

Fiscal Year 2024-2025  
Budget  
Presentation 4/9/24

**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.*

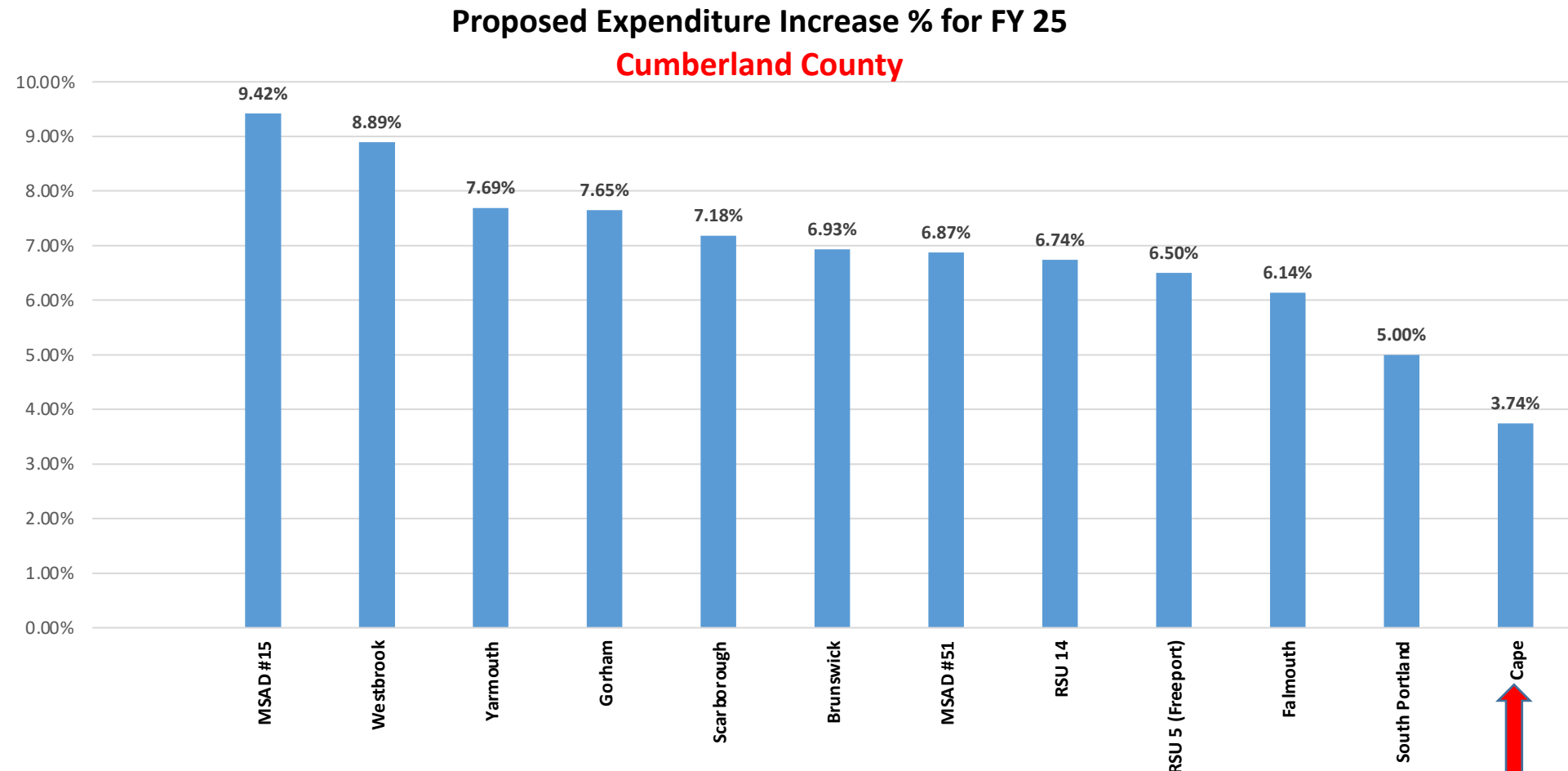
# **School Board Goals For This 2024- 2025 Budget**

