

TOWN OF
SCARBOROUGH, MAINE

FY2027

TOWN OF SCARBOROUGH
ADOPTED BUDGET

General Fund & Capital Budget

Adopted May 20, 2026

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TRANSMITTAL LETTER

Town Manager Transmittal Letter



Budget Transmittal Letter

March 26, 2025

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. Our past budget efforts made strategic investments but have resulted in modest tax rate increases, and we strive to maintain this consistency and predictability this year as well. This budget proposal is a reflection of this pivotal time in Scarborough's history: a growing population and its subsequent demand on resources, a critical need to invest in our schools, and a look to the future of responsible growth management, conservation, and climate resiliency. At the forefront, it takes into account the taxpayer, and ensuring that the investments over recent years are absorbed before overstepping. I offer this proposed budget in response to the current needs of a changing community with a specific focus on key investments. Inclusion of these investments and perhaps additional investments will necessitate an important discussion regarding priorities.

Looming over the conversation of community priorities is uncertainty from the federal level. I am pleased to report that the Town has minimal exposure to federal funding, however Schools are far more dependent and we are all potentially affected by higher tariffs. Through all of this, the Town will continue to do what we do in an effective and responsible manner to meet the needs of our residents.

The remainder of this Budget Transmittal intends to provide a broad overview of the components of the budget proposal. I encourage a complete review of the complete budget document as it provides additional details on each component and intends to provide the reader with a high-level, yet comprehensive overview of the Town's financial picture and priorities.

FY2026 Budget Summary

<u>Accounts for:</u>	FY2026 Gross	FY2026 Net	FY2027 Gross	FY2027 Net	\$ Net Change	% Net Change
Municipal	49,677,211	23,599,699	52,615,288	24,012,819	413,120	1.75%
Education, all areas	73,828,829	60,188,729	78,080,246	63,763,757	3,575,028	5.94%
County	3,989,800	3,989,800	4,307,487	4,307,487	317,687	7.96%
Capital - School & Town	11,315,732	223,000	22,164,190	-	(223,000)	-100.00%
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	165,430,270	94,833,949	4,534,577	5.02%

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

Staff costs continue to be ***budget drivers*** as the Town recalibrates to absorb the cost increases associated with settling our collective bargaining agreements (CBAs) last year and the School Department is including financial resources to finalize three CBAs this year, most notably with the Teachers. Personnel costs represent 81.4% and 65% of the School and Town's operating budget respectively and to maintain level services an additional \$3.3M is included to cover anticipated

contractual salary and wage adjustments. Similarly, health insurance costs are increasing, 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 strategic investments in staff. 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. Driven by increased staff costs, the Town gross Town budget is increasing by 6.81%. However, with the availability of TIF revenues to offset operational expenses and pay existing debt service, the net operating budget is reduced by -0.98%. When all things are considered the Total Net Budget is increasing by 0.90%.

The ***School budget*** is prioritizing new investments to specifically meet student needs and new state/federal requirements. In fact, all but one of the new staff requested are the result of identified needs for new incoming Kindergarten students. In addition, significant resources are included to meet the financial requirements of collective bargaining agreements that are expected to be finalized this year. When these new investments are combined with maintaining level services elsewhere, the gross budget increase of 7.53% results. Thankfully, Non-Property Tax revenues are up by 10.35%, driven largely by an increase in General Purpose Aid for Education by more than \$1M, resulting in a net operating budget increase of 6.82%. When all things are considered, the Total Net Budget for the School is increasing by 7.01%. 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 revaluation, Scarborough’s valuation increased at a faster rate than other municipalities. In addition, the County budget has grown, resulting in an increase of 10.7%.

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

The single largest change in the FY26 budget proposal is the use of ***TIF revenues***. The FY26 budget proposal allocates approximately \$5M 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.

This proposal includes a ***Capital Budget***, with funding requested for the first year of the five-year Capital Improvement Plan. Many of the requests are the product of recently completed plans that have informed the capital plan. FY26 investments fall into one of three categories. Nearly 70% of the investments relate to “maintaining” current levels of service or facilities. While 23% can be considered “improvements”, with the remaining 9% related to future “planning and design”. We have made a concerted effort to transition recurring items into the operating budget, such as the annual purchase of police vehicles. Where appropriate we have programmed the use of TIF revenues or the use of appropriations to cover capital costs in an effort to reduce borrowing costs.

The solution for school facilities remains elusive, but is expected to be identified in the coming months. This question will require voter approval, which could occur as soon as November 2025. In the meantime, with an influx of expected students as soon as 2027, the School Department anticipates the

need to make some short-term investments and have included a request of \$600,000 to provide interim accommodations.

The Financial and Fiscal Policy establishes a target for the “unassigned” portion of the ***fund balance***. In the past year and has self-imposed a higher target for the unassigned fund balance. The Town has demonstrated fiscal prudence and discipline and as a result has steadily increased the Unassigned Fund Balance and is approaching the higher target (see Exhibit 5). The value of this discipline and prudence is best demonstrated in the fact the Town is considered “Investment Grade” and that in January 2025 the Town received a ***bond rating upgrade*** in the Moody’s rating to Aa2. These are tremendous positive developments, particularly as we consider major capital investments in the near future.

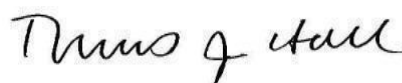
The ***Total Net Budget***, the amount to be raised through property taxes, is increasing by ***5.27%***, which when considered in historical context, is not an abnormal starting point. In fact, the average net budget increase for the last three years at the time the budget is proposed is 7.08%.

The Town Council did not provide a specific budget goal, but it is understood that respecting our taxpayers is paramount. This budget proposal serves to absorb the significant investments we have made in staff, makes modest investments in strategic areas and positions the community to embrace a school solution. 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. History indicates that through thoughtful dialog and consideration the budget will ultimately reach an acceptable level.

It is my hope that there will be an appetite for some discussion around additional investments, see Exhibit 2 for a complete overview of investment opportunities. 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, Nick Cloutier and Allison Carrier for their excellent contributions to this budget document.

Respectfully Submitted,

A handwritten signature in black ink that reads "Thomas J. Hall". The signature is written in a cursive, flowing style.

Thomas J. Hall
Town Manager

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

<i>% of Population age 25+ with at least</i>	
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

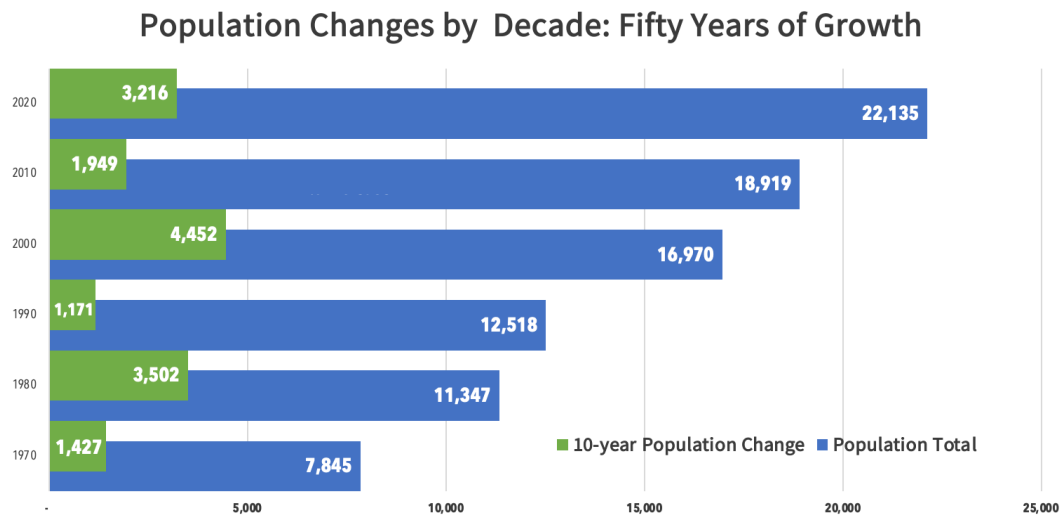
Average High Temperature (July)	80°
Average Low Temperature (Jan)	14°
Average Precipitation Range	3-5”

Sources

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

Compiled by SEDCO

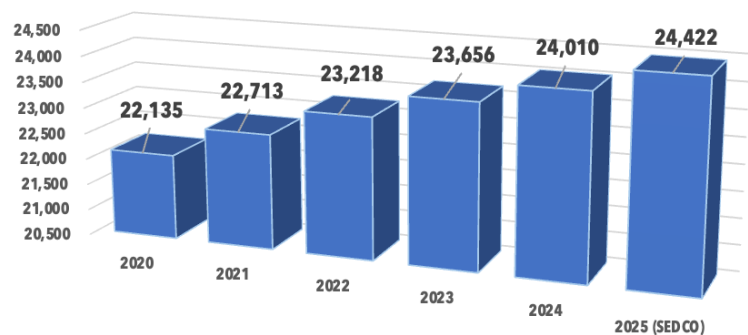
Scarborough By the Numbers: Selected Statistics



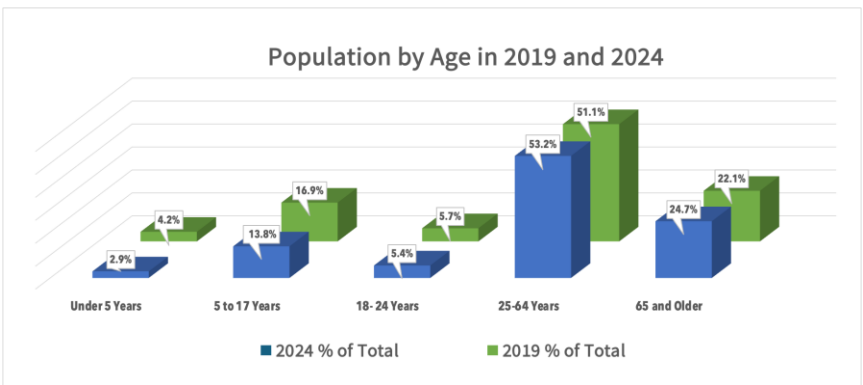
Population Trends

- 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.

Recent Population Changes 2020-2025

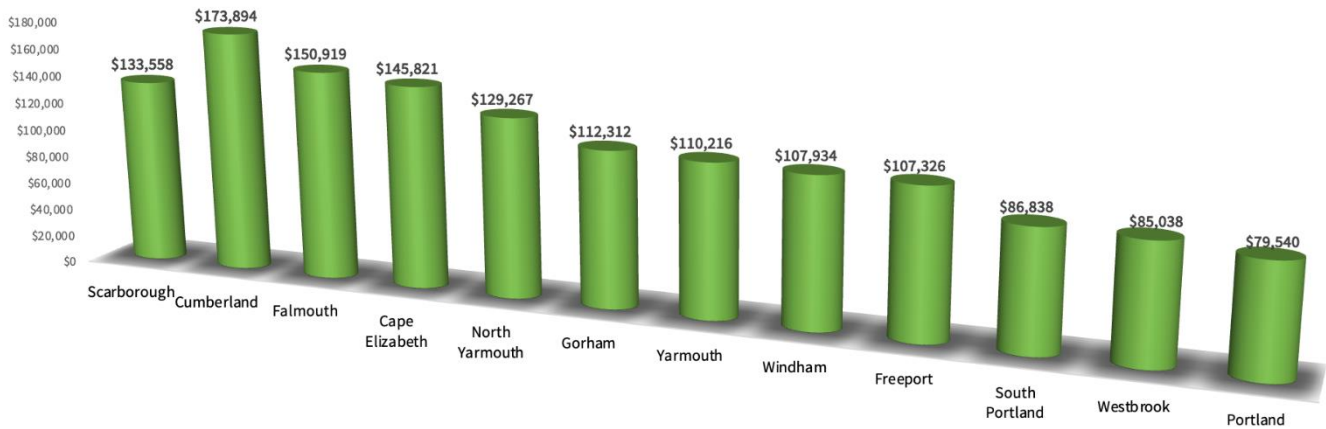


SED CO used local Assessing Data and Building Permits for 2025 estimates



48.8
Median Age in
2024

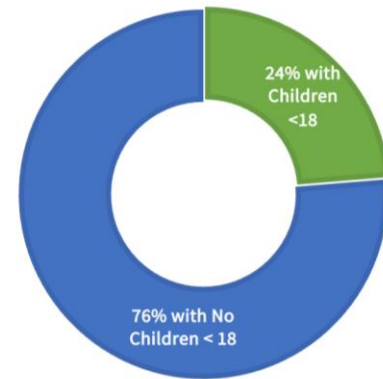
Median Household Income in 2024



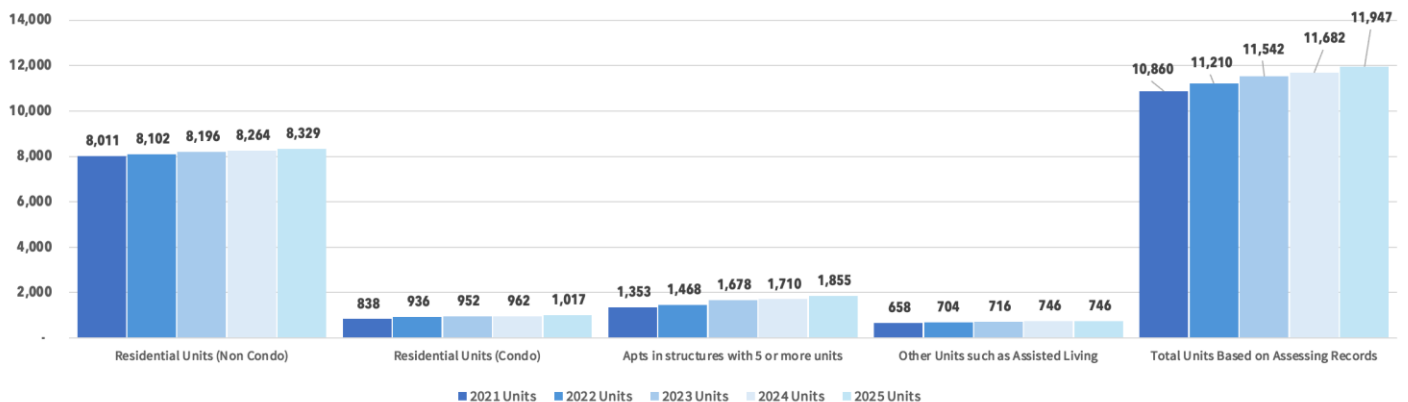
Housing Trends

- 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.

Percent of Households with Children <18 in 2024



Residential Units Based on Assessing Records as of 4/1/25



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.

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.

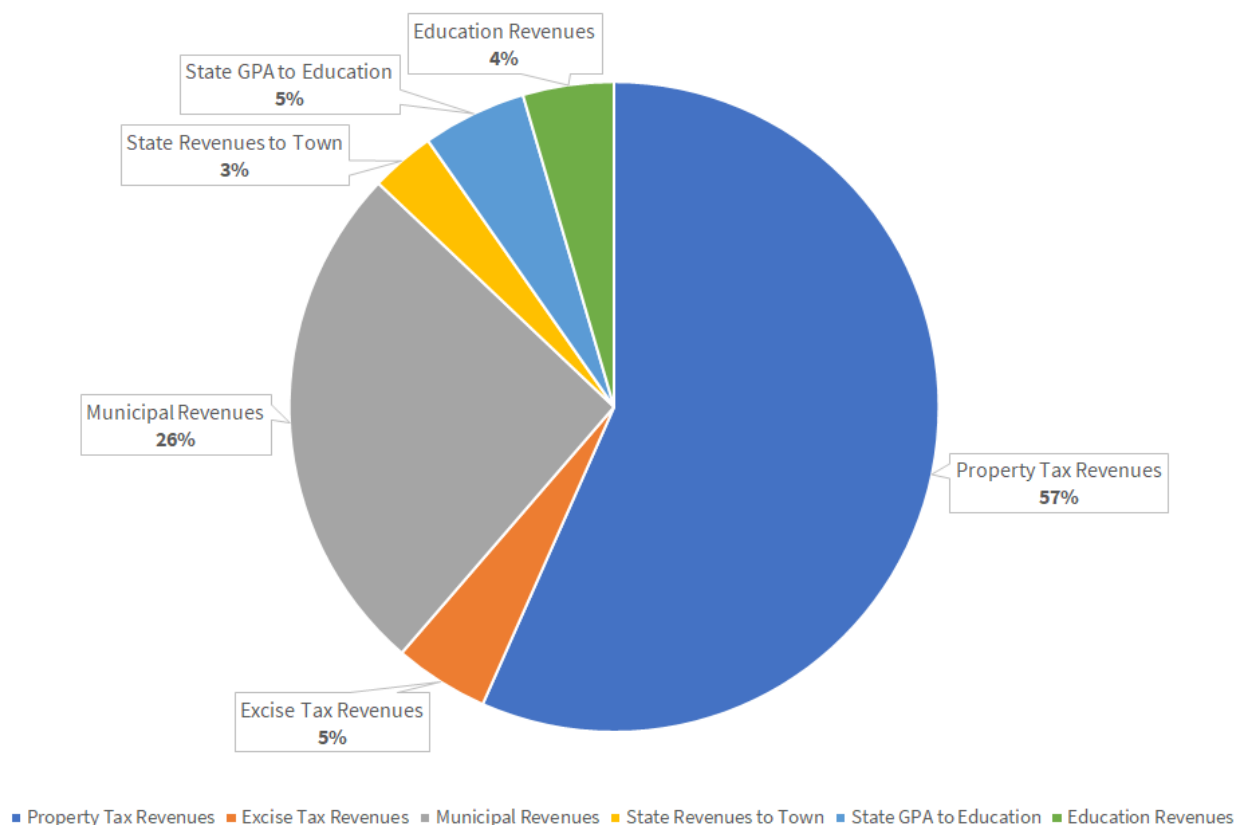
Key Budget Metrics

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.

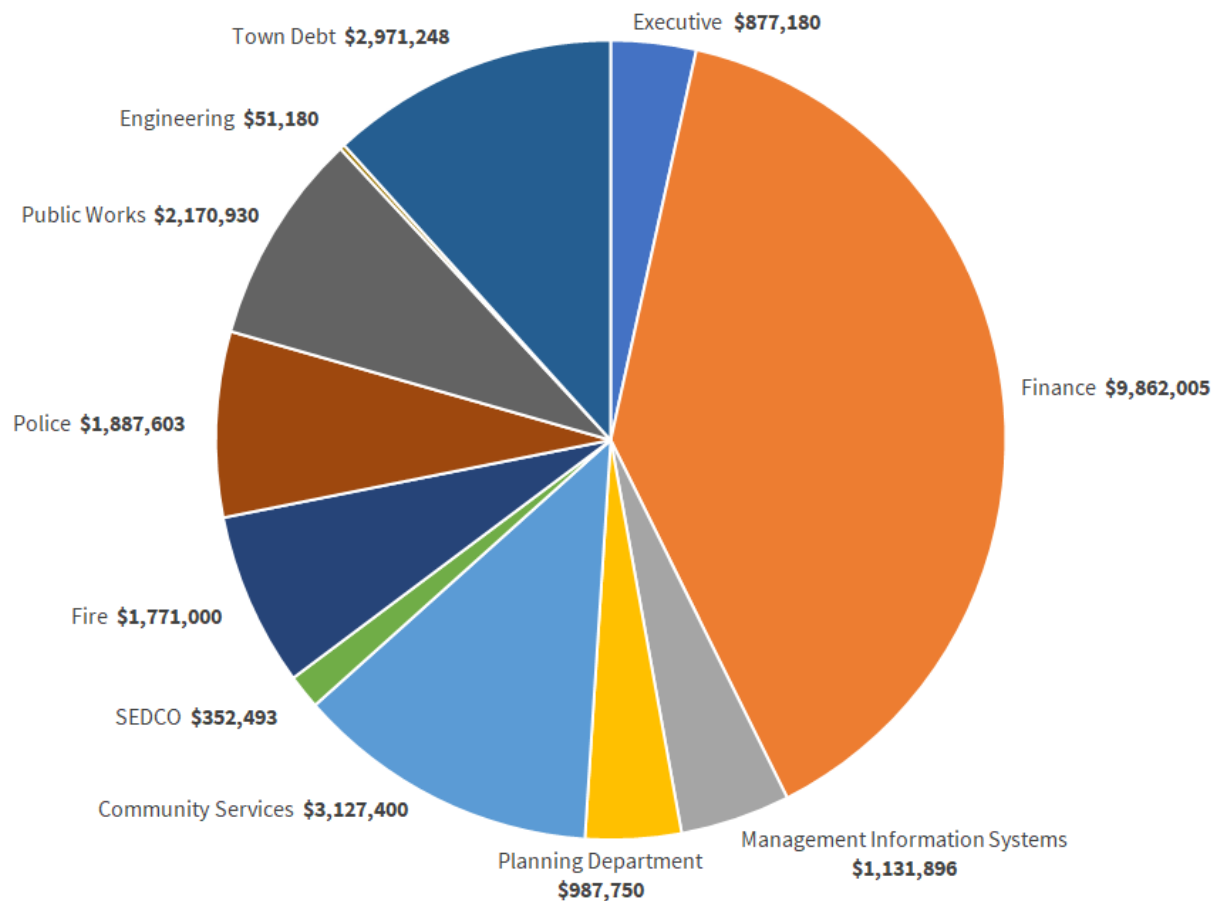
Estimated revenues are just that, estimates. The Town uses historical data and information from the State to create as accurate an estimate of revenues as possible. Non-property tax revenue estimate totals are deducted from the proposed budget expenditures to identify the amount of money needed to be 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.

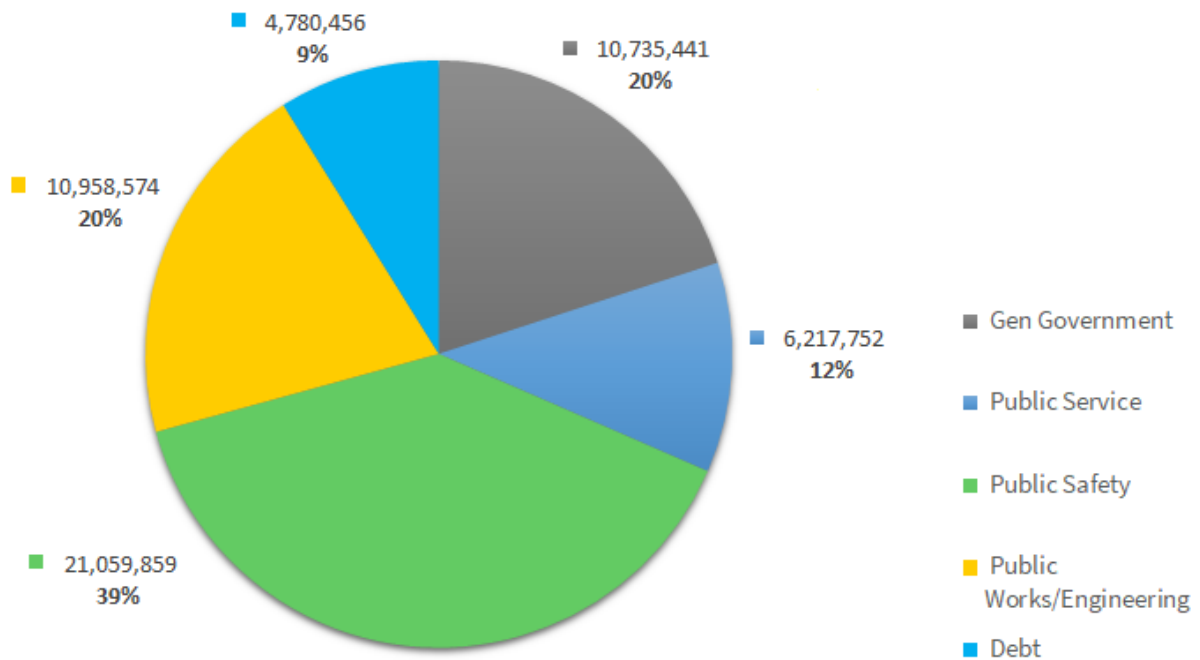
FY2027 Proposed Municipal Operating Non-Property Tax Revenues



Expenditures

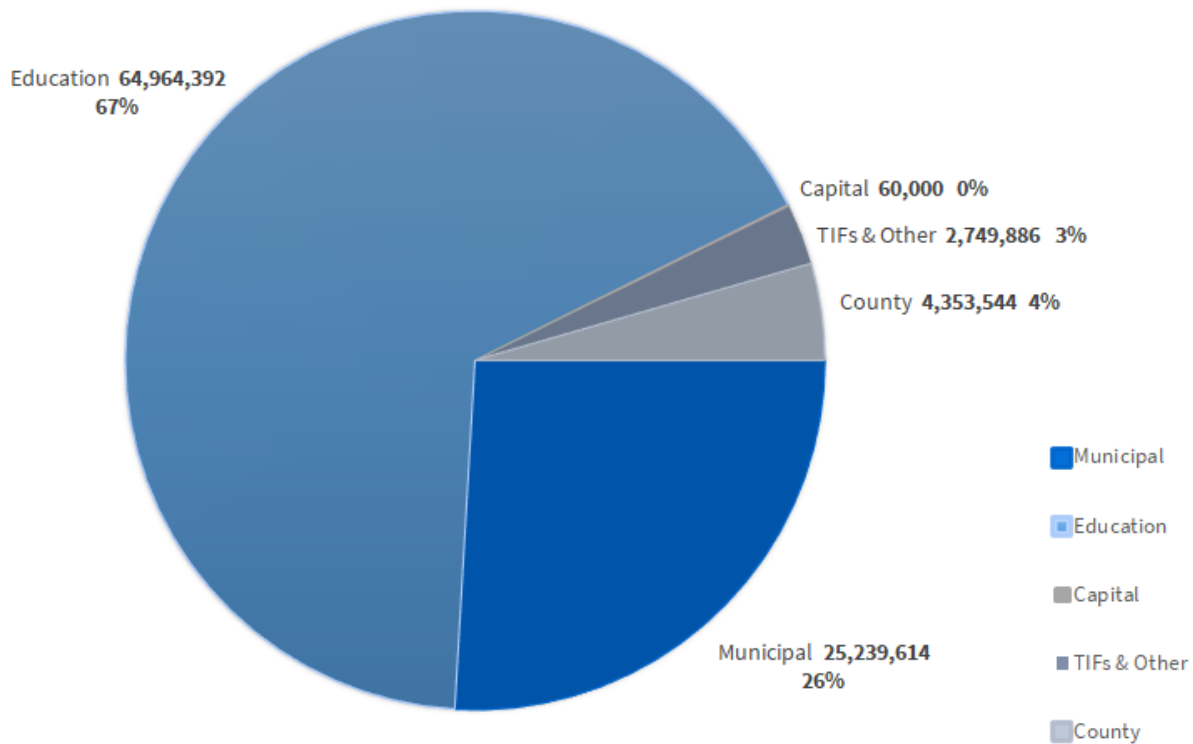
The graph below shows how the Town budget is divided among the municipal departments. The General Government includes the Executive, Finance, Human Resources, and Planning Departments. Public Service includes Community Services, the Scarborough Public Library, and SEDCO. Public Safety includes fire, 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

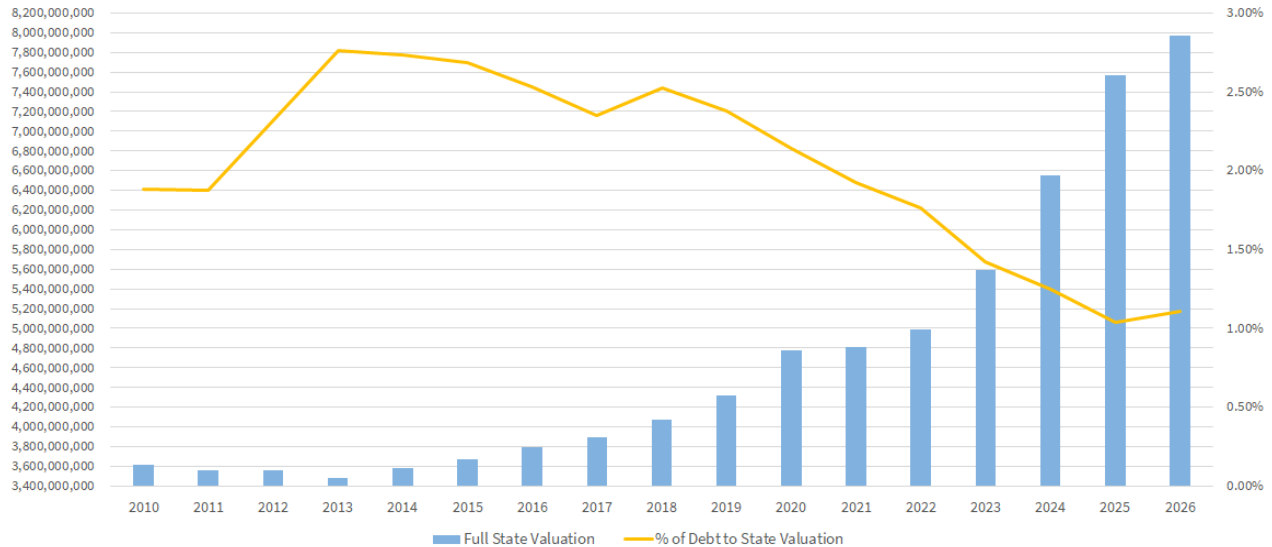


Debt

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.

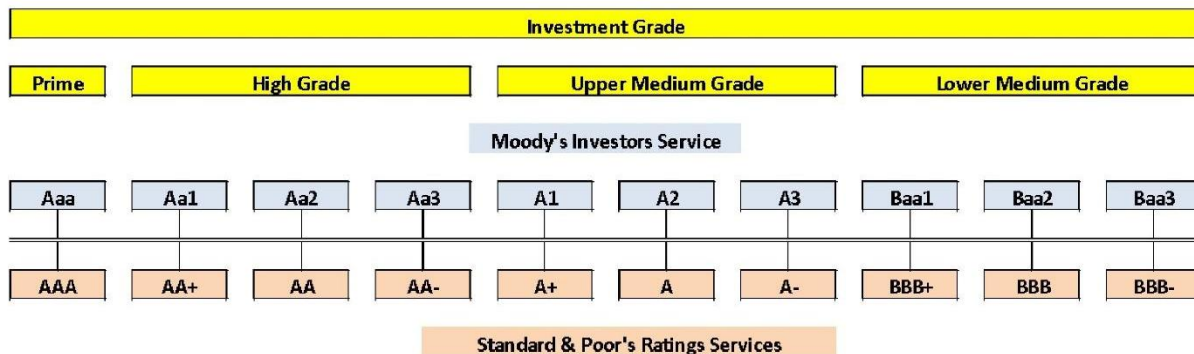
Total Bonded Debt as a Percentage of Full State Valuation



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:

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

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

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

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/Y 2027

	2026 Budget	2027 Budget	
Municipal Gross	\$ 49,677,211	\$ 52,615,288	5.91%
Senior Property Relief	\$ 500,000	\$ 575,000	15.00%
Education Gross	\$ 73,828,829	\$ 78,080,246	5.76%
County Assessment	\$ 3,989,800	\$ 4,307,487	7.96%
Total Operating Appropriations	\$ 127,995,840	\$ 135,578,021	5.92%
Town Revenues and State Revenue Sharing	\$ (29,342,687)	\$ (32,069,036)	9.29%
Education Revenues	\$ (13,640,100)	\$ (14,316,489)	4.96%
Total Operating - Revenues	\$ (42,982,787)	\$ (46,385,525)	7.92%
Operating (Net Appropriation)	\$ 85,013,053	\$ 89,192,495	4.92%
Capital Projects - Gross	\$ 11,315,732	\$ 22,164,190	95.87%
Less: Revenues	\$ (11,092,732)	\$ (22,164,190)	99.81%
Capital (Net Appropriation)	\$ 223,000	\$ -	-100.00%
 Total Townwide Operating Budgets	 \$ 85,236,053	 \$ 89,192,495	 4.64%
 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	<u>\$ 90,299,372</u>	<u>\$ 94,833,949</u>	5.02%

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.

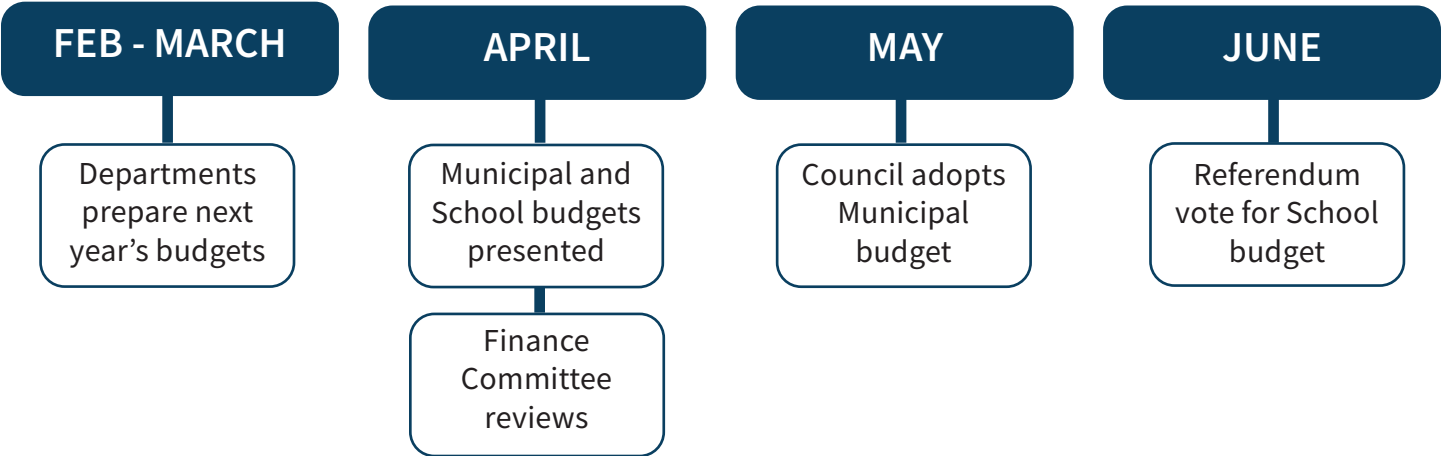
This Budget in Brief was created as a tool to provide an overview summary of the budget process and the high level direction of the proposed budget. It is an effort to distill the full, 400+ page document into an accessible format to learn more about the background before diving deeper into the details. 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.



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.

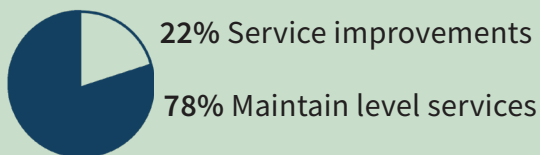
Key Budget Takeaways

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.



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.



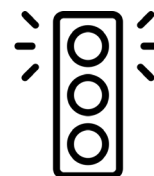
Strategic Revenue Use

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

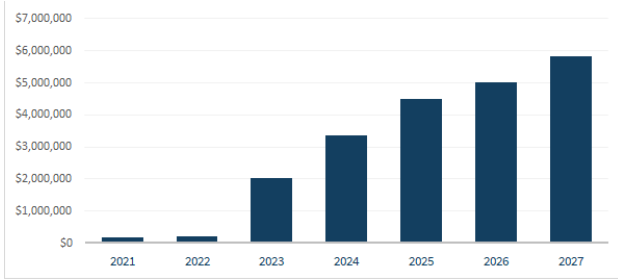
Make responsible investments that are necessary for standard upkeep to maintain the longevity of town roads, facilities, and technology. Also, address major items deserving of attention due to public impact.



Good Governance

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

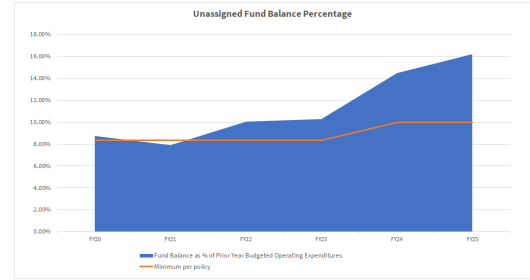
Financial Standing



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)



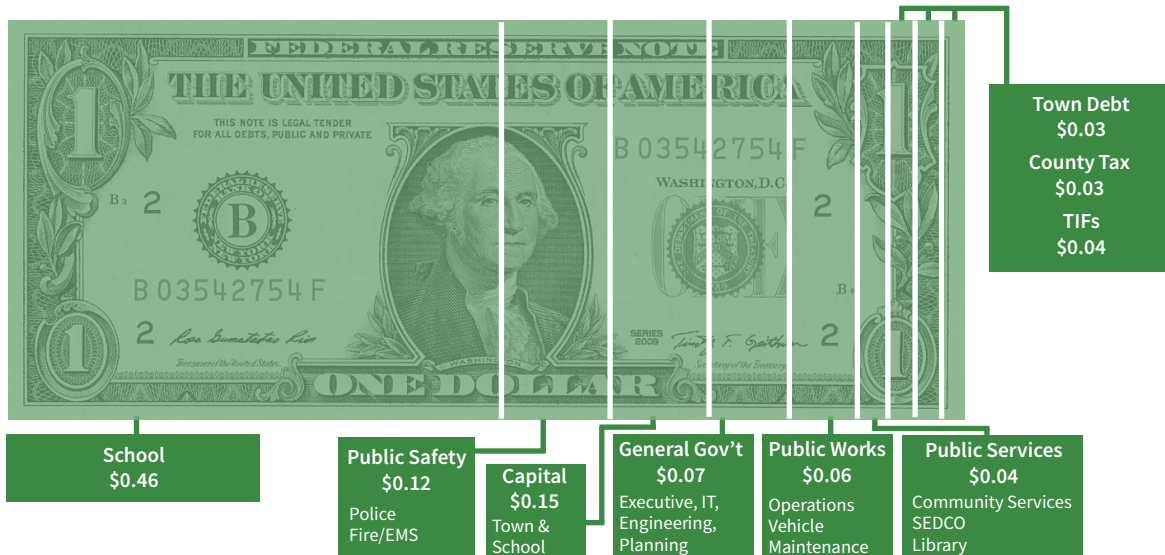
Increasing Fund Balance

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

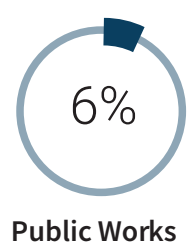
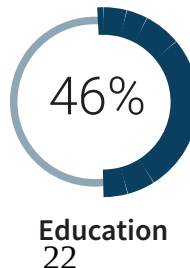
FY2027 Gross Budget By Area of Expenditure

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.

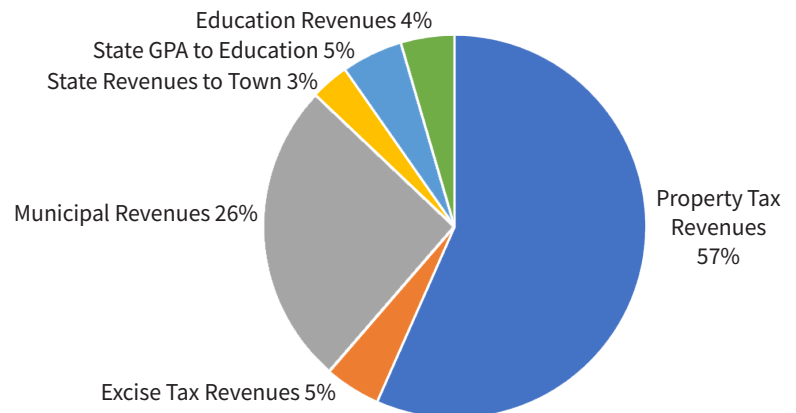


How the Gross Budget is Funded

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.



General Purpose Aid

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



State Revenue Sharing

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



User Fees

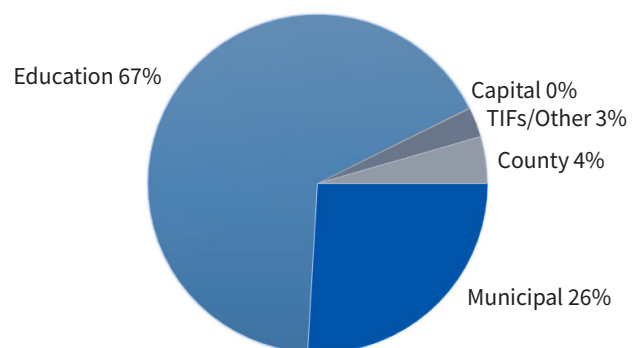
The Town generates additional revenue through business licensing, permitting fees, beach passes, and Community Services programming.

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 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

\$7.92 billion

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

18,700+ Jobs

Maine Department of Labor

With **22%** of jobs in
healthcare

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



Public Works

Maintains 350 lane-miles of streets



12 Parks, Trails
& Sports
Complexes

Maintained by the Town
for the public and schools



School

2,832 students
enrolled in K-12

**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

• Welcoming

• Stewardship

• Authentic

• Healthy

• Vibrant

• Connected

• Fiscally Sustainable

• 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

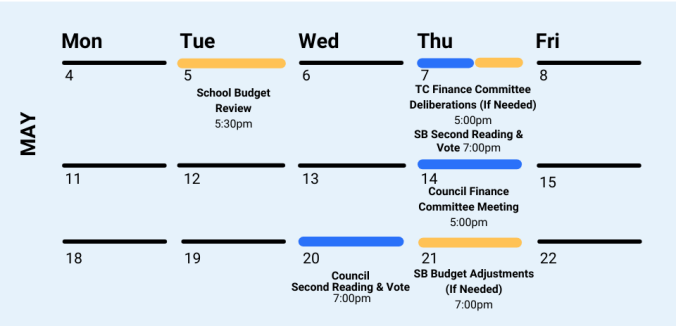
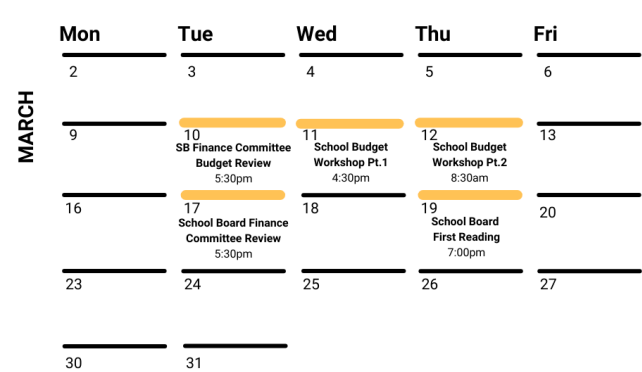
Unlike the municipal budget that is voted on by the Town Council, the School budget must be approved by Scarborough voters in a budget validation referendum. This referendum usually takes place on the second Tuesday in June. If the validation vote is successful, the budget process is complete for that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

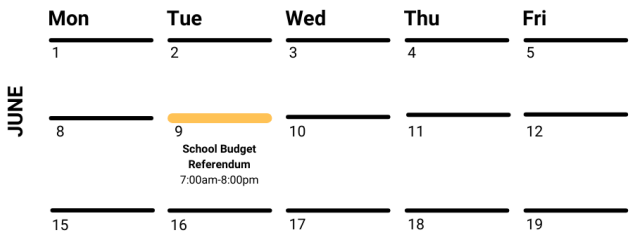
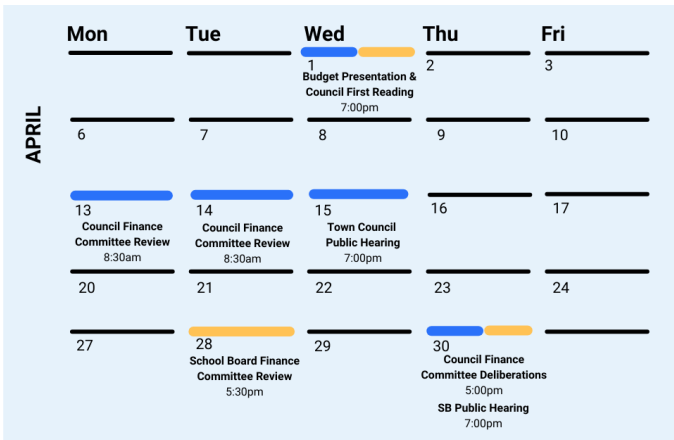


MARCH

- 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

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						
	2024	2025	2026	2026	2027	DEPT
ACCOUNTS FOR:	ACTUAL	ACTUAL	BUDGET	PROJECTION	PROPOSED	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

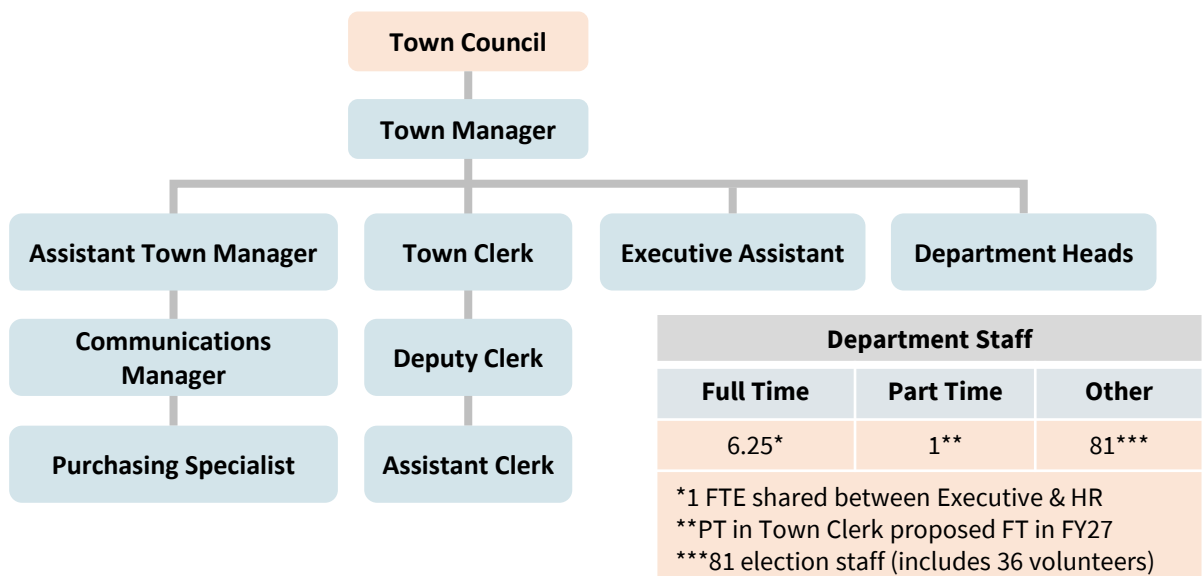
Following each Department Highlight is the specific FY27 Budget request, including line-item detail for revenues and appropriations.

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).



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

SUCSESSES & ACCOMPLISHMENTS 2025-2026

Increased communication (added 536 new subscribers to e-newsletter); partnered with Scarborough Living magazine to expand print communication efforts.

Conducted third Townwide Community Survey since 2021 and supported Council engagement efforts with launch of new Conversations with Councilors series.

Launched the construction phase of the Eastern Trail "Close The Gap" Project.

Supported the School Building Project and prepared for the associated financial impact.

GOALS & PRIORITIES 2026-2027

Support Town Council goals and priorities. Prepare a 20-year Capital Improvement Plan to forecast future needs.

Expand access and information to the public by leveraging partnerships and expanded print publications.

Continued advocacy in legislative matters affecting Scarborough.

