

City Council FY 2027 Budget Overview



March 3, 2026

*Matt Nelson, Superintendent
And
Cheryl Fournier, Business Administrator*



Mission

Prepare all students with future-ready skills and knowledge to empower success in a rapidly changing world

Vision

Sanford School Department's faculty and staff:

- Create safe, inclusive learning environments where all students are supported and challenged to grow academically, personally, and socially.
- Partner with families, community organizations, and students to build resilience, strengthen learning, promote well-being, and build a sense of shared responsibility
- Empower students to take ownership of their learning and contribute actively in their schools, communities, and a rapidly changing world.

Sanford School Department's Foundation

- **Our Students:** The heart of everything we do
- **Our Staff:** Dedicated professionals who bring learning to life
- **Our Leadership:** Visionary guidance that drives progress
- **Our Facilities:** Spaces designed to inspire learning
- **Our School Culture:** Environments that nurture growth and belonging
- **Our Community Partnerships:** Strong relationships that enhance opportunities
- **Our Fiscal Responsibility:** Thoughtful stewardship of community resources

State of the Schools

Areas of Strength Highlights Sanford School Department 2025/26

- Academic programming and innovation
- Comprehensive support services for students and families
- Growing advanced learning opportunities including dual enrollment and early college
- Improving graduation rates
- High-quality music, art, and theater programs, including the world-class Sanford Performing Arts Center
- Extensive athletics and activities programs
- Focus on Pre-K and early learning, including First 10 initiatives
- Thoughtful technology integration that enhances learning
- Strong community partnerships that enrich student experiences
- Exceptional Career and Technical Education at the Sanford Regional Technical Center
- Adult education program serving the broader community

Sanford School Department Challenges



- Limited Resources: Meeting the diverse learning needs of our students to prepare them for life beyond the classroom.
- Our Staffing: Retaining and attracting staff
- Our Fiscal Responsibility: Rising costs of salaries, benefits, special education, supplies, technology, increased valuation

The Challenge

Funding Analysis Memorandum: [Funding Analysis](#)
Sanford's Funding Presentation: [Funding Presentation](#)

*Sanford spends the **LEAST** per student while serving among the **HIGHEST** need populations.*

\$15,066

Per-Pupil
Spending

DEAD LAST

17.38:1

Student:Teacher
Ratio

WORST IN REGION

58.9%

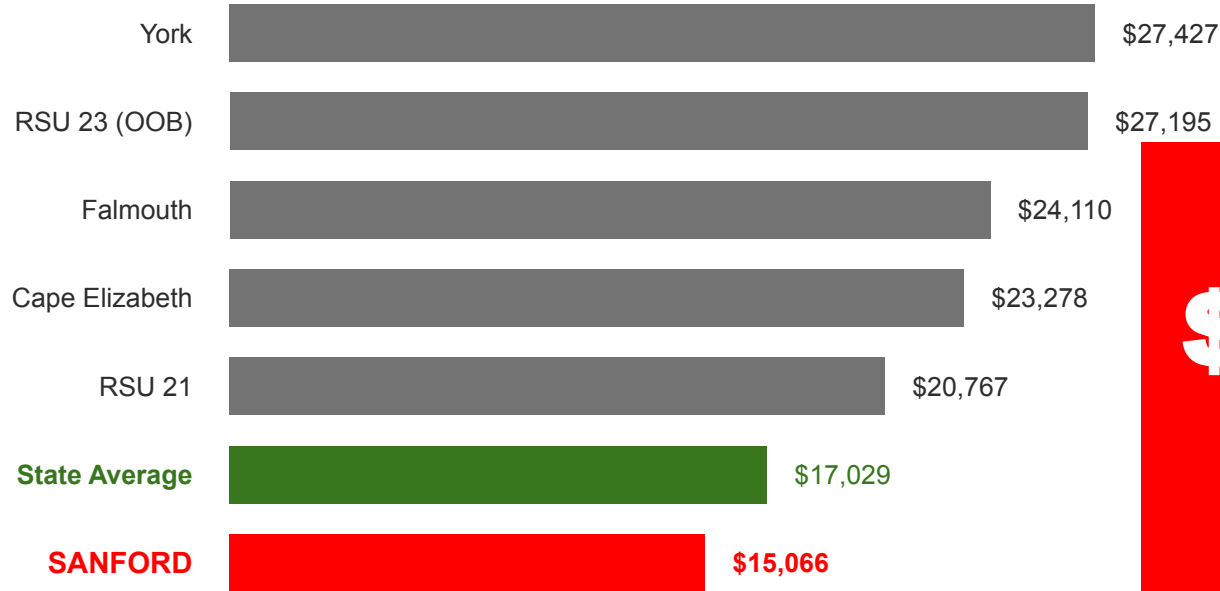
Free/Reduced
Lunch Rate

3RD HIGHEST

A child's zip code should not determine their educational experience.

