

Scarborough Schools - FY24 Budget Summary

School Board's Approved Budget

May 18, 2023

FY24 Education Budget	FY23 Approved Budget	FY24 Proposed Budget SB First Reading	\$ Change	% Change	FY23 Proposed Budget SB Second Reading	\$ Change	% Change
General Fund Operating Budget	58,801,486	62,466,220	3,664,734	6.23%	62,060,019	3,258,533	5.54%
Non-Property Tax Revenues	6,851,528	6,720,994	(130,534)	-1.91%	7,792,838	941,310	13.74%
General Fund Tax Request	51,949,958	55,745,226	3,795,268	7.31%	54,267,181	2,317,222	4.46%
Adult Education Budget	184,370	183,391	(979)	-0.53%	183,149	(1,221)	-0.66%
Non-Property Tax Revenues	104,370	110,738	6,368	6.10%	120,738	16,368	15.68%
Adult Education Tax Request	80,000	72,653	(7,347)	-9.18%	62,411	(17,589)	-21.99%
School Nutrition Budget	2,041,000	2,327,692	286,692	14.05%	2,313,735	272,735	13.36%
Non-Property Tax Revenues	2,041,000	2,327,692	286,692	14.05%	2,313,735	272,735	13.36%
School Nutrition Tax Request	0	0	0	0.00%	0	0	0.00%
Total Education Budget	61,026,856	64,977,303	3,950,447	6.47%	64,556,903	3,530,047	5.78%
Total Non-Tax Revenues	8,996,898	9,159,423	162,526	1.81%	10,227,311	1,230,413	13.68%
School Operating Net Budget	52,029,958	55,817,879	3,787,921	7.28%	54,329,592	2,299,634	4.42%

FY24 School Capital Budget	FY23 Approved Budget	FY24 Proposed Budget SB First Reading	\$ Change	% Change	FY23 Proposed Budget SB Second Reading	\$ Change	% Change
School Capital Budget	2,313,283	0	(2,313,283)	-100.00%	0	(2,313,283)	-100.00%
School Capital Non-Tax Revenues	1,688,283	139,453,483	137,765,200	8160.08%	139,453,483	137,765,200	8160.08%
School Capital Net Budget	625,000	(139,453,483)	(140,078,483)	-22412.56%	(139,453,483)	(140,078,483)	-22412.56%

Scarborough Schools - FY24 Operating Budget

School Board's Approved Budget

May 18, 2023

OPERATING REVENUE SUMMARY - BY GENERAL FUND REVENUE SOURCE

	FY23 Approved Budget & Estimated Revenues	FY24 Leadership Council's Proposed Budget & Estimated Revenues	\$ Change	% Change	FY24 School Board's Approved Budget & Estimated Revenues	\$ Change	% Change
GENERAL FUND OPERATING	58,801,486	62,466,220	3,664,734	6.23%	62,060,019	3,258,533	5.54%
State General Purpose Aid	5,003,528	4,869,994	(133,534)	-2.67%	5,941,838	938,310	18.75%
Other Miscellaneous Revenues:							
Rental & Other Receipts	23,000	25,000	2,000	8.70%	25,000	2,000	8.70%
Community Services Daycare	35,000	35,000	0	0.00%	35,000	0	0.00%
Community Services Transportation	25,000	25,000	0	0.00%	25,000	0	0.00%
Student Activity Fees	145,000	160,000	15,000	10.34%	160,000	15,000	10.34%
State Agency Client Billing	60,000	40,000	(20,000)	-33.33%	40,000	(20,000)	-33.33%
Other Miscellaneous	60,000	66,000	6,000	10.00%	66,000	6,000	10.00%
Audit Balance Forward:							
Use of unassigned fund balance	1,500,000	1,500,000	0	0.00%	1,500,000	0	0.00%
Total Non-Property Tax Revenues	6,851,528	6,720,994	(130,534)	-1.91%	7,792,838	941,310	13.74%
Net Operating Budget (School Tax Request)	51,949,958	55,745,226	3,795,268	7.31%	54,267,181	2,317,222	4.46%

