

**FY2019 FINAL BUDGET TRANSFERS  
ACCOUNTS WITH OVER \$10,000 DEFICIT**

**FOR SB MEETING - 10/22/2019**

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

Account #	Referendum Category	Account Description	FY19 REVISED BUDGET	FY19 ACTUAL EXPENDED	Account Deficit	Available Surplus	Comments	
71000002	520200	1 - Regular Instruction	MS ED TECH BENEFITS	24,677	46,303	(21,626)		personnel turnover/benefit changes
71000003	520200	1 - Regular Instruction	WS ED TECH BENEFITS	96,495	122,955	(26,460)		personnel turnover/benefit changes
71000004	520100	1 - Regular Instruction	BP TEACHER BENEFITS	202,015	225,344	(23,329)		personnel turnover/benefit changes
71000006	510230	1 - Regular Instruction	PH ED TECH WAGES	47,006	60,318	(13,312)		personnel transfer/grant funding shift
71000030	512300	1 - Regular Instruction	HS SUBSTITUTE WAGES	70,000	89,305	(19,305)		long-term medical leaves
71000003	510100	1 - Regular Instruction	WS TEACHER SALARIES	3,140,328	3,125,360		14,000	personnel turnover
71000005	510100	1 - Regular Instruction	EC TEACHER SALARIES	952,977	932,854		19,032	personnel turnover
71000006	510100	1 - Regular Instruction	PH TEACHER SALARIES	840,799	806,198		34,000	personnel turnover
71000006	520100	1 - Regular Instruction	PH TEACHER BENEFITS	186,219	148,369		37,000	personnel turnover/benefit changes
						<b>(104,032)</b>	<b>104,032</b>	

*This overage isn't >\$10,000 but will create overall category budget deficit:*

71041005	510100	1 - Regular Instruction	K-8 ESL TEACHER SALARIES	216,774	220,725	(3,951)		personnel turnover
71041005	520100	1 - Regular Instruction	K-8 ESL TEACHER BENEFITS	34,559	39,253	(4,694)		personnel turnover
71000002	512300	1 - Regular Instruction	MS SUBSTITUTE WAGES	60,000	53,848		4,000	
71000005	512300	1 - Regular Instruction	EC SUBSTITUTE WAGES	30,000	25,318		4,645	
						<b>(8,645)</b>	<b>8,645</b>	

71022230	520100	5 - Student & Staff Support	HS LIBRARIAN BENEFITS	9,055	21,481	(12,426)		personnel turnover/benefit changes
71022230	520200	5 - Student & Staff Support	HS LIBRARY ED TECH BENEFITS	21,766	34,120	(12,354)		personnel turnover/benefit changes
71022203	520200	5 - Student & Staff Support	WS LIBRARY ED TECH BENEFITS	17,125	3,228		13,780	personnel turnover/benefit changes
71002230	520100	5 - Student & Staff Support	IT PROFESSIONAL STAFF BENEFITS	193,294	155,660		11,000	personnel turnover/benefit changes
						<b>(24,780)</b>	<b>24,780</b>	

71023095	532000	2 - Special Education	SPED CONTRACTED TUTOR SERVICES	3,000	15,090	(12,090)		tutoring for students unable to attend
71023095	534400	2 - Special Education	SPED CONTRACTED SERVICES	13,000	57,962	(44,962)		out-of-district placements/add'l services
71028095	532000	2 - Special Education	SPED ESY CONTRACTED SERVICES	7,000	18,014	(11,014)		ESY nurse & speech services
71023095	556000	2 - Special Education	SPED OUTSIDE PLACEMENT - TUITION	335,000	325,509		9,466	balance to contracted services
71023095	510100	2 - Special Education	K-8 SPED TEACHER SALARIES	2,452,411	2,412,896		38,000	personnel turnover/benefit changes
71023095	520100	2 - Special Education	K-8 SPED TEACHER BENEFITS	547,420	519,894		20,600	personnel turnover/benefit changes
						<b>(68,066)</b>	<b>68,066</b>	

71002320	534500	6 - System Administration	DISTRICT LEGAL FEES & AUDIT	86,000	107,670	(21,670)		negotiations/mediations
71026290	543100	9 - Facilities Maintenance	CONTRACTED REPAIR SERVICES	44,000	16,025		21,670	used in-house maintenance
						<b>(21,670)</b>	<b>21,670</b>	

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Account #	Referendum Category	Account Description	FY19 REVISED BUDGET	FY19 ACTUAL EXPENDED	Account Deficit	Available Surplus	Comments	
71002700	511800	8 - Transportation	BUS DRIVER WAGES	535,693	570,497	(34,804)		new bargaining agreement
71002700	551400	8 - Transportation	CONTR TRANSPORTATION - REGULAR	25,000	100,250	(75,250)		driver shortage - regular runs
71002700	520800	8 - Transportation	BUS DRIVER BENEFITS	277,713	257,489		20,054	personnel turnover/benefit changes
71002700	560000	8 - Transportation	BUS MAINTENANCE/PARTS	158,500	118,781		39,000	fortunate with needed repairs
71002700	543100	8 - Transportation	BUS MAINTENANCE/LABOR	92,000	84,978		4,000	
71002700	551000	8 - Transportation	CONTR TRANSPORTATION - SPED	20,000	10,344		9,500	use of in-house van fleet
71026290	543900	9 - Facilities Maintenance	FACILITIES REPLACEMENT & RENEWAL	45,000	12,500		32,500	held back on purchases
71026002	562200	9 - Facilities Maintenance	MS ELECTRICITY	160,000	152,166		5,000	shifting utility costs
						<b>(110,054)</b>	<b>110,054</b>	
71026004	562400	9 - Facilities Maintenance	BP HEATING OIL	18,000	30,306	(12,306)		shifting utility costs
71026005	562400	9 - Facilities Maintenance	EC HEATING OIL	15,000	25,604	(10,604)		shifting utility costs
71026030	562100	9 - Facilities Maintenance	HS NATURAL GAS	109,000	97,179		7,000	shifting utility costs
71026030	562200	9 - Facilities Maintenance	HS ELECTRICITY	209,000	191,067		15,910	energy efficiency improvements
						<b>(22,910)</b>	<b>22,910</b>	
<b>Total FY2019 Year-end Budget Transfers</b>		For School Board Action October 17, 2019				<b>(360,157)</b>	<b>360,157</b>	

