

Fiscal Year 2025-2026 Budget

Cape Elizabeth School Department



School Board Strategic Plan Goals (2020 – 2025)

1) Health and Well-Being

Our schools will provide a supportive learning environment in which physical, social, and emotional well-being are valued and promoted.

2) Global Competency

Our students will be personally responsible, aware, empathetic, and engaged local and global citizens.

3) Multiple Pathways and Definitions of Success

Our schools will value, promote, and celebrate multiple pathways and definitions of success.

4) Safe, Sustainable, and Effective Facilities

Our schools will be safe and effective facilities. They will be updated and maintained to meet the needs of students and staff in accordance with long-term financial planning.

5) Environmental Responsibility

The school department will prioritize environmental responsibility, including stewardship and sustainability.

School Board Goals For This 2025- 2026 Budget

- 1. Meets the academic, social-emotional, and health needs of all students.**
- 2. Supports recruitment and retention of high-quality personnel.**
- 3. Supports appropriate and on-going building maintenance and repair.**
- 4. Supports the advancement of instructional skills of our staff.**
- 5. Reflects a careful consideration of the effectiveness and efficiency of each line item and position.**
- 6. Strives for clear, transparent, and regular communication with the public throughout the budget process.**

Timeline for the Creation of This Budget

- **October** – November: Administrators met with staff to review budget needs & developed school & program draft budgets
- **December**: Administrators met with Supt. Record & Finance Director Weeks to review the draft budgets line by line & position by position
- **January**: Town Council and School Board had a joint budget workshop. Supt. Record & Finance Director Weeks finalized the proposed District Leadership Team budget & presented to the School Board on 1/28/25
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A Reminder of Budget Cost Drivers

Fiscal Year 2025-2026

Challenges for Fiscal Year 2026:

- **Salaries and benefits (84% of total budget)**
- **Maintaining facility funds (C.I.P/Maintenance/Repair)**
- **Health insurance cost increase**
- **Any new position requests to meet Strategic Plan & SB Goals**
- **Negotiations for three collective bargaining units**
- **State aid contribution**

Original Budget Requests by the DLT: 1.28.2025

Total Budget \$	% Expenditure Increase	% Property Tax Rate Increase
\$37,899,917	6.92%	8.96%

Items Included in this Original Budget Request (1/28/25)

- Existing contracts for salaries and benefits (84% of total budget)
- Debt service (2% of total budget)
- Facilities costs for fuel, electricity and repair and maintenance – an increase in electricity savings was used to create a separate account for security costs for \$50,000
- All original operating request by administrators (.11% increase this year)
- All new position requests = \$226,232
- Fund balance allocation at \$800,000
- Unknown: Health insurance ceiling and three unknown collective bargaining contracts
- DLT recognized at this point that reductions would need to be made over the coming months upon collaboration with the School Board

Original PROPOSED NEW POSITIONS FOR 2024-2025

Pond Cove Elementary School	4th Grade Teacher to meet the learning needs of this particular class
CE Middle School	Administrative Assistant to meet the needs of the Main Office & to help assist Nutritional Services, Technology, MS Athletics, & Special Education who are all housed at CEMS



Revision on 3.25.2025 to Budget Requests by DLT:

Total Budget \$	% Expenditure Increase	% Property Tax Rate Increase
\$37,805,896	6.65%	7.63%

Items Included in this budget and steps taken to make adjustments:

- Found out a reduction of state contribution by **\$793,287** in late January
- Made adjustments for bus lease bid results, and corrections to insurance elections for departments
- Increased fund balance allocation to \$1,000,000
- Unknown: Health insurance ceiling and three unknown collective bargaining contracts

Revision on 4.1.2025 to Budget Requests by DLT:

Total Budget \$	% Expenditure Increase	% Property Tax Rate Increase
\$36,552,456	3.12%	3.63%

DLT Reductions to Expenditures:

- Electricity savings
- Adjustments for funds to hire replacements for retirees & resignations
- Corrections to insurance elections of current employees
- Central Office – reduce advertising line
- Central Office – reduce course reimbursement line
- Central Office – reduce professional development for central office staff
- Technology – reduce software and hardware line
- Eliminate second bus lease payment

Revision on 4.1.2025 to Budget Requests by the DLT:

Total Budget \$	% Expenditure Increase	% Property Tax Rate Increase
\$36,552,456	3.12%	3.63%

DLT Reductions to Expenditures:

- Eliminated increased curriculum request (not necessary for FY 26)
- 5% line reduction for supplies and books
- 5% line reduction for online subscriptions
- 5% line reduction for equipment
- Pond Cove curriculum request for ELA materials purchase w/ current budget
- Athletics – reduce professional services
- Not fill the new position request for the CEMS administrative assistant
- Reduce retirement stipend line

Revision on 4.1.2025 to Budget Requests by Administrators:

Total Budget \$	% Expenditure Increase	% Property Tax Rate Increase
\$36,552,456	3.12%	3.63%

DLT Reductions to Expenditures:

- Transportation – not fill vacant 30 hour/week driver
- Maintenance – not fill one vacant position
- Custodian – not fill one vacant position
- Not fill vacant special education reading specialist (we have another plan to meet this need)
- Not fill three open Ed Tech positions
- Shifting one teacher to fill a vacancy
- Central Office – reduce hours of a support staff
- **Total Expenditure Reduction of: \$1,253,440 from the original DLT budget request**

Revision on 4.7.2025 to Budget Requests by Administrators:

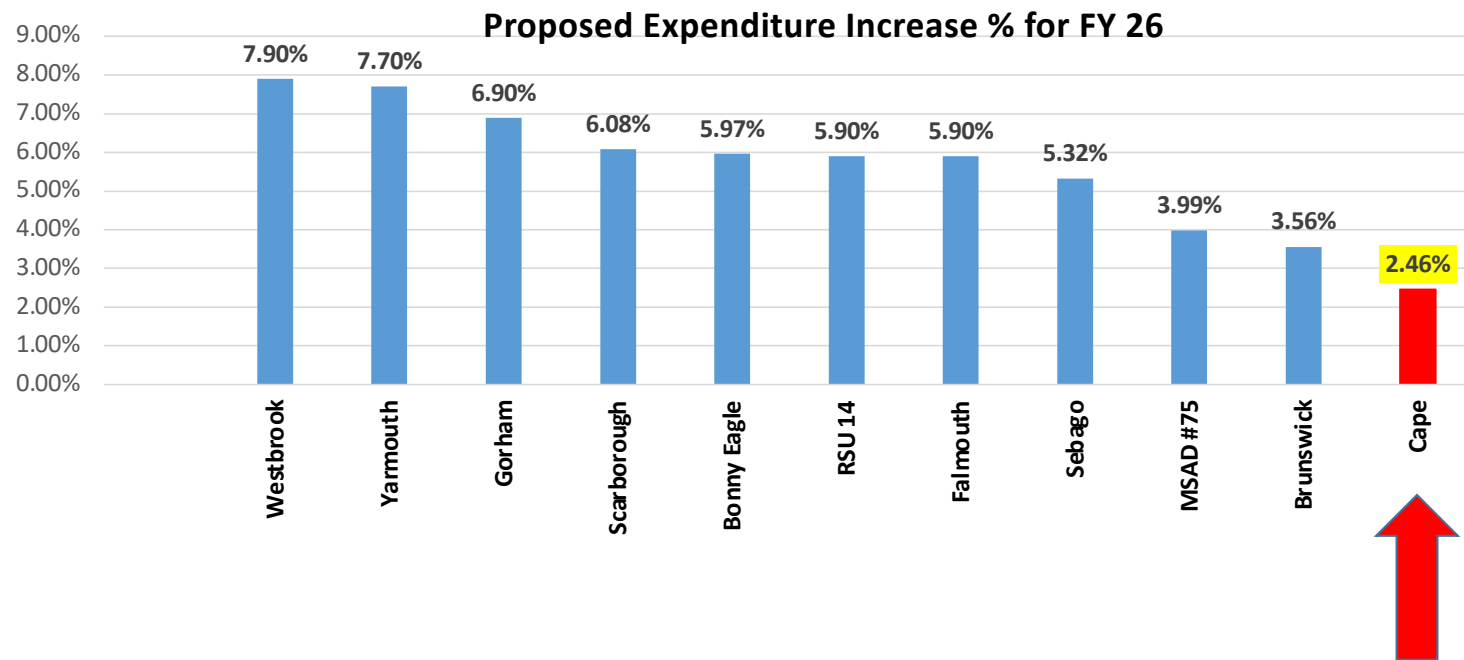
Total Budget \$	% Expenditure Increase	% Property Tax Rate Increase
\$36,318,456	2.46%	2.91%

Found out on 4/7/25 that our medical insurance increase would be 3.22%

We had budgeted for 15%, due to our 11% increase last year
Therefore the following were put back into the budget proposal

