

Scarborough Public Schools
FY26 Budget Proposal



School Board Second Reading & Vote

May 1, 2025



Overview of the FY26 Proposed Budget

- First Reading of the FY26 School Budget proposal was passed by the School Board on March 20, 2025 ([meeting slide deck](#))
- Full Municipal Budget was presented to the Town Council and public on March 26, 2025, and passed in first reading by the Town Council on April 2, 2025

The School Budget proposal has been refined and updated leading up to the Board's Second Reading and vote this evening.



Overview of the FY26 Proposed Budget

Resources available on the School Department Budget page:

www.scarboroughschools.org/board/budget

Budget Book:

- Superintendent's introduction & Executive Summary
- District goals & budget priorities
- Budget data & cost drivers
- Reports from each school/phase and department
- Appendix with additional resources
- Line item budget detail



FY26 Proposed School Budget Summary

Passed at School Board First Reading on March 20, 2025

Leadership Council's FY26 Budget Proposal	FY25 Approved Budget	FY26 Proposed Budget	\$ Change	% Change
General Fund Operating Budget	65,828,078	70,784,764	4,956,686	7.53%
Adult Education Budget	214,129	232,967	18,838	8.80%
School Nutrition Budget	2,391,656	2,535,247	143,591	6.00%
Total Education Budget	68,433,863	73,552,978	5,119,115	7.48%
Non-Tax Revenues	12,302,921	13,576,003	1,273,082	10.35%
Tax Request	56,130,942	59,976,975	3,846,033	6.85%



Items in Motion → Budget Amendments

General Fund, Adult Education & School Nutrition operating budgets (see [detailed process worksheet](#))

- **Adjustments to benefit projections**
 - Anthem rates received: +10.714% vs. +8% budgeted **+\$212,382**
 - Delta rates received: +2.466% vs. +5.5% budgeted **-\$7,880**
 - Workers Compensation: estimated premium reduction **-\$49,835**
 - Update Unemployment cost estimate **-\$5,000**

- **Adjustments to personnel cost estimates **-\$121,002****
 - Open position estimates reduced per recent new hires
 - Ed Techs
 - Bus Drivers
 - Custodians



Items in Motion → Budget Amendments

- **Additions based on changing student needs**
 - 2.0 Special Services Ed Techs **+\$102,000** wages/benefits
 - Tuition for new outside placement **+\$75,000**
- **Other budget adjustments**
 - Pre-K Program funding added to offset grant reduction **+\$70,000**
 - Facilities contracted services increase for tariff contingency **+\$50,000**
 - Energy cost projections refined **-\$37,500**
 - K-2 curriculum software multi-year discount **-\$6,501**

Total impact of budget adjustments = \$275,851 increase in operating expenditures
Add \$70,000 Pre-K reserve fund revenue = net increase of \$205,851



FY26 Proposed School Budget Summary

Updated/Adjusted as of April 28, 2025 School Board Finance Committee meeting

Leadership Council's FY26 Budget Proposal	FY25 Approved Budget	FY26 Proposed Budget	\$ Change	% Change
General Fund Operating Budget	65,828,078	71,066,428	5,238,350	7.96%
Adult Education Budget	214,129	233,057	18,928	8.84%
School Nutrition Budget	2,391,656	2,529,344	137,688	5.76%
Total Education Budget	68,433,863	73,828,829	5,394,966	7.88%
Non-Tax Revenues	12,302,921	13,640,100	1,337,179	10.87%
Tax Request	56,130,942	60,188,729	4,057,787	7.23%



FY26 School Capital Budget

Removed two items proposed at first reading = expenditure reduction of **-\$56,000**

- **-\$31,000** for School Nutrition oven replacement
 - will be purchased with FY25 operating funds
- **-\$25,000** for MS Science classroom retrofit
 - deferred to FY27 due to generator upgrade

Items were scheduled to be appropriated - reduces capital budget tax request



FY26 School Capital Budget

Updated/Adjusted as of April 28, 2025 School Board Finance Committee meeting

School Board's FY26 Budget Proposal	FY25 Approved Budget	FY26 Proposed Budget	\$ Change	% Change
School Capital Equipment	1,345,000	1,186,000	-159,000	-11.82%
School Capital Projects	4,813,475	4,194,000	-619,475	-12.87%
Total Capital Budget	6,158,475	5,324,000	-834,475	-13.55%
School Capital Non-tax Revenues	6,127,475	5,257,000	-870,475	-14.21%
School Capital Tax Request	31,000	67,000	36,000	116.13%



FY26 Budget Process Summary

Scarborough Schools - FY26 Budget Summary

School Board's Proposed Budget

May 1, 2025

FY26 Education Budget	FY25 Approved Budget	FY26 Proposed Budget SB First Reading	\$ Change from FY25 Approved	% Change from FY25 Approved	FY26 Proposed Budget SB Second Reading	\$ Change from FY25 Approved	% Change from FY25 Approved	Adjustments from First Reading to Approved
General Fund Operating Budget	65,828,078	70,784,764	4,956,686	7.53%	71,066,428	5,238,350	7.96%	281,664
Non-Property Tax Revenues	9,770,696	10,904,747	1,134,051	11.61%	10,974,747	1,204,051	12.32%	70,000
General Fund Tax Request	56,057,382	59,880,017	3,822,635	6.82%	60,091,681	4,034,299	7.20%	351,664
Adult Education Budget	214,129	232,967	18,838	8.80%	233,057	18,928	8.84%	90
Non-Property Tax Revenues	140,569	136,009	(4,560)	-3.24%	136,009	(4,560)	-3.24%	0
Adult Education Tax Request	73,560	96,958	23,398	31.81%	97,048	23,488	31.93%	90
School Nutrition Budget	2,391,656	2,535,247	143,591	6.00%	2,529,344	137,688	5.76%	(5,903)
Non-Property Tax Revenues	2,391,656	2,535,247	143,591	6.00%	2,529,344	137,688	5.76%	(5,903)
School Nutrition Tax Request	0	0	0	0.00%	0	0	0.00%	(11,806)
Total Education Budget	68,433,863	73,552,978	5,119,115	7.48%	73,828,829	5,394,966	7.88%	275,851
Total Non-Tax Revenues	12,302,921	13,576,003	1,273,082	10.35%	13,640,100	1,337,179	10.87%	64,097
School Operating Net Budget	56,130,942	59,976,975	3,846,033	6.85%	60,188,729	4,057,787	7.23%	64,097

FY26 School Capital Budget	FY25 Approved Budget	FY26 Proposed Budget SB First Reading	\$ Change from FY25 Approved	% Change from FY25 Approved	FY25 Proposed Budget SB Second Reading	\$ Change from FY25 Approved	% Change from FY25 Approved	Adjustments from First Reading to Approved
School Capital Budget	6,158,475	5,380,000	(778,475)	-12.64%	5,324,000	(834,475)	-13.55%	(56,000)
School Capital Non-Tax Revenues	6,127,475	5,257,000	(870,475)	-14.21%	5,257,000	(870,475)	-14.21%	0
School Capital Net Budget	31,000	123,000	92,000	296.77%	67,000	36,000	116.13%	(56,000)

Total Tax Request Change from First Reading to Approved Budget
% of total net budget at First Reading

155,754
0.26%



Next Steps in the Budget Process

Town Council Second Reading & Budget Vote

Wednesday, May 7, 7:00 pm

School Budget Referendum Vote

June 10, 2025 at SHS, 7 am to 8 pm

Early voting and absentee ballot information available here:

scarboroughmaine.org/departments/town-clerk/elections

Please stay engaged and come out to VOTE!