The Funding Gap

Per-Pupil Spending Comparison (FY24-25)



THE GAP

\$12,360

less per student
than York

= \$31 MILLION

Despite receiving the highest state share (76.44%), Sanford still spends the least per student.

The Staffing Reality

Additional teachers Sanford would have at other districts' ratios:

+97

teachers

RSU 23 (10.37:1)

+81

teachers

York (11.09:1)

+70

teachers

Falmouth (11.67:1)

+50

teachers

RSU 21 (12.88:1)

+51

teachers

Scarborough (12.82:1)

+44

teachers

Westbrook (13.28:1)

SANFORD CURRENT: 17.38:1 — The worst ratio among all comparison districts

Achievement In Context

Economically Disadvantaged (ED) Student Performance

District	Per Pupil	Poverty	ED ELA	ED Math	\$ vs Sanford	+ Teachers
RSU 21 (Kennebunk)	\$20,767	18.2%	70.7%	62.7%	+\$5,701	+50
Scarborough	\$20,421	20.6%	71.5%	53.9%	+\$5,355	+51
Brunswick	\$19,851	36.5%	53.9%	40.7%	+\$4,785	+48
Biddeford	\$16,467	64.3%	46.3%	29.3%	+\$1,400	+20
SANFORD	\$15,066	58.9%	46.2%	35.2%	Baseline	—
Westbrook	\$19,284	67.5%	45.3%	30.2%	+\$4,218	+44

RSU 21's ED students achieve 70.7% ELA with \$5,701 more per student and 50 additional teachers. What could Sanford's students achieve with those same resources?

Key Findings

1 Lowest Funded

Sanford spends \$15,066 per student—dead last among all 17 comparison districts despite serving the 3rd highest poverty rate.

2 Worst Staffing Ratio

At 17.38:1, Sanford teachers have more students than any peer district. RSU 23 has 10.37:1—that's 97 additional teachers.

3 High State Share, Still Not Enough

Despite 76.44% state funding—the highest of any comparison district—local capacity cannot close the gap.

4 Doing More With Less

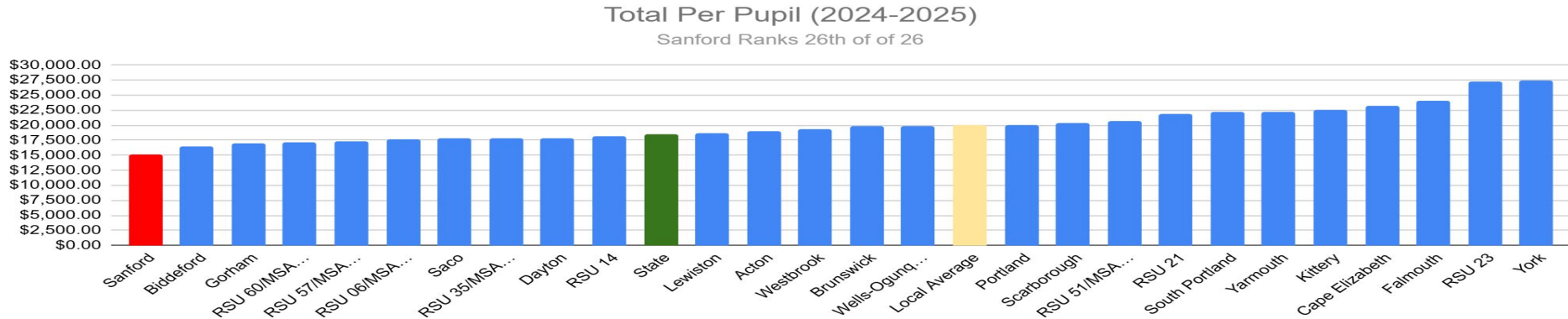
Sanford's ED students perform comparably to peers despite having the least resources. Our educators maximize every dollar.

The problem is not how we spend—the problem is how little we have to spend.

Proposed Budget Expenses as of February 2, 2026 (Starting Point)

Expenses have increased by 8.7% or \$5,979,806.

Expenses turn the page has an increased 5.6% or \$3,835,539.



Changes District Wide

- Harvard Health Insurance has been estimated as a 20% increase or \$1,438,830 (additional \$151,763 that does not go to local budget). For every 1% change from the 20% is \$86,942 savings/expense.
- Anthem Insurance has been estimated as an 14% increase or \$133,783. For every 1% change from the 14% is \$9,556 savings/expense.
- Paid FMLA tax, the employer is paying 50% of the tax. The total expense increase is \$105,257 on the local budget (additional \$12,167 that does not go to local budget). This is an Unfunded mandate.

