

**AGENDA**  
**SCARBOROUGH TOWN COUNCIL**  
**WEDNESDAY – JUNE 24, 2015**  
**SPECIAL MEETING – 7:00 P.M.**

**NO NEW BUSINESS SHALL BE TAKEN UP AFTER 10:00 P.M.**

**Item 1.** Call to Order.

**Item 2.** Pledge of Allegiance.

**Item 3.** Roll Call.

**\*Procedure for Addressing Council** [Posted in Chambers.]

**Order No. 15-048, 7:00 p.m. Public Hearing** and second reading on the proposed FY2016 School Budget.

**Item 4.** Adjournment.

**AGENDA  
SCARBOROUGH TOWN COUNCIL  
WEDNESDAY – JUNE 24, 2015  
SPECIAL MEETING – 7:00 P.M.**

**Order No. 15-048.** Move approval of the second reading on the proposed FY2016 School Budget.

**Budget Order for Fiscal Year 2016 School Budget**

**WHEREAS**, the Scarborough Town Council adopted FY2016 Operational and Capital Budgets for the Town and the School on May 20, 2015, with the passage of Order No. 15-026; and,

**WHEREAS**, pursuant to State law, the School Budget must be validated by the voters and it failed at a Special Election held on June 9, 2015; and,

**WHEREAS**, the Town Council must resubmit an adjusted School Budget to the Voters for validation no less than ten (10) days and no more than forty-five (45) days from June 9, 2015; and,

**NOW THEREFORE, BE IT ORDERED**, that the Scarborough Town Council moves approval of the second reading, as amended on June 17<sup>th</sup>, to adopt the Fiscal Year 2016 School Budget; and,

**BE IT FURTHER ORDERED**, that the Scarborough Town Council hereby appropriates, for school purposes, the Education Operating Budget, the sum of **\$43,293,756** and the Town of Scarborough raises as the local share for the Education Operating Budget, the sum of **\$ 38,294,379**.

**BE IT FURTHER ORDERED**, that should it be known before the time of tax commitment that the State of Maine provides additional funds for K-12 education as described in the Essential Programs and Services Funding Act, in an amount greater than approved in this order, those funds will be used to reduce the amount of property taxes needed to support this budget.



Increase Value by \$5,000,000 for a total value increase of \$20,000,000 & Reduce school by \$500,000

## Municipal Tax Rate Computation

6/19/15  
10:51 AM

	2015 Budget	2016 Budget	
<b>Municipal Gross</b>	\$ 29,301,332	\$ 30,685,367	4.72%
Less: Debt Revenues	\$ (657,827)	\$ (837,091)	27.3%
Less: Revenues	\$ (11,372,360)	\$ (12,076,826)	6.2%
	<u>\$ (12,030,187)</u>	<u>\$ (12,913,917)</u>	
<b>Municipal (Net Appropriation)</b>	<b>\$ 17,271,145</b>	<b>\$ 17,771,450</b>	2.9%
<b>Capital Budgets:</b>			
Municipal Capital Equipment	\$ 1,879,364	\$ 892,030	-52.5%
Municipal Capital Projects	\$ 2,240,460	\$ 2,657,750	18.6%
Total Municipal Capital Budgets	<u>\$ 4,119,824</u>	<u>\$ 3,549,780</u>	-13.8%
Less: Revenues			
Municipal Capital Equip. Revenues	\$ (1,789,330)	\$ (852,800)	-52.3%
Municipal Capital Projects Revenues	\$ (2,212,960)	\$ (2,613,000)	18.1%
Total C.I.P. - Revenues	<u>\$ (4,002,290)</u>	<u>\$ (3,465,800)</u>	-13.4%
<b>Capital (Net Appropriation)</b>	<b>\$ 117,534</b>	<b>\$ 83,980</b>	-28.5%
<b>Total Municipal Operating Budget</b>	<b>\$ 17,388,679</b>	<b>\$ 17,855,430</b>	2.7%
Overlay	\$ 328,093	\$ 307,571	-6.3%
Tax Increment Financing Districts	\$ 200,887	\$ 217,783	8.4%
Credit Enhancement TIF	\$ 704,900	\$ 764,186	8.4%
Resident Senior Property Tax Relief Fund	\$ 130,000	\$ 75,000	-42.3%
Homestead Exemption Reimbursement (Estimate)	\$ (346,020)	\$ (375,122)	8.4%
Business Equipment Tax Exemption (BETE)	\$ (315,769)	\$ (342,327)	8.4%
State Revenue Sharing (Estimate)	\$ (736,158)	\$ (780,920)	6.1%
<b>Total Net Budget</b>	<b>\$ 17,354,612</b>	<b>\$ 17,721,601</b>	2.11%

