



A G E N D A

MEETING - City Council Budget Meeting

Tuesday, March 11, 2025
5:00 PM

1. **Meeting Format**

This meeting will be conducted in person in the City Council Chambers and via remote video and teleconference pursuant to 1 MRSA §403-A. Members of the public may join the meeting by phone by dialing 1 (929) 205-6099 using Meeting ID 858 7904 0820 and Password 510071, or via computer at <https://us02web.zoom.us/j/85879040820?pwd=6ucibYpjTA9ffFggMRLorE9YpPYS2a.1>.

Members of the public may also submit comments by using the form on the City's Website under Government/City Council/Contact City Council.

This is a budget work session of the City Council and not a business meeting of the City Council.

The meeting is open to the public but is not a public hearing. The Chairperson shall conduct the work session with the Committee Members and may elect to call upon the public in attendance for either questions or to obtain input and information. All work products will be developed by consensus and forwarded as advisory to the City Council for any matter warranting legislative action by the City Council at a business meeting so posted and assembled.

2. **Call to Order**

3. **Pledge of Allegiance**

4. **Roll-Call**

5. **Minutes**

25-107-01 Ordered, to approve the minutes from the City Council Budget Meeting held on March 4, 2025.

6. **New Business**

25-111-01 Presentation of 2025/2026 Municipal Budget.

7. **Council Comments**

8. **Adjourn**

Memo



Number: 25-107-01
To: City Council Budget Meeting
From: Lorisa Ricketts, Assistant to Director
Date: 2025-03-11
Subject: Ordered, to approve the minutes from the City Council Budget Meeting held on March 4, 2025.

RECOMMENDATION

Ordered, to approve the minutes from the City Council Budget Meeting held on March 4, 2025.

Background Information:

See attached.

Legal Review Status:

Administrative or Department Review:

Financial Impact or Review:

ATTACHMENT(S):

[3-4-25 City Council Budget Meeting Minutes.pdf](#)



Sanford City Council

City Council Budget Meeting Minutes – March 4, 2025

The Sanford City Council met to discuss the Budget on Tuesday, March 4, 2025 in person in the City Council Chambers and via remote video and teleconference pursuant to 1 MRSA §403-B (2) (D) and section 6 of the Sanford City Council Rules of Procedure.

MAYOR: Becky A. Brink; **DEPUTY MAYOR:** Maura A. Herlihy; **COUNCILORS:** Councilor Robert G. Stackpole; Councilor Ayn M. Hanselmann; Councilor Jonathan L. Martell; Councilor Peter E. Tranchemontagne, Councilor Nathan H. Hitchcock. **CITY STAFF:** City Manager Steve Buck; Executive Administrator Lorisa Ricketts; Finance Director Ronni Champlin; Fire Chief Scott Susi; Codes & Planning Director Jamie Cole; Police Chief Eric Small; Assistant Manager Michelle LaBree

Others Present via Zoom: Human Resources Director Stacy Howes; Public Works Director Matt Hill; Parks and Recreation Director Brady Lloyd; Chris Farwell

Others present in the Council Chambers: Superintendent Matt Nelson; Assistant Superintendent Steve Bussiere; School Department Business Administrator Cheryl Fournier; Paula Cote; Melissa Simpson; Amy Sevigny; John Stimmell; Mike Sabine; Lisa Blanchette

Meeting Format

This meeting was conducted in person and via remote video and teleconference pursuant to 1 MRSA §403-B (2) (D) and section 6 of the Sanford City Council Rules of Procedure.

Call to Order

Mayor Brink called the meeting to order at 5:00 PM.

Pledge of Allegiance

Roll Call:

Mayor Brink performed the roll call of Councilors present: Councilor Tranchemontagne, present; Councilor Martell, present; Councilor Hanselmann, present; Councilor Stackpole, present; Councilor Hitchcock, present; Deputy Mayor Herlihy, present.

Minutes

None.

Public Participation

None.

New Business

25-90-01 Municipal presentation and overview of the 2025/2026 Budget.

Manager Buck presented on this item and discussed the support documentation for each area. This work product is the result of work that has been ongoing since November 2024. (See attached.) The total estimated increase net to taxation is 7.98%.

Councilor Tranchemontagne shared information he had found, showing that the two libraries have comparable visits each day. Because Goodall Library has not brought in revenue in the way that the Springvale Library has, he would like to discuss not giving the proposed 10% increase in financial support to Goodall Library. He requested all information possible on the libraries for the next year. He offered to share the information he has gathered with the rest of the Councilors (see attached).

Mayor Brink reminded the Councilors that information to be shared should be provided to the Council in advance of the meeting where it will be discussed.

Councilor Hanselmann asked for a discussion on plowing contract services versus municipal plowing services. She would also like a discussion on Lafayette School and on Cobb Stadium.

Councilor Martell asked for discussion on the hydrant snow clearing contract, and on road salt. Councilor Hitchcock commented that he had been given data on the historical figures for this and could share that data for discussion at the next meeting. Manager Buck commented that the anticipated tonnage to be purchased has been decreased based on recent years' use, but larger time-frame average is also taken into consideration when deciding amount purchased.

Councilor Hanselmann requested looking at the fee structure for summer camp tuition.

25-96-01 School presentation and overview of the 2025/2026 Budget.

School Superintendent Matt Nelson presented on the School budget (see attached).

The Council asked for clarification regarding the proposed Assistant Special Ed Director position – if the position was introduced in 2028 under the State’s mandate, would it be funded by the State? Superintendent Nelson said that a group of schools has made this change already – they are in what is called cohort 1 – the State will give a per pupil cost up front. The School Department hopes to add the required position, do the work and jump into cohort 3 – but they can’t project the funding at this point.

Is funding for the proposed two additional teachers for SRTC already there? There is subsidy for it. The State funds the majority of SRTC; but there is a gap there that the State doesn’t cover; the School District has transferred that cost to sending schools on a per pupil basis.

The Council requested an electronic copy of the presentation, a definitions page for the next presentation, and no dark backgrounds on the slides.

During the next School Department presentation, the Superintendent will present in more detail on each of the areas. The whole budget is available on the School Department website, as well as the workshops.

Councilor Hanselmann suggested that low-enrollment classes may need to be reviewed and requested an update on usage of 2024/2025 fund balance to date.

Regarding maintenance of buildings and capital improvement plan, Mayor Brink commented that we want to be sure the School District is meeting the 4% threshold required by Charter. Superintendent Nelson commented that SRTC was built in 2018; the School District haven’t been setting aside funding for necessary maintenance at the needed levels.

Councilor Hanselmann mentioned Cobb Stadium and asked whether, as a community asset, the cost of getting the track useable again has been looked at. There have some preliminary studies; they may be a bit outdated now. The track is in such poor condition now that it can’t be used for practice and sections of the stadium seating have been closed. It is used mainly for soccer and lacrosse at the Middle School, and community groups use it as well.

Manager Buck mentioned the EPS funding formula and valuation; he feels there is a failure to recognize the changes in value caused simply because of the market, not because of a change in valuation. These aren’t reflected in the EPS formula.

Council Member Comments

Councilor Hanselmann: None.

Mayor Brink: None.

Councilor Stackpole: None.

Councilor Martell: None.

Councilor Hitchcock: None.

Mayor Brink: None.

Councilor Tranchemontagne: None.

Councilor Stackpole: None.

Deputy Mayor Herlihy: None.

Councilor Hitchcock: None.