Budget Reductions

● Prior to School Committee	
○ Article 1 - MCS Shades for the Playground	\$ 20,000
○ Article 1 - HS Tuba	<u>\$ 5,820</u>
○ Total	\$ 25,850
● School Committee Changes	
○ Article 1 - 3 Alto Saxophones	\$ 2,500
○ Article 1 - Dewitt - Professional Development	\$ 2,500
○ Article 2 - Self Contained Teacher	\$ 97,471
○ Article 3 - Reduce 2 positions by 5 days	\$ 4,625
○ Article 3 - Reduce IT Ed Tech by 5 days	\$ 1,010
○ Article 4 - 10 hours Athletic Trainer	\$ 8,788
○ Article 4 - 5 man sled	\$ 8,300
○ Article 4 - High Jump Standard	\$ 1,200
○ Article 5 - 15% of Director to other funding	\$ 24,846
○ Article 5 - Technology Repairs to other funding	\$ 50,000
○ Article 5 - Cameras at Schools	\$ 24,500
○ Article 5 - Ed Tech additional 10 days	\$ 3,864
○ Article 9 - HS Capital Reserve	\$226,304
○ Article 9 - LED Lighting Project - Electrical Savings	\$ 50,022
○ Article 11 - Ticket Printer	\$ 1,896
○ Adult Education	<u>\$ 273</u>
○ Total	\$508,099



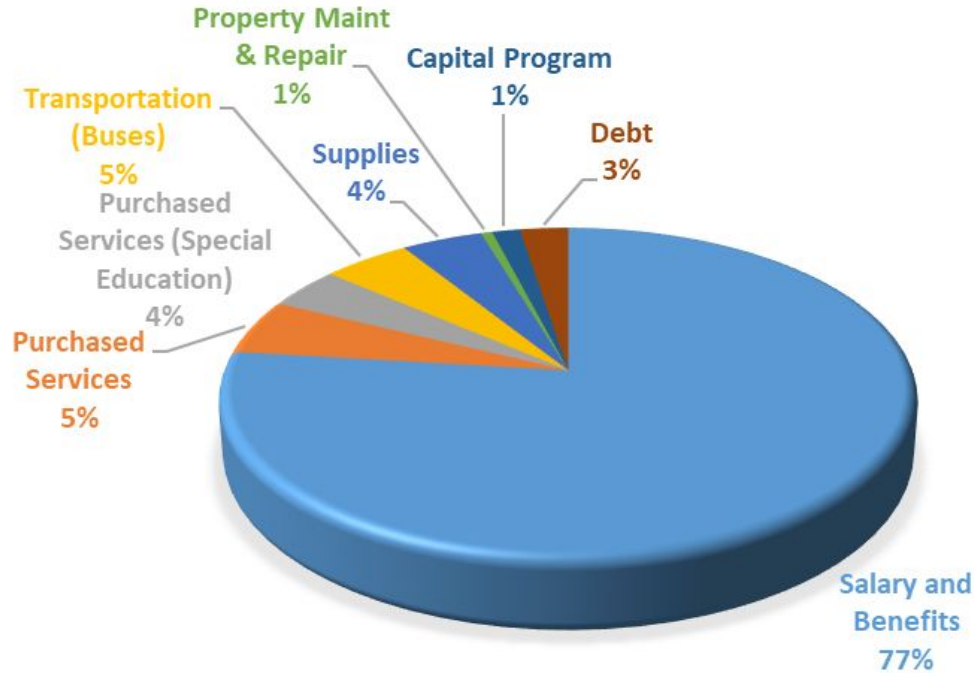
Budget Adds

<u>Article</u>	<u>School</u>	<u>Position</u>	<u>Local</u>	<u>% of Taxation</u>
Article 1	SMS	Two Teachers (Due to Enrollment)	194,942	1.03%
Article 1	SMS	Allied Arts Teacher	97,471	0.52%
Article 1	SMS	One Interventionists	97,471	0.52%
Article 1	SMS	One Interventionists	97,471	0.52%
Article 1	HS	Attendance Learning Coordinator***	97,471	0.52%
Article 1	HS	Study Hall Ed Tech***	(33,807)	-0.18%
Article 1	District	Pre K Partnerships (offset by revenue)	349,860	1.85%
Article 2	SMS	Resource Room Teacher	97,471	0.52%
Article 2	HS	Two Self Contained Ed Techs*	140,396	0.74%
Article 3	SRTC	Ed Tech (Welding)	63,787	0.34%
Article 3	SRTC	New Program (Nail Tech)^	126,229	0.52%
Article 4	Athletics	Asst Director**	74,901	0.40%
Article 4	Athletics	SMS Unified Basketball	7,570	0.04%
Article 4	Athletics	Swim Co-op	6,000	0.03%
Article 4	Athletics	Ice Hockey Co-op	4,000	0.02%
Article 5	Technology	eRate items (70% of Network items)	16,800	0.09%
Article 7	SMS	Admin Assistant	81,664	0.43%
Article 9	Maintenance	Grounds - Mowing**	(15,088)	-0.08%
Article 9	Maintenance	Reserve for future High School Expenses	290,000	1.53%
			1,794,609	9.48%



Where is our money spent?

