

FY25 FINAL BUDGET TRANSFERS
ACCOUNTS WITH OVER \$10,000 DEFICIT

FOR SCHOOL BOARD - 10/2/2025

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

Account #	Referendum Category	Account Description			FY25 APPROVED	FY25 ACTUAL	Account	Available	Comments		
					BUDGET	EXPENDED	Deficit	Surplus			
71000002	520100	1 - Regular Instruction	MS TEACHER BENEFITS	833,820	0	833,820	854,466	(20,646)		new benefit elections	
71000003	520200	1 - Regular Instruction	WS ED TECH BENEFITS	125,503	0	125,503	147,196	(21,693)		new benefit elections	
71000005	512300	1 - Regular Instruction	EC SUBSTITUTE WAGES	30,000	0	30,000	43,723	(13,723)		maternity leave	
71000003	520100	1 - Regular Instruction	WS TEACHER BENEFITS	795,502	0	795,502	764,316		20,646	new benefit elections	
71000004	520100	1 - Regular Instruction	BP TEACHER BENEFITS	256,951	11,678	268,629	237,504		21,693	new benefit elections	
71000005	510100	1 - Regular Instruction	EC TEACHER SALARIES	1,480,863	(70,651)	1,410,212	1,387,682		13,723	personnel turnover	
								(56,062)	56,062		
71021125	520100	2 - Special Education	K-8 SOCIAL WORKER BENEFITS	81,308	0	81,308	95,073	(13,765)		new benefit elections	
71023099	520100	2 - Special Education	HS SPED TEACHER BENEFITS	173,197	0	173,197	188,949	(15,752)		personnel turnover	
71023099	510100	2 - Special Education	HS SPED TEACHER SALARIES	1,024,454	0	1,024,454	989,057		29,517	personnel turnover	
								(29,517)	29,517		
71002230	510100	5 - Student & Staff Support	IT PROFESSIONAL STAFF WAGES	573,512	0	573,512	585,678	(12,166)		personnel turnover	
71002230	520100	5 - Student & Staff Support	IT PROFESSIONAL STAFF BENEFITS	205,848	0	205,848	218,104	(12,256)		personnel turnover	
71002230	533000	5 - Student & Staff Support	IT STAFF DEVELOPMENT	15,600	0	15,600	11,769		1,620		
71002230	553300	5 - Student & Staff Support	IT INTERNET SERVICES	49,500	0	49,500	45,386		4,114		
71002230	573400	5 - Student & Staff Support	IT EQUIPMENT PURCHASES	50,000	0	50,000	31,311		18,689		
								(24,423)	24,423		
71024102	520400	7 - School Administration	MS PRINCIPALS BENEFITS	46,094	0	46,094	56,341	(10,247)		new benefit elections	
71024103	520400	7 - School Administration	WS PRINCIPALS BENEFITS	41,345	0	41,345	26,434		10,247	personnel turnover	
								(10,247)	10,247		
71026003	562100	9 - Facilities Maintenance	WS NATURAL GAS	3,600	0	3,600	14,036	(10,436)			
71026130	520800	9 - Facilities Maintenance	HS CUSTODIAN BENEFITS	129,705	0	129,705	143,785	(14,080)		personnel turnover	
71026130	523800	9 - Facilities Maintenance	HS CUSTODIAN MAINEPERS	7,919	0	7,919	18,603	(10,684)		personnel turnover	
71026290	520900	9 - Facilities Maintenance	FIELD MAINTENANCE WORKERS (COMM SVCS)	22,694	0	22,694	41,872	(19,178)		new benefit elections	
71026003	562200	9 - Facilities Maintenance	WS ELECTRICITY	259,000	0	259,000	190,668		23,929	consortium savings	
71026104	520800	9 - Facilities Maintenance	BP CUSTODIAN BENEFITS	34,173	0	34,173	19,986		14,187	personnel turnover	
71026105	520800	9 - Facilities Maintenance	EC CUSTODIAN BENEFITS	34,760	0	34,760	18,498		16,262	personnel turnover	
								(54,378)	54,378		
Total FY25 Year-end Budget Transfers		For School Board Action October 2, 2025						(174,626)	174,627		

Scarborough Public Schools

FOR SCHOOL BOARD - 10/2/2025

		FY25 Budget Voter Approved	FY25 Budget Year-end Revised	Category \$ change	Category % change
1) Regular Instruction:					
	22. Regular Instruction Programs	26,591,031	26,591,031	0	0.00%
	19. Other Instructional Programs				
	<i>English as a 2nd Language</i>	641,397	641,397	0	0.00%
	<i>Gifted & Talented Programs</i>	418,717	418,717	0	0.00%
2) Special Education Instruction:					
	26. Special Education Programs	13,527,143	13,527,143	0	0.00%
3) CTE Instruction:					
	2. Career and Technical Education	0	0	0	0.00%
4) Other instruction:					
	3. Co-curricular	294,108	289,108	(5,000)	-1.70%
	6. Extra-curricular	1,483,049	1,502,049	19,000	1.28%
5) Student and staff support:					
	<i>Student Support Services</i>				
	7. Guidance Services	2,010,296	2,010,296	0	0.00%
	8. Health Services	934,130	934,130	0	0.00%
	11. Instructional Technology	1,684,285	1,684,285	0	0.00%
	<i>Staff Support Services</i>				
	9. Improvement of Instruction	1,019,971	1,019,971	0	0.00%
	13. Library Services	975,814	975,814	0	0.00%
6) System administration:					
	29. System Administration	1,532,309	1,532,309	0	0.00%
7) School administration:					
	23. School Administration	2,044,429	2,044,429	0	0.00%
8) Transportation and buses:					
	30. Transportation	2,181,439	2,167,439	(14,000)	-0.64%
9) Facilities maintenance:					
	18. Operation & Maintenance of Plant	5,296,481	5,296,481	0	0.00%
10) Debt services and other commitments:					
	5. Debt Service Payments	5,193,479	5,193,479	0	0.00%
11) All other expenditures, including school lunch:					
	Contingency	0	0	0	0.00%
TOTAL BUDGET - K-12 GENERAL FUND		65,828,078	65,828,078	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."

FY25 mid-year budget transfers - cross category

FOR SCHOOL BOARD - 10/2/2025

Account #	Referendum Category	Account Description	FY25 Budget Voter Approved	Mid-year transfer	FY25 Budget Year-end Revised	
Transportation						
71095027	511800	4 - Other Instruction	HS CO-CURRIC BUS DRIVER WAGES	8,000	(5,000)	3,000
71096027	511800	4 - Other Instruction	HS ATHLETICS BUS DRIVER WAGES	64,500	(10,000)	54,500
71096027	513800	4 - Other Instruction	HS ATHLETICS BUS DRIVER OVERTIME	5,000	29,000	34,000
				14,000		
71002700	511800	8 - Transportation	BUS DRIVER WAGES	962,108	(206,000)	756,108
71002700	520800	8 - Transportation	BUS DRIVER BENEFITS	421,563	(33,000)	388,563
71002700	551400	8 - Transportation	CONTRACTED TRANSPORTATION (GENERAL)	6,500	164,000	170,500
71002700	573600	8 - Transportation	VEHICLE PURCHASE	0	61,000	61,433
				(14,000)		