Adjournment

Meeting adjourned at 7:05 PM.

Respectfully submitted by Lorisa Ricketts, Executive Administrator for the City of Sanford.

Please note that these minutes are a summary of the proceedings, not a complete transcript of the meeting. Full recordings of meetings can be viewed on Town Hall Streams at the following link: <https://townhallstreams.com/towns/sanfordme>.

City of Sanford City Council Budget Meeting



TUESDAY, MARCH 4, 2025



Overview



- Schedule of City Council Workshops
- Tax Rate Projection as of 3/4/2025
 - School Numbers as of 2/10/2025
- Municipal Summary
- Municipal Operational Expenses by Classification
- Budget for Wages
- City Managers Budget Amendments
- Overview – Appropriations, Debt, Capital Reserve, Revenue, Undesignated
- Use of TIF Funds



City Council Budget Workshops



- City Council Workshop January 28th
- City Council Workshop February 11th
 - With Department Heads
- City Council Workshop February 12th
 - With Department Heads & Libraries
- City Council Workshop February 25th



	FY 2024/25 APPROVED BUDGET		FY 2025/2026 City Manager Recommendation		FY 2025/2026 City Council Recommendation	
3/3/2025 9:23						
VALUATION						
Homestead Exemption:						
\$25,000 and State reimburses communities						
82% for FY26 ? Verify still 3% increase						
			ASSUME SAME			
Net Valuation:	2,493,776,030		2,493,776,030		2,493,776,030	
APPROPRIATIONS						
COUNTY						
			ASSUME SAME		ASSUME SAME	
County Tax (Assessed)	967,930		967,930		967,930	
Total County Tax:	967,930		967,930	0.00%	967,930	0.00%
MUNICIPAL						
Municipal Services	35,126,472		36,533,863	4.01%		-100.00%
Libraries	561,975		618,173	10.00%		-100.00%
Outside Agencies	101,453		105,080	3.58%		-100.00%
Debt Service	1,779,659		2,042,069	14.74%		-100.00%
Total Municipal Appropriation:	37,569,559		39,299,185	4.60%	0	-100.00%
SCHOOL			School Committee Recommendation		Assume Same	
Education	53,068,020		58,148,771	9.57%		-100.00%
Debt Service	10,774,788		10,582,856	-1.78%		-100.00%
Adult Education	575,148		621,269	8.02%		-100.00%
Total School Appropriation:	64,417,956		69,352,896	7.66%	0	-100.00%
CAPITAL RESERVE						
Municipal	4,564,576		4,423,213	-3.10%		-100.00%
School	387,560		399,187	3.00%		-100.00%
Total Capital Reserve:	4,952,136		4,822,400	-2.62%	0	-100.00%
TOTAL APPROPRIATION:	107,907,581		114,442,411	6.06%	967,930	-99.10%

	FY 2024/2025 APPROVED BUDGET	FY 2025/2026 City Manager Recommendation		FY 2025/2026 City Council Recommendation	
REVENUE					
MUNICIPAL					
Revenue Sharing	5,326,888	5,580,911	4.77%		-100.00%
Municipal Revenue	14,908,547	14,601,989	-2.06%		-100.00%
		0		0	100.00%
		0		0	100.00%
Total Municipal Revenue:	20,235,435	20,182,900	-0.26%	0	-100.00%
SCHOOL					
School EPS Revenue	34,276,763	37,198,888	8.53%		-100.00%
Debt Service - State Share	10,082,301	9,902,485	-1.78%		-100.00%
Miscellaneous Revenue	303,425	301,275	-0.71%		-100.00%
Adult Education State Subsidy	169,632	137,167	-19.14%		-100.00%
Other Adult Education Revenue	17,900	17,900	0.00%		-100.00%
School Tuition/Food Service	1,322,768	1,484,576	12.23%		-100.00%
Use of Reserves	475,000	614,497	100.00%		100.00%
Carry Forward	514,511	53,676	-89.57%		-100.00%
Total School Revenue:	47,162,300	49,710,464	5.40%	0	-100.00%
TOTAL REVENUE:	67,397,735	69,893,364	3.70%	0	-100.00%
Amount To Be Raised By Taxation:	40,509,846	44,549,047	9.97%	967,930	-97.61%
BASE TAX RATE:	\$16.24	\$17.86		\$0.39	-97.61%
USE OF UNDESIGNATED FUNDS:	1,350,000	1,350,000	0.00%	1,350,000	0.00%
Less U.F. Rate:	(\$0.54)	(\$0.54)		(\$0.54)	0.00%
NET TO BE RAISED BY TAXATION:	39,159,846	43,199,047	10.31%	-382,070	-100.98%
MINIMUM TAX RATE:	\$15.70	\$17.32	10.31%	(\$0.15)	-100.98%
Homestead:	(\$1,222,333.27)	Assume Same		(\$1,222,333.27)	
Homestead Rate:	(\$0.49)	(\$0.49)		(\$0.49)	
BETE:	(\$555,068.67)	Assume Same		(\$555,068.67)	
BETE Rate:	(\$0.22)	(\$0.22)		(\$0.22)	
Overlay Amount:	\$432,204.02	Assume Same		\$432,204.02	
Overlay Rate:	\$0.17	\$0.17		\$0.17	
TIF Amount:	\$2,434,897.00	Assume Same		\$2,434,897.00	
TIF Rate:	\$0.98	\$0.98		\$0.98	
SELECTED TAX RATE:	\$16.14	\$17.76	\$1.62	\$0.28	-\$15.86

MUNICIPAL SUMMARY



FY26 Budget – Net Municipal Commitment \$1,640,798

Appropriations:

\$36,533,863	1,407,391	Municipal Services
\$723,253	59,825	Libraries/Outside Agencies
\$2,042,069	262,410	Debt Service
\$4,423,213	(141,363)	Capital Reserve

Revenues:

\$5,580,911	254,023	Revenue Sharing
\$14,601,989	(306,558)	Municipal Revenue
<u>\$1,350,000</u>	<u>0</u>	Use of Undesignated Funds
\$22,189,498	1,640,798	Net Municipal Commitment 7.98%

Municipal Operational Expenses By Classification

Expense Classification	2023/2024 Actual	2024/2025 Approved Budget	2025/2026 Manager Budget	Dollar Change
Benefits and Insurance	\$7,496,497	\$8,252,595	\$8,742,286	\$489,691
Wages/Contractual	\$16,597,213	\$17,996,135	\$18,990,760	\$994,625
Non Contract Services	\$1,132,709	\$1,378,417	\$922,328	-\$456,089
Contract Services	\$3,574,897	\$3,763,070	\$4,063,594	\$300,524
Training	\$85,057	\$143,917	\$157,080	\$13,163
Supplies	\$469,606	\$853,889	\$805,578	-\$48,311
All Utilities	\$472,102	\$595,179	\$614,279	\$19,100
Vehicle Maintenance	\$281,924	\$300,664	\$300,376	-\$288
Vehicle Gasoline & Diesel	\$243,322	\$346,423	\$310,593	-\$35,830
Vehicle Operation	\$284,983	\$228,517	\$273,700	\$45,183
Radio Operation & Maint	\$180,036	\$193,030	\$206,482	\$13,452
General Obligation Bond	\$1,792,435	\$1,779,659	\$2,042,069	\$262,410
All Other Categories	<u>\$1,534,166</u>	<u>\$1,738,064</u>	<u>\$1,870,060</u>	<u>\$131,996</u>
Total Operational Expenses	\$34,144,947	\$37,569,559	\$39,299,185	\$1,729,626

