Scarborough Public Schools

FY27 Budget Development Process

Leadership Council's FY27 Budget Proposal	FY26 Approved Budget	FY27 Proposed Budget	$ Change	% Change
General Fund Operating Budget	71,066,428	76,443,417	5,376,989	7.57%
Adult Education Budget	233,057	250,101	17,044	7.31%
School Nutrition Budget	2,529,344	2,603,104	73,760	2.92%
EDUCATION GROSS BUDGET	**73,828,829**	**79,296,622**	**5,467,793**	**7.41%**
General Fund Non-Tax Revenues	10,974,746	11,614,904	640,158	5.83%
Adult Education Non-Tax Revenues	136,009	114,222	(21,787)	-16.02%
School Nutrition Non-Tax Revenues	2,529,344	2,603,104	73,760	2.92%
EDUCATION NET BUDGET	**60,188,730**	**64,964,392**	**4,775,662**	**7.93%**
School Capital Budget	5,324,000	2,374,000	(2,950,000)	-55.41%
School Capital Non-Tax Revenues	5,257,000	2,374,000	(2,883,000)	-54.84%
School Capital Net Budget	**67,000**	**0**	**(67,000)**	**-100.00%**
Passed at School Board First Reading March 19, 2026				

Budget adjustments for School Board second reading

General Fund Expenditures

Newly identified additions required	
Special Services adjustments for incoming students	140,000
New expenses due to cell phone ban	54,261
Personnel cost projection adjustments	
Anthem rates from +14% estimate to +8.06% actual	(489,996)
Delta rates from +4% estimate to +3.67% actual	(908)
Update retirement/turnover savings projections	(17,252)
Positions eliminated - no impact to current staff	
Return 1.0 EC Interventionist to Title I funding	(101,246)
Eliminate 2.0 bus driver positions (unfilled)	(134,800)
Eliminate 1.0 custodian position (resignation)	(66,200)
Eliminate proposed new 1.0 WS GATES position	(116,350)
Eliminate 1.0 MS Technology Instructional Coach	(118,513)
Restructure HS Technology Instructional Coach/Math Teacher positions	(116,350)
Use Title II funds for 0.35 MS Math Instructional Coach	(39,457)
Positions eliminated - involuntary staff transfers	
Eliminate 1.0 MLL Ed Tech	(60,000)
Other Expenses	
Reduce multiple non-personnel lines by 3%	(43,389)
Reduce Facilities supplies & contracted services lines	(39,800)
Delay implementation of new Math Curriculum for K-5	(50,000)
Adult Education & School Nutrition	
Adjust expenditures for benefit changes:	
Adult Education (Anthem + Delta)	(635)
School Nutrition (Anthem + Delta)	(15,741)
Total expenditure adjustments:	
General Fund operating	**(1,200,000)**
Adult Education	**(635)**
School Nutrition	**(15,741)**

Revenues

Adjust School Nutrition revenues to match expenses	(15,741)

Total non-tax revenue adjustments:

General Fund operating	**0**
Adult Education	**0**
School Nutrition	**(15,741)**

Adjusted FY27 Budget Proposal	FY26 Approved Budget	FY27 Approved Budget	$ Change	% Change
General Fund Operating Budget	71,066,428	75,243,417	4,176,989	5.88%
Adult Education Budget	233,057	249,466	16,409	7.04%
School Nutrition Budget	2,529,344	2,587,363	58,019	2.29%
EDUCATION GROSS BUDGET	**73,828,829**	**78,080,246**	**4,251,417**	**5.76%**
General Fund Non-Tax Revenues	10,974,746	11,614,904	640,158	5.83%
Adult Education Non-Tax Revenues	136,009	114,222	(21,787)	-16.02%
School Nutrition Non-Tax Revenues	2,529,344	2,587,363	58,019	2.29%
EDUCATION NET BUDGET	**60,188,730**	**63,763,757**	**3,575,027**	**5.94%**
School Capital Budget	5,324,000	2,374,000	(2,950,000)	-55.41%
School Capital Non-Tax Revenues	5,257,000	2,374,000	(2,883,000)	-54.84%
School Capital Net Budget	**67,000**	**0**	**(67,000)**	**-100.00%**
Approved by School Board May 19, 2026 & Town Council May 20, 2026				

Total expenditure decrease	**(1,216,376)**
Total non-tax revenue decrease	**(15,741)**
Total net budget adjustments from first to second reading	**(1,200,635)**