- 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.**

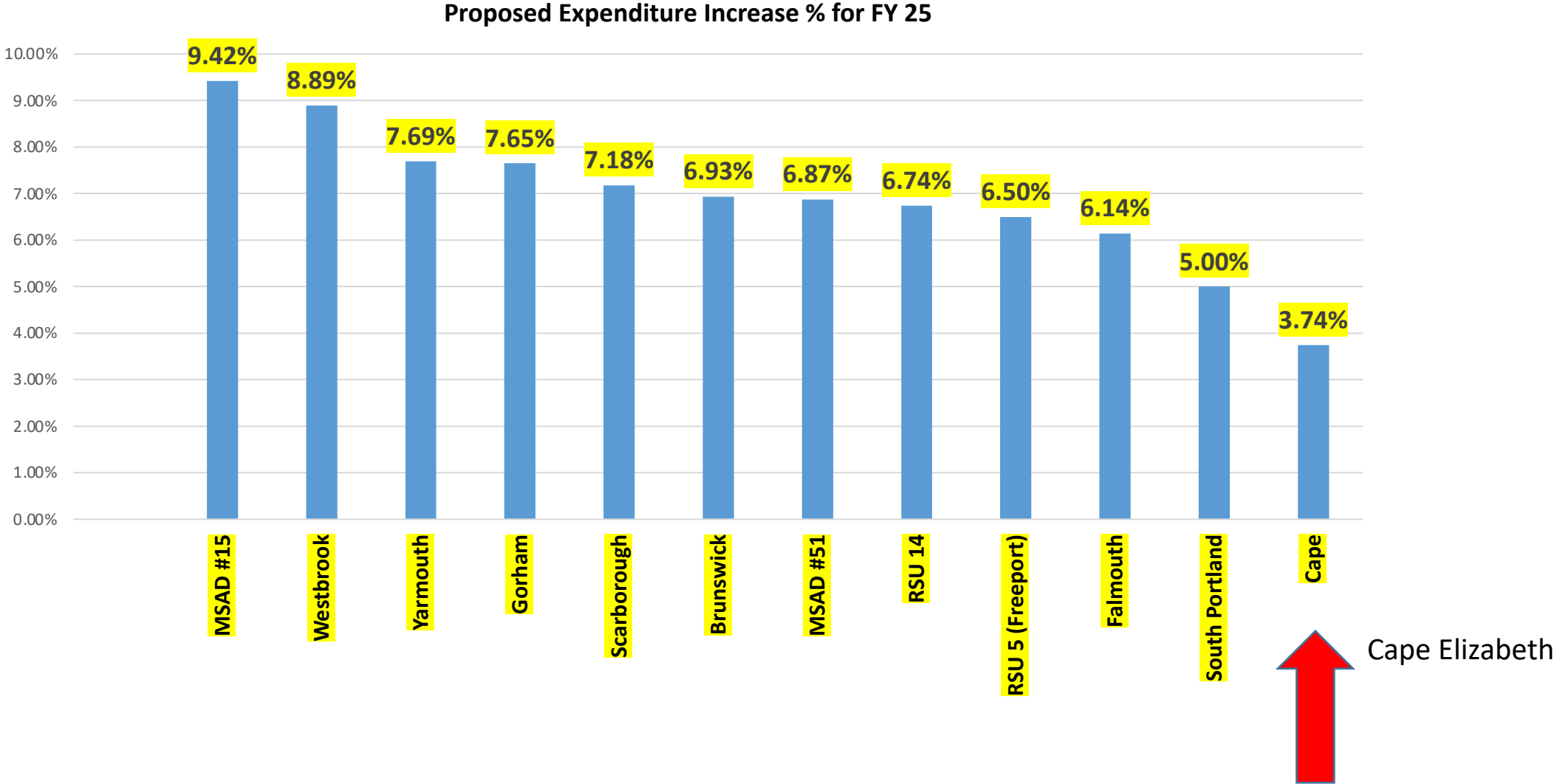
# Fiscal Year 2024-2025 Budget

**Goal 5:** Reflects a careful consideration of the effectiveness