Budget for Wages Union and Non-Union Employees



Budgeting for Wages – Union and Non-Union Employees

General Services – Contract expires June 30, 2027 – budget 3.5%

Sanford Regional Communications – Contract expires June 30, 2025 – budget 4%

Sanford Police Association – Contract expires June 30, 2026 – budget 4% as negotiated

Public Works/Highway – Contract expires June 30, 2027 – budget 4% as negotiated and Market Adjustments and Longevity

Fire Department Local 1624 – Contract expires June 30, 2026 – budget 4% as negotiated

Management/Personnel Policies – Budget 4% (this based on the Mid-Atlantic CPI-W average for the previous calendar year and accounting for any revisions to the Personnel Policy)

Manager's First Draft Reductions



The Manager's First Draft reduced the Departmental Submissions by \$415,002:

- Adjusted for accuracy in Wages
- Adjustments for accuracy in Utility Estimates
- Adjustments from historical, corrections, and refinement of units/costs
- Again, this is a turn the page budget and includes no Part II requests



Manager's Second Draft Reductions



Revenue

\$ (43,338.00)	Increase in York County Dispatch Fees
\$ 39,201.00	Reduced PAYT Revenue
<u>\$ (4,137.00)</u>	

Expense

\$ (48,000.00)	Budgeted 7% for Health Insurance Increase for 6 months instead of 10%
\$ 79,453.00	Public Protection Proposed Public Fire Protection Increase Per D. Parent \$841,167
\$ 1,000.00	Increased Airport Utilities Water
\$ (77,700.00)	Reduced SRCC OT to \$350,000
<u>\$ (14,750.50)</u>	Adjusted Environmental Services - Contract Services

\$ (59,997.50)	TONS	NEW TONS	AMOUNT PER	CHANGE
	4150	3571	\$107.50	\$ (62,242.50)
	1500	1316	\$85 to \$90	\$ (9,060.00)
	Add Ownership Payment			<u>\$ 56,552.00</u>
				\$ (14,750.50)

CIP

\$ 5,944.00	Increased Fire Radio Lease to \$51,944
\$ 19,000.00	Added Shapleigh Dam Maintenance
<u>\$ (71,150.00)</u>	Removed 2 Oakdale Cemetery Projects. Left one project
<u>\$ (46,206.00)</u>	for Dam & Retaining Wall for \$25,950 and added Offsetting Revenue for same.

\$ (110,340.50) Total City Manager Amendments as of 2.24.2020



Manager's Third Draft Reductions with City Council Support



2025/2026 Municipal Amendments				Expense		Revenue		Net Taxation				
Municipal Revenue and Undesignated	1 MDEA Officer			\$	-	x	\$	(124,964.00)	x	\$	(124,964.00)	
	Reallocate Growth Council Marketing Money			\$	-		\$	(75,000.00)		\$	(75,000.00)	
	General Assistance 70% State Reimbursement			\$	-	x	\$	140,000.00	x	\$	140,000.00	
	Additional Use of Undesignated Fund Balance			\$	-		\$	-		\$	-	
	Subtotal Municipal UFB	\$	-									
Appropriations	Subtotal Municipal Revenue	\$	15,036.00									
	Goodall Memorial Library (10%)			x	\$	39,717.50		\$	-	x	\$	39,717.50
	Springvale Public Library (10%)			x	\$	16,480.00		\$	-	x	\$	16,480.00
	New Position for Codes/Planning w/Benefits				\$	122,062.00		\$	-		\$	122,062.00
	General Assistance Non Contract Services			x	\$	(200,000.00)		\$	-	x	\$	(200,000.00)
	Fire Department Radio Maintenance				\$	(7,000.00)		\$	-		\$	(7,000.00)
					\$	-		\$	-		\$	-
	Subtotal Appropriations Expense Libraries	\$	56,197.50									
	Subtotal Appropriations Expense	\$	(200,000.00)									
	Subtotal Appropriations Revenue	\$	-									
Debt Service	Boiler House Stack \$300,000 5 yrs				\$	68,856.00		\$	-		\$	68,856.00
	Boiler House Stack \$300,000 10 yrs				\$	39,699.00		\$	-		\$	39,699.00
	Subtotal Debt Service	\$	-									
Capital Reserve											\$	-
	Reduce Fleet Management Program			x	\$	(250,000.00)		\$	-	x	\$	(250,000.00)
	Reduce Roadway Infrastructure Investment to \$3M			x	\$	(250,000.00)		\$	-	x	\$	(250,000.00)
	Remove Memorial Gym Basketball Court				\$	(39,847.00)		\$	-		\$	(39,847.00)
	Remove Fire Department Command Vehicle				\$	(23,426.00)	x	\$	(12,000.00)		\$	(35,426.00)
	Subtotal Capital Reserves Expense	\$	(500,000.00)									
	Subtotal Capital Reserves Revenue	\$	(12,000.00)			Non-Revenue Sharing		\$	(12,000.00)			
	Subtotal of Revenue/Expense Change				\$	(643,802.50)		\$	3,036.00		\$	(628,766.50)
	Subtotal Council Approved	\$	(628,766.50)									



Appropriations



County Tax	Assume same \$967,930
Municipal Services	\$36,533,863 (Does not include libraries, outside agencies, or debt service) Increase of \$1,407,391 or 4.01%
Libraries	\$618,173 Total Appropriation for both Libraries 10% Increase for both Libraries or \$56,198 Goodall Memorial Library increased by \$39,718 Springvale Public Library increased by \$16,480
Outside Agencies	\$105,080 Increase of \$3,627 or 3.58% Historical Committee increased by \$2,502 YCCA, Transportation increased by \$1,125
Debt Service	\$2,042,069 Increase of \$262,410 or 14.74% Addition of Construction Costs for Fire Stations \$306,260 This is an interest only payment for FY26



Debt Service Comparison



DEBT SERVICE COMPARISON				
FY 25/26				
BONDING PROJECTS AND OFFSETTING REVENUE				
	FY 25/26			
Project	DEBT PAYMENT	OFFSETTING REVENUE	PAID BY TAXES	SOURCE OF OFFSET
Police Dept/MISC	\$ 414,890.00	\$ -	\$ 414,890.00	
SRE Building	\$ 281,869.00	\$ 281,869.00	\$ -	SANFORD SOLAR TIF REV
Property Purchase/922 Main	\$ 18,455.00	\$ 18,455.00	\$ -	DT/RT109 TIF REV
Paving Bond	\$ 674,095.00	\$ -	\$ 674,095.00	
Affordable Housing Loan	\$ 28,359.00	\$ 28,359.00	\$ -	ST. IGNATIUS TIF REV
Brownfield RLF 1	\$ 11,760.00	\$ -	\$ 11,760.00	
Airport Road Construction Phase 1	\$ 53,503.00	\$ 53,503.00	\$ -	SANFORD SOLAR TIF REV
Airport Road Construction Phase 2	\$ 53,323.00	\$ 53,323.00	\$ -	SANFORD SOLAR TIF REV
Airport Road Construction Phase 3	\$ 199,555.00	\$ 199,555.00	\$ -	SANFORD SOLAR TIF REV
Preconstruction Fire Stations	\$ 306,260.00	\$ -	\$ 306,260.00	
Total	\$ 2,042,069.00	\$ 635,064.00	\$ 1,407,005.00	



