM ROAD	SCARBOROUGH PUBLIC LIBRAR	6/30/2010	$ 357,320.00	40	6/30/2050
7023	20 WASHINGTON AVE PUBLIC WORKS DEPT	INDUSTRIAL PARK LOT 8 & 9	1/1/1997	$ 3,327,683.57	40	1/1/2037
7024	20 WASHINGTON AVE PUBLIC WORKS DEPT	INDUSTRIAL PARK LOT 8 & 9	7/1/2007	$ 239,335.00	40	7/1/2047
7047	345 BLACK POINT ROAD	BLACK POINT FIRE STATION	6/30/2001	$ 915,795.50	40	6/30/2041
7058	207 PLEASANT HILL ROAD	PLEASANT HILL FIRE STATIO	6/30/1977	$ 378,336.00	40	N/A
7075	12 KING STREET	PINE POINT FIRE STATION	6/30/1978	$ 344,355.00	40	N/A
7083	643 U.S. ROUTE 1	DUNSTAN FIRE STATION	6/30/1999	$ 758,847.50	40	6/30/2039
7095	1 BESSEY SCHOOL DR	FORMER BESSEY SCHOOL PROP	10/30/1925	$ 391,088.00	40	N/A
7098	261 U.S. ROUTE 1	SKATEBOARD PARK EQUPMENT	6/30/2007	$ 143,324.00	20	6/30/2027
7099	261 U.S. ROUTE 1	MEMORIAL PARK IMPROVEMENT	6/30/2007	$ 960,104.00	20	6/30/2027
7103	259 U. S. ROUTE 1	MUNICIPAL BUILDING	6/30/1993	$ 2,691,227.00	40	6/30/2033
7106	29 BLACK POINT ROAD	OAK HILL PROFESSIONAL BLD	6/30/1997	$ 178,190.00	40	6/30/2037
7904	41 OCEAN AVE	HIGGINS BEACH BATH HOUSE	6/30/2014	$ 380,039.00	40	6/30/2054
7948	WENTWORTH SCHOOL		7/30/2014	$ 35,537,961.00	60	7/30/2074
8026	MUNCIPAL BLDG TRI-GEN	MUNICIPAL BUILDING	12/11/2015	$ 878,964.00	20	12/11/2035
8231	20 WASHINGTON AVE - 2019 IMPROVEMENTS	PUBLIC WORKS BUILDING	12/18/2018	$ 103,329.00	20	12/18/2038
8300	275 US ROUTE 1	PUBLIC SAFETY BLDG	4/30/2020	$ 22,265,005.00	40	4/30/2060
8347	649 US ROUTE 1	GOV WILLIAM KING TEMPLE	1/8/2021	$ 186,524.00	40	1/8/2061
8351	BUILDING EIGHT CORNERS - MODULAR R	CIP 74001748 57000 04152	6/30/2021	$ 309,605.00	25	6/30/2046
8354	BUILDING EIGHT CORNERS - MODULAR B	CIP 74001748 570000 04150	6/30/2021	$ 209,541.00	25	6/30/2046
8355	BUILDING PLEASANT HILL - MODULAR B	CIP 74001729 570000 04150	6/30/2021	$ 354,074.00	25	6/30/2046
8358	BUILDING BUS DEPOT STORAGE GARAGE	40' X 50' (CFR GRANT)	11/30/2020	$ 275,000.00	25	11/30/2045
8498	EIGHT CORNERS SCHOOL	EIGHT CORNERS SCHOOL	6/9/2023	$ 106,400.00	20	6/9/2043
8566	HS REPLACE AUD AHU AND COIL	SCARBOROUGH HIGH SCHOOL	8/22/2023	$ 114,802.00	20	8/22/2043
8578	MS FLOORING	SCARBOROUGH MIDDLE SCHOOL	8/31/2023	$ 126,360.00	10	8/31/2033
8580	MS REROOF EPDM	SCARBOROUGH MIDDLE SCHOOL	9/19/2023	$ 203,062.00	20	9/19/2043
8581	EIGHT CORNERS REROOF EPDM	EIGHT CORNERS SCHOOL	8/30/2023	$ 327,437.00	20	8/30/2043
8711	AUTOMATION HVAC N4	BLUE POINT SCHOOL	9/10/2024	$ 103,170.00	20	9/10/2044
8744	HVAC LIBRARY		5/21/2025	$ 209,013.00	20	5/21/2045

Capital Assets Over $100,000 in Value

Asset Category: Equipment/Computers

7763	TOWNWIDE PHONE TELECOM/FIBER	MUN BLDG COMPUTER ROOM	7/10/2012	$ 137,979.00	5	N/A
1010	IMC DISPATCH/REPORTS SYSTEM		6/30/2007	$ 154,900.00	10	N/A
1204	2005 GENSET CUMMINS/ONAN		12/1/2005	$ 103,000.00	15	N/A
1216	RECYCLE TRASH BINS		7/1/2007	$ 650,000.00	10	N/A
8112	HUMAN PATIENT SIMULATOR		1/25/2017	$ 104,146.00	10	1/25/2027
8138	THINKPADS 13I5 7200U TEACHERS - 2017	GOVCONN INV#54805544	5/31/2017	$ 124,500.00	5	N/A
8149	LENOVO YOGA CHROMEBOOKS (900)	GOV C #54907712/#54894968	6/19/2017	$ 265,725.00	5	N/A
8225	PW FUEL STATION - 2019		6/30/2019	$ 687,482.00	10	6/30/2029
8255	ACER CROMEBOOKS (800)	19180031	5/22/2019	$ 263,152.00	5	N/A
8320	LENOVO THINKPAD E14 (200)	CONNECTION INV 71055628	3/1/2021	$ 161,000.00	5	N/A
8321	CHROMEBOOK 500E G2 CELERON (725)	CONNECTION INV 71116348	3/16/2021	$ 264,625.00	5	N/A
8326	LENOVO YOGA CHROMEBOOKS (125)	CONNECTION INV 70604053	11/4/2020	$ 114,375.00	5	N/A
8334	CAMERAS ACAD HOVERCAM ULTRA 8 (285)	CONNECTION INV 70659422	11/17/2020	$ 148,200.00	10	11/17/2030
8367	STREET LIGHTS COBRA 23W	CIP P# 88312	6/30/2021	$ 172,990.00	10	6/30/2031
8368	STREET LIGHTS COBRA 30W	CIP P# 88312	6/30/2021	$ 526,865.00	10	6/30/2031
8373	VEHICLE DETECTION TRAFFIC LIGHTS	SG DUNSTAN CIP P#85052	6/30/2021	$ 125,574.00	25	6/30/2046
8380	2021 ODRA MT4H SWEEPER SW103 CH1029-RGL		10/5/2021	$ 236,184.02	10	10/5/2031
8381	828087/ SIDEWALK TRACTOR		12/23/2021	$ 172,097.00	10	12/23/2031
8434	SIDEWALK TRACTOR/ 828087		8/25/2022	$ 161,140.00	10	8/25/2032
8435	JOHN DEERE 624P WHEEL LOADER		2/21/2023	$ 316,568.00	10	2/21/2033
8442	590SN LOADER - BACKHOE #4042		4/24/2023	$ 155,533.19	10	4/24/2033
8446	DOWNS-ROUTE 1 TRAFFIC SIGNAL	DOWNS-ROUTE 1 TRAFFIC SIG	2/1/2023	$ 346,750.00	15	2/1/2038
8463	CONSTRUCTION IN PROGRESS WW WALKIN FREEZ		8/3/2022	$ 104,265.00	20	8/3/2042
8468	HS PROJECTOR REFRESH		7/13/2022	$ 104,800.52	10	7/13/2032
8503	SCOTT SAFETY X3 PRO 4.5 W/C5 REGULATOR &		4/4/2022	$ 433,290.00	10	4/4/2032
8546	SANY SY80U EXCAVATOR #1		9/1/2023	$ 182,967.73	10	9/1/2033
8584	MS - PROJECTOR		8/16/2023	$ 181,556.82	10	8/16/2033
8692	2024 JOHN DEERE 624 P TIER LOADER		11/21/2024	$ 254,456.58	10	11/21/2034
8732	MUNI CHILLER REPLACEMENT		1/10/2025	$ 106,132.00	10	1/10/2035
8746	JOHN DEERE 6105E MOWING TRACTOR		5/20/2025	$ 170,177.00	15	5/20/2040
8769	CATERPILLAR STANDBY GENERATOR AND CABLES		5/29/2025	$ 264,987.50	10	5/29/2035
8772	NEXUS 9300 48P NETWORK SWITCHES		4/2/2025	$ 101,364.58	10	4/2/2035

Capital Assets Over $100,000 in Value

Asset Category: Vehicles

ASSET	DESCRIPTION	LOCATION DESC / MEMO	DATE ACQ	ACQ COST	EST USEFUL LIFE	EST REPL DATE
1095	2000 INTERNATIONAL AERIAL LIFT TRUCK		7/1/2000	$ 115,000.00	15	N/A
1104	2003 CAMEL CATCHBASIN TRUCK		8/28/2002	$ 199,985.00	15	N/A
1109	2005 INTERNATIONAL 7400 PLOW TRUCK W/ATT		7/1/2005	$ 142,000.00	15	N/A
1117	2006 INTERNATIONAL 7500 WHEELER W/ATTACH		10/13/2006	$ 159,000.00	15	N/A
1120	2008 INTERNATIONAL 7500 TREE TRUCK W/BUC		7/1/2007	$ 145,000.00	25	7/1/2032
1122	2009 INTERNATIONAL 7500 WHEELER FULL EQ		7/1/2008	$ 186,000.00	15	N/A
1126	2010 INTERNATIONAL 7500 PLOW TRUCK FULL		9/9/2009	$ 162,000.00	15	N/A
1140	2004 ENGINE 5		6/30/2004	$ 385,000.00	15	N/A
1141	2004 ENGINE 6		6/30/2004	$ 385,000.00	15	N/A
1142	2005 COMMAND POST		6/30/2005	$ 210,231.00	15	N/A
1144	2005 TANK 4 TRUCK FORD		6/30/2006	$ 125,000.00	15	N/A
1145	2006 ENGINE 3 FIRE TRUCK		6/30/2006	$ 390,000.00	15	N/A
1147	2007 SPARTAN NWI RESCUE TRUCK		1/20/2007	$ 395,000.00	15	N/A
1151	2009 ENGINE 1 FIRE TRUCK		6/30/2009	$ 380,000.00	15	N/A
7276	2011 INTERNATIONAL 7500 PLOW TRUCK	PUBLIC WORKS DEPT	10/29/2010	$ 170,000.00	15	N/A
7620	2012 INTERNATIONAL, 7500 WHEELER		6/30/2012	$ 174,340.00	15	6/30/2027
7740	2012 CHEV CG4500 RESCUE UNIT #3	TRANS F/FD T/PW	9/21/2012	$ 164,999.00	5	N/A
7748	2014 BLUE BIRD BUS		10/30/2012	$ 113,012.00	10	N/A
7810	2014 FREIGHTLINER 108SD PLOW TRUCK		11/1/2013	$ 159,984.00	15	11/1/2028
7811	2014 FREIGHTLINER 108SD PLOW TRUCK		11/1/2013	$ 159,984.00	15	11/1/2028
7816	BU-2014, WITH WHEELCHAIR LIFT		9/10/2013	$ 107,520.00	10	N/A
7818	2014 LADDER TRUCK #2		3/25/2014	$ 877,592.00	15	3/25/2029
7965	2015 FREIGHTLINER 108SD PLOW TRUCK		4/7/2015	$ 183,757.00	15	4/7/2030
7966	2015 FREIGHTLINER 108SD PLOW TRUCK		3/11/2015	$ 176,066.00	15	3/11/2030
8007	2016 ENGINE 7 SMEAL FIRE TRUCK		3/25/2015	$ 564,101.00	15	3/25/2030
8017	2016 FREIGHTLINER PLOW TRUCK		11/4/2015	$ 167,133.00	15	11/4/2030
8082	BUS-2016 BLUEBIRD		8/6/2015	$ 103,350.00	10	N/A
8084	BUS-2016 BLUEBIRD		8/6/2015	$ 103,350.00	10	N/A
8104	BUS - 2017 BLUEBIRD - ALL AMERICAN		7/5/2016	$ 103,610.00	10	7/5/2026
8105	BUS - 2017 BLUEBIRD - ALL AMERICAN		7/5/2016	$ 103,610.00	10	7/5/2026
8106	BUS - 2017 BLUBIRD - ALL AMERICAN		7/5/2016	$ 103,610.00	10	7/5/2026
8124	2016 NEW HOLLAND TRACTOR T6145		11/21/2016	$ 115,616.00	10	11/21/2026
8125	2017 FREIGHTLINER 108SD PLOW TRUCK		12/5/2016	$ 169,286.00	15	12/5/2031
8154	BUS - 2019 BLUEBIRD ALL AMERICAN		8/23/2017	$ 105,350.00	10	8/23/2027
8155	BUS - 2019 BLUEBIRD ALL AMERICAN		8/23/2017	$ 105,350.00	10	8/23/2027
8156	BUS - 2019 BLUEBIRD ALL AMERICAN		8/23/2017	$ 105,350.00	10	8/23/2027
8179	2018 WESTERN STAR 4700SF PLOW TRUCK		12/15/2017	$ 204,743.00	15	12/15/2032
8213	BUS - 2020 BLUEBIRD ALL AMERICAN		8/8/2018	$ 109,600.00	10	8/8/2028
8214	BUS - 2020 BLUEBIRD ALL AMERICAN		8/8/2018	$ 109,600.00	10	8/8/2028
8215	BUS - 2020 BLUEBIRD ALL AMERICAN		8/8/2018	$ 114,700.00	10	8/8/2028
8216	2019 INTERNATIONAL HV507 PLOW TRUCK		12/3/2018	$ 173,077.00	15	12/3/2033
8217	2019 HYPERVAC STREET SWEEPER		8/31/2018	$ 254,199.00	10	8/31/2028
8219	2019 FORD E450 RESCUE UNIT #B		10/4/2018	$ 142,445.00	5	N/A
8281	BUS - 2021 BLUEBIRD - ALL AMERICAN FE		8/26/2019	$ 112,500.00	10	8/26/2029
8282	BUS - 2021 BLUEBIRD - ALL AMERICAN FE		8/26/2019	$ 112,500.00	10	8/26/2029
8283	BUS - 2021 BLUEBIRD - ALL AMERICAN FE		8/26/2019	$ 112,500.00	10	8/26/2029
8307	BUS - 2022 BLUEBIRD - ALL AMERICAN FE		9/23/2020	$ 114,500.00	10	9/23/2030
8308	BUS - 2022 BLUEBIRD - ALL AMERICAN FE		9/23/2020	$ 114,500.00	10	9/23/2030
8339	2020 FIRE TRUCK PUMPER PIERCE ENFORCER	ALLEGIANCE F&R INV 353	5/21/2021	$1,052,506.90	15	5/21/2036
8384	2023 INTERNATIONAL HV513 PLOW TRU		5/9/2022	$ 127,370.00	15	5/9/2037
8387	PURCHASE 3 SCHOOL BUSES		11/8/2021	$ 359,100.00	10	11/8/2031
8429	2022 F-550 7.3L GAS 4X4 BRAUN CHIEF XL A		12/21/2022	$ 329,370.08	15	12/21/2037
8436	121288 2023 INTERNATIONAL HV507		7/12/2022	$ 250,028.32	15	7/12/2037
8464	VIN# 1BAKGCJA2RF397129 BUS 2323		9/27/2022	$ 122,950.00	10	9/27/2032
8466	VEHICLES BUSSES		4/17/2023	$ 142,500.00	10	4/17/2033
8467	VEHICLES BUSSES		4/17/2023	$ 142,500.00	10	4/17/2033
8628	2025 BLUE BIRD BUS		4/17/2024	$ 158,800.00	10	4/17/2034
8629	2025 BLUE BIRD BUS		4/17/2024	$ 158,800.00	10	4/17/2034
8633	2025 BLUE BIRD BUS		4/17/2024	$ 158,800.00	10	4/17/2034
8676	2024 FORD F550 BRAUN CHIEF XL		11/20/2024	$ 421,735.08	5	11/20/2029
8678	2025 WESTERN STAR 47XCHA		8/30/2024	$ 260,857.00	15	8/30/2039
8694	2025 BLUEBIRD BUS		8/28/2024	$ 163,500.00	10	8/28/2034
8695	2025 BLUEBIRD BUS		8/28/2024	$ 163,500.00	10	8/28/2034
8696	2025 BLUEBIRD BUS		8/28/2024	$ 163,500.00	10	8/28/2034
8730	2024 FORD F550 GAS 4X4 BRAUN CHIEF XL		12/11/2024	$ 406,748.00	5	12/11/2029
8733	2025 VACTOR 2112i CATCH BASIN TRUCK		3/13/2025	$ 534,135.00	10	3/13/2035
8735	2026 WESTERN STAR PLOW TRUCK		5/22/2025	$ 157,239.00	15	5/22/2040
8736	2025 MICRO BIRD 24 PASSENGER TYPE A BUS		1/28/2025	$ 126,850.00	10	1/28/2035
8745	2026 PIERCE SABER 1500GPM PUMPER		4/2/2025	$ 870,461.00	15	4/2/2040

Capital Assets Over $100,000 in Value

Asset Category: Land

1349	PARKING LOT - HIGH SCHOOL	HIGH SCHOOL	6/30/1988	$	150,943.00	15	N/A
1353	BUILDING - HIGH SCHOOL - PARKING LOT		6/30/2007	$	304,584.00	20	6/30/2027
6982	14 SACO STREET	MAXWELL PROPERTY FOR PS C	10/14/2009	$	100,100.00	999	10/14/3008
6986	414 GORHAM RD	OFF LARRABEE FARM RD TO N	11/15/2006	$	154,100.00	999	11/15/3005
7002	48 HOLMES ROAD	STUMP DUMP	6/6/1989	$	112,000.00	999	6/6/2988
7011	CARPENTER CT	77 BROADTURN ROAD	11/1/2006	$	200,000.00	999	11/1/3005
7012	CARPENTER CT	75 BROADTURN RD	4/11/2007	$	137,000.00	999	4/11/3006
7016	10 GORHAM ROAD	FORMER ICE SKATING RINK	6/11/1905	$	348,000.00	40	N/A
7022	56 MASON LIBBY RD SCHOOL BUS YARD	INDUSTRIAL PARK LOT 3	1/10/1989	$	295,000.00	999	1/10/2988
7025	20 WASHINGTON AVE PUBLIC WORKS DEPT	INDUSTRIAL PARK LOT 8 & 9	1/1/1997	$	274,407.00	999	1/1/2996
7041	160 BLACK POINT RD	DONATION OF OPEN SPACE AT	8/27/2001	$	124,600.00	999	8/27/3000
7042	160 BLACK POINT RD IMPROVEMENTS	OPEN SPACE IMPROVEMENTS	8/27/2001	$	371,239.00	999	8/27/3000
7057	41 OCEAN AVE	HIGGINS BEACH PROPERTY PU	3/29/2010	$	565,983.00	999	3/29/3009
7068	94 KING STREET	VACANT LOT	1/18/1988	$	160,000.00	999	1/18/2987
7071	VACANT LOT	VACANT LOT	3/23/1988	$	150,000.00	999	3/23/2987
7078	63 KING STREET	PINE POINT PARKING LOT	6/23/1978	$	200,000.00	999	6/23/2977
7082	206 PINE POINT ROAD	OLD GOLF COURSE - GIFT FR	5/4/1989	$	141,900.00	999	5/4/2988
7087	635A US ROUTE 1	LAND ADJACENT TO DUNSTAN	2/1/2006	$	140,000.00	999	2/1/3005
7097	285 U.S. ROUTE 1	FORMER PORTLAND DRIVE-IN	3/30/1998	$	800,000.00	999	3/30/2997
7114	23 HUNNEWELL ROAD	CONSERVED LAND ALONG NON	2/28/2006	$	155,400.00	999	2/28/3005
7255	267 US ROUTE ONE	RDB INC	3/18/2011	$	288,291.00	999	3/18/3010
7257	265 US ROUTE ONE	RDB INC	3/18/2011	$	113,741.00	999	3/18/3010
7261	61 ASH SWAMP RD (FANCY FARM)	AGRICULT CONSERV EASEMENT	11/19/2011	$	127,345.00	999	11/19/3010
7905	41 OCEAN AVE	HIGGINS BEACH PARKING	6/30/2014	$	288,706.00	20	6/30/2034
7988	271 US ROUTE 1	PURCHASED	12/19/2014	$	225,360.00	999	12/19/3013
7991	212 US ROUTE 1	DONATION	7/2/2014	$	302,000.00	999	7/2/3013
8000	6 GORHAM RD	DONATION	8/20/2014	$	176,300.00	999	8/20/3013
8345	649 US ROUTE 1	GOV WILLIAM KING TEMPLE	1/8/2021	$	233,486.00	999	1/8/3020
8386	16.5 ACRE LIBBY PARCEL PER ORDER NO 21-0		12/5/2021	$	200,000.00	100	12/5/2121
8412	R004/LOT024 91 BURNHAM ROAD		12/22/2022	$	140,000.00	999	12/22/3021
8501	SHS TURF FIELD REPLACEMENT - BROCKFILL		7/25/2022	$	680,507.52	20	7/25/2042
8549	50 HANSON RD/SILVER BROOK PRESERVE		1/4/2024	$	210,000.00	100	1/4/2124
8550	00 GORHAM ROAD PURCHASE		9/21/2023	$	130,000.00	100	9/21/2123
8679	80 BEECH RIDGE RD		10/24/2024	$	260,000.00	100	10/24/2124
8680	162 SPURWINK RD		9/4/2024	$	350,000.00	100	9/4/2124
8741	65 HANSON RD (SILVER BROOK PRESERVE II)		6/26/2025	$	800,000.00	100	6/26/2125

Capital Assets Over $100,000 in Value

Asset Category: Infrastructure (1 OF 3)

ASSET	DESCRIPTION	LOCATION DESC / MEMO	DATE ACQ	ACQ COST	EST USEFUL LIFE	EST REPL DATE
3472	ABIGAIL WOODS		6/30/1999	$ 121,814.00	30	6/30/2029
3476	ARBOR VIEW LN		6/30/1996	$ 135,119.00	30	6/30/2026
3477	ASH SWAMP RD		6/30/2008	$ 911,645.00	30	6/30/2038
3479	ASSELYN DR		6/30/1975	$ 176,782.18	30	N/A
3487	BABKIRK DR		6/30/2009	$ 216,427.00	30	6/30/2039
3491	BARLEY LN		6/30/1999	$ 178,858.00	30	6/30/2029
3495	BAYVIEW AVE		6/30/2009	$ 117,041.00	30	6/30/2039
3498	BEAVER BROOK RD		6/30/1993	$ 133,269.00	30	N/A
3499	BERRY RD		6/30/1970	$ 305,448.00	30	N/A
3502	BLACK POINT RD		6/30/2000	$ 1,974,164.63	30	6/30/2030
3505	BONNEYGROVE DR		6/30/2006	$ 416,611.00	30	6/30/2036
3506	BORNHEIMER PLACE		6/30/2003	$ 487,571.00	30	6/30/2033
3511	BURNHAM RD		6/30/1970	$ 175,646.00	30	N/A
3512	BURNHAM RD - IMPROVEMENT		6/30/2010	$ 306,498.00	30	6/30/2040
3521	CHAMBERLAIN RD		6/30/2000	$ 308,462.00	30	6/30/2030
3525	CHURCH ST		6/30/2009	$ 131,577.00	30	6/30/2039
3527	CLEARWATER DR		6/30/1991	$ 243,334.00	30	N/A
3528	CLOVER LEAF LN		6/30/1999	$ 189,886.00	30	6/30/2029
3532	COMMERCE DR		6/30/1992	$ 157,899.00	30	N/A
3533	CORALBURST LN		6/30/2004	$ 499,497.00	30	6/30/2034
3534	COULTHARD FARMS		6/30/1997	$ 217,701.00	30	6/30/2027
3536	CUMBERLAND WAY		6/30/1996	$ 496,988.20	30	6/30/2026
3544	DRESSER RD		6/30/1970	$ 188,618.00	30	N/A
3547	DUNN ESTATES DR		6/30/1999	$ 111,065.00	30	6/30/2029
3550	DURANT DR		6/30/2007	$ 400,128.00	30	6/30/2037
3552	EASTERN ROAD - SOUTH		6/30/1980	$ 170,192.00	30	N/A
3553	EASTERN ROAD - NORTH		6/30/1996	$ 138,497.00	30	6/30/2026
3555	ELBRIDGE OLIVER WAY		6/30/2004	$ 326,344.00	30	6/30/2034
3558	ELMWOOD AVE		6/30/2008	$ 211,464.00	30	6/30/2038
3559	ENTERPRISE DRIVE		6/30/2001	$ 490,896.00	30	6/30/2031
3561	EVERGREEN FARMS RD		6/30/1992	$ 145,069.00	30	N/A
3565	FENGLER RD		6/30/2004	$ 995,865.00	30	6/30/2034
3570	FIRST ST		6/30/2008	$ 150,374.00	30	6/30/2038
3572	FOGG RD		6/30/1970	$ 127,970.00	30	N/A
3574	FOWLER FARM RD		6/30/2004	$ 561,169.00	30	6/30/2034
3577	FREDERICK THOMPSON DR		6/30/2002	$ 297,836.00	30	6/30/2032
3578	FREEDOM LN		6/30/2005	$ 572,517.00	30	6/30/2035
3583	GLENDALE CIRCLE		6/30/1984	$ 134,127.00	30	N/A
3586	GOLDENWOOD DR		6/30/2001	$ 180,345.00	30	6/30/2031
3589	GRAPEVINE LN		6/30/2008	$ 192,500.00	30	6/30/2038
3593	GREENWOOD AVE		6/30/2008	$ 197,366.00	30	6/30/2038
3595	HACKMATACK CIRCLE		6/30/1995	$ 210,395.00	30	N/A
3598	HANSON RD		6/30/2007	$ 529,745.00	30	6/30/2037
3601	HAYSTACK CIRCLE		6/30/2002	$ 120,221.00	30	6/30/2032
3602	HEARN RD		6/30/1970	$ 180,010.00	30	N/A
3608	HIDDEN CREEK DR		6/30/2001	$ 222,553.00	30	6/30/2031
3611	HIGH POINT RD		6/30/1976	$ 156,866.39	30	N/A
3614	HOLMES RD		6/30/1970	$ 324,162.00	30	N/A
3617	HORSESHOE DR		6/30/1990	$ 162,414.00	30	N/A
3620	HUNNEWELL RD		6/30/2008	$ 183,268.00	30	6/30/2038
3621	HUNTER POINT DR		6/30/2004	$ 534,957.00	30	6/30/2034
3625	JAMECO MILLS RD		6/30/1998	$ 151,092.00	30	6/30/2028
3626	JANA LN		6/30/2001	$ 242,303.00	30	6/30/2031
3629	JOSS HILL		6/30/1994	$ 153,140.00	30	N/A
3631	JUNEBERRY LN		6/30/2001	$ 228,334.00	30	6/30/2031
3634	KERRYMAN CIRCLE EXT.		6/30/2000	$ 178,388.00	30	6/30/2030
3638	KYLIE AVE		6/30/2005	$ 231,600.00	30	6/30/2035
3640	LANCASTER LN		6/30/2004	$ 540,665.00	30	6/30/2034
3641	LANDMARK RD		6/30/2001	$ 199,531.00	30	6/30/2031
3642	LAUGHTON CIRCLE		6/30/2004	$ 178,319.00	30	6/30/2034
3643	LAUREL RIDGE RD		6/30/2008	$ 296,000.00	30	6/30/2038
3644	LEAH LN		6/30/2004	$ 130,540.00	30	6/30/2034
3652	LOBOS LN		6/30/2003	$ 277,395.00	30	6/30/2033
3653	LOGMAD AVE		6/30/2005	$ 136,019.00	30	6/30/2035
3654	LONG MEADOW RD		6/30/1994	$ 379,660.00	30	N/A

CONTINUED ON NEXT PAGE

Capital Assets Over $100,000 in Value

Asset Category: Infrastructure (2 OF 3)

ASSET	DESCRIPTION	LOCATION DESC / MEMO	DATE ACQ	ACQ COST	EST USEFUL LIFE	EST REPL DATE
3658	MAPLE AVE		6/30/2008	$ 615,648.00	30	6/30/2038
3662	MARTIN AVE		6/30/1970	$ 108,766.00	30	N/A
3663	MAST RD		6/30/2008	$ 145,200.00	30	6/30/2038
3665	MCINTYRE WAY		6/30/2003	$ 215,602.00	30	6/30/2033
3670	MERRILL BROOK DR		6/30/1990	$ 582,479.00	30	N/A
3677	MITCHELL HILL RD		6/30/1970	$ 108,196.00	30	N/A
3679	MULBERRY LN		6/30/2001	$ 247,361.00	30	6/30/2031
3680	MUNICIPAL DR		6/30/2007	$ 624,773.00	30	6/30/2037
3681	MUSSEY RD (1)		6/30/1970	$ 138,381.00	30	N/A
3691	OCEAN AVE		6/30/2008	$ 214,685.00	30	6/30/2038
3693	OLD BLUE POINT RD		6/30/2009	$ 886,234.00	30	6/30/2039
3701	ORCHARD ST		6/30/1991	$ 137,792.00	30	N/A
3707	PEREGRINE WAY		6/30/2009	$ 207,809.00	30	6/30/2039
3712	PINE LEDGE DR		6/30/1991	$ 126,065.00	30	N/A
3729	PYA COURT		6/30/2008	$ 130,980.00	30	6/30/2038
3733	QUENTIN DR		6/30/2007	$ 113,097.00	30	6/30/2037
3742	RIVERWOODS DR		6/30/1999	$ 293,786.00	30	6/30/2029
3757	SAWYER RD		6/30/2009	$ 302,307.70	30	6/30/2039
3760	SCHOONER DR		6/30/2009	$ 159,773.00	30	6/30/2039
3766	SEQUOIA LN		6/30/1997	$ 280,555.00	30	6/30/2027
3773	SNOW RD		6/30/2009	$ 130,680.00	30	6/30/2039
3774	SNOWBERRY LN		6/30/1999	$ 103,900.00	30	6/30/2029
3775	SOUTHBOROUGH RD		6/30/1987	$ 119,889.00	30	N/A
3781	STONEBROOK RD		6/30/2008	$ 348,480.00	30	6/30/2038
3784	SUNSET RD		6/30/2008	$ 122,179.00	30	6/30/2038
3787	SWEETBRIAR LN		6/30/2000	$ 224,980.00	30	6/30/2030
3788	SYLVAN RD		6/30/2009	$ 117,480.00	30	6/30/2039
3789	TALL PINES RD		6/30/2008	$ 291,000.00	30	6/30/2038
3790	TAMARACK LN		6/30/2008	$ 304,534.00	30	6/30/2038
3794	TECHNOLOGY WAY		6/30/2005	$ 616,000.00	30	6/30/2035
3795	TENNEY LN		6/30/1997	$ 214,245.00	30	6/30/2027
3799	THURSTON LN		6/30/2000	$ 147,385.00	30	6/30/2030
3800	TIGER LILY LN		6/30/2003	$ 132,778.00	30	6/30/2033
3804	TWO ROD RD		6/30/1970	$ 196,001.00	30	N/A
3811	WASHINGTON AVE		6/30/1982	$ 204,920.00	30	N/A
3815	WENTWORTH DR		6/30/2007	$ 430,499.00	30	6/30/2037
3816	WEST BEECH RIDGE RD		6/30/2008	$ 277,200.00	30	6/30/2038
3819	WILDWOOD LN		6/30/1998	$ 149,574.00	30	6/30/2028
3820	WILLOWDALE		6/30/2007	$ 267,874.00	30	6/30/2037
3821	WINDSOR PINES DR		6/30/1991	$ 108,474.00	30	N/A
3823	WINNOCKS NECK RD		6/30/1970	$ 307,260.00	30	N/A
3825	WOODFIELD DR		6/30/2000	$ 623,877.29	30	6/30/2030
3830	WOODSPELL RD		6/30/1999	$ 492,303.00	30	6/30/2029
7569	BESSEY SCHOOL DR		6/30/2011	$ 129,893.00	30	6/30/2041
7571	HOWARD LN		6/30/2011	$ 478,940.00	30	6/30/2041
7572	KERRYMAN CIRCLE - RD ADDED		6/30/2011	$ 166,210.00	30	6/30/2041
7573	KING ST - 2011 IMPROVEMENT		6/30/2011	$ 105,804.00	30	6/30/2041
7574	LINCOLN AVE - 2011 IMPROVEMENT		6/30/2011	$ 122,691.00	30	6/30/2041
7575	MAYFLOWER DR - RD ADDED		6/30/2011	$ 112,000.00	30	6/30/2041
7576	OLD COUNTY RD - 2011 IMPROVEMENT		6/30/2011	$ 997,100.00	30	6/30/2041
7579	TAPLEY RD - 2011 IMPROVEMENT		6/30/2011	$ 121,249.00	30	6/30/2041
7580	TIMBER SANDS DR		6/30/2011	$ 405,020.00	30	6/30/2041
7650	JASPER ST EXTENSION 1	PINELEDGE TO MARINER COVE	6/30/2012	$ 714,646.00	30	6/30/2042
7653	MARINERS CV		6/30/2012	$ 714,646.00	30	6/30/2042
7661	SNOWBERRY PARK - PINE POINT RD		6/30/2012	$ 326,206.00	30	6/30/2042
7662	LINCOLN CIRCLE - HAIGIS & RT1	HAIGIS - RT 1 INTERSECTIN	6/30/2012	$ 122,000.00	30	6/30/2042
7663	OLD COUNTY RD		6/30/2012	$ 1,021,082.00	30	6/30/2042
7667	BEECHRIDGE RD 2012 IMPROVEMENT		6/30/2012	$ 350,406.00	30	6/30/2042
7672	BEECHRIDGE RD 2012 IMPROVEMENT		6/30/2012	$ 141,251.00	30	6/30/2042
7885	BLACK POINT ROAD 2014 IMPROVEMENT		6/30/2014	$ 123,978.00	30	6/30/2044
7886	HIGHLAND AVE 2014 IMPROVEMENT		6/30/2014	$ 159,073.00	30	6/30/2044
7888	HOMER SANDS DR		6/30/2014	$ 409,533.00	30	6/30/2044
7891	HOLMES RD 2014 IMPROVEMENT		6/30/2014	$ 193,543.00	30	6/30/2044
7900	CRANBERRY PINES RD IMPROVEMENTS		6/30/2014	$ 278,873.13	30	6/30/2044
7901	HANSON RD 2014 REHABILITATION		6/30/2014	$ 190,648.85	30	6/30/2044
7903	COMMERICAL PIER- PINE PT IMPROVEMENTS		6/30/2014	$ 728,718.74	30	6/30/2044
7935	PLEASANT HILL RD (1) 2015 IMPROVEMENT	#8-#85	6/9/2015	$ 571,832.00	30	6/9/2045

CONTINUED ON NEXT PAGE

Capital Assets Over $100,000 in Value

Asset Category: Infrastructure (3 OF 3)

ASSET	DESCRIPTION	LOCATION DESC / MEMO	DATE ACQ	ACQ COST	EST USEFUL LIFE	EST REPL DATE
7946	OLD COLONY LN		9/25/2014	$ 164,242.00	30	9/25/2044
8041	BLACK POINT RD (1) 2016 IMPROVEMENTS		6/30/2016	$ 130,050.00	30	6/30/2046
8043	GORHAM RD (5) - 2016 IMPROVEMENTS		6/30/2016	$ 135,919.00	30	6/30/2046
8045	PLEASANT HILL RD (1) - 2016 IMPROVEMENTS		10/31/2015	$ 827,888.00	30	10/31/2045
8131	FARMHOUSE RD		1/4/2017	$ 439,591.00	30	1/4/2047
8132	RED BARN CIRCLE		1/4/2017	$ 123,894.00	30	1/4/2047
8133	WEATHERVANE WAY		1/4/2017	$ 216,816.00	30	1/4/2047
8187	TRILLIUM WAY	.32 MI 02/21/18	6/30/2018	$ 294,869.00	30	6/30/2048
8192	JASPER ST - 2018 IMPROVEMENT CIP	CIP PROJ# 88344	6/30/2018	$ 372,613.00	30	6/30/2048
8196	MERRILL BROOK DR - 2018 IMPROVEMENT		6/30/2018	$ 225,988.00	30	6/30/2048
8197	FAIRWAY DRIVE	.50 MI 08/24/14	6/30/2018	$ 443,584.00	30	6/30/2048
8200	HOLMES RD - 2018 IMPROVEMENT		6/30/2018	$ 194,986.00	30	6/30/2048
8202	WINNOCKS NECK RD - 2018 IMPROVEMENT		6/30/2018	$ 153,275.00	30	6/30/2048
8294	WALDRON DR (PORTION)	DUNSTAN PHASE I	6/30/2020	$ 624,384.00	30	6/30/2050
8295	COLONEL DOW DR	DUNSTAN PHASE I	6/30/2020	$ 624,384.00	30	6/30/2050
8296	WEBSTER WAY	DUNSTAN PHASE 2	6/30/2020	$ 528,000.00	30	6/30/2050
8297	COLBY DR	DUNSTAN PHASE 2	6/30/2020	$ 528,000.00	30	6/30/2050
8322	LADD DR		9/2/2020	$ 338,510.00	30	9/2/2050
8325	LARY FALLS DR		10/21/2020	$ 160,706.00	30	10/21/2050
8327	MCCANN WAY		10/21/2020	$ 482,119.00	30	10/21/2050
8329	KENNEBAGO DR		11/4/2020	$ 330,500.00	30	11/4/2050
8331	SAWGRASS DR		11/4/2020	$ 205,351.00	30	11/4/2050
8333	SUMAC LN		11/4/2020	$ 101,143.00	30	11/4/2050
8335	GRISTMALL LN		11/18/2020	$ 1,637,310.00	30	11/18/2050
8336	MILLS COMMONS DR		11/18/2020	$ 906,824.00	30	11/18/2050
8337	SCARBOROUGH DOWNS RD	FROM RT 1 TO GRISTMALL LN	11/18/2020	$ 1,739,950.00	30	11/18/2050
8338	OWENS WAY		2/17/2021	$ 305,959.00	30	2/17/2051
8340	LEIGHTON FARM		2/17/2021	$ 439,615.00	30	2/17/2051
8341	CARPENTER CT		2/17/2021	$ 323,500.00	30	2/17/2051
8372	JASPER ST EXTENSION 2	MARINERS COVE TO JASPER	1/6/2021	$ 713,852.00	30	1/6/2051
8419	DYLAN DRIVE		4/6/2022	$ 276,587.96	30	4/6/2052
8422	TUCKER BROOK DRIVE		12/21/2022	$ 215,250.00	30	12/21/2052
8424	WINN WAY		12/21/2022	$ 154,534.00	30	12/21/2052
8425	THERESA MASSE LANE		12/21/2022	$ 420,176.43	30	12/21/2052
8426	FLO 'N AGGIE WAY		12/21/2022	$ 168,070.57	30	12/21/2052
8427	INSPIRATION DRIVE		12/21/2022	$ 403,381.14	30	12/21/2052
8461	ROADS	BLACK POINT PAVING	10/11/2022	$ 265,000.00	30	10/11/2052
8505	ROADS	GLENDALE CIRCLE	10/2/2021	$ 105,889.51	30	10/2/2051
8506	ROADS	HEARN RD	9/20/2021	$ 109,959.03	30	9/20/2051
8508	ORCHARD	ORCHARD	8/16/2021	$ 168,709.38	30	8/16/2051
8514	TWO ROD	TWO ROD	5/18/2022	$ 303,887.65	30	5/18/2052
8517	RUNNING HILL	RUNNING HILL	12/15/2021	$ 123,701.71	30	12/15/2051
8520	COULTHARD	COULTHARD	6/19/2023	$ 113,317.88	30	6/19/2053
8526	GLENDALE	GLENDALE	5/17/2023	$ 701,404.95	30	5/17/2053
8529	TENNEY	TENNEY	10/19/2022	$ 104,969.62	30	10/19/2052
8530	BLACK POINT	BLACKPOINT	11/28/2022	$ 404,659.49	30	11/28/2052
8531	HIGHLAND	HIGHLAND	12/2/2022	$ 212,463.68	30	12/2/2052
8532	WARD	WARD	5/9/2023	$ 140,848.00	30	5/9/2053
8541	CIP-MITCHELL HILL RD	MITCHELL HILL RD	6/30/2023	$ 1,738,875.03	30	6/30/2053
8589	ORCHARD FY21-22 PAVING	FY21-22 PAVING	3/26/2024	$ 168,079.40	50	3/26/2074
8597	TWO ROD RD FY21-22 PAVING	FROM CIP FY21-22 PAVING	6/30/2022	$ 245,673.20	50	6/30/2072
8598	HOLMES FY21-22 PAVING	FROM CIP FY21-22 PAVING	6/30/2022	$ 108,324.18	50	6/30/2072
8599	BLACK POINT FROM MID LEVEL PAVING	WAS ON CIP SPREADSHEET	6/30/2023	$ 306,747.55	50	6/30/2073
8602	COULTHARD FROM CIP	WAS ON CIP SPREADSHEET	7/1/2023	$ 114,423.61	50	7/1/2073
8617	FY 19 SUBSURFACE DRAINAGE	FROM CIP SPREADSHEET	12/31/2018	$ 135,709.57	15	12/31/2033
8619	FY 22 SUBSURFACE DRAINAGE	FROM CIP SPREADSHEET	6/30/2021	$ 105,706.64	15	6/30/2036
8662	EAST GRAND AVE		7/14/2023	$ 226,184.87	30	7/14/2053
8742	BLACK POINT RD RECONSTRUCTION		6/11/2025	$ 1,151,356.50	30	6/11/2055

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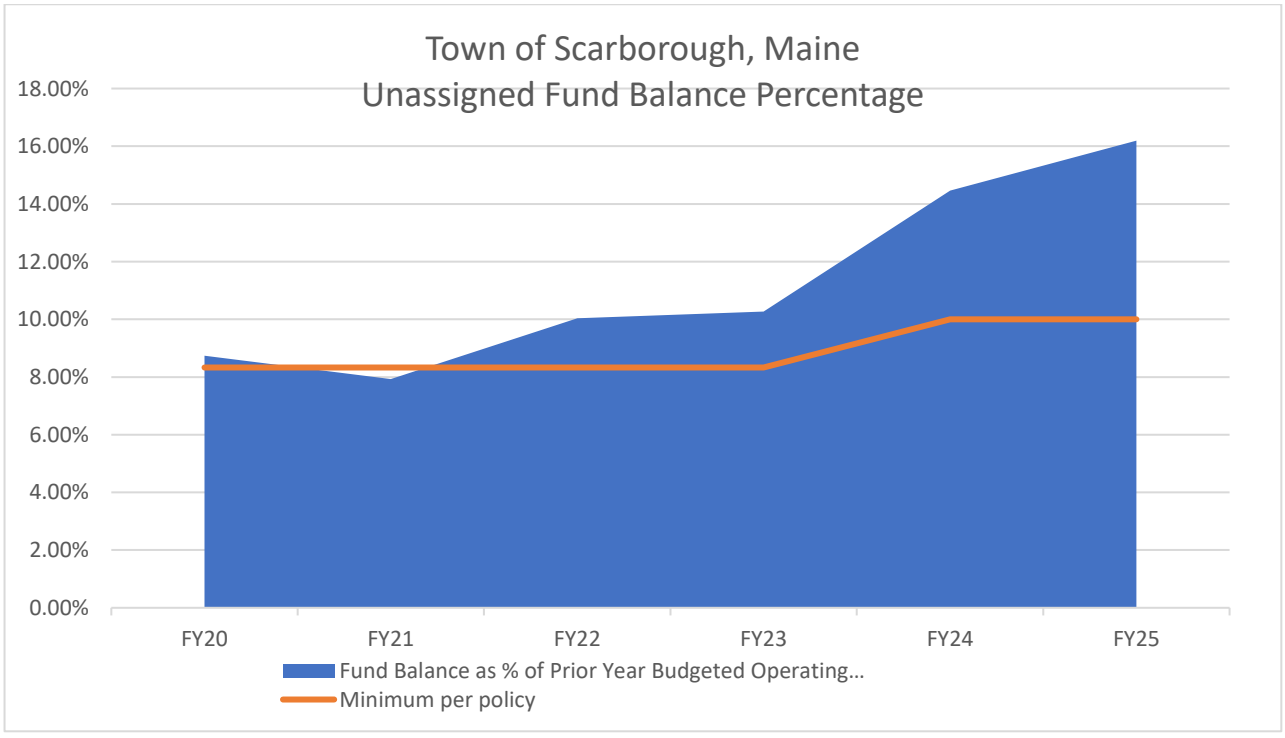
Unassigned Fund Balance History

Town of Scarborough
Five Year Fund Balance History and Projection of Effect of Haigis Parkway TIF Advance Collection

	FY20	FY21	FY22	FY23	**FY24 Using New Policy**	FY25
Committed - GF	454,912	548,600	567,204	594,082	594,082	607,815
Assigned - GF	2,615,666	2,876,553	1,745,508	1,603,655	2,484,681	1,052,798
Assigned - Education	700,000	1,030,000	1,030,000	1,530,000	1,535,000	1,531,000
Unassigned - Town	7,701,960	7,453,447	9,933,328	10,549,179	15,902,211	18,818,073
Total Unrestricted Fund Balance Per ACFR	11,472,538	11,908,600	13,276,040	14,276,916	20,515,974	22,009,686
Unassigned Fund Balance Per ACFR	7,701,960	7,453,447	9,933,328	10,549,179	15,902,211	18,818,073
Budgeted Operating Expenses (prior year)	88,086,163	94,056,204	98,931,048	102,765,326	109,958,118	116,202,956
Fund Balance as % of Prior Year Budgeted Operating Expenditu	8.74%	7.92%	10.04%	10.27%	14.46%	16.19%
Minimum	8.33%	8.33%	8.33%	8.33%	10.00%	10.00%
Target	10.00%	10.00%	10.00%	10.00%	16.67%	16.67%

Haigis Parkway TIF	General Fund Advance	Impact on FY25 Fund Balance: Restricted Fund Balance	Impact on FY25 Fund Balance: Unassigned Fund Balance
General Fund Receivable From Haigis Parkway TIF 06/30/2024	1,583,633	3,710,662	15,902,211
FY25 TIF Revenues to Repay Receivable	(1,583,633)	(1,583,633)	1,583,633
FY25 Estimated Balance of General Fund Receivable	-	2,127,029	17,485,844

FY25 Unassigned Fund Balance After Collection of Haigis Advance:	
FY25 Estimated Unassigned Fund Balance	17,485,844
FY25 Estimated Fund Balance as a % of Prior Year Budgeted Operating Expenses	15.05%



Total Tax Rate Computation

TOTAL Tax Rate Computation

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	2026 Budget		2027 Budget		
Municipal Gross	49,677,211		53,752,083		8.20%
Less: Debt Revenues	(1,163,908)		(1,008,673)		-13.34%
Less: TIF Debt Revenue	(1,020,379)		(1,962,575)		92.34%
Less: TIF Revenues for Operating	(3,008,725)		(3,674,276)		22.12%
Less: Revenues	(20,884,500)		(21,866,944)		4.70%
Total Municipal - Revenues	**(26,077,512)**		**(28,512,468)**		9.34%
Municipal (Net Appropriation)		**23,599,699**		**25,239,614**	6.95%
Education Gross	71,066,428		76,443,417		7.57%
Less: Revenues	**(10,974,747)**		**(11,614,904)**		5.83%
Education (Net)		**60,091,681**		**64,828,513**	7.88%
Adult Learning	233,057		250,101		7.31%
Less: Revenues	**(136,009)**		**(114,222)**		-16.02%
Adult Learning (Net)		**97,048**		**135,879**	40.01%
Food Services	2,529,344		2,603,104		2.92%
Less: Revenues	**(2,529,344)**		**(2,603,104)**		2.92%
Food Service (Net)		-		-	0.00%
Municipal Capital Program	5,991,732		23,860,940		298.23%
School Capital Program	5,324,000		2,374,000		-55.41%
Total Capital Projects - Gross	**11,315,732**		**26,234,940**		131.84%
Less: Revenues					
Municipal Capital Program Revenues	-		(550,000)		100.00%
Recreation Reserve	-		-		100.00%
Working Waterfront Reserve	-		-		100.00%
Town Bond Revenues	(4,930,732)		(23,070,940)		367.90%
Haigis Parkway TIF	(205,000)		(25,000)		-87.80%
Downtown TIF	(700,000)		(155,000)		-77.86%
Municipal Capital Reserve Use	-		-		100.00%
School Capital Reserve Use	-		(100,000)		100.00%
School Bond Revenues	(5,257,000)		(2,274,000)		-56.74%
					100.00%
Total C.I.P. - Revenues	**(11,092,732)**		**(26,174,940)**		135.96%
Capital (Net Appropriation)		**223,000**		**60,000**	-73.09%
Total Townwide Operating Budgets		**84,011,428**		**90,264,006**	7.44%
County Assessment		3,701,925		4,065,669	9.83%
6 month County Asssessment transition (Year 4 of 5)		287,875		287,875	0.00%
Overlay		187,201		187,201	0.00%
Downtown TIF		3,133,226		3,488,659	11.34%
Haigis Pkwy TIF		1,817,871		1,884,093	
Avesta Southgate TIF		21,094		21,727	
Credit Enhancement Agreements		1,890,922		2,106,379	11.39%
Resident Senior Property Tax Relief Fund		500,000		575,000	15.00%
Capital Equipment Reserve		-		-	0.00%
Homestead Exemption Reimbursement (Estimate)		(1,190,721)		(1,226,443)	3.00%
Business Equipment Tax Exemption (BETE)		(796,274)		(820,162)	3.00%
State Municipal Revenue Sharing (Estimate)		(3,265,175)		(3,466,568)	
Use of Fund Balance		-			0.00%
Total Net Budget		**90,299,372**		**97,367,436**	7.83%

Town Manager Estim	2027	$8,109,570,200	$97,367,436	$0.01200650	$12.01	$0.68	5.97%
Actual	2026	$7,969,935,900	$90,299,372	$0.01133	$11.33		
Change		$139,634,300	$7,068,064.35	$0.00068	$0.68		

Municipal Tax Rate Computation

Municipal Tax Rate Computation

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	2026 Budget		2027 Budget		
Municipal Gross	49,677,211		53,752,083		8.20%
Less: Debt Revenues	(1,163,908)		(1,008,673)		-13.34%
Less: TIF Revenues for Operating	(1,020,379)		(1,962,575)		
Less: TIF Revenues for Operating	(3,008,725)		(3,674,276)		22.12%
Less: Revenues	(20,884,500)		(21,866,944)		4.70%
	(26,077,512)		(28,512,468)		9.34%
Municipal (Net Appropriation)		**23,599,699**		**25,239,614**	6.95%
Capital Budgets:					
Municipal Capital Equipment	5,991,732		23,860,940		298.23%
Total Capital Projects - Gross	5,991,732		23,860,940		
Less: Municipal Capital Reserve	-		-		100.00%
Less: Bond Revenues	(4,930,732)		(23,070,940)		367.90%
Less: Downtown TIF	(700,000)		(155,000)		-77.86%
Less: Recreation Reserve	-		-		100.00%
Less: Working Waterfront Reserve	-		-		100.00%
Less: Haigis Parkway TIF	(205,000)		(25,000)		-87.80%
Less: Capital Revenues	-		(550,000)		100.00%
	(5,835,732)		(23,800,940)		307.85%
Capital (Net Appropriation)		**156,000**		**60,000**	-61.54%
Total Municipal Operating Budget		**23,755,699**		**25,299,614**	6.50%
Overlay		187,201		187,201	0.00%
Downtown TIF		3,133,226		3,488,659	11.34%
Haigis Pkwy TIF		1,817,871		1,884,093	3.64%
Augusta Soutgate TIF		-		21,727	100.00%
Credit Enhancement TIF		1,890,922		2,106,379	11.39%
Resident Senior Property Tax Relief Fund		500,000		575,000	15.00%
Capital Equipment Reserve		-		-	100.00%
Homestead Exemption Reimbursement (Estimate)		(1,190,721)		(1,226,443)	3.00%
Business Equipment Tax Exemption (BETE)		(796,274)		(820,162)	3.00%
State Municipal Revenue Sharing (Estimate)		(3,265,175)		(3,466,568)	
Total Net Budget		**26,032,749**		**28,049,500**	7.75%

School & County Tax Rate Computation

School Tax Rate Computation

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	2026 Budget		2027 Budget		
Education Gross	$ 71,066,428		$ 76,443,417		7.57%
Less: Revenues	**$ (10,974,747)**		**$ (11,614,904)**		5.83%
Education (Net)		**$ 60,091,681**		**$ 64,828,513**	7.88%
Adult Learning	$ 233,057		$ 250,101		7.31%
Less: Revenues	**$ (136,009)**		**$ (114,222)**		-16.02%
Adult Learning (Net)		**$ 97,048**		**$ 135,879**	40.01%
Food Services	$ 2,529,344		$ 2,603,104		2.92%
Less: Revenues	**$ (2,529,344)**		**$ (2,603,104)**		
Education (Net)		**$ -**		**$ -**	0.00%
Capital Improvement Projects:					
School C.I.P. Projects	$ 5,324,000		$ 2,374,000		-55.41%
Less: School Capital Reserve Use	$ -		$ (100,000)		100.00%
Less: Education Capital Program Revenues	$ (5,257,000)		$ (2,274,000)		-56.74%
Less: School Bond Revenues	$ -		$ -		0.00%
	(5,257,000)		(2,374,000)		
C.I.P. (Net Appropriation)		**$ 67,000**		**$ -**	-100.00%
Total Net Budget		**60,255,729**		**64,964,392**	7.81%

Cumberland County Tax Rate Computation

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	2026 Budget		2027 Budget		
County Assessment	$ 3,701,925		$ 4,065,669		9.83%
6 month County Asssessment transition (Year 1 of 5)	287,875		287,875		
Total Net Budget		**$ 3,989,800**		**4,353,544**	9.12%

Department Revenue

Executive

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN ESTIMATED REVENUES

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	PROPOSED INC. DEC.	PROP. PCT CHANGE
EXECUTIVE REVENUES ALL DIVISIONS							
WORKER'S COMP INSURANCE REIMB	72,501	158,784	75,000	30,425	84,000	9,000	12.0%
INSURANCE CLAIM REIMBURSEMENTS	26,356	17,246	60,000	60,000	60,000	-	0.0%
COMMERCIAL CLAM LICENSES	8,550	8,520	8,600	8,600	12,900	4,300	50.0%
SPECIAL AMUSEMENT LICENSES	2,369	5,150	2,300	2,300	3,800	1,500	65.2%
JUNKYARD LICENSES	540	540	540	500	500	(40)	-7.4%
MOBILE HOME PARK LICENSES	595	513	595	595	-	(595)	-100.0%
MASSAGE LICENSES	900	1,500	915	4,200	4,200	3,285	359.0%
COIN OPERATED GAMES LICENSES	2,380	2,700	2,380	2,380	2,700	320	13.4%
WASTE HAULERS LICENSES	3,000	2,500	3,000	3,000	3,000	-	0.0%
INNKEEPERS LICENSES	3,276	6,050	3,500	3,500	6,500	3,000	85.7%
FOOD HANDLERS LICENSE	39,930	92,224	39,000	93,000	93,000	54,000	138.5%
MARIJUANA BUSINESS LICENSE	89,100	93,350	95,000	95,000	75,000	(20,000)	-21.1%
MOBILE FOOD LICENSES	-	3,250	-	-	750	750	100.0%
RECREATIONAL CLAM LICENSES	10,925	14,025	12,000	12,000	12,000	-	0.0%
DOG LICENSES	15,244	16,488	15,000	15,000	15,000	-	0.0%
HORSE BEACH PERMIT FEE	130	130	200	150	100	(100)	-50.0%
MARRIAGE LICENSES	5,148	5,944	5,000	4,800	5,000	-	0.0%
BURIAL PERMIT FEES	1,548	1,666	2,000	1,500	2,000	-	0.0%
INTERMENT - GRAVE OPENING PERMITS	12,950	11,995	10,000	12,250	10,000	-	0.0%
SHORT TERM RENTALS LICENSE	-	-	35,000	35,000	25,000	(10,000)	-28.6%
CLERK MISC. PERMITS / FEES	3,975	4,330	4,000	4,400	4,500	500	12.5%
CLERK VOTER REPORTS	321	335	250	100	250	-	0.0%
CERTIFIED COPY FEES	40,264	42,625	40,000	38,700	45,000	5,000	12.5%
NOTARY FEES	2,640	2,885	2,500	2,550	2,500	-	0.0%
ADV REIMB	-	1,444	-	1,853	2,500	2,500	100.0%
OAK HILL BUILDING UTILITY REIMB	20,046	23,343	23,000	23,000	23,000	-	0.0%
MISCELLANEOUS REVENUES	14,299	1,084	5,000	5,000	5,000	-	0.0%
OAK HILL BLDG. RENTAL INCOME	66,122	68,106	70,149	70,149	72,253	2,104	3.0%
CELLULAR LEASE REVENUES	58,340	60,976	60,955	60,955	61,000	45	0.1%
PUBLIC SAFETY CELLULAR TOWER LEASE REV	90,618	77,979	75,477	75,477	75,477	-	0.0%
STATE PARK FEE SHARING	2,605	2,572	2,500	2,750	2,750	250	10.0%
STATE G.A. REIMBURSEMENT	269,800	163,530	157,675	157,500	157,500	(175)	-0.1%
UNEMPLOYMENT - TRANSFER FROM RESERVE	-	-	-	-	10,000	10,000	0.0%
TOTAL EXECUTIVE	864,522	891,784	811,536	826,634	877,180	65,644	8.1%

Department Revenue

Community Services

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN ESTIMATED REVENUES

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	PROPOSED INC. DEC.	PROP. PCT CHANGE
COMMUNITY SERVICES ALL DIVISIONS							
MISCELLANEOUS REVENUES	391	7,175	12,000	500	500	(11,500)	-95.8%
FRANCHISE FEE	216,221	203,993	235,000	235,000	235,000	-	0.0%
PASSPORT PROCESSING	35,141	35,052	32,000	31,000	32,000	-	0.0%
COMMUNITY PROGRAM REVENUES	23,254	28,005	25,000	25,000	25,000	-	0.0%
COMM PROGRAM FIELD TRIP REVENUES	-	5,124	5,000	7,800	3,000	(2,000)	-40.0%
SPECIAL EVENTS DONATIONS/REV	15,000	15,100	15,000	15,000	17,500	2,500	16.7%
PROPERTY SALE	2,330	4,500	-	64,015	10,000	10,000	0.0%
SKI PROGRAMS	42,343	45,228	45,000	53,500	53,000	8,000	17.8%
BASKETBALL PROGRAMS	25,090	24,834	33,000	32,215	33,000	-	0.0%
SOCCER PROGRAMS	38,702	45,282	52,000	52,000	52,000	-	0.0%
YOUTH PROGRAM	148,591	150,281	165,000	165,000	165,000	-	0.0%
YOUTH TRIP REVENUES	35,782	25,188	35,000	35,000	35,000	-	0.0%
PROGRAM DEVELOPMENT REV	-	-	50,000	50,000	25,000	(25,000)	-50.0%
ADULT REC	11,855	14,052	55,000	55,000	20,000	(35,000)	-63.6%
CHILD CARE	710,367	792,160	930,000	930,000	930,000	-	0.0%
SUMMER PROGRAM	472,189	583,816	515,000	515,000	530,000	15,000	2.9%
PRESCHOOL PROGRAM	98,831	124,885	110,000	110,000	110,000	-	0.0%
SENIOR PROGRAMS	1,054	60	1,500	1,500	1,500	-	0.0%
SENIOR FIELD TRIPS	6,758	47,448	34,000	34,000	34,000	-	0.0%
SENIOR LUNCHEON REVENUES	8,746	7,879	12,000	12,000	12,000	-	0.0%
STAFFING REIMBURSEMENT (FROM SCHOOL)	104,562	149,003	140,000	140,000	150,000	10,000	7.1%
CONCESSION, HS/MEM PARK	-	-	3,500	3,500	3,500	-	0.0%
OAK HILL FIELD USE FEES	32,580	31,765	35,000	43,000	35,000	-	0.0%
OAK HILL LIGHT USE FEES	2,168	3,618	3,000	3,000	3,000	-	0.0%
DESIGN & DEVELOP - RECREATION RESERVE	-	75,000	75,000	75,000	75,000	-	0.0%
HUNNEWELL HOUSE	-	-	1,000	1,000	1,000	-	0.0%
FERRY/HURD/HIGGINS BEACH PARKING REV.	505,098	500,000	595,000	595,000	525,000	(70,000)	-11.8%
HURD PARK CONCESSION REV.	7,000	6,400	6,400	9,600	6,400	-	0.0%
HIGGINS BEACH LEASE	5,000	5,300	5,000	5,000	5,000	-	0.0%
TOTAL COMMUNITY SERVICES	2,549,053	2,931,148	3,225,400	3,298,630	3,127,400	(98,000)	-3.0%

Engineering & Technical Services

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN ESTIMATED REVENUES

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	PROPOSED INC. DEC.	PROP. PCT CHANGE
ENGINEERING DEPARTMENT							
PRIVATE ROAD REVIEW FEE	-	600	300	300	600	300	100.0%
STAFF SITE INSPECTION FEES	-	-	28,000	28,000	28,000	-	0.0%
STORMWATER COMPLIANCE FEES	3,000	3,000	3,000	6,000	6,000	3,000	100.0%
PLANNING SUSTAINABILITY COORD REIMB	-	-	16,580	16,580	16,580	-	0.0%
TOTAL ENGINEERING	3,000	3,600	47,880	50,880	51,180	(433,000)	6.9%

Department Revenue

Finance

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN ESTIMATED REVENUES

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	PROPOSED INC. DEC.	PROP. PCT CHANGE
FINANCE ALL DIVISIONS							
SCHOOL SUPPLIES REIMBURSEMENT	1,613	-	1,500	1,500	1,500	-	0.0%
BOAT EXCISE TAX	33,028	31,877	32,000	32,000	32,000	-	0.0%
EXCISE TAX	7,977,254	7,753,746	7,800,000	7,800,000	8,100,000	300,000	3.8%
TAX INTERESTS AND COSTS	104,619	123,327	60,000	52,000	60,000	-	0.0%
TOWN - H&F	693	624	550	500	600	50	9.1%
SNOWMOBILE EXCISE	2,602	2,046	2,900	2,900	2,800	(100)	-3.4%
TOWN ATV FEE	593	835	750	500	800	50	6.7%
TOWN BOAT REGISTRATION	1,014	1,007	1,100	1,100	1,100	-	0.0%
TOWN LICENSE PLATE FEES	92,282	93,573	94,000	89,000	95,000	1,000	1.1%
TOWN SNOWMOBILE REGISTRATIONS	1,073	1,165	1,000	1,750	1,500	500	50.0%
ASSESSING REVENUES-MAP SALES COPIES -DEEDS	165	112	200	160	200	-	0.0%
MISCELLANEOUS REVENUES	155,991	35,824	3,000	8,600	175,505	172,505	5750.2%
CREDIT CARD REBATES	6,514	6,522	9,000	9,000	10,000	1,000	11.1%
INVESTMENT INTEREST	1,138,953	1,231,828	1,000,000	1,000,000	1,200,000	200,000	20.0%
O.H. PROF BUILDING PILOT	9,440	10,259	10,500	16,000	11,500	1,000	9.5%
STATE VETERANS EXEMPTIONS	15,222	15,222	18,000	18,000	15,000	(3,000)	-16.7%
MAINE TREE GROWTH TAX	30,500	30,500	32,000	38,067	38,000	6,000	18.8%
STATE SOLAR EXEMPTION	20,850	1,285	45,000	94,781	45,000	-	0.0%
eccomaine P.I.L.O.T.	71,429	71,838	71,450	71,450	71,500	50	0.1%
TOTAL FINANCE	9,663,835	9,411,590	9,182,950	9,237,308	9,862,005	679,055	7.4%

FIRE

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN ESTIMATED REVENUES

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	PROPOSED INC. DEC.	PROP. PCT CHANGE
FIRE ALL DIVISIONS							
INSPECTION FEES	244,623	154,584	225,000	217,715	242,000	17,000	7.6%
RESCUE SERVICES FEES	1,200,000	1,400,000	1,425,000	1,425,000	1,500,000	75,000	5.3%
EMS SUSTAINABILITY GRANT	-	-	85,000	85,000	-	(85,000)	-100.0%
MISCELLANEOUS FEES - RUN REPORTS	400	545	1,000	520	1,000	-	0.0%
SALE OF TOWN PROPERTY	765	-	50,000	4,000	25,000	(25,000)	-50.0%
SPECIAL DUTY REVENUES	60	25,581	3,000	9,535	3,000	-	0.0%
TOTAL FIRE SERVICES	1,454,508	1,610,895	1,789,000	1,741,770	1,771,000	(18,000)	-1.0%

Department Revenue

Management Information Systems

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN ESTIMATED REVENUES

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	PROPOSED INC. DEC.	PROP. PCT CHANGE
MANAGEMENT INFORMATION SYSTEMS							
SALARY REIMBURSEMENT (FROM SCHOOL)	839,505	895,973	948,957	948,957	1,070,463	121,506	12.8%
OLD ORCHARD BEACH NEW WORLD SOFTWARE	-	62,892	61,079	61,079	61,433	354	0.6%
TOTAL MANAGEMENT INFORMATION SYSTEMS	839,505	958,865	1,010,036	1,010,036	1,131,896	121,860	12.1%

Planning Department

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN ESTIMATED REVENUES

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	PROPOSED INC. DEC.	PROP. PCT CHANGE
PLANNING DEPARTMENT							
PLUMBING PERMIT FEES	37,350	45,673	55,000	45,000	50,000	(5,000)	-9.1%
BUILDING PERMIT FEES	762,840	678,416	725,000	725,000	725,000	-	0.0%
PER UNIT BUILDING PERMIT FEES	13,650	6,000	8,000	8,775	10,000	2,000	25.0%
ELECTRICAL PERMIT FEES	100,737	103,690	105,000	95,885	105,000	-	0.0%
CONTRACT ZONING APPLICATION FEE	500	1,340	500	500	500	-	0.0%
CAMPGROUND FEES	1,789	-	1,750	1,750	1,750	-	0.0%
FLOOD HAZARD FEE	1,200	700	1,000	675	1,000	-	0.0%
ORDINANCE FEES	253	1,120	500	500	500	-	0.0%
ZONING BOARD OF APPEALS FEES	3,750	5,000	5,000	3,750	5,000	-	0.0%
SUBDIVISION FEES	10,175	4,675	15,000	18,000	20,000	5,000	33.3%
SITE PLAN REVIEW	36,865	19,098	30,000	22,000	30,000	-	0.0%
PLANNING BOARD ADVERTISING REIMB	-	-	500	500	500	-	0.0%
PEER REVIEW REIMBURSEMENT	-	12,000	30,000	22,500	30,000	-	0.0%
ORDINANCE FINES	5,492	10,452	8,000	7,500	8,000	-	0.0%
MISCELLANEOUS REVENUES	77,413	-	-	515	500	500	0.0%
SALE OF TOWN PROPERTY	-	-	-	1,045	-	-	0.0%
TOTAL PLANNING	1,052,014	888,164	985,250	953,895	987,750	2,500	0.3%

Department Revenue

Police

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN ESTIMATED REVENUES

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	PROPOSED INC. DEC.	PROP. PCT CHANGE
POLICE ALL DIVISIONS							
WEAPON PERMITS	440	725	500	550	500	-	0.0%
SPECIAL POLICE	207,473	401,713	285,226	442,689	500,000	214,774	75.3%
PROUTS NECK	3,754	1,268	800	800	800	-	0.0%
PSAP BILLING	29,223	35,997	31,973	30,394	33,028	1,055	3.3%
POLICE COURT TIME	14,246	3,029	2,000	4,880	2,000	-	0.0%
POLYGRAPH TESTING FEES	1,100	565	2,000	825	2,000	-	0.0%
MRO PIER FEES	-	-	12,000	12,000	12,000	-	0.0%
F/P SPECIAL DUTY REVENUE	360	-	1,000	1,000	1,000	-	0.0%
ALARM MONITORING SERVICE	22,000	19,000	29,000	29,000	28,000	(1,000)	-3.4%
BOAT LAUNCHING REVENUES	-	-	15,000	15,000	22,156	7,156	47.7%
HIGGINS BEACH	99,949	155,409	20,000	148,669	160,000	140,000	700.0%
TRSFR FR OPIOID SETTL RESERVE	-	-	-	-	99,537	99,537	100.0%
CAPE ELIZABETH MRO SALARY REIMB	6,659	6,992	8,033	8,033	7,599	(434)	-5.4%
PROUTS NECK REIMB	63,102	80,204	83,358	86,508	83,358	-	0.0%
OOB PERSONNEL REIMB	454,793	473,027	494,313	494,131	510,625	16,312	3.3%
MISCELLANEOUS REVENUES/YOUTH LEADER	14,280	20,431	26,000	26,000	26,000	-	0.0%
ASSET FORFEITURE REVENUES	10,000	5,000	5,000	7,500	5,000	-	0.0%
PD DONATIONS	2,600	3,882		6,261			
SALE TOWN PROPERTY	24,150	9,230	61,000	61,000	35,000	(26,000)	-42.6%
HIDTA OVERTIME REIMBURSEMENT	9,716	18,430	15,000	20,060	15,000	-	0.0%
PARKING VIOLATIONS	39,806	28,540	40,000	40,000	40,000	-	0.0%
FALSE ALARM VIOLATIONS	33,750	25,000	28,000	38,000	28,000	-	0.0%
VIOLATIONS AND FINES	1,960	1,765	1,000	530	1,000	-	0.0%
FEDERAL HIDTA REVENUES	250,583	-	275,000	275,000	275,000	-	0.0%
TOTAL POLICE SERVICES	1,338,861	1,335,724	1,436,203	1,748,830	1,887,603	451,400	31.4%

Public Works

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN ESTIMATED REVENUES

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	PROPOSED INC. DEC.	PROP. PCT CHANGE
PUBLIC WORKS ALL DIVISIONS							
EXCAVATING LICENSES	4,340	5,305	5,000	3,600	4,537	(463)	-9.3%
STREET OPENING PERMITS	4,600	7,360	6,000	6,575	7,244	1,244	20.7%
BUILDING COORDINATION FEES	150	300	2,000	2,000	230	(1,770)	-88.5%
LONG TERM MAINTENANCE	-	5,411	3,000	3,000	1,546	(1,454)	-48.5%
SERVICE REPAIRS / Reimb (Prouts Neck/Sanitary Dist)	28,006	19,304	9,167	9,100	26,074	16,907	184.4%
SERVICE REPAIRS / Reimburse (OOB/Kennebunk/Hollis/Wells)	145,267	157,757	193,572	244,860	164,778	(28,794)	-14.9%
MISCELLANEOUS REVENUES	521	44	610	500	924	314	51.5%
SALE OF TOWN PROPERTY	60,180	12,986	46,000	40,345	75,861	29,861	64.9%
MISCELLANEOUS RECYCLING REVENUES	-	4,223	500	500	743	243	48.6%
INTRAGOVERNMENTAL REIMBURSEMENTS	1,550,644	1,351,455	1,710,396	1,710,000	1,328,153	(382,243)	-22.3%
MDOT URBAN/RURAL RD INITIATIVE	366,304	398,074	420,000	560,840	560,840	140,840	33.5%
TOTAL PUBLIC WORKS	2,160,012	2,059,219	2,396,245	2,581,320	2,170,930	(225,315)	-9.4%

Department Revenue

Scarborough Economic Development Corporation

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN ESTIMATED REVENUES

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	PROPOSED INC. DEC.	PROP. PCT CHANGE
SCARBOROUGH ECONOMIC DEVELOP. CORP.							
HAIGIS TIF REVENUE	-	-	327,725	327,725	327,493	(232)	-0.1%
DOWNTOWN TIF REVENUE	284,512	316,078	-	-	25,000	25,000	100.0%
TOTAL SCARB. ECONOMIC DEVELOP. CORP	284,512	316,078	327,725	327,725	352,493	24,768	7.6%

TOWN OF SCARBOROUGH
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
FY 2027 TOWN ESTIMATED REVENUES

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	PROPOSED INC. DEC.	PROP. PCT CHANGE
TOTAL MUNICIPAL REV (without DEBT)	20,209,822	20,407,067	21,212,225	21,777,028	22,219,437	1,007,212	4.7%
MUNICIPAL DEBT REVENUES							
BOND PROCEEDS	1,930,185	67,789	500,000	215,092	260,000	(240,000)	-48.0%
SCHOOL DEV IMPACT FEE	-	328,820	443,890	498,710	320,613	(123,277)	-27.8%
DUNSTAN CORNER IMPACT FEE FOR DEBT	103,731	99,206	120,018	96,356	253,832	133,814	111.5%
HAIGIS IMPACT FEE FOR DEBT	160,882	153,423	-	145,753	174,228	174,228	100.0%
DEBT FROM DOWNTOWN TIF	-	1,207,225.00	1,020,379	1,020,379	1,962,575	942,196	92.3%
TOTAL DEBT REVENUES	2,861,956	1,856,463	2,184,287	2,076,290	2,971,248	786,961	36.0%
TIF REVENUES							
DOWNTOWN TIF	-	-	1,297,713	1,297,713	1,429,350	131,637	10.1%
HAIGIS PARKWAY TIF	-	-	1,383,287	1,383,287	1,892,433	509,146	36.8%
TOTAL TIF REVENUES	-	-	2,681,000	2,681,000	3,321,783	640,783	23.9%
GRAND TOTAL MUNICIPAL REVENUES	23,071,778	22,263,530	26,077,512	26,534,318	28,512,468	2,434,956	9.3%