and efficiency of each line item and position.

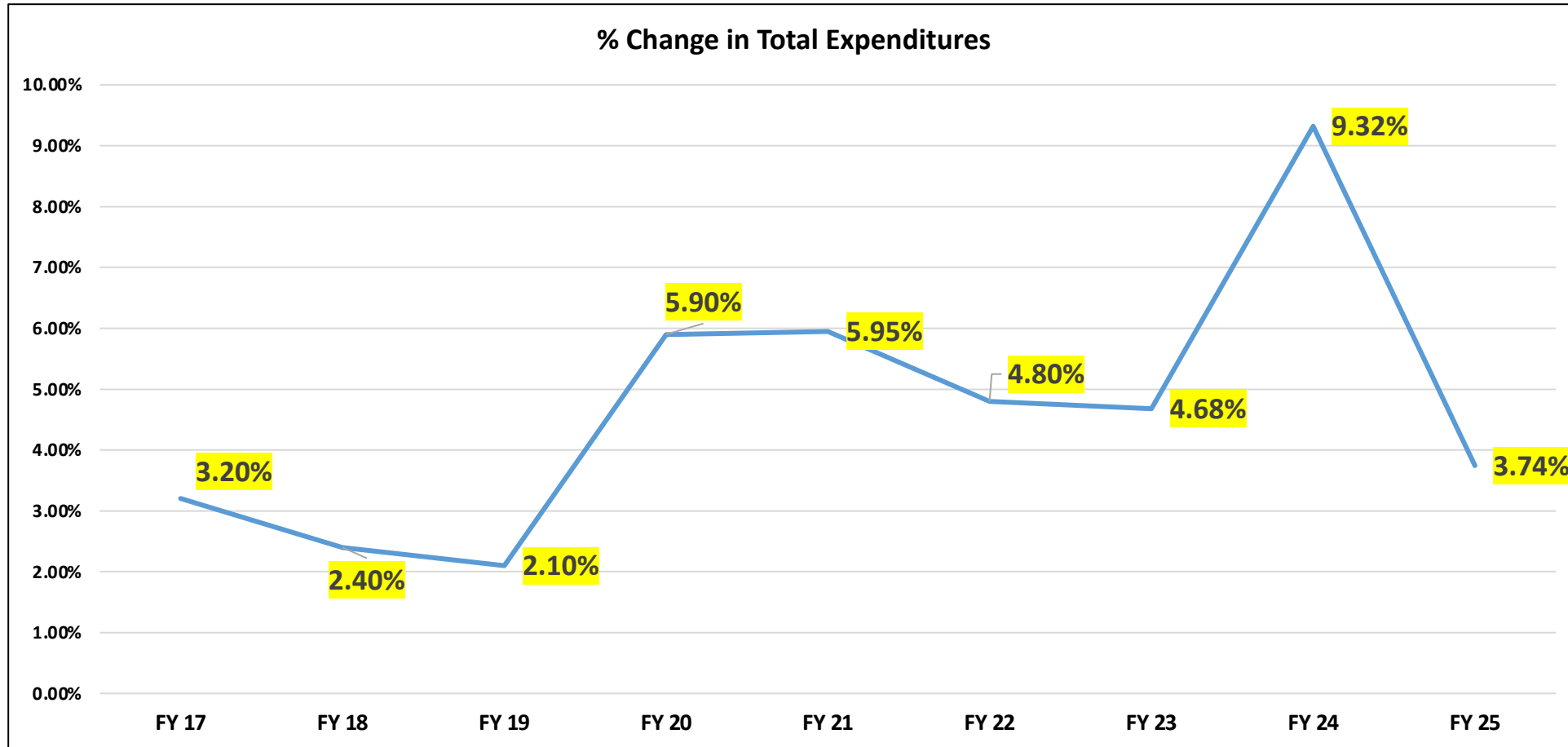
Total Budget \$	% Expenditure Increase	% Property Tax Total Increase
\$35,446,896	3.74%	2.51%



