FY26 FINAL BUDGET TRANSFERS

ACCOUNTS WITH OVER $10,000 DEFICIT

= deficit

= surplus/budget transfer within category

= surplus/budget transfer different category

Note: unless otherwise indicated, budget variances in salary/wage and benefit lines are related to personnel turnover and changes in benefit elections.

Account #		Referendum Category	Account Description	FY26 APPROVED BUDGET	FY26 ACTUAL EXPENDED	Account Deficit	Available Surplus	Comments
71000005	510100	1 - Regular Instruction	EC TEACHER SALARIES	1,534,059	1,558,765.96	(24,707)		
71000003	520100	1 - Regular Instruction	WS TEACHER BENEFITS	828,311	868,173.33	(39,862)		
71000002	510230	1 - Regular Instruction	MS ED TECH WAGES	101,269	118,377.48	(17,108)		
71000004	510230	1 - Regular Instruction	BP ED TECH WAGES	175,627	194,835.40	(19,208)		
71000030	510230	1 - Regular Instruction	HS ED TECH WAGES	123,898	144,918.47	(21,020)		
71000002	520200	1 - Regular Instruction	MS ED TECH BENEFITS	25,049	46,102.14	(21,053)		
71000003	520200	1 - Regular Instruction	WS ED TECH BENEFITS	137,850	156,678.08	(18,828)		
71000004	510100	1 - Regular Instruction	BP TEACHER SALARIES	1,465,789	1,352,440.78		110,788	open position/interim leadership
71000002	520100	1 - Regular Instruction	MS TEACHER BENEFITS	949,964	898,213.60		51,000	
						(161,788)	**161,788**	
71023095	512300	2 - Special Education	SPED SUBSTITUTE WAGES	95,000	149,378.14	(54,378)		filling open positions
71023095	534400	2 - Special Education	SPED CONTRACTED SERVICES	434,000	859,325.55	(425,326)		filling open positions
71028095	510100	2 - Special Education	SPED ESY WAGES	193,500	229,991.58	(36,492)		participation/student needs
71028095	532000	2 - Special Education	SPED ESY CONTRACTED SERVICES	34,000	54,311.89	(20,312)		participation/student needs
71023095	510100	2 - Special Education	K-8 SPED TEACHER SALARIES	4,837,084	4,625,082.31		160,000	personnel turnover
71023095	510230	2 - Special Education	K-8 SPED ED TECH WAGES	2,615,419	2,380,804.01		234,000	open positions
71023095	520200	2 - Special Education	K-8 SPED ED TECH BENEFITS	1,065,489	922,751.27		142,507	open positions
						(536,507)	**536,507**	
71009630	511900	4 - Other Instruction	ATHLETICS & ACTIVITIES SUPPORT STAFF WAGES	177,282	189,874.76	(12,593)		game coverage
71096027	513800	4 - Other Instruction	HS ATHLETICS BUS DRIVER OVERTIME	5,000	48,791.88	(43,792)		
71009630	512100	4 - Other Instruction	HS ATHLETIC COACH STIPENDS	454,670	426,073.55		28,000	
71096027	511800	4 - Other Instruction	HS ATHLETICS BUS DRIVER WAGES	67,000	37,212.46		28,385	
						(56,385)	**56,385**	
71002130	510230	5 - Student & Staff Support	HEALTH SERVICES SUPPORT/LPN WAGES	47,452	58,550.31	(11,098)		Retirement transition/stipend paid
71021203	511800	5 - Student & Staff Support	WS GUIDANCE SUPPORT STAFF WAGES	41,717	52,281.60	(10,565)		
71002130	510100	5 - Student & Staff Support	HEALTH SERVICES SCHOOL NURSE SALARIES	708,043	683,962.73		12,000	
71021202	520800	5 - Student & Staff Support	MS GUIDANCE SUPPORT STAFF BENEFITS	32,952	3,756.71		9,663	
						(21,663)	**21,663**	