Department Appropriations Line Item

Executive

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
TOWN MANAGER								
ADMIN FULL TIME PAY	157,312	171,131	177,960	177,960	183,816		5,856	3.3%
EXECUTIVE ASSISTANT FULL TIME PAY	-	-	114,546	-	119,829		5,283	4.6%
TRAVEL STIPEND	6,000	6,029	6,000	6,000	6,000		-	0.0%
FICA	10,011	10,804	17,339	9,619	19,187		1,848	10.7%
MEDICARE	2,341	2,550	4,365	2,528	4,548		183	4.2%
DENTAL INSURANCE	269	267	542	254	568		26	4.8%
LONG TERM DISABILITY INSURANCE	500	500	1,463	500	1,519		56	3.8%
MAINE FAMILY LEAVE TAX	-	465	1,522	882	1,580		58	3.8%
HEALTH INSURANCE	18,299	19,795	21,500	19,787	25,868		4,368	20.3%
PENSION	36,464	38,975	56,504	38,535	58,602		2,098	3.7%
EMPLOYEE TRAINING	4,085	4,593	6,000	194	6,000		-	0.0%
PROFESSIONAL DUES	1,118	1,310	1,250	605	1,250		-	0.0%
TELEPHONES	1,756	1,849	1,000	728	1,000		-	0.0%
POSTAGE	348	69	150	20	150		-	0.0%
OFFICE SUPPLIES	2,687	2,435	4,000	450	4,000		-	0.0%
TOTAL TOWN MANAGER	241,190	260,772	**414,141**	**258,062**	**433,917**		19,776	4.8%
ADMINISTRATION								
ASST TOWN MANAGER FT PAY	29,281	31,197	34,152	34,152	37,079		2,927	8.6%
STAFF FULL TIME PAY	139,922	149,121	156,916	156,916	166,255		9,339	6.0%
CELL PHONE STIPEND	1,200	1,206	1,800	1,800	1,800		-	0.0%
FICA	10,930	11,509	12,160	11,571	12,752		592	4.9%
MEDICARE	2,556	2,692	2,845	2,706	2,983		138	4.9%
DENTAL INSURANCE	336	332	339	317	355		16	4.7%
LONG TERM DISABILITY INSURANCE	819	860	950	867	1,010		60	6.3%
MAINE FAMILY LEAVE TAX	-	490	992	949	1,050		58	5.8%
HEALTH INSURANCE	15,637	20,105	25,811	23,604	29,067		3,256	12.6%
PENSION	18,648	19,367	19,090	19,606	21,690		2,600	13.6%
OVERTIME	1,522	414	-	962			-	0.0%
EMPLOYEE TRAINING	4,154	2,562	4,000	6,187	4,000		-	0.0%
PROFESSIONAL DUES	636	663	600	800	600		-	0.0%
TELEPHONES	171	436	400	311	400		-	0.0%
POSTAGE	12	-	200	200	200		-	0.0%
PUBLIC COMMUNICATIONS	3,175	824	15,000	13,515	35,000		20,000	133.3%
TRAVEL	367	432	250	250	250		-	0.0%
OFFICE SUPPLIES	852	1,325	750	1,888	750		-	0.0%
NEW EQUIPMENT	4,757	42	500	500	500		-	0.0%
TOTAL ADMINISTRATION	234,975	243,577	**276,755**	**277,101**	**315,741**		38,986	14.1%
TOTAL TOWN MANAGER & ADMINISTRATION	476,165	504,349	**690,896**	**535,163**	**749,658**		58,762	8.5%
LEGISLATIVE								
STIPENDS	14,833	17,438	17,750	17,750	17,750		-	0.0%
FICA	1,086	1,081	1,101	1,101	1,101		(1)	0.0%
MEDICARE	254	253	257	257	257		-	0.0%
MAINE FAMILY LEAVE TAX	-	43	89	89	89		-	0.0%
COUNCIL OUTREACH					5,000		5,000	100.0%
TOTAL COUNCIL	16,173	18,815	**19,197**	**19,197**	**24,197**		5,000	26.0%
GENERAL GOVERNMENT								
OFFSITE STORAGE	10,441	10,502	20,000	35,061	15,000		(5,000)	-25.0%
COMMUNITY SURVEY	16,400	-	20,000	20,000			(20,000)	-100.0%
PROFESSIONAL DUES	368	398	500	500	500		-	0.0%
COG DUES (Gr. Portland Council of Govern)	54,898	63,586	64,000	48,697	67,800		3,800	5.9%
ETA DUES (Eastern Trail Alliance)	6,000	7,129	6,500	13,000	6,500		-	0.0%
MMA DUES (Maine Municipal Association)	32,639	34,356	35,000	35,000	36,500		1,500	4.3%
SERVICE CENTER COALITION DUES		-	3,500	3,500	3,500			
TRANSIT	25,000	25,000	90,000	50,000	50,000		(40,000)	-44.4%
OFFICE EQUIPMENT	19,989	38,835	41,000	43,591	41,000		-	0.0%
CONTINGENCY	25	407	1,500	1,684	2,500		1,000	66.7%
SCARBOROUGH LAND TRUST	-	4,000	4,000	4,000	4,000		-	0.0%
TOTAL GENERAL GOVERNMENT	165,760	184,213	**286,000**	**255,033**	**227,300**		(58,700)	-20.5%

Department Appropriations Line Item

Executive

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
PUBLIC INFORMATION								
TOWN REPORT/MUNICIPAL DIRECTORY	-	-	500	500	500		-	0.0%
TOTAL PUBLIC INFORMATION	-	-	**500**	**500**	**500**		-	0.0%
PAYMENTS TO OTHER AGENCIES								
PROJECT GRACE	16,500	12,500	12,500	12,500	12,500		-	0.0%
TOTAL OTHER AGENCY PAYMENTS	16,500	12,500	**12,500**	**12,500**	**12,500**		-	0.0%
TOTAL LEGISLATIVE	198,433	215,528	**318,197**	**287,230**	**264,497**		(53,701)	-16.9%
BENEFITS								
FICA TAX	14,399	14,282	26,970	17,557	26,970		-	0.0%
MEDICARE TAX	3,276	3,464	6,308	4,106	6,308		-	0.0%
ME FAMILY LEAVE LAW P/R TAX	-	471	2,175	1,420	2,175			
PCORI AFFORD HEALTH CARE ACT	1,330	1,527	1,784	1,784	1,784		-	0.0%
PENSION (401/457/MEPERS)	12,216	12,353	61,700	14,689	61,700		-	0.0%
ADJUSTMENTS	-	8,800	35,000	17,600	35,000		-	0.0%
FLEX ADMINISTRATION FEE	3,233	3,818	3,412	3,550	3,412		-	0.0%
EMPLOYEE RECOGNITION	5,663	3,009	5,000	3,416	5,000		-	0.0%
EMPLOYEE ASSISTANCE PROGRAM	550	550	1,500	1,500	1,500		-	0.0%
EMPLOYEE TRAINING	-	-	4,000	4,000	4,000		-	0.0%
SICK PAY ADJUSTMENTS	218,200	221,736	150,000	215,008	150,000		-	0.0%
VAC/COMP PAY ADJUSTMENTS	278,591	276,623	250,000	414,502	250,000		-	0.0%
MUNICIPAL WELLNESS PROGRAM	49	-	1,500	1,500	1,500		-	0.0%
TOTAL BENEFITS	537,507	546,633	**549,349**	**700,632**	**549,349**		-	0.0%
RISK MANAGEMENT								
UNEMPLOYMENT COMPENSATION	5,000	5,000	5,500	30,144	10,000		4,500	81.8%
WORKER'S COMPENSATION	630,701	759,688	700,000	390,235	786,529		86,529	12.4%
PROPERTY AND LIABILITY INSURANCE	244,959	279,371	280,000	276,656	292,892		12,892	4.6%
DEDUCTIBLES	12,340	2,333	-	-	-		-	100.0%
TOTAL RISK MANAGEMENT	895,170	1,046,392	**985,500**	**697,035**	**1,089,421**		103,921	10.5%
TOTAL INSURANCES	1,432,677	1,593,025	**1,534,849**	**1,397,667**	**1,638,770**		103,921	6.8%
TOTAL LEGISLATIVE & INSURANCES	1,631,110	1,808,553	**1,853,046**	**1,684,897**	**1,903,267**		50,221	2.7%
LEGAL								
LEGAL GENERAL	65,638	90,293	65,000	82,020	65,000		-	0.0%
LEGAL LITIGATION	143	15,279	18,000	47,051	20,000		2,000	11.1%
ORDINANCE DEVELOPMENT	3,274	9,307	6,000	6,000	6,000		-	0.0%
LEGAL SPECIAL SERVICES	64,397	401	30,000	30,000	30,000		-	0.0%
TOTAL LEGAL	133,452	115,280	**119,000**	**165,071**	**121,000**		2,000	1.7%
TOWN CLERK'S OFFICE								
STAFF FULL TIME PAY	238,909	260,054	163,052	264,251	170,581		7,529	4.6%
PROPOSED POSITION	-	-	-	-	47,733		47,733	100.0%
PART-TIME CLERK	24,857	32,920	36,743	35,406	37,956		1,213	3.3%
FICA	16,291	18,107	12,074	18,612	12,629		555	4.6%
MEDICARE	3,810	4,235	2,824	4,353	2,955		131	4.6%
DENTAL INSURANCE	269	266	-	254			-	100.0%
LONG TERM DISABILITY INSURANCE	1,076	1,222	816	1,229	854		38	4.7%
MAINE FAMILY LEAVE TAX	-	793	1,009	1,522	1,054		45	4.5%
HEALTH INSURANCE	21,663	25,237	21,501	25,172	25,867		4,366	20.3%
PENSION	26,466	27,752	14,079	28,741	16,603		2,524	17.9%
OVERTIME PAY	415	156	2,100	316	1,000		(1,350)	-64.3%
EMPLOYEE TRAINING	1,052	180	1,000	170	750		(600)	-60.0%
PROFESSIONAL DUES	350	257	650	360	400		(230)	-35.4%

Department Appropriations Line Item

Executive

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
TELEPHONES	228	581	300	414	420		2,700	900.0%
POSTAGE	3,887	2,050	3,000	650	3,000		9,000	300.0%
ADVERTISEMENTS	11,561	11,992	11,000	9,682	12,000		(9,500)	-86.4%
RECORDS RESTORATION	332	315	300	300	1,500		2,700	900.0%
OFFICE SUPPLIES	2,073	2,473	3,000	1,963	3,000		(3,000)	100.0%
TOTAL TOWN CLERK	353,239	388,590	**273,448**	**393,395**	**338,302**		64,854	23.7%
ELECTIONS								
PART TIME PAY	45,129	46,607	35,000	35,778	50,000		15,000	42.9%
FICA	2,098	2,364	2,387	1,750	3,317		930	39.0%
MEDICARE	645	709	558	492	776		218	39.0%
MAINE FAMILY LEAVE TAX	-	47	193	170	268			
PENSION	81	256	497	142	494		(3)	-0.6%
OVERTIME PAY	1,094	5,898	3,500	1,740	3,500		-	0.0%
EMPLOYEE TRAINING	281	360	750	750	750		-	0.0%
CONTRACTED SERVICES	900	550	900	600	900		-	0.0%
EQUIPMENT MAINTENANCE	1,500	1,500	1,800	1,800	1,800		-	0.0%
POSTAGE	1,749	10,987	6,500	355	6,500		-	0.0%
PRINT & BINDING	12,246	8,062	10,000	14,123	15,000		5,000	50.0%
OFFICE SUPPLIES	2,275	3,000	3,000	1,771	3,000		-	0.0%
ELECTION FOOD	2,104	2,747	2,500	2,820	3,000		500	20.0%
NEW EQUIPMENT	456	5,676	10,000	1,158	7,000		(3,000)	-30.0%
TOTAL ELECTIONS	70,558	88,763	**77,585**	**63,449**	**96,305**		18,720	24.1%
TOTAL TOWN CLERK AND ELECTIONS	423,797	477,353	**351,033**	**456,844**	**434,607**		83,574	23.8%
MUNICIPAL BUILDING								
STAFF FULL TIME PAY	151,697	182,655	178,923	215,484	189,116		10,193	5.7%
CELL PHONE STIPEND	-	-	2,600	750	2,400			
FICA	9,148	10,761	9,863	12,778	10,946		1,083	11.0%
MEDICARE	2,139	2,517	2,308	2,988	2,560		252	10.9%
DENTAL INSURANCE	553	699	542	776	568		26	4.8%
LONG TERM DISABILITY INSURANCE	747	707	896	869	947		51	5.7%
MAINE FAMILY LEAVE TAX	0	519	921	1,113	986		65	7.1%
HEALTH INSURANCE	42,736	54,364	60,000	59,076	60,918		918	1.5%
PENSION	11,384	14,037	19,663	18,785	15,828		(3,835)	-19.5%
OVERTIME PAY	4,023	3,750	2,500	2,371	2,583		83	3.3%
EMPLOYEE TRAINING	0	0	500	136	500		-	0.0%
CONTRACTED SERVICES	46,341	47,199	40,000	65,287	45,500		5,500	13.8%
UTILITY - SEWER	1,413	1,407	2,000	796	2,000		-	0.0%
UTILITY - WATER	1,639	1,736	2,000	1,652	2,000		-	0.0%
REFUSE COLLECTION	163	363	250	726	1,000		750	300.0%
GROUNDS MAINTENANCE	700	10,328	6,500	6,500	6,500		-	0.0%
BUILDING MAINTENANCE	40,482	17,771	30,000	43,823	30,000		-	0.0%
GENERATOR REPAIRS	52,968	7,225	20,000	100	20,000		-	0.0%
MISCELLANEOUS MAINTENANCE	19	22,360	55,000	22,856	55,000		-	0.0%
EQUIPMENT MAINTENANCE	-	1,237	500	132	500		-	0.0%
TELEPHONES	1,546	2,367	1,600	1,404	1,600		-	0.0%
TRAVEL EXPENSE	916	0	500	500	500		-	0.0%
OPERATIONAL SUPPLIES	4,615	4,557	6,000	10,023	6,000		-	0.0%
UTILITY - GAS	44,491	21,326	50,000	9,243	22,000		(28,000)	-56.0%
UTILITY - ELECTRICITY	155,181	184,018	115,000	211,813	165,000		50,000	43.5%
NEW EQUIPMENT	1,845	1,446	1,500	72	1,500		-	0.0%
NEW FURNITURE	0	0	500	500	500		-	0.0%
MISCELLANEOUS EXPENSES	1,193	2,217	1,500	892	1,500		-	0.0%
TOTAL MUNICIPAL BUILDING	596,148	595,566	**611,566**	**691,445**	**742,158**		130,592	21.4%

Department Appropriations Line Item

Executive

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
OAK HILL PROFESSIONAL BUILDING								
CONTRACTED SERVICES	6,601	7,613	6,000	10,681	8,000		2,000	33.3%
UTILITY SEWER	432	440	500	222	500		-	0.0%
UTILITY WATER	970	954	900	818	1,000		100	11.1%
REFUSE COLLECTION	488	407	500	814	1,000		500	100.0%
BLDG. MAINTENANCE	3,256	3,100	4,000	13,339	5,500		1,500	37.5%
OPERATIONAL SUPPLIES	96	0	500	500	250		(250)	-50.0%
UTILITY ELECTRICITY	6,346	5,474	6,500	5,506	6,500		-	0.0%
UTILITY HEATING FUEL	7,790	7,914	9,500	4,251	8,500		(1,000)	-10.5%
TOTAL OAK HILL PROFESSIONAL BUILDING	27,917	25,902	**28,400**	**36,131**	**31,250**		2,850	10.0%
WASHINGTON AVE STORAGE BLDG								
MISC MAINTENANCE & REPAIRS	400	105	1,600	1,600	1,600		-	100.0%
TOTAL WASHINGTON AVE STORAGE	400	105	**1,600**	**1,600**	**1,600**		-	0.0%
PUBLIC SAFETY BUILDING								
STAFF FULL TIME PAY	14,963	-	48,631	48,631	52,125		3,494	7.2%
FICA	1,031	-	2,940	2,940	3,150		210	7.1%
MEDICARE	241	-	688	688	737		49	7.1%
DENTAL INSURANCE		-	271	271	284			
LONG TERM DISABILITY INSURANCE	131	-	244	244	261		17	7.0%
MAINE FAMILY LEAVE TAX	-	-	244	244	261		17	7.0%
HEALTH INSURANCE	1,042	-	10,819	10,819	12,184		1,365	12.6%
PENSION	1,655	-	4,961	4,961	5,317		356	7.2%
CONTRACTED SERVICES	58,462	100,413	83,000	80,073	83,000		-	0.0%
UTILITY SEWER	2,164	1,926	3,000	1,050	3,000		-	0.0%
UTILITY WATER	2,363	2,591	2,500	3,419	2,500		-	0.0%
REFUSE COLLECTION	196	588	500	980	1,000		500	100.0%
GROUNDS MAINTENANE	37,489	53,746	50,000	14,950	50,000		-	0.0%
BUILDING MAINTENANCE	30,304	27,537	30,000	25,642	30,000		(30,000)	-100.0%
OPERATIONAL SUPPLIES	9,750	9,552	7,000	10,948	8,500		1,500	21.4%
UTILITY GAS	25,596	22,140	25,000	9,353	25,000		-	0.0%
UTILITY ELECTRICITY	-	-	50,000	50,000	-		(50,000)	100.0%
TOTAL PUBLIC SAFETY BUILDING	185,387	218,493	**319,798**	**265,213**	**277,319**		(42,479)	-13.3%
TOTAL MUNICIPAL, OAK HILL & PUBLIC SAFETY FACILITIES	815,154	840,434	**961,364**	**994,389**	**1,052,327**		90,963	9.5%
TOTAL EXECUTIVE ALL DIVISIONS	3,479,678	3,745,969	**3,975,339**	**3,836,364**	**4,260,858**		285,520	7.2%

Department Appropriations Line Item

Community Services

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
COMMUNITY SERVICES								
ADMINISTRATION								
ADMIN FULL TIME PAY	115,647	99,723	116,315	116,315	119,829		3,514	3.0%
FULL TIME STAFF	125,373	140,431	155,534	155,534	162,656		7,122	4.6%
CELL PHONE STIPEND	1,200	765	1,300	1,300	1,200		(100)	-7.7%
FICA	13,967	14,115	15,995	15,312	16,830		835	5.2%
MEDICARE	3,267	3,301	3,742	3,581	3,938		196	5.2%
DENTAL INSURANCE	806	731	813	763	852		39	4.8%
LONG TERM DISABILITY INSURANCE	1,125	960	1,358	771	1,414		56	4.1%
MAINE FAMILY LEAVE TAX	-	623	1,359	1,321	1,453		94	6.9%
HEALTH INSURANCE	45,749	39,979	50,819	39,660	48,735		(2,084)	-4.1%
PENSION	25,147	23,280	32,360	23,775	26,191		(6,169)	-19.1%
OVERTIME PAY	2,996	1,374	1,500	813	1,500		-	0.0%
EMPLOYEE TRAINING	5,378	16,750	13,100	12,978	13,100		-	0.0%
CONTRACTED SERVICES	4,513	-	500	500	500		-	0.0%
PROFESSIONAL DUES	1,250	1,430	1,500	674	1,500		-	0.0%
POSTAGE	687	153	500	58	200		(300)	-60.0%
PASSPORT POSTAGE	3,721	3,537	3,500	2,744	3,500		-	0.0%
BROCHURE	2,001	3,238	3,000	1,736	3,000		-	0.0%
TRAVEL	591	837	1,500	86	1,000		(500)	-33.3%
OFFICE SUPPLIES	1,998	1,462	2,000	1,707	2,000		-	0.0%
MISCELLANEOUS SUPPLIES	5,824	2,764	5,000	4,490	5,000		-	0.0%
NEW EQUIPMENT	587	560	-	500			-	100.0%
TOTAL ADMINISTRATION	370,958	356,186	**411,695**	**384,618**	**414,398**		2,703	0.7%
CABLE TV								
STAFF FULL TIME PAY	56,845	60,691	63,898	63,898	66,852		2,954	4.6%
CS CABLE TV CELL PHONE STIPEND	600	603	650	650	600		(50)	-7.7%
PART TIME PAY	9,486	9,762	12,000	8,567	12,396		396	3.3%
PROGRAM DIRECTOR	13,807	13,061	21,193	20,005	21,892		699	3.3%
FICA	4,392	4,549	5,406	5,044	5,450		44	0.8%
MEDICARE	1,027	1,064	1,265	1,180	1,275		10	0.8%
DENTAL INSURANCE	271	266	271	255	284		13	4.8%
LONG TERM DISABILITY INSURANCE	272	297	320	302	335		15	4.7%
MAINE FAMILY LEAVE TAX	-	234	499	470	519		20	4.0%
HEALTH INSURANCE	18,375	19,774	20,000	19,829	24,367		4,367	21.8%
PENSION	8,265	8,475	9,216	8,920	9,636		420	4.6%
OVERTIME PAY	637	251	1,000	1,866	1,000		-	0.0%
EMPLOYEE TRAINING	71	187	200	-	200		-	0.0%
CONTRACTED SERVICES	8,097	4,611	7,700	6,120	6,500		(1,200)	-15.6%
PROFESSIONAL DUES	481	331	500	906	500		-	0.0%
EQUIPMENT MAINTENANCE	-	-	500	90	500		-	0.0%
NEW EQUIPMENT	550	1,934	1,000	56	1,000		-	0.0%
TOTAL CABLE TV	123,242	126,103	**145,618**	**138,158**	**153,306**		7,688	5.3%
COMMUNITY PROGRAMS								
TICKET PURCHASES	22,635	21,139	22,000	22,017	22,000		-	0.0%
SPECIAL EVENTS	38,304	43,569	25,000	35,519	55,000		30,000	120.0%
FIELD TRIPS	-	679	3,000	10,928	2,500		(500)	-16.7%
TOTAL COMMUNITY PROGRAMS	61,734	65,629	**50,000**	**68,464**	**79,500**		29,500	59.0%
TOTAL COMMUNITY SERVICES ADMIN	555,934	547,918	**607,313**	**591,240**	**647,204**		39,891	6.6%

Department Appropriations Line Item

Community Services

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
GROUNDS/FACILITIES MAINTENANCE								
MANAGER FULL TIME PAY	73,050	77,712	81,911	81,911	85,717		3,806	4.6%
STAFF FULL TIME PAY	254,745	318,432	350,469	350,469	359,176		8,707	2.5%
CELL PHONE STIPEND	2,203	2,847	4,550	2,925	4,200		(350)	-7.7%
PART TIME PAY	4,964	-	21,600	-	-		(21,600)	-100.0%
FICA	20,404	24,745	28,188	24,421	26,041		(2,147)	-7.6%
MEDICARE	4,772	5,787	6,959	5,712	6,093		(866)	-12.4%
DENTAL INSURANCE	1,077	742	813	898	1,136		323	39.7%
LONG TERM DISABILITY INSURANCE	1,232	1,365	1,877	1,741	2,227		350	18.7%
MAINE FAMILY LEAVE TAX	-	1,111	2,318	2,035	2,302		(16)	-0.7%
HEALTH INSURANCE	52,107	55,071	56,957	64,705	99,179		42,222	74.1%
PENSION	32,350	37,521	42,093	38,299	43,620		1,527	3.6%
OVERTIME PAY	7,818	9,521	8,000	7,339	8,264		264	3.3%
EMPLOYEE TRAINING	1,131	244	1,000	1,000	1,000		-	0.0%
CONTRACT SERV HSF, PF, WF, SBP, MP, BPP	162,173	130,173	206,500	205,830	204,500		(2,000)	-1.0%
FIELD LINING	15,516	10,459	15,000	10,228	13,000		(2,000)	-13.3%
ORGANICS - ATHLETIC FIELD	14,401	22,016	35,000	1,838	35,000		-	0.0%
TENNIS COURT	18,498	14,911	10,000	10,000	10,000		-	0.0%
SEWER CHARGES (WP, MP, BPP)	12,630	5,123	8,800	3,365	6,800		(2,000)	-22.7%
WATER CHARGE HS, PF, WP, SBP, MP, BPP	13,037	23,656	15,500	49,242	27,000		11,500	74.2%
INFIELD PREPARATION	32,508	24,447	23,000	1,686	23,000		-	0.0%
PROPERTY MAINTENANCE	77,147	22,989	75,000	112,289	75,000		-	0.0%
VEHICLE MAINTENANCE	60,546	47,088	50,000	30,758	41,675		(8,325)	-16.7%
MISC & BLDG MAINTENANCE	3,903	2,307	10,000	16,639	10,000		-	0.0%
PHONE - WILEY PARK	1,581	1,081	-	786	550		550	100.0%
OFFICE SUPPLIES	2,916	13	1,000	180	500		(500)	-50.0%
MISCELLANEOUS FIELD SUPPLIES	20,722	18,086	25,000	13,855	23,200		(1,800)	-7.2%
FIELDS GAS UTILITY	4,549	5,192	4,000	3,993	5,300		1,300	32.5%
FIELDS ELECTRICITY UTILITY	30,304	35,505	27,900	45,293	32,900		5,000	17.9%
GROUNDS VEHICLE FUEL	6,708	17,327	15,000	19,354	15,000		-	0.0%
FIELDS PROPANE FUEL	4,057	2,725	3,100	3,346	3,100		-	0.0%
LAND IMPROVEMENTS	-	-	1,000	1,000	500		(500)	-50.0%
NEW EQUIPMENT	17,501	14,850	15,000	15,000	15,000		-	0.0%
TOTAL GROUNDS MAINTENANCE	1,000,754	945,487	**1,147,536**	**1,127,437**	**1,180,980**		33,444	2.9%
MAINTENANCE BUILDING								
CONTRACTED SERVICES	4,120	4,333	2,000	3,398	4,500		2,500	125.0%
SEWER	-	-	2,000	2,000	2,000		-	0.0%
WATER	1,990	3,234	3,000	3,342	3,500		500	16.7%
MISCELLANEOUS SUPPLIES	1,399	624	1,500	397	1,500		-	0.0%
UTILITY GAS ICE RINK	4,812	5,264	6,000	3,399	6,000		-	0.0%
UTILITY ELECTRICITY	(994)	995	1,000	1,255	1,000		-	0.0%
TOTAL MAINTENANCE BUILDING	11,327	14,450	**15,500**	**13,791**	**18,500**		3,000	19.4%
TOTAL COMMUNITY SERV GROUNDS	1,012,081	959,937	**1,163,036**	**1,141,228**	**1,199,480**		36,444	3.1%
RECREATION								
CS PROGRAM COORDINATOR	-	-	-	-	57,533			
PROPOSED POSITION	-	-	86,933	-	-		(86,933)	-100.0%
SITE SUPERVISOR/REC LEADER	6,375	12,910	10,000	3,763	5,000		(5,000)	-50.0%
CELL PHONE STIPEND	-	-	-	-	600		600	100.0%
FICA	395	814	620	1,055	3,743		3,123	503.7%
MEDICARE	92	190	145	247	876		731	504.1%
LONG TERM DISABILITY INSURANCE	-	-	-	-	288		288	100.0%
MAINE FAMILY LEAVE TAX	-	56	50	85	316		266	532.0%
HEALTH INSURANCE	-	-	-	-	12,184		12,184	100.0%
PENSION	-	219	-	-	5,869		5,869	100.0%
OVERTIME PAY	-	-	-	525	500		500	100.0%
TOTAL RECREATION	6,862	14,189	**97,748**	**5,675**	**86,909**		(10,839)	-11.1%

Department Appropriations Line Item

Community Services

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
YOUTH PROGRAMS								
PROGRAM PART TIME PAY	18,909	15,874	22,000	11,952	8,000		(14,000)	-63.6%
FICA	2,776	2,983	1,364	3,531	496		(868)	-63.6%
MEDICARE	650	698	319	826	116		(203)	-63.6%
MAINE FAMILY LEAVE TAX	-	22	110	282	40			
YOUTH RECREATION SUPPLIES	375	1,381	2,000	-	2,000		-	0.0%
CONTRACTED PROGRAMS	85,708	85,522	75,000	80,075	89,000		14,000	18.7%
PROGRAM SUPPLIES	45	1,292	2,500	76	2,000		(500)	-20.0%
PROGRAM SUPPLIES	9,122	14,203	15,000	22,757	15,000		-	0.0%
LEARN TO SKI PART TIME PAY	-	2,747	3,888	6,504	3,750		(138)	
FICA TAX	573	56	241	71	233		(8)	
MEDICARE TAX	134	12	56	18	54		(2)	
MAINE FAMILY LEAVE TAX	-	2	19	6	19		-	
SPECIAL PROJGRAM SUPPLIES	2,977	105	5,000	5,000	3,000		(2,000)	-40.0%
CONTRACTED PROGRAMS	41,348	43,582	30,000	43,514	45,000		15,000	50.0%
YOUTH TRIPS	4,268	15,027	19,000	24,837	17,500		(1,500)	
PROGRAM DEVELOPMENT	-	-	10,000	1,216	5,000		(5,000)	
TOTAL YOUTH PROGRAMS	166,952	183,506	**186,497**	**200,665**	**191,208**		4,711	2.5%
TOTAL COMMUNITY SERVICES RECREATION	177,114	203,964	**284,245**	**206,575**	**278,117**		(6,128)	-2.2%
CHILD CARE								
MANAGER FULL TIME PAY	78,686	83,768	88,234	88,234	92,352		4,118	4.7%
STAFF FULL TIME PAY	116,313	118,027	130,500	130,500	139,777		9,277	7.1%
CELL PHONE STIPEND	1,800	1,818	1,950	2,165	1,800		(150)	-7.7%
PART TIME PAY	246,253	249,555	268,000	257,819	250,000		(18,000)	-6.7%
FICA	29,385	28,866	28,316	21,460	29,144		828	2.9%
MEDICARE	6,873	6,751	6,624	5,015	6,818		194	2.9%
DENTAL INSURANCE	537	531	542	644	852		310	57.2%
LONG TERM DISABILITY INSURANCE	971	1,024	1,095	842	1,162		67	6.1%
MAINE FAMILY LEAVE TAX	-	1,290	2,359	1,728	2,464		105	4.5%
HEALTH INSURANCE	38,204	42,388	41,500	49,745	67,533		26,033	62.7%
PENSION	20,357	20,725	22,537	19,673	24,444		1,907	8.5%
OVERTIME PAY	5,340	4,017	4,000	2,540	3,000		(1,000)	-25.0%
EMPLOYEE TRAINING	2,315	2,244	2,000	1,040	2,000		-	0.0%
LICENSES AND FEES	-	300	200	586	300		100	50.0%
MISCELLANEOUS MAINTENANCE	224	311	500	-	250		(250)	-50.0%
LEASES LAND	33,066	33,255	35,000	35,000	35,000		-	0.0%
ADVERTISEMENT	214	-		600	300		300	100.0%
TRAVEL	1,239	611	1,000	815	1,000		-	0.0%
OFFICE SUPPLIES	40	221	250	530	250		-	0.0%
FOOD	146	-		94			-	100.0%
SPECIAL PROGRAMS	10,826	7,486	10,000	9,439	10,000		-	0.0%
NEW EQUIPMENT/FURNITURE	-	594	1,000	5,097	1,000		-	0.0%
FIELD TRIPS	3,550	2,338	4,000	3,550	3,500		(500)	-12.5%
TOTAL CHILDCARE	597,863	606,120	**649,607**	**637,116**	**672,946**		23,339	3.6%
PRESCHOOL PROGRAM								
PART TIME PAY	40,325	46,375	64,435	42,231	66,561		2,126	3.3%
FICA	1,447	2,874	3,995	2,618	4,127		132	3.3%
MEDICARE	338	672	934	612	965		31	3.3%
MAINE FAMILY LEAVE ACT	-	133	308	211	322			
FOOD	143	711	500	680	500		-	0.0%
MISCELLANEOUS SUPPLIES & MATERIALS	-	1,398	1,000	1,304	1,000		-	0.0%
TOTAL PRESCHOOL	42,253	52,163	**71,173**	**47,656**	**73,475**		2,302	3.2%

Department Appropriations Line Item

Community Services

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
SUMMER DAY CAMP								
PART TIME PAY	270,352	271,501	268,500	396,902	268,500		-	0.0%
FICA	16,762	16,973	16,647	24,940	16,647		-	0.0%
MEDICARE	3,921	3,970	3,893	5,833	3,893		-	0.0%
MAINE FAMILY LEAVE TAX	-	303	1,343	2,012	1,343			
EMPLOYEE TRAINING	-	8,656	5,000	2,833	5,000		-	0.0%
INFECTIOUS DISEASE CONTROL	417	515	500	500	500		-	0.0%
CONTRACTED SERVICES	24,347	24,324	25,000	25,000	32,000		7,000	28.0%
MISCELLANEOUS SUPPLIES	16,312	11,012	5,000	8,139	5,000		-	0.0%
NEW EQUIPMENT	6,602	770	1,000	2,000	1,000		-	0.0%
SPECIAL EVENTS	91,288	58,551	70,000	106,628	70,000		-	0.0%
TOTAL SUMMER DAY CAMP	430,381	396,575	**396,883**	**574,787**	**403,883**		7,000	1.8%
SENIOR PROGRAMS								
SENIOR'S COORDINATOR	45,557	56,974	60,008	60,008	65,999		5,991	10.0%
CELL PHONE STIPEND	63	665	600	600	600		-	0.0%
MINIBUS PART TIME PAY	4,284	750	4,000	3,500	3,000		(1,000)	-25.0%
FICA	3,085	3,575	3,975	3,535	4,280		305	7.7%
MEDICARE	721	836	930	827	1,002		72	7.7%
DENTAL INSURANCE	189	342	271	254	284		13	4.8%
LONG TERM DISABILITY INSURANCE	49	71	301	284	331		30	10.0%
MAINE FAMILY LEAVE TAX	-	153	332	295	359		27	8.1%
HEALTH INSURANCE	6,401	11,471	10,819	9,914	12,184		1,365	12.6%
PENSION	4,858	1,720	1,872	1,717	2,051		179	9.6%
OVERTIME PAY	483	-	500	500	500		-	0.0%
EMPLOYEE TRAINING	-	-	250	250	250		-	0.0%
SENIORS PUBLIC INFORMATION	-	-	250	250	250		-	0.0%
SENIOR FOOD EXPENDITURES	10,363	11,590	12,000	10,842	12,000		-	0.0%
SENIOR BUS FUEL	9,987	3,787	5,000	430	2,500		(2,500)	-50.0%
MISCELLANEOUS EXPENSE	2,403	686	2,500	646	1,500		(1,000)	-40.0%
FIELD TRIPS	6,777	41,377	28,000	8,509	28,000		-	0.0%
SENIOR PROGRAMS/FOOD	3,008	11	4,000	4,302	4,000		-	0.0%
CONTRACTED SERVICES			6,000	4,332	6,000			
TOTAL SENIOR PROGRAMS	98,228	134,008	**141,608**	**110,995**	**145,090**		3,482	2.5%
TOTAL INTERGENERATIONAL	1,168,725	1,188,866	**1,259,271**	**1,370,554**	**1,295,394**		36,123	2.9%
CS HUB (HOUSE OF LIGHTS)								
STAFF FULL TIME REGULAR PAY	35,725	43,586	51,064	51,064	53,477		2,413	4.7%
PART TIME PAY-HOL	37,969	32,161	35,864	28,916	37,048		1,184	3.3%
FICA TAX	4,319	4,251	4,883	4,132	4,921		38	0.8%
MEDICARE TAX	1,010	994	1,142	966	1,151		9	0.8%
DENTAL INSURANCE	208	288	271	254	284		13	4.8%
LONG TERM DISABILITY INSURANCE	-	-	-	-	268		268	100.0%
MAINE FAMILY LEAVE TAX	-	221	430	374	456		26	6.0%
HEALTH INSURANCE	14,355	20,804	20,000	19,829	24,367		4,367	21.8%
PENSION	3,680	4,336	5,280	4,616	5,526		246	4.7%
OVERTIME PAY	378	298	500	641	500		-	0.0%
CONTRACTUAL SERVICES	9,797	8,613	6,000	11,296	8,500		2,500	41.7%
UTILITIES SEWER	701	477	800	222	800		-	0.0%
UTILITIES WATER	830	1,149	1,000	756	1,000		-	0.0%
REFUSE COLLECTION	542	380	800	731	800		-	0.0%
GROUNDS MAINTENANCE	5,164	2,705	3,000	3,000	3,700		700	23.3%
BUILDING MAINT AND REPAIRS	17,084	7,032	6,000	2,391	6,000		-	0.0%
MISC MAINTENANCE AND REPAIRS	675	64	1,000	129	1,000		-	0.0%
LEASE	184,613	188,970	188,460	186,209	195,998		7,538	4.0%

Department Appropriations Line Item

Community Services

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
CS TELEPHONES WENTWORTH	803	2,261	1,000	1,705	2,000		1,000	100.0%
OFFICE SUPPLIES & MATERIALS	15	316	1,000	1,124	1,000		-	0.0%
MISCELLANEOUS SUPPL & MATERIAL	3,760	4,756	5,000	1,064	5,000		-	0.0%
CUSTODIAL SUPPLIES	275	2,981	2,000	2,246	2,000		-	0.0%
UTILITIES GAS - H.of LIGHTS	9,277	10,029	9,000	7,907	9,000		-	0.0%
UTILITIES ELECTRIC H OF LIGHTS	18,479	20,224	22,000	19,835	22,000		-	0.0%
NEW EQUIPMENT	10,818	4,851	8,000	3,553	6,000		(2,000)	-25.0%
FIELD TRIPS-HUB	-	-	-	-			-	100.0%
INSURANCE		-	7,500	7,500	8,400			
TOTAL HUB	360,477	361,747	**381,994**	**360,460**	**401,196**		19,202	5.0%
BEACH ADMINISTRATION								
MANAGER FULL TIME REGULAR PAY	72,841	77,712	81,911	81,911	85,717		3,806	4.6%
CELL PHONE STIPEND	600	603	650	570	600		(50)	-7.7%
PARK RANGER PT PAY	21,831	39,065	24,558	39,602	36,000		11,442	46.6%
FICA	5,176	7,067	6,272	9,981	7,169		897	14.3%
MEDICARE	1,210	1,653	1,467	2,334	1,684		217	14.8%
DENTAL INSURANCE	269	266	271	255	284		13	4.8%
LONG TERM DISABILITY INSURANCE	350	382	410	387	429		19	4.6%
MAINE FAMILY LEAVE TAX	-	285	549	854	629		80	14.6%
HEALTH INSURANCE	18,299	19,774	20,000	30,256	24,367		4,367	21.8%
PENSION	7,505	7,771	8,192	12,795	8,643		451	5.5%
OVERTIME PAY	665	2,003		1,151	500		500	100.0%
PIPING PLOVER SUPL/MATERIALS	714	492	1,000	2,579	1,000		-	0.0%
FERRY BEACH								
CONTRACTED SERVICES	7,416	13,039	9,000	13,509	12,000		3,000	33.3%
FERRY BEACH SEWER	1,408	1,441	1,500	576	1,500		-	0.0%
FERRY BEACH WATER	729	767	700	700	800		100	14.3%
MISCELLANEOUS SUPPLIES	72	1,820	1,000	1,000	1,000		-	0.0%
FERRY BEACH ELECTRICITY	626	615	500	513	600		100	20.0%
FERRY BEACH NEW EQUIPMENT	-	-	500	500	500		-	0.0%
HURD PARK/PINE POINT BEACH								
CONTRACTED SERVICES	43,010	30,102	35,000	35,284	35,000		-	0.0%
HURD PARK SEWER	4,273	4,278	4,000	2,584	4,000		-	0.0%
HURD PARK WATER	2,032	2,219	2,000	2,557	2,000		-	0.0%
TELEPHONES	751	942	650	785	950		300	46.2%
MISCELLANEOUS SUPPLIES	332	2,126	1,000	612	1,000		-	0.0%
HURD PARK ELECTRICITY	3,544	3,437	5,000	3,905	4,000		(1,000)	-20.0%
NEW EQUIPMENT	-	1,160	500	500	500		-	0.0%
HIGGINS BEACH								
CONTRACTUAL SERVICES	19,561	21,960	19,000	18,926	20,000		1,000	5.3%
CREDIT CARD SERVICE FEES (Parking Meter)	1,330	1,195	2,500	439	1,500		(1,000)	-40.0%
UTILITY SEWER	2,220	2,911	2,000	2,267	2,500		500	25.0%
UTILITY WATER	945	915	900	1,379	950		50	5.6%
MISCELLANEOUS SUPPLIES	321	446	1,000	330	1,000		-	0.0%
UTILITY ELECTRICITY	1,249	1,219	1,500	1,024	1,500		-	0.0%
PROPANE	1,970	1,375	1,500	1,608	1,500		-	0.0%
NEW EQUIPMENT	4,030	-	500	500	500		-	0.0%
BEACH CARE								
CONTRACTUAL SERVICES	-	14,818	15,000	13,992	15,000		-	0.0%
MISCELLANEOUS SUPPLIES & MATERIALS	-	204	1,000	1,000	500		(500)	-50.0%
PART TIME PAY	113,995	122,451	110,584	125,584	112,000		1,416	1.3%
FICA	7,192	7,787	6,980	10,164	7,068		88	1.3%
MEDICARE	1,682	1,821	1,632	2,377	1,653		21	1.3%
MAINE FAMILY LEAVE TAX	-	258	563	820	570		7	1.2%
PENSION	-	-	284	-	284		-	0.0%
OVERTIME PAY	2,003	3,151	2,000	3,298	2,000		-	0.0%
CONTRACTED SERVICES	3,573	2,614	15,000	26,775	15,000		-	0.0%
BEACH CLEANING	33,955	27,977	30,000	49,115	30,000		-	0.0%
BEACH REFUSE COLLECTION	62,732	62,741	60,000	58,426	60,000		-	0.0%
MISCELLANEOUS SUPPLIES	9,203	14,977	10,000	14,189	10,000		-	0.0%
NEW EQUIPMENT	389	-	100	100	100		-	0.0%
MISCELLANEOUS EXPENSES	10,085	1,826	3,000	262	2,000		(1,000)	-33.3%
TOTAL BEACH MANAGEMENT	407,852	462,178	**491,673**	**626,998**	**516,497**		24,824	5.0%
TOTAL COMMUNITY SERVICES ALL DIVISIONS	3,682,183	3,724,610	**4,187,531**	**4,297,055**	**4,337,888**		150,357	3.6%

Department Appropriations Line Item

Engineering & Technical Services

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
ENGINEERING/TECHNICAL								
ADMINISTRATION								
ADMINISTRATOR FULL TIME PAY	120,861	127,533	137,906	137,906	144,394		6,488	4.7%
STAFF FULL TIME REGULAR PAY	229,450	242,580	258,351	270,308	359,362		101,011	39.1%
PROPOSED POSITIONS	-	-	126,475	126,475	-		(126,475)	-100.0%
CELL PHONE STIPEND	2,113	2,412	2,400	2,675	3,000		600	25.0%
PART TIME PAY	-	-	9,000	-	14,000		5,000	55.6%
FICA TAX	21,176	22,253	23,973	24,261	31,095		7,122	29.7%
MEDICARE TAX	4,953	5,204	5,608	5,674	7,274		1,666	29.7%
DENTAL INSURANCE	806	798	813	985	1,136		323	39.7%
LONG TERM DISABILITY INSURANCE	1,627	1,691	1,982	1,702	2,521		539	27.2%
MAINE FAMILY LEAVE TAX	-	992	2,026	2,051	2,637		611	30.2%
HEALTH INSURANCE	56,190	61,111	61,501	68,949	81,218		19,717	32.1%
PENSION (401/457/MSRS)	43,703	44,881	49,214	49,118	60,590		11,376	23.1%
EMPLOYEE TRAINING	3,035	8,175	10,700	7,000	12,000		1,300	12.1%
UNIFORMS	111	-	300	300	500		200	66.7%
CONTRACTUAL SERVICES	53,778	51,974	70,000	70,000	97,500		27,500	39.3%
LEGAL ORDINANCE ENFORCEMT SERV	4,853	-	3,000	3,000	2,500		(500)	-16.7%
GENERAL ENGINEERING SERV	22,421	36,758	40,000	40,000	42,500		2,500	6.3%
PROFESSIONAL DUES	1,132	1,180	2,000	650	1,500		(500)	-25.0%
VEH MAINT & REP - PARTS	-	-	500	-	500		-	0.0%
COMPUTER SOFTWARE MAINTENANCE	9,982	10,001	11,000	10,000	13,500		2,500	22.7%
PHONES	-	-	1,360	-	1,700		340	25.0%
POSTAGE	329	388	200	171	200		-	0.0%
PUBLIC INFORMATION	2,730	2,766	3,500	3,500	3,500		-	0.0%
TRAVEL EXPENSE	1,501	1,851	2,000	1,904	2,000		-	0.0%
OFFICE SUPPLIES & MATERIALS	1,093	2,559	2,000	2,000	2,000		-	0.0%
MISCELLANEOUS SUPPLIES & MATERIALS	199	461	700	700	700		-	0.0%
NEW EQUIPMENT	3,135	475	5,500	5,500	5,500		-	0.0%
SUSTAINABILITY RESERVE FUND			-		25,000			
							-	100.0%
TOTAL ENGINEERING/TECHNICAL SERVICES	585,178	626,043	**832,010**	**834,829**	**918,327**		86,317	10.4%
TOTAL ENGINEERING	**585,178**	**626,043**	**832,010**	**834,829**	**918,327**		**86,317**	**10.4%**

Department Appropriations Line Item

Finance & Assessing

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
FINANCE DEPARTMENT								
ACCOUNTING								
ACCOUNTING FULL TIME PAY	127,754	136,097	143,292	143,292	149,864		6,572	4.6%
STAFF FULL TIME PAY	160,909	169,502	181,148	181,148	183,228		2,080	1.1%
FINANCE CELL PHONE STIPEND	600	603	600	600	600		-	0.0%
FICA	17,653	18,682	19,802	18,481	20,032		230	1.2%
MEDICARE	4,128	4,369	4,633	4,322	4,687		54	1.2%
DENTAL INSURANCE	543	515	542	541	568		26	4.8%
LONG TERM DISABILITY INSURANCE	1,234	1,308	1,623	938	1,667		44	2.7%
MAINE FAMILY LEAVE TAX	-	800	1,647	1,523	1,685		38	2.3%
HEALTH INSURANCE	28,950	30,874	32,319	32,382	38,051		5,732	17.7%
PENSION	33,576	33,916	37,214	33,544	37,037		(177)	-0.5%
OVERTIME PAY	-	245	500	-	500		-	0.0%
EMPLOYEE TRAINING	3,148	3,781	12,000	5,925	12,000		-	0.0%
CONTRACTED SERVICES	1,180	1,520	1,000	1,393	1,000		-	0.0%
AUDIT	54,530	49,030	55,000	55,000	57,150		2,150	3.9%
PROFESSIONAL DUES	690	689	1,000	1,529	1,000		-	0.0%
PHONES	327	872	350	621	650		300	85.7%
POSTAGE	3,595	3,401	3,800	2,734	4,000		200	5.3%
TRAVEL	706	309	500	2,653	500		-	0.0%
OFFICE SUPPLIES	5,425	4,613	5,000	5,442	5,000		-	0.0%
BOOKS	199	-	500	500	500		-	0.0%
NEW EQUIPMENT	606	921	3,000	-	1,000		(2,000)	-66.7%
ACCOUNTING FEES	3,025	3,141	5,000	1,273	5,000		-	0.0%
UNEMP COMP	904	181,952	-	-			-	100.0%
TOTAL ACCOUNTING	507,946	647,592	**510,470**	**493,841**	**525,719**		15,249	3.0%
REVENUES/REGISTRATION OFFICE								
STAFF FULL TIME PAY	306,291	343,390	336,797	336,797	352,541		15,744	4.7%
PROPOSED POSITIONS	-	-	-	-	56,346		56,346	100.0%
CELL PHONE STIPEND	600	603	600	600	600		-	0.0%
PART TIME PAY	10,111	13,294	29,600	29,275	30,600		1,000	3.4%
FICA	19,255	21,665	21,780	20,821	23,416		1,636	7.5%
MEDICARE	4,503	5,067	5,097	4,869	5,477		380	7.5%
DENTAL INSURANCE	1,277	1,428	1,355	1,257	1,420		65	4.8%
LONG TERM DISABILITY INSURANCE	1,341	1,502	1,687	1,365	1,765		78	4.6%
MAINE FAMILY LEAVE TAX	-	916	1,903	1,764	1,991		88	4.6%
HEALTH INSURANCE	64,328	75,304	81,638	62,751	74,602		(7,036)	-8.6%
PENSION	31,397	36,109	36,520	33,249	38,286		1,766	4.8%
OVERTIME PAY	2,677	3,508	2,650	3,507	3,000		350	13.2%
EMPLOYEE TRAINING	751	132	1,000	240	500		(500)	-50.0%
REGISTRY OF DEEDS	4,251	3,382	4,800	3,766	4,800		-	0.0%
PROFESSIONAL DUES	-	-	180	180	180		-	0.0%
PHONES	768	2,034	800	1,450	2,000		1,200	150.0%
POSTAGE	14,539	16,331	15,650	14,230	16,500		850	5.4%
PRINT & BINDING	4,073	3,708	4,500	4,129	4,500		-	0.0%
OFFICE SUPPLIES	2,483	2,490	4,000	2,111	3,500		(500)	-12.5%
BOOKS	408	438	470	450	485		15	3.2%
SACO PATHFINDERS SNOWMOBILE	2,602	2,800	-	2,800	2,800		2,800	100.0%
TOTAL REVENUE OFFICE	474,840	534,101	**551,027**	**525,611**	**625,309**		74,282	13.5%

Department Appropriations Line Item

Finance

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
ASSESSOR'S OFFICE								
ADMIN FULL TIME PAY	114,192	125,875	134,149	127,699	132,372		(1,777)	-1.3%
STAFF FULL TIME PAY	185,692	199,010	210,896	200,832	213,915		3,019	1.4%
CELL PHONE STIPEND	600	603	600	569	600		-	0.0%
TRAVEL STIPENDS	8,077	8,038	8,000	7,615	12,000		4,000	50.0%
PART TIME PAY	-	-	2,500	-	2,500		-	0.0%
FICA	18,730	20,229	21,520	20,460	21,432		(88)	-0.4%
MEDICARE	4,380	4,731	5,034	4,785	5,015		(19)	-0.4%
DENTAL INSURANCE	537	532	542	507	568		26	4.8%
LONG TERM DISABILITY INSURANCE	1,422	1,478	1,746	1,488	1,733		(13)	-0.7%
MAINE FAMILY LEAVE TAX	-	869	1,786	1,673	1,809		23	1.3%
HEALTH INSURANCE	47,248	51,165	52,319	50,890	62,418		10,099	19.3%
PENSION	34,861	36,293	42,554	37,461	45,312		2,758	6.5%
OVERTIME	-	-	1,000	-	1,000		-	0.0%
EMPLOYEE TRAINING	3,278	3,515	5,000	4,132	5,000		-	0.0%
REGISTRY OF DEEDS	1,592	1,716	2,400	1,568	2,400		-	0.0%
CONTRACTED SERVICES	4,335	-	5,000	-	5,000		-	0.0%
PROFESSIONAL DUES	984	1,389	1,500	1,500	1,500		-	0.0%
PHONES	284	726	300	518	500		200	66.7%
POSTAGE	14,799	1,386	2,500	2,000	2,500		-	0.0%
MAPPING	66	138	500	368	500		-	0.0%
TRAVEL	2,172	1,622	3,000	2,601	3,000		-	0.0%
OFFICE SUPPLIES	1,472	2,170	2,500	2,150	2,500		-	0.0%
BOOKS	674	682	700	1,376	700		-	0.0%
NEW EQUIPMENT	1,608	1,171	2,000	51	2,000		-	0.0%
TOTAL ASSESSING	447,003	463,338	**508,045**	**470,243**	**526,273**		18,228	3.6%
TOTAL FINANCE ALL DIVISIONS	1,429,789	1,645,031	**1,569,542**	**1,489,695**	**1,677,301**		107,758	6.9%

Department Appropriations Line Item

Fire

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
FIRE SERVICES								
FIRE ADMINISTRATION								
ADMIN FULL TIME PAY	115,648	123,976	132,931	132,931	139,132		6,201	4.7%
CLERICAL PAY	121,576	129,451	136,449	136,449	142,627		6,178	4.5%
STIPENDS	-	-	-	-	11,960			
CELL PHONE STIPENDS	1,800	2,190	3,500	3,500	1,800		(1,700)	-48.6%
FICA	14,692	15,240	15,267	15,441	16,838		1,571	10.3%
MEDICARE	3,436	3,564	3,681	3,612	3,938		257	7.0%
DENTAL INSURANCE	806	797	813	763	852		39	4.8%
LONG TERM DISABILITY INSURANCE	1,105	1,138	1,348	1,144	1,419		71	5.3%
MAINE FAMILY LEAVE TAX	-	704	1,360	1,320	1,447		87	6.4%
HEALTH INSURANCE	41,567	48,094	50,819	49,573	60,918		10,099	19.9%
HRA INSURANCE CO-PAY	72,000	85,000	88,825	62,705	91,756		2,931	3.3%
PENSION	33,881	33,976	36,925	35,639	40,200		3,275	8.9%
RETIREE HEALTH SAVINGS/HOLIDAY PAY	6,835	4,874	2,090	6,770	5,165		3,075	147.1%
EMPLOYEE RECOGNITION	4,839	4,531	5,500	4,486	6,000		500	9.1%
EMPLOYEE TRAINING [Tuition/Registration]	225	2,245	4,000	2,930	5,000		1,000	25.0%
CLOTHING ALLOWANCE	1,297	682	630	630	630		-	0.0%
HONOR GUARD	3,162	5,455	5,000	4,040	6,000		1,000	20.0%
MENTAL HEALTH EVALS	-	-	-	-	200		200	100.0%
RESPIRATORY CLEARANCE QUESTIONAIRE	13,491	16,283	20,000	15,440	25,000		5,000	25.0%
TRAINING CONTRACTUAL SERVICES	7,095	6,000	10,000	11,698	10,000		-	0.0%
CONTRACTUAL SERVICES	13,185	16,102	20,000	29,970	20,000		-	0.0%
PROFESSIONAL DUES	3,916	4,481	5,500	6,550	5,500		-	0.0%
UTILITY SEWER & WATER	7,050	7,219	8,700	6,134	9,500		800	9.2%
BUILDING & FLOOR MAINTENANCE	30,818	29,262	31,000	34,926	37,000		6,000	19.4%
ALARM MAINTENANCE	650	475	1,000	1,000	1,000		-	0.0%
VEHICLE MAINT. PARTS	88,283	79,231	85,000	27,028	66,000		(19,000)	-22.4%
VEHICLE MAINT. LABOR	65,530	59,712	75,000	32,790	75,000		-	0.0%
NON-PWD REPAIRS	5,694	6,031	6,000	1,324	6,000		-	0.0%
DEPART EQUIPMENT MAINTENANCE	26,028	37,770	46,500	52,674	61,500		15,000	32.3%
RADIO MAINT FIRE	5,607	8,740	9,000	5,533	15,000		6,000	66.7%
FIREFIGHTER ACCIDENT INSURANCE	5,148	5,150	5,500	10,304	5,800		300	5.5%
COMMUNICATIONS (Phones, Cell, Mobile)	17,770	19,953	19,300	16,903	22,800		3,500	18.1%
POSTAGE	440	677	2,000	234	2,000		-	0.0%
TRAVEL	3,961	4,107	4,000	4,799	6,000		2,000	50.0%
OFFICE and PAINT SUPPLIES	4,113	6,039	5,750	4,188	5,750		-	0.0%
TRAINING SUPPLIES	3,575	3,196	4,000	7,429	4,000		-	0.0%
UTILITY - (Gas/Propane/Electricity/Heating Oil)	60,658	58,468	69,700	46,468	68,100		(1,600)	-2.3%
VEHICLE FUEL GAS	64,673	54,657	52,500	37,265	50,000		(2,500)	-4.8%
FIRE HOSE AND GEAR	18,711	25,134	20,000	22,665	20,000		-	0.0%
MISCELLANEOUS EXPENSE	3,146	3,085	3,000	1,371	3,000		-	0.0%
TOTAL FIRE ADMINISTRATION	882,011	913,689	**992,588**	**838,626**	**1,054,832**		62,244	6.3%
FIRE SUPPRESSION								
DEPUTY CHIEF FULL TIME PAY	99,341	105,643	111,759	111,759	122,866		11,107	9.9%
FULL TIME EMTs	467,595	477,675	511,933	511,933	720,986		209,053	40.8%
FULL TIME DUTY OFFICERS	265,484	500,692	558,101	558,101	431,954		(126,147)	-22.6%
FULL TIME OFFICER'S TRAINING PAY	21,854	18,949	20,810	14,597	48,344		27,534	132.3%
STIPENDS	120,606	30,794	39,156	39,100	35,958		(3,198)	-8.2%
PHONE STIPEND	1,870	2,040	2,100	2,100	2,100		-	0.0%
DAYTIME PAY	1,423,113	967,845	653,144	651,144	674,697		21,553	3.3%
CALL COMPANY PAY	167,422	160,987	148,389	143,771	154,950		6,561	4.4%
FD INCENTIVE PAY	5,705	5,685	5,900	5,535	5,572		(328)	-5.6%
FICA	168,444	154,053	160,197	153,523	147,547		(12,650)	-7.9%
MEDICARE	39,426	36,028	37,470	35,905	34,512		(2,958)	-7.9%
DENTAL INSURANCE	3,558	3,146	2,981	2,758	3,124		143	4.8%
LONG TERM DISABILITY INSURANCE	4,754	5,127	6,111	5,087	6,659		548	9.0%
MAINE FAMILY LEAVE TAX	-	6,846	11,069	13,065	13,123		2,054	18.6%
HEALTH INSURANCE	221,384	236,962	250,682	229,667	322,275		71,593	28.6%
HRA INSURANCE CO-PAY	12,000	12,480	12,979	10,437	13,407		428	3.3%
PENSION	232,565	223,504	220,466	218,001	231,426		10,960	5.0%
RETIREE HEALTH SAVINGS/HOLIDAY PAY	1,720	2,437	1,622	2,083	2,066		444	27.4%
FT DUTY OFFICER'S OVERTIME PAY	242,825	374,025	218,400	417,485	258,250		39,850	18.2%

Department Appropriations Line Item

Fire

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
TRAINING PAY	35,354	18,471	43,550	23,498	44,987		1,437	3.3%
F.T. CLOTHING ALLOWANCE	6,975	8,731	11,060	22,326	9,130		(1,930)	-17.5%
DAY FF CLOTHING ALLOWANCE	9,103	7,917	12,630	5,425	12,500		(130)	-1.0%
MENTAL HEALTH EVALS	-	-	-	-	2,600		2,600	100.0%
TOTAL FIRE SUPPRESSION	3,551,098	3,360,037	**3,040,509**	**3,177,300**	**3,299,033**		258,524	8.5%
FIRE PREVENTION								
MANAGER FULL TIME	99,341	106,046	111,759	111,759	118,332		6,573	5.9%
FIRE PREVENTION TRAINING	1,522	980	2,100	340	2,169		69	3.3%
STIPENDS	-	-	-	-	3,120		3,120	100.0%
CELL PHONE STIPEND	600	1,543	1,200	1,800	1,200		-	0.0%
PART TIME INSPECTOR'S PAY	36,713	38,267	42,146	43,758	43,537		1,391	3.3%
FICA	8,287	8,831	9,343	9,328	17,030		7,687	82.3%
MEDICARE	1,938	2,065	2,185	2,181	3,984		1,799	82.3%
DENTAL INSURANCE	269	266	271	256	568		297	109.6%
LONG TERM DISABILITY INSURANCE	493	500	559	500	1,193		634	113.4%
MAINE FAMILY LEAVE TAX	-	395	804	785	1,470		666	82.8%
HEALTH INSURANCE	22,539	24,677	20,000	25,309	48,734		28,734	143.7%
HRA INSURANCE CO-PAY	1,000	-		-			-	100.0%
PENSION	17,117	18,125	23,214	18,985	35,281		12,067	52.0%
INSPECTOR'S CLOTHING ALLOWANCE	569	640	630	326	630		-	0.0%
MENTAL HEALTH EVALS	-	-	-	-	200		200	100.0%
TRAVEL - VEHICLE EXPENSE / MILEAGE	500	436	1,500	96	1,500		-	0.0%
MISCELLANEOUS SUPPLY & MATERIALS	4,258	3,626	5,000	8,262	5,000		-	0.0%
TOTAL FIRE PREVENTION	195,146	206,397	**220,711**	**223,685**	**283,948**		63,237	28.7%
EMERGENCY MEDICAL SERVICES								
EMS DIRECTOR FULL TIME PAY	103,435	102,318	111,759	111,759	116,896		5,137	4.6%
PARAMEDIC FULL TIME PAY	1,416,538	1,738,323	1,929,470	1,929,470	2,527,211		597,741	31.0%
PROPOSED POSITIONS	-	-	622,938	-			(622,938)	-100.0%
FULL TIME PARAMEDIC TRAINING PAY	48,562	82,662	41,748	105,553	92,970		51,222	122.7%
STIPENDS	104,501	42,332	66,374	61,309	102,102		35,728	
PHONE STIPEND	3,570	4,420	6,120	8,160	8,160		2,040	33.3%
MEDICAL DIRECTOR PT PAY	7,558	7,623	7,928	7,928	8,190		262	3.3%
INCENTIVE PAY	11,158	16,631	12,343	11,596	13,216		873	7.1%
FICA	106,643	146,158	138,782	151,815	181,586		42,804	30.8%
MEDICARE	24,906	34,182	32,469	35,508	42,475		10,006	30.8%
DENTAL INSURANCE	4,999	5,589	5,962	5,898	7,384		1,422	23.9%
LONG TERM DISABILITY INSURANCE	6,969	7,474	10,376	7,161	13,454		3,078	29.7%
MAINE FAMILY LEAVE TAX	-	6,769	11,939	13,600	15,721		3,782	31.7%
HEALTH INSURANCE	232,818	292,389	335,501	288,025	360,970		25,469	7.6%
HRA INSURANCE CO-PAY	24,000	28,000	29,120	31,371	36,000		6,880	23.6%
PENSION	244,904	324,014	320,412	343,346	419,651		99,239	31.0%
RETIREE HEALTH SAVINGS/HOLIDAY PAY	1,150	4,321	520	537	2,066		1,546	297.3%
PARAMEDIC OVER TIME PAY	163,273	541,030	218,916	556,168	337,791		118,875	54.3%
SPECIAL DUTY FIRE/RESCUE OVERTIME	-	-	2,137	-	2,208		71	3.3%
EMPLOYEE TRAINING	3,580	4,444	9,000	6,490	12,000		3,000	33.3%
F.T. CLOTHING ALLOWANCE	15,923	24,424	31,310	47,742	31,630		320	1.0%
TUITION REIMBURSEMENT	8,905	6,887	12,000	50,600	60,000		48,000	400.0%
SO. MAINE EMS COORDINATOR FEE	1,055	248		-			-	100.0%
MENTAL HEALTH EVALS	-	-	-	-	7,400		7,400	100.0%
RECRUITMENT & TESTING RESCUE	2,313	2,294	4,000	2,537	4,000		-	0.0%
COMSTAR RESCUE BILLING CONTRACT	43,119	46,630	40,500	35,793	48,000		7,500	18.5%
PROFESSIONAL DUES	-	1,000	1,000	1,000	1,000		-	0.0%
LICENSING FEES	-	335	350	680	450		100	28.6%
VEHICLE MAINTENANCE PARTS	28,381	9,370	15,000	2,645	13,800		(1,200)	-8.0%
VEHICLE MAINTENANCE LABOR	10,353	13,305	11,000	4,779	10,000		(1,000)	-9.1%
NON-PWD REPAIRS	-	333	3,000	3,000	3,000		-	0.0%
DEPT EQUIPMENT MAINTENANCE	3,994	11,407	10,000	118	12,000		2,000	20.0%
OXYGEN SUPPLY CONTRACT	2,003	3,850	5,000	6,411	6,000		1,000	20.0%
ALS EQUIPMENT MAINTENANCE	6,304	13,390	17,000	31,090	18,000		1,000	5.9%

Department Appropriations Line Item

Fire

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
INFECTIOUS DISEASE CONTROL	51,086	67,597	65,000	52,912	65,000		-	0.0%
DRUGS/MEDICAL SUPPLIES	1,283	1,425	3,000	1,320	3,000		-	0.0%
VEHICLE FUEL GAS	29,103	30,045	29,800	20,045	30,000		200	0.7%
NEW PATIENT EQUIPMENT	8,890	8,215	10,000	3,177	10,000		-	0.0%
NEW TRAINING EQUIPMENT	-	-	500	500	500		-	0.0%
NEW CPR EQUIPMENT	-	3,248	1,000	1,749	1,000		-	0.0%
MISCELLANEOUS EXPENSES	723	978	1,000	297	1,000		-	0.0%
TOTAL EMERGENCY MEDICAL SERVICES	2,721,999	3,633,660	**4,174,274**	**3,942,089**	**4,625,830**		451,556	10.8%
EMERGENCY MANAGEMENT								
PART TIME PAY	26,522	25,488	34,465	26,519	35,602		1,137	3.3%
FICA	1,607	1,542	2,137	1,588	2,207		70	3.3%
MEDICARE	376	361	500	371	516		16	3.2%
MAINE FAMILY LEAVE TAX	-	64	172	129	178			
EQUIPMENT MAINTENANCE	-	-	1,000	1,000	1,000		-	0.0%
FOOD	2,440	2,197	2,000	1,829	2,500		500	25.0%
MISCELLANEOUS SUPPLY	272	486	500	500	500		-	0.0%
SPECIAL PROGRAM SUPPLIES	-	1,069	1,000	1,000	1,000		-	0.0%
BOOKS	-	-	350	350	350		-	0.0%
NEW EQUIPMENT	-	936	1,000	1,000	1,000		-	0.0%
MISCELLANEOUS EXPENSE	55	7,014	1,000	-	1,000		-	0.0%
TOTAL EMERGENCY MANAGEMENT	31,272	39,157	**44,124**	**34,286**	**45,853**		1,729	3.9%
TOTAL FIRE DEPARTMENT ALL DIVISIONS	7,381,526	8,152,940	**8,472,206**	**8,215,986**	**9,309,496**		837,290	9.9%

Department Appropriations Line Item

Human Resources

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
HUMAN RESOURCES								
ADMIN. FULL TIME PAY	87,844	93,590	102,455	102,455	111,233		8,778	8.6%
STAFF FULL TIME PAY	155,643	166,614	176,285	176,285	187,055		10,770	6.1%
CELL PHONE STIPEND	1,200	1,175	1,200	1,750	1,800		600	50.0%
FICA	15,309	16,144	16,534	16,309	20,220		3,686	22.3%
MEDICARE	3,580	3,776	3,868	3,814	4,730		862	22.3%
DENTAL INSURANCE	470	465	474	444	497		23	4.9%
LONG TERM DISABILITY INSURANCE	1,145	1,194	1,375	1,202	1,471		96	7.0%
MAINE FAMILY LEAVE TAX	-	702	1,597	1,366	1,703		106	6.6%
HEALTH INSURANCE	43,006	44,851	49,213	41,982	51,698		2,485	5.0%
PENSION	33,575	33,907	32,578	34,811	39,320		6,742	20.7%
OVERTIME PAY	11,738	5,783	5,000	1,219	5,000		-	0.0%
EMPLOYEE TRAINING	5,474	4,213	5,000	7,031	5,000		-	0.0%
RECRUITMENT	4,870	3,619	9,000	4,921	9,000		-	0.0%
PROFESSIONAL DUES	384	404	600	280	600		-	0.0%
TELEPHONES	534	581	400	414	400		-	0.0%
POSTAGE	282	364	400	63	400		-	0.0%
TRAVEL	718	188	600	1,084	600		-	0.0%
OFFICE SUPPLIES	1,878	699	750	1,244	750		-	0.0%
TRAINING SUPPLIES	691	-	250	250	250		-	0.0%
NEW EQUIPMENT	2,964	-	500	500	500		-	0.0%
TOTAL HUMAN RESOURCES	371,305	378,269	**408,079**	**397,424**	**442,227**		34,148	8.4%
PUBLIC HEALTH & WELFARE								
FULL TIME STAFF	55,910	60,691	63,898	63,898	66,852		2,954	4.6%
STIPEND HEALTH OFFICER	1,000	1,000	1,000	1,000	1,000		-	0.0%
FICA	3,144	3,522	3,708	3,720	4,143		435	11.7%
MEDICARE	736	824	867	870	969		102	11.8%
DENTAL	258	277	271	254	284		13	4.8%
LONG TERM DISABILITY	95	299	320	302	335		15	4.7%
MAINE FAMILY LEAVE TAX	-	161	327	321	342		15	4.6%
HEALTH INSURANCE	17,582	20,445	20,000	17,922	12,184		(7,816)	-39.1%
PENSION	6,818	7,234	7,796	7,685	8,157		361	4.6%
EMPLOYEE TRAINING	598	607	325	430	500		175	53.8%
CONTRACTUAL SERVICES	2,719	2,474	2,500	999	2,500		-	0.0%
TRAVEL EXPENSE	-	-	250	250	250		-	0.0%
OFFICE SUPPPLIES & MATERIALS	-	196	300	1,363	300		-	0.0%
GENERAL ASSIST BABY SUPPLIES	52	317	250	177	250		-	0.0%
GENERAL ASSIST BURIALS	2,142	5,062	5,000	4,470	5,000		-	0.0%
GENERAL ASSIST ELECTRIC	4,187	633	3,500	2,951	3,500		-	0.0%
GEN ASSIST EMERGENCY HOUSING	59,483	49,127	50,000	41,557	50,000		-	0.0%
GENERAL ASSIST HEATING	199	340	1,500	1,500	1,500		-	0.0%
GENERAL ASSIST HOUSING	254,785	158,681	125,000	110,694	125,000		-	0.0%
GENERAL ASSIST HOUSEHOLD	5,265	4,701	5,200	2,378	5,200		-	0.0%
GENERAL ASSIST PRESCRIPTIONS	999	1,900	1,300	1,544	1,300		-	0.0%
GENERAL ASSIST PROPANE	284	-	1,000	1,000	1,000		-	0.0%
GENERAL ASSIST MISC	290	257	2,500	2,500	2,500		-	
GENERAL ASSIST FOOD	21,045	13,844	30,000	11,206	30,000		-	0.0%
GENERAL ASSIST PHONES	367	420	-	384			-	
NON GENERAL ASSIST DISCRETIONARY ACCOUNT		2,537	10,000	8,292	7,000		(3,000)	-30.0%
TOTAL PUBLIC HEALTH AND WELFARE	437,958	335,549	**336,812**	**287,667**	**330,066**		(6,746)	-2.0%
TOTAL HUMAN RESOURCES & PUBLIC HEALTH	809,263	713,818	**744,891**	**685,091**	**772,293**		27,402	3.7%

