Scarborough Schools - FY27 Budget Summary

School Board's Approved Budget — March 11, 2026 — May 19, 2026

FY27 Education Budget	FY26 Approved Budget	FY27 Proposed Budget SB First Reading	$ Change from FY26 Approved	% Change from FY26 Approved	FY27 School Board's Approved Budget	$ Change from FY26 Approved	% Change from FY26 Approved	Adjustments from First Reading to Approved
General Fund Operating Budget	71,066,428	76,443,417	5,376,989	7.57%	75,243,417	4,176,989	5.88%	(1,200,000)
Non-Property Tax Revenues	10,974,746	11,614,904	640,158	5.83%	11,614,904	640,158	5.83%	0
General Fund Tax Request	**60,091,682**	**64,828,513**	**4,736,831**	**7.88%**	**63,628,513**	**3,536,831**	**5.89%**	**(1,200,000)**
Adult Education Budget	233,057	250,101	17,044	7.31%	249,466	16,409	7.04%	(635)
Non-Property Tax Revenues	136,009	114,222	(21,787)	-16.02%	114,222	(21,787)	-16.02%	0
Adult Education Tax Request	**97,048**	**135,879**	**38,831**	**40.01%**	**135,244**	**38,196**	**39.36%**	**(635)**
School Nutrition Budget	2,529,344	2,603,104	73,760	2.92%	2,587,363	58,019	2.29%	(15,741)
Non-Property Tax Revenues	2,529,344	2,603,104	73,760	2.92%	2,587,363	58,019	2.29%	(15,741)
School Nutrition Tax Request	**0**	**0**	**0**	**0.00%**	**0**	**0**	**0.00%**	**0**
Total Education Budget	73,828,829	79,296,622	5,467,793	7.41%	78,080,246	4,251,417	5.76%	(1,216,376)
Total Non-Tax Revenues	13,640,099	14,332,230	692,131	5.07%	14,316,489	676,390	4.96%	(15,741)
School Operating Net Budget	**60,188,730**	**64,964,392**	**4,775,662**	**7.93%**	**63,763,757**	**3,575,027**	**5.94%**	**(1,200,635)**

FY27 School Capital Budget	FY26 Approved Budget	FY27 Proposed Budget SB First Reading	$ Change from FY26 Approved	% Change from FY26 Approved	FY27 School Board's Approved Budget	$ Change from FY26 Approved	% Change from FY26 Approved	Adjustments from First Reading to Approved
School Capital Budget	5,324,000	2,374,000	(2,950,000)	-55.41%	2,374,000	(2,950,000)	-55.41%	0
School Capital Non-Tax Revenues	5,257,000	2,374,000	(2,883,000)	-54.84%	2,374,000	(2,883,000)	-54.84%	0
School Capital Net Budget	**67,000**	**0**	**(67,000)**	**-100.00%**	**0**	**(67,000)**	**-100.00%**	**0**

FY27 School Board's Approved Budget

GENERAL FUND -- KINDERGARTEN THROUGH GRADE TWELVE March 11, 2026 May 19, 2026

Scarborough Public Schools

		FY26 Approved Budget	FY27 LC Proposed Budget	$ change (from FY26)	% change (from FY26)	FY27 School Board's Approved Budget	$ change (from FY26)	% change (from FY26)
Regular Instruction:								
	23. Regular Instruction Programs	28,340,928	29,375,967	1,035,039	3.65%	28,791,479	450,551	1.59%
	20. Other Instructional Programs							
	English as a 2nd Language	697,708	673,321	(24,387)	-3.50%	608,226	(89,482)	-12.83%
	Gifted & Talented Programs	449,985	596,099	146,114	32.47%	474,413	24,428	5.43%
Special Education Instruction:	27. Special Education Programs	15,168,596	17,220,626	2,052,030	13.53%	17,226,759	2,058,163	13.57%
CTE Instruction:	2. Career and Technical Education	0	0	0	0.00%	0	0	0.00%
Other instruction (including summer school and extracurricular instruction):								
	3. Co-curricular	322,564	337,807	15,243	4.73%	336,456	13,892	4.31%
	6. Extra-curricular	1,630,522	1,732,564	102,042	6.26%	1,725,527	95,005	5.83%
Student and staff support:								
	Student Support Services							
	9. Guidance Services	2,173,873	2,239,102	65,229	3.00%	2,221,717	47,844	2.20%
	10. Health Services	992,171	1,028,510	36,339	3.66%	1,014,945	22,774	2.30%
	13. Instructional Technology	1,883,782	1,997,428	113,646	6.03%	1,996,902	113,120	6.00%
	Staff Support services							
	11. Improvement of Instruction	1,100,649	1,221,101	120,452	10.94%	1,161,521	60,872	5.53%
	15. Library Services	1,050,723	1,116,237	65,514	6.24%	1,103,080	52,357	4.98%
System administration:	30. System Administration	1,569,368	1,692,201	122,833	7.83%	1,685,447	116,079	7.40%
School administration:	24. School Administration	2,200,279	2,376,758	176,479	8.02%	2,359,863	159,584	7.25%
Transportation and buses:	31. Transportation	2,297,989	2,471,019	173,030	7.53%	2,310,542	12,553	0.55%
Facilities maintenance:	19. Operation & Maintenance of Plant	5,656,460	6,129,501	473,041	8.36%	5,991,364	334,904	5.92%
Debt services and other commitments:	5. Debt Service Payments	5,530,831	6,235,176	704,345	12.73%	6,235,176	704,345	12.73%
All other expenditures, including school lunch:								
	7. Food Service Program Support	0	0	0	0.00%	0	0	0.00%
TOTAL K-12 OPERATING BUDGET		**71,066,428**	**76,443,417**	**5,376,989**	**7.57%**	**75,243,417**	**4,176,989**	**5.88%**

