



2025-2026 School Board Proposed Budget

April 10, 2025



BRUNSWICK BELIEVES

Brunswick schools are welcoming, inclusive, and safe learning communities where all students are held to high expectations as they develop skills necessary to thrive in a diverse and ever-changing world.

Budget Process & Timeline

- ✓ January 15: Budget Drivers Meeting
- ✓ January 22: Budget Workshop
- ✓ February 5: Budget Workshop
- ✓ February 12: Superintendent's Proposed Budget Presentation
- ✓ February 26: Public Forum & Budget Workshop - Capital Reserve Fund Discussion
- ✓ March 12: Board Budget Discussion
- ✓ ~~March 26: Budget Adoption~~
- ✓ April 9: Budget Adoption
- ✓ April 10: School Department Presentation to Town Council (6:30 pm)
- ❑ April 17: Town Council Public Hearing: Budget 7 CIP-charter Sec. 502 (6:30 pm)
- ❑ May 1: Budget Workshop (If Needed)
- ❑ May 15: Town Council Adoption of FY26 Budget & CIP (6:30 pm)
- ❑ June 10: Budget Referendum 20-A MRSA 1486

Budget Driver 1

Strategic Plan



**Teaching and
Learning**



**Staff Recruitment,
Retention, and
Development**



**Student and
Family
Engagement**

Budget Driver 2

Wages & Negotiations

Retain & Recruit

- ❑ Increased by negotiated labor contracts
Teachers, AFL-CIO, Non-Contract Employees
District/Building Administrators



Budget Driver 3

Benefits

- ❑ **Increases in Employee Benefits**
- ❑ **Increases in Employee Health Insurance: 14% increase**
- ❑ **Paid Family Medical Leave Tax: 0.5% on all wages**



Budget Driver 4

Special Education

Current Population 464 - 20%

- ❑ **Additional Personnel for IEP Student Needs**
- ❑ **Contracted Services**
- ❑ **Wages / Health Insurance**



Budget Driver 5

Curriculum & Other

- ❑ **Co-Curricular (Stipends)**
- ❑ **Literacy Curriculum (Tier 1)**
- ❑ **Math Curriculum (Tier 1)**
- ❑ **Summer Academics (MTSS - Credit Recovery)**
- ❑ **Athletics (Stipends, Athletic Trainer, Professional Services)**



Budget Driver 6

Transportation

- ❑ **Increases in Insurance, Utilities, Bus Fuel, Heating, Supplies, and Materials**
- ❑ **Two (2) Replacement Buses**



Budget Driver 7

Safety & Maintenance

Safety and Security Projects

Identified by Emergency Management Committee

- ❑ Exterior Signage
- ❑ will phase in; focus on BJHS/Coffin complex in FY26

Facility Projects

Routine maintenance

- ❑ BHS Baseball Field Resurfacing
- ❑ BHS Tennis Court Resurfacing

Town CIP Projects

- Crooker Theater Lights at BHS
- Windows at BJHS
- Generator at BHS

\$480,000 Total



Unassigned Fund Balance

Ending June 30	Adopted Budget	Audited Ending <u>General</u> Fund Balance*	Fund Balance Assigned to Reduce Taxes from Next FY Budget	Unassigned Fund Balance Remaining 6-30	Unassigned Fund Balance as % of Budget
FY 2025	\$54,823,939	TBA	\$3,250,000	\$810,034*	
FY 2024	\$52,931,574	\$6,554,034	\$2,494,000	\$4,060,034	7.67%
FY 2023	\$49,443,682	\$4,835,746	\$2,755,392	\$2,080,354	4.21%
FY 2022	\$43,651,333	\$4,936,494	\$3,510,784	\$1,425,710	3.27%
FY 2021	\$42,748,055	\$3,216,004	\$1,901,221	\$1,314,783	3.08%
FY 2020	\$40,153,709	\$2,579,163	\$1,811,364	\$767,799	1.91%
FY 2019	\$38,132,210	\$2,431,962	\$2,111,364	\$320,598	0.84%
FY 2018	\$37,878,469	\$3,503,852	\$2,611,364	\$892,488	2.36%
FY 2017	\$37,695,536	\$3,885,181	\$2,611,364	\$1,273,817	3.38%
FY 2016	\$36,525,855	\$3,921,928	\$2,599,363	\$1,322,565	3.62%
FY 2015	\$35,763,587	\$3,920,343	\$3,067,309	\$853,034	2.39%