Department Appropriations Line Item

Planning & Code Enforcement

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
PLANNING DEPARTMENT								
PLANNING ADMINISTRATION								
ADMIN FULL TIME PAY	109,272	122,871	132,840	132,974	132,372		(468)	-0.4%
FULL TIME PAY	71,534	52,894	74,173	74,173	77,605		3,432	4.6%
STAFF FULL TIME PAY	251,414	269,727	283,984	283,984	297,066		13,082	4.6%
CLERICAL FULL TIME PAY	120,515	128,362	135,138	135,138	142,335		7,197	5.3%
PROPOSED POSITIONS	-	-		-	93,939		93,939	100.0%
CELL PHONE STIPEND	2,963	2,488	3,000	3,000	4,200		1,200	40.0%
PART TIME PAY	14,363	24,360	32,600	33,000	32,600		-	0.0%
FICA	35,035	36,538	39,878	38,323	39,580		(298)	-0.7%
MEDICARE	8,193	8,545	9,329	8,962	9,259		(70)	-0.8%
DENTAL INSURANCE	1,880	1,795	1,897	1,776	1,988		91	4.8%
LONG TERM DISABILITY INSURANCE	2,732	2,524	3,133	2,540	3,283		150	4.8%
MAINE FAMILY LEAVE TAX	-	1,662	3,385	3,227	3,401		16	0.5%
HEALTH INSURANCE	106,117	112,911	118,331	114,201	140,635		22,304	18.8%
PENSION	68,321	66,941	75,051	70,775	78,591		3,540	4.7%
OVERTIME PAY	3,485	3,952	5,000	-	5,000		-	0.0%
EMPLOYEE TRAINING	5,435	2,664	6,500	2,456	6,500		-	0.0%
UNIFORMS	-	204	350	850	400		50	14.3%
LEGAL / ORDINANCE ENFORCEMENT	11,254	28,133	32,000	17,257	32,000		-	0.0%
PROFESSIONAL DUES	1,666	1,065	2,000	3,264	2,500		500	25.0%
VEHICLE MAINTENANCE PARTS	2,318	8,569	3,000	130	1,000		(2,000)	-66.7%
TELEPHONES	2,019	3,264	4,000	3,205	4,000		-	0.0%
POSTAGE	1,225	1,307	2,000	1,087	2,000		-	0.0%
TRAVEL	3,806	2,122	2,000	711	2,000		-	0.0%
OFFICE SUPPLIES	3,793	4,395	4,500	3,454	4,000		(500)	-11.1%
VEHICLE FUEL GAS	1,579	2,237	2,000	2,430	2,050		50	2.5%
BOOKS	180	790	750	196	500		(250)	-33.3%
NEW EQUIPMENT	5,574	4,212	5,000	2,528	5,000		-	0.0%
OFFSITE STORAGE	1,584	1,925	1,925	-	2,000		75	3.9%
PEER REVIEW REIMBURSEMENT	(6,266)	4,840	30,000	6,596	30,000		-	0.0%
TOTAL PLANNING OFFICE	829,991	901,297	**1,013,764**	**946,237**	**1,155,804**		142,040	14.0%
BOARDS AND COMMITTEES								
ZONING BOARD OF APPEALS								
ZBA FICA	25	52	37	99	37		-	0.0%
MEDICARE	6	12	9	23	9		-	0.0%
MAINE FAMILY LEAVE TAX	-	3	3	8	3			
PENSION	41	84	85	163	85		-	0.0%
ZBA OVERTIME PAY	396	849	600	1,601	600		-	0.0%
REGISTRY OF DEEDS	-	26	150	-	50		(100)	-66.7%
ADVERTISEMENTS	1,601	1,535	2,000	1,369	2,000		-	0.0%
ZBA MISCELLANEOUS EXPENSES	-	-	125	-	125		-	0.0%
PLANNING BOARD								
FICA	103	141	62	153	62		-	0.0%
MEDICARE	24	33	15	36	15		-	0.0%
MAINE FAMILY LEAVE TAX	-	7	5	12	5		-	0.0%
PENSION	188	226	142	252	142		-	0.0%
OVERTIME PAY	1,670	2,281	1,000	2,467	1,000		-	0.0%
ADVERTISEMENT	5,732	5,369	6,000	7,079	6,000		-	0.0%
PRINTING & BINDING	-	-	100	-	100		-	0.0%
PLANNING/ZONING INITIATIVES	28,321	18,856	43,000	42,222	40,000		(3,000)	-7.0%
OFFICE SUPPLIES	89	460	200	78	200		-	0.0%
PLANNING BOARD MISC EXPENSES	-	151	400	-	400		-	0.0%
TOTAL BOARDS AND COMMITTEES	65,244	49,904	**53,933**	**55,562**	**50,833**		(3,100)	-5.7%
TOTAL PLANNING DEPARTMENT ALL DIVISIONS	895,235	951,201	**1,067,697**	**1,001,799**	**1,206,637**		138,940	13.0%

Department Appropriations Line Item

Police

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
POLICE SERVICES								
ADMINISTRATION								
ADMIN FULL TIME PAY	115,648	123,913	132,931	132,931	139,132		6,201	4.7%
CAPTAINS PAY	320,560	349,444	367,170	367,170	385,779		18,609	5.1%
SOCIAL SERVICE NAVIGATOR	69,514	73,936	77,938	77,938	145,892		67,954	87.2%
CLERICAL PAY	145,801	140,430	147,535	147,535	156,209		8,674	5.9%
STIPENDS	-	-	-	-	24,440		24,440	100.0%
CELL PHONE STIPENDS	3,063	6,041	3,250	7,500	4,200		950	29.2%
FICA	40,570	42,881	45,061	44,716	52,384		7,323	16.3%
MEDICARE	9,488	10,026	10,541	10,458	12,253		1,712	16.2%
DENTAL INSURANCE	1,644	1,610	1,626	1,526	2,272		646	39.7%
LONG TERM DISABILITY INSURANCE	3,076	3,085	3,630	3,046	4,201		571	15.7%
MAINE FAMILY LEAVE TAX	-	1,895	3,786	3,704	4,420		634	16.7%
HEALTH INSURANCE	91,302	99,029	105,843	97,380	153,866		48,023	45.4%
PENSION	68,352	73,220	80,458	68,925	82,124		1,666	2.1%
ADMIN HOLIDAY CASHOUT	13,700	16,727	15,000	19,640	15,000		-	0.0%
ADMIN CLERICAL OT PAY	-	-	927	927	1,000		73	7.9%
EMPLOYEE RCOGNITION EXPENSES	-	5,152	5,000	2,097	5,000		-	0.0%
ADMIN SCHOOL/CONFERENCES	916	3,981	6,000	2,506	8,000		2,000	33.3%
F.T. TRAINING COSTS IN-SERVICE	40,255	35,033	33,852	24,443	69,000		35,148	103.8%
F.T. CLOTHING ALLOWANCE	3,791	3,403	4,500	3,577	4,500		-	0.0%
TUITION REIMBURSEMENT	-	8,565	6,000	9,120	6,000		-	0.0%
INFECTIOUS DISEASE CONTROL	-	-	675	675	675		-	0.0%
RECRUITMENT & TESTING	8,467	2,898	6,000	4,286	4,000		(2,000)	-33.3%
MENTAL HEALTH EVALS	-	-	-	-	14,000		14,000	100.0%
PROFESSIONAL DUES	2,860	5,763	5,400	9,532	3,400		(2,000)	-37.0%
VEHICLE MAINTENANCE PARTS	44,860	43,191	46,200	26,407	80,000		33,800	73.2%
VEHICLE MAINTENANCE LABOR	52,787	57,017	60,000	64,508	72,500		12,500	20.8%
POSTAGE METER	661	864	835	415	835		-	0.0%
HVAC EQUIP MAINTENANCE POLICE	264	278		437			-	100.0%
COPIERS EQUIPMENT MAINTENANCE	2,453	2,265	2,500	1,682	2,600		100	4.0%
POSTAGE	584	1,086	1,500	1,500	1,500		-	0.0%
TRAVEL	7,161	12,442	8,000	19,988	10,000		2,000	25.0%
OFFICE SUPPLIES	6,968	5,995	6,000	3,347	6,000		-	0.0%
MISC SUPPLY - PD COMPUTER	2,366	1,741	3,000	1,992	3,000		-	0.0%
VEHICLE FUEL	74,418	75,049	71,235	69,456	71,235		-	0.0%
NEW VEHICLES	111,831	236,029	346,000	346,000	305,000		(41,000)	-11.8%
MISCELLANEOUS EXPENDITURES	1,586	665		8,620			-	0.0%
TOTAL POLICE ADMINISTRATION	1,245,121	1,443,654	**1,608,393**	**1,583,984**	**1,850,417**		242,024	15.0%
PATROL								
PART TIME PAY - PINE POINT BEACH	8,623	7,212	12,958	12,566	13,477		519	4.0%
FICA	528	437	803	799	836		33	4.1%
MEDICARE	123	102	188	187	195		7	3.7%
MAINE FAMILY LEAVE TAX	-	17	65	65	67			
PART TIME PAY - HIGGINS BEACH	50,274	45,378	47,025	66,119	53,608		6,583	14.0%
FICA	3,086	2,769	2,916	4,189	3,324		408	14.0%
MEDICARE	722	648	682	980	777		95	13.9%
MAINE FAMILY LEAVE TAX	-	81	235	338	268		33	14.0%
CREDIT CARD SERVICES	71	71	1,000	-	1,000		-	0.0%
CALE SUPPLIES	284	357	600	293	600		-	0.0%
FICA	6,003	5,003	6,200	7,763	6,696		496	8.0%
MEDICARE	1,441	1,170	1,450	1,815	1,566		116	8.0%
MAINE FAMILY LEAVE TAX	-	216	500	641	540		40	8.0%
PENSION	10,953	9,601	14,800	15,439	14,256		(544)	-3.7%
FULL TIME TRAINING OVERTIME	101,854	82,542	100,000	128,280	108,000		8,000	8.0%
PATROL PAY	2,513,859	2,866,016	3,135,113	3,135,113	3,610,313		475,200	15.2%
PD SRO FULL TIME PAY	162,535	182,053	191,215	191,215	199,722		8,507	4.4%
PD PROPOSED POSITIONS	-	-	237,056	237,056			#VALUE!	0.0%
STIPENDS	15,350	74,347	152,660	152,660	175,240		22,580	14.8%
CELL PHONE STIPENDS	8,025	8,298	9,500	9,500	8,400		(1,100)	-11.6%
INCENTIVE PAY	40,795	38,083	42,280	42,168	41,252		(1,028)	-2.4%
FICA	181,345	205,211	227,839	224,318	263,637		35,798	15.7%
MEDICARE	42,615	47,997	53,302	52,462	61,674		8,372	15.7%

Department Appropriations Line Item

Police

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
DENTAL INSURANCE	7,417	8,551	8,130	8,004	10,224		2,094	25.8%
LONG TERM DISABILITY INSURANCE	12,721	12,689	16,045	13,140	20,679		4,634	28.9%
MAINE FAMILY LEAVE TAX	-	9,238	19,301	19,121	22,898		3,597	18.6%
HEALTH INSURANCE	486,542	547,387	575,395	583,516	790,699		215,304	37.4%
PENSION	429,368	454,893	502,221	495,524	618,966		116,745	23.2%
HOLIDAY CASHOUT	73,067	73,571	73,150	131,063	73,150		-	0.0%
OVERTIME PAY	192,873	181,266	203,775	207,235	215,000		11,225	5.5%
COURT OVERTIME PAY	19,304	24,262	25,080	27,158	25,080		-	0.0%
HIDTA OVERTIME PAY	18,147	23,997	15,000	27,338	15,000		-	0.0%
F.T. CLOTHING ALLOWANCE	35,643	35,374	37,000	29,733	41,000		4,000	10.8%
NEW EQUIPMENT	13,417	18,284	15,500	9,913	15,500		-	0.0%
NEW EQUIPMENT- FIREARMS	26,835	32,421	30,000	4,580	31,000		1,000	3.3%
EQUIPMENT - VEST REPLACEMENT	5,617	3,372	9,850	4,574	5,400		(4,450)	-45.2%
PD TASERS	4,966	8,019	-	-			-	100.0%
AXON TRANSLATION	-	-	-	-	19,530		19,530	100.0%
EQUIPMENT REPLACEMENT	6,252	4,943	7,000	8,710	7,500		500	7.1%
TOTAL POLICE	4,482,290	5,015,463	**5,775,834**	**5,853,575**	**6,477,074**		701,240	12.1%
POLICE SERVICES								
DARE PROGRAM	10,834	6,348	6,350	1,755	6,350		-	0.0%
RADAR - NEW EQUIPMENT	1,814	2,404	2,500	2,500	2,500		-	0.0%
COMMUNITY IN HOUSE PROGRAM	3,323	4,683	4,750	4,750	4,750		-	0.0%
SCHOOL RESOURCE OFFICER PROGRAM	4,425	4,723	6,000	4,490	6,000		-	0.0%
TACTICAL TEAM	4,907	5,126	6,100	4,847	6,100		-	0.0%
STAFF FULL TIME REGULAR PAY	21,386	69,680	73,279	69,755	77,605		4,326	5.9%
FICA TAX	1,577	4,101	4,268	4,067	4,679		411	9.6%
MEDICARE TAX	369	959	998	951	1,095		97	9.7%
LONG TERM DISABILITY INSURANCE	-	289	367	346	388		21	5.7%
MAINE FAMILY LEAVE TAX	-	189	382	363	404		22	5.8%
HEALTH INSURANCE	4,354	15,812	16,693	15,298	18,799		2,106	12.6%
PENSION	2,272	6,967	7,329	7,050	7,762		433	5.9%
REGIONAL LAB CONTRACTED SERVICE	10,153	9,797	10,153	10,153	10,153		-	0.0%
LAB ARREST SUPPLIES	330	-	650	650	650		-	0.0%
LAB EVIDENCE PROCESS	8,130	16,532	15,500	14,119	15,500		-	0.0%
LAB DRUG TEST SUPPLY	1,764	2,544	2,000	828	2,000		-	0.0%
CID VIDEO FORENSICS	5,521	4,858	7,250	1,973	7,250		-	0.0%
POLYGRAPH	348	2,604	3,000	5,803	3,000		-	0.0%
TOTAL POLICE SERVICES	83,392	157,865	**167,569**	**149,698**	**174,985**		7,416	4.4%
							-	
POLICE SPECIAL ASSIGNMENTS								
PART TIME PAY	-	1,102	1,121	2,540	2,150		1,029	91.8%
FICA	11,455	18,251	8,168	26,799	24,003		15,835	193.9%
MEDICARE	2,694	4,268	1,910	6,267	5,614		3,704	193.9%
MAINE FAMILY LEAVE TAX	-	1,034	659	2,219	1,936		1,277	
PENSION	19,325	32,563	19,333	46,417	50,820		31,487	162.9%
FULL TIME SPECIAL POLICE OT PAY	192,584	299,461	130,625	441,167	385,000		254,375	194.7%
TOTAL POLICE SPECIAL ASSIGNMENTS	226,058	356,679	**161,816**	**525,409**	**469,523**		307,707	190.2%
ANIMAL CONTROL								
ANIMAL CONTROL OFFICER PAY	47,861	51,624	56,377	56,377	59,010		2,633	4.7%
FICA	2,791	2,868	3,033	3,072	3,333		300	9.9%
MEDICARE	653	671	710	719	780		70	9.9%
DENTAL INSURANCE	268	288	271	254	284			
LONG TERM DISABILITY	140	251	269	254	295		26	9.7%
MAINE FAMILY LEAVE TAX	-	137	270	270	296		26	9.6%
HEALTH INSURANCE	18,315	21,162	20,000	19,830	24,367		4,367	21.8%
PENSION	5,005	5,072	5,762	5,512	6,039		277	4.8%
ACO OVERTIME PAY	129	400	100	203	200		100	100.0%
CLOTHING ALLOWANCE	852	38	400	454	400		-	0.0%
ANIMAL REFUGE LEAGUE CONTRACT	31,653	32,538	32,590	32,538	33,515		925	2.8%
ACO PROGRAM COSTS	439	472	1,750	812	1,750		-	0.0%
TOTAL ANIMAL CONTROL	108,106	115,521	**121,532**	**120,295**	**130,269**		8,737	7.2%

Department Appropriations Line Item

Police

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
MOTORCYCLE PATROL								
MOTORCYCLE IN HOUSE	4,203	1,512	5,500	1,141	5,500		(5,500)	100.0%
K9 EQUIPMENT IN HOUSE	5,958	7,633	6,000	10,340	6,000		(500)	-8.3%
TOTAL PATROL	10,161	9,145	**11,500**	**11,481**	**11,500**		-	0.0%
RESERVE OFFICERS								
PART TIME PAY	7,723	8,500	4,180	3,671	4,347		167	4.0%
PROUTS NECK RESERVE OFFICER PAY	34,352	37,189	41,487	41,184	43,146		1,659	4.0%
PROUTS NECK SUPERVISOR PAY	34,221	37,118	37,450	45,642	39,374		1,924	5.1%
FICA	4,726	5,131	5,153	5,543	5,386		233	4.5%
MEDICARE	1,105	1,200	1,205	1,297	1,260		55	4.6%
MAINE FAMILY LEAVE TAX	-	178	416	448	434		18	4.3%
EMPLOYEE TRAINING	50	1,550	2,500	2,500	2,700		200	8.0%
PROUTS NECK PROGRAM EXPENSES	4,851	888	800	630	800		-	0.0%
NEW EQUIPMENT	4,133	5,284	6,000	1,781	6,000		-	0.0%
GRANT PROJ - SEATBELT	3,000	-						
TOTAL RESERVE OFFICERS	94,647	97,301	**99,191**	**103,077**	**103,447**		4,256	4.3%
TOTAL POLICE SERVICES	5,004,654	5,751,974	**6,337,442**	**6,763,535**	**7,366,798**		1,029,356	16.2%
COMMUNICATIONS								
DISPATCH MANAGER'S FULL TIME PAY	90,230	96,933	104,930	104,930	109,866		4,936	4.7%
DISPATCHER'S FULL TIME PAY	715,358	790,641	1,026,964	1,026,964	1,123,306		96,342	9.4%
DATA COMMUNIC. SPECIALIST	78,962	87,713	93,912	94,987	104,583		10,671	11.4%
PROPOSED POSITIONS	-	-	50,148	50,148	-		(50,148)	-100.0%
STIPENDS	8,169	19,767	26,512	26,512	37,232		10,720	40.4%
CELL PHONE STIPENDS	600	603	650	1,120	1,300		650	100.0%
PART TIME PAY	44,170	129,896	4,380	22,760	4,525		145	3.3%
INCENTIVE PAY	4,114	9,813	6,594	6,785	7,114		520	7.9%
FICA	72,408	83,964	82,870	77,471	89,452		6,582	7.9%
MEDICARE	16,937	19,633	19,387	18,119	20,925		1,538	7.9%
DENTAL INSURANCE	2,357	2,662	3,523	2,827	3,976		453	12.9%
LONG TERM DISABILITY INSURANCE	3,945	3,395	6,202	3,722	7,075		873	14.1%
MAINE FAMILY LEAVE TAX	-	3,785	7,026	6,547	7,676		650	9.3%
HEALTH INSURANCE	149,708	174,947	227,776	181,316	291,610		63,834	28.0%
PENSION	139,497	145,202	169,233	150,958	185,112		15,879	9.4%
HOLIDAY CASHOUT	26,493	25,832	25,349	51,778	26,186		837	3.3%
OVERTIME PAY	248,630	246,893	84,735	166,070	87,531		2,796	3.3%
TRAINING OT PAY	1,550	2,110	5,471	-	5,652		181	3.3%
EMPLOYEE TRAINING COSTS	4,095	4,573	15,000	14,454	17,000		2,000	13.3%
CLOTHING ALLOWANCE	4,565	4,146	7,200	3,673	8,100		900	12.5%
TUITION REIMBURSEMENT	-	-	960	241	960		-	0.0%
RECRUITMENT	4,699	8,096	6,675	10,648	6,675		-	0.0%
SOFTWARE MAINT	15,928	22,264	22,716	49,544	39,130		16,414	72.3%
ALARM SERVICE MONITORING	21,931	5,894	5,900	11,998	6,000		100	1.7%
Radio Maint-PD-Dispatch-MRO-DPW	6,860	12,350	19,270	17,347	19,270		-	0.0%
10 TWO ROD RD CELL TOWER LEASE	2,040	2,040	2,040	2,040	2,040		-	0.0%
CELL PHONES - PD - DISPATCH	2,668	1,558	1,600	1,627	1,100		(500)	-31.3%
INTERNET CRIME	1,513	-	1,800	-	1,500		(300)	-16.7%
MOBILE DATA	10,076	12,876	14,300	12,426	15,200		900	6.3%
LOCAL - PD - FIRE - DISPATCH	19,231	26,302	22,440	33,837	35,000		12,560	56.0%
PAGERS -POLICE	695	1,737	1,500	3,000	1,500		-	0.0%
TEL DMV	917	917	1,000	917	1,000		-	0.0%
OFFICE & MISC SUPPLY (disp computer)	3,624	1,924	3,050	1,666	3,050		-	0.0%
TOTAL COMMUNICATIONS	1,701,970	1,948,466	**2,071,113**	**2,156,432**	**2,270,646**		199,533	9.6%
MARINE RESOURCES								
MRO FULL TIME PAY	4,837	88,553	97,324	97,324	102,295		4,971	5.1%
STIPENDS	-	2,947	5,720	5,720	7,280			
PART TIME PAY	679	386	4,550	4,550	4,550		-	0.0%
INCENTIVE PAY	-	1,115	2,382	2,272	2,382			

Department Appropriations Line Item

Police

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
FICA	482	5,819	6,701	6,830	7,364		663	9.9%
MEDICARE	113	1,361	1,567	1,597	1,723		156	10.0%
DENTAL INSURANCE	16	274	271	255	284		13	4.8%
LONG TERM DISABILITY	-	122	496	489	545		49	9.9%
MAINE FAMILY LEAVE TAX	-	249	553	584	626		73	13.2%
HEALTH INSURANCE	576	10,175	10,819	14,651	18,799		7,980	73.8%
PENSION	890	12,873	14,163	14,815	15,982		1,819	12.8%
HOLIDAY CASH OUT	2,367	-	2,472	6,487	2,472		-	0.0%
OVERTIME PAY	-	5,489	1,604	11,478	6,000		4,396	274.1%
EMPLOYEE TRAINING	637	885	1,400	1,960	1,400		-	0.0%
CLOTHING	1,269	1,001	1,000	206	1,000		-	0.0%
PP PIER - CRANE MAINTENANCE	2,845	3,225	4,000	1,898	7,000		3,000	75.0%
TOWING STORAGE	-	-		-	1,000		1,000	0.0%
PIER WATER	623	876	350	661	600		250	71.4%
VEHICLE PARTS	5,404	2,009	1,000	344	1,500		500	50.0%
VEHICLE LABOR	5,625	2,613	925	1,425	1,500		575	62.2%
EQUIPMENT MAINT	353	460	500	500	500		-	0.0%
PIER MAINTENANCE	2,000	2,538	2,000	7,151	2,000		-	0.0%
MRO CELLULAR	362	505	514	414	510		(4)	-0.8%
MRO TELEPHONES	335	587	590	489	590		-	0.0%
OFFICE SUPPLIES	338	298	300	388	300		-	0.0%
MISC SUPPLIES	999	3,000	2,000	2,000	2,000		-	0.0%
PIER ELECTRICITY-UTILITY	1,431	2,341	1,525	2,099	1,525		-	0.0%
MRO VEHICLE FUEL	3,610	3,514	3,802	3,151	3,802		-	0.0%
CLAM SEEDS	-	-	2,500	2,500	2,500		-	0.0%
NEW EQUIPMENT	1,594	2,271	1,250	1,655	1,300		50	4.0%
CO-OP PART TIME PAY	17,229	14,857	20,487	25,208	20,487		-	0.0%
CO-OP FICA	1,051	921	1,270	1,563	1,270		-	0.0%
CO-OP MEDICARE	247	215	297	365	297		-	0.0%
MAINE FAMILY LEAVE TAX	-	23	102	126	102		-	0.0%
CO-OP SEWER	321	299	700	222	450		(250)	-35.7%
CO-OP WATER	283	180	500	500	100		(400)	-80.0%
CO-OP MISC MAINTENANCE AND REPAIRS	-	-	500	32	500		-	0.0%
CO-OP MISC SUPPLIES/TRANSFERS	27	891	1,000	1,486	1,000		-	0.0%
UTILITIES ELECTRICITY	-	-	500	500	500		-	0.0%
TOTAL MARINE RESOURCES	59,843	178,979	**197,634**	**223,895**	**224,035**		26,401	13.4%
FIRE/POLICE								
STIPENDS (VEHICLES)	2,100	2,400	4,200	4,200	4,200		-	0.0%
SPECIALTY STIPENDS	625	625	625	625	625		-	0.0%
PART TIME PAY	18,512	13,062	25,080	24,491	28,000		2,920	11.6%
FICA	1,316	996	1,855	1,920	2,035		180	9.7%
MEDICARE	308	233	434	449	476		42	9.7%
MAINE FAMILY LEAVE TAX	-	41	150	155	164		14	9.3%
CLOTHING	549	-	850	214	1,000		150	17.6%
MISC. MAINT	-	-	85	85	85		-	0.0%
MISC. SUPPLY	100	185	100	100	100		-	0.0%
NEW EQUIPMENT	676	702	700	621	700		-	0.0%
SPECIAL DUTY PART TIME PAY	-	150	1,045	685	1,000		(45)	-4.3%
SPECIAL DUTY FICA	-	9	65	42	62		(3)	-4.6%
SPECIAL DUTY MEDICARE	-	2	15	10	15		-	0.0%
MAINE FAMILY LEAVE TAX	-	-	5	3	5		-	0.0%
TOTAL FIRE/POLICE	24,186	18,405	**35,209**	**33,600**	**38,467**		3,258	9.3%
TOTAL POLICE SERVICES ALL DIVISIONS	8,035,774	9,341,478	**10,249,791**	**10,761,446**	**11,750,363**		1,500,572	14.6%
TOTAL PUBLIC SAFETY	**15,417,300**	**17,494,418**	**18,721,997**	**18,977,432**	**21,059,859**		**2,337,862**	**12.5%**

Department Appropriations Line Item

Public Works

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
PUBLIC WORKS								
ADMINISTRATION								
ADMIN. FULL TIME PAY	115,648	123,261	129,751	129,751	135,679		5,928	4.6%
DEPUTY DIRECTOR	83,290	74,876	97,448	97,448	101,983		4,535	4.7%
CLERICAL FULL TIME PAY	128,627	125,365	144,228	144,228	151,716		7,488	5.2%
PW CELL PHONE STIPEND	2,075	1,634	2,500	1,706	2,500		-	0.0%
FICA	20,777	20,316	23,367	22,289	24,463		1,096	4.7%
MEDICARE	4,859	4,752	5,466	5,213	5,722		256	4.7%
DENTAL INSURANCE	537	748	813	761	852		39	4.8%
LONG TERM DISABILITY INSURANCE	1,552	1,290	1,859	1,642	1,950		91	4.9%
MAINE FAMILY LEAVE TAX	-	904	1,923	1,823	2,017		94	4.9%
HEALTH INSURANCE	30,563	35,312	39,832	36,926	45,135		5,303	13.3%
PENSION	40,045	35,020	41,155	39,041	43,189		2,034	4.9%
OVERTIME PAY	20	-	2,000	571	2,000		-	0.0%
EMPLOYEE TRAINING	900	352	2,500	3,600	3,000		500	20.0%
CONTRACTED SERVICES	9,618	11,671	10,000	9,574	12,000		2,000	20.0%
ENGINEERING GENERAL	5,274	1,144	15,000	7,912	15,000		-	0.0%
PROFESSIONAL DUES	1,002	818	900	890	1,000		100	11.1%
UTILITY SEWER	3,250	2,738	4,500	1,121	4,000		(500)	-11.1%
UTILITY WATER	2,775	2,816	3,500	2,032	3,500		-	0.0%
OFFICE EQUIPMENT MAINTENANCE	-	-	3,000	3,000	3,000		-	0.0%
TELEPHONES	2,611	3,385	4,000	2,882	4,000		-	0.0%
POSTAGE	370	450	1,000	171	1,000		-	0.0%
ADVERTISEMENTS	-	-	500	500	500		-	0.0%
TRAVEL	943	411	1,000	4,067	1,000		-	0.0%
OFFICE SUPPLIES	3,602	1,400	3,000	498	3,000		-	0.0%
MISCELLANEOUS SUPPLY	3,420	4,413	3,000	3,334	3,000		-	0.0%
UTILITY - GAS	22,868	26,370	26,000	13,245	26,000		-	0.0%
UTILITY - ELECTRICITY	47,184	46,851	57,000	55,439	57,000		-	0.0%
NEW EQUIPMENT	869	1,273	1,700	328	1,700		-	0.0%
TOTAL ADMINISTRATION	532,679	527,570	**626,942**	**589,992**	**655,906**		28,964	4.6%
TOTAL PW ADMINISTRATION	532,941	529,719	**626,942**	**589,992**	**655,906**		28,964	4.6%
PUBLIC WORKS OPERATIONS								
STAFF FULL TIME PAY	798,206	938,491	1,124,270	1,124,270	1,237,564		113,294	10.1%
PROPOSED POSITION	-	-	-	-			-	100.0%
STIPENDS	17,106	32,134	37,960	37,960	49,920		11,960	31.5%
PART TIME PAY	79,417	50,622	25,000	15,964	35,000		10,000	40.0%
FICA	57,253	64,985	78,126	67,920	85,197		7,071	9.1%
MEDICARE	13,390	15,198	18,277	15,885	19,931		1,654	9.0%
DENTAL INSURANCE	2,372	2,905	3,794	2,961	3,976		182	4.8%
LONG TERM DISABILITY INSURANCE	3,922	4,139	5,820	4,152	6,444		624	10.7%
MAINE FAMILY LEAVE TAX	-	3,360	6,903	5,889	7,498		595	8.6%
HEALTH INSURANCE	212,889	241,191	294,717	244,161	351,804		57,087	19.4%
PENSION	86,333	103,752	150,501	122,148	164,903		14,402	9.6%
OVERTIME PAY	94,907	105,505	130,000	105,026	145,000		15,000	11.5%
EMPLOYEE TRAINING	3,374	4,240	15,000	390	15,000		-	0.0%
CLOTHING ALLOWANCE	13,552	16,153	20,000	21,131	22,000		2,000	10.0%
MEDICAL EXPENDITURES (IDC)	1,731	1,459	2,000	1,552	2,000		-	0.0%
CONTRACTED PLOWING SERVICES	35,441	54,673	70,000	16,720	70,000		-	0.0%
CONTRACTED SERVICES	56,284	59,938	98,000	67,044	98,000		-	0.0%
WINTER SALT	210,517	286,567	205,000	297,644	300,000		95,000	46.3%
WINTER SAND	30,732	-	65,000	65,000	30,000		(35,000)	-53.8%
MAGNESIUM CHLORIDE	5,405	-	15,000	15,000	15,000		-	0.0%
GRAVEL	7,418	8,337	19,000	16,784	19,000		-	0.0%
ROADSIDE MOWING	46,595	58,854	60,000	74,596	62,000		2,000	3.3%
STREET SIGNS	7,255	18,331	20,500	2,373	20,000		(500)	-2.4%
COLD PATCH	5,517	3,699	4,000	4,000	4,000		-	0.0%
STREET STRIPING	106,694	87,715	100,000	219,938	160,000		60,000	60.0%
ASPHALT PAVING	327,656	254,272	290,000	312,980	300,000		10,000	3.4%
CULVERTS	4,082	6,514	14,000	21,660	14,000		-	0.0%

Department Appropriations Line Item

Public Works

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
TRAFFIC CALMING	-	21,533	35,000	40,465	35,000		-	0.0%
VEHICLE MAINTENANCE PARTS	190,274	152,524	212,000	172,262	212,000		-	0.0%
VEHICLE MAINTENANCE LABOR	148,271	153,909	199,000	157,621	199,000		-	0.0%
OUTSIDE OPERATIONAL SUPPLIES	9,896	24,629	18,500	35,034	25,000		6,500	35.1%
CUTTING EDGES	4,440	11,564	16,000	16,000	16,000		-	0.0%
VEHICLE FUEL GAS	91,202	88,643	110,000	90,388	110,000		-	0.0%
PROPANE FUEL	(2,589)	774	1,500	584	1,500		-	0.0%
NEW TOOLS	478	4,255	3,500	2,177	3,500		-	0.0%
TOTAL OPERATIONS	2,670,020	2,880,865	**3,468,368**	**3,397,679**	**3,840,237**		371,869	10.7%
PIERS, WHARVES, FLOATS, BOAT LAUNCH								
WATERFRONT	-	299	400	-	400		-	0.0%
TOTAL WATERFRONT	-	299	**400**	**-**	**400**		-	0.0%
DUNSTAN & SCARBOROUGH MEMORIAL CEMETERY								
CONTRACTED SERVICES - DUNSTAN	9,044	13,376	10,000	9,054	14,000		4,000	40.0%
UTILITY WATER - DUNSTAN	279	293	300	103	300			0.0%
MISC. MAINTENANCE - DUNSTAN	-	-	250	250	250		-	0.0%
CONTRACT SERVICES-SCAR MEMORIAL	9,044	13,376	10,000	9,054	14,000		4,000	40.0%
MISC MAINT-SCARBOROUGH MEMORIAL	-	-	300	300	300		-	0.0%
TOTAL CEMETERY CARE	18,367	27,045	**20,850**	**18,761**	**28,850**		8,000	38.4%
MEMORIAL ACCOUNTS								
MISC. MAINT. AMERICAN LEGION	1,450	-	1,600	3,904	2,100		500	31.3%
MISC. MAINT. DUNSTAN MONUMENT	603	892	1,000	1,130	1,000		-	0.0%
MISC. MAINT. BLACK POINT CEMETERY	-	6,000	3,000	6,000	4,500		1,500	50.0%
MISC. MAINT. HUNNEWELL HOUSE	3,000	3,000	3,000	3,391	3,000		-	0.0%
TOTAL MEMORIAL ACCOUNTS	5,053	9,892	**8,600**	**14,425**	**10,600**		2,000	23.3%
SHADE TREES								
TREE PLANTING & REMOVAL	17,547	23,076	35,000	27,100	40,000		5,000	14.3%
TOTAL SHADE TREES	17,547	23,076	**35,000**	**27,100**	**40,000**		5,000	14.3%
TOTAL PW OPERATIONS	2,710,987	2,941,177	**3,533,218**	**3,457,965**	**3,920,087**		386,869	10.9%
PUBLIC WORKS VEHICLE MAINTENANCE								
STAFF FULL TIME PAY	578,695	623,280	678,816	678,816	703,999		25,183	3.7%
STIPENDS	15,498	16,507	18,000	18,000	15,000		(3,000)	-16.7%
PART TIME PAY	-	-	12,000	12,000	12,000		-	0.0%
FICA	38,638	39,888	43,376	41,451	44,896		1,520	3.5%
MEDICARE	9,036	9,329	10,147	9,693	10,504		357	3.5%
DENTAL INSURANCE	2,039	1,867	1,897	1,554	2,272		375	19.8%
LONG TERM DISABILITY INSURANCE	2,975	3,058	3,394	2,853	3,524		130	3.8%
MAINE FAMILY LEAVE TAX	-	1,784	3,668	3,499	3,874		206	5.6%
HEALTH INSURANCE	110,878	113,289	115,457	110,350	159,887		44,430	38.5%
PENSION	78,820	86,892	96,031	81,186	96,116		85	0.1%
OVERTIME PAY	4,891	9,640	20,000	7,644	20,000		-	0.0%
EMPLOYEE TRAINING	654	4,950	3,500	10,832	6,500		3,000	85.7%
CLOTHING ALLOWANCE	9,724	12,039	10,000	14,300	15,000		5,000	50.0%
MEDICAL EXPENDITURES (IDC)	596	269	650	650	500		(150)	-23.1%
PW DIAGNOSTIC SOFTWARE	13,488	12,898	11,000	16,384	12,000		1,000	9.1%
MISC SUPPLIES & MATERIALS	8,011	10,206	13,500	7,934	13,500		-	0.0%
VEHICLE FUEL GAS	499,751	444,610	470,000	440,954	470,000		-	0.0%
PROPANE FUEL	3,151	404	5,000	1,026	2,000		(3,000)	-60.0%
NEW EQUIPMENT	9,057	7,233	11,000	3,893	11,000		-	0.0%
PW VM NEW TOOLS	4,367	5,671	7,000	4,858	8,000		1,000	14.3%
TOTAL VEHICLE MAINTENANCE	1,390,269	1,403,839	**1,534,436**	**1,467,877**	**1,610,572**		76,136	5.0%

Department Appropriations Line Item

Public Works

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
PUBLIC WORKS STOCK ROOM								
STAFF FULL TIME PAY	67,514	70,473	75,075	75,075	77,605		2,530	3.4%
FICA	1,956	4,309	4,557	4,540	4,714		157	3.4%
MEDICARE	457	1,008	1,067	1,062	1,103		36	3.4%
DENTAL INSURANCE	131	266	271	254	284		13	4.8%
LONG TERM DISABILITY INSURANCE	165	347	376	351	388		12	3.2%
MAINE FAMILY LEAVE TAX	-	195	421	378	439		18	4.3%
HEALTH INSURANCE	7,145	17,550	20,000	20,852	24,367		4,367	21.8%
PENSION	2,678	2,862	3,997	2,905	4,132		135	3.4%
OVERTIME	751	1,594	7,000	941	7,000		-	0.0%
SAFETY & COMPLIANCE	11,709	4,886	17,000	8,388	17,000		-	0.0%
HAZARDOUS WASTE DISPOSAL	2,302	3,881	7,000	6,509	7,000		-	0.0%
BUILDING MAINTENANCE & REPAIRS	42,330	24,855	55,000	45,966	55,000		-	0.0%
FUEL ISLAND MAINTENANCE	16,290	7,440	5,500	955	25,500		20,000	363.6%
SHOP SUPPLIES & NON-BILLABLE	205	1,340	3,000	83	3,000		-	0.0%
CUSTODIAL SUPPLIES	14,552	15,704	16,500	13,500	16,500		-	0.0%
VEHICLE PARTS/SERVICE BILLABLE	763,141	663,513	700,000	702,978	800,000		100,000	14.3%
TOTAL STOCK ROOM	931,326	820,223	**916,764**	**884,737**	**1,044,032**		127,268	13.9%
STREET LIGHTS								
STREET LIGHT MAINTENANCE	5,179	17,722	10,000	10,000	10,000		-	0.0%
UTILITY - CMP EXP. FOR STREET LIGHTS	51,110	46,680	50,000	47,322	50,000		-	0.0%
NEW EQUIP/REPAIR STREET LIGHTS	523	-	6,000	6,000	5,000		(1,000)	-16.7%
TOTAL STREET LIGHTS	56,812	64,402	**66,000**	**63,322**	**65,000**		(1,000)	-1.5%
TRAFFIC SIGNALS								
TRAINING	-	720	2,500	2,500	2,500		-	0.0%
TRAFFIC SIGNALS CONTRACTUAL	9,326	23,783	10,000	39,260	30,000		20,000	200.0%
PROFESSIONAL DUES	100	100	500	500	500		-	0.0%
OVERHEAD STREET SIGN MAINT	-	-	3,000	3,000	3,000		-	0.0%
PRE-EMPTION DEVICE	-	-	4,000	4,000	4,000		-	0.0%
GENERATOR MAINTENANCE	15,426	15,643	18,000	2,703	20,000		2,000	11.1%
MUNICIPAL FIRE ALARM MAINT	-	-	6,000	6,000	6,000		-	0.0%
VEHICLE MAINT. PARTS	3,711	4,197	5,500	3,730	5,500		-	0.0%
DEPT. EQUIPMENT MAINTENANCE	30,265	28,446	39,000	32,491	39,000		-	0.0%
OTHER EQUIP. MAINTENANCE	-	-	3,500	3,500	3,500		-	0.0%
TOOLS	129	-	1,000	1,000	1,000		-	0.0%
UTILITY - CMP EXP. TRAFFIC SIGNALS	27,346	39,366	30,000	34,054	37,000		7,000	23.3%
VEHICLE FUEL GAS	(13,665)	2,445	3,500	2,453	3,500		-	0.0%
NEW EQUIPMENT	5,278	-	2,500	2,500	2,500		-	0.0%
TRAFFIC LIGHT IMPROVEMENTS	8,504	5,490	13,000	333	13,000		-	0.0%
TOTAL TRAFFIC SIGNALS	86,420	120,190	**142,000**	**138,024**	**171,000**		29,000	20.4%
WATER CHARGES								
PORTLAND WATER DISTRICT CHARGES	206,840	218,266	216,000	186,641	220,000		4,000	1.9%
MAINE WATER DIST CHARGES	86,815	96,349	97,000	99,239	100,000		3,000	3.1%
TOTAL WATER CHARGES	293,655	314,615	**313,000**	**285,880**	**320,000**		7,000	2.2%
TOTAL UTILITIES	436,887	499,207	**521,000**	**487,226**	**556,000**		35,000	6.7%
SOLID WASTE PROGRAM								
HOLMES ROAD SITE MAINTENANCE	9,453	9,713	10,000	7,242	12,000		2,000	20.0%
CURBSIDE RECYCLING	418,080	430,612	443,541	441,613	462,000		18,459	4.2%
SINGLE - SORT RECYCLING FEES	86,260	125,520	306,000	299,864	398,700		92,700	30.3%
COMMERCIAL RECYCLING	63,707	26,815	50,000	38,428	50,000		-	0.0%
RECYCLING BINS/SILVER BULLETS	51,450	52,830	50,000	44,820	55,000		5,000	10.0%
CENTRALIZED COMPOST DROP-OFF	6,762	8,394	7,500	6,628	9,000		1,500	20.0%
PUBLIC INFORMATION/EDUCATION	2,453	842	2,500	2,500	2,000		(500)	-20.0%
AUTOMATED RECYCLING CONTAINERS	37,639	-	19,000	38,436	19,000		-	0.0%
MSW TIPPING FEES	617,292	637,559	709,500	707,820	730,950		21,450	3.0%
REFUSE COLLECTION CURBSIDE	418,080	430,612	443,541	441,613	462,000		18,459	4.2%
MISC SOLID WASTE DISPOSAL	26,126	9,428	18,000	11,886	18,000		-	0.0%
HOUSEHOLD HAZARDOUS COLLECTION	31,628	35,661	35,000	21,610	35,000		-	0.0%
TOTAL SOLID WASTE PROGRAM	1,768,930	1,767,986	**2,094,582**	**2,062,460**	**2,253,650**		159,068	7.6%
TOTAL PUBLIC WORKS ALL DIVISIONS	**7,771,340**	**7,962,151**	**9,226,942**	**8,950,257**	**10,040,247**		**813,305**	**8.8%**

Department Appropriations Line Item

Technology & Information Systems

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
PUBLIC WORKS STOCK ROOM								
STAFF FULL TIME PAY	67,514	70,473	75,075	75,075	77,605		2,530	3.4%
FICA	1,956	4,309	4,557	4,540	4,714		157	3.4%
MEDICARE	457	1,008	1,067	1,062	1,103		36	3.4%
DENTAL INSURANCE	131	266	271	254	284		13	4.8%
LONG TERM DISABILITY INSURANCE	165	347	376	351	388		12	3.2%
MAINE FAMILY LEAVE TAX	-	195	421	378	439		18	4.3%
HEALTH INSURANCE	7,145	17,550	20,000	20,852	24,367		4,367	21.8%
PENSION	2,678	2,862	3,997	2,905	4,132		135	3.4%
OVERTIME	751	1,594	7,000	941	7,000		-	0.0%
SAFETY & COMPLIANCE	11,709	4,886	17,000	8,388	17,000		-	0.0%
HAZARDOUS WASTE DISPOSAL	2,302	3,881	7,000	6,509	7,000		-	0.0%
BUILDING MAINTENANCE & REPAIRS	42,330	24,855	55,000	45,966	55,000		-	0.0%
FUEL ISLAND MAINTENANCE	16,290	7,440	5,500	955	25,500		20,000	363.6%
SHOP SUPPLIES & NON-BILLABLE	205	1,340	3,000	83	3,000		-	0.0%
CUSTODIAL SUPPLIES	14,552	15,704	16,500	13,500	16,500		-	0.0%
VEHICLE PARTS/SERVICE BILLABLE	763,141	663,513	700,000	702,978	800,000		100,000	14.3%
TOTAL STOCK ROOM	931,326	820,223	**916,764**	**884,737**	**1,044,032**		127,268	13.9%
STREET LIGHTS								
STREET LIGHT MAINTENANCE	5,179	17,722	10,000	10,000	10,000		-	0.0%
UTILITY - CMP EXP. FOR STREET LIGHTS	51,110	46,680	50,000	47,322	50,000		-	0.0%
NEW EQUIP/REPAIR STREET LIGHTS	523	-	6,000	6,000	5,000		(1,000)	-16.7%
TOTAL STREET LIGHTS	56,812	64,402	**66,000**	**63,322**	**65,000**		(1,000)	-1.5%
TRAFFIC SIGNALS								
TRAINING	-	720	2,500	2,500	2,500		-	0.0%
TRAFFIC SIGNALS CONTRACTUAL	9,326	23,783	10,000	39,260	30,000		20,000	200.0%
PROFESSIONAL DUES	100	100	500	500	500		-	0.0%
OVERHEAD STREET SIGN MAINT	-	-	3,000	3,000	3,000		-	0.0%
PRE-EMPTION DEVICE	-	-	4,000	4,000	4,000		-	0.0%
GENERATOR MAINTENANCE	15,426	15,643	18,000	2,703	20,000		2,000	11.1%
MUNICIPAL FIRE ALARM MAINT	-	-	6,000	6,000	6,000		-	0.0%
VEHICLE MAINT. PARTS	3,711	4,197	5,500	3,730	5,500		-	0.0%
DEPT. EQUIPMENT MAINTENANCE	30,265	28,446	39,000	32,491	39,000		-	0.0%
OTHER EQUIP. MAINTENANCE	-	-	3,500	3,500	3,500		-	0.0%
TOOLS	129	-	1,000	1,000	1,000		-	0.0%
UTILITY - CMP EXP. TRAFFIC SIGNALS	27,346	39,366	30,000	34,054	37,000		7,000	23.3%
VEHICLE FUEL GAS	(13,665)	2,445	3,500	2,453	3,500		-	0.0%
NEW EQUIPMENT	5,278	-	2,500	2,500	2,500		-	0.0%
TRAFFIC LIGHT IMPROVEMENTS	8,504	5,490	13,000	333	13,000		-	0.0%
TOTAL TRAFFIC SIGNALS	86,420	120,190	**142,000**	**138,024**	**171,000**		29,000	20.4%
WATER CHARGES								
PORTLAND WATER DISTRICT CHARGES	206,840	218,266	216,000	186,641	220,000		4,000	1.9%
MAINE WATER DIST CHARGES	86,815	96,349	97,000	99,239	100,000		3,000	3.1%
TOTAL WATER CHARGES	293,655	314,615	**313,000**	**285,880**	**320,000**		7,000	2.2%
TOTAL UTILITIES	436,887	499,207	**521,000**	**487,226**	**556,000**		35,000	6.7%
SOLID WASTE PROGRAM								
HOLMES ROAD SITE MAINTENANCE	9,453	9,713	10,000	7,242	12,000		2,000	20.0%
CURBSIDE RECYCLING	418,080	430,612	443,541	441,613	462,000		18,459	4.2%
SINGLE - SORT RECYCLING FEES	86,260	125,520	306,000	299,864	398,700		92,700	30.3%
COMMERCIAL RECYCLING	63,707	26,815	50,000	38,428	50,000		-	0.0%
RECYCLING BINS/SILVER BULLETS	51,450	52,830	50,000	44,820	55,000		5,000	10.0%
CENTRALIZED COMPOST DROP-OFF	6,762	8,394	7,500	6,628	9,000		1,500	20.0%
PUBLIC INFORMATION/EDUCATION	2,453	842	2,500	2,500	2,000		(500)	-20.0%
AUTOMATED RECYCLING CONTAINERS	37,639	-	19,000	38,436	19,000		-	0.0%
MSW TIPPING FEES	617,292	637,559	709,500	707,820	730,950		21,450	3.0%
REFUSE COLLECTION CURBSIDE	418,080	430,612	443,541	441,613	462,000		18,459	4.2%
MISC SOLID WASTE DISPOSAL	26,126	9,428	18,000	11,886	18,000		-	0.0%
HOUSEHOLD HAZARDOUS COLLECTION	31,628	35,661	35,000	21,610	35,000		-	0.0%
TOTAL SOLID WASTE PROGRAM	1,768,930	1,767,986	**2,094,582**	**2,062,460**	**2,253,650**		159,068	7.6%
TOTAL PUBLIC WORKS ALL DIVISIONS	**7,771,340**	**7,962,151**	**9,226,942**	**8,950,257**	**10,040,247**		**813,305**	**8.8%**

Department Appropriations Line Item

Library

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
LIBRARY								
LIBRARY DIRECTOR	114,450	108,368	112,424	112,424	116,134		3,710	3.3%
FULL TIME PAYROLL	415,692	443,156	472,638	472,638	488,235		15,597	3.3%
PART TIME PAYROLL	275,145	345,585	378,700	378,700	387,900		9,200	2.4%
SALARY ADJUSTMENTS	-	-					6,024	0.0%
CAPITAL CAMPAIGN PT PAY		-					-	0.0%
NEW PT HOURS (FICA/MEDI)	-	18,000			32,000		32,000	0.0%
FICA/MEDICARE	60,418	69,385	73,728	73,728	80,000		6,272	8.5%
UNEMPLOYMENT INSURANCE	2,199	3,000	2,750	2,750	2,000		(750)	-27.3%
HEALTH INSURANCE	121,961	164,825	165,000	165,000	180,000		15,000	9.1%
OTHER EMPLOYEE BENEFITS	55,120	57,523	65,000	65,000	65,000		-	0.0%
PAYROLL ADMIN FEES	6,081	6,500	7,500	7,500	7,500		-	0.0%
ADVERTISING	1,147	100	100	100	100		-	0.0%
TRAINING & CONFERENCES	2,641	2,400	2,700	2,700	2,700		-	0.0%
WORKER'S COMPENSATION	1,748	2,050	2,050	2,050	2,050		-	0.0%
BOOKS/PRINTED MATERIALS	43,664	54,226	52,000	52,000	55,000		3,000	5.8%
NON-BOOK RESOURCES	5,079	5,000	5,000	5,000	5,000		-	0.0%
ELECTRONIC RESOURCES (E-Books/Media)	46,779	45,500	30,500	30,500	5,500		(25,000)	-82.0%
MATERIALS REPAIR & DIGITIZATION	1,000	1,100	1,100	1,100	1,100		-	0.0%
PROGRAMS	1,742	5,000			20,000		20,000	100.0%
UTILITIES (Electricity, Fuel, Water, Sewer)	33,108	38,723	41,000	41,000	41,000		-	0.0%
TELEPHONE	2,374	2,600	3,200	3,200	2,500		(700)	-21.9%
GENERAL MAINTENANCE	36,634	30,000	30,000	30,000	30,000		-	0.0%
CLEANING	16,300	18,000	18,000	18,000	26,000		8,000	44.4%
GROUNDS MAINTENANCE	8,747	14,000	12,000	12,000	12,000		-	0.0%
BUILDING INSURANCE	6,357	6,500	8,000	8,000	10,000		2,000	25.0%
MACHINE MAINTENANCE	7,782	8,000	8,000	8,000	8,000		-	0.0%
BANK CHARGES	596	650	500	500	500		-	0.0%
MILEAGE	279	150	150	150	150		-	0.0%
SUPPLIES	14,407	12,450	16,600	16,600	16,000		(600)	-3.6%
POSTAGE/COURIER	5,157	5,200	5,200	5,200	5,200		-	0.0%
DIRECTORS' INSURANCE	1,316	1,340	1,340	1,340	1,340		-	0.0%
ACCOUNTING	6,925	7,000	8,100	8,100	12,000		3,900	48.1%
LEGAL SERVICES & LICENSES	55	200	200	200	200		-	0.0%
AUDIT/TAX PREPARATION	10,021	9,800	12,000	12,000	22,500		10,500	87.5%
NEWSLETTER	-	4,000	4,000	4,000	4,000		-	0.0%
EQUIPMENT	2,224	500	500	500	500		-	0.0%
INFORMATION SYSTEMS	23,548	30,300	5,000	5,000	30,300		25,300	506.0%
LIBRARY DISCRETIONARY FUND			17,000	17,000				
LIBRARY GROSS BUDGET	1,330,696	1,521,131	1,561,980	1,561,980	1,672,409		110,429	7.1%
LESS REVENUES	(78,175)	(47,421)	(46,800)	(46,800)	(145,000)		(98,200)	209.8%
ANNUAL FUND			(17,000)	(17,000)				
PPP GRANTS	-	-					-	100.0%
RESTRICTED LIBRARY GIFT					(25,000)			
(SHORTFALL) EXCESS	(143,888)	(89,772)	(22,022)	(22,022)	(38)		21,984	-99.8%
	-	-						
TOTAL LIBRARY NET - TOWN APPROPRIATION	1,108,633	1,383,938	**1,476,158**	**1,476,158**	**1,527,371**		51,213	3.5%

Department Appropriations Line Item

SEDCO

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
SCARBOROUGH ECONOMIC DEVELOPMENT CORPORATION								
ADMIN FULL TIME PAY	123,094	125,380	131,352	131,352	137,364		6,012	4.6%
STAFF FULL TIME PAY	59,909	64,575	67,954	67,954	71,136		3,182	4.7%
FICA	11,084	11,462	11,944	11,944	12,463		519	4.3%
MEDICARE	2,592	2,681	2,795	2,795	2,916		121	4.3%
DENTAL INSURANCE	543	531	542	509	568		26	4.8%
LONG TERM DISABILITY INSURANCE	796	819	997	822	1,043		46	4.6%
MAINE FAMILY LEAVE TAX	-	513	1,038	989	1,085		47	4.5%
HEALTH INSURANCE	27,450	29,661	30,819	29,744	36,551		5,732	18.6%
PENSION	18,509	18,996	19,934	19,011	20,852		918	4.6%
UNEMPLOYMENT COMP	-	1,012	200	200	200		-	0.0%
WORKER'S COMPENSATION	527	434	600	600	425		(175)	-29.2%
CONTRACTED SERVICES	29,430	28,862	32,450	32,450	40,890		8,440	26.0%
MARKETING / PUBLICATIONS	13,498	27,099	27,100	26,976	27,000		(100)	-0.4%
TOTAL SEDCO	287,432	312,025	**327,725**	**325,346**	**352,493**		24,768	7.6%

TOWN OF SCARBOROUGH

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

FY 2027 TOWN APPROPRIATIONS

ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	2027 PROPOSED	PROPOSED INC. DEC.	PROPOSED PCT CHANGE
TOTAL APPROPRIATIONS (without DEBT)	**36,781,932**	**40,318,625**	**44,783,822**	**44,814,144**	**48,971,627**		**4,187,805**	**9.4%**
TOWN LONG TERM DEBT								
DEBT PRINCIPAL	3,145,739	3,808,569	3,497,383	3,757,087	3,243,831		(253,552)	-7.2%
DEBT INTEREST	1,461,299	1,468,009	1,302,697	1,464,335	1,411,625		108,928	8.4%
COST & FEES	78,618	60,944	70,000	85,000	125,000		55,000	78.6%
TOTAL TOWN DEBT	4,685,656	5,337,522	**4,870,080**	**5,306,422**	**4,780,456**		(89,624)	-1.8%
TOTAL TOWN DEBT ALL DIVISIONS	**4,685,656**	**5,337,522**	**4,870,080**	**5,306,422**	**4,780,456**		**(89,624)**	**-1.8%**
GRAND TOTALS MUNICIPAL APPROPRIATIONS	**42,061,407**	**46,289,023**	**49,653,902**	**50,120,566**	**53,752,083**		**4,098,181**	**8.3%**

TOWN OF
SCARBOROUGH, MAINE

SCHOOL BUDGET & DETAIL



LEADERSHIP COUNCIL'S FY27 BUDGET PROPOSAL



Scarborough Public Schools

Table of Contents

Superintendent's Introduction

Executive Summary 1

School Operating Budget – Summary
- General Fund Budget Summary by Phase & Department 19
- General Fund Budget Summary by Department of Education Voter Category 20
- General Fund Revenue Summary 21
- Expense Type Distribution 22
- Personnel Cost Distribution 23
- Budget Summary All Funds 24

School Operating Budget – Department Reports
- Primary (K-2) Schools 25
- Wentworth School 29
- Scarborough Middle School 35
- Scarborough High School 41
- Special Services 45
- Health Services 50
- Curriculum & Assessment/Improvement of Instruction 53
- Instructional Technology 56
- Athletics & Activities 59
- Student Transportation 67
- Facilities & Maintenance 69
- Central Office & Debt Service 73

School Operating Budget – Other School Funds
- Adult Education 75
- School Nutrition 80

School Capital Budget 85

Line Item Account Detail

Appendix – Supplemental Materials

BUDGET DOCUMENTS ARE AVAILABLE ON OUR WEBSITE

www.scarboroughschools.org/board/budget

SUPERINTENDENT'S INTRODUCTION & EXECUTIVE SUMMARY

Superintendent's Introduction

Leadership Council's Proposed Budget for FY27

Dear Members of the Scarborough Community,

As we begin planning for the FY27 budget, we want to acknowledge our appreciation for the continued involvement of our Scarborough community. Your ongoing support has played a vital role in helping our students thrive, and it strengthens our shared commitment to high-quality education for all.

As we look ahead, our focus is centered around maintaining a learning environment where each and every student feels safe, supported, and empowered to reach their full potential. This budget process is guided by a clear vision for student success: one that prioritizes inclusion, strong instruction, and the supports necessary for all learners to succeed at every phase of their school career.

To support this vision, the FY27 budget proposal advances the district's long-term goals by investing in instructional excellence, strengthening student support systems, and fostering an inclusive culture where all students feel valued. These priorities guide how we allocate resources and shape the decisions made throughout the budget process. Our ongoing efforts include:

Fostering Inclusion & Belonging: Continuing to build a school culture where students feel respected, welcomed, and supported, while strengthening programs that support student well-being.

Building Strong Academic Foundations: Refining and strengthening instruction across grade levels by examining student learning data and improving curriculum and instructional practices.

Providing Personalized Learning Support: Expanding and improving systems that help students receive the support they need, when they need it, through a tiered approach to academic and behavioral supports.

Planning for the Future: Moving forward our approved strategic K–8 building project that meets the evolving needs of our growing community.

Our Leadership Council has worked to develop a fiscally responsible proposal that balances essential investments in education with careful stewardship of community resources. For FY27, we anticipate a net General Fund expenditure increase of 7.88%, which includes:

- Maintaining essential staffing and services
- Meeting contractual staff compensation commitments
- Addressing projected increases in insurance costs
- Ensuring smooth and effective school operations aligned with student enrollment needs

We encourage you to visit our website to review the proposed FY27 budget details and learn more about how these priorities will be implemented. The pages that follow provide a closer look at how the budget aligns with our district's long-term goals. Thank you for your continued support and engagement. Together, we will continue working to provide a high-quality education for every student in Scarborough.

With gratitude,
Diane Nadeau, Ph.D.
Superintendent of Schools

Executive Summary of the Proposed FY27 Budget

We are pleased to introduce to you the proposed FY27 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 FY27 budget that is both fiscally responsible and aligned to our district priorities and goals. This year's budget proposal reflects consideration of resources needed to meet the needs of an increasingly complex student population, as well as to navigate the pressures of a volatile economy and a challenging labor market.

Leadership Council process

The Leadership Council's budget development process begins with district and builder leaders reviewing staffing and programs across schools with a focus on equity. We look at how resources and staff are currently used, how they support existing programs, and how well they meet the needs of students at each school. Starting from the belief that resources should follow student needs, we identify gaps and unmet needs and make thoughtful shifts to better support students. This work reflects our commitment to using staff responsibly and ensuring all students have the support they need to succeed.

From there, leaders examine the "level services" budget – the resources required to maintain the same programs and services we now provide, at a projected cost for the coming year. Analysis of the level services budget is carried out through multiple leadership work sessions to review 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 used to inform decision making.

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 smallest possible increase in non-personnel accounts, and offset contractual increases in salaries, wages & benefits. Investments in new staff, programs and services are proposed by school leaders, and prioritized by the full Council to ensure that only the most critical items are brought forward in the most cost-effective way possible.

The Leadership Council's FY27 Budget Book is designed to provide the community with detailed information on the current state of our students, staff and programs. It outlines our goals and priorities for the coming year and the resources we will need to carry on the important work of the district, even as we work with Town leaders to create a bottom line that will not put undue pressure on Scarborough taxpayers.

Goals & Strategic Planning

School leaders engage annually in review and development of strategic goals both for the district as a whole and for each school individually. Our Mission, Vision and Values are the foundation for decision making throughout the district, and budget planning is focused on the resources needed to carry out these goals.

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 Target Area 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 Target Area 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 Target Area 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 Target Area 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.

SPS Core Value Statement:
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.

2025-2026 District Goals

With each of our strategic targets in mind, school leaders have developed these goals for the 2025-26 school year:

Goal #1

Increase active engagement and transparent communication between the district and the community to foster deeper and more meaningful connections.

Goal #2

Expand our culture of inclusion for all learners by advancing educational practices, strengthening student supports, and integrating social-emotional learning and diversity, equity, and inclusion strategies to improve student outcomes.

FY27 District Budget Priorities

Budget Priorities

Through this process, there is deliberate alignment in aligning fiscal decisions with Board of Education and Leadership Council goals, namely:

Board of Education Goal 3

Promote a district-wide culture of inclusion and success through sustained investment in instructional development across all content areas, comprehensive student support systems, social-emotional learning, and district-wide diversity, equity, and inclusion initiatives.

Leadership Council District Goal 2

Expand a culture of inclusion for all learners by allocating resources to advance instructional practices, strengthen student support services, and integrate social-emotional learning and DEI strategies to improve student outcomes.

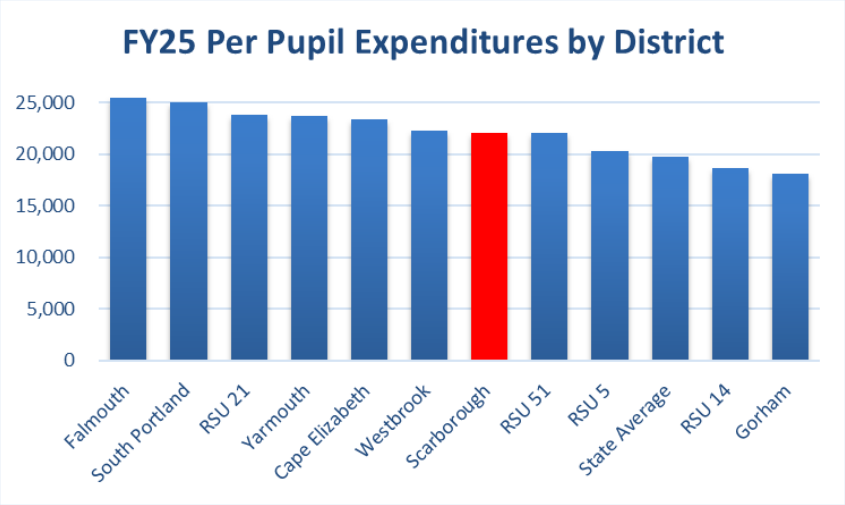
FY27 Budget Framework and Priorities

The FY27 budget proposal is designed to operationalize these goals through targeted investments and resource alignment that support the following priorities:

- Refinement and clarification of Multi-Tiered System of Supports (MTSS) structures
- Enhancement of student data review protocols to inform instructional and support decisions
- Continued implementation of developmentally appropriate social-emotional learning programming
- Provision of effective and equitable instructional and support programming for all students

Per Pupil Expenditures

Each year the Maine Department of Education publishes a report of actual expenditures by each district in the prior fiscal year, with expenses broken out into the statutorily defined budget categories that are approved by local voters. This data shows that Scarborough compares well with our neighbors in average spending. More importantly, Scarborough consistently targets our budgeted funds to categories that have the most direct impact on students. (**See Appendix for 10-year chart of per pupil expenditure data.)**



In FY25 Expenditures by Type – Scarborough is…

Direct Student Instruction
5th of 11 districts, 20.7% above state average

Special Education
3rd of 11 districts, 20.6% above state average
Student & Staff Support

Student & Staff Support
2nd of 11 districts, 33.3% above state average

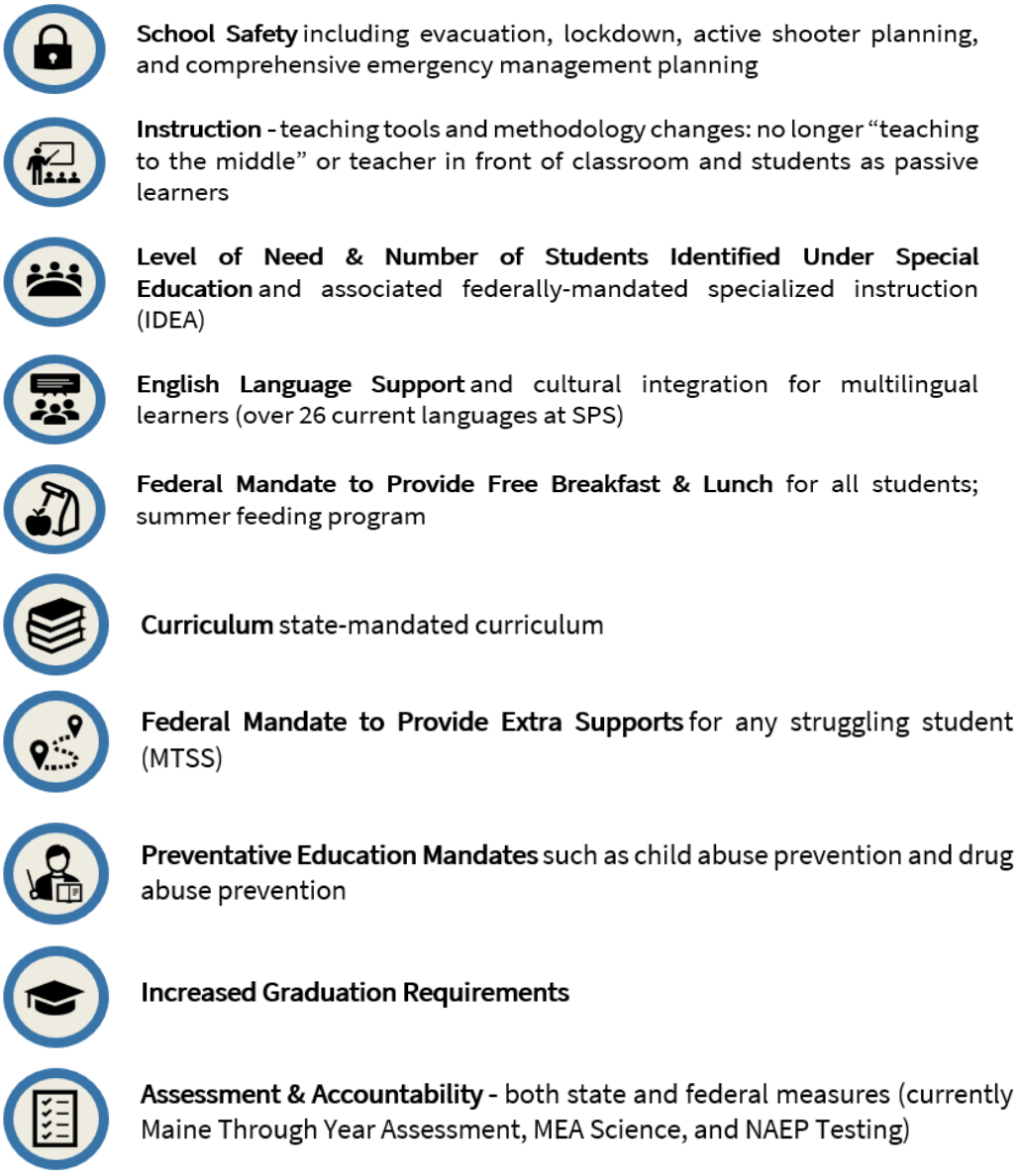
Transportation & Facilities
11th of 11 districts, 27.1% below state average

School & System Administration
11th of 11 districts, 29.3% below state average

Budget development factors

One of the biggest challenges in presenting school budgets to our community is the vast difference between what many adult community members recall experiencing in school and what schools are now expected to provide for our students. The budget development process reflects…

THE TOP 10 WAYS THAT EDUCATION HAS CHANGED



Personnel Costs Make Up 81.1% of the School Budget

Human resources are our largest and most valuable investment. With over 600 FTEs (full-time equivalents), the School Department is the third largest employer in Scarborough. 81.1% of the FY27 school budget is allocated toward salaries/wages and benefits for our staff, and as most employers in our region are aware, the combination of a tight labor market with nationwide inflation has created upward pressure on personnel costs in recent years.

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

Since the start of the last budget cycle, collective bargaining agreements (CBAs) defining wages and benefits for 2026-2027 have been finalized with our Professional Staff, Transportation Staff, Custodians and Food Service Specialists, Maintenance Workers, and School Administrators, so the budget impact of these groups can be accurately forecasted in our projections. Wage increases negotiated for these critical employee groups have already had a positive impact on the number of applications received for open positions as well as our capacity to compete with other employers in hiring, improving our ability to address the chronic staffing shortages of recent years.

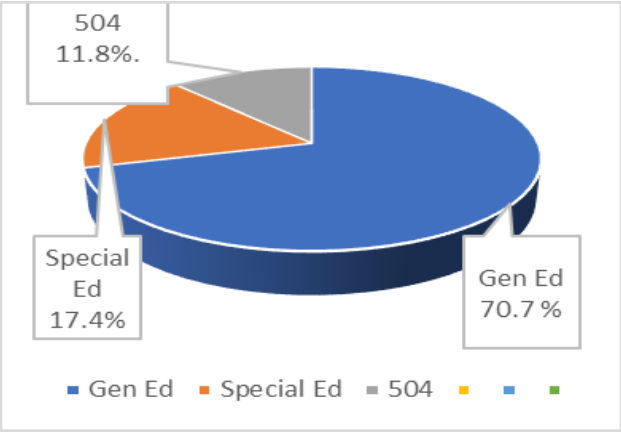
The current CBA for Educational Support Staff, covering school-based administrative assistants, clerk/ receptionists, educational technicians, licensed practical nurses, medical assistants, and bus aides, expires on June 30, 2026. The Board has recently entered into negotiations with this bargaining unit, so we may have updated projections by the time of the budget second reading.

When a CBA is due to expire, the negotiations team undertakes an analysis of local labor markets to see how Scarborough compares, to ensure that we are able to attract and retain qualified employees. During the budget process, we must allow for sufficient funding to permit the School Board and the union to bargain in good faith, but we typically do not have firm wage and benefit levels established at the time of the first budget presentation. In this proposal, 86.7% of the $4,759,835 total increase in the FY27 Level Services budget can be attributed to anticipated contractual salary and wage adjustments.

Other Personnel Cost drivers

- **Anthem health insurance** premium increases are one of the major factors in our annual budget estimates. We will learn the highest possible state-wide rate increase in late March, and specific district rates should be available in early April. Our current projections are estimated at +14% based on preliminary guidance, creating an overall budget increase of $1,235,000. The total value of 1% change in Anthem premiums is close to $85,000 in this projection, so rate adjustments will have a significant budget impact.

- As we have seen in recent years, our funding request for **Special Services** reflects a significant increase in personnel costs. This budget proposal includes the addition of 6 new education technician positions, a 0.6 Occupational Therapist position and a half-time Speech/Language Therapist position to provide the services already identified as required by the continued high number of incoming Kindergarten students with significant needs for support.



Of 2,828 students enrolled as of the Oct 1 count, 919 (33.8%) receive support through the Special Services Program

Program	# students	Special Services Program %	% of Total Student Population
Special Education	493	51.6%	17.4%
504	334	34.9%	11.8%
MLL	86	9%	3%
Homeless	6	0.006%	0.002%

- Of the 86 MLL students, 19 also receive special education services
- Of the 6 Homeless students, 2 also receive special education services and 1 has a 504 plan

- Concern about the reduction or loss of federal **Title grant funds** requires us to budget for our current Eight Corners instructional interventionist in the local budget. As FY27 grant allocations are announced, we may be able to step back this request.
- Due to the early start of the school budget process, estimates for salaries/wages and benefits for **Town employees** reimbursed by the school department are not yet finalized. Placeholder estimates are used for the Leadership Council's budget presented for the Board's first reading.

Enrollment and Class Size

In March of 2023, the district commissioned an updated enrollment study to help us project expected student numbers for use both in planning for the upcoming building project and for year-to-year budget decisions. Following the disruptions of the pandemic school years, our student numbers have rebounded and we are confident in the way the projections are tracking with our actual experience.

School leaders use enrollment projections to predict staff levels needed to meet student/staff ratio aims for effective teaching and classroom management. For FY27, shifts in projected enrollment have allowed us to plan to reallocate existing staff and space to the expansion of our pilot pre-K program.

Kindergarten projections can be challenging – the 2023 enrollment study anticipates a kindergarten class in the range of 233 students. Pre-registration opened in late January, and to date we have 143 students pre-registered (not including current Pre-K students) as follows:

Blue Point	41
Eight Corners	58
Pleasant Hill	44

We will continue to monitor this data closely to assist us in making decisions about the number of kindergarten classes that will be needed for the coming school year at each site.

In December 2025, the Board of Education re-adopted a revised policy IIB to update our local targeted ratios and add guidelines for Pre-K and specialized instruction.

District Class Size – Student/Teacher Ratio Aims per Board Policy

Phase Level	Aim	2023-2024 Actual (avg)	2024-2025 Actual (avg)	2025-2026 Actual (avg)	2026-2027 Proposed (avg)
Pre-K*	12-16	0.0	16.0	16.0	16.0
K-2	16-20	16.2	17.3	16.3	17.0
3-5	20-24	20.8	19.7	20.0	19.5
6-8	21-25	19.9	21.3	22.0	22.0
9-12**	21-25	14.8	15.4	14.6	15.0

*Pre-K class size is capped by statute at 16 students to two staff members.
**HS class sizes vary widely depending on subject and course level; they range from 1 to 47 in 2025-2026.

