

**FY23 FINAL BUDGET TRANSFERS  
ACCOUNTS WITH OVER \$10,000 DEFICIT**

**FOR SB MEETING - 10/5/2023**

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

Account #	Referendum Category	Account Description	FY23 APPROVED BUDGET	FY23 ACTUAL EXPENDED	Account Deficit	Available Surplus	Comments	
71000002	512300	1 - Regular Instruction	MS SUBSTITUTE WAGES	50,000	64,005	(14,005)		Long-term leaves/open positions
71000005	512300	1 - Regular Instruction	EC SUBSTITUTE WAGES	25,000	35,250	(10,250)		Long-term leaves/open positions
71000005	510230	1 - Regular Instruction	EC ED TECH WAGES	176,304	190,290	(13,986)		new enrollment - student transitions
71000005	520200	1 - Regular Instruction	EC ED TECH BENEFITS	34,118	46,579	(12,461)		personnel turnover/benefit elections
71000002	520200	1 - Regular Instruction	MS ED TECH BENEFITS	35,673	18,194		17,479	personnel turnover/benefit elections
71000004	520200	1 - Regular Instruction	BP ED TECH BENEFITS	79,140	39,890		33,223	personnel turnover/benefit elections
						<b>(50,701)</b>	<b>50,701</b>	
71023095	512300	2 - Special Education	SPED SUBSTITUTE WAGES	85,000	103,401	(18,401)		unfilled positions (pre-certified)
71025090	510400	2 - Special Education	SPED ADMIN SALARIES	154,170	167,525	(13,355)		staff transition
71028095	510100	2 - Special Education	SPED ESY WAGES	150,520	161,399	(10,879)		paid staff instead of contractors
71023095	534400	2 - Special Education	SPED CONTRACTED SERVICES	142,400	154,263	(11,863)		unexpected student services
71023095	510230	2 - Special Education	K-8 SPED ED TECH WAGES	1,965,909	1,889,396		31,505	unfilled positions
71028095	532000	2 - Special Education	SPED ESY CONTRACTED SERVICES	25,000	13,870		11,130	paid staff instead of contractors
71023095	556000	2 - Special Education	SPED OUTSIDE PLACEMENT	480,000	430,997		11,863	student transitions
						<b>(54,498)</b>	<b>54,498</b>	
71096027	511800	4 - Other Instruction	HS ATHLETICS BUS DRIVER WAGES	30,000	65,990	(35,990)		paid staff instead of contractors
71096027	532000	4 - Other Instruction	ATHLETICS CONTRACTED TRANSPORTATION	90,000	47,631		35,990	paid staff instead of contractors
						<b>(35,990)</b>	<b>35,990</b>	
71002700	560000	8 - Transportation	BUS MAINTENANCE/PARTS	135,500	157,174	(21,674)		high repair costs
71002700	562600	8 - Transportation	BUS FUEL	160,200	201,388	(41,188)		fuel price increase
71002700	520800	8 - Transportation	BUS DRIVER BENEFITS	403,790	308,085		62,862	unfilled positions
						<b>(62,862)</b>	<b>62,862</b>	
71026002	562100	9 - Facilities Maintenance	MS NATURAL GAS	54,400	76,134	(21,734)		
71026030	562100	9 - Facilities Maintenance	HS NATURAL GAS	154,500	131,434		21,734	
						<b>(21,734)</b>	<b>21,734</b>	
<b>Total FY23 Year-end Budget Transfers</b>		For School Board Action October 5, 2023				<b>(225,785)</b>	<b>225,785</b>	

**Scarborough Public Schools**

**FOR SB MEETING - 10/5/20223**  
**No inter-category transfers for FY23**

		FY23 Budget Voter Approved	FY23 Budget Year-end Revised	Category \$ change	Category % change
<b>1) Regular Instruction:</b>					
	22. Regular Instruction Programs	23,955,747	23,955,747	0	0.00%
	19. Other Instructional Programs				
	<i>English as a 2nd Language</i>	413,220	413,220	0	0.00%
	<i>Gifted &amp; Talented Programs</i>	386,784	386,784	0	0.00%
<b>2) Special Education Instruction:</b>					
	26. Special Education Programs	11,064,123	11,064,123	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	211,446	211,446	0	0.00%
	6. Extra-curricular	1,334,419	1,334,419	0	0.00%
<b>5) Student and staff support:</b>					
	<i>Student Support Services</i>				
	7. Guidance Services	1,757,825	1,757,825	0	0.00%
	8. Health Services	892,024	892,024	0	0.00%
	11. Instructional Technology	1,488,865	1,488,865	0	0.00%
	<i>Staff Support Services</i>				
	9. Improvement of Instruction	902,090	902,090	0	0.00%
	13. Library Services	815,533	815,533	0	0.00%
<b>6) System administration:</b>					
	29. System Administration	1,451,500	1,451,500	0	0.00%
<b>7) School administration:</b>					
	23. School Administration	1,920,485	1,920,485	0	0.00%
<b>8) Transportation and buses:</b>					
	30. Transportation	1,893,021	1,893,021	0	0.00%
<b>9) Facilities maintenance:</b>					
	18. Operation & Maintenance of Plant	4,601,844	4,601,844	0	0.00%
<b>10) Debt services and other commitments:</b>					
	5. Debt Service Payments	5,712,560	5,712,560	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>58,801,486</b>	<b>58,801,486</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."