*To get remaining fund balance- you must add the remaining balance from June 30, 2025 & Subtract \$3,000,000 for Capital Reserve Amounts (\$1,000,000 for Capital Improvement, \$2,000,000 for Bus Garage)

Reasons for Anticipated Elevated Fund Balance

1. Final expense of ARP funds shifted costs off of local budget
2. Paused spending during FY 24 when transitioned Finance Directors
3. Several ESOL-related contingency positions were not filled because they were not needed
4. Several employees shifted benefits taken
5. Several new hire wages were lower
6. Several permanent position vacancies were not filled
7. Additional revenue received than anticipated

Goals for Use of Fund Balance

1. Sustainably lower the tax impact of the FY26 budget
2. Maintain the Maine statute limiting Undesignated Fund Balance to 5% of budget
3. Address “big ticket” capital need of bus garage
4. Proactively address significant scheduled maintenance needs
5. Maintain appropriate undesignated fund balance

5 YEAR FACILITIES IMPROVEMENT PLAN

FY 25-26



\$549,000.00

- **BJHS** 100/200 Roof Replacement
- **BJHS** Driveway Repaving
- **Coffin** Music Roof Replacement
- **BHS** Driveway Repaving
- **BHS** Tennis Courts Resurfacing
- **BHS** Baseball Resurfacing

FY 26-27



\$1,245,000.00

- **Coffin** Front Roof Replacement
- **HBS** HVAC Unit Replacements (2)
- **BHS** Main Roof Replacement
- **BHS** First Floor Window Replacement

FY 27-28



\$965,000.00

- **BHS** Second Floor Window Replacement
- **BJHS** 300 Window Replacement
- **BHS** HVAC Equipment Replacement
- **BJHS** Second Floor Air Conditioning Addition

FY 28-29



\$1,005,000.00

- **BJHS** Parking Lot Repaving
- **BHS** Practice Field Addition
- **BHS** Second Floor Air Conditioning Addition
- **HBS** Cafeteria Flooring Replacement
- **BJHS** Roof TBD Replacement
- **BJHS** Cafeteria and TBD Window Replacement

FY 29-30



\$925,000.00

- **BHS** Crooker Theater Seating Replacement
- **BHS** Crooker Theater Carpet Replacement
- **BHS** First Floor Air Conditioning Addition
- **BHS** Parking Lot Repaving
- **BJHS** Bathroom Renovations
- **HBS** HVAC Equipment Replacement

Proposed Plan

1. Use \$3,250,000 to reduce tax impact in FY26
2. Establish School Bus Garage Reserve - *up to \$2,000,000*
3. Establish a School Capital Improvement Reserve - *up to \$1,000,000*
 - a. For repairs and improvements of facilities and purchases of capital equipment
 - i. Schedule of projects (Visual Map of Projects)
 - b. Commit to adding annually
 - c. Remove paving and roofing from the FY26 budget (\$514,000)
4. Maintain an appropriate unassigned fund balance

Reductions

- District IT System Administration 1 FTE **-\$90,000** (Attrition)
- Hawthorne Final Closure **-\$48,500**
- Efficiency in Supplies & Materials **-\$16,500**
- Reduction in Projects- to be paid from Capital Reserve Funds **-\$514,000**
- Additional Reductions **-approximately \$400,000**
 - 3 FTE's (Full-time Equivalent Positions through **Retirements & Realignment**)
 - Contracted services, supplies, and materials
 - PFML Premium Contributions