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	FINANCE COMM.	FY2027 ADOPTED	TC Incr Decr	TC Pct Change
EXECUTIVE REVENUES ALL DIVISIONS									
WORKER'S COMP INSURANCE REIMB	72,501	158,784	75,000	30,425	84,000	84,000	84,000	9,000	12.0%
INSURANCE CLAIM REIMBURSEMENTS	26,356	17,246	60,000	60,000	60,000	60,000	60,000	-	0.0%
COMMERCIAL CLAM LICENSES	8,550	8,520	8,600	8,600	12,900	12,900	12,900	4,300	50.0%
SPECIAL AMUSEMENT LICENSES	2,369	5,150	2,300	2,300	3,800	3,800	3,800	1,500	65.2%
JUNKYARD LICENSES	540	540	540	500	500	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	4,200	4,200	3,285	359.0%
COIN OPERATED GAMES LICENSES	2,380	2,700	2,380	2,380	2,700	2,700	2,700	320	13.4%
WASTE HAULERS LICENSES	3,000	2,500	3,000	3,000	3,000	3,000	3,000	-	0.0%
INNKEEPERS LICENSES	3,276	6,050	3,500	3,500	6,500	6,500	6,500	3,000	85.7%
FOOD HANDLERS LICENSE	39,930	92,224	39,000	93,000	93,000	93,000	93,000	54,000	138.5%
MARIJUANA BUSINESS LICENSE	89,100	93,350	95,000	95,000	75,000	75,000	75,000	(20,000)	-21.1%
MOBILE FOOD LICENSES	-	3,250	-	-	750	750	750	750	100.0%
RECREATIONAL CLAM LICENSES	10,925	14,025	12,000	12,000	12,000	12,000	12,000	-	0.0%
DOG LICENSES	15,244	16,488	15,000	15,000	15,000	15,000	15,000	-	0.0%
HORSE BEACH PERMIT FEE	130	130	200	150	100	100	100	(100)	-50.0%
MARRIAGE LICENSES	5,148	5,944	5,000	4,800	5,000	5,000	5,000	-	0.0%
BURIAL PERMIT FEES	1,548	1,666	2,000	1,500	2,000	2,000	2,000	-	0.0%
INTERMENT - GRAVE OPENING PERMITS	12,950	11,995	10,000	12,250	10,000	10,000	10,000	-	0.0%
SHORT TERM RENTALS LICENSE	-	-	35,000	35,000	25,000	25,000	25,000	(10,000)	-28.6%
CLERK MISC. PERMITS / FEES	3,975	4,330	4,000	4,400	4,500	4,500	4,500	500	12.5%
CLERK VOTER REPORTS	321	335	250	100	250	250	250	-	0.0%
CERTIFIED COPY FEES	40,264	42,625	40,000	38,700	45,000	45,000	45,000	5,000	12.5%
NOTARY FEES	2,640	2,885	2,500	2,550	2,500	2,500	2,500	-	0.0%
ADV REIMB	-	1,444	-	1,853	2,500	2,500	2,500	2,500	100.0%
OAK HILL BUILDING UTILITY REIMB	20,046	23,343	23,000	23,000	23,000	23,000	23,000	-	0.0%
MISCELLANEOUS REVENUES	14,299	1,084	5,000	5,000	5,000	5,000	5,000	-	0.0%
OAK HILL BLDG. RENTAL INCOME	66,122	68,106	70,149	70,149	72,253	72,253	72,253	2,104	3.0%
CELLULAR LEASE REVENUES	58,340	60,976	60,955	60,955	61,000	61,000	61,000	45	0.1%
PUBLIC SAFETY CELLULAR TOWER LEASE REV	90,618	77,979	75,477	75,477	75,477	75,477	75,477	-	0.0%
STATE PARK FEE SHARING	2,605	2,572	2,500	2,750	2,750	2,750	2,750	250	10.0%
STATE G.A. REIMBURSEMENT	269,800	163,530	157,675	157,500	157,500	157,500	157,500	(175)	-0.1%
UNEMPLOYMENT - TRANSFER FROM RESERVE	-	-	-	-	10,000	10,000	10,000	10,000	100.0%
TOTAL EXECUTIVE	864,522	891,784	811,536	826,634	877,180	877,180	877,180	65,644	8.1%

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	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE
TOWN MANAGER									
ADMIN FULL TIME PAY	157,312	171,131	177,960	177,960	183,816	183,816	183,816	5,856	3.3%
EXECUTIVE ASSISTANT FULL TIME PAY			114,546		119,829	119,829	119,829	5,283	4.6%
TRAVEL STIPEND	6,000	6,029	6,000	6,000	6,000	6,000	6,000	-	0.0%
FICA	10,011	10,004	17,339	9,619	19,187	19,187	19,187	1,848	10.7%
MEDICARE	2,341	2,550	4,365	2,528	4,548	4,548	4,548	183	4.2%
DENTAL INSURANCE	269	267	542	254	568	568	568	26	4.8%
LONG TERM DISABILITY INSURANCE	500	500	1,463	500	1,519	1,519	1,519	56	3.8%
MAINE FAMILY LEAVE TAX	-	465	1,522	882	1,580	1,580	1,580	58	3.8%
HEALTH INSURANCE	18,299	19,795	21,500	19,787	25,868	25,868	25,868	4,368	20.3%
PENSION	36,464	38,975	56,504	38,535	58,602	58,602	58,602	2,098	3.7%
EMPLOYEE TRAINING	4,085	4,593	6,000	194	6,000	6,000	6,000	-	0.0%
PROFESSIONAL DUES	1,118	1,310	1,250	605	1,250	1,250	1,250	-	0.0%
TELEPHONES	1,756	1,849	1,000	728	1,000	1,000	1,000	-	0.0%
POSTAGE	348	69	150	20	150	150	150	-	0.0%
OFFICE SUPPLIES	2,687	2,435	4,000	450	4,000	4,000	4,000	-	0.0%
TOTAL TOWN MANAGER	241,190	260,772	414,141	258,062	433,917	433,917	433,917	19,776	4.8%
ADMINISTRATION									
ASST TOWN MANAGER FT PAY	29,281	31,197	34,152	34,152	37,079	37,079	37,079	2,927	8.6%
STAFF FULL TIME PAY	139,922	149,121	156,916	156,916	166,255	166,255	166,255	9,339	6.0%
CELL PHONE STIPEND	1,200	1,206	1,800	1,800	1,800	1,800	1,800	-	0.0%
FICA	10,930	11,509	12,160	11,571	12,752	12,752	12,752	592	4.9%
MEDICARE	2,556	2,692	2,845	2,706	2,983	2,983	2,983	138	4.9%
DENTAL INSURANCE	336	332	339	317	355	355	355	16	4.7%
LONG TERM DISABILITY INSURANCE	819	860	950	867	1,010	1,010	1,010	60	6.3%
MAINE FAMILY LEAVE TAX	-	490	992	949	1,050	1,050	1,050	58	5.8%
HEALTH INSURANCE	15,637	20,105	25,811	23,604	29,067	29,067	29,067	3,256	12.6%
PENSION	18,648	19,367	19,090	19,606	21,690	21,690	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	4,000	4,000	-	0.0%
PROFESSIONAL DUES	636	663	600	800	600	600	600	-	0.0%
TELEPHONES	171	436	400	311	400	400	400	-	0.0%
POSTAGE	12	-	200	200	200	200	200	-	0.0%
PUBLIC COMMUNICATIONS	3,175	824	15,000	13,515	25,000	35,000	35,000	20,000	133.3%
TRAVEL	367	432	250	250	250	250	250	-	0.0%
OFFICE SUPPLIES	852	1,325	750	1,888	750	750	750	-	0.0%
NEW EQUIPMENT	4,757	42	500	500	500	500	500	-	0.0%
TOTAL ADMINISTRATION	234,975	243,577	276,755	277,101	305,741	315,741	315,741	38,986	14.1%
TOTAL TOWN MANAGER & ADMINISTRATION	476,165	504,349	690,896	535,163	739,658	749,658	749,658	58,762	8.5%
LEGISLATIVE									
STIPENDS	14,833	17,438	17,750	17,750	17,750	17,750	17,750	-	0.0%
FICA	1,086	1,081	1,101	1,101	1,101	1,101	1,101	-	0.0%
MEDICARE	254	253	257	257	257	257	257	-	0.0%
MAINE FAMILY LEAVE TAX	-	43	89	89	89	89	89	-	0.0%
COUNCIL OUTREACH	-	-	-	-	5,000	-	-	-	100.0%
TOTAL COUNCIL	16,173	18,815	19,197	19,197	24,197	19,197	19,197	-	0.0%
GENERAL GOVERNMENT									
OFFSITE STORAGE	10,441	10,502	20,000	35,061	15,000	15,000	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	500	500	-	0.0%
COG DUES (Gr. Portland Council of Govern)	54,898	63,586	64,000	48,697	67,800	67,800	67,800	3,800	5.9%
ETA DUES (Eastern Trail Alliance)	6,000	7,129	6,500	13,000	6,500	6,500	6,500	-	0.0%
MMA DUES (Maine Municipal Association)	32,639	34,356	35,000	35,000	36,500	36,500	36,500	1,500	4.3%
SERVICE CENTER COALITION DUES	-	-	3,500	3,500	3,500	3,500	3,500	-	0.0%
TRANSIT	25,000	25,000	90,000	50,000	50,000	-	-	(90,000)	-100.0%
OFFICE EQUIPMENT	19,989	38,835	41,000	43,591	41,000	41,000	41,000	-	0.0%
CONTINGENCY	25	407	1,500	1,684	2,500	2,500	2,500	1,000	66.7%
SCARBOROUGH LAND TRUST	-	4,000	4,000	4,000	4,000	4,000	4,000	-	0.0%
TOTAL GENERAL GOVERNMENT	165,760	184,213	286,000	255,033	227,300	177,300	177,300	(108,700)	-38.0%
PUBLIC INFORMATION									
TOWN REPORT/MUNICIPAL DIRECTORY	-	-	500	500	500	500	500	-	0.0%
TOTAL PUBLIC INFORMATION	-	-	500	500	500	500	500	-	0.0%
PAYMENTS TO OTHER AGENCIES									
PROJECT GRACE	16,500	12,500	12,500	12,500	12,500	12,500	12,500	-	0.0%
TOTAL OTHER AGENCY PAYMENTS	16,500	12,500	12,500	12,500	12,500	12,500	12,500	-	0.0%
TOTAL LEGISLATIVE	198,433	215,528	318,197	287,230	264,497	209,497	209,497	(108,700)	-34.2%

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	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE
BENEFITS									
FICA TAX	14,399	14,282	26,970	17,557	26,970	26,970	26,970	-	0.0%
MEDICARE TAX	3,276	3,464	6,308	4,106	6,308	6,308	6,308	-	0.0%
ME FAMILY LEAVE LAW P/R TAX		471	2,175	1,420	2,175	2,175	2,175	-	0.0%
PCORI AFFORD HEALTH CARE ACT	1,330	1,527	1,784	1,784	1,784	1,784	1,784	-	0.0%
PENSION (401/457/MEPERS)	12,216	12,353	61,700	14,689	61,700	61,700	61,700	-	0.0%
ADJUSTMENTS	-	8,800	35,000	17,600	35,000	35,000	35,000	-	0.0%
FLEX ADMINISTRATION FEE	3,233	3,818	3,412	3,550	3,412	3,412	3,412	-	0.0%
EMPLOYEE RECOGNITION	5,663	3,009	5,000	3,416	5,000	5,000	5,000	-	0.0%
EMPLOYEE ASSISTANCE PROGRAM	550	550	1,500	1,500	1,500	1,500	1,500	-	0.0%
EMPLOYEE TRAINING	-	-	4,000	4,000	4,000	4,000	4,000	-	0.0%
SICK PAY ADJUSTMENTS	218,200	221,736	150,000	215,008	150,000	150,000	150,000	-	0.0%
VAC/COMP PAY ADJUSTMENTS	278,591	276,623	250,000	414,502	250,000	250,000	250,000	-	0.0%
MUNICIPAL WELLNESS PROGRAM	49	-	1,500	1,500	1,500	1,500	1,500	-	0.0%
TOTAL BENEFITS	537,507	546,633	549,349	700,632	549,349	549,349	549,349	-	0.0%
RISK MANAGEMENT									
UNEMPLOYMENT COMPENSATION	5,000	5,000	5,500	30,144	10,000	10,000	10,000	4,500	81.8%
WORKER'S COMPENSATION	630,701	759,688	700,000	390,235	786,529	786,529	786,529	86,529	12.4%
PROPERTY AND LIABILITY INSURANCE	244,959	279,371	280,000	276,656	292,892	292,892	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	1,089,421	1,089,421	103,921	10.5%
TOTAL INSURANCES	1,432,677	1,593,025	1,534,849	1,397,667	1,638,770	1,638,770	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	1,848,267	1,848,267	(4,779)	-0.3%
LEGAL									
LEGAL GENERAL	65,638	90,293	65,000	82,020	65,000	65,000	65,000	-	0.0%
LEGAL LITIGATION	143	15,279	18,000	47,051	20,000	20,000	20,000	2,000	11.1%
ORDINANCE DEVELOPMENT	3,274	9,307	6,000	6,000	6,000	6,000	6,000	-	0.0%
LEGAL SPECIAL SERVICES	64,397	401	30,000	30,000	30,000	30,000	30,000	-	0.0%
TOTAL LEGAL	133,452	115,280	119,000	165,071	121,000	121,000	121,000	2,000	1.7%
TOWN CLERK'S OFFICE									
STAFF FULL TIME PAY	238,909	260,054	163,052	264,251	170,581	170,581	170,581	7,529	4.6%
PROPOSED POSITION	-	-	-	-	47,733	-	-	-	100.0%
PART-TIME CLERK	24,857	32,920	36,743	35,406	37,956	37,956	37,956	1,213	3.3%
FICA	16,291	18,107	12,074	18,612	12,629	12,629	12,629	555	4.6%
MEDICARE	3,810	4,235	2,824	4,353	2,955	2,955	2,955	131	4.6%
DENTAL INSURANCE	269	266	-	254	-	-	-	-	100.0%
LONG TERM DISABILITY INSURANCE	1,076	1,222	816	1,229	854	854	854	38	4.7%
MAINE FAMILY LEAVE TAX	-	793	1,009	1,522	1,054	1,054	1,054	45	4.5%
HEALTH INSURANCE	21,663	25,237	21,501	25,172	25,867	25,867	25,867	4,366	20.3%
PENSION	26,466	27,752	14,079	28,741	16,603	16,603	16,603	2,524	17.9%
OVERTIME PAY	415	156	2,100	316	1,000	1,000	1,000	(1,100)	-52.4%
EMPLOYEE TRAINING	1,052	180	1,000	170	750	750	750	(250)	-25.0%
PROFESSIONAL DUES	350	257	650	360	400	400	400	(250)	-38.5%
TELEPHONES	228	581	300	414	420	420	420	120	40.0%
POSTAGE	3,887	2,050	3,000	650	3,000	3,000	3,000	-	0.0%
ADVERTISEMENTS	11,561	11,992	11,000	9,682	12,000	12,000	12,000	1,000	9.1%
RECORDS RESTORATION	332	315	300	300	1,500	1,500	1,500	1,200	400.0%
OFFICE SUPPLIES	2,073	2,473	3,000	1,963	3,000	3,000	3,000	-	0.0%
TOTAL TOWN CLERK	353,239	388,590	273,448	393,395	338,302	290,569	290,569	17,121	6.3%
ELECTIONS									
PART TIME PAY	45,129	46,607	35,000	35,778	50,000	50,000	50,000	15,000	42.9%
FICA	2,098	2,364	2,387	1,750	3,317	3,317	3,317	930	39.0%
MEDICARE	645	709	558	492	776	776	776	218	39.0%
MAINE FAMILY LEAVE TAX	-	47	193	170	268	268	268	76	39.2%
PENSION	81	256	497	142	494	494	494	(3)	-0.6%
OVERTIME PAY	1,094	5,898	3,500	1,740	3,500	3,500	3,500	-	0.0%
EMPLOYEE TRAINING	281	360	750	750	750	750	750	-	0.0%
CONTRACTED SERVICES	900	550	900	900	900	900	900	-	0.0%
EQUIPMENT MAINTENANCE	1,500	1,500	1,800	1,800	1,800	1,800	1,800	-	0.0%
POSTAGE	1,749	10,987	6,500	355	6,500	6,500	6,500	-	0.0%
PRINT & BINDING	12,246	8,062	10,000	14,123	15,000	15,000	15,000	5,000	50.0%
OFFICE SUPPLIES	2,275	3,000	3,000	1,771	3,000	3,000	3,000	-	0.0%
ELECTION FOOD	2,104	2,747	2,500	2,820	3,000	3,000	3,000	500	20.0%
NEW EQUIPMENT	456	5,676	10,000	15,618	7,000	2,000	2,000	(8,000)	-80.0%
TOTAL ELECTIONS	70,558	88,763	77,585	77,909	96,305	91,305	91,305	13,720	17.7%
TOTAL TOWN CLERK AND ELECTIONS	423,797	477,353	351,033	471,304	434,607	381,874	381,874	30,841	8.8%

Department Appropriations Line Item

Executive

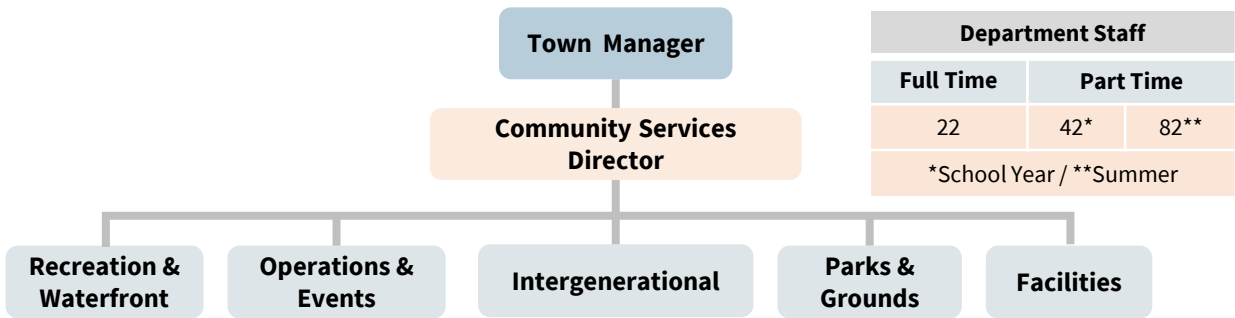
TOWN OF SCARBOROUGH									
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS									
FY 2027 TOWN APPROPRIATIONS									
ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE
MUNICIPAL BUILDING									
STAFF FULL TIME PAY	151,697	182,655	178,923	215,484	189,116	189,116	189,116	10,193	5.7%
PROPOSED POSITION	-	-	-	-	93,706	-	-	-	100.0%
CELL PHONE STIPEND	-	-	2,600	750	2,400	2,400	2,400	(200)	-7.7%
FICA	9,148	10,761	9,863	12,778	10,946	10,946	10,946	1,083	11.0%
MEDICARE	2,139	2,517	2,308	2,988	2,560	2,560	2,560	252	10.9%
DENTAL INSURANCE	553	699	542	776	568	568	568	26	4.8%
LONG TERM DISABILITY INSURANCE	747	707	896	869	947	947	947	51	5.7%
MAINE FAMILY LEAVE TAX	0	519	921	1,113	986	986	986	65	7.1%
HEALTH INSURANCE	42,736	54,364	60,000	59,076	60,918	60,918	60,918	918	1.5%
PENSION	11,384	14,037	19,663	18,785	15,828	15,828	15,828	(3,835)	-19.5%
OVERTIME PAY	4,023	3,750	2,500	2,371	2,583	2,583	2,583	83	3.3%
EMPLOYEE TRAINING	0	0	500	136	500	500	500	-	0.0%
CONTRACTED SERVICES	46,341	47,199	40,000	65,287	45,500	45,500	45,500	5,500	13.8%
UTILITY - SEWER	1,413	1,407	2,000	796	2,000	2,000	2,000	-	0.0%
UTILITY - WATER	1,639	1,736	2,000	1,652	2,000	2,000	2,000	-	0.0%
REFUSE COLLECTION	163	363	250	726	1,000	1,000	1,000	750	300.0%
GROUNDS MAINTENANCE	700	10,328	6,500	6,500	6,500	6,500	6,500	-	0.0%
BUILDING MAINTENANCE	40,482	17,771	30,000	43,823	30,000	30,000	30,000	-	0.0%
GENERATOR REPAIRS	52,968	7,225	20,000	100	20,000	5,000	5,000	(15,000)	-75.0%
MISCELLANEOUS MAINTENANCE	19	22,360	55,000	22,856	55,000	55,000	55,000	-	0.0%
EQUIPMENT MAINTENANCE	-	1,237	500	132	500	500	500	-	0.0%
TELEPHONES	1,546	2,367	1,600	1,404	1,600	1,600	1,600	-	0.0%
TRAVEL EXPENSE	916	0	500	500	500	500	500	-	0.0%
OPERATIONAL SUPPLIES	4,615	4,557	6,000	10,023	6,000	6,000	6,000	-	0.0%
UTILITY - GAS	44,491	21,326	50,000	9,243	22,000	22,000	22,000	(28,000)	-56.0%
UTILITY - ELECTRICITY	155,181	184,018	115,000	211,813	165,000	165,000	165,000	50,000	43.5%
NEW EQUIPMENT	1,845	1,446	1,500	72	1,500	1,500	1,500	-	0.0%
NEW FURNITURE	0	0	500	500	500	500	500	-	0.0%
MISCELLANEOUS EXPENSES	1,193	2,217	1,500	892	1,500	1,500	1,500	-	0.0%
TOTAL MUNICIPAL BUILDING	596,148	595,566	611,566	691,445	742,158	633,452	633,452	21,886	3.6%
OAK HILL PROFESSIONAL BUILDING									
CONTRACTED SERVICES	6,601	7,613	6,000	10,681	8,000	8,000	8,000	2,000	33.3%
UTILITY SEWER	432	440	500	222	500	500	500	-	0.0%
UTILITY WATER	970	954	900	818	1,000	1,000	1,000	100	11.1%
REFUSE COLLECTION	488	407	500	814	1,000	1,000	1,000	500	100.0%
BLDG. MAINTENANCE	3,256	3,100	4,000	13,339	5,500	5,500	5,500	1,500	37.5%
OPERATIONAL SUPPLIES	96	0	500	500	250	250	250	(250)	-50.0%
UTILITY ELECTRICITY	6,346	5,474	6,500	5,506	6,500	6,500	6,500	-	0.0%
UTILITY HEATING FUEL	7,790	7,914	9,500	4,251	8,500	8,500	8,500	(1,000)	-10.5%
TOTAL OAK HILL PROFESSIONAL BUILDING	27,917	25,902	28,400	36,131	31,250	31,250	31,250	2,850	10.0%
WASHINGTON AVE STORAGE BLDG									
MISC MAINTENANCE & REPAIRS	400	105	1,600	1,600	1,600	1,600	1,600	-	0.0%
TOTAL WASHINGTON AVE STORAGE	400	105	1,600	1,600	1,600	1,600	1,600	-	0.0%
PUBLIC SAFETY BUILDING									
STAFF FULL TIME PAY	14,963	-	48,631	48,631	52,125	52,125	52,125	3,494	7.2%
FICA	1,031	-	2,940	2,940	3,150	3,150	3,150	210	7.1%
MEDICARE	241	-	688	688	737	737	737	49	7.1%
DENTAL INSURANCE	-	-	271	271	284	284	284	13	4.8%
LONG TERM DISABILITY INSURANCE	131	-	244	244	261	261	261	17	7.0%
MAINE FAMILY LEAVE TAX	-	-	244	244	261	261	261	17	7.0%
HEALTH INSURANCE	1,042	-	10,819	10,819	12,184	12,184	12,184	1,365	12.6%
PENSION	1,655	-	4,961	4,961	5,317	5,317	5,317	356	7.2%
CONTRACTED SERVICES	58,462	100,413	83,000	80,073	83,000	83,000	83,000	-	0.0%
UTILITY SEWER	2,164	1,926	3,000	1,050	3,000	3,000	3,000	-	0.0%
UTILITY WATER	2,363	2,591	2,500	3,419	2,500	2,500	2,500	-	0.0%
REFUSE COLLECTION	196	588	500	980	1,000	1,000	1,000	500	100.0%
GROUNDS MAINTENANCE	37,489	53,746	50,000	14,950	50,000	50,000	50,000	-	0.0%
BUILDING MAINTENANCE	30,304	27,537	30,000	25,642	30,000	30,000	30,000	-	0.0%
OPERATIONAL SUPPLIES	9,750	9,552	7,000	10,948	8,500	8,500	8,500	1,500	21.4%
UTILITY GAS	25,596	22,140	25,000	9,353	25,000	25,000	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	277,319	277,319	(42,479)	-13.3%
TOTAL MUNICIPAL, OAK HILL & PUBLIC SAFETY FACILITIES	815,154	840,434	961,364	994,389	1,052,327	943,621	943,621	(17,743)	-1.8%
TOTAL EXECUTIVE ALL DIVISIONS	3,479,678	3,745,969	3,975,339	3,850,824	4,250,859	4,044,420	4,044,420	69,081	1.7%

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.



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

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Community Services

Strategic Initiatives

SUCCESES & ACCOMPLISHMENTS 2025-2026

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.

Offered 194 recreation programs, 32 of which were brand new programs. Program participation rates continue to steadily increase in various programs showing positive engagement.

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.

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.

GOALS & PRIORITIES 2026-2027

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.

Continue to seek out local partnerships for expanded programs and events as it pertains to underserved sectors IE: teens, young adults, and outdoor programming.

Continue to work through the Facilities Master Plan and leverage land bond and additional funding resources to expand recreational uses including athletic fields.

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	FINANCE COMM.	FY2027 ADOPTED	TC Incr Decr	TC Pct Change
COMMUNITY SERVICES ALL DIVISIONS									
MISCELLANEOUS REVENUES	391	7,175	12,000	500	500	500	500	(11,500)	-95.8%
FRANCHISE FEE	216,221	203,993	235,000	235,000	235,000	235,000	235,000	-	0.0%
PASSPORT PROCESSING	35,141	35,052	32,000	31,000	32,000	32,000	32,000	-	0.0%
COMMUNITY PROGRAM REVENUES	23,254	28,005	25,000	25,000	25,000	25,000	25,000	-	0.0%
COMM PROGRAM FIELD TRIP REVENUES	-	5,124	5,000	7,800	3,000	3,000	3,000	(2,000)	-40.0%
SPECIAL EVENTS DONATIONS/REV	15,000	15,100	15,000	15,000	17,500	17,500	17,500	2,500	16.7%
PROPERTY SALE	2,330	4,500	-	64,015	10,000	10,000	10,000	10,000	0.0%
SKI PROGRAMS	42,343	45,228	45,000	53,500	53,000	53,000	53,000	8,000	17.8%
BASKETBALL PROGRAMS	25,090	24,834	33,000	32,215	33,000	33,000	33,000	-	0.0%
SOCCER PROGRAMS	38,702	45,282	52,000	52,000	52,000	52,000	52,000	-	0.0%
YOUTH PROGRAM	148,591	150,281	165,000	165,000	165,000	165,000	165,000	-	0.0%
YOUTH TRIP REVENUES	35,782	25,188	35,000	35,000	35,000	35,000	35,000	-	0.0%
PROGRAM DEVELOPMENT REV	-	-	50,000	50,000	25,000	25,000	25,000	(25,000)	-50.0%
ADULT REC	11,855	14,052	55,000	55,000	20,000	20,000	20,000	(35,000)	-63.6%
CHILD CARE	710,367	792,160	930,000	930,000	930,000	930,000	930,000	-	0.0%
SUMMER PROGRAM	472,189	583,816	515,000	515,000	530,000	530,000	530,000	15,000	2.9%
PRESCHOOL PROGRAM	98,831	124,885	110,000	110,000	110,000	110,000	110,000	-	0.0%
SENIOR PROGRAMS	1,054	60	1,500	1,500	1,500	1,500	1,500	-	0.0%
SENIOR FIELD TRIPS	6,758	47,448	34,000	34,000	34,000	44,000	44,000	10,000	29.4%
SENIOR LUNCHEON REVENUES	8,746	7,879	12,000	12,000	12,000	12,000	12,000	-	0.0%
STAFFING REIMBURSEMENT (FROM SCHOOL)	104,562	149,003	140,000	140,000	150,000	150,000	150,000	10,000	7.1%
CONCESSION, HS/MEM PARK	-	-	3,500	3,500	3,500	3,500	3,500	-	0.0%
OAK HILL FIELD USE FEES	32,580	31,765	35,000	43,000	35,000	35,000	35,000	-	0.0%
OAK HILL LIGHT USE FEES	2,168	3,618	3,000	3,000	3,000	3,000	3,000	-	0.0%
DESIGN & DEVELOP - RECREATION RESERVE	-	75,000	75,000	75,000	75,000	75,000	75,000	-	0.0%
HUNNEWELL HOUSE	-	-	1,000	1,000	1,000	1,000	1,000	-	0.0%
FERRY/HURD/HIGGINS BEACH PARKING REV.	505,098	500,000	595,000	595,000	525,000	525,000	525,000	(70,000)	-11.8%
HURD PARK CONCESSION REV.	7,000	6,400	6,400	9,600	6,400	6,400	6,400	-	0.0%
HIGGINS BEACH LEASE	5,000	5,300	5,000	5,000	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	3,137,400	3,137,400	(88,000)	-2.7%

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	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE
COMMUNITY SERVICES									
ADMINISTRATION									
ADMIN FULL TIME PAY	115,647	99,723	116,315	116,315	119,829	119,829	119,829	3,514	3.0%
FULL TIME STAFF	125,373	140,431	155,534	155,534	162,656	162,656	162,656	7,122	4.6%
CELL PHONE STIPEND	1,200	765	1,300	1,300	1,200	1,200	1,200	(100)	-7.7%
FICA	13,967	14,115	15,995	15,312	16,830	16,830	16,830	835	5.2%
MEDICARE	3,267	3,301	3,742	3,581	3,938	3,938	3,938	196	5.2%
DENTAL INSURANCE	806	731	813	763	852	852	852	39	4.8%
LONG TERM DISABILITY INSURANCE	1,125	960	1,358	771	1,414	1,414	1,414	56	4.1%
MAINE FAMILY LEAVE TAX	-	623	1,359	1,321	1,453	1,453	1,453	94	6.9%
HEALTH INSURANCE	45,749	39,979	50,819	39,660	48,735	48,735	48,735	(2,084)	-4.1%
PENSION	25,147	23,280	32,360	23,775	26,191	26,191	26,191	(6,169)	-19.1%
OVERTIME PAY	2,996	1,374	1,500	813	1,500	1,500	1,500	-	0.0%
EMPLOYEE TRAINING	5,378	16,750	13,100	12,978	13,100	10,500	10,500	(2,600)	-19.8%
CONTRACTED SERVICES	4,513	-	500	500	500	500	500	-	0.0%
PROFESSIONAL DUES	1,250	1,430	1,500	674	1,500	1,500	1,500	-	0.0%
POSTAGE	687	153	500	58	200	200	200	(300)	-60.0%
PASSPORT POSTAGE	3,721	3,537	3,500	2,744	3,500	3,500	3,500	-	0.0%
BROCHURE	2,001	3,238	3,000	1,736	3,000	3,000	3,000	-	0.0%
TRAVEL	591	837	1,500	86	1,000	1,000	1,000	(500)	-33.3%
OFFICE SUPPLIES	1,998	1,462	2,000	1,707	2,000	2,000	2,000	-	0.0%
MISCELLANEOUS SUPPLIES	5,824	2,764	5,000	4,490	5,000	5,000	5,000	-	0.0%
NEW EQUIPMENT	587	560	-	500	-	-	-	-	100.0%
TOTAL ADMINISTRATION	370,958	356,186	411,695	384,618	414,398	411,798	411,798	103	0.0%
CABLE TV									
STAFF FULL TIME PAY	56,845	60,691	63,898	63,898	66,852	66,852	66,852	2,954	4.6%
CS CABLE TV CELL PHONE STIPEND	600	603	650	650	600	600	600	(50)	-7.7%
PART TIME PAY	9,486	9,762	12,000	8,567	12,396	12,396	12,396	396	3.3%
PROGRAM DIRECTOR	13,807	13,061	21,193	20,005	21,892	21,892	21,892	699	3.3%
FICA	4,392	4,549	5,406	5,044	5,450	5,450	5,450	44	0.8%
MEDICARE	1,027	1,064	1,265	1,180	1,275	1,275	1,275	10	0.8%
DENTAL INSURANCE	271	266	271	255	284	284	284	13	4.8%
LONG TERM DISABILITY INSURANCE	272	297	320	302	335	335	335	15	4.7%
MAINE FAMILY LEAVE TAX	-	234	499	470	519	519	519	20	4.0%
HEALTH INSURANCE	18,375	19,774	20,000	19,829	24,367	24,367	24,367	4,367	21.8%
PENSION	8,265	8,475	9,216	8,920	9,636	9,636	9,636	420	4.6%
OVERTIME PAY	637	251	1,000	1,866	1,000	1,000	1,000	-	0.0%
EMPLOYEE TRAINING	71	187	200	-	200	200	200	-	0.0%
CONTRACTED SERVICES	8,097	4,611	7,700	6,120	6,500	6,500	6,500	(1,200)	-15.6%
PROFESSIONAL DUES	481	331	500	906	500	500	500	-	0.0%
EQUIPMENT MAINTENANCE	-	-	500	90	500	500	500	-	0.0%
NEW EQUIPMENT	550	1,934	1,000	56	1,000	1,000	1,000	-	0.0%
TOTAL CABLE TV	123,242	126,103	145,618	138,158	153,306	153,306	153,306	7,688	5.3%
COMMUNITY PROGRAMS									
TICKET PURCHASES	22,635	21,139	22,000	22,017	22,000	22,000	22,000	-	0.0%
SPECIAL EVENTS	38,304	43,569	25,000	35,519	55,000	55,000	55,000	30,000	120.0%
FIELD TRIPS	-	679	3,000	10,928	2,500	2,500	2,500	(500)	-16.7%
TOTAL COMMUNITY PROGRAMS	61,734	65,629	50,000	68,464	79,500	79,500	79,500	29,500	59.0%
TOTAL COMMUNITY SERVICES ADMIN	555,934	547,918	607,313	591,240	647,204	644,604	644,604	37,291	6.1%
GROUNDS/FACILITIES MAINTENANCE									
MANAGER FULL TIME PAY	73,050	77,712	81,911	81,911	85,717	85,717	85,717	3,806	4.6%
STAFF FULL TIME PAY	254,745	318,432	350,469	350,469	359,176	359,176	359,176	8,707	2.5%
CELL PHONE STIPEND	2,203	2,847	4,550	2,925	4,200	4,200	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	26,041	26,041	(2,147)	-7.6%
MEDICARE	4,772	5,787	6,959	5,712	6,093	6,093	6,093	(866)	-12.4%
DENTAL INSURANCE	1,077	742	813	898	1,136	1,136	1,136	323	39.7%
LONG TERM DISABILITY INSURANCE	1,232	1,365	1,877	1,741	2,227	2,227	2,227	350	18.7%
MAINE FAMILY LEAVE TAX	-	1,111	2,318	2,035	2,302	2,302	2,302	(16)	-0.7%
HEALTH INSURANCE	52,107	55,071	56,957	64,705	99,179	99,179	99,179	42,222	74.1%
PENSION	32,350	37,521	42,093	38,299	43,620	43,620	43,620	1,527	3.6%
OVERTIME PAY	7,818	9,521	8,000	7,339	8,264	8,264	8,264	264	3.3%
EMPLOYEE TRAINING	1,131	244	1,000	1,000	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	204,500	204,500	(2,000)	-1.0%
FIELD LINING	15,516	10,459	15,000	10,228	13,000	13,000	13,000	(2,000)	-13.3%
ORGANICS - ATHLETIC FIELD	14,401	22,016	35,000	1,838	35,000	30,000	30,000	(5,000)	-14.3%
TENNIS COURT	18,498	14,911	10,000	10,000	10,000	10,000	10,000	-	0.0%
SEWER CHARGES (WP, MP, BPP)	12,630	5,123	8,800	3,365	6,800	6,800	6,800	(2,000)	-22.7%
WATER CHARGE HS, PF, WP, SBP, MP, BPP	13,037	23,656	15,500	49,242	27,000	27,000	27,000	11,500	74.2%
INFIELD PREPARATION	32,508	24,447	23,000	1,686	23,000	20,000	20,000	(3,000)	-13.0%

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	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PROPERTY MAINTENANCE	77,147	22,989	75,000	112,289	75,000	70,000	70,000	(5,000)	-6.7%
VEHICLE MAINTENANCE	60,546	47,088	50,000	30,758	41,675	41,675	41,675	(8,325)	-16.7%
MISC & BLDG MAINTENANCE	3,903	2,307	10,000	16,639	10,000	10,000	10,000	-	0.0%
PHONE - WILEY PARK	1,581	1,081	-	786	550	550	550	550	100.0%
OFFICE SUPPLIES	2,916	13	1,000	180	500	500	500	(500)	-50.0%
MISCELLANEOUS FIELD SUPPLIES	20,722	18,086	25,000	13,855	23,200	23,200	23,200	(1,800)	-7.2%
FIELDS GAS UTILITY	4,549	5,192	4,000	3,993	5,300	5,300	5,300	1,300	32.5%
FIELDS ELECTRICITY UTILITY	30,304	35,505	27,900	45,293	32,900	32,900	32,900	5,000	17.9%
GROUPS VEHICLE FUEL	6,708	17,327	15,000	19,354	15,000	15,000	15,000	-	0.0%
FIELDS PROPANE FUEL	4,057	2,725	3,100	3,346	3,100	3,100	3,100	-	0.0%
LAND IMPROVEMENTS	-	-	1,000	1,000	500	500	500	(500)	-50.0%
NEW EQUIPMENT	17,501	14,850	15,000	15,000	15,000	13,000	13,000	(2,000)	-13.3%
TOTAL GROUNDS MAINTENANCE	1,000,754	945,487	1,147,536	1,127,437	1,180,980	1,165,980	1,165,980	18,444	1.6%
MAINTENANCE BUILDING									
CONTRACTED SERVICES	4,120	4,333	2,000	3,398	4,500	4,500	4,500	2,500	125.0%
SEWER	-	-	2,000	2,000	2,000	2,000	2,000	-	0.0%
WATER	1,990	3,234	3,000	3,342	3,500	3,500	3,500	500	16.7%
MISCELLANEOUS SUPPLIES	1,399	624	1,500	397	1,500	1,500	1,500	-	0.0%
UTILITY GAS ICE RINK	4,812	5,264	6,000	3,399	6,000	6,000	6,000	-	0.0%
UTILITY ELECTRICITY	(994)	995	1,000	1,255	1,000	1,000	1,000	-	0.0%
TOTAL MAINTENANCE BUILDING	11,327	14,450	15,500	13,791	18,500	18,500	18,500	3,000	19.4%
TOTAL COMMUNITY SERV GROUNDS	1,012,081	959,937	1,163,036	1,141,228	1,199,480	1,184,480	1,184,480	21,444	1.8%
RECREATION									
CS PROGRAM COORDINATOR	-	-	-	-	57,533	57,533	57,533	57,533	100.0%
PROPOSED POSITION	-	-	86,933	-	-	-	-	(86,933)	-100.0%
SITE SUPERVISOR/REC LEADER	6,375	12,910	10,000	3,763	5,000	5,000	5,000	(5,000)	-50.0%
CELL PHONE STIPEND	-	-	-	-	600	600	600	600	100.0%
FICA	395	814	620	1,055	3,743	3,743	3,743	3,123	503.7%
MEDICARE	92	190	145	247	876	876	876	731	504.1%
LONG TERM DISABILITY INSURANCE	-	-	-	-	288	288	288	288	100.0%
MAINE FAMILY LEAVE TAX	-	56	50	85	316	316	316	266	532.0%
HEALTH INSURANCE	-	-	-	-	12,184	12,184	12,184	12,184	100.0%
PENSION	-	219	-	-	5,869	5,869	5,869	5,869	100.0%
OVERTIME PAY	-	-	-	525	500	500	500	500	0.0%
TOTAL RECREATION	6,862	14,189	97,748	5,675	86,909	86,909	86,909	(10,839)	-11.1%
YOUTH PROGRAMS									
PROGRAM PART TIME PAY	18,909	15,874	22,000	11,952	8,000	8,000	8,000	(14,000)	-63.6%
FICA	2,776	2,983	1,364	3,531	496	496	496	(868)	-63.6%
MEDICARE	650	698	319	826	116	116	116	(203)	-63.6%
MAINE FAMILY LEAVE TAX	-	22	110	282	40	40	40	(70)	-63.6%
YOUTH RECREATION SUPPLIES	375	1,381	2,000	-	2,000	2,000	2,000	-	0.0%
CONTRACTED PROGRAMS	85,708	85,522	75,000	80,075	89,000	89,000	89,000	14,000	18.7%
PROGRAM SUPPLIES	45	1,292	2,500	76	2,000	2,000	2,000	(500)	-20.0%
PROGRAM SUPPLIES	9,122	14,203	15,000	22,757	15,000	15,000	15,000	-	0.0%
LEARN TO SKI PART TIME PAY	-	2,747	3,888	6,504	3,750	3,750	3,750	(138)	-3.5%
FICA TAX	573	56	241	71	233	233	233	(8)	-3.3%
MEDICARE TAX	134	12	56	18	54	54	54	(2)	-3.6%
MAINE FAMILY LEAVE TAX	-	2	19	6	19	19	19	-	0.0%
SPECIAL PROJ.GRAM SUPPLIES	2,977	105	5,000	5,000	3,000	3,000	3,000	(2,000)	-40.0%
CONTRACTED PROGRAMS	41,348	43,582	30,000	43,514	45,000	45,000	45,000	15,000	50.0%
YOUTH TRIPS	4,268	15,027	19,000	24,837	17,500	17,500	17,500	(1,500)	-7.9%
PROGRAM DEVELOPMENT	-	-	10,000	1,216	5,000	5,000	5,000	(5,000)	-50.0%
TOTAL YOUTH PROGRAMS	166,952	183,506	186,497	200,665	191,208	191,208	191,208	4,711	2.5%
TOTAL COMMUNITY SERVICES RECREATION	177,114	203,964	284,245	206,575	278,117	278,117	278,117	(6,128)	-2.2%
CHILD CARE									
MANAGER FULL TIME PAY	78,686	83,768	88,234	88,234	92,352	92,352	92,352	4,118	4.7%
STAFF FULL TIME PAY	116,313	118,027	130,500	130,500	139,777	139,777	139,777	9,277	7.1%
CELL PHONE STIPEND	1,800	1,818	1,950	2,165	1,800	1,800	1,800	(150)	-7.7%
PART TIME PAY	246,253	249,555	268,000	257,819	250,000	240,000	240,000	(28,000)	-10.4%
FICA	29,385	28,866	28,316	21,460	29,144	29,144	29,144	828	2.9%
MEDICARE	6,873	6,751	6,624	5,015	6,818	6,818	6,818	194	2.9%
DENTAL INSURANCE	537	531	542	644	852	852	852	310	57.2%
LONG TERM DISABILITY INSURANCE	971	1,024	1,095	842	1,162	1,162	1,162	67	6.1%
MAINE FAMILY LEAVE TAX	-	1,290	2,359	1,728	2,464	2,464	2,464	105	4.5%
HEALTH INSURANCE	38,204	42,388	41,500	49,745	67,533	65,503	65,503	24,003	57.8%
PENSION	20,357	20,725	22,537	19,673	24,444	24,444	24,444	1,907	8.5%

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	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE	
OVERTIME PAY	5,340	4,017	4,000	2,540	3,000	3,000	3,000	(1,000)	-25.0%	
EMPLOYEE TRAINING	2,315	2,244	2,000	1,040	2,000	2,000	2,000	-	0.0%	
LICENSES AND FEES	-	300	200	586	300	300	300	100	50.0%	
MISCELLANEOUS MAINTENANCE	224	311	500	-	250	250	250	(250)	-50.0%	
LEASES LAND	33,066	33,255	35,000	35,000	35,000	35,000	35,000	-	0.0%	
ADVERTISEMENT	214	-	-	600	300	300	300	300	100.0%	
TRAVEL	1,239	611	1,000	815	1,000	1,000	1,000	-	0.0%	
OFFICE SUPPLIES	40	221	250	530	250	250	250	-	0.0%	
FOOD	146	-	-	94	-	-	-	-	100.0%	
SPECIAL PROGRAMS	10,826	7,486	10,000	9,439	10,000	10,000	10,000	-	0.0%	
NEW EQUIPMENT/FURNITURE	-	594	1,000	5,097	1,000	1,000	1,000	-	0.0%	
FIELD TRIPS	3,550	2,338	4,000	3,550	3,500	3,500	3,500	(500)	-12.5%	
TOTAL CHILDCARE	597,863	606,120	649,607	637,116	672,946	660,916	660,916	11,309	1.7%	
PRESCHOOL PROGRAM										
PART TIME PAY	40,325	46,375	64,435	42,231	66,561	56,561	56,561	(7,874)	-12.2%	
FICA	1,447	2,874	3,995	2,618	4,127	4,127	4,127	132	3.3%	
MEDICARE	338	672	934	612	965	965	965	31	3.3%	
MAINE FAMILY LEAVE ACT	-	133	308	211	322	322	322	14	4.4%	
FOOD	143	711	500	680	500	500	500	-	0.0%	
MISCELLANEOUS SUPPLIES & MATERIALS	-	1,398	1,000	1,304	1,000	1,000	1,000	-	0.0%	
TOTAL PRESCHOOL	42,253	52,163	71,173	47,656	73,475	63,475	63,475	(7,698)	-10.8%	
SUMMER DAY CAMP										
PART TIME PAY	270,352	271,501	268,500	396,902	268,500	268,500	268,500	-	0.0%	
FICA	16,762	16,973	16,647	24,940	16,647	16,647	16,647	-	0.0%	
MEDICARE	3,921	3,970	3,893	5,833	3,893	3,893	3,893	-	0.0%	
MAINE FAMILY LEAVE TAX	-	303	1,343	2,012	1,343	1,343	1,343	-	0.0%	
EMPLOYEE TRAINING	-	8,656	5,000	2,833	5,000	5,000	5,000	-	0.0%	
INFECTIOUS DISEASE CONTROL	417	515	500	500	500	500	500	-	0.0%	
CONTRACTED SERVICES	24,347	24,324	25,000	25,000	32,000	32,000	32,000	7,000	28.0%	
MISCELLANEOUS SUPPLIES	16,312	11,012	5,000	8,139	5,000	5,000	5,000	-	0.0%	
NEW EQUIPMENT	6,602	770	1,000	2,000	1,000	1,000	1,000	-	0.0%	
SPECIAL EVENTS	91,288	58,551	70,000	106,628	70,000	70,000	70,000	-	0.0%	
TOTAL SUMMER DAY CAMP	430,381	396,575	396,883	574,787	403,883	403,883	403,883	7,000	1.8%	
SENIOR PROGRAMS										
SENIOR'S COORDINATOR	45,557	56,974	60,008	60,008	65,999	65,999	65,999	5,991	10.0%	
CELL PHONE STIPEND	63	665	600	600	600	600	600	-	0.0%	
MINIBUS PART TIME PAY	4,284	750	4,000	3,500	3,000	3,000	3,000	(1,000)	-25.0%	
FICA	3,085	3,575	3,975	3,535	4,280	4,280	4,280	305	7.7%	
MEDICARE	721	836	930	827	1,002	1,002	1,002	72	7.7%	
DENTAL INSURANCE	189	342	271	254	284	284	284	13	4.8%	
LONG TERM DISABILITY INSURANCE	49	71	301	284	331	331	331	30	10.0%	
MAINE FAMILY LEAVE TAX	-	153	332	295	359	359	359	27	8.1%	
HEALTH INSURANCE	6,401	11,471	10,819	9,914	12,184	12,184	12,184	1,365	12.6%	
PENSION	4,858	1,720	1,872	1,717	2,051	2,051	2,051	179	9.6%	
OVERTIME PAY	483	-	500	500	500	500	500	-	0.0%	
EMPLOYEE TRAINING	-	-	250	250	250	250	250	-	0.0%	
SENIORS PUBLIC INFORMATION	-	-	250	250	250	250	250	-	0.0%	
SENIOR FOOD EXPENDITURES	10,363	11,590	12,000	10,842	12,000	12,000	12,000	-	0.0%	
SENIOR BUS FUEL	9,987	3,787	5,000	430	2,500	2,500	2,500	(2,500)	-50.0%	
MISCELLANEOUS EXPENSE	2,403	686	2,500	646	1,500	1,500	1,500	(1,000)	-40.0%	
FIELD TRIPS	6,777	41,377	28,000	8,509	28,000	28,000	28,000	-	0.0%	
SENIOR PROGRAMS/FOOD	3,008	11	4,000	4,302	4,000	4,000	4,000	-	0.0%	
CONTRACTED SERVICES	-	-	6,000	4,332	6,000	6,000	6,000	-	0.0%	
TOTAL SENIOR PROGRAMS	98,228	134,008	141,608	110,995	145,090	145,090	145,090	3,482	2.5%	
TOTAL INTERGENERATIONAL	1,168,725	1,188,866	1,259,271	1,370,554	1,295,394	1,273,364	1,273,364	14,093	1.1%	
CS HUB (HOUSE OF LIGHTS)										
STAFF FULL TIME REGULAR PAY	35,725	43,586	51,064	51,064	53,477	-	-	(51,064)	-100.0%	
PART TIME PAY-HOL	37,969	32,161	35,864	28,916	37,048	37,048	37,048	1,184	3.3%	
FICA TAX	4,319	4,251	4,883	4,132	4,921	2,447	2,447	(2,436)	-49.9%	
MEDICARE TAX	1,010	994	1,142	966	1,151	548	548	(594)	-52.0%	
DENTAL INSURANCE	208	288	271	254	284	-	-	(271)	-100.0%	
LONG TERM DISABILITY INSURANCE	-	-	-	-	268	12	12	12	100.0%	
MAINE FAMILY LEAVE TAX	-	221	430	374	456	200	200	(230)	-53.5%	
HEALTH INSURANCE	14,355	20,804	20,000	19,829	24,367	-	-	(20,000)	-100.0%	
PENSION	3,680	4,336	5,280	4,616	5,526	317	317	(4,963)	-94.0%	
OVERTIME PAY	378	298	500	641	500	500	500	-	0.0%	
CONTRACTUAL SERVICES	9,797	8,613	6,000	11,296	8,500	8,500	8,500	2,500	41.7%	