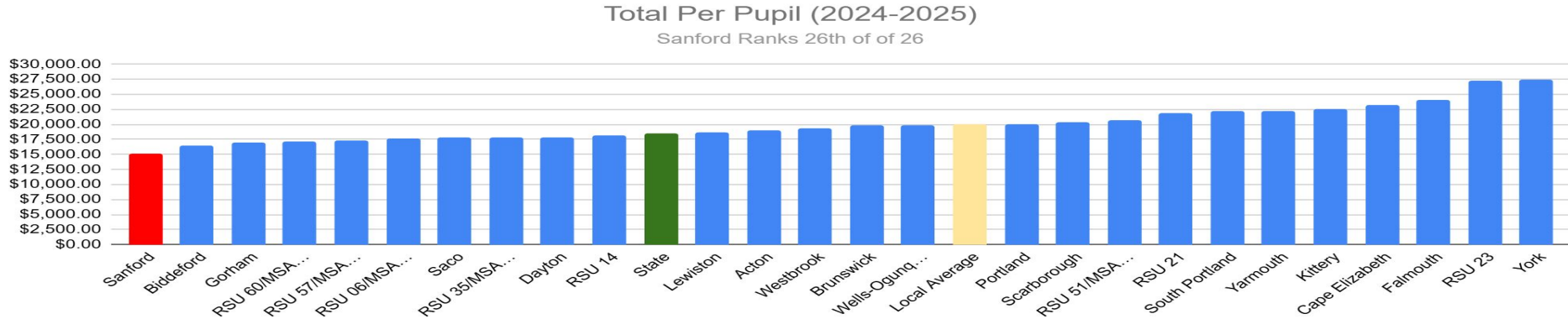
EXPENSES (LESS DEBT PAID BY STATE)



Proposed Budget Expenses as of March 3, 2026

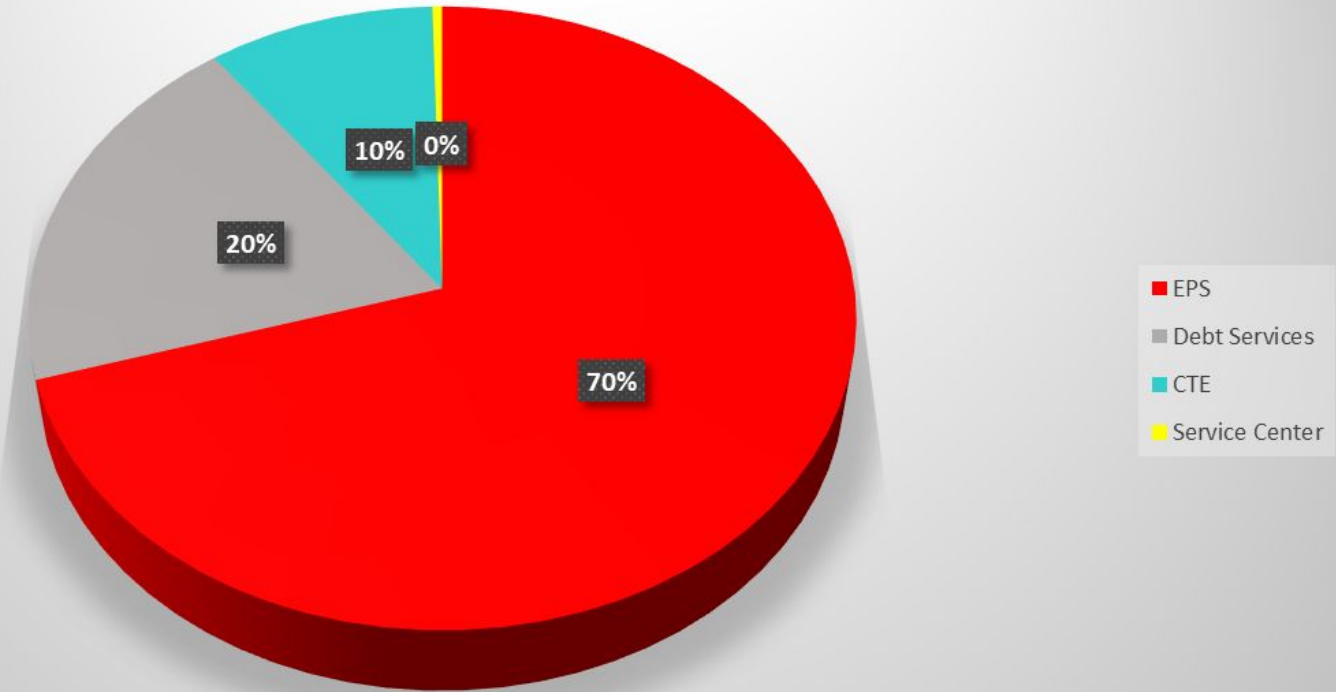
Expenses have increased by 7.9% or \$5,471,707