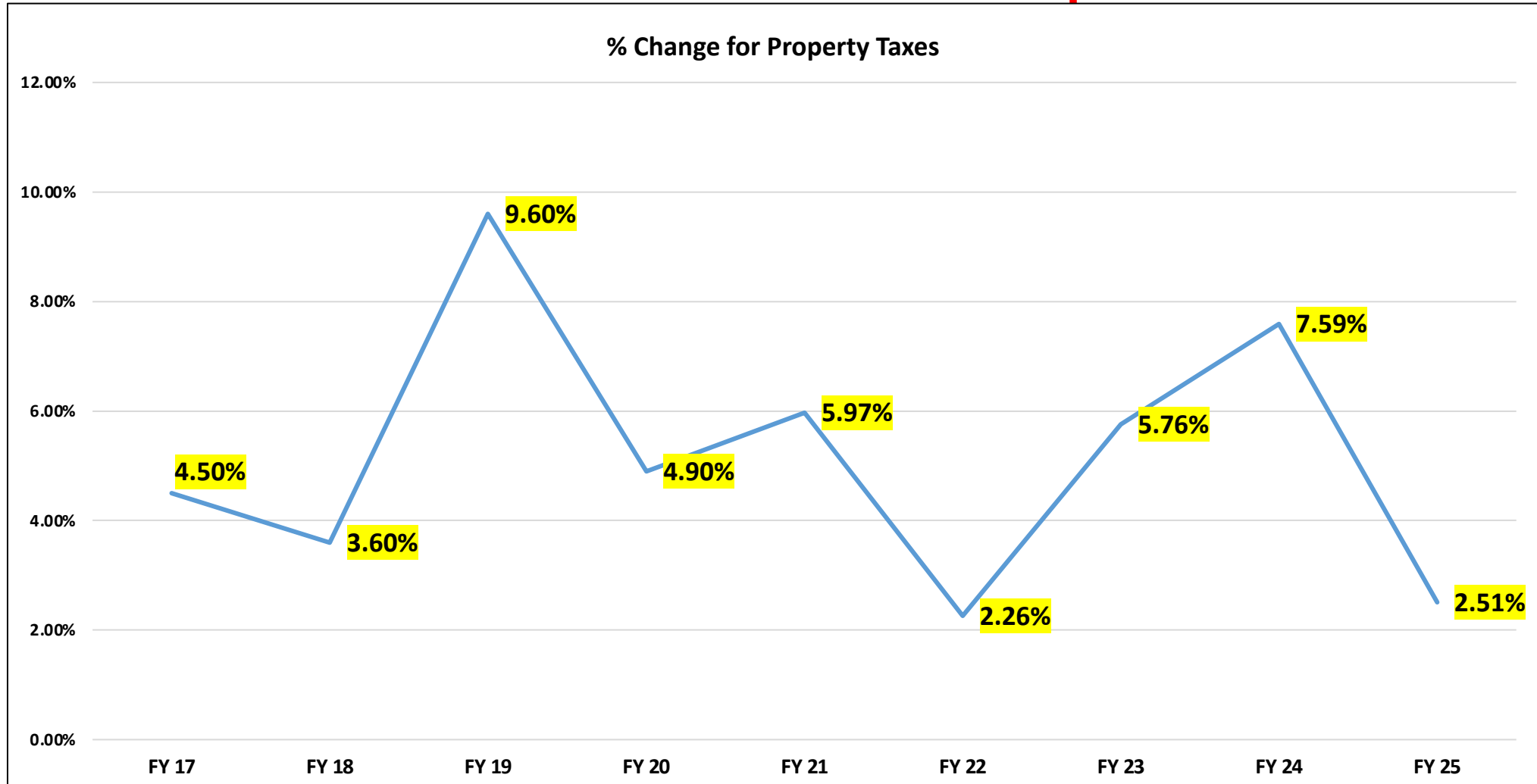
# Cumberland County School District Projected Expenditure Increases for FY25 