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	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE	
UTILITIES SEWER	701	477	800	222	800	800	800	-	0.0%	
UTILITIES WATER	830	1,149	1,000	756	1,000	1,000	1,000	-	0.0%	
REFUSE COLLECTION	542	380	800	731	800	800	800	-	0.0%	
GROUNDS MAINTENANCE	5,164	2,705	3,000	3,000	3,700	3,700	3,700	700	23.3%	
BUILDING MAINT AND REPAIRS	17,084	7,032	6,000	2,391	6,000	6,000	6,000	-	0.0%	
MISC MAINTENANCE AND REPAIRS	675	64	1,000	129	1,000	1,000	1,000	-	0.0%	
LEASE	184,613	188,970	188,460	186,209	195,998	195,998	195,998	7,538	4.0%	
CS TELEPHONES WENTWORTH	803	2,261	1,000	1,705	2,000	2,000	2,000	1,000	100.0%	
OFFICE SUPPLIES & MATERIALS	15	316	1,000	1,124	1,000	1,000	1,000	-	0.0%	
MISCELLANEOUS SUPPL & MATERIAL	3,760	4,756	5,000	1,064	5,000	5,000	5,000	-	0.0%	
CUSTODIAL SUPPLIES	275	2,981	2,000	2,246	2,000	2,000	2,000	-	0.0%	
UTILITIES GAS - H.O.F LIGHTS	9,277	10,029	9,000	7,907	9,000	9,000	9,000	-	0.0%	
UTILITIES ELECTRIC H.O.F LIGHTS	18,479	20,224	22,000	19,835	22,000	22,000	22,000	-	0.0%	
NEW EQUIPMENT	10,818	4,851	8,000	3,553	6,000	6,000	6,000	(2,000)	-25.0%	
FIELD TRIPS-HUB	-	-	-	-	-	-	-	-	100.0%	
INSURANCE	-	-	7,500	7,500	8,400	8,400	8,400	900	12.0%	
TOTAL HUB	360,477	361,747	381,994	360,460	401,196	314,270	314,270	(67,724)	-17.7%	
BEACH ADMINISTRATION										
MANAGER FULL TIME REGULAR PAY	72,841	77,712	81,911	81,911	85,717	85,717	85,717	3,806	4.6%	
CELL PHONE STIPEND	600	603	650	570	600	600	600	(50)	-7.7%	
PARK RANGER PT PAY	21,831	39,065	24,558	39,602	36,000	36,000	36,000	11,442	46.6%	
FICA	5,176	7,067	6,272	9,981	7,169	7,169	7,169	897	14.3%	
MEDICARE	1,210	1,653	1,467	2,334	1,684	1,684	1,684	217	14.8%	
DENTAL INSURANCE	269	266	271	255	284	284	284	13	4.8%	
LONG TERM DISABILITY INSURANCE	350	382	410	387	429	429	429	19	4.6%	
MAINE FAMILY LEAVE TAX	-	285	549	854	629	629	629	80	14.6%	
HEALTH INSURANCE	18,299	19,774	20,000	30,256	24,367	24,367	24,367	4,367	21.8%	
PENSION	7,505	7,771	8,192	12,795	8,643	8,643	8,643	451	5.5%	
OVERTIME PAY	665	2,003	-	1,151	500	500	500	500	100.0%	
PIPING PLOVER SUPPL/MATERIALS	714	492	1,000	2,579	1,000	1,000	1,000	-	0.0%	
FERRY BEACH										
CONTRACTED SERVICES	7,416	13,039	9,000	13,509	12,000	12,000	12,000	3,000	33.3%	
FERRY BEACH SEWER	1,408	1,441	1,500	576	1,500	1,500	1,500	-	0.0%	
FERRY BEACH WATER	729	767	700	700	800	800	800	100	14.3%	
MISCELLANEOUS SUPPLIES	72	1,820	1,000	1,000	1,000	1,000	1,000	-	0.0%	
FERRY BEACH ELECTRICITY	626	615	500	513	600	600	600	100	20.0%	
FERRY BEACH NEW EQUIPMENT	-	-	500	500	500	500	500	-	0.0%	
HURD PARK/PINE POINT BEACH										
CONTRACTED SERVICES	43,010	30,102	35,000	35,284	35,000	35,000	35,000	-	0.0%	
HURD PARK SEWER	4,273	4,278	4,000	2,584	4,000	4,000	4,000	-	0.0%	
HURD PARK WATER	2,032	2,219	2,000	2,557	2,000	2,000	2,000	-	0.0%	
TELEPHONES	751	942	650	785	950	950	950	300	46.2%	
MISCELLANEOUS SUPPLIES	332	2,126	1,000	612	1,000	1,000	1,000	-	0.0%	
HURD PARK ELECTRICITY	3,544	3,437	5,000	3,905	4,000	4,000	4,000	(1,000)	-20.0%	
NEW EQUIPMENT	-	1,160	500	500	500	500	500	-	0.0%	
HIGGINS BEACH										
CONTRACTUAL SERVICES	19,561	21,960	19,000	18,926	20,000	20,000	20,000	1,000	5.3%	
CREDIT CARD SERVICE FEES (Parking Meter)	1,330	1,195	2,500	439	1,500	1,500	1,500	(1,000)	-40.0%	
UTILITY SEWER	2,220	2,911	2,000	2,267	2,500	2,500	2,500	500	25.0%	
UTILITY WATER	945	915	900	1,379	950	950	950	50	5.6%	
MISCELLANEOUS SUPPLIES	321	446	1,000	330	1,000	1,000	1,000	-	0.0%	
UTILITY ELECTRICITY	1,249	1,219	1,500	1,024	1,500	1,500	1,500	-	0.0%	
PROPANE	1,970	1,375	1,500	1,608	1,500	1,500	1,500	-	0.0%	
NEW EQUIPMENT	4,030	-	500	500	500	500	500	-	0.0%	
BEACH CARE										
CONTRACTUAL SERVICES	-	14,818	15,000	13,992	15,000	15,000	15,000	-	-	
MISCELLANEOUS SUPPLIES & MATERIALS	-	204	1,000	1,000	500	500	500	-	-	
PART TIME PAY	113,995	122,451	110,584	125,584	112,000	112,000	112,000	1,416	1.3%	
FICA	7,192	7,787	6,980	10,164	7,068	7,068	7,068	88	1.3%	
MEDICARE	1,682	1,821	1,632	2,377	1,653	1,653	1,653	21	1.3%	
MAINE FAMILY LEAVE TAX	-	258	563	820	570	570	570	7	1.2%	
PENSION	-	-	284	-	284	284	284	-	0.0%	
OVERTIME PAY	2,003	3,151	2,000	3,298	2,000	2,000	2,000	-	0.0%	
CONTRACTED SERVICES	3,573	2,614	15,000	26,775	15,000	15,000	15,000	-	0.0%	
BEACH CLEANING	33,955	27,977	30,000	49,115	30,000	30,000	30,000	-	0.0%	
BEACH REFUSE COLLECTION	62,732	62,741	60,000	58,426	60,000	60,000	60,000	-	0.0%	
MISCELLANEOUS SUPPLIES	9,203	14,977	10,000	14,189	10,000	10,000	10,000	-	0.0%	
NEW EQUIPMENT	389	-	100	100	100	100	100	-	0.0%	
MISCELLANEOUS EXPENSES	10,085	1,826	3,000	262	2,000	2,000	2,000	(1,000)	-33.3%	
TOTAL BEACH MANAGEMENT	407,852	462,178	491,673	626,998	516,497	516,497	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	4,211,332	4,211,332	23,801	0.6%	

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.

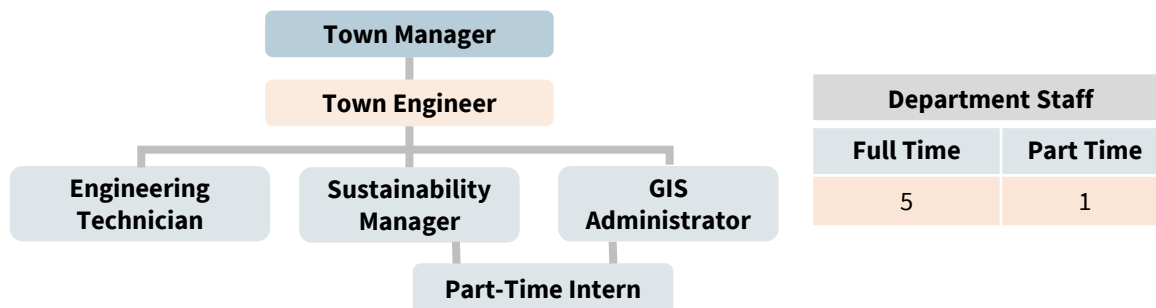
The E&TS Department is comprised of three main areas of expertise:

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).



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

SUCSESSES & 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	FINANCE COMM.	FY2027 ADOPTED	TC Incr Decr	TC Pct Change
ENGINEERING DEPARTMENT									
PRIVATE ROAD REVIEW FEE	-	600	300	300	600	600	600	300	100.0%
STAFF SITE INSPECTION FEES	-	-	28,000	28,000	28,000	28,000	28,000	-	0.0%
STORMWATER COMPLIANCE FEES	3,000	3,000	3,000	6,000	6,000	6,000	6,000	3,000	100.0%
PLANNING SUSTAINABILITY COORD REIMB	-	-	16,580	16,580	16,580	16,580	16,580	-	0.0%
TOTAL ENGINEERING	3,000	3,600	47,880	50,880	51,180	51,180	51,180	(433,000)	6.9%

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	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE
ENGINEERING/TECHNICAL									
ADMINISTRATION									
ADMINISTRATOR FULL TIME PAY	120,861	127,533	137,906	137,906	144,394	144,394	144,394	6,488	4.7%
STAFF FULL TIME REGULAR PAY	229,450	242,580	258,351	270,308	359,362	359,362	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	3,000	3,000	600	25.0%
PART TIME PAY	-	-	9,000	-	14,000	14,000	14,000	5,000	55.6%
FICA TAX	21,176	22,253	23,973	24,261	31,095	31,095	31,095	7,122	29.7%
MEDICARE TAX	4,953	5,204	5,608	5,674	7,274	7,274	7,274	1,666	29.7%
DENTAL INSURANCE	806	798	813	985	1,136	1,136	1,136	323	39.7%
LONG TERM DISABILITY INSURANCE	1,627	1,691	1,982	1,702	2,521	2,521	2,521	539	27.2%
MAINE FAMILY LEAVE TAX	-	992	2,026	2,051	2,637	2,637	2,637	611	30.2%
HEALTH INSURANCE	56,190	61,111	61,501	68,949	81,218	81,218	81,218	19,717	32.1%
PENSION (401/457/MSRS)	43,703	44,881	49,214	49,118	60,590	60,590	60,590	11,376	23.1%
EMPLOYEE TRAINING	3,035	8,175	10,700	7,000	12,000	12,000	12,000	1,300	12.1%
UNIFORMS	111	-	300	300	500	500	500	200	66.7%
CONTRACTUAL SERVICES	53,778	51,974	70,000	70,000	97,500	72,500	72,500	2,500	3.6%
LEGAL ORDINANCE ENFORCEMENT SERV	4,853	-	3,000	3,000	2,500	2,500	2,500	(500)	-16.7%
GENERAL ENGINEERING SERV	22,421	36,758	40,000	40,000	42,500	42,500	42,500	2,500	6.3%
PROFESSIONAL DUES	1,132	1,180	2,000	650	1,500	1,500	1,500	(500)	-25.0%
VEH MAINT & REP - PARTS	-	-	500	-	500	500	500	-	0.0%
COMPUTER SOFTWARE MAINTENANCE	9,982	10,001	11,000	10,000	13,500	13,500	13,500	2,500	22.7%
PHONES	-	-	1,360	-	1,700	1,700	1,700	340	25.0%
POSTAGE	329	388	200	171	200	200	200	-	0.0%
PUBLIC INFORMATION	2,730	2,766	3,500	3,500	3,500	3,500	3,500	-	0.0%
TRAVEL EXPENSE	1,501	1,851	2,000	1,904	2,000	2,000	2,000	-	0.0%
OFFICE SUPPLIES & MATERIALS	1,093	2,559	2,000	2,000	2,000	2,000	2,000	-	0.0%
MISCELLANEOUS SUPPLIES & MATERIALS	199	461	700	700	700	700	700	-	0.0%
NEW EQUIPMENT	3,135	475	5,500	5,500	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	868,327	868,327	36,317	4.4%
TOTAL ENGINEERING	585,178	626,043	832,010	834,829	918,327	868,327	868,327	36,317	4.4%

Finance

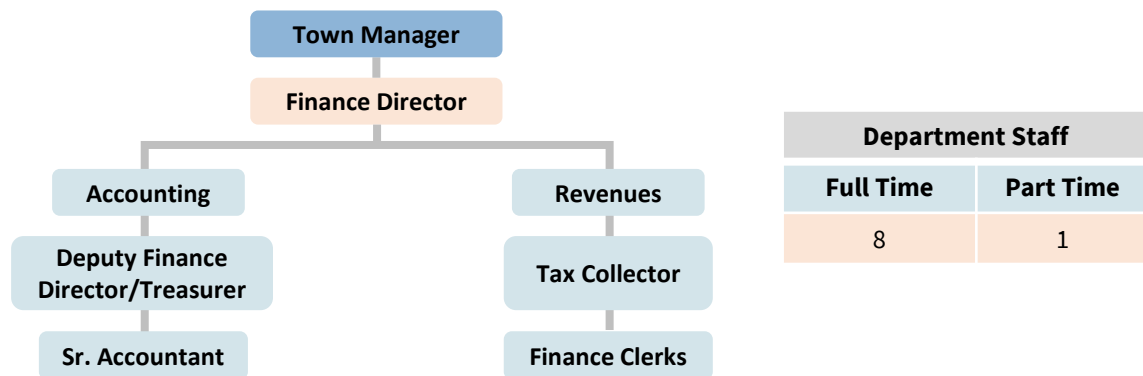
Department Highlights

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.



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

SUCCESSIONS & 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 COMM.	FY2027 ADOPTED	TC Incr Decr	TC Pct Change
FINANCE ALL DIVISIONS									
SCHOOL SUPPLIES REIMBURSEMENT	1,613	-	1,500	1,500	1,500	1,500	1,500	-	0.0%
BOAT EXCISE TAX	33,028	31,877	32,000	32,000	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	8,100,000	8,100,000	300,000	3.8%
TAX INTERESTS AND COSTS	104,619	123,327	60,000	52,000	60,000	60,000	60,000	-	0.0%
TOWN - H&F	693	624	550	500	600	600	600	50	9.1%
SNOWMOBILE EXCISE	2,602	2,046	2,900	2,900	2,800	2,800	2,800	(100)	-3.4%
TOWN ATV FEE	593	835	750	500	800	800	800	50	6.7%
TOWN BOAT REGISTRATION	1,014	1,007	1,100	1,100	1,100	1,100	1,100	-	0.0%
TOWN LICENSE PLATE FEES	92,282	93,573	94,000	89,000	95,000	95,000	95,000	1,000	1.1%
TOWN SNOWMOBILE REGISTRATIONS	1,073	1,165	1,000	1,750	1,500	1,500	1,500	500	50.0%
ASSESSING REVENUES-MAP SALES COPIES -DEEDS	165	112	200	160	200	200	200	-	0.0%
MISCELLANEOUS REVENUES	155,991	35,824	3,000	8,600	175,505	175,505	175,505	172,505	5750.2%
CREDIT CARD REBATES	6,514	6,522	9,000	9,000	10,000	10,000	10,000	1,000	11.1%
INVESTMENT INTEREST	1,138,953	1,231,828	1,000,000	1,000,000	1,200,000	1,200,000	1,200,000	200,000	20.0%
O.H. PROF BUILDING PILOT	9,440	10,259	10,500	16,000	11,500	11,500	11,500	1,000	9.5%
STATE VETERANS EXEMPTIONS	15,222	15,222	18,000	18,000	15,000	15,000	15,000	(3,000)	-16.7%
MAINE TREE GROWTH TAX	30,500	30,500	32,000	38,067	38,000	38,000	38,000	6,000	18.8%
STATE SOLAR EXEMPTION	20,850	1,285	45,000	94,781	45,000	45,000	45,000	-	0.0%
eccomaine P.I.L.O.T.	71,429	71,838	71,450	71,450	71,500	71,500	71,500	50	0.1%
TOTAL FINANCE	9,663,835	9,411,590	9,182,950	9,237,308	9,862,005	9,862,005	9,862,005	679,055	7.4%

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	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE
FINANCE DEPARTMENT									
ACCOUNTING									
ACCOUNTING FULL TIME PAY	127,754	136,097	143,292	143,292	149,864	149,864	149,864	6,572	4.6%
STAFF FULL TIME PAY	160,909	169,502	181,148	181,148	183,228	183,228	183,228	2,080	1.1%
FINANCE CELL PHONE STIPEND	600	603	600	600	600	600	600	-	0.0%
FICA	17,653	18,682	19,802	18,481	20,032	20,032	20,032	230	1.2%
MEDICARE	4,128	4,369	4,633	4,322	4,687	4,687	4,687	54	1.2%
DENTAL INSURANCE	543	515	542	541	568	568	568	26	4.8%
LONG TERM DISABILITY INSURANCE	1,234	1,308	1,623	938	1,667	1,667	1,667	44	2.7%
MAINE FAMILY LEAVE TAX	-	800	1,647	1,523	1,685	1,685	1,685	38	2.3%
HEALTH INSURANCE	28,950	30,874	32,319	32,382	38,051	38,051	38,051	5,732	17.7%
PENSION	33,576	33,916	37,214	33,544	37,037	37,037	37,037	(177)	-0.5%
OVERTIME PAY	-	245	500	-	500	500	500	-	0.0%
EMPLOYEE TRAINING	3,148	3,781	12,000	5,925	12,000	11,000	11,000	(1,000)	-8.3%
CONTRACTED SERVICES	1,180	1,520	1,000	1,393	1,000	1,000	1,000	-	0.0%
AUDIT	54,530	49,030	55,000	55,000	57,150	57,150	57,150	2,150	3.9%
PROFESSIONAL DUES	690	689	1,000	1,529	1,000	1,000	1,000	-	0.0%
PHONES	327	872	350	621	650	650	650	300	85.7%
POSTAGE	3,595	3,401	3,800	2,734	4,000	4,000	4,000	200	5.3%
TRAVEL	706	309	500	2,653	500	500	500	-	0.0%
OFFICE SUPPLIES	5,425	4,613	5,000	5,442	5,000	5,000	5,000	-	0.0%
BOOKS	199	-	500	500	500	500	500	-	0.0%
NEW EQUIPMENT	606	921	3,000	-	1,000	500	500	(2,500)	-83.3%
ACCOUNTING FEES	3,025	3,141	5,000	1,273	5,000	4,000	4,000	(1,000)	-20.0%
UNEMP COMP	904	181,952	-	-	-	-	-	-	100.0%
TOTAL ACCOUNTING	507,946	647,592	510,470	493,841	525,719	523,219	523,219	12,749	2.5%
REVENUES/REGISTRATION OFFICE									
STAFF FULL TIME PAY	306,291	343,390	336,797	336,797	352,541	352,541	352,541	15,744	4.7%
PROPOSED POSITIONS	-	-	-	-	56,346	-	-	-	100.0%
CELL PHONE STIPEND	600	603	600	600	600	600	600	-	0.0%
PART TIME PAY	10,111	13,294	29,600	29,275	30,600	30,600	30,600	1,000	3.4%
FICA	19,255	21,665	21,780	20,821	23,416	23,416	23,416	1,636	7.5%
MEDICARE	4,503	5,067	5,097	4,869	5,477	5,477	5,477	380	7.5%
DENTAL INSURANCE	1,277	1,428	1,355	1,257	1,420	1,420	1,420	65	4.8%
LONG TERM DISABILITY INSURANCE	1,341	1,502	1,687	1,365	1,765	1,765	1,765	78	4.6%
MAINE FAMILY LEAVE TAX	-	916	1,903	1,764	1,991	1,991	1,991	88	4.6%
HEALTH INSURANCE	64,328	75,304	81,638	62,751	74,602	74,602	74,602	(7,036)	-8.6%
PENSION	31,397	36,109	36,520	33,249	38,286	38,286	38,286	1,766	4.8%
OVERTIME PAY	2,677	3,508	2,650	3,507	3,000	3,000	3,000	350	13.2%
EMPLOYEE TRAINING	751	132	1,000	240	500	500	500	(500)	-50.0%
REGISTRY OF DEEDS	4,251	3,382	4,800	3,766	4,800	4,500	4,500	(300)	-6.3%
PROFESSIONAL DUES	-	-	180	180	180	180	180	-	0.0%
PHONES	768	2,034	800	1,450	2,000	2,000	2,000	1,200	150.0%
POSTAGE	14,539	16,331	15,650	14,230	16,500	16,500	16,500	850	5.4%
PRINT & BINDING	4,073	3,708	4,500	4,129	4,500	4,500	4,500	-	0.0%
OFFICE SUPPLIES	2,483	2,490	4,000	2,111	3,500	3,500	3,500	(500)	-12.5%
BOOKS	408	438	470	450	485	485	485	15	3.2%
SACO PATHFINDERS SNOWMOBILE	2,602	2,800	-	2,800	2,800	2,800	2,800	2,800	100.0%
TOTAL REVENUE OFFICE	474,840	534,101	551,027	525,611	625,309	568,663	568,663	17,636	3.2%

Assessing

Department Highlights

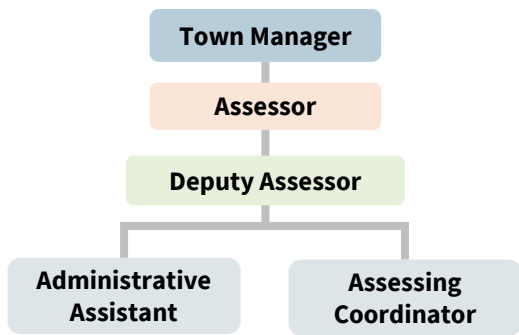
The Assessing Department is a central resource of information for property owners, title companies, real estate brokers, attorneys and appraisers, and other Town departments. Assessing staff maintain historical and current data on each property (i.e., ownership, parcel boundaries, land and structure 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



500+ Properties Inspected
For permitted new construction or renovation improvements



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



Assessing

Strategic Initiatives

SUCSESSES & 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

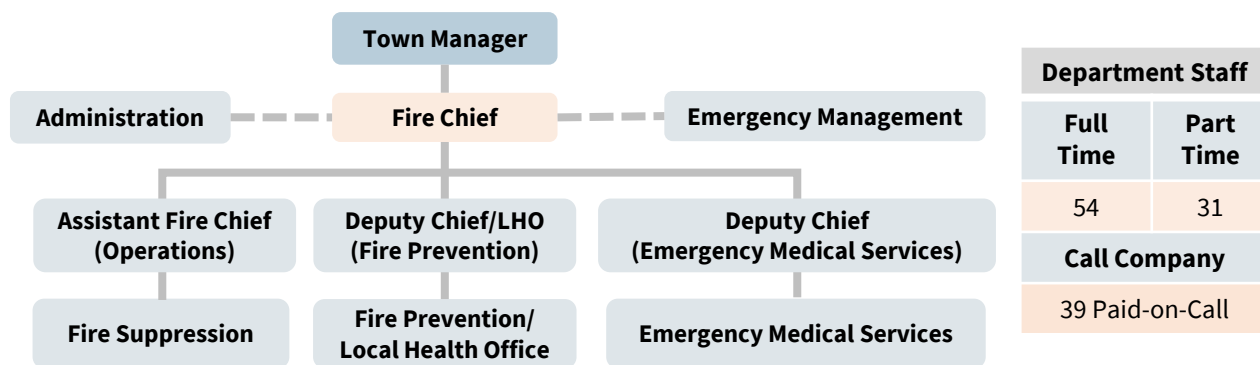
TOWN OF SCARBOROUGH									
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS									
FY 2027 TOWN APPROPRIATIONS									
ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE
ASSESSOR'S OFFICE									
ADMIN FULL TIME PAY	114,192	125,875	134,149	127,699	132,372	132,372	132,372	(1,777)	-1.3%
STAFF FULL TIME PAY	185,692	199,010	210,896	200,832	213,915	213,915	213,915	3,019	1.4%
CELL PHONE STIPEND	600	603	600	569	600	600	600	-	0.0%
TRAVEL STIPENDS	8,077	8,038	8,000	7,615	12,000	12,000	12,000	4,000	50.0%
PART TIME PAY	-	-	2,500	-	2,500	2,500	2,500	-	0.0%
FICA	18,730	20,229	21,520	20,460	21,432	21,432	21,432	(88)	-0.4%
MEDICARE	4,380	4,731	5,034	4,785	5,015	5,015	5,015	(19)	-0.4%
DENTAL INSURANCE	537	532	542	507	568	568	568	26	4.8%
LONG TERM DISABILITY INSURANCE	1,422	1,478	1,746	1,488	1,733	1,733	1,733	(13)	-0.7%
MAINE FAMILY LEAVE TAX	-	869	1,786	1,673	1,809	1,808	1,808	23	1.3%
HEALTH INSURANCE	47,248	51,165	52,319	50,890	62,418	62,418	62,418	10,099	19.3%
PENSION	34,861	36,293	42,554	37,461	45,312	45,312	45,312	2,758	6.5%
OVERTIME	-	-	1,000	-	1,000	1,000	1,000	-	0.0%
EMPLOYEE TRAINING	3,278	3,515	5,000	4,132	5,000	5,000	5,000	-	0.0%
REGISTRY OF DEEDS	1,592	1,716	2,400	1,568	2,400	-	-	(2,400)	-100.0%
CONTRACTED SERVICES	4,335	-	5,000	-	5,000	5,000	5,000	-	0.0%
PROFESSIONAL DUES	984	1,389	1,500	1,500	1,500	1,500	1,500	-	0.0%
PHONES	284	726	300	518	500	500	500	200	66.7%
POSTAGE	14,799	1,386	2,500	2,000	2,500	2,500	2,500	-	0.0%
MAPPING	66	138	500	368	500	500	500	-	0.0%
TRAVEL	2,172	1,622	3,000	2,601	3,000	3,000	3,000	-	0.0%
OFFICE SUPPLIES	1,472	2,170	2,500	2,150	2,500	2,500	2,500	-	0.0%
BOOKS	674	682	700	1,376	700	700	700	-	0.0%
NEW EQUIPMENT	1,608	1,171	2,000	51	2,000	2,000	2,000	-	0.0%
TOTAL ASSESSING	447,003	463,338	508,045	470,243	526,273	523,873	523,873	15,827	3.1%
TOTAL FINANCE ALL DIVISIONS	1,429,789	1,645,031	1,569,542	1,489,695	1,677,301	1,615,754	1,615,754	46,212	2.9%

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.



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

SUCCESES & 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	FINANCE COMM.	FY2027 ADOPTED	TC Incr Decr	TC Pct Change
FIRE ALL DIVISIONS									
INSPECTION FEES	244,623	154,584	225,000	217,715	242,000	242,000	242,000	17,000	7.6%
RESCUE SERVICES FEES	1,200,000	1,400,000	1,425,000	1,425,000	1,500,000	1,580,000	1,580,000	155,000	10.9%
EMS SUSTAINABILITY GRANT	-	-	85,000	85,000	-	-	-	(85,000)	-100.0%
MISCELLANEOUS FEES - RUN REPORTS	400	545	1,000	520	1,000	1,000	1,000	-	0.0%
SALE OF TOWN PROPERTY	765	-	50,000	4,000	25,000	25,000	25,000	(25,000)	-50.0%
SPECIAL DUTY REVENUES	60	25,581	3,000	9,535	3,000	3,000	3,000	-	0.0%
TOTAL FIRE SERVICES	1,454,508	1,610,895	1,789,000	1,741,770	1,771,000	1,851,000	1,851,000	62,000	3.5%

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	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE
FIRE SERVICES									
FIRE ADMINISTRATION									
ADMIN FULL TIME PAY	115,648	123,976	132,931	132,931	139,132	139,132	139,132	6,201	4.7%
CLERICAL PAY	121,576	129,451	136,449	136,449	142,627	142,627	142,627	6,178	4.5%
STIPENDS	-	-	-	-	11,960	11,960	11,960	11,960	100.0%
CELL PHONE STIPENDS	1,800	2,190	3,500	3,500	1,800	1,800	1,800	(1,700)	-48.6%
FICA	14,692	15,240	15,267	15,441	16,838	16,838	16,838	1,571	10.3%
MEDICARE	3,436	3,564	3,681	3,612	3,938	3,938	3,938	257	7.0%
DENTAL INSURANCE	806	797	813	763	852	852	852	39	4.8%
LONG TERM DISABILITY INSURANCE	1,105	1,138	1,348	1,144	1,419	1,419	1,419	71	5.3%
MAINE FAMILY LEAVE TAX	-	704	1,360	1,320	1,447	1,447	1,447	87	6.4%
HEALTH INSURANCE	41,567	48,094	50,819	49,573	60,918	60,918	60,918	10,099	19.9%
HRA INSURANCE CO-PAY	72,000	85,000	88,825	62,705	91,756	91,756	91,756	2,931	3.3%
PENSION	33,881	33,976	36,925	35,639	40,200	40,200	40,200	3,275	8.9%
RETIREE HEALTH SAVINGS/HOLIDAY PAY	6,835	4,874	2,090	6,770	5,165	5,165	5,165	3,075	147.1%
EMPLOYEE RECOGNITION	4,839	4,531	5,500	4,486	6,000	6,000	6,000	500	9.1%
EMPLOYEE TRAINING [Tuition/Registration]	225	2,245	4,000	2,930	5,000	5,000	5,000	1,000	25.0%
CLOTHING ALLOWANCE	1,297	682	630	630	630	630	630	-	0.0%
HONOR GUARD	3,162	5,455	5,000	4,040	6,000	6,000	6,000	1,000	20.0%
MENTAL HEALTH EVALS	-	-	-	-	200	200	200	200	100.0%
RESPIRATORY CLEARANCE QUESTIONAIRE	13,491	16,283	20,000	15,440	25,000	25,000	25,000	5,000	25.0%
TRAINING CONTRACTUAL SERVICES	7,095	6,000	10,000	11,698	10,000	10,000	10,000	-	0.0%
CONTRACTUAL SERVICES	13,185	16,102	20,000	29,970	20,000	20,000	20,000	-	0.0%
PROFESSIONAL DUES	3,916	4,481	5,500	6,550	5,500	5,500	5,500	-	0.0%
UTILITY SEWER & WATER	7,050	7,219	8,700	6,134	9,500	9,500	9,500	800	9.2%
BUILDING & FLOOR MAINTENANCE	30,818	29,262	31,000	34,926	37,000	37,000	37,000	6,000	19.4%
ALARM MAINTENANCE	650	475	1,000	1,000	1,000	1,000	1,000	-	0.0%
VEHICLE MAINT. PARTS	88,283	79,231	85,000	27,028	66,000	66,000	66,000	(19,000)	-22.4%
VEHICLE MAINT. LABOR	65,530	59,712	75,000	32,790	75,000	75,000	75,000	-	0.0%
NON-PWD REPAIRS	5,694	6,031	6,000	1,324	6,000	6,000	6,000	-	0.0%
DEPART EQUIPMENT MAINTENANCE	26,028	37,770	46,500	52,674	61,500	61,500	61,500	15,000	32.3%
RADIO MAINT FIRE	5,607	8,740	9,000	5,533	15,000	15,000	15,000	6,000	66.7%
FIREFIGHTER ACCIDENT INSURANCE	5,148	5,150	5,500	10,304	5,800	5,800	5,800	300	5.5%
COMMUNICATIONS (Phones, Cell, Mobile)	17,770	19,953	19,300	16,903	22,800	22,800	22,800	3,500	18.1%
POSTAGE	440	677	2,000	234	2,000	2,000	2,000	-	0.0%
TRAVEL	3,961	4,107	4,000	4,799	6,000	6,000	6,000	2,000	50.0%
OFFICE and PAINT SUPPLIES	4,113	6,039	5,750	4,188	5,750	5,750	5,750	-	0.0%
TRAINING SUPPLIES	3,575	3,196	4,000	7,429	4,000	4,000	4,000	-	0.0%
UTILITY - (Gas/Propane/Electricity/Heating Oil)	60,658	58,468	69,700	46,468	68,100	68,100	68,100	(1,600)	-2.3%
VEHICLE FUEL GAS	64,673	54,657	52,500	37,265	50,000	50,000	50,000	(2,500)	-4.8%
FIRE HOSE AND GEAR	18,711	25,134	20,000	22,665	20,000	20,000	20,000	-	0.0%
MISCELLANEOUS EXPENSE	3,146	3,085	3,000	1,371	3,000	3,000	3,000	-	0.0%
TOTAL FIRE ADMINISTRATION	882,011	913,689	992,588	838,626	1,054,832	1,054,832	1,054,832	62,244	6.3%
FIRE SUPPRESSION									
DEPUTY CHIEF FULL TIME PAY	99,341	105,643	111,759	111,759	122,866	122,866	122,866	11,107	9.9%
FULL TIME EMTs	467,595	477,675	511,933	511,933	720,986	720,986	720,986	209,053	40.8%
FULL TIME DUTY OFFICERS	265,484	500,692	558,101	558,101	431,954	431,954	431,954	(126,147)	-22.6%
FULL TIME OFFICER'S TRAINING PAY	21,854	18,949	20,810	14,597	48,344	48,344	48,344	27,534	132.3%
STIPENDS	120,606	30,794	39,156	39,100	35,958	35,958	35,958	(3,198)	-8.2%
PHONE STIPEND	1,870	2,040	2,100	2,100	2,100	2,100	2,100	-	0.0%
DAYTIME PAY	1,423,113	967,845	653,144	651,144	674,697	554,697	554,697	(98,447)	-15.1%
CALL COMPANY PAY	167,422	160,987	148,389	143,771	154,950	154,950	154,950	6,561	4.4%
FD INCENTIVE PAY	5,705	5,685	5,900	5,535	5,572	5,572	5,572	(328)	-5.6%
FICA	168,444	154,053	160,197	153,523	147,547	147,547	147,547	(12,650)	-7.9%
MEDICARE	39,426	36,028	37,470	35,905	34,512	34,512	34,512	(2,958)	-7.9%
DENTAL INSURANCE	3,558	3,146	2,981	2,758	3,124	3,124	3,124	143	4.8%
LONG TERM DISABILITY INSURANCE	4,754	5,127	6,111	5,087	6,659	6,659	6,659	548	9.0%
MAINE FAMILY LEAVE TAX	-	6,846	11,069	13,065	13,123	13,123	13,123	2,054	18.6%
HEALTH INSURANCE	221,384	236,962	250,682	229,667	322,275	322,275	322,275	71,593	28.6%
HRA INSURANCE CO-PAY	12,000	12,480	12,979	10,437	13,407	13,407	13,407	428	3.3%
PENSION	232,565	223,504	220,466	218,001	231,426	231,426	231,426	10,960	5.0%
RETIREE HEALTH SAVINGS/HOLIDAY PAY	1,720	2,437	1,622	2,083	2,066	2,066	2,066	444	27.4%
FT DUTY OFFICER'S OVERTIME PAY	242,825	374,025	218,400	417,485	258,250	258,250	258,250	39,850	18.2%
TRAINING PAY	35,354	18,471	43,550	23,498	44,987	44,987	44,987	1,437	3.3%
F.T. CLOTHING ALLOWANCE	6,975	8,731	11,060	22,326	9,130	9,130	9,130	(1,930)	-17.5%
DAY FF CLOTHING ALLOWANCE	9,103	7,917	12,630	5,425	12,500	12,500	12,500	(130)	-1.0%
MENTAL HEALTH EVALS	-	-	-	-	2,600	2,600	2,600	2,600	100.0%
TOTAL FIRE SUPPRESSION	3,551,098	3,360,037	3,040,509	3,177,300	3,299,033	3,179,033	3,179,033	138,524	4.6%

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	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE
FIRE PREVENTION									
MANAGER FULL TIME	99,341	106,046	111,759	111,759	118,332	118,332	118,332	6,573	5.9%
FIRE PREVENTION TRAINING	1,522	980	2,100	340	2,169	2,169	2,169	69	3.3%
STIPENDS					3,120	3,120	3,120	3,120	100.0%
CELL PHONE STIPEND	600	1,543	1,200	1,800	1,200	1,200	1,200	-	0.0%
PART TIME INSPECTOR'S PAY	36,713	38,267	42,146	43,758	43,537	43,537	43,537	1,391	3.3%
FICA	8,287	8,831	9,343	9,343	17,030	17,030	17,030	7,687	82.3%
MEDICARE	1,938	2,065	2,185	2,181	3,984	3,984	3,984	1,799	82.3%
DENTAL INSURANCE	269	266	271	256	568	568	568	297	109.6%
LONG TERM DISABILITY INSURANCE	493	500	559	500	1,193	1,193	1,193	634	113.4%
MAINE FAMILY LEAVE TAX	-	395	804	785	1,470	1,470	1,470	-	82.8%
HEALTH INSURANCE	22,539	24,677	20,000	25,309	48,734	48,734	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	35,281	35,281	12,067	52.0%
INSPECTOR'S CLOTHING ALLOWANCE	569	640	630	326	630	630	630	-	0.0%
MENTAL HEALTH EVALS	-	-	-	-	200	200	200	200	100.0%
TRAVEL - VEHICLE EXPENSE / MILEAGE	500	436	1,500	96	1,500	1,500	1,500	-	0.0%
MISCELLANEOUS SUPPLY & MATERIALS	4,258	3,626	5,000	8,262	5,000	5,000	5,000	-	0.0%
TOTAL FIRE PREVENTION	195,146	206,397	220,711	223,685	283,948	283,948	283,948	63,237	28.7%
EMERGENCY MEDICAL SERVICES									
EMS DIRECTOR FULL TIME PAY	103,435	102,318	111,759	111,759	116,896	116,896	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	2,527,211	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	92,970	92,970	51,222	122.7%
STIPENDS	104,501	42,332	66,374	61,309	102,102	102,102	102,102	35,728	
PHONE STIPEND	3,570	4,420	6,120	8,160	8,160	8,160	8,160	2,040	33.3%
MEDICAL DIRECTOR PT PAY	7,558	7,623	7,928	7,928	8,190	8,190	8,190	262	3.3%
INCENTIVE PAY	11,158	16,631	12,343	11,596	13,216	13,216	13,216	873	7.1%
FICA	106,643	146,158	138,782	151,815	181,586	181,586	181,586	42,804	30.8%
MEDICARE	24,906	34,182	32,469	35,508	42,475	42,475	42,475	10,006	30.8%
DENTAL INSURANCE	4,999	5,589	5,962	5,898	7,384	7,384	7,384	1,422	23.9%
LONG TERM DISABILITY INSURANCE	6,969	7,474	10,376	7,161	13,454	13,454	13,454	3,078	29.7%
MAINE FAMILY LEAVE TAX	-	6,769	11,939	13,600	15,721	15,721	15,721	3,782	31.7%
HEALTH INSURANCE	232,818	292,389	335,501	288,025	360,970	360,970	360,970	25,469	7.6%
HRA INSURANCE CO-PAY	24,000	28,000	29,120	31,371	36,000	36,000	36,000	6,880	23.6%
PENSION	244,904	324,014	320,412	343,346	419,651	419,651	419,651	99,239	31.0%
RETIREE HEALTH SAVINGS/HOLIDAY PAY	1,150	4,321	520	537	2,066	2,066	2,066	1,546	297.3%
PARAMEDIC OVER TIME PAY	163,273	541,030	218,916	556,168	337,791	337,791	337,791	118,875	54.3%
SPECIAL DUTY FIRE/RESCUE OVERTIME	-	-	2,137	-	2,208	2,208	2,208	71	3.3%
EMPLOYEE TRAINING	3,580	4,444	9,000	6,490	12,000	12,000	12,000	3,000	33.3%
F.T. CLOTHING ALLOWANCE	15,923	24,424	31,310	47,742	31,630	31,630	31,630	320	1.0%
TUITION REIMBURSEMENT	8,905	6,887	12,000	50,600	60,000	60,000	60,000	48,000	400.0%
SO. MAINE EMS COORDINATOR FEE	1,055	248	-	-	-	-	-	-	100.0%
MENTAL HEALTH EVALS	-	-	-	-	7,400	7,400	7,400	7,400	100.0%
RECRUITMENT & TESTING RESCUE	2,313	2,294	4,000	2,537	4,000	4,000	4,000	-	0.0%
COMSTAR RESCUE BILLING CONTRACT	43,119	46,630	40,500	35,793	48,000	48,000	48,000	7,500	18.5%
PROFESSIONAL DUES	-	1,000	1,000	1,000	1,000	1,000	1,000	-	0.0%
LICENSING FEES	-	335	350	680	450	450	450	100	28.6%
VEHICLE MAINTENANCE PARTS	28,381	9,370	15,000	2,645	13,800	13,800	13,800	(1,200)	-8.0%
VEHICLE MAINTENANCE LABOR	10,353	13,305	11,000	4,779	10,000	10,000	10,000	(1,000)	-9.1%
NON-PWD REPAIRS	-	333	3,000	3,000	3,000	3,000	3,000	-	0.0%
DEPT EQUIPMENT MAINTENANCE	3,994	11,407	10,000	118	12,000	12,000	12,000	2,000	20.0%
OXYGEN SUPPLY CONTRACT	2,003	3,850	5,000	6,411	6,000	6,000	6,000	1,000	20.0%
ALS EQUIPMENT MAINTENANCE	6,304	13,390	17,000	31,090	18,000	18,000	18,000	1,000	5.9%
INFECTIOUS DISEASE CONTROL	51,086	67,597	65,000	52,912	65,000	65,000	65,000	-	0.0%
DRUGS/MEDICAL SUPPLIES	1,283	1,425	3,000	1,320	3,000	3,000	3,000	-	0.0%
VEHICLE FUEL GAS	29,103	30,045	29,800	20,045	30,000	30,000	30,000	200	0.7%
NEW PATIENT EQUIPMENT	8,890	8,215	10,000	3,177	10,000	10,000	10,000	-	0.0%
NEW TRAINING EQUIPMENT	-	-	500	500	500	500	500	-	0.0%
NEW CPR EQUIPMENT	-	3,248	1,000	1,749	1,000	1,000	1,000	-	0.0%
MISCELLANEOUS EXPENSES	723	978	1,000	297	1,000	1,000	1,000	-	0.0%
TOTAL EMERGENCY MEDICAL SERVICES	2,721,999	3,633,660	4,174,274	3,942,089	4,625,830	4,625,830	4,625,830	451,556	10.8%

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	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE
EMERGENCY MANAGEMENT									
PART TIME PAY	26,522	25,488	34,465	26,519	35,602	35,602	35,602	1,137	3.3%
FICA	1,607	1,542	2,137	1,588	2,207	2,207	2,207	70	3.3%
MEDICARE	376	361	500	371	516	516	516	16	3.2%
MAINE FAMILY LEAVE TAX	-	64	172	129	178	178	178	-	
EQUIPMENT MAINTENANCE	-	-	1,000	1,000	1,000	1,000	1,000	-	0.0%
FOOD	2,440	2,197	2,000	1,829	2,500	2,500	2,500	500	25.0%
MISCELLANEOUS SUPPLY	272	486	500	500	500	500	500	-	0.0%
SPECIAL PROGRAM SUPPLIES	-	1,069	1,000	1,000	1,000	1,000	1,000	-	0.0%
BOOKS	-	-	350	350	350	350	350	-	0.0%
NEW EQUIPMENT	-	936	1,000	1,000	1,000	1,000	1,000	-	0.0%
MISCELLANEOUS EXPENSE	55	7,014	1,000	-	1,000	1,000	1,000	-	0.0%
TOTAL EMERGENCY MANAGEMENT	31,272	39,157	44,124	34,286	45,853	45,853	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	9,189,496	9,189,496	717,290	8.5%

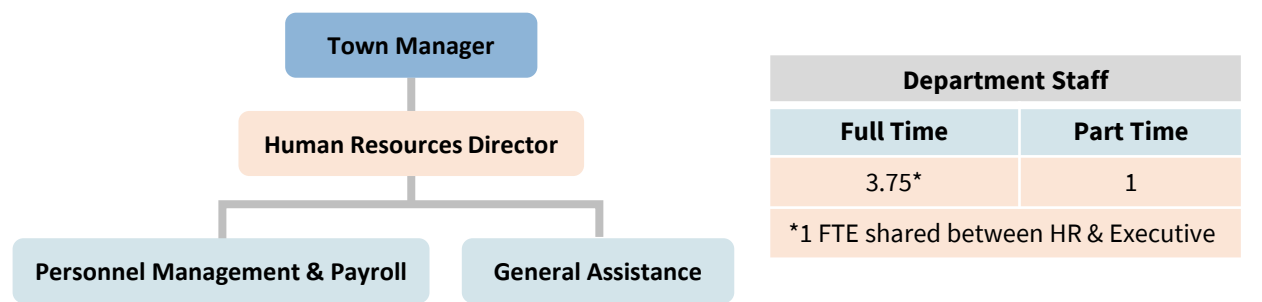
Human Resources

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.



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

SUCCESSIONS & 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

TOWN OF SCARBOROUGH									
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS									
FY 2027 TOWN APPROPRIATIONS									
ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE
HUMAN RESOURCES									
ADMIN. FULL TIME PAY	87,844	93,590	102,455	102,455	111,233	111,233	111,233	8,778	8.6%
STAFF FULL TIME PAY	155,643	166,614	176,285	176,285	187,055	187,055	187,055	10,770	6.1%
CELL PHONE STIPEND	1,200	1,175	1,200	1,750	1,800	1,800	1,800	600	50.0%
FICA	15,309	16,144	16,534	16,309	20,220	20,220	20,220	3,686	22.3%
MEDICARE	3,580	3,776	3,868	3,814	4,730	4,730	4,730	862	22.3%
DENTAL INSURANCE	470	465	474	444	497	497	497	23	4.9%
LONG TERM DISABILITY INSURANCE	1,145	1,194	1,375	1,202	1,471	1,471	1,471	96	7.0%
MAINE FAMILY LEAVE TAX	-	702	1,597	1,366	1,703	1,703	1,703	106	6.6%
HEALTH INSURANCE	43,006	44,851	49,213	41,982	51,698	51,698	51,698	2,485	5.0%
PENSION	33,575	33,907	32,578	34,811	39,320	39,320	39,320	6,742	20.7%
OVERTIME PAY	11,738	5,783	5,000	1,219	5,000	2,500	2,500	(2,500)	-50.0%
EMPLOYEE TRAINING	5,474	4,213	5,000	7,031	5,000	4,000	4,000	(1,000)	-20.0%
RECRUITMENT	4,870	3,619	9,000	4,921	9,000	-	-	(9,000)	-100.0%
PROFESSIONAL DUES	384	404	600	280	600	600	600	-	0.0%
TELEPHONES	534	581	400	414	400	400	400	-	0.0%
POSTAGE	282	364	400	63	400	400	400	-	0.0%
TRAVEL	718	188	600	1,084	600	600	600	-	0.0%
OFFICE SUPPLIES	1,878	699	750	1,244	750	750	750	-	0.0%
TRAINING SUPPLIES	691	-	250	250	250	250	250	-	0.0%
NEW EQUIPMENT	2,964	-	500	500	500	500	500	-	0.0%
TOTAL HUMAN RESOURCES	371,305	378,269	408,079	397,424	442,227	429,727	429,727	21,648	5.3%

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	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PUBLIC HEALTH & WELFARE									
FULL TIME STAFF	55,910	60,691	63,898	63,898	66,852	66,852	66,852	2,954	4.6%
STIPEND HEALTH OFFICER	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0.0%
FICA	3,144	3,522	3,708	3,720	4,143	4,143	4,143	435	11.7%
MEDICARE	736	824	867	870	969	969	969	102	11.8%
DENTAL	258	277	271	254	284	284	284	13	4.8%
LONG TERM DISABILITY	95	299	320	302	335	335	335	15	4.7%
MAINE FAMILY LEAVE TAX	-	161	327	321	342	342	342	15	4.6%
HEALTH INSURANCE	17,582	20,445	20,000	17,922	12,184	12,184	12,184	(7,816)	-39.1%
PENSION	6,818	7,234	7,796	7,685	8,157	8,157	8,157	361	4.6%
EMPLOYEE TRAINING	598	607	325	430	500	500	500	175	53.8%
CONTRACTUAL SERVICES	2,719	2,474	2,500	999	2,500	2,500	2,500	-	0.0%
TRAVEL EXPENSE	-	-	250	250	250	250	250	-	0.0%
OFFICE SUPPLIES & MATERIALS	-	196	300	1,363	300	300	300	-	0.0%
GENERAL ASSIST BABY SUPPLIES	52	317	250	177	250	250	250	-	0.0%
GENERAL ASSIST BURIALS	2,142	5,062	5,000	4,470	5,000	5,000	5,000	-	0.0%
GENERAL ASSIST ELECTRIC	4,187	633	3,500	2,951	3,500	3,500	3,500	-	0.0%
GEN ASSIST EMERGENCY HOUSING	59,483	49,127	50,000	41,557	50,000	50,000	50,000	-	0.0%
GENERAL ASSIST HEATING	199	340	1,500	1,500	1,500	1,500	1,500	-	0.0%
GENERAL ASSIST HOUSING	254,785	158,681	125,000	110,694	125,000	125,000	125,000	-	0.0%
GENERAL ASSIST HOUSEHOLD	5,265	4,701	5,200	2,378	5,200	5,200	5,200	-	0.0%
GENERAL ASSIST PRESCRIPTIONS	999	1,900	1,300	1,544	1,300	1,300	1,300	-	0.0%
GENERAL ASSIST PROPANE	284	-	1,000	1,000	1,000	1,000	1,000	-	0.0%
GENERAL ASSIST MISC	290	257	2,500	2,500	2,500	2,500	2,500	-	0.0%
GENERAL ASSIST FOOD	21,045	13,844	30,000	11,206	30,000	30,000	30,000	-	0.0%
GENERAL ASSIST PHONES	367	420	-	384	-	-	-	-	100.0%
NON GENERAL ASSIST DISCRETIONARY ACCOUNT		2,537	10,000	8,292	7,000	7,000	7,000	(3,000)	-30.0%
TOTAL PUBLIC HEALTH AND WELFARE	437,958	335,549	336,812	287,667	330,066	330,066	330,066	(6,746)	-2.0%
TOTAL HUMAN RESOURCES & PUBLIC HEALTH	809,263	713,818	744,891	685,091	772,293	759,793	759,793	14,902	2.0%

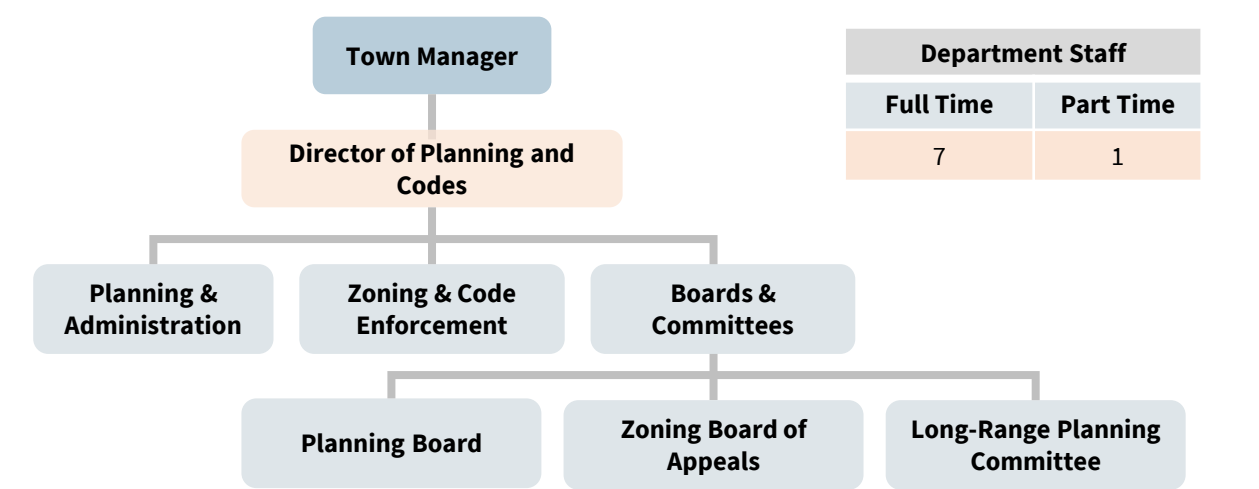
Planning & Code Enforcement

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.