Total Appropriation Amount Approved by School Committee \$74,415,832



Subsidy Breakdown

Subsidy Breakdown



Revenue

Subsidy Increase Breakdown

FY2027 Budget - Sanford's EPS

[Understanding the EPS](#)



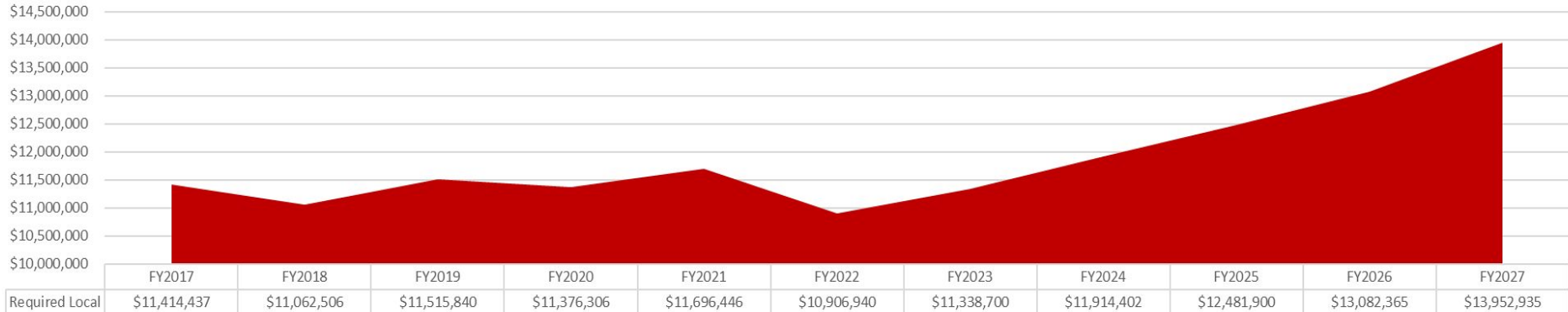
Section #	Description	Change in subsidy
Section 1	Average Attending Pupils: 3,236.0 to 3,215.5 students	242
Section 1	Actual Staffing Counts: Pre K, Support/transitions, MLL	980,503
Section 1	Other Support Staff (Rate Change per Student)	276,049
Section 1	Regional Adjustment of Staffing (3%)	21,958
Section 2	Average Subsidized Pupils: 3,159.5 to 3,154 (less 32 students below)	(273,558)
Section 2	Pre K Partnership additional students 32 students (portion of above)	341,736
Section 2	Adult Ed: 0.9 to 0	(8,223)
Section 2	Instruction Pupils: 3.75 to 4.5	6,724
Section 2	Disadvantaged (# of students): .5894 to .6003	60,626
Section 2	Multilingual Learners: 158 students to 178 students	89,302
Section 2	Target Rates	28,187
Section 2	Targeted Funds: 656 to 610	(39,652)
Section 3	G&T	45,780
Section 3	SPED	1,382,713
Section 3	SPED - High Cost OOD Allocation	239,384
Section 3	Transportation Operating	181,204
Section 3	Teacher Retirement	31,991
Section 4	Valuation: 2,144,650 to 2,471,733	(1,995,208)
Section 4	Mill Rate: 6.10 to 5.645	1,124,639
Section 5	CTE	409,441
Section 5	Education Service Center	(1,382)
Section 5	Debt	(187,436)
		2,715,017

Subsidy History

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Local	\$ 10,906,940	\$ 11,338,700	\$ 11,914,402	\$ 12,481,900	\$ 13,082,365	\$ 13,952,935
State	\$ 36,761,513	\$ 37,679,471	\$ 38,474,360	\$ 40,207,490	\$ 42,455,396	\$ 35,047,305
	\$ 47,668,453	\$ 49,018,171	\$ 50,388,762	\$ 52,689,389	\$ 55,537,761	\$ 49,000,239
Local	22.88%	23.13%	23.64%	23.69%	23.56%	28.48%
State	77.12%	76.87%	76.36%	76.31%	76.44%	71.52%
EPS	\$ 36,761,513	\$ 37,679,471	\$ 38,474,360	\$ 40,207,490	\$ 42,455,396	\$ 35,047,305
CTE	\$ 3,547,428	\$ 3,551,252	\$ 3,772,006	\$ 3,942,988	\$ 4,438,773	\$ 4,848,215
Service Center	\$ 198,124	\$ 201,480	\$ 205,099	\$ 208,586	\$ 207,204	\$ 205,822
Debt Service (moved to Section 5)						\$ 9,715,049
Total Funding	\$ 40,507,066	\$ 41,432,202	\$ 42,451,465	\$ 44,359,064	\$ 47,101,373	\$ 49,816,390

*Note: FY2027 Debt is no longer part of the Local and State percentage calculation