Budget



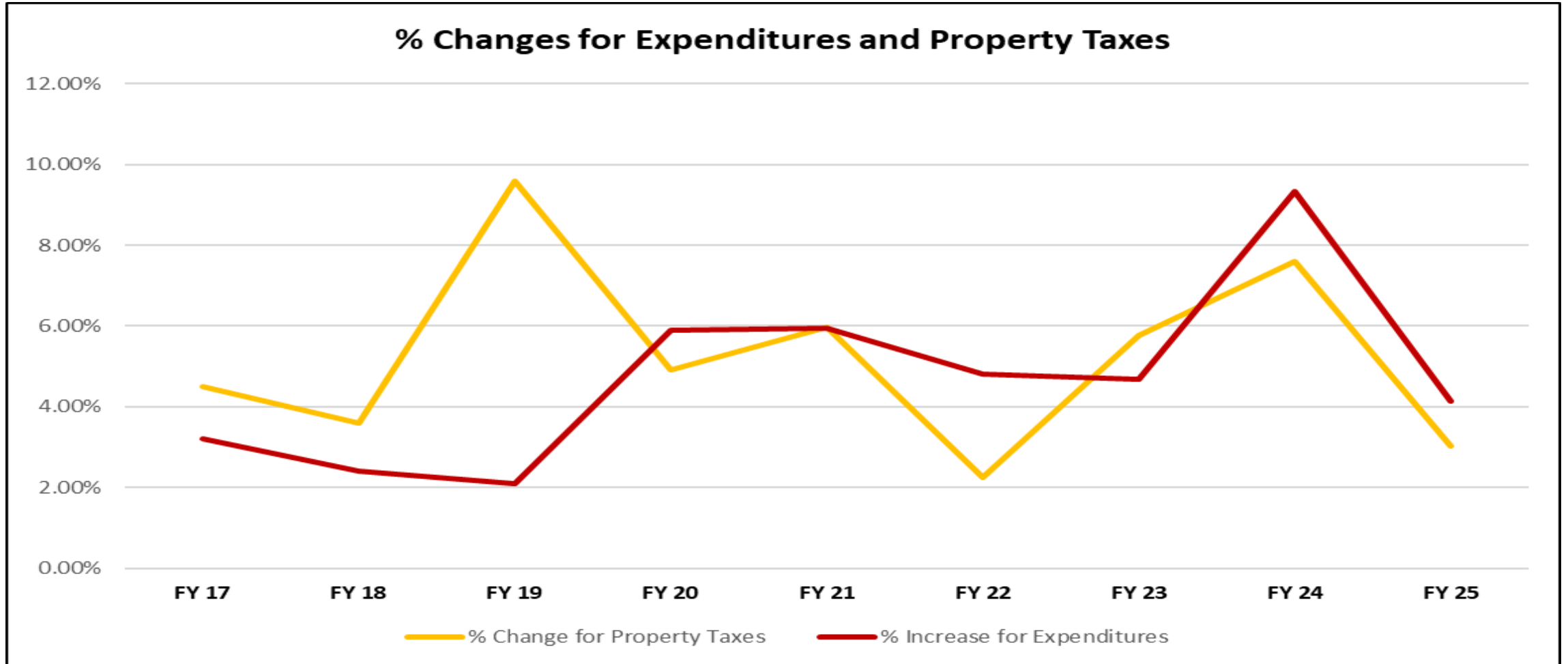
# Cape School District Historic % Change in Total Expenditures