YEAR IN REVIEW

Phone icon

4,425 Permitting Phone calls

743 Building Permits Issued

Lightbulb icon

Person icon

Building icon

Housing starts

43 Single Family

72 Multi-Family

House icon

Hard hat icon

1,560 Code Enforcement Inspections

60 Planning Board Submittals reviewed

Clipboard icon

Tag icon

\$128 Million Cost of Construction

Planning & Code Enforcement

Strategic Initiatives

SUCCESES & 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	FINANCE COMM.	FY2027 ADOPTED	TC Incr Decr	TC Pct Change
PLANNING DEPARTMENT									
PLUMBING PERMIT FEES	37,350	45,673	55,000	45,000	50,000	50,000	50,000	(5,000)	-9.1%
BUILDING PERMIT FEES	762,840	678,416	725,000	725,000	725,000	725,000	725,000	-	0.0%
PER UNIT BUILDING PERMIT FEES	13,650	6,000	8,000	8,775	10,000	10,000	10,000	2,000	25.0%
ELECTRICAL PERMIT FEES	100,737	103,690	105,000	95,885	105,000	105,000	105,000	-	0.0%
CONTRACT ZONING APPLICATION FEE	500	1,340	500	500	500	500	500	-	0.0%
CAMPGROUND FEES	1,789	-	1,750	1,750	1,750	1,750	1,750	-	0.0%
FLOOD HAZARD FEE	1,200	700	1,000	675	1,000	1,000	1,000	-	0.0%
ORDINANCE FEES	253	1,120	500	500	500	500	500	-	0.0%
ZONING BOARD OF APPEALS FEES	3,750	5,000	5,000	3,750	5,000	5,000	5,000	-	0.0%
SUBDIVISION FEES	10,175	4,675	15,000	18,000	20,000	20,000	20,000	5,000	33.3%
SITE PLAN REVIEW	36,865	19,098	30,000	22,000	30,000	30,000	30,000	-	0.0%
PLANNING BOARD ADVERTISING REIMB	-	-	500	500	500	500	500	-	0.0%
PEER REVIEW REIMBURSEMENT	-	12,000	30,000	22,500	30,000	30,000	30,000	-	0.0%
ORDINANCE FINES	5,492	10,452	8,000	7,500	8,000	8,000	8,000	-	0.0%
MISCELLANEOUS REVENUES	77,413	-	-	515	500	500	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	987,750	987,750	2,500	0.3%

Department Appropriations Line Item

Planning & Code Enforcement

TOWN OF SCARBOROUGH									
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS									
FY 2027 TOWN APPROPRIATIONS									
ACCOUNTS:	2024	2025	2026	2026	2027	FINANCE	2027	TC	TC
	ACTUAL	ACTUAL	BUDGET	PROJECTION	PROPOSED	COMMITTEE	ADOPTED	INC. DEC.	PCT CHANGE
PLANNING DEPARTMENT									
PLANNING ADMINISTRATION									
ADMIN FULL TIME PAY	109,272	122,871	132,840	132,974	132,372	139,132	139,132	6,292	4.7%
FULL TIME PAY	71,534	52,894	74,173	74,173	77,605	77,605	77,605	3,432	4.6%
STAFF FULL TIME PAY	251,414	269,727	283,984	283,984	297,066	297,066	297,066	13,082	4.6%
CLERICAL FULL TIME PAY	120,515	128,362	135,138	135,138	142,335	142,335	142,335	7,197	5.3%
PROPOSED POSITIONS	-	-	-	-	93,939	113,229	113,229	113,229	100.0%
CELL PHONE STIPEND	2,963	2,488	3,000	3,000	4,200	4,200	4,200	1,200	40.0%
PART TIME PAY	14,363	24,360	32,600	33,000	32,600	32,600	32,600	-	0.0%
FICA	35,035	36,538	39,878	38,323	39,580	39,580	39,580	(298)	-0.7%
MEDICARE	8,193	8,545	9,329	8,962	9,259	9,259	9,259	(70)	-0.8%
DENTAL INSURANCE	1,880	1,795	1,897	1,776	1,988	1,988	1,988	91	4.8%
LONG TERM DISABILITY INSURANCE	2,732	2,524	3,133	2,540	3,283	3,283	3,283	150	4.8%
MAINE FAMILY LEAVE TAX	-	1,662	3,385	3,227	3,401	3,401	3,401	16	0.5%
HEALTH INSURANCE	106,117	112,911	118,331	114,201	140,635	140,635	140,635	22,304	18.8%
PENSION	68,321	66,941	75,051	70,775	78,591	78,591	78,591	3,540	4.7%
OVERTIME PAY	3,485	3,952	5,000	-	5,000	5,000	5,000	-	0.0%
EMPLOYEE TRAINING	5,435	2,664	6,500	2,456	6,500	5,000	5,000	(1,500)	-23.1%
UNIFORMS	-	204	350	850	400	400	400	50	14.3%
LEGAL / ORDINANCE ENFORCEMENT	11,254	28,133	32,000	17,257	32,000	32,000	32,000	-	0.0%
PROFESSIONAL DUES	1,666	1,065	2,000	3,264	2,500	2,500	2,500	500	25.0%
VEHICLE MAINTENANCE PARTS	2,318	8,569	3,000	130	1,000	1,000	1,000	(2,000)	-66.7%
TELEPHONES	2,019	3,264	4,000	3,205	4,000	4,000	4,000	-	0.0%
POSTAGE	1,225	1,307	2,000	1,087	2,000	2,000	2,000	-	0.0%
TRAVEL	3,806	2,122	2,000	711	2,000	2,000	2,000	-	0.0%
OFFICE SUPPLIES	3,793	4,395	4,500	3,454	4,000	3,000	3,000	(1,500)	-33.3%
VEHICLE FUEL GAS	1,579	2,237	2,000	2,430	2,050	2,050	2,050	50	2.5%
BOOKS	180	790	750	196	500	300	300	(450)	-60.0%
NEW EQUIPMENT	5,574	4,212	5,000	2,528	5,000	3,000	3,000	(2,000)	-40.0%
OFFSITE STORAGE	1,584	1,925	1,925	-	2,000	2,000	2,000	75	3.9%
PEER REVIEW REIMBURSEMENT	(6,266)	4,840	30,000	6,596	30,000	30,000	30,000	-	0.0%
TOTAL PLANNING OFFICE	829,991	901,297	1,013,764	946,237	1,155,804	1,177,154	1,177,154	163,390	16.1%
BOARDS AND COMMITTEES									
ZONING BOARD OF APPEALS									
ZBA FICA	25	52	37	99	37	37	37	-	0.0%
MEDICARE	6	12	9	23	9	9	9	-	0.0%
MAINE FAMILY LEAVE TAX	-	3	3	8	3	3	3	-	0.0%
PENSION	41	84	85	163	85	85	85	-	0.0%
ZBA OVERTIME PAY	396	849	600	1,601	600	600	600	-	0.0%
REGISTRY OF DEEDS	-	26	150	-	50	50	50	(100)	-66.7%
ADVERTISEMENTS	1,601	1,535	2,000	1,369	2,000	2,000	2,000	-	0.0%
ZBA MISCELLANEOUS EXPENSES	-	-	125	-	125	125	125	-	0.0%
PLANNING BOARD									
FICA	103	141	62	153	62	62	62	-	0.0%
MEDICARE	24	33	15	36	15	15	15	-	0.0%
MAINE FAMILY LEAVE TAX	-	7	5	12	5	5	5	-	0.0%
PENSION	188	226	142	252	142	142	142	-	0.0%
OVERTIME PAY	1,670	2,281	1,000	2,467	1,000	1,000	1,000	-	0.0%
ADVERTISEMENT	5,732	5,369	6,000	7,079	6,000	6,000	6,000	-	0.0%
PRINTING & BINDING	-	-	100	-	100	100	100	-	0.0%
PLANNING/ZONING INITIATIVES	28,321	18,856	43,000	42,222	40,000	25,000	25,000	(18,000)	-41.9%
OFFICE SUPPLIES	89	460	200	78	200	200	200	-	0.0%
PLANNING BOARD MISC EXPENSES	-	151	400	-	400	400	400	-	0.0%
TOTAL BOARDS AND COMMITTEES	65,244	49,904	53,933	55,562	50,833	35,833	35,833	(18,100)	-33.6%
TOTAL PLANNING DEPARTMENT ALL DIVISIONS	895,235	951,201	1,067,697	1,001,799	1,206,637	1,212,987	1,212,987	145,290	13.6%
TOTAL GENERAL GOVERNMENT	8,523,685	9,448,316	10,011,459	9,967,527	10,725,442	10,426,307	10,426,306	414,848	4.1%

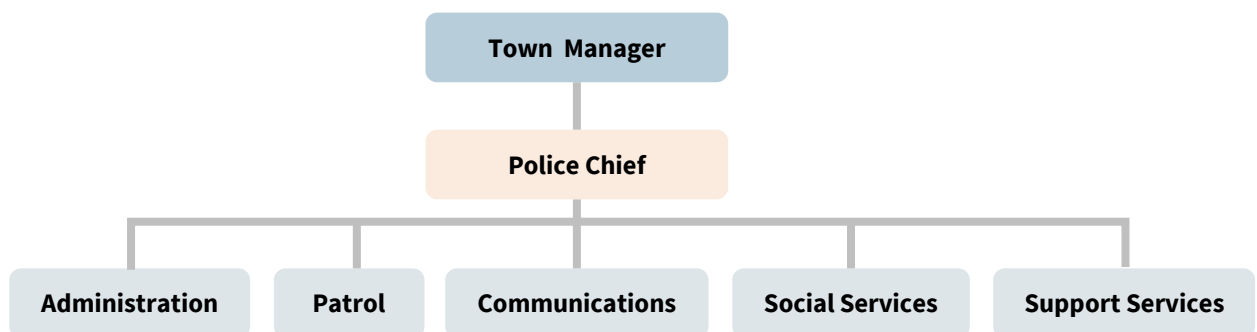
Police

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

SUCCESSSES & ACCOMPLISHMENTS 2025-2026

Acted upon the results of the radio infrastructure study and selected a vendor.

Hired and retained dispatchers leaving one remaining vacancy.

Hired two patrol officers to fill half of the positions allocated in the FY26 budget process.

Expanded the role of the Data Support Specialist to include Deputy Dispatch Manager duties.

GOALS & PRIORITIES 2026-2027

Hire four patrol officers to fill our current vacancies.

Select a new Data Support Specialist from our existing dispatcher ranks.

Deploy the new Marine Resource Officer/Harbormaster boat by late Spring.

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	FINANCE COMM.	FY2027 ADOPTED	TC Incr Decr	TC Pct Change
POLICE ALL DIVISIONS									
WEAPON PERMITS	440	725	500	550	500	500	500	-	0.0%
SPECIAL POLICE	207,473	401,713	285,226	442,689	500,000	500,000	500,000	214,774	75.3%
PROUTS NECK	3,754	1,268	800	800	800	800	800	-	0.0%
PSAP BILLING	29,223	35,997	31,973	30,394	33,028	33,028	33,028	1,055	3.3%
POLICE COURT TIME	14,246	3,029	2,000	4,880	2,000	2,000	2,000	-	0.0%
POLYGRAPH TESTING FEES	1,100	565	2,000	825	2,000	2,000	2,000	-	0.0%
MRO PIER FEES	-	-	12,000	12,000	12,000	12,000	12,000	-	0.0%
F/P SPECIAL DUTY REVENUE	360	-	1,000	1,000	1,000	1,000	1,000	-	0.0%
ALARM MONITORING SERVICE	22,000	19,000	29,000	29,000	28,000	28,000	28,000	(1,000)	-3.4%
BOAT LAUNCHING REVENUES	-	-	15,000	15,000	22,156	22,156	22,156	7,156	47.7%
HIGGINS BEACH	99,949	155,409	20,000	148,669	160,000	160,000	160,000	140,000	700.0%
TRSFRR OPIOID SETTLE RESERVE	-	-	-	-	99,537	99,537	99,537	99,537	100.0%
CAPE ELIZABETH MRO SALARY REIMB	6,659	6,992	8,033	8,033	7,599	7,599	7,599	(434)	-5.4%
PROUTS NECK REIMB	63,102	80,204	83,358	86,508	83,358	83,358	83,358	-	0.0%
OOB PERSONNEL REIMB	454,793	473,027	494,313	494,131	510,625	510,625	510,625	16,312	3.3%
MISCELLANEOUS REVENUES/YOUTH LEADER	14,280	20,431	26,000	26,000	26,000	26,000	26,000	-	0.0%
ASSET FORFEITURE REVENUES	10,000	5,000	5,000	7,500	5,000	5,000	5,000	-	0.0%
PD DONATIONS	2,600	3,882	-	6,261	-	-	-	-	100.0%
SALE TOWN PROPERTY	24,150	9,230	61,000	61,000	35,000	35,000	35,000	(26,000)	-42.6%
HIDTA OVERTIME REIMBURSEMENT	9,716	18,430	15,000	20,060	15,000	15,000	15,000	-	0.0%
PARKING VIOLATIONS	39,806	28,540	40,000	40,000	40,000	40,000	40,000	-	0.0%
FALSE ALARM VIOLATIONS	33,750	25,000	28,000	38,000	28,000	28,000	28,000	-	0.0%
VIOLATIONS AND FINES	1,960	1,765	1,000	530	1,000	1,000	1,000	-	0.0%
FEDERAL HIDTA REVENUES	250,583	-	275,000	275,000	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	1,887,603	1,887,603	451,400	31.4%

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	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE
POLICE SERVICES									
ADMINISTRATION									
ADMIN FULL TIME PAY	115,648	123,913	132,931	132,931	139,132	139,132	139,132	6,201	4.7%
CAPTAINS PAY	320,560	349,444	367,170	367,170	385,779	385,779	385,779	18,609	5.1%
SOCIAL SERVICE NAVIGATOR	69,514	73,936	77,938	77,938	145,892	145,892	145,892	67,954	87.2%
CLERICAL PAY	145,801	140,430	147,535	147,535	156,209	156,209	156,209	8,674	5.9%
STIPENDS	-	-	-	-	24,440	24,440	24,440	24,440	100.0%
CELL PHONE STIPENDS	3,063	6,041	3,250	7,500	4,200	4,200	4,200	950	29.2%
FICA	40,570	42,881	45,061	44,716	52,384	52,384	52,384	7,323	16.3%
MEDICARE	9,488	10,026	10,541	10,458	12,253	12,253	12,253	1,712	16.2%
DENTAL INSURANCE	1,644	1,610	1,626	1,526	2,272	2,272	2,272	646	39.7%
LONG TERM DISABILITY INSURANCE	3,076	3,085	3,630	3,046	4,201	4,201	4,201	571	15.7%
MAINE FAMILY LEAVE TAX	-	1,895	3,786	3,704	4,420	4,420	4,420	634	16.7%
HEALTH INSURANCE	91,302	99,029	105,843	97,380	153,866	153,866	153,866	48,023	45.4%
PENSION	68,352	73,220	80,458	68,925	82,124	82,124	82,124	1,666	2.1%
ADMIN HOLIDAY CASHOUT	13,700	16,727	15,000	19,640	15,000	15,000	15,000	-	0.0%
ADMIN CLERICAL OT PAY	-	-	927	927	1,000	-	-	(927)	-100.0%
EMPLOYEE RECOGNITION EXPENSES	-	5,152	5,000	2,097	5,000	5,000	5,000	-	0.0%
ADMIN SCHOOL/CONFERENCES	916	3,981	6,000	2,506	8,000	6,000	6,000	-	0.0%
F.T. TRAINING COSTS IN-SERVICE	40,255	35,033	33,852	24,443	69,000	40,000	40,000	6,148	18.2%
F.T. CLOTHING ALLOWANCE	3,791	3,403	4,500	3,577	4,500	4,500	4,500	-	0.0%
TUITION REIMBURSEMENT	-	8,565	6,000	9,120	6,000	6,000	6,000	-	0.0%
INFECTIOUS DISEASE CONTROL	-	-	675	675	675	675	675	-	0.0%
RECRUITMENT & TESTING	8,467	2,898	6,000	4,286	4,000	4,000	4,000	(2,000)	-33.3%
MENTAL HEALTH EVALS	-	-	-	-	14,000	14,000	14,000	14,000	100.0%
PROFESSIONAL DUES	2,860	5,763	5,400	9,532	3,400	3,400	3,400	(2,000)	-37.0%
VEHICLE MAINTENANCE PARTS	44,860	43,191	46,200	26,407	80,000	80,000	80,000	33,800	73.2%
VEHICLE MAINTENANCE LABOR	52,787	57,017	60,000	64,508	72,500	72,500	72,500	12,500	20.8%
POSTAGE METER	661	864	835	415	835	835	835	-	0.0%
HVAC EQUIP MAINTENANCE POLICE	264	278	-	437	-	-	-	-	0.0%
COPIERS EQUIPMENT MAINTENANCE	2,453	2,265	2,500	1,682	2,600	2,600	2,600	100	4.0%
POSTAGE	584	1,086	1,500	1,500	1,500	1,500	1,500	-	0.0%
TRAVEL	7,161	12,442	8,000	19,988	10,000	8,000	8,000	-	0.0%
OFFICE SUPPLIES	6,968	5,995	6,000	3,347	6,000	6,000	6,000	-	0.0%
MISC SUPPLY - PD COMPUTER	2,366	1,741	3,000	1,992	3,000	3,000	3,000	-	0.0%
VEHICLE FUEL	74,418	75,049	71,235	69,456	71,235	71,235	71,235	-	0.0%
NEW VEHICLES	111,831	236,029	346,000	346,000	305,000	-	-	(346,000)	-100.0%
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	1,511,417	1,511,417	(96,976)	-6.0%
PATROL									
PART TIME PAY - PINE POINT BEACH	8,623	7,212	12,958	12,566	13,477	12,958	12,958	-	0.0%
FICA	528	437	803	799	836	803	803	-	0.0%
MEDICARE	123	102	188	187	195	188	188	-	0.0%
MAINE FAMILY LEAVE TAX	-	17	65	65	67	65	65	-	0.0%
PART TIME PAY - HIGGINS BEACH	50,274	45,378	47,025	66,119	53,608	47,025	47,025	-	0.0%
FICA	3,086	2,769	2,916	4,189	3,324	2,916	2,916	-	0.0%
MEDICARE	722	648	682	980	777	682	682	-	0.0%
MAINE FAMILY LEAVE TAX	-	81	235	338	268	235	235	-	0.0%
CREDIT CARD SERVICES	71	71	1,000	-	1,000	1,000	1,000	-	0.0%
CALE SUPPLIES	284	357	600	293	600	600	600	-	0.0%
FICA	6,003	5,003	6,200	7,763	6,696	6,696	6,696	496	8.0%
MEDICARE	1,441	1,170	1,450	1,815	1,566	1,566	1,566	116	8.0%
MAINE FAMILY LEAVE TAX	-	216	500	641	540	540	540	40	8.0%
PENSION	10,953	9,601	14,800	15,439	14,256	14,256	14,256	(544)	-3.7%
FULL TIME TRAINING OVERTIME	101,854	82,542	100,000	128,280	108,000	100,000	100,000	-	0.0%
PATROL PAY	2,513,859	2,866,016	3,135,113	3,135,113	3,610,313	3,530,272	3,530,272	395,159	12.6%
PD SRO FULL TIME PAY	162,535	182,053	191,215	191,215	199,722	199,722	199,722	8,507	4.4%
PD PROPOSED POSITIONS	-	-	237,056	237,056	-	-	-	-	-100.0%
STIPENDS	15,350	74,347	152,660	152,660	175,240	171,080	171,080	18,420	12.1%
CELL PHONE STIPENDS	8,025	8,298	9,500	9,500	8,400	8,400	8,400	(1,100)	-11.6%
INCENTIVE PAY	40,795	38,083	42,280	42,168	41,252	41,252	41,252	(1,028)	-2.4%
FICA	181,345	205,211	227,839	224,318	263,637	258,807	258,807	30,968	13.6%
MEDICARE	42,615	47,997	53,302	52,462	61,674	60,544	60,544	7,242	13.6%
DENTAL INSURANCE	7,417	8,551	8,130	8,004	10,224	9,940	9,940	1,810	22.3%
LONG TERM DISABILITY INSURANCE	12,721	12,689	16,045	13,140	20,679	20,259	20,259	4,214	26.3%
MAINE FAMILY LEAVE TAX	-	9,238	19,301	19,121	22,898	22,461	22,461	-	0.0%
HEALTH INSURANCE	486,542	547,387	575,395	583,516	790,699	766,332	766,332	190,937	33.2%
PENSION	429,368	454,893	502,221	495,524	618,966	604,526	604,526	102,305	20.4%
HOLIDAY CASHOUT	73,067	73,571	73,150	131,063	73,150	73,150	73,150	-	0.0%
OVERTIME PAY	192,873	181,266	203,775	207,235	215,000	215,000	215,000	11,225	5.5%

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	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE	
COURT OVERTIME PAY	19,304	24,262	25,080	27,158	25,080	25,080	25,080	-	0.0%	
HIDTA OVERTIME PAY	18,147	23,997	15,000	27,338	15,000	15,000	15,000	-	0.0%	
F.T. CLOTHING ALLOWANCE	35,643	35,374	37,000	29,733	41,000	41,000	41,000	4,000	10.8%	
NEW EQUIPMENT	13,417	18,284	15,500	9,913	15,500	7,000	7,000	(8,500)	-54.8%	
NEW EQUIPMENT- FIREARMS	26,835	32,421	30,000	4,580	31,000	30,000	30,000	-	0.0%	
EQUIPMENT - VEST REPLACEMENT	5,617	3,372	9,850	4,574	5,400	5,400	5,400	(4,450)	-45.2%	
PD TASERS	4,966	8,019	-	-	-	-	-	-	100.0%	
AXON TRANSLATION	-	-	-	-	19,530	19,530	19,530	19,530	100.0%	
EQUIPMENT REPLACEMENT	6,252	4,943	7,000	8,710	7,500	5,000	5,000	(2,000)	-28.6%	
TOTAL POLICE	4,482,290	5,015,463	5,775,834	5,853,575	6,477,074	6,319,285	6,319,285	543,451	9.4%	
POLICE SERVICES										
DARE PROGRAM	10,834	6,348	6,350	1,755	6,350	4,500	4,500	(1,850)	-29.1%	
RADAR - NEW EQUIPMENT	1,814	2,404	2,500	2,500	2,500	2,500	2,500	-	0.0%	
COMMUNITY IN HOUSE PROGRAM	3,323	4,683	4,750	4,750	4,750	4,000	4,000	(750)	-15.8%	
SCHOOL RESOURCE OFFICER PROGRAM	4,425	4,723	6,000	4,490	6,000	6,000	6,000	-	0.0%	
TACTICAL TEAM	4,907	5,126	6,100	4,847	6,100	6,100	6,100	-	0.0%	
STAFF FULL TIME REGULAR PAY	21,386	69,680	73,279	69,755	77,605	77,605	77,605	4,326	5.9%	
FICA TAX	1,577	4,101	4,268	4,067	4,679	4,679	4,679	411	9.6%	
MEDICARE TAX	369	959	998	951	1,095	1,095	1,095	97	9.7%	
LONG TERM DISABILITY INSURANCE	-	289	367	346	388	388	388	21	5.7%	
MAINE FAMILY LEAVE TAX	-	189	382	363	404	404	404	22	5.8%	
HEALTH INSURANCE	4,354	15,812	16,693	15,298	18,799	18,799	18,799	2,106	12.6%	
PENSION	2,272	6,967	7,329	7,050	7,762	7,762	7,762	433	5.9%	
REGIONAL LAB CONTRACTED SERVICE	10,153	9,797	10,153	10,153	10,153	10,153	10,153	-	0.0%	
LAB ARREST SUPPLIES	330	-	650	650	650	650	650	-	0.0%	
LAB EVIDENCE PROCESS	8,130	16,532	15,500	14,119	15,500	15,500	15,500	-	0.0%	
LAB DRUG TEST SUPPLY	1,764	2,544	2,000	828	2,000	2,000	2,000	-	0.0%	
CID VIDEO FORENSICS	5,521	4,858	7,250	1,973	7,250	4,000	4,000	(3,250)	-44.8%	
POLYGRAPH	348	2,604	3,000	5,803	3,000	3,000	3,000	-	0.0%	
TOTAL POLICE SERVICES	83,392	157,865	167,569	149,698	174,985	169,135	169,135	1,566	0.9%	
POLICE SPECIAL ASSIGNMENTS										
PART TIME PAY	-	1,102	1,121	2,540	2,150	2,150	2,150	1,029	91.8%	
FICA	11,455	18,251	8,168	26,799	24,003	24,003	24,003	15,835	193.9%	
MEDICARE	2,694	4,268	1,910	6,267	5,614	5,614	5,614	3,704	193.9%	
MAINE FAMILY LEAVE TAX	-	1,034	659	2,219	1,936	1,936	1,936	1,277	193.8%	
PENSION	19,325	32,563	19,333	46,417	50,820	50,820	50,820	31,487	162.9%	
FULL TIME SPECIAL POLICE OT PAY	192,584	299,461	130,625	441,167	385,000	385,000	385,000	254,375	194.7%	
TOTAL POLICE SPECIAL ASSIGNMENTS	226,058	356,679	161,816	525,409	469,523	469,523	469,523	307,707	190.2%	
ANIMAL CONTROL										
ANIMAL CONTROL OFFICER PAY	47,861	51,624	56,377	56,377	59,010	59,010	59,010	2,633	4.7%	
FICA	2,791	2,868	3,033	3,072	3,333	3,333	3,333	300	9.9%	
MEDICARE	653	671	710	719	780	780	780	70	9.9%	
DENTAL INSURANCE	268	288	271	254	284	284	284	13	4.8%	
LONG TERM DISABILITY	140	251	269	254	295	295	295	26	9.7%	
MAINE FAMILY LEAVE TAX	-	137	270	270	296	296	296	26	9.6%	
HEALTH INSURANCE	18,315	21,162	20,000	19,830	24,367	24,367	24,367	4,367	21.8%	
PENSION	5,005	5,072	5,762	5,512	6,039	6,039	6,039	277	4.8%	
ACO OVERTIME PAY	129	400	100	203	200	200	200	100	100.0%	
CLOTHING ALLOWANCE	852	38	400	454	400	400	400	-	0.0%	
ANIMAL REFUGE LEAGUE CONTRACT	31,653	32,538	32,590	32,538	33,515	33,515	33,515	925	2.8%	
ACO PROGRAM COSTS	439	472	1,750	812	1,750	1,750	1,750	-	0.0%	
TOTAL ANIMAL CONTROL	108,106	115,521	121,532	120,295	130,269	130,269	130,269	8,737	7.2%	
MOTORCYCLE PATROL										
MOTORCYCLE IN HOUSE	4,203	1,512	5,500	1,141	5,500	3,500	3,500	(2,000)	-36.4%	
K9 EQUIPMENT IN HOUSE	5,958	7,633	6,000	10,340	6,000	6,000	6,000	-	0.0%	
TOTAL PATROL	10,161	9,145	11,500	11,481	11,500	9,500	9,500	(2,000)	-17.4%	

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	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE
RESERVE OFFICERS									
PART TIME PAY	7,723	8,500	4,180	3,671	4,347	4,347	4,347	167	4.0%
PROUTS NECK RESERVE OFFICER PAY	34,352	37,189	41,487	41,184	43,146	43,146	43,146	1,659	4.0%
PROUTS NECK SUPERVISOR PAY	34,221	37,118	37,450	45,642	39,374	39,374	39,374	1,924	5.1%
FICA	4,726	5,131	5,153	5,543	5,386	5,386	5,386	233	4.5%
MEDICARE	1,105	1,200	1,205	1,297	1,260	1,260	1,260	55	4.6%
MAINE FAMILY LEAVE TAX	-	178	416	448	434	434	434	18	4.3%
EMPLOYEE TRAINING	50	1,550	2,500	2,500	2,700	2,100	2,100	(400)	-16.0%
PROUTS NECK PROGRAM EXPENSES	4,851	888	800	630	800	800	800	-	0.0%
NEW EQUIPMENT	4,133	5,284	6,000	1,781	6,000	6,000	6,000	-	0.0%
GRANT PROJ - SEATBELT	3,000	-	-	-	-	-	-	-	100.0%
TOTAL RESERVE OFFICERS	94,647	97,301	99,191	103,077	103,447	102,847	102,847	3,656	3.7%
TOTAL POLICE SERVICES	5,004,654	5,751,974	6,337,442	6,763,535	7,366,798	7,200,559	7,200,559	863,117	13.6%
COMMUNICATIONS									
DISPATCH MANAGER'S FULL TIME PAY	90,230	96,933	104,930	104,930	109,866	109,866	109,866	4,936	4.7%
DISPATCHER'S FULL TIME PAY	715,358	790,641	1,026,964	1,026,964	1,123,306	1,090,338	1,090,338	63,374	6.2%
DATA COMMUNIC. SPECIALIST	78,962	87,713	93,912	94,987	104,583	104,583	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	35,152	35,152	8,640	32.6%
CELL PHONE STIPENDS	600	603	650	1,120	1,300	1,300	1,300	650	100.0%
PART TIME PAY	44,170	129,896	4,380	22,760	4,525	4,525	4,525	145	3.3%
INCENTIVE PAY	4,114	9,813	6,594	6,785	7,114	7,114	7,114	520	7.9%
FICA	72,408	83,964	82,870	77,471	89,452	89,452	89,452	6,582	7.9%
MEDICARE	16,937	19,633	19,387	18,119	20,925	20,925	20,925	1,538	7.9%
DENTAL INSURANCE	2,357	2,662	3,523	2,827	3,976	3,834	3,834	311	8.8%
LONG TERM DISABILITY INSURANCE	3,945	3,395	6,202	3,722	7,075	6,909	6,909	707	11.4%
MAINE FAMILY LEAVE TAX	-	3,785	7,026	6,547	7,676	7,676	7,676	650	9.3%
HEALTH INSURANCE	149,708	174,947	227,776	181,316	291,610	279,426	279,426	51,650	22.7%
PENSION	139,497	145,202	169,233	150,958	185,112	179,343	179,343	10,110	6.0%
HOLIDAY CASHOUT	26,493	25,832	25,349	51,778	26,186	26,186	26,186	837	3.3%
OVERTIME PAY	248,630	246,893	84,735	166,070	87,531	87,531	87,531	2,796	3.3%
TRAINING OT PAY	1,550	2,110	5,471	-	5,652	2,952	2,952	(2,519)	-46.0%
EMPLOYEE TRAINING COSTS	4,095	4,573	15,000	14,454	17,000	12,000	12,000	(3,000)	-20.0%
CLOTHING ALLOWANCE	4,565	4,146	7,200	3,673	8,100	8,100	8,100	900	12.5%
TUITION REIMBURSEMENT	-	-	960	241	960	960	960	-	0.0%
RECRUITMENT	4,699	8,096	6,675	10,648	6,675	2,475	2,475	(4,200)	-62.9%
SOFTWARE MAINT	15,928	22,264	22,716	49,544	39,130	37,000	37,000	14,284	62.9%
ALARM SERVICE MONITORING	21,931	5,894	5,900	11,998	6,000	6,000	6,000	100	1.7%
Radio Maint-PD-Dispatch-MRO-DPW	6,860	12,590	19,270	17,347	19,270	19,270	19,270	-	0.0%
10 TWO ROD RD CELL TOWER LEASE	2,040	2,040	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	1,100	1,100	(500)	-31.3%
INTERNET CRIME	1,513	-	1,800	-	1,500	-	-	(1,800)	-100.0%
MOBILE DATA	10,076	12,876	14,300	12,426	15,200	15,200	15,200	900	6.3%
LOCAL - PD - FIRE - DISPATCH	19,231	26,302	22,440	33,837	35,000	35,000	35,000	12,560	56.0%
PAGERS - POLICE	695	1,737	1,500	3,000	1,500	1,500	1,500	-	0.0%
TEL DMV	917	-	1,000	917	1,000	1,000	1,000	-	0.0%
OFFICE & MISC SUPPLY (disp computer)	3,624	1,924	3,050	1,666	3,050	2,500	2,500	(550)	-18.0%
TOTAL COMMUNICATIONS	1,701,970	1,948,466	2,071,113	2,156,432	2,270,646	2,201,257	2,201,257	130,144	6.3%
MARINE RESOURCES									
MRO FULL TIME PAY	4,837	88,553	97,324	97,324	102,295	102,295	102,295	4,971	5.1%
STIPENDS	-	2,947	5,720	5,720	7,280	7,280	7,280	1,560	27.3%
PART TIME PAY	679	386	4,550	4,550	4,550	-	-	(4,550)	-100.0%
INCENTIVE PAY	-	1,115	2,382	2,272	2,382	2,382	2,382	-	0.0%
FICA	482	5,819	6,701	6,830	7,364	7,364	7,364	663	9.9%
MEDICARE	113	1,361	1,567	1,597	1,723	1,723	1,723	156	10.0%
DENTAL INSURANCE	16	274	271	255	284	284	284	13	4.8%
LONG TERM DISABILITY	-	122	496	489	545	545	545	49	9.9%
MAINE FAMILY LEAVE TAX	-	249	553	584	626	626	626	73	13.2%
HEALTH INSURANCE	576	10,175	10,819	14,651	18,799	18,799	18,799	7,980	73.8%
PENSION	890	12,873	14,163	14,815	15,982	15,982	15,982	1,819	12.8%
HOLIDAY CASH OUT	2,367	-	2,472	6,487	2,472	2,472	2,472	-	0.0%
OVERTIME PAY	-	5,489	1,604	11,478	6,000	6,000	6,000	4,396	274.1%
EMPLOYEE TRAINING	637	885	1,400	1,960	1,400	1,400	1,400	-	0.0%
CLOTHING	1,269	1,001	1,000	206	1,000	1,000	1,000	-	0.0%
PP PIER - CRANE MAINTENANCE	2,845	3,225	4,000	1,898	7,000	7,000	7,000	3,000	75.0%
TOWING STORAGE	-	-	-	-	1,000	1,000	1,000	1,000	0.0%
PIER WATER	623	876	350	661	600	600	600	250	71.4%
VEHICLE PARTS	5,404	2,009	1,000	344	1,500	1,500	1,500	500	50.0%
VEHICLE LABOR	5,625	2,613	925	1,425	1,500	1,500	1,500	575	62.2%
EQUIPMENT MAINT	353	460	500	500	500	500	500	-	0.0%

Department Appropriations Line Item

Police

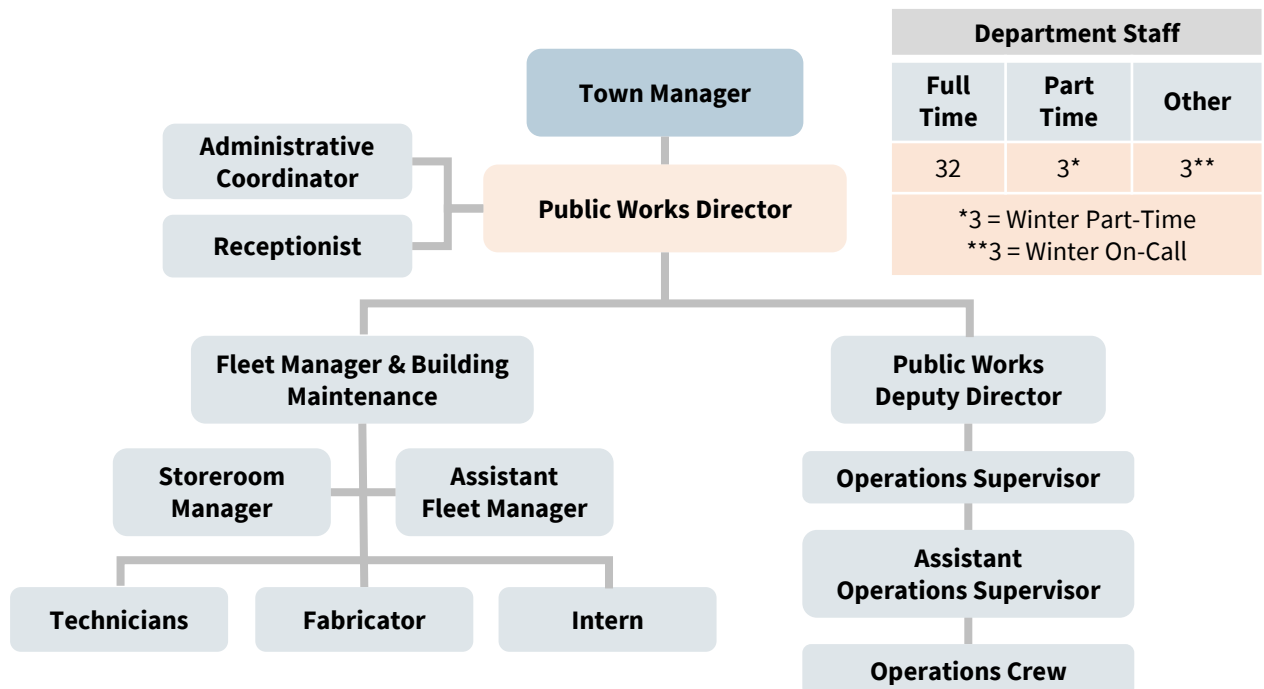
TOWN OF SCARBOROUGH									
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS									
FY 2027 TOWN APPROPRIATIONS									
ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PIER MAINTENANCE	2,000	2,538	2,000	7,151	2,000	-	-	(2,000)	-100.0%
MRO CELLULAR	362	505	514	414	510	510	510	(4)	-0.8%
MRO TELEPHONES	335	587	590	489	590	590	590	-	0.0%
OFFICE SUPPLIES	338	298	300	388	300	300	300	-	0.0%
MISC SUPPLIES	999	3,000	2,000	2,000	2,000	2,000	2,000	-	0.0%
PIER ELECTRICITY-UTILITY	1,431	2,341	1,525	2,099	1,525	1,525	1,525	-	0.0%
MRO VEHICLE FUEL	3,610	3,514	3,802	3,151	3,802	3,802	3,802	-	0.0%
CLAM SEEDS	-	-	2,500	2,500	2,500	2,500	2,500	-	0.0%
NEW EQUIPMENT	1,594	2,271	1,250	1,655	1,300	1,300	1,300	50	4.0%
CO-OP PART TIME PAY	17,229	14,857	20,487	25,208	20,487	18,000	18,000	(2,487)	-12.1%
CO-OP FICA	1,051	921	1,270	1,563	1,270	1,270	1,270	-	0.0%
CO-OP MEDICARE	247	215	297	365	297	297	297	-	0.0%
MAINE FAMILY LEAVE TAX	-	23	102	126	102	102	102	-	0.0%
CO-OP SEWER	321	299	700	222	450	450	450	(250)	-35.7%
CO-OP WATER	283	180	500	500	100	100	100	(400)	-80.0%
CO-OP MISC MAINTENANCE AND REPAIRS	-	-	500	32	500	500	500	-	0.0%
CO-OP MISC SUPPLIES/TRANSFERS	27	891	1,000	1,486	1,000	1,000	1,000	-	0.0%
UTILITIES ELECTRICITY	-	-	500	500	500	500	500	-	0.0%
TOTAL MARINE RESOURCES	59,843	178,979	197,634	223,895	224,035	214,998	214,998	17,364	8.8%
FIRE/POLICE									
STIPENDS (VEHICLES)	2,100	2,400	4,200	4,200	4,200	4,200	4,200	-	0.0%
SPECIALTY STIPENDS	625	625	625	625	625	625	625	-	0.0%
PART TIME PAY	18,512	13,062	25,080	24,491	28,000	28,000	28,000	2,920	11.6%
FICA	1,316	996	1,855	1,920	2,035	2,035	2,035	180	9.7%
MEDICARE	308	233	434	449	476	476	476	42	9.7%
MAINE FAMILY LEAVE TAX	-	41	150	155	164	164	164	14	9.3%
CLOTHING	549	-	850	214	1,000	1,000	1,000	150	17.6%
MISC. MAINT	-	-	85	85	85	85	85	-	0.0%
MISC. SUPPLY	100	185	100	100	100	100	100	-	0.0%
NEW EQUIPMENT	676	702	700	621	700	700	700	-	0.0%
SPECIAL DUTY PART TIME PAY	-	150	1,045	685	1,000	1,000	1,000	(45)	-4.3%
SPECIAL DUTY FICA	-	9	65	42	62	62	62	(3)	-4.6%
SPECIAL DUTY MEDICARE	-	2	15	10	15	15	15	-	0.0%
MAINE FAMILY LEAVE TAX	-	-	5	3	5	5	5	-	0.0%
TOTAL FIRE/POLICE	24,186	18,405	35,209	33,600	38,467	38,467	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	11,166,698	11,166,698	916,907	8.9%
TOTAL PUBLIC SAFETY	15,417,300	17,494,418	18,721,997	18,977,432	21,059,859	20,356,194	20,356,194	1,634,197	8.7%

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.



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

SUCCESSSES & ACCOMPLISHMENTS 2025-2026

Implement training program for new and current employees.

Set up new semi-automated Diesel Exhaust Fluid (DEF) dispensing unit.

Hurd Park Drainage and pedestrian improvements.

Emergency replacement of approximately 200 feet of drainage on Gunstock.

GOALS & PRIORITIES 2026-2027

Continue work on the adaptive signal project including Payne Rd corridor and North Scarborough.

Continued Implementation of training program for new and current employees.

Complete outstanding CIP building and facilities projects.

