

2015-16 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
71000003	510230	1 - Regular Instruction	WS ED TECH WAGES	(20,055.00)	personnel turnover (offset by benefit savings)
71000003	520100	1 - Regular Instruction	WS TEACHER BENEFITS	(44,455.00)	personnel benefit election shifts/turnover
71000002	520100	1 - Regular Instruction	MS TEACHER BENEFITS	(21,367.00)	personnel benefit election shifts/turnover
71000003	510100	1 - Regular Instruction	WS TEACHER SALARIES		39,000.00 personnel turnover
71000003	520200	1 - Regular Instruction	WS ED TECH BENEFITS		26,000.00 personnel turnover (offsets higher wages)
71000004	510100	1 - Regular Instruction	BP TEACHER SALARIES		20,877.00 personnel turnover
			(85,877.00)	85,877.00	
71023095	510230	2 - Special Education	K-8 SPED ED TECH SALARIES	(21,175.00)	student shifts/staff reassignment
71023099	510230	2 - Special Education	HS SPED ED TECH WAGES		21,175.00 student shifts/staff reassignment
			(21,175.00)	21,175.00	
71024102	520800	7 - School Administration	MS ADMIN SUPPORT STAFF BENEFITS	(19,096.00)	personnel turnover
71024104	520800	7 - School Administration	BP SECRETARY BENEFITS	(14,312.00)	personnel turnover
71002320	534500	6 - System Administration	DISTRICT LEGAL FEES & AUDIT		13,408.00 savings due to completed bargaining process
71002579	595000	6 - System Administration	DISTRICT UNEMPLOYMENT BILLING		20,000.00 reduced terminations
			(33,408.00)	33,408.00	
71002700	543100	8 - Transportation	BUS MAINTENANCE/REPAIRS	(10,254.00)	higher than expected vehicle repair costs
71002700	562600	8 - Transportation	BUS FUEL		10,254.00 savings from reduced fuel prices
			(10,254.00)	10,254.00	
71026103	511800	9 - Facilities & Maintenance	WS CUSTODIAN WAGES	(15,786.00)	adjusting to needs of new building
71026103	543100	9 - Facilities & Maintenance	WS CONTRACTED REPAIRS & MAINTENANCE	(26,617.00)	adjusting to needs of new building
71026102	511800	9 - Facilities & Maintenance	MS CUSTODIAN WAGES		16,700.00 staff reallocation
71026102	543100	9 - Facilities & Maintenance	MS CONTRACTED REPAIRS & MAINTENANCE		25,703.00 reduced snow removal cost
			(42,403.00)	42,403.00	
Total FY16 Year-end Budget Transfers			(193,117.00)	193,117.00	

GENERAL FUND -- KINDERGARTEN THROUGH GRADE TWELVE

Scarborough School Department

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

FY16 Budget Voter Approved	FY16 Budget Year-end Revised	Category \$ change	Category % change
17,560,839	17,560,839	0	0.0%
266,025	266,025	0	0.0%
292,651	292,651	0	0.0%
6,996,457	6,996,457	0	0.0%
293,591	293,591	0	0.0%
137,641	137,641	0	0.0%
787,476	787,476	0	0.0%
1,211,008	1,211,008	0	0.0%
571,662	571,662	0	0.0%
856,739	856,739	0	0.0%
942,848	942,848	0	0.0%
607,496	607,496	0	0.0%
997,264	963,856	(33,408)	-3.3%
1,595,697	1,629,105	33,408	2.1%
1,529,166	1,529,166	0	0.0%
3,753,759	3,753,759	0	0.0%
5,118,437	5,118,437	0	0.0%
25,000	25,000	0	0.0%
43,543,756	43,543,756	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."