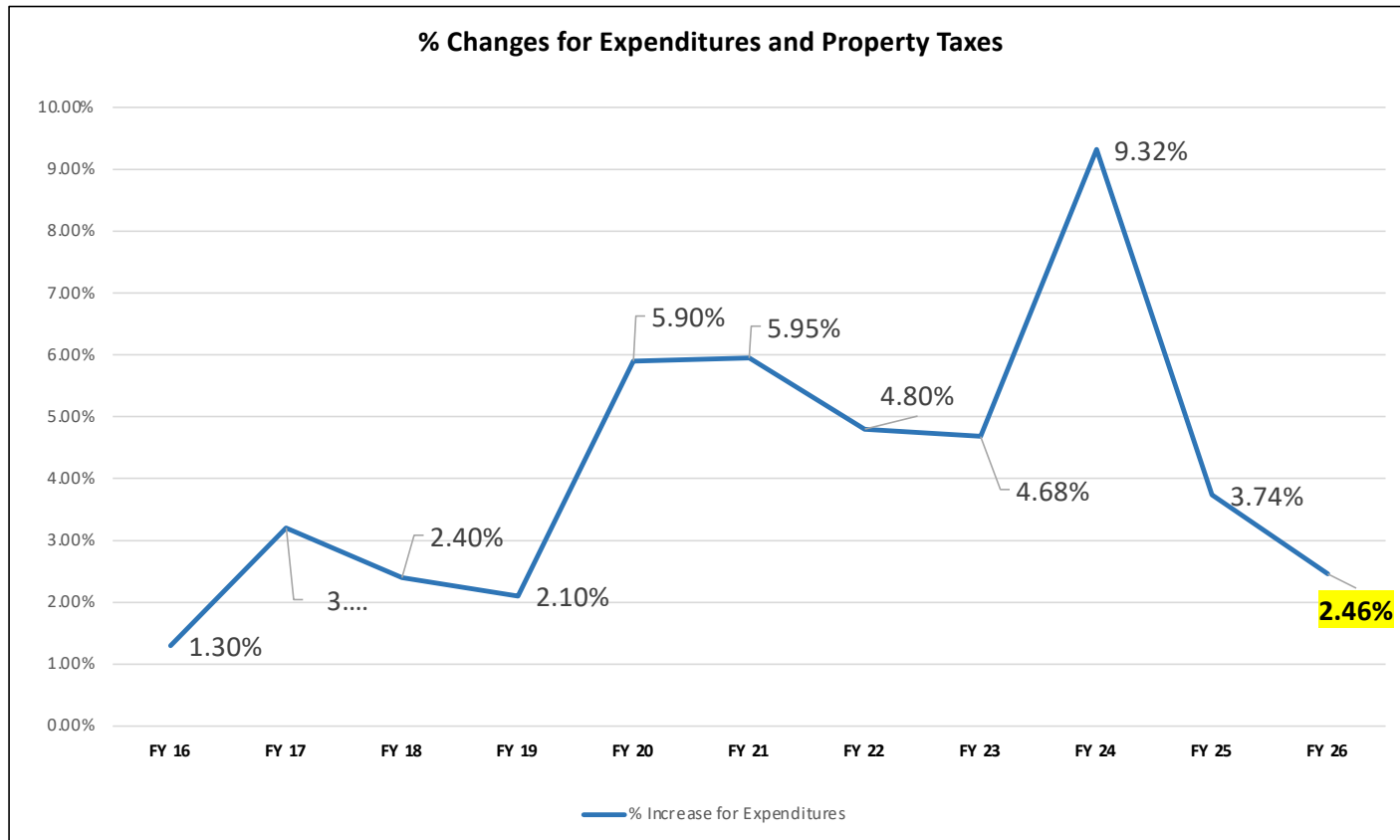
- A second bus lease payment to maintain our fleet
- Retirement stipend line to help pay for staff retirement stipends
- Not shifting one teacher to fill a vacancy in another grade/dept/school
- Final total expenditure reduction of: **\$1,487,440 from the original budget request**

Cumberland County School District Projected Expenditure Increases for FY26 Budget

