

Scarborough Public Schools

FY25 Budget Development Process

Leadership Council's FY25 Budget Proposal	FY24 Approved Budget	FY25 Proposed Budget	\$ Change	% Change
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%
EDUCATION GROSS BUDGET	64,549,025	69,181,428	4,632,403	7.18%
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%
EDUCATION NET BUDGET	54,321,714	56,865,971	2,544,257	4.68%
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%
SCHOOL CAPITAL NET BUDGET	1,003,100	681,000	(322,100)	-32.11%
Passed at School Board First Reading March 21, 2024				

Budget adjustments for School Board second reading

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:

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

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:

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

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Adjusted FY25 Budget Proposal	FY24 Approved Budget	FY25 Proposed Budget	\$ Change	% Change
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%
EDUCATION GROSS BUDGET	64,549,025	68,654,113	4,105,088	6.36%
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%
EDUCATION NET BUDGET	54,321,714	56,351,192	2,029,478	3.74%
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%
SCHOOL CAPITAL NET BUDGET	1,003,100	96,000	(907,100)	-90.43%
Approved at School Board Second Reading May 2, 2024				

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

Additional budget adjustments - per Town Council second reading 5/15/2024

General Fund Expenditures

Reduce operating expenditures per School Leader priorities (220,250)

Capital Improvement Projects

Remove/defer proposed FY25 items:

Replacement Facilities pickup truck (65,000)

Total expenditure adjustments:

General Fund operating (220,250)

Capital Budget (65,000)

Adjusted FY25 Budget Proposal	FY24 Approved Budget	FY25 Proposed Budget	\$ Change	% Change
General Fund Operating Budget	62,052,141	65,828,078	3,775,937	6.09%
Adult Education Budget	183,149	214,129	30,980	16.92%
School Nutrition Budget	2,313,735	2,391,656	77,921	3.37%
EDUCATION GROSS BUDGET	64,549,025	68,433,863	3,884,838	6.02%
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%
EDUCATION NET BUDGET	54,321,714	56,130,942	1,809,228	3.33%
School Capital Budget	140,456,583	6,158,475	(134,298,108)	-95.62%
School Capital Non-Tax Revenues	139,453,483	6,127,475	(133,326,008)	-95.61%
SCHOOL CAPITAL NET BUDGET	1,003,100	31,000	(972,100)	-96.91%

For School Board amendment May 16, 2024 following Town Council adjustments

Total expenditure reduction	(1,023,439)
Total non-tax revenue adjustments	361,590
Total net budget adjustments from first reading to final recommendation	(1,385,029)