Capital Reserve by Department



Capital Reserve

\$4,423,213

Decrease of \$141,363 or -3.10%

Land Bank/Community Development	\$344,827
Police Department	\$428,692
Fire Department	\$438,782
Airport	\$874,718
Parks & Recreation	\$205,884
Municipal Facilities	\$172,895
Public Works Department	\$3,500,000
Information Systems	<u>\$83,335</u>
Total Capital Plan	\$6,049,133
Less Offsetting Revenue	<u>(\$1,625,920)</u>
Total Capital Plan Less Offsetting Rev	\$4,423,213



Capital Reserve Offsetting Revenue



\$2,500	Planning Building Wrap/Screen
\$12,160	Codes Vehicle
\$48,000	Police Vehicles
\$12,000	Command Vehicle
\$30,000	Trails TIF
\$500,000	Streets and Roads TIF
\$10,000	Parks Truck CV 07-15
\$30,698	Axon Police Cruiser Camera Systems
\$309,434	Airport Planning Study
\$519,042	Design Taxiway and Perimeter Road
\$25,000	Fuel Farm Special Revenue
\$75,730	City Hall and Annex Improvements (EECBG \$75,730)
\$25,950	Oakdale Cemetery Perpetual Fund
<u>\$25,406</u>	IS Computers (105350000 501303 remaining balance in a prior year CIP)
\$1,625,920	Total Capital Reserve Offsetting Revenue



Revenue and Undesignated Fund Balance



Revenue Sharing	\$5,580,911	
	Budget includes a projected increase of \$254,023 or 4.77%	
	Increase based on new State projections to \$277 Million of State distributions	
	Anticipate 2026 Revenue Sharing Projections to be published	
Municipal Revenue	\$14,601,989	
	Decrease of \$306,558 or -2.06%	
	ARPA Funds	(\$457,998)
	Opioid Funds	\$176,589
	Automobile Excise	\$250,000
	GA State Reimbursement	(\$315,000)
	State of ME EMS	(\$114,000)
	All Other Revenue Sources	\$153,851
Undesignated	\$1,350,000	
	No Change	
	Remained the same, sustainable	



Use of TIF Funds for Operations Expenses



Use of TIF Funds for Operational Expenditures

We have identified opportunities to apply TIF resources to offset operational costs, reducing the strain on the general fund while continuing to support ongoing city services. The TIF funds, generated through economic development in designated districts, are being used in accordance with the Development Programs and allowed Qualified Costs to support expenditures that directly align with the TIF program. These expenditures include the following:

Growth Council	\$295,842 Available TIF Balances at Year End
Communications Coord.	\$130,000 Airport TIF
Trails	\$30,000 SIS/Rubb TIF
Streets & Roads	\$500,000 Downtown TIF





TIF Funds and Infrastructure Fees

Airport Solar TIF and Infrastructure Fees*

SRE Building	\$281,869
Airport Rd Construction Phase 1	\$53,503*
Airport Rd Construction Phase 2	\$53,323*
Airport Rd Construction Phase 3	\$199,555*

Downtown/Route 109 TIF

Property Purchase of 911 Main St. \$18,455

St. Ignatius TIF

Affordable Housing Loan	\$28,359
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TIF Funds used in the Operating Budget

Economic Growth Council	\$295,842
Marketing/Communications	\$130,000
Trails Capital Plan	\$30,000
Ramp Up/Roadway	
Infrastructure Investment	\$500,000

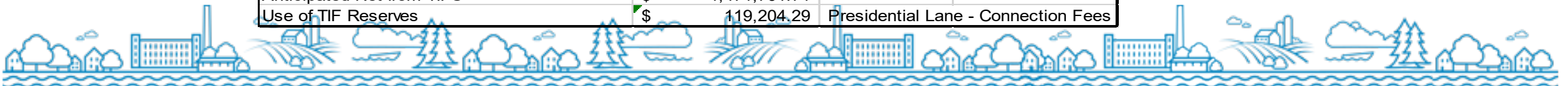
Total Anticipated Use of TIF Funds in FY26:
\$1,590,906



Tax Increment Financing Districts FY24/25



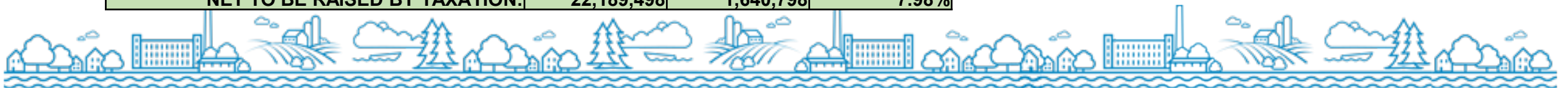
Tax Increment Financing Districts FY 24/25 - Undated Projections for FY 25/26 are pending			
FY 24/25 Gross Reciepts all TIF Districts with Credit Enhancement Agreements	\$	1,827,845.15	
Less Payments to Developers CEAs	\$	(963,195.15)	
Net for City Development Programs	\$	864,650.00	
Downtown TIF - No debt or CEA remaining	\$	516,484.52	
Rt 109 Distribution to General Fund	\$	90,567.19	
Total Funds to City for Development Program Expenditures	\$	1,471,701.71	
Development Program use of TIF vs CEAs		60.44%	
Tax Shift Calculaiton is 50%			
Use of TIF Funds of City's Resources			
DT Sinking Fund Rt 109	\$	18,455.00	House bought at Central park
ST. Ignatius	\$	28,359.00	Debt. Service Affordable Housing
Airport Omnibus	\$	588,250.00	SRE and Presindtial Lane Debt.
Ariprot Omnibus	\$	130,000.00	Communicaitons/Marketing
DT TIF	\$	500,000.00	Downtown Streets
SIS and RUBB TIF	\$	30,000.00	Trails
Growth Council	\$	295,842.00	Offset for FB Cost of GC less IDC
Subtotal	\$	1,590,906.00	
Anticipated Net from TIFS	\$	1,471,701.71	
Use of TIF Reserves	\$	119,204.29	Presidential Lane - Connection Fees



Net to be Raised By Taxation



Council/Budget Committee Recommendation			
MUNICIPAL APPROPRIATIONS		Delta LY	Delta LY
FY26			
Municipal Services	36,533,863	1,407,391	4.01%
Libraries	618,173	56,198	10.00%
Outside Agencies	105,080	3,627	3.58%
Debt Service	2,042,069	262,410	14.74%
Total Municipal Appropriation:	39,299,185	1,729,626	4.60%
CAPITAL RESERVE			
Municipal	4,423,213	-141,363	-3.10%
MUNICIPAL REVENUE			
Revenue Sharing	5,580,911	254,023	4.77%
Municipal Revenue	14,601,989	-306,558	-2.06%
Total Municipal Revenue:	20,182,900	-52,535	-0.26%
USE OF UNDESIGNATED FUNDS:	1,350,000	0	0.00%
NET TO BE RAISED BY TAXATION:	22,189,498	1,640,798	7.98%





End of Presentation Questions



City Council FY 2026 Budget Overview

March 4, 2025

*Matt Nelson, Superintendent
And*

Cheryl Fournier, Business Administrator



Guiding Principles

- **Safety & Engagement:** Create safe, engaging environments where students thrive and staff excel.
- **Comprehensive Learning:** Blend academic excellence with real-world applications while nurturing students' social and emotional development.
- **Inclusive Community:** Foster learning spaces that welcome all students, embrace accessibility, and honor our diverse student body.
- **Workforce Excellence:** Attract and retain exceptional educators by staying competitive with neighboring districts and adapting to evolving educational trends.

