
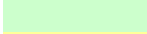



**2014-15 FINAL BUDGET TRANSFERS  
ACCOUNTS W/OVER \$10,000 DEFICIT**

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

**Budget transfers by account category**

Account #	Category	Account Description	Account Deficit	Available Surplus	Comments
71000030	510230	1 - Regular Instruction	HS ED TECH WAGES	(13,541)	personnel turnover (offset by benefit savings)
71000004	520100	1 - Regular Instruction	BP TEACHER BENEFITS	(17,185)	personnel benefit election shifts/turnover
71000030	520100	1 - Regular Instruction	HS TEACHER BENEFITS	(29,574)	personnel benefit election shifts/turnover
71031200	556600	1 - Regular Instruction	CHARTER SCHOOL TUITION - REG ED	(35,310)	charter school costs underbudgeted
71000030	515200	1 - Regular Instruction	HS INSTRUCTIONAL STIPENDS		14,000 reduced mentor stipends
71000003	520100	1 - Regular Instruction	WS TEACHER BENEFITS		33,000 personnel benefit election shifts/turnover
71000005	520100	1 - Regular Instruction	EC TEACHER BENEFITS		18,000 personnel benefit election shifts/turnover
71000030	520200	1 - Regular Instruction	HS ED TECH BENEFITS		14,500 personnel turnover (offsets higher wages)
71000030	532000	1 - Regular Instruction	HS ONLINE SUBSCRIPTIONS & SERVICES		9,500 investment reduced pending laptops
71000030	564000	1 - Regular Instruction	HS BOOKS & SUBSCRIPTIONS		6,609 investment reduced pending laptops
			<b>(95,609)</b>	<b>95,609</b>	
71023099	510230	2 - Special Education	HS SPED ED TECH WAGES	(40,727)	unexpected student needs
71023095	520100	2 - Special Education	K-8 SPED TEACHER BENEFITS	(21,265)	personnel benefit election shifts/turnover
71023095	556000	2 - Special Education	SPED OUTSIDE PLACEMENT	(37,207)	increased state cost structure/changing student needs
71032100	556600	2 - Special Education	CHARTER TUITION - SPED	(17,025)	charter school costs underbudgeted
71023099	510100	2 - Special Education	HS SPED TEACHER SALARIES		22,000 budgeted transition specialist deferred for ed tech hiring
71023095	512300	2 - Special Education	SPED SUBSTITUTE WAGES		26,000 fewer long-term leaves
71023099	520100	2 - Special Education	HS SPED TEACHER BENEFITS		20,000 CBA spouse change + regular benefit election shifts
71023095	520200	2 - Special Education	K-8 SPED ED TECH BENEFITS		48,224 CBA spouse change + regular benefit election shifts
			<b>(116,224)</b>	<b>116,224</b>	
71024103	510400	7 - School Administration	WS PRINCIPALS SALARIES	(13,461)	unbudgeted retirement stipend
71024104	510400	7 - School Administration	BP PRINCIPAL SALARY		10,000 savings from administrative reorganization
71024104	511800	7 - School Administration	BP ADMIN SECRETARY WAGES		3,461 savings from vacant position
			<b>(13,461)</b>	<b>13,461</b>	
71026005	562400	9 - Facilities & Maintenance	EC HEATING OIL	(10,628)	fluctuations in energy use/cost
71026002	562100	9 - Facilities & Maintenance	MS NATURAL GAS		10,628 fluctuations in energy use/cost
			<b>(10,628)</b>	<b>10,628</b>	

**Total FY15 Year-end Budget Transfers**

**(235,922) 235,922** No year-end transfers between categories for FY15.

GENERAL FUND -- KINDERGARTEN THROUGH GRADE TWELVE

Scarborough School Department

		FY15 Budget Voter Approved	FY15 Budget Year-end Revised	Category \$ change	Category % change
<b>1) Regular Instruction:</b>					
	23. Regular Instruction Programs	17,021,925	16,959,115	(62,810)	-0.4%
	20. Other Instructional Programs				
	<i>English as a 2nd Language</i>	259,966	259,966	0	0.0%
	<i>Gifted &amp; Talented Programs</i>	291,263	291,263	0	0.0%
	<i>Charter School Tuition</i>	54,500	89,810	35,310	64.8%
<b>2) Special Education Instruction:</b>					
	27. Special Education Programs	6,508,981	6,508,981	0	0.0%
<b>3) CTE Instruction:</b>					
	2. Career and Technical Education	338,947	338,947	0	0.0%
<b>4) Other instruction (including summer school and extracurricular instruction):</b>					
	3. Co-curricular	147,822	147,822	0	0.0%
	6. Extra-curricular	730,433	753,433	23,000	3.1%
<b>5) Student and staff support:</b>					
	<i>Student Support Services</i>				
	9. Guidance Services	1,159,435	1,183,935	24,500	2.1%
	10. Health Services	562,250	562,250	0	0.0%
	13. Instructional Technology	682,574	682,574	0	0.0%
	21. Other Student Support Svcs (Charter Commission Fees)	2,250	2,250	0	0.0%
	<i>Staff Support Services</i>				
	11. Improvement of Instruction	923,835	923,835	0	0.0%
	15. Library Services	558,212	558,212	0	0.0%
<b>6) System administration:</b>					
	30. System Administration	976,157	976,157	0	0.0%
<b>7) School administration:</b>					
	24. School Administration	1,584,617	1,584,617	0	0.0%
<b>8) Transportation and buses:</b>					
	31. Transportation	1,601,815	1,581,815	(20,000)	-1.2%
<b>9) Facilities maintenance:</b>					
	19. Operation & Maintenance of Plant	3,734,151	3,734,151	0	0.0%
<b>10) Debt services and other commitments:</b>					
	5. Debt Service Payments	4,776,492	4,776,492	0	0.0%
<b>11) All other expenditures, including school lunch:</b>					
		75,000	75,000	0	0.0%
<b>TOTAL BUDGET</b>		<b>41,990,625</b>	<b>41,990,625</b>	<b>0</b>	<b>0.0%</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."