Non-personnel Costs

Budget estimates for non-personnel costs have been developed using actual expenditures for FY25 (the most recent available full year), projected expenditures for FY26, and input from vendors and industry analysts. Along with continued fluctuation in prices, we are still contending with supply chain challenges; delivery times for specialized materials and equipment are extremely long and require strategic planning to schedule necessary replacement and repairs. As with the concern over Federal grant funds noted elsewhere, cost increases caused by ongoing tariffs and new global conflicts will also have an impact on our spending plans.

Notwithstanding these challenges, our focus in projecting costs for supplies and services in FY27 has been to hold or reduce estimated spending as much as possible to offset the required increases in personnel costs. As you can see in the chart of General Fund Expenditure Types on page 22, as many as possible of the non-personnel expense areas have either been reduced from FY26 or show a minimal increase.

Along with the increase in salaries and wages described above, one additional budget driver of note in non-personnel costs is **Debt Service**. In FY25 we saw a significant decrease in debt service costs due to delay in the prior year's sale of bonds and to the retirement of a large bond issue, with costs rebounding in FY26. For FY27 a substantial increase of $704,345 reflects the new cost of the first tranche of bonds issued for the new building project.

Pre-K Program Initiative

The FY26 operating budget included funding for the second year of pre-K programming, an initiative that had been in development for several years. The pilot program started in 2024-25 created a classroom of 16 pre-K students at the Shooting Stars program, representing a public-private partnership between Shooting Stars and Scarborough Public Schools, who collectively recognize and value a community approach to comprehensive early care and education services for young children.

Grant funding that became available from the Maine Department of Education after the FY25 budget was approved allowed us to preserve most of that year's budgeted funds and save $156,526 in a new reserve fund. $70,000 of those reserve funds have been earmarked in the FY26 budget to sustain the Shooting Stars partnership after grant funding ends in March of 2026.



For FY27, school leaders have developed a plan to increase Pre-K capacity in the district. The Board has long desired to be able to offer expanded pre-K services for the community, and in FY27 we have a unique opportunity to do so. Projected enrollment and class sizes at Blue Point and Pleasant Hill for the coming year will allow us to reallocate both staff and space to set up two pre-K classrooms at a reduced cost. Meanwhile, the addition of pre-K students in the state funding formula will substantially increase our state subsidy revenue, which will actually reduce the school department's request for local tax dollars as shown here:

Scarborough Schools - FY27 Operating Budget
Proposed Budget with Current Pre-K

	FY26 Approved Budget & Estimated Revenues	FY27 Proposed Budget & Estimated Revenues	$ Change	% Change
Proposed Operating Budget	71,066,428	76,207,908	5,141,480	7.23%
State General Purpose Aid	8,903,246	8,914,856	11,610	0.13%
+ Current Pre-K GPA				
Total Non-Property Tax Revenues	10,974,746	11,009,356	34,610	0.32%
Net Operating Budget (School Tax Request)	60,091,682	65,198,552	**5,106,870**	**8.50%**

Scarborough Schools - FY27 Operating Budget
Proposed Budget with Expanded Pre-K

	FY26 Approved Budget & Estimated Revenues	FY27 Proposed Budget & Estimated Revenues	$ Change	% Change
Proposed Operating Budget	71,066,428	76,443,417	5,376,989	7.57%
State General Purpose Aid	8,903,246	8,914,856	710,158	7.98%
+ Expanded Pre-K GPA		698,548		
Total Non-Property Tax Revenues	10,974,746	11,614,904	640,158	5.83%
Net Operating Budget (School Tax Request)	**60,091,682**	**64,828,513**	**4,736,831**	**7.88%**

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 appears 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 facilities 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. As with the IT department, the School Department provides reimbursement to the Town for wages and benefits for two Community Services staff members.
- 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, bonding 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 commercial 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.

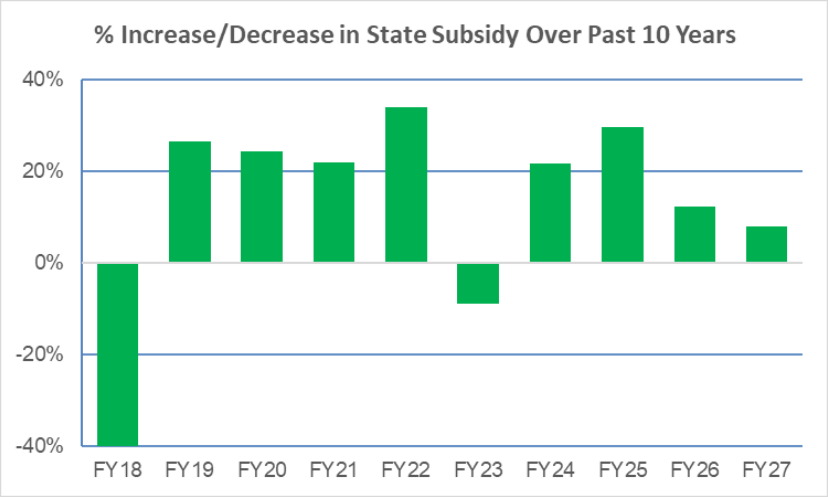
Regional Shared Services

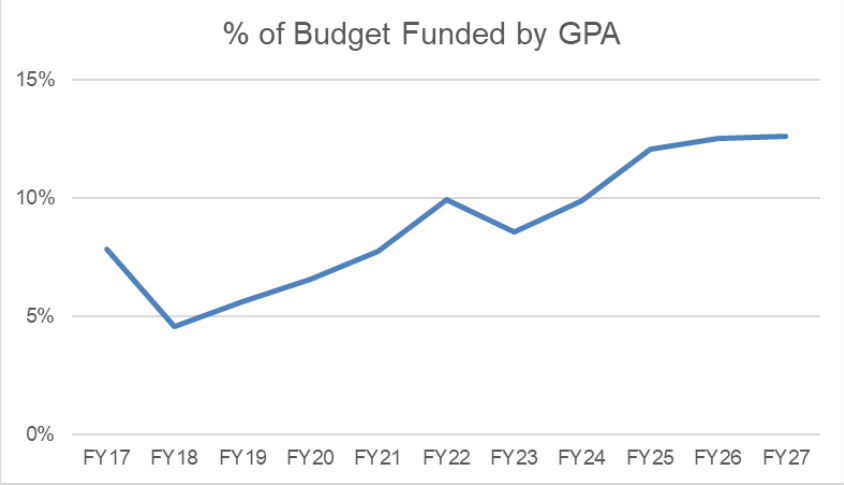
In June of 2019, Scarborough voters approved our school district's membership in the Greater Sebago Education Alliance Regional Service Center (GSEA RSC). The Greater Sebago Education Alliance (GSEA) is a group of 12 separate school districts, including Scarborough, who partner to obtain better deals on certain goods and services and in order to receive additional State subsidy ($79,749.60 for FY27). 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.

Budget Revenues

In Scarborough, the majority of educational funding responsibility falls on the shoulders of our local taxpayers. Typically, Scarborough's property valuation compared with other towns and school districts across Maine ensures that we receive a relatively small amount of education subsidy. At the current preliminary level, **FY27 state subsidy will represent 12.6% of our operating budget revenue in this proposal.**

As shown in the Revenue Summary on page 21, 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 would see a very small increase of under $12,000 from FY26's subsidy amount. With the addition of two Pre-K classrooms as described above, however, the subsidy increase is substantially higher, at $698,548. This allows us to propose a long-desired investment in Pre-K services for our community which actually reduces the impact on Scarborough taxpayers.





Use of Fund Balance

Under Maine statute, school districts are permitted to carry over up to 5% of operating budgets each year, allowing them to maintain a cushion against economic uncertainty, and to use surplus funds strategically to reduce the burden of increased costs on local taxpayers. The unexpected influx of federal grant funds during the COVID pandemic increased our ability to save local tax dollars and invest them in future budget years. The FY27 budget proposal allocates $1,500,000 of fund balance (prior year-end surplus) as revenue, representing 2% of the total operating budget.

General Fund Budget Surplus	FY21	FY22	FY23	FY24	FY25
FY expenditure budget (K-12 operating)	53,311,243	55,683,014	58,801,486	62,052,141	65,828,078
FY starting fund balance	**648,587**	**2,049,619**	**2,314,022**	**2,186,133**	**2,125,999**
FY surplus/deficit created	2,401,032	2,364,403	2,172,111	2,239,866	2,367,039
Transferred to Capital Reserve Fund	0	(600,000)	(800,000)	(800,000)	(700,000)
Transferred to Pre-K Reserve Fund	0	0	0	0	(156,526)
Allocated to next FY revenue	(1,000,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
FY ending fund balance	**2,049,619**	**2,314,022**	**2,186,133**	**2,125,999**	**2,136,512**
$ change from prior year	1,401,032	264,403	(127,889)	(60,134)	10,513
Year-end balance as % of FY budget	3.84%	4.16%	3.72%	3.43%	3.25%

(Figures for FY26 will be available after June 30. See Appendix for full discussion of School Fund Balance.)

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 FY27 include the open Educational Support Professionals' collective bargaining agreement, annual contract adjustments to health and dental insurance premiums for all employees, cost estimates for reimbursed Town employees, workers' compensation and property/casualty insurance premiums, and pending cost estimates from multiple service vendors. As we saw last year during budget development, we will continue to monitor any potential changes in Federal funding for our district, particularly considering the impact on our Title I interventionist at Eight Corners.

Federal Grant Funding

Since the transition to a new administration in Washington in January, 2025, the reliability of federal grant funding for education has become an area of concern. In this FY27 budget proposal, we have made allowance for funding to ensure that positions which we continue to be Level Services are not impacted by potential loss of funding. As well, following guidance from the Maine Dept. of Education, we have begun the process of transitioning several positions currently funded through Local Entitlement/IDEA to the local budget. In this case there is no impact to local taxpayers as other budgeted expenses have been moved into the grant for a net zero change in Level Services.

As we saw last year, we anticipate that this will be an important topic of conversation during the budget development process, and hope to have more clarity from State and Federal officials prior to final budget approval.

Federal Grants

Approved for grant funding in FY26	Budget plan for FY27		Anticipated local budget impact
Title IA			
1.0 FTE Early Intervention Teacher at Eight Corners	Fund all from local budget	+ 102,000	pending FY27 allocation info from USED
Title 2A			
0.5 FTE K-12 Curriculum Specialist (applying unused carry-over)	Fund all from local budget	- 60,000	offset by reduced position
IDEA/Local Entitlement			
0.75 FTE Asst. Special Services Director (0.25 is in local budget)	Fund 60% from local budget	0	offset by moving other local costs to grant
1.0 FTE K-2 Consulting Teacher	Fund 60% from local budget	0	offset by moving other local costs to grant
0.75 FTE Teacher of the Deaf (0.25 is in local budget)	Fund all from local budget	0	offset by moving other local costs to grant
0.75 FTE School Psychologist (0.25 is in local budget)	Fund 50% from local budget	0	offset by moving other local costs to grant
0.5 FTE Assistive Technology Specialist (0.5 is in local budget)	Fund all from local budget	0	offset by moving other local costs to grant
6.0 Bus Aides/Van Drivers	Keep in grant	0	no change
Other - contracted services, supplies, PD, etc.	Keep in grant	0	no change
Net budget impact for FY27		**+ 42,000**	

The **Level Services budget** represents the funding needed to provide current services and supports for our students at an estimated cost for the coming year.

Level Services - no new investments

includes line item review and reallocation to meet current needs

Expense Type	FY26 APPROVED BUDGET	FY27 LEVEL SERVICES PROPOSED	$ CHANGE (from FY26)	% CHANGE (from FY26)
Salaries/Wages & Benefits	57,802,931	61,426,506	3,623,575	6.27%
Contracted Services – Instructional	1,314,710	1,522,200	207,490	15.78%
Contracted Services – Support	1,898,226	2,029,638	131,412	6.92%
Supplies & Equipment - Instructional	948,801	1,006,363	57,562	6.07%
Supplies & Equipment - Support	274,800	264,350	-10,450	-3.80%
Operations	705,194	788,559	83,365	11.82%
Tuition (Special Education)	720,000	666,000	-54,000	-7.50%
Professional Development	228,185	249,810	21,625	9.48%
Energy & Utilities	1,154,650	1,235,342	80,692	6.99%
Vehicle Maintenance & Fuel	488,100	402,320	-85,780	-17.57%
Debt Service	5,530,831	6,235,176	704,345	12.73%
Totals	**71,066,428**	**75,826,263**	**4,759,835**	**6.70%**
Non-tax revenues	10,974,746	11,614,904		
School portion of tax request	60,091,682	64,211,359	**4,119,677**	**6.86%**

The FY27 school operating budget reduces FY26 funding:

- $526,000 for personnel turnover & reallocation of positions
- $814,000 in multiple line items per Leadership Council review

The **Reduced Level Services budget** reflects hours of Leadership Council work and multiple conversations reviewing individual level services line items by phase & department. In this work we seek to identify shifts in student needs to more accurately forecast the resources required. For non-personnel accounts we do our best to hold or reduce estimated spending to offset necessary increases in personnel costs.

Reduced Level Services

adjustments for projected staff turnover and reallocations

Expense Type	FY26 APPROVED BUDGET	FY27 REDUCED LEVEL SERVICES	$ CHANGE (from FY26)	% CHANGE (from FY26)
Salaries/Wages & Benefits	57,802,931	60,900,146	3,097,215	5.36%
Contracted Services – Instructional	1,314,710	1,522,200	207,490	15.78%
Contracted Services – Support	1,898,226	2,029,638	131,412	6.92%
Supplies & Equipment - Instructional	948,801	1,006,363	57,562	6.07%
Supplies & Equipment - Support	274,800	264,350	-10,450	-3.80%
Operations	705,194	788,559	83,365	11.82%
Tuition (Special Education)	720,000	666,000	-54,000	-7.50%
Professional Development	228,185	249,810	21,625	9.48%
Energy & Utilities	1,154,650	1,235,342	80,692	6.99%
Vehicle Maintenance & Fuel	488,100	402,320	-85,780	-17.57%
Debt Service	5,530,831	6,235,176	704,345	12.73%
Totals	**71,066,428**	**75,299,903**	**4,233,475**	**5.96%**
Non-tax revenues	10,974,746	11,614,904		
School portion of tax request	60,091,682	63,684,999	**3,593,317**	**5.98%**

The FY27 school operating budget proposes added funding to:

- **Meet the required needs of incoming Special Education students**
  - 6.0 Special Services Ed Tech 3 positions ($359,000 wages & benefits)
  - 0.6 Occupational Therapist position ($68,000 salary & benefits)
  - 0.5 Speech/Language Therapist position ($52,000 salary & benefits)
- **Address enrollment and class size**
  - 0.25 Middle School Music Teacher ($54,000 salary & benefits)
  - 1.00 Wentworth GATES teacher (reallocated from classroom teacher)
- **Protect against loss of grant funds**
  - 1.0 Eight Corners Interventionist (currently Title I) ($102,000 salary & benefits)
- **Pre-K Program expansion**
  - Total additional cost of $427,500
  - Offset by reallocation of teacher positions (reduction of $232,700)
  - Net new cost of $194,800 provides subsidy increase of $698,548

FY27 LEADERSHIP COUNCIL'S PROPOSAL

+ Investments for compliance, mandates and safety

Expense Type	FY26 APPROVED BUDGET	FY27 PROPOSED BUDGET	$ CHANGE (from FY26)	% CHANGE (from FY26)
Salaries/Wages & Benefits	57,802,931	61,968,660	4,165,729	7.21%
Contracted Services – Instructional	1,314,710	1,572,200	257,490	19.59%
Contracted Services – Support	1,898,226	2,029,638	131,412	6.92%
Supplies & Equipment - Instructional	948,801	1,026,363	77,562	8.17%
Supplies & Equipment - Support	274,800	264,350	-10,450	-3.80%
Operations	705,194	788,559	83,365	11.82%
Tuition (Special Education)	720,000	666,000	-54,000	-7.50%
Professional Development	228,185	254,810	26,625	11.67%
Energy & Utilities	1,154,650	1,235,342	80,692	6.99%
Vehicle Maintenance & Fuel	488,100	402,320	-85,780	-17.57%
Debt Service	5,530,831	6,235,176	704,345	12.73%
Totals	**71,066,428**	**76,443,417**	**5,376,989**	**7.57%**
Non-tax revenues	10,974,746	11,614,904		
School portion of tax request	60,091,682	64,828,513	**4,736,831**	**7.88%**

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.

Leadership Council's FY27 Budget Proposal	FY26 Approved Budget	FY27 Proposed Budget	$ Change	% Change
General Fund Operating Budget	71,066,428	76,443,417	5,376,989	7.57%
Non-Property Tax Revenues	10,974,746	11,614,904	640,158	5.83%
Tax Request (Net Operating Budget)	**60,091,682**	**64,828,513**	**4,736,831**	**7.88%**

- **General Fund Operating Budget**: the portion of the school budget that is voted on by town referendum each year (K-12 operating).
- **Non-tax Revenues:** include state subsidy for education, miscellaneous fees and reimbursements, and fund balance (outlined in greater detail on page 21).
- **Tax Request/Net Operating Budget:** 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 that is incorporated into the Municipal calculations, which then guide the setting of the tax assessment and tax rate.

Total new investment of $1,143,437 represents 1.5% of the proposed FY27 General Fund operating budget.

Net new investment of $617,077 (after reallocations) represents 0.81% of the proposed FY27 General Fund operating budget.

SCHOOL OPERATING BUDGET SUMMARIES

General Fund Operating Budget for FY27 – By Phase & Department

Scarborough Schools - FY27 Operating Budget

Leadership Council's Proposed Budget — March 11, 2026

Operating Budget by Department	FY26 Approved Budget	FY27 LC Proposed Budget	$ change (from FY26)	% change (from FY26)
High School	11,180,491	11,508,468	327,977	2.93%
Middle School	7,601,325	7,789,824	188,499	2.48%
Wentworth School	7,220,276	7,445,609	225,333	3.12%
Primary Schools	7,693,711	7,778,463	84,752	1.10%
Pre-K Program	70,000	585,700	515,700	100.00%
Special Services (incl ESL & GATES)	16,316,289	18,490,046	2,173,757	13.32%
Health Services	992,171	1,028,510	36,339	3.66%
Curriculum & Assessment	1,100,649	1,221,101	120,452	10.94%
Instructional Technology	1,883,782	1,997,428	113,646	6.03%
Athletics & Activities	1,953,086	2,070,371	117,285	6.01%
Student Transportation	2,297,989	2,471,019	173,030	7.53%
Facilities & Maintenance	5,656,460	6,129,501	473,041	8.36%
Central Office	1,569,368	1,692,201	122,833	7.83%
Debt Service	5,530,831	6,235,176	704,345	12.73%
TOTAL K-12 OPERATING BUDGET	**71,066,428**	**76,443,417**	**5,376,989**	**7.57%**

General Fund Operating Budget for FY27 – By Department of Education Voter Category*

FY27 Leadership Council's Proposed Budget

GENERAL FUND -- KINDERGARTEN THROUGH GRADE TWELVE March 11, 2026

Scarborough Public Schools		FY26 Approved Budget	FY27 LC Proposed Budget	$ change (from FY26)	% change (from FY26)
Regular Instruction:					
	23. Regular Instruction Programs	28,340,928	29,375,967	1,035,039	3.65%
	20. Other Instructional Programs				
	English as a 2nd Language	697,708	673,321	(24,387)	-3.50%
	Gifted & Talented Programs	449,985	596,099	146,114	32.47%
Special Education Instruction:	27. Special Education Programs	15,168,596	17,220,626	2,052,030	13.53%
CTE Instruction:	2. Career and Technical Education	0	0	0	0.00%
Other instruction (including summer school and extracurricular instruction):					
	3. Co-curricular	322,564	337,807	15,243	4.73%
	6. Extra-curricular	1,630,522	1,732,564	102,042	6.26%
Student and staff support:					
	Student Support Services				
	9. Guidance Services	2,173,873	2,239,102	65,229	3.00%
	10. Health Services	992,171	1,028,510	36,339	3.66%
	13. Instructional Technology	1,883,782	1,997,428	113,646	6.03%
	Staff Support services				
	11. Improvement of Instruction	1,100,649	1,221,101	120,452	10.94%
	15. Library Services	1,050,723	1,116,237	65,514	6.24%
System administration:	30. System Administration	1,569,368	1,692,201	122,833	7.83%
School administration:	24. School Administration	2,200,279	2,376,758	176,479	8.02%
Transportation and buses:	31. Transportation	2,297,989	2,471,019	173,030	7.53%
Facilities maintenance:	19. Operation & Maintenance of Plant	5,656,460	6,129,501	473,041	8.36%
Debt services and other commitments:	5. Debt Service Payments	5,530,831	6,235,176	704,345	12.73%
All other expenditures, including school lunch:					
	7. Food Service Program Support	0	0	0	0.00%
TOTAL K-12 OPERATING BUDGET		**71,066,428**	**76,443,417**	**5,376,989**	**7.57%**

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

*See Appendix for definitions of School Budget Categories

General Fund Operating Budget for FY27– Revenue Summary

Scarborough Schools - FY27 Operating Budget
Leadership Council's Proposed Budget — March 11, 2026

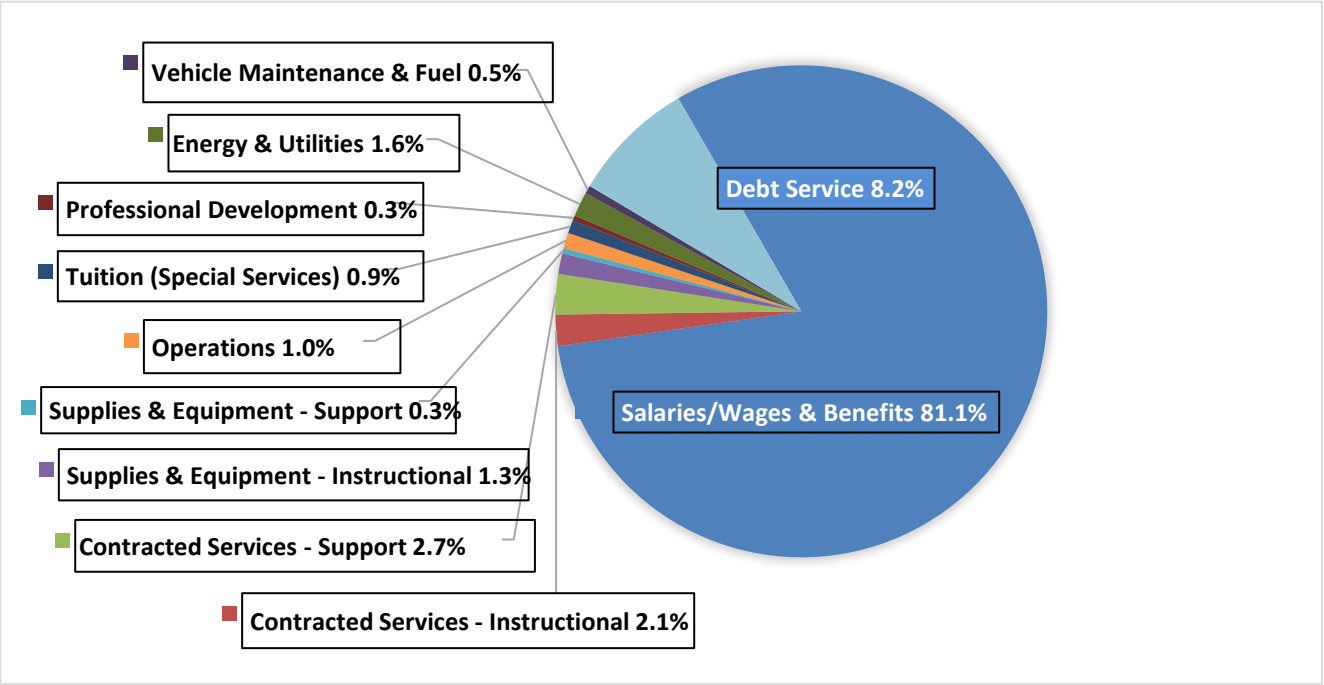
OPERATING REVENUE SUMMARY - BY GENERAL FUND REVENUE SOURCE

	FY26 Approved Budget & Estimated Revenues	FY27 Leadership Council's Proposed Budget & Estimated Revenues	$ Change	% Change
GENERAL FUND OPERATING	71,066,428	76,443,417	5,376,989	7.57%
State General Purpose Aid	8,903,246	8,914,856	710,158	7.98%
Expanded Pre-K GPA scenario C		698,548		
Other Miscellaneous Revenues:				
Rental & Other Receipts	20,000	20,000	0	0.00%
Community Services Daycare	38,500	38,500	0	0.00%
Community Services Transportation	20,000	20,000	0	0.00%
Student Activity Fees	145,000	145,000	0	0.00%
State Agency Client Billing	165,000	165,000	0	0.00%
Alternative Energy Credits	45,000	45,000	0	0.00%
Other Miscellaneous	68,000	68,000	0	0.00%
Pre-K Reserve Funds	70,000	0	(70,000)	100.00%
Audit Balance Forward:				
Use of unassigned fund balance	1,500,000	1,500,000	0	0.00%
Total Non-Property Tax Revenues	10,974,746	11,614,904	640,158	5.83%
Net Operating Budget (School Tax Request)	60,091,682	64,828,513	4,736,831	7.88%

Scarborough Schools - FY27 Operating Budget

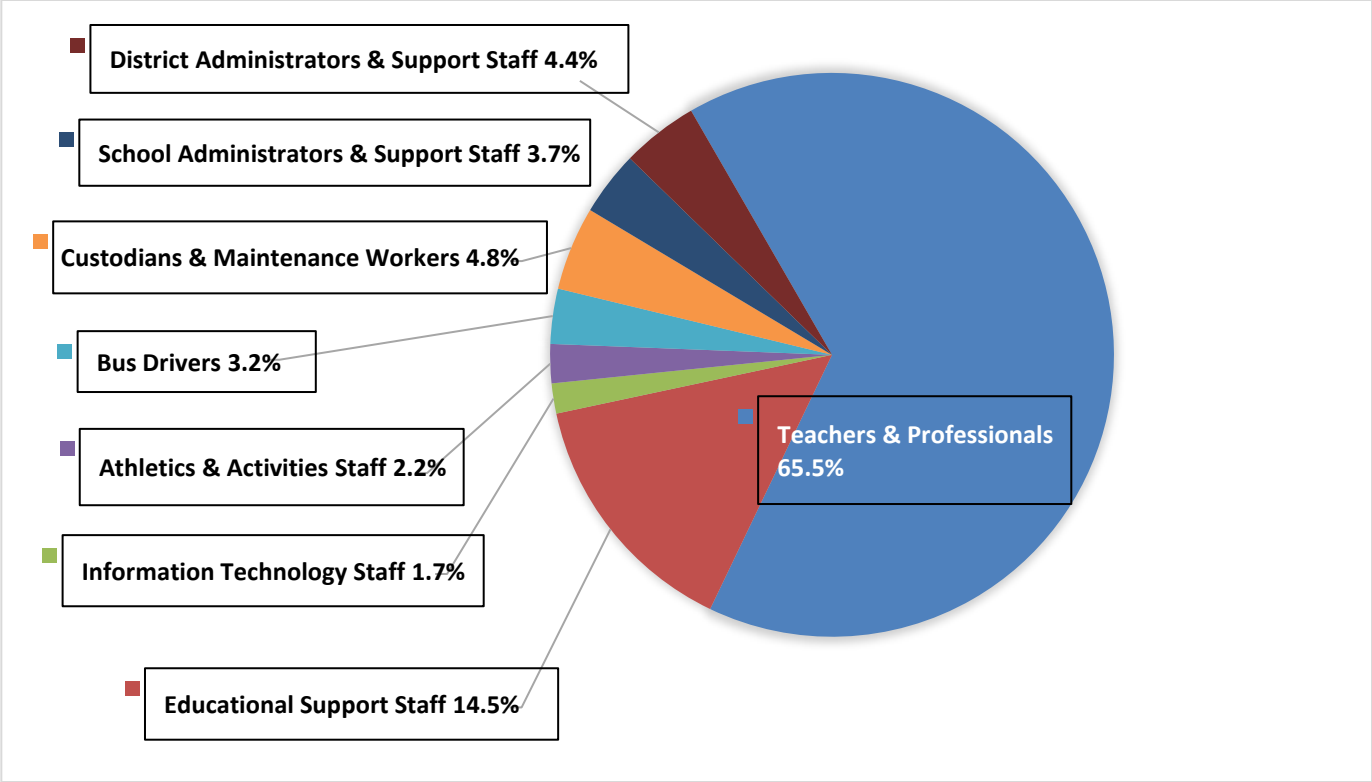
Note: The Net Operating Budget (School Tax Request) represents the balance of funds required to support the proposed school budget. This is NOT the projected increase in property tax rate. This figure becomes a factor incorporated into the Municipal calculations, which then guide the setting of the tax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

General Fund Expenditures for FY27 – How the funds are spent



Expense Type	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 PROPOSED BUDGET	$ CHANGE (from FY26)	% CHANGE (from FY26)
Salaries/Wages & Benefits	48,042,686	51,394,156	57,802,931	61,968,660	4,125,019	7.14%
Contracted Services – Instructional	968,486	1,426,721	1,314,710	1,572,200	257,490	19.59%
Contracted Services – Support	1,812,611	2,233,811	1,898,226	2,029,638	131,412	6.92%
Supplies & Equipment - Instructional	793,195	954,587	948,801	1,026,363	77,562	8.17%
Supplies & Equipment - Support	376,930	292,595	274,800	264,350	-10,450	-3.80%
Operations	563,866	571,112	705,194	788,559	83,365	11.82%
Tuition (Special Education)	385,043	384,880	720,000	666,000	-54,000	-7.50%
Professional Development	154,554	163,492	228,185	254,810	26,625	11.67%
Energy & Utilities	931,443	1,055,182	1,154,650	1,235,342	80,692	6.99%
Vehicle Maintenance & Fuel	454,098	400,013	488,100	402,320	-85,780	-17.57%
Debt Service	5,482,890	4,895,018	5,530,831	6,235,176	704,345	12.73%
Totals	**59,965,801**	**63,771,567**	**71,066,428**	**76,443,417**	**5,376,989**	**7.57%**

General Fund Expenditures for FY27 – A closer look at personnel costs



Expense Type	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 PROPOSED BUDGET	$ CHANGE (from FY26)	% CHANGE (from FY26)
Teachers & Professionals (including subs)	33,014,587	35,172,741	38,822,084	40,558,492	1,736,408	4.47%
Educational Support Staff	5,930,247	6,320,350	7,590,443	9,009,667	1,419,224	18.70%
Information Technology Staff	839,505	895,973	1,006,417	1,070,449	64,032	6.36%
Athletics & Activities Staff	1,045,370	1,176,131	1,295,822	1,385,567	89,745	6.93%
Bus Drivers	1,253,183	1,396,068	1,696,752	1,956,613	259,861	15.32%
Custodians & Maintenance Workers	1,868,935	2,159,271	2,673,028	2,980,338	307,310	11.50%
School Administrators & Support Staff	1,839,366	1,963,834	2,109,539	2,286,973	177,434	8.41%
District Administrators & Support Staff	2,251,492	2,309,788	2,608,846	2,720,561	111,715	4.28%
Total Personnel Costs	**48,042,686**	**51,394,156**	**57,802,931**	**61,968,660**	**4,165,728**	**7.21%**

Total tax request impact of School operating budget funds for FY27:
(see pages 76-85 for details of Adult Education & School Nutrition Programs)

Scarborough Schools - FY27 Budget Summary

Leadership Council's Proposed Budget — March 11, 2026

FY27 Education Budget	FY26 Approved Budget	FY27 Proposed Budget SB First Reading	$ Change from FY26 Approved	% Change from FY26 Approved
General Fund Operating Budget	71,066,428	76,443,417	5,376,989	7.57%
Non-Property Tax Revenues	10,974,746	11,614,904	640,158	5.83%
General Fund Tax Request	**60,091,682**	**64,828,513**	**4,736,831**	**7.88%**
Adult Education Budget	233,057	250,101	17,044	7.31%
Non-Property Tax Revenues	136,009	114,222	(21,787)	-16.02%
Adult Education Tax Request	**97,048**	**135,879**	**38,831**	**40.01%**
School Nutrition Budget	2,529,344	2,603,104	73,760	2.92%
Non-Property Tax Revenues	2,529,344	2,603,104	73,760	2.92%
School Nutrition Tax Request	**0**	**0**	**0**	**0.00%**
Total Education Budget	73,828,829	79,296,622	5,467,793	7.41%
Total Non-Tax Revenues	13,640,099	14,332,230	692,131	5.07%
School Operating Net Budget	**60,188,730**	**64,964,392**	**4,775,662**	**7.93%**

SCHOOL OPERATING BUDGET

DEPARTMENT REPORTS







Learning *begins* for all 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 over sixty years ago. With the recent referendum approval, we are excited to begin the journey of planning and executing the building of a new Eight Corners and expansion/renovation of Pleasant Hill and Blue Point.

K-2 students and families continue to present with a wide variety of backgrounds, strengths, and challenges. The need for community resources continues to be focused on the school for social-emotional needs, mental health needs, and many other basic needs beyond educational achievement. Supports like school social workers, school counselors, behavior consultants, instructional coaches, academic support staff, educational technicians, and other key support roles are necessary to address the diverse needs of today's K-2 classroom. Maintaining a reasonable class size for elementary school teachers continues to be critical as we strive to meet the needs of *each* student.

- Many different home languages are spoken including but not limited to Spanish, Portuguese, French, Lingala, Creole, Khmer, Vietnamese, Mandarin, ASL, Kinyarwanda, Swahili, Marathi, Hindi, Tigrigna, Greek, Albanian and Telugu.

- 8% of K-2 students have 504 plans (9% including current referrals)
- 27% of K-2 students have IEP plans (30% including current referrals)
- Nearly 29% of students across K-2 are receiving social work services.

- 81% of K-2 students were at or above grade level in reading, as of the spring of 2025 iReady administration.
- 74.5% of K-2 students performed on or above the grade level in math, as of the spring 2025 iReady administration.

- 18 of the 37 total primary homeroom classroom (49%) are in portables (PH: 4, EC:10, BP: 4)

Students	October Enrollment		Projected FY27
	FY25	FY26	
Blue Point School			
Kindergarten	65	53	53
Grade 1	67	64	53
Grade 2	68	67	64
Total/School	**200**	**184**	**170**
Eight Corners School			
Kindergarten	95	74	74
Grade 1	65	87	74
Grade 2	81	68	87
Total/School	**241**	**229**	**235**
Pleasant Hill School			
Kindergarten	51	57	57
Grade 1	60	59	57
Grade 2	70	58	59
Total/School	**181**	**174**	**173**
Total K-2			
Kindergarten	211	184	184
Grade 1	192	210	184
Grade 2	219	192	210
Totals	**622**	**586**	**578**



Pre-K-2 Staff by FTE	FY24	FY25	FY26	FY27 proposed	Change for FY27
Teachers	47.2	48.2	47.4	46.4	+1.0
Special Education Teachers & Specialists	16.5	21	19	20.1	+1.1
Instructional Coaches	3	3	3	3	0
Multi-Lingual Learners (MLL) Teachers	1	2	2	2	0
Guidance Counselors	1	1	1	1	0
Social Workers	3	3	3	3	0
Librarian	0.5	1	1	1	0
Library Ed Techs	3	3	3	3	0
Building/Support Ed Techs	15	15	15	15	0
Special Services Ed Techs	25	27.9	27	44	+17.0
Contracted Ed Techs & Open Positions	not recorded		11	0	-11.0
Grant-funded Staff (Title IA)	2	2	1	0	-1.0
Principals	3	3	3	3	0
Clerical/Office Staff	3	3	3	3	0

*Note: Special Ed Specialists & Ed Techs are reallocated among buildings each year based on student needs.

SUCCESSES & ACCOMPLISHMENTS 2025-2026

This year, we were able to hire one K-2 Librarian to support the libraries in each of the primary buildings. This has been instrumental in allowing us to expand our student-centered, interactive read alouds and activities, and to expand curricular connections that pair with the work in classrooms.

Each of the 2nd grade classrooms across the district have had the opportunity to have a trimester of Spanish lessons with Profe Vafiades, the current World Language teacher at Wentworth School. In these lessons, they have cemented key literacy lessons by comparing English to Spanish sounds and words, and even have had children reading Spanish texts! This has proven extremely valuable, with students wishing it could last for the full year.

The data teams established last year have continued this year as a part of our Multi-Tiered Systems of Support (MTSS), providing a process to regularly monitor every single student at the K-2 level. Teams have met every 12 weeks to examine ALL students' data and identify those who need Tier 2 or Tier 3 support. In addition, they meet at the 6-week interval in between these data meetings to monitor the progress of those students receiving support through our Student Support Team.

PRE-K PILOT

Scarborough Public Schools entered into a grant-funded Pre-K Partnership with Shooting Stars Preschool during the 2024-2025 school year. Shooting Stars has been providing high quality programming for Scarborough families for many years. Through this collaboration, 16 students receive public Pre-K programming as SPS students. Students were selected in a semi-random lottery to ensure representation from each primary school district (Blue Point, Eight Corners, Pleasant Hill) and district demographics were met.



Pre-K programs require one adult for every 8 students. Two wonderful teachers work with our Pre-K students for five hours each day, five days a week. The curriculum is aligned to the Maine Early Learning and Development Standards and supports Kindergarten readiness. Activities are hands-on, engaging, multi-sensory, and theme driven. Our school nutrition program delivers lunches to Shooting Stars, just like they do to our three primary schools. Transportation is not provided and parents are responsible for drop off and pick up each day.



As described in the Executive Summary, we are delighted to have the opportunity in FY27 to expand the Pre-K program with an additional two classrooms – stay tuned for more information!

GOALS & PRIORITIES 2026-2027

To address heightened student academic, behavioral, and social-emotional needs, the K-2 schools look toward infusing additional classroom guidance lessons to support student engagement and positive relationships. 8% of students at K-2 have 504 plans requiring small groups for testing, expected behavior, school adjustment, smaller lunch groups, etc. We'll work to meet these needs through a collaboration between Student Support, Guidance, and Social Work staff.

The K-2 schools continue to use a formal, regular data review protocol to analyze data within school-based data teams. Teams are made up of grade level teachers, along with members of Student Support, Instructional Coaching staff, and School and Curriculum Department Administrators. These teams looking at up-to-date whole-school, grade level and individualized data allows us to identify trends and target unique instructional needs for each student. District leaders utilize this data to identify trends and needs across K-2 to help support every student.

Safety and Security continues to be a high priority for all three K-2 schools. We each have different needs given the different school designs and layouts. The schools have benefitted from adding more cameras both inside and outside the building. We look ahead to the future to the incorporation of state-of-the-art secure entrances at all three school sites once the building projects are complete.

We work with students and families to help secure winter clothing, school supplies, food, etc. We want all children to feel welcome, included, safe, and secure at school. We want to give them a sense of belonging that allows them to learn to the best of their ability. The Scarborough Nutrition Department coordinates delivery of food. Maine Needs and Project Grace help support the need for clothing, housewares, transportation, financial support, etc.



Wentworth School - Grades 3-5

Wentworth School serves Scarborough students in grades 3–5 in a state-of-the-art learning environment designed to support the whole child. Within smaller Learning Communities, students work collaboratively toward academic, physical, and social-emotional goals while building strong citizenship skills. We are guided by the belief that children are naturally curious explorers and that confidence grows through meaningful opportunities to make and reflect on decisions. Our dedicated staff recognizes and nurtures the unique strengths of every child. At Wentworth, students develop independence, expand their thinking through diverse learning experiences, and discover meaningful connections across their learning. We are proud to provide strong social-emotional support alongside a guaranteed, research-based academic curriculum, complemented by rich allied arts programming and a wide range of co-curricular opportunities.



- Wentworth students consistently outperform state averages by a significant margin across all grades in both Math and Reading on the **Maine Through Year Assessment**.
- Data from our **Panorama Social Emotional Learning survey** indicates Wentworth students demonstrate strengths in Supportive Relationships and Self-Management.



- Our **Learning Commons** is a vibrant hub for inquiry and discovery, supported by a robust and diverse collection, a full-time librarian, and dedicated support staff. Strong circulation data reflects high student engagement, while thoughtfully designed opportunities invite learners to explore ideas, create knowledge, and deepen their understanding across disciplines.



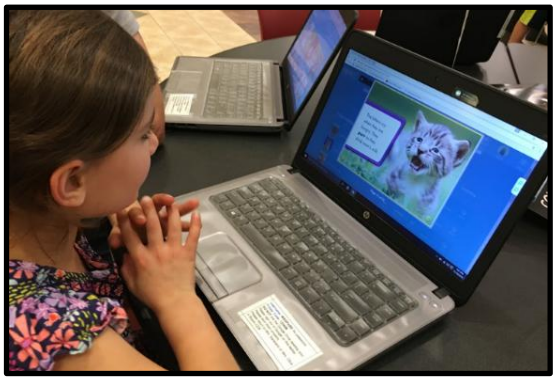
- Our commitment to **community partnerships** continues to strengthen meaningful engagement between school and home. Through family nights, community events, volunteer opportunities, conferences, and chaperoning experiences, we create welcoming pathways for families to connect, contribute, and actively participate in the life of the school. These collaborative efforts foster strong relationships, shared investment, and a vibrant, supportive learning community.



- Our **club offerings** provide meaningful opportunities for students to explore interests, build skills, and connect with peers beyond the school day. Through a wide range of after-school and co-curricular options, thoughtfully reviewed and customized each year, we strive to ensure every student can find something that matches their interests and passions. These experiences enrich learning, foster belonging, and support the development of well-rounded learners.

Students	October Enrollment		Projected FY27
	FY25	FY26	
Grade 3	210	219	194
Grade 4	216	210	215
Grade 5	245	216	215
Total/School	**671**	**645**	**624**





Wentworth Staff by FTE	FY24	FY25	FY26	Proposed FY27	Change for FY27
Teachers	46	48	46.8	45.8	-1.0
Special Education Teachers & Specialists*	14.5	15.5	14.5	15.5	0
Instructional Coaches	3	3	3	3	0
Multi-Lingual Learners (MLL) Teachers	1	1	1	1	0
Gifted & Talented (GATES) Teachers	1	1	1	2	+1.0
Guidance Counselors	2	2	2	2	0
Social Workers	3	3	3	3	0
Librarian	0.5	1	1	1	0
Library Ed Techs	3	2.75	2	2.75	0
Building/Support Ed Techs	10	10	10	10	0
Special Services Ed Techs*	22.5	25.5	16.14	19.14	+3.0
Contracted Ed Techs & Open Positions	not recorded		3	0	-3.0
Principal/Assistant Principal	2	2	2	2	0
Clerical/Office Staff	2	2	2	2	0

*Note: Special Ed Specialists & Ed Techs are reallocated among buildings each year based on student needs.



SUCCESSES & ACCOMPLISHMENTS 2025-2026

Building on the successful schoolwide rollout of RULER, first strengthening adult social-emotional learning and then establishing shared vocabulary and consistent use of the signature tools, we expanded opportunities for deeper student learning. During the 2025–26 school year, we implemented targeted lessons to further develop emotional intelligence, with a focus on self-awareness, self-management, responsible decision-making, and relationship skills. Signature tools continued to be embedded in daily practice, and monthly Community Day served as a consistent anchor to reinforce and celebrate this work across the school community.

We successfully secured approval and funding in the FY25 budget for a dedicated 1.0 Librarian to serve Wentworth School, ensuring more equitable access to Learning Commons resources for our more than 650 students and 100 staff. This marks an important step toward aligning with the Maine Essential Programs and Services (EPS) recommended ratio of 1 librarian per 800 students and addressing the longstanding, unsustainable model in which one K–5 librarian supported more than 1,300 students and teachers across four buildings and six grade levels.

With funding in place, we were able to ultimately recruit and hire a highly qualified candidate for the 2025–26 school year. Establishing a dedicated librarian for Wentworth strengthened our Learning Commons model and expanded access to high-quality library and instructional support for students and staff.

SUCCESSES & ACCOMPLISHMENTS 2025-2026

This year, Wentworth School significantly strengthened its integrated student support systems to provide meaningful, comprehensive support for all learners. Through a highly collaborative model, specialists in reading, writing, mathematics, executive functioning, and social-emotional learning partner with classroom teachers to design targeted, individualized plans. As a result, a significant number of students currently receive Tier 2 and Tier 3 interventions within general education—reflecting our commitment to proactive, responsive, data-informed support.

Our progress has been both strategic and sustained. Summer planning focused on refining systems, clarifying roles, and strengthening MTSS alignment. During the school year, we provided school-wide professional development and embedded MTSS into Professional Learning Team (PLT) work, building shared language, collective ownership, and consistent implementation. Staff are also attending MTSS-focused conferences to expand internal expertise and bring evidence-based practices back to our school.

Continuous improvement remains central. Monthly business meetings provide structured time to evaluate systems, analyze student data, and refine processes. In partnership with the curriculum department, we have expanded data conversations to strengthen assessment practices, improve curricular coherence, and ensure strong vertical alignment across grade levels.

Together, these efforts have strengthened a culture of collaboration, shared accountability, and student-centered decision-making, contributing to improved outcomes. While proud of our progress, we remain focused on continued growth, deepening professional learning, strengthening evidence-based practices across all tiers, and enhancing our capacity to analyze and respond to data. Through this work, we are building a cohesive, sustainable, and highly responsive MTSS framework that will continue to elevate outcomes for every student at Wentworth School.

On January 14th, Wentworth School proudly relaunched its family engagement events with a highly successful Hygge-themed evening that extended our school-based Hygge spirit week and celebrated togetherness as a community. The event featured thoughtfully designed rotations centered on connection, mindfulness, and calm, including crafts, yoga, board games, cozy reading by a virtual fireplace, and the opportunity for families to collaboratively develop a RULER Family Charter to strengthen shared values and emotional awareness at home. More than 300 students and their family members attended, making it an incredible turnout and a powerful reflection of our strong school-home partnership. The building was filled with warmth and energy as students proudly showed their families around, connected with friends, and embraced the joyful spirit of the evening. Adults experienced firsthand the sense of belonging and positivity that define Wentworth School. We are deeply grateful to the dedicated staff and community volunteers whose time, care, and thoughtful planning made this meaningful and successful event possible.

SUCCESSES & ACCOMPLISHMENTS 2025-2026

We have continued to expand students' access to high-quality after-school co-curricular programming. This year's club offerings reflected a wide range of student interests, including Floor Hockey, Legos, Chorus, STEM, Art, Chess, and more. Altogether, clubs served more than 700 participants across 38 sessions.

The Club Coordinator investment has enabled us to strengthen program quality, streamline enrollment and logistics, and ensure smooth day-to-day operations to create a positive experience for students and families. Wentworth Clubs deliver an exceptional return on investment, providing broad impact for a total investment of less than $35,000, with additional cost offsets through accessible participation fees.



GOALS & PRIORITIES 2026-2027

Expand Access to GATES (Gifted and Talented Education Services) Programming

Adequately provide access to GATES programming and instruction to meet increased student needs, including K-2 consultation.

- For many years 1.0 K-5 GATES teacher has worked to support over 1,300 students and teachers in all disciplines, in 6 grade levels across four buildings - an unsustainable model that has resulted in staff turnover and inadequate access to GATES programming and instruction for our K-5 learners.
- Our identification criteria are at the ceiling, yet class sizes continue to climb as more and more students are meeting the screening and identification criteria and require programming and instruction through GATES to meet their unique learning needs.

Mathematics Curriculum

This year, teachers engaged in the first year of a comprehensive Mathematics curriculum review process, examining current practices, analyzing student data, and evaluating instructional resources to ensure alignment with standards and best practices.

Moving into next year, math teachers will participate in targeted professional development and begin implementing the newly selected core instructional materials to support high-quality, consistent mathematics instruction across classrooms.

GOALS & PRIORITIES 2026-2027

Expanded Support for students through MTSS

Wentworth School will deepen and sustain a cohesive, data driven MTSS framework that strengthens core instruction, ensures consistent and evidence-based interventions across tiers, and builds collective staff capacity to respond effectively to student needs. Through aligned assessment practices, meaningful data conversations, and shared ownership of implementation, we will create a system where every student receives timely, targeted support- advancing both achievement and well-being while fostering a culture of continuous growth and collective responsibility.

Data Literacy and Professional Development

- Prioritize the **development of data literacy** across all staff to ensure consistent, informed decision-making that strengthens instruction and improves student outcomes.
- **Time for professional development**, particularly grade level curriculum and data review time, is always at a premium and remains a priority in order to ensure guaranteed and viable curriculum implementation and meeting the needs of each and every student. Our teachers engage in ongoing reflection of their practices focusing on student progress, meaningful opportunities for differentiation, and goal-setting. Adding time for strategic data review ensures that all learners are supported in reaching their full potential.



Scarborough Middle School - Grades 6-8

Scarborough Middle School serves approximately 680 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 smaller Inquiry 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 Allied Arts classes such as Art, Music, Band, Chorus, STEM, Health, and Physical Education. Additionally, Scarborough Middle School currently offers athletics to 7th and 8th graders and several co-curricular activities for all students.

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

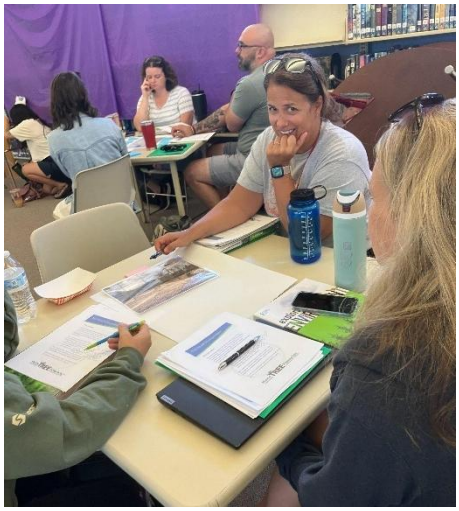
- Crew Advisory Groups: Crew advisors provide support and encouragement through a variety of activities that address the academic, social, and emotional needs of all students.
- RISE (Re-teach, Improve, Stretch, Enrich/ Excel): Students use RISE time to complete current assignments, improve the quality 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 MTSS (Multi-tiered System of Supports) Committee
    - Social Emotional MTSS Committee
    - Attendance Committee



Noteworthy Statistics

- As of 2/2/26, the Learning Commons has had 6,341 checkouts and 1,498 digital checkouts so far this school year.
- We have 34 students who are Learning Commons Assistants. They take on tasks like checking in and shelving books, creating content for newsletters, organizing shelves and genres, writing reviews, organizing and advertising the Maine Student Book Award voting, and writing book reviews. We are thrilled to have their help!
- The Learning Commons provides 24/7 access to digital content through our LibGuide pages, the Maine Schools Shared Digital Collection, and databases, including those provided by the Maine Digital Library.
- 76% of 8th grade students performed at or above state expectation in science compared to 47% at the state level.
- On the Spring 2025 Maine Through Year Assessment, 82% of students scored at or above grade level in reading.
- On the Spring 2025 Maine Through Year Assessment, 62.3% of students scored at or above grade level in math.
- On the 2026 Winter Panorama Survey that assesses student perception regarding five key areas of Social Emotional Learning, 86% of our students answered favorably on Support Relationships and 77% on Self-Management.
- 49% of SMS students (215 students) participated in at least one club/activity during the 25-26 school year. Approximately 48% of those students participated in more than one club/activity.
- School to home communications are working successfully. For example, the December 2025 SMS Family Newsletter had an increase in viewership with an average of 1,959 reads per week.

Students	October Enrollment		Projected Y26
	FY24	FY25	
Grade 6	217	222	245
Grade 7	223	215	222
Grade 8	205	228	215
Total/School	**645**	**665**	**682**



Middle School Staff by FTE	FY24	FY25	FY26	FY27 proposed	Change for FY27
Teachers	50.7	48.95	50.65	50.9	+0.25
Special Education Teachers & Specialists*	12.9	13.9	14.9	14.9	0
Instructional Coaches	4	4	4	4	0
Multi-Lingual Learners (MLL) Teachers	1.5	1.5	1	1.5	0
Gifted & Talented (GATES) Teachers	2	2	2	2	0
Guidance Counselors	2	2	2	2	0
Social Workers	3	3	3	3	0
Librarian	1	1	1	1	0
Library Ed Techs	1	1	1	1	0
Building/Support Ed Techs	3	3	3	3	0
Special Services Ed Techs*	22	23	21	23	+2.0
Contracted Ed Techs & Open Positions	not recorded		2	0	-2.0
Principal/Assistant Principal	2	2	2	2	0
Clerical/Office Staff	3	3	3	3	0

*Note: Special Ed Specialists & Ed Techs are reallocated among buildings each year based on student needs.



SUCCESSES & ACCOMPLISHMENTS 2025-2026

Chorus

Our chorus program is continuing to grow. During the 2023-2024 school year there were 40 students enrolled in chorus. Last year there were 100 students enrolled and this year, our chorus teacher is working with 129 students (6th grade: 47 students; 7th grade: 46 students; 8th: 34 students).

RISE Enrichment for 6-8th Grade Students

SMS has partnered with the nonprofit organization Passion for Life to help students discover new outdoor "passions" and activities that they may continue pursuing throughout their lives. The organization brings 112 dedicated community volunteers who recognize how fortunate they were to have experienced outdoor mentorship and now provide similar opportunities for our students.

Each Thursday during our RISE block (Re-teach, Improve, Stretch, Enrich/Excel), a different volunteer works directly with students to introduce them to a variety of outdoor experiences. So far this year, students have explored paddleboarding, skiing, rock climbing, orienteering, trail camera use, mountain biking, surfing, and ice fishing.

RULER SEL Curriculum

We are now in our third year of implementing the RULER Curriculum. This evidence-based approach to social and emotional learning (SEL) was developed at the Yale Center for Emotional Intelligence. During year 1, staff developed our own learning of the RULER curriculum and gained an understanding of how to utilize the skills, tools, and strategies. Last year, our staff taught the RULER lessons to students during our CREW time every Monday. The focus last year was centered around the 4 RULER tools (Charter, Mood Meter, Best Self, and Blueprint).

Last year RULER was implemented with students through Monday CREW lessons (30 minutes). Students had opportunities to learn various emotional vocabulary words, complete team building activities, and learn the various tools to assist with recognizing, understanding, labeling, expressing, and regulating emotions.

This year we are implementing the grade level lessons and continuing to use our Monday CREW period. All three grade levels have the same 4-unit titles, but the lessons differ by grade level and build upon each other.

UNIT 1 – COMMUNITY, SAFETY, AND CLIMATE

UNIT 2 – EMOTIONS MATTER

UNIT 3 – SELF - AND SOCIAL AWARENESS

UNIT 4 – EMOTION REGULATION AND PERSONAL VALUES

RULER's mission is to use the power of emotions to create a healthier, more equitable, innovative, and compassionate society. RULER stands for five areas of emotional intelligence: Recognizing, Understanding, Labeling, Expressing and Regulating emotions.

SUCCESSES & ACCOMPLISHMENTS 2025-2026

Climate Education Grant

Last spring, we partnered with the Maine TREE Foundation and received a Climate Education Learning Grant from the Maine DOE which provided professional development time and resources for teachers to build outdoor learning units.

Work began in August with a six-hour workshop hosted by Lena Ives from the Maine TREE Foundation. Staff members from throughout the middle school came to explore some of Maine TREE's curricular materials, collaborate on future units, and participate in some field studies with the Scarborough Land Trust around invasive species here in Scarborough.

From there we hosted monthly meetings focused on continued planning and implementation of climate and outdoor learning experiences for our students. Some examples of the work being done include expanding the invasive species unit in the 6th grade, continued development of the integrated program in the 7th grade, expanding our garden spaces and how we use them for academic and social/emotional needs, indigenous studies units that focus on the impact of logging on our local rivers, connected Wabanaki culture to literature in the 6th grade, an ecology unit in the 8th grade, and the development of a 7th grade unit on pollinators and their impact on essential Maine industries.

As we look to 2026, we have begun to pivot from unit design to creating outdoor learning spaces and the materials essential to making these spaces viable. Our goal is to have at least one functional space when the kids return to us in the Fall of 2026. We are also excited to partner with Project Wild and offer up to 20 educators a day-long workshop with one of their facilitators in March. Project WILD is a national, award-winning environmental and conservation education program for K-12 educators, offering hands-on activities and curriculum to teach students about wildlife, habitats, and responsible stewardship, fostering critical thinking and connection to nature through interdisciplinary lessons.

GOALS & PRIORITIES 2026-2027

Chorus

We are requesting an increase in our Chorus teacher's position from 0.25 FTE to 0.5 FTE to support the growth of our chorus program. Over the past year, student interest in chorus has increased significantly, and we anticipate approximately 150 students enrolling in chorus next year. Expanding this position will:

- Allow for additional class sections to accommodate growing student participation
- Provide students with more individualized instruction and rehearsal opportunities
- Support performance preparation and participation in school and community events
- Strengthen the overall music education program within the school

This increase reflects our commitment to fostering the arts and ensuring that every interested student has access to a high-quality choral experience.

GOALS & PRIORITIES 2026-2027

Mathematics Curriculum

This year, teachers engaged in the first year of a comprehensive Mathematics curriculum review process, examining current practices, analyzing student data, and evaluating instructional resources to ensure alignment with standards and best practices.

Moving into next year, math teachers will participate in targeted professional development and begin implementing the newly selected core instructional materials to support high-quality, consistent mathematics instruction across classrooms.

Attendance

We will continue to work on improving our students' attendance and decreasing chronic absenteeism by utilizing skills from the Count ME In and Attendance Matters organizations. Chronic absenteeism occurs when a student has missed 10% or more of school days.

- **23-24:** As of 2/28/2024, SMS had a **15% chronic absenteeism rate**
- **24-25:** As of 2/28/2025, SMS had an **11 % chronic absenteeism rate**
- **25-26:** As of 2/13/2026, SMS had an **11.7 % chronic absenteeism rate**

MTSS (Multi-Tiered System of Supports)

We will continue to focus on refining and monitoring a multi-tiered system of support ensuring equitable access to resources to enhance academic growth and personal well-being for each and every student. As of February 13th, **150 students** have benefitted from our Tier 2 and Tier 3 supports. In collaboration with the curriculum department, we will continue to support educators in utilizing data following assessment administration periods to lead student-centered discussions that consider student-specific and wide-scale conversations for support, the adjustment of instructional strategies to address areas of concern, and to celebrate the strengths in growth and achievement for Scarborough students. In grade level, content area, and school MTSS conversations, educators will be equipped with data and professional development that increases data literacy, to drive these student-centered discussions.

Scarborough High School - Grades 9-12

Scarborough High School is a comprehensive high school that serves approximately 900 students in grades 9 through 12. SHS provides students with rigorous learning opportunities in multiple pathways to prepare them for college and careers in the 21st century. SHS provides a range of learning experiences across content areas, and includes Advanced Placement (AP) courses, Early College courses, Career and Technical Education (CTE) Programs at Westbrook Regional Vocational Center (WRVC) and Portland Arts and Technology High School (PATHS), and Extended Learning Opportunities (ELOs) through our Career Pathways Program. The SHS faculty is comprised of over 100 professional staff who are certified in specialties, disciplines, content areas, and are divided into departments: English Language Arts (ELA), Mathematics, Social Studies, Science and Technology, World Language, Physical Education/Health, Fine Arts, Business/Technology, Career Pathways, Alternative Education, Student Services and Special Services.

Beyond our academic programming, Scarborough High School students also have access to a variety of supports and services. In the Student Services Department, School Counselors monitor student academic progress to ensure a successful path to graduation, while the Senior Placement Office assists students with postsecondary goal-setting and planning. School Social Workers support students with social-emotional wellness, while Study Center staff offer academic assistance to students through various levels and types of academic support. The Learning Commons takes the old-fashioned school library to a new level, providing a center for study, research, and collaboration. The Alternative Education staff work to provide support 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.



- SHS students requested 8080 courses during course registration for the 2025-26 school year, a four year high!
- SHS offers 54 Honors and Advanced Placement (AP) courses, 21 of which are AP courses.
- In 2024-25, SHS students performed on average 55 points better than the Maine average, 132 points better than the national average, and 95 points above the global average on the SAT.

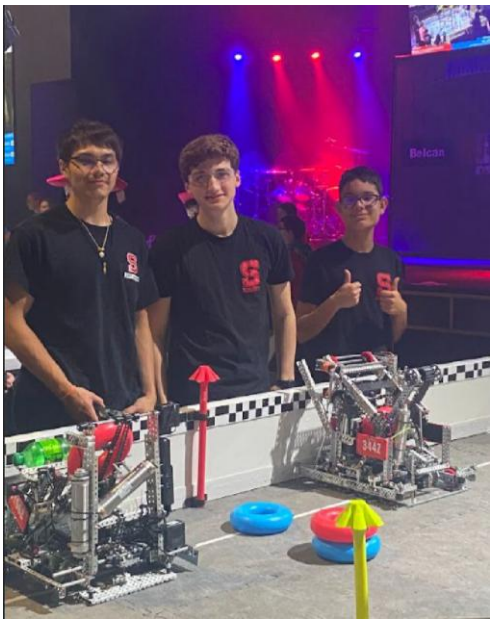


- On average, 90% of students go on to a 2yr or 4yr college or university.
- On average, 10% of SHS students enter the military or pursue a technical certificate or a career.



- In the 2025-26 Panorama Survey, 88% of students reported that they have supportive relationships with peers, adults, or school staff in their lives.
- In the 2025-26 Panorama Survey, SHS saw an increase in the number of students who reported they listened carefully to other people's opinions, respect those with different opinions, and disagreed with others without starting an argument.

Students	October Enrollment		Projected FY27
	FY25	FY26	
Grade 9	208	224	213
Grade 10	239	239	224
Grade 11	242	242	239
Grade 12	220	218	242
Total/School	**909**	**923**	**918**



High School Staff by FTE	FY24	FY25	FY26	FY27 proposed	Change for FY27
Teachers	70.4	70.4	70.4	70.4	0
Special Education Teachers & Specialists*	15.8	17.8	15	17.8	0
Instructional Coaches	1.6	1.6	1.6	1.6	0
Multi-Lingual Learners (MLL) Teachers	1.5	1.5	2	1.5	0
Gifted & Talented (GATES) Teachers	0.6	0.6	0.6	0.6	0
Guidance Counselors	3	3	3	3	0
Student Assistance Counselor	1	1	1	1	0
Senior Placement Counselor	1	1	1	1	0
Social Workers	5	5	5	5	0
Librarian	1	1	1	1	0
Library Ed Techs	2	2	2	2	0
Building/Support Ed Techs	3	3	3	3	0
Special Services Ed Techs*	20.5	19.5	19.5	21.5	+2.0
Contracted Ed Techs & Open Positions	not recorded		2	0	-2.0
Principal/Assistant Principals	3	3	3	3	0
Clerical/Office Staff	7	7	7	7	0

*Note: Special Ed Specialists & Ed Techs are reallocated among buildings each year based on student needs.

SUCCESSES & ACCOMPLISHMENTS 2025-26

Attendance

- **23-24:** As of 2/28/2024, SHS had **19% chronic absenteeism** and **3% truancy rates** (Maine's average chronic absenteeism rate was 25%)
- **24-25:** As of 2/28/2025, SHS had **14% chronic absenteeism** and **<1% truancy rates** (Maine's average chronic absenteeism rate was 24%)
- **25-26:** As of 2/13/2026, SHS has 15**% chronic absenteeism** and **1% truancy rates**

Graduation Rate

- The graduation rate for the Class of 2025 was **97%**, a five year high for SHS, and 8% higher than the state average.

Advanced Placement (AP) Programming

- In 2024-25, SHS administered **707 AP Exams to SHS students** who achieved an **average score of 3.6** (out of 5; students who receive a 3 or better on AP Exams can become eligible to receive college credit).
- Based on the AP course experiences of the Class of 2025, SHS was one of approximately 1200 high schools in the United States and Canada to be **recognized by the College Board with an Advanced Placement (AP) Honor Roll Gold Distinction in January 2025** for the overall strength of its AP programming.
- Based on the AP course experiences of the Class of 2025, SHS was also recognized by the College Board with the **AP Access Award,** which honors high schools in the United States and Canada that encourage more low-income and underrepresented minority students to take AP courses.

Dual Enrollment

- In 2024-25, **78 SHS students** took **106 college classes** through our partnerships with local universities and colleges. These dual enrollment credits count towards high school graduation and college credit.

Career and Technical Education (CTE)

- Through partnerships with Westbrook Regional Vocational Center (WRVC) and Portland Arts and Technology High School (PATHS) and the ME Community College System, **23 members of the SHS Class of 2025** graduated from SHS with a collective total of **88 industry certifications** and **88 dual enrollment credits** that can be applied to various postsecondary institutions within the ME Community College System.

GOALS & PRIORITIES 2026-27

MTSS: Refine and monitor our multi-tiered system of support ensuring equitable access to resources to enhance academic growth and personal well-being for each and every student.

- Continue to develop programming, educational opportunities, and learning pathways for all students that are consistent with 21st century college and career expectations
- Review existing practices around student learning and achievement and identify and implement those practices with students

SEL: Foster a welcoming and inclusive school environment by prioritizing a Social-Emotional Learning approach that meets the needs of all students.

- In 2021-22, SHS implemented a four-year Advisory program, aligned with goals for the Collaborative for Academic, Social, and Emotional Learning (CASEL). In 2026-27, a group of staff will collaborate to:
    - Reflect on the program using historical Panorama survey data
    - Identify areas of strengths
    - Identify growth opportunities for Advisory
    - Modify and adjust the program offerings in accordance with identified strategic aims

Reaccreditation:

- In 2028, SHS will be evaluated for reaccreditation through the New England Association of Schools and Colleges (NEASC). In 2026-27, SHS will be working to implement its new Vision of the Learner and Core Values (adopted in 2025-26), in addition to working on other identified priority areas in preparation for its Decennial Accreditation Visit.

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 members 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 their 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, which 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.

Multilingual Learner Programs (MLL)

The Scarborough Public Schools are committed to providing programming to Multilingual Learners (MLLs) 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 MLL content classes are examples of services provided.

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 school programs. Section 504 plans are developed annually with input from teachers, staff, parents and students.

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.

Scarborough Statistics

- 493 students receive Special Education Services (17.4%)
- 334 students have Section 504 Accommodation Plans (11.8%)
- 86 students are identified as MultiLingual Learners (2.4%) - these students represent 23 languages.
- 6 students qualify as Homeless under the McKinney Vento Act (.1%)
- We have 897 students who receive support through Special Services - this represents 31.7% of our total student population.
- We have 64 students projected to enter Kindergarten in the fall that currently have IEPs through CDS.





Special Services Staff by FTE	FY24	FY25	FY26	FY27 proposed	Change for FY27
Special Education Teachers	36	42	43	43	0
Multi-Lingual Learners (MLL) Teachers	5	6	7	7	0
Gifted & Talented (GATES) Teachers	3.6	3.6	3.6	4.6	+1.0
Specialists	24.7	27.2	26.8	30	+3.2
Social Workers	12	12	12	12	0
Special Services Ed Techs	90.9	90	81.64	105.64	+24.0
Contracted Ed Techs & Open Positions	not recorded		18	0	0
Medical Assistants	2	1	1	1	0
Grant-funded Staff (IDEA)	12	12	9.75	7.3	-2.45
Director/Asst. Director	1.25	1.25	1.25	1.6	+0.35
Admin Assistants	3	3	3	3	0

- These positions are also listed in each individual school section.
- Ed tech numbers are for current employees; contracted and open positions are listed separately for FY26.
- **Specialists** include: Speech/Language Therapists, Occupational Therapists, Physical Therapists, Behavior Specialists & Psychological Examiners.
- A portion of **Social Workers'** compensation is also paid from building budgets (under Guidance).
- Grant-funded staff includes 6 **bus aides/van drivers** listed in the Transportation budget section. **See page 14 for chart of shifts in Federal Grant funding**



SUCCESSES & ACCOMPLISHMENTS 2025-2026

Dr. Rebekah Bickford has continued to provide a series of **Trauma-Informed Special Education training** to 39 of our special education staff. This year the training has been expanded to include staff in grades K-8. This training employs a systematic approach to supporting teachers in their development of trauma-informed support systems. It includes hands-on workshops each month, visits to our Social Life Skills programs, and 1:1 meetings with our special education teachers. This training has helped to support our development of a cohesive Social Life Skills (SLS) program at our K-8 level. Dr. Bickford is also supporting our behavior team and social workers once a month.

Last year we purchased two **new reading curriculums** for special education classrooms at Scarborough Middle School and Pleasant Hill School. Based on recent assessment data, 17 out of the 24 students who participated in the Maine Through Year Assessment met or exceeded their reading growth goal. As of February 2026, 34 students are accessing the new curriculum at the Middle School through special education services. At Pleasant Hill, five students have been receiving instruction in Rave-O, a reading program that focuses on orthographic processing. These students have also made progress towards their goals and state standards in the area of reading, most notably in the areas of fluency and sight words.

A third **Functional Life Skills program** was established at the primary level at Pleasant Hill School to support four students with diverse needs. Students receive their educational services within this classroom and also participate in their general education classroom with the support of an educational technician.

This program provides opportunities to develop self-care, social skills, early academics, and other pivotal skills essential for success across all areas of learning. All students receive speech services and utilize Augmentative Alternative Communication devices as a mode of communication. Additionally, occupational therapy (OT) services, physical therapy (PT) services, and behavioral consultation are provided according to students' IEPs.

The increasing demand for this type of program last year highlighted the need for expanded support. The successful implementation of this new program is a testament to the dedication and hard work of our team in creating and growing a learning environment that meets the needs of these exceptional students.

GOALS & PRIORITIES 2026-2027

Compliance with adult support requirements in current CDS IEPs for incoming kindergarteners as well as for currently unidentified students: We know of 13 students entering Kindergarten in the fall that receive Ed Tech support. Eight of these students have 1:1 Ed Tech support on their IEP. At this time, it appears 6 of these students will require a Functional Life Skills program and 2 students require a Social Life Skills program. There are an additional 5 students that are in inclusive settings in the regular classroom who have 2:1 Ed Tech support on their IEPs. We also anticipate that we will need to provide Ed Tech support to additional incoming Kindergarten students that either don't currently have Ed Tech support on their IEP or are not receiving any services through CDS and do not yet have an IEP. To date, we have an additional 4 Kindergarten students receiving Ed Tech support that we did not anticipate at the start of the school year.

Compliance with Speech service time needs on current CDS IEPs for incoming kindergarten students: We are projected to have 39 students entering Kindergarten that will be receiving speech/language services. The combined speech language service time on these IEPs stands at 50 hours per week: this is an increase of 11 hours per week from our incoming K class last year. Our 2nd grade class receives a total of 16.5 hours per week of service time, resulting in a projected increase of 33.5 hours per week at the primary level.

Compliance with Occupational Therapy service time needs due to an increase in the number of students in our Functional Life Skills ("FLS") programs at the K-2 level: We currently have two students in our Wentworth FLS program and are projected to have three in the fall. By comparison, we are projected to have 19 students in our K-2 FLS programs in the fall over the same three-year grade span. We are projected to have 22.25 hours of OT services for our incoming K class, and the second grade class receives a total of 11 hours per week. This represents an increase of 11.25 hours per week of OT services at the K-2 level.

Health Services

The Health Services Department is dedicated to promoting the health, safety, and well-being of students throughout the school day. The department is staffed by a team of eight registered nurses and one licensed practical nurse who work collaboratively to ensure students' health needs are met. Because a child's health is closely linked to their ability to learn, the department plays a vital role in supporting student success by addressing physical, mental, emotional, and social health needs.

Many students require medical care and ongoing health monitoring during the school day. Our licensed and highly trained medical professionals support students with chronic health conditions such as asthma, type 1 and type 2 diabetes, and epilepsy. In addition, they assess, treat, and monitor students and staff experiencing acute illnesses or injuries. They provide emergency care when necessary and offer health education to students, families, and staff.

The Health Services Department works in close collaboration with Student Advocacy staff, teachers, administrators, families, and community healthcare providers to promote the overall health, safety, and well-being of all students.

Health Services Staff by FTE	**HS** (917 students)	**MS** (682 students)	**WS** (667 students)	**K-2** (608 students)
School Nurses	2.0	2.0	1.0	3.0
LPN			1.0	

Student counts projected for FY27 – no change in staffing levels since 2024.



School Clinic visits:

- K-2 20-40 per day
- Wentworth School 50-80 per day
- Middle School 45-60 per day
- High School 70-90 per day

Common Reasons for Clinic visits:

- Recess injuries
- Vomiting / Diarrhea / incontinence
- Daily Medications
- Diabetes care
- Chronic Illnesses
- Mental health support
- Concussion Management
- Menstrual Support
- Snacks for hungry students in need
- Asthma Care
- Enteral Nutrition and Medication Administration (feeding via Tube)
- Toileting
- Care Management (post op/injury/long term illness)



SUCCESSES & ACCOMPLISHMENTS 2025-2026

Do you know all of the many things that school nurses are responsible for on a daily basis?
Basic Nursing Services, 504/Individual Health Plan Management, Medical Management and skilled Interventions, Student Health Records, Student Education in classrooms and clinics, Concussion Management, Crisis and Emergency Response Team, Resource for Athletics, Hearing/Vision Screenings, Immunization Records and Compliance, Coordination of Annual Flu and Dental clinics, Field Trip Preparation, Puberty education classes, and more!

