

**FY2018 FINAL BUDGET TRANSFERS  
ACCOUNTS WITH OVER \$10,000 DEFICIT**

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

Account #	Referendum Category	Account Description	Account Deficit	Available Surplus	Comments
71000003	510230	1 - Regular Instruction	WS ED TECH WAGES	(12,538)	Personnel turnover
71000003	520200	1 - Regular Instruction	WS ED TECH BENEFITS	(13,682)	Personnel benefit election shifts/turnover
71000006	520200	1 - Regular Instruction	PH ED TECH BENEFITS	(10,691)	Personnel benefit election shifts
71000006	512300	1 - Regular Instruction	PH SUBSTITUTE WAGES	(15,485)	Long-term sub - maternity leave
71000030	512300	1 - Regular Instruction	HS SUBSTITUTE WAGES	(11,640)	Long-term subs - medical leaves
71000003	510100	1 - Regular Instruction	WS TEACHER SALARIES		10,000 Personnel turnover
71000005	520200	1 - Regular Instruction	EC ED TECH BENEFITS		15,000 Personnel benefit election shifts
71000003	564000	1 - Regular Instruction	WS BOOKS & SUBSCRIPTIONS		1,221
71000006	510100	1 - Regular Instruction	PH TEACHER SALARIES		10,691 Personnel turnover
71000002	512300	1 - Regular Instruction	MS SUBSTITUTE WAGES		20,000 Savings in absence coverage
71000004	512300	1 - Regular Instruction	BP SUBSTITUTE WAGES		7,125 Savings in absence coverage
			<b>(64,037)</b>	<b>64,037</b>	
71023095	534400	2 - Special Education	SPED CONTRACTED SERVICES	(10,605)	DOE requirement to report services separate from tuition
71023095	556000	2 - Special Education	SPED TUITION - OUTSIDE PLACEMENT		6,500 Budget line for out-of-district placements
71023095	510100	2 - Special Education	K-8 SPED TEACHER SALARIES		4,105 Personnel turnover & program shifts
			<b>(10,605)</b>	<b>10,605</b>	
71096027	532000	4 - Other Instruction	ATHLETICS CONTRACTED TRANSPORTATION	(76,849)	Contracted buses for Athletics
71002700	511800	8 - Transportation	BUS DRIVER WAGES		74,500 Driver shortage
71002579	595000	6 - System Administration	DISTRICT UNEMPLOYMENT BILLING		2,349
Transportation dept total budget = \$1,494,471      Cannot transfer more than 5% out = \$74,724			<b>(76,849)</b>	<b>76,849</b>	
71026103	543100	9 - Facilities Maintenance	WS CONTRACTED REPAIRS & MAINTENANCE	(19,013)	Lower budget for new building, increased for FY19
71026102	543100	9 - Facilities Maintenance	MS CONTRACTED REPAIRS & MAINTENANCE		19,013
			<b>(19,013)</b>	<b>19,013</b>	
71005000	583200	10 - Debt Service	CIP BONDED PROJECTS - INTEREST	(10,836)	Budget estimate incorrect
71002320	534500	6 - System Administration	DISTRICT LEGAL FEES & AUDIT		10,836
			<b>(10,836)</b>	<b>10,836</b>	
This overage isn't >\$10,000 but will create overall category budget deficit:					
71002130	512300	5 - Student & Staff Support	HEALTH SERVICES SUBSTITUTE WAGES	(7,280)	Long-term subs - medical leave
71002210	511800	5 - Student & Staff Support	CURRICULUM SUPPORT STAFF WAGES		7,280 Planned tech support expenses reduced - transition to Town IT
			<b>(7,280)</b>	<b>7,280</b>	
<b>Total FY2018 Year-end Budget Transfers</b>		For School Board Action October 4, 2018	<b>(188,619)</b>	<b>188,619</b>	