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

Sanford School Department Challenges



- **Our Students:** Meeting the learning needs of our students to prepare them for life beyond the classroom including mental health and social emotional learning
- **Our Staffing:** Retaining and attracting staff in an uncertain time
- **Our Fiscal Responsibility:** Rising costs of salaries, benefits, special education, supplies, technology, increased valuation

Revenue

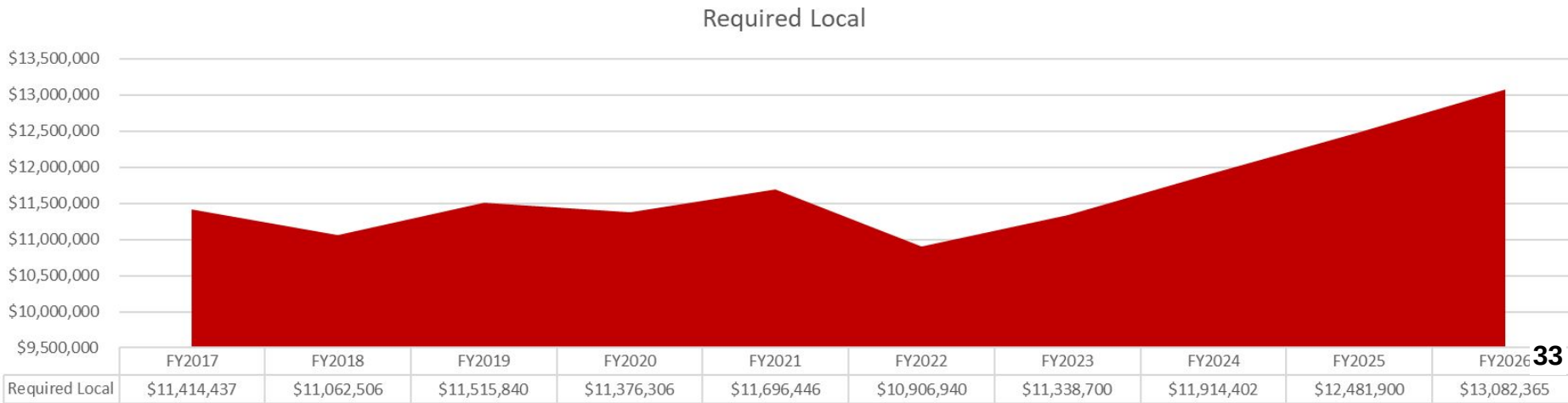
Subsidy Increase Breakdown



<u>Section #</u>	<u>Description</u>	<u>Change in subsidy</u>
Section 1	Average Attending Pupils: 3,221.5 to 3,236.0 students	11,131
Section 1	Actual Staffing Counts: Pre K, Support/transitions, ESOL	877,191
Section 1	Actual Staffing Benefits: Formula Percentage of Salaries	
Section 1	Other Support Staff (Rate Change per Student)	195,448
Section 1	Regional Adjustment of Staffing (3%)	22,556
Section 2	Average Subsidized Pupils: 3,143.5 to 3,159.5	244,466
Section 2	Adult Ed: 6.2 to 0.9	(46,529)
Section 2	Instruction Pupils: 4.0 to 3.75	(2,132)
Section 2	Disadvantaged (# of students): .5525 to .5894	290,145
Section 2	Multilingual Learners: 103 students to 158 students	230,944
Section 2	Target Rates	20,482
Section 2	Targeted Funds: 678 to 656	(18,216)
Section 3	G&T	13,553
Section 3	SPED	981,150
Section 3	SPED - High Cost OOD Allocation	25,054
Section 3	Transportation Operating	200,977
Section 3	Teacher Retirement	(18,033)
Section 3	Debt	(179,816)
Section 4	Valuation: 1,709,383 to 1,885,483	(1,715,683)
Section 4	Mill Rate: 6.62 to 6.10	1,115,218
Section 5	CTE	495,785
Section 5	Education Service Center	(1,382)
		2,742,309

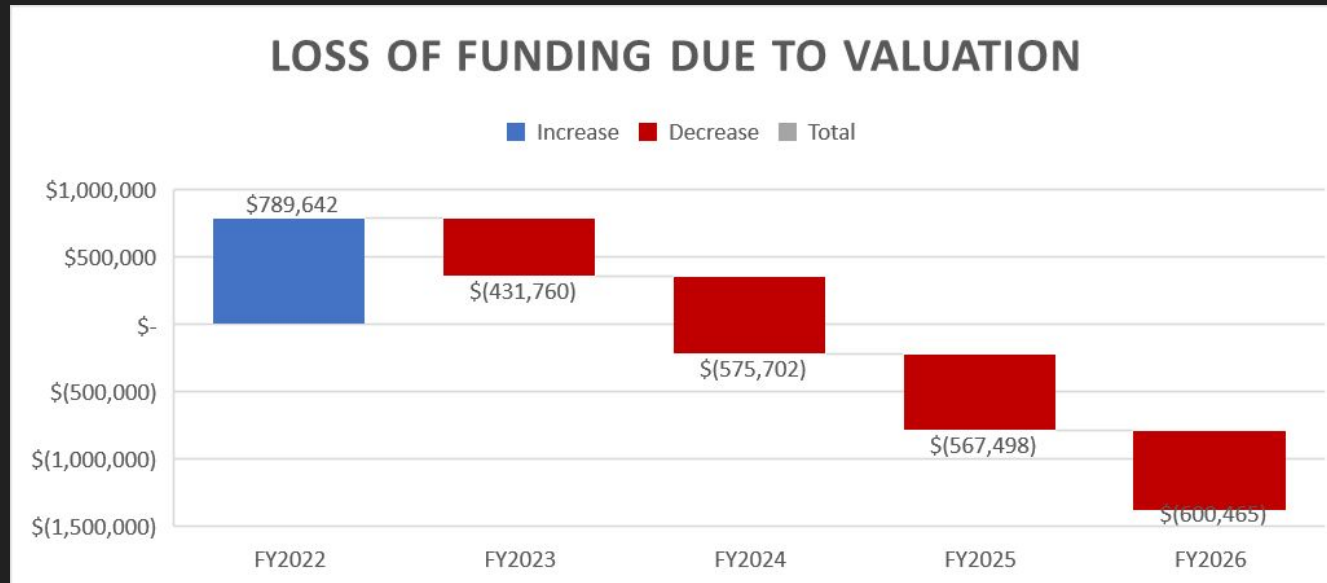
Subsidy History

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
Local	\$ 10,906,940	\$ 11,338,700	\$ 11,914,402	\$ 12,481,900	\$ 13,082,365
State	\$ 36,761,513	\$ 37,679,471	\$ 38,474,360	\$ 40,207,490	\$ 42,455,396
	\$ 47,668,453	\$ 49,018,171	\$ 50,388,762	\$ 52,689,389	\$ 55,537,761
Local	22.88%	23.13%	23.64%	23.69%	23.56%
State	77.12%	76.87%	76.36%	76.31%	76.44%
EPS	\$ 36,761,513	\$ 37,679,471	\$ 38,474,360	\$ 40,207,490	\$ 42,455,396
CTE	\$ 3,547,428	\$ 3,551,252	\$ 3,772,006	\$ 3,942,988	\$ 4,438,773
Service Center	\$ 198,124	\$ 201,480	\$ 205,099	\$ 208,586	\$ 207,204
Total Funding	\$ 40,507,066	\$ 41,432,202	\$ 42,451,465	\$ 44,359,064	\$ 47,101,373