Our health services team worked this year to help improve our return to school protocols for students who have had a concussion to help increase student safety and improve communications with all stakeholders.

The Health Services team connects with services in the greater community. A few great examples include hosting flu clinics across all schools and coordinating a district-wide dental clinic for students.

Members of our Health Services team worked together with IT to refresh and design the Scarborough Health Services Website, making the website more user-friendly and health services information more accessible for our community

GOALS & PRIORITIES 2026-2027

Improve Mental Health Support and Awareness

- Increase awareness of mental health concerns by providing resources, education, and timely support for students who may need counseling or crisis intervention.
- Promote social-emotional learning initiatives and collaborate with school counselors, psychologists, and other support staff to strengthen student well-being.

Increase Student Access to Health Services

- Support students and families in accessing necessary healthcare services, including routine visits with primary care providers, specialists, and therapists as needed.
- Collaborate with community health providers to ensure students receive timely and appropriate additional care when required.

Professional Development and Collaboration

- Remaining current on best practices, medical advancements, and legal requirements in school health care.
- Continued collaboration with teachers, administrators, and other school staff to address student needs and improve overall health services.

Curriculum & Assessment/Improvement of Instruction

The coordination and management of curriculum and assessment 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, 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 evidence-based, effective instruction to all of our students.

The allocation of funding to the areas that will best support our students' learning and our staff with necessary resources and training in order to provide quality instruction is always at the forefront of our decision-making process. We continue to monitor and support staff and students in academics, as well as social emotional learning, by utilizing our assessment data to guide our goals, professional development, and planning.

The primary focus for curriculum review this year was Mathematics, the Visual Arts, and Performing Arts.

Curriculum Staff by FTE	FY24	FY25	FY26	FY27 proposed	Change for FY26
Director of Curriculum & Assessment	1.0	1.0	1.0	1.0	0
K-12 Curriculum Specialists	2.0	2.0	2.0	0.0	-2.0
Assistant Director of Curriculum & Assessment	0.0	0.0	0.0	1.0	1.0*
Student Data & Technology Specialists	2.0	2.0	2.0	2.0	0
Clerical staff	0.6	0.6	0.6	0.6	0

** Proposed assistant director position is a cost savings over the current 2 curriculum specialists model.*

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 share some district-wide highlights here:



- On the Spring 2025 Maine Through Year Assessment, an **average of 82% of our students (grades 3-8 and 10) scored at or above grade level expectation** in the area of reading as compared to 64% of students across the state.
- On the Spring 2025 Maine Through Year Assessment, an **average of 81% of our students (grades 3-8 and 10) scored at or above grade level expectation** in the area of math as compared to 49% of students across the state.
- On the Spring 2025 MEA Science Assessment, **75% of Scarborough eighth graders** (as compared to 47% on average in the state) and **60% of eleventh graders** (as compared to 36% on average in the state) scored at or above grade level expectation.



During the 2025-2025 school year, **six** curriculum review teams (K-5 Social Studies, K-12 English Language Arts, K-12 STEM, K-12 Mathematics, K-12 Visual Arts, and K-12 Performing Arts) have met to discuss curriculum and instruction needs in these departments.

SUCCESSES & ACCOMPLISHMENTS 2025-2026

Curriculum Review

The curriculum department supported the work around several curriculum reviews during the 2025-2026 school year.

- **Thirty-six educators representing all schools and grade levels**, including classroom teachers, special education teachers, interventionists, instructional coaches, gifted and talented teachers, and administrators met to review curriculum and instruction needs in **mathematics**. Recommendation from the team was to explore a new core resource, noting that the current resource is not aligned to either state or national mathematics standards, and requires a high level of supplementation and augmentation from educators to ensure success. The current mathematics core resource, Math in Focus, was last updated in 2020 and has been the primary resource for more than 10 years.
- **Eighteen educators** across the district met to discuss **STEM education**, with a particular focus on the scope and sequence of skills related to digital citizenship and media, computer science, robotics, and engineering. Although their formal curriculum review does not begin until next school year, this team met early to lay a foundation for next year's work.
- **Eight educators** met to begin the curriculum review for **Visual Arts** across the district. A discussion on standards and the progression of students' experiences were the focal points for these educators.
- **Thirteen educators** met to begin the curriculum review for **Performing Arts** across the district, representing music, choral, band, and dance educators. A discussion on students' experiences and the continued support and development of a wide variety of performing arts pathways were the focal point of their initial meeting.

Data Discussions

Educators continue to engage in data discussions to inform instructional teacher moves, discuss curriculum and instructional needs, plan for professional development, and engage in internal intervention processes.

GOALS & PRIORITIES 2026-2027

Implement a New Core Math Curriculum

- With the proposed adoption of a new core math curriculum program, as recommended by the math curriculum committee, the implementation of the core program would be the primary curriculum focus for instruction for K-8 staff
- Ensure that professional development and instructional coaching are tightly aligned to the needs of the core program adoption

Continue the Curriculum Review Cycle

- Begin vertical curriculum review for Science and STEM teams
- Support the ongoing work of several phase level teams whose work continues in response to vertical recommendations, including K-12 English Language Arts teams, phase-level math teams, K-5 PE, Visual Arts and Performing Arts

Position Realignment

- Reallocate unfilled K-12 Curriculum Specialist position to create Assistant Director of Curriculum and Assessment position, increasing leadership capacity for multiple department initiatives at a reduced cost to the district.

Further Align Professional Development with Curriculum Review Recommendations

- Through phase-level curriculum work, aligning professional development opportunities in best practice instruction



Instructional Technology

The Scarborough Technology and Information Services Department functions as a shared service for both the Town of Scarborough and Scarborough Schools. The IT team consists of 12 full-time employees providing technology services to over 900 active employees, 3,000 students, a variety of per-diem staff and volunteers across 19 physical locations. Town-wide, our team supports over 16,000 devices including desktops, laptops, Chromebooks, tablets, phones, web cameras, projectors, printers, assistive audio equipment, and other interactive devices.

In addition to end-user technology, the IT Department also manages a complex infrastructure of fiber and wireless networks as well as the telecommunication system and cybersecurity oversight. Between the School and Town, our staff maintains and provides support for more than 50 critical operational applications both internally hosted and cloud based, as well as the Town and School department public websites, intranets, and a variety of other social media and online services. As part of the technical request process, the staff routinely reviews data privacy policies and terms of service for upwards of 50 new applications and online tools every year.

Routine department tasks include managing the cross-functional help desk, imaging and deploying devices, cyclical replacement and upgrading of hardware and software, implementation and maintenance of town-wide A/V systems, and developing/coordinating the delivery of technical training and documentation. The IT group is also responsible for a volume of special projects as defined by both Town and School departments – this work often includes requirements definition, vendor vetting, contract review and negotiation and developing project pipelines, deliverables, dependencies and milestones.

A primary focus of our department is monitoring and managing cybersecurity. As technology evolves, so do the risks and vulnerabilities created by advancements in artificial intelligence, big data, remote access, cloud migration and other developments. Additionally, we anticipate government mandates will eventually require a more sophisticated level of monitoring and management. Moving forward, the budget will likely reflect an increased need for tools, platforms, education and training to combat these global threats and meet regulatory requirements.

SEE TOWN BUDGET SECTION FOR ADDITIONAL INFORMATION

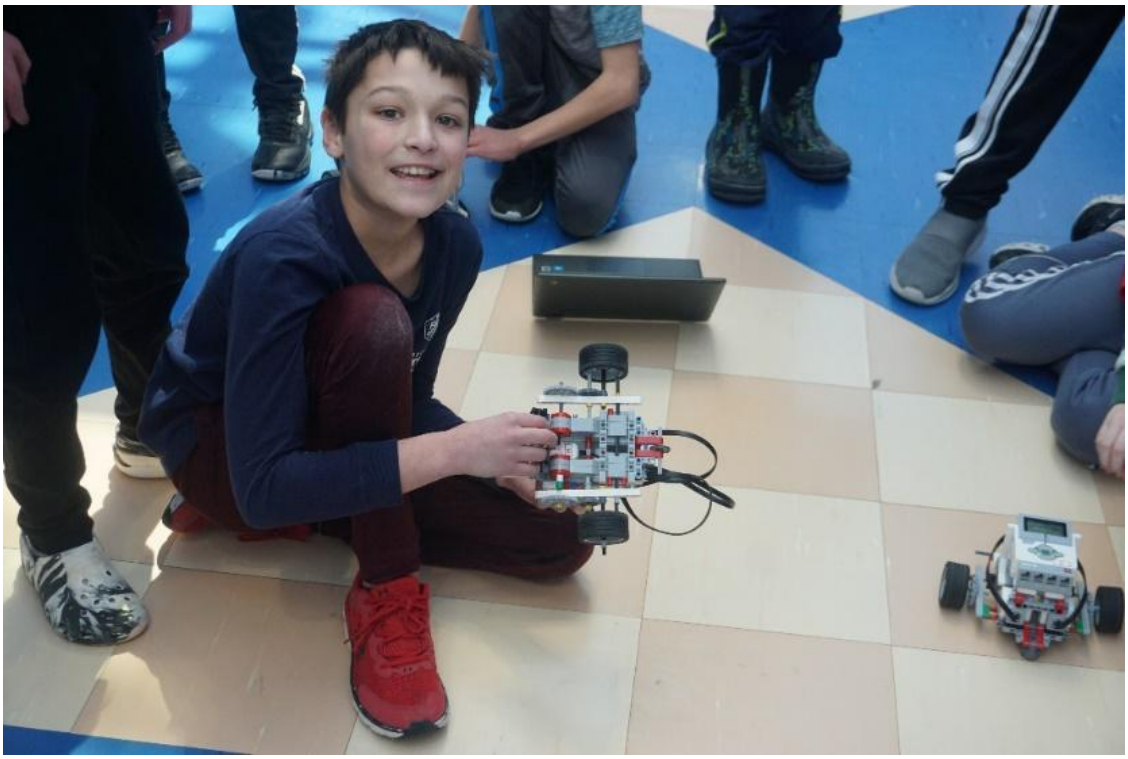
ON THIS SHARED DEPARTMENT MODEL

Instructional Technology Staff by FTE	FY24	FY25	FY26	FY27 proposed	Change for FY27
Director of Instructional Technology	0.5	0.5	0.5	0.5	0
Information Systems Specialists	3.0	3.0	3.5	3.5	0
Field Tech Support Specialists	5.0	5.0	5.0	5.0	0

All IT staff are Town employees. FTEs represent portion of compensation paid from the School budget.

The Technology & Information Services Department supports operational and instructional technology for both the School and Town:

- 900 employees served
- 3,000 students served
- 16+ miles of Town fiber & connectivity managed
- 16,000+ devices inventoried & maintained
- Technology in 19 physical locations managed
- 50+ applications supported and administered
- 5,000+ help desk tickets, calls, and emailed requests for service
- 325 end-users to one IT staff person



SUCCESSES & ACCOMPLISHMENTS 2025-2026

Deployed **Windows 11** District-wide

Replaced **network infrastructure** in K2 buildings including hardware, cabling and replacement and expansion of wireless access points.

Completed network **core switch replacement.**

Completed cyclical **replacement of Chromebooks** for K2 students

Initiated the migration from our current **virtual environmen**t vendor to a new provider, including refreshing hardware and accompanying contracted services

Continued development of the Scarborough **artificial intelligence project** with students presenting at the project from conception to execution at the spring conference for the Association of Computer Technology Educators of Maine.

Developed and rolled out **AI Guidelines** to all students and staff.

GOALS & PRIORITIES 2026-2027

Replace Wentworth **Chromebook carts**

Continue **network infrastructure replacement** in K2 buildings including hardware, cabling and replacement and expansion of wireless access points.

Network switch replacements in Wentworth, the Middle School, and the High School

Replace laptops for Middle School and High School staff

Continue development of **internal AI platform.**

Replace Chromebooks for 6th grade students

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 and activity participants is measured in different ways by each individual, ranging from simply participating, to making the team, placing in a tournament or meet, winning the conference or being a state champion. Club members also find enrichment through participation in activities including service organizations, academic competition, music, theater, and student government.

Benefits of School Activities

At a minimal cost to 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, and the rewards of hard work and self-discipline. They build self-confidence and develop skills to handle competitive situations. These are qualities the public should expect 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.

Athletics & Activities Staff by FTE	FY23	FY24	FY25	FY26	FY27 Proposed
Director of Athletics & Activities	1.0	1.0	1.0	1.0	1.0
Athletic Trainer	1.0	1.0	1.0	1.0	1.0
Athletics & Activities Specialist	1.0	1.0	1.0	1.0	1.0
Athletics & Activities Admin Assistant	0.5	1.0	1.0	1.0	1.0



HIGH SCHOOL ATHLETICS: KEY FINDINGS

- High school athletic participation at SHS has remained strong and has increased significantly since the COVID years, with both rostered spots and individual student participation reaching their highest levels in 2024–2025.
- In recent years, athletic roster spots have exceeded total school enrollment, indicating that many students participate in multiple sports seasons.
- The percentage of SHS students participating in athletics has steadily increased, rising from approximately 53% in 2021–2022 to over 68% in 2024–2025, representing the highest participation rate in the nine-year span.
- Despite slight fluctuations in total school enrollment, student interest and engagement in athletics has continued to grow, suggesting athletics remain a central component of student life at SHS.
- Local participation trends at SHS mirror or outperform state and national patterns, particularly in post-COVID recovery years.

HIGH SCHOOL CLUBS: KEY FINDINGS

- Formal tracking of high school club participation began in 2023–2024, making earlier year comparisons unavailable.
- Since data collection began, club participation has grown substantially, with rostered spots increasing from 479 in 2023–2024 to 727 in 2024–2025, before stabilizing in 2025–2026.
- The percentage of individual students participating in clubs has increased, reaching approximately 40% of the student body in 2024–2025 and remaining stable in 2025–2026.
- The growth in club participation indicates increasing student interest in non-athletic extracurricular opportunities, complementing strong athletic participation.

MIDDLE SCHOOL ATHLETICS: KEY FINDINGS

- Middle school athletic participation has rebounded strongly since the COVID disruption, with both rostered spots and individual participation exceeding pre-COVID levels.
- Rostered athletic participation has consistently exceeded total enrollment since 2022–2023, indicating high levels of multi-sport participation among students.
- The percentage of middle school students participating in athletics has increased from approximately 48% in 2021–2022 to over 62% by 2024–2025, reflecting sustained growth in engagement.
- Middle school athletics help support and encourage continued participation in high school athletics.

MIDDLE SCHOOL CLUBS: KEY FINDINGS

- Middle school club participation declined significantly during the COVID years, reaching its lowest point in 2020–2021.
- Since 2021–2022, middle school club participation has steadily increased, with both rostered spots and individual student participation showing year-over-year growth.
- By 2025–2026, approximately one-third of middle school students participated in at least one club, approaching pre-COVID participation levels.
- The gradual recovery in club participation suggests renewed student interest as programs and offerings stabilize post-pandemic.

KEY TRENDS AND OVERALL OBSERVATIONS

- Across both middle and high school levels, extracurricular participation—particularly athletics—has rebounded to meet or exceed pre-COVID levels.
- Student engagement remains high despite modest enrollment declines, indicating that participation rates are driven by interest rather than school size.
- The data demonstrates a strong culture of extracurricular involvement, with many students participating in multiple activities across seasons or programs.





SUCCESSES & ACCOMPLISHMENTS 2025-2026

Despite a statewide decline in athletic participation, Scarborough High School has shown steady growth over the past eight years. While Maine's participation has dropped **13.1%** since 2016, SHS has increased both rostered spots and individual athlete participation. The percentage of roster spots relative to enrollment has grown from **93.3% to 107.7%**, and individual athlete participation has risen from **56.7% to 68%**. Despite a dip during COVID-19, participation has rebounded beyond pre-pandemic levels. These trends highlight SHS's strong athletic culture, sustained student interest, and continued growth despite broader declines.

Scarborough Middle School athletics have shown strong growth, especially in recent years. After steady participation from **2016-2019**, the COVID-19 pandemic caused a sharp decline, with rostered spots dropping to **319 in 2019-2020**. Since then, participation has rebounded significantly, reaching **535 rostered spots (122.9% of enrollment) in 2024-2025**, with **62.1% of students** competing in at least one sport. This upward trend highlights increasing student engagement and strong multi-sport participation, positioning SMS athletics for continued success.

Club participation at Scarborough High School has seen significant growth in recent years, particularly post-pandemic. In **2024-2025**, club involvement increased further, with **727 rostered spots** and **361 individual students**, making up **80.5% of enrollment** and **40% participation**.

Participation in clubs at Scarborough Middle School (SMS) has steadily increased in recent years. In **2018-2019**, there were **354 rostered spots** and **228 individual participants** (52.7% of enrollment). After a dip during the **COVID-19 pandemic**, participation began to recover, reaching **315 rostered spots** and **222 individual students** (43.3% of enrollment) by **2023-2024**. This upward trend continued into **2025-2026**, with **320 rostered spots** and **215 individual students** (48.78% of enrollment), reflecting growing student engagement in extracurricular activities and the expanding role of clubs at SMS.







GOALS & PRIORITIES 2026-2027

Goal 1: Expanding Access and Engagement in Athletics & Activities

- Increase student involvement by maximizing participation pathways within current athletic teams and extracurricular offerings.
- Promote awareness of athletic and activity programs through targeted communication efforts that highlight opportunities, expectations, and student benefits.
- Support inclusive participation by identifying and reducing barriers to involvement across all student groups.

Goal 2: Strengthening Operational Systems and Program Support

- Enhance coordination of event operations, including facility usage, scheduling, and game-day logistics.
- Refine administrative processes related to staffing, onboarding, and certification tracking to improve efficiency and compliance.
- Utilize the Club Activities Liaison role to provide consistent oversight, improve advisor support, and maintain organizational standards for student clubs.
- Improve internal and external communication practices to reinforce transparency, community connection, and program visibility.

Goal 3: Ensuring Long-Term Financial Stability of Programs

- Explore approaches to stabilize program funding and limit reliance on parent-based fundraising for core staffing needs, including assistant coaching roles.
- Plan for sustainable budget support to maintain program quality, address equipment lifecycle needs, and ensure timely replacement schedules.
- Position athletics and activities for future funding considerations that protect existing offerings while supporting gradual growth.





HIGH SCHOOL ATHLETICS

Year	National Participation	Maine Participation	SHS - School Enrollment (Total)	Athletic Participation (Rostered Spots)	Athletic Participation (Individual Students)	Percent of School Enrollment Compared to Rosters Spots	Percentage of Individual Athletes of School Enrollment
2016-2017	7,963,535	52,361	993	926	563	93.25%	56.70%
2017-2018	7,980,886	51,849	966	987	579	102.17%	59.94%
2018-2019	7,937,491	49,519	1005	988	575	98.31%	57.21%
2019-2020 (COVID)	No Data	No Data	984	924	558	93.90%	56.71%
2020-2021 (COVID)	No Data	No Data	No Data	830	495	No Data	No Data
2021-2022	7,851,833	49,519	928	839	492	90.41%	53.02%
2022-2023	7,851,833	47,781	912	959	537	105.15%	58.88%
2023-2024	8,062,302	45,492	918	989	569	107.73%	61.98%
2024-2025	8,266,244	52,666	902	973	617	107.87%	68.40%

HIGH SCHOOL CLUBS

Year	SHS - School Enrollment (Total)	Club Participation (Rostered Spots)	Club Participation (Individual Students)	Percent of School Enrollment compare to Rosters Spots	Percentage of Individual Athletes of School Enrollment
2020-2021 (COVID)	No Data			No Data	No Data
2021-2022	928			0.00%	0.00%
2022-2023	912			0.00%	0.00%
2023-2024	918	479	320	52.18%	34.86%
2024-2025	905	727	359	80.33%	39.67%
2025-2026	902	622	361	68.96%	40.02%

**Figures in green increased from the prior year; figures in red decreased from the prior year.

MIDDLE SCHOOL ATHLETICS

Year	SMS - School Enrollment (7th & 8th Grade Only)	Athletic Participation (Rostered Spots)	Athletic Participation (Individual Students)	Percent of School Enrollment compare to Rosters Spots	Percentage of Individual Athletes of School Enrollment
2016-2017	489	449	250	91.82%	51.12%
2017-2018	492	475	278	96.54%	56.50%
2018-2019	465	469	252	100.86%	54.19%
2019-2020 (COVID)	444	319	229	71.85%	51.58%
2020-2021 (COVID)	No Data	292	205	No Data	No Data
2021-2022	495	409	240	82.63%	48.48%
2022-2023	445	506	271	113.71%	60.90%
2023-2024	429	521	267	121.45%	62.24%
2024-2025	435	535	270	122.99%	62.07%

MIDDLE SCHOOL CLUBS

Year	SMS - School Enrollment (Total)	MS Club Participation (Rostered Spots)	MS Club Participation (Individual Students)	Percent of School Enrollment compare to Rosters Spots	Percentage of Individual Students of School Enrollment
2018-2019	672	354	228	52.68%	33.93%
2019-2020 (COVID)	692	383	244	55.35%	35.26%
2020-2021 (COVID)	No Data	67	57	No Data	No Data
2021-2022	697	271	176	38.88%	25.25%
2022-2023	666	270	176	40.54%	26.43%
2023-2024	651	282	212	43.32%	32.57%
2024-2025	660	315	222	47.73%	33.64%
2025-2026	656	320	215	48.78%	32.77%

**Figures in green increased from the prior year; figures in red decreased from the prior year.


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Student Transportation

The Scarborough Public Schools Transportation Department is committed to providing safe, reliable, and professional transportation for students traveling to and from school and school-related activities. As one of the geographically largest school districts in southern Maine, Scarborough spans 56 square miles and serves nearly 2,900 students annually. Transportation services support all Scarborough schools, five out-of-district schools, and McKinney-Vento students traveling to two additional school districts.

All transportation staff are trained in First Aid, CPR, and emergency response procedures, including bus evacuation protocols. School buses undergo daily safety inspections conducted by drivers and receive regular maintenance through Scarborough Public Works to ensure compliance and reliability. Collectively, Scarborough school buses travel approximately 450,000 miles each year—equivalent to flying around the world almost 20 times.

Transportation Staff by FTE	FY23	FY24	FY25	FY26	Proposed for FY27
Transportation Supervisor	1.0	1.0	1.0	1.0	1.0
Dispatcher/Office Support	1.0	1.0	1.0	1.0	1.0
Bus Drivers*	24.0	24.0	24.0	18.0	24
Bus Aides/Van Drivers	8.0	8.0	8.0	8.0	8.0

*As of this publication, there are 18 bus drivers on staff and we are using contracted buses. For FY27 we are budgeting for a full staff of 24 FTEs.

Bus Aides/Van Drivers are Special Services staff. 6 of our 8 FTEs are grant-funded (IDEA).

The district owns 30 Buses, 10 minivans, and 1 electric lunch truck that, together, travel almost 500,000 miles a year

We have hired 6 new drivers the past two years who have completed our driver training program and now have a CDL Driver's license

The transportation department has a shared services arrangement with the town Public Works Department to help keep our vehicles on the road.



SUCCESSES & ACCOMPLISHMENTS 2025-2026

We have added multiple features to our buses to help keep kids out of the danger zones. This includes extended crossing arms on the front of the buses. Three buses have dash cameras to see the danger zones on a monitor when the bus is stopped and have anti-pinch alarms and sensors to help identify if someone/something is in the doorway. All buses purchased moving forward will have these features.

As you may be aware, districts across the state, including ours, are facing challenges in filling all bus driver positions. We do our best to combine routes or run slightly behind schedules to get all kids to school. **Our drivers and staff consistently rise to the occasion**, ensuring that students get to school and home safely, with safety always being our top priority.

The FY27 CIP budget allows for purchase of 3 new buses and 1 minivan.

GOALS & PRIORITIES 2026-2027

Continue to **recruit and train new bus drivers**

- The training to get a CDL that allows someone to drive a bus is about six months
- Continue to offer a paid training program

Due to the national **shortage of school bus drivers**, we will continue to struggle to meet the district's transportation demands. At times, we will need to:

- Combine bus routes
- Contract with other providers when possible
- Work to fill all driving needs for as many school sports and activities as possible with our own employees
- Continue to use teamwork, creative thinking and flexibility to minimize transportation disruptions due to lack of bus drivers

We will be increasing in-school and on-bus safety education for students to help increase student safety.

Facilities & Maintenance

The Facilities Department serves the Scarborough Public Schools in the preservation, maintenance, renovation, cleaning and furnishing of all facilities used by the schools. The largest crew on our team, the custodial department, works hard to keep our heavily used buildings clean every day, and during the summer takes on a more thorough process of floor-to-ceiling cleaning, while also serving numerous summer programs. Our maintenance is a lean and efficient department of four that works primarily behind the scenes to accomplish many maintenance, restoration, retrofitting and moving tasks throughout the district. Teachers and staff serve as the eyes and ears of the buildings and access an electronic work order system through daily requests and inquiries. Many of the mechanical systems in our buildings are under a Preventative Maintenance Program, to try to avoid catastrophic failures of equipment during the school year. These systems serve the buildings and run year-round 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.

Facilities & Maintenance Staff By FTE	HS	MS	WS	K-2	DW
Director of Facilities, Grounds & Maintenance					1.0
Maintenance Foreman					1.0
Facilities Operations Supervisor					1.0
Maintenance Workers					3.0
Custodians	8.875	6.5	7.6	5.75	
Facilities Scheduler/Admin Assistant					1.0

Custodian assignments may be adjusted annually based on building needs; no change in staffing levels since 2024.







The Facilities Department serves ten separate building structures in the district. The main school buildings, three detached modular buildings, the transportation building, a storage garage and the office spaces within the Central Office at Town Hall. This comprises over 700,000 square feet of space.



Our four-person Maintenance Department is supported by third-party service providers licensed in trades such as electricians, plumbers, HVAC technicians and many others. The in-house crew handles many of the day-to-day issues that crop up, and the administrative Facilities staff (2.5 staff members) can remotely control systems such as security cameras, access controls and climate control.



The cost of natural gas, which also drives the cost of electricity, is going up. In addition to state and federal policies and increased demand for electricity for the development of large new data centers, the days of inexpensive electricity prices are over for now. This makes our membership in the Renewable Energy Consortium more important than ever. Last year we saved over $80,000 as a result of this membership, with savings to date from the start of the program totaling over $280,000. We have also earned $100,000 since 2021 in proceeds from Renewable Energy Credit sales.

SUCCESSES & ACCOMPLISHMENTS 2025-2026

K-2:

Siding and trim replacement and complete painting of exterior at Blue Point School. New boilers at Pleasant Hill School with high efficiency fuel management systems. LED lighting updates in the gym/cafeteria and classrooms at Blue Point. New boundary fences near the playground and along neighboring lots at all three K-2 Schools. New playground surface material at all three schools.

Wentworth:

The building is used virtually non-stop year-round and, in the summer, supports the community summer camps, staff professional development and ESY. In addition to repairing and retrofitting several special needs rooms for secure quiet spaces, the custodial and maintenance crews have less than two weeks to prepare this building for the start of the new school year. They never fail to accomplish this.

Middle School:

Worked with CMP to replace the failing main transformer and completed the site work and installation for a new whole-school emergency generator and transfer switch. Replaced the final 14 original heat pumps. The fact that these units lasted nearly 30 years is a testament to our preventive maintenance program.

SUCCESSES & ACCOMPLISHMENTS 2025-2026

High School:

Complete painting of the main office suite and All-Purpose Room. New furnishings for AP room. New movable partition wall installed in the Auditorium with new electrical controls and painting and finish around the new wall opening. New flooring for bathroom and entrance to learning commons. Exterior masonry restoration, re-caulking and waterproofing on the north side of the building. Several roof sections were replaced over the 1953 wing and art wing.

Site work District Wide:

Repaired several crumbled sections of pavement campus wide. Maintenance of several stormwater ponds at the High School and Middle School.

GOALS & PRIORITIES 2026-2027

Continued involvement with Harriman in the planning phases of the approved referendum projects to assist in efficiency, planning and communication. Balance needs for repairs and maintenance with renovations to be completed during the construction projects so as to avoid duplication and waste. Working with Harriman will assist in planning and prioritizing.

- Track surface completion.
- Flooring work at the High School main office and AP Room.
- Alumni Gym floor restoration. Auditorium rear bleacher removal and replacement.
- Painting in various interior spaces.

Several roof sections at the Middle School that are not affected by the construction project will be replaced. Two more science labs will be retrofitted into classroom/lab spaces.

Continue with stormwater catch basin repairs, pond maintenance, pavement repairs, ash tree removal/replacement at the Middle School and High School.

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. Based on current research, the National Council on School Facilities recommends that school districts invest 4% of the value of their physical plant each year to maintain the buildings and grounds to ensure that they are safe, efficient and provide a healthy environment for learning. Mechanical systems, interior finishes, furnishings and equipment all reach the end of their useful lives and must be replaced in order to continue to serve the needs of school programs.

The district's school buildings and contents are currently valued for insurance at approximately $230,000,000, which means that the annual 4% recommended would be over $9 million. While we certainly have not ever approached this level of annual investment, it may go some way to putting the cost of the upcoming building project into perspective. The Facilities capital budget request for FY27 is $1,325,000 in this proposal. While we have deliberately reduced the typical scope of this year's capital budget both in response to the items which will now be addressed in the approved building project, as well as to help offset the debt service cost of the project, capital investments remain important for the long-term preservation of all school buildings and systems.

The greatest challenge for Facilities is time and timing. Ongoing repairs and maintenance are scheduled as much as possible during non-school time periods to avoid deterioration and system breakdowns during occupied times.

Some of the money requested for Capital Improvements is for large-scale projects that cannot be squeezed into the narrow windows of time when the schools are not in session. An additional timing challenge has been the staging of major capital items while navigating the work of long-range planning and the considerations of the building committee project, which we knew could change some of our existing schools dramatically. Aligning what needs to be done now with the uncertainty of what may happen in the future at five of our six schools has been a difficult balancing act.

SEE PAGES 85-90 FOR THE SCHOOL CAPITAL BUDGET

School Board

The Scarborough Board of Education is a seven-member elected body composed of town residents serving three-year terms. The Board serves the families and students of Scarborough while also fulfilling responsibilities to the State and Federal Boards of Education. Its role includes advocating for educational resources, ensuring the quality and integrity of instruction and district operations, establishing legally required policies, and partnering with the Superintendent to provide strategic direction for the school 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. Serving as the operational hub of the district, Central Office provides leadership and coordination across all schools and departments. While building leaders and department heads maintain discretion in managing the needs of their staff, students, and daily operations, the Superintendent ensures a clear, consistent voice and vision for the entire school department.

The Superintendent and Assistant Superintendent work collaboratively as the district's executive leadership team, guiding and supporting all aspects of district operations. Their responsibilities include aligning programming to district goals and our mission statement, hiring and training, personnel matters, labor negotiations, staff professional growth and evaluation, responding to student and family concerns, and fostering community engagement.

The Superintendent works closely with the School Board to establish and implement strategic priorities that drive district-wide improvement in instructional quality, organizational effectiveness, and operational efficiency. The Assistant Superintendent additionally oversees Student Transportation, School Nutrition, Adult Education programs, and the district's Data Application Specialists.

Business Office

The Business Office houses many 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 to ensure efficiency and compliance with shared functions.

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.

Central Office Staff by FTE	FY23	FY24	FY25	FY26 proposed	Change for FY26
Superintendent of Schools	1.0	1.0	1.0	1.0	0
Assistant Superintendent	1.0	1.0	1.0	1.0	0
Director of Business & Finance	1.0	1.0	1.0	1.0	0
Accounts Payable/Receivable Specialist	1.0	1.0	1.0	1.0	0
Human Resources Specialist	1.0	1.0	1.0	1.0	0
Payroll/Benefits Specialist	1.0	1.0	1.0	1.0	0
Accountant (Student Activities)	0.4	0.4	0.4	0.6	+ 0.2
Administrative Assistants	2.4	2.4	2.4	2.4	0

SUCCESSES & ACCOMPLISHMENTS 2025-2026

Established student-centered monthly School Board presentations. This has included bringing in building leaders, department directors, HS coaches and club advisors directors to present at School Board meetings to further educate our Board and community about the excellent opportunities being provided across the district.

Continued work with the School Building Advisory Committee (SBAC2) led to a successful school referendum in November, 2025, which will include a new Eight Corners School, renovations and additions at Blue Point, Pleasant Hill, and the Middle School, and a minor addition at Wentworth School.

Collaborated closely with the Town Finance Office to improve the timing of completion of our annual financial audit and to facilitate bonding strategies.

GOALS & PRIORITIES 2026-2027

To direct, support and champion the important work of our schools with a K-12 strategic approach.

To retain our existing staffing and programming levels so we can continue to meet the growing needs of our students and maintain the high-quality services our community has come to expect from our school system.

To move the K-8 Building Project forward, working closely with our partners at Harriman Architects and the Post-Referendum Building Committee to ensure that the project proceeds as outlined, with a fiscally-minded approach in implementing the plan that voters supported.

To increase Pre-K programming for the benefit of the community as well as to assist in strategic planning for the transition of 3 and 4-year-olds from CDS to district responsibility.

OTHER SCHOOL FUNDS

ADULT EDUCATION

SCHOOL NUTRITION

Adult Education

The Scarborough Adult Education program is staffed by one part-time Director, one part-time Program Assistant/Enrichment Coordinator, and one part-time MLL Coordinator/Instructor. Core program offerings include year-round HiSET® (high school equivalency) completion classes and Multilingual Language Learner (MLL) instruction. Healthcare certificate programs are offered from September through July based on community need and demand, while enrichment classes run from September through May.

Enrichment programming continues to be a strong point of the program, with 310 completed registrations to the end of January, 2026, and an additional 35 classes scheduled from February through May that are still filling. These engaging and informative courses span arts and crafts; health and fitness; home and family; outdoors and nature; and history. We are proud of the variety and quality of enrichment opportunities offered to the community.

Enrollment in HiSET® preparation and individualized academic tutoring remains consistent year to year. Currently, 32 students are enrolled in HiSET® programming. By December 2025, four students successfully earned their equivalency diplomas, and five additional students are actively progressing through the five competency-based exams this semester. Both HiSET® and MLL programs operate on an open-enrollment basis.

For our English language classes, 128 students are enrolled in 19 classes and represent 24 different countries. We continue to offer two successful daytime classes, one established in January 2023, and the other in January 2024. We now offer six evening classes to meet the need for different levels of English. The needs have expanded to multi-level learners, citizenship and healthcare/career preparation, and conversational English. A new class, Bridge to Healthcare, was added in September 2025 to provide support for students attempting to raise their English level to the minimum level required for CNA training and healthcare professions. Volunteer support has also grown, with the volunteer team expanding from three individuals in September 2023 to 13 in January 2026, who now assist in both daytime and evening classes. These volunteers are made possible because of the partnership with St. Nicholas Episcopal Church and the Scarborough Public Library. We continue to partner with Southgate/Avesta Housing to offer a Wednesday night class for residents and students who live nearby.

Scarborough Adult Education continues to partner with Cumberland County Hub Adult Education programs to share grant initiatives, primarily in support of academic skill development. We share a state funded grant for MCCA (Maine College and Career Access), which co-enrolls Scarborough Adult Education students working on HiSET credentials with career services in our program and college preparation classes including writing, study skills, and math refresher courses onsite at Southern Maine Community College. The federal literacy grant supports English language classes year-round at Southgate/Avesta housing, a Monday night Basic Beginner English class, defrays the cost of seats for Burlington English online instruction, Northstar Digital Literacy for HiSET and English language students, and Hub wide professional development. Other community partners include Piper Shores and The Barron Center, in support of our healthcare training programs.

Adult Education Staff by FTE	FY24	FY25	FY26	FY27 proposed	Change for FY27
Adult Education Director	0.5	0.5	0.5	0.5	0
MLL Coordinator/Instructor	0.5	0.5	0.5	0.5	0
Program Assistant/Enrichment Coordinator	0.5	0.5	0.5	0.5	0
Course Instructors	20+	20+	20+	20+	0

SUCCESSES & ACCOMPLISHMENTS 2025-2026

This year, we are deeply appreciative of the local funding and support that made it possible to continue our work in literacy, HiSET preparation and Healthcare initiatives. This year, we piloted a Bridge to Healthcare class in the fall that had 5 students complete. For Winter/Spring, we expanded the class to include an introductory unit to onboard students in a web based medical vocabulary course through EnGen®, a workforce aligned English instruction program that connects students with career pathways. These students will then advance to a Bridge to Healthcare class in April that incorporates soft skills for work and Certified Nursing Assistant topics and skills. To successfully complete, each student will have to post-test with a reading score of 235 to advance to CNA training.

Program staff are actively working to increase their professional skills. Our General Enrichment coordinator is utilizing a new course registration system that the state Adult Education Association transitioned to in July 2025. She has learned how to use Adobe Illustrator to complete our catalog in house. Our MLL Coordinator also continues with professional development, completing a Best Practices for Teaching Multilingual Language Learners Course, as well as being actively involved in the state's MLL Summer Institute.

GOALS & PRIORITIES 2026-2027

The local funding request for 2026–2027 is slightly above this year's budget. Modest increases in catalog production and mailing costs reflect two factors: higher postage rates and a larger mailing list, which this year has included over 12,000 households. The program will maintain the 16-page catalog format, continue offering the current number of MLL classes, and sustain and strengthen existing community partnerships through our part-time program. Our committed teaching staff for Academics and English Language classes always appreciate receiving remuneration which acknowledges their education and experience, commensurate with SPS pay rates.

As noted in Successes & Accomplishments, the Adult Ed program has had a major focus in recent years on assisting new Mainers with acquiring both language and workforce skills. Many of these adults are parents of students in our K-12 schools, and our support for them benefits our entire school community.





Revenues

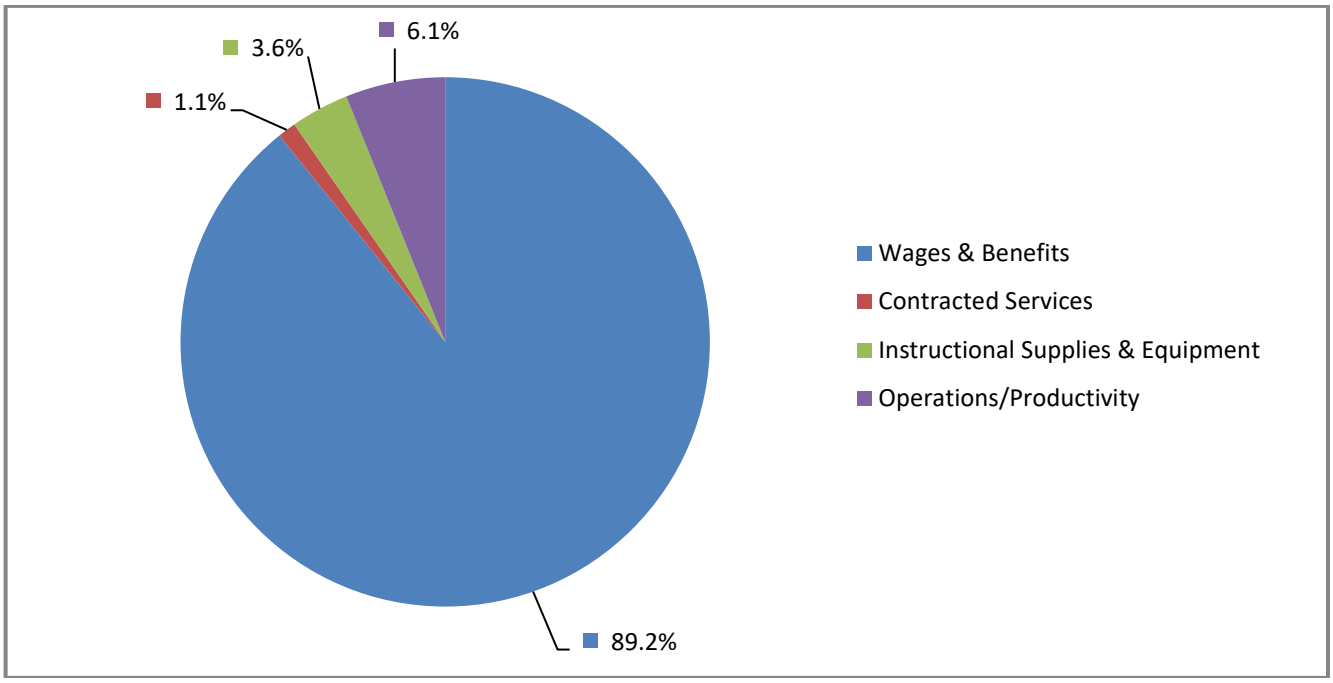
The Adult Education Program operates as a separate fund within the school budget. The program receives revenues from the Department of Education (State Subsidy) for Adult Ed courses in the areas of high school completion, adult literacy, college and career transitions, and workforce training. Other funding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

Scarborough Schools - FY27 Adult Education Budget
Leadership Council's Proposed Budget — March 11, 2026

	FY26 TC & SB's Approved Budget & Estimated Revenues	FY27 Leadership Council's Proposed Budget & Estimated Revenues	$ Change	% Change
ADULT EDUCATION OPERATING BUDGET	233,057	250,101	17,044	7.31%
Adult Education Revenues:				
State Subsidy	40,009	45,222	5,213	13.03%
Class Tuition	51,000	47,000	(4,000)	-7.84%
Grant Funds	14,000	10,000	(4,000)	100.00%
Fund balance forward	31,000	12,000	(19,000)	-61.29%
Total Adult Ed Non-Property Tax Revenues	136,009	114,222	(21,787)	-16.02%
Adult Ed Net Operating Budget (Tax Request)	97,048	135,879	38,831	40.01%

Scarborough Schools - FY27 Adult Education Budget

Budget Proposal for 2026-27



Expense Type	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 PROPOSED BUDGET	$ CHANGE (from FY26)	% CHANGE (from FY26)
Wages & Benefits	156,259	177,132	206,157	223,151	16,994	8.24%
Contracted Services	3,820	1,746	4,000	2,800	-1,200	-30.00%
Instructional Supplies & Equipment	9,838	6,422	8,600	8,900	300	3.49%
Operations/Productivity	11,221	13,174	14,300	15,250	950	6.64%
Totals	**181,137**	**198,474**	**233,057**	**250,101**	**17,044**	**7.31%**

School Nutrition

The Scarborough School Nutrition Program is committed to providing safe, nutritious, and appealing meals for students. Each meal is carefully planned using nutrient analysis to ensure appropriate levels of protein, calories, fat, Vitamin A, Vitamin C, calcium, and sodium for each age group. All food is prepared and served in a clean, safe environment, and all school nutrition staff are trained and certified in food safety and sanitation.

Healthy school meals play a critical role in supporting students' academic success and physical development. Research consistently shows that children who are hungry are unable to perform at their best. In addition, school meals provide valuable learning opportunities, helping students develop healthy food choices and habits that can benefit them throughout their lives.

School Nutrition Staff by FTE	FY23	FY24	FY25	FY26	Proposed for FY27
Director of School Nutrition	1.0	1.0	1.0	1.0	1.0
Program Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Kitchen Managers	3.0	3.0	3.0	3.0	3.0
Cooks & Bakers	6.0	6.0	5.0	5.0	5.0
Cafeteria Workers	16.0	16.0	17.5	17.0	17.0



We serve well over 4,000 meals a day to students and staff.

- Our most popular breakfast is a made-from-scratch muffin.
- Our most popular lunch is homemade Sicilian pizza.
- We have updated our school meal menus to add more choices, including gluten free and vegetarian options.



Breakfast and lunch remain at no cost to students. Due to funding from both the USDA and the State Department of Education, all students can receive free meals regardless of their free/reduced lunch status.

For the 5th budget year in a row, the School Nutrition program is projecting sufficient non-tax revenue to allow us to operate without requesting local tax dollars.



We are currently fully staffed for the first time in years!!!!

SUCCESSES & ACCOMPLISHMENTS 2025-2026

Our program achieves **budget savings** by:

- Ensuring the best possible pricing for paper goods and dairy products by being part of the York & Cumberland County School Nutrition **Cooperative Purchasing Group.**
- Using vegetables such as garlic scapes, cucumbers, and tomatoes from the **school garden**.
- Ongoing participation in **the Farm and Sea School Program**, which encourages the use of Maine-grown, raised, and caught ingredients in student meals. Through this program, we receive free fish and earn $1.00 back for every $3.00 spent on farm-fresh Maine fruits and vegetables.

The **Backpack Program** continues to provide healthy and nutritious meals for the week to over 40 food insecure families in Scarborough. These meals are provided for the entire household and include fresh fruits, vegetables, meats, milk, eggs and many other things.

Students learning culinary skills

- Chef Peter worked with every class at Wentworth School, using ingredients harvested directly from the Wentworth School Garden. Students helped cut, peel, and prepare fresh garden vegetables—and the best part was getting to sample their creations! They learned to make a variety of menu items, including salsas, soups, pizzas, and salads.
- Three students from the High School participate in Chef Peter's **culinary arts class**. Each week they prepare baked goods or breakfast items to sell in the coffee shop for staff at the HS. The students help prepare meals for Wentworth and the primary schools.

Catering services are in full swing, routinely supplying services to town and school staff meetings and the public safety building, as well as outside school events. Town election workers rely on the School Nutrition Department to supply them with breakfast, lunch and dinner on voting days. We have catered end of season banquet celebrations for boys' and girls' basketball, boys' and girls' soccer, track, baseball and the One Act Play Festival. We also catered the Scarborough Police Awards Banquet.

We have also had several highly successful **community meals:**

- Thanksgiving dinner serving over 450 guests
- Senior Citizens dinner serving over 100 guests

During the summer, the School Nutrition Department served 125 breakfasts and 150 lunches per day to all Scarborough **Community Service** summer daycare kids Monday-Thursday with bag lunches on Fridays. Anybody that is enrolled in Scarborough's **summer school** programs can also receive meals, and last summer we did 10 bagged breakfast and lunch meals a day to school enrolled summer school children. We also transported lunch options to be provided to food insecure Scarborough families at three different locations in Scarborough, serving 22 meals per day and worked with Cape Elizabeth's ESY summer class for four weeks providing 32 lunches each week.

GOALS & PRIORITIES 2026-2027

Continue to expand meal options for students

- Continue to increase general meal choices
- Increase gluten free and vegetarian options
- Add a greater variety of cultural and ethnic cuisines

Continue to create additional dry food storage space to improve our ability to buy in bulk.





Revenues

The School Nutrition Program operates as a stand-alone fund within the school budget. It receives revenue from the U.S. Department of Agriculture (USDA) through the National School Lunch Program (NSLP) and from the State Department of Education Child Nutrition Program.

During the pandemic, the USDA expanded reimbursement guidelines to provide free school meals to all children. Although the federal program has since been scaled back, the Maine State Legislature has stepped in to fill the funding gap, and the Governor's budget commits to continuing free meals for all students through the FY27 school year.

This important policy change has significantly increased the number of meals served daily, while higher reimbursement rates have strengthened the program's financial stability.

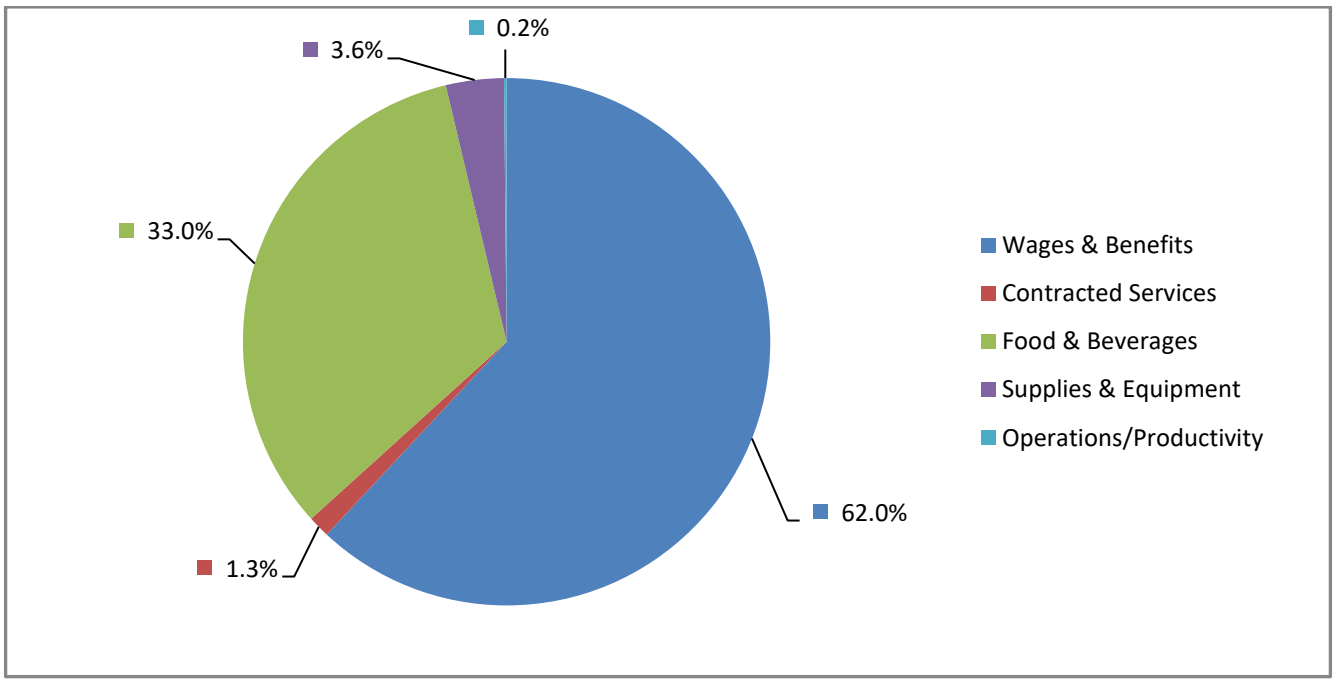
As a result of this shift in funding model, the School Nutrition Program eliminated its request for local tax dollars in its budget proposal starting in FY23, and will continue to be self-funded in FY27.

Scarborough Schools - FY27 School Nutrition Budget
Leadership Council's Proposed Budget — March 11, 2026

	FY26 TC & SB's Approved Budget & Estimated Revenues	FY27 Leadership Council's Proposed Budget & Estimated Revenues	$ Change	% Change
SCHOOL NUTRITION OPERATING BUDGET	2,529,344	2,603,104	73,760	2.92%
School Nutrition Revenues:				
Food Sales	400,000	400,000	0	0.00%
Federal Funding (USDA)	475,000	425,000	(50,000)	-10.53%
State Funding (DOE)	1,596,844	1,670,604	73,760	4.62%
Summer Meal Program	5,000	5,000	0	0.00%
Donations & Grants	2,500	2,500	0	0.00%
Fund balance forward	50,000	100,000	50,000	100.00%
Total School Nutrition Non-Property Tax Revenues	2,529,344	2,603,104	73,760	2.92%
School Nutrition Net Operating Budget (Tax Request)	0	0	0	0.00%

Scarborough Schools - FY27 School Nutrition Budget

Budget Proposal for 2026-27



Expense Type	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 PROPOSED BUDGET	$ CHANGE (from FY26)	% CHANGE (from FY26)
Wages & Benefits	1,181,178	1,285,732	1,511,144	1,612,630	101,486	6.72%
Contracted Services	36,852	28,852	34,200	34,924	724	2.12%
Food & Beverages	758,917	811,146	877,000	859,000	-18,000	-2.05%
Supplies & Equipment	145,485	107,978	103,000	92,500	-10,500	-10.19%
Operations/Productivity	2,972	4,115	4,000	4,050	50	1.25%
Totals	**2,125,404**	**2,237,823**	**2,529,344**	**2,603,104**	**73,760**	**2.92%**

SCHOOL CAPITAL BUDGET

School Capital Budget

At this time last year, we were challenged with balancing the need for responsible attention to regular maintenance of district facilities while waiting for the results of the Building Project referendum. With the successful vote passing the $139.8M project in November 2025, we are grateful to be in a position now to take that work into consideration in our FY27 capital budget.

Through the approved K-8 project, we will be moving forward with renovations and additions to Blue Point, Pleasant Hill, and Scarborough Middle School, a minor addition to Wentworth, and a rebuild on site at Eight Corners School. The planned scope of the project will allow us to remove $300,000 from our 5-year HVAC plan for replacement of the cooling tower at the Middle School as well as $80,000 approved in FY26 for a boiler at Blue Point School. Meanwhile, items proposed for the FY27 capital budget will ensure the regular renovation and replacement of critical district infrastructure that is not being addressed through the Building Project.





School Capital Equipment & Projected 5 Year Plan

CAPITAL EQUIPMENT PURCHASES Item Description	5-Year Plan Total Cost	FY27 Projected Cost	Funding Source	FY28 Projected Cost	FY29 Projected Cost	FY30 Projected Cost	FY31 Projected Cost
Transportation							
School bus replacement schedule (3/year)	2,904,043	570,000	B	470,992	627,000	546,351	689,700
Replace 2016 passenger van #235866	35,000	35,000	B				
Replace 2017 passenger van #834694	36,750	0		36,750			
Replace 2018 passenger van #160862	38,588	0			38,588		
Replace 2018 passenger van #151787	40,517	0				40,517	
Replace 2018 passenger van #503236	42,543	0					42,543
Facilities							
Maintenance truck replacement schedule:							
(per SPW recommendation)							
Ford F250 Truck util body 2014 (#71426)	65,000	0		65,000	0	0	0
GMC 1500 Truck 2018 (#117738)	68,000	0		0	68,000	0	0
Chevrolet Box Truck 2017 (#108401)	70,000	0		0	0	70,000	0
GMC 2500 Truck 2019 (#135362)	71,000	0		0	0	0	71,000
Furnishings replace & renew	1,593,038	300,000	B	300,000	315,000	330,750	347,288
Facilities support equipment	276,282	50,000	B	52,500	55,125	57,881	60,775
Kitchen equipment replacement	122,000	40,000	R	0	40,000	0	42,000
HS Auditorium equipment	658,000	50,000	B	0	50,000	0	50,000
Athletics equipment	180,000	60,000	R	30,000	30,000	30,000	30,000
Totals	**6,200,760**	**1,105,000**		**955,242**	**1,223,713**	**1,075,499**	**1,333,306**

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. In addition, it is not possible 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 work to replace 3 buses per year. The 5-year capital plan for School Transportation reflects this recommended replacement schedule, in which we are currently alternating gasoline-fueled conventional buses with flat-front transit-style diesels.

Van Replacement: In recent years the Transportation Department has relied heavily on minivans to transport students in out of district placements and special programs. Vans are an effective tool for the department as they can be driven by non-CDL drivers, and are more fuel efficient when transporting one or two students. We currently own 12 minivans which are included in the vehicle replacement schedule recommended by Scarborough Public Works. Five vans are seen in the 5-year capital equipment plan proposed here, with replacement funding for one van budgeted for FY27.

Truck Replacement: The Facilities Department uses pickup trucks to transport staff, tools and equipment to and from the eight locations served by the department. Trucks are also used to plow and to haul larger equipment in tow. The department owns a box truck to move large loads, a dump truck for plowing, sanding and site work, and two commercial grade utility tractors. All of these vehicles are included in a vehicle replacement schedule recommended by Scarborough Public Works. While current vehicle condition allows us to defer replacement in FY27, four vehicles are included in the 5-year capital equipment plan starting in FY28.

Furnishings Replacement & Renewal: School furnishings such as desks, chairs, tables and shelving are subject to regular wear and tear through daily use by staff and students. 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). Funding requested for FY27 will be allocated to our ongoing district-wide replacement cycle, including ergonomic upgrades to staff workstations. Our specific focus in FY27 is the start of a multi-year project to replace teacher desks, beginning with the High School.

Kitchen Equipment Replacement: The School Nutrition Program operates 3 full-size kitchens at the High School, Middle School and Wentworth, and 3 satellite kitchens at the primary schools, producing breakfast and lunch daily for thousands of students. Capital investments are used to keep major equipment, most with a useful life of 12-15 years, up to standard so that most scheduled maintenance can be funded at a sustainable level in the program operating budget. The FY27 capital budget includes funds to replace a braising kettle and dishwasher.

High School Auditorium Equipment Replacement: The Winslow Homer Auditorium at Scarborough High School is home to a wide variety of concerts, performances, presentations and meetings, serving both the school district and the public. The moveable wall partition at the back of the auditorium was replaced, thanks to funding in the FY26 capital budget. The current retractable rear bleacher seats are scheduled for replacement, again with FY26 approved funding; the projected additional installation cost due to electrical upgrades is requested in FY27.

Athletics Equipment Replacement: 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 FY27 capital budget will be used to replace failing scoreboards in both Alumni and Plummer Gyms at the High School. Funding originally earmarked for this replacement in FY26 was reallocated to the emergency replacement of the large scoreboard on the turf field.

Facilities Support Equipment Replacement: 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 functional expectancy. Snowblowers and tractors with broom attachments are used to quickly clear entries and walkways after winter storms, and are a critical factor in keeping schools open while ensuring safe passage for staff, students and the public. While all of our machines are covered by preventive maintenance contracts, we use a replacement cycle to ensure that these vital tools are always in good repair. In the FY27 budget, funding is requested to replace the oldest/highest use floor machines in our current inventory, as well as for replacement of snow removal equipment nearing the end of its useful life.

School Capital Projects & Projected 5 Year Plan

CAPITAL IMPROVEMENT PROJECTS Item Description	5-Year Plan Total Cost	FY27 Projected Cost	Funding Source	FY28 Projected Cost	FY29 Projected Cost	FY30 Projected Cost	FY31 Projected Cost
Technology							
District-wide equipment/infrastructure	3,224,000	444,000	B	540,000	690,000	745,000	805,000
Facilities							
Long-Range Planning	0	0		0	0	0	0
Energy Improvements	700,000	150,000	B	150,000	150,000	150,000	100,000
Roof restoration and replacement	3,260,000	0		865,000	795,000	800,000	800,000
Exterior and Interior finishes	1,099,000	200,000	B	200,000	216,000	233,000	250,000
Security and access management	1,200,000	0		300,000	300,000	300,000	300,000
Flooring repair and replacement	275,000	75,000	B	50,000	50,000	50,000	50,000
Building envelope maintenance	350,000	50,000	B	100,000	50,000	100,000	50,000
Grounds and site maintenance	900,000	100,000	B	200,000	200,000	200,000	200,000
Interior construction and renovation	200,000	100,000	B	0	50,000	0	50,000
HVAC repair and replacement	870,000	150,000	B	160,000	175,000	185,000	200,000
Totals	**12,078,000**	**1,269,000**		**2,565,000**	**2,676,000**	**2,763,000**	**2,805,000**
GRAND TOTAL SCHOOL CAPITAL BUDGET	**18,278,760**	**2,374,000**		**3,520,242**	**3,899,713**	**3,838,499**	**4,138,306**

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 FY27 will be used for student Chromebook replacement, replacing failing switches at Wentworth, Middle School and the High School and wireless access points at Pleasant Hill, and updating Chromebook storage/charging carts at Wentworth.

Long-Range Planning: Thanks to strong community support for the K-8 Building Project, there is not the need to budget any new funds towards the development of facilities plans to address outdated learning environments, community growth and increased enrollment. We are excited to see plans finalized in 2026, which will allow us to go out to bid at the start of 2027 and break ground on projects by Spring 2027.

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 typical 50% savings in energy use; motion sensors increase the efficient use of lighting and energy consumption in classrooms and office spaces. Funding for this work pays for itself quickly by the reduction in energy consumption due to modern, high-efficiency products. In FY27, funds are budgeted for ongoing replacement of outdated fixtures at the High School, to include Alumni Gym lighting, which is now 10 years old.

Roof Restoration: Roof inspections are conducted annually at 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. No additional funding is requested in FY27 as we currently have sufficient budgeted funds available for the next scheduled work, to replace roof sections over the cafeteria wing at the Middle School.

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. Funds budgeted in FY27 will be used to continue interior maintenance painting only.

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 FY25 and FY26, a major investment was made to replace the Middle School generator, which failed in December 2023. No new funding is being requested for FY27; current funds will be used to continue to upgrade our security system video and access controls and security cameras district wide.

Flooring Repair & Replacement: Most commercial flooring has a useful life of 10-25 years depending on the quality of the product originally purchased. Funding requested in FY27 will be used for a complete refinish of the Alumni Gym floor. Gym floors are maintained annually with light sanding and recoating, however periodic full refinishing is required to restore the surface to “as new” condition.

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 are compromised, water intrusion results, causing a variety of problems including mold, indoor air quality issues, and destruction of interior finishes and classroom/office equipment. FY27 funds will be used for cyclical masonry re-pointing and waterproofing district-wide, with any additional renovation deferred pending completion of the building project plans.

Grounds & Site Maintenance: This capital project account includes funding for multiple projects addressing all areas of the district’s outdoor facilities, including parking lots, playgrounds, stormwater systems and landscaping. Funding in FY27 is targeted to:

- **Pavement Maintenance:** Pavement on school roadways and parking lots suffers from heavy 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. Because of weather and traffic impacts, regular re-painting of parking lot lines, crosswalks and directional arrows is also required. Annual capital investment is based on a rotating maintenance cycle throughout the district, and continues in FY27 with a budget request of $100,000.

Interior Construction & Renovation: Changes in the use of interior space are often needed to accommodate the developing needs of students and programs over time. At the Middle School, the science labs are outdated and not well suited for the delivery of our current curriculum. Funding in the FY27 budget will allow us to retrofit the two remaining traditional science labs to a more modern and flexible classroom design that can be used for general instruction as well as lab work, freeing up 2 classrooms. Additional funding is proposed to address arising needs to repurpose existing space for staff and students, particularly in Special Services.

HVAC Repairs & Upgrades: Components of school heating and cooling systems typically have a useful life of 15-20 years. Although diligent preventive maintenance has allowed us to far exceed these estimates across the district, system components will eventually fail, and capital funding allows us to replace these high-cost components with new higher-efficiency equipment. Funding requested over multiple years in the capital budget has been used to complete a systematic overhaul of the HVAC system at the Middle School, which was completed in FY26. While heating and cooling systems at the primary schools are being addressed by the building project, system components at Wentworth School are beginning to reach the end of their useful life, and the High School has 20-year-old boilers. In FY27, budgeted funds will be targeted to address Wentworth units as needed and to replace additional failing components district wide.