# Historic % Property Tax Total Increase at School Board Adoption

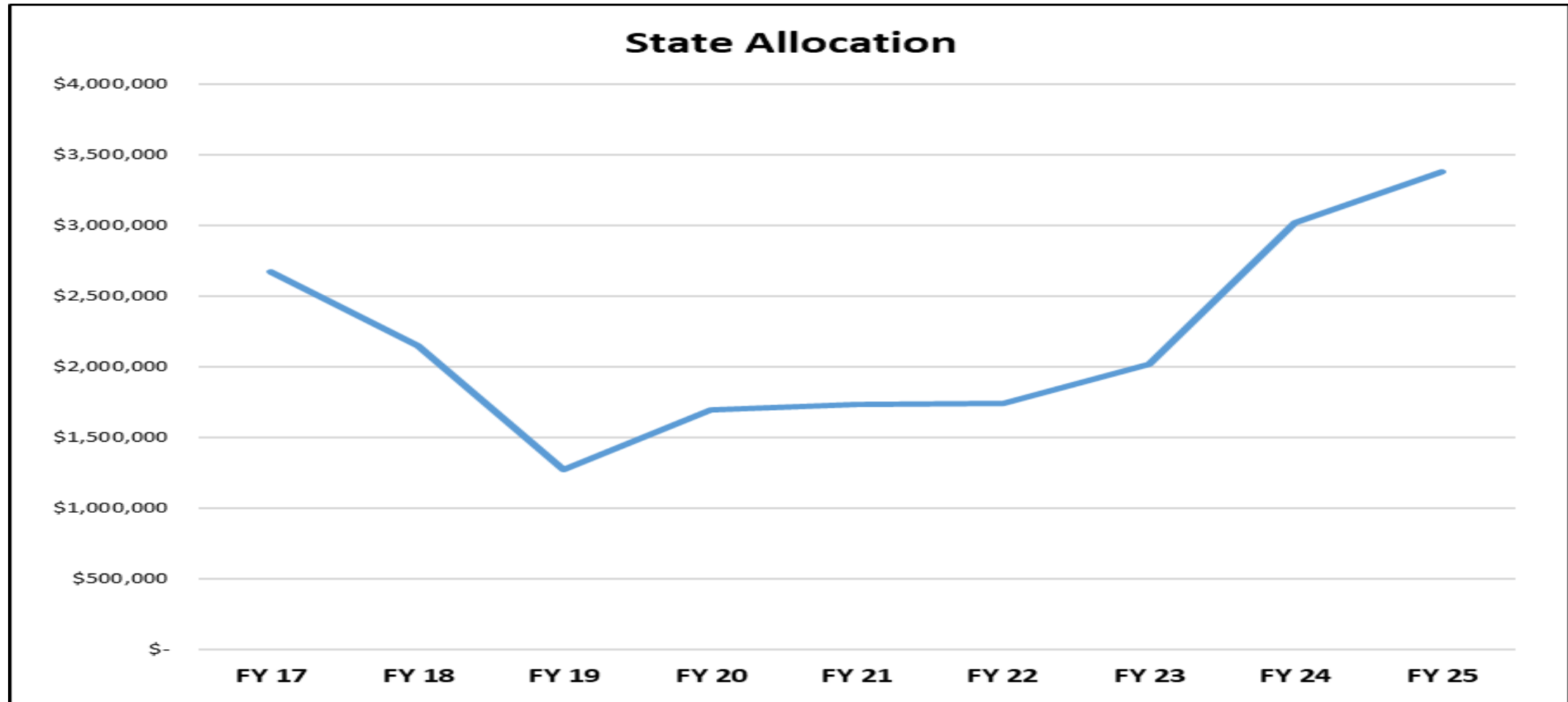


# Historic % Changes for Expenditures & Property Taxes





# Historic State School Funding Allocation for Cape Schools



# 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 1/23/24
- **February** – **April**: School Board & DLT met 5 times to review the budget, answer questions, and make adjustments
- **April 9**– School Board will vote on the proposed budget
- **April 22nd**: SB/TC Budget Workshop
- **May 6<sup>th</sup>**: Town Council Public Hearing of the School Budget
- **May 13<sup>th</sup>**: Town Council vote on the School Budget total
- **June 11<sup>th</sup>**: Citizen Vote on the School Budget

# Original Budget Requests by the DLT: 1.23.2024

**Goal 6:** Strives for clear, transparent, and regular communication with the public throughout the budget process.

Total Budget \$	% Expenditure Increase	% Property Tax Total Increase
\$35,580,868	4.13%	3.44%

## Items Included in this budget

- Existing contracts for salaries and benefits (83% of total budget)
- Debt service (2.04% of total budget), decreased debt service by \$213,361
- Facilities costs for fuel, electricity and repair and maintenance – no change
- All original operating request by administrators (3.07% increase this year)
- All new position requests = \$467,795
- Fund balance allocation at \$500,000
- Unknown: Health insurance ceiling

# Original PROPOSED NEW POSITIONS FOR 2024-2025

**Goal 1:** Meets the academic, social-emotional, and health needs of all students.

**Goal 2:** Supports recruitment and retention of high-quality personnel.

**Goal 3:** Supports appropriate and on-going building maintenance and repair.

**Goal 4:** Supports the advancement of instructional skills of our staff.

**Goal 5:** Reflects a careful consideration of the effectiveness and efficiency of each line item and position.

Location	Position	Associated Cost
Special Services Special Services	.2 Academic Evaluator 1 Reading Specialist	\$26,280 \$71,797 (Reallocating Ed Tech position)
PC/CEMS/CEHS	.8 Multilingual Teacher	\$105,119
Grades 7-12	1 Extended Learning Instructional Strategist	\$131,399 (100% reimbursed by state allocation)
PreK at Cape Care	1 Pre-K Educational Technician	\$64,223
CEMS	.6 Mindfulness Facilitator	\$55,167
Facilities (whole site)	1 Groundskeeper	\$13,810 (absorbing budget capacity from transportation)

# Revision on 3.26.2024 to Budget Requests by Administrators:

Total Budget \$	% Expenditure Increase	% Property Tax Total Increase
\$35,446,986	3.74%	2.51%

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

- **Eliminated vacant school psychologist position. This work will be contracted and paid out of the Local Entitlement federal grant.**
- **Increased fund balance allocation to \$650,000 in order to lower the tax burden. This decreased projected tax total impact from 3.0% to 2.51%**
- **Health insurance for the state was announced at ceiling 11.5%**

# Revision on 4.2.2024 to Budget Requests by the DLT:

Total Budget \$	% Expenditure Increase	% Property Tax Total Increase
\$35,446,986	3.74%	2.51%

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

- Increased CIP budget to \$700,000 from \$500,000 w/out increasing the overall budget by applying funds from the following:
- Decrease in electricity due to LED lighting, solar farm, and lower rates (\$37,000)
- Paid Family and Medical Leave Act from 2023 Public Law Chapter 412 not applicable until 2025-2026 based on guidance from Drummond Woodsum and MSMA (\$103,000)
- Solidified Mindfulness Facilitator would be .6 FTE (\$60,000), not full-time
- Health insurance increase 9.51% (this is a \$225,000 increase year over year)