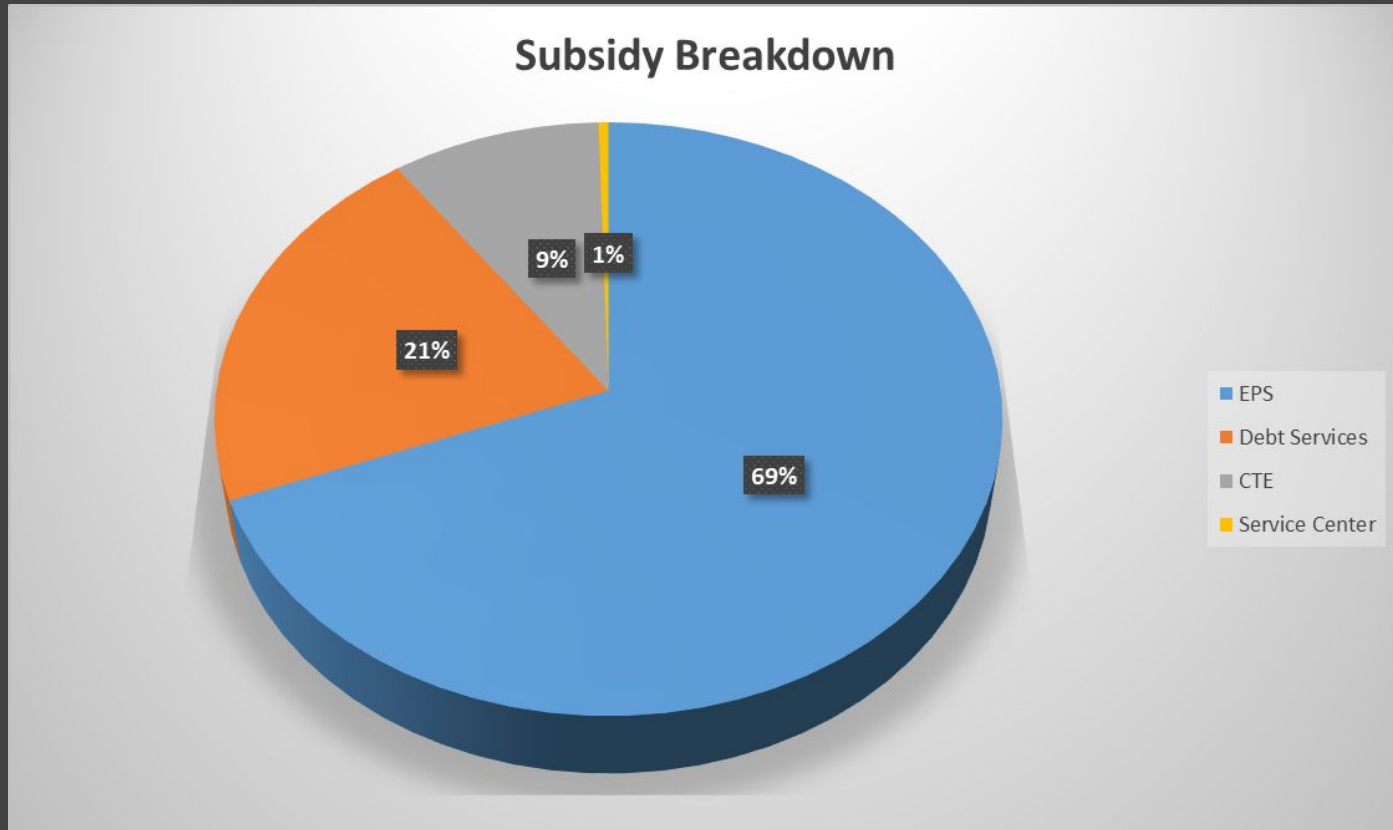


Valuation Changes impacting our Funding

	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
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
	-3.0%	-1.8%	0.5%	1.2%	4.1%	5.1%	6.3%	7.0%	10.3%	13.7%
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	\$ 238,613,650
	-0.8%	0.6%	1.4%	2.1%	2.7%	4.0%	4.8%	5.5%	8.2%	12.6%

