Scarborough Public Schools

FY26 Budget Development Process

Leadership Council's FY26 Budget Proposal	FY25 Approved Budget	FY26 Proposed Budget	$ Change	% Change
General Fund Operating Budget	65,828,078	70,784,764	4,956,686	7.53%
Adult Education Budget	214,129	232,967	18,838	8.80%
School Nutrition Budget	2,391,656	2,535,247	143,591	6.00%
EDUCATION GROSS BUDGET	**68,433,863**	**73,552,978**	**5,119,115**	**7.48%**
General Fund Non-Tax Revenues	9,770,696	10,904,747	1,134,051	11.61%
Adult Education Non-Tax Revenues	140,569	136,009	(4,560)	-3.24%
School Nutrition Non-Tax Revenues	2,391,656	2,535,247	143,591	6.00%
EDUCATION NET BUDGET	**56,130,942**	**59,976,975**	**3,846,033**	**6.85%**
School Capital Budget	6,158,475	5,380,000	(778,475)	-12.64%
School Capital Non-Tax Revenues	6,127,475	5,257,000	(870,475)	-14.21%
School Capital Net Budget	**31,000**	**123,000**	**92,000**	**296.77%**
Passed at School Board First Reading March 20, 2025				

Budget adjustments for School Board second reading — from SBFC as of 4/28/2025

General Fund Expenditures

Personnel cost projections

Add 2.0 Ed Tech positions (Special Services)	102,000
Anthem rates from +8% estimate to +10.714% actual	212,382
Delta rates from +5.5% estimate to +2.466% actual	(7,880)
Workers' Comp rate adjustment	(49,835)
Unemployment assessment	(5,000)
Adjust open position estimates per recent new hires	
Ed Techs	(36,000)
Bus Drivers	(36,756)
Custodians	(48,246)

Other Expenses

Out of district placement (Special Services)	75,000
Pre-K Program (offset by new reserve fund revenue)	70,000
K-2 curriculum multi-year purchase	(6,501)
Facilities contracted services - tariff contingency	50,000
Energy costs - refine projections per CES	(37,500)

Adult Education & School Nutrition

Adjust expenditures for benefit changes:

Adult Education (Anthem, Delta + WComp)	90
School Nutrition (Anthem, Delta + WComp)	(5,903)

Capital Improvement Projects

Remove/defer proposed FY26 items (appropriated):

School Nutrition ovens removed (purchased in FY25 w/surplus operating funds)	(31,000)
MS STEM labs deferred to FY27 (due to generator work at MS)	(25,000)
Update Building Project Transition expenses (from LRP)	0

Scarborough Public Schools — FY26 Budget Development Process

Total expenditure adjustments:	
General Fund operating	**281,664**
Adult Education	**90**
School Nutrition	**(5,903)**
Capital Budget	**(56,000)**
Revenues	
Apply reserve funds to Pre-K Program	70,000
Adjust School Nutrition revenues to match expenses	(5,903)
Remove bonded funds for deferred Capital items	0
Total non-tax revenue adjustments:	
General Fund operating	**70,000**
Adult Education	**0**
School Nutrition	**(5,903)**
Capital Budget	**0**

Adjusted FY26 Budget Proposal	FY25 Approved Budget	FY26 Proposed Budget	$ Change	% Change
General Fund Operating Budget	65,828,078	71,066,428	5,238,350	7.96%
Adult Education Budget	214,129	233,057	18,928	8.84%
School Nutrition Budget	2,391,656	2,529,344	137,688	5.76%
EDUCATION GROSS BUDGET	**68,433,863**	**73,828,829**	**5,394,966**	**7.88%**
General Fund Non-Tax Revenues	9,770,696	10,974,747	1,204,051	12.32%
Adult Education Non-Tax Revenues	140,569	136,009	(4,560)	-3.24%
School Nutrition Non-Tax Revenues	2,391,656	2,529,344	137,688	5.76%
EDUCATION NET BUDGET	**56,130,942**	**60,188,729**	**4,057,787**	**7.23%**
School Capital Budget	6,158,475	5,324,000	(834,475)	-13.55%
School Capital Non-Tax Revenues	6,127,475	5,257,000	(870,475)	-14.21%
School Capital Net Budget	**31,000**	**67,000**	**36,000**	**116.13%**
For School Board Second Reading May 1, 2025				

Total expenditure increase	**219,851**
Total non-tax revenue increase	**64,097**
Total net budget adjustments from first to second reading	**155,754**