**Goal 2: Supports recruitment and retention of high-quality personnel.**

**Goal 3. Supports appropriate and on-going building maintenance and repair.**

# A Reminder of Budget Cost Drivers

## Fiscal Year 2024-2025

### Challenges for Fiscal Year 2025:

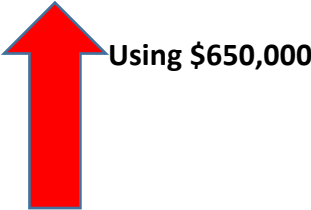
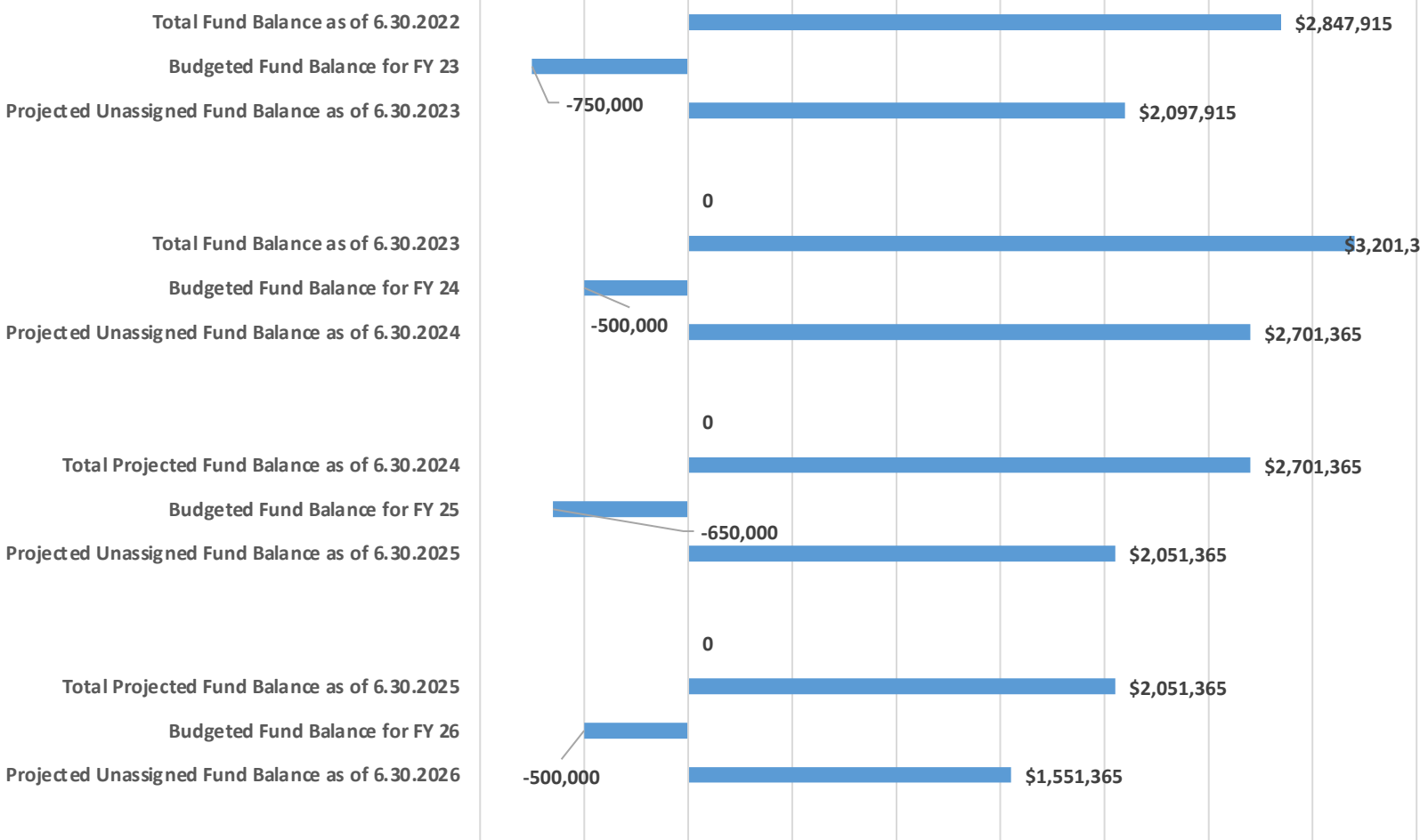
- **Salaries and benefits (83% of total budget)**
- **Facilities costs for fuel, electricity and repair and maintenance, & capital improvements**
- **Contingencies**
- **Health insurance at 9.51% increase**
- **New position requests to meet Strategic Plan & SB Goals**

