

FY24 FINAL BUDGET TRANSFERS
ACCOUNTS WITH OVER \$10,000 DEFICIT

FOR SCHOOL BOARD - 10/3/2024

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

Account #	Referendum Category	Account Description	FY24 APPROVED BUDGET	FY24 ACTUAL EXPENDED	Account Deficit	Available Surplus	Comments	
71000002	512300	1 - Regular Instruction	MS SUBSTITUTE WAGES	50,000	62,164	(12,164)		Long-term leaves/open positions
71000030	512300	1 - Regular Instruction	HS SUBSTITUTE WAGES	82,000	92,695	(10,695)		Long-term leaves/open positions
71000005	520200	1 - Regular Instruction	EC ED TECH BENEFITS	42,300	55,303	(13,003)		personnel turnover/benefit elections
71000003	512300	1 - Regular Instruction	WS SUBSTITUTE WAGES	64,000	40,477		22,859	
71022205	520200	1 - Regular Instruction	EC LIBRARY ED TECH BENEFITS	17,568	542		13,003	personnel turnover
						(35,862)	35,862	
71096027	532000	4 - Other Instruction	ATHLETICS CONTRACTED TRANSPORTATION	45,000	76,053	(31,053)		used contractors due to staff shortage
71096027	513800	4 - Other Instruction	HS ATHLETICS BUS DRIVER OVERTIME	11,000	643		10,358	insufficient staff for athletic trips
71009630	510400	4 - Other Instruction	ATHLETICS & ACTIVITIES ADMIN SALARIES	190,188	161,714		14,474	personnel turnover
71009630	520900	4 - Other Instruction	ATHLETICS & ACTIVITIES SUPPORT BENEFITS	28,598	8,535		6,221	new benefit elections
						(31,053)	31,053	
71002210	510100	5 - Student & Staff Support	CURRICULUM SPECIALIST SALARIES	92,648	104,732	(12,084)		added summer hours
71002230	520100	5 - Student & Staff Support	IT PROFESSIONAL STAFF BENEFITS	191,752	201,971	(10,219)		personnel turnover
71002210	510400	5 - Student & Staff Support	CURRICULUM ADMIN SALARIES	124,199	108,961		12,084	personnel turnover
71002230	543200	5 - Student & Staff Support	IT HARDWARE MAINTENANCE	166,450	155,209		10,219	
						(22,303)	22,303	
71002320	534500	6 - System Administration	DISTRICT LEGAL FEES & AUDIT	100,000	179,620	(79,620)		negotiations + legal consultation
71002320	511800	6 - System Administration	CENTRAL OFFICE SUPPORT STAFF WAGES	166,054	148,183		13,688	personnel turnover
71002320	520800	6 - System Administration	C.O. SUPPORT STAFF BENEFITS	47,041	31,469		15,572	personnel turnover
71002500	520400	6 - System Administration	BUSINESS OFFICE ADMIN BENEFITS	42,025	31,665		10,360	new benefit elections
71005000	583200	10 - Debt Service	CIP BONDED PROJECTS - INTEREST	1,787,930	1,733,629		40,000	timing of bond issue
						(79,620)	79,620	
71024130	511800	7 - School Administration	HS ADMIN SUPPORT STAFF WAGES	118,482	129,975	(11,493)		added summer hours
71024130	510400	7 - School Administration	HS PRINCIPALS SALARIES	354,588	327,551		11,493	personnel turnover
						(11,493)	11,493	
71026030	562100	9 - Facilities Maintenance	HS NATURAL GAS	102,000	112,463	(10,463)		price volatility
71026030	562200	9 - Facilities Maintenance	HS ELECTRICITY	243,000	158,196		10,463	savings from alternative energy
						(10,463)	10,463	
Total FY24 Year-end Budget Transfers			For School Board Action October 3, 2024			(190,794)	190,794	

Scarborough Public Schools

FOR SCHOOL BOARD - 10/3/2024

		FY24 Budget Voter Approved	FY24 Budget Year-end Revised	Category \$ change	Category % change
1) Regular Instruction:					
	22. Regular Instruction Programs	25,131,246	25,065,546	(65,700)	-0.26%
	19. Other Instructional Programs				
	<i>English as a 2nd Language</i>	616,725	616,725	0	0.00%
	<i>Gifted & Talented Programs</i>	406,565	406,565	0	0.00%
2) Special Education Instruction:					
	26. Special Education Programs	12,095,474	12,095,474	0	0.00%
3) CTE Instruction:					
	2. Career and Technical Education	0	0	0	0.00%
4) Other instruction:					
	3. Co-curricular	246,539	246,539	0	0.00%
	6. Extra-curricular	1,427,112	1,427,112	0	0.00%
5) Student and staff support:					
	<i>Student Support Services</i>				
	7. Guidance Services	1,842,470	1,908,170	65,700	3.57%
	8. Health Services	869,649	869,649	0	0.00%
	11. Instructional Technology	1,529,892	1,529,892	0	0.00%
	<i>Staff Support Services</i>				
	9. Improvement of Instruction	958,547	958,547	0	0.00%
	13. Library Services	822,677	822,677	0	0.00%
6) System administration:					
	29. System Administration	1,506,410	1,546,410	40,000	2.66%
7) School administration:					
	23. School Administration	1,977,203	1,977,203	0	0.00%
8) Transportation and buses:					
	30. Transportation	2,067,292	2,067,292	0	0.00%
9) Facilities maintenance:					
	18. Operation & Maintenance of Plant	5,005,760	5,005,760	0	0.00%
10) Debt services and other commitments:					
	5. Debt Service Payments	5,548,580	5,508,580	(40,000)	-0.72%
11) All other expenditures, including school lunch:					
	Contingency	0	0	0	0.00%
TOTAL BUDGET - K-12 GENERAL FUND		62,052,141	62,052,141	0	0.00%

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."

FY24 mid-year budget transfers - cross category

FOR SCHOOL BOARD - 10/3/2024

Account #	Referendum Category	Account Description	FY24 Budget Voter Approved	Mid-year transfer	FY24 Budget Year-end Revised	
K-2 Guidance Counselor included in error in Regular Instruction budget						
71000005	510100	1 - Regular Instruction	EC TEACHER SALARIES	1,444,122	(45,000)	1,399,122
71000004	520100	1 - Regular Instruction	BP TEACHER BENEFITS	247,669	(18,000)	229,669
71000005	523100	1 - Regular Instruction	EC TEACHER MAINEPERS	64,712	(2,700)	62,012
				(65,700)		
71021204	510100	5 - Student & Staff Support	BP GUIDANCE SALARIES	41,533	15,000	56,533
71021204	520100	5 - Student & Staff Support	BP GUIDANCE BENEFITS	9,235	6,000	15,235
71021204	523100	5 - Student & Staff Support	BP GUIDANCE MAINEPERS	1,857	900	2,757
71021205	510100	5 - Student & Staff Support	EC GUIDANCE SALARIES	44,611	15,000	59,611
71021205	520100	5 - Student & Staff Support	EC GUIDANCE BENEFITS	9,289	6,000	15,289
71021205	523100	5 - Student & Staff Support	EC GUIDANCE MAINEPERS	1,995	900	2,895
71021206	510100	5 - Student & Staff Support	PH GUIDANCE SALARIES	37,586	15,000	52,586
71021206	520100	5 - Student & Staff Support	PH GUIDANCE BENEFITS	5,575	6,000	11,575
71021206	523100	5 - Student & Staff Support	PH GUIDANCE MAINEPERS	1,681	900	2,581
				65,700		