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



Scarborough Schools - FY27 General Fund Operating Budget

Leadership Council's Proposed Budget

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
REGULAR INSTRUCTION								
71000002	510100	MS TEACHER SALARIES	4,298,625	4,408,526	4,765,306	4,769,975	4,669	0.10%
71000002	510230	MS ED TECH WAGES	99,461	97,706	101,269	117,864	16,595	16.39%
71000002	512300	MS SUBSTITUTE WAGES	62,164	60,865	65,000	65,000	0	0.00%
71000002	515000	MS RETIREMENT STIPENDS	0	27,039	29,923	46,287	16,364	54.69%
71000002	515200	MS INSTRUCTIONAL/LEAD TEACHER STIPENDS	88,637	71,576	101,857	96,942	(4,915)	-4.83%
71000002	520000	MS ER PAYROLL TAX ON STIPENDS	4,662	6,518	8,636	9,353	717	8.30%
71000002	520100	MS TEACHER BENEFITS	808,695	854,466	949,964	1,018,686	68,722	7.23%
71000002	520200	MS ED TECH BENEFITS	21,404	22,615	25,049	48,052	23,003	91.83%
71000002	520300	MS ER PAYROLL TAX ON SUB WAGES	3,788	3,706	4,375	3,965	(410)	-9.37%
71000002	523100	MS TEACHER MAINEPERS	179,090	196,166	208,683	209,344	661	0.32%
71000002	523200	MS ED TECH MAINEPERS	4,045	4,269	4,416	5,139	723	16.37%
71000002	525100	MS STAFF COURSE REIMBURSEMENT	20,766	15,587	22,200	41,500	19,300	86.94%
71000002	526050	MS STIPENDS PAID FAMILY LEAVE TAX	0	136	659	717	58	8.80%
71000002	526150	MS TEACHERS PAID FAMILY LEAVE TAX	0	20	23,932	24,008	76	0.32%
71000002	526250	MS ED TECH PAID FAMILY LEAVE TAX	0	273	507	590	83	16.37%
71000002	526350	MS SUBSTITUTES PAID FAMILY LEAVE TAX	0	185	325	325	0	0.00%
71000002	532000	MS INSTRUCTIONAL CONTRACTED SERVICES	4,026	5,902	9,700	3,730	(5,970)	-61.55%
71000002	533000	MS STAFF DEVELOPMENT	4,460	4,798	6,000	6,000	0	0.00%
71000002	543100	MS EQUIPMENT MAINTENANCE	2,724	774	3,000	1,000	(2,000)	-66.67%
71000002	544400	MS COPIERS PURCHASE/REPLACEMENT & SERVICE	23,743	22,244	35,000	52,000	17,000	48.57%
71000002	555000	MS PRINTING - SCHOOL HANDBOOKS & FORMS	4,766	5,233	5,300	5,600	300	5.66%
71000002	558000	MS STAFF TRAVEL	191	0	200	200	0	0.00%
71000002	560000	MS GENERAL SUPPLIES	7,213	7,867	8,000	11,000	3,000	37.50%
71000002	561000	MS INSTRUCTIONAL SUPPLIES	29,337	31,365	36,500	40,000	3,500	9.59%
71000002	561100	MS INSTRUCTIONAL EQUIPMENT	12,075	15,824	17,000	15,000	(2,000)	-11.76%
71000002	564000	MS BOOKS & SUBSCRIPTIONS	106,895	108,430	101,800	110,378	8,578	8.43%
71000002	581000	MS PROGRAM DUES & FEES	390	540	1,500	1,500	0	0.00%

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71000003	510100	WS TEACHER SALARIES	3,689,980	3,976,624	4,236,198	4,222,520	(13,678)	-0.32%
71000003	510230	WS ED TECH WAGES	293,458	341,189	368,928	365,774	(3,154)	-0.85%
71000003	512300	WS SUBSTITUTE WAGES	40,477	46,375	60,000	60,000	0	0.00%
71000003	515000	WS RETIREMENT STIPENDS	13,000	27,400	43,011	15,236	(27,775)	-64.58%
71000003	515200	WS LD TCHR/MENTOR STIPENDS	39,624	20,778	43,225	44,770	1,545	3.57%
71000003	520000	WS ER PAYROLL TAX ON STIPENDS	1,593	2,869	5,178	3,612	(1,566)	-30.24%
71000003	520100	WS TEACHER BENEFITS	706,732	764,316	828,311	952,469	124,158	14.99%
71000003	520200	WS ED TECH BENEFITS	118,965	147,196	137,850	151,776	13,926	10.10%
71000003	520300	WS ER PAYROLL TAX ON SUB WAGES	2,548	2,193	4,038	3,660	(378)	-9.36%
71000003	523100	WS TEACHER MAINEPERS	153,417	175,521	186,060	184,541	(1,519)	-0.82%
71000003	523200	WS ED TECH MAINEPERS	12,300	13,524	14,620	15,948	1,328	9.08%
71000003	525100	WS STAFF COURSE REIMBURSEMENT	33,497	31,010	38,000	56,500	18,500	48.68%
71000003	526050	WS STIPENDS PAID FAMILY LEAVE TAX	0	11	431	301	(130)	-30.16%
71000003	526150	WS TEACHERS PAID FAMILY LEAVE TAX	0	0	21,339	21,161	(178)	-0.83%
71000003	526250	WS ED TECH PAID FAMILY LEAVE TAX	0	973	1,845	1,829	(16)	-0.87%
71000003	526350	WS SUBSTITUTES PAID FAMILY LEAVE TAX	0	147	300	300	0	0.00%
71000003	532000	WS INSTRUCTIONAL CONTRACTED SERVICES	18,193	23,341	30,300	30,300	0	0.00%
71000003	533000	WS STAFF DEVELOPMENT	4,173	3,854	5,000	5,000	0	0.00%
71000003	543100	WS EQUIPMENT MAINTENANCE	5,080	4,695	4,500	5,000	500	11.11%
71000003	544400	WS COPIERS PURCHASE/REPLACEMENT & SERVICE	34,453	31,147	43,000	39,000	(4,000)	-9.30%
71000003	558000	WS STAFF TRAVEL	71	382	500	500	0	0.00%
71000003	560000	WS GENERAL SUPPLIES	22,346	29,658	30,000	31,500	1,500	5.00%
71000003	561000	WS INSTRUCTIONAL SUPPLIES	63,065	59,427	70,700	70,700	0	0.00%
71000003	561100	WS INSTRUCTIONAL EQUIPMENT	6,359	11,089	20,000	15,000	(5,000)	-25.00%
71000003	564000	WS BOOKS & SUBSCRIPTIONS	18,132	14,998	19,500	19,500	0	0.00%
71000004	510100	BP TEACHER SALARIES	1,259,036	1,354,107	1,465,789	1,369,648	(96,141)	-6.56%
71000004	510230	BP ED TECH WAGES	164,821	179,160	175,627	191,054	15,427	8.78%
71000004	512300	BP SUBSTITUTE WAGES	20,828	25,060	28,000	26,000	(2,000)	-7.14%
71000004	515000	BP RETIREMENT STIPENDS	4,000	14,935	0	6,187	6,187	100.00%
71000004	515200	BP LEAD TEACHER/MENTOR STIPENDS	13,956	10,324	19,569	17,709	(1,860)	-9.50%
71000004	520000	BP ER PAYROLL TAX ON STIPENDS	672	1,495	1,172	1,431	259	22.10%

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71000004	520100	BP TEACHER BENEFITS	231,437	237,504	256,959	269,960	13,001	5.06%
71000004	520200	BP ED TECH BENEFITS	49,241	26,198	20,096	22,378	2,282	11.36%
71000004	520300	BP ER PAYROLL TAX ON SUB WAGES	1,078	1,470	1,884	1,708	(176)	-9.34%
71000004	523100	BP TEACHER MAINEPERS	52,520	59,411	63,909	59,698	(4,211)	-6.59%
71000004	523200	BP ED TECH MAINEPERS	6,878	7,585	7,658	8,330	672	8.78%
71000004	525100	BP STAFF COURSE REIMBURSEMENT	7,113	0	7,100	15,500	8,400	118.31%
71000004	526050	BP STIPENDS PAID FAMILY LEAVE TAX	0	0	98	120	22	22.45%
71000004	526150	BP TEACHERS PAID FAMILY LEAVE TAX	0	0	7,329	6,844	(485)	-6.62%
71000004	526250	BP ED TECH PAID FAMILY LEAVE TAX	0	451	879	956	77	8.76%
71000004	526350	BP SUBSTITUTES PAID FAMILY LEAVE TAX	0	62	140	140	0	0.00%
71000004	532000	BP INSTRUCTIONAL CONTRACTED SERVICES	1,468	1,121	5,833	700	(5,133)	-88.00%
71000004	533000	BP STAFF DEVELOPMENT	1,263	1,928	3,000	3,000	0	0.00%
71000004	543100	BP EQUIPMENT MAINTENANCE	0	0	1,000	750	(250)	-25.00%
71000004	544400	BP COPIERS PURCHASE/REPLACEMENT & SERVICE	10,772	5,006	17,000	18,000	1,000	5.88%
71000004	558000	BP STAFF TRAVEL	341	188	200	300	100	50.00%
71000004	560000	BP GENERAL SUPPLIES	7,602	5,940	9,450	9,700	250	2.65%
71000004	561000	BP INSTRUCTIONAL SUPPLIES	23,496	27,728	14,940	16,517	1,577	10.56%
71000004	561100	BP INSTRUCTIONAL EQUIPMENT	200	0	2,000	2,000	0	0.00%
71000004	564000	BP BOOKS & SUBSCRIPTIONS	2,118	2,107	3,882	7,332	3,450	88.87%
71000005	510100	EC TEACHER SALARIES	1,398,186	1,387,682	1,534,059	1,738,806	204,747	13.35%
71000005	510230	EC ED TECH WAGES	187,766	186,398	191,143	198,407	7,264	3.80%
71000005	512300	EC SUBSTITUTE WAGES	23,338	43,723	33,000	30,000	(3,000)	-9.09%
71000005	515000	EC RETIREMENT STIPENDS	9,000	15,089	25,945	15,906	(10,039)	-38.69%
71000005	515200	EC LEAD TEACHER/MENTOR STIPENDS	13,768	10,235	19,569	17,709	(1,860)	-9.50%
71000005	520000	EC ER PAYROLL TAX ON STIPENDS	458	1,497	2,723	2,012	(711)	-26.11%
71000005	520100	EC TEACHER BENEFITS	254,048	258,565	287,115	334,040	46,925	16.34%
71000005	520200	EC ED TECH BENEFITS	55,303	49,069	48,453	34,649	(13,804)	-28.49%
71000005	520300	EC ER PAYROLL TAX ON SUB WAGES	1,254	2,171	2,221	2,013	(208)	-9.37%
71000005	523100	EC TEACHER MAINEPERS	58,563	62,029	67,343	76,270	8,927	13.26%
71000005	523200	EC ED TECH MAINEPERS	7,524	8,186	8,334	8,651	317	3.80%
71000005	525100	EC STAFF COURSE REIMBURSEMENT	2,480	13,786	19,000	21,900	2,900	15.26%
71000005	526050	EC STIPENDS PAID FAMILY LEAVE TAX	0	0	228	169	(59)	-25.88%

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71000005	526150	EC TEACHERS PAID FAMILY LEAVE TAX	0	0	7,723	8,747	1,024	13.26%
71000005	526250	EC ED TECH PAID FAMILY LEAVE TAX	0	520	956	993	37	3.87%
71000005	526350	EC SUBSTITUTES PAID FAMILY LEAVE TAX	0	165	165	165	0	0.00%
71000005	532000	EC INSTRUCTIONAL CONTRACTED SERVICES	2,886	2,712	8,368	3,300	(5,068)	-60.56%
71000005	533000	EC STAFF DEVELOPMENT	451	1,889	3,000	3,000	0	0.00%
71000005	543100	EC EQUIPMENT MAINTENANCE	0	0	1,000	750	(250)	-25.00%
71000005	544400	EC COPIERS PURCHASE/REPLACEMENT & SERVICE	16,432	6,049	17,000	19,000	2,000	11.76%
71000005	558000	EC STAFF TRAVEL	383	200	200	300	100	50.00%
71000005	560000	EC GENERAL SUPPLIES	8,337	7,260	9,100	10,000	900	9.89%
71000005	561000	EC INSTRUCTIONAL SUPPLIES	28,572	33,709	21,186	24,540	3,354	15.83%
71000005	561100	EC INSTRUCTIONAL EQUIPMENT	1,065	0	2,000	2,000	0	0.00%
71000005	564000	EC BOOKS & SUBSCRIPTIONS	2,026	223	4,745	8,546	3,801	80.11%
71000006	510100	PH TEACHER SALARIES	1,198,544	1,262,319	1,288,236	1,151,476	(136,760)	-10.62%
71000006	510230	PH ED TECH WAGES	164,315	178,832	192,343	211,308	18,965	9.86%
71000006	512300	PH SUBSTITUTE WAGES	23,390	20,248	24,000	20,000	(4,000)	-16.67%
71000006	515000	PH RETIREMENT STIPENDS	4,000	0	0	0	0	0.00%
71000006	515200	PH LEAD TEACHER/MENTOR STIPENDS	13,618	9,789	19,569	17,709	(1,860)	-9.50%
71000006	520000	PH ER PAYROLL TAX ON STIPENDS	451	580	1,171	1,060	(111)	-9.48%
71000006	520100	PH TEACHER BENEFITS	199,052	232,327	248,585	217,658	(30,927)	-12.44%
71000006	520200	PH ED TECH BENEFITS	48,950	45,997	67,053	76,040	8,987	13.40%
71000006	520300	PH ER PAYROLL TAX ON SUB WAGES	1,496	1,174	1,615	1,464	(151)	-9.35%
71000006	523100	PH TEACHER MAINEPERS	50,938	55,308	56,156	50,185	(5,971)	-10.63%
71000006	523200	PH ED TECH MAINEPERS	5,737	5,967	8,387	9,214	827	9.86%
71000006	525100	PH STAFF COURSE REIMBURSEMENT	8,692	3,434	11,600	12,500	900	7.76%
71000006	526050	PH STIPENDS PAID FAMILY LEAVE TAX	0	0	98	89	(9)	-9.18%
71000006	526150	PH TEACHERS PAID FAMILY LEAVE TAX	0	0	6,442	5,753	(689)	-10.70%
71000006	526250	PH ED TECH PAID FAMILY LEAVE TAX	0	516	962	1,057	95	9.88%
71000006	526350	PH SUBSTITUTES PAID FAMILY LEAVE TAX	0	60	120	120	0	0.00%
71000006	532000	PH INSTRUCTIONAL CONTRACTED SERVICES	1,636	664	6,917	1,700	(5,217)	-75.42%
71000006	533000	PH STAFF DEVELOPMENT	484	1,790	3,000	3,000	0	0.00%
71000006	543100	PH EQUIPMENT MAINTENANCE	399	0	1,000	750	(250)	-25.00%
71000006	544400	PH COPIERS PURCHASE/REPLACEMENT & SERVICE	14,048	5,134	16,000	18,000	2,000	12.50%

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71000006	558000	PH STAFF TRAVEL	336	418	200	300	100	50.00%
71000006	560000	PH GENERAL SUPPLIES	5,532	7,279	6,040	8,000	1,960	32.45%
71000006	561000	PH INSTRUCTIONAL SUPPLIES	23,373	30,974	14,270	18,375	4,105	28.77%
71000006	561100	PH INSTRUCTIONAL EQUIPMENT	364	419	2,000	2,000	0	0.00%
71000006	564000	PH BOOKS & SUBSCRIPTIONS	2,349	2,525	4,299	3,339	(960)	-22.33%
71000030	510100	HS TEACHER SALARIES	5,913,665	6,114,214	6,595,508	6,634,165	38,657	0.59%
71000030	510230	HS ED TECH WAGES	109,615	115,024	123,898	136,161	12,263	9.90%
71000030	512300	HS SUBSTITUTE WAGES	92,695	91,119	85,000	90,000	5,000	5.88%
71000030	515000	HS RETIREMENT STIPENDS	20,000	0	0	44,775	44,775	100.00%
71000030	515200	HS DEPT HEAD/INSTR/MENTOR STIPENDS	102,713	85,488	128,169	125,475	(2,694)	-2.10%
71000030	520000	HS ER PAYROLL TAX ON STIPENDS	5,343	5,787	7,747	11,016	3,269	42.20%
71000030	520100	HS TEACHER BENEFITS	1,151,689	1,237,831	1,372,662	1,510,904	138,242	10.07%
71000030	520200	HS ED TECH BENEFITS	37,812	37,846	39,778	44,876	5,098	12.82%
71000030	520300	HS ER PAYROLL TAX ON SUB WAGES	5,828	5,419	5,721	5,612	(109)	-1.91%
71000030	523100	HS TEACHER MAINEPERS	246,482	269,946	287,565	291,081	3,516	1.22%
71000030	523200	HS ED TECH MAINEPERS	3,169	3,667	3,573	3,929	356	9.96%
71000030	525100	HS STAFF COURSE REIMBURSEMENT	19,800	22,902	43,400	25,300	(18,100)	-41.71%
71000030	526050	HS STIPENDS PAID FAMILY LEAVE TAX	0	130	579	852	273	47.15%
71000030	526150	HS TEACHERS PAID FAMILY LEAVE TAX	0	0	32,978	33,381	403	1.22%
71000030	526250	HS ED TECH PAID FAMILY LEAVE TAX	0	382	620	681	61	9.84%
71000030	526350	HS SUBSTITUTES PAID FAMILY LEAVE TAX	0	315	425	460	35	8.24%
71000030	532000	HS INSTRUCTIONAL CONTRACTED SERVICES	47,070	79,912	61,182	74,975	13,793	22.54%
71000030	533000	HS STAFF DEVELOPMENT	41,257	22,345	46,761	55,855	9,094	19.45%
71000030	534000	HS STRATEGIC PLANNING SERVICES	0	1,279	16,000	5,000	(11,000)	-68.75%
71000030	543100	HS EQUIPMENT MAINTENANCE	10,728	7,891	8,580	9,615	1,035	12.06%
71000030	544400	HS COPIERS PURCHASE/REPLACEMENT & SERVICE	48,563	29,608	39,000	55,000	16,000	41.03%
71000030	555000	HS PRINTING - SCHOOL DATEBOOKS & FORMS	7,888	9,703	10,000	10,000	0	0.00%
71000030	558000	HS STAFF TRAVEL	344	472	575	615	40	6.96%
71000030	560000	HS GENERAL SUPPLIES	15,089	17,294	17,916	18,618	702	3.92%
71000030	561000	HS INSTRUCTIONAL SUPPLIES	70,174	72,015	74,313	74,519	206	0.28%
71000030	564000	HS BOOKS & SUBSCRIPTIONS	19,641	66,628	81,528	21,023	(60,505)	-74.21%
71000030	573100	HS INSTRUCTIONAL EQUIPMENT	28,228	24,911	16,337	21,500	5,163	31.60%

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71000030	581000	HS PROGRAM DUES & FEES	10,259	10,209	14,025	14,895	870	6.20%
71001121	510100	PRE-K PROGRAM TEACHER SALARIES	0	528	0	178,000	178,000	100.00%
71001121	510230	PRE-K PROGRAM ED TECH WAGES	0	0	0	80,000	80,000	100.00%
71001121	520100	PRE-K PROGRAM TEACHER BENEFITS	0	40	0	54,700	54,700	100.00%
71001121	520200	PRE-K PROGRAM ED TECH BENEFITS	0	0	0	39,800	39,800	100.00%
71001121	533000	PRE-K PROGRAM STAFF DEVELOPMENT	0	0	0	5,000	5,000	100.00%
71001121	561000	PRE-K PROGRAM INSTRUCTIONAL SUPPLIES	0	0	0	20,000	20,000	100.00%
71001121	532000	PRE-K PROGRAM CONTRACTED SERVICES	0	105,005	67,000	197,200	130,200	194.33%
71001121	589000	PRE-K PROGRAM MISCELLANEOUS COSTS	0	53,328	3,000	11,000	8,000	266.67%
TOTAL REGULAR INSTRUCTION			**24,771,057**	**26,111,276**	**28,340,928**	**29,375,967**	**1,035,039**	**3.65%**
OTHER INSTRUCTION - MLL								
71041005	510100	K-8 MLL TEACHER SALARIES	303,637	338,262	422,143	388,390	(33,753)	-8.00%
71041005	510230	K-8 MLL ED TECH WAGES	21,347	24,178	17,565	19,840	2,275	12.95%
71041005	520100	K-8 MLL TEACHER BENEFITS	48,542	59,875	73,380	72,550	(830)	-1.13%
71041005	520200	K-8 MLL ED TECH BENEFITS	7,351	5,453	5,886	6,680	794	13.49%
71041005	523100	K-8 MLL TEACHER MAINEPERS	12,365	15,120	18,406	16,934	(1,472)	-8.00%
71041005	523200	K-8 MLL ED TECH MAINEPERS	954	768	766	865	99	12.92%
71041005	526150	K-8 MLL TEACHERS PAID FAMILY LEAVE TAX	0	0	2,111	1,942	(169)	-8.01%
71041005	526250	K-8 MLL ED TECHS PAID FAMILY LEAVE TAX	0	53	88	100	12	13.64%
71041005	533000	K-8 MLL STAFF DEVELOPMENT	630	295	1,000	750	(250)	-25.00%
71041005	534400	K-8 MLL CONTRACTED SERVICES	4,304	972	5,000	5,000	0	0.00%
71041005	560000	K-8 MLL SUPPLIES	1,891	2,134	4,000	3,000	(1,000)	-25.00%
71041009	510100	HS MLL TEACHER SALARY	102,222	90,207	97,626	101,717	4,091	4.19%
71041009	510230	HS MLL ED TECH WAGES	22,733	23,699	17,565	19,840	2,275	12.95%
71041009	515000	HS MLL RETIREMENT STIPEND	0	14,108	0	0	0	0.00%
71041009	520000	HS MLL PR TAX ON STIPEND	0	835	0	0	0	0.00%
71041009	520100	HS MLL TEACHER BENEFITS	26,361	18,513	18,386	20,724	2,338	12.72%
71041009	520200	HS MLL ED TECH BENEFITS	8,347	5,164	5,886	6,680	794	13.49%
71041009	523100	HS MLL TEACHER MAINEPERS	4,570	4,032	4,257	4,435	178	4.18%

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71041009	523200	HS MLL ED TECH MAINEPERS	1,016	702	766	865	99	12.92%
71041009	526150	HS MLL TEACHER PAID FAMILY LEAVE TAX	0	0	489	509	20	4.09%
71041009	526250	HS MLL ED TECH PAID FAMILY LEAVE TAX	0	46	88	100	12	13.64%
71041009	533000	HS MLL STAFF DEVELOPMENT	190	0	250	200	(50)	-20.00%
71041009	534400	HS MLL CONTRACTED SERVICES	317	595	850	700	(150)	-17.65%
71041009	560000	HS MLL SUPPLIES	1,218	1,023	1,200	1,500	300	25.00%
TOTAL OTHER INSTRUCTION - MLL			**567,993**	**606,033**	**697,708**	**673,321**	**(24,387)**	**-3.50%**

OTHER INSTRUCTION - GATES

71029005	510100	K-8 GATES TEACHER SALARIES	257,373	265,302	283,761	379,075	95,314	33.59%
71029005	520100	K-8 GATES TEACHER BENEFITS	70,338	74,898	83,655	129,399	45,744	54.68%
71029005	523100	K-8 GATES TEACHER MAINEPERS	11,013	11,859	12,590	16,548	3,958	31.44%
71029005	526150	K-8 GATES PAID FAMILY LEAVE TAX	0	0	1,444	1,901	457	31.65%
71029005	532000	K-8 GATES CONTRACTED SERVICES	1,589	0	1,500	750	(750)	-50.00%
71029005	533000	K-8 GATES STAFF DEVELOPMENT	149	375	750	750	0	0.00%
71029005	553100	K-8 GATES POSTAGE	0	0	0	0	0	0.00%
71029005	560000	K-8 GATES SUPPLIES	1,799	1,978	1,500	2,000	500	33.33%
71029009	510100	HS GATES TEACHER SALARY	52,106	54,003	58,728	59,378	650	1.11%
71029009	520100	HS GATES TEACHER BENEFITS	802	783	1,752	2,162	410	23.40%
71029009	523100	HS GATES TEACHER MAINEPERS	2,240	2,414	2,561	2,589	28	1.09%
71029009	526150	HS GATES PAID FAMILY LEAVE TAX	0	0	294	297	3	1.02%
71029009	532000	HS GATES CONTRACTED SERVICES	0	0	0	0	0	0.00%
71029009	533000	HS GATES STAFF DEVELOPMENT	0	0	250	250	0	0.00%
71029009	560000	HS GATES SUPPLIES	0	0	1,200	1,000	(200)	-16.67%
TOTAL OTHER INSTRUCTION - GATES			**397,407**	**411,613**	**449,985**	**596,099**	**146,114**	**32.47%**

SPECIAL SERVICES

71021125	510100	K-8 SOCIAL WORKER SALARIES	443,719	464,705	514,713	521,833	7,120	1.38%
71021125	520100	K-8 SOCIAL WORKER BENEFITS	73,576	95,073	99,088	112,249	13,161	13.28%
71021125	523100	K-8 SOCIAL WORKER MAINEPERS	19,476	20,772	22,442	22,752	310	1.38%
71021125	526150	K-8 SOCIAL WORKER PAID FAMILY LEAVE TAX	0	0	2,574	2,610	36	1.40%

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71021129	510100	HS SOCIAL WORKER SALARIES	161,697	168,009	182,212	186,367	4,155	2.28%
71021129	520100	HS SOCIAL WORKER BENEFITS	27,346	24,952	24,859	27,772	2,913	11.72%
71021129	523100	HS SOCIAL WORKER MAINEPERS	6,915	7,510	7,945	8,126	181	2.28%
71021129	526150	HS SOCIAL WORKER PAID FAMILY LEAVE TAX	0	0	912	932	20	2.19%
71023095	510100	K-8 SPED TEACHER SALARIES	3,711,437	4,277,637	4,837,084	5,349,534	512,450	10.59%
71023095	510200	SPED PSYCH SECRETARY WAGES	75,022	84,718	88,104	91,348	3,244	3.68%
71023095	510230	K-8 SPED ED TECH WAGES	2,174,973	2,267,070	2,915,419	3,441,801	526,382	18.06%
71023095	512300	SPED SUBSTITUTE WAGES	89,796	97,613	95,000	99,000	4,000	4.21%
71023095	515000	SPED RETIREMENT STIPENDS	13,040	28,999	32,101	5,108	(26,993)	-84.09%
71023095	515200	SPED CONSULTING TEACHER/MENTOR STIPENDS	18,655	17,459	14,171	13,182	(989)	-6.98%
71023095	520000	SPED ER PAYROLL TAX ON STIPENDS	1,105	2,892	2,875	1,095	(1,780)	-61.91%
71023095	520100	K-8 SPED TEACHER BENEFITS	665,652	798,959	929,933	1,164,329	234,396	25.21%
71023095	520200	K-8 SPED ED TECH BENEFITS	719,649	728,498	1,065,489	1,499,396	433,907	40.72%
71023095	520300	ER PAYROLL TAX ON SPED SUBSTITUTES	5,314	5,202	6,400	5,795	(605)	-9.45%
71023095	521200	SPED PSYCH SECRETARY BENEFITS	26,779	28,456	32,914	31,215	(1,699)	-5.16%
71023095	523100	K-8 SPED TEACHER MAINEPERS	157,633	188,975	210,903	233,252	22,349	10.60%
71023095	523200	K-8 SPED ED TECH MAINEPERS	91,549	92,101	127,628	148,412	20,784	16.28%
71023095	525100	SPED STAFF COURSE REIMBURSEMENT	36,475	36,347	66,400	56,900	(9,500)	-14.31%
71023095	526050	K-8 SPED PAID FAMILY LEAVE TAX - STIPENDS	0	0	232	92	(140)	-60.34%
71023095	526150	K-8 SPED PAID FAMILY LEAVE TAX - TEACHERS	0	70	24,186	26,752	2,566	10.61%
71023095	526250	K-8 SPED PAID FAMILY LEAVE TAX - ED TECHS	0	6,445	15,376	17,666	2,290	14.89%
71023095	526350	K-8 SPED PAID FAMILY LEAVE TAX - SUBSTITUTES	0	246	475	475	0	0.00%
71023095	532000	SPED TUTORING SERVICES	7,723	10,457	37,859	10,000	(27,859)	-73.59%
71023095	533000	SPED STAFF DEVELOPMENT	3,667	11,980	4,000	5,000	1,000	25.00%
71023095	534400	SPED CONTRACTED SERVICES	161,470	423,050	134,000	167,000	33,000	24.63%
71023095	553100	SPED POSTAGE	1,801	2,639	2,000	2,800	800	40.00%
71023095	553200	SPED PHONE SERVICE	595	1,557	1,800	1,800	0	0.00%
71023095	556000	SPED OUTSIDE PLACEMENT	385,043	384,880	720,000	666,000	(54,000)	-7.50%
71023095	558000	SPED STAFF TRAVEL	5,984	6,759	5,000	7,500	2,500	50.00%
71023095	560000	SPED GENERAL SUPPLIES	8,297	11,975	15,000	15,000	0	0.00%
71023095	560100	SPED HEALTH/MEDICAL SUPPLIES	554	0	1,000	1,000	0	0.00%
71023095	561000	SPED 504 SUPPLIES	2,279	2,106	3,000	3,000	0	0.00%
71023095	564000	SPED BOOKS & SUBSCRIPTIONS	0	0	0	10,000	10,000	100.00%

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71023099	510100	HS SPED TEACHER SALARIES	973,317	989,057	1,082,238	1,106,455	24,217	2.24%
71023099	510230	HS SPED ED TECH WAGES	490,895	627,055	702,941	837,794	134,853	19.18%
71023099	520100	HS SPED TEACHER BENEFITS	161,530	188,949	215,214	252,641	37,427	17.39%
71023099	520200	HS SPED ED TECH BENEFITS	159,477	199,423	240,422	231,896	(8,526)	-3.55%
71023099	523100	HS SPED TEACHER MAINEPERS	37,473	43,317	47,186	48,242	1,056	2.24%
71023099	523200	HS SPED ED TECH MAINEPERS	18,505	24,086	27,080	32,632	5,552	20.50%
71023099	526150	HS SPED PAID FAMILY LEAVE TAX - TEACHERS	0	0	5,412	5,533	121	2.24%
71023099	526250	HS SPED PAID FAMILY LEAVE TAX - ED TECHS	0	1,760	3,515	4,189	674	19.17%
71025090	510400	SPED ADMIN SALARIES	150,801	163,470	177,790	223,601	45,811	25.77%
71025090	511800	SPED ADMIN SUPPORT STAFF WAGES	70,822	80,070	77,933	75,913	(2,020)	-2.59%
71025090	520400	SPED ADMIN BENEFITS	40,776	42,602	44,224	52,368	8,144	18.42%
71025090	520800	SPED ADMIN SUPPORT STAFF BENEFITS	22,877	28,530	26,297	34,578	8,281	31.49%
71025090	523400	SPED ADMIN MAINEPERS	6,626	7,228	7,751	9,749	1,998	25.78%
71025090	523800	SPED ADMIN SUPPORT STAFF MAINEPERS	0	0	0	7,744	7,744	100.00%
71025090	526450	SPED ADMIN PAID FAMILY LEAVE TAX	0	413	889	1,118	229	25.76%
71025090	526850	SPED ADMIN SUPPORT PAID FAMILY LEAVE TAX	0	228	390	380	(10)	-2.56%
71025090	534400	SPED LEGAL SERVICES	12,403	10,808	25,000	25,000	0	0.00%
71028095	510100	SPED ESY WAGES	165,025	179,826	193,500	240,000	46,500	24.03%
71028095	520100	SPED ESY PAYROLL TAX ON WAGES	3,332	2,755	2,800	3,500	700	25.00%
71028095	523100	SPED ESY MAINEPERS	7,069	7,855	8,450	10,500	2,050	24.26%
71028095	526150	SPED ESY PAID FAMILY LEAVE TAX	0	0	970	1,200	230	23.71%
71028095	532000	SPED ESY CONTRACTED SERVICES	21,837	31,576	34,000	57,000	23,000	67.65%
71028095	561000	SPED ESY SUPPLIES	1,785	339	1,500	1,500	0	0.00%
TOTAL SPECIAL SERVICES			**11,441,768**	**12,927,458**	**15,168,596**	**17,220,626**	**2,052,030**	**13.53%**

CTE INSTRUCTION

71030030	556100	HS VOCATIONAL ASSESSMENT	0	0	0	0	0	0.00%
TOTAL CTE INSTRUCTION			**0**	**0**	**0**	**0**	**0**	**0.00%**

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
OTHER INSTRUCTION - ATHLETICS & ACTIVITIES								
CO-CURRICULAR								
71009103	515000	WS CO-CURRICULAR STIPENDS	31,531	40,167	46,329	55,046	8,717	18.82%
71009103	520000	WS ER PAYROLL TAX ON CO-CURRIC STIPENDS	1,904	2,378	2,692	3,198	506	18.80%
71009103	526050	WS CO-CURRICULAR PAID FAMILY LEAVE TAX	0	0	232	275	43	18.53%
71009103	532000	WS CO-CURRICULAR CONTRACTED SERVICES	800	800	848	916	68	8.00%
71009103	560000	WS CO-CURRICULAR SUPPLIES	615	523	1,000	1,000	0	0.00%
71009103	581000	WS CO-CURRICULAR DUES & FEES	0	0	0	200	200	100.00%
71009102	510100	MS CO-CURRICULAR STIPENDS	41,926	51,658	45,974	46,544	570	1.24%
71009102	520100	MS ER PAYROLL TAX ON CO-CURRIC STIPENDS	2,285	3,186	2,671	2,704	33	1.24%
71009102	526150	MS CO-CURRICULAR PAID FAMILY LEAVE TAX	0	58	230	233	3	1.30%
71009102	532000	MS CO-CURRICULAR CONTRACTED SERVICES	1,246	0	1,500	1,500	0	0.00%
71009102	560000	MS CO-CURRICULAR SUPPLIES	1,246	0	7,038	1,000	(6,038)	-85.79%
71009102	581000	MS CO-CURRICULAR PARTICIPATION FEES	450	450	450	1,350	900	200.00%
71091027	511800	MS CO-CURRIC BUS DRIVER WAGES	973	657	1,000	1,000	0	0.00%
71091027	513800	MS CO-CURRIC BUS DRIVER OVERTIME	0	487	0	0	0	0.00%
71091027	520800	MS CO-CURRIC ER PR TAX ON DRIVER WAGES	74	88	77	77	0	0.00%
71091027	523800	MS CO-CURRIC DRIVER MAINEPERS	15	22	20	20	0	0.00%
71091027	526850	MS CO-CURRIC DRIVER PAID FAMILY LEAVE TAX	0	7	5	5	0	0.00%
71009530	510100	HS CO-CURRICULAR STIPENDS	107,385	111,814	114,766	119,152	4,386	3.82%
71009530	512100	AUDITORIUM SUPPORT WAGES (OFFSET BY FEES)	24,640	38,749	47,987	46,759	(1,228)	-2.56%
71009530	520100	HS ER PAYROLL TAX ON CO-CURRIC STIPENDS	7,767	6,435	6,783	6,923	140	2.06%
71009530	520300	HS ER PAYROLL TAX ON AUDITORIUM SUPPORT	1,374	2,964	3,753	3,657	(96)	-2.56%
71009530	526050	HS CO-CURRIC PAID FAMILY LEAVE TAX - AUDITORIUM	0	65	240	234	(6)	-2.50%
71009530	526150	HS CO-CURRIC PAID FAMILY LEAVE TAX - STIPENDS	0	85	574	596	22	3.83%
71009530	532000	HS CO-CURRICULAR CONTRACTED SERVICES	2,097	7,149	10,200	17,275	7,075	69.36%
71009530	534000	HS CO-CURRICULAR ACADEMIC CLUB SUPPORT	0	0	5,000	5,000	0	0.00%
71009530	560000	HS CO-CURRICULAR SUPPLIES	3,903	3,201	7,200	9,150	1,950	27.08%
71009530	581000	HS CO-CURRICULAR PARTICIPATION FEES	3,646	2,734	6,600	4,600	(2,000)	-30.30%
71095027	511800	HS CO-CURRIC BUS DRIVER WAGES	7,205	2,723	8,000	4,000	(4,000)	-50.00%
71095027	513800	HS CO-CURRIC BUS DRIVER OVERTIME	0	4,263	500	4,500	4,000	800.00%

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71095027	520800	HS CO-CURRIC ER PR TAX ON DRIVER WAGES	551	534	650	650	0	0.00%
71095027	523800	HS CO-CURRIC DRIVER MAINEPERS	193	217	200	200	0	0.00%
71095027	526850	HS CO-CURRIC DRIVER PAID FAMILY LEAVE TAX	0	55	45	43	(2)	-4.44%
71095027	532000	CO-CURRIC CONTRACTED TRANSPORTATION	0	0	0	0	0	0.00%
			241,826	**281,471**	**322,564**	**337,807**	**15,243**	**4.73%**
EXTRA-CURRICULAR								
71009202	512100	MS ATHLETIC COACH STIPENDS	91,395	93,873	118,157	124,589	6,432	5.44%
71009202	520300	MS ER PAYROLL TAX ON ATHLETIC STIPENDS	6,824	6,331	7,952	9,531	1,579	19.86%
71009202	526050	MS ATHLETICS PAID FAMILY LEAVE TAX	0	172	591	623	32	5.41%
71009202	532000	MS ATHLETIC OFFICIALS & CONTRACTED SERVICES	16,766	11,576	31,585	30,659	(926)	-2.93%
71009202	560000	MS ATHLETIC SUPPLIES	15,377	19,829	17,422	18,964	1,542	8.85%
71009202	573100	MS ATHLETIC EQUIPMENT	0	12,587	2,000	2,000	0	0.00%
71009202	581000	MS ATHLETIC PARTICIPATION FEES	2,010	3,017	3,400	3,500	100	2.94%
71092027	511800	MS ATHLETICS BUS DRIVER WAGES	7,431	6,949	8,000	7,000	(1,000)	-12.50%
71092027	513800	MS ATHLETICS BUS DRIVER OVERTIME	0	2,108	0	2,000	2,000	100.00%
71092027	520800	MS ATHLETICS ER PR TAX ON DRIVER WAGES	729	734	612	689	77	12.58%
71092027	523800	MS ATHLETICS BUS DRIVER MAINEPERS	170	108	200	200	0	0.00%
71092027	526850	MS ATHLETICS BUS DRIVER PAID FAMILY LEAVE TAX	0	73	40	45	5	12.50%
71009630	510400	ATHLETICS & ACTIVITIES ADMIN SALARIES	161,714	177,244	133,461	135,323	1,862	1.40%
71009630	511900	ATHLETICS & ACTIVITIES SUPPORT STAFF WAGES	98,558	119,325	177,282	198,119	20,837	11.75%
71009630	512100	HS ATHLETIC COACH STIPENDS	364,364	404,581	454,670	486,995	32,325	7.11%
71009630	520300	HS ER PAYROLL TAX ON ATHLETIC STIPENDS	29,343	33,123	34,782	37,255	2,473	7.11%
71009630	520400	ATHLETICS & ACTIVITIES ADMIN BENEFITS	49,533	51,164	36,761	40,896	4,135	11.25%
71009630	520900	ATHLETICS & ACTIVITIES SUPPORT BENEFITS	8,535	14,401	38,448	43,086	4,638	12.06%
71009630	523400	ATHLETICS & ACTIVITIES ADMIN MAINEPERS	4,774	5,321	5,819	5,901	82	1.41%
71009630	523900	ATHLETICS & ACTIVITIES SUPPORT MAINEPERS	11,518	11,676	11,840	13,825	1,985	16.77%
71009630	526050	ATHLETICS PAID FAMILY LEAVE TAX - STIPENDS	0	919	2,273	2,435	162	7.13%
71009630	526450	ATHLETICS PAID FAMILY LEAVE TAX - ADMIN	0	142	668	677	9	1.35%
71009630	526850	ATHLETICS PAID FAMILY LEAVE TAX - SUPPORT STAFF	0	299	887	991	104	11.72%
71009630	532000	HS ATHLETIC OFFICIALS & SERVICES	171,537	179,970	215,083	226,080	10,997	5.11%
71009630	533000	HS ATHLETICS & ACTIVITIES STAFF DEVELOPMENT	5,202	10,011	6,000	6,000	0	0.00%
71009630	534000	ATHLETICS & ACTIVITIES SOFTWARE & SERVICES	18,734	23,731	34,570	36,685	2,115	6.12%
71009630	553200	STUDENT ACTIVITIES PHONE SERVICE	2,922	4,385	3,000	5,000	2,000	66.67%

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71009630	558000	STUDENT ACTIVITIES STAFF TRAVEL	1,823	2,745	2,000	2,000	0	0.00%
71009630	560000	HS ATHLETICS SUPPLIES	37,317	54,909	51,467	59,093	7,626	14.82%
71009630	573100	HS ATHLETICS EQUIPMENT	60,526	68,164	56,200	59,000	2,800	4.98%
71009630	581000	HS ATHLETICS PARTICIPATION FEES	17,428	12,894	17,391	24,883	7,492	43.08%
71096027	511800	HS ATHLETICS BUS DRIVER WAGES	65,610	53,586	67,000	50,000	(17,000)	-25.37%
71096027	513800	HS ATHLETICS BUS DRIVER OVERTIME	643	35,381	5,000	30,000	25,000	500.00%
71096027	520800	HS ATHLETICS ER PR TAX ON DRIVER WAGES	6,943	9,433	5,126	6,120	994	19.39%
71096027	523800	HS ATHLETICS BUS DRIVER MAINEPERS	2,209	2,276	2,000	2,000	0	0.00%
71096027	526850	HS ATHLETICS BUS DRIVER PAID FAMILY LEAVE TAX	0	564	335	400	65	19.40%
71096027	532000	ATHLETICS CONTRACTED TRANSPORTATION	76,053	65,449	78,500	60,000	(18,500)	-23.57%
			1,335,989	**1,499,049**	**1,630,522**	**1,732,564**	**102,042**	**6.26%**
TOTAL OTHER INSTRUCTION - ATHLETICS & ACTIVITIES			**1,577,815**	**1,780,520**	**1,953,086**	**2,070,371**	**117,285**	**6.01%**
GUIDANCE SERVICES								
71021202	510100	MS GUIDANCE/SOCIAL WORKER SALARIES	252,968	266,545	277,952	283,489	5,537	1.99%
71021202	511800	MS GUIDANCE SUPPORT STAFF WAGES	42,489	39,853	40,498	41,703	1,205	2.98%
71021202	520100	MS GUIDANCE/SOCIAL WORKER BENEFITS	42,694	45,251	59,711	67,367	7,656	12.82%
71021202	520800	MS GUIDANCE SUPPORT STAFF BENEFITS	30,627	21,653	32,952	5,262	(27,690)	-84.03%
71021202	523100	MS GUIDANCE/SOCIAL WORKER MAINEPERS	10,816	11,780	12,119	12,361	242	2.00%
71021202	523800	MS GUIDANCE SUPPORT STAFF MAINEPERS	4,334	3,031	4,131	0	(4,131)	-100.00%
71021202	526150	MS GUIDANCE/SW PAID FAMILY LEAVE TAX	0	0	1,390	1,418	28	2.01%
71021202	526850	MS GUIDANCE SUPPORT PAID FAMILY LEAVE TAX	0	128	203	209	6	2.96%
71021202	560000	MS GUIDANCE SUPPLIES	998	978	1,000	1,000	0	0.00%
71021203	510100	WS GUIDANCE/SOCIAL WORKER SALARIES	238,261	252,492	274,041	277,811	3,770	1.38%
71021203	511800	WS GUIDANCE SUPPORT STAFF WAGES	45,045	49,015	41,717	50,260	8,543	20.48%
71021203	520100	WS GUIDANCE/SOCIAL WORKER BENEFITS	29,002	33,300	37,051	41,289	4,238	11.44%
71021203	520800	WS GUIDANCE SUPPORT STAFF BENEFITS	20,173	20,897	22,671	26,002	3,331	14.69%
71021203	523100	WS GUIDANCE/SOCIAL WORKER MAINEPERS	10,650	11,287	11,949	12,113	164	1.37%
71021203	523800	WS GUIDANCE SUPPORT STAFF MAINEPERS	0	0	0	0	0	0.00%
71021203	526150	WS GUIDANCE/SW PAID FAMILY LEAVE TAX	0	0	1,371	1,390	19	1.39%
71021203	526850	WS GUIDANCE SUPPORT PAID FAMILY LEAVE TAX	0	119	209	252	43	20.57%
71021203	561000	WS GUIDANCE SUPPLIES	508	491	500	500	0	0.00%

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71021204	510100	BP GUIDANCE/SOCIAL WORKER SALARY	56,532	64,160	72,364	73,895	1,531	2.12%
71021204	520100	BP GUIDANCE/SOCIAL WORKER BENEFITS	13,787	15,482	17,281	19,517	2,236	12.94%
71021204	523100	BP GUIDANCE/SOCIAL WORKER MAINEPERS	2,505	2,868	3,156	3,222	66	2.09%
71021204	526150	BP GUIDANCE/SW PAID FAMILY LEAVE TAX	0	0	362	370	8	2.21%
71021204	561000	BP GUIDANCE SUPPLIES	288	0	300	300	0	0.00%
71021205	510100	EC GUIDANCE/SOCIAL WORKER SALARY	59,571	74,068	77,379	78,733	1,354	1.75%
71021205	520100	EC GUIDANCE/SOCIAL WORKER BENEFITS	14,790	20,358	22,745	25,730	2,985	13.12%
71021205	523100	EC GUIDANCE/SOCIAL WORKER MAINEPERS	2,649	3,087	3,374	3,433	59	1.75%
71021205	526150	EC GUIDANCE/SW PAID FAMILY LEAVE TAX	0	0	387	394	7	1.81%
71021205	561000	EC GUIDANCE SUPPLIES	303	119	300	300	0	0.00%
71021206	510100	PH GUIDANCE/SOCIAL WORKER SALARY	52,538	60,789	70,995	73,282	2,287	3.22%
71021206	520100	PH GUIDANCE/SOCIAL WORKER BENEFITS	10,292	14,200	17,260	19,507	2,247	13.02%
71021206	523100	PH GUIDANCE/SOCIAL WORKER MAINEPERS	2,331	2,717	3,096	3,196	100	3.23%
71021206	526150	PH GUIDANCE/SW PAID FAMILY LEAVE TAX	0	0	355	367	12	3.38%
71021206	561000	PH GUIDANCE SUPPLIES	278	135	300	300	0	0.00%
71021230	510100	HS GUIDANCE/SOCIAL WORKER SALARIES	657,076	674,518	744,911	760,980	16,069	2.16%
71021230	511800	HS GUIDANCE SUPPORT STAFF WAGES	90,431	95,548	99,505	110,349	10,844	10.90%
71021230	520100	HS GUIDANCE/SOCIAL WORKER BENEFITS	133,525	121,735	139,174	156,681	17,507	12.58%
71021230	520800	HS GUIDANCE SUPPORT STAFF BENEFITS	30,054	23,092	20,985	23,347	2,362	11.26%
71021230	523100	HS GUIDANCE/SOCIAL WORKER MAINEPERS	27,138	29,927	32,479	33,179	700	2.16%
71021230	523800	HS GUIDANCE SUPPORT STAFF MAINEPERS	4,479	4,460	4,972	5,332	360	7.24%
71021230	526150	HS GUIDANCE/SW PAID FAMILY LEAVE TAX	0	0	3,725	3,805	80	2.15%
71021230	526850	HS GUIDANCE SUPPORT PAID FAMILY LEAVE TAX	0	268	498	552	54	10.84%
71021230	532000	HS GUIDANCE CONTRACTED SERVICES	6,949	6,927	7,670	10,070	2,400	31.29%
71021230	533000	HS GUIDANCE STAFF DEVELOPMENT	3,440	4,327	4,875	4,875	0	0.00%
71021230	553100	HS GUIDANCE POSTAGE	132	219	1,500	500	(1,000)	-66.67%
71021230	560000	HS GUIDANCE SUPPLIES	1,790	1,033	2,600	2,600	0	0.00%
71021230	564000	HS GUIDANCE BOOKS & SUBSCRIPTIONS	131	20	200	200	0	0.00%
71021230	581000	HS GUIDANCE PARTICIPATION FEES	788	621	1,660	1,660	0	0.00%
TOTAL GUIDANCE SERVICES			**1,900,362**	**1,977,499**	**2,173,873**	**2,239,102**	**65,229**	**3.00%**

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
HEALTH SERVICES								
71002130	510100	HEALTH SERVICES SCHOOL NURSE SALARIES	554,868	645,480	708,043	706,985	(1,058)	-0.15%
71002130	510230	HEALTH SERVICES SUPPORT/LPN WAGES	67,768	46,542	47,452	44,901	(2,551)	-5.38%
71002130	512300	HEALTH SERVICES SUBSTITUTE WAGES	16,990	20,425	15,000	20,000	5,000	33.33%
71002130	515000	HEALTH SERVICES RETIREMENT STIPEND	0	0	0	14,643	14,643	100.00%
71002130	520000	HEALTH SERVICES ER PAYROLL TAX ON STIPENDS	0	0	0	951	951	100.00%
71002130	520100	HEALTH SERVICES SCHOOL NURSE BENEFITS	125,749	138,456	149,627	168,235	18,608	12.44%
71002130	520200	HEALTH SERVICES SUPPORT/LPN BENEFITS	17,005	13,436	14,914	13,445	(1,469)	-9.85%
71002130	520300	ER PAYROLL TAX ON SCHOOL NURSE SUBS	654	949	1,010	1,346	336	33.27%
71002130	523100	HEALTH SERVICES SCHOOL NURSE MAINEPERS	24,803	28,853	30,871	31,283	412	1.33%
71002130	523200	HEALTH SERVICES SUPPORT/LPN MAINEPERS	1,344	0	0	1,958	1,958	100.00%
71002130	526150	PAID FAMILY LEAVE TAX - NURSES	0	0	3,541	3,588	47	1.33%
71002130	526250	PAID FAMILY LEAVE TAX - SUPPORT/LPN	0	115	238	225	(13)	-5.46%
71002130	526350	PAID FAMILY LEAVE TAX - SUBSTITUTES	0	78	75	100	25	33.33%
71002130	532000	HEALTH SERVICES CONTRACTED SERVICES	1,597	6,225	7,000	7,000	0	0.00%
71002130	533000	HEALTH SERVICES STAFF DEVELOPMENT	1,158	43	1,500	1,000	(500)	-33.33%
71002130	553100	HEALTH SERVICES POSTAGE	11	42	200	100	(100)	-50.00%
71002130	558000	HEALTH SERVICES STAFF TRAVEL	54	33	200	200	0	0.00%
71002130	560000	HEALTH SERVICES SUPPLIES	8,444	7,925	9,000	8,500	(500)	-5.56%
71002130	564000	HEALTH SERVICES BOOKS & SUBSCRIPTIONS	0	0	0	500	500	100.00%
71002130	573100	HEALTH SERVICES MEDICAL EQUIPMENT	3,253	4,330	3,000	3,150	150	5.00%
71002130	581000	HEALTH SERVICES DUES & FEES	512	250	500	400	(100)	-20.00%
TOTAL HEALTH SERVICES			**824,210**	**913,181**	**992,171**	**1,028,510**	**36,339**	**3.66%**
INSTRUCTIONAL TECHNOLOGY (shared service with Town)								
71002230	510100	IT PROFESSIONAL STAFF WAGES	550,048	585,678	659,605	692,585	32,980	5.00%
71002230	510400	IT ADMIN SALARIES	65,478	69,344	73,445	77,117	3,672	5.00%
71002230	520100	IT PROFESSIONAL STAFF BENEFITS	201,971	218,104	246,290	270,919	24,629	10.00%
71002230	520400	IT ADMIN BENEFITS	22,008	22,846	23,617	25,979	2,362	10.00%
71002230	526150	IT PAID FAMILY LEAVE TAX - PROFESSIONAL STAFF	0	0	3,093	3,463	370	11.96%
71002230	526450	IT PAID FAMILY LEAVE TAX - ADMIN	0	0	367	386	19	5.18%

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71002230	532000	IT ONLINE SERVICES/SOFTWARE MAINTENANCE	424,258	514,413	535,290	548,172	12,882	2.41%
71002230	533000	IT STAFF DEVELOPMENT	13,512	11,769	16,000	17,280	1,280	8.00%
71002230	543000	IT VEHICLE MAINTENANCE	311	175	2,500	2,700	200	8.00%
71002230	543200	IT HARDWARE MAINTENANCE	155,209	174,864	212,500	238,316	25,816	12.15%
71002230	553200	IT PHONE SERVICE	1,050	1,061	1,500	1,620	120	8.00%
71002230	553300	IT INTERNET SERVICES	41,589	45,386	52,000	56,710	4,710	9.06%
71002230	558000	IT STAFF TRAVEL	0	0	875	945	70	8.00%
71002230	560000	IT OFFICE SUPPLIES	1,134	1,048	1,200	1,296	96	8.00%
71002230	562600	IT VEHICLE FUEL	599	1,331	1,500	1,620	120	8.00%
71002230	573400	IT EQUIPMENT PURCHASES	37,843	31,311	54,000	58,320	4,320	8.00%
TOTAL INSTRUCTIONAL TECHNOLOGY			**1,515,010**	**1,677,331**	**1,883,782**	**1,997,428**	**113,646**	**6.03%**
IMPROVEMENT OF INSTRUCTION								
71002210	510100	CURRICULUM SPECIALIST SALARIES	104,732	99,574	159,297	110,763	(48,534)	-30.47%
71002210	510400	CURRICULUM ADMIN SALARIES	108,961	111,818	119,734	132,834	13,100	10.94%
71002210	511800	CURRICULUM SUPPORT STAFF WAGES	184,148	196,368	217,260	225,768	8,508	3.92%
71002210	515000	CURRICULUM STIPENDS/STAFF DEVELOPMENT	126,551	81,277	97,400	104,000	6,600	6.78%
71002210	520000	CURRICULUM ER PAYROLL TAX ON STIPENDS	8,228	4,331	5,659	6,042	383	6.77%
71002210	520100	CURRICULUM SPECIALIST BENEFITS	16,622	22,249	50,143	41,269	(8,874)	-17.70%
71002210	520400	CURRICULUM ADMIN BENEFITS	10,194	9,986	10,296	10,500	204	1.98%
71002210	520800	CURRICULUM SUPPORT STAFF BENEFITS	53,584	55,740	65,637	69,057	3,420	5.21%
71002210	523100	CURRICULUM SPECIALIST MAINEPERS	4,658	4,381	6,945	4,830	(2,115)	-30.45%
71002210	523400	CURRICULUM ADMIN MAINEPERS	4,871	4,979	5,221	5,792	571	10.94%
71002210	523800	CURRICULUM SUPPORT STAFF MAINEPERS	18,783	18,390	22,161	18,163	(3,998)	-18.04%
71002210	526050	CURRICULUM PAID FAMILY LEAVE TAX - STIPENDS	0	4	487	520	33	6.78%
71002210	526150	CURRICULUM PAID FAMILY LEAVE TAX - SPECIALISTS	0	238	796	554	(242)	-30.40%
71002210	526450	CURRICULUM PAID FAMILY LEAVE TAX - ADMIN	0	281	599	665	66	11.02%
71002210	526850	CURRICULUM PAID FAMILY LEAVE TAX - SUPPORT STAFF	0	501	1,087	1,129	42	3.86%
71002210	532000	CURRICULUM ONLINE & CONTRACTED SERVICES	140,133	167,418	185,527	270,020	84,493	45.54%
71002210	533000	CURRICULUM STAFF DEVELOPMENT	54,044	69,137	95,500	108,700	13,200	13.82%
71002210	553200	CURRICULUM PHONE SERVICE	0	0	500	500	0	0.00%
71002210	558000	CURRICULUM STAFF TRAVEL	366	1,232	1,850	2,100	250	13.51%
71002210	560000	CURRICULUM GENERAL SUPPLIES	2,392	1,590	2,000	2,000	0	0.00%

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71002210	561000	CURRICULUM INSTRUCTIONAL SUPPLIES	24,082	12,033	31,750	87,395	55,645	175.26%
71002210	564000	CURRICULUM BOOKS & SUBSCRIPTIONS	13,903	25,772	18,000	14,000	(4,000)	-22.22%
71002210	573100	CURRICULUM INSTRUCTIONAL EQUIPMENT	0	400	2,000	2,000	0	0.00%
71002210	581000	CURRICULUM DUES & FEES	800	1,340	800	2,500	1,700	212.50%
TOTAL IMPROVEMENT OF INSTRUCTION			**877,051**	**889,041**	**1,100,649**	**1,221,101**	**120,452**	**10.94%**
LIBRARY SERVICES								
71022202	510100	MS LIBRARIAN SALARIES	71,821	84,998	92,433	95,978	3,545	3.84%
71022202	510230	MS LIBRARY ED TECH WAGES	34,606	38,212	40,827	45,200	4,373	10.71%
71022202	520100	MS LIBRARIAN BENEFITS	15,275	18,691	20,906	23,626	2,720	13.01%
71022202	520200	MS LIBRARY ED TECH BENEFITS	12,205	10,638	11,865	13,450	1,585	13.36%
71022202	523100	MS LIBRARIAN MAINEPERS	2,987	3,799	4,031	4,185	154	3.82%
71022202	523200	MS LIBRARY ED TECH MAINEPERS	1,547	1,708	1,781	1,971	190	10.67%
71022202	526150	MS LIBRARIAN PAID FAMILY LEAVE TAX	0	0	463	480	17	3.67%
71022202	526250	MS LIBRARY ED TECH PAID FAMILY LEAVE TAX	0	117	205	226	21	10.24%
71022202	532000	MS LIBRARY ONLINE SERVICES/RESOURCES	6,827	7,230	7,632	10,304	2,672	35.01%
71022202	533000	MS LIBRARY STAFF DEVELOPMENT	349	433	450	500	50	11.11%
71022202	543100	MS LIBRARY EQUIPMENT REPAIR	53	0	500	500	0	0.00%
71022202	558000	MS LIBRARY STAFF TRAVEL	0	0	0	250	250	100.00%
71022202	560000	MS LIBRARY GENERAL SUPPLIES	1,098	550	750	750	0	0.00%
71022202	561000	MS LIBRARY INSTRUCTIONAL SUPPLIES	894	894	750	750	0	0.00%
71022202	561100	MS LIBRARY EQUIPMENT PURCHASES	717	703	750	750	0	0.00%
71022202	564000	MS LIBRARY BOOKS & PERIODICALS	13,023	13,181	12,980	13,000	20	0.15%
71022202	581000	MS LIBRARY DUES & FEES	252	259	260	265	5	1.92%
71022203	510100	WS LIBRARIAN SALARIES	39,721	56,454	98,861	99,954	1,093	1.11%
71022203	510230	WS LIBRARY ED TECH WAGES	59,952	72,567	76,813	82,486	5,673	7.39%
71022203	520100	WS LIBRARIAN BENEFITS	8,785	9,385	21,010	23,691	2,681	12.76%
71022203	520200	WS LIBRARY ED TECH BENEFITS	3,129	2,550	5,245	5,760	515	9.82%
71022203	523100	WS LIBRARIAN MAINEPERS	1,775	2,032	4,311	4,358	47	1.09%
71022203	523200	WS LIBRARY ED TECH MAINEPERS	2,680	3,020	3,350	3,597	247	7.37%
71022203	526150	WS LIBRARIAN PAID FAMILY LEAVE TAX	0	0	495	500	5	1.01%
71022203	526250	WS LIBRARY ED TECH PAID FAMILY LEAVE TAX	0	203	385	413	28	7.27%

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71022203	532000	WS LIBRARY ONLINE SERVICES/RESOURCES	9,065	11,009	10,681	11,570	889	8.32%
71022203	533000	WS LIBRARY STAFF DEVELOPMENT	300	400	600	500	(100)	-16.67%
71022203	543100	WS LIBRARY EQUIPMENT REPAIR	0	0	0	0	0	0.00%
71022203	558000	WS LIBRARY STAFF TRAVEL	83	0	0	0	0	0.00%
71022203	560000	WS LIBRARY GENERAL SUPPLIES	816	1,055	1,100	1,100	0	0.00%
71022203	561000	WS LIBRARY INSTRUCTIONAL SUPPLIES	445	478	700	700	0	0.00%
71022203	561100	WS LIBRARY EQUIPMENT PURCHASES	292	438	500	500	0	0.00%
71022203	564000	WS LIBRARY BOOKS & PERIODICALS	12,482	12,851	13,500	14,300	800	5.93%
71022203	581000	WS LIBRARY DUES & FEES	0	265	330	340	10	3.03%
71022204	510100	BP LIBRARIAN SALARIES (SHARED K-2)	13,505	15,454	32,624	29,759	(2,865)	-8.78%
71022204	510230	BP LIBRARY ED TECH WAGES	35,147	39,123	41,952	45,823	3,871	9.23%
71022204	520100	BP LIBRARIAN BENEFITS	2,953	3,191	6,934	1,143	(5,791)	-83.52%
71022204	520200	BP LIBRARY ED TECH BENEFITS	17,569	18,025	20,088	22,814	2,726	13.57%
71022204	523100	BP LIBRARIAN MAINEPERS	604	691	1,423	1,298	(125)	-8.78%
71022204	523200	BP LIBRARY ED TECH MAINEPERS	1,571	1,749	1,829	1,998	169	9.24%
71022204	526150	BP LIBRARIAN PAID FAMILY LEAVE TAX	0	0	164	149	(15)	-9.15%
71022204	526250	BP LIBRARY ED TECH PAID FAMILY LEAVE TAX	0	120	210	230	20	9.52%
71022204	532000	BP LIBRARY ONLINE SERVICES/RESOURCES	4,828	4,596	3,955	4,271	316	7.99%
71022204	533000	BP LIBRARY STAFF DEVELOPMENT	100	100	266	300	34	12.78%
71022204	558000	BP LIBRARY STAFF TRAVEL	0	0	166	166	0	0.00%
71022204	560000	BP LIBRARY GENERAL SUPPLIES	293	345	370	370	0	0.00%
71022204	561000	BP LIBRARY INSTRUCTIONAL SUPPLIES	160	153	400	400	0	0.00%
71022204	561100	BP LIBRARY EQUIPMENT PURCHASES	147	0	200	200	0	0.00%
71022204	564000	BP LIBRARY BOOKS & PERIODICALS	4,092	4,027	4,076	4,730	654	16.05%
71022204	581000	BP LIBRARY DUES & FEES	0	25	96	103	7	7.29%
71022205	510100	EC LIBRARIAN SALARIES (SHARED K-2)	13,505	15,454	33,613	30,660	(2,953)	-8.79%
71022205	510230	EC LIBRARY ED TECH WAGES	30,484	35,930	39,268	43,490	4,222	10.75%
71022205	520100	EC LIBRARIAN BENEFITS	2,953	3,191	7,144	1,272	(5,872)	-82.19%
71022205	520200	EC LIBRARY ED TECH BENEFITS	542	1,492	2,636	22,776	20,140	764.04%
71022205	523100	EC LIBRARIAN MAINEPERS	604	691	1,466	1,337	(129)	-8.80%
71022205	523200	EC LIBRARY ED TECH MAINEPERS	1,363	1,517	1,713	1,897	184	10.74%
71022205	526150	EC LIBRARIAN PAID FAMILY LEAVE TAX	0	0	169	154	(15)	-8.88%

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71022205	526250	EC LIBRARY ED TECH PAID FAMILY LEAVE TAX	0	98	197	218	21	10.66%
71022205	532000	EC LIBRARY ONLINE SERVICES/RESOURCES	4,828	4,596	3,955	4,271	316	7.99%
71022205	533000	EC LIBRARY STAFF DEVELOPMENT	100	100	267	300	33	12.36%
71022205	558000	EC LIBRARY STAFF TRAVEL	0	0	167	167	0	0.00%
71022205	560000	EC LIBRARY GENERAL SUPPLIES	0	365	430	430	0	0.00%
71022205	561000	EC LIBRARY INSTRUCTIONAL SUPPLIES	0	0	400	400	0	0.00%
71022205	561100	EC LIBRARY EQUIPMENT PURCHASES	179	151	200	200	0	0.00%
71022205	564000	EC LIBRARY BOOKS & PERIODICALS	4,325	4,174	5,350	5,060	(290)	-5.42%
71022205	581000	EC LIBRARY DUES & FEES	0	25	97	103	6	6.19%
71022206	510100	PH LIBRARIAN SALARIES (SHARED K-2)	12,711	14,545	32,624	29,759	(2,865)	-8.78%
71022206	510230	PH LIBRARY ED TECH WAGES	31,976	34,733	37,063	41,110	4,047	10.92%
71022206	520100	PH LIBRARIAN BENEFITS	2,779	3,003	6,934	1,143	(5,791)	-83.52%
71022206	520200	PH LIBRARY ED TECH BENEFITS	26,581	27,331	28,392	34,566	6,174	21.75%
71022206	523100	PH LIBRARIAN MAINEPERS	568	650	1,423	1,298	(125)	-8.78%
71022206	523200	PH LIBRARY ED TECH MAINEPERS	1,429	1,553	1,616	1,793	177	10.95%
71022206	526150	PH LIBRARIAN PAID FAMILY LEAVE TAX	0	0	164	149	(15)	-9.15%
71022206	526250	PH LIBRARY ED TECH PAID FAMILY LEAVE TAX	0	107	186	206	20	10.75%
71022206	532000	PH LIBRARY ONLINE SERVICES/RESOURCES	4,828	4,597	3,955	4,271	316	7.99%
71022206	533000	PH LIBRARY STAFF DEVELOPMENT	100	100	266	300	34	12.78%
71022206	558000	PH LIBRARY STAFF TRAVEL	0	0	166	166	0	0.00%
71022206	560000	PH LIBRARY GENERAL SUPPLIES	336	342	350	350	0	0.00%
71022206	561000	PH LIBRARY INSTRUCTIONAL SUPPLIES	145	0	400	400	0	0.00%
71022206	561100	PH LIBRARY EQUIPMENT PURCHASES	66	82	200	200	0	0.00%
71022206	564000	PH LIBRARY BOOKS & PERIODICALS	3,997	3,732	3,312	4,268	956	28.86%
71022206	581000	PH LIBRARY DUES & FEES	25	25	96	103	7	7.29%
71022230	510100	HS LIBRARIAN SALARIES	88,348	90,907	98,861	99,954	1,093	1.11%
71022230	510230	HS LIBRARY ED TECH WAGES	60,178	70,337	73,048	81,909	8,861	12.13%
71022230	520100	HS LIBRARIAN BENEFITS	10,796	11,412	12,805	14,337	1,532	11.96%
71022230	520200	HS LIBRARY ED TECH BENEFITS	43,486	44,595	55,536	63,180	7,644	13.76%
71022230	523100	HS LIBRARIAN MAINEPERS	3,770	4,064	4,311	4,358	47	1.09%
71022230	523200	HS LIBRARY ED TECH MAINEPERS	2,690	3,055	3,185	3,572	387	12.15%
71022230	526150	HS LIBRARIAN PAID FAMILY LEAVE TAX	0	0	495	500	5	1.01%

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71022230	526250	HS LIBRARY ED TECH PAID FAMILY LEAVE TAX	0	192	366	410	44	12.02%
71022230	532000	HS LIBRARY ONLINE SERVICES/RESOURCES	21,820	24,707	26,210	27,022	812	3.10%
71022230	533000	HS LIBRARY STAFF DEVELOPMENT	0	0	500	500	0	0.00%
71022230	543100	HS LIBRARY EQUIPMENT REPAIR	0	0	250	250	0	0.00%
71022230	560000	HS LIBRARY GENERAL SUPPLIES	704	903	800	800	0	0.00%
71022230	561000	HS LIBRARY INSTRUCTIONAL SUPPLIES	687	532	600	600	0	0.00%
71022230	561100	HS LIBRARY EQUIPMENT PURCHASES	2,080	0	0	0	0	0.00%
71022230	564000	HS LIBRARY BOOKS & PERIODICALS	9,519	10,000	10,000	10,000	0	0.00%
71022230	581000	HS LIBRARY DUES & FEES	307	270	320	320	0	0.00%
LIBRARY SERVICES			**770,958**	**861,279**	**1,050,723**	**1,116,237**	**65,514**	**6.24%**

SYSTEM ADMINISTRATION

71002310	515000	SCHOOL BOARD STIPENDS	17,125	17,125	17,750	17,750	0	0.00%
71002310	520000	SCHOOL BOARD ER PR TAX ON STIPENDS	1,310	1,310	1,358	1,358	0	0.00%
71002310	526050	SCHOOL BOARD PAID FAMILY LEAVE TAX - STIPENDS	0	44	89	89	0	100.00%
71002310	533000	SCHOOL BOARD PROFESSIONAL DEVELOPMENT	1,113	438	2,000	2,000	0	0.00%
71002310	552000	SCHOOL BOARD LIABILITY INSURANCE	11,799	14,577	16,488	19,000	2,512	15.24%
71002310	560000	SCHOOL BOARD SUPPLIES	2,057	1,670	2,000	2,000	0	0.00%
71002310	581000	SCHOOL BOARD DUES & FEES	8,935	9,382	9,617	9,953	336	3.49%
71002320	510400	SUPERINTENDENTS SALARIES	304,621	312,569	338,748	352,360	13,612	4.02%
71002320	511800	CENTRAL OFFICE SUPPORT STAFF WAGES	148,183	154,252	159,055	162,343	3,288	2.07%
71002320	515000	DISTRICT WIDE HONORARIA	7,500	4,000	4,000	4,000	0	0.00%
71002320	520000	PAYROLL TAX ON HONORARIA	505	237	251	240	(11)	-4.38%
71002320	520400	SUPERINTENDENTS BENEFITS	59,654	37,935	32,409	34,524	2,115	6.53%
71002320	520800	C.O. SUPPORT STAFF BENEFITS	31,469	30,613	35,754	36,322	568	1.59%
71002320	523400	SUPERINTENDENTS MAINEPERS	13,541	13,882	14,770	15,363	593	4.01%
71002320	523800	C.O. SUPPORT STAFF MAINEPERS	9,290	8,787	10,570	7,859	(2,711)	-25.65%
71002320	525400	C.O. ADMIN COURSE REIMBURSEMENT	19,213	6,753	20,000	10,000	(10,000)	-50.00%
71002320	526050	C.O. PAID FAMILY LEAVE TAX - STIPENDS	0	5	11	20	9	100.00%
71002320	526450	C.O. PAID FAMILY LEAVE TAX - ADMIN	0	786	1,694	1,762	68	100.00%
71002320	526850	C.O. PAID FAMILY LEAVE TAX - SUPPORT STAFF	0	371	796	812	16	100.00%
71002320	532000	C.O. ONLINE RESOURCES & CONTR SERVICES	108,093	130,695	126,000	153,883	27,883	22.13%
71002320	533000	ADMIN STAFF DEVELOPMENT	14,173	14,890	15,750	15,750	0	0.00%

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71002320	534000	DISTRICT STRATEGIC PLANNING SERVICES	10,015	6,215	15,000	15,000	0	0.00%
71002320	534500	DISTRICT LEGAL FEES & AUDIT	179,620	119,721	125,000	151,000	26,000	20.80%
71002320	543100	C.O. EQUIPMENT REPAIR	895	479	1,000	1,000	0	0.00%
71002320	544400	C.O. COPIERS PURCHASE/REPLACEMENT & SERVICE	16,602	7,073	6,000	5,000	(1,000)	-16.67%
71002320	553100	C.O. POSTAGE	5,981	8,291	6,000	8,700	2,700	45.00%
71002320	553200	C.O. PHONE SERVICE	7,847	7,550	10,000	8,000	(2,000)	-20.00%
71002320	554000	C.O. ADVERTISING	3,677	4,227	8,000	6,000	(2,000)	-25.00%
71002320	558000	C.O. TRAVEL	2,308	4,900	4,900	5,000	100	2.04%
71002320	560000	C.O. SUPPLIES	11,478	9,689	14,000	12,000	(2,000)	-14.29%
71002320	564000	C.O. BOOKS & SUBSCRIPTIONS	650	819	1,000	1,000	0	0.00%
71002320	573100	C.O. EQUIPMENT PURCHASE	10,032	1,845	2,000	2,000	0	0.00%
71002320	581000	DISTRICT DUES/SEBAGO ALLIANCE/MSSA	8,102	9,110	9,700	10,600	900	9.28%
71002500	510400	BUSINESS OFFICE ADMIN SALARIES	126,797	134,622	145,279	152,605	7,326	5.04%
71002500	511800	BUSINESS OFFICE SUPPORT STAFF WAGES	222,750	221,912	256,704	276,140	19,436	7.57%
71002500	520400	BUSINESS OFFICE ADMIN BENEFITS	31,665	37,385	41,099	45,717	4,618	11.24%
71002500	520800	BUSINESS OFFICE SUPPORT STAFF BENEFITS	53,304	43,241	55,831	70,039	14,208	25.45%
71002500	523800	BUSINESS OFFICE STAFF MAINEPERS	22,483	20,484	26,184	28,167	1,983	7.57%
71002500	525800	BUSINESS OFFICE COURSE REIMBURSEMENT	0	0	0	0	0	0.00%
71002500	526450	BUSINESS OFFICE PAID FAMILY LEAVE TAX - ADMIN	0	340	727	764	37	100.00%
71002500	526850	BUSINESS OFFICE PAID FAMILY LEAVE TAX - SUPPORT	0	603	1,284	1,381	97	100.00%
71002500	530000	BUSINESS OFFICE SOFTWARE & SERVICES	6,878	5,946	7,700	22,100	14,400	187.01%
71002500	533000	BUSINESS OFFICE OFFICE STAFF DEVELOPMENT	569	264	1,200	1,000	(200)	-16.67%
71002500	544400	BUSINESS OFFICE PRINT MANAGEMENT SERVICES	1,000	0	1,000	1,000	0	0.00%
71002500	558000	BUSINESS OFFICE TRAVEL	546	209	350	300	(50)	-14.29%
71002500	560000	BUSINESS OFFICE SUPPLIES	3,686	3,805	5,300	5,300	0	0.00%
71002579	595000	DISTRICT UNEMPLOYMENT BILLING	17,587	2,018	15,000	15,000	0	0.00%
TOTAL SYSTEM ADMINISTRATION			**1,503,049**	**1,411,072**	**1,569,368**	**1,692,201**	**122,833**	**7.83%**

SCHOOL ADMINISTRATION

71024102	510400	MS PRINCIPALS SALARIES	217,223	231,367	251,373	255,888	4,515	1.80%
71024102	511800	MS ADMIN SUPPORT STAFF WAGES	54,987	67,797	67,548	88,329	20,781	30.76%
71024102	520400	MS PRINCIPALS BENEFITS	42,561	56,341	62,830	54,374	(8,456)	-13.46%

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71024102	520800	MS ADMIN SUPPORT STAFF BENEFITS	21,395	24,233	26,691	30,979	4,288	16.07%
71024102	523400	MS PRINCIPALS MAINEPERS	9,595	10,365	10,960	11,157	197	1.80%
71024102	523800	MS ADMIN SUPPORT STAFF MAINEPERS	3,540	3,688	3,688	4,626	938	25.43%
71024102	526450	MS PRINCIPALS PAID FAMILY LEAVE TAX	0	0	1,257	1,280	23	1.83%
71024102	526850	MS ADMIN SUPPORT PAID FAMILY LEAVE TAX	0	184	338	442	104	30.77%
71024102	532000	MS ADMIN CONTRACTED SERVICES	1,384	1,757	2,000	2,000	0	0.00%
71024102	553100	MS POSTAGE	1,401	1,548	2,000	1,700	(300)	-15.00%
71024102	553200	MS PHONE SERVICE	5,726	8,334	8,700	8,700	0	0.00%
71024102	558000	MS ADMIN TRAVEL	0	0	0	0	0	0.00%
71024102	560000	MS ADMIN SUPPLIES	147	31	200	200	0	0.00%
71024102	581000	MS ADMIN DUES & FEES	474	740	1,100	1,000	(100)	-9.09%
71024103	510400	WS PRINCIPALS SALARIES	224,966	221,777	252,561	256,998	4,437	1.76%
71024103	511800	WS ADMIN SUPPORT STAFF WAGES	42,479	46,166	41,717	94,239	52,522	125.90%
71024103	520400	WS PRINCIPALS BENEFITS	38,722	26,434	33,660	36,377	2,717	8.07%
71024103	520800	WS ADMIN SUPPORT STAFF BENEFITS	24,503	25,347	27,830	57,099	29,269	105.17%
71024103	523400	WS PRINCIPALS MAINEPERS	9,937	9,972	11,012	11,206	194	1.76%
71024103	526450	WS PRINCIPALS PAID FAMILY LEAVE TAX	0	0	1,263	1,285	22	1.74%
71024103	526850	WS ADMIN SUPPORT PAID FAMILY LEAVE TAX	0	135	209	472	263	125.84%
71024103	553100	WS POSTAGE	675	575	800	650	(150)	-18.75%
71024103	553200	WS PHONE SERVICE	4,965	9,046	9,600	9,600	0	0.00%
71024103	560000	WS ADMIN SUPPLIES	0	0	0	0	0	0.00%
71024103	581000	WS ADMIN DUES & FEES	1,327	1,353	1,400	1,400	0	0.00%
71024104	510400	BP PRINCIPALS SALARIES	112,752	117,060	133,028	120,056	(12,972)	-9.75%
71024104	511800	BP ADMIN SUPPORT STAFF WAGES	32,120	34,995	32,360	40,473	8,113	25.07%
71024104	520400	BP PRINCIPALS BENEFITS	31,507	33,375	36,754	7,258	(29,496)	-80.25%
71024104	520800	BP ADMIN SUPPORT STAFF BENEFITS	4,557	11,061	13,734	15,882	2,148	15.64%
71024104	523400	BP PRINCIPALS MAINEPERS	4,980	5,438	5,800	5,235	(565)	-9.74%
71024104	523800	BP ADMIN SUPPORT STAFF MAINEPERS	3,378	3,464	0	0	0	0.00%
71024104	526450	BP PRINCIPALS PAID FAMILY LEAVE TAX	0	0	666	601	(65)	-9.76%
71024104	526850	BP ADMIN SUPPORT PAID FAMILY LEAVE TAX	0	100	162	203	41	25.31%
71024104	553100	BP POSTAGE	150	134	300	150	(150)	-50.00%
71024104	553200	BP PHONE SERVICE	402	600	600	600	0	0.00%

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71024104	560000	BP ADMIN SUPPLIES	0	0	0	0	0	0.00%
71024104	581000	BP ADMIN DUES & FEES	838	599	840	600	(240)	-28.57%
71024105	510400	EC PRINCIPALS SALARIES	117,194	122,713	141,848	128,264	(13,584)	-9.58%
71024105	511800	EC ADMIN SUPPORT STAFF WAGES	38,809	43,311	41,156	50,260	9,104	22.12%
71024105	520400	EC PRINCIPALS BENEFITS	22,982	18,075	18,462	33,335	14,873	80.56%
71024105	520800	EC ADMIN SUPPORT STAFF BENEFITS	12,779	13,334	14,422	16,648	2,226	15.43%
71024105	523400	EC PRINCIPALS MAINEPERS	5,177	5,675	6,621	5,593	(1,028)	-15.53%
71024105	523800	EC ADMIN SUPPORT STAFF MAINEPERS	3,959	4,288	4,198	5,127	929	22.13%
71024105	526450	EC PRINCIPALS PAID FAMILY LEAVE TAX	0	0	760	642	(118)	-15.53%
71024105	526850	EC ADMIN SUPPORT PAID FAMILY LEAVE TAX	0	120	206	252	46	22.33%
71024105	553100	EC POSTAGE	186	213	300	250	(50)	-16.67%
71024105	553200	EC PHONE SERVICE	410	554	600	600	0	0.00%
71024105	560000	EC ADMIN SUPPLIES	0	0	0	0	0	0.00%
71024105	581000	EC ADMIN DUES & FEES	0	0	800	600	(200)	-25.00%
71024106	510400	PH PRINCIPALS SALARIES	95,362	102,408	109,008	123,132	14,124	12.96%
71024106	511800	PH ADMIN SUPPORT STAFF WAGES	37,475	41,612	36,701	46,018	9,317	25.39%
71024106	520400	PH PRINCIPALS BENEFITS	21,590	32,163	34,350	40,670	6,320	18.40%
71024106	520800	PH ADMIN SUPPORT STAFF BENEFITS	19,594	20,331	22,279	25,670	3,391	15.22%
71024106	523400	PH PRINCIPALS MAINEPERS	4,212	4,526	4,753	5,369	616	12.96%
71024106	523800	PH ADMIN SUPPORT STAFF MAINEPERS	3,823	4,120	3,744	4,694	950	25.37%
71024106	526450	PH PRINCIPALS PAID FAMILY LEAVE TAX	0	0	546	616	70	12.82%
71024106	526850	PH ADMIN SUPPORT PAID FAMILY LEAVE TAX	0	105	184	231	47	25.54%
71024106	553100	PH POSTAGE	110	172	300	185	(115)	-38.33%
71024106	553200	PH PHONE SERVICE	410	589	650	600	(50)	-7.69%
71024106	560000	PH ADMIN SUPPLIES	0	0	0	0	0	0.00%
71024106	581000	PH ADMIN DUES & FEES	599	599	800	600	(200)	-25.00%
71024130	510400	HS PRINCIPALS SALARIES	327,551	346,258	366,891	386,612	19,721	5.38%
71024130	511800	HS ADMIN SUPPORT STAFF WAGES	129,975	147,715	150,551	166,962	16,411	10.90%
71024130	520400	HS PRINCIPALS BENEFITS	53,928	57,713	59,485	65,871	6,386	10.74%
71024130	520800	HS ADMIN SUPPORT STAFF BENEFITS	41,434	43,484	48,088	54,292	6,204	12.90%
71024130	523400	HS PRINCIPALS MAINEPERS	14,480	15,349	15,997	16,857	860	5.38%

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71024130	523800	HS ADMIN SUPPORT STAFF MAINEPERS PLD	9,842	10,825	11,260	12,630	1,370	12.17%
71024130	526450	HS PRINCIPALS PAID FAMILY LEAVE TAX	0	0	1,835	1,934	99	5.40%
71024130	526850	HS ADMIN SUPPORT PAID FAMILY LEAVE TAX	0	413	753	835	82	10.89%
71024130	532000	HS ADMIN ONLINE SERVICES/GRADUATION	33,881	30,400	35,000	36,000	1,000	2.86%
71024130	553100	HS POSTAGE	1,410	1,507	2,000	2,150	150	7.50%
71024130	553200	HS PHONE SERVICE	7,638	9,563	10,800	10,500	(300)	-2.78%
71024130	558000	HS ADMIN TRAVEL	0	0	1,000	500	(500)	-50.00%
71024130	560000	HS ADMIN SUPPLIES	658	290	1,200	1,200	0	0.00%
71024130	581000	HS ADMIN MEMBERSHIP DUES	9,429	9,574	9,750	10,000	250	2.56%
TOTAL SCHOOL ADMINISTRATION			**1,911,587**	**2,042,012**	**2,200,279**	**2,376,758**	**176,479**	**8.02%**