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	FINANCE COMM.	FY2027 ADOPTED	TC Incr Decr	TC Pct Change
PUBLIC WORKS ALL DIVISIONS									
EXCAVATING LICENSES	4,340	5,305	5,000	3,600	4,537	4,537	4,537	(463)	-9.3%
STREET OPENING PERMITS	4,600	7,360	6,000	6,575	7,244	7,244	7,244	1,244	20.7%
BUILDING COORDINATION FEES	150	300	2,000	2,000	230	230	230	(1,770)	-88.5%
LONG TERM MAINTENANCE	-	5,411	3,000	3,000	1,546	1,546	1,546	(1,454)	-48.5%
SERVICE REPAIRS / Reimb (Prouts Neck/Sanitary Dist)	28,006	19,304	9,167	9,100	26,074	26,074	26,074	16,907	184.4%
SERVICE REPAIRS / Reimburse (OOB/Kennebunk/Hollis/Wells)	145,267	157,757	193,572	244,860	164,778	164,778	164,778	(28,794)	-14.9%
MISCELLANEOUS REVENUES	521	44	610	500	924	924	924	314	51.5%
SALE OF TOWN PROPERTY	60,180	12,986	46,000	40,345	75,861	75,861	75,861	29,861	64.9%
MISCELLANEOUS RECYCLING REVENUES	-	4,223	500	500	743	743	743	243	48.6%
INTRAGOVERNMENTAL REIMBURSEMENTS	1,550,644	1,351,455	1,710,396	1,710,000	1,328,153	1,328,153	1,328,153	(382,243)	-22.3%
MDOT URBAN/RURAL RD INITIATIVE	366,304	398,074	420,000	560,840	560,840	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	2,170,930	2,170,930	(225,315)	-9.4%

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	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PUBLIC WORKS									
ADMINISTRATION									
ADMIN. FULL TIME PAY	115,648	123,261	129,751	129,751	135,679	135,679	135,679	5,928	4.6%
DEPUTY DIRECTOR	83,290	74,876	97,448	97,448	101,983	101,983	101,983	4,535	4.7%
CLERICAL FULL TIME PAY	128,627	125,365	144,228	144,228	151,716	151,716	151,716	7,488	5.2%
PW CELL PHONE STIPEND	2,075	1,634	2,500	1,706	2,500	2,500	2,500	-	0.0%
FICA	20,777	20,316	23,367	22,289	24,463	24,463	24,463	1,096	4.7%
MEDICARE	4,859	4,752	5,466	5,213	5,722	5,722	5,722	256	4.7%
DENTAL INSURANCE	537	748	813	761	852	852	852	39	4.8%
LONG TERM DISABILITY INSURANCE	1,552	1,290	1,859	1,642	1,950	1,950	1,950	91	4.9%
MAINE FAMILY LEAVE TAX	-	904	1,923	1,823	2,017	2,017	2,017	94	4.9%
HEALTH INSURANCE	30,563	35,312	39,832	36,926	45,135	45,135	45,135	5,303	13.3%
PENSION	40,045	35,020	41,155	39,041	43,189	43,189	43,189	2,034	4.9%
OVERTIME PAY	20	-	2,000	571	2,000	2,000	2,000	-	0.0%
EMPLOYEE TRAINING	900	352	2,500	3,600	3,000	3,000	3,000	500	20.0%
CONTRACTED SERVICES	9,618	11,671	10,000	9,574	12,000	12,000	12,000	2,000	20.0%
ENGINEERING GENERAL	5,274	1,144	15,000	7,912	15,000	10,000	10,000	(5,000)	-33.3%
PROFESSIONAL DUES	1,002	818	900	890	1,000	1,000	1,000	100	11.1%
UTILITY SEWER	3,250	2,738	4,500	1,121	4,000	4,000	4,000	(500)	-11.1%
UTILITY WATER	2,775	2,816	3,500	2,032	3,500	3,500	3,500	-	0.0%
OFFICE EQUIPMENT MAINTENANCE	-	-	3,000	3,000	3,000	1,000	1,000	(2,000)	-66.7%
TELEPHONES	2,611	3,385	4,000	2,882	4,000	4,000	4,000	-	0.0%
POSTAGE	370	450	1,000	171	1,000	1,000	1,000	-	0.0%
ADVERTISEMENTS	-	-	500	500	500	500	500	-	0.0%
TRAVEL	943	411	1,000	4,067	1,000	1,000	1,000	-	0.0%
OFFICE SUPPLIES	3,602	1,400	3,000	498	3,000	3,000	3,000	-	0.0%
MISCELLANEOUS SUPPLY	3,420	4,413	3,000	3,334	3,000	3,000	3,000	-	0.0%
UTILITY - GAS	22,868	26,370	26,000	13,245	26,000	26,000	26,000	-	0.0%
UTILITY - ELECTRICITY	47,184	46,851	57,000	55,439	57,000	57,000	57,000	-	0.0%
NEW EQUIPMENT	869	1,273	1,700	328	1,700	1,700	1,700	-	0.0%
TOTAL ADMINISTRATION	532,679	527,570	626,942	589,992	655,906	648,906	648,906	21,964	3.5%
TOTAL PW ADMINISTRATION	532,941	529,719	626,942	589,992	655,906	648,906	648,906	21,964	3.5%
PUBLIC WORKS OPERATIONS									
STAFF FULL TIME PAY	798,206	938,491	1,124,270	1,124,270	1,237,564	1,210,201	1,210,201	85,931	7.6%
PROPOSED POSITION	-	-	-	-	-	-	-	-	0.0%
STIPENDS	17,106	32,134	37,960	37,960	49,920	49,920	49,920	11,960	31.5%
PART TIME PAY	79,417	50,622	25,000	15,964	35,000	35,000	35,000	10,000	40.0%
FICA	57,253	64,985	78,126	67,920	85,197	83,724	83,724	5,598	7.2%
MEDICARE	13,390	15,198	18,277	15,885	19,931	19,586	19,586	1,309	7.2%
DENTAL INSURANCE	2,372	2,905	3,794	2,961	3,976	3,834	3,834	40	1.1%
LONG TERM DISABILITY INSURANCE	3,922	4,139	5,820	4,152	6,444	6,307	6,307	487	8.4%
MAINE FAMILY LEAVE TAX	-	3,360	6,903	5,889	7,498	7,356	7,356	453	6.6%
HEALTH INSURANCE	212,889	241,191	294,717	244,161	351,804	339,620	339,620	44,903	15.2%
PENSION	86,333	103,752	150,501	122,148	164,903	161,018	161,018	10,517	7.0%
OVERTIME PAY	94,907	105,505	130,000	105,026	145,000	145,000	145,000	15,000	11.5%
EMPLOYEE TRAINING	3,374	4,240	15,000	390	15,000	15,000	15,000	-	0.0%
CLOTHING ALLOWANCE	13,552	16,153	20,000	21,131	22,000	22,000	22,000	2,000	10.0%
MEDICAL EXPENDITURES (IDC)	1,731	1,459	2,000	1,552	2,000	2,000	2,000	-	0.0%
CONTRACTED PLOWING SERVICES	35,441	54,673	70,000	16,720	70,000	70,000	70,000	-	0.0%
CONTRACTED SERVICES	56,284	59,938	98,000	67,044	98,000	98,000	98,000	-	0.0%
WINTER SALT	210,517	286,567	205,000	297,644	300,000	300,000	300,000	95,000	46.3%
WINTER SAND	30,732	-	65,000	65,000	30,000	20,000	20,000	(45,000)	-69.2%
MAGNESIUM CHLORIDE	5,405	-	15,000	15,000	15,000	5,000	5,000	(10,000)	-66.7%
GRAVEL	7,418	8,337	19,000	16,784	19,000	19,000	19,000	-	0.0%
ROADSIDE MOWING	46,595	58,854	60,000	74,596	62,000	62,000	62,000	2,000	3.3%
STREET SIGNS	7,255	18,331	20,500	2,373	20,000	15,000	15,000	(5,000)	-26.8%
COLD PATCH	5,517	3,699	4,000	4,000	4,000	4,000	4,000	-	0.0%
STREET STRIPING	106,694	87,715	100,000	219,938	160,000	160,000	160,000	60,000	60.0%
ASPHALT PAVING	327,656	254,272	290,000	312,980	300,000	275,000	275,000	(15,000)	-5.2%
CULVERTS	4,082	6,514	14,000	21,660	14,000	13,000	13,000	(1,000)	-7.1%
TRAFFIC CALMING	-	21,533	35,000	40,465	35,000	35,000	35,000	-	0.0%
VEHICLE MAINTENANCE PARTS	190,274	152,524	212,000	172,262	212,000	212,000	212,000	-	0.0%
VEHICLE MAINTENANCE LABOR	148,271	153,909	199,000	157,621	199,000	199,000	199,000	-	0.0%
OUTSIDE OPERATIONAL SUPPLIES	9,896	24,629	18,500	35,034	25,000	25,000	25,000	6,500	35.1%
CUTTING EDGES	4,440	11,564	16,000	16,000	16,000	16,000	16,000	-	0.0%
VEHICLE FUEL GAS	91,202	88,643	110,000	90,388	110,000	110,000	110,000	-	0.0%
PROPANE FUEL	(2,589)	774	1,500	584	1,500	1,500	1,500	-	0.0%
NEW TOOLS	478	4,255	3,500	2,177	3,500	3,500	3,500	-	0.0%
TOTAL OPERATIONS	2,670,020	2,880,865	3,468,368	3,397,679	3,840,237	3,743,566	3,743,566	275,198	7.9%
PIERS, WHARVES, FLOATS, BOAT LAUNCH									
WATERFRONT	-	299	400	-	400	400	400	-	0.0%
TOTAL WATERFRONT	-	299	400	-	400	400	400	-	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	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE
PUBLIC WORKS									
ADMINISTRATION									
ADMIN. FULL TIME PAY	115,648	123,261	129,751	129,751	135,679	135,679	135,679	5,928	4.6%
DEPUTY DIRECTOR	83,290	74,876	97,448	97,448	101,983	101,983	101,983	4,535	4.7%
CLERICAL FULL TIME PAY	128,627	125,365	144,228	144,228	151,716	151,716	151,716	7,488	5.2%
PW CELL PHONE STIPEND	2,075	1,634	2,500	1,706	2,500	2,500	2,500	-	0.0%
FICA	20,777	20,316	23,367	22,289	24,463	24,463	24,463	1,096	4.7%
MEDICARE	4,859	4,752	5,466	5,213	5,722	5,722	5,722	256	4.7%
DENTAL INSURANCE	537	748	813	761	852	852	852	39	4.8%
LONG TERM DISABILITY INSURANCE	1,552	1,290	1,859	1,642	1,950	1,950	1,950	91	4.9%
MAINE FAMILY LEAVE TAX	-	904	1,923	1,823	2,017	2,017	2,017	94	4.9%
HEALTH INSURANCE	30,563	35,312	39,832	36,926	45,135	45,135	45,135	5,303	13.3%
PENSION	40,045	35,020	41,155	39,041	43,189	43,189	43,189	2,034	4.9%
OVERTIME PAY	20	-	2,000	571	2,000	2,000	2,000	-	0.0%
EMPLOYEE TRAINING	900	352	2,500	3,600	3,000	3,000	3,000	500	20.0%
CONTRACTED SERVICES	9,618	11,671	10,000	9,574	12,000	12,000	12,000	2,000	20.0%
ENGINEERING GENERAL	5,274	1,144	15,000	7,912	15,000	10,000	10,000	(5,000)	-33.3%
PROFESSIONAL DUES	1,002	818	900	890	1,000	1,000	1,000	100	11.1%
UTILITY SEWER	3,250	2,738	4,500	1,121	4,000	4,000	4,000	(500)	-11.1%
UTILITY WATER	2,775	2,816	3,500	2,032	3,500	3,500	3,500	-	0.0%
OFFICE EQUIPMENT MAINTENANCE	-	-	3,000	3,000	3,000	1,000	1,000	(2,000)	-66.7%
TELEPHONES	2,611	3,385	4,000	2,882	4,000	4,000	4,000	-	0.0%
POSTAGE	370	450	1,000	171	1,000	1,000	1,000	-	0.0%
ADVERTISEMENTS	-	-	500	500	500	500	500	-	0.0%
TRAVEL	943	411	1,000	4,067	1,000	1,000	1,000	-	0.0%
OFFICE SUPPLIES	3,602	1,400	3,000	498	3,000	3,000	3,000	-	0.0%
MISCELLANEOUS SUPPLY	3,420	4,413	3,000	3,334	3,000	3,000	3,000	-	0.0%
UTILITY - GAS	22,868	26,370	26,000	13,245	26,000	26,000	26,000	-	0.0%
UTILITY - ELECTRICITY	47,184	46,851	57,000	55,439	57,000	57,000	57,000	-	0.0%
NEW EQUIPMENT	869	1,273	1,700	328	1,700	1,700	1,700	-	0.0%
TOTAL ADMINISTRATION	532,679	527,570	626,942	589,992	655,906	648,906	648,906	21,964	3.5%
TOTAL PW ADMINISTRATION	532,941	529,719	626,942	589,992	655,906	648,906	648,906	21,964	3.5%
PUBLIC WORKS OPERATIONS									
STAFF FULL TIME PAY	798,206	938,491	1,124,270	1,124,270	1,237,564	1,210,201	1,210,201	85,931	7.6%
PROPOSED POSITION	-	-	-	-	-	-	-	-	0.0%
STIPENDS	17,106	32,134	37,960	37,960	49,920	49,920	49,920	11,960	31.5%
PART TIME PAY	79,417	50,622	25,000	15,964	35,000	35,000	35,000	10,000	40.0%
FICA	57,253	64,985	78,126	67,920	85,197	83,724	83,724	5,598	7.2%
MEDICARE	13,390	15,198	18,277	15,885	19,931	19,586	19,586	1,309	7.2%
DENTAL INSURANCE	2,372	2,905	3,794	2,961	3,976	3,834	3,834	40	1.1%
LONG TERM DISABILITY INSURANCE	3,922	4,139	5,820	4,152	6,444	6,307	6,307	487	8.4%
MAINE FAMILY LEAVE TAX	-	3,360	6,903	5,889	7,498	7,356	7,356	453	6.6%
HEALTH INSURANCE	212,889	241,191	294,717	244,161	351,804	339,620	339,620	44,903	15.2%
PENSION	86,333	103,752	150,501	122,148	164,903	161,018	161,018	10,517	7.0%
OVERTIME PAY	94,907	105,505	130,000	105,026	145,000	145,000	145,000	15,000	11.5%
EMPLOYEE TRAINING	3,374	4,240	15,000	390	15,000	15,000	15,000	-	0.0%
CLOTHING ALLOWANCE	13,552	16,153	20,000	21,131	22,000	22,000	22,000	2,000	10.0%
MEDICAL EXPENDITURES (IDC)	1,731	1,459	2,000	1,552	2,000	2,000	2,000	-	0.0%
CONTRACTED PLOWING SERVICES	35,441	54,673	70,000	16,720	70,000	70,000	70,000	-	0.0%
CONTRACTED SERVICES	56,284	59,938	98,000	67,044	98,000	98,000	98,000	-	0.0%
WINTER SALT	210,517	286,567	205,000	297,644	300,000	300,000	300,000	95,000	46.3%
WINTER SAND	30,732	-	65,000	65,000	30,000	20,000	20,000	(45,000)	-69.2%
MAGNESIUM CHLORIDE	5,405	-	15,000	15,000	15,000	5,000	5,000	(10,000)	-66.7%
GRAVEL	7,418	8,337	19,000	16,784	19,000	19,000	19,000	-	0.0%
ROADSIDE MOWING	46,595	58,854	60,000	74,596	62,000	62,000	62,000	2,000	3.3%
STREET SIGNS	7,255	18,331	20,500	2,373	20,000	15,000	15,000	(5,000)	-26.8%
COLD PATCH	5,517	3,699	4,000	4,000	4,000	4,000	4,000	-	0.0%
STREET STRIPING	106,694	87,715	100,000	219,938	160,000	160,000	160,000	60,000	60.0%
ASPHALT PAVING	327,656	254,272	290,000	312,980	300,000	275,000	275,000	(15,000)	-5.2%
CULVERTS	4,082	6,514	14,000	21,660	14,000	13,000	13,000	(1,000)	-7.1%
TRAFFIC CALMING	-	21,533	35,000	40,465	35,000	35,000	35,000	-	0.0%
VEHICLE MAINTENANCE PARTS	190,274	152,524	212,000	172,262	212,000	212,000	212,000	-	0.0%
VEHICLE MAINTENANCE LABOR	148,271	153,909	199,000	157,621	199,000	199,000	199,000	-	0.0%
OUTSIDE OPERATIONAL SUPPLIES	9,896	24,629	18,500	35,034	25,000	25,000	25,000	6,500	35.1%
CUTTING EDGES	4,440	11,564	16,000	16,000	16,000	16,000	16,000	-	0.0%
VEHICLE FUEL GAS	91,202	88,643	110,000	90,388	110,000	110,000	110,000	-	0.0%
PROPANE FUEL	(2,589)	774	1,500	584	1,500	1,500	1,500	-	0.0%
NEW TOOLS	478	4,255	3,500	2,177	3,500	3,500	3,500	-	0.0%
TOTAL OPERATIONS	2,670,020	2,880,865	3,468,368	3,397,679	3,840,237	3,743,566	3,743,566	275,198	7.9%
PIERS, WHARVES, FLOATS, BOAT LAUNCH									
WATERFRONT	-	299	400	-	400	400	400	-	0.0%
TOTAL WATERFRONT	-	299	400	-	400	400	400	-	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	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE
DUNSTAN & SCARBOROUGH MEMORIAL CEMETERY									
CONTRACTED SERVICES - DUNSTAN	9,044	13,376	10,000	9,054	14,000	14,000	14,000	4,000	40.0%
UTILITY WATER - DUNSTAN	279	293	300	103	300	300	300	-	0.0%
MISC. MAINTENANCE - DUNSTAN	-	-	250	250	250	250	250	-	0.0%
CONTRACT SERVICES-SCAR MEMORIAL	9,044	13,376	10,000	9,054	14,000	14,000	14,000	4,000	40.0%
MISC MAINT-SCARBOROUGH MEMORIAL	-	-	300	300	300	300	300	-	0.0%
TOTAL CEMETERY CARE	18,367	27,045	20,850	18,761	28,850	28,850	28,850	8,000	38.4%
MEMORIAL ACCOUNTS									
MISC. MAINT. AMERICAN LEGION	1,450	-	1,600	3,904	2,100	2,100	2,100	500	31.3%
MISC. MAINT. DUNSTAN MONUMENT	603	892	1,000	1,130	1,000	1,000	1,000	-	0.0%
MISC. MAINT. BLACK POINT CEMETERY	-	6,000	3,000	6,000	4,500	4,500	4,500	1,500	50.0%
MISC. MAINT. HUNNEWELL HOUSE	3,000	3,000	3,000	3,391	3,000	3,000	3,000	-	0.0%
TOTAL MEMORIAL ACCOUNTS	5,053	9,892	8,600	14,425	10,600	10,600	10,600	2,000	23.3%
SHADE TREES									
TREE PLANTING & REMOVAL	17,547	23,076	35,000	27,100	40,000	35,000	35,000	-	0.0%
TOTAL SHADE TREES	17,547	23,076	35,000	27,100	40,000	35,000	35,000	-	0.0%
TOTAL PW OPERATIONS	2,710,987	2,941,177	3,533,218	3,457,965	3,920,087	3,818,416	3,818,416	285,198	8.1%
PUBLIC WORKS VEHICLE MAINTENANCE									
STAFF FULL TIME PAY	578,695	623,280	678,816	678,816	703,999	703,999	703,999	25,183	3.7%
STIPENDS	15,498	16,507	18,000	18,000	15,000	15,000	15,000	(3,000)	-16.7%
PART TIME PAY	-	-	12,000	12,000	12,000	12,000	12,000	-	0.0%
FICA	38,638	39,888	43,376	41,451	44,896	44,896	44,896	1,520	3.5%
MEDICARE	9,036	9,329	10,147	9,693	10,504	10,504	10,504	357	3.5%
DENTAL INSURANCE	2,039	1,867	1,897	1,554	2,272	2,272	2,272	375	19.8%
LONG TERM DISABILITY INSURANCE	2,975	3,058	3,394	2,853	3,524	3,524	3,524	130	3.8%
MAINE FAMILY LEAVE TAX	-	1,784	3,668	3,499	3,874	3,874	3,874	206	5.6%
HEALTH INSURANCE	110,878	113,289	115,457	110,350	159,887	159,887	159,887	44,430	38.5%
PENSION	78,820	86,892	96,031	81,186	96,116	96,116	96,116	85	0.1%
OVERTIME PAY	4,891	9,640	20,000	7,644	20,000	20,000	20,000	-	0.0%
EMPLOYEE TRAINING	654	4,950	3,500	10,832	6,500	6,500	6,500	3,000	85.7%
CLOTHING ALLOWANCE	9,724	12,039	10,000	14,300	15,000	15,000	15,000	5,000	50.0%
MEDICAL EXPENDITURES (IDC)	596	269	650	650	500	500	500	(150)	-23.1%
PW DIAGNOSTIC SOFTWARE	13,488	12,898	11,000	16,384	12,000	12,000	12,000	1,000	9.1%
MISC SUPPLIES & MATERIALS	8,011	10,206	13,500	7,934	13,500	13,500	13,500	-	0.0%
VEHICLE FUEL GAS	499,751	444,610	470,000	440,954	470,000	470,000	470,000	-	0.0%
PROPANE FUEL	3,151	404	5,000	1,026	2,000	2,000	2,000	(3,000)	-60.0%
NEW EQUIPMENT	9,057	7,233	11,000	3,893	11,000	11,000	11,000	-	0.0%
PW VM NEW TOOLS	4,367	5,671	7,000	4,858	8,000	8,000	8,000	1,000	14.3%
TOTAL VEHICLE MAINTENANCE	1,390,269	1,403,839	1,534,436	1,467,877	1,610,572	1,610,572	1,610,572	76,136	5.0%
PUBLIC WORKS STOCK ROOM									
STAFF FULL TIME PAY	67,514	70,473	75,075	75,075	77,605	77,605	77,605	2,530	3.4%
FICA	1,956	4,309	4,557	4,540	4,714	4,714	4,714	157	3.4%
MEDICARE	457	1,008	1,067	1,062	1,103	1,103	1,103	36	3.4%
DENTAL INSURANCE	131	266	271	254	284	284	284	13	4.8%
LONG TERM DISABILITY INSURANCE	165	347	376	351	388	388	388	12	3.2%
MAINE FAMILY LEAVE TAX	-	195	421	378	439	439	439	18	4.3%
HEALTH INSURANCE	7,145	17,550	20,000	20,852	24,367	24,367	24,367	4,367	21.8%
PENSION	2,678	2,862	3,997	2,905	4,132	4,132	4,132	135	3.4%
OVERTIME	751	1,594	7,000	941	7,000	7,000	7,000	-	0.0%
SAFETY & COMPLIANCE	11,709	4,886	17,000	8,388	17,000	10,000	10,000	(7,000)	-41.2%
HAZARDOUS WASTE DISPOSAL	2,302	3,881	7,000	6,509	7,000	7,000	7,000	-	0.0%
BUILDING MAINTENANCE & REPAIRS	42,330	24,855	55,000	45,966	55,000	55,000	55,000	-	0.0%
FUEL ISLAND MAINTENANCE	16,290	7,440	5,500	955	25,500	25,500	25,500	20,000	363.6%
SHOP SUPPLIES & NON-BILLABLE	205	1,340	3,000	83	3,000	3,000	3,000	-	0.0%
CUSTODIAL SUPPLIES	14,552	15,704	16,500	13,500	16,500	16,500	16,500	-	0.0%
VEHICLE PARTS/SERVICE BILLABLE	763,141	663,513	700,000	702,978	800,000	800,000	800,000	100,000	14.3%
TOTAL STOCK ROOM	931,326	820,223	916,764	884,737	1,044,032	1,037,032	1,037,032	120,268	13.1%
STREET LIGHTS									
STREET LIGHT MAINTENANCE	5,179	17,722	10,000	10,000	10,000	5,000	5,000	(5,000)	-50.0%
UTILITY - CMP EXP. FOR STREET LIGHTS	51,110	46,680	50,000	47,322	50,000	50,000	50,000	-	0.0%
NEW EQUIP/REPAIR STREET LIGHTS	523	-	6,000	6,000	5,000	3,000	3,000	(3,000)	-50.0%
TOTAL STREET LIGHTS	56,812	64,402	66,000	63,322	65,000	58,000	58,000	(8,000)	-12.1%

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	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE
TRAFFIC SIGNALS									
TRAINING	-	720	2,500	2,500	2,500	2,500	2,500	-	0.0%
TRAFFIC SIGNALS CONTRACTUAL	9,326	23,783	10,000	39,260	30,000	30,000	30,000	20,000	200.0%
PROFESSIONAL DUES	100	100	500	500	500	500	500	-	0.0%
OVERHEAD STREET SIGN MAINT	-	-	3,000	3,000	3,000	1,000	1,000	(2,000)	-66.7%
PRE-EMPTION DEVICE	-	-	4,000	4,000	4,000	1,000	1,000	(3,000)	-75.0%
GENERATOR MAINTENANCE	15,426	15,643	18,000	2,703	20,000	20,000	20,000	2,000	11.1%
MUNICIPAL FIRE ALARM MAINT	-	-	6,000	6,000	6,000	-	-	(6,000)	-100.0%
VEHICLE MAINT. PARTS	3,711	4,197	5,500	3,730	5,500	5,500	5,500	-	0.0%
DEPT. EQUIPMENT MAINTENANCE	30,265	28,446	39,000	32,491	39,000	39,000	39,000	-	0.0%
OTHER EQUIP. MAINTENANCE	-	-	3,500	3,500	3,500	1,000	1,000	(2,500)	-71.4%
TOOLS	129	-	1,000	1,000	1,000	1,000	1,000	-	0.0%
UTILITY - CMP EXP. TRAFFIC SIGNALS	27,346	39,366	30,000	34,054	37,000	37,000	37,000	7,000	23.3%
VEHICLE FUEL GAS	(13,665)	2,445	3,500	2,453	3,500	3,500	3,500	-	0.0%
NEW EQUIPMENT	5,278	-	2,500	2,500	2,500	2,500	2,500	-	0.0%
TRAFFIC LIGHT IMPROVEMENTS	8,504	5,490	13,000	333	13,000	8,000	8,000	(5,000)	-38.5%
TOTAL TRAFFIC SIGNALS	86,420	120,190	142,000	138,024	171,000	152,500	152,500	10,500	7.4%
WATER CHARGES									
PORTLAND WATER DISTRICT CHARGES	206,840	218,266	216,000	186,641	220,000	220,000	220,000	4,000	1.9%
MAINE WATER DIST CHARGES	86,815	96,349	97,000	99,239	100,000	100,000	100,000	3,000	3.1%
TOTAL WATER CHARGES	293,655	314,615	313,000	285,880	320,000	320,000	320,000	7,000	2.2%
TOTAL UTILITIES	436,887	499,207	521,000	487,226	556,000	530,500	530,500	9,500	1.8%
SOLID WASTE PROGRAM									
HOLMES ROAD SITE MAINTENANCE	9,453	9,713	10,000	7,242	12,000	12,000	12,000	2,000	20.0%
CURBSIDE RECYCLING	418,080	430,612	443,541	441,613	462,000	462,000	462,000	18,459	4.2%
SINGLE - SORT RECYCLING FEES	86,260	125,520	306,000	299,864	398,700	398,700	398,700	92,700	30.3%
COMMERCIAL RECYCLING	63,707	26,815	50,000	38,428	50,000	50,000	50,000	-	0.0%
RECYCLING BINS/SILVER BULLETS	51,450	52,830	50,000	44,820	55,000	55,000	55,000	5,000	10.0%
CENTRALIZED COMPOST DROP-OFF	6,762	8,394	7,500	6,628	9,000	9,000	9,000	1,500	20.0%
PUBLIC INFORMATION/EDUCATION	2,453	842	2,500	2,500	2,000	-	-	(2,500)	-100.0%
AUTOMATED RECYCLING CONTAINERS	37,639	-	19,000	38,436	19,000	19,000	19,000	-	0.0%
MSW TIPPING FEES	617,292	637,559	709,500	707,820	730,950	730,950	730,950	21,450	3.0%
REFUSE COLLECTION CURBSIDE	418,080	430,612	443,541	441,613	462,000	462,000	462,000	18,459	4.2%
MISC SOLID WASTE DISPOSAL	26,126	9,428	18,000	11,886	18,000	18,000	18,000	-	0.0%
HOUSEHOLD HAZARDOUS COLLECTION	31,628	35,661	35,000	21,610	35,000	35,000	35,000	-	0.0%
TOTAL SOLID WASTE PROGRAM	1,768,930	1,767,986	2,094,582	2,062,460	2,253,650	2,251,650	2,251,650	157,068	7.5%
TOTAL PUBLIC WORKS ALL DIVISIONS	7,771,340	7,962,151	9,226,942	8,950,257	10,040,247	9,897,076	9,897,076	670,134	7.3%

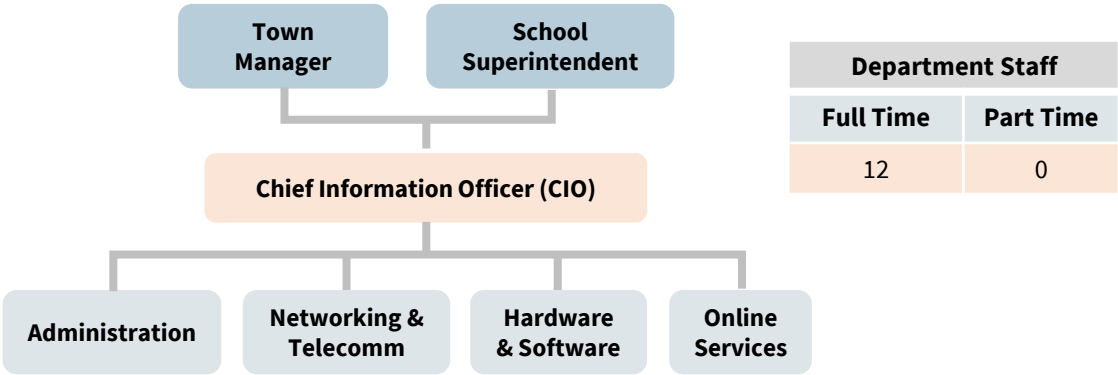
Technology & Information Services

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.



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

SUCSESSES & 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	FINANCE COMM.	FY2027 ADOPTED	TC Incr Decr	TC Pct Change
MANAGEMENT INFORMATION SYSTEMS									
SALARY REIMBURSEMENT (FROM SCHOOL)	839,505	895,973	948,957	948,957	1,070,463	1,070,463	1,070,463	121,506	12.8%
OLD ORCHARD BEACH NEW WORLD SOFTWARE	-	62,892	61,079	61,079	61,433	61,433	61,433	354	0.6%
TOTAL MANAGEMENT INFORMATION SYSTEMS	839,505	958,865	1,010,036	1,010,036	1,131,896	1,131,896	1,131,896	121,860	12.1%

Department Appropriations Line Item

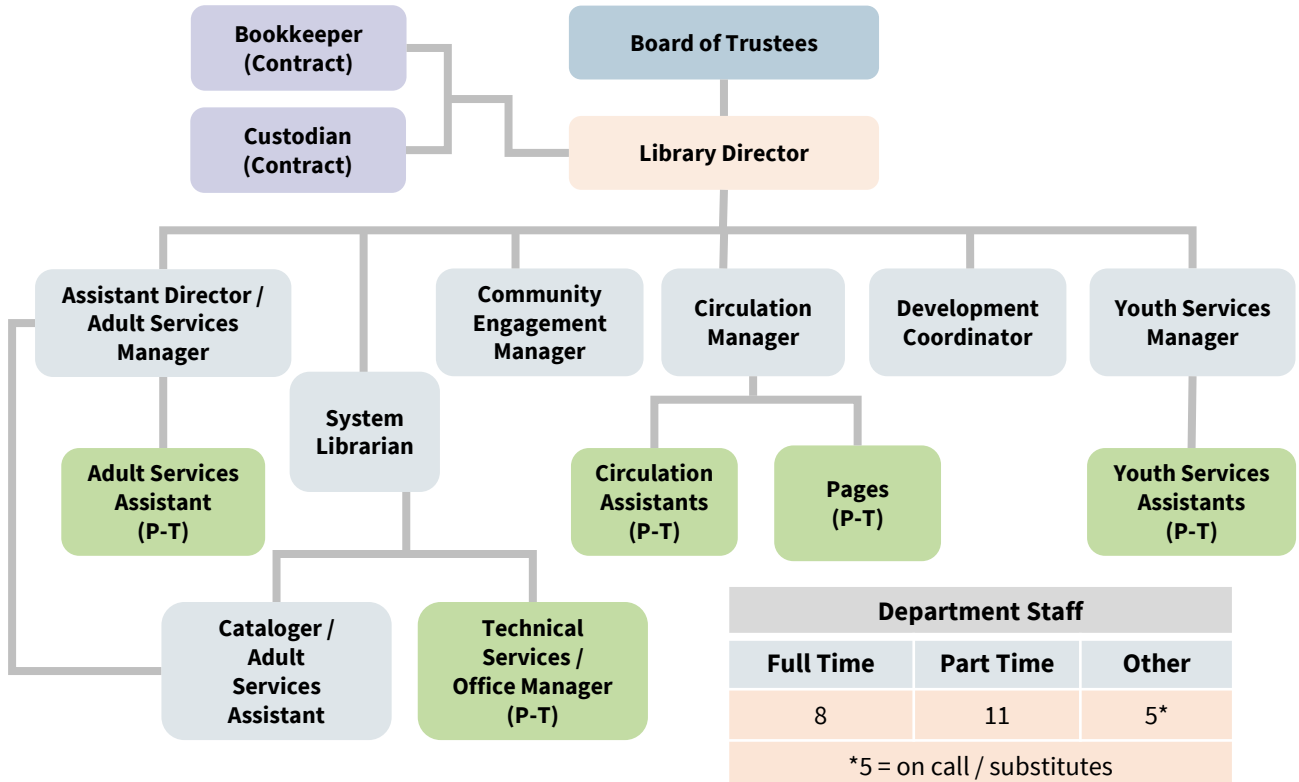
Technology & Information Services

TOWN OF SCARBOROUGH									
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS									
FY 2027 TOWN APPROPRIATIONS									
ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE
MANAGEMENT INFORMATION SYSTEMS									
ADMIN FULL TIME PAY	130,957	139,546	146,890	146,890	153,629	153,629	153,629	6,739	4.6%
STAFF FULL TIME PAY	708,462	758,607	803,385	815,300	920,820	920,820	920,820	117,435	14.6%
PROPOSED POSITIONS		-	120,333	-	-	-	-	(120,333)	-100.0%
IS CELL PHONE STIPEND	5,400	5,428	6,500	5,119	5,400	5,400	5,400	(1,100)	-16.9%
ON CALL STIPEND	-	-	10,000	9,616	10,523	10,523	10,523	523	5.2%
FICA	50,129	53,617	56,808	57,854	64,971	64,971	64,971	8,163	14.4%
MEDICARE	11,724	12,540	13,288	13,531	15,199	15,199	15,199	1,911	14.4%
DENTAL INSURANCE	2,688	2,659	2,710	2,714	2,840	2,840	2,840	130	4.8%
LONG TERM DISABILITY INSURANCE	3,991	4,194	4,756	4,225	5,379	5,379	5,379	623	13.1%
MAINE FAMILY LEAVE TAX	-	2,398	4,874	4,889	5,539	5,539	5,539	665	13.6%
HEALTH INSURANCE	153,037	166,184	170,650	174,079	215,237	215,237	215,237	44,587	26.1%
PENSION	71,838	74,593	82,511	80,067	89,800	89,800	89,800	7,289	8.8%
EMPLOYEE TRAINING	9,201	10,239	12,690	9,762	13,706	13,706	13,706	1,016	8.0%
VEHICLE MAINTENANCE PARTS	2,140	1,431	2,500	-	2,700	2,700	2,700	200	8.0%
HARDWARE MAINTENANCE	115,576	159,976	152,000	127,448	168,009	168,009	168,009	16,009	10.5%
SOFTWARE MAINTENANCE	556,084	897,187	1,003,197	1,328,567	1,077,880	1,062,880	1,062,880	59,683	5.9%
INTERNET	29,934	20,553	29,700	16,917	32,770	32,770	32,770	3,070	10.3%
PHONES	1,702	2,625	1,500	2,414	1,620	1,620	1,620	120	8.0%
TRAVEL	256	250	375	253	405	405	405	30	8.0%
OFFICE SUPPLIES	1,724	1,825	2,500	860	2,700	2,700	2,700	200	8.0%
VEHICLE FUEL GAS	641	(163)	1,700	449	1,836	1,836	1,836	136	8.0%
BOOKS	93	49	750	-	810	810	810	60	8.0%
DEPT REQUESTS SOFTWARE/HARDWARE	40,533	3,707	24,372	40,000	26,579	16,579	16,579	(7,793)	-32.0%
TOTAL MANAGEMENT INFORMATION SYSTEMS	1,909,720	2,392,297	2,653,989	2,940,118	2,818,352	2,793,352	2,793,352	139,363	5.3%

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



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

Installed new HVAC and Generator. Meeting room carpeting replaced.

Facility needs assessment completed.

Portland Water District and Friends of Scarborough Library funded bottle filling station.

We had several special events, including 2 author visits, that exceeded 80 attendees.

GOALS & PRIORITIES 2026-2027

Develop capital fundraising to help defray future expansion/renovation costs.

Utilize grants to upgrade A/V system.

Deepen our understanding of library usage to maximize service development.

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

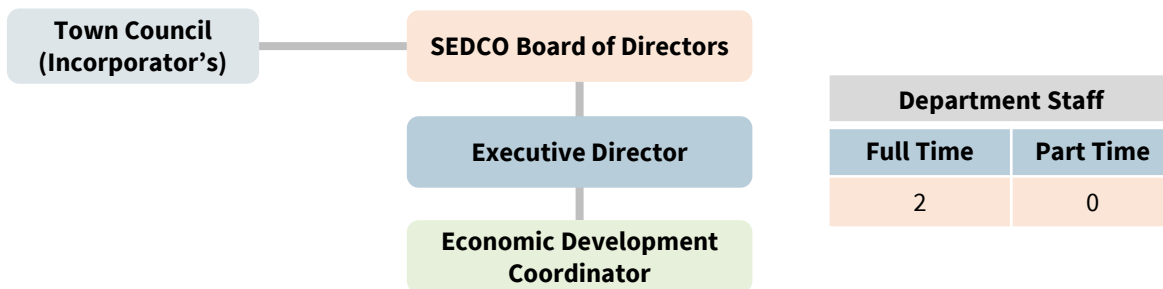
TOWN OF SCARBOROUGH									
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS									
FY 2027 TOWN APPROPRIATIONS									
ACCOUNTS:	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED	FINANCE COMMITTEE	2027 ADOPTED	TC INC. DEC.	TC PCT CHANGE
LIBRARY									
LIBRARY DIRECTOR	114,450	108,368	112,424	112,424	116,134	116,134	116,134	3,710	3.3%
FULL TIME PAYROLL	415,692	443,156	472,638	472,638	488,235	488,235	488,235	15,597	3.3%
PART TIME PAYROLL	275,145	345,585	378,700	378,700	387,900	387,900	387,900	9,200	2.4%
SALARY ADJUSTMENTS	-	-	-	-	-	-	-	-	0.0%
CAPITAL CAMPAIGN PT PAY	-	-	-	-	-	-	-	-	0.0%
NEW PT HOURS (FICA/MEDI)	-	18,000	-	-	32,000	32,000	32,000	32,000	0.0%
FICA/MEDICARE	60,418	69,385	73,728	73,728	80,000	80,000	80,000	6,272	8.5%
UNEMPLOYMENT INSURANCE	2,199	3,000	2,750	2,750	2,000	2,000	2,000	(750)	-27.3%
HEALTH INSURANCE	121,961	164,825	165,000	165,000	180,000	180,000	180,000	15,000	9.1%
OTHER EMPLOYEE BENEFITS	55,120	57,523	65,000	65,000	65,000	65,000	65,000	-	0.0%
PAYROLL ADMIN FEES	6,081	6,500	7,500	7,500	7,500	7,500	7,500	-	0.0%
ADVERTISING	1,147	100	100	100	100	100	100	-	0.0%
TRAINING & CONFERENCES	2,641	2,400	2,700	2,700	2,700	2,700	2,700	-	0.0%
WORKER'S COMPENSATION	1,748	2,050	2,050	2,050	2,050	2,050	2,050	-	0.0%
BOOKS/PRINTED MATERIALS	43,664	54,226	52,000	52,000	55,000	55,000	55,000	3,000	5.8%
NON-BOOK RESOURCES	5,079	5,000	5,000	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	45,500	45,500	15,000	49.2%
MATERIALS REPAIR & DIGITIZATION	1,000	1,100	1,100	1,100	1,100	1,100	1,100	-	0.0%
PROGRAMS	1,742	5,000	-	-	20,000	20,000	20,000	20,000	100.0%
UTILITIES (Electricity, Fuel, Water, Sewer)	33,108	38,723	41,000	41,000	41,000	41,000	41,000	-	0.0%
TELEPHONE	2,374	2,600	3,200	3,200	2,500	2,500	2,500	(700)	-21.9%
GENERAL MAINTENANCE	36,634	30,000	30,000	30,000	30,000	30,000	30,000	-	0.0%
CLEANING	16,300	18,000	18,000	18,000	26,000	26,000	26,000	8,000	44.4%
GROUND'S MAINTENANCE	8,747	14,000	12,000	12,000	12,000	12,000	12,000	-	0.0%
BUILDING INSURANCE	6,357	6,500	8,000	8,000	10,000	10,000	10,000	2,000	25.0%
MACHINE MAINTENANCE	7,782	8,000	8,000	8,000	8,000	8,000	8,000	-	0.0%
BANK CHARGES	596	650	500	500	500	500	500	-	0.0%
MILEAGE	279	150	150	150	150	150	150	-	0.0%
SUPPLIES	14,407	12,450	16,600	16,600	16,000	16,000	16,000	(600)	-3.6%
POSTAGE/COURIER	5,157	5,200	5,200	5,200	5,200	5,200	5,200	-	0.0%
DIRECTORS' INSURANCE	1,316	1,340	1,340	1,340	1,340	1,340	1,340	-	0.0%
ACCOUNTING	6,925	7,000	8,100	8,100	12,000	12,000	12,000	3,900	48.1%
LEGAL SERVICES & LICENSES	55	200	200	200	200	200	200	-	0.0%
AUDIT/TAX PREPARATION	10,021	9,800	12,000	12,000	22,500	22,500	22,500	10,500	87.5%
NEWSLETTER	-	4,000	4,000	4,000	4,000	4,000	4,000	-	0.0%
EQUIPMENT	2,224	500	500	500	500	500	500	-	0.0%
INFORMATION SYSTEMS	23,548	30,300	5,000	5,000	30,300	30,300	30,300	25,300	506.0%
LIBRARY DISCRETIONARY FUND	-	-	17,000	17,000	-	-	-	(17,000)	-100.0%
LIBRARY GROSS BUDGET	1,330,696	1,521,131	1,561,980	1,561,980	1,672,409	1,712,409	1,712,409	150,429	9.6%
LESS REVENUES	(78,175)	(47,421)	(46,800)	(46,800)	(145,000)	(150,000)	(150,000)	(103,200)	220.5%
ANNUAL FUND	-	-	(17,000)	(17,000)	-	-	-	17,000	-100.0%
PPP GRANTS	-	-	-	-	-	(5,000)	(5,000)	(5,000)	0.0%
RESTRICTED LIBRARY GIFT	-	-	-	-	(25,000)	(25,000)	(25,000)	(25,000)	0.0%
(SHORTFALL) EXCESS	(143,888)	(89,772)	(22,022)	(22,022)	(38)	(38)	(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	1,557,371	1,557,371	81,213	5.5%

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.



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

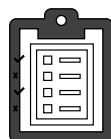


130 Attendees

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

Strategic Initiatives

SUCSESSES & 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

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



Capital Improvement Plan

CIP SPREADSHEETS & NARRATIVES

Total Projected 5-Year

Executive

Community Services

Engineering & Technical Services

Fire

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	565,000	886,000	665,000	325,000	255,000
Total Community Services Department	90,936,000	996,000	1,854,000	2,521,000	2,350,000	83,215,000
Total Information Systems Management	75,000	75,000	-	-	-	-
Total Planning Department	415,000	-	120,000	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	10,101,000	9,834,000	87,000	-	-	120,000
Total Public Works Department	21,651,380	2,370,190	7,531,190	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	\$ 180,218,141	22,164,190	\$ 16,238,432	\$ 33,290,713	\$ 13,973,499	\$ 93,983,306
Appropriation - A		-				
Bond Proceeds - B		(12,089,190)				
Grant Funding - G		-				
Town Capital Equipment Reserve - TC		-				
School Capital Equipment Reserve - SC		(100,000)				
Rescue Reserve Funds - RR		-				
Downtown TIF Revenues - DT-TIF		-				
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	\$ -		\$ 60,000			
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			
Masonry 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 & Receiving 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			
Exterior Wood Painting	\$ 15,000			15,000			
Parking lot crack seal and striping	\$ 25,000			\$ 25,000			
HVAC Duct Maintenance	\$ 15,000			\$ 15,000			
Asphalt Shingle Replacement	\$ 20,000			\$ 20,000			
Masonry Waterproofing	\$ 35,000			\$ 35,000			
Heating System Upgrade	\$ 150,000			\$ 150,000			
Window Replacement	\$ 100,000						\$ 100,000
275 US Route One - Public Safety Building							
Audio/Visual Upgrades Training/Conference Room	\$ 15,000	\$ 15,000	HP-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	\$ 565,000		\$ 886,000	\$ 665,000	\$ 325,000	\$ 255,000

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				
Tiny Mobile Robot Pro X	\$ 37,000		\$ 37,000				
4 x 4 John Deere Utility Vehicle	\$ 30,000		\$ 30,000				
4 X 4 1 Ton Dump Truck	\$ 60,000		\$ 60,000				
Overseeded	\$ 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	\$ -	\$ 152,000	\$ 71,000	\$ 85,000	\$ 75,000	
Projects							
Larrabee Farms Parking/Trailhead Development	\$ 10,000	\$ 10,000	HP-TIF				
Hurd Park Pedestrian Walkway Paving	\$ 11,000	\$ -	\$ 11,000				
Ferry Beach - Replace Entire Perimeter Fence	\$ 20,000	\$ 20,000	B				
Cable TV Server Room Upgrade	\$ 31,000	\$ -	\$ 31,000				
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 [Additional Funding]	\$ 500,000	\$ 500,000	B				
Higgins Beach - Replace Perimeter 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				
Willey 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 Baseball 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 Facility 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	\$ 996,000	\$ 1,702,000	\$ 2,450,000	\$ 2,265,000	\$ 83,140,000	
Total Community Services Department	\$ 90,936,000	\$ 996,000	\$ 1,854,000	\$ 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	
Transportation 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	\$ -	A	\$ 60,000			
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	\$ -		\$ 120,000	\$ 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							
PDE4 - Axon Translation Services	\$ 60,000						
New Vehicles	\$ 305,000	\$ 305,000	B				
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	\$ 572,000	\$ 305,000		\$ 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	\$ 9,529,000	\$ 9,529,000		\$ -	\$ -	\$ -	\$ -
Total Police Department	\$ 10,101,000	\$ 9,834,000		\$ 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			
Utility 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			
Backhoe #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			
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			
HVAC System Upgrades	\$ 100,000			\$ 100,000			
Wash Bay Rehabilitation	\$ 100,000			\$ 100,000			
Sidewalk Rehabilitation Paving/Accessibility Improvements (Year six of 10-Year Plan)	\$ 180,000			\$ 180,000			
Scarborough Memorial Cemetery 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	\$ 1,770,190	\$ 6,726,190	\$ 3,280,000	\$ 4,830,000	\$ 2,180,000	
Total Public Works Department	\$ 21,651,380	\$ 2,370,190	\$ 7,531,190	\$ 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	180,218,141	22,164,190		\$ 16,238,432	\$ 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	\$ -		\$ 60,000			
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			
Masonry 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 & Receiving 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			
Exterior Wood Painting	\$ 15,000			15,000			
Parking lot crack seal and striping	\$ 25,000			\$ 25,000			
HVAC Duct Maintenance	\$ 15,000			\$ 15,000			
Asphalt Shingle Replacement	\$ 20,000			\$ 20,000			
Masonry Waterproofing	\$ 35,000			\$ 35,000			
Heating System Upgrade	\$ 150,000			\$ 150,000			
Window Replacement	\$ 100,000						\$ 100,000
275 US Route One - Public Safety Building							
Audio/Visual Upgrades Training/Conference Room	\$ 15,000	\$ 15,000	HP-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	\$ 565,000		\$ 886,000	\$ 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

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.

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 (Wiley, 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 [Additional Funding]	\$ 500,000	\$ 500,000	B				
Higgins Beach - Replace Perimeter 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 Baseball 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 Facility 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.

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.

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.

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-stripped 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

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 VI)*	\$ 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	
Transportation 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

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							
PDE4 - Axon Translation Services	\$ 60,000						
New Vehicles	\$ 305,000	\$ 305,000	B				
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	\$ 572,000	\$ 305,000		\$ 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	\$ 9,529,000	\$ 9,529,000		\$ -	\$ -	\$ -	\$ -
Total Police Department	\$ 10,101,000	\$ 9,834,000		\$ 87,000	\$ -	\$ -	\$ 120,000

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

Equipment

PD1: Replacement Vehicles:

\$300,000 - This is a replacement program started in the 2002/2003 budget for the replacement of the Police Department Vehicles. The funds are used for the purpose of replacing the vehicles with a new vehicle every 5 years. The cost includes setting up equipment.

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			
Utility 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		
Backhoe #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			
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			
HVAC System Upgrades	\$ 100,000			\$ 100,000			
Wash Bay Rehabilitation	\$ 100,000			\$ 100,000			
Sidewalk Rehabilitation Paving/Accessibility Improvements (Year six of 10-Year Plan)	\$ 180,000			\$ 180,000			
Scarborough Memorial Cemetery 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	\$ 1,770,190		\$ 6,726,190	\$ 3,280,000	\$ 4,830,000	\$ 2,180,000
Total Public Works Department	\$ 21,651,380	\$ 2,370,190		\$ 7,531,190	\$ 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.

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.

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

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

* 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.