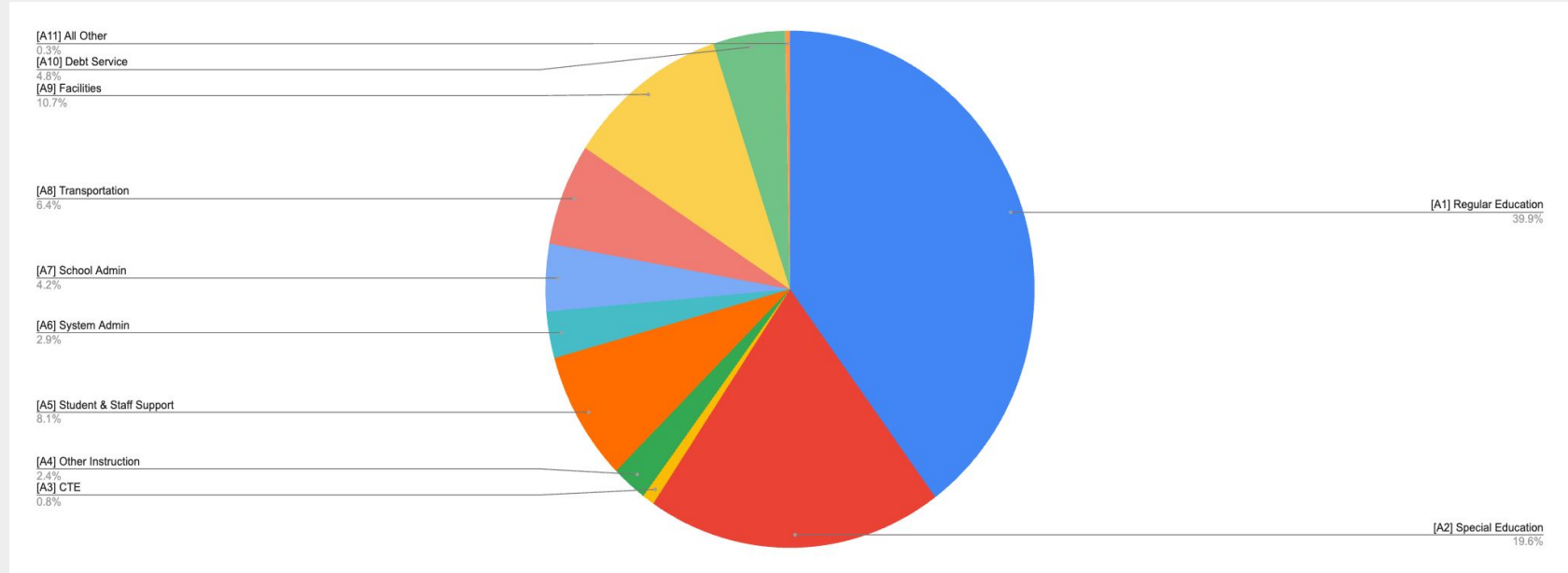
Proposed Reductions Total: **-\$1,070,000**