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."

Scarborough Schools - FY27 Operating Budget

School Board's Approved Budget — March 11, 2026 — May 19, 2026

OPERATING REVENUE SUMMARY - BY GENERAL FUND REVENUE SOURCE

	FY26 Approved Budget & Estimated Revenues	FY27 Leadership Council's Proposed Budget & Estimated Revenues	$ Change	% Change	FY27 School Board's Approved Budget & Estimated Revenues	$ Change	% Change
GENERAL FUND OPERATING	71,066,428	76,443,417	5,376,989	7.57%	75,243,417	4,176,989	5.88%
State General Purpose Aid	8,903,246	8,914,856	710,158	7.98%	8,914,856	11,610	0.13%
Expanded Pre-K GPA scenario C		698,548			698,548		
Other Miscellaneous Revenues:							
Rental & Other Receipts	20,000	20,000	0	0.00%	20,000	0	0.00%
Community Services Daycare	38,500	38,500	0	0.00%	38,500	0	0.00%
Community Services Transportation	20,000	20,000	0	0.00%	20,000	0	0.00%
Student Activity Fees	145,000	145,000	0	0.00%	145,000	0	0.00%
State Agency Client Billing	165,000	165,000	0	0.00%	165,000	0	0.00%
Alternative Energy Credits	45,000	45,000	0	0.00%	45,000	0	100.00%
Other Miscellaneous	68,000	68,000	0	0.00%	68,000	0	0.00%
Pre-K Reserve Funds	70,000	0	(70,000)	100.00%	0	(70,000)	100.00%
Audit Balance Forward:							
Use of unassigned fund balance	1,500,000	1,500,000	0	0.00%	1,500,000	0	0.00%
Total Non-Property Tax Revenues	10,974,746	11,614,904	640,158	5.83%	11,614,904	640,158	5.83%
Net Operating Budget (School Tax Request)	60,091,682	64,828,513	4,736,831	7.88%	63,628,513	3,536,831	5.89%

Scarborough Schools - FY27 Operating Budget

Scarborough Schools - FY27 Adult Education Budget

School Board's Approved Budget — March 11, 2026 — May 19, 2026

	FY26 TC & SB's Approved Budget & Estimated Revenues	FY27 Leadership Council's Proposed Budget & Estimated Revenues	$ Change	% Change	FY27 School Board's Approved Budget & Estimated Revenues	$ Change	% Change
ADULT EDUCATION OPERATING BUDGET	233,057	250,101	17,044	7.31%	249,466	16,409	7.04%
Adult Education Revenues:							
State Subsidy	40,009	45,222	5,213	13.03%	45,222	5,213	13.03%
Class Tuition	51,000	47,000	(4,000)	-7.84%	47,000	(4,000)	-7.84%
Grant Funds	14,000	10,000	(4,000)	100.00%	10,000	(4,000)	-28.57%
Fund balance forward	31,000	12,000	(19,000)	-61.29%	12,000	(19,000)	-61.29%
Total Adult Ed Non-Property Tax Revenues	136,009	114,222	(21,787)	-16.02%	114,222	(21,787)	-16.02%
Adult Ed Net Operating Budget (Tax Request)	97,048	135,879	38,831	40.01%	135,244	38,196	39.36%