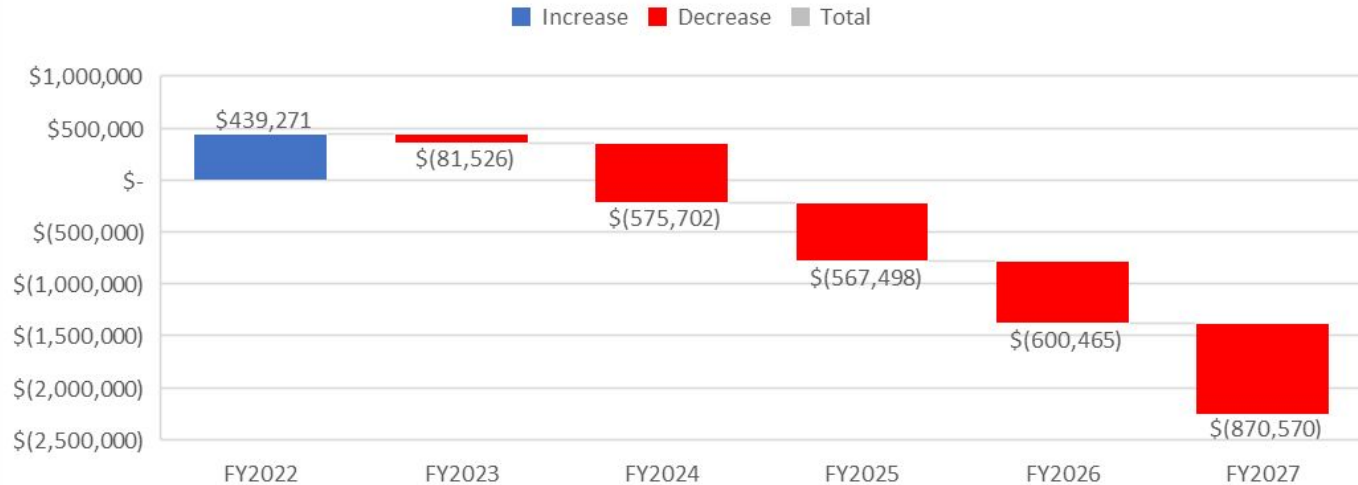
Required Local



Valuation Changes impacting our Funding

	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Valuation (000s)											
Sanford 3 year average	\$ 1,375,233	\$ 1,350,733	\$ 1,358,000	\$ 1,373,950	\$ 1,429,883	\$ 1,502,333	\$ 1,597,000	\$ 1,709,383	\$ 1,885,483	\$ 2,144,650	\$ 2,471,733
	-3.0%	-1.8%	0.5%	1.2%	4.1%	5.1%	6.3%	7.0%	10.3%	13.7%	15.3%
State 3 year average	\$ 159,481,183	\$ 160,460,583	\$ 162,735,300	\$ 166,078,583	\$ 170,487,217	\$ 177,290,767	\$ 185,736,633	\$ 195,939,617	\$ 211,940,733	\$ 233,655,216	\$ 268,086,283
	-0.8%	0.6%	1.4%	2.1%	2.7%	4.0%	4.8%	5.5%	8.2%	10.2%	14.7%