TRANSPORTATION

71002700	510400	TRANSPORTATION SUPERVISORS SALARIES	73,802	84,287	87,426	93,677	6,251	7.15%
71002700	511800	BUS DRIVER WAGES	714,642	751,246	983,041	1,052,407	69,366	7.06%
71002700	512000	SPARE BUS DRIVER WAGES	17,106	31,863	30,000	30,000	0	0.00%
71002700	520300	ER PAYROLL TAX ON SPARE BUS DRIVERS	1,309	2,437	2,445	2,445	0	0.00%
71002700	520400	TRANSPORTATION SUPERVISORS BENEFITS	26,547	22,716	26,467	28,996	2,529	9.56%
71002700	520800	BUS DRIVER BENEFITS	308,930	370,465	469,646	638,121	168,475	35.87%
71002700	523800	BUS DRIVERS MAINEPERS PLD	32,762	28,574	32,769	29,928	(2,841)	-8.67%
71002700	526450	TRANSP SUPERVISORS PAID FAMILY LEAVE TAX	0	222	438	469	31	7.08%
71002700	526850	BUS DRIVERS PAID FAMILY LEAVE TAX	0	4,618	4,916	5,263	347	7.06%
71002700	530000	TRANSPORTATION SOFTWARE	11,850	29,199	30,236	31,983	1,747	5.78%
71002700	533000	TRANSPORTATION STAFF DEVELOPMENT	611	2,225	7,000	5,000	(2,000)	-28.57%
71002700	534000	TRANSP CONTR SVC/DOT TESTING/PHYSICALS	6,843	10,010	8,500	10,000	1,500	17.65%
71002700	543100	BUS MAINTENANCE/PW LABOR	80,899	84,295	86,000	89,000	3,000	3.49%
71002700	544400	TRANSPORTATION PRINT MANAGEMENT SERVICES	13	30	30	30	0	0.00%
71002700	551000	CONTRACTED TRANSPORTATION (SPED)	9,696	14,845	13,500	14,000	500	3.70%
71002700	551400	CONTRACTED TRANSPORTATION (GENERAL)	7,491	170,741	7,500	8,000	500	6.67%
71002700	552000	VEHICLE INSURANCE	43,796	51,056	58,250	57,000	(1,250)	-2.15%
71002700	553200	TRANSPORTATION PHONE SERVICE	1,628	1,600	1,700	1,700	0	0.00%
71002700	558000	MILEAGE/EZ PASS/TRIP MEALS	8,314	9,668	11,000	11,000	0	0.00%
71002700	560000	BUS MAINTENANCE/PARTS	169,178	136,726	220,000	140,000	(80,000)	-36.36%
71002700	562600	BUS FUEL	171,732	142,428	142,000	132,500	(9,500)	-6.69%

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71002700	573600	VEHICLE PURCHASE	113,235	61,433	0	0	0	0.00%
71002740	511800	SUMMER PROGRAMS TRANSP WAGES	57,336	61,982	50,000	59,500	9,500	19.00%
71002740	520800	SUMMER PROGRAMS ER PR TAX ON WAGES	4,550	4,742	3,825	4,600	775	20.26%
71002740	523800	SUMMER PROGRAMS MAINEPERS PLD	3,778	3,801	3,250	3,800	550	16.92%
71002740	526850	SUMMER PROGRAMS DRIVER PAID FAMILY LEAVE TAX	0	0	250	300	50	20.00%
71002790	511800	COMMUNITY SERVICES TRANSP WAGES	17,349	13,934	15,000	18,000	3,000	20.00%
71002790	513800	COMMUNITY SERVICES TRANSP OVERTIME	0	512	500	900	400	80.00%
71002790	520800	COMM SERVICES ER PR TAX ON WAGES	1,387	1,105	1,200	1,500	300	25.00%
71002790	523800	COMM SERVICES DRIVER MAINEPERS PLD	1,287	521	1,000	800	(200)	-20.00%
71002790	526850	COMM SERVICES DRIVER PAID FAMILY LEAVE TAX	0	2	100	100	0	0.00%
TOTAL TRANSPORTATION			**1,886,071**	**2,097,282.85**	**2,297,989**	**2,471,019**	**173,030**	**7.53%**

FACILITIES & MAINTENANCE

71002700	541000	BUS GARAGE WATER/SEWER FEES	599	628	660	660	0	0.00%
71002700	562200	BUS GARAGE ELECTRICITY	6,046	5,114	8,000	7,000	(1,000)	-12.50%
71002700	562300	BUS GARAGE PROPANE	1,832	1,759	2,500	2,000	(500)	-20.00%
71026002	541000	MS WATER/SEWER FEES	12,787	27,827	27,000	34,500	7,500	27.78%
71026002	552000	MS PROPERTY/CASUALTY INSURANCE	39,042	46,134	52,436	60,000	7,564	14.43%
71026002	562100	MS NATURAL GAS	44,248	45,047	45,000	48,000	3,000	6.67%
71026002	562200	MS ELECTRICITY	154,342	185,241	200,000	205,500	5,500	2.75%
71026002	562400	MS HEATING OIL	12	5	500	0	(500)	-100.00%
71026002	581000	MS FACILITIES DUES & FEES	0	500	300	500	200	66.67%
71026003	541000	WS WATER/SEWER FEES	14,652	13,692	15,500	15,000	(500)	-3.23%
71026003	552000	WS PROPERTY/CASUALTY INSURANCE	39,042	46,134	52,436	60,000	7,564	14.43%
71026003	562100	WS NATURAL GAS	3,713	14,036	4,000	15,000	11,000	275.00%
71026003	562200	WS ELECTRICITY	183,056	190,668	245,000	260,000	15,000	6.12%
71026003	581000	WS FACILITIES DUES & FEES	50	550	300	550	250	83.33%
71026004	541000	BP WATER/SEWER FEES	6,304	8,498	9,600	9,000	(600)	-6.25%
71026004	552000	BP PROPERTY/CASUALTY INSURANCE	13,014	15,372	17,479	20,000	2,521	14.42%
71026004	562200	BP ELECTRICITY	24,183	27,363	30,000	36,000	6,000	20.00%
71026004	562300	BP PROPANE	1,739	3,074	5,000	4,000	(1,000)	-20.00%
71026004	562400	BP HEATING OIL	26,277	28,985	26,000	30,000	4,000	15.38%
71026004	581000	BP FACILITIES DUES & FEES	100	338	150	340	190	126.67%

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71026005	541000	EC WATER/SEWER FEES	5,804	5,862	6,300	6,200	(100)	-1.59%
71026005	552000	EC PROPERTY/CASUALTY INSURANCE	13,014	15,392	17,479	20,000	2,521	14.42%
71026005	562200	EC ELECTRICITY	26,438	32,716	33,000	42,000	9,000	27.27%
71026005	562300	EC PROPANE	8,094	8,943	10,000	9,000	(1,000)	-10.00%
71026005	562400	EC HEATING OIL	24,824	21,070	17,000	25,000	8,000	47.06%
71026005	581000	EC FACILITIES DUES & FEES	275	288	150	300	150	100.00%
71026006	541000	PH WATER/SEWER FEES	4,565	5,082	5,000	6,000	1,000	20.00%
71026006	552000	PH PROPERTY/CASUALTY INSURANCE	13,014	15,372	17,479	20,000	2,521	14.42%
71026006	562200	PH ELECTRICITY	19,949	25,168	25,000	34,000	9,000	36.00%
71026006	562300	PH PROPANE	3,841	3,709	5,000	4,000	(1,000)	-20.00%
71026006	562400	PH HEATING OIL	23,152	31,293	25,000	27,000	2,000	8.00%
71026006	581000	PH FACILITIES DUES & FEES	100	338	150	340	190	126.67%
71026030	541000	HS WATER/SEWER FEES	15,570	15,924	17,500	16,000	(1,500)	-8.57%
71026030	552000	HS PROPERTY/CASUALTY INSURANCE	39,042	46,136	52,436	60,000	7,564	14.43%
71026030	562100	HS NATURAL GAS	112,463	107,613	121,000	110,000	(11,000)	-9.09%
71026030	562200	HS ELECTRICITY	168,801	198,256	220,000	235,000	15,000	6.82%
71026030	581000	HS FACILITIES DUES & FEES	685	1,870	1,200	1,900	700	58.33%
71026102	511800	MS CUSTODIAN WAGES	229,658	196,782	296,242	344,781	48,539	16.38%
71026102	511900	MS CUSTODIAN EVENT COVERAGE	0	1,403	1,300	1,500	200	15.38%
71026102	512000	MS CUSTODIAN SUBSTITUTE WAGES	0	742	650	750	100	15.38%
71026102	513800	MS CUSTODIAN OVERTIME	1,997	3,525	2,000	3,500	1,500	75.00%
71026102	520300	MS CUSTODIAN SUB PAYROLL TAX	0	58	85	61	(24)	-28.24%
71026102	520800	MS CUSTODIAN BENEFITS	79,691	78,014	122,167	165,272	43,105	35.28%
71026102	520900	MS CUSTODIAN EVENTS PR TAX	0	110	170	122	(48)	-28.24%
71026102	523800	MS CUSTODIAN MAINEPERS	9,968	11,181	18,673	13,719	(4,954)	-26.53%
71026102	526850	MS CUSTODIAN PAID FAMILY LEAVE TAX	0	570	1,482	1,724	242	16.33%
71026102	543000	MS CONTRACTED CUSTODIAL SERVICES	0	75,668	0	0	0	0.00%
71026102	543100	MS CONTRACTED REPAIRS & MAINTENANCE	150,004	156,338	155,000	150,000	(5,000)	-3.23%
71026102	550000	MS TRASH REMOVAL/RECYCLING/COMPOSTING	4,358	5,151	5,000	5,000	0	0.00%
71026102	560000	MS CUSTODIAL & MAINTENANCE SUPPLIES	32,203	24,796	35,000	30,000	(5,000)	-14.29%
71026103	511800	WS CUSTODIAN WAGES	265,891	332,080	344,609	407,593	62,984	18.28%
71026103	511900	WS CUSTODIAN EVENT COVERAGE	0	1,122	1,700	1,500	(200)	-11.76%
71026103	512000	WS CUSTODIAN SUBSTITUTE WAGES	0	234	1,800	500	(1,300)	-72.22%

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71026103	513800	WS CUSTODIAN OVERTIME	86	0	0	0	0	0.00%
71026103	520300	WS CUSTODIAN SUB PAYROLL TAX	0	46	240	41	(199)	-82.92%
71026103	520800	WS CUSTODIAN BENEFITS	74,654	90,758	104,957	136,157	31,200	29.73%
71026103	520900	WS CUSTODIAN EVENTS PR TAX	0	118	230	122	(108)	-46.96%
71026103	523800	WS CUSTODIAN MAINEPERS	10,856	11,823	12,655	11,029	(1,626)	-12.85%
71026103	526850	WS CUSTODIAN PAID FAMILY LEAVE TAX	0	906	1,724	2,038	314	18.21%
71026103	543000	WS CONTRACTED CUSTODIAL SERVICES	35,651	19,665	0	0	0	0.00%
71026103	543100	WS CONTRACTED REPAIRS & MAINTENANCE	145,458	144,279	140,000	160,000	20,000	14.29%
71026103	550000	WS TRASH REMOVAL/RECYCLING/COMPOSTING	4,358	5,151	5,000	5,000	0	0.00%
71026103	560000	WS CUSTODIAL & MAINTENANCE SUPPLIES	42,579	41,806	48,500	50,000	1,500	3.09%
71026104	511800	BP CUSTODIAN WAGES	58,069	63,155	98,811	103,272	4,461	4.51%
71026104	511900	BP CUSTODIAN EVENT COVERAGE	0	419	500	500	0	0.00%
71026104	512000	BP CUSTODIAN SUBSTITUTE WAGES	0	152	200	200	0	0.00%
71026104	520300	BP CUSTODIAN SUB PAYROLL TAX	0	12	30	16	(14)	-46.67%
71026104	520800	BP CUSTODIAN BENEFITS	17,166	19,986	32,973	37,228	4,255	12.90%
71026104	520900	BP CUSTODIAN EVENTS PAYROLL TAX	0	38	70	41	(29)	-41.43%
71026104	523800	BP CUSTODIAN MAINEPERS	4,682	6,218	10,079	10,534	455	4.51%
71026104	526850	BP CUSTODIAN PAID FAMILY LEAVE TAX	0	197	494	517	23	4.66%
71026104	543000	BP CONTRACTED CUSTODIAL SERVICES	46,339	54,956	0	0	0	0.00%
71026104	543100	BP CONTRACTED REPAIRS & MAINTENANCE	57,434	56,415	60,000	72,000	12,000	20.00%
71026104	550000	BP TRASH REMOVAL/RECYCLING/COMPOSTING	2,967	4,662	5,000	5,065	65	1.30%
71026104	560000	BP CUSTODIAL & MAINTENANCE SUPPLIES	13,037	13,706	15,500	14,000	(1,500)	-9.68%
71026105	511800	EC CUSTODIAN WAGES	81,390	62,507	100,829	104,583	3,754	3.72%
71026105	511900	EC CUSTODIAN EVENT COVERAGE	0	231	550	500	(50)	-9.09%
71026105	512000	EC CUSTODIAN SUBSTITUTE WAGES	0	0	200	200	0	0.00%
71026105	520300	EC CUSTODIAN SUB PAYROLL TAX	0	0	30	16	(14)	-46.67%
71026105	520800	EC CUSTODIAN BENEFITS	19,223	18,498	22,524	25,209	2,685	11.92%
71026105	520900	EC CUSTODIAN EVENTS PAYROLL TAX	0	23	70	41	(29)	-41.43%
71026105	523800	EC CUSTODIAN MAINEPERS	16	945	0	0	0	0.00%
71026105	526850	EC CUSTODIAN PAID FAMILY LEAVE TAX	0	181	505	523	18	3.56%
71026105	543000	EC CONTRACTED CUSTODIAL SERVICES	47,880	47,453	0	0	0	0.00%
71026105	543100	EC CONTRACTED REPAIRS & MAINTENANCE	59,340	63,631	66,000	70,000	4,000	6.06%
71026105	550000	EC TRASH REMOVAL/RECYCLING/COMPOSTING	3,862	4,956	5,000	6,924	1,924	38.47%
71026105	560000	EC CUSTODIAL & MAINTENANCE SUPPLIES	8,003	14,074	14,700	15,500	800	5.44%

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71026106	511800	PH CUSTODIAN WAGES	36,394	61,942	84,866	88,203	3,337	3.93%
71026106	511900	PH CUSTODIAN EVENT COVERAGE	0	259	300	500	200	66.67%
71026106	512000	PH CUSTODIAN SUBSTITUTE WAGES	0	202	600	200	(400)	-66.67%
71026106	520300	PH CUSTODIAN SUB PAYROLL TAX	0	45	80	16	(64)	-80.00%
71026106	520800	PH CUSTODIAN BENEFITS	5,784	24,238	47,266	53,611	6,345	13.42%
71026106	520900	PH CUSTODIAN EVENTS PAYROLL TAX	0	20	40	41	1	2.50%
71026106	523800	PH CUSTODIAN MAINEPERS	0	829	8,656	8,997	341	3.94%
71026106	526850	PH CUSTODIAN PAID FAMILY LEAVE TAX	0	180	424	442	18	4.25%
71026106	543000	PH CONTRACTED CUSTODIAL SERVICES	79,065	44,078	0	0	0	0.00%
71026106	543100	PH CONTRACTED REPAIRS & MAINTENANCE	51,117	53,205	50,000	60,000	10,000	20.00%
71026106	550000	PH TRASH REMOVAL/RECYCLING/COMPOSTING	2,496	3,444	3,700	4,593	893	24.13%
71026106	560000	PH CUSTODIAL & MAINTENANCE SUPPLIES	10,422	11,337	11,400	10,000	(1,400)	-12.28%
71026130	511800	HS CUSTODIAN WAGES	367,002	436,919	518,696	511,652	(7,044)	-1.36%
71026130	511900	HS CUSTODIAN EVENT COVERAGE	2,657	10,653	20,000	15,000	(5,000)	-25.00%
71026130	512000	HS CUSTODIAN SUBSTITUTE WAGES	0	279	2,000	500	(1,500)	-75.00%
71026130	520300	HS CUSTODIAN ER PAYROLL TAX ON SUBS	0	21	260	41	(219)	-84.23%
71026130	520800	HS CUSTODIAN BENEFITS	103,752	143,785	186,433	215,405	28,972	15.54%
71026130	520900	HS CUSTODIAN EVENTS PR TAX	458	1,262	2,600	1,300	(1,300)	-50.00%
71026130	523800	HS CUSTODIAN MAINEPERS	8,142	18,603	23,481	23,937	456	1.94%
71026130	526850	HS CUSTODIAN PAID FAMILY LEAVE TAX	0	1,247	2,594	2,559	(35)	-1.35%
71026130	534000	HS CONTRACTED CUSTODIAL SERVICES	0	48,708	0	0	0	0.00%
71026130	543100	HS CONTRACTED REPAIRS & MAINTENANCE	276,272	324,754	330,000	330,000	0	0.00%
71026130	543900	HS AUDITORIUM REPAIRS & MAINTENANCE	10,093	10,055	10,500	10,500	0	0.00%
71026130	550000	HS TRASH REMOVAL/RECYCLING/COMPOSTING	10,199	14,451	13,000	13,000	0	0.00%
71026130	560000	HS CUSTODIAL & MAINTENANCE SUPPLIES	75,033	60,287	70,000	65,000	(5,000)	-7.14%
71026290	510400	FACILITIES ADMIN SALARIES	181,368	198,950	216,262	220,705	4,443	2.05%
71026290	511800	FACILITIES ADMIN SUPPORT STAFF WAGES	104,103	112,438	120,362	157,598	37,236	30.94%
71026290	511820	MAINTENANCE WORKER WAGES	151,850	156,433	170,788	179,671	8,883	5.20%
71026290	511900	FIELD MAINTENANCE WORKERS (COMM SVCS)	75,691	107,132	112,987	121,310	8,323	7.37%
71026290	520000	CUSTODIAN/MAINTENANCE UNIFORMS & SHOES	11,647	17,277	13,000	18,000	5,000	38.46%
71026290	520400	FACILITIES ADMIN BENEFITS	83,511	89,259	96,184	106,571	10,387	10.80%
71026290	520800	FACILITIES SUPPORT/MAINTENANCE BENEFITS	101,177	103,447	115,761	135,699	19,938	17.22%
71026290	520900	FIELD MAINTENANCE WORKERS (COMM SVCS)	28,871	41,872	42,317	49,760	7,443	17.59%
71026290	523400	FACILITIES ADMIN MAINEPERS	18,403	19,547	22,059	22,512	453	2.05%

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71026290	523800	FACILITIES SUPPORT/MAINTENANCE MAINEPERS	18,059	17,857	19,512	20,421	909	4.66%
71026290	526450	FACILITIES ADMIN PAID FAMILY LEAVE TAX	0	501	1,082	1,104	22	2.03%
71026290	526850	FACILITIES SUPPORT/MTCE PAID FAMILY LEAVE TAX	0	298	1,456	1,686	230	15.80%
71026290	533000	FACILITIES STAFF DEVELOPMENT	3,059	0	3,000	3,000	0	0.00%
71026290	534000	FACILITIES STRATEGIC PLANNING	15,869	32,649	25,000	30,000	5,000	20.00%
71026290	541000	DISTRICT-WIDE WATER	612	632	640	700	60	9.38%
71026290	543000	FACILITIES VEHICLE REPAIRS & MAINTENANCE	15,344	23,218	22,600	23,000	400	1.77%
71026290	543100	DISTRICT-WIDE FACILITIES CONTRACTED SERVICES	33,708	38,301	100,000	100,000	0	0.00%
71026290	543900	FACILITIES REPLACEMENT & RENEWAL	24,743	44,360	60,000	60,000	0	0.00%
71026290	550000	DISTRICT-WIDE TRASH REMOVAL	7,794	7,673	12,000	12,000	0	0.00%
71026290	553200	FACILITIES PHONE SERVICE	5,367	5,713	6,500	6,500	0	0.00%
71026290	558000	FACILITIES STAFF TRAVEL	0	0	0	0	0	0.00%
71026290	560000	DISTRICT-WIDE MAINTENANCE SUPPLIES	42,015	34,751	42,000	44,000	2,000	4.76%
71026290	562200	FACILITIES GARAGE ELECTRICITY	1,380	1,491	1,500	2,000	500	33.33%
71026290	562300	FACILITIES GARAGE PROPANE	127	0	250	200	(50)	-20.00%
71026290	562600	FACILITIES VEHICLE FUEL	16,035	11,840	13,500	13,500	0	0.00%
71026290	573200	FACILITIES VEHICLE PURCHASE/REPLACEMENT	0	0	0	0	0	0.00%
71026290	573310	FACILITIES FURNISHINGS REPLACE/RENEW	0	0	0	0	0	0.00%
71026290	581000	FACILITIES LICENSING FEES/PHYSICALS	1,467	3,775	2,000	2,000	0	0.00%
TOTAL FACILITIES & MAINTENANCE			**4,538,573**	**5,170,951**	**5,656,460**	**6,129,501**	**473,041**	**8.36%**
DEBT SERVICE								
71005000	583100	CIP BONDED PROJECTS - PRINCIPAL	3,749,261	3,270,431	3,767,618	4,181,170	413,552	10.98%
71005000	583200	CIP BONDED PROJECTS - INTEREST	1,733,629	1,624,588	1,763,213	2,054,006	290,793	16.49%
TOTAL DEBT SERVICE			**5,482,890**	**4,895,018**	**5,530,831**	**6,235,176**	**704,345**	**12.73%**
CONTINGENCY - ALL OTHER								
71003100	591000	FOOD SERVICE SUPPORT	0	0	0	0	0	0.00%
71002310	580000	SCHOOL BOARD CONTINGENCY	0	0	0	0	0	0.00%
TOTAL CONTINGENCY - ALL OTHER			**0**	**0**	**0**	**0**	**0**	**0.00%**
GRAND TOTALS			**59,965,801**	**63,771,567**	**71,066,428**	**76,443,417**	**5,376,989**	**7.57%**

Scarborough Schools - FY27 Adult Education Budget

Leadership Council's Proposed Budget

March 11, 2026

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
General								
71506000	510100	ADULT ED COORDINATOR SALARIES	0	0	13,632	19,558	5,926	43.47%
71506000	510400	ADULT ED ADMIN SALARIES	51,863	58,495	65,756	64,763	(993)	-1.51%
71506000	511800	ADULT ED ADMIN SUPPORT STAFF WAGES	36,896	35,258	30,379	31,585	1,206	3.97%
71506000	520100	ADULT ED COORDINATOR BENEFITS	0	0	6,668	9,440	2,772	41.57%
71506000	520400	ADULT ED ADMIN BENEFITS	852	848	1,065	7,908	6,843	642.54%
71506000	520800	ADULT ED ADMIN SUPPORT STAFF BENEFITS	3,110	4,454	3,597	3,745	148	4.11%
71506000	523400	ADULT ED ADMIN MAINEPERS	0	0	0	0	0	0.00%
71506000	523800	ADULT ED ADMIN SUPPORT STAFF MAINEPERS	2,488	701	0	0	0	0.00%
71506000	526150	ADULT ED COORDINATOR PAID FAMILY LEAVE TAX	0	41	69	100	31	44.93%
71506000	526450	ADULT ED ADMIN PAID FAMILY LEAVE TAX	0	146	329	324	(5)	-1.52%
71506000	526850	ADULT ED SUPPORT PAID FAMILY LEAVE TAX	0	117	152	158	6	3.95%
71506000	532000	ADULT ED CONTRACTED SERVICES	635	1,671	3,000	1,800	(1,200)	-40.00%
71506000	533000	ADULT ED STAFF DEVELOPMENT	840	0	1,600	2,500	900	56.25%
71506000	553100	ADULT ED POSTAGE	32	84	100	100	0	0.00%
71506000	554000	ADULT ED ADVERTISING	170	765	300	1,200	900	300.00%
71506000	555000	ADULT ED PRINTING/CATALOG	9,598	10,151	11,000	11,000	0	0.00%
71506000	558000	ADULT ED MILEAGE FOR STAFF TRAVEL	247	320	600	600	0	0.00%
71506000	560000	ADULT ED SUPPLIES	499	674	600	600	0	0.00%
71506000	573100	ADULT ED EQUIPMENT PURCHASE	5,127	280	1,000	1,000	0	0.00%
71506000	581000	ADULT ED DUES & FEES	675	550	700	750	50	7.14%
Enrichment								
71506200	510100	ADULT ED INSTRUCTOR SALARIES	12,218	15,027	16,000	16,000	0	0.00%
71506200	520100	ADULT ED ER PR TAX ON WAGES	242	546	1,100	640	(460)	-41.82%
71506200	526150	ADULT ED INSTRUCTOR PAID FAMILY LEAVE TAX	0	8	80	80	0	0.00%
71506200	561000	ADULT ED INSTRUCTIONAL SUPPLIES	0	122	200	200	0	0.00%

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
College Transitions								
71506060	510100	AE TRANSITIONS INSTRUCTOR SALARIES	0	3,630	4,000	4,000	0	0.00%
71506060	520100	AE TRANSITIONS ER PR TAX ON WAGES	0	236	300	260	(40)	-13.33%
71506060	526150	AE TRANSITIONS PAID FAMILY LEAVE TAX	0	0	20	20	0	0.00%
71506060	532000	AE TRANSITIONS CONTRACTED SVC	0	0	0	0	0	0.00%
71506060	561000	AE TRANSITIONS INSTRUCTIONAL SUPPLIES	0	0	0	0	0	0.00%
Workforce Programs								
71506300	510100	AE WORKFORCE INSTRUCTOR SALARIES	22,023	24,743	30,000	30,000	0	0.00%
71506300	520100	AE WORKFORCE ER PR TAX ON WAGES	1,685	2,139	2,300	2,300	0	0.00%
71506300	526150	AE WORKFORCE PAID FAMILY LEAVE TAX	0	0	150	150	0	0.00%
71506300	532000	AE WORKFORCE CONTRACTED SERVICES	315	0	0	0	0	0.00%
71506300	560000	AE WORKFORCE GENERAL SUPPLIES	107	93	200	100	(100)	-50.00%
71506300	561000	AE WORKFORCE INSTRUCTIONAL SUPPLIES	0	93	400	100	(300)	-75.00%
71506300	564000	AE WORKFORCE BOOKS & SUBSCRIPTIONS	1,315	2,209	2,000	2,500	500	25.00%
71506300	581000	AE WORKFORCE DUES & FEES	0	630	1,000	1,000	0	0.00%
HS Completion (HiSet)								
71506500	510100	AE HS COMPLETION INSTRUCTOR SALARIES	4,635	3,593	7,000	6,000	(1,000)	-14.29%
71506500	520100	AE HS COMPLETION ER PR TAX ON WAGES	223	104	475	300	(175)	-36.84%
71506500	526150	AE HS COMPLETION PAID FAMILY LEAVE TAX	0	3	35	30	(5)	-14.29%
71506500	532000	AE HS COMPLETION CONTRACTED SERVICES	0	75	1,000	1,000	0	0.00%
71506500	561000	AE HS COMPLETION INSTRUCTIONAL SUPPLIES	1,009	647	1,500	1,500	0	0.00%
Literacy (ELL)								
71506600	510100	AE LITERACY INSTRUCTOR SALARIES	17,685	23,945	20,000	21,000	1,000	5.00%
71506600	520100	AE LITERACY ER PR TAX ON WAGES	1,498	2,770	1,350	1,785	435	32.22%
71506600	523100	AE LITERACY INSTRUCTOR MAINEPERS	0	282	0	400	400	100.00%
71506600	526150	AE LITERACY PAID FAMILY LEAVE TAX	0	46	100	105	5	5.00%
71506600	532000	AE LITERACY CONTRACTED SERVICES	2,870	0	0	0	0	0.00%
71506600	561000	AE LITERACY INSTRUCTIONAL SUPPLIES	300	84	300	300	0	0.00%
71506600	564000	AE LITERACY BOOKS & SUBSCRIPTIONS	1,980	2,894	3,000	3,200	200	6.67%
ADULT EDUCATION TOTALS			**181,137**	**198,474**	**233,057**	**250,101**	**17,044**	**7.31%**

Scarborough Schools - FY27 School Nutrition Budget

Leadership Council's Proposed Budget

March 11, 2026

ORG	OBJECT	ACCT USED FOR:	FY24 ACTUAL EXPENDED	FY25 ACTUAL EXPENDED	FY26 APPROVED BUDGET	FY27 LEADERSHIP COUNCIL'S PROPOSED BUDGET	Budget development notes for Level Services	$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
76013090	510400	SCHOOL NUTRITION DIRECTOR SALARY	101,415	108,890	115,879	124,257		8,378	7.23%
76013090	511800	SCHOOL NUTRITION WORKER WAGES	686,675	765,639	870,437	939,229		68,792	7.90%
76013090	512000	SCHOOL NUTRITION SUBSTITUTE WAGES	11,794	18,804	17,000	20,000		3,000	17.65%
76013090	520300	SCHOOL NUTRITION PAYROLL TAX ON SUB WAGES	902	1,439	1,386	1,630	.0145+.062+.005 = .0815	244	17.60%
76013090	520400	SCHOOL NUTRITION DIRECTOR BENEFITS	12,931	13,857	20,393	21,585		1,192	5.85%
76013090	520800	SCHOOL NUTRITION WORKER BENEFITS	328,976	333,276	434,006	453,172		19,166	4.42%
76013090	523400	SCHOOL NUTRITION DIRECTOR MAINEPERS PLD	10,410	10,657	11,820	12,063		243	2.06%
76013090	523800	SCHOOL NUTRITION WORKER MAINEPERS PLD	26,574	30,698	33,791	33,875		84	0.25%
76013090	526450	SCHOOL NUTRITION DIRECTOR PAID FAMILY LEAVE TAX	0	275	580	622		42	7.24%
76013090	526850	SCHOOL NUTRITION WORKER PAID FAMILY LEAVE TAX	0	2,196	4,352	4,697		345	7.93%
76013090	532000	SCHOOL NUTRITION CONTR SERVICES & SOFTWARE	16,958	16,763	18,200	18,924	$100 HOL	724	3.98%
76013090	533000	SCHOOL NUTRITION STAFF DEVELOPMENT	1,500	0	1,500	1,500	ServeSafe MS mgr; DOE nutrition boot camp $200 x 6	0	0.00%
76013090	543100	SCHOOL NUTRITION EQUIPMENT REPAIR	19,893	12,089	16,000	16,000		0	0.00%
76013090	553100	SCHOOL NUTRITION POSTAGE	132	3	150	200		50	33.33%
76013090	553200	SCHOOL NUTRITION PHONE	1,190	1,192	1,200	1,200	2 cell phones	0	0.00%
76013090	558000	SCHOOL NUTRITION STAFF TRAVEL/MILEAGE	302	902	750	750	less use of personal cars with van available	0	0.00%
76013090	560000	SCHOOL NUTRITION OFFICE SUPPLIES	648	829	800	800	print color menus in front office	0	0.00%
76013090	563000	SCHOOL NUTRITION FOOD SUPPLIES	490,634	473,888	482,000	462,000	Using NOI from USDA; budget per expected FY26 + 2%	(20,000)	-4.15%
76013090	563001	SCHOOL NUTRITION FOOD SUPPLIES FOR SUMMER	1,478	2,789	5,000	7,000	per FY26 actual	2,000	40.00%
76013090	563030	SCHOOL NUTRITION FOOD SUPPLIES HS	320,114	360,028	390,000	390,000		0	0.00%
76013090	563100	SCHOOL NUTRITION NON-FOOD SUPPLIES	27,710	38,733	36,000	36,000	budget per expected FY26 + 5%, move uniforms to separate line	0	0.00%
76013090	563130	SCHOOL NUTRITION NON-FOOD SUPPLIES HS	67,282	38,961	52,000	36,500		(15,500)	-29.81%
76013090	569000	SCHOOL NUTRITION UNIFORMS	0	0	0	5,000	new acct, paid in past from 563100	5,000	100.00%
76013090	573100	SCHOOL NUTRITION EQUIPMENT PURCHASE	50,493	30,284	15,000	15,000	room for vending machine in FY25; split new equipment with CIP	0	0.00%
76013090	581000	SCHOOL NUTRITION CERTIFICATION FEES	700	1,190	1,100	1,100	kitchen licenses	0	0.00%
SCHOOL NUTRITION TOTAL			**2,125,404**	**2,237,823**	**2,529,344**	**2,603,104**		**73,760**	**2.92%**

Scarborough Public Schools - FY27 Capital Improvements Budget

Leadership Council's Proposed Budget — March 11, 2026

TECHNOLOGY CAPITAL IMPROVEMENTS FY27

Location	Project Category/Description	Estimated cost	Project Details
	Tech Equipment Replacement		**74001784-573100**
	District-wide Instructional Technology - cyclical device refresh:		
DW		145,000	Student chromebook replacement (includes device, google license & 3-year ADP)
DW		130,000	Replace failing switches at Wentworth, Middle School and High School
WS		104,000	Replace chromebook charging/storage carts at Wentworth
PH		40,000	Replace current failing wireless access points at Pleasant Hill
DW		25,000	Test devices for students, teachers and infrastructure upgrades
	Total	**444,000**	
TOTAL TECHNOLOGY FY27		**444,000**	

FACILITIES & MAINTENANCE PROJECTS & EQUIPMENT FY27

Location	Project Category/Description	Estimated cost	Project Details

CAPITAL PROJECTS

	Energy Improvements		**73001803-570000**
DW	Upgrade electric fixtures	150,000	Continue to replace lighting with low energy LEDs and add motion sensors for efficiency. FY27 funding is targeted for the High School: 300,000 sq ft of classroom and hallway space to convert fluorescents to modern LEDs, saving at least 50% in energy usage. Alumni Gym lighting is now 10 years old; newer technology is available with high output, low energy fixtures.
	Total	**150,000**	

	Exterior & Interior Finishes		**74001772-570000**
DW	Interior painting	200,000	Ongoing maintenance cycle - repainting hallways & classrooms district-wide prioritized by condition.
	Total	**200,000**	
	District-Wide Flooring		**74001791-570000**
HS	Alumni Gym	75,000	Full refinishing of floor in Alumni Gym.
	Total	**75,000**	
	Building Envelope Maintenance		**74001794-570000**
DW	Masonry, windows and siding restoration	50,000	Ongoing maintenance cycle - restoration of brick/mortar, siding, doors & windows.
	Total	**50,000**	
	Grounds & Site Maintenance		**74001805-570000**
DW	Pavement maintenance	100,000	Ongoing maintenance cycle - repaving, crack filling and striping of parking lots at all schools.
	Total	**100,000**	
	Interior Construction and Renovation		**74001773-570000**
MS	Retrofit 2 science labs	50,000	Retrofit outdated science labs for modern instruction. Complete project begun in FY25, deferred for generator installation. Includes drywall, plumbing & electrical work.
DW	Retrofit student and staff spaces	50,000	Reorganizing existing space for changing functions. Staff/office areas and Special Services classroom space.
	Total	**100,000**	
	HVAC Repair & Replacement		**74176800-573100**
DW	HVAC system maintenance	150,000	Replace failing components district-wide.
	Total	**150,000**	

Scarborough Public Schools - FY27 Capital Improvements Budget

Leadership Council's Proposed Budget — March 11, 2026

CAPITAL EQUIPMENT

	Furnishings, Fixtures & Equipment		**74001792-573100**
DW	Furnishings replace & renew	300,000	Regular scheduled replacement of aging furnishings as needed; ergonomic workstation upgrades. FY27 begins multi-year project to replace teacher desks, starting with High School.
	Total	**300,000**	
	Facilities Support Equipment		**74176900-573100**
DW	Floor cleaning machines & snow removal equipment	50,000	Scheduled replacement of outdated equipment district-wide.
	Total	**50,000**	
	Kitchen Equipment		**74001736-570000**
	School Nutrition replace & renew		Replace failing equipment for production efficiency:
HS		15,000	Braising kettle
MS		25,000	Dishwasher
		40,000	
	HS Auditorium Equipment		**74001793-570000**
HS	Repairs & upgrades for safety and usability	50,000	Complete installation of rear bleachers budgeted in FY25 (2-year project) with electrical upgrade.
	Total	**50,000**	
	Athletics Equipment		**74001807-570000**
HS	Scoreboards	30,000	Replace outdated equipment in Plummer Gym (+ wiring & installation).
		30,000	Replace outdated equipment in Alumni Gym (+ wiring & installation).
		60,000	
TOTAL FACILITIES FY27		**1,325,000**	

Scarborough Public Schools - FY27 Capital Improvements Budget

Leadership Council's Proposed Budget — March 11, 2026

TRANSPORTATION CAPITAL EQUIPMENT FY27 — 74001712-573600

Location	Project Category/Description	Estimated cost	Project Details
TR	School bus replacement purchase: 3 flat front buses at $190,000 each	570,000	Maintain recommended vehicle replacement cycle for safety and efficiency. 30 buses in fleet with 10-year useful life = replace 3 per year.
TR	Van replacement (per Public Works recommended schedule) Replace 2016 passenger van #235866	35,000	Maintain recommended vehicle replacement cycle for safety and efficiency.

TOTAL TRANSPORTATION FY27 **605,000**

TOTAL FY27 SCHOOL CAPITAL IMPROVEMENTS BUDGET **2,374,000**

PRIOR YEAR SCHOOL CAPITAL BUDGETS

	K-8 Building project approved at referendum November 2025	**139,850,000**	
FY26	Technology	955,000	
	Facilities	3,316,000	
	Transportation	453,000	
	K-8 Building Project	600,000	
	Total	**5,324,000**	
FY25	Technology	700,875	
	Facilities	4,423,100	
	Transportation	534,500	
	Turf & Track Renovation	500,000	
	Total	**6,158,475**	
FY24	Technology	620,000	
	Facilities	1,930,800	
	Transportation	405,783	
	Building Project	137,500,000	(deferred, referendum failed)
	Total	**140,456,583**	

Scarborough Public Schools - FY27 Capital Improvements Budget

Leadership Council's Proposed Budget — March 11, 2026

FY23	Technology	337,500
	Facilities	1,450,000
	Transportation	525,783
	Total	**2,313,283**
FY22	Technology	165,000
	Turf & Track Renovation	1,900,800
	Facilities	1,226,601
	Transportation	346,500
	Total	**3,638,901**
FY21	Technology	249,070
	Facilities	1,309,142
	Transportation	255,000
	Total	**1,813,212**
FY20	Technology	356,970
	Facilities	1,814,400
	Transportation	269,700
	Total	**2,441,070**
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**

Scarborough Public Schools - FY27 Capital Improvements Budget

Leadership Council's Proposed Budget — March 11, 2026

Projected 5-Year Plan

CAPITAL EQUIPMENT PURCHASES Item Description	5-Year Plan Total Cost	FY27 Projected Cost	Funding Source	FY28 Projected Cost	FY29 Projected Cost	FY30 Projected Cost	FY31 Projected Cost
Transportation							
School bus replacement schedule (3/year)	2,904,043	570,000	B	470,992	627,000	546,351	689,700
Replace 2016 passenger van #235866	35,000	35,000	B				
Replace 2017 passenger van #834694	36,750	0		36,750			
Replace 2018 passenger van #160862	38,588	0			38,588		
Replace 2018 passenger van #151787	40,517	0				40,517	
Replace 2018 passenger van #503236	42,543	0					42,543
Facilities							
Maintenance truck replacement schedule:							
(per SPW recommendation)							
Ford F250 Truck util body 2014 (#71426)	65,000	0		65,000	0	0	0
GMC 1500 Truck 2018 (#117738)	68,000	0		0	68,000	0	0
Chevrolet Box Truck 2017 (#108401)	70,000	0		0	0	70,000	0
GMC 2500 Truck 2019 (#135362)	71,000	0		0	0	0	71,000
Furnishings replace & renew	1,593,038	300,000	B	300,000	315,000	330,750	347,288
Facilities support equipment	276,282	50,000	B	52,500	55,125	57,881	60,775
Kitchen equipment replacement	122,000	40,000	R	0	40,000	0	42,000
HS Auditorium equipment	658,000	50,000	B	0	50,000	0	50,000
Athletics equipment	180,000	60,000	R	30,000	30,000	30,000	30,000
Totals	**6,200,760**	**1,105,000**		**955,242**	**1,223,713**	**1,075,499**	**1,333,306**

Scarborough Public Schools - FY27 Capital Improvements Budget

Leadership Council's Proposed Budget — March 11, 2026

Projected 5-Year Plan

CAPITAL IMPROVEMENT PROJECTS Item Description	5-Year Plan Total Cost	FY27 Projected Cost	Funding Source	FY28 Projected Cost	FY29 Projected Cost	FY30 Projected Cost	FY31 Projected Cost
Technology							
District-wide equipment/infrastructure	3,224,000	444,000	B	540,000	690,000	745,000	805,000
Facilities							
Long-Range Planning	0	0		0	0	0	0
Energy Improvements	700,000	150,000	B	150,000	150,000	150,000	100,000
Roof restoration and replacement	3,260,000	0		865,000	795,000	800,000	800,000
Exterior and Interior finishes	1,099,000	200,000	B	200,000	216,000	233,000	250,000
Security and access management	1,200,000	0		300,000	300,000	300,000	300,000
Flooring repair and replacement	275,000	75,000	B	50,000	50,000	50,000	50,000
Building envelope maintenance	350,000	50,000	B	100,000	50,000	100,000	50,000
Grounds and site maintenance	900,000	100,000	B	200,000	200,000	200,000	200,000
Interior construction and renovation	200,000	100,000	B	0	50,000	0	50,000
HVAC repair and replacement	870,000	150,000	B	160,000	175,000	185,000	200,000
Totals	**12,078,000**	**1,269,000**		**2,565,000**	**2,676,000**	**2,763,000**	**2,805,000**
GRAND TOTAL SCHOOL CAPITAL BUDGET	**18,278,760**	**2,374,000**		**3,520,242**	**3,899,713**	**3,838,499**	**4,138,306**

TOWN OF
SCARBOROUGH, MAINE

SCHOOL BUDGET APPENDIX



APPENDIX TO FY27
SCHOOL BUDGET

Scarborough Public Schools

Table of Contents - Appendix

School Budget Categories 1

Budget Staff Lists 5

Per Pupil Expenditures by Budget Category 17

School Fund Balance 25

SPS Enrollment Summary 2015-2033 27

BUDGET DOCUMENTS ARE AVAILABLE ON OUR WEBSITE

www.scarboroughschools.org/board/budget

School Budget Categories

In 2007, a state statute (MRSA 20-A, §1486) was passed requiring school budgets to be validated each year by local referendum. An accompanying statute stated that school budgets were to be presented in 11 defined categories, and 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 (now referred to as Multi-Lingual 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 each year by the Federal IDEA/Local Entitlement grant.)

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 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, LPN 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 Curriculum Specialist, and Student Data Specialists; 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; transportation software, 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.

Budget FY27 Staff List as of March 2026

Middle School

Teachers & Professionals

	Last Name	First Name	Location	Position		FTE	Cost Center	
	AVERY	KERRY ELLEN	MS	GATES Teacher	GATES/Math	1.000	71029005	510100
	BACON	COLLEEN	MS	MS Teacher	Literacy Workshop	1.000	71000002	510100
	BAILEY	MEGAN	MS	Speech/Language Therapist	Special Services	1.000	71023095	510100
	BENNETT	DOUGLAS	MS	MS Teacher	8th Grade Social Studies	1.000	71000002	510100
	BINDER	ANN	MS	Speech/Language Therapist	Special Services	0.900	71023095	510100
	BISHOP	JENNIFER	MS	MS Librarian	Learning Commons	1.000	71022202	510100
	BIZUB	STEVEN	MS	MS Teacher	Music/Band	1.000	71000002	510100
	BRACY	KARI	MS	MS Teacher	7th Grade Math/Science	1.000	71000002	510100
	BRANDT	MADISON	MS	MLL Teacher	Multi-Lingual Learners	1.000	71041005	510100
	CABANA	WILLIAM	MS	MS Teacher	6th Grade Social Studies	1.000	71000002	510100
	CASSIDY	ERIN	MS	SpEd Teacher	Special Services/FLS	1.000	71023095	510100
Interim	CHARSKY	CECILY	MS	SpEd Teacher	Resource Room/ELA	1.000	71023095	510100
	CHESTER	ELIZABETH	MS	MS Teacher	6th Grade Science	1.000	71000002	510100
	CONROY	JESSICA	MS	MS Teacher	6th Grade ELA	1.000	71000002	510100
	CROSBY	MICHAEL	MS	MS Teacher	8th Grade ELA/Social Studies	1.000	71000002	510100
	CYR	NICOLE	MS	MS Teacher	Phys Ed/Wellness	1.000	71000002	510100
	DAIGLE	SCOTT	MS	MS Teacher	STEM	1.000	71000002	510100
	DESPRES	ANDREW	MS	MS Teacher	Bridge Program	1.000	71000002	510100
	FASULO	ASHLEIGH	MS	SpEd Teacher	Special Services/SLS	1.000	71023095	510100
	GESLIN	JEAN	MS	MS Teacher	World Language/French	1.000	71000002	510100
	GHIKAS	OLIVIA	MS	MS Teacher	7th Grade Math	1.000	71000002	510100
	GIDDINGS	ANDREA	MS	MS Teacher	Math Workshop	1.000	71000002	510100
	GRANT	MICHELLE	MS	MS Guidance Counselor	Guidance	1.000	71021202	510100
	GRIFFIS	SUSAN	MS	SpEd Teacher	Resource Room/Math	1.000	71023095	510100
	HANSON	CRAIG	MS	MS Teacher	STEM	1.000	71000002	510100
	HERENDEEN	LAUREL	MS	MS Teacher	6th Grade Science/Social Studies	1.000	71000002	510100
	HILL	PETER	MS	MS Teacher	8th Grade Science	1.000	71000002	510100
	HOULETTE	SHANNAN	MS	MS Teacher	8th Grade Math/Science	1.000	71000002	510100
	HUTCHINSON	KATHERINE	MS	MS Teacher	8th Grade ELA	1.000	71000002	510100
	JOHNSTON	AMY	MS	MS Teacher	7th Grade ELA/Social Studies	1.000	71000002	510100
	KELLY	JESSICA	MS	GATES Teacher	GATES/ELA	1.000	71029005	510100
	KUHN	KATE	MS	MS Instructional Coach	Sciences	1.000	71000002	510100
	LABERGE	MATTHEW	MS	MS Teacher	Music/Band	0.250	71000002	510100
	LAFLAMME	CARA	MS	MS Teacher	7th Grade Science	1.000	71000002	510100
	LAFOND	MAURA	MS	MS Teacher	6th Grade Science	1.000	71000002	510100
	LECLAIR	JILL	MS	MS Teacher	6th Grade ELA/Social Studies	1.000	71000002	510100
	LEMONT	BRIAN	MS	MS Teacher	7th Grade Social Studies	1.000	71000002	510100
	LEONHARTT	STEPHANIE	MS	Occupational Therapist	Special Services/OT	1.000	71023095	510100
	LIBBY	JENNIFER	MS	MS Teacher	Phys Ed/Wellness	1.000	71000002	510100
	LYONS	TIMOTHY	MS	MS Teacher	7th Grade Science	1.000	71000002	510100
	MACMATH	ROBERT	MS	Behavior Specialist	Special Services	1.000	71023095	510100
Interim	MAGILL	ETHAN	MS	MS Teacher	Student Support Teacher	1.000	71000002	510100
	MANNING	WILLIAM	MS	Artist-in-Residence	Percussion	0.400	71000002	515200
	MARCEAU	NICOLE	MS	MS Teacher	8th Grade Math	1.000	71000002	510100
	MAZUR	HEATHER	MS	MS Teacher	Phys Ed/Digital Citizenship	1.000	71000002	510100
	MCCAMBRIDGE	HAYLEY	MS	MS Teacher	7th Grade Social Studies	1.000	71000002	510100
	MCCONAGHA	MEGAN	MS	MS Teacher	Art	1.000	71000002	510100
	MILHOLLAND	AMANDA	MS	MS Teacher	World Language/Spanish	1.000	71000002	510100
.5 SpEd	MOKRISKI	TRICIA	MS	MS Social Worker	Social Worker	1.000	71021202/21125	510100
	MONACELLI	ANNEMARIE	MS	MS Teacher	Academic Center	1.000	71000002	510100
	MURTHA	ALYSON	MS	MS Guidance Counselor	Guidance	1.000	71021202	510100
.5 SpEd	NAPPI	BERKELEY	MS	SpEd Social Worker	Social Worker	1.000	71021125	510100
	NEAL	STEPHANIE	MS	MS Teacher	7th Grade ELA	1.000	71000002	510100
	NEY	DYLAN	MS	MS Instructional Coach	Humanities	1.000	71000002	510100
	PAGE	MARY ANN	MS	MS Teacher	8th Grade Math/Science	1.000	71000002	510100
	PEASE	JUSTIN	MS	MS Teacher	7th Grade ELA	1.000	71000002	510100
	PEREZ ESTEVEZ	JUSTO	MS	MS Teacher	World Language/Spanish	1.000	71000002	510100
	PHILLIPS	NOAH	MS	MS Teacher	7th Grade Math	1.000	71000002	510100
	POWERS	RACHEL	MS	SpEd Teacher	Resource Room/Math	1.000	71023095	510100
	RICHARD	IRENE	MS	MS Social Worker	Social Worker	1.000	71021125	510100
	ROBINSON	JENNIE	MS	MS Teacher	6th Grade ELA	1.000	71000002	510100

	Last Name	First Name	Location	Position		FTE	Cost Center	
	ROWLEY	CHRISTOPHER	MS	MS Teacher	Phys Ed/Wellness	1.000	71000002	510100
	SMITH	RACHEL	MS	MS Teacher	7th Grade Social Studies	1.000	71000002	510100
	STEBBINS	JUSTIN	MS	MS Instructional Coach	Technology	1.000	71000002	510100
	TAIT	KRYSTEN	MS	SpEd Teacher	Resource Room/ELA	1.000	71023095	510100
	TARDIF	MARK	MS	MS Teacher	6th Grade Math	1.000	71000002	510100
	TEEL	SUSAN	MS	SpEd Teacher	Special Services/ALS	1.000	71023095	510100
	TEMPLE	JAMES	MS	SpEd Consulting Teacher	Special Services	1.000	71023095	510100
	TOTH	EMMA	MS	MS Teacher	7th Grade Science	1.000	71000002	510100
	TRIANCE	TASHA	MS	MS Teacher	8th Grade ELA/Social Studies	1.000	71000002	510100
	VIOLA	DONNA	MS	MS Teacher	6th Grade Math/Social Studies	1.000	71000002	510100
	VIOLA	ROBIN	MS	MS Teacher	World Language/French	1.000	71000002	510100
	WEYMOUTH	SCOTT	MS	MS Teacher	6th Grade Math	1.000	71000002	510100
	WHITE	DILLEN	MS	SpEd Teacher	Resource/ELA	1.000	71023095	510100
	WHITE	GARRETT	MS	MS Teacher	Art	1.000	71000002	510100
	WHITE	KRISTI	MS	MS Teacher	8th Grade ELA	1.000	71000002	510100
	WILLIAMS	RACHEL	MS	MS Teacher	Music/Band	1.000	71000002	510100
	WOOD	SUSAN	MS	SpEd Teacher	Special Services/SLS	1.000	71023095	510100
Support Staff								
	ANDERSON	HENRY	MS	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230
	ARSENAULT	ELIZABETH	MS	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230
	AUCOIN	MICHAEL	MS	MS Ed Tech 3	Student Support	1.000	71000002	510230
	BATHERSON	WENDY	MS	MS Ed Tech 3	Student Support	1.000	71000002	510230
	BEAULIEU	BRADLEY	MS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
	BERRY	LACEY	MS	SpEd Ed Tech 1	Special Services/FLS	1.000	71023095	510230
	BOGART	MARGARET	MS	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230
	BUTLER	EMILY	MS	MS Secretary	Administration/Student Advocacy	1.000	71021202	511800
	DEROSA	MICHAEL	MS	SpEd Ed Tech 3	Special Services/FLS	1.000	71023095	510230
	FREDERICK	MARINA	MS	Clerk/Receptionist	Administration	1.000	71024102	511800
	GLASBERG	SHAUNA	MS	SpEd Ed Tech 3	Special Services/FLS	1.000	71023095	510230
	HARRISON	ZACHARY	MS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
	KASPER	JORIE	MS	MS Ed Tech 3	Building	1.000	71000002	510230
	KELLEY	MICHAEL	MS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
	L'HEUREUX	GREGORY	MS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
	LOTT	KASEY	MS	SpEd Ed Tech 3	Special Services/FLS	1.000	71023095	510230
	MCKENZIE	ALICIA	MS	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230
	MENARD	BRIGITTE	MS	SpEd Ed Tech 3	Special Services/ALS	1.000	71023095	510230
	MULCAHEY	MICHELLE	MS	MS Secretary	Administration	1.000	71024102	511800
	NEIL	JONATHAN	MS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
	NEY	HEATHER	MS	SpEd Ed Tech 3	Special Services/ALS	1.000	71023095	510230
	OTERO	ADRIAN	MS	SpEd Ed Tech 3	Special Services/ALS	1.000	71023095	510230
	ROBERTS	KELLY	MS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
	SLUSHER	JOEY	MS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
	SMITH	BRET	MS	SpEd Ed Tech 2	Special Services/SLS	1.000	71023095	510230
	SULLIVAN	KAREN	MS	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230
	VAFIADES	DIANE	MS	MS Ed Tech 3	Learning Commons	1.000	71022202	510230
	WOODWORTH	JEFFREY	MS	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230
	open positions		MS	SpEd Ed Tech 3	Special Services	5.000	71023095	510230
Leadership Team								
Interim	LANDEZ	JENNIFER	MS	MS Asst. Principal	Administration	1.000	71024102	510400
	TIRRELL	KATHLEEN	MS	MS Principal	Administration	1.000	71024102	510400

Wentworth School

Teachers & Professionals								
	ALBERT	CHRISTINE	WS	WS Teacher	Literacy Support	1.000	71000003	510100
	ALLING	ALYSHA	WS	WS Teacher	3rd Grade	1.000	71000003	510100
	ALVES	LAURIE	WS	WS Teacher	5th Grade	1.000	71000003	510100
	ANTROPOVA COSMA	ANNA	WS	MLL Teacher	Multi-Lingual Learners	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
	BARRETT	JESSICA	WS	WS Teacher	3rd Grade	1.000	71000003	510100
	BERGREN	SHEILA	WS	WS Teacher	4th Grade	1.000	71000003	510100
	BESSEY	BRANDI	WS	Occupational Therapist	Special Services	1.000	71023095	510100
	BLAKEMORE	MEGAN	WS	WS Librarian	Learning Commons	1.000	71022203	510100

	Last Name	First Name	Location	Position		FTE	Cost Center	
	BLUTO	TRISTAN	WS	WS Teacher	Music/Band	1.000	71000003	510100
	BOISSONNAULT	DARLENE	WS	SpEd Teacher	Special Services/RR	1.000	71023095	510100
	BRENERMAN	MOLLY	WS	WS Teacher	3rd Grade	1.000	71000003	510100
	BUCHANAN	LINDSEY	WS	WS Teacher	3rd Grade	1.000	71000003	510100
	CAVANAUGH	SHANNON	WS	SpEd Teacher	Special Services/RR	1.000	71023095	510100
	CESERE	GWENDOLYN	WS	WS Teacher	3rd Grade	1.000	71000003	510100
	CLARK	ALISON	WS	WS Teacher	4th 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
	COSTELLO	BRITTANY	WS	WS Teacher	3/4 Grade	1.000	71000003	510100
	DAVIS	TANYA	WS	WS Teacher	3rd Grade	1.000	71000003	510100
.5 SpEd	DEMUCCI	JUDITH	WS	WS Social Worker	Social Worker	1.000	71021203/21125	510100
	DESHAIES	JAMIE	WS	SpEd Teacher	Special Services/RR	1.000	71023095	510100
	FAULDS	EMILY	WS	SpEd Teacher	Special Services/SLS	1.000	71023095	510100
	GIGUERE	RHONDA	WS	WS Teacher	4th Grade	1.000	71000003	510100
	GOODALL	KRISTIN	WS	WS Teacher	Music	1.000	71000003	510100
	GRAY	STEPHANIE	WS	SpEd Teacher	Special Services/SLS	1.000	71023095	510100
	GRIFFIN	CARLA	WS	WS Teacher	Math Support	1.000	71000003	510100
	GULEZIAN	RACHEL	WS	WS Guidance Counselor	Guidance	1.000	71021203	510100
	HOLLATZ	ALEXANDER	WS	WS Teacher	5th Grade	1.000	71000003	510100
	HUTCHINS	MARISSA	WS	WS Teacher	3rd Grade	1.000	71000003	510100
	HUTH	ERIN	WS	WS Teacher	4th Grade	1.000	71000003	510100
	JOHNSON	BRANDEN	WS	WS Teacher	STEM	1.000	71000003	510100
	KEATING	ANGELA	WS	WS Teacher	3rd Grade	1.000	71000003	510100
	KITCHIN	KEITH	WS	WS Teacher	Phys Ed	1.000	71000003	510100
	LABONTY	GAIL	WS	WS Teacher	5th Grade	1.000	71000003	510100
	LASALLE	CYNTHIA	WS	WS Teacher	4th Grade	1.000	71000003	510100
	LAYTON	ALLISON	WS	WS Social Worker	Social Worker	1.000	71021125	510100
	LYFORD	CARI	WS	WS Teacher	3rd Grade	1.000	71000003	510100
	LYONS	KATHERINE	WS	Behavior Specialist	Special Services	1.000	71023095	510100
	MACKENZIE	LAURA	WS	SpEd Teacher	Special Services/ALS	1.000	71023095	510100
	MADDOCK	MELISSA	WS	WS Teacher	Literacy Support	1.000	71000003	510100
	MALCOLM	ANDREW	WS	SpEd Teacher	Special Services/RR	1.000	71023095	510100
	MANNING	WILLIAM	WS	Artist-in-Residence	Percussion	0.010	71000003	515200
	MARSHALL	JAMES	WS	WS Teacher	5th Grade	1.000	71000003	510100
	MARTEL	DANIELLE	WS	WS Guidance Counselor	Guidance	1.000	71021203	510100
	MCPHERSON	MICHELLE	WS	WS Teacher	WIN Intervention	1.000	71000003	510100
	NEEDLE	JOSHUA	WS	WS Teacher	5th Grade	1.000	71000003	510100
	NICHOLAS	JOHN	WS	WS Teacher	Phys Ed	1.000	71000003	510100
	NOWAK	KATHRYN	WS	WS Teacher	5th Grade	1.000	71000003	510100
	open position		WS	GATES Teacher	GATES	1.000	71029005	510100
	OUELLETTE	AMY	WS	WS Teacher	5th Grade	1.000	71000003	510100
	OUELLETTE-TUKEY	KELLY	WS	WS Instructional Coach	ELA	1.000	71000003	510100
	PAIVA	JESSICA	WS	WS Teacher	Math Support	1.000	71000003	510100
	PLUMMER	PETREA	WS	SpEd Teacher	Special Services/RR	1.000	71023095	510100
	PROVENCAL	LISA	WS	WS Teacher	4th Grade	1.000	72614003	510100
	REAGAN	PATRICK	WS	WS Teacher	5th Grade	1.000	71000003	510100
.5 SpEd	SCHRODER	ALEXANDRA	WS	WS Social Worker	Social Worker	1.000	71021203/21125	510100
	SELLINGER	RICHARD	WS	WS Teacher	3rd Grade	1.000	71000003	510100
	SHEPHERD	ADAM	WS	WS Teacher	5th Grade	1.000	71000003	510100
	STANKIEWICZ	ALISON	WS	WS Teacher	3rd Grade	1.000	71000003	510100
	STELNICKI	ANNE	WS	WS Teacher	5th Grade	1.000	71000003	510100
	STULTS	DIANE	WS	SpEd Consulting Teacher	Special Services	1.000	71023095	510100
	SUKALAS	LORI	WS	SpEd Teacher	Special Services/Reading	1.000	71023095	510100
	SULLIVAN	AMY	WS	WS Teacher	4th Grade	1.000	71000003	510100
	SWEATT	TAMMY	WS	WS Instructional Coach	Mathematics	1.000	71000003	510100
	VAFIADES	MONICA	WS	WS Teacher	World Language	0.800	71000003	510100
	VEILLEUX	JUDEMARIE	WS	WS Teacher	4th Grade	1.000	71000003	510100
	WEISHEIPL	ANNE	WS	WS Teacher	4th Grade	1.000	71000003	510100
	WILLWERTH	ABIGAIL	WS	WS Teacher	Art	1.000	71000003	510100
	YORK	MADISON	WS	SpEd Teacher	Special Services/FLS	1.000	71023095	510100
	ZINCHUK	CHAELLEY	WS	WS Teacher	4th Grade	1.000	71000003	510100
Support Staff								
	BARRETT	ROSE	WS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510100
	BARRETT	SAMUEL	WS	SpEd Ed Tech 3	Special Services/ALS	1.000	71023095	510230
	BELL	SHERRY	WS	SpEd Ed Tech 3	Special Services/ALS	1.000	71023095	510230
	BOLDUC	SARAH	WS	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230

	Last Name	First Name	Location	Position		FTE	Cost Center	
	BOWERS	DENA	WS	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230
	BOYD	KERRY	WS	WS Ed Tech 3	Learning Commons	0.740	71022203	510230
	BROWN	MICHAEL	WS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510100
	BRUNETTE	NICHOLAS	WS	SpEd Ed Tech 3	Special Services/ALS	1.000	71023095	510230
	CARIFIO	MELISSA	WS	WS Ed Tech 3	Building	1.000	71000003	510230
	CASHMAN	SERENA	WS	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230
	DAIGLE	MELISSA	WS	WS Ed Tech 3	Building	1.000	71000003	510230
	DUFFY	MAUREEN	WS	WS Ed Tech 3	Academic Support	1.000	71000003	510230
	DURGIN	HILLORY	WS	WS Ed Tech 3	Learning Commons	0.600	71022203	510230
	DYER	ELSIE	WS	WS Secretary	Administration	1.000	71024103	511800
	FARAGO	LISA	WS	WS Ed Tech 3	Learning Commons	0.600	71022203	510230
	FAVREAU	MARTI	WS	MLL Ed Tech 3	Multi-Lingual Learners	0.500	71041005	510230
	FORTUNATO	PATRICIA	WS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
	FRASER	KYRA	WS	WS Ed Tech 3	Academic Support	1.000	71000003	510230
	GOLDMAN	RACHEL	WS	WS Ed Tech 3	Academic Support	1.000	71000003	510230
	HERRICK	LINDA	WS	SpEd Ed Tech 3	Special Services/RR	0.640	71023095	510230
	LANDRY	LYNDA LEE	WS	Secretary	Administration/Student Advocacy	1.000	71021203	510230
	LEVINSKY	NANCY	WS	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230
	LONG	KIMBERLY	WS	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	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	WS Ed Tech 3	Building	1.000	71000003	510230
	SIMPSON	KONNOR	WS	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230
	STEVENS	CARISSA	WS	WS Ed Tech 3	Academic Support	1.000	71000003	510230
	STUESSER	VERENA	WS	WS Ed Tech 3	Building	1.000	71000003	510230
	SULLIVAN	JOSEPH	WS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510100
	TREEM	ISAAC	WS	WS Ed Tech 3	Academic Support	1.000	71000003	510230
	WIXSON	KEITH	WS	SpEd Ed Tech 3	Special Services/FLS	1.000	71023095	510230
	open positions		WS	SpEd Ed Tech 3	Special Services	3.000	71023095	510230
Leadership Team								
	CROSBY	KELLI	WS	WS Principal	Administration	1.000	71024103	510400
	LAPERRIERE	GABRIELLE	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
	BAILEY	MARIA	BP	BP Teacher	Kindergarten	1.000	71000004	510100
	BELNAVIS	MARA	BP	BP Teacher	Early Intervention	1.000	71000004	510100
	BLOOM	LORI	BP	BP Teacher	Loops 1st and 2nd Grade	1.000	71000004	510100
	BRACAMONTE	DESIREE	BP	SpEd Teacher	Special Services/RR	1.000	71023095	510100
BP/PH	CARTER	TARA	BP	MLL Teacher	Multi-Lingual Learners	0.500	71041005	510100
BP/PH	CHAPLES	JESSICA	BP	BP Teacher	Art	0.500	71000004	510100
K-2 shared	CONTRINO	DEANNA	BP	K-2 Librarian	Learning Commons	0.330	71022204	510100
	DOWLING	MARILISA	BP	BP Teacher	Loops 1st and 2nd Grade	1.000	71000004	510100
	FREDERICK	TRACEY	BP	SpEd Teacher	Interpreter	1.000	71023095	510100
	HART	MEGAN	BP	BP Teacher	Academic Support	1.000	71000004	510100
	JENSEN	BETHANY	BP	Speech/Language Therapist	Special Services	0.500	71023095	510100
	JOY	GABRIELLA	BP	BP Teacher	1st Grade	1.000	71000004	510100
	LISITANO	DARIA	BP	BP Teacher	Kindergarten	1.000	71000004	510100
.5 SpEd	LITROCAPES	KATHERINE	BP	BP Social Worker	Social Worker	1.000	71021204/21125	510100
	LOCICERO-MACKEY	CHRISTY	BP	SpEd Teacher	Special Services/FLS	1.000	71023095	510100
	LY	LEAH	BP	BP Teacher	Kindergarten	1.000	71000004	510100
BP/PH	MARTELLE	ANDREW	BP	BP Teacher	Music	0.500	71000004	510100
	MCLEAN	ALISON	BP	BP Teacher	2nd Grade	1.000	71000004	510100
	MORRISON	HANNAH	BP	SpEd Teacher	Special Services/RR	1.000	71023095	510100
	MURROW	MEGAN	BP	BP Teacher	Kindergarten	1.000	71000004	510100
	open position	(DAIGLE)	BP	BP Teacher	1st Grade	1.000	71000004	510100
	RANDALL	ABBEY	BP	BP Instructional Coach	Instructional Support	1.000	71000004	510100
	SHEEHAN	AIMEE	BP	BP Teacher	Loops 1st and 2nd Grade	1.000	71000004	510100
	SPENCER	JASON	BP	BP Teacher	Phys Ed/Health	1.000	71000004	510100
	STEPENSKY	NICOLE	BP	SpEd Teacher	Interpreter	1.000	71023095	510100
	STONE-BENSON	ELLEN	BP	Speech/Language Therapist	Special Services	1.000	71023095	510100
K-2 shared	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

	Last Name	First Name	Location	Position		FTE	Cost Center	
	VAFIADES	MONICA	BP	BP Teacher	World Language	0.066	71000004	510100
Support Staff								
	BROWNHILL	CAROLYN	BP	BP Ed Tech 3	Learning Commons	1.000	71022204	510230
	CONCEISON	BETH	BP	BP Ed Tech 3	Academic Support	1.000	71000004	510230
	COOPER	AMY	BP	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230
	DOBSON	MACKENZIE	BP	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230
	DONEGAN	ALEXZANDER	BP	SpEd Ed Tech 2	Special Services/FLS	1.000	71023095	510230
	HADDAD	JULIEANN	BP	SpEd Ed Tech 1	Special Services/RR	1.000	71023095	510230
	KESCHL	JESSICA	BP	BP Ed Tech 3	Building	1.000	71000004	510230
	LETELLIER	JEFFREY	BP	BP Ed Tech 3	Academic Support	1.000	71000004	510230
	MITCHELL	ELIZABETH	BP	BP Ed Tech 3	Building	1.000	71000004	510230
	PAVLOFF	RAYNOR	BP	SpEd Ed Tech 3	Special Services/FLS	1.000	71023095	510230
	SAVIO	APRIL	BP	SpEd Ed Tech 3	Special Services/FLS	1.000	71023095	510230
	STOLZ	CHRISTINE	BP	SpEd Ed Tech 3	Special Services/FLS	1.000	71023095	510230
	THOMAS	HALLIE	BP	BP Secretary	Admin Assistant	1.000	71024104	511800
	VIOLETTE	ALISON	BP	BP Ed Tech 3	Building/Student Support	1.000	71000004	510230
	open positions		BP	SpEd Ed Tech 3	Special Services	3.000	71023095	510230
Leadership Team								
Interim	DAIGLE	JILLIAN	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
	CARROZELLI	NINA	EC	SpEd Teacher	Special Services/FLS	1.000	71023095	510100
	CASSEL	LINDSEY	EC	Speech/Language Therapist	Special Services	1.000	71023095	510100
	CECERE	MICHELE	EC	SpEd Teacher	Special Services/SLS	1.000	71023095	510100
	CHADBOURNE	SARAH	EC	Title IA Teacher	Early Intervention	1.000	72222235	510100
K-2 shared	CONTRINO	DEANNA	EC	K-2 Librarian	Learning Commons	0.340	71022205	510100
	CURREN	VIVIAN	EC	Speech/Language Therapist	Special Services	1.000	71023095	510100
	DEVIN	JAIME	EC	EC Teacher	Kindergarten	1.000	71000005	510100
	DUGUAY	STACY	EC	EC Teacher	Kindergarten	1.000	71000005	510100
	FICKETT-ALLEN	SUSAN	EC	EC Teacher	1st Grade	1.000	71000005	510100
	FISH	ALEXANDRA	EC	EC Teacher	2nd Grade	1.000	71000005	510100
	FOSS	KIMBERLY	EC	EC Teacher	Kindergarten	1.000	71000005	510100
	GRIFFIN	KATE	EC	EC Teacher	2nd Grade	1.000	71000005	510100
	HACKU	COLLEEN	EC	EC Teacher	1st Grade	1.000	71000005	510100
	HEFFERNAN	MAURA	EC	MLL Teacher	Multi-Lingual Learners	1.000	71041005	510100
	HILL	EMILY	EC	EC Teacher	Art	0.600	71000005	510100
	KADLIK	ASHLEY	EC	EC Teacher	1st Grade	1.000	71000005	510100
	KEAY	ERICA	EC	EC Teacher	Academic Support	1.000	71000005	510100
	KING	JOSHUA	EC	EC Teacher	Phys Ed/Health	1.000	71000005	510100
	MCBRADY	ALICIA	EC	EC Teacher	1st Grade	1.000	71000005	510100
	NEAULT	SARA	EC	EC Teacher	1st Grade	1.000	71000005	510100
	NEWELL	CATHERINE	EC	EC Teacher	Music	0.600	71000005	510100
	OLIVER	SARAH	EC	EC Teacher	2nd Grade	1.000	71000005	510100
	PEABODY	AMANDA	EC	EC Teacher	2nd Grade	1.000	71000005	510100
	SALVE	CASSANDRA	EC	EC Instructional Coach	Instructional Support	1.000	71000005	510100
	SEYMOUR	TRACY	EC	EC Teacher	Literacy Support	1.000	72222235	510100
	SWASEY	DANIELLE	EC	SpEd Teacher	Special Services/FLS	1.000	71023095	510100
K-2 shared	SZEMAN	MOLLY	EC	K-2 Guidance Counselor	Guidance	0.340	71021205	510100
	VAFIADES	MONICA	EC	EC Teacher	World Language	0.066	71000005	510100
	VITAGLIANO	JENNIFER	EC	SpEd Teacher	Special Services/RR	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								
	ALLSOP	RENEE	EC	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
	ANGOTTI	MAUREEN	EC	SpEd Ed Tech 3	Special Services/FLS	1.000	71023095	510230
	AURITT	SHANNON	EC	SpEd Ed Tech 3	Special Services/FLS	1.000	71023095	510230
	BAUM	JOSEPH	EC	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
	BEEDLE	JUDITH	EC	SpEd Ed Tech 2	Special Services/SLS	1.000	71023095	510230
	COREAU	ROBIN	EC	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
	FALLON	MEGAN	EC	EC Ed Tech 3	Building	1.000	71000005	510230

	Last Name	First Name	Location	Position		FTE	Cost Center	
	FERNALD	MIRANDA	EC	EC Ed Tech 3	Learning Commons	1.000	71022205	510230
	GALLEGO	SABRINA	EC	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
	HAFNER	TAMMY	EC	SpEd Ed Tech 2	Special Services/ALS	1.000	71023095	510230
	HATCH	KAYLIE	EC	SpEd Ed Tech 1	Special Services/FLS	1.000	71023095	510230
	KIRSCH	MAUREEN	EC	Admin Assistant	Admin Assistant	1.000	71024105	511800
	KOBER	EVAN	EC	SpEd Ed Tech 3	Special Services/FLS	1.000	71023095	510230
	LEWIS	CHERYL	EC	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230
	MCKEE	TODD	EC	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
	MCNAMARA	KAITLYN	EC	EC ED Tech 3	Building	1.000	71000005	510230
	MESERVE	BARBARA	EC	SpEd Ed Tech 2	Special Services/FLS	1.000	71023095	510230
	PRATT	HAILEY	EC	EC Ed Tech 3	Academic Support	1.000	71000005	510230
	PURVIS	CHERYL	EC	SpEd Ed Tech 3	Special Services/ALS	1.000	71023095	510230
	SHEPPARD	HALIEY	EC	SpEd Ed Tech 3	Special Services/SLS	1.000	71023095	510230
	STEEVES	STACEY	EC	EC Ed Tech 3	Building	1.000	71000005	510230
	ZAFONTE	REBECCA	EC	EC Ed Tech 3	Building	1.000	71000005	510230
	open positions		EC	SpEd Ed Tech 3	Special Services	3.000	71023095	510230
Leadership Team								
	WILSON	ALLISON	EC	EC Principal	Administration	1.000	71024105	510400