Scarborough Schools - FY27 Adult Education Budget

Scarborough Schools - FY27 School Nutrition Budget

School Board's Approved Budget — March 11, 2026 — May 19, 2026

	FY26 TC & SB's Approved Budget & Estimated Revenues	FY27 Leadership Council's Proposed Budget & Estimated Revenues	$ Change	% Change	FY27 School Board's Approved Budget & Estimated Revenues	$ Change	% Change
SCHOOL NUTRITION OPERATING BUDGET	2,529,344	2,603,104	73,760	2.92%	2,587,363	58,019	2.29%
School Nutrition Revenues:							
Food Sales	400,000	400,000	0	0.00%	400,000	0	0.00%
Federal Funding (USDA)	475,000	425,000	(50,000)	-10.53%	425,000	(50,000)	-10.53%
State Funding (DOE)	1,596,844	1,670,604	73,760	4.62%	1,654,863	58,019	3.63%
Summer Meal Program	5,000	5,000	0	0.00%	5,000	0	0.00%
Donations & Grants	2,500	2,500	0	0.00%	2,500	0	0.00%
Fund balance forward	50,000	100,000	50,000	100.00%	100,000	50,000	100.00%
Total School Nutrition Non-Property Tax Revenues	2,529,344	2,603,104	73,760	2.92%	2,587,363	58,019	2.29%
School Nutrition Net Operating Budget (Tax Request)	0	0	0	0.00%	0	0	0.00%

Scarborough Schools - FY27 School Nutrition Budget

Scarborough Public Schools - FY27 Capital Improvements Budget

School Board's Approved Budget — May 19, 2026

Projected 5-Year Plan

CAPITAL EQUIPMENT PURCHASES Item Description	5-Year Plan Total Cost	FY27 Projected Cost	Funding Source	FY28 Projected Cost	FY29 Projected Cost	FY30 Projected Cost	FY31 Projected Cost
Transportation							
School bus replacement schedule (3/year)	2,904,043	570,000	B	470,992	627,000	546,351	689,700
Replace 2016 passenger van #235866	35,000	35,000	B				
Replace 2017 passenger van #834694	36,750	0		36,750			
Replace 2018 passenger van #160862	38,588	0			38,588		
Replace 2018 passenger van #151787	40,517	0				40,517	
Replace 2018 passenger van #503236	42,543	0					42,543
Facilities							
Maintenance truck replacement schedule:							
(per SPW recommendation)							
Ford F250 Truck util body 2014 (#71426)	65,000	0		65,000	0	0	0
GMC 1500 Truck 2018 (#117738)	68,000	0		0	68,000	0	0
Chevrolet Box Truck 2017 (#108401)	70,000	0		0	0	70,000	0
GMC 2500 Truck 2019 (#135362)	71,000	0		0	0	0	71,000
Furnishings replace & renew	1,593,038	300,000	B	300,000	315,000	330,750	347,288
Facilities support equipment	276,282	50,000	B	52,500	55,125	57,881	60,775
Kitchen equipment replacement	122,000	40,000	R	0	40,000	0	42,000
HS Auditorium equipment	658,000	50,000	B	0	50,000	0	50,000
Athletics equipment	180,000	60,000	R	30,000	30,000	30,000	30,000
Totals	**6,200,760**	**1,105,000**		**955,242**	**1,223,713**	**1,075,499**	**1,333,306**

CAPITAL IMPROVEMENT PROJECTS Item Description	5-Year Plan Total Cost	FY27 Projected Cost	Funding Source	FY28 Projected Cost	FY29 Projected Cost	FY30 Projected Cost	FY31 Projected Cost
Technology							
District-wide equipment/infrastructure	3,224,000	444,000	B	540,000	690,000	745,000	805,000
Facilities							
Long-Range Planning	0	0		0	0	0	0
Energy Improvements	700,000	150,000	B	150,000	150,000	150,000	100,000
Roof restoration and replacement	3,260,000	0		865,000	795,000	800,000	800,000
Exterior and Interior finishes	1,099,000	200,000	B	200,000	216,000	233,000	250,000
Security and access management	1,200,000	0		300,000	300,000	300,000	300,000
Flooring repair and replacement	275,000	75,000	B	50,000	50,000	50,000	50,000
Building envelope maintenance	350,000	50,000	B	100,000	50,000	100,000	50,000
Grounds and site maintenance	900,000	100,000	B	200,000	200,000	200,000	200,000
Interior construction and renovation	200,000	100,000	B	0	50,000	0	50,000
HVAC repair and replacement	870,000	150,000	B	160,000	175,000	185,000	200,000
Totals	**12,078,000**	**1,269,000**		**2,565,000**	**2,676,000**	**2,763,000**	**2,805,000**
GRAND TOTAL SCHOOL CAPITAL BUDGET	**18,278,760**	**2,374,000**		**3,520,242**	**3,899,713**	**3,838,499**	**4,138,306**