LOSS OF FUNDING DUE TO VALUATION



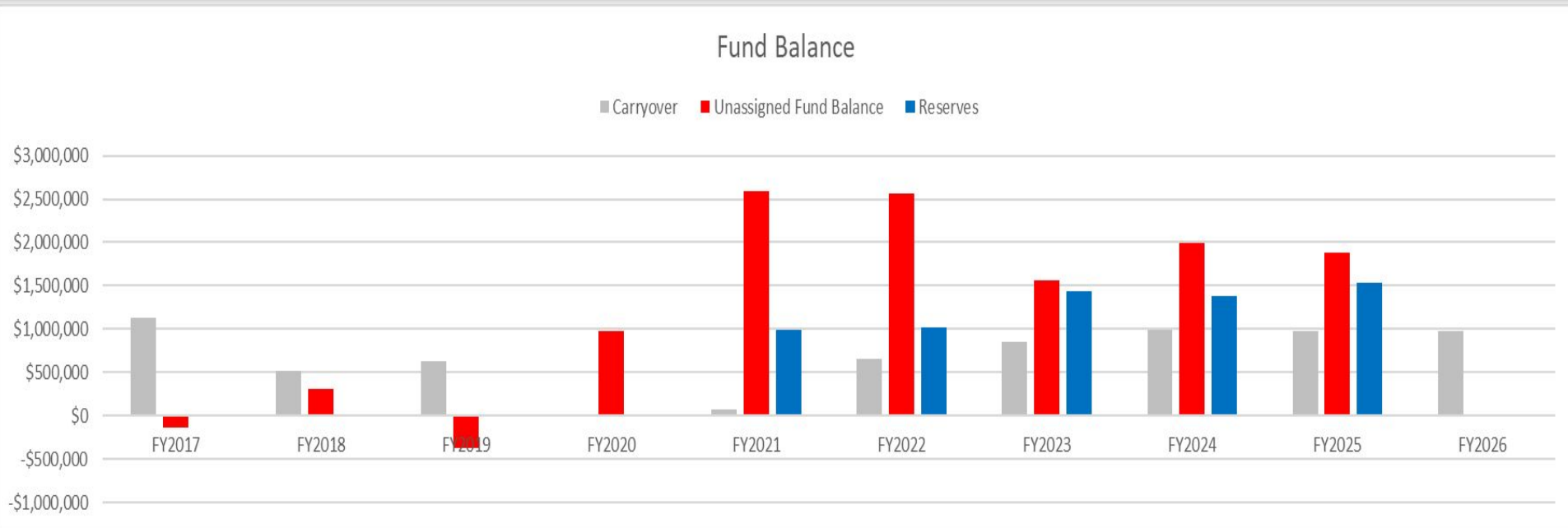
School Reserves and Fund balance

	<u>Amt in FY2025 Audit</u>	<u>FY2026 Usage</u>	<u>FY2027 Proposal</u>	<u>Estimated Balance</u>
Health Insurance Reserve	\$ 676,991	(\$ 0)	(\$475,000)	\$ 201,991
Fuel Cost Stabilization Reserve	\$ 333,048	(\$ 0)	(\$ 9,627)	\$ 323,421
Unexpected Special Education Reserve	\$ 238,691	(\$ 0)	(\$200,000)	\$ 38,691
Capital Reserve	\$ 279,717	(\$ 0)	\$ 0	\$ 279,717
Unassigned Fund Balance (2.9% FY2025)	\$1,886,594	\$ 0	(\$ 0)	\$1,886,594
Carryover (Use of Fund Balance FY2026)	\$ 980,362	(\$980,362)		
Total Fund Balance	\$4,395,403	(\$980,362)	(\$684,627)	\$2,730,414

School Audited Fund Balance

SUMMARY OF FUND BALANCE	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Unassigned Fund Balance	(376,055)	973,999	2,596,697	2,310,238	1,563,954	1,997,841	1,886,594
Use of carryover	625,000		71,137	915,762	850,621	989,511	980,362
Health Insurance Reserve			422,183	697,227	1,009,576	852,945	676,991
Fuel Cost Stabilization Reserve			81,428	81,428	81,428	188,531	333,048
Unexpected Special Education Costs Reserve			363,292	119,449	189,198	139,497	238,691
Capital Reserve			121,268	122,314	155,804	196,367	279,717
Total	248,945	973,999	3,656,005	4,246,418	3,850,581	4,364,692	4,395,403
Percentage of Unassigned Fund Balance	-0.8%	1.9%	4.9%	4.1%	2.7%	3.1%	2.9%

Fund Balance History



Revenue Additions To Budget

Use of Health Insurance Reserves	\$475,000
Use of Fuel Reserves	\$ 9,627
Use of Special Education Reserves	\$200,000
Adult Education 18-22 Funding	\$166,000
Adult Education Subsidy Adjustment	<u>\$(6,890)</u>
Total Additional Funding	\$843,737

Expenses and Taxation

*For every 1% of expense = 3.6% of taxation
1% of expense = \$689,441 and 1% of taxation is \$189,215*

	<u>Expense</u>		<u>Taxation</u>	
Increase as of 02/02/2026	\$5,979,806	8.7%	\$3,990,177	21.1%
	<u>\$(74,846)</u>		<u>\$(759,473)</u>	
Increase as of 02/09/2026	\$5,904,960	8.6%	\$3,230,704	17.1%
	<u>\$(433,253)</u>		<u>\$(592,253)</u>	
Increase as of 03/02/2026	\$5,471,797	7.9%	\$2,638,341	13.9%