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

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)	
	Environmental 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)	
	Larabee 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)	
	Environmental 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)				
Uses	Operating Expenses	\$ -	\$ (413,078.00)	\$ (1,297,713.00)	\$ (1,454,350.00)
	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)				
Uses	Operating Expenses	\$ (284,512.00)	\$ -	\$ (1,711,012.00)	\$ (1,892,433.00)
	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	6/30/2023
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 EQUIPMENT	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 1315 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 BLUEBIRD - 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 355	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 Expendit	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	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

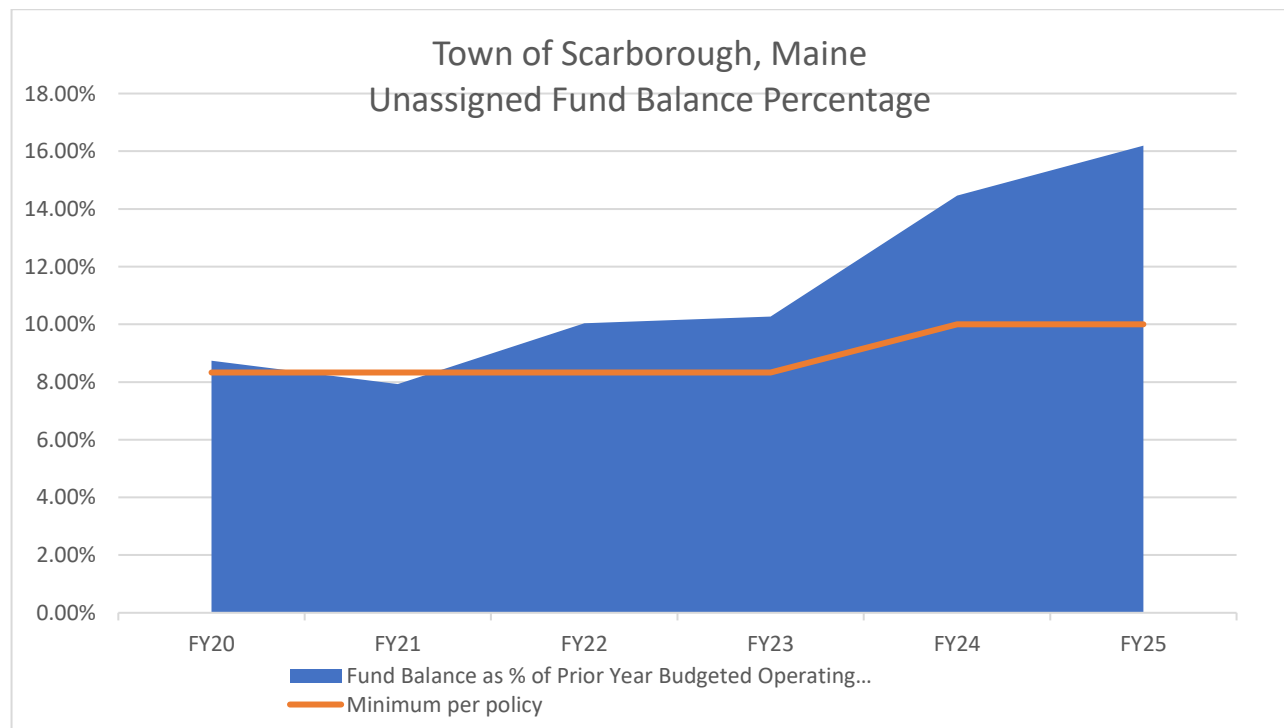
FY25 Unassigned Fund Balance After Collection of Haigis Advance:

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							
		2026 Budget		2027 Budget			
Municipal Gross		49,677,211		52,615,288		5.91%	
Less: Debt Revenues		(1,163,908)		(853,673)		-26.65%	
Less: TIF Debt Revenue		(1,020,379)		(2,117,575)		107.53%	
Less: TIF Revenues for Operating		(3,008,725)		(3,346,783)		11.24%	
Less: Revenues		(20,884,500)		(22,284,437)		6.70%	
Total Municipal - Revenues		(26,077,512)		(28,602,468)		9.68%	
Municipal (Net Appropriation)		23,599,699		24,012,819		1.75%	
Education Gross		71,066,428		75,243,417		5.88%	
Less: Revenues		(10,974,747)		(11,614,904)		5.83%	
Education (Net)		60,091,681		63,628,513		5.89%	
Adult Learning		233,057		249,466		7.04%	
Less: Revenues		(136,009)		(114,222)		-16.02%	
Adult Learning (Net)		97,048		135,244		39.36%	
Food Services		2,529,344		2,587,363		2.29%	
Less: Revenues		(2,529,344)		(2,587,363)		2.29%	
Food Service (Net)		-		-		0.00%	
Municipal Capital Program		5,991,732		19,790,190		230.29%	
School Capital Program		5,324,000		2,374,000		-55.41%	
Total Capital Projects - Gross		11,315,732		22,164,190		95.87%	
Less: Revenues		-		(550,000)		100.00%	
Municipal Capital Program Revenues		-		-		100.00%	
Recreation Reserve		-		-		100.00%	
Working Waterfront Reserve		-		-		100.00%	
Town Bond Revenues		(4,930,732)		(19,215,190)		289.70%	
Haigis Parkway TIF		(205,000)		(25,000)		-87.80%	
Downtown TIF		(700,000)		-		-100.00%	
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%	
Total C.I.P. - Revenues		(11,092,732)		(22,164,190)		99.81%	
Capital (Net Appropriation)		223,000		-		-100.00%	
Total Townwide Operating Budgets		84,011,428		87,776,576		4.48%	
County Assessment		3,701,925		4,019,612		8.58%	
6 month County Assessment 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		94,833,949		5.02%	
Town Manager Estim	2027	\$8,109,570,200	\$94,833,949	\$0.01169410	\$11.69	\$0.36	3.21%
Actual	2026	\$7,969,935,900	\$90,299,372	\$0.011133	\$11.33		
Change		\$139,634,300	\$4,534,577.35	\$0.00036	\$0.36		

Municipal Tax Rate Computation

Municipal Tax Rate Computation			
	2026 Budget	2027 Budget	
Municipal Gross	49,677,211	52,615,288	5.91%
Less: Debt Revenues	(1,163,908)	(853,673)	-26.65%
Less: TIF Revenues for Operating	(1,020,379)	(2,117,575)	
Less: TIF Revenues for Operating	(3,008,725)	(3,346,783)	11.24%
Less: Revenues	(20,884,500)	(22,284,437)	6.70%
	(26,077,512)	(28,602,468)	9.68%
Municipal (Net Appropriation)	23,599,699	24,012,819	1.75%
Capital Budgets:			
Municipal Capital Equipment	5,991,732	19,790,190	230.29%
Total Capital Projects - Gross	5,991,732	19,790,190	
Less: Municipal Capital Reserve	-	-	100.00%
Less: Bond Revenues	(4,930,732)	(19,215,190)	289.70%
Less: Downtown TIF	(700,000)	-	-100.00%
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)	(19,790,190)	239.12%
Capital (Net Appropriation)	156,000	-	-100.00%
Total Municipal Operating Budget	23,755,699	24,012,819	1.08%
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	26,762,705	2.80%

School & County Tax Rate Computation

School Tax Rate Computation				
	2026		2027	
	Budget		Budget	
Education Gross	\$ 71,066,428		\$ 75,243,417	5.88%
Less: Revenues	\$ (10,974,747)		\$ (11,614,904)	5.83%
Education (Net)	\$ 60,091,681		\$ 63,628,513	5.89%
Adult Learning	\$ 233,057		\$ 249,466	7.04%
Less: Revenues	\$ (136,009)		\$ (114,222)	-16.02%
Adult Learning (Net)	\$ 97,048		\$ 135,244	39.36%
Food Services	\$ 2,529,344		\$ 2,587,363	2.29%
Less: Revenues	\$ (2,529,344)		\$ (2,587,363)	
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		\$ 63,763,757	5.82%

Cumberland County Tax Rate Computation				
	2026		2027	
	Budget		Budget	
County Assessment	\$ 3,701,925		\$ 4,019,612	8.58%
6 month County Assessment transition (Year 1 of 5)	287,875		287,875	
Total Net Budget	\$ 3,989,800		\$ 4,307,487	7.96%

LEADERSHIP COUNCIL'S FY2027 APPPROVED BUDGET SUMMARY



Scarborough Public Schools

Scarborough Schools - FY27 Budget Summary

School Board's Approved Budget

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May 19, 2026

FY27 Education Budget	FY26 Approved Budget	FY27 Proposed Budget SB First Reading	\$ Change from FY26 Approved	% Change from FY26 Approved	FY27 School Board's Approved Budget	\$ Change from FY26 Approved	% Change from FY26 Approved	Adjustments from First Reading to Approved
General Fund Operating Budget	71,066,428	76,443,417	5,376,989	7.57%	75,243,417	4,176,989	5.88%	(1,200,000)
Non-Property Tax Revenues	10,974,746	11,614,904	640,158	5.83%	11,614,904	640,158	5.83%	0
General Fund Tax Request	60,091,682	64,828,513	4,736,831	7.88%	63,628,513	3,536,831	5.89%	(1,200,000)
Adult Education Budget	233,057	250,101	17,044	7.31%	249,466	16,409	7.04%	(635)
Non-Property Tax Revenues	136,009	114,222	(21,787)	-16.02%	114,222	(21,787)	-16.02%	0
Adult Education Tax Request	97,048	135,879	38,831	40.01%	135,244	38,196	39.36%	(635)
School Nutrition Budget	2,529,344	2,603,104	73,760	2.92%	2,587,363	58,019	2.29%	(15,741)
Non-Property Tax Revenues	2,529,344	2,603,104	73,760	2.92%	2,587,363	58,019	2.29%	(15,741)
School Nutrition Tax Request	0	0	0	0.00%	0	0	0.00%	0
Total Education Budget	73,828,829	79,296,622	5,467,793	7.41%	78,080,246	4,251,417	5.76%	(1,216,376)
Total Non-Tax Revenues	13,640,099	14,332,230	692,131	5.07%	14,316,489	676,390	4.96%	(15,741)
School Operating Net Budget	60,188,730	64,964,392	4,775,662	7.93%	63,763,757	3,575,027	5.94%	(1,200,635)
FY27 School Capital Budget	FY26 Approved Budget	FY27 Proposed Budget SB First Reading	\$ Change from FY26 Approved	% Change from FY26 Approved	FY27 School Board's Approved Budget	\$ Change from FY26 Approved	% Change from FY26 Approved	Adjustments from First Reading to Approved
School Capital Budget	5,324,000	2,374,000	(2,950,000)	-55.41%	2,374,000	(2,950,000)	-55.41%	0
School Capital Non-Tax Revenues	5,257,000	2,374,000	(2,883,000)	-54.84%	2,374,000	(2,883,000)	-54.84%	0
School Capital Net Budget	67,000	0	(67,000)	-100.00%	0	(67,000)	-100.00%	0

FY27 School Board's Approved Budget								
GENERAL FUND -- KINDERGARTEN THROUGH GRADE TWELVE				March 11, 2026		May 19, 2026		
Scarborough Public Schools		FY26 Approved Budget	FY27 LC Proposed Budget	\$ change (from FY26)	% change (from FY26)	FY27 School Board's Approved Budget	\$ change (from FY26)	% change (from FY26)
Regular Instruction:								
	23. Regular Instruction Programs	28,340,928	29,375,967	1,035,039	3.65%	28,791,479	450,551	1.59%
	20. Other Instructional Programs							
	English as a 2nd Language	697,708	673,321	(24,387)	-3.50%	608,226	(89,482)	-12.83%
	Gifted & Talented Programs	449,985	596,099	146,114	32.47%	474,413	24,428	5.43%
Special Education Instruction:								
	27. Special Education Programs	15,168,596	17,220,626	2,052,030	13.53%	17,226,759	2,058,163	13.57%
CTE Instruction:								
	2. Career and Technical Education	0	0	0	0.00%	0	0	0.00%
Other instruction (including summer school and extracurricular instruction):								
	3. Co-curricular	322,564	337,807	15,243	4.73%	336,456	13,892	4.31%
	6. Extra-curricular	1,630,522	1,732,564	102,042	6.26%	1,725,527	95,005	5.83%
Student and staff support:								
	Student Support Services							
	9. Guidance Services	2,173,873	2,239,102	65,229	3.00%	2,221,717	47,844	2.20%
	10. Health Services	992,171	1,028,510	36,339	3.66%	1,014,945	22,774	2.30%
	13. Instructional Technology	1,883,782	1,997,428	113,646	6.03%	1,996,902	113,120	6.00%
	Staff Support services							
	11. Improvement of Instruction	1,100,649	1,221,101	120,452	10.94%	1,161,521	60,872	5.53%
	15. Library Services	1,050,723	1,116,237	65,514	6.24%	1,103,080	52,357	4.98%
System administration:								
	30. System Administration	1,569,368	1,692,201	122,833	7.83%	1,685,447	116,079	7.40%
School administration:								
	24. School Administration	2,200,279	2,376,758	176,479	8.02%	2,359,863	159,584	7.25%
Transportation and buses:								
	31. Transportation	2,297,989	2,471,019	173,030	7.53%	2,310,542	12,553	0.55%
Facilities maintenance:								
	19. Operation & Maintenance of Plant	5,656,460	6,129,501	473,041	8.36%	5,991,364	334,904	5.92%
Debt services and other commitments:								
	5. Debt Service Payments	5,530,831	6,235,176	704,345	12.73%	6,235,176	704,345	12.73%
All other expenditures, including school lunch:								
	7. Food Service Program Support	0	0	0	0.00%	0	0	0.00%
TOTAL K-12 OPERATING BUDGET		71,066,428	76,443,417	5,376,989	7.57%	75,243,417	4,176,989	5.88%

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

Scarborough Schools - FY27 Operating Budget

School Board's Approved Budget

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May 19, 2026

OPERATING REVENUE SUMMARY - BY GENERAL FUND REVENUE SOURCE

	FY26 Approved Budget & Estimated Revenues	FY27 Leadership Council's Proposed Budget & Estimated Revenues	\$ Change	% Change	FY27 School Board's Approved Budget & Estimated Revenues	\$ Change	% Change
GENERAL FUND OPERATING	71,066,428	76,443,417	5,376,989	7.57%	75,243,417	4,176,989	5.88%
State General Purpose Aid	8,903,246	8,914,856	710,158	7.98%	8,914,856	11,610	0.13%
Expanded Pre-K GPA scenario C		698,548			698,548		
Other Miscellaneous Revenues:							
Rental & Other Receipts	20,000	20,000	0	0.00%	20,000	0	0.00%
Community Services Daycare	38,500	38,500	0	0.00%	38,500	0	0.00%
Community Services Transportation	20,000	20,000	0	0.00%	20,000	0	0.00%
Student Activity Fees	145,000	145,000	0	0.00%	145,000	0	0.00%
State Agency Client Billing	165,000	165,000	0	0.00%	165,000	0	0.00%
Alternative Energy Credits	45,000	45,000	0	0.00%	45,000	0	100.00%
Other Miscellaneous	68,000	68,000	0	0.00%	68,000	0	0.00%
Pre-K Reserve Funds	70,000	0	(70,000)	100.00%	0	(70,000)	100.00%
Audit Balance Forward:							
Use of unassigned fund balance	1,500,000	1,500,000	0	0.00%	1,500,000	0	0.00%
Total Non-Property Tax Revenues	10,974,746	11,614,904	640,158	5.83%	11,614,904	640,158	5.83%
Net Operating Budget (School Tax Request)	60,091,682	64,828,513	4,736,831	7.88%	63,628,513	3,536,831	5.89%

Scarborough Schools - FY27 Operating Budget

Scarborough Schools - FY27 Adult Education Budget

School Board's Approved Budget

March 11, 2026

May 19, 2026

	FY26 TC & SB's Approved Budget & <u>Estimated Revenues</u>	FY27 Leadership Council's Proposed Budget & <u>Estimated Revenues</u>	<u>\$ Change</u>	<u>% Change</u>	FY27 School Board's Approved Budget & <u>Estimated Revenues</u>	<u>\$ Change</u>	<u>% Change</u>
ADULT EDUCATION OPERATING BUDGET	233,057	250,101	17,044	7.31%	249,466	16,409	7.04%
Adult Education Revenues:							
State Subsidy	40,009	45,222	5,213	13.03%	45,222	5,213	13.03%
Class Tuition	51,000	47,000	(4,000)	-7.84%	47,000	(4,000)	-7.84%
Grant Funds	14,000	10,000	(4,000)	100.00%	10,000	(4,000)	-28.57%
Fund balance forward	31,000	12,000	(19,000)	-61.29%	12,000	(19,000)	-61.29%
Total Adult Ed Non-Property Tax Revenues	136,009	114,222	(21,787)	-16.02%	114,222	(21,787)	-16.02%
Adult Ed Net Operating Budget (Tax Request)	97,048	135,879	38,831	40.01%	135,244	38,196	39.36%

Scarborough Schools - FY27 Adult Education Budget

Scarborough Schools - FY27 School Nutrition Budget

School Board's Approved Budget

March 11, 2026

May 19, 2026

	FY26 TC & SB's Approved Budget & <u>Estimated Revenues</u>	FY27 Leadership Council's Proposed Budget & <u>Estimated Revenues</u>	<u>\$ Change</u>	<u>% Change</u>	FY27 School Board's Approved Budget & <u>Estimated Revenues</u>	<u>\$ Change</u>	<u>% Change</u>
SCHOOL NUTRITION OPERATING BUDGET	2,529,344	2,603,104	73,760	2.92%	2,587,363	58,019	2.29%
School Nutrition Revenues:							
Food Sales	400,000	400,000	0	0.00%	400,000	0	0.00%
Federal Funding (USDA)	475,000	425,000	(50,000)	-10.53%	425,000	(50,000)	-10.53%
State Funding (DOE)	1,596,844	1,670,604	73,760	4.62%	1,654,863	58,019	3.63%
Summer Meal Program	5,000	5,000	0	0.00%	5,000	0	0.00%
Donations & Grants	2,500	2,500	0	0.00%	2,500	0	0.00%
Fund balance forward	50,000	100,000	50,000	100.00%	100,000	50,000	100.00%
Total School Nutrition Non-Property Tax Revenues	2,529,344	2,603,104	73,760	2.92%	2,587,363	58,019	2.29%
School Nutrition Net Operating Budget (Tax Request)	0	0	0	0.00%	0	0	0.00%

Scarborough Schools - FY27 School Nutrition Budget

Scarborough Public Schools - FY27 Capital Improvements Budget

School Board's Approved Budget

May 19, 2026

Projected 5-Year Plan

CAPITAL EQUIPMENT PURCHASES	5-Year Plan	FY27 Projected	Funding	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected
Item Description	Total Cost	Cost	Source	Cost	Cost	Cost	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

CAPITAL IMPROVEMENT PROJECTS	5-Year Plan	FY27 Projected	Funding	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected
Item Description	Total Cost	Cost	Source	Cost	Cost	Cost	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

Scarborough Schools - FY27 General Fund Operating Budget
School Board's Approved Budget

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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)	FY27 SCHOOL BOARD'S APPROVED 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%	4,637,021	(128,285)	-2.69%
71000002	510230	MS ED TECH WAGES	99,461	97,706	101,269	117,864	16,595	16.39%	117,864	16,595	16.39%
71000002	512300	MS SUBSTITUTE WAGES	62,164	60,865	65,000	65,000	0	0.00%	65,000	0	0.00%
71000002	515000	MS RETIREMENT STIPENDS	0	27,039	29,923	46,287	16,364	54.69%	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%	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%	9,353	717	8.30%
71000002	520100	MS TEACHER BENEFITS	808,695	854,466	949,964	1,018,686	68,722	7.23%	951,115	1,151	0.12%
71000002	520200	MS ED TECH BENEFITS	21,404	22,615	25,049	48,052	23,003	91.83%	45,807	20,758	82.87%
71000002	520300	MS ER PAYROLL TAX ON SUB WAGES	3,788	3,706	4,375	3,965	(410)	-9.37%	3,965	(410)	-9.37%
71000002	523100	MS TEACHER MAINEPERS	179,090	196,166	208,683	209,344	661	0.32%	203,466	(5,217)	-2.50%
71000002	523200	MS ED TECH MAINEPERS	4,045	4,269	4,416	5,139	723	16.37%	5,139	723	16.37%
71000002	525100	MS STAFF COURSE REIMBURSEMENT	20,766	15,587	22,200	41,500	19,300	86.94%	41,500	19,300	86.94%
71000002	526050	MS STIPENDS PAID FAMILY LEAVE TAX	0	136	659	717	58	8.80%	717	58	8.80%
71000002	526150	MS TEACHERS PAID FAMILY LEAVE TAX	0	20	23,932	24,008	76	0.32%	23,338	(594)	-2.48%
71000002	526250	MS ED TECH PAID FAMILY LEAVE TAX	0	273	507	590	83	16.37%	590	83	16.37%
71000002	526350	MS SUBSTITUTES PAID FAMILY LEAVE TAX	0	185	325	325	0	0.00%	325	0	0.00%
71000002	532000	MS INSTRUCTIONAL CONTRACTED SERVICES	4,026	5,902	9,700	3,730	(5,970)	-61.55%	3,730	(5,970)	-61.55%
71000002	533000	MS STAFF DEVELOPMENT	4,460	4,798	6,000	6,000	0	0.00%	5,820	(180)	-3.00%
71000002	543100	MS EQUIPMENT MAINTENANCE	2,724	774	3,000	1,000	(2,000)	-66.67%	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%	50,500	15,500	44.29%
71000002	555000	MS PRINTING - SCHOOL HANDBOOKS & FORMS	4,766	5,233	5,300	5,600	300	5.66%	5,600	300	5.66%
71000002	558000	MS STAFF TRAVEL	191	0	200	200	0	0.00%	200	0	0.00%
71000002	560000	MS GENERAL SUPPLIES	7,213	7,867	8,000	11,000	3,000	37.50%	14,500	6,500	81.25%
71000002	561000	MS INSTRUCTIONAL SUPPLIES	29,337	31,365	36,500	40,000	3,500	9.59%	38,800	2,300	6.30%
71000002	561100	MS INSTRUCTIONAL EQUIPMENT	12,075	15,824	17,000	15,000	(2,000)	-11.76%	14,600	(2,400)	-14.12%
71000002	564000	MS BOOKS & SUBSCRIPTIONS	106,895	108,430	101,800	110,378	8,578	8.43%	107,000	5,200	5.11%
71000002	581000	MS PROGRAM DUES & FEES	390	540	1,500	1,500	0	0.00%	1,500	0	0.00%
71000003	510100	WS TEACHER SALARIES	3,689,980	3,976,624	4,236,198	4,222,520	(13,678)	-0.32%	4,233,020	(3,178)	-0.08%
71000003	510230	WS ED TECH WAGES	293,458	341,189	368,928	365,774	(3,154)	-0.85%	365,774	(3,154)	-0.85%
71000003	512300	WS SUBSTITUTE WAGES	40,477	46,375	60,000	60,000	0	0.00%	60,000	0	0.00%
71000003	515000	WS RETIREMENT STIPENDS	13,000	27,400	43,011	15,236	(27,775)	-64.58%	0	(43,011)	-100.00%
71000003	515200	WS LD TCHR/MENTOR STIPENDS	39,624	20,778	43,225	44,770	1,545	3.57%	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%	2,626	(2,552)	-49.29%
71000003	520100	WS TEACHER BENEFITS	706,732	764,316	828,311	952,469	124,158	14.99%	904,695	76,384	9.22%
71000003	520200	WS ED TECH BENEFITS	118,965	147,196	137,850	151,776	13,926	10.10%	144,655	6,805	4.94%

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)	FY27 SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71000003	520300	WS ER PAYROLL TAX ON SUB WAGES	2,548	2,193	4,038	3,660	(378)	-9.36%	3,660	(378)	-9.36%
71000003	523100	WS TEACHER MAINEPERS	153,417	175,521	186,060	184,541	(1,519)	-0.82%	184,541	(1,519)	-0.82%
71000003	523200	WS ED TECH MAINEPERS	12,300	13,524	14,620	15,948	1,328	9.08%	15,948	1,328	9.08%
71000003	525100	WS STAFF COURSE REIMBURSEMENT	33,497	31,010	38,000	56,500	18,500	48.68%	56,500	18,500	48.68%
71000003	526050	WS STIPENDS PAID FAMILY LEAVE TAX	0	11	431	301	(130)	-30.16%	301	(130)	-30.16%
71000003	526150	WS TEACHERS PAID FAMILY LEAVE TAX	0	0	21,339	21,161	(178)	-0.83%	21,161	(178)	-0.83%
71000003	526250	WS ED TECH PAID FAMILY LEAVE TAX	0	973	1,845	1,829	(16)	-0.87%	1,829	(16)	-0.87%
71000003	526350	WS SUBSTITUTES PAID FAMILY LEAVE TAX	0	147	300	300	0	0.00%	300	0	0.00%
71000003	532000	WS INSTRUCTIONAL CONTRACTED SERVICES	18,193	23,341	30,300	30,300	0	0.00%	30,300	0	0.00%
71000003	533000	WS STAFF DEVELOPMENT	4,173	3,854	5,000	5,000	0	0.00%	4,850	(150)	-3.00%
71000003	543100	WS EQUIPMENT MAINTENANCE	5,080	4,695	4,500	5,000	500	11.11%	5,000	500	11.11%
71000003	544400	WS COPIERS PURCHASE/REPLACEMENT & SERVICE	34,453	31,147	43,000	39,000	(4,000)	-9.30%	37,800	(5,200)	-12.09%
71000003	558000	WS STAFF TRAVEL	71	382	500	500	0	0.00%	500	0	0.00%
71000003	560000	WS GENERAL SUPPLIES	22,346	29,658	30,000	31,500	1,500	5.00%	30,500	500	1.67%
71000003	561000	WS INSTRUCTIONAL SUPPLIES	63,065	59,427	70,700	70,700	0	0.00%	68,600	(2,100)	-2.97%
71000003	561100	WS INSTRUCTIONAL EQUIPMENT	6,359	11,089	20,000	15,000	(5,000)	-25.00%	14,500	(5,500)	-27.50%
71000003	564000	WS BOOKS & SUBSCRIPTIONS	18,132	14,998	19,500	19,500	0	0.00%	18,900	(600)	-3.08%
71000004	510100	BP TEACHER SALARIES	1,259,036	1,354,107	1,465,789	1,369,648	(96,141)	-6.56%	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%	191,054	15,427	8.78%
71000004	512300	BP SUBSTITUTE WAGES	20,828	25,060	28,000	26,000	(2,000)	-7.14%	26,000	(2,000)	-7.14%
71000004	515000	BP RETIREMENT STIPENDS	4,000	14,935	0	6,187	6,187	100.00%	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%	17,709	(1,860)	0.00%
71000004	520000	BP ER PAYROLL TAX ON STIPENDS	672	1,495	1,172	1,431	259	22.10%	1,431	259	22.10%
71000004	520100	BP TEACHER BENEFITS	231,437	237,504	256,959	269,960	13,001	5.06%	256,484	(475)	-0.18%
71000004	520200	BP ED TECH BENEFITS	49,241	26,198	20,096	22,378	2,282	11.36%	21,741	1,645	8.19%
71000004	520300	BP ER PAYROLL TAX ON SUB WAGES	1,078	1,470	1,884	1,708	(176)	-9.34%	1,708	(176)	-9.34%
71000004	523100	BP TEACHER MAINEPERS	52,520	59,411	63,909	59,698	(4,211)	-6.59%	59,698	(4,211)	-6.59%
71000004	523200	BP ED TECH MAINEPERS	6,878	7,585	7,658	8,330	672	8.78%	8,330	672	8.78%
71000004	525100	BP STAFF COURSE REIMBURSEMENT	7,113	0	7,100	15,500	8,400	118.31%	15,500	8,400	118.31%
71000004	526050	BP STIPENDS PAID FAMILY LEAVE TAX	0	0	98	120	22	22.45%	120	22	22.45%
71000004	526150	BP TEACHERS PAID FAMILY LEAVE TAX	0	0	7,329	6,844	(485)	-6.62%	6,844	(485)	-6.62%
71000004	526250	BP ED TECH PAID FAMILY LEAVE TAX	0	451	879	956	77	8.76%	956	77	8.76%
71000004	526350	BP SUBSTITUTES PAID FAMILY LEAVE TAX	0	62	140	140	0	0.00%	140	0	0.00%
71000004	532000	BP INSTRUCTIONAL CONTRACTED SERVICES	1,468	1,121	5,833	700	(5,133)	-88.00%	700	(5,133)	-88.00%
71000004	533000	BP STAFF DEVELOPMENT	1,263	1,928	3,000	3,000	0	0.00%	2,910	(90)	-3.00%
71000004	543100	BP EQUIPMENT MAINTENANCE	0	0	1,000	750	(250)	-25.00%	750	(250)	-25.00%
71000004	544400	BP COPIERS PURCHASE/REPLACEMENT & SERVICE	10,772	5,006	17,000	18,000	1,000	5.88%	17,500	500	2.94%
71000004	558000	BP STAFF TRAVEL	341	188	200	300	100	50.00%	300	100	50.00%
71000004	560000	BP GENERAL SUPPLIES	7,602	5,940	9,450	9,700	250	2.65%	9,400	(50)	-0.53%
71000004	561000	BP INSTRUCTIONAL SUPPLIES	23,496	27,728	14,940	16,517	1,577	10.56%	16,000	1,060	7.10%
71000004	561100	BP INSTRUCTIONAL EQUIPMENT	200	0	2,000	2,000	0	0.00%	1,940	(60)	-3.00%

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71000004	564000	BP BOOKS & SUBSCRIPTIONS	2,118	2,107	3,882	7,332	3,450	88.87%	7,100	3,218	82.90%
71000005	510100	EC TEACHER SALARIES	1,398,186	1,387,682	1,534,059	1,738,806	204,747	13.35%	1,665,569	131,510	8.57%
71000005	510230	EC ED TECH WAGES	187,766	186,398	191,143	198,407	7,264	3.80%	198,407	7,264	3.80%
71000005	512300	EC SUBSTITUTE WAGES	23,338	43,723	33,000	30,000	(3,000)	-9.09%	30,000	(3,000)	-9.09%
71000005	515000	EC RETIREMENT STIPENDS	9,000	15,089	25,945	15,906	(10,039)	-38.69%	0	(25,945)	-100.00%
71000005	515200	EC LEAD TEACHER/MENTOR STIPENDS	13,768	10,235	19,569	17,709	(1,860)	-9.50%	17,709	(1,860)	-9.50%
71000005	520000	EC ER PAYROLL TAX ON STIPENDS	458	1,497	2,723	2,012	(711)	-26.11%	982	(1,741)	-63.94%
71000005	520100	EC TEACHER BENEFITS	254,048	258,565	287,115	334,040	46,925	16.34%	306,301	19,186	6.68%
71000005	520200	EC ED TECH BENEFITS	55,303	49,069	48,453	34,649	(13,804)	-28.49%	33,379	(15,074)	-31.11%
71000005	520300	EC ER PAYROLL TAX ON SUB WAGES	1,254	2,171	2,221	2,013	(208)	-9.37%	2,013	(208)	-9.37%
71000005	523100	EC TEACHER MAINEPERS	58,563	62,029	67,343	76,270	8,927	13.26%	72,619	5,276	7.83%
71000005	523200	EC ED TECH MAINEPERS	7,524	8,186	8,334	8,651	317	3.80%	8,651	317	3.80%
71000005	525100	EC STAFF COURSE REIMBURSEMENT	2,480	13,786	19,000	21,900	2,900	15.26%	21,900	2,900	15.26%
71000005	526050	EC STIPENDS PAID FAMILY LEAVE TAX	0	0	228	169	(59)	-25.88%	169	(59)	-25.88%
71000005	526150	EC TEACHERS PAID FAMILY LEAVE TAX	0	0	7,723	8,747	1,024	13.26%	8,328	605	7.83%
71000005	526250	EC ED TECH PAID FAMILY LEAVE TAX	0	520	956	993	37	3.87%	993	37	3.87%
71000005	526350	EC SUBSTITUTES PAID FAMILY LEAVE TAX	0	165	165	165	0	0.00%	165	0	0.00%
71000005	532000	EC INSTRUCTIONAL CONTRACTED SERVICES	2,886	2,712	8,368	3,300	(5,068)	-60.56%	3,300	(5,068)	-60.56%
71000005	533000	EC STAFF DEVELOPMENT	451	1,889	3,000	3,000	0	0.00%	2,910	(90)	-3.00%
71000005	543100	EC EQUIPMENT MAINTENANCE	0	0	1,000	750	(250)	-25.00%	750	(250)	-25.00%
71000005	544400	EC COPIERS PURCHASE/REPLACEMENT & SERVICE	16,432	6,049	17,000	19,000	2,000	11.76%	18,400	1,400	8.24%
71000005	558000	EC STAFF TRAVEL	383	200	200	300	100	50.00%	300	100	50.00%
71000005	560000	EC GENERAL SUPPLIES	8,337	7,260	9,100	10,000	900	9.89%	9,700	600	6.59%
71000005	561000	EC INSTRUCTIONAL SUPPLIES	28,572	33,709	21,186	24,540	3,354	15.83%	23,800	2,614	12.34%
71000005	561100	EC INSTRUCTIONAL EQUIPMENT	1,065	0	2,000	2,000	0	0.00%	1,940	(60)	-3.00%
71000005	564000	EC BOOKS & SUBSCRIPTIONS	2,026	223	4,745	8,546	3,801	80.11%	8,250	3,505	73.87%
71000006	510100	PH TEACHER SALARIES	1,198,544	1,262,319	1,288,236	1,151,476	(136,760)	-10.62%	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%	211,308	18,965	9.86%
71000006	512300	PH SUBSTITUTE WAGES	23,390	20,248	24,000	20,000	(4,000)	-16.67%	20,000	(4,000)	-16.67%
71000006	515000	PH RETIREMENT STIPENDS	4,000	0	0	0	0	0.00%	0	0	0.00%
71000006	515200	PH LEAD TEACHER/MENTOR STIPENDS	13,618	9,789	19,569	17,709	(1,860)	-9.50%	17,709	(1,860)	-9.50%
71000006	520000	PH ER PAYROLL TAX ON STIPENDS	451	580	1,171	1,060	(111)	-9.48%	1,060	(111)	-9.48%
71000006	520100	PH TEACHER BENEFITS	199,052	232,327	248,585	217,658	(30,927)	-12.44%	206,668	(41,917)	-16.86%
71000006	520200	PH ED TECH BENEFITS	48,950	45,997	67,053	76,040	8,987	13.40%	72,394	5,341	7.97%
71000006	520300	PH ER PAYROLL TAX ON SUB WAGES	1,496	1,174	1,615	1,464	(151)	-9.35%	1,464	(151)	-9.35%
71000006	523100	PH TEACHER MAINEPERS	50,938	55,308	56,156	50,185	(5,971)	-10.63%	50,185	(5,971)	-10.63%
71000006	523200	PH ED TECH MAINEPERS	5,737	5,967	8,387	9,214	827	9.86%	9,214	827	9.86%
71000006	525100	PH STAFF COURSE REIMBURSEMENT	8,692	3,434	11,600	12,500	900	7.76%	12,500	900	7.76%
71000006	526050	PH STIPENDS PAID FAMILY LEAVE TAX	0	0	98	89	(9)	-9.18%	89	(9)	-9.18%

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71000006	526150	PH TEACHERS PAID FAMILY LEAVE TAX	0	0	6,442	5,753	(689)	-10.70%	5,753	(689)	-10.70%
71000006	526250	PH ED TECH PAID FAMILY LEAVE TAX	0	516	962	1,057	95	9.88%	1,057	95	9.88%
71000006	526350	PH SUBSTITUTES PAID FAMILY LEAVE TAX	0	60	120	120	0	0.00%	120	0	0.00%
71000006	532000	PH INSTRUCTIONAL CONTRACTED SERVICES	1,636	664	6,917	1,700	(5,217)	-75.42%	1,700	(5,217)	-75.42%
71000006	533000	PH STAFF DEVELOPMENT	484	1,790	3,000	3,000	0	0.00%	2,910	(90)	-3.00%
71000006	543100	PH EQUIPMENT MAINTENANCE	399	0	1,000	750	(250)	-25.00%	750	(250)	-25.00%
71000006	544400	PH COPIERS PURCHASE/REPLACEMENT & SERVICE	14,048	5,134	16,000	18,000	2,000	12.50%	17,400	1,400	8.75%
71000006	558000	PH STAFF TRAVEL	336	418	200	300	100	50.00%	300	100	50.00%
71000006	560000	PH GENERAL SUPPLIES	5,532	7,279	6,040	8,000	1,960	32.45%	7,760	1,720	28.48%
71000006	561000	PH INSTRUCTIONAL SUPPLIES	23,373	30,974	14,270	18,375	4,105	28.77%	17,800	3,530	24.74%
71000006	561100	PH INSTRUCTIONAL EQUIPMENT	364	419	2,000	2,000	0	0.00%	1,940	(60)	-3.00%
71000006	564000	PH BOOKS & SUBSCRIPTIONS	2,349	2,525	4,299	3,339	(960)	-22.33%	3,240	(1,059)	-24.63%
71000030	510100	HS TEACHER SALARIES	5,913,665	6,114,214	6,595,508	6,634,165	38,657	0.59%	6,545,165	(50,343)	-0.76%
71000030	510230	HS ED TECH WAGES	109,615	115,024	123,898	136,161	12,263	9.90%	136,161	12,263	9.90%
71000030	512300	HS SUBSTITUTE WAGES	92,695	91,119	85,000	90,000	5,000	5.88%	90,000	5,000	5.88%
71000030	515000	HS RETIREMENT STIPENDS	20,000	0	0	44,775	44,775	100.00%	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%	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%	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%	1,414,927	42,265	3.08%
71000030	520200	HS ED TECH BENEFITS	37,812	37,846	39,778	44,876	5,098	12.82%	42,812	3,034	7.63%
71000030	520300	HS ER PAYROLL TAX ON SUB WAGES	5,828	5,419	5,721	5,612	(109)	-1.91%	5,612	(109)	-1.91%
71000030	523100	HS TEACHER MAINEPERS	246,482	269,946	287,565	291,081	3,516	1.22%	287,181	(384)	-0.13%
71000030	523200	HS ED TECH MAINEPERS	3,169	3,667	3,573	3,929	356	9.96%	3,929	356	9.96%
71000030	525100	HS STAFF COURSE REIMBURSEMENT	19,800	22,902	43,400	25,300	(18,100)	-41.71%	25,300	(18,100)	-41.71%
71000030	526050	HS STIPENDS PAID FAMILY LEAVE TAX	0	130	579	852	273	47.15%	852	273	47.15%
71000030	526150	HS TEACHERS PAID FAMILY LEAVE TAX	0	0	32,978	33,381	403	1.22%	32,931	(47)	-0.14%
71000030	526250	HS ED TECH PAID FAMILY LEAVE TAX	0	382	620	681	61	9.84%	681	61	9.84%
71000030	526350	HS SUBSTITUTES PAID FAMILY LEAVE TAX	0	315	425	460	35	8.24%	460	35	8.24%
71000030	532000	HS INSTRUCTIONAL CONTRACTED SERVICES	47,070	79,912	61,182	74,975	13,793	22.54%	74,975	13,793	22.54%
71000030	533000	HS STAFF DEVELOPMENT	41,257	22,345	46,761	55,855	9,094	19.45%	54,000	7,239	15.48%
71000030	534000	HS STRATEGIC PLANNING SERVICES	0	1,279	16,000	5,000	(11,000)	-68.75%	5,000	(11,000)	-68.75%
71000030	543100	HS EQUIPMENT MAINTENANCE	10,728	7,891	8,580	9,615	1,035	12.06%	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%	53,350	14,350	36.79%
71000030	555000	HS PRINTING - SCHOOL DATEBOOKS & FORMS	7,888	9,703	10,000	10,000	0	0.00%	10,000	0	0.00%
71000030	558000	HS STAFF TRAVEL	344	472	575	615	40	6.96%	615	40	6.96%
71000030	560000	HS GENERAL SUPPLIES	15,089	17,294	17,916	18,618	702	3.92%	23,000	5,084	28.38%
71000030	561000	HS INSTRUCTIONAL SUPPLIES	70,174	72,015	74,313	74,519	206	0.28%	72,200	(2,113)	-2.84%
71000030	564000	HS BOOKS & SUBSCRIPTIONS	19,641	66,628	81,528	21,023	(60,505)	-74.21%	20,400	(61,128)	-74.98%
71000030	573100	HS INSTRUCTIONAL EQUIPMENT	28,228	24,911	16,337	21,500	5,163	31.60%	66,561	50,224	307.42%
71000030	581000	HS PROGRAM DUES & FEES	10,259	10,209	14,025	14,895	870	6.20%	14,895	870	6.20%

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71001121	510100	PRE-K PROGRAM TEACHER SALARIES	0	528	0	178,000	178,000	100.00%	178,000	178,000	100.00%
71001121	510230	PRE-K PROGRAM ED TECH WAGES	0	0	0	80,000	80,000	100.00%	80,000	80,000	100.00%
71001121	520100	PRE-K PROGRAM TEACHER BENEFITS	0	40	0	54,700	54,700	100.00%	54,700	54,700	100.00%
71001121	520200	PRE-K PROGRAM ED TECH BENEFITS	0	0	0	39,800	39,800	100.00%	39,800	39,800	100.00%
71001121	533000	PRE-K PROGRAM STAFF DEVELOPMENT	0	0	0	5,000	5,000	100.00%	5,000	5,000	100.00%
71001121	561000	PRE-K PROGRAM INSTRUCTIONAL SUPPLIES	0	0	0	20,000	20,000	100.00%	20,000	20,000	100.00%
71001121	532000	PRE-K PROGRAM CONTRACTED SERVICES	0	105,005	67,000	197,200	130,200	194.33%	197,200	130,200	194.33%
71001121	589000	PRE-K PROGRAM MISCELLANEOUS COSTS	0	53,328	3,000	11,000	8,000	266.67%	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%	28,791,479	450,551	1.59%

OTHER INSTRUCTION - MLL

71041005	510100	K-8 MLL TEACHER SALARIES	303,637	338,262	422,143	388,390	(33,753)	-8.00%	382,726	(39,417)	-9.34%
71041005	510230	K-8 MLL ED TECH WAGES	21,347	24,178	17,565	19,840	2,275	12.95%	0	(17,565)	-100.00%
71041005	520100	K-8 MLL TEACHER BENEFITS	48,542	59,875	73,380	72,550	(830)	-1.13%	69,222	(4,158)	-5.67%
71041005	520200	K-8 MLL ED TECH BENEFITS	7,351	5,453	5,886	6,680	794	13.49%	0	(5,886)	-100.00%
71041005	523100	K-8 MLL TEACHER MAINEPERS	12,365	15,120	18,406	16,934	(1,472)	-8.00%	16,934	(1,472)	-8.00%
71041005	523200	K-8 MLL ED TECH MAINEPERS	954	768	766	865	99	12.92%	0	(766)	-100.00%
71041005	526150	K-8 MLL TEACHERS PAID FAMILY LEAVE TAX	0	0	2,111	1,942	(169)	-8.01%	1,942	(169)	-8.01%
71041005	526250	K-8 MLL ED TECHS PAID FAMILY LEAVE TAX	0	53	88	100	12	13.64%	0	(88)	-100.00%
71041005	533000	K-8 MLL STAFF DEVELOPMENT	630	295	1,000	750	(250)	-25.00%	720	(280)	-28.00%
71041005	534400	K-8 MLL CONTRACTED SERVICES	4,304	972	5,000	5,000	0	0.00%	5,000	0	0.00%
71041005	560000	K-8 MLL SUPPLIES	1,891	2,134	4,000	3,000	(1,000)	-25.00%	2,910	(1,090)	-27.25%
71041009	510100	HS MLL TEACHER SALARY	102,222	90,207	97,626	101,717	4,091	4.19%	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%	0	(17,565)	-100.00%
71041009	515000	HS MLL RETIREMENT STIPEND	0	14,108	0	0	0	0.00%	0	0	0.00%
71041009	520000	HS MLL PR TAX ON STIPEND	0	835	0	0	0	0.00%	0	0	0.00%
71041009	520100	HS MLL TEACHER BENEFITS	26,361	18,513	18,386	20,724	2,338	12.72%	19,771	1,385	7.53%
71041009	520200	HS MLL ED TECH BENEFITS	8,347	5,164	5,886	6,680	794	13.49%	0	(5,886)	-100.00%
71041009	523100	HS MLL TEACHER MAINEPERS	4,570	4,032	4,257	4,435	178	4.18%	4,435	178	4.18%
71041009	523200	HS MLL ED TECH MAINEPERS	1,016	702	766	865	99	12.92%	0	(766)	-100.00%
71041009	526150	HS MLL TEACHER PAID FAMILY LEAVE TAX	0	0	489	509	20	4.09%	509	20	4.09%
71041009	526250	HS MLL ED TECH PAID FAMILY LEAVE TAX	0	46	88	100	12	13.64%	0	(88)	-100.00%
71041009	533000	HS MLL STAFF DEVELOPMENT	190	0	250	200	(50)	-20.00%	190	(60)	-24.00%
71041009	534400	HS MLL CONTRACTED SERVICES	317	595	850	700	(150)	-17.65%	700	(150)	-17.65%
71041009	560000	HS MLL SUPPLIES	1,218	1,023	1,200	1,500	300	25.00%	1,450	250	20.83%
TOTAL OTHER INSTRUCTION - MLL			567,993	606,033	697,708	673,321	(24,387)	-3.50%	608,226	(89,482)	-12.83%

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)	FY27 SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
OTHER INSTRUCTION - GATES											
71029005	510100	K-8 GATES TEACHER SALARIES	257,373	265,302	283,761	379,075	95,314	33.59%	290,075	6,314	2.23%
71029005	520100	K-8 GATES TEACHER BENEFITS	70,338	74,898	83,655	129,399	45,744	54.68%	101,183	17,528	20.95%
71029005	523100	K-8 GATES TEACHER MAINEPERS	11,013	11,859	12,590	16,548	3,958	31.44%	12,648	58	0.46%
71029005	526150	K-8 GATES PAID FAMILY LEAVE TAX	0	0	1,444	1,901	457	31.65%	1,451	7	0.48%
71029005	532000	K-8 GATES CONTRACTED SERVICES	1,589	0	1,500	750	(750)	-50.00%	750	(750)	-50.00%
71029005	533000	K-8 GATES STAFF DEVELOPMENT	149	375	750	750	0	0.00%	730	(20)	-2.67%
71029005	553100	K-8 GATES POSTAGE	0	0	0	0	0	0.00%	0	0	0.00%
71029005	560000	K-8 GATES SUPPLIES	1,799	1,978	1,500	2,000	500	33.33%	1,940	440	29.33%
71029009	510100	HS GATES TEACHER SALARY	52,106	54,003	58,728	59,378	650	1.11%	59,378	650	1.11%
71029009	520100	HS GATES TEACHER BENEFITS	802	783	1,752	2,162	410	23.40%	2,162	410	23.40%
71029009	523100	HS GATES TEACHER MAINEPERS	2,240	2,414	2,561	2,589	28	1.09%	2,589	28	1.09%
71029009	526150	HS GATES PAID FAMILY LEAVE TAX	0	0	294	297	3	1.02%	297	3	1.02%
71029009	532000	HS GATES CONTRACTED SERVICES	0	0	0	0	0	0.00%	0	0	0.00%
71029009	533000	HS GATES STAFF DEVELOPMENT	0	0	250	250	0	0.00%	240	(10)	-4.00%
71029009	560000	HS GATES SUPPLIES	0	0	1,200	1,000	(200)	-16.67%	970	(230)	-19.17%
TOTAL OTHER INSTRUCTION - GATES			397,407	411,613	449,985	596,099	146,114	32.47%	474,413	24,428	5.43%

SPECIAL SERVICES

71021125	510100	K-8 SOCIAL WORKER SALARIES	443,719	464,705	514,713	521,833	7,120	1.38%	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%	107,069	7,981	8.05%
71021125	523100	K-8 SOCIAL WORKER MAINEPERS	19,476	20,772	22,442	22,752	310	1.38%	22,752	310	1.38%
71021125	526150	K-8 SOCIAL WORKER PAID FAMILY LEAVE TAX	0	0	2,574	2,610	36	1.40%	2,610	36	1.40%
71021129	510100	HS SOCIAL WORKER SALARIES	161,697	168,009	182,212	186,367	4,155	2.28%	186,367	4,155	2.28%
71021129	520100	HS SOCIAL WORKER BENEFITS	27,346	24,952	24,859	27,772	2,913	11.72%	26,576	1,717	6.91%
71021129	523100	HS SOCIAL WORKER MAINEPERS	6,915	7,510	7,945	8,126	181	2.28%	8,126	181	2.28%
71021129	526150	HS SOCIAL WORKER PAID FAMILY LEAVE TAX	0	0	912	932	20	2.19%	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%	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%	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%	3,481,801	566,382	19.43%
71023095	512300	SPED SUBSTITUTE WAGES	89,796	97,613	95,000	99,000	4,000	4.21%	99,000	4,000	4.21%
71023095	515000	SPED RETIREMENT STIPENDS	13,040	28,999	32,101	5,108	(26,993)	-84.09%	5,108	(26,993)	-84.09%
71023095	515200	SPED CONSULTING TEACHER/MENTOR STIPENDS	18,655	17,459	14,171	13,182	(989)	-6.98%	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%	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%	1,108,491	178,558	19.20%
71023095	520200	K-8 SPED ED TECH BENEFITS	719,649	728,498	1,065,489	1,499,396	433,907	40.72%	1,470,848	405,359	38.04%
71023095	520300	ER PAYROLL TAX ON SPED SUBSTITUTES	5,314	5,202	6,400	5,795	(605)	-9.45%	5,795	(605)	-9.45%
71023095	521200	SPED PSYCH SECRETARY BENEFITS	26,779	28,456	32,914	31,215	(1,699)	-5.16%	30,093	(2,821)	-8.57%
71023095	523100	K-8 SPED TEACHER MAINEPERS	157,633	188,975	210,903	233,252	22,349	10.60%	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%	150,152	22,524	17.65%