# Scarborough Public Schools

Includes both mid-year and School Board transfers of 10/4/2018

		FY18 Budget Voter Approved	FY18 Budget Year-end Revised	Category \$ change	Category % change
<b>1) Regular Instruction:</b>					
	22. Regular Instruction Programs	19,023,239	19,019,039	(4,200)	-0.02%
	19. Other Instructional Programs				
	<i>English as a 2nd Language</i>	338,276	338,276	0	0.00%
	<i>Gifted &amp; Talented Programs</i>	314,173	314,173	0	0.00%
<b>2) Special Education Instruction:</b>					
	26. Special Education Programs	7,558,169	7,564,669	6,500	0.09%
<b>3) CTE Instruction:</b>					
	2. Career and Technical Education	293,318	293,318	0	0.00%
<b>4) Other instruction:</b>					
	3. Co-curricular	144,024	143,124	(900)	-0.62%
	6. Extra-curricular	971,188	1,048,937	77,749	8.01%
<b>5) Student and staff support:</b>					
	<i>Student Support Services</i>				
	7. Guidance Services	1,375,713	1,375,713	0	0.00%
	8. Health Services	636,237	643,517	7,280	1.14%
	11. Instructional Technology	1,042,756	1,042,756	0	0.00%
	<i>Staff Support Services</i>				
	9. Improvement of Instruction	913,675	906,395	(7,280)	-0.80%
	13. Library Services	690,786	688,486	(2,300)	-0.33%
<b>6) System administration:</b>					
	29. System Administration	1,069,128	1,055,943	(13,185)	-1.23%
<b>7) School administration:</b>					
	23. School Administration	1,837,854	1,837,854	0	0.00%
<b>8) Transportation and buses:</b>					
	30. Transportation	1,494,471	1,419,971	(74,500)	-4.99%
<b>9) Facilities maintenance:</b>					
	18. Operation & Maintenance of Plant	3,818,590	3,818,590	0	0.00%
<b>10) Debt services and other commitments:</b>					
	5. Debt Service Payments	5,603,571	5,614,407	10,836	0.19%
<b>11) All other expenditures, including school lunch:</b>					
	Contingency	0	0	0	0.00%
<b>TOTAL BUDGET - K-12 GENERAL FUND</b>		<b>47,125,168</b>	<b>47,125,168</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."

**FY18 mid-year budget transfers - cross category  
for School Board year-end financial report 10/4/2018**

Category	Sub-cat	ORG	OBJ	ACCOUNT DESCRIPTION	FY18 Approved Budget	Mid-year transfers	FY18 Revised Budget	
0001	22	71000002	525100	MS STAFF COURSE REIMBURSEMENT	16,200	16,200	32,400	
0001	22	71000003	525100	WS STAFF COURSE REIMBURSEMENT	16,200	(6,500)	9,700	
0001	22	71000004	525100	BP STAFF COURSE REIMBURSEMENT	5,000	(1,400)	3,600	
0001	22	71000006	525100	PH STAFF COURSE REIMBURSEMENT	2,500	(1,300)	1,200	
0001	22	71000030	525100	HS STAFF COURSE REIMBURSEMENT	20,000	(13,500)	6,500	
<b>Regular Instruction</b>							<b>(4,200)</b>	
0001	22	71000002	533000	MS STAFF DEVELOPMENT	11,000	10,450	21,450	
0001	22	71000002	532000	MS INSTRUCTIONAL CONTRACTED SERVICES	12,000	(1,000)	11,000	
0001	22	71000002	543100	MS EQUIPMENT MAINTENANCE	5,000	(1,400)	3,600	
0001	22	71000002	555000	MS PRINTING - SCHOOL HANDBOOKS & FORMS	4,500	750	5,250	
0001	22	71000002	560000	MS GENERAL SUPPLIES	7,000	(700)	6,300	
0001	22	71000002	561000	MS INSTRUCTIONAL SUPPLIES	54,200	(4,000)	50,200	
0001	22	71000002	561100	MS INSTRUCTIONAL EQUIPMENT	5,000	(800)	4,200	
0001	22	71000002	564000	MS BOOKS & SUBSCRIPTIONS	16,000	(1,000)	15,000	
<b>Special Education</b>							<b>6,500</b>	
0002	26	71023095	525100	SPED STAFF COURSE REIMBURSEMENT	18,000	6,500	24,500	
<b>Student &amp; Staff Support</b>							<b>(2,300)</b>	
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>	