

FY2017 FINAL BUDGET TRANSFERS
ACCOUNTS WITH OVER \$10,000 DEFICIT

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

Account #	Category	Account Description	Account Deficit	Available Surplus	Comments
71000005	510230	1 - Regular Instruction	EC ED TECH WAGES	(10,955)	Shift in grant-funded personnel (Title IA)
71000005	512300	1 - Regular Instruction	EC SUBSTITUTE WAGES		Savings in absence coverage
71000005	520100	1 - Regular Instruction	EC TEACHER BENEFITS		Personnel benefit election shifts/turnover
71000005	533000	1 - Regular Instruction	EC STAFF DEVELOPMENT		Reduced Jumpstart training
			(10,955)	10,955	
71023095	510230	2 - Special Education	K-8 SPED ED TECH SALARIES	(19,363)	Personnel turnover & program shifts
71023099	510230	2 - Special Education	HS SPED ED TECH WAGES	(13,483)	Personnel turnover & program shifts
71023099	520200	2 - Special Education	HS SPED ED TECH BENEFITS	(21,517)	Personnel benefit election shifts/turnover
71023099	520100	2 - Special Education	HS SPED TEACHER BENEFITS		Personnel benefit election shifts/turnover
71023095	520200	2 - Special Education	K-8 SPED ED TECH BENEFITS		Personnel benefit election shifts/turnover
71023095	512300	2 - Special Education	SPED SUBSTITUTE WAGES		Savings in absence coverage
			(54,363)	54,363	
71002230	510100	5 - Instructional Technology	IT STAFF WAGES	(13,469)	Shared services estimate - add'l summer help
71002230	532000	5 - Instructional Technology	IT ONLINE SERVICES & SUPPORT		Savings on software subscriptions
			(13,469)	13,469	
71002320	553100	6 - System Administration	C.O. POSTAGE	(13,083)	Increase in mailed communication esp. test scores
71002320	534500	6 - System Administration	DISTRICT LEGAL FEES & AUDIT		
			(13,083)	13,083	
			(91,871)	91,871	

Total FY2017 Year-end Budget Transfers

For School Board Action October 5, 2017
 (no year-end transfers between categories - see attached for mid-year adjustments)

Scarborough Public Schools

Regular Instruction:

- 22. Regular Instruction Programs
- 19. Other Instructional Programs
 - English as a 2nd Language*
 - Gifted & Talented Programs*

Special Education Instruction:

- 26. Special Education Programs

CTE Instruction:

- 2. Career and Technical Education

Other instruction:

- 3. Co-curricular
- 6. Extra-curricular

Student and staff support:

- Student Support Services*
 - 7. Guidance Services
 - 8. Health Services
 - 11. Instructional Technology
- Staff Support Services*
 - 9. Improvement of Instruction
 - 13. Library Services

System administration:

- 29. System Administration

School administration:

- 23. School Administration

Transportation and buses:

- 30. Transportation

Facilities maintenance:

- 18. Operation & Maintenance of Plant

Debt services and other commitments:

- 5. Debt Service Payments

All other expenditures, including school lunch:

- Contingency

TOTAL BUDGET - K-12 GENERAL FUND

FY17 Budget Voter Approved	FY17 Budget Year-end Revised	Category \$ change	Category % change
18,633,608	18,604,208	(29,400)	-0.2%
263,771	275,771	12,000	4.5%
301,899	301,899	0	0.0%
7,125,737	7,111,737	(14,000)	-0.2%
259,555	259,555	0	0.0%
138,729	138,729	0	0.0%
866,587	912,587	46,000	5.3%
1,285,197	1,294,697	9,500	0.7%
601,743	608,743	7,000	1.2%
995,908	995,908	0	0.0%
993,479	993,479	0	0.0%
605,190	605,190	0	0.0%
1,012,196	1,012,196	0	0.0%
1,689,833	1,704,733	14,900	0.9%
1,466,463	1,420,463	(46,000)	-3.1%
3,828,539	3,828,539	0	0.0%
5,761,633	5,761,633	0	0.0%
25,000	25,000	0	0.0%
45,855,067	45,855,067	0	0.0%

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."

General Fund budget transfers by category FY17

CATEGORY	SUB	ORG	OBJ	ACCOUNT DESCRIPTION	APPROVED BUDGET	TRANSFERS	REVISED BUDGET
0001	22	71000002	512300	MS SUBSTITUTE WAGES	62,000	(3,000)	59,000
0001	22	71000003	512300	WS SUBSTITUTE WAGES	62,000	(2,000)	60,000
0001	22	71000003	560000	WS GENERAL SUPPLIES	45,000	(4,000)	29,000
0001	22	71000004	560000	BP GENERAL SUPPLIES	9,500	(900)	8,600
0001	22	71000002	561000	MS INSTRUCTIONAL SUPPLIES	60,950	(10,000)	50,950
0001	22	71000030	561000	HS INSTRUCTIONAL SUPPLIES	70,000	(9,500)	60,500
Regular Instruction						(29,400)	
0001	19	71041005	510100	K-8 ESL TEACHER SALARIES	115,935	40,000	155,935
0001	19	71041005	510230	K-8 ESL ED TECH WAGES	32,675	(28,000)	4,675
ESL						12,000	
0002	26	71028095	510100	SPED EXTENDED SCHOOL YEAR WAGES	100,000	(12,000)	88,000
0002	26	71023095	512300	SPED SUBSTITUTE WAGES	85,000	(2,000)	83,000
Special Education						(14,000)	
0004	06	71096027	513800	HS ATHLETICS BUS DRIVER OVERTIME	25,000	(2,500)	22,500
0004	06	71096027	532000	HS ATHLETICS CONTRACTED BUS SERVICE	0	48,500	48,500
Athletics & Activities						46,000	
0005	07	71021230	553100	HS GUIDANCE POSTAGE	1,500	9,500	11,000
Guidance Services						9,500	
0005	08	71002130	510100	SCHOOL NURSE SALARIES	351,380	7,000	358,380
Health Services						7,000	
0007	23	71024102	553100	MS POSTAGE	4,500	10,000	14,500
0007	23	71024103	553100	WS POSTAGE	2,500	4,000	6,500
0007	23	71024104	553100	BP POSTAGE	500	900	1,400
School Administration						14,900	
0008	30	71002700	510400	TRANSPORTATION ADMIN SALARIES	67,486	(8,000)	59,486
0008	30	71002700	511800	BUS DRIVER WAGES	588,882	(8,000)	580,882
0008	30	71002700	512000	SPARE BUS DRIVER WAGES	30,000	(20,000)	10,000
0008	30	71002700	520800	BUS DRIVER BENEFITS	266,805	(10,000)	256,805
Transportation						(46,000)	