Scarborough Schools - FY24 Operating Budget

FY24 Leadership Council's Proposed Budget

GENERAL FUND -- KINDERGARTEN THROUGH GRADE TWELVE

May 18, 2023

Scarborough Public Schools		FY23 Approved Budget	FY24 School Board's Proposed Budget	\$ change (from FY23)	% change (from FY23)	FY24 School Board's Approved Budget	\$ change (from FY23)	% change (from FY23)
Regular Instruction:								
	23. Regular Instruction Programs	23,955,747	25,317,705	1,361,958	5.69%	25,139,124	1,183,377	4.94%
	20. Other Instructional Programs							
	<i>English as a 2nd Language</i>	413,220	618,883	205,663	49.77%	616,725	203,505	49.25%
	<i>Gifted & Talented Programs</i>	386,784	409,568	22,784	5.89%	406,565	19,781	5.11%
Special Education Instruction:								
	27. Special Education Programs	11,064,123	12,171,503	1,107,380	10.01%	12,095,474	1,031,351	9.32%
CTE Instruction:								
	2. Career and Technical Education	0	0	0	0.00%	0	0	0.00%
Other instruction (including summer school and extracurricular instruction):								
	3. Co-curricular	211,446	246,539	35,093	16.60%	246,539	35,093	16.60%
	6. Extra-curricular	1,334,419	1,429,783	95,364	7.15%	1,427,112	92,693	6.95%
Student and staff support:								
	<i>Student Support Services</i>							
	9. Guidance Services	1,757,825	1,864,841	107,016	6.09%	1,842,470	84,645	4.82%
	10. Health Services	892,024	875,667	(16,357)	-1.83%	869,649	(22,375)	-2.51%
	13. Instructional Technology	1,488,865	1,514,519	25,654	1.72%	1,529,892	41,027	2.76%
	<i>Staff Support services</i>							
	11. Improvement of Instruction	902,090	1,045,794	143,704	15.93%	958,547	56,457	6.26%
	15. Library Services	815,533	830,086	14,553	1.78%	822,677	7,144	0.88%
System administration:								
	30. System Administration	1,451,500	1,513,098	61,598	4.24%	1,506,410	54,910	3.78%
School administration:								
	24. School Administration	1,920,485	1,991,226	70,741	3.68%	1,977,203	56,718	2.95%
Transportation and buses:								
	31. Transportation	1,887,761	2,074,326	186,565	9.88%	2,059,632	171,871	9.10%
Facilities maintenance:								
	19. Operation & Maintenance of Plant	4,607,104	4,856,847	249,743	5.42%	5,013,420	406,316	8.82%
Debt services and other commitments:								
	5. Debt Service Payments	5,712,560	5,705,835	(6,725)	-0.12%	5,548,580	(163,980)	-2.87%
All other expenditures, including school lunch:								
	7. Food Service Program Support	0	0	0	0.00%	0	0	0.00%
TOTAL K-12 OPERATING BUDGET		58,801,486	62,466,220	3,664,734	6.23%	62,060,019	3,258,533	5.54%

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."

Scarborough Schools - FY24 Adult Education Budget

School Board's Approved Budget

May 18, 2023

	FY23 Approved Budget & <u>Estimated Revenues</u>	FY24 Leadership Council's Proposed Budget & <u>Estimated Revenues</u>	<u>\$ Change</u>	<u>% Change</u>	FY24 School Board's Approved Budget & <u>Estimated Revenues</u>	<u>\$ Change</u>	<u>% Change</u>
ADULT EDUCATION OPERATING BUDGET	184,370	183,391	(979)	-0.53%	183,149	(1,221)	-0.66%
Adult Education Revenues:							
State Subsidy	36,225	38,888	2,663	7.35%	38,888	2,663	7.35%
Class Tuition	45,145	30,000	(15,145)	-33.55%	30,000	(15,145)	-33.55%
Grant Funds	9,000	21,850	12,850	100.00%	21,850	12,850	142.78%
Fund balance forward	14,000	20,000	6,000	42.86%	30,000	16,000	114.29%
Total Adult Ed Non-Property Tax Revenues	104,370	110,738	6,368	6.10%	120,738	16,368	15.68%
Adult Ed Net Operating Budget (Tax Request)	80,000	72,653	(7,347)	-9.18%	62,411	(17,589)	-21.99%