Summary

Sanford School
Department

FY 26/27

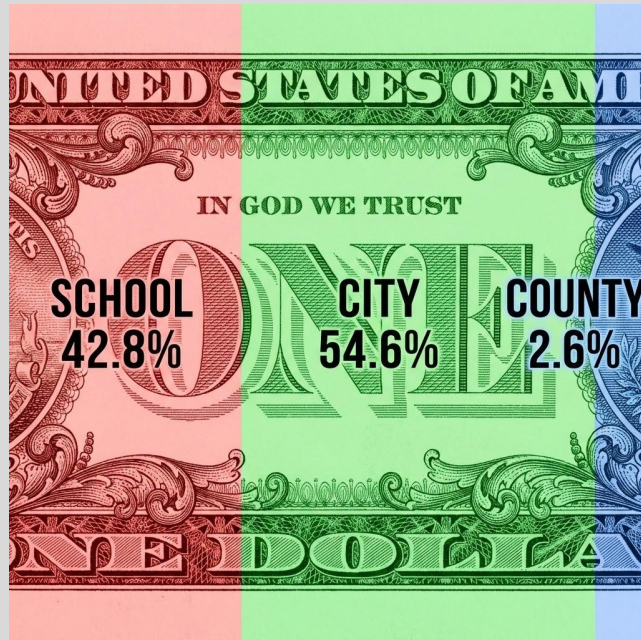
Budget Review



As of
03/03/2026

Source or Use of Funds	25/26 Budget Amount	26/27 Budget Amount	Variance (26/27 vs 25/26)	Percentage
<u>Operations:</u>				
General Education	67,924,289	73,053,864	5,129,575	7.6%
Adult Education	620,649	634,862	14,213	2.3%
Total Operations	68,544,938	73,688,726	5,143,788	7.5%
<u>Revenue:</u>				
General Education	49,867,586	52,535,679	2,668,094	5.4%
Adult Education	155,067	320,339	165,272	106.6%
Total Revenue	50,022,653	52,856,018	2,833,366	5.7%
Net Tax from Operations	18,522,285	20,832,707	2,310,422	12.5%
Capitla Plan	399,187	727,106	327,919	82.1%
Total Net Taxation	18,921,472	21,559,813	2,638,341	13.9%

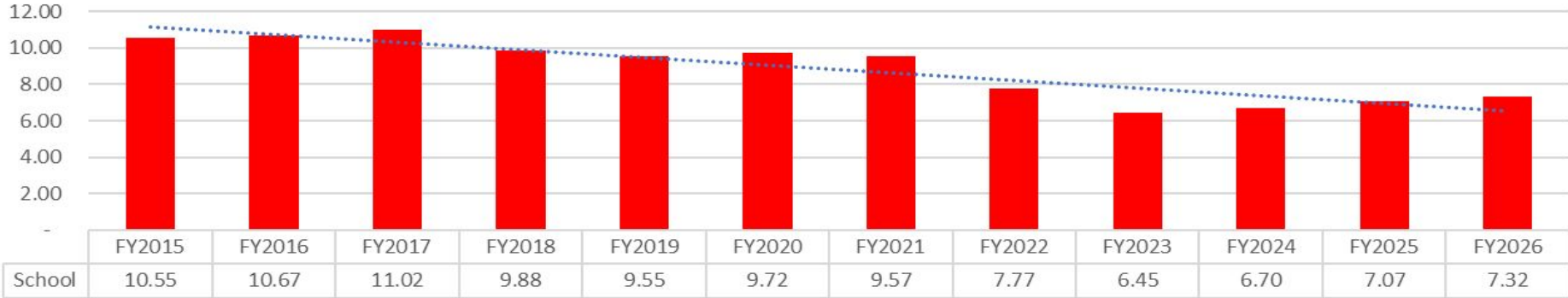
Community Comparison of Percentage of Tax Rate



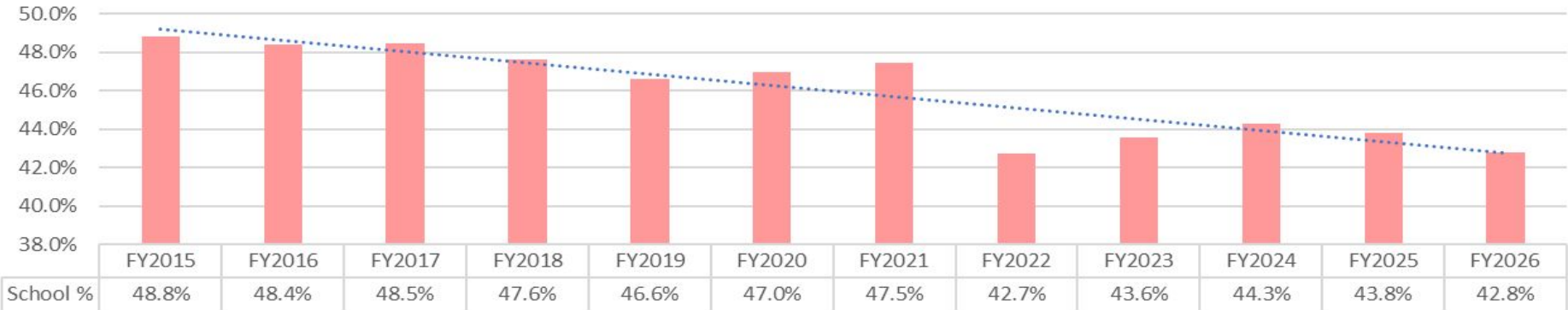
Lebanon	84.0%
Acton	68.9%
Arundel	66.7%
Limerick	65.6%
Kennebunk	63.1%
Buxton	62.4%
Biddeford	61.7%
Westbrook	56.7%
Wells	56.1%
York	55.3%
Waterboro	54.7%
South Berwick	54.1%
Alfred	54.0%
Eliot	53.3%
Saco	52.6%
Newfield	50.0%
Berwick	45.1%
Parsonsfield	44.4%
Sanford	42.8%
Lewiston	41.0%
Old Orchard Beach	41.0%
Average	53.9%

Taxation

School



School %



Summary

Sanford School
Department

FY 26/27

Budget Review



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