

**FY21 FINAL BUDGET TRANSFERS  
ACCOUNTS WITH OVER \$10,000 DEFICIT**

**FOR SB MEETING - 10/7/2021**

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

Account #	Referendum Category	Account Description	FY21 REVISED BUDGET	FY21 ACTUAL EXPENDED	Account Deficit	Available Surplus	Comments
71000030	520100	1 - Regular Instruction	981,623	1,036,763.86	(55,141)		personnel turnover/benefit elections
71000003	520200	1 - Regular Instruction	92,345	116,587.49	(24,242)		personnel turnover/benefit elections
71000003	510230	1 - Regular Instruction	256,959	230,252.82		26,706	personnel turnover/benefit elections
71000002	520100	1 - Regular Instruction	787,347	767,942.86		19,404	personnel turnover/benefit elections
71000005	520100	1 - Regular Instruction	246,772	225,391.91		21,380	personnel turnover/benefit elections
71000006	520100	1 - Regular Instruction	202,891	190,967.28		11,893	personnel turnover/benefit elections
					<b>(79,383)</b>	<b>79,383</b>	
71023095	556000	2 - Special Education	345,000	410,901.94	(65,902)		changes in out-of-district placement
71023095	534400	2 - Special Education	226,600	74,908.25		65,902	increased MaineCare eligibility
					<b>(65,902)</b>	<b>65,902</b>	
71021230	511800	5 - Student & Staff Support	74,880	84,976.99	(10,097)		schedule change
71022230	520200	5 - Student & Staff Support	33,167	47,294.25	(14,127)		personnel turnover/benefit elections
71022202	510100	5 - Student & Staff Support	57,068	46,496.29		10,572	personnel shifts
71022230	510230	5 - Student & Staff Support	62,184	50,710.67		11,473	personnel shifts
71022204	510230	5 - Student & Staff Support	29,746	23,972.52		2,179	personnel shifts
					<b>(24,224)</b>	<b>24,224</b>	
71002320	520400	6 - System Administration	25,338	46,745.09	(21,407)		personnel turnover/benefit elections
71002579	595000	6 - System Administration	49,710	73,460.84	(23,751)		increased unemployment costs
71002320	534500	6 - System Administration	112,500	59,966.40		45,158	used CRF funds
					<b>(45,158)</b>	<b>45,158</b>	
71026030	562100	9 - Facilities Maintenance	101,000	114,235.57	(13,236)		increased energy costs
71026002	562200	9 - Facilities Maintenance	111,400	122,501.61	(11,102)		increased energy costs
71026030	562200	9 - Facilities Maintenance	149,000	159,247.73	(10,248)		increased energy costs
71026103	543100	9 - Facilities Maintenance	126,600	76,421.40		34,585	reduced use of contracted repairs
					<b>(34,585)</b>	<b>34,585</b>	
71005000	583100	10 - Debt Service	3,393,026	3,526,707.22	(133,681)		shift in bonding costs
71005000	583200	10 - Debt Service	1,916,712	1,617,764.31		133,681	shift in bonding costs
					<b>(133,681)</b>	<b>133,681</b>	
<b>Total FY21 Year-end Budget Transfers</b>					<b>(382,934)</b>	<b>382,934</b>	

For School Board Action October 7, 2021

**Scarborough Public Schools**

**FOR SB MEETING - 10/7/2021**

		FY21 Budget Voter Approved	FY21 Budget Year-end Revised	Category \$ change	Category % change
<b>1) Regular Instruction:</b>					
	22. Regular Instruction Programs	21,553,813	21,561,313	7,500	0.03%
	19. Other Instructional Programs				
	<i>English as a 2nd Language</i>	395,680	395,680	0	0.00%
	<i>Gifted &amp; Talented Programs</i>	353,818	353,818	0	0.00%
<b>2) Special Education Instruction:</b>					
	26. Special Education Programs	10,192,033	10,192,033	0	0.00%
<b>3) CTE Instruction:</b>					
	2. Career and Technical Education	0	0	0	0.00%
<b>4) Other instruction:</b>					
	3. Co-curricular	209,165	209,165	0	0.00%
	6. Extra-curricular	1,100,125	1,100,125	0	0.00%
<b>5) Student and staff support:</b>					
	<i>Student Support Services</i>				
	7. Guidance Services	1,600,825	1,593,325	(7,500)	-0.47%
	8. Health Services	862,618	862,618	0	0.00%
	11. Instructional Technology	1,060,985	1,060,985	0	0.00%
	<i>Staff Support Services</i>				
	9. Improvement of Instruction	992,791	992,791	0	0.00%
	13. Library Services	748,394	748,394	0	0.00%
<b>6) System administration:</b>	29. System Administration	1,288,363	1,288,363	0	0.00%
<b>7) School administration:</b>	23. School Administration	1,795,733	1,795,733	0	0.00%
<b>8) Transportation and buses:</b>	30. Transportation	1,682,774	1,682,774	0	0.00%
<b>9) Facilities maintenance:</b>	18. Operation & Maintenance of Plant	4,164,388	4,164,388	0	0.00%
<b>10) Debt services and other commitments:</b>	5. Debt Service Payments	5,309,738	5,309,738	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>53,311,243</b>	<b>53,311,243</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."

**FY21 mid-year budget transfers - cross category**

**FOR SB MEETING - 10/7/2021**

VHS program budget reduction taken from wrong account

Category	Sub-category	ORG	OBJ	ACCOUNT DESCRIPTION	FY21 Approved Budget	Mid-year transfer	FY21 Revised Budget
0001	22	71000030	532000	HS CONTRACTED SERVICES	18,700	7,500	26,200
<b>Regular Instruction</b>						<b>7,500</b>	
0005	07	71021230	532000	HS GUIDANCE CONTRACTED SERVICES	16,600	(7,500)	9,100
<b>Student &amp; Staff Support</b>						<b>(7,500)</b>	
<b>Totals</b>						<b>0</b>	