

Scarborough Public Schools FY25 Budget Proposal



School Board Second Reading & Vote

May 2, 2024



Overview of the FY25 Proposed Budget

FY25 Budget resources are available on the School Department Budget page:

www.scarboroughschools.org/board/budget

Budget Book including:

- Superintendent's introduction & Executive Summary
- Budget drivers, challenges and highlights
- Reports from each school/phase and department

Also available:

- Budget Book Appendix with additional resources
- FY25 Line Item Account Detail
- School Board/Leadership Council Workshops slide deck
- Full budget development calendar
- Meeting docs and support materials

Updated documents will be posted after tonight's meeting.



FY25 Proposed School Budget Summary

Passed at School Board First Reading on March 21, 2024

Leadership Council's FY25 Budget Proposal	FY24 Approved Budget	FY25 Proposed Budget	\$ Change	% Change
General Fund Operating Budget	62,052,141	66,562,878	4,510,737	7.27%
Adult Education Budget	183,149	214,358	31,209	17.04%
School Nutrition Budget	2,313,735	2,404,192	90,457	3.91%
Total Education Budget	64,549,025	69,181,428	4,632,403	7.18%
Non-Tax Revenues	10,227,311	12,315,457	2,088,146	20.42%
Net Budget - Tax Request	54,321,714	56,865,971	2,544,257	4.68%



Items in Motion → Budget Amendment

- **Adjustments to personnel cost estimates**
 - Updates to retirement projections
 - Turnover estimates for new hires
- **Adjustments to benefit projections**
 - Anthem rates received: +3.068% vs. +8% budgeted
 - Delta rates received: +5.6% vs. +5.3% budgeted
 - Workers Compensation: estimated premium reduction
 - Paid Family Leave estimate decreased per new legal guidance
- **Added position based on incoming K student needs**
 - 1.0 FTE Speech Therapist est. + \$92,000 salary/benefits

Total impact of budget adjustments = \$527,315 reduction in operating expenditures
(General Fund, Adult Education & School Nutrition - see [detailed process worksheet](#))



FY25 Proposed School Budget Summary

Updated/Adjusted as of April 25, 2024 School Board Finance Committee meeting

Leadership Council's FY25 Budget Proposal	FY24 Approved Budget	FY25 Proposed Budget	\$ Change	% Change
General Fund Operating Budget	62,052,141	65,998,958	3,946,817	6.36%
Adult Education Budget	183,149	214,129	30,980	16.92%
School Nutrition Budget	2,313,735	2,391,656	77,921	3.37%
Total Education Budget	64,549,025	68,604,743	4,055,718	6.28%
Non-Tax Revenues	10,227,311	12,302,921	2,075,610	20.29%
Net Budget - Tax Request	54,321,714	56,301,822	1,980,108	3.65%



School Capital Budget

- Deferred two proposed expenditure items = expenditure reduction of \$210,874
 - Bonded items so no immediate tax reduction
 - Creates savings in future debt service
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- Added \$585,000 allocation of non-tax revenue (school impact fees and/or School Capital Reserves)
 - Reduces capital budget tax request



FY25 School Capital Budget

School Board's FY25 Budget Proposal	FY24 Approved Budget	FY25 Proposed Budget	\$ Change	% Change
School Capital Equipment	793,883	1,410,000	616,117	-95.57%
School Capital Projects*	139,662,700	4,813,475	-134,849,225	-96.55%
Total Capital Budget	140,456,583	6,223,475	-134,233,108	-95.57%
School Capital Non-tax Revenues	139,453,483	6,127,475	-133,326,008	-95.61%
School Capital Tax Request	1,003,100	96,000	-907,100	-90.43%

*FY24 includes \$137,500,000 for building project



FY25 Budget Process Summary

Scarborough Schools - FY25 Budget Summary

School Board's Proposed Budget

March 21, 2024

May 2, 2024

FY25 Education Budget	FY24 Approved Budget	FY25 Proposed Budget SB First Reading	\$ Change from FY24 Approved	% Change from FY24 Approved	FY25 Proposed Budget SB Second Reading	\$ Change from FY24 Approved	% Change from FY24 Approved	Adjustments from First to Second Reading
General Fund Operating Budget	62,052,141	66,562,878	4,510,737	7.27%	66,048,328	3,996,187	6.44%	(514,550)
Non-Property Tax Revenues	7,792,838	9,770,696	1,977,858	25.38%	9,770,696	1,977,858	25.38%	0
General Fund Tax Request	54,259,303	56,792,182	2,532,879	4.67%	56,277,632	2,018,329	3.72%	(514,550)
Adult Education Budget	183,149	214,358	31,209	17.04%	214,129	30,980	16.92%	(229)
Non-Property Tax Revenues	120,738	140,569	19,831	16.42%	140,569	19,831	16.42%	0
Adult Education Tax Request	62,411	73,789	11,378	18.23%	73,560	11,149	17.86%	(229)
School Nutrition Budget	2,313,735	2,404,192	90,457	3.91%	2,391,656	77,921	3.37%	(12,536)
Non-Property Tax Revenues	2,313,735	2,404,192	90,457	3.91%	2,391,656	77,921	3.37%	(12,536)
School Nutrition Tax Request	0	0	0	0.00%	0	0	0.00%	0
Total Education Budget	64,549,025	69,181,428	4,632,403	7.18%	68,654,113	4,105,088	6.36%	(527,315)
Total Non-Tax Revenues	10,227,311	12,315,457	2,088,146	20.42%	12,302,921	2,075,610	20.29%	(12,536)
School Operating Net Budget	54,321,714	56,865,971	2,544,257	4.68%	56,351,192	2,029,478	3.74%	(514,779)

FY25 School Capital Budget	FY24 Approved Budget	FY25 Proposed Budget SB First Reading	\$ Change from FY24 Approved	% Change from FY24 Approved	FY25 Proposed Budget SB Second Reading	\$ Change from FY24 Approved	% Change from FY24 Approved	Adjustments from First to Second Reading
School Capital Budget	140,456,583	6,434,349	(134,022,234)	-95.42%	6,223,475	(134,233,108)	-95.57%	(210,874)
School Capital Non-Tax Revenues	139,453,483	5,753,349	(133,700,134)	-95.87%	6,127,475	(133,326,008)	-95.61%	374,126
School Capital Net Budget	1,003,100	681,000	(322,100)	-32.11%	96,000	(907,100)	-90.43%	(585,000)

Total Tax Request Change from First to Second Reading

(1,099,779)



Next Steps in the Budget Process

At Town Council workshop on May 1, additional reduction to Education Budget was requested.

- First reading budget goal was a net budget (tax request) less than 5% increase over FY24.
 - Education net budget came in at +4.68% (compare with +7.28% in FY24 and +5.31% in FY23)
- April 18 TC Finance Committee revised budget goal was reduction of \$1,368,782.
 - SB Finance Committee reduction for second reading tonight = \$1,099,779
 - Adjusted net budget is +3.74% (compare with +4.42% in FY24 and +4.64% in FY23)
- Further reduction of \$800,000 was requested yesterday to meet new TC target of no tax increase based on FY25 budget, to offset impact of townwide revaluation.



Next Steps in the Budget Process

- Town Council Finance Committee review & recommendations - May 9, 5:00 pm
- Town Council Second Reading & vote - May 15, 7:00 pm
- School Board meeting May 16, 7:00 - budget adjustments as needed

School Budget Validation Referendum

Vote at Scarborough High School on June 11, 7 am - 8 pm

Early voting and absentee ballot information available here:

scarboroughmaine.org/departments/town-clerk/elections

Please stay engaged and come out to VOTE!