**Scarborough Public Schools**

**FOR SB MEETING - 10/22/2019**

Includes both mid-year and School Board transfers of 10/22/2019

		FY19 Budget Voter Approved	FY19 Budget Year-end Revised	Category \$ change	Category % change
<b>1) Regular Instruction:</b>					
	22. Regular Instruction Programs	19,465,413	19,431,858	(33,555)	-0.17%
	19. Other Instructional Programs				
	<i>English as a 2nd Language</i>	354,532	363,177	8,645	2.44%
	<i>Gifted &amp; Talented Programs</i>	332,061	332,061	0	0.00%
<b>2) Special Education Instruction:</b>					
	26. Special Education Programs	8,324,229	8,324,229	0	0.00%
<b>3) CTE Instruction:</b>					
	2. Career and Technical Education	9,000	9,000	0	0.00%
<b>4) Other instruction:</b>					
	3. Co-curricular	168,000	164,500	(3,500)	-2.08%
	6. Extra-curricular	1,115,875	1,119,375	3,500	0.31%
<b>5) Student and staff support:</b>					
	<i>Student Support Services</i>				
	7. Guidance Services	1,411,113	1,426,023	14,910	1.06%
	8. Health Services	664,988	664,988	0	0.00%
	11. Instructional Technology	1,173,481	1,173,481	0	0.00%
	<i>Staff Support Services</i>				
	9. Improvement of Instruction	865,376	865,376	0	0.00%
	13. Library Services	694,609	694,609	0	0.00%
<b>6) System administration:</b>					
	29. System Administration	1,074,587	1,096,257	21,670	2.02%
<b>7) School administration:</b>					
	23. School Administration	1,831,630	1,841,630	10,000	0.55%
<b>8) Transportation and buses:</b>					
	30. Transportation	1,436,878	1,474,378	37,500	2.61%
<b>9) Facilities maintenance:</b>					
	18. Operation & Maintenance of Plant	3,913,660	3,854,490	(59,170)	-1.51%
<b>10) Debt services and other commitments:</b>					
	5. Debt Service Payments	5,691,072	5,691,072	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>48,526,504</b>	<b>48,526,504</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."

FY19 mid-year budget transfers - cross category

FOR SB MEETING - 10/22/2019

Category	Sub-cat	ORG	OBJ	ACCOUNT DESCRIPTION	FY19 Approved Budget	Mid-year transfers	FY19 Revised Budget
0001	22	71000030	510100	HS TEACHER SALARIES	4,612,032	(30,000)	4,582,032
0001	22	71000030	561000	HS INSTRUCTIONAL SUPPLIES	50,210	3,350	53,560
0001	22	71000030	573100	HS INSTRUCTIONAL EQUIPMENT	10,250	1,740	11,990
<b>Regular Instruction</b>						<b>(24,910)</b>	
0004	03	71095027	511800	HS CO-CURRIC BUS DRIVER WAGES	3,000	(1,500)	1,500
0004	03	71095027	513800	HS CO-CURRIC BUS DRIVER OVERTIME	5,000	(2,000)	3,000
0004	03	71009530	534000	HS CO-CURRICULAR ACADEMIC CLUB SUPPORT	3,000	2,000	5,000
0004	03	71009530	581000	HS CO-CURRICULAR PARTICIPATION FEES	4,800	(2,000)	2,800
<b>Co-Curricular</b>						<b>(3,500)</b>	
0004	06	71092027	511800	MS ATHLETICS BUS DRIVER WAGES	5,000	(2,000)	3,000
0004	06	71092027	513800	MS ATHLETICS BUS DRIVER OVERTIME	2,000	(1,200)	800
0004	06	71096027	532000	ATHLETICS CONTRACTED TRANSPORTATION	90,000	6,700	96,700
<b>Extra-Curricular</b>						<b>3,500</b>	
0005	07	71021230	510100	HS GUIDANCE/SOCIAL WORKER SALARIES	476,169	10,000	486,169
0005	07	71021230	511800	HS GUIDANCE SUPPORT STAFF WAGES	65,955	10,000	75,955
0005	07	71021230	532000	HS GUIDANCE CONTRACTED SERVICES	10,000	(5,090)	4,910
<b>Guidance</b>						<b>14,910</b>	
0007	23	71024130	511800	HS PRINCIPALS SALARIES	98,168	10,000	108,168
<b>School Administration</b>						<b>10,000</b>	
<b>Totals</b>						<b>0</b>	