2016 amount to be raised (\$17,721,601) = Valuation (\$3,720,489,700) x the Tax Rate (\$.00476) or \$4.76 Mills.

2015 amount to be raised (\$17,354,612) = Valuation (\$3,700,489,700) x the Tax Rate (\$.00469) or \$4.69 Mills.

2016	\$3,720,489,700	\$17,721,601	\$0.00476	\$4.76	\$0.07	1.57%
2015	\$3,700,489,700	\$17,354,612	\$0.00469	\$4.69		

**Increase Value by \$5,000,000 for a total value increase of \$20,000,000 & Reduce school by \$500,000**

<b>School Tax Rate Computation</b>						
					6/19/15 10:51 AM	
		2015 Budget	2016 Budget			
<b>Education Gross</b>		\$ 40,645,724	\$ 43,293,756			6.515%
Less: Revenues		\$ (4,731,070)	\$ (4,999,377)			5.7%
<b>Education (Net)</b>		<u>\$ 35,914,654</u>	<u>\$ 38,294,379</u>			6.6%
<b>Adult Learning</b>		\$ 174,691	\$ 181,552			3.9%
Less: Revenues		\$ (77,000)	\$ (82,000)			6.5%
<b>Adult Learning (Net)</b>		<u>\$ 97,691</u>	<u>\$ 99,552</u>			1.9%
<b>Food Services</b>		\$ 1,415,040	\$ 1,495,568			5.7%
Less: Revenues		\$ (1,415,040)	\$ (1,533,002)			8.3%
<b>Food Services (Net)</b>		<u>\$ -</u>	<u>\$ (37,434)</u>			0.0%
<b>Capital Improvement Projects:</b>		\$ 1,786,153	\$ 1,297,451			-27.4%
Less: Rev Education Bonds		\$ (1,631,153)	\$ (1,023,723)			-37.2%
<b>C.I.P. (Net Appropriation)</b>		<u>\$ 155,000</u>	<u>\$ 273,728</u>			76.6%
<b>Total Net Budget</b>		<u>\$ 36,167,345</u>	<u>\$ 38,630,225</u>			6.81%
<p>2016 amount to be raised (\$38,630,225) = Valuation (\$3,720,489,700) x the Tax Rate (\$0.010383) or \$10.38 Mils.</p> <p>2015 amount to be raised (\$36,167,345) = Valuation (\$3,700,489,700) x the Tax Rate (\$0.009774) or \$9.77 Mils.</p>						
2016	\$3,720,489,700	\$ 38,630,225	\$0.010383	\$10.38	\$0.61	6.24%
2015	\$3,700,489,700	\$ 36,167,345	\$0.009774	\$9.77		

**Increase Value by \$5,000,000 for a total value increase of \$20,000,000 & Reduce school by \$500,000**

### Cumberland County Tax Rate Computation

6/19/15  
10:52 AM

	2015 Budget	2016 Budget	
County Assessment	\$ 2,355,415	\$ 2,493,342	5.86%
<b>Total Net Budget</b>	<b>\$ 2,355,415</b>	<b>\$ 2,493,342</b>	5.86%

2016 amount to be raised (\$2,493,342) = Valuation (\$3,720,489,700) x the Tax Rate (\$0.00067) or \$0.067 Mils.

2015 amount to be raised (\$2,355,415) = Valuation (\$3,700,489,700) x the Tax Rate (\$0.00064) or \$0.064 Mils.

2016	\$3,720,489,700	\$ 2,493,342	\$0.00067	\$0.67	\$0.034	5.29%
2015	\$3,700,489,700	\$ 2,355,415	\$0.00064	\$0.64		