

**Scarborough Public Schools**

**FY25 Budget Development Process**

<b>Leadership Council's FY25 Budget Proposal</b>	<b>FY24 Approved Budget</b>	<b>FY25 Proposed Budget</b>	<b>\$ Change</b>	<b>% Change</b>
General Fund Operating Budget	62,052,141	66,562,878	4,510,737	7.27%
Adult Education Budget	183,149	214,358	31,209	17.04%
School Nutrition Budget	2,313,735	2,404,192	90,457	3.91%
<b>EDUCATION GROSS BUDGET</b>	<b>64,549,025</b>	<b>69,181,428</b>	<b>4,632,403</b>	<b>7.18%</b>
General Fund Non-Tax Revenues	7,792,838	9,770,696	1,977,858	25.38%
Adult Education Non-Tax Revenues	120,738	140,569	19,831	16.42%
School Nutrition Non-Tax Revenues	2,313,735	2,404,192	90,457	3.91%
<b>EDUCATION NET BUDGET</b>	<b>54,321,714</b>	<b>56,865,971</b>	<b>2,544,257</b>	<b>4.68%</b>
School Capital Budget	140,456,583	6,434,349	(134,022,234)	-95.42%
School Capital Non-Tax Revenues	139,453,483	5,753,349	(133,700,134)	-95.87%
<b>School Capital Net Budget</b>	<b>1,003,100</b>	<b>681,000</b>	<b>(322,100)</b>	<b>-32.11%</b>
<b>Passed at School Board First Reading March 21, 2024</b>				

**Budget adjustments for School Board second reading**

**by SBFC as of 4/25/2024**

**General Fund Expenditures**

**Personnel cost projections**

Update retirement/turnover savings projections	(22,620)
Anthem rates from +8% estimate to +3.068% actual	(335,666)
Delta rates from +5.3% estimate to +5.6% actual	669
Flex Plan fee increase for July 1 renewal	1,600
Workers' Comp adjustment	(43,185)
Adjustment to Paid Family Medical Leave estimate	(164,718)

**New & unfilled positions**

Add 1.0 Speech Therapist to address emerging K-2 needs	92,000
Reduce cost estimates per new Anthem rates:	
4.05 new/expanded professional positions	(8,100)
19.4 ed tech positions (11.0 new + 8.4 unfilled)	(18,534)
6.0 unfilled bus driver positions	(7,998)
6.0 unfilled custodian positions	(7,998)

**Adult Education & School Nutrition**

Adjust expenditures for benefit changes:	
Adult Education	(229)
School Nutrition	(12,536)

**Capital Improvement Projects**

Remove/defer proposed FY25 items:	
Portable announcers' booth	(30,874)
Quentin Drive repairs	(180,000)

**Total expenditure adjustments:**

<b>General Fund operating</b>	<b>(514,550)</b>
<b>Adult Education</b>	<b>(229)</b>
<b>School Nutrition</b>	<b>(12,536)</b>
<b>Capital Budget</b>	<b>(210,874)</b>

**Revenues**

Use School Impact Fees and/or Capital Reserve funds for Long-Range Planning budget items	585,000
Remove bonded funds for deferred Capital items	(210,874)

**Total non-tax revenue adjustments:**

<b>General Fund operating</b>	<b>0</b>
<b>Adult Education</b>	<b>0</b>
<b>School Nutrition</b>	<b>(12,536)</b>
<b>Capital Budget</b>	<b>374,126</b>

**Scarborough Public Schools**

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<b>Adjusted FY25 Budget Proposal</b>	<b>FY24 Approved Budget</b>	<b>FY25 Proposed Budget</b>	<b>\$ Change</b>	<b>% Change</b>
General Fund Operating Budget	62,052,141	66,048,328	3,996,187	6.44%
Adult Education Budget	183,149	214,129	30,980	16.92%
School Nutrition Budget	2,313,735	2,391,656	77,921	3.37%
<b>EDUCATION GROSS BUDGET</b>	<b>64,549,025</b>	<b>68,654,113</b>	<b>4,105,088</b>	<b>6.36%</b>
General Fund Non-Tax Revenues	7,792,838	9,770,696	1,977,858	25.38%
Adult Education Non-Tax Revenues	120,738	140,569	19,831	16.42%
School Nutrition Non-Tax Revenues	2,313,735	2,391,656	77,921	3.37%
<b>EDUCATION NET BUDGET</b>	<b>54,321,714</b>	<b>56,351,192</b>	<b>2,029,478</b>	<b>3.74%</b>
School Capital Budget	140,456,583	6,223,475	(134,233,108)	-95.57%
School Capital Non-Tax Revenues	139,453,483	6,127,475	(133,326,008)	-95.61%
<b>School Capital Net Budget</b>	<b>1,003,100</b>	<b>96,000</b>	<b>(907,100)</b>	<b>-90.43%</b>
<b>For School Board Second Reading May 2, 2024</b>				

<b>Total expenditure reduction</b>	<b>(738,189)</b>
<b>Total non-tax revenue adjustments</b>	<b>361,590</b>
<b>Total net budget adjustments from first to second reading</b>	<b>(1,099,779)</b>

<b>Reduction amount shared with TCFC on 4/11</b>	<b>(368,782)</b>
Request from TC on 4/18 for school dept. to find additional \$1M reduction:	
Total needed to meet request	(1,368,782)
Balance as of 4/25/2024	(269,003)