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)	FY27 SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71023095	525100	SPED STAFF COURSE REIMBURSEMENT	36,475	36,347	66,400	56,900	(9,500)	-14.31%	56,900	(9,500)	-14.31%
71023095	526050	K-8 SPED PAID FAMILY LEAVE TAX - STIPENDS	0	0	232	92	(140)	-60.34%	92	(140)	-60.34%
71023095	526150	K-8 SPED PAID FAMILY LEAVE TAX - TEACHERS	0	70	24,186	26,752	2,566	10.61%	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%	17,866	2,490	16.19%
71023095	526350	K-8 SPED PAID FAMILY LEAVE TAX - SUBSTITUTES	0	246	475	475	0	0.00%	475	0	0.00%
71023095	532000	SPED TUTORING SERVICES	7,723	10,457	37,859	10,000	(27,859)	-73.59%	10,000	(27,859)	-73.59%
71023095	533000	SPED STAFF DEVELOPMENT	3,667	11,980	4,000	5,000	1,000	25.00%	4,850	850	21.25%
71023095	534400	SPED CONTRACTED SERVICES	161,470	423,050	134,000	167,000	33,000	24.63%	167,000	33,000	24.63%
71023095	553100	SPED POSTAGE	1,801	2,639	2,000	2,800	800	40.00%	2,800	800	40.00%
71023095	553200	SPED PHONE SERVICE	595	1,557	1,800	1,800	0	0.00%	1,800	0	0.00%
71023095	556000	SPED OUTSIDE PLACEMENT	385,043	384,880	720,000	666,000	(54,000)	-7.50%	746,000	26,000	3.61%
71023095	558000	SPED STAFF TRAVEL	5,984	6,759	5,000	7,500	2,500	50.00%	7,500	2,500	50.00%
71023095	560000	SPED GENERAL SUPPLIES	8,297	11,975	15,000	15,000	0	0.00%	15,000	0	0.00%
71023095	560100	SPED HEALTH/MEDICAL SUPPLIES	554	0	1,000	1,000	0	0.00%	970	(30)	-3.00%
71023095	561000	SPED 504 SUPPLIES	2,279	2,106	3,000	3,000	0	0.00%	2,910	(90)	-3.00%
71023095	564000	SPED BOOKS & SUBSCRIPTIONS	0	0	0	10,000	10,000	100.00%	10,000	10,000	100.00%
									0		
71023099	510100	HS SPED TEACHER SALARIES	973,317	989,057	1,082,238	1,106,455	24,217	2.24%	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%	837,794	134,853	19.18%
71023099	520100	HS SPED TEACHER BENEFITS	161,530	188,949	215,214	252,641	37,427	17.39%	240,910	25,696	11.94%
71023099	520200	HS SPED ED TECH BENEFITS	159,477	199,423	240,422	231,896	(8,526)	-3.55%	223,149	(17,273)	-7.18%
71023099	523100	HS SPED TEACHER MAINEPERS	37,473	43,317	47,186	48,242	1,056	2.24%	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%	32,632	5,552	20.50%
71023099	526150	HS SPED PAID FAMILY LEAVE TAX - TEACHERS	0	0	5,412	5,533	121	2.24%	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%	4,189	674	19.17%
71025090	510400	SPED ADMIN SALARIES	150,801	163,470	177,790	223,601	45,811	25.77%	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%	75,913	(2,020)	-2.59%
71025090	520400	SPED ADMIN BENEFITS	40,776	42,602	44,224	52,368	8,144	18.42%	50,621	6,397	14.46%
71025090	520800	SPED ADMIN SUPPORT STAFF BENEFITS	22,877	28,530	26,297	34,578	8,281	31.49%	33,150	6,853	26.06%
71025090	523400	SPED ADMIN MAINEPERS	6,626	7,228	7,751	9,749	1,998	25.78%	9,749	1,998	25.78%
71025090	523800	SPED ADMIN SUPPORT STAFF MAINEPERS	0	0	0	7,744	7,744	100.00%	7,744	7,744	100.00%
71025090	526450	SPED ADMIN PAID FAMILY LEAVE TAX	0	413	889	1,118	229	25.76%	1,118	229	25.76%
71025090	526850	SPED ADMIN SUPPORT PAID FAMILY LEAVE TAX	0	228	390	380	(10)	-2.56%	380	(10)	-2.56%
71025090	534400	SPED LEGAL SERVICES	12,403	10,808	25,000	25,000	0	0.00%	25,000	0	0.00%
71028095	510100	SPED ESY WAGES	165,025	179,826	193,500	240,000	46,500	24.03%	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%	3,500	700	25.00%
71028095	523100	SPED ESY MAINEPERS	7,069	7,855	8,450	10,500	2,050	24.26%	10,500	2,050	24.26%
71028095	526150	SPED ESY PAID FAMILY LEAVE TAX	0	0	970	1,200	230	23.71%	1,200	230	23.71%
71028095	532000	SPED ESY CONTRACTED SERVICES	21,837	31,576	34,000	57,000	23,000	67.65%	57,000	23,000	67.65%
71028095	561000	SPED ESY SUPPLIES	1,785	339	1,500	1,500	0	0.00%	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%	17,226,759	2,058,163	13.57%

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)	FY27 SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
CTE INSTRUCTION											
71030030	556100	HS VOCATIONAL ASSESSMENT	0	0	0	0	0	0.00%	0	0	0.00%
TOTAL CTE INSTRUCTION			0	0	0	0	0	0.00%	0	0	0.00%

OTHER INSTRUCTION - ATHLETICS & ACTIVITIES

CO-CURRICULAR											
71009103	515000	WS CO-CURRICULAR STIPENDS	31,531	40,167	46,329	55,046	8,717	18.82%	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%	3,198	506	18.80%
71009103	526050	WS CO-CURRICULAR PAID FAMILY LEAVE TAX	0	0	232	275	43	18.53%	275	43	18.53%
71009103	532000	WS CO-CURRICULAR CONTRACTED SERVICES	800	800	848	916	68	8.00%	850	2	0.22%
71009103	560000	WS CO-CURRICULAR SUPPLIES	615	523	1,000	1,000	0	0.00%	970	(30)	-3.00%
71009103	581000	WS CO-CURRICULAR DUES & FEES	0	0	0	200	200	100.00%	200	200	100.00%
										0	0.00%
71009102	510100	MS CO-CURRICULAR STIPENDS	41,926	51,658	45,974	46,544	570	1.24%	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%	2,704	33	1.24%
71009102	526150	MS CO-CURRICULAR PAID FAMILY LEAVE TAX	0	58	230	233	3	1.30%	233	3	1.30%
71009102	532000	MS CO-CURRICULAR CONTRACTED SERVICES	1,246	0	1,500	1,500	0	0.00%	1,400	(100)	-6.67%
71009102	560000	MS CO-CURRICULAR SUPPLIES	1,246	0	7,038	1,000	(6,038)	-85.79%	970	(6,068)	-86.22%
71009102	581000	MS CO-CURRICULAR PARTICIPATION FEES	450	450	450	1,350	900	200.00%	1,350	900	200.00%
71091027	511800	MS CO-CURRIC BUS DRIVER WAGES	973	657	1,000	1,000	0	0.00%	1,000	0	0.00%
71091027	513800	MS CO-CURRIC BUS DRIVER OVERTIME	0	487	0	0	0	0.00%	0	0	0.00%
71091027	520800	MS CO-CURRIC ER PR TAX ON DRIVER WAGES	74	88	77	77	0	0.00%	77	0	0.00%
71091027	523800	MS CO-CURRIC DRIVER MAINEPERS	15	22	20	20	0	0.00%	20	0	0.00%
71091027	526850	MS CO-CURRIC DRIVER PAID FAMILY LEAVE TAX	0	7	5	5	0	0.00%	5	0	0.00%
71009530	510100	HS CO-CURRICULAR STIPENDS	107,385	111,814	114,766	119,152	4,386	3.82%	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%	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%	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%	3,657	(96)	-2.56%
71009530	526050	HS CO-CURRIC PAID FAMILY LEAVE TAX - AUDITORIUM	0	65	240	234	(6)	-2.50%	234	(6)	-2.50%
71009530	526150	HS CO-CURRIC PAID FAMILY LEAVE TAX - STIPENDS	0	85	574	596	22	3.83%	596	22	3.83%
71009530	532000	HS CO-CURRICULAR CONTRACTED SERVICES	2,097	7,149	10,200	17,275	7,075	69.36%	16,700	6,500	63.73%
71009530	534000	HS CO-CURRICULAR ACADEMIC CLUB SUPPORT	0	0	5,000	5,000	0	0.00%	4,800	(200)	-4.00%
71009530	560000	HS CO-CURRICULAR SUPPLIES	3,903	3,201	7,200	9,150	1,950	27.08%	8,800	1,600	22.22%
71009530	581000	HS CO-CURRICULAR PARTICIPATION FEES	3,646	2,734	6,600	4,600	(2,000)	-30.30%	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%	4,000	(4,000)	-50.00%
71095027	513800	HS CO-CURRIC BUS DRIVER OVERTIME	0	4,263	500	4,500	4,000	800.00%	4,500	4,000	800.00%
71095027	520800	HS CO-CURRIC ER PR TAX ON DRIVER WAGES	551	534	650	650	0	0.00%	650	0	0.00%
71095027	523800	HS CO-CURRIC DRIVER MAINEPERS	193	217	200	200	0	0.00%	200	0	0.00%

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71095027	526850	HS CO-CURRIC DRIVER PAID FAMILY LEAVE TAX	0	55	45	43	(2)	-4.44%	43	(2)	-4.44%
71095027	532000	CO-CURRIC CONTRACTED TRANSPORTATION	0	0	0	0	0	0.00%	0	0	0.00%
			241,826	281,471	322,564	337,807	15,243	4.73%	336,456	13,892	4.31%
EXTRA-CURRICULAR											
71009202	512100	MS ATHLETIC COACH STIPENDS	91,395	93,873	118,157	124,589	6,432	5.44%	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%	9,531	1,579	19.86%
71009202	526050	MS ATHLETICS PAID FAMILY LEAVE TAX	0	172	591	623	32	5.41%	623	32	5.41%
71009202	532000	MS ATHLETIC OFFICIALS & CONTRACTED SERVICES	16,766	11,576	31,585	30,659	(926)	-2.93%	30,659	(926)	-2.93%
71009202	560000	MS ATHLETIC SUPPLIES	15,377	19,829	17,422	18,964	1,542	8.85%	18,390	968	5.56%
71009202	573100	MS ATHLETIC EQUIPMENT	0	12,587	2,000	2,000	0	0.00%	1,940	(60)	-3.00%
71009202	581000	MS ATHLETIC PARTICIPATION FEES	2,010	3,017	3,400	3,500	100	2.94%	3,500	100	2.94%
71092027	511800	MS ATHLETICS BUS DRIVER WAGES	7,431	6,949	8,000	7,000	(1,000)	-12.50%	7,000	(1,000)	-12.50%
71092027	513800	MS ATHLETICS BUS DRIVER OVERTIME	0	2,108	0	2,000	2,000	100.00%	2,000	2,000	100.00%
71092027	520800	MS ATHLETICS ER PR TAX ON DRIVER WAGES	729	734	612	689	77	12.58%	689	77	12.58%
71092027	523800	MS ATHLETICS BUS DRIVER MAINEPERS	170	108	200	200	0	0.00%	200	0	0.00%
71092027	526850	MS ATHLETICS BUS DRIVER PAID FAMILY LEAVE TAX	0	73	40	45	5	12.50%	45	5	12.50%
71009630	510400	ATHLETICS & ACTIVITIES ADMIN SALARIES	161,714	177,244	133,461	135,323	1,862	1.40%	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%	198,119	20,837	11.75%
71009630	512100	HS ATHLETIC COACH STIPENDS	364,364	404,581	454,670	486,995	32,325	7.11%	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%	37,255	2,473	7.11%
71009630	520400	ATHLETICS & ACTIVITIES ADMIN BENEFITS	49,533	51,164	36,761	40,896	4,135	11.25%	39,159	2,398	6.52%
71009630	520900	ATHLETICS & ACTIVITIES SUPPORT BENEFITS	8,535	14,401	38,448	43,086	4,638	12.06%	41,818	3,370	8.77%
71009630	523400	ATHLETICS & ACTIVITIES ADMIN MAINEPERS	4,774	5,321	5,819	5,901	82	1.41%	5,901	82	1.41%
71009630	523900	ATHLETICS & ACTIVITIES SUPPORT MAINEPERS	11,518	11,676	11,840	13,825	1,985	16.77%	13,825	1,985	16.77%
71009630	526050	ATHLETICS PAID FAMILY LEAVE TAX - STIPENDS	0	919	2,273	2,435	162	7.13%	2,435	162	7.13%
71009630	526450	ATHLETICS PAID FAMILY LEAVE TAX - ADMIN	0	142	668	677	9	1.35%	677	9	1.35%
71009630	526850	ATHLETICS PAID FAMILY LEAVE TAX - SUPPORT STAFF	0	299	887	991	104	11.72%	991	104	11.72%
71009630	532000	HS ATHLETIC OFFICIALS & SERVICES	171,537	179,970	215,083	226,080	10,997	5.11%	226,080	10,997	5.11%
71009630	533000	HS ATHLETICS & ACTIVITIES STAFF DEVELOPMENT	5,202	10,011	6,000	6,000	0	0.00%	5,820	(180)	-3.00%
71009630	534000	ATHLETICS & ACTIVITIES SOFTWARE & SERVICES	18,734	23,731	34,570	36,685	2,115	6.12%	35,500	930	2.69%
71009630	553200	STUDENT ACTIVITIES PHONE SERVICE	2,922	4,385	3,000	5,000	2,000	66.67%	5,000	2,000	66.67%
71009630	558000	STUDENT ACTIVITIES STAFF TRAVEL	1,823	2,745	2,000	2,000	0	0.00%	2,000	0	0.00%
71009630	560000	HS ATHLETICS SUPPLIES	37,317	54,909	51,467	59,093	7,626	14.82%	57,060	5,593	10.87%
71009630	573100	HS ATHLETICS EQUIPMENT	60,526	68,164	56,200	59,000	2,800	4.98%	59,000	2,800	4.98%
71009630	581000	HS ATHLETICS PARTICIPATION FEES	17,428	12,894	17,391	24,883	7,492	43.08%	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%	50,000	(17,000)	-25.37%
71096027	513800	HS ATHLETICS BUS DRIVER OVERTIME	643	35,381	5,000	30,000	25,000	500.00%	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%	6,120	994	19.39%
71096027	523800	HS ATHLETICS BUS DRIVER MAINEPERS	2,209	2,276	2,000	2,000	0	0.00%	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)	FY27 SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71096027	526850	HS ATHLETICS BUS DRIVER PAID FAMILY LEAVE TAX	0	564	335	400	65	19.40%	400	65	19.40%
71096027	532000	ATHLETICS CONTRACTED TRANSPORTATION	76,053	65,449	78,500	60,000	(18,500)	-23.57%	60,000	(18,500)	-23.57%
			1,335,989	1,499,049	1,630,522	1,732,564	102,042	6.26%	1,725,527	95,005	5.83%
TOTAL OTHER INSTRUCTION - ATHLETICS & ACTIVITIES			1,577,815	1,780,520	1,953,086	2,070,371	117,285	6.01%	2,061,983	108,897	5.58%
GUIDANCE SERVICES											
71021202	510100	MS GUIDANCE/SOCIAL WORKER SALARIES	252,968	266,545	277,952	283,489	5,537	1.99%	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%	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%	64,179	4,468	7.48%
71021202	520800	MS GUIDANCE SUPPORT STAFF BENEFITS	30,627	21,653	32,952	5,262	(27,690)	-84.03%	5,262	(27,690)	-84.03%
71021202	523100	MS GUIDANCE/SOCIAL WORKER MAINEPERS	10,816	11,780	12,119	12,361	242	2.00%	12,361	242	2.00%
71021202	523800	MS GUIDANCE SUPPORT STAFF MAINEPERS	4,334	3,031	4,131	0	(4,131)	-100.00%	0	(4,131)	-100.00%
71021202	526150	MS GUIDANCE/SW PAID FAMILY LEAVE TAX	0	0	1,390	1,418	28	2.01%	1,418	28	2.01%
71021202	526850	MS GUIDANCE SUPPORT PAID FAMILY LEAVE TAX	0	128	203	209	6	2.96%	209	6	2.96%
71021202	560000	MS GUIDANCE SUPPLIES	998	978	1,000	1,000	0	0.00%	970	(30)	-3.00%
71021203	510100	WS GUIDANCE/SOCIAL WORKER SALARIES	238,261	252,492	274,041	277,811	3,770	1.38%	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%	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%	39,532	2,481	6.70%
71021203	520800	WS GUIDANCE SUPPORT STAFF BENEFITS	20,173	20,897	22,671	26,002	3,331	14.69%	24,879	2,208	9.74%
71021203	523100	WS GUIDANCE/SOCIAL WORKER MAINEPERS	10,650	11,287	11,949	12,113	164	1.37%	12,113	164	1.37%
71021203	523800	WS GUIDANCE SUPPORT STAFF MAINEPERS	0	0	0	0	0	0.00%	0	0	0.00%
71021203	526150	WS GUIDANCE/SW PAID FAMILY LEAVE TAX	0	0	1,371	1,390	19	1.39%	1,390	19	1.39%
71021203	526850	WS GUIDANCE SUPPORT PAID FAMILY LEAVE TAX	0	119	209	252	43	20.57%	252	43	20.57%
71021203	561000	WS GUIDANCE SUPPLIES	508	491	500	500	0	0.00%	490	(10)	-2.00%
71021204	510100	BP GUIDANCE/SOCIAL WORKER SALARY	56,532	64,160	72,364	73,895	1,531	2.12%	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%	18,585	1,304	7.55%
71021204	523100	BP GUIDANCE/SOCIAL WORKER MAINEPERS	2,505	2,868	3,156	3,222	66	2.09%	3,222	66	2.09%
71021204	526150	BP GUIDANCE/SW PAID FAMILY LEAVE TAX	0	0	362	370	8	2.21%	370	8	2.21%
71021204	561000	BP GUIDANCE SUPPLIES	288	0	300	300	0	0.00%	290	(10)	-3.33%
71021205	510100	EC GUIDANCE/SOCIAL WORKER SALARY	59,571	74,068	77,379	78,733	1,354	1.75%	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%	24,479	1,734	7.62%
71021205	523100	EC GUIDANCE/SOCIAL WORKER MAINEPERS	2,649	3,087	3,374	3,433	59	1.75%	3,433	59	1.75%
71021205	526150	EC GUIDANCE/SW PAID FAMILY LEAVE TAX	0	0	387	394	7	1.81%	394	7	1.81%
71021205	561000	EC GUIDANCE SUPPLIES	303	119	300	300	0	0.00%	290	(10)	-3.33%
71021206	510100	PH GUIDANCE/SOCIAL WORKER SALARY	52,538	60,789	70,995	73,282	2,287	3.22%	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%	18,575	1,315	7.62%
71021206	523100	PH GUIDANCE/SOCIAL WORKER MAINEPERS	2,331	2,717	3,096	3,196	100	3.23%	3,196	100	3.23%
71021206	526150	PH GUIDANCE/SW PAID FAMILY LEAVE TAX	0	0	355	367	12	3.38%	367	12	3.38%

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)	FY27 SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71021206	561000	PH GUIDANCE SUPPLIES	278	135	300	300	0	0.00%	290	(10)	-3.33%
71021230	510100	HS GUIDANCE/SOCIAL WORKER SALARIES	657,076	674,518	744,911	760,980	16,069	2.16%	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%	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%	149,419	10,245	7.36%
71021230	520800	HS GUIDANCE SUPPORT STAFF BENEFITS	30,054	23,092	20,985	23,347	2,362	11.26%	22,712	1,727	8.23%
71021230	523100	HS GUIDANCE/SOCIAL WORKER MAINEPERS	27,138	29,927	32,479	33,179	700	2.16%	33,179	700	2.16%
71021230	523800	HS GUIDANCE SUPPORT STAFF MAINEPERS	4,479	4,460	4,972	5,332	360	7.24%	5,332	360	7.24%
71021230	526150	HS GUIDANCE/SW PAID FAMILY LEAVE TAX	0	0	3,725	3,805	80	2.15%	3,805	80	2.15%
71021230	526850	HS GUIDANCE SUPPORT PAID FAMILY LEAVE TAX	0	268	498	552	54	10.84%	552	54	10.84%
71021230	532000	HS GUIDANCE CONTRACTED SERVICES	6,949	6,927	7,670	10,070	2,400	31.29%	10,070	2,400	31.29%
71021230	533000	HS GUIDANCE STAFF DEVELOPMENT	3,440	4,327	4,875	4,875	0	0.00%	4,730	(145)	-2.97%
71021230	553100	HS GUIDANCE POSTAGE	132	219	1,500	500	(1,000)	-66.67%	500	(1,000)	-66.67%
71021230	560000	HS GUIDANCE SUPPLIES	1,790	1,033	2,600	2,600	0	0.00%	2,520	(80)	-3.08%
71021230	564000	HS GUIDANCE BOOKS & SUBSCRIPTIONS	131	20	200	200	0	0.00%	190	(10)	-5.00%
71021230	581000	HS GUIDANCE PARTICIPATION FEES	788	621	1,660	1,660	0	0.00%	1,660	0	0.00%
TOTAL GUIDANCE SERVICES			1,900,362	1,977,499	2,173,873	2,239,102	65,229	3.00%	2,221,717	47,844	2.20%

HEALTH SERVICES

71002130	510100	HEALTH SERVICES SCHOOL NURSE SALARIES	554,868	645,480	708,043	706,985	(1,058)	-0.15%	717,485	9,442	1.33%
71002130	510230	HEALTH SERVICES SUPPORT/LPN WAGES	67,768	46,542	47,452	44,901	(2,551)	-5.38%	44,901	(2,551)	-5.38%
71002130	512300	HEALTH SERVICES SUBSTITUTE WAGES	16,990	20,425	15,000	20,000	5,000	33.33%	20,000	5,000	33.33%
71002130	515000	HEALTH SERVICES RETIREMENT STIPEND	0	0	0	14,643	14,643	100.00%	0	0	0.00%
71002130	520000	HEALTH SERVICES ER PAYROLL TAX ON STIPENDS	0	0	0	951	951	100.00%	0	0	0.00%
71002130	520100	HEALTH SERVICES SCHOOL NURSE BENEFITS	125,749	138,456	149,627	168,235	18,608	12.44%	160,449	10,822	7.23%
71002130	520200	HEALTH SERVICES SUPPORT/LPN BENEFITS	17,005	13,436	14,914	13,445	(1,469)	-9.85%	12,810	(2,104)	-14.11%
71002130	520300	ER PAYROLL TAX ON SCHOOL NURSE SUBS	654	949	1,010	1,346	336	33.27%	1,346	336	33.27%
71002130	523100	HEALTH SERVICES SCHOOL NURSE MAINEPERS	24,803	28,853	30,871	31,283	412	1.33%	31,283	412	1.33%
71002130	523200	HEALTH SERVICES SUPPORT/LPN MAINEPERS	1,344	0	0	1,958	1,958	100.00%	1,958	1,958	100.00%
71002130	526150	PAID FAMILY LEAVE TAX - NURSES	0	0	3,541	3,588	47	1.33%	3,588	47	1.33%
71002130	526250	PAID FAMILY LEAVE TAX - SUPPORT/LPN	0	115	238	225	(13)	-5.46%	225	(13)	-5.46%
71002130	526350	PAID FAMILY LEAVE TAX - SUBSTITUTES	0	78	75	100	25	33.33%	100	25	33.33%
71002130	532000	HEALTH SERVICES CONTRACTED SERVICES	1,597	6,225	7,000	7,000	0	0.00%	7,000	0	0.00%
71002130	533000	HEALTH SERVICES STAFF DEVELOPMENT	1,158	43	1,500	1,000	(500)	-33.33%	970	(530)	-35.33%
71002130	553100	HEALTH SERVICES POSTAGE	11	42	200	100	(100)	-50.00%	100	(100)	-50.00%
71002130	558000	HEALTH SERVICES STAFF TRAVEL	54	33	200	200	0	0.00%	200	0	0.00%
71002130	560000	HEALTH SERVICES SUPPLIES	8,444	7,925	9,000	8,500	(500)	-5.56%	8,500	(500)	-5.56%
71002130	564000	HEALTH SERVICES BOOKS & SUBSCRIPTIONS	0	0	0	500	500	100.00%	480	480	100.00%
71002130	573100	HEALTH SERVICES MEDICAL EQUIPMENT	3,253	4,330	3,000	3,150	150	5.00%	3,150	150	5.00%
71002130	581000	HEALTH SERVICES DUES & FEES	512	250	500	400	(100)	-20.00%	400	(100)	-20.00%
TOTAL HEALTH SERVICES			824,210	913,181	992,171	1,028,510	36,339	3.66%	1,014,945	22,774	2.30%

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)	FY27 SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
INSTRUCTIONAL TECHNOLOGY (shared service with Town)											
71002230	510100	IT PROFESSIONAL STAFF WAGES	550,048	585,678	659,605	692,585	32,980	5.00%	692,585	32,980	5.00%
71002230	510400	IT ADMIN SALARIES	65,478	69,344	73,445	77,117	3,672	5.00%	77,117	3,672	5.00%
71002230	520100	IT PROFESSIONAL STAFF BENEFITS	201,971	218,104	246,290	270,919	24,629	10.00%	270,919	24,629	10.00%
71002230	520400	IT ADMIN BENEFITS	22,008	22,846	23,617	25,979	2,362	10.00%	25,979	2,362	10.00%
71002230	526150	IT PAID FAMILY LEAVE TAX - PROFESSIONAL STAFF	0	0	3,093	3,463	370	11.96%	3,463	370	11.96%
71002230	526450	IT PAID FAMILY LEAVE TAX - ADMIN	0	0	367	386	19	5.18%	386	19	5.18%
71002230	532000	IT ONLINE SERVICES/SOFTWARE MAINTENANCE	424,258	514,413	535,290	548,172	12,882	2.41%	548,172	12,882	2.41%
71002230	533000	IT STAFF DEVELOPMENT	13,512	11,769	16,000	17,280	1,280	8.00%	16,800	800	5.00%
71002230	543000	IT VEHICLE MAINTENANCE	311	175	2,500	2,700	200	8.00%	2,700	200	8.00%
71002230	543200	IT HARDWARE MAINTENANCE	155,209	174,864	212,500	238,316	25,816	12.15%	238,316	25,816	12.15%
71002230	553200	IT PHONE SERVICE	1,050	1,061	1,500	1,620	120	8.00%	1,620	120	8.00%
71002230	553300	IT INTERNET SERVICES	41,589	45,386	52,000	56,710	4,710	9.06%	56,710	4,710	9.06%
71002230	558000	IT STAFF TRAVEL	0	0	875	945	70	8.00%	945	70	8.00%
71002230	560000	IT OFFICE SUPPLIES	1,134	1,048	1,200	1,296	96	8.00%	1,250	50	4.17%
71002230	562600	IT VEHICLE FUEL	599	1,331	1,500	1,620	120	8.00%	1,620	120	8.00%
71002230	573400	IT EQUIPMENT PURCHASES	37,843	31,311	54,000	58,320	4,320	8.00%	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%	1,996,902	113,120	6.00%

IMPROVEMENT OF INSTRUCTION

71002210	510100	CURRICULUM SPECIALIST SALARIES	104,732	99,574	159,297	110,763	(48,534)	-30.47%	110,763	(48,534)	-30.47%
71002210	510400	CURRICULUM ADMIN SALARIES	108,961	111,818	119,734	132,834	13,100	10.94%	132,834	13,100	10.94%
71002210	511800	CURRICULUM SUPPORT STAFF WAGES	184,148	196,368	217,260	225,768	8,508	3.92%	225,768	8,508	3.92%
71002210	515000	CURRICULUM STIPENDS/STAFF DEVELOPMENT	126,551	81,277	97,400	104,000	6,600	6.78%	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%	6,042	383	6.77%
71002210	520100	CURRICULUM SPECIALIST BENEFITS	16,622	22,249	50,143	41,269	(8,874)	-17.70%	39,526	(10,617)	-21.17%
71002210	520400	CURRICULUM ADMIN BENEFITS	10,194	9,986	10,296	10,500	204	1.98%	10,500	204	1.98%
71002210	520800	CURRICULUM SUPPORT STAFF BENEFITS	53,584	55,740	65,637	69,057	3,420	5.21%	66,645	1,008	1.54%
71002210	523100	CURRICULUM SPECIALIST MAINEPERS	4,658	4,381	6,945	4,830	(2,115)	-30.45%	4,830	(2,115)	-30.45%
71002210	523400	CURRICULUM ADMIN MAINEPERS	4,871	4,979	5,221	5,792	571	10.94%	5,792	571	10.94%
71002210	523800	CURRICULUM SUPPORT STAFF MAINEPERS	18,783	18,390	22,161	18,163	(3,998)	-18.04%	18,163	(3,998)	-18.04%
71002210	526050	CURRICULUM PAID FAMILY LEAVE TAX - STIPENDS	0	4	487	520	33	6.78%	520	33	6.78%
71002210	526150	CURRICULUM PAID FAMILY LEAVE TAX - SPECIALISTS	0	238	796	554	(242)	-30.40%	554	(242)	-30.40%
71002210	526450	CURRICULUM PAID FAMILY LEAVE TAX - ADMIN	0	281	599	665	66	11.02%	665	66	11.02%
71002210	526850	CURRICULUM PAID FAMILY LEAVE TAX - SUPPORT STAFF	0	501	1,087	1,129	42	3.86%	1,129	42	3.86%
71002210	532000	CURRICULUM ONLINE & CONTRACTED SERVICES	140,133	167,418	185,527	270,020	84,493	45.54%	220,020	34,493	18.59%
71002210	533000	CURRICULUM STAFF DEVELOPMENT	54,044	69,137	95,500	108,700	13,200	13.82%	105,400	9,900	10.37%
71002210	553200	CURRICULUM PHONE SERVICE	0	0	500	500	0	0.00%	500	0	0.00%
71002210	558000	CURRICULUM STAFF TRAVEL	366	1,232	1,850	2,100	250	13.51%	2,100	250	13.51%
71002210	560000	CURRICULUM GENERAL SUPPLIES	2,392	1,590	2,000	2,000	0	0.00%	1,940	(60)	-3.00%
71002210	561000	CURRICULUM INSTRUCTIONAL SUPPLIES	24,082	12,033	31,750	87,395	55,645	175.26%	85,810	54,060	170.27%

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)	FY27 SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71002210	564000	CURRICULUM BOOKS & SUBSCRIPTIONS	13,903	25,772	18,000	14,000	(4,000)	-22.22%	13,580	(4,420)	-24.56%
71002210	573100	CURRICULUM INSTRUCTIONAL EQUIPMENT	0	400	2,000	2,000	0	0.00%	1,940	(60)	-3.00%
71002210	581000	CURRICULUM DUES & FEES	800	1,340	800	2,500	1,700	212.50%	2,500	1,700	212.50%
TOTAL IMPROVEMENT OF INSTRUCTION			877,051	889,041	1,100,649	1,221,101	120,452	10.94%	1,161,521	60,872	5.53%

LIBRARY SERVICES

71022202	510100	MS LIBRARIAN SALARIES	71,821	84,998	92,433	95,978	3,545	3.84%	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%	45,200	4,373	10.71%
71022202	520100	MS LIBRARIAN BENEFITS	15,275	18,691	20,906	23,626	2,720	13.01%	22,504	1,598	7.64%
71022202	520200	MS LIBRARY ED TECH BENEFITS	12,205	10,638	11,865	13,450	1,585	13.36%	12,815	950	8.01%
71022202	523100	MS LIBRARIAN MAINEPERS	2,987	3,799	4,031	4,185	154	3.82%	4,185	154	3.82%
71022202	523200	MS LIBRARY ED TECH MAINEPERS	1,547	1,708	1,781	1,971	190	10.67%	1,971	190	10.67%
71022202	526150	MS LIBRARIAN PAID FAMILY LEAVE TAX	0	0	463	480	17	3.67%	480	17	3.67%
71022202	526250	MS LIBRARY ED TECH PAID FAMILY LEAVE TAX	0	117	205	226	21	10.24%	226	21	10.24%
71022202	532000	MS LIBRARY ONLINE SERVICES/RESOURCES	6,827	7,230	7,632	10,304	2,672	35.01%	10,304	2,672	35.01%
71022202	533000	MS LIBRARY STAFF DEVELOPMENT	349	433	450	500	50	11.11%	480	30	6.67%
71022202	543100	MS LIBRARY EQUIPMENT REPAIR	53	0	500	500	0	0.00%	500	0	0.00%
71022202	558000	MS LIBRARY STAFF TRAVEL	0	0	0	250	250	100.00%	250	250	100.00%
71022202	560000	MS LIBRARY GENERAL SUPPLIES	1,098	550	750	750	0	0.00%	730	(20)	-2.67%
71022202	561000	MS LIBRARY INSTRUCTIONAL SUPPLIES	894	894	750	750	0	0.00%	730	(20)	-2.67%
71022202	561100	MS LIBRARY EQUIPMENT PURCHASES	717	703	750	750	0	0.00%	730	(20)	-2.67%
71022202	564000	MS LIBRARY BOOKS & PERIODICALS	13,023	13,181	12,980	13,000	20	0.15%	12,610	(370)	-2.85%
71022202	581000	MS LIBRARY DUES & FEES	252	259	260	265	5	1.92%	265	5	1.92%
71022203	510100	WS LIBRARIAN SALARIES	39,721	56,454	98,861	99,954	1,093	1.11%	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%	82,486	5,673	7.39%
71022203	520100	WS LIBRARIAN BENEFITS	8,785	9,385	21,010	23,691	2,681	12.76%	22,569	1,559	7.42%
71022203	520200	WS LIBRARY ED TECH BENEFITS	3,129	2,550	5,245	5,760	515	9.82%	5,217	(28)	-0.53%
71022203	523100	WS LIBRARIAN MAINEPERS	1,775	2,032	4,311	4,358	47	1.09%	4,358	47	1.09%
71022203	523200	WS LIBRARY ED TECH MAINEPERS	2,680	3,020	3,350	3,597	247	7.37%	3,597	247	7.37%
71022203	526150	WS LIBRARIAN PAID FAMILY LEAVE TAX	0	0	495	500	5	1.01%	500	5	1.01%
71022203	526250	WS LIBRARY ED TECH PAID FAMILY LEAVE TAX	0	203	385	413	28	7.27%	413	28	7.27%
71022203	532000	WS LIBRARY ONLINE SERVICES/RESOURCES	9,065	11,009	10,681	11,570	889	8.32%	11,570	889	8.32%
71022203	533000	WS LIBRARY STAFF DEVELOPMENT	300	400	600	500	(100)	-16.67%	490	(110)	-18.33%
71022203	543100	WS LIBRARY EQUIPMENT REPAIR	0	0	0	0	0	0.00%	0	0	0.00%
71022203	558000	WS LIBRARY STAFF TRAVEL	83	0	0	0	0	0.00%	0	0	0.00%
71022203	560000	WS LIBRARY GENERAL SUPPLIES	816	1,055	1,100	1,100	0	0.00%	1,070	(30)	-2.73%
71022203	561000	WS LIBRARY INSTRUCTIONAL SUPPLIES	445	478	700	700	0	0.00%	680	(20)	-2.86%
71022203	561100	WS LIBRARY EQUIPMENT PURCHASES	292	438	500	500	0	0.00%	480	(20)	-4.00%
71022203	564000	WS LIBRARY BOOKS & PERIODICALS	12,482	12,851	13,500	14,300	800	5.93%	13,870	370	2.74%
71022203	581000	WS LIBRARY DUES & FEES	0	265	330	340	10	3.03%	340	10	3.03%

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71022204	510100	BP LIBRARIAN SALARIES (SHARED K-2)	13,505	15,454	32,624	29,759	(2,865)	-8.78%	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%	45,823	3,871	9.23%
71022204	520100	BP LIBRARIAN BENEFITS	2,953	3,191	6,934	1,143	(5,791)	-83.52%	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%	21,691	1,603	7.98%
71022204	523100	BP LIBRARIAN MAINEPERS	604	691	1,423	1,298	(125)	-8.78%	1,298	(125)	-8.78%
71022204	523200	BP LIBRARY ED TECH MAINEPERS	1,571	1,749	1,829	1,998	169	9.24%	1,998	169	9.24%
71022204	526150	BP LIBRARIAN PAID FAMILY LEAVE TAX	0	0	164	149	(15)	-9.15%	149	(15)	-9.15%
71022204	526250	BP LIBRARY ED TECH PAID FAMILY LEAVE TAX	0	120	210	230	20	9.52%	230	20	9.52%
71022204	532000	BP LIBRARY ONLINE SERVICES/RESOURCES	4,828	4,596	3,955	4,271	316	7.99%	4,271	316	7.99%
71022204	533000	BP LIBRARY STAFF DEVELOPMENT	100	100	266	300	34	12.78%	290	24	9.02%
71022204	558000	BP LIBRARY STAFF TRAVEL	0	0	166	166	0	0.00%	166	0	0.00%
71022204	560000	BP LIBRARY GENERAL SUPPLIES	293	345	370	370	0	0.00%	360	(10)	-2.70%
71022204	561000	BP LIBRARY INSTRUCTIONAL SUPPLIES	160	153	400	400	0	0.00%	390	(10)	-2.50%
71022204	561100	BP LIBRARY EQUIPMENT PURCHASES	147	0	200	200	0	0.00%	160	(40)	-20.00%
71022204	564000	BP LIBRARY BOOKS & PERIODICALS	4,092	4,027	4,076	4,730	654	16.05%	4,600	524	12.86%
71022204	581000	BP LIBRARY DUES & FEES	0	25	96	103	7	7.29%	103	7	7.29%
71022205	510100	EC LIBRARIAN SALARIES (SHARED K-2)	13,505	15,454	33,613	30,660	(2,953)	-8.79%	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%	43,490	4,222	10.75%
71022205	520100	EC LIBRARIAN BENEFITS	2,953	3,191	7,144	1,272	(5,872)	-82.19%	1,232	(5,912)	-82.75%
71022205	520200	EC LIBRARY ED TECH BENEFITS	542	1,492	2,636	22,776	20,140	764.04%	21,654	19,018	721.47%
71022205	523100	EC LIBRARIAN MAINEPERS	604	691	1,466	1,337	(129)	-8.80%	1,337	(129)	-8.80%
71022205	523200	EC LIBRARY ED TECH MAINEPERS	1,363	1,517	1,713	1,897	184	10.74%	1,897	184	10.74%
71022205	526150	EC LIBRARIAN PAID FAMILY LEAVE TAX	0	0	169	154	(15)	-8.88%	154	(15)	-8.88%
71022205	526250	EC LIBRARY ED TECH PAID FAMILY LEAVE TAX	0	98	197	218	21	10.66%	218	21	10.66%
71022205	532000	EC LIBRARY ONLINE SERVICES/RESOURCES	4,828	4,596	3,955	4,271	316	7.99%	4,271	316	7.99%
71022205	533000	EC LIBRARY STAFF DEVELOPMENT	100	100	267	300	33	12.36%	290	23	8.61%
71022205	558000	EC LIBRARY STAFF TRAVEL	0	0	167	167	0	0.00%	167	0	0.00%
71022205	560000	EC LIBRARY GENERAL SUPPLIES	0	365	430	430	0	0.00%	420	(10)	-2.33%
71022205	561000	EC LIBRARY INSTRUCTIONAL SUPPLIES	0	0	400	400	0	0.00%	390	(10)	-2.50%
71022205	561100	EC LIBRARY EQUIPMENT PURCHASES	179	151	200	200	0	0.00%	190	(10)	-5.00%
71022205	564000	EC LIBRARY BOOKS & PERIODICALS	4,325	4,174	5,350	5,060	(290)	-5.42%	4,900	(450)	-8.41%
71022205	581000	EC LIBRARY DUES & FEES	0	25	97	103	6	6.19%	103	6	6.19%
71022206	510100	PH LIBRARIAN SALARIES (SHARED K-2)	12,711	14,545	32,624	29,759	(2,865)	-8.78%	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%	41,110	4,047	10.92%
71022206	520100	PH LIBRARIAN BENEFITS	2,779	3,003	6,934	1,143	(5,791)	-83.52%	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%	32,827	4,435	15.62%
71022206	523100	PH LIBRARIAN MAINEPERS	568	650	1,423	1,298	(125)	-8.78%	1,298	(125)	-8.78%
71022206	523200	PH LIBRARY ED TECH MAINEPERS	1,429	1,553	1,616	1,793	177	10.95%	1,793	177	10.95%
71022206	526150	PH LIBRARIAN PAID FAMILY LEAVE TAX	0	0	164	149	(15)	-9.15%	149	(15)	-9.15%
71022206	526250	PH LIBRARY ED TECH PAID FAMILY LEAVE TAX	0	107	186	206	20	10.75%	206	20	10.75%
71022206	532000	PH LIBRARY ONLINE SERVICES/RESOURCES	4,828	4,597	3,955	4,271	316	7.99%	4,271	316	7.99%

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71022206	533000	PH LIBRARY STAFF DEVELOPMENT	100	100	266	300	34	12.78%	290	24	9.02%
71022206	558000	PH LIBRARY STAFF TRAVEL	0	0	166	166	0	0.00%	166	0	0.00%
71022206	560000	PH LIBRARY GENERAL SUPPLIES	336	342	350	350	0	0.00%	340	(10)	-2.86%
71022206	561000	PH LIBRARY INSTRUCTIONAL SUPPLIES	145	0	400	400	0	0.00%	390	(10)	-2.50%
71022206	561100	PH LIBRARY EQUIPMENT PURCHASES	66	82	200	200	0	0.00%	190	(10)	-5.00%
71022206	564000	PH LIBRARY BOOKS & PERIODICALS	3,997	3,732	3,312	4,268	956	28.86%	4,140	828	25.00%
71022206	581000	PH LIBRARY DUES & FEES	25	25	96	103	7	7.29%	103	7	7.29%
71022230	510100	HS LIBRARIAN SALARIES	88,348	90,907	98,861	99,954	1,093	1.11%	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%	81,909	8,861	12.13%
71022230	520100	HS LIBRARIAN BENEFITS	10,796	11,412	12,805	14,337	1,532	11.96%	13,702	897	7.01%
71022230	520200	HS LIBRARY ED TECH BENEFITS	43,486	44,595	55,536	63,180	7,644	13.76%	60,012	4,476	8.06%
71022230	523100	HS LIBRARIAN MAINEPERS	3,770	4,064	4,311	4,358	47	1.09%	4,358	47	1.09%
71022230	523200	HS LIBRARY ED TECH MAINEPERS	2,690	3,055	3,185	3,572	387	12.15%	3,572	387	12.15%
71022230	526150	HS LIBRARIAN PAID FAMILY LEAVE TAX	0	0	495	500	5	1.01%	500	5	1.01%
71022230	526250	HS LIBRARY ED TECH PAID FAMILY LEAVE TAX	0	192	366	410	44	12.02%	410	44	12.02%
71022230	532000	HS LIBRARY ONLINE SERVICES/RESOURCES	21,820	24,707	26,210	27,022	812	3.10%	27,022	812	3.10%
71022230	533000	HS LIBRARY STAFF DEVELOPMENT	0	0	500	500	0	0.00%	480	(20)	-4.00%
71022230	543100	HS LIBRARY EQUIPMENT REPAIR	0	0	250	250	0	0.00%	250	0	0.00%
71022230	560000	HS LIBRARY GENERAL SUPPLIES	704	903	800	800	0	0.00%	780	(20)	-2.50%
71022230	561000	HS LIBRARY INSTRUCTIONAL SUPPLIES	687	532	600	600	0	0.00%	580	(20)	-3.33%
71022230	561100	HS LIBRARY EQUIPMENT PURCHASES	2,080	0	0	0	0	0.00%	0	0	0.00%
71022230	564000	HS LIBRARY BOOKS & PERIODICALS	9,519	10,000	10,000	10,000	0	0.00%	9,700	(300)	-3.00%
71022230	581000	HS LIBRARY DUES & FEES	307	270	320	320	0	0.00%	320	0	0.00%
LIBRARY SERVICES			770,958	861,279	1,050,723	1,116,237	65,514	6.24%	1,103,080	52,357	4.98%

SYSTEM ADMINISTRATION

71002310	515000	SCHOOL BOARD STIPENDS	17,125	17,125	17,750	17,750	0	0.00%	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%	1,358	0	0.00%
71002310	526050	SCHOOL BOARD PAID FAMILY LEAVE TAX - STIPENDS	0	44	89	89	0	100.00%	89	0	0.00%
71002310	533000	SCHOOL BOARD PROFESSIONAL DEVELOPMENT	1,113	438	2,000	2,000	0	0.00%	1,940	(60)	-3.00%
71002310	552000	SCHOOL BOARD LIABILITY INSURANCE	11,799	14,577	16,488	19,000	2,512	15.24%	19,000	2,512	15.24%
71002310	560000	SCHOOL BOARD SUPPLIES	2,057	1,670	2,000	2,000	0	0.00%	1,940	(60)	-3.00%
71002310	581000	SCHOOL BOARD DUES & FEES	8,935	9,382	9,617	9,953	336	3.49%	9,953	336	3.49%
71002320	510400	SUPERINTENDENTS SALARIES	304,621	312,569	338,748	352,360	13,612	4.02%	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%	162,343	3,288	2.07%
71002320	515000	DISTRICT WIDE HONORARIA	7,500	4,000	4,000	4,000	0	0.00%	4,000	0	0.00%
71002320	520000	PAYROLL TAX ON HONORARIA	505	237	251	240	(11)	-4.38%	240	(11)	-4.38%
71002320	520400	SUPERINTENDENTS BENEFITS	59,654	37,935	32,409	34,524	2,115	6.53%	33,731	1,322	4.08%
71002320	520800	C.O. SUPPORT STAFF BENEFITS	31,469	30,613	35,754	36,322	568	1.59%	35,318	(436)	-1.22%
71002320	523400	SUPERINTENDENTS MAINEPERS	13,541	13,882	14,770	15,363	593	4.01%	15,363	593	4.01%
71002320	523800	C.O. SUPPORT STAFF MAINEPERS	9,290	8,787	10,570	7,859	(2,711)	-25.65%	7,859	(2,711)	-25.65%

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71002320	525400	C.O. ADMIN COURSE REIMBURSEMENT	19,213	6,753	20,000	10,000	(10,000)	-50.00%	10,000	(10,000)	-50.00%
71002320	526050	C.O. PAID FAMILY LEAVE TAX - STIPENDS	0	5	11	20	9	100.00%	20	9	81.82%
71002320	526450	C.O. PAID FAMILY LEAVE TAX - ADMIN	0	786	1,694	1,762	68	100.00%	1,762	68	4.01%
71002320	526850	C.O. PAID FAMILY LEAVE TAX - SUPPORT STAFF	0	371	796	812	16	100.00%	812	16	2.01%
71002320	532000	C.O. ONLINE RESOURCES & CONTR SERVICES	108,093	130,695	126,000	153,883	27,883	22.13%	153,883	27,883	22.13%
71002320	533000	ADMIN STAFF DEVELOPMENT	14,173	14,890	15,750	15,750	0	0.00%	15,250	(500)	-3.17%
71002320	534000	DISTRICT STRATEGIC PLANNING SERVICES	10,015	6,215	15,000	15,000	0	0.00%	15,000	0	0.00%
71002320	534500	DISTRICT LEGAL FEES & AUDIT	179,620	119,721	125,000	151,000	26,000	20.80%	151,000	26,000	20.80%
71002320	543100	C.O. EQUIPMENT REPAIR	895	479	1,000	1,000	0	0.00%	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%	5,000	(1,000)	-16.67%
71002320	553100	C.O. POSTAGE	5,981	8,291	6,000	8,700	2,700	45.00%	8,700	2,700	45.00%
71002320	553200	C.O. PHONE SERVICE	7,847	7,550	10,000	8,000	(2,000)	-20.00%	8,000	(2,000)	-20.00%
71002320	554000	C.O. ADVERTISING	3,677	4,227	8,000	6,000	(2,000)	-25.00%	6,000	(2,000)	-25.00%
71002320	558000	C.O. TRAVEL	2,308	4,900	4,900	5,000	100	2.04%	5,000	100	2.04%
71002320	560000	C.O. SUPPLIES	11,478	9,689	14,000	12,000	(2,000)	-14.29%	11,700	(2,300)	-16.43%
71002320	564000	C.O. BOOKS & SUBSCRIPTIONS	650	819	1,000	1,000	0	0.00%	970	(30)	-3.00%
71002320	573100	C.O. EQUIPMENT PURCHASE	10,032	1,845	2,000	2,000	0	0.00%	1,940	(60)	-3.00%
71002320	581000	DISTRICT DUES/SEBAGO ALLIANCE/MSSA	8,102	9,110	9,700	10,600	900	9.28%	10,600	900	9.28%
71002500	510400	BUSINESS OFFICE ADMIN SALARIES	126,797	134,622	145,279	152,605	7,326	5.04%	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%	276,140	19,436	7.57%
71002500	520400	BUSINESS OFFICE ADMIN BENEFITS	31,665	37,385	41,099	45,717	4,618	11.24%	44,286	3,187	7.75%
71002500	520800	BUSINESS OFFICE SUPPORT STAFF BENEFITS	53,304	43,241	55,831	70,039	14,208	25.45%	67,753	11,922	21.35%
71002500	523800	BUSINESS OFFICE STAFF MAINEPERS	22,483	20,484	26,184	28,167	1,983	7.57%	28,167	1,983	7.57%
71002500	525800	BUSINESS OFFICE COURSE REIMBURSEMENT	0	0	0	0	0	0.00%	0	0	0.00%
71002500	526450	BUSINESS OFFICE PAID FAMILY LEAVE TAX - ADMIN	0	340	727	764	37	100.00%	764	37	5.09%
71002500	526850	BUSINESS OFFICE PAID FAMILY LEAVE TAX - SUPPORT	0	603	1,284	1,381	97	100.00%	1,381	97	7.55%
71002500	530000	BUSINESS OFFICE SOFTWARE & SERVICES	6,878	5,946	7,700	22,100	14,400	187.01%	22,100	14,400	187.01%
71002500	533000	BUSINESS OFFICE OFFICE STAFF DEVELOPMENT	569	264	1,200	1,000	(200)	-16.67%	970	(230)	-19.17%
71002500	544400	BUSINESS OFFICE PRINT MANAGEMENT SERVICES	1,000	0	1,000	1,000	0	0.00%	1,000	0	0.00%
71002500	558000	BUSINESS OFFICE TRAVEL	546	209	350	300	(50)	-14.29%	300	(50)	-14.29%
71002500	560000	BUSINESS OFFICE SUPPLIES	3,686	3,805	5,300	5,300	0	0.00%	5,100	(200)	-3.77%
71002579	595000	DISTRICT UNEMPLOYMENT BILLING	17,587	2,018	15,000	15,000	0	0.00%	15,000	0	0.00%
TOTAL SYSTEM ADMINISTRATION			1,503,049	1,411,072	1,569,368	1,692,201	122,833	7.83%	1,685,447	116,079	7.40%