2025-2026 Proposed Budget

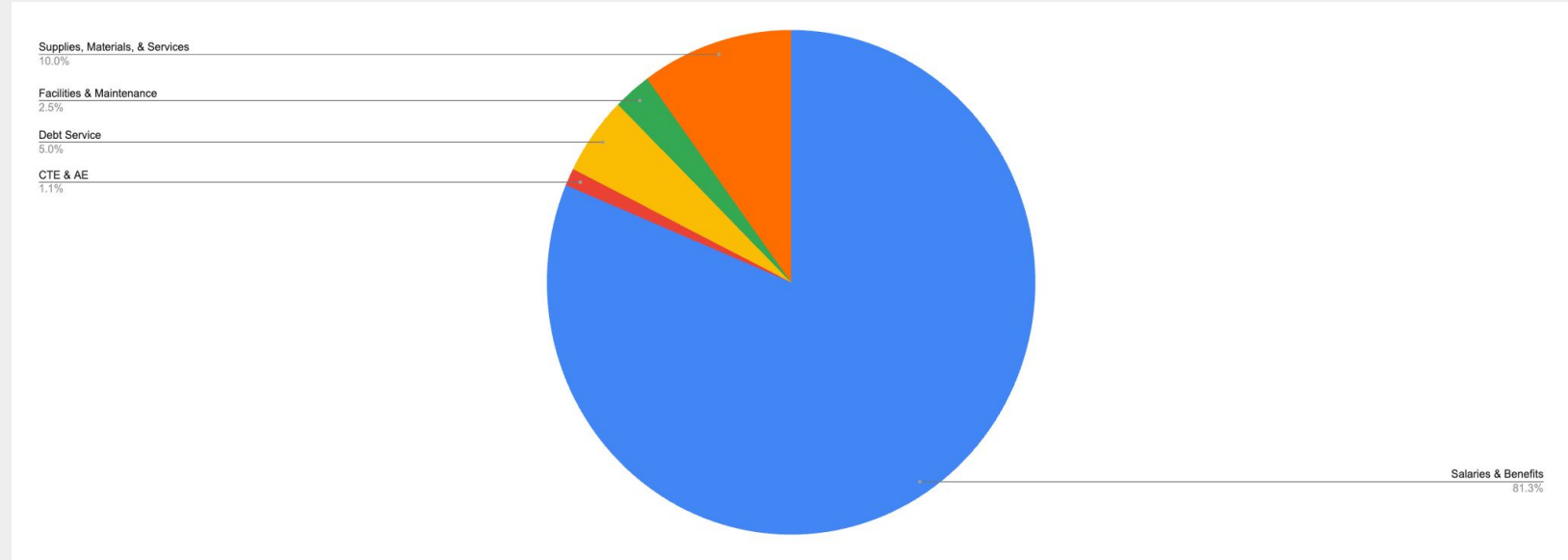
Expense Budget	FY24 Adopted Total Budget	FY25 Adopted Total Budget	FY26 Proposed Total Budget	Year Over Year Change Total Budget	%
[A1] Regular Education	\$21,150,951.00	\$21,935,989.27	\$23,007,484.00	\$1,071,495.00	4.88%
[A2] Special Education	\$9,963,270.00	\$10,512,254.84	\$11,294,763.00	\$782,509.00	7.44%
[A3] CTE	\$408,937.00	\$435,471.00	\$462,498.00	\$27,027.00	6.21%
[A4] Other Instruction	\$1,116,838.00	\$1,137,478.48	\$1,356,418.00	\$218,940.00	19.25%
[A5] Student & Staff Support	\$4,567,196.00	\$4,640,747.03	\$4,683,556.00	\$42,809.00	0.92%
[A6] System Admin	\$1,677,742.00	\$1,659,994.75	\$1,683,097.00	\$23,102.00	1.39%
[A7] School Admin	\$2,105,799.00	\$2,267,724.56	\$2,424,173.00	\$156,448.00	6.90%
[A8] Transportation	\$2,747,298.00	\$3,204,107.75	\$3,681,307.00	\$477,200.00	14.89%
[A9] Facilities	\$6,218,703.00	\$6,071,330.86	\$6,189,815.00	\$118,485.00	1.95%
[A10] Debt Service	\$2,764,006.00	\$2,774,805.59	\$2,742,707.00	-\$32,099.00	-1.16%
[A11] All Other	\$210,834.00	\$184,035.00	\$184,035.00	\$0.00	0.00%
TOTAL	\$52,931,574.00	\$54,823,939.13	\$57,709,853.00	\$2,885,914.00	5.26%

Revenue Budget	FY24 Adopted	FY25 Adopted	FY26 Proposed		
<u>Non Local Revenue</u>					
State GPA	\$15,284,299.00	\$16,504,104.28	\$17,551,903.00	\$1,047,799.00	
Tuition	\$455,866.00	\$175,000.00	\$175,000.00	\$0.00	
Reserve Fund Balance	\$2,755,392.00	\$2,494,000.00	\$3,250,000.00	\$756,000.00	
Miscellaneous	\$102,090.00	\$100,000.00	\$120,000.00	\$20,000.00	
Total Non Local Revenues	\$18,597,647.00	\$19,273,104.00	\$21,096,903.00	\$1,823,799.00	9.46%
<u>Local Taxation</u>					
Local Required Contribution (State Defined)	\$18,229,454.00	\$18,482,929.66	\$19,065,143.00	\$582,213.00	
Additional Local Appropriation	\$16,104,473.00	\$17,067,905.19	\$17,547,807.00	\$479,902.00	
Total Local Taxation	\$34,333,927.00	\$35,550,834.85	\$36,612,950.00	\$1,062,115.00	2.99%
Taxation Impact	FY24 Actual	FY25 Actual	FY26 Proposed	Difference	%
Budget Valuation	\$2,526,945,334.00	\$2,549,635,745.00	\$2,549,635,745.00	\$0.00	
School Rate	\$13.61	13.93	14.36		
Total Rate	\$23.29	23.85			
Estimated Impact on Mil Rate					1.80%

FY 26 Budget Breakdown- By Warrant Article



FY 26 Budget Breakdown- By Item



What's Next

- ❑ *Town Council Public Forum*
- ❑ *Town Council Budget Adoption if FY 26 Budget & CIP & Reserve Fund Action (Approval)*
- ❑ *June 10: Budget Validation Referendum 20-A MRSA 1486*



Questions?