Scarborough Schools - FY24 Adult Education Budget

Scarborough Schools - FY24 School Nutrition Budget

School Board's Approved Budget

May 18, 2023

	FY23 Approved Budget & <u>Estimated Revenues</u>	FY24 Leadership Council's Proposed Budget & <u>Estimated Revenues</u>	<u>\$ Change</u>	<u>% Change</u>	FY24 School Board's Approved Budget & <u>Estimated Revenues</u>	<u>\$ Change</u>	<u>% Change</u>
SCHOOL NUTRITION OPERATING BUDGET	2,041,000	2,327,692	286,692	14.05%	2,313,735	272,735	13.36%
School Nutrition Revenues:							
Food Sales	200,000	300,000	100,000	50.00%	300,000	100,000	50.00%
Federal Funding (USDA)	1,799,000	619,000	(1,180,000)	-65.59%	619,000	(1,180,000)	-65.59%
State Funding (DOE)	36,000	1,397,692	1,361,692	3782.48%	1,383,735	1,347,735	3743.71%
Summer Meal Program	0	5,000	5,000	100.00%	5,000	5,000	0.00%
Donations & Grants	6,000	6,000	0	0.00%	6,000	0	0.00%
Total School Nutrition Non-Property Tax Revenues	2,041,000	2,327,692	286,692	14.05%	2,313,735	272,735	13.36%
School Nutrition Net Operating Budget (Tax Request)	0	0	0	0.00%	0	0	0.00%

Scarborough Schools - FY24 School Nutrition Budget

Scarborough Public Schools - FY24 Capital Improvements Budget

Leadership Council's Proposed Budget

CAPITAL EQUIPMENT PURCHASES	FY24 Leadership Council's Proposed Budget	FY24 School Board's Approved Budget	Funding Source
Item Description			
Transportation			
School bus replacement schedule	405,783	405,783	Bonded
Facilities			
Maintenance truck replacement schedule (per PW recommendation):			
Ford pickup #B71427	0	0	
Ford pickup #B71426	0	0	
Chevrolet box truck #108401	0	0	
Furnishings replace & renew	150,000	150,000	Appropriated
Kitchen equipment replacement	0	0	
HS Auditorium equipment	45,000	45,000	Appropriated
Athletics equipment	110,500	110,500	Appropriated
Facilities support equipment	82,600	82,600	Appropriated
Totals	793,883	793,883	

CAPITAL IMPROVEMENT PROJECTS	FY24 Leadership Council's Proposed Budget	FY24 School Board's Approved Budget	Funding Source
Item Description			
Major Capital/Construction			
K-3 School Building Project	137,500,000	137,500,000	Bonded
Technology			
District-wide equipment/infrastructure	620,000	620,000	Bonded
Facilities			
District-wide Energy Improvements	150,000	150,000	Appropriated
Roof restoration	500,000	500,000	Bonded
Exterior/Interior finishes	50,000	50,000	Appropriated
Security & access management	50,000	50,000	Appropriated
Flooring repair and replace	150,000	150,000	Appropriated
Building envelope maintenance	65,000	65,000	Appropriated
Grounds and site maintenance	150,000	150,000	Appropriated
DW HVAC repairs	427,700	427,700	Bonded
Totals	139,662,700	139,662,700	

GRAND TOTAL SCHOOL EQUIPMENT & PROJECTS	140,456,583	140,456,583
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