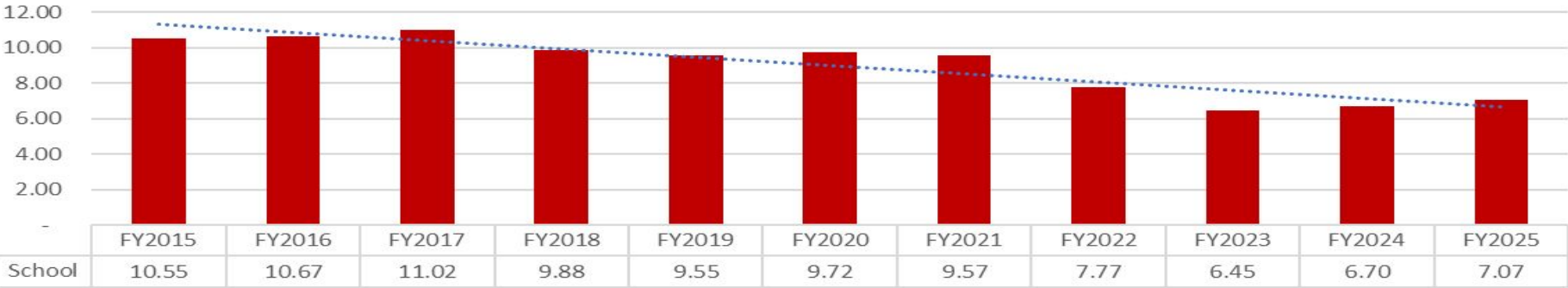


Subsidy Breakdown

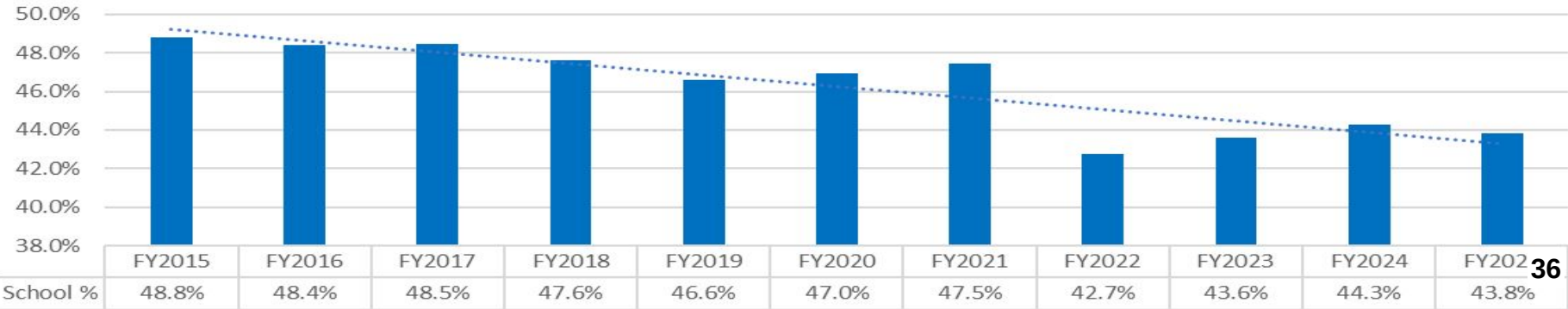


Taxation and Mil Rate

School



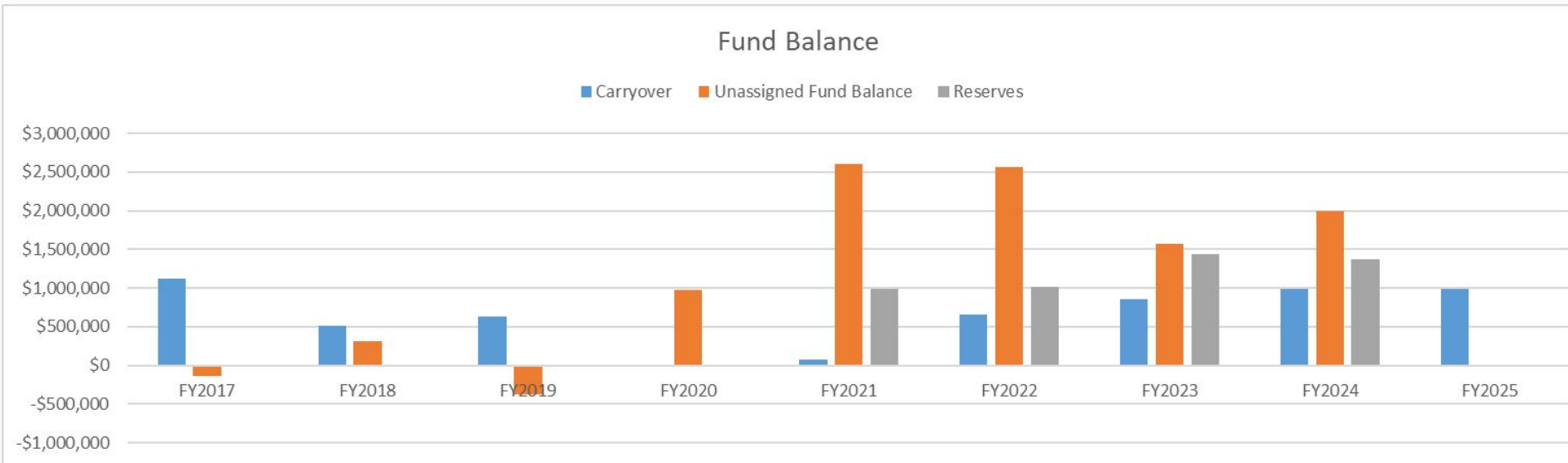
School %



School Reserves and Fund balance

	<u>Amt in FY2024 Audit</u>	<u>FY2025 Usage</u>	<u>FY2026 Proposal</u>	<u>Estimated Balance</u>
Health Insurance Reserve	\$ 852,945	(\$ 0)	(\$475,000)	\$ 377,945
Fuel Cost Stabilization Reserve	\$ 188,531	(\$ 0)	\$ 0	\$ 188,531
Unexpected Special Education Reserve	\$ 139,497	(\$ 0)	(\$139,497)	\$ 0
Capital Reserve	\$ 196,367	(\$ 0)	\$ 0	\$ 196,367
Unassigned Fund Balance (3.1% FY2024)	\$1,997,841	\$ 0	(\$ 53,676)	\$1,944,165
Carryover (Use of Fund Balance FY2025)	\$ 989,511	(\$989,511)		
Total Fund Balance	\$4,364,692	(\$989,511)	(\$668,173)	\$2,707,008

Fund Balance History



School Audited Fund Balance

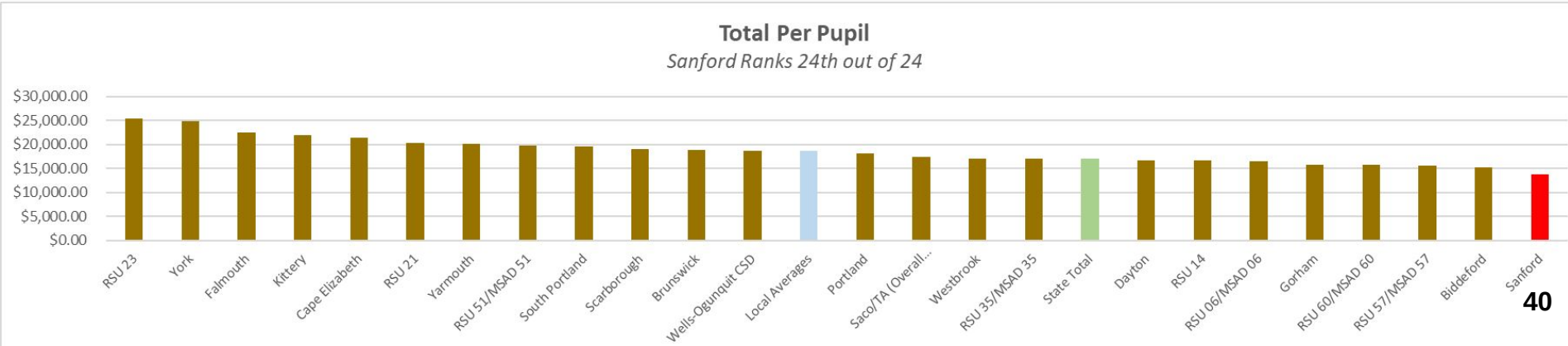
SUMMARY OF FUND BALANCE	FY19	FY20	FY21	FY22	FY23	FY24
Unassigned Fund Balance	(376,055)	973,999	2,596,697	2,310,238	1,563,954	1,997,841
Use of carryover	625,000		71,137	915,762	850,621	989,511
Health Insurance Reserve			422,183	697,227	1,009,576	852,945
Fuel Cost Stabilization Reserve			81,428	81,428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

Proposed Budget Expenses as of January 29, 2025



Proposed expense increases of 7.8% or \$5,066,414.

Turn the page Expense increase of 6.8% or \$4,428,754.



Expense Changes District Wide

New PFML tax starting January 1, 2025, we estimated having the employer paying 50% of the tax. The total expense increase is \$146,002 on the local budget . The general fund increase is \$60,776 over last year. (Unfunded)

New Ed Tech minimum wage law increased the local budget by \$155,338 (Unfunded)

Harvard Health Insurance was estimated originally as a 17.5% increase or \$1,335,190.

Anthem Insurance was estimated originally as an 11.5% increase or \$116,599.

Maine State Retirement for non-teachers went from 9.9% to 10.2%, the increase to the General Fund is \$8,442.

Maine State Retirement for Teachers went from 4.47% to 4.36% for a savings of \$25,520.