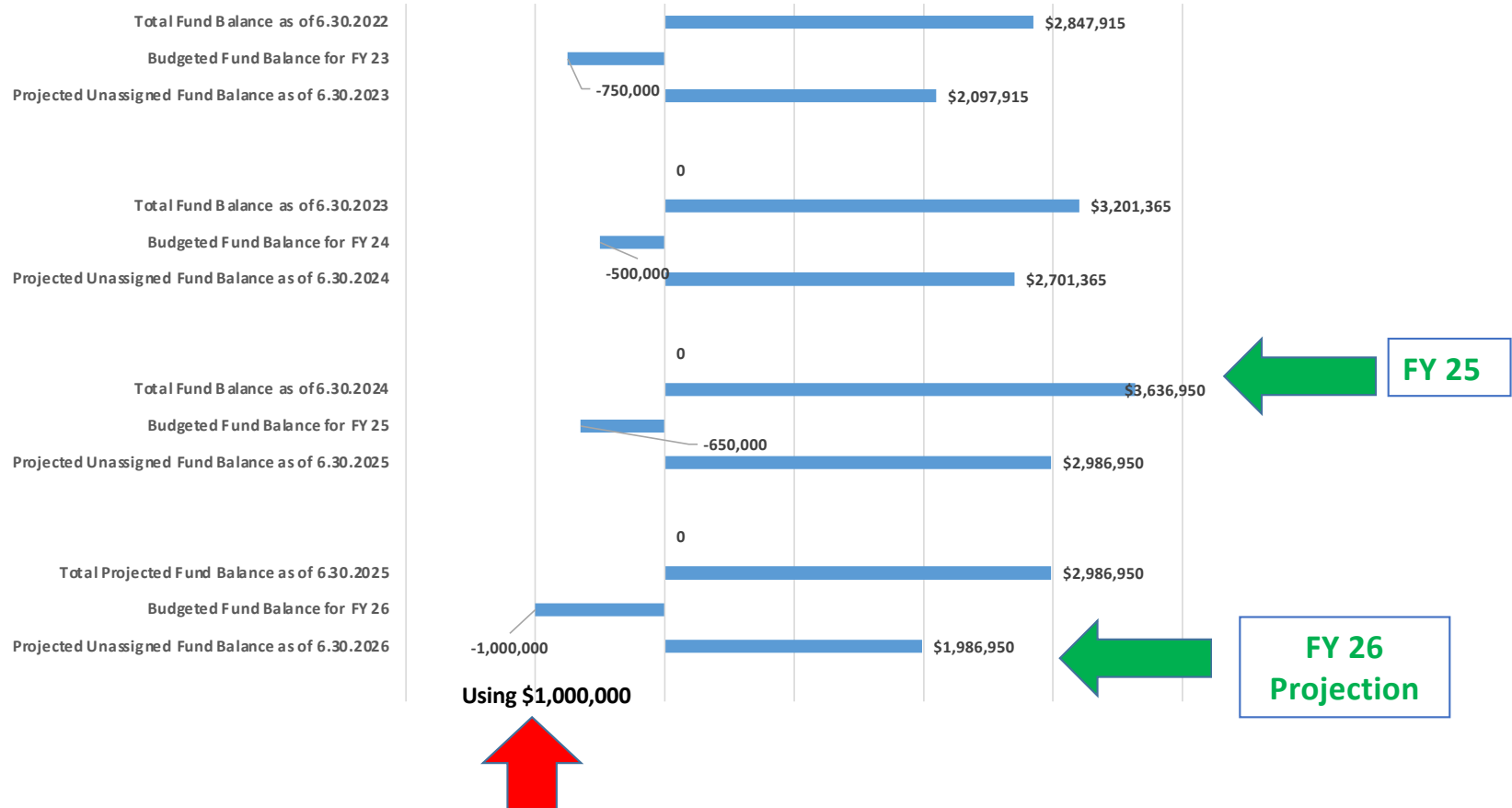


Cape Elizabeth is the lowest in Cumberland County

% Change in Total Expenditures



Projected Use of Fund Balance FY 26

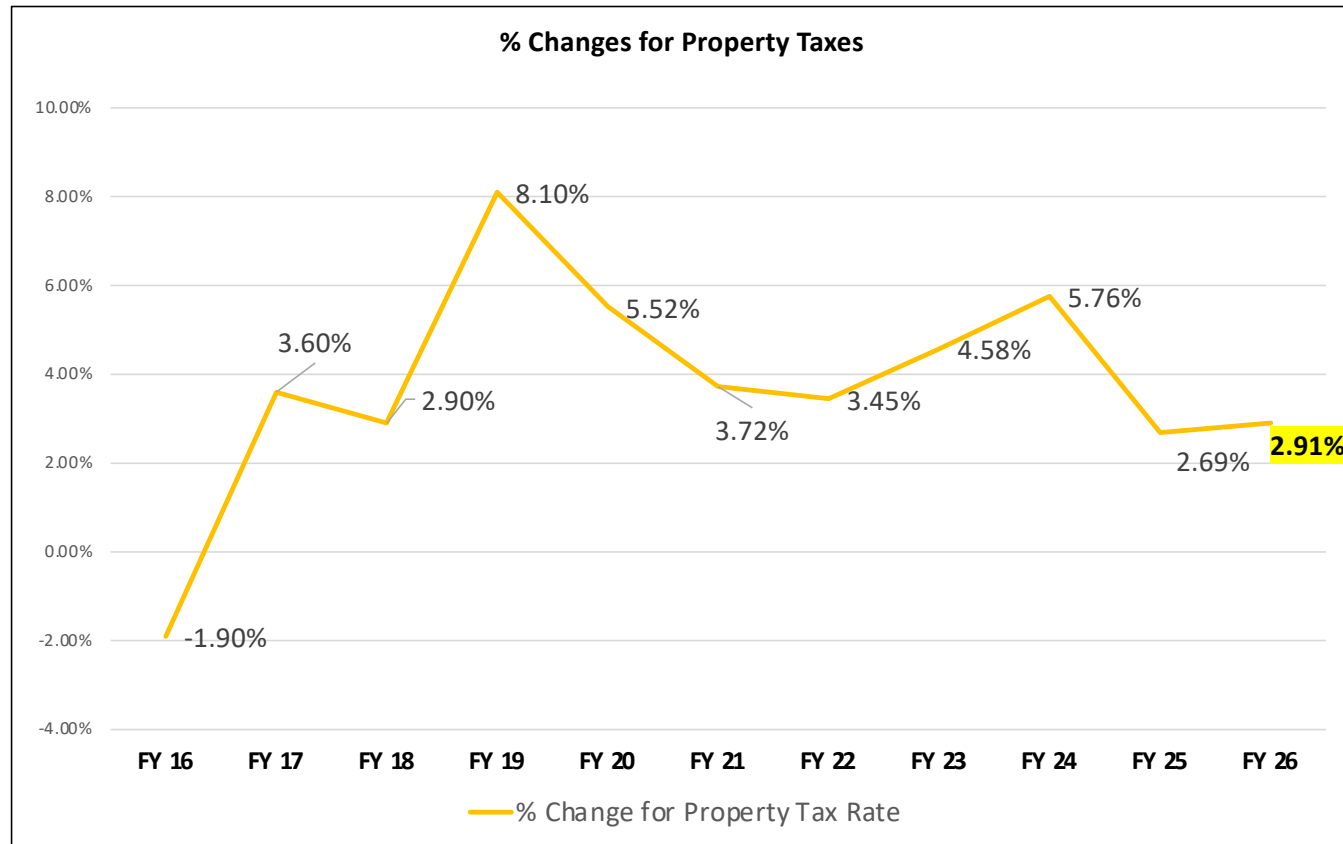


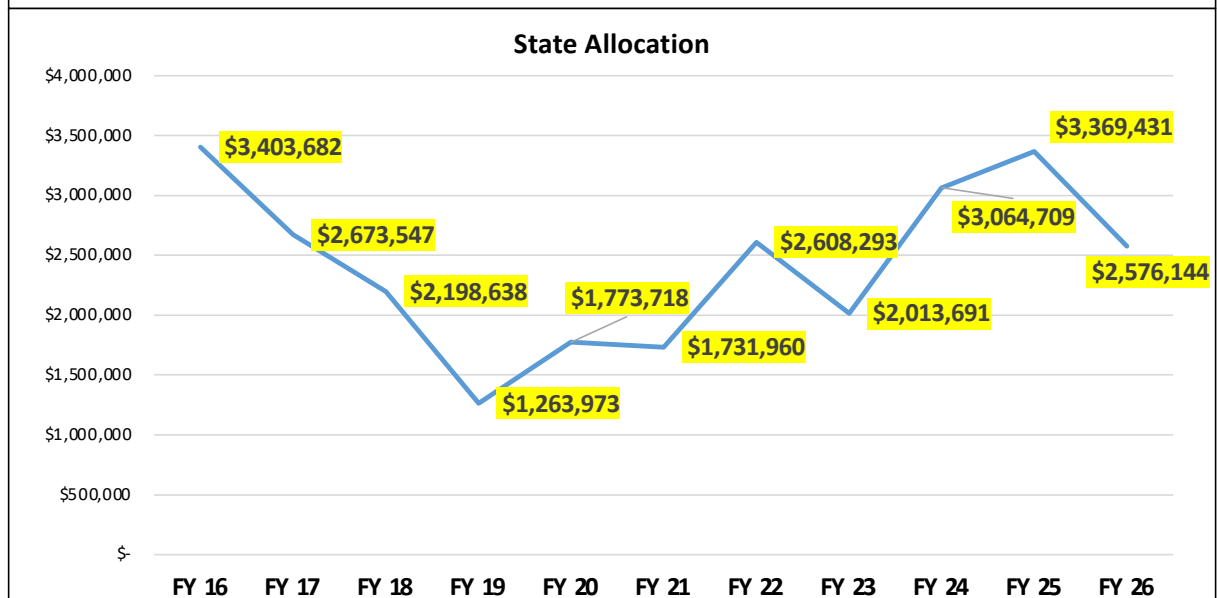
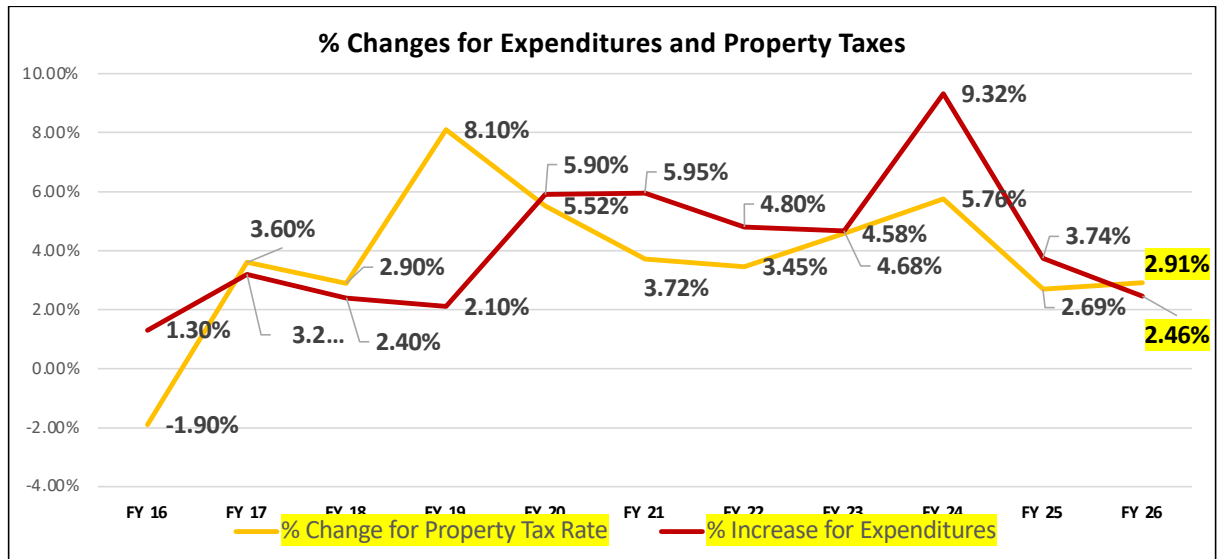
Property Tax Rate Comparison

Pro Forma Compared to Adopted Budget

Fiscal Year	Tax Rate at time of Budget Adoption	Tax Rate at time of Pro Forma
Fiscal Year 2026	8.50	
Fiscal Year 2025	8.10	8.26
Fiscal Year 2024	16.98	16.93
Fiscal Year 2023	16.04	15.98
Fiscal year 2022	15.58	15.28
Fiscal Year 2021	15.07	15.06
Fiscal Year 2020	14.52	14.30

Property Tax % Change History





Reminder of FY26 School Budget Funding/Revenue Sources:

Revenue Description	Amount
State Funding	\$2,576,144 (down \$793,287)
Applied Fund Balance	\$1,000,000
Property Taxes	\$32,663,812
Other Revenue	<u>\$78,500</u>
Total	\$36,318,456

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We Are Very Proud of This FY26 Budget Because...

- Maintains our excellent educational standards that our community supports & expects
- There are No educational program cuts
- There are No teacher or staff cuts to any currently filled positions
- Maintains facilities funding for C.I.P./Maintenance/Repairs
- Fiscally responsible w/ a **2.46%** expenditure increase, resulting in a **2.91%** projected tax increase



School Board Comments or Questions