Account #		Referendum Category	Account Description	FY26 APPROVED BUDGET	FY26 ACTUAL EXPENDED	Account Deficit	Available Surplus	Comments
71002320	534500	6 - System Administration	DISTRICT LEGAL FEES & AUDIT	125,000	140,169.63	(15,170)		
71002320	520400	6 - System Administration	SUPERINTENDENTS BENEFITS	32,409	43,583.45	(11,174)		
71002320	525400	6 - System Administration	C.O. ADMIN COURSE REIMBURSEMENT	20,000	6,081.00		13,000	
71002320	534000	6 - System Administration	DISTRICT STRATEGIC PLANNING SERVICES	15,000	571.75		13,344	shifted to approved building project
						(26,344)	**26,344**	
71024105	520400	7 - School Administration	EC PRINCIPALS BENEFITS	18,462	36,379.37	(17,917)		personnel turnover
71024104	520400	7 - School Administration	BP PRINCIPALS BENEFITS	36,754	16,619.09		17,917	staff/leadership transition
						(17,917)	**17,917**	
71002700	512000	8 - Transportation	SPARE BUS DRIVER WAGES	30,000	74,438.88	(44,439)		filling open positions
71002700	551400	8 - Transportation	CONTRACTED TRANSPORTATION (GENERAL)	107,500	150,884.16	(43,384)		filling open positions
71002700	511800	8 - Transportation	BUS DRIVER WAGES	883,041	795,736.09		67,823	open positions
71002700	520800	8 - Transportation	BUS DRIVER BENEFITS	469,646	448,918.28		20,000	open positions
						(87,823)	**87,823**	
71026002	562100	9 - Facilities Maintenance	MS NATURAL GAS	45,000	80,105.04	(35,105)		volatility of energy costs
71026003	562100	9 - Facilities Maintenance	WS NATURAL GAS	4,000	50,473.43	(46,473)		volatility of energy costs
71026102	511800	9 - Facilities Maintenance	MS CUSTODIAN WAGES	296,242	315,071.31	(18,829)		open positions filled above estimate
71026102	520800	9 - Facilities Maintenance	MS CUSTODIAN BENEFITS	122,167	132,344.86	(10,178)		
71026103	511800	9 - Facilities Maintenance	WS CUSTODIAN WAGES	344,609	400,591.47	(55,982)		open positions filled above estimate
71026103	520800	9 - Facilities Maintenance	WS CUSTODIAN BENEFITS	104,957	116,342.69	(11,386)		
71026290	511800	9 - Facilities Maintenance	FACILITIES ADMIN SUPPORT STAFF WAGES	120,362	131,745.15	(11,383)		personnel transition/coverage
71026003	562200	9 - Facilities Maintenance	WS ELECTRICITY	245,000	182,078.88		62,000	ongoing savings energy consortium
71026030	562200	9 - Facilities Maintenance	HS ELECTRICITY	220,000	176,990.10		43,000	ongoing savings energy consortium
71026130	543100	9 - Facilities Maintenance	HS CONTRACTED REPAIRS & MAINTENANCE	330,000	267,192.51		62,000	
71026290	543100	9 - Facilities Maintenance	DISTRICT-WIDE FACILITIES CONTRACTED SERVICES	100,000	73,385.72		22,337	
						(189,337)	**189,337**	
71005000	583100	10 - Debt Service	CIP BONDED PROJECTS - PRINCIPAL	3,767,618	4,051,832.00	(284,214)		change in schedule of bond issues YTY
71005000	583200	10 - Debt Service	CIP BONDED PROJECTS - INTEREST	1,763,213	1,615,919.82		147,200	change in schedule of bond issues YTY
71000002	510100	1 - Regular Instruction	MS TEACHER SALARIES	4,765,306	4,567,819.81		137,014	open position/interim leadership
						(284,214)	**284,214**	
Total FY26 Year-end Budget Transfers						**(1,381,978)**	**1,381,978**	

Scarborough Public Schools

FOR SCHOOL BOARD - 10/1/2026

		FY26 Budget Voter Approved	FY26 Budget Year-end Revised	Category $ change	Category % change
Regular Instruction:					
	23. Regular Instruction Programs	28,340,928	28,203,914	(137,014)	-0.48%
	20. Other Instructional Programs				
	English as a 2nd Language	697,708	697,708	0	0.00%
	Gifted & Talented Programs	449,985	449,985	0	0.00%
Special Education Instruction:	27. Special Education Programs	15,168,596	15,168,596	0	0.00%
CTE Instruction:	2. Career and Technical Education	0	0	0	0.00%
Other instruction (including summer school and extracurricular instruction):					
	3. Co-curricular	322,564	322,564	0	0.00%
	6. Extra-curricular	1,630,522	1,630,522	0	0.00%
Student and staff support:					
	Student Support Services				
	9. Guidance Services	2,173,873	2,173,873	0	0.00%
	10. Health Services	992,171	992,171	0	0.00%
	13. Instructional Technology	1,883,782	1,883,782	0	0.00%
	Staff Support services				
	11. Improvement of Instruction	1,100,649	1,100,649	0	0.00%
	15. Library Services	1,050,723	1,050,723	0	0.00%
System administration:	30. System Administration	1,569,368	1,569,368	0	0.00%
School administration:	24. School Administration	2,200,279	2,200,279	0	0.00%
Transportation and buses:	31. Transportation	2,297,989	2,297,989	0	0.00%
Facilities maintenance:	19. Operation & Maintenance of Plant	5,656,460	5,656,460	0	0.00%
Debt services and other commitments:	5. Debt Service Payments	5,530,831	5,667,845	137,014	2.48%
All other expenditures, including school lunch:					
	7. Food Service Program Support	0	0	0	0.00%
TOTAL BUDGET - K-12 GENERAL FUND		**71,066,428**	**71,066,428**	**0**	**1.99%**

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."