

**FY2020 FINAL BUDGET TRANSFERS  
ACCOUNTS WITH OVER \$10,000 DEFICIT**

**FOR SB MEETING - 10/15/2020**

	= deficit
	= surplus/budget transfer within category
	= surplus/budget transfer different category

Account #	Referendum Category	Account Description	FY20 REVISED BUDGET	FY20 ACTUAL EXPENDED	Account Deficit	Available Surplus	Comments	
71000006	512300	1 - Regular Instruction	PH SUBSTITUTE WAGES	28,000	39,560	(11,560)		maternity leave
71000030	520200	1 - Regular Instruction	HS ED TECH BENEFITS	5,305	32,866	(27,561)		changed benefit election/was in lieu
71000002	520100	1 - Regular Instruction	MS TEACHER BENEFITS	828,947	800,853		27,561	personnel turnover/benefit changes
71000005	512300	1 - Regular Instruction	EC SUBSTITUTE WAGES	30,000	13,030		11,560	
						<b>(39,121)</b>	<b>39,121</b>	
71023095	520100	2 - Special Education	K-8 SPED TEACHER BENEFITS	566,450	583,670	(17,220)		personnel turnover/benefit elections
71023099	510230	2 - Special Education	HS SPED ED TECH WAGES	567,321	593,442	(26,121)		transfer from K-8 to HS per student need
71028095	510100	2 - Special Education	SPED ESY INSTRUCTOR WAGES	116,000	128,390	(12,390)		increased ESY programming
71023095	510230	2 - Special Education	K-8 SPED ED TECH WAGES	1,761,732	1,573,670		55,731	open positions/turnover
						<b>(55,731)</b>	<b>55,731</b>	
71021202	520800	5 - Student & Staff Support	MS GUIDANCE SUPPORT STAFF WAGES	4,948	20,506	(15,558)		personnel turnover
71021230	510100	5 - Student & Staff Support	HS GUIDANCE/SOCIAL WORKER SALARIES	549,490	539,372		10,118	personnel turnover
71021230	520100	5 - Student & Staff Support	HS GUIDANCE/SOCIAL WORKER BENEFITS	112,707	106,422		5,440	personnel turnover
						<b>(15,558)</b>	<b>15,558</b>	
71002320	510400	6 - System Administration	SUPERINTENDENTS SALARIES	262,490	305,383	(42,893)		personnel turnover & retirement
71002320	534500	6 - System Administration	DISTRICT LEGAL FEES & AUDIT	100,000	121,802	(21,802)		negotiations/mediations
71002500	511800	6 - System Administration	BUSINESS OFFICE SUPPORT STAFF WAGES	197,208	140,163		52,542	delayed hire of HR Specialist
71002500	520800	6 - System Administration	BUSINESS OFFICE SUPPORT STAFF BENEFITS	55,421	43,267		12,154	
						<b>(64,696)</b>	<b>64,696</b>	
71024106	520800	7 - School Administration	PH ADMIN SUPPORT STAFF BENEFITS	5,172	15,625	(10,453)		personnel turnover
71024106	511800	7 - School Administration	PH ADMIN SUPPORT STAFF WAGES	37,985	26,900		10,453	personnel turnover
						<b>(10,453)</b>	<b>10,453</b>	
71002700	551400	8 - Transportation	CONTRACTED TRANSPORTATION (GENERAL)	0	13,400	(13,400)		Custom Coach for Voc runs
71002700	512000	8 - Transportation	SPARE BUS DRIVER WAGES	30,000	8,892		13,400	
						<b>(13,400)</b>	<b>13,400</b>	
71026130	520800	9 - Facilities Maintenance	HS CUSTODIAN BENEFITS	112,999	137,321	(24,322.25)		personnel turnover
71026102	523800	9 - Facilities Maintenance	MS CUSTODIAN MAINEPERS	6,218	17,602	(11,383.78)		personnel turnover
71026105	511800	9 - Facilities Maintenance	EC CUSTODIAN WAGES	61,332	51,114		9,254	personnel turnover
71026103	520800	9 - Facilities Maintenance	WS CUSTODIAN BENEFITS	89,277	62,825		26,452	personnel turnover
						<b>(35,706)</b>	<b>35,706</b>	
<b>Total FY20 Year-end Budget Transfers</b>						<b>(234,664)</b>	<b>234,664</b>	

For School Board Action October 15, 2020

**Scarborough Public Schools**

**FOR SB MEETING - 10/15/2020**

**Includes both mid-year and School Board transfers of 10/15/2020**

		FY20 Budget Voter Approved	FY20 Budget Year-end Revised	Category \$ change	Category % change
<b>1) Regular Instruction:</b>					
	22. Regular Instruction Programs	20,952,512	20,992,065	39,553	0.19%
	19. Other Instructional Programs				
	<i>English as a 2nd Language</i>	386,503	386,503	0	0.00%
	<i>Gifted &amp; Talented Programs</i>	353,171	353,171	0	0.00%
<b>2) Special Education Instruction:</b>					
	26. Special Education Programs	9,350,922	9,350,922	0	0.00%
<b>3) CTE Instruction:</b>					
	2. Career and Technical Education	0	0	0	0.00%
<b>4) Other instruction:</b>					
	3. Co-curricular	169,839	169,839	0	0.00%
	6. Extra-curricular	1,130,599	1,130,599	0	0.00%
<b>5) Student and staff support:</b>					
	<i>Student Support Services</i>				
	7. Guidance Services	1,544,977	1,544,977	0	0.00%
	8. Health Services	707,394	707,394	0	0.00%
	11. Instructional Technology	1,215,348	1,215,348	0	0.00%
	<i>Staff Support Services</i>				
	9. Improvement of Instruction	1,016,939	1,016,939	0	0.00%
	13. Library Services	756,663	756,663	0	0.00%
<b>6) System administration:</b>	29. System Administration	1,235,470	1,235,470	0	0.00%
<b>7) School administration:</b>	23. School Administration	1,802,185	1,762,632	(39,553)	-2.19%
<b>8) Transportation and buses:</b>	30. Transportation	1,547,982	1,547,982	0	0.00%
<b>9) Facilities maintenance:</b>	18. Operation & Maintenance of Plant	4,012,376	4,012,376	0	0.00%
<b>10) Debt services and other commitments:</b>	5. Debt Service Payments	5,244,113	5,244,113	0	0.00%
<b>11) All other expenditures, including school lunch:</b>	Contingency	0	0	0	0.00%
<b>TOTAL BUDGET - K-12 GENERAL FUND</b>		<b>51,426,993</b>	<b>51,426,993</b>	<b>0</b>	<b>0.00%</b>

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."

**FY20 mid-year budget transfers - cross category**

**FOR SB MEETING - 10/15/2020**

Position reallocated from admin to building support

Category	Sub-cat	ORG	OBJ	ACCOUNT DESCRIPTION	FY20 Approved Budget	Mid-year transfers	FY20 Revised Budget
0001	22	71000002	510230	MS ED TECH WAGES	33,879	22,723	56,602
0001	22	71000002	520200	MS ED TECH BENEFITS	32,194	16,830	49,024
<b>Regular Instruction</b>						<b>39,553</b>	
0007	23	71024102	511800	MS ADMIN SUPPORT STAFF WAGES	57,235	(22,723)	34,512
0007	23	71024102	520800	MS ADMIN SUPPORT STAFF BENEFITS	34,645	(16,830)	17,815
<b>School Administration</b>						<b>(39,553)</b>	
<b>Totals</b>						<b>0</b>	