# Important Funding/Revenue Sources:

Revenue Description	Amount
State Funding	\$3,381,249
Applied Fund Balance	\$650,000
Property Taxes	\$31,337,237
Other Revenue	<u>\$78,500</u>
Total	\$35,446,986



# Projected Use of Fund Balance FY 25



# Property Tax Rate Comparison

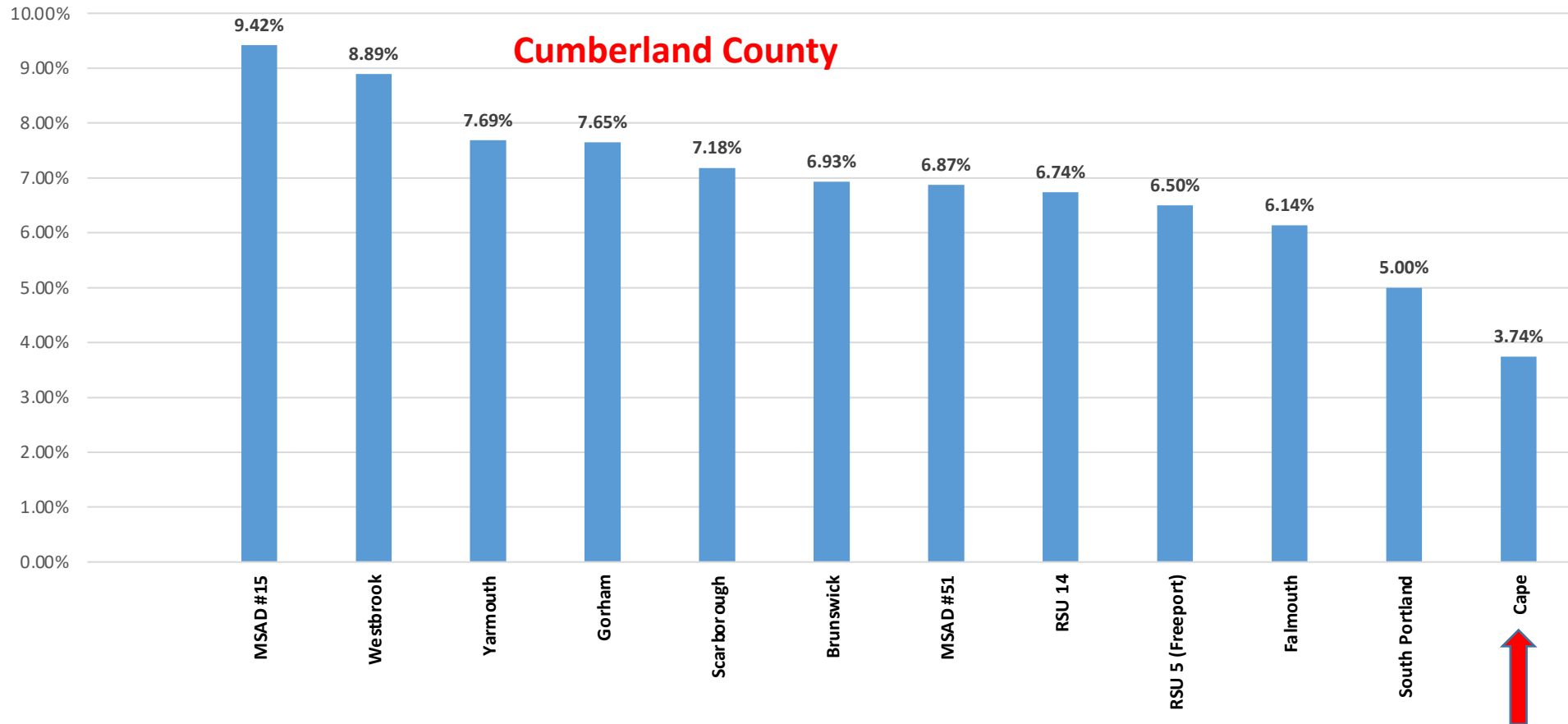
## Pro Forma Compared to Adopted Budget

Fiscal Year	Tax Rate at time of Budget Adoption	Tax Rate at time of Pro Forma
Fiscal Year 2025	8.10 – due to Town Revaluation (Property Reassessment)	
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

# Summary of 2024-2025 Budget

Total Budget \$	% Expenditure Increase	% Property Tax Total Increase
\$35,446,896	3.74%	2.51%

Proposed Expenditure Increase % for FY 25



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# School Board Comments or Questions