SCHOOL ADMINISTRATION

71024102	510400	MS PRINCIPALS SALARIES	217,223	231,367	251,373	255,888	4,515	1.80%	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%	88,329	20,781	30.76%
71024102	520400	MS PRINCIPALS BENEFITS	42,561	56,341	62,830	54,374	(8,456)	-13.46%	52,313	(10,517)	-16.74%
71024102	520800	MS ADMIN SUPPORT STAFF BENEFITS	21,395	24,233	26,691	30,979	4,288	16.07%	29,856	3,165	11.86%
71024102	523400	MS PRINCIPALS MAINEPERS	9,595	10,365	10,960	11,157	197	1.80%	11,157	197	1.80%
71024102	523800	MS ADMIN SUPPORT STAFF MAINEPERS	3,540	3,688	3,688	4,626	938	25.43%	4,626	938	25.43%

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)	FY27 SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71024102	526450	MS PRINCIPALS PAID FAMILY LEAVE TAX	0	0	1,257	1,280	23	1.83%	1,280	23	1.83%
71024102	526850	MS ADMIN SUPPORT PAID FAMILY LEAVE TAX	0	184	338	442	104	30.77%	442	104	30.77%
71024102	532000	MS ADMIN CONTRACTED SERVICES	1,384	1,757	2,000	2,000	0	0.00%	2,000	0	0.00%
71024102	553100	MS POSTAGE	1,401	1,548	2,000	1,700	(300)	-15.00%	1,700	(300)	-15.00%
71024102	553200	MS PHONE SERVICE	5,726	8,334	8,700	8,700	0	0.00%	8,700	0	0.00%
71024102	558000	MS ADMIN TRAVEL	0	0	0	0	0	0.00%	0	0	0.00%
71024102	560000	MS ADMIN SUPPLIES	147	31	200	200	0	0.00%	190	(10)	-5.00%
71024102	581000	MS ADMIN DUES & FEES	474	740	1,100	1,000	(100)	-9.09%	1,000	(100)	-9.09%
71024103	510400	WS PRINCIPALS SALARIES	224,966	221,777	252,561	256,998	4,437	1.76%	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%	94,239	52,522	125.90%
71024103	520400	WS PRINCIPALS BENEFITS	38,722	26,434	33,660	36,377	2,717	8.07%	35,257	1,597	4.74%
71024103	520800	WS ADMIN SUPPORT STAFF BENEFITS	24,503	25,347	27,830	57,099	29,269	105.17%	54,548	26,718	96.00%
71024103	523400	WS PRINCIPALS MAINEPERS	9,937	9,972	11,012	11,206	194	1.76%	11,206	194	1.76%
71024103	526450	WS PRINCIPALS PAID FAMILY LEAVE TAX	0	0	1,263	1,285	22	1.74%	1,285	22	1.74%
71024103	526850	WS ADMIN SUPPORT PAID FAMILY LEAVE TAX	0	135	209	472	263	125.84%	472	263	125.84%
71024103	553100	WS POSTAGE	675	575	800	650	(150)	-18.75%	650	(150)	-18.75%
71024103	553200	WS PHONE SERVICE	4,965	9,046	9,600	9,600	0	0.00%	9,600	0	0.00%
71024103	560000	WS ADMIN SUPPLIES	0	0	0	0	0	0.00%	0	0	0.00%
71024103	581000	WS ADMIN DUES & FEES	1,327	1,353	1,400	1,400	0	0.00%	1,400	0	0.00%
71024104	510400	BP PRINCIPALS SALARIES	112,752	117,060	133,028	120,056	(12,972)	-9.75%	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%	40,473	8,113	25.07%
71024104	520400	BP PRINCIPALS BENEFITS	31,507	33,375	36,754	7,258	(29,496)	-80.25%	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%	15,248	1,514	11.02%
71024104	523400	BP PRINCIPALS MAINEPERS	4,980	5,438	5,800	5,235	(565)	-9.74%	5,235	(565)	-9.74%
71024104	523800	BP ADMIN SUPPORT STAFF MAINEPERS	3,378	3,464	0	0	0	0.00%	0	0	0.00%
71024104	526450	BP PRINCIPALS PAID FAMILY LEAVE TAX	0	0	666	601	(65)	-9.76%	601	(65)	-9.76%
71024104	526850	BP ADMIN SUPPORT PAID FAMILY LEAVE TAX	0	100	162	203	41	25.31%	203	41	25.31%
71024104	553100	BP POSTAGE	150	134	300	150	(150)	-50.00%	150	(150)	-50.00%
71024104	553200	BP PHONE SERVICE	402	600	600	600	0	0.00%	600	0	0.00%
71024104	560000	BP ADMIN SUPPLIES	0	0	0	0	0	0.00%	0	0	0.00%
71024104	581000	BP ADMIN DUES & FEES	838	599	840	600	(240)	-28.57%	600	(240)	-28.57%
71024105	510400	EC PRINCIPALS SALARIES	117,194	122,713	141,848	128,264	(13,584)	-9.58%	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%	50,260	9,104	22.12%
71024105	520400	EC PRINCIPALS BENEFITS	22,982	18,075	18,462	33,335	14,873	80.56%	31,598	13,136	71.15%
71024105	520800	EC ADMIN SUPPORT STAFF BENEFITS	12,779	13,334	14,422	16,648	2,226	15.43%	16,013	1,591	11.03%
71024105	523400	EC PRINCIPALS MAINEPERS	5,177	5,675	6,621	5,593	(1,028)	-15.53%	5,593	(1,028)	-15.53%
71024105	523800	EC ADMIN SUPPORT STAFF MAINEPERS	3,959	4,288	4,198	5,127	929	22.13%	5,127	929	22.13%
71024105	526450	EC PRINCIPALS PAID FAMILY LEAVE TAX	0	0	760	642	(118)	-15.53%	642	(118)	-15.53%
71024105	526850	EC ADMIN SUPPORT PAID FAMILY LEAVE TAX	0	120	206	252	46	22.33%	252	46	22.33%
71024105	553100	EC POSTAGE	186	213	300	250	(50)	-16.67%	250	(50)	-16.67%

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71024105	553200	EC PHONE SERVICE	410	554	600	600	0	0.00%	600	0	0.00%
71024105	560000	EC ADMIN SUPPLIES	0	0	0	0	0	0.00%	0	0	0.00%
71024105	581000	EC ADMIN DUES & FEES	0	0	800	600	(200)	-25.00%	600	(200)	-25.00%
71024106	510400	PH PRINCIPALS SALARIES	95,362	102,408	109,008	123,132	14,124	12.96%	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%	46,018	9,317	25.39%
71024106	520400	PH PRINCIPALS BENEFITS	21,590	32,163	34,350	40,670	6,320	18.40%	38,933	4,583	13.34%
71024106	520800	PH ADMIN SUPPORT STAFF BENEFITS	19,594	20,331	22,279	25,670	3,391	15.22%	24,548	2,269	10.18%
71024106	523400	PH PRINCIPALS MAINEPERS	4,212	4,526	4,753	5,369	616	12.96%	5,369	616	12.96%
71024106	523800	PH ADMIN SUPPORT STAFF MAINEPERS	3,823	4,120	3,744	4,694	950	25.37%	4,694	950	25.37%
71024106	526450	PH PRINCIPALS PAID FAMILY LEAVE TAX	0	0	546	616	70	12.82%	616	70	12.82%
71024106	526850	PH ADMIN SUPPORT PAID FAMILY LEAVE TAX	0	105	184	231	47	25.54%	231	47	25.54%
71024106	553100	PH POSTAGE	110	172	300	185	(115)	-38.33%	185	(115)	-38.33%
71024106	553200	PH PHONE SERVICE	410	589	650	600	(50)	-7.69%	600	(50)	-7.69%
71024106	560000	PH ADMIN SUPPLIES	0	0	0	0	0	0.00%	0	0	0.00%
71024106	581000	PH ADMIN DUES & FEES	599	599	800	600	(200)	-25.00%	600	(200)	-25.00%
71024130	510400	HS PRINCIPALS SALARIES	327,551	346,258	366,891	386,612	19,721	5.38%	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%	166,962	16,411	10.90%
71024130	520400	HS PRINCIPALS BENEFITS	53,928	57,713	59,485	65,871	6,386	10.74%	63,811	4,326	7.27%
71024130	520800	HS ADMIN SUPPORT STAFF BENEFITS	41,434	43,484	48,088	54,292	6,204	12.90%	52,227	4,139	8.61%
71024130	523400	HS PRINCIPALS MAINEPERS	14,480	15,349	15,997	16,857	860	5.38%	16,857	860	5.38%
71024130	523800	HS ADMIN SUPPORT STAFF MAINEPERS PLD	9,842	10,825	11,260	12,630	1,370	12.17%	12,630	1,370	12.17%
71024130	526450	HS PRINCIPALS PAID FAMILY LEAVE TAX	0	0	1,835	1,934	99	5.40%	1,934	99	5.40%
71024130	526850	HS ADMIN SUPPORT PAID FAMILY LEAVE TAX	0	413	753	835	82	10.89%	835	82	10.89%
71024130	532000	HS ADMIN ONLINE SERVICES/GRADUATION	33,881	30,400	35,000	36,000	1,000	2.86%	36,000	1,000	2.86%
71024130	553100	HS POSTAGE	1,410	1,507	2,000	2,150	150	7.50%	2,150	150	7.50%
71024130	553200	HS PHONE SERVICE	7,638	9,563	10,800	10,500	(300)	-2.78%	10,500	(300)	-2.78%
71024130	558000	HS ADMIN TRAVEL	0	0	1,000	500	(500)	-50.00%	500	(500)	-50.00%
71024130	560000	HS ADMIN SUPPLIES	658	290	1,200	1,200	0	0.00%	1,160	(40)	-3.33%
71024130	581000	HS ADMIN MEMBERSHIP DUES	9,429	9,574	9,750	10,000	250	2.56%	10,000	250	2.56%
TOTAL SCHOOL ADMINISTRATION			1,911,587	2,042,012	2,200,279	2,376,758	176,479	8.02%	2,359,863	159,584	7.25%

TRANSPORTATION

71002700	510400	TRANSPORTATION SUPERVISORS SALARIES	73,802	84,287	87,426	93,677	6,251	7.15%	93,677	6,251	7.15%
71002700	511800	BUS DRIVER WAGES	714,642	751,246	983,041	1,052,407	69,366	7.06%	967,407	(15,634)	-1.59%
71002700	512000	SPARE BUS DRIVER WAGES	17,106	31,863	30,000	30,000	0	0.00%	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%	2,445	0	0.00%
71002700	520400	TRANSPORTATION SUPERVISORS BENEFITS	26,547	22,716	26,467	28,996	2,529	9.56%	28,361	1,894	7.16%
71002700	520800	BUS DRIVER BENEFITS	308,930	370,465	469,646	638,121	168,475	35.87%	563,849	94,203	20.06%
71002700	523800	BUS DRIVERS MAINEPERS PLD	32,762	28,574	32,769	29,928	(2,841)	-8.67%	29,928	(2,841)	-8.67%
71002700	526450	TRANSP SUPERVISORS PAID FAMILY LEAVE TAX	0	222	438	469	31	7.08%	469	31	7.08%

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71002700	526850	BUS DRIVERS PAID FAMILY LEAVE TAX	0	4,618	4,916	5,263	347	7.06%	4,843	(73)	-1.48%
71002700	530000	TRANSPORTATION SOFTWARE	11,850	29,199	30,236	31,983	1,747	5.78%	31,983	1,747	5.78%
71002700	533000	TRANSPORTATION STAFF DEVELOPMENT	611	2,225	7,000	5,000	(2,000)	-28.57%	4,850	(2,150)	-30.71%
71002700	534000	TRANSP CONTR SVC/DOT TESTING/PHYSICALS	6,843	10,010	8,500	10,000	1,500	17.65%	10,000	1,500	17.65%
71002700	543100	BUS MAINTENANCE/PW LABOR	80,899	84,295	86,000	89,000	3,000	3.49%	89,000	3,000	3.49%
71002700	544400	TRANSPORTATION PRINT MANAGEMENT SERVICES	13	30	30	30	0	0.00%	30	0	0.00%
71002700	551000	CONTRACTED TRANSPORTATION (SPED)	9,696	14,845	13,500	14,000	500	3.70%	14,000	500	3.70%
71002700	551400	CONTRACTED TRANSPORTATION (GENERAL)	7,491	170,741	7,500	8,000	500	6.67%	8,000	500	6.67%
71002700	552000	VEHICLE INSURANCE	43,796	51,056	58,250	57,000	(1,250)	-2.15%	57,000	(1,250)	-2.15%
71002700	553200	TRANSPORTATION PHONE SERVICE	1,628	1,600	1,700	1,700	0	0.00%	1,700	0	0.00%
71002700	558000	MILEAGE/EZ PASS/TRIP MEALS	8,314	9,668	11,000	11,000	0	0.00%	11,000	0	0.00%
71002700	560000	BUS MAINTENANCE/PARTS	169,178	136,726	220,000	140,000	(80,000)	-36.36%	140,000	(80,000)	-36.36%
71002700	562600	BUS FUEL	171,732	142,428	142,000	132,500	(9,500)	-6.69%	132,500	(9,500)	-6.69%
71002700	573600	VEHICLE PURCHASE	113,235	61,433	0	0	0	0.00%	0	0	0.00%
71002740	511800	SUMMER PROGRAMS TRANSP WAGES	57,336	61,982	50,000	59,500	9,500	19.00%	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%	4,600	775	20.26%
71002740	523800	SUMMER PROGRAMS MAINEPERS PLD	3,778	3,801	3,250	3,800	550	16.92%	3,800	550	16.92%
71002740	526850	SUMMER PROGRAMS DRIVER PAID FAMILY LEAVE TAX	0	0	250	300	50	20.00%	300	50	20.00%
71002790	511800	COMMUNITY SERVICES TRANSP WAGES	17,349	13,934	15,000	18,000	3,000	20.00%	18,000	3,000	20.00%
71002790	513800	COMMUNITY SERVICES TRANSP OVERTIME	0	512	500	900	400	80.00%	900	400	80.00%
71002790	520800	COMM SERVICES ER PR TAX ON WAGES	1,387	1,105	1,200	1,500	300	25.00%	1,500	300	25.00%
71002790	523800	COMM SERVICES DRIVER MAINEPERS PLD	1,287	521	1,000	800	(200)	-20.00%	800	(200)	-20.00%
71002790	526850	COMM SERVICES DRIVER PAID FAMILY LEAVE TAX	0	2	100	100	0	0.00%	100	0	0.00%
TOTAL TRANSPORTATION			1,886,071	2,097,282.85	2,297,989	2,471,019	173,030	7.53%	2,310,542	12,553	0.55%

FACILITIES & MAINTENANCE

71002700	541000	BUS GARAGE WATER/SEWER FEES	599	628	660	660	0	0.00%	660	0	0.00%
71002700	562200	BUS GARAGE ELECTRICITY	6,046	5,114	8,000	7,000	(1,000)	-12.50%	7,000	(1,000)	-12.50%
71002700	562300	BUS GARAGE PROPANE	1,832	1,759	2,500	2,000	(500)	-20.00%	2,000	(500)	-20.00%
71026002	541000	MS WATER/SEWER FEES	12,787	27,827	27,000	34,500	7,500	27.78%	34,500	7,500	27.78%
71026002	552000	MS PROPERTY/CASUALTY INSURANCE	39,042	46,134	52,436	60,000	7,564	14.43%	60,000	7,564	14.43%
71026002	562100	MS NATURAL GAS	44,248	45,047	45,000	48,000	3,000	6.67%	48,000	3,000	6.67%
71026002	562200	MS ELECTRICITY	154,342	185,241	200,000	205,500	5,500	2.75%	205,500	5,500	2.75%
71026002	562400	MS HEATING OIL	12	5	500	0	(500)	-100.00%	0	(500)	-100.00%
71026002	581000	MS FACILITIES DUES & FEES	0	500	300	500	200	66.67%	500	200	66.67%
71026003	541000	WS WATER/SEWER FEES	14,652	13,692	15,500	15,000	(500)	-3.23%	15,000	(500)	-3.23%
71026003	552000	WS PROPERTY/CASUALTY INSURANCE	39,042	46,134	52,436	60,000	7,564	14.43%	60,000	7,564	14.43%
71026003	562100	WS NATURAL GAS	3,713	14,036	4,000	15,000	11,000	275.00%	15,000	11,000	275.00%
71026003	562200	WS ELECTRICITY	183,056	190,668	245,000	260,000	15,000	6.12%	260,000	15,000	6.12%
71026003	581000	WS FACILITIES DUES & FEES	50	550	300	550	250	83.33%	550	250	83.33%
71026004	541000	BP WATER/SEWER FEES	6,304	8,498	9,600	9,000	(600)	-6.25%	9,000	(600)	-6.25%
71026004	552000	BP PROPERTY/CASUALTY INSURANCE	13,014	15,372	17,479	20,000	2,521	14.42%	20,000	2,521	14.42%

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)	FY27 SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71026004	562200	BP ELECTRICITY	24,183	27,363	30,000	36,000	6,000	20.00%	36,000	6,000	20.00%
71026004	562300	BP PROPANE	1,739	3,074	5,000	4,000	(1,000)	-20.00%	4,000	(1,000)	-20.00%
71026004	562400	BP HEATING OIL	26,277	28,985	26,000	30,000	4,000	15.38%	30,000	4,000	15.38%
71026004	581000	BP FACILITIES DUES & FEES	100	338	150	340	190	126.67%	340	190	126.67%
71026005	541000	EC WATER/SEWER FEES	5,804	5,862	6,300	6,200	(100)	-1.59%	6,200	(100)	-1.59%
71026005	552000	EC PROPERTY/CASUALTY INSURANCE	13,014	15,392	17,479	20,000	2,521	14.42%	20,000	2,521	14.42%
71026005	562200	EC ELECTRICITY	26,438	32,716	33,000	42,000	9,000	27.27%	42,000	9,000	27.27%
71026005	562300	EC PROPANE	8,094	8,943	10,000	9,000	(1,000)	-10.00%	9,000	(1,000)	-10.00%
71026005	562400	EC HEATING OIL	24,824	21,070	17,000	25,000	8,000	47.06%	25,000	8,000	47.06%
71026005	581000	EC FACILITIES DUES & FEES	275	288	150	300	150	100.00%	300	150	100.00%
71026006	541000	PH WATER/SEWER FEES	4,565	5,082	5,000	6,000	1,000	20.00%	6,000	1,000	20.00%
71026006	552000	PH PROPERTY/CASUALTY INSURANCE	13,014	15,372	17,479	20,000	2,521	14.42%	20,000	2,521	14.42%
71026006	562200	PH ELECTRICITY	19,949	25,168	25,000	34,000	9,000	36.00%	34,000	9,000	36.00%
71026006	562300	PH PROPANE	3,841	3,709	5,000	4,000	(1,000)	-20.00%	4,000	(1,000)	-20.00%
71026006	562400	PH HEATING OIL	23,152	31,293	25,000	27,000	2,000	8.00%	27,000	2,000	8.00%
71026006	581000	PH FACILITIES DUES & FEES	100	338	150	340	190	126.67%	340	190	126.67%
71026030	541000	HS WATER/SEWER FEES	15,570	15,924	17,500	16,000	(1,500)	-8.57%	16,000	(1,500)	-8.57%
71026030	552000	HS PROPERTY/CASUALTY INSURANCE	39,042	46,136	52,436	60,000	7,564	14.43%	60,000	7,564	14.43%
71026030	562100	HS NATURAL GAS	112,463	107,613	121,000	110,000	(11,000)	-9.09%	110,000	(11,000)	-9.09%
71026030	562200	HS ELECTRICITY	168,801	198,256	220,000	235,000	15,000	6.82%	235,000	15,000	6.82%
71026030	581000	HS FACILITIES DUES & FEES	685	1,870	1,200	1,900	700	58.33%	1,900	700	58.33%
71026102	511800	MS CUSTODIAN WAGES	229,658	196,782	296,242	344,781	48,539	16.38%	344,781	48,539	16.38%
71026102	511900	MS CUSTODIAN EVENT COVERAGE	0	1,403	1,300	1,500	200	15.38%	1,500	200	15.38%
71026102	512000	MS CUSTODIAN SUBSTITUTE WAGES	0	742	650	750	100	15.38%	750	100	15.38%
71026102	513800	MS CUSTODIAN OVERTIME	1,997	3,525	2,000	3,500	1,500	75.00%	3,500	1,500	75.00%
71026102	520300	MS CUSTODIAN SUB PAYROLL TAX	0	58	85	61	(24)	-28.24%	61	(24)	-28.24%
71026102	520800	MS CUSTODIAN BENEFITS	79,691	78,014	122,167	165,272	43,105	35.28%	158,917	36,750	30.08%
71026102	520900	MS CUSTODIAN EVENTS PR TAX	0	110	170	122	(48)	-28.24%	122	(48)	-28.24%
71026102	523800	MS CUSTODIAN MAINEPERS	9,968	11,181	18,673	13,719	(4,954)	-26.53%	13,719	(4,954)	-26.53%
71026102	526850	MS CUSTODIAN PAID FAMILY LEAVE TAX	0	570	1,482	1,724	242	16.33%	1,724	242	16.33%
71026102	543000	MS CONTRACTED CUSTODIAL SERVICES	0	75,668	0	0	0	0.00%	0	0	0.00%
71026102	543100	MS CONTRACTED REPAIRS & MAINTENANCE	150,004	156,338	155,000	150,000	(5,000)	-3.23%	145,500	(9,500)	-6.13%
71026102	550000	MS TRASH REMOVAL/RECYCLING/COMPOSTING	4,358	5,151	5,000	5,000	0	0.00%	5,000	0	0.00%
71026102	560000	MS CUSTODIAL & MAINTENANCE SUPPLIES	32,203	24,796	35,000	30,000	(5,000)	-14.29%	29,100	(5,900)	-16.86%
71026103	511800	WS CUSTODIAN WAGES	265,891	332,080	344,609	407,593	62,984	18.28%	407,593	62,984	18.28%
71026103	511900	WS CUSTODIAN EVENT COVERAGE	0	1,122	1,700	1,500	(200)	-11.76%	1,500	(200)	-11.76%
71026103	512000	WS CUSTODIAN SUBSTITUTE WAGES	0	234	1,800	500	(1,300)	-72.22%	500	(1,300)	-72.22%
71026103	513800	WS CUSTODIAN OVERTIME	86	0	0	0	0	0.00%	0	0	0.00%
71026103	520300	WS CUSTODIAN SUB PAYROLL TAX	0	46	240	41	(199)	-82.92%	41	(199)	-82.92%
71026103	520800	WS CUSTODIAN BENEFITS	74,654	90,758	104,957	136,157	31,200	29.73%	131,700	26,743	25.48%
71026103	520900	WS CUSTODIAN EVENTS PR TAX	0	118	230	122	(108)	-46.96%	122	(108)	-46.96%
71026103	523800	WS CUSTODIAN MAINEPERS	10,856	11,823	12,655	11,029	(1,626)	-12.85%	11,029	(1,626)	-12.85%

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)	FY27 SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71026103	526850	WS CUSTODIAN PAID FAMILY LEAVE TAX	0	906	1,724	2,038	314	18.21%	2,038	314	18.21%
71026103	543000	WS CONTRACTED CUSTODIAL SERVICES	35,651	19,665	0	0	0	0.00%	0	0	0.00%
71026103	543100	WS CONTRACTED REPAIRS & MAINTENANCE	145,458	144,279	140,000	160,000	20,000	14.29%	155,200	15,200	10.86%
71026103	550000	WS TRASH REMOVAL/RECYCLING/COMPOSTING	4,358	5,151	5,000	5,000	0	0.00%	5,000	0	0.00%
71026103	560000	WS CUSTODIAL & MAINTENANCE SUPPLIES	42,579	41,806	48,500	50,000	1,500	3.09%	48,500	0	0.00%
71026104	511800	BP CUSTODIAN WAGES	58,069	63,155	98,811	103,272	4,461	4.51%	103,272	4,461	4.51%
71026104	511900	BP CUSTODIAN EVENT COVERAGE	0	419	500	500	0	0.00%	500	0	0.00%
71026104	512000	BP CUSTODIAN SUBSTITUTE WAGES	0	152	200	200	0	0.00%	200	0	0.00%
71026104	520300	BP CUSTODIAN SUB PAYROLL TAX	0	12	30	16	(14)	-46.67%	16	(14)	-46.67%
71026104	520800	BP CUSTODIAN BENEFITS	17,166	19,986	32,973	37,228	4,255	12.90%	35,958	2,985	9.05%
71026104	520900	BP CUSTODIAN EVENTS PAYROLL TAX	0	38	70	41	(29)	-41.43%	41	(29)	-41.43%
71026104	523800	BP CUSTODIAN MAINEPERS	4,682	6,218	10,079	10,534	455	4.51%	10,534	455	4.51%
71026104	526850	BP CUSTODIAN PAID FAMILY LEAVE TAX	0	197	494	517	23	4.66%	517	23	4.66%
71026104	543000	BP CONTRACTED CUSTODIAL SERVICES	46,339	54,956	0	0	0	0.00%	0	0	0.00%
71026104	543100	BP CONTRACTED REPAIRS & MAINTENANCE	57,434	56,415	60,000	72,000	12,000	20.00%	69,840	9,840	16.40%
71026104	550000	BP TRASH REMOVAL/RECYCLING/COMPOSTING	2,967	4,662	5,000	5,065	65	1.30%	5,065	65	1.30%
71026104	560000	BP CUSTODIAL & MAINTENANCE SUPPLIES	13,037	13,706	15,500	14,000	(1,500)	-9.68%	13,580	(1,920)	-12.39%
71026105	511800	EC CUSTODIAN WAGES	81,390	62,507	100,829	104,583	3,754	3.72%	104,583	3,754	3.72%
71026105	511900	EC CUSTODIAN EVENT COVERAGE	0	231	550	500	(50)	-9.09%	500	(50)	-9.09%
71026105	512000	EC CUSTODIAN SUBSTITUTE WAGES	0	0	200	200	0	0.00%	200	0	0.00%
71026105	520300	EC CUSTODIAN SUB PAYROLL TAX	0	0	30	16	(14)	-46.67%	16	(14)	-46.67%
71026105	520800	EC CUSTODIAN BENEFITS	19,223	18,498	22,524	25,209	2,685	11.92%	24,572	2,048	9.09%
71026105	520900	EC CUSTODIAN EVENTS PAYROLL TAX	0	23	70	41	(29)	-41.43%	41	(29)	-41.43%
71026105	523800	EC CUSTODIAN MAINEPERS	16	945	0	0	0	0.00%	0	0	0.00%
71026105	526850	EC CUSTODIAN PAID FAMILY LEAVE TAX	0	181	505	523	18	3.56%	523	18	3.56%
71026105	543000	EC CONTRACTED CUSTODIAL SERVICES	47,880	47,453	0	0	0	0.00%	0	0	0.00%
71026105	543100	EC CONTRACTED REPAIRS & MAINTENANCE	59,340	63,631	66,000	70,000	4,000	6.06%	67,900	1,900	2.88%
71026105	550000	EC TRASH REMOVAL/RECYCLING/COMPOSTING	3,862	4,956	5,000	6,924	1,924	38.47%	6,924	1,924	38.47%
71026105	560000	EC CUSTODIAL & MAINTENANCE SUPPLIES	8,003	14,074	14,700	15,500	800	5.44%	15,030	330	2.24%
71026106	511800	PH CUSTODIAN WAGES	36,394	61,942	84,866	88,203	3,337	3.93%	88,203	3,337	3.93%
71026106	511900	PH CUSTODIAN EVENT COVERAGE	0	259	300	500	200	66.67%	500	200	66.67%
71026106	512000	PH CUSTODIAN SUBSTITUTE WAGES	0	202	600	200	(400)	-66.67%	200	(400)	-66.67%
71026106	520300	PH CUSTODIAN SUB PAYROLL TAX	0	45	80	16	(64)	-80.00%	16	(64)	-80.00%
71026106	520800	PH CUSTODIAN BENEFITS	5,784	24,238	47,266	53,611	6,345	13.42%	51,396	4,130	8.74%
71026106	520900	PH CUSTODIAN EVENTS PAYROLL TAX	0	20	40	41	1	2.50%	41	1	2.50%
71026106	523800	PH CUSTODIAN MAINEPERS	0	829	8,656	8,997	341	3.94%	8,997	341	3.94%
71026106	526850	PH CUSTODIAN PAID FAMILY LEAVE TAX	0	180	424	442	18	4.25%	442	18	4.25%
71026106	543000	PH CONTRACTED CUSTODIAL SERVICES	79,065	44,078	0	0	0	0.00%	0	0	0.00%
71026106	543100	PH CONTRACTED REPAIRS & MAINTENANCE	51,117	53,205	50,000	60,000	10,000	20.00%	58,200	8,200	16.40%
71026106	550000	PH TRASH REMOVAL/RECYCLING/COMPOSTING	2,496	3,444	3,700	4,593	893	24.13%	4,593	893	24.13%
71026106	560000	PH CUSTODIAL & MAINTENANCE SUPPLIES	10,422	11,337	11,400	10,000	(1,400)	-12.28%	9,700	(1,700)	-14.91%
71026130	511800	HS CUSTODIAN WAGES	367,002	436,919	518,696	511,652	(7,044)	-1.36%	463,322	(55,374)	-10.68%
71026130	511900	HS CUSTODIAN EVENT COVERAGE	2,657	10,653	20,000	15,000	(5,000)	-25.00%	15,000	(5,000)	-25.00%

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)	FY27 SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71026130	512000	HS CUSTODIAN SUBSTITUTE WAGES	0	279	2,000	500	(1,500)	-75.00%	500	(1,500)	-75.00%
71026130	520300	HS CUSTODIAN ER PAYROLL TAX ON SUBS	0	21	260	41	(219)	-84.23%	41	(219)	-84.23%
71026130	520800	HS CUSTODIAN BENEFITS	103,752	143,785	186,433	215,405	28,972	15.54%	189,829	3,396	1.82%
71026130	520900	HS CUSTODIAN EVENTS PR TAX	458	1,262	2,600	1,300	(1,300)	-50.00%	1,300	(1,300)	-50.00%
71026130	523800	HS CUSTODIAN MAINEPERS	8,142	18,603	23,481	23,937	456	1.94%	23,937	456	1.94%
71026130	526850	HS CUSTODIAN PAID FAMILY LEAVE TAX	0	1,247	2,594	2,559	(35)	-1.35%	2,317	(277)	-10.68%
71026130	534000	HS CONTRACTED CUSTODIAL SERVICES	0	48,708	0	0	0	0.00%	0	0	0.00%
71026130	543100	HS CONTRACTED REPAIRS & MAINTENANCE	276,272	324,754	330,000	330,000	0	0.00%	320,100	(9,900)	-3.00%
71026130	543900	HS AUDITORIUM REPAIRS & MAINTENANCE	10,093	10,055	10,500	10,500	0	0.00%	10,500	0	0.00%
71026130	550000	HS TRASH REMOVAL/RECYCLING/COMPOSTING	10,199	14,451	13,000	13,000	0	0.00%	13,000	0	0.00%
71026130	560000	HS CUSTODIAL & MAINTENANCE SUPPLIES	75,033	60,287	70,000	65,000	(5,000)	-7.14%	63,050	(6,950)	-9.93%
71026290	510400	FACILITIES ADMIN SALARIES	181,368	198,950	216,262	220,705	4,443	2.05%	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%	157,598	37,236	30.94%
71026290	511820	MAINTENANCE WORKER WAGES	151,850	156,433	170,788	179,671	8,883	5.20%	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%	121,310	8,323	7.37%
71026290	520000	CUSTODIAN/MAINTENANCE UNIFORMS & SHOES	11,647	17,277	13,000	18,000	5,000	38.46%	18,000	5,000	38.46%
71026290	520400	FACILITIES ADMIN BENEFITS	83,511	89,259	96,184	106,571	10,387	10.80%	102,657	6,473	6.73%
71026290	520800	FACILITIES SUPPORT/MAINTENANCE BENEFITS	101,177	103,447	115,761	135,699	19,938	17.22%	130,448	14,687	12.69%
71026290	520900	FIELD MAINTENANCE WORKERS (COMM SVCS)	28,871	41,872	42,317	49,760	7,443	17.59%	49,760	7,443	17.59%
71026290	523400	FACILITIES ADMIN MAINEPERS	18,403	19,547	22,059	22,512	453	2.05%	22,512	453	2.05%
71026290	523800	FACILITIES SUPPORT/MAINTENANCE MAINEPERS	18,059	17,857	19,512	20,421	909	4.66%	20,421	909	4.66%
71026290	526450	FACILITIES ADMIN PAID FAMILY LEAVE TAX	0	501	1,082	1,104	22	2.03%	1,104	22	2.03%
71026290	526850	FACILITIES SUPPORT/MTCE PAID FAMILY LEAVE TAX	0	298	1,456	1,686	230	15.80%	1,686	230	15.80%
71026290	533000	FACILITIES STAFF DEVELOPMENT	3,059	0	3,000	3,000	0	0.00%	2,910	(90)	-3.00%
71026290	534000	FACILITIES STRATEGIC PLANNING	15,869	32,649	25,000	30,000	5,000	20.00%	28,000	3,000	12.00%
71026290	541000	DISTRICT-WIDE WATER	612	632	640	700	60	9.38%	700	60	9.38%
71026290	543000	FACILITIES VEHICLE REPAIRS & MAINTENANCE	15,344	23,218	22,600	23,000	400	1.77%	23,000	400	1.77%
71026290	543100	DISTRICT-WIDE FACILITIES CONTRACTED SERVICES	33,708	38,301	100,000	100,000	0	0.00%	97,000	(3,000)	-3.00%
71026290	543900	FACILITIES REPLACEMENT & RENEWAL	24,743	44,360	60,000	60,000	0	0.00%	58,000	(2,000)	-3.33%
71026290	550000	DISTRICT-WIDE TRASH REMOVAL	7,794	7,673	12,000	12,000	0	0.00%	12,000	0	0.00%
71026290	553200	FACILITIES PHONE SERVICE	5,367	5,713	6,500	6,500	0	0.00%	6,500	0	0.00%
71026290	558000	FACILITIES STAFF TRAVEL	0	0	0	0	0	0.00%	0	0	0.00%
71026290	560000	DISTRICT-WIDE MAINTENANCE SUPPLIES	42,015	34,751	42,000	44,000	2,000	4.76%	42,000	0	0.00%
71026290	562200	FACILITIES GARAGE ELECTRICITY	1,380	1,491	1,500	2,000	500	33.33%	2,000	500	33.33%
71026290	562300	FACILITIES GARAGE PROPANE	127	0	250	200	(50)	-20.00%	200	(50)	-20.00%
71026290	562600	FACILITIES VEHICLE FUEL	16,035	11,840	13,500	13,500	0	0.00%	13,500	0	0.00%
71026290	573200	FACILITIES VEHICLE PURCHASE/REPLACEMENT	0	0	0	0	0	0.00%	0	0	0.00%
71026290	573310	FACILITIES FURNISHINGS REPLACE/RENEW	0	0	0	0	0	0.00%	0	0	0.00%
71026290	581000	FACILITIES LICENSING FEES/PHYSICALS	1,467	3,775	2,000	2,000	0	0.00%	2,000	0	0.00%
TOTAL FACILITIES & MAINTENANCE			4,538,573	5,170,951	5,656,460	6,129,501	473,041	8.36%	5,991,364	334,904	5.92%

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)	FY27 SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
DEBT SERVICE											
71005000	583100	CIP BONDED PROJECTS - PRINCIPAL	3,749,261	3,270,431	3,767,618	4,181,170	413,552	10.98%	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%	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%	6,235,176	704,345	12.73%
CONTINGENCY - ALL OTHER											
71003100	591000	FOOD SERVICE SUPPORT	0	0	0	0	0	0.00%	0	0	0.00%
71002310	580000	SCHOOL BOARD CONTINGENCY	0	0	0	0	0	0.00%	0	0	0.00%
TOTAL CONTINGENCY - ALL OTHER			0	0	0	0	0	0.00%	0	0	0.00%
GRAND TOTALS			59,965,801	63,771,567	71,066,428	76,443,417	5,376,989	7.57%	75,243,417	4,176,989	5.88%

Scarborough Schools - FY27 Adult Education Budget
School Board's Approved Budget

March 11, 2026

May 19, 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)	FY27 SCHOOL BOARD'S APPROVED 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%	19,558	5,926	43.47%
71506000	510400	ADULT ED ADMIN SALARIES	51,863	58,495	65,756	64,763	(993)	-1.51%	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%	31,585	1,206	3.97%
71506000	520100	ADULT ED COORDINATOR BENEFITS	0	0	6,668	9,440	2,772	41.57%	9,122	2,454	36.80%
71506000	520400	ADULT ED ADMIN BENEFITS	852	848	1,065	7,908	6,843	642.54%	7,591	6,526	612.77%
71506000	520800	ADULT ED ADMIN SUPPORT STAFF BENEFITS	3,110	4,454	3,597	3,745	148	4.11%	3,745	148	4.11%
71506000	523400	ADULT ED ADMIN MAINEPERS	0	0	0	0	0	0.00%	0	0	0.00%
71506000	523800	ADULT ED ADMIN SUPPORT STAFF MAINEPERS	2,488	701	0	0	0	0.00%	0	0	0.00%
71506000	526150	ADULT ED COORDINATOR PAID FAMILY LEAVE TAX	0	41	69	100	31	44.93%	100	31	44.93%
71506000	526450	ADULT ED ADMIN PAID FAMILY LEAVE TAX	0	146	329	324	(5)	-1.52%	324	(5)	-1.52%
71506000	526850	ADULT ED SUPPORT PAID FAMILY LEAVE TAX	0	117	152	158	6	3.95%	158	6	3.95%
71506000	532000	ADULT ED CONTRACTED SERVICES	635	1,671	3,000	1,800	(1,200)	-40.00%	1,800	(1,200)	-40.00%
71506000	533000	ADULT ED STAFF DEVELOPMENT	840	0	1,600	2,500	900	56.25%	2,500	900	56.25%
71506000	553100	ADULT ED POSTAGE	32	84	100	100	0	0.00%	100	0	0.00%
71506000	554000	ADULT ED ADVERTISING	170	765	300	1,200	900	300.00%	1,200	900	300.00%
71506000	555000	ADULT ED PRINTING/CATALOG	9,598	10,151	11,000	11,000	0	0.00%	11,000	0	0.00%
71506000	558000	ADULT ED MILEAGE FOR STAFF TRAVEL	247	320	600	600	0	0.00%	600	0	0.00%
71506000	560000	ADULT ED SUPPLIES	499	674	600	600	0	0.00%	600	0	0.00%
71506000	573100	ADULT ED EQUIPMENT PURCHASE	5,127	280	1,000	1,000	0	0.00%	1,000	0	0.00%
71506000	581000	ADULT ED DUES & FEES	675	550	700	750	50	7.14%	750	50	7.14%
Enrichment											
71506200	510100	ADULT ED INSTRUCTOR SALARIES	12,218	15,027	16,000	16,000	0	0.00%	16,000	0	0.00%
71506200	520100	ADULT ED ER PR TAX ON WAGES	242	546	1,100	640	(460)	-41.82%	640	(460)	-41.82%
71506200	526150	ADULT ED INSTRUCTOR PAID FAMILY LEAVE TAX	0	8	80	80	0	0.00%	80	0	0.00%
71506200	561000	ADULT ED INSTRUCTIONAL SUPPLIES	0	122	200	200	0	0.00%	200	0	0.00%
College Transitions											
71506060	510100	AE TRANSITIONS INSTRUCTOR SALARIES	0	3,630	4,000	4,000	0	0.00%	4,000	0	0.00%
71506060	520100	AE TRANSITIONS ER PR TAX ON WAGES	0	236	300	260	(40)	-13.33%	260	(40)	-13.33%
71506060	526150	AE TRANSITIONS PAID FAMILY LEAVE TAX	0	0	20	20	0	0.00%	20	0	0.00%
71506060	532000	AE TRANSITIONS CONTRACTED SVC	0	0	0	0	0	0.00%	0	0	0.00%
71506060	561000	AE TRANSITIONS INSTRUCTIONAL SUPPLIES	0	0	0	0	0	0.00%	0	0	0.00%
Workforce Programs											
71506300	510100	AE WORKFORCE INSTRUCTOR SALARIES	22,023	24,743	30,000	30,000	0	0.00%	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%	2,300	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)	FY27 SCHOOL BOARD'S APPROVED BUDGET	\$CHANGE (from FY26 approved)	% CHANGE (from FY26 approved)
71506300	526150	AE WORKFORCE PAID FAMILY LEAVE TAX	0	0	150	150	0	0.00%	150	0	0.00%
71506300	532000	AE WORKFORCE CONTRACTED SERVICES	315	0	0	0	0	0.00%	0	0	0.00%
71506300	560000	AE WORKFORCE GENERAL SUPPLIES	107	93	200	100	(100)	-50.00%	100	(100)	-50.00%
71506300	561000	AE WORKFORCE INSTRUCTIONAL SUPPLIES	0	93	400	100	(300)	-75.00%	100	(300)	-75.00%
71506300	564000	AE WORKFORCE BOOKS & SUBSCRIPTIONS	1,315	2,209	2,000	2,500	500	25.00%	2,500	500	25.00%
71506300	581000	AE WORKFORCE DUES & FEES	0	630	1,000	1,000	0	0.00%	1,000		
HS Completion (HiSet)											
71506500	510100	AE HS COMPLETION INSTRUCTOR SALARIES	4,635	3,593	7,000	6,000	(1,000)	-14.29%	6,000	(1,000)	-14.29%
71506500	520100	AE HS COMPLETION ER PR TAX ON WAGES	223	104	475	300	(175)	-36.84%	300	(175)	-36.84%
71506500	526150	AE HS COMPLETION PAID FAMILY LEAVE TAX	0	3	35	30	(5)	-14.29%	30	(5)	-14.29%
71506500	532000	AE HS COMPLETION CONTRACTED SERVICES	0	75	1,000	1,000	0	0.00%	1,000	0	0.00%
71506500	561000	AE HS COMPLETION INSTRUCTIONAL SUPPLIES	1,009	647	1,500	1,500	0	0.00%	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%	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%	1,785	435	32.22%
71506600	523100	AE LITERACY INSTRUCTOR MAINEPERS	0	282	0	400	400	100.00%	400	400	100.00%
71506600	526150	AE LITERACY PAID FAMILY LEAVE TAX	0	46	100	105	5	5.00%	105	5	5.00%
71506600	532000	AE LITERACY CONTRACTED SERVICES	2,870	0	0	0	0	0.00%	0	0	0.00%
71506600	561000	AE LITERACY INSTRUCTIONAL SUPPLIES	300	84	300	300	0	0.00%	300	0	0.00%
71506600	564000	AE LITERACY BOOKS & SUBSCRIPTIONS	1,980	2,894	3,000	3,200	200	6.67%	3,200	200	6.67%
ADULT EDUCATION TOTALS						250,101	17,044	7.31%	249,466	16,409	7.04%

Scarborough Schools - FY27 School Nutrition Budget
School Board's Approved Budget

March 11, 2026

May 19, 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)	FY27 SCHOOL BOARD'S APPROVED BUDGET	\$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%	124,257	8,378	7.23%
76013090	511800	SCHOOL NUTRITION WORKER WAGES	686,675	765,639	870,437	939,229	68,792	7.90%	939,229	68,792	7.90%
76013090	512000	SCHOOL NUTRITION SUBSTITUTE WAGES	11,794	18,804	17,000	20,000	3,000	17.65%	20,000	3,000	17.65%
76013090	520300	SCHOOL NUTRITION PAYROLL TAX ON SUB WAGES	902	1,439	1,386	1,630	244	17.60%	1,630	244	17.60%
76013090	520400	SCHOOL NUTRITION DIRECTOR BENEFITS	12,931	13,857	20,393	21,585	1,192	5.85%	21,585	1,192	5.85%
76013090	520800	SCHOOL NUTRITION WORKER BENEFITS	328,976	333,276	434,006	453,172	19,166	4.42%	437,431	3,425	0.79%
76013090	523400	SCHOOL NUTRITION DIRECTOR MAINEPERS PLD	10,410	10,657	11,820	12,063	243	2.06%	12,063	243	2.06%
76013090	523800	SCHOOL NUTRITION WORKER MAINEPERS PLD	26,574	30,698	33,791	33,875	84	0.25%	33,875	84	0.25%
76013090	526450	SCHOOL NUTRITION DIRECTOR PAID FAMILY LEAVE TAX	0	275	580	622	42	7.24%	622	42	7.24%
76013090	526850	SCHOOL NUTRITION WORKER PAID FAMILY LEAVE TAX	0	2,196	4,352	4,697	345	7.93%	4,697	345	7.93%
76013090	532000	SCHOOL NUTRITION CONTR SERVICES & SOFTWARE	16,958	16,763	18,200	18,924	724	3.98%	18,924	724	3.98%
76013090	533000	SCHOOL NUTRITION STAFF DEVELOPMENT	1,500	0	1,500	1,500	0	0.00%	1,500	0	0.00%
76013090	543100	SCHOOL NUTRITION EQUIPMENT REPAIR	19,893	12,089	16,000	16,000	0	0.00%	16,000	0	0.00%
76013090	553100	SCHOOL NUTRITION POSTAGE	132	3	150	200	50	33.33%	200	50	33.33%
76013090	553200	SCHOOL NUTRITION PHONE	1,190	1,192	1,200	1,200	0	0.00%	1,200	0	0.00%
76013090	558000	SCHOOL NUTRITION STAFF TRAVEL/MILEAGE	302	902	750	750	0	0.00%	750	0	0.00%
76013090	560000	SCHOOL NUTRITION OFFICE SUPPLIES	648	829	800	800	0	0.00%	800	0	0.00%
76013090	563000	SCHOOL NUTRITION FOOD SUPPLIES	490,634	473,888	482,000	462,000	(20,000)	-4.15%	462,000	(20,000)	-4.15%
76013090	563001	SCHOOL NUTRITION FOOD SUPPLIES FOR SUMMER	1,478	2,789	5,000	7,000	2,000	40.00%	7,000	2,000	40.00%
76013090	563030	SCHOOL NUTRITION FOOD SUPPLIES HS	320,114	360,028	390,000	390,000	0	0.00%	390,000	0	0.00%
76013090	563100	SCHOOL NUTRITION NON-FOOD SUPPLIES	27,710	38,733	36,000	36,000	0	0.00%	36,000	0	0.00%
76013090	563130	SCHOOL NUTRITION NON-FOOD SUPPLIES HS	67,282	38,961	52,000	36,500	(15,500)	-29.81%	36,500	(15,500)	-29.81%
76013090	569000	SCHOOL NUTRITION UNIFORMS	0	0	0	5,000	5,000	100.00%	5,000	5,000	100.00%
76013090	573100	SCHOOL NUTRITION EQUIPMENT PURCHASE	50,493	30,284	15,000	15,000	0	0.00%	15,000	0	0.00%
76013090	580000	SCHOOL NUTRITION INVENTORY (AUDIT ACCOUNT)	(53,308)	(25,559)	0	0	0	0.00%	0	0	0.00%
76013090	581000	SCHOOL NUTRITION CERTIFICATION FEES	700	1,190	1,100	1,100	0	0.00%	1,100	0	0.00%
SCHOOL NUTRITION TOTAL			2,125,404	2,237,823	2,529,344	2,603,104	73,760	2.92%	2,587,363	58,019	2.29%

Scarborough Public Schools - FY27 Capital Improvements Budget

School Board's Approved Budget

May 19, 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	

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
HS MS	School Nutrition replace & renew	15,000	Replace failing equipment for production efficiency: Braising kettle
		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	

TRANSPORTATION CAPITAL EQUIPMENT FY27	74001712-573600
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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
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TOTAL FY27 SCHOOL CAPITAL IMPROVEMENTS BUDGET	2,374,000
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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	

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