Pleasant Hill School

Teachers & Professionals								
.5 SpEd	ANDERSON	DANIELLE	PH	PH Social Worker	Social Worker	1.000	71021206/21125	510100
BP/PH	CARTER	TARA	PH	MLL Teacher	Multi-Lingual Learners	0.500	71041005	510100
	CAUFIELD	JULIE	PH	PH Teacher	Kindergarten	1.000	71000006	510100
BP/PH	CHAPLES	JESSICA	PH	PH Teacher	Art	0.500	71000006	510100
K-2 shared	CONTRINO	DEANNA	PH	K-2 Librarian	Learning Commons	0.330	71022206	510100
	COVENEY	CARLY	PH	PH Teacher	2nd Grade	1.000	71000006	510100
	DEMERS	ASHLEY	PH	SpEd Teacher	Special Services/FLS	1.000	71023095	510100
	DICKINSON	EMMA	PH	SpEd Teacher	Special Services/RR	1.000	71023095	510100
	HALEY	MEAGAN	PH	PH Teacher	1st Grade	1.000	71000006	510100
	JOHNSON	NICOLE	PH	SpEd Teacher	Special Services/RR	1.000	71023095	510100
	JONES	CAITLIN	PH	PH Teacher	1st Grade	1.000	71000006	510100
	KNIGHT	LESLIE	PH	PH Teacher	1st Grade	1.000	71000006	510100
BP/PH	MARTELLE	ANDREW	PH	PH Teacher	Music	0.500	71000006	510100
	MICHAUD	JENNIFER	PH	PH Teacher	2nd Grade	1.000	71000006	510100
	OUSBACK	MARTINA	PH	PH Teacher	2nd Grade	1.000	71000006	510100
	PINKHAM	JENNIFER	PH	PH Instructional Coach	Instructional Support	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
	STONE	GEORGETTE	PH	Speech/Language Therapist	Special Services	1.000	71023095	510100
	SWINBURNE	KATE	PH	PH Teacher	Academic Support	1.000	71000006	510100
K-2 shared	SZEMAN	MOLLY	PH	K-2 Guidance Counselor	Guidance	0.330	71021206	510100
	VAFIADES	MONICA	PH	PH Teacher	World Language	0.066	71000006	510100
Support Staff								
	COSTA	KAITLYN	PH	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230
	DEELY	ERIN	PH	SpEd Ed Tech 3	Special Services/FLS	1.000	71023095	510230
	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	Admin Assistant	1.000	71024106	511800
	OSBORNE	PATRICK	PH	SpEd Ed Tech 3	Special Services/FLS	1.000	71023095	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
	STAPLES	ELIZABETH	PH	PH Ed Tech 3	Academic Support	1.000	71000006	510230
	STEELE	JENNIFER	PH	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230
	TETRAULT	MEGAN	PH	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230
	open positions		PH	SpEd Ed Tech 3	Special Services	2.000	71023095	510230
Leadership Team								
	HUMPHREY	JENNIFER	PH	PH Principal	Administration	1.000	71024106	510400

High School

Teachers & Professionals

	Last Name	First Name	Location	Position		FTE	Cost Center	
	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	0.120	71000030	515200
	AROMANDO	LORRAINE	HS	HS Teacher	Video Production/Yearbook	1.000	71000030	510100
	AUBREY	LAUREL	HS	Psych Examiner	Psych Examiner	0.800	71023095	510100
	AVERY	ALISON	HS	HS Teacher	STEM	1.000	71000030	510100
	BANKS	STEVEN	HS	HS Teacher	Math	1.000	71000030	510100
	BARONE	IVETTE	HS	MLL Teacher	Multi-Lingual Learners	1.000	71041009	510100
	BARRETT	ZACHARY	HS	SpEd Teacher	Special Services/SLS	1.000	71023099	510100
	BECKER	KERRI	HS	HS Teacher	ELA	1.000	71000030	510100
	BELANGER	BARRETT	HS	SpEd Teacher	Special Services/RR	1.000	71023099	510100
	BELLEFONTAINE-KRUPSKI	BREANNA	HS	HS Teacher	Social Studies	1.000	71000030	510100
	BELTON	SARAH	HS	HS Teacher	Social Studies	1.000	71000030	510100
	BLAIN	DENISE	HS	HS Teacher	Alternative Education	1.000	71000030	510100
	BOGGS	VERONICA	HS	Artist-in-Residence	Trumpet Instructor	0.012	71000030	515200
	BORNSTEIN	LAUREN	HS	HS Teacher	ELA	1.000	71000030	510100
	BOUCHARD	ERIN	HS	HS Teacher	ELA	1.000	71000030	510100
	BRENNAN	JOHN	HS	HS Teacher	Science	1.000	71000030	510100
	BROWN	ABEGAYLE	HS	HS Social Worker	Social Worker	1.000	71021230	510100
	BROWN	ELIN	HS	HS Teacher	Science	1.000	71000030	510100
	CABANA	STACEY	HS	SpEd Teacher	Special Services/RR	1.000	71023099	510100
	CARROLL	MICHAEL	HS	HS Teacher	Science	1.000	71000030	510100
	CHAMBERLAIN	JAMES	HS	HS Teacher	Science	1.000	71000030	510100
	CIAMPI	MARIANNA	HS	Psych Examiner	Special Services	1.000	71023095	510100
	CONLEY	PHILIP	HS	HS Teacher	Phys Ed	1.000	71000030	510100
	CRONIN	JAMES	HS	HS Teacher	Business/Marketing	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
	DAVIS	MATTHEW SHANE	HS	HS Teacher	World Language	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	1.000	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
	GRINDLE	STEVEN	HS	SpEd Teacher	Special Services/RR	1.000	71023099	510100
	GUERIN	NATHAN	HS	HS Teacher	Science	1.000	71000030	510100
	HARMON	JAMES	HS	HS Teacher	Science	1.000	71000030	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	Study Center	1.000	71000030	510100
	KAMEN	JESSICA	HS	SpEd Teacher	Speech/Language Therapist	1.000	71023099	510100
	KAPPELMAN	SARAH	HS	HS Teacher	ELA	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
	KENNERY	JANE	HS	MLL Teacher	Multi-Lingual Learners	1.000	71041009	510100
	KILBORN	JENNIFER	HS	HS Teacher	Math	1.000	71000030	510100
	LABELLE	AMY	HS	HS Guidance Counselor	Guidance	1.000	71021230	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	0.100	71000030	515200
	MARIELLO	KERRY	HS	HS Teacher	Phys Ed	1.000	71000030	510100
	MATTHEWS	ANNA	HS	HS Teacher	ELA	1.000	71000030	510100
	MCCORMACK	ALBERT	HS	HS Teacher	Science	1.000	71000030	510100

	Last Name	First Name	Location	Position		FTE	Cost Center	
	MCHUGH	JONATHAN	HS	HS Instructional Coach	Technology	1.000	71000030	510100
	MOSHER	JEFFREY	HS	HS Teacher	Music	1.000	71000030	510100
	MUNKACSI	SEAN	HS	HS Teacher	Social Studies	1.000	71000030	510100
	MURPHY	SARA	HS	Behavior Specialist	Special Services	1.000	71023095	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	KOKOU	HS	HS Teacher	World Language	1.000	71000030	510100
	O'CONNOR	DAVID	HS	HS Teacher	Science	1.000	71000030	510100
	PAULUS	BRIGITTE	HS	Artist-in-Residence	Dance Instructor	0.200	71000030	515200
	PAYE	DAVID	HS	HS Teacher	Social Studies	1.000	71000030	510100
	PETHERBRIDGE	AURELIE	HS	HS Teacher	Math	1.000	71000030	510100
	QUINN	PATRICK	HS	HS Teacher	Math	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/RR	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
	SCHMID	NICOLE	HS	HS Teacher	History	1.000	71000030	510100
	SHEA	OLIVIA	HS	HS Teacher	Art	1.000	71000030	510100
	SHUPP	MICHELLE	HS	HS Teacher/Instructional Coach	World Language/Humanities	1.000	71000030	510100
	SIMARD	MARC	HS	SpEd Teacher	Special Services/ALS	1.000	71023099	510100
	SMITH	SIMON	HS	Artist-in-Residence	Low Brass Instructor	0.120	71000030	515200
	SOTTERY	BRITT	HS	SpEd Teacher	Special Services/FLS	1.000	71023099	510100
	SOUCIE	RYAN	HS	HS Guidance Counselor	Guidance	1.000	71021230	510100
	SPAULDING	WENDY	HS	HS Guidance Counselor	Guidance	1.000	71021230	510100
	STONE	WILLIAM	HS	SpEd Teacher	Special Services/RR	1.000	71023099	510100
.75 IDEA	THOMPSON	CAROLINE	HS	Psychologist	Psych Examiner	1.000	72472140	510100
	TOWNSEND	MATTHEW	HS	SpEd Teacher	Special Services/RR	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
	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	Consulting	1.000	71023099	510100
	WESTLEY	RICHARD	HS	HS Teacher	ELA	1.000	71000030	510100
	WILLEY	DANIEL	HS	HS Teacher	ELA	1.000	71000030	510100
	WOIDT	STACEY	HS	HS Teacher	STEM	1.000	71000030	510100
	YORK	JONATHAN	HS	HS Teacher	GATES/ELA	1.000	71000030/29009	510100
	ZAVASNIK	CHRISTY JOY	HS	HS Teacher	Career Pathways Program	1.000	71000030	510100
	ZAVASNIK	ERIK	HS	HS Teacher	World Language	0.600	71000030	510100
Support Staff								
	BERG	ERIN	HS	SpEd Secretary	Psychologists' Office	1.000	71023095	510200
	CLARK	KIMBERLY	HS	HS Ed Tech 3	Study Center	1.000	71000030	510230
	CONSTANTINE	ALEXANDRA	HS	SpEd Ed Tech 3	Special Services/RR	1.000	71023099	510230
	COOMBS	TIMOTHY	HS	HS Ed Tech 3	Building	1.000	71000030	510230
	DAVIS	DARIN	HS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023099	510230
	DAVIS	PAULA	HS	HS Clerk Receptionist	Receptionist	1.000	71024130	511800
	DEALAMAN	LINDSEY	HS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023099	510230
	DESANCTIS	MIA	HS	Admin Assistant	Admin Assistant	1.000	71023095	510200
	ERTMAN	JEFFREY	HS	HS Ed Tech 3	Learning Commons	1.000	71022230	510230
	FAVREAU	MARTI	HS	MLL Ed Tech 3	Multi-Lingual Learners	0.500	71041009	510230
	HAJJAJ	ELLIOT	HS	SpEd Ed Tech 3	Special Services/RR	1.000	71023099	510230
	HENDERSON	ELIZABETH	HS	HS Secretary	Senior Placement	1.000	71021230	511800
	JACKSON	RAY	HS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023099	510230
	MACDONALD	SCOT	HS	SpEd Ed Tech 3	Special Services/RR	1.000	71023099	510230
	MANNING	LISA	HS	HS Secretary	Admin Assistant	1.000	71024130	511800
	MAYNE	KYLEE	HS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023099	510230
	MCGILLVRAY	LAURA	HS	SpEd Ed Tech 3	Special Services/RR	1.000	71023095	510230
	MCGINTY	JOHATHAN	HS	SpEd Ed Tech 3	Special Services/ALS	1.000	71023099	510230
	NEUGEBAUER	NICHOLAS	HS	SpEd Ed Tech 3	Special Services/ALS	1.000	71023099	510230
	NIXON	BRAIDEN	HS	SpEd Ed Tech 3	Special Services/FLS	1.000	71023095	510230
	PRATHER	SARAH	HS	Health Ed Tech 3	Medical Assistant/FLS	1.000	71023099	510230

	Last Name	First Name	Location	Position		FTE	Cost Center	
	SHARDLOW	JONATHAN	HS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023099	510230
	SIMARD	MICHELLE	HS	SpEd Ed Tech 3	Special Services/FLS	1.000	71023099	510230
	SLUSHER	MARGOT	HS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023099	510230
	SPRAGUE	KAREN	HS	HS Secretary	Admin Assistant	1.000	71024130	511800
	SUTYAK	VICKIE	HS	HS Secretary	Guidance	1.000	71021230	510230
	THOMPSON	PHILIP	HS	SpEd Ed Tech 3	Special Services/SLS	1.000	71023099	510230
	TORZHINSKIY	NIKOLAI	HS	SpEd Ed Tech 3	Special Services/ALS	1.000	71023099	510230
	TROIANO	VICTOR	HS	SpEd Ed Tech 3	Special Services/FLS	1.000	71023099	510230
	WAKEM	DAVID	HS	SpEd Ed Tech 3	Special Services/ALS	1.000	71023099	510230
	WEIDNER	CHARLES	HS	HS Ed Tech 3	Learning Commons	1.000	71022230	510230
	YEO	DAVID	HS	HS Ed Tech 3	Building	1.000	71000030	510230
	open positions		HS	SpEd Ed Tech 3	Special Services	2.000	71023099	510230
Leadership Team								
	BLAISDELL	SARAH	HS	HS Asst. Principal	Administration	1.000	71024130	510400
Interim	MURPHY	CHRISTOPHER	HS	HS Asst. Principal	Administration	1.000	71024130	510400
	THERIAULT	NATHAN	HS	HS Principal	Administration	1.000	71024130	510400
Athletics & Activities								
	FERREIRA	JORDAN	HS	Admin Specialist	Athletics & Activities	1.000	71009630	511900
	GLADSTONE	KATHERINE	HS	Athletic Trainer	Athletics & Activities	1.000	71009630	510400
	LALEZARI	HEATHER	HS	Admin Assistant	Athletics & Activities	1.000	71009630	511900
	LEGAGE	MICHAEL	HS	Director of Athletics & Activities	Athletics & Activities	1.000	71009630	510400
	DUMAIS	JESSICA	HS	Auditorium Tech	Auditorium	0.000	71009530	510100
	LEHMANN	ERIC	HS	Auditorium Manager	Auditorium	0.000	71009530	510100
Health Services								
	CROTEAU	MEGAN	EC	School Nurse	Health Services	1.000	71002130	510100
	EASON	AMANDA	MS	School Nurse	Health Services	1.000	71002130	510100
	GROSHON	DORICE	PH	School Nurse	Health Services	1.000	71002130	510100
	HANG	STACEY	HS	School Nurse	Health Services	1.000	71002130	510100
	HIBBARD	LAURIE	BP	School Nurse	Health Services	1.000	71002130	510100
	ORNSTEIN	ANNE	WS	School Nurse	Health Services	1.000	71002130	510100
	ROTHERMEL	LAUREL	MS	School Nurse	Health Services	1.000	71002130	510100
	VERZONI	LISA	HS	School Nurse	Health Services	1.000	71002130	510100
	LEIBY	CHAPIN	WS	LPN	Health Services	1.000	71002130	510230
Curriculum & Assessment								
	O'NEILL	KELSEY	CO	K-12 Curriculum Specialist	Curriculum & Assessment	1.000	71002210	510100
	VETRO	KATIE	CO	Dir. of Curriculum & Assessment	Curriculum & Assessment	1.000	71002210	510400
	open position		CO	K-12 Curriculum Specialist	Curriculum & Assessment	1.000	71002210/7269	510100
	BERRY	LISA	CO	Admin Assistant	Curriculum & Assessment	0.600	71002210	511800
	BUSHWAY	SEAN	CO	SIS Application Specialist	Curriculum & Assessment	1.000	71002210	511800
	KELLEY	KIMBERLY	CO	SIS Integration Specialist	Curriculum & Assessment	1.000	71002210	511800
System Administration								
	GROGAN	RAYMOND	CO	Asst. Superintendent	Superintendent's Office	1.000	71002320	510400
	NADEAU	DIANE	CO	Superintendent of Schools	Superintendent's Office	1.000	71002320	510400
	BERRY	LISA	CO	Admin Assistant	Superintendent's Office	0.400	71002320	511800
	BOOTH	MELISSA	CO	Receptionist	Superintendent's Office	0.875	71002320	511800
	CALLAHAN	CHERYL	CO	Admin Assistant	Superintendent's Office	1.000	71002320	511800
	BOLTON	KATHERINE	CO	Dir. Business & Finance	Business Office	1.000	71002500	510400
	BERNARD	RHONDA	CO	HR Specialist	Business Office	1.000	71002500	511800
	PAZNIOKAS	JULIA	CO	Payroll/Benefits Specialist	Business Office	1.000	71002500	511800

	Last Name	First Name	Location	Position		FTE	Cost Center	
	PENLEY	WILLIAM	CO	Accountant	Business Office	0.500	71002500	511800
	SMITH	RENEE	CO	Accounts Payable Specialist	Business Office	1.000	71002500	511800

Special Services - District Wide

Teachers & Professionals

	CHANG	AMY	HS/WS	Speech/Language Therapist	Special Services	1.000	71023095	510100
IDEA	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
	HILTON	MICHELLE	MS/BP	Speech/Language Therapist	Special Services	1.000	71023095	510100
	JANDREAU	JESSICA	K-2	K-2 Behavior Specialist	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
	LITCHER	ERIN	K-2	K-2 Behavior Specialist	Special Services	1.000	71023095	510100
	MAHER	ELIZABETH	K-12	Physical Therapist	Special Services	0.600	71023095	510100
	MCCANN	KRISTINA	EC/PH	Occupational Therapist	Special Services	1.000	71023095	510100
.5 IDEA	MILLIKEN	SHERYL	K-12	Speech/Language Therapist	Special Services	1.000	71023095	510100
.75 IDEA	TOMAZIN	COURTNEY	K-12	Teacher of the Deaf	Special Services	1.000	72471100	510100

Support Staff

	CROVO	NICOLE	TR	Bus Aide/Van Driver	Special Services/Transportation	1.000	71023095	510230
	CYR	JULIE	TR	Bus Aide/Van Driver	Special Services/Transportation	1.000	71023095	510230
IDEA	FOLEY	ANN	TR	Bus Aide/Van Driver	Special Services/Transportation	1.000	72471100	510230
IDEA	NERI	JOHN	TR	Bus Aide/Van Driver	Special Services/Transportation	1.000	72471100	510230
	JOYCE	JOSEPH	TR	Bus Aide/Van Driver	Special Services/Transportation	1.000	71023095	510230
	RODRIGUE	CAROLINE	TR	Bus Aide/Van Driver	Special Services/Transportation	1.000	71023095	510230
IDEA	SICARD	PAMELA	TR	Bus Aide/Van Driver	Special Services/Transportation	1.000	72471100	510230

Administration

.75 IDEA	BENHAM	NICOLE	CO	Asst. Dir. Special Services	Special Services	1.000	71025090/7215	510400
	ROHDE	CHRISTOPHER	CO	Director of Special Services	Special Services	1.000	71025090	510400
	COLLIN	DOREEN	CO	Admin Assistant	Special Services	1.000	71025090	510230

Adult Education

	DOYLE	MARIANNE	HS	Adult Ed Director	Administration	0.500	71506000	510400
	TOWNE	BETHANY	HS	Program Assistant	Admin/Enrichment Coordinator	0.500	71506000	511800
	WENTZ	YVONNE	HS	MLL Coordinator/Instructor	MLL Programs	0.500	71506000	510100

Transportation

	REDMOND	SARAH	TR	Transportation Supervisor	Student Transportation	1.000	71002700	510400
	HUBER	LISA	TR	Transportation Office/Dispatch	Student Transportation	0.688	71002700	511800
	ALBISTON	JOSEPH	TR	Bus Driver	Student Transportation	1.000	71002700	511800
	BOUDREAU	MEGAN	TR	Bus Driver	Student Transportation	1.000	71002700	511800
	BROWN	STEVEN	TR	Bus Driver	Student Transportation	1.000	71002700	511800
	CHARD	THOMAS	TR	Bus Driver	Student Transportation	1.000	71002700	511800
	DAHLEN	BRIAN	TR	Bus Driver	Student Transportation	1.000	71002700	511800
	GARDNER	DAVID	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
	MUNN	ADRIANO	TR	Bus Driver	Student Transportation	1.000	71002700	511800
	PORELLE	RAYMOND	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
	STILLEY	ARTIMUS	TR	Bus Driver	Student Transportation	1.000	71002700	511800
	STOCKER	ROBERT	TR	Bus Driver	Student Transportation	1.000	71002700	511800
	TOURIGNY	GERARD	TR	Bus Driver	Student Transportation	1.000	71002700	511800
	TOWNSEND	KERRY	TR	Bus Driver	Student Transportation	1.000	71002700	511800

Last Name	First Name	Location	Position		FTE	Cost Center	
open positions		TR	Bus Driver	Student Transportation	6.000	71002700	511800

Facilities & Maintenance

BALTAS	ANTHONY	MS	Custodian	Facilities	0.500	71026102	511800
CRONIN	ROBERT	MS	Custodian	Facilities	1.000	71026102	511800
DARE	NICHOLAS	MS	Custodian	Facilities	1.000	71026102	511800
LAVOIE	ADRIEN	MS	Custodian	Facilities	1.000	71026102	511800
MARAR	SNIZHANA	MS	Custodian	Facilities	1.000	71026102	511800
PEREZ PENA	MAYELINE	MS	Custodian	Facilities	1.000	71026102	511800
SILVER	DEBORA	MS	Lead 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
DELANO	MARK	WS	Custodian	Facilities	0.500	71026103	511800
DOUGHTY	MARK	WS	Custodian	Facilities	0.500	71026103	511800
HEALD	JO-ANN	WS	Custodian	Facilities	1.000	71026103	511800
KOPOLOVETS	OLKESANDR	WS	Custodian	Facilities	1.000	71026103	511800
MALIA	PATRICK	WS	Custodian	Facilities	1.000	71026103	511800
RUSSELL	STEPHEN	WS	Custodian	Facilities	0.600	71026103	511800
WAKEM	GARY	WS	Custodian	Facilities	1.000	71026103	511800
CASPERSON	RYAN	BP	Custodian	Facilities	1.000	71026104	511800
WYMAN III	DONALD	BP	Custodian	Facilities	1.000	71026104	511800
MARAR	VIACHESLAV	EC	Custodian	Facilities	1.000	71026105	511800
PARKER	KORY	EC	Custodian	Facilities	1.000	71026105	511800
DARE	AVA	PH	Custodian	Facilities	0.750	71026106	511800
WRIGHT	TIMOTHY	PH	Custodian	Facilities	1.000	71026106	511800
CASSELLIUS	SAMUEL	HS	Custodian	Facilities	0.375	71026130	511800
GADDY	DIANE	HS	Custodian	Facilities	1.000	71026130	511800
HILL	DESIRAE	HS	Custodian	Facilities	1.000	71026130	511800
MCCANN	JAMES	HS	Custodian	Facilities	1.000	71026130	511800
MEECH	PHILIP	HS	Lead Custodian	Facilities	1.000	71026130	511800
NGOMA	REBECA	HS	Custodian	Facilities	1.000	71026130	511800
NIHAN-GORMAN	DEBORAH	HS	Custodian	Facilities	0.500	71026130	511800
NORTON	DALE	HS	Custodian	Facilities	0.150	71026130	511800
SAFONOV	EVGENII	HS	Custodian	Facilities	0.850	71026130	511800
SAZONOVA	OLGA	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
COLANGELO	TAYLOR	DW	Facilities Scheduler	Facilities	1.000	71026290	511800
HAGER	DANIEL	DW	Facilities Operations Supervisor	Facilities	1.000	71026290	511800
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
BAILEY	PATRICIA	WS	Cook/Baker	School Nutrition	1.000	76013090	511800
BOESCH	PAULA	WS	Kitchen Worker	School Nutrition	1.000	76013090	511800
CHAMBERLAIN	SARAH	MS	Cook/Baker	School Nutrition	1.000	76013090	511800
DEMERS	WENDY	WS	Kitchen Worker	School Nutrition	1.000	76013090	511800
DEMOSS	LAURA	MS	Kitchen Worker	School Nutrition	0.570	76013090	511800
DIPIETRO	REBECCA	BP	Kitchen Worker	School Nutrition	0.600	76013090	511800
DOODY	SUSAN	MS	Kitchen Worker	School Nutrition	1.000	76013090	511800
FRANKLIN	BRENDA	K-12	Admin Assistant	School Nutrition	1.000	76013090	511800

Last Name	First Name	Location	Position		FTE	Cost Center	
FROST	KARENA	HS	Cook/Baker	School Nutrition	1.000	76013090	511800
IRVING	AMANDA	HS	Cook/Baker	School Nutrition	1.000	76013090	511800
JAYNES	ALEXIS	HS	Kitchen Worker	School Nutrition	1.000	76013090	511800
JAYNES	LAURA	HS	Kitchen Worker	School Nutrition	1.000	76013090	511800
KEEN	REBECCA	MS	Kitchen Worker	School Nutrition	1.000	76013090	511800
LANE	TRACY	EC	Kitchen Worker	School Nutrition	1.000	76013090	511800
LI	YAN MEI	WS	Kitchen Worker	School Nutrition	1.000	76013090	511800
MACQUINN	TONI	HS	Kitchen Worker	School Nutrition	1.000	76013090	511800
MCLELLAN	CATHERINE	EC	Kitchen Worker	School Nutrition	0.667	76013090	511800
MONEYPENNY	JACQUELINE	HS	Kitchen Worker	School Nutrition	0.570	76013090	511800
REYNOLDS	JESSICA	MS	Kitchen Manager	School Nutrition	1.000	76013090	511800
ROBERTS	TERRYN	BP	Kitchen Worker	School Nutrition	1.000	76013090	511800
ROY	ROBIN	HS	Kitchen Worker	School Nutrition	1.000	76013090	511800
SAWYER	KRISTA	HS	Kitchen Manager	School Nutrition	1.000	76013090	511800
SHAO	TAI	WS	Kitchen Manager	School Nutrition	1.000	76013090	511800
THOMPSON	MARY	PH	Kitchen Worker	School Nutrition	1.000	76013090	511800
UWIMBABAZI	AGNES	WS	Kitchen Worker	School Nutrition	1.000	76013090	511800
WATTS	ASHLEY	PH	Kitchen Worker	School Nutrition	0.600	76013090	511800
YVONNE	KATHARINE	WS	Kitchen Worker	School Nutrition	0.860	76013090	511800
open position		WS	Cook/Baker	School Nutrition	1.000	76013090	511800

PER PUPIL EXPENDITURES BY EXPENSE TYPE
10-YEAR DATA HISTORY FROM STATE DEPARTMENT OF EDUCATION
Sorted by total cost figures, high to low

2015-16

DISTRICT	TOTAL PER PUPIL COSTS	DIRECT STUDENT INSTRUCTION	STUDENT/ STAFF SUPPORT	SCHOOL/SYSTEM ADMINISTRATION	SPECIAL EDUCATION	TRANSPORTATION/ FACILITIES	DEBT SERVICE	STUDENT COUNT
RSU 51 (Cumberland/N. Yarmouth)	15,991	7,536	1,339	1,050	2,784	2,907	374	2,017.00
Falmouth	15,505	7,076	1,439	989	1,984	1,858	2,159	2,127.00
RSU 5 (Freeport)	15,432	6,711	1,417	1,124	2,067	3,153	961	1,856.50
RSU 21 (Kennebunk)	15,131	6,686	1,213	994	2,496	2,603	1,139	2,538.00
South Portland	14,925	6,118	1,198	1,192	2,723	2,181	1,512	3,083.00
Westbrook	14,255	5,821	912	1,146	1,653	3,069	1,653	2,562.00
Cape Elizabeth	14,160	7,141	1,372	1,126	1,840	2,267	413	1,626.50
Yarmouth	14,016	6,891	1,276	1,125	2,031	1,774	919	1,540.50
Scarborough	**13,662**	**6,321**	**1,347**	**864**	**2,239**	**1,638**	**1,252**	2,986.50
Gorham	12,957	6,051	971	1,074	1,911	1,872	1,079	2,655.50
State Average	**12,940**	**5,828**	**1,062**	**1,088**	**2,064**	**2,189**	**709**	
RSU 14 (Windham/Raymond)	12,574	5,265	1,138	1,075	1,980	2,262	854	3,191.00

2016-17

DISTRICT	TOTAL PER PUPIL COSTS	DIRECT STUDENT INSTRUCTION	STUDENT/ STAFF SUPPORT	SCHOOL/SYSTEM ADMINISTRATION	SPECIAL EDUCATION	TRANSPORTATION/ FACILITIES	DEBT SERVICE	STUDENT COUNT
RSU 51 (Cumberland/N. Yarmouth)	16,917	7,617	1,479	1,173	2,773	2,541	1,334	2,012.00
RSU 5 (Freeport)	16,807	6,889	1,514	1,174	2,130	4,208	892	1,875.00
RSU 21 (Kennebunk)	16,409	6,750	1,267	1,081	2,645	2,795	1,871	2,541.50
Falmouth	16,406	7,559	1,543	1,018	2,210	1,939	2,137	2,115.00
South Portland	15,494	6,384	1,268	1,262	2,867	2,188	1,525	3,030.00
Scarborough	**15,093**	**6,802**	**1,476**	**914**	**2,326**	**1,635**	**1,941**	2,967.50
Cape Elizabeth	14,813	7,540	1,459	1,172	1,999	2,317	325	1,606.50
Yarmouth	14,429	7,094	1,352	1,172	2,146	1,770	896	1,567.00
State Average	**13,473**	**6,026**	**1,113**	**1,133**	**2,201**	**2,268**	**733**	177,917.00
Gorham	13,146	6,264	1,012	1,067	1,807	1,929	1,068	2,704.50
Westbrook	13,113	6,016	1,047	1,117	1,723	3,210	-	2,533.50
RSU 14 (Windham/Raymond)	13,059	5,586	1,159	1,112	2,025	2,334	843	3,155.50

PER PUPIL EXPENDITURES BY EXPENSE TYPE
10-YEAR DATA HISTORY FROM STATE DEPARTMENT OF EDUCATION
Sorted by total cost figures, high to low

2017-18

DISTRICT	TOTAL PER PUPIL COSTS	DIRECT STUDENT INSTRUCTION	STUDENT/ STAFF SUPPORT	SCHOOL/SYSTEM ADMINISTRATION	SPECIAL EDUCATION	TRANSPORTATION/ FACILITIES	DEBT SERVICE	STUDENT COUNT
RSU 21 (Kennebunk)	17,506	6,928	1,361	1,080	2,820	2,918	2,399	2,549.00
RSU 51 (Cumberland/N. Yarmouth)	17,300	8,063	1,456	1,169	2,986	2,337	1,290	2,031.00
Falmouth	16,956	7,893	1,560	1,073	2,388	1,949	2,092	2,098.00
South Portland	16,237	6,682	1,332	1,342	3,045	2,396	1,440	2,983.00
RSU 5 (Freeport)	16,073	6,990	1,523	1,176	2,191	3,346	847	1,941.00
Scarborough	**15,673**	**7,093**	**1,505**	**971**	**2,533**	**1,657**	**1,915**	2,932.00
Cape Elizabeth	15,344	7,889	1,526	1,181	2,009	2,424	314	1,603.00
Yarmouth	14,717	7,247	1,457	1,190	2,158	1,798	867	1,589.00
State Average	**13,863**	**6,148**	**1,154**	**1,171**	**2,319**	**2,336**	**734**	178,480.00
Westbrook	13,861	6,488	1,181	1,107	1,802	3,282	-	2,480.00
Gorham	13,714	6,523	1,095	1,141	1,897	2,052	1,005	2,711.00
RSU 14 (Windham/Raymond)	13,617	5,631	1,287	1,234	2,275	2,379	811	3,147.00

2018-19

DISTRICT	TOTAL PER PUPIL COSTS	DIRECT STUDENT INSTRUCTION	STUDENT/ STAFF SUPPORT	SCHOOL/SYSTEM ADMINISTRATION	SPECIAL EDUCATION	TRANSPORTATION/ FACILITIES	DEBT SERVICE	STUDENT COUNT
RSU 21 (Kennebunk)	18,072	7,193	1,428	1,196	2,834	2,878	2,544	2,610.00
RSU 51 (Cumberland/N. Yarmouth)	17,804	7,903	1,606	1,164	2,954	2,884	1,294	2,065.00
Falmouth	17,317	7,963	1,607	1,074	2,637	2,008	2,029	2,122.00
South Portland	16,616	7,025	1,156	1,356	3,172	2,485	1,422	2,978.00
Scarborough	**16,141**	**7,179**	**1,533**	**992**	**2,786**	**1,717**	**1,933**	2,944.00
RSU 5 (Freeport)	16,120	7,042	1,607	1,204	2,135	3,322	810	1,991.00
Cape Elizabeth	15,667	8,205	1,589	1,160	2,161	2,240	312	1,576.00
Westbrook	15,546	7,363	1,185	1,185	1,899	3,914	-	2,444.00
Yarmouth	15,150	7,509	1,526	1,199	2,206	1,889	821	1,608.00
State Average	**14,569**	**6,398**	**1,206**	**1,221**	**2,456**	**2,483**	**804**	178,242.00
RSU 14 (Windham/Raymond)	13,990	5,599	1,296	1,269	2,301	2,734	791	3,143.00
Gorham	13,785	6,577	1,107	1,138	1,985	2,015	962	2,777.00

PER PUPIL EXPENDITURES BY EXPENSE TYPE
10-YEAR DATA HISTORY FROM STATE DEPARTMENT OF EDUCATION
Sorted by total cost figures, high to low

2019-20

DISTRICT	TOTAL PER PUPIL COSTS	DIRECT STUDENT INSTRUCTION	STUDENT/ STAFF SUPPORT	SCHOOL/SYSTEM ADMINISTRATION	SPECIAL EDUCATION	TRANSPORTATION/ FACILITIES	DEBT SERVICE	STUDENT COUNT
Falmouth	18,288	8,375	1,740	1,221	2,764	2,171	2,017	2,084.00
RSU 21 (Kennebunk)	17,974	7,318	1,206	1,269	2,882	2,825	2,473	2,615.00
RSU 51 (Cumberland/N. Yarmouth)	17,657	7,928	1,425	1,135	2,978	2,886	1,306	2,121.00
South Portland	16,986	7,437	1,061	1,384	3,247	2,435	1,422	2,959.00
Scarborough	**16,462**	**7,416**	**1,611**	**972**	**3,011**	**1,696**	**1,756**	2,992.00
Westbrook	16,411	7,611	1,260	1,211	2,197	2,057	2,076	2,413.00
Cape Elizabeth	16,282	8,501	1,675	1,197	2,169	2,441	299	1,575.00
RSU 5 (Freeport)	16,223	7,307	1,647	1,244	2,053	3,185	786	2,012.00
Yarmouth	15,049	7,495	1,379	1,185	2,294	1,840	856	1,660.00
State Average	**14,944**	**6,539**	**1,227**	**1,254**	**2,582**	**2,441**	**900**	177,978.00
RSU 14 (Windham/Raymond)	14,371	5,775	1,175	1,279	2,599	2,782	760	3,183.00
Gorham	14,263	6,645	1,199	1,232	2,180	2,053	955	2,790.00

2020-21

DISTRICT	TOTAL PER PUPIL COSTS	DIRECT STUDENT INSTRUCTION	STUDENT/ STAFF SUPPORT	SCHOOL/SYSTEM ADMINISTRATION	SPECIAL EDUCATION	TRANSPORTATION/ FACILITIES	DEBT SERVICE	STUDENT COUNT
Falmouth	19,170	9,096	1,778	1,336	2,972	2,356	1,633	2,006.00
RSU 21 (Kennebunk)	18,771	7,745	1,279	1,306	3,017	2,889	2,535	2,484.00
RSU 51 (Cumberland/N. Yarmouth)	18,435	8,156	1,559	1,323	3,019	2,867	1,511	2,089.00
Cape Elizabeth	18,034	9,504	1,842	1,354	2,347	2,647	340	1,499.00
Scarborough	**17,554**	**7,942**	**1,730**	**1,041**	**3,226**	**1,821**	**1,794**	2,867.00
South Portland	17,313	7,660	1,070	1,466	3,260	2,452	1,405	2,911.00
Westbrook	17,122	7,780	1,238	1,429	2,464	2,083	2,129	2,344.00
Yarmouth	16,476	8,126	1,390	1,316	2,529	1,872	1,243	1,633.00
State Average	**15,648**	**6,794**	**1,281**	**1,341**	**2,732**	**2,531**	**969**	170,470.00
Gorham	15,272	7,142	1,274	1,226	2,378	2,314	937	2,735.00
RSU 5 (Freeport)	15,231	6,912	1,383	1,325	1,936	2,942	733	1,947.00
RSU 14 (Windham/Raymond)	15,158	6,357	1,212	1,276	2,620	3,071	622	3,152.00

PER PUPIL EXPENDITURES BY EXPENSE TYPE
10-YEAR DATA HISTORY FROM STATE DEPARTMENT OF EDUCATION
Sorted by total cost figures, high to low

2021-22

DISTRICT	TOTAL PER PUPIL COSTS	DIRECT STUDENT INSTRUCTION	STUDENT/ STAFF SUPPORT	SCHOOL/SYSTEM ADMINISTRATION	SPECIAL EDUCATION	TRANSPORTATION/ FACILITIES	DEBT SERVICE	STUDENT COUNT
RSU 21 (Kennebunk)	20,799	8,475	1,666	1,482	3,054	3,640	2,482	2,435.00
Cape Elizabeth	20,479	10,259	2,804	1,412	2,607	3,102	296	1,485.00
Falmouth	20,411	9,446	2,006	1,408	3,239	2,404	1,908	1,998.00
RSU 51 (Cumberland/N. Yarmouth)	19,298	8,694	1,479	1,302	3,117	3,238	1,468	2,095.00
Yarmouth	18,885	9,075	1,700	1,593	2,650	2,282	1,585	1,592.00
Scarborough	**18,751**	**8,506**	**1,877**	**1,082**	**3,352**	**2,016**	**1,918**	2,873.00
Westbrook	17,500	8,025	1,382	1,493	2,485	2,275	1,839	2,359.00
South Portland	16,914	6,915	1,155	1,525	3,150	2,745	1,424	2,887.00
RSU 5 (Freeport)	16,631	7,761	1,669	1,382	2,187	3,025	608	1,990.00
State Average	**16,248**	**7,007**	**1,344**	**1,396**	**2,820**	**2,746**	**936**	171,218.00
RSU 14 (Windham/Raymond)	15,888	6,492	1,431	1,346	2,679	3,339	602	3,138.00
Gorham	15,814	7,330	1,307	1,310	2,539	2,339	988	2,751.00

2022-23

DISTRICT	TOTAL PER PUPIL COSTS	DIRECT STUDENT INSTRUCTION	STUDENT/ STAFF SUPPORT	SCHOOL/SYSTEM ADMINISTRATION	SPECIAL EDUCATION	TRANSPORTATION/ FACILITIES	DEBT SERVICE	STUDENT COUNT
RSU 21 (Kennebunk)	22,784	8,746	1,737	2,809	3,793	3,598	2,099	2,427.00
Falmouth	21,692	10,002	2,328	1,594	3,690	2,656	1,421	1,982.00
Yarmouth	20,152	9,768	1,773	1,502	2,994	2,561	1,554	1,656.00
RSU 51 (Cumberland/N. Yarmouth)	19,980	9,091	1,551	1,421	3,266	3,262	1,388	2,148.00
Cape Elizabeth	19,895	10,006	2,018	1,475	2,790	3,329	278	1,509.00
Scarborough	**19,531**	**8,923**	**1,943**	**1,121**	**3,693**	**2,047**	**1,805**	2,888.00
South Portland	19,348	8,356	1,271	1,579	3,580	2,651	1,911	3,074.00
Westbrook	18,599	8,471	1,428	1,815	2,853	2,272	1,762	2,319.00
State Average	**17,655**	**7,544**	**1,446**	**1,548**	**3,148**	**3,012**	**957**	166,797.00
Gorham	16,926	7,682	1,439	1,445	2,857	2,368	1,135	2,723.00
RSU 5 (Freeport)	16,757	7,939	1,636	1,384	2,366	2,859	571	2,069.00
RSU 14 (Windham/Raymond)	16,236	6,678	1,428	1,381	2,784	3,396	568	3,188.00

PER PUPIL EXPENDITURES BY EXPENSE TYPE
10-YEAR DATA HISTORY FROM STATE DEPARTMENT OF EDUCATION
Sorted by total cost figures, high to low

2023-24

DISTRICT	TOTAL PER PUPIL COSTS	DIRECT STUDENT INSTRUCTION	STUDENT/ STAFF SUPPORT	SCHOOL/SYSTEM ADMINISTRATION	SPECIAL EDUCATION	TRANSPORTATION/ FACILITIES	DEBT SERVICE	STUDENT COUNT
Falmouth	23,834	11,009	1,946	1,701	4,887	2,901	1,390	1,978.00
South Portland	22,560	9,194	1,464	1,871	4,065	2,999	2,968	2,937.00
RSU 21 (Kennebunk)	22,340	9,322	1,806	1,792	3,873	3,493	2,055	2,399.00
Cape Elizabeth	21,703	10,670	2,430	1,482	2,982	3,877	262	1,525.00
Yarmouth	21,678	10,634	1,938	1,725	3,285	2,541	1,555	1,634.00
RSU 51 (Cumberland/N. Yarmouth)	21,155	9,652	1,614	1,534	3,819	3,183	1,353	2,189.00
Scarborough	**20,944**	**9,549**	**2,063**	**1,197**	**4,010**	**2,202**	**1,922**	2,853.00
Westbrook	20,176	8,984	1,600	1,886	3,153	2,772	1,782	2,288.00
State Average	**18,316**	**7,735**	**1,509**	**1,578**	**3,365**	**3,136**	**994**	170,519.00
RSU 5 (Freeport)	18,029	8,551	1,868	1,492	2,385	3,188	545	2,089.00
RSU 14 (Windham/Raymond)	17,177	7,029	1,551	1,469	2,894	3,682	552	3,130.00
Gorham	16,661	7,840	1,403	1,421	2,812	2,381	803	2,838.00

2024-25

DISTRICT	TOTAL PER PUPIL COSTS	DIRECT STUDENT INSTRUCTION	STUDENT/ STAFF SUPPORT	SCHOOL/SYSTEM ADMINISTRATION	SPECIAL EDUCATION	TRANSPORTATION/ FACILITIES	DEBT SERVICE	STUDENT COUNT
Falmouth	25,468	11,543	2,113	2,580	4,747	3,127	1,358	1,971.00
South Portland	25,047	10,366	1,725	2,216	4,604	3,245	2,891	2,810.00
RSU 21 (Kennebunk)	23,866	9,928	1,779	2,007	4,385	3,812	1,956	2,380.00
Yarmouth	23,740	11,717	2,121	1,669	3,805	2,896	1,532	1,634.00
Cape Elizabeth	23,428	11,408	2,626	1,727	3,152	4,364	150	1,497.00
Westbrook	22,291	9,791	1,736	2,088	3,727	3,217	1,731	2,288.00
Scarborough	**22,133**	**10,025**	**2,209**	**1,207**	**4,519**	**2,461**	**1,712**	2,860.00
RSU 51 (Cumberland/N. Yarmouth)	22,054	9,874	1,766	1,620	3,966	3,542	1,287	2,228.00
RSU 5 (Freeport)	20,344	9,735	2,175	1,744	2,863	3,272	555	2,001.00
State Average	**19,804**	**8,306**	**1,657**	**1,708**	**3,747**	**3,374**	**1,012**	168,611.00
RSU 14 (Windham/Raymond)	18,664	7,839	1,685	1,530	3,127	4,065	417	3,083.00
Gorham	18,071	8,441	1,350	1,531	3,120	2,629	1,002	2,815.00

TOTAL SCHOOL EXPENDITURES BY EXPENSE TYPE

Sorted by 2024-25 figures, high to low

DIRECT STUDENT INSTRUCTION

DISTRICT	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Yarmouth	6,891	7,094	7,247	7,509	7,495	8,126	9,075	9,768	10,634	11,717
Falmouth	7,076	7,559	7,893	7,963	8,375	9,096	9,446	10,002	11,009	11,543
Cape Elizabeth	7,141	7,540	7,889	8,205	8,501	9,504	10,259	10,006	10,670	11,408
South Portland	6,118	6,384	6,682	7,025	7,437	7,660	6,915	8,356	9,194	10,366
Scarborough	**6,321**	**6,802**	**7,093**	**7,179**	**7,416**	**7,942**	**8,506**	**8,923**	**9,549**	**10,025**
RSU 21 (Kennebunk)	6,686	6,750	6,928	7,193	7,318	7,745	8,475	8,746	9,322	9,928
RSU 51 (Cumberland/N. Yarmouth)	7,536	7,617	8,063	7,903	7,928	8,156	8,694	9,091	9,652	9,874
Westbrook	5,821	6,016	6,488	7,363	7,611	7,780	8,025	8,471	8,984	9,791
RSU 5 (Freeport)	6,711	6,889	6,990	7,042	7,307	6,912	7,761	7,939	8,551	9,735
Gorham	6,051	6,264	6,523	6,577	6,645	7,142	7,330	7,682	7,840	8,441
State Average	**5,828**	**6,026**	**6,148**	**6,398**	**6,539**	**6,794**	**7,007**	**7,544**	**7,735**	**8,306**
RSU 14 (Windham/Raymond)	5,265	5,586	5,631	5,599	5,775	6,357	6,492	6,678	7,029	7,839

STUDENT/STAFF SUPPORT

DISTRICT	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Cape Elizabeth	1,372	1,459	1,526	1,589	1,675	1,842	2,804	2,018	2,430	2,626
Scarborough	**1,347**	**1,476**	**1,505**	**1,533**	**1,611**	**1,730**	**1,877**	**1,943**	**2,063**	**2,209**
RSU 5 (Freeport)	1,417	1,514	1,523	1,607	1,647	1,383	1,669	1,636	1,868	2,175
Yarmouth	1,276	1,352	1,457	1,526	1,379	1,390	1,700	1,773	1,938	2,121
Falmouth	1,439	1,543	1,560	1,607	1,740	1,778	2,006	2,328	1,946	2,113
RSU 21 (Kennebunk)	1,213	1,267	1,361	1,428	1,206	1,279	1,666	1,737	1,806	1,779
RSU 51 (Cumberland/N. Yarmouth)	1,339	1,479	1,456	1,606	1,425	1,559	1,479	1,551	1,614	1,766
Westbrook	912	1,047	1,181	1,185	1,260	1,238	1,382	1,428	1,600	1,736
South Portland	1,198	1,268	1,332	1,156	1,061	1,070	1,155	1,271	1,464	1,725
RSU 14 (Windham/Raymond)	1,138	1,159	1,287	1,296	1,175	1,212	1,431	1,428	1,551	1,685
State Average	**1,062**	**1,113**	**1,154**	**1,206**	**1,227**	**1,281**	**1,344**	**1,446**	**1,509**	**1,657**
Gorham	971	1,012	1,095	1,107	1,199	1,274	1,307	1,439	1,403	1,350

TOTAL SCHOOL EXPENDITURES BY EXPENSE TYPE

Sorted by 2024-25 figures, high to low

SCHOOL/SYSTEM ADMINISTRATION

DISTRICT	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Falmouth	989	1,018	1,073	1,074	1,221	1,336	1,408	1,594	1,701	2,580
South Portland	1,192	1,262	1,342	1,356	1,384	1,466	1,525	1,579	1,871	2,216
Westbrook	1,146	1,117	1,107	1,185	1,211	1,429	1,493	1,815	1,886	2,088
RSU 21 (Kennebunk)	994	1,081	1,080	1,196	1,269	1,306	1,482	2,809	1,792	2,007
RSU 5 (Freeport)	1,124	1,174	1,176	1,204	1,244	1,325	1,382	1,384	1,492	1,744
Cape Elizabeth	1,126	1,172	1,181	1,160	1,197	1,354	1,412	1,475	1,482	1,727
State Average	**1,088**	**1,133**	**1,171**	**1,221**	**1,254**	**1,341**	**1,396**	**1,548**	**1,578**	**1,708**
Yarmouth	1,125	1,172	1,190	1,199	1,185	1,316	1,593	1,502	1,725	1,669
RSU 51 (Cumberland/N. Yarmouth)	1,050	1,173	1,169	1,164	1,135	1,323	1,302	1,421	1,534	1,620
Gorham	1,074	1,067	1,141	1,138	1,232	1,226	1,310	1,445	1,421	1,531
RSU 14 (Windham/Raymond)	1,075	1,112	1,234	1,269	1,279	1,276	1,346	1,381	1,469	1,530
Scarborough	**864**	**914**	**971**	**992**	**972**	**1,041**	**1,082**	**1,121**	**1,197**	**1,207**

SPECIAL EDUCATION

DISTRICT	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Falmouth	1,984	2,210	2,388	2,637	2,764	2,972	3,239	3,690	4,887	4,747
South Portland	2,723	2,867	3,045	3,172	3,247	3,260	3,150	3,580	4,065	4,604
Scarborough	**2,239**	**2,326**	**2,533**	**2,786**	**3,011**	**3,226**	**3,352**	**3,693**	**4,010**	**4,519**
RSU 21 (Kennebunk)	2,496	2,645	2,820	2,834	2,882	3,017	3,054	3,793	3,873	4,385
RSU 51 (Cumberland/N. Yarmouth)	2,784	2,773	2,986	2,954	2,978	3,019	3,117	3,266	3,819	3,966
Yarmouth	2,031	2,146	2,158	2,206	2,294	2,529	2,650	2,994	3,285	3,805
State Average	**2,064**	**2,201**	**2,319**	**2,456**	**2,582**	**2,732**	**2,820**	**3,148**	**3,365**	**3,747**
Westbrook	1,653	1,723	1,802	1,899	2,197	2,464	2,485	2,853	3,153	3,727
Cape Elizabeth	1,840	1,999	2,009	2,161	2,169	2,347	2,607	2,790	2,982	3,152
RSU 14 (Windham/Raymond)	1,980	2,025	2,275	2,301	2,599	2,620	2,679	2,784	2,894	3,127
Gorham	1,911	1,807	1,897	1,985	2,180	2,378	2,539	2,857	2,812	3,120
RSU 5 (Freeport)	2,067	2,130	2,191	2,135	2,053	1,936	2,187	2,366	2,385	2,863

TOTAL SCHOOL EXPENDITURES BY EXPENSE TYPE

Sorted by 2024-25 figures, high to low

TRANSPORTATION/FACILITIES

DISTRICT	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Cape Elizabeth	2,267	2,317	2,424	2,240	2,441	2,647	3,102	3,329	3,877	4,364
RSU 14 (Windham/Raymond)	2,262	2,334	2,379	2,734	2,782	3,071	3,339	3,396	3,682	4,065
RSU 21 (Kennebunk)	2,603	2,795	2,918	2,878	2,825	2,889	3,640	3,598	3,493	3,812
RSU 51 (Cumberland/N. Yarmouth)	2,907	2,541	2,337	2,884	2,886	2,867	3,238	3,262	3,183	3,542
State Average	**2,189**	**2,268**	**2,336**	**2,483**	**2,441**	**2,531**	**2,746**	**3,012**	**3,136**	**3,374**
RSU 5 (Freeport)	3,153	4,208	3,346	3,322	3,185	2,942	3,025	2,859	3,188	3,272
South Portland	2,181	2,188	2,396	2,485	2,435	2,452	2,745	2,651	2,999	3,245
Westbrook	3,069	3,210	3,282	3,914	2,057	2,083	2,275	2,272	2,772	3,217
Falmouth	1,858	1,939	1,949	2,008	2,171	2,356	2,404	2,656	2,901	3,127
Yarmouth	1,774	1,770	1,798	1,889	1,840	1,872	2,282	2,561	2,541	2,896
Gorham	1,872	1,929	2,052	2,015	2,053	2,314	2,339	2,368	2,381	2,629
Scarborough	**1,638**	**1,635**	**1,657**	**1,717**	**1,686**	**1,821**	**2,016**	**2,047**	**2,202**	**2,461**

DEBT SERVICE

DISTRICT	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
South Portland	1,512	1,525	1,440	1,422	1,422	1,405	1,424	1,911	2,968	2,891
RSU 21 (Kennebunk)	1,139	1,871	2,399	2,544	2,473	2,535	2,482	2,099	2,055	1,956
Westbrook	0	0	0	0	2,076	2,129	1,839	1,762	1,782	1,731
Scarborough	**1,252**	**1,941**	**1,915**	**1,933**	**1,756**	**1,794**	**1,918**	**1,805**	**1,922**	**1,712**
Yarmouth	919	896	867	821	856	1,243	1,585	1,554	1,555	1,532
Falmouth	2,159	2,137	2,092	2,029	2,017	1,633	1,908	1,421	1,390	1,358
RSU 51 (Cumberland/N. Yarmouth)	374	1,334	1,290	1,294	1,306	1,511	1,468	1,388	1,353	1,287
State Average	**709**	**733**	**734**	**804**	**900**	**969**	**936**	**957**	**994**	**1,012**
Gorham	1,079	1,068	1,005	962	955	937	988	1,135	803	1,002
RSU 5 (Freeport)	961	892	847	810	786	733	608	571	545	555
RSU 14 (Windham/Raymond)	854	843	811	791	760	622	602	568	552	417
Cape Elizabeth	413	325	314	312	299	340	296	278	262	150

SCHOOL FUND BALANCE – YEAR END SURPLUS

Why is unassigned fund balance desirable?

Most school districts, like most businesses, strive to end each fiscal year with a budget-to-actual surplus. School districts cannot legally spend more than the amount approved by voters in the yearly budget referendum, so school leaders always work to come in under budget as we manage expenses throughout the fiscal year. In the past we would typically generate a few hundred thousand dollars in General Fund surplus each year. More recently, as our overall budget has grown and we have benefited from federal revenues available during the pandemic, the surplus generated has exceeded $2M per year. This surplus can be used to help finance the next year's budget, or can be tapped in the event of catastrophic revenue shortfalls, such as State subsidy curtailments. A healthy unassigned fund balance is also critical in establishing a favorable bond rating for the Town, and was a major factor in our ability to improve our bond rating over the past two years.

How is fund balance generated?

Some reductions from projected spending are achieved through fortunate cost shifts and program changes. In most years, savings are realized in salaries/wages and benefits through staff turnover, because new hires are usually placed on a lower salary step than veteran exiting employees. In recent years, the difficulty we've experienced in hiring for open positions and substitutes has increased budget surpluses in this area. In FY20, closure of school facilities and cancellation of programs and events led to unexpected cost savings, and in FY21 the infusion of COVID-related federal grant funds combined with these other factors to generate an even higher year-end balance.

Some reductions from projected spending are achieved through strategic efforts. In FY20, for example, spending was curtailed by both Town and School leaders amid concern about potential economic impacts as the pandemic began. Deliberate spending actions can increase our year-end budget surplus over and above the usual incremental savings achieved through careful spending in every fiscal year.

Are there guidelines for accumulation of fund balance?

The Town of Scarborough has adopted a policy of holding no less than 10% of the year's operating budget as unassigned fund balance, and a goal of holding 16.67%. Town fund balance in excess of 16.67% must be assigned to one of a number of uses per the policy. The school department, however, falls under a state statute that requires districts to use year-end surplus in excess of 9% to support the following years' operating budgets, and thus to reduce the financial impact of school spending on local and state taxpayers.

Here is the relevant clause of the State statute:

Notwithstanding any other law, general operating fund balances at the end of a school administrative unit's fiscal year must be carried forward to meet the unit's needs in the next year or over a period not to exceed 3 years. Unallocated balances in excess of 9% of the previous fiscal year's school budget must be used to reduce the state and local share of the total allocation for the purpose of computing state subsidy. School boards may carry forward unallocated balances in excess of 9% of the previous year's school budget and disburse these funds in the next year or over a period not to exceed 3 years. (20-A, M.R.S. §15689-B)

March 2026

How is fund balance used?

This chart shows how we have made use of year-end surplus as non-tax revenue in recent budget cycles. Because of an unexpected increase in state funding that was received after the FY22 budget had already been approved, the Board established a School Capital Reserve Fund to provide revenue for future capital projects as determined by the Board through the annual budget process. Since then, some surplus has been allocated each year to replenish and build that fund. At the end of FY25, a new reserve fund was established to support Pre-K programming, with surplus remaining due to grant funds that became available after the budget was approved.

	FY20	FY21	FY22	FY23	FY24	FY25
FY expenditure budget (K-12 operating)	51,426,993	53,311,243	55,683,014	58,801,486	62,052,141	65,828,078
FY starting fund balance	**193,322**	**648,587**	**2,049,619**	**2,314,022**	**2,186,133**	**2,125,999**
FY surplus/deficit created	1,155,265	2,401,032	2,364,403	2,172,111	2,239,866	2,367,039
Transferred to Capital Reserve Fund	0	0	(600,000)	(800,000)	(800,000)	(700,000)
Transferred to Pre-K Reserve Fund	0	0	0	0	0	(156,526)
Allocated to next FY revenue	(700,000)	(1,000,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
FY ending fund balance	**648,587**	**2,049,619**	**2,314,022**	**2,186,133**	**2,125,999**	**2,136,512**
$ change from prior year	455,265	1,401,032	264,403	(127,889)	(60,134)	10,513
Year-end balance as % of FY budget	1.26%	3.84%	4.16%	3.72%	3.43%	3.25%

Conclusion

While yearly school budgeting and expenditures are often driven by economic conditions outside the control of school leaders, striving to end the year with a budget-to-actual surplus is an essential element of fiscal management. A healthy school fund balance is a responsible financial goal and an asset to the community.

March 2026

SPS Enrollment Summary

2015-2033

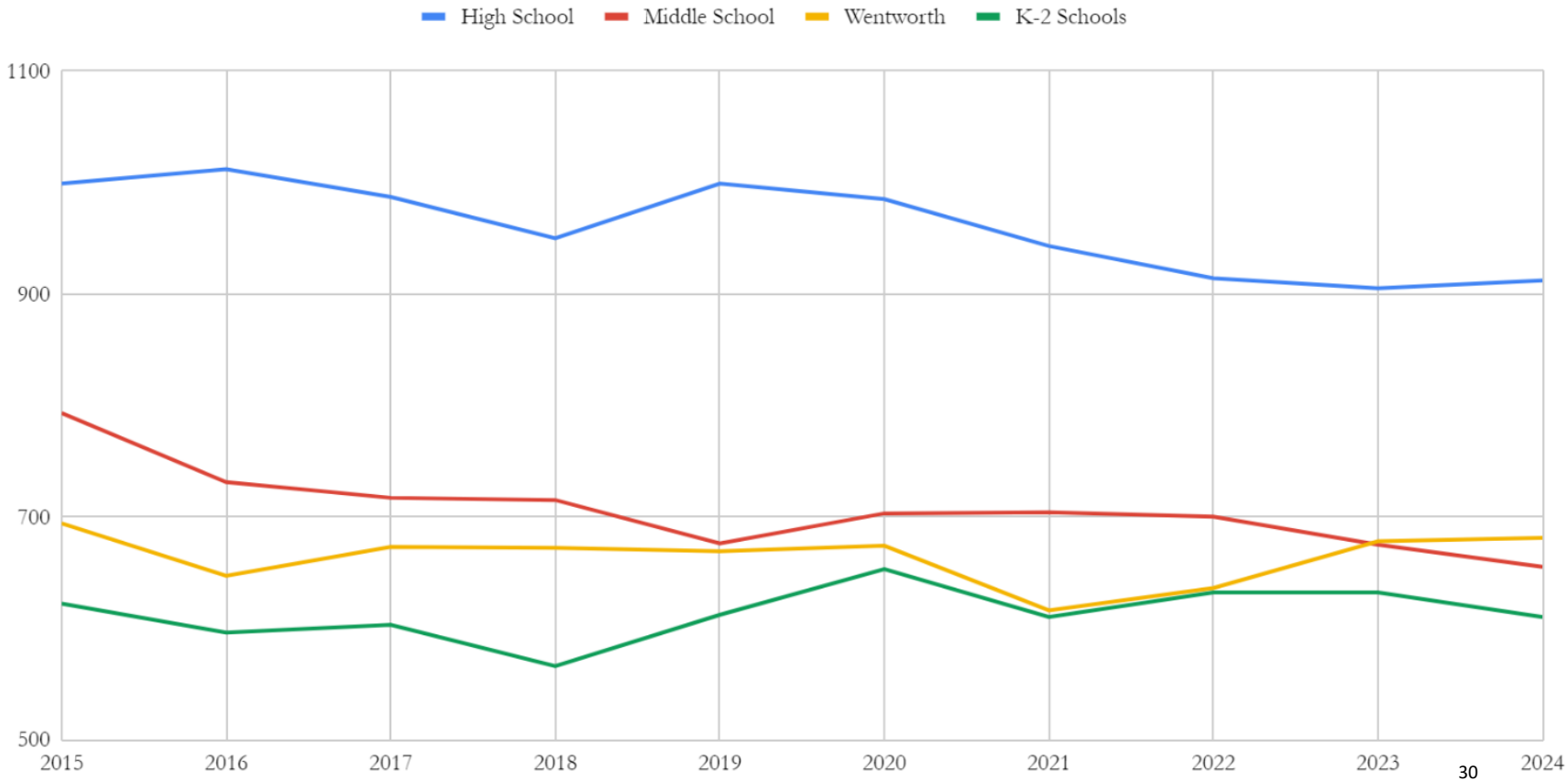
PAST

Historical Enrollment Trends
2015-January 2024

Historical Enrollment by Phase Level: 2015 - January 2024										
	2015	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
High School	999	1012	987	950	999	985	943	914	905	912
Middle School	793	731	717	715	676	703	704	700	675	655
Wentworth	694	647	673	672	669	674	616	636	678	681
K-2 Schools	622	596	603	566	612	653	610	632	632	610
District	3108	2986	2980	2903	2956	3015	2873	2884	2890	2858

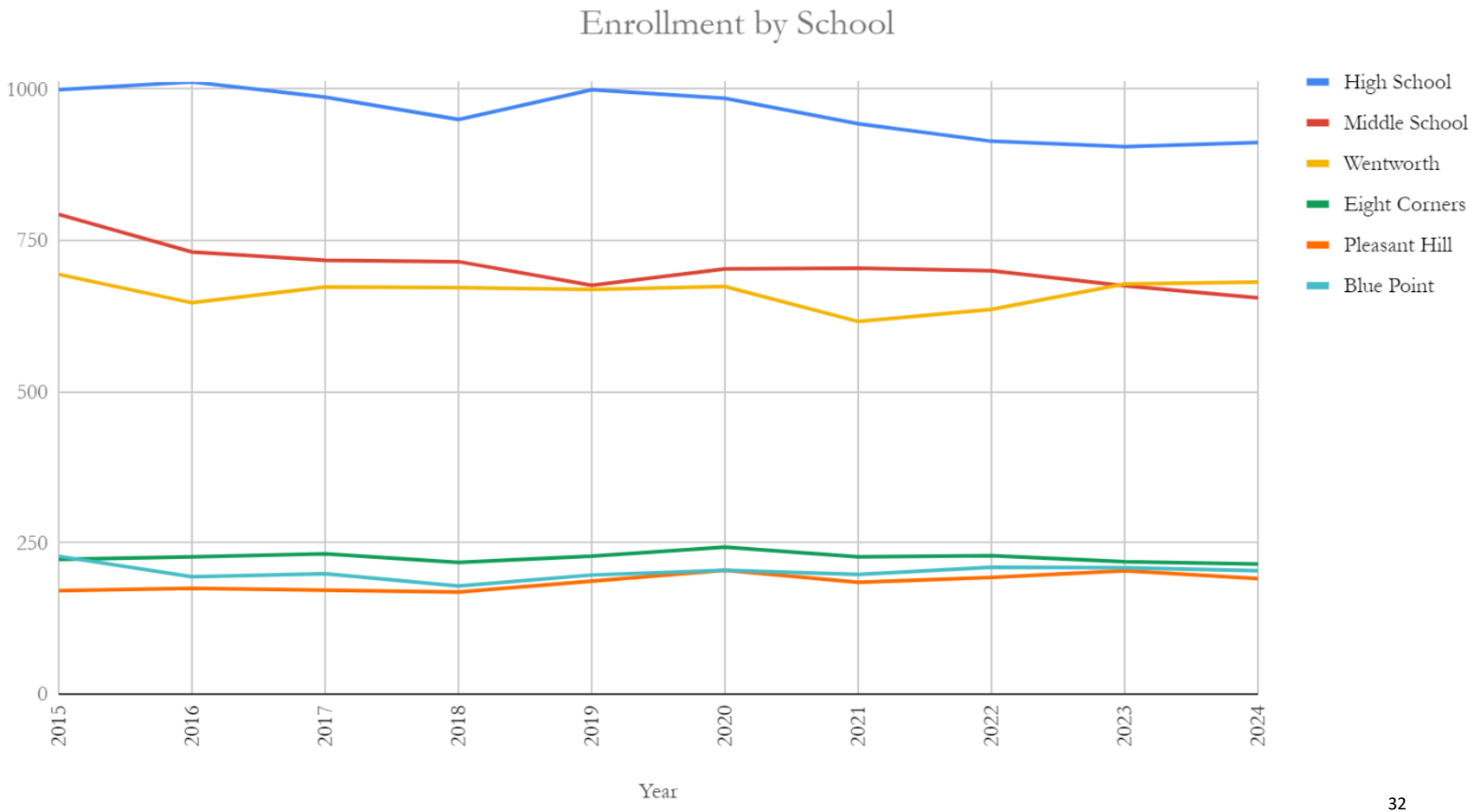
Historical enrollment trend data above is depicted in the line graph on the next page.

Enrollment by Phase Level



Historical Enrollment by School: 2015 - January 2024										
	2015	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
High School	999	1012	987	950	999	985	943	914	905	912
Middle School	793	731	717	715	676	703	704	700	675	655
Wentworth	694	647	673	672	669	674	616	636	678	681
Eight Corners	223	227	232	218	228	243	227	229	219	215
Pleasant Hill	171	175	172	169	187	205	185	193	204	191
Blue Point	228	194	199	179	197	205	198	210	209	204

Historical enrollment trend data above is depicted in the line graph on the next page.


Enrollment by School
1000
750
500
250
0
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
Year
High School
Middle School
Wentworth
Eight Corners
Pleasant Hill
Blue Point

PRESENT (2023/2024)

A comparison between actual enrollment (recorded monthly), and projected enrollment as presented in the 2023 Wandell Enrollment Study.

Projected Enrollment vs. Actual: January 2024													
	K	**1st**	**2nd**	**3rd**	**4th**	**5th**	**6th**	**7th**	**8th**	**9th**	**10th**	**11th**	**12th**	**District Total**
Proj	193	230	223	213	247	224	222	222	202	237	246	211	235	2896
Actual	195	208	207	214	239	225	218	225	208	236	237	213	224	2858
Diff	2	-22	-16	1	-8	1	-4	3	6	-1	-9	2	-11	-38

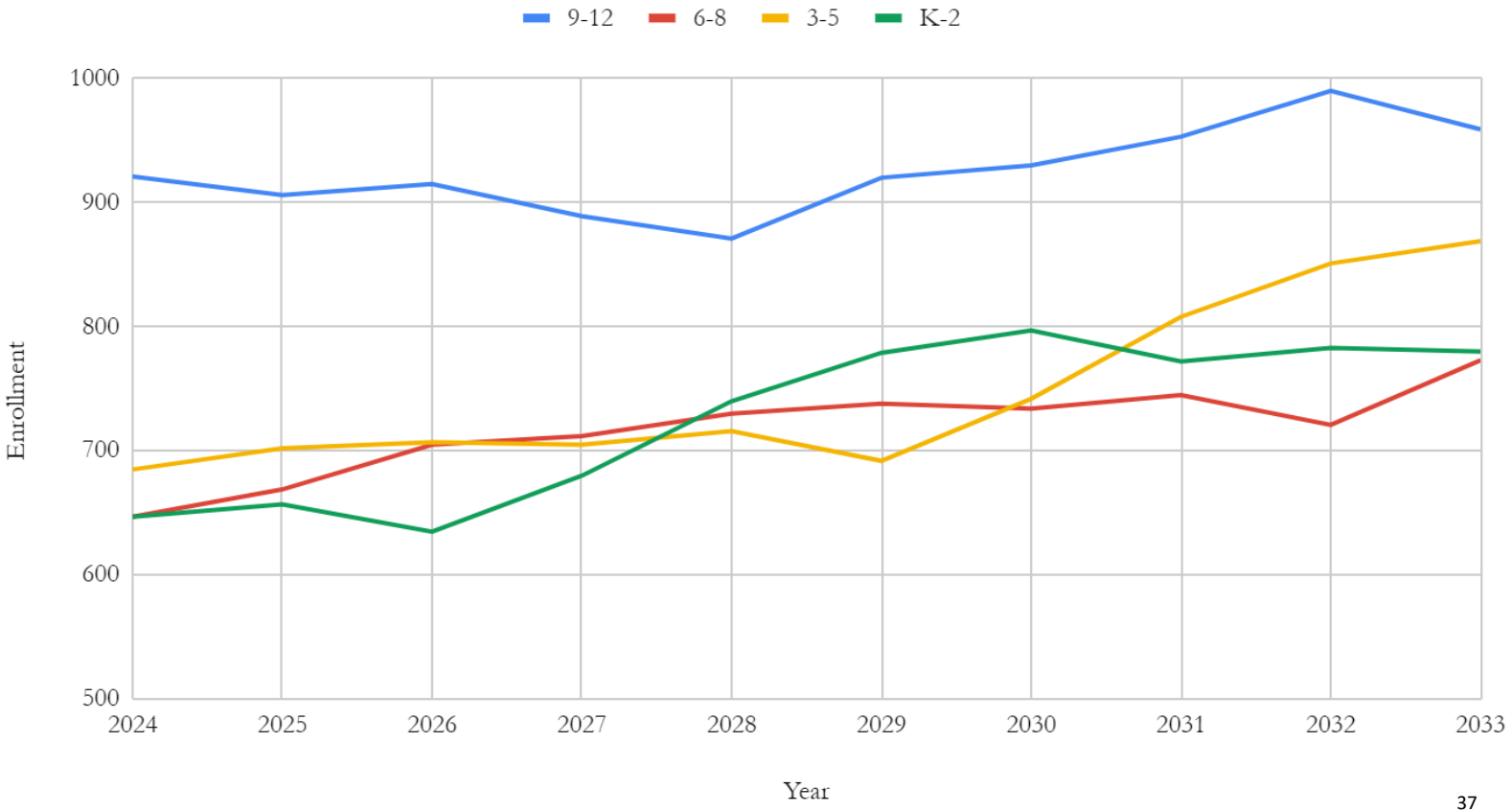
FUTURE

Enrollment Projection Summary using the Best Fit + COVID Adjustment model outlined in the Wandell Enrollment Study presented in February 2023: 2024 - 2033.

Best Fit + COVID ADJUSTMENT Projection										
	2024	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**
9-12	920	905	914	888	870	919	929	952	989	958
6-8	646	668	704	711	729	737	733	744	720	772
3-5	684	701	706	704	715	691	741	807	850	868
K-2	646	656	634	679	739	778	796	771	782	779
District	2896	2930	2958	2982	3053	3125	3199	3274	3341	3377

Projected enrollment trend data above is depicted in the line graph on the next page.

Best Fit + COVID ADJUSTMENT Projection by Phase



Births in Scarborough vs. K Enrollment					
Birth Year	**Births**	**K Year**	**K Enrollment**	**In-migration**	**Ratio**
2006-2007	135	2012	202	67	1.50
2007-2008	142	2013	204	69	1.44
2008-2009	138	2014	207	69	1.50
2009-2010	129	2015	156	27	1.21
2010-2011	135	2016	193	58	1.43
2011-2012	129	2017	186	57	1.44
2012-2013	150	2018	209	59	1.39
2013-2014	167	2019	238	71	1.43
2014-2015	158	2020*	179	21	1.13
2015-2016	157	2021*	199	42	1.27
2016-2017	138	2022	218	80	1.58
2017-2018	142	2023	196	54	1.38
*COVID Year		**Mean:**	198.92	56.17	1.39

Kindergarten Enrollment vs. Number of Births in Scarborough

- Chart on the previous page compares 12 years of kindergarten enrollment to number of births in Scarborough.
- Annual number of births in Scarborough, from 2006 to 2018, is from Maine Division of Data, Research, and Vital Statistics (DRVS).
- When comparing the number of births in a given year to the number of Kindergartners enrolled, the number of K students exceeds the number of children born.
- The number of K students that are enrolled in Scarborough Schools are represented in the column labeled “K Enrollment”
- The column “In-migration” represents the number of K students who were NOT born in Scarborough but who moved to the community sometime before Kindergarten
- On average, the ratio of Kindergarteners enrolled to the number of children born in Scarborough is 1.39, and the average number of in-migrated students each year is 56.

Links:

Enrollment Study: February 2023

Past, Present & Projected SPS Enrollment Data

Division of Data, Research and Vital Statistics

Seeking Public Input

Questions, Comments, or an Interest in Becoming Involved

Please contact:

Katie Vetro at 730-4100 or via kvetro@scarboroughschools.org

Scarborough Public Schools is Accepting ESEA Application Comments

Scarborough Public Schools accepts funding through the Elementary and Secondary Act (ESEA) of 1965. As part of ESEA, we are required to provide reasonable opportunity for public comment on the consolidated application and consider such comment prior to the submission of the application. SPS is accepting public comment on the ESEA application through July 7, 2024. Contact Katie Vetro to share your thoughts about the application's priorities.