Budget Reductions

As of March 3, 2025

Reduced Professional Development	\$ 5,000
Denied Request Athletic Trainer: Additional 10 hours	\$ 8,378
Denied Request to add Ice Hockey Co-op	\$ 4,000
Denied Request to add Swim Co-op	\$ 6,000
Denied Request to add CTE Stipend for Office Manager	\$ 5,333
Reduced Pre K Partnership	\$ 2,400
Reallocated overhead to a new Grant	\$ 10,000
Reduced one (1) CJL Admin Assistant to School Year	\$ 11,236
Reallocated Ipads purchase to other funding	\$ 42,500
Denied Request to add MS Basketball Hoops key system	\$ 25,000
Reduced Health Insurance	\$ 38,670
Reduced one (1) HS Math Teacher	\$ 124,052
Reduced one (1) Interpreter for the deaf	\$ 90,561
Reduced one (1) Courseware Ed Tech	\$ 29,233
Reduced number of Courseware licenses	\$ 19,900
Reduce CTE costs	\$ 17,000
Reduce Curriculum Assessments	\$ 6,000
Eliminate Lafayette Building from school budget	\$ 53,207

TOTAL EXPENSE DECREASE \$498,470

Additions to the Local Budget



MLL Teacher	\$ 96,966
New Asst Director - Special Ed	\$ 155,197
Two (2) Programs Teachers & Supplies - CTE	\$ 237,264

TOTAL EXPENSE ADDITIONS \$489,427

Additional MLL Funding Received	\$ 230,944
Additional Special Education Funding Received	\$1,006,204
Additional Career & Technical Education (Two new Programs)	\$ 298,979

TOTAL FUNDING ADDITIONS \$1,536,127

Expenses and Taxation

For every 1% of expense = 3.2% of taxation
1% of expense \$648,055 and 1% of taxation is \$176,432

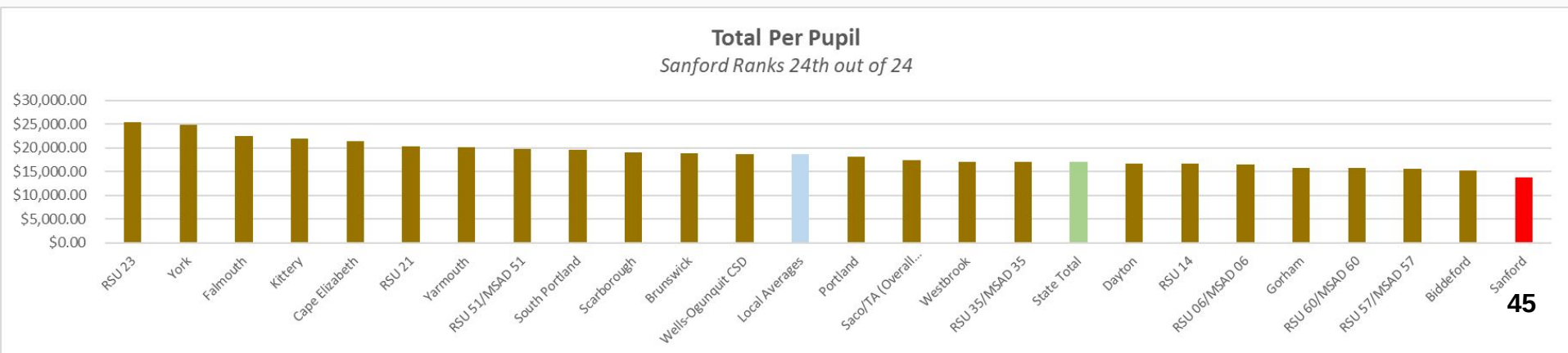


	<u>Expense</u>		<u>Taxation</u>	
Increase as of 02/03/2025	\$5,066,414	7.8%	\$2,493,250	14.1%
Proposed changes 02/10/2025	<u>- 119,847</u>		<u>- 94,847</u>	
Increase as of 02/10/2025	\$4,946,567	7.6%	\$2,398,403	13.6%
Increase in Health Ins Renewal 02/20/2025	<u>486,949</u>		<u>486,949</u>	
Increase as of 02/20/2025	\$5,433,516	8.4%	\$2,885,352	16.4%
Proposed changes 02/24/2025	<u>- 263,746</u>		<u>- 263,746</u>	
Increase as of 02/24/2025	\$5,169,770	8.0%	\$2,621,606	14.9%
Proposed changes 02/26/2025	<u>-23,000</u>		<u>- 23,000</u>	
Increase as of 02/26/2025	\$5,146,770	7.9%	\$2,598,606	14.7%
Decrease Health Ins Renewal 03/03/2025	<u>- 525,619</u>		<u>- 525,619</u>	
Increase as of 03/03/2025	\$4,621,151	7.1%	\$2,072,987	11.7%
Decrease Lafayette Building 03/03/2025	<u>- 53,207</u>		<u>- 53,207</u>	
Increase as of 03/03/2025	\$4,567,944	7.0%	\$2,019,780	11.4%

Proposed Budget Expenses as of March 3, 2025

Expenses have increased by 7.0% or \$4,567,944.

Total Appropriation Amount Approved by School Committee \$69,373,459



Summary

Sanford School
Department

FY 25/26

Budget Review



As of
03/04/2025

Source or Use of Funds	24/25 Budget Amount	25/26 Budget Amount	Variance (25/26 vs 24/25)	Percentage
<u>Operations:</u>				
General Education	63,842,808	68,352,758	4,509,950	7.1%
Adult Education	575,148	621,515	46,367	8.1%
Total Operations	64,417,956	68,974,273	4,556,317	7.1%
<u>Revenue:</u>				
General Education	46,974,768	49,555,397	2,580,629	5.5%
Adult Education	187,532	155,067	(32,465)	-17.3%
Total Revenue	47,162,300	49,710,464	2,548,164	5.4%
Net Tax from Operations	17,255,656	19,263,809	2,008,153	11.6%
Capital Plan	387,560	399,187	11,627	3.0%
Total Net Taxation	17,643,216	19,662,996	2,019,780	11.4%

Statistics For All Maine Libraries - Complete Workbook FY23

1.1 Library Name 2023-2024	1.24 Total Hours Open per Week: Summer	2.1 Total Weeks Open Per Year	2.4 Square footage in existing building	2.8 Total Paid Employees FTE	2.9 Total Number of All Paid Employees	3.3 Local Government Revenue	3.6 Other Revenue
GOODALL MEMORIAL LIBRARY	52.0	52	14,280	10.00	10	\$397,175	\$554,235
SPRINGVALE PUBLIC LIBRARY	47.5	52	12,000	4.80	8	~~\$164,800~~	\$179,807
						46% Budget	
SPRINGVALE FUNDRAISING: 2023-2024		Expenses					
Online Auction	12,967	1,388.00					
Ongoing (Puzzles, books)	1,722	0.00					
Book Sale	8,110	885.07					
Holiday Fair	827	0.00					
Annual Appeal	20,384	800.44					
	44,010	3,073.51					
Totals Revenue	<u>40,936</u>						
**Let Pete know if he wants our programming and circulation spreadsheets, I'm happy to share							

Director?
Board?

Statistics For All Maine Libraries - Complete Workbook FY23

[illegible]

Statistics For All Maine Libraries - Complete Workbook FY23

[illegible]

Workbook FY23

EVENTS
off
site

Memo



Number: 25-111-01
To: City Council Budget Meeting
From: Lorisa Ricketts, Assistant to Director
Date: 2025-03-11
Subject: Presentation of 2025/2026 Municipal Budget.

RECOMMENDATION

Presentation of 2025/2026 Municipal Budget and a discussion on potential action on a number of Budget Amendments reducing the Net Municipal Commitment.

Summary of Amendments will be made on live work sheets to include an estimated change in Net Taxation by Valuation for the ensuing year for direct observation.

Tax Rate Projections for both City and School will also be live and linked to all associated Budget Review Work.

Background Information:

Legal Review Status:

Administrative or Department Review:

Financial Impact or Review: