

1. Budget Committee Meeting Materials

Documents:

[AGENDA 10-27-25.PDF](#)

2. Budget Committee Meeting Materials

Documents:

[YSD LIAISON REPORT \(10.8.25\).PDF](#)

[YSD MONTHLY BUDGET REPORT - SEPT COMBINED.PDF](#)

3. Budget Committee Meeting Materials

Documents:

[EXPENSES SEPT 2025 UPDATE 10-22-2025.PDF](#)

[LIAISON REPORT 10_28.PDF](#)

[REVENUE SEPT 2025 - UPDATED 10-22-2025.PDF](#)

AGENDA

York Budget Committee

October 27, 2025

7:00 p.m., York Library

1. Call to Order
2. Pledge of Allegiance
3. Approval of September 2025 minutes
4. Public Comment
5. Water District Visit
6. Liaison reports
 - a. School
 - b. Town
 - c. Community Center
7. Updates on Old business
8. New Business
 - a. Capital committee schedule update
9. Adjourn

Upcoming Meetings

2:30 pm Monday, November 17 & Tuesday, November 18 – YSD Building Tours

7 pm Tuesday, November 25 Budget Committee Meeting

2 pm Thursday, December 4 DPW Visit

7 pm Tuesday, December 16 Budget Committee Meeting – *note third Tuesday*

FY27-FY31 Capital Program Meeting Schedule – (as of 09/15/25)

All meetings 12:30PM – 2:30PM – Community Meeting Room @ York Public Library

Tuesday October 28th – 12:30PM – 2:30PM

- School Consolidation

Thursday October 30th – 12:30PM – 2:30PM

- Community Center

York School Department (YSD) Budget Committee Liaison Report (October 2025)

General Budget Updates

- See attached documents for **SEPTEMBER** end of month spreadsheets – progressing as planned (year over year shows patterns are the same); September is the first full month of paying out salaries (why you see a jump in expenditures compared to July and August)
 - Reg Ed transfer (within legal limits) to cover slightly higher than expected bill from Sanford Regional Tech bill (approved FY26 budget was \$20,000 – level from FY25; actual bill for FY26 slightly over \$25,000); looking across Career & Tech line item from FY21-FY26 this line item has more than doubled in a 6 year time span (if people are interested in why costs there have increased, even though it is a relatively TINY percentage of the overall budget, might be a good thing to ask about during budget season)
 - Reminder Rick also gives financial updates to School Board at their meetings, available to watch on Town Hall Streams
 - Reminder that the FY25 unaudited unassigned fund balance of \$2,672,145 is being used to populate (voter approved) reserve accounts for FY26; after that happens, there will be an estimated FY26 unaudited fund balance of \$472,145

In-Progress Capital Projects Updates

- We did not have open capital project updates at this meeting. Instead, we held this meeting at Village Elementary School and after reviewing the monthly numbers, took a quick tour of the Pre-K space. VES Principal, Jay Delahanty, discussed a long-term vision for integrating the very successful PreK program more holistically into district. (We are a PreK-12 district now, not a K-12). Jay has experience doing this already in a previous position he had in another district. For example, he mentioned that additional space modifications will be needed if the PreK program stays at VES – or moves elsewhere (e.g., in-classroom bathrooms), continuing special ed supports for early intervention that improves student outcomes (and reduces costs for intervention/supports later), considering ways to do fieldtrips for community integration, etc. Jay discussed how in his budgeting process he is trying to balance immediate needs vs. long term needs. Also mentioned that it is important to keep in mind when we see budget numbers for PreK that because PreK is still a relatively new program any proposals will appear as inflated in year over year comparisons (set up costs).
- Next month, the plan is to do the liaison meeting at CRES to review the monthly numbers but also focus on building-specific issues there re: budgeting.

Other Updates

- **Community Outreach:** brief brainstorming among the attendees of the liaison meeting of how YSD might do more community outreach to share all of the great things they feel they are doing in their buildings and programs (i.e., “the people and work being done behind the budget”)
- **School Consolidation:** Several recent informative presentations at School Committee meetings that I would encourage people to watch on Town Hall Streams to stay informed about the process. Expecting projected numbers/costs for the options they are considering soon.
- **Building Tours:** coming up! (11/17 & 11/18)
- **Capital Planning Season:** YSD made initial capital planning proposal in a recent meeting (preliminary); second capital planning meeting coming up focused on school consolidation that people can be on the lookout for



York School Department

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	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	YTD	% Increase vs. FY 25
Monthly Expended	\$ 1,852,686.92	\$ 1,440,018.12	\$ 4,503,826.38										\$ 7,796,531.42	4.93%
Monthly Encumbered	\$ 28,345,072.75	\$ 570,081.81	\$ (2,880,906.37)										\$ 26,034,248.19	
Encumbered Balance	\$ 28,345,072.75	\$ 28,915,154.56	\$ 26,034,248.19											
Remainder Balance	\$ 17,640,719.33	\$ 15,630,619.40	\$ 14,007,699.39											
Total FY26 Fund Balance (Estimated Running Total)	\$ 18,112,864.33	\$ 16,102,764.40	\$ 14,479,844.39											

		FY26 Fund Balance Adjustments	FY26 FB Usage	FY26 Instructional Reserve (WA 43)	FY26 Special Education Reserve (WA 41)	FY26 Facilities Reserve (WA 42)	FY26 Legal & Administrative Services Reserve (WA 44)	FY26 Transportation Reserve (WA 45)	FY26 UNaudited Fund Balance (est)		
FY26 Approved Budget	\$ 47,838,479.00									\$ 33,830,779.61	\$ 14,007,699.39
FY25 UNaudited Unassigned FB	\$ 2,672,145.00		\$ 1,000,000.00	\$ 100,000.00	\$ 500,000.00	\$ 250,000.00	\$ 100,000.00	\$ 250,000.00	\$ 472,145.00		

Special Education Expense Summary					Staffing									
	FY 2024 YTD	FY 2025 YTD	FY 2026 YTD Budget	FY 2026 Budget	*Staffing	FT	PT	Totals		FT	PT	Totals		
All Programs					General Fund	323.00	23.07	346.07	General Fund	323.00	40.00	363.00		
General Fund	\$ 867,454.28	\$ 1,006,804.20	\$ 1,187,267.16	\$ 9,773,364.00	Pre-K SPED	7.00	0.50	7.50	Pre-K SPED	7.00	1.00	8.00		
Local Entitlement	\$ 390,842.97	\$ 387,878.59	\$ 477,846.38	\$479,363.35	Grant	0.00	0.00	0.00	Grant	0.00	0.00	0.00		
Total	\$ 1,258,297.25	\$ 1,394,682.79	\$ 1,665,113.54	\$ 10,252,727.35	FTE Total	330.00	23.57	353.57	Headcount Total	330.00	41.00	371.00		
					Vacancies	2	0	2	Vacancies	2	0	2		

* These figures include all personnel across all programs (FS, AE, GF, Grants).

BUDGET COMMENTS/EXPLANATIONS
Space for comments on key topics affecting budget such as: Contract negotiations, unusual spend, open positions, risks, line item transfers
Currently reporting all staffing across all programs. The difference between "FTE" & "Headcount" reflects that headcount is counting noses and it may take two noses to fill a PT FTE.

PK-SPED REIMBURSIBLE PROGRAM - FUND CODE 2213	
Current Period	YTD
105,474.27	161,592.76



York School Department

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ACTUAL												5YR AVG	BUDGET	YTD	%										
FY 2021				FY 2022		FY 2023		FY 2024		FY 2025			FY 2026	FY 2026	% Spent										
1	Regular Instruction	\$	1,729,216.21	11.58%	\$	2,234,680.83	14.28%	\$	1,798,995.80	11.34%	\$	1,485,531.75	9.30%	\$	1,552,163.68	9.00%	\$	1,760,117.65	\$	18,685,107.00	\$	1,658,621.53	8.88%		
2	Special Education	\$	666,268.46	10.75%	\$	952,378.25	13.47%	\$	874,250.91	11.86%	\$	867,454.28	11.19%	\$	1,006,804.20	10.94%	\$	873,431.22	\$	9,773,364.00	\$	1,131,495.34	11.58%		
3	Career & Technical Education	\$	6,694.05	44.63%	\$	5,401.60	36.01%	\$	6,860.75	45.74%	\$	7,993.74	53.29%	\$	20,124.00	97.79%	\$	9,414.83	\$	20,579.00	\$	25,000.00	121.48%		
4	Other Instruction	\$	61,950.96	4.02%	\$	158,846.26	9.90%	\$	179,627.44	11.00%	\$	234,472.86	13.21%	\$	215,363.16	12.02%	\$	170,052.14	\$	1,688,687.00	\$	217,669.20	12.89%		
5	Student & Staff Support	\$	557,138.18	17.08%	\$	612,785.86	17.67%	\$	618,657.72	17.60%	\$	630,271.75	16.60%	\$	864,172.66	21.27%	\$	656,605.23	\$	4,288,930.00	\$	862,864.27	20.12%		
6	System Administration	\$	313,739.70	24.20%	\$	385,312.83	28.87%	\$	393,888.17	28.70%	\$	441,560.70	33.86%	\$	500,500.29	30.96%	\$	407,000.34	\$	1,684,874.00	\$	463,444.64	27.51%		
7	School Administration	\$	332,584.01	19.65%	\$	398,336.22	23.37%	\$	423,444.01	24.55%	\$	409,446.92	21.97%	\$	430,093.86	22.44%	\$	398,781.00	\$	1,924,407.00	\$	432,343.35	22.47%		
8	Transportation	\$	15,086.32	1.33%	\$	70,861.70	6.14%	\$	80,478.30	7.04%	\$	120,130.64	8.63%	\$	112,526.55	6.51%	\$	79,816.70	\$	2,056,617.00	\$	123,418.41	6.00%		
9	Facilities	\$	763,995.25	19.47%	\$	1,114,641.51	27.82%	\$	1,171,225.98	28.88%	\$	1,246,149.86	28.90%	\$	1,245,365.26	26.48%	\$	1,108,275.57	\$	5,360,743.00	\$	1,283,020.47	23.93%		
10	Debt Service	\$	1,476,460.59	79.77%	\$	1,435,984.28	80.67%	\$	1,639,978.93	86.93%	\$	656,692.59	36.79%	\$	1,440,218.45	88.82%	\$	1,329,866.97	\$	2,217,989.00	\$	1,573,772.31	70.95%		
11	Other Expenditures	\$	16,189.31	20.90%	\$	19,087.17	24.65%	\$	21,527.92	19.48%	\$	23,791.31	21.79%	\$	25,186.28	18.82%	\$	21,156.40	\$	137,182.00	\$	24,881.90	18.14%		
Total		\$	5,939,323.04	16.53%	\$	7,388,316.51	19.51%	\$	7,208,935.93	19.04%	\$	6,123,496.40	15.83%	\$	7,412,518.39	18.50%	\$	3,808,581.78	\$	47,838,479.00	\$	7,796,531.42	16.30%		
Budget Increase %						5.42%			2.17%			3.57%			9.92%					8.60%					
Enrollment																									
Staffing Headcount																									
Unassigned Fund Balance (YE)		\$	2,895,662.00		\$	3,842,696.00		\$	4,197,161.00		\$	2,672,145.00													
Inflation Rate (CPI-NE Region)			6.09%			5.52%			1.90%			1.90%													

Approved Annual Budget Amounts						
Regular Instruction	\$14,933,829.00	\$15,651,471.00	\$15,865,190.00	\$ 15,970,025.00	\$ 17,252,144.71	\$ 18,685,107.00
Special Education	\$6,198,442.00	\$7,072,151.00	\$7,373,455.00	\$ 7,752,190.00	\$ 9,202,693.38	\$ 9,773,364.00
Career & Technical Education	\$15,000.00	\$15,000.00	\$15,000.00	\$ 15,000.00	\$ 20,579.00	\$ 20,579.00
Other Instruction	\$ 1,541,133.00	\$ 1,605,068.00	\$ 1,632,974.00	\$ 1,775,200.00	\$ 1,791,829.14	\$ 1,688,687.00
Student & Staff Support	\$ 3,261,231.00	\$ 3,468,884.00	\$ 3,514,439.00	\$ 3,796,924.00	\$ 4,062,262.73	\$ 4,288,930.00
System Administration	\$ 1,296,296.00	\$ 1,334,566.00	\$ 1,372,487.00	\$ 1,304,091.00	\$ 1,616,783.27	\$ 1,684,874.00
School Administration	\$ 1,692,734.00	\$ 1,704,649.00	\$ 1,725,102.00	\$ 1,863,744.00	\$ 1,916,656.13	\$ 1,924,407.00
Transportation	\$ 1,133,326.00	\$ 1,155,026.00	\$ 1,143,846.00	\$ 1,392,632.00	\$ 1,728,722.76	\$ 2,056,617.00
Facilities	\$ 3,924,848.00	\$ 4,006,911.00	\$ 4,054,801.00	\$ 4,312,553.00	\$ 4,703,335.70	\$ 5,360,743.00
Debt Service	\$ 1,850,803.00	\$ 1,780,044.00	\$ 1,886,587.00	\$ 1,784,903.00	\$ 1,621,551.03	\$ 2,217,989.00
Other Expenditures	\$ 77,445.00	\$ 77,445.00	\$ 110,531.00	\$ 109,185.46	\$ 133,832.37	\$ 137,182.00
	\$ 35,925,087.00	\$ 37,871,215.00	\$ 38,694,412.00	\$ 40,076,447.46	\$ 44,050,390.22	\$ 47,838,479.00



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Athletic Complex Fundraising via Online			
Donation Date	Amount	Fee	Total Donation
As of 09/30/25	\$22,295.00	\$669.82	\$21,625.18

York School Department

Warrant Article Expense Report For the Period 09/01/2025 through 09/30/2025

Fiscal Year: 2025-2026

☐ Include Pre Encumbrance

	<u>Budget</u>	<u>Range To Date</u>	<u>Year To Date</u>	<u>Balance</u>	<u>Encumbrance</u>	<u>Budget Balance</u>	
EXPENSES							
ARTICLE 1 - REGULAR INSTRUCTION							
Village Elementary (+)	\$3,060,601.53	\$298,514.14	\$309,243.70	\$2,751,357.83	\$2,112,814.45	\$638,543.38	20.9%
Coastal Ridge Elementary (+)	\$3,786,981.24	\$337,619.35	\$350,848.01	\$3,436,133.23	\$2,639,975.63	\$796,157.60	21.0%
York Middle School (+)	\$5,753,594.04	\$488,022.44	\$508,331.24	\$5,245,262.80	\$4,092,945.66	\$1,152,317.14	20.0%
York High School (+)	\$6,080,434.19	\$474,343.26	\$490,198.58	\$5,590,235.61	\$3,945,593.03	\$1,644,642.58	27.0%
System Wide: English as Second Language (ESL) (+)	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.0%
Sub-total : ARTICLE 1 - REGULAR INSTRUCTION	\$18,681,811.00	\$1,598,499.19	\$1,658,621.53	\$17,023,189.47	\$12,791,328.77	\$4,231,860.70	22.7%
ARTICLE 2 - SPECIAL EDUCATION							
System Wide (excl Transportation) (+)	\$9,773,364.00	\$687,426.78	\$1,131,495.34	\$8,641,868.66	\$5,768,628.96	\$2,873,239.70	29.4%
Sub-total : ARTICLE 2 - SPECIAL EDUCATION	\$9,773,364.00	\$687,426.78	\$1,131,495.34	\$8,641,868.66	\$5,768,628.96	\$2,873,239.70	29.4%
ARTICLE 3 - CAREER & TECHNICAL EDUCATION							
Career & Technical (+)	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	0.0%
Sub-total : ARTICLE 3 - CAREER & TECHNICAL EDUCATION	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	0.0%
ARTICLE 4 - OTHER INSTRUCTION							
Village Elementary (+)	\$25,211.11	\$0.00	\$0.00	\$25,211.11	\$0.00	\$25,211.11	100.0%
Coastal Ridge Elementary (+)	\$36,538.66	\$0.00	\$0.00	\$36,538.66	\$0.00	\$36,538.66	100.0%
York Middle School (+)	\$381,699.86	\$20,753.93	\$25,653.93	\$356,045.93	\$21,761.57	\$334,284.36	87.6%
York High School (+)	\$1,244,112.37	\$113,329.19	\$192,015.27	\$1,052,097.10	\$222,291.10	\$829,806.00	66.7%
Sub-total : ARTICLE 4 - OTHER INSTRUCTION	\$1,687,562.00	\$134,083.12	\$217,669.20	\$1,469,892.80	\$244,052.67	\$1,225,840.13	72.6%
ARTICLE 5 - STUDENT & STAFF SUPPORT							
System Wide (+)	\$1,371,558.07	\$139,804.78	\$561,180.72	\$810,377.35	\$491,787.37	\$318,589.98	23.2%
Village Elementary (+)	\$464,287.73	\$35,017.10	\$42,800.10	\$421,487.63	\$282,887.86	\$138,599.77	29.9%
Coastal Ridge Elementary (+)	\$591,236.00	\$58,117.90	\$63,365.33	\$527,870.67	\$366,625.77	\$161,244.90	27.3%
York Middle School (+)	\$667,454.69	\$71,276.79	\$79,497.06	\$587,957.63	\$531,033.05	\$56,924.58	8.5%

Operating Statement with Encumbrance

York School Department

Warrant Article Expense Report For the Period 09/01/2025 through 09/30/2025

Fiscal Year: 2025-2026

☐ Include Pre Encumbrance

	<u>Budget</u>	<u>Range To Date</u>	<u>Year To Date</u>	<u>Balance</u>	<u>Encumbrance</u>	<u>Budget Balance</u>	
York High School (+)	\$1,194,393.51	\$88,428.22	\$116,021.06	\$1,078,372.45	\$724,874.95	\$353,497.50	29.6%
Sub-total : ARTICLE 5 - STUDENT & STAFF SUPPORT	\$4,288,930.00	\$392,644.79	\$862,864.27	\$3,426,065.73	\$2,397,209.00	\$1,028,856.73	24.0%
ARTICLE 6 - SYSTEM ADMINISTRATION							
School Committee (+)	\$7,085.92	\$0.00	\$3,522.44	\$3,563.48	\$3,200.00	\$363.48	5.1%
Office of the Superintendent (+)	\$824,799.88	\$42,781.06	\$229,244.19	\$595,555.69	\$360,002.24	\$235,553.45	28.6%
Business Office (+)	\$751,398.52	\$50,782.67	\$200,395.83	\$551,002.69	\$366,091.24	\$184,911.45	24.6%
Human Resources (+)	\$101,589.68	\$10,652.08	\$30,282.18	\$71,307.50	\$72,400.18	(\$1,092.68)	-1.1%
Sub-total : ARTICLE 6 - SYSTEM ADMINISTRATION	\$1,684,874.00	\$104,215.81	\$463,444.64	\$1,221,429.36	\$801,693.66	\$419,735.70	24.9%
ARTICLE 7 - SCHOOL ADMINISTRATION							
Village Elementary (+)	\$309,012.41	\$19,097.82	\$65,830.39	\$243,182.02	\$151,472.59	\$91,709.43	29.7%
Coastal Ridge Elementary (+)	\$356,327.56	\$30,640.86	\$74,617.42	\$281,710.14	\$201,894.15	\$79,815.99	22.4%
York Middle School (+)	\$705,149.57	\$65,309.45	\$168,737.76	\$536,411.81	\$321,219.81	\$215,192.00	30.5%
York High School (+)	\$553,917.46	\$42,568.40	\$123,157.78	\$430,759.68	\$313,902.35	\$116,857.33	21.1%
Sub-total : ARTICLE 7 - SCHOOL ADMINISTRATION	\$1,924,407.00	\$157,616.53	\$432,343.35	\$1,492,063.65	\$988,488.90	\$503,574.75	26.2%
ARTICLE 8 - TRANSPORTATION & BUSES							
Regular Pupil Transportation (+)	\$995,167.27	\$4,370.90	\$11,064.55	\$984,102.72	\$14,757.33	\$969,345.39	97.4%
Vocational Pupil Transportation (+)	\$236,549.73	\$14,032.71	\$22,803.26	\$213,746.47	\$35,594.26	\$178,152.21	75.3%
McKinney-Vento Transportation (+)	\$90,000.00	\$1,535.72	\$3,903.42	\$86,096.58	\$20,035.26	\$66,061.32	73.4%
Special Education Transportation (+)	\$734,900.00	\$48,685.78	\$85,647.18	\$649,252.82	\$648,765.72	\$487.10	0.1%
Sub-total : ARTICLE 8 - TRANSPORTATION & BUSES	\$2,056,617.00	\$68,625.11	\$123,418.41	\$1,933,198.59	\$719,152.57	\$1,214,046.02	59.0%
ARTICLE 9 - FACILITIES MAINTENANCE							
System Wide (+)	\$602,882.56	\$21,975.04	\$70,560.60	\$532,321.96	\$143,669.24	\$388,652.72	64.5%
Central Office (+)	\$65,476.18	\$4,666.19	\$26,541.50	\$38,934.68	\$27,515.38	\$11,419.30	17.4%
Village Elementary (+)	\$733,799.91	\$30,256.32	\$158,919.89	\$574,880.02	\$289,469.72	\$285,410.30	38.9%

Operating Statement with Encumbrance

York School Department

Warrant Article Expense Report For the Period 09/01/2025 through 09/30/2025

Fiscal Year: 2025-2026

☐ Include Pre Encumbrance

	<u>Budget</u>	<u>Range To Date</u>	<u>Year To Date</u>	<u>Balance</u>	<u>Encumbrance</u>	<u>Budget Balance</u>	
Coastal Ridge Elementary (+)	\$743,161.57	\$44,896.47	\$173,331.15	\$569,830.42	\$277,313.20	\$292,517.22	39.4%
York Middle School (+)	\$1,537,877.91	\$73,091.90	\$441,451.72	\$1,096,426.19	\$760,222.41	\$336,203.78	21.9%
York High School (+)	\$1,664,045.09	\$101,376.83	\$410,456.74	\$1,253,588.35	\$753,951.71	\$499,636.64	30.0%
York Community Auditorium (+)	\$13,499.78	\$300.00	\$1,758.87	\$11,740.91	\$0.00	\$11,740.91	87.0%
Sub-total : ARTICLE 9 - FACILITIES MAINTENANCE	\$5,360,743.00	\$276,562.75	\$1,283,020.47	\$4,077,722.53	\$2,252,141.66	\$1,825,580.87	34.1%
ARTICLE 10 - DEBT SERVICE & OTHER COMMITMENTS							
System Wide (+)	\$2,217,989.00	\$1,048,985.94	\$1,573,772.31	\$644,216.69	\$0.00	\$644,216.69	29.0%
Sub-total : ARTICLE 10 - DEBT SERVICE & OTHER COMMITMENTS	\$2,217,989.00	\$1,048,985.94	\$1,573,772.31	\$644,216.69	\$0.00	\$644,216.69	29.0%
ARTICLE 11 - ALL OTHER EXPENDITURES							
Community Programs (+)	\$137,182.00	\$10,166.36	\$24,881.90	\$112,300.10	\$71,552.00	\$40,748.10	29.7%
Sub-total : ARTICLE 11 - ALL OTHER EXPENDITURES	\$137,182.00	\$10,166.36	\$24,881.90	\$112,300.10	\$71,552.00	\$40,748.10	29.7%
Total : EXPENSES	\$47,838,479.00	\$4,503,826.38	\$7,796,531.42	\$40,041,947.58	\$26,034,248.19	\$14,007,699.39	29.3%
NET ADDITION/(DEFICIT)	\$47,838,479.00	\$4,503,826.38	\$7,796,531.42	\$40,041,947.58	\$26,034,248.19	\$14,007,699.39	29.3%

End of Report

Operating Statement with Encumbrance

York School Department

Operating Budget Expense Report by Location For the Period 09/01/2025 through 09/30/2025

Fiscal Year: 2025-2026

☐ Include Pre Encumbrance

	<u>Budget</u>	<u>Range To Date</u>	<u>Year To Date</u>	<u>Balance</u>	<u>Encumbrance</u>	<u>Budget Balance</u>	
EXPENSES							
SYSTEM WIDE							
Student & Staff Support (+)	\$1,371,558.07	\$139,804.78	\$561,180.72	\$810,377.35	\$491,787.37	\$318,589.98	23.2%
Regular Instruction (ESL) (+)	\$115,167.63	\$10,946.72	\$10,946.72	\$104,220.91	\$86,627.45	\$17,593.46	15.3%
Administration (+)	\$1,684,874.00	\$104,215.81	\$463,444.64	\$1,221,429.36	\$801,693.66	\$419,735.70	24.9%
Facility Maintenance (+)	\$681,858.52	\$26,941.23	\$98,860.97	\$582,997.55	\$171,184.62	\$411,812.93	60.4%
Transportation (+)	\$1,321,717.00	\$19,939.33	\$37,771.23	\$1,283,945.77	\$70,386.85	\$1,213,558.92	91.8%
Debt Service (+)	\$2,217,989.00	\$1,048,985.94	\$1,573,772.31	\$644,216.69	\$0.00	\$644,216.69	29.0%
Other Expenditures (+)	\$137,182.00	\$10,166.36	\$24,881.90	\$112,300.10	\$71,552.00	\$40,748.10	29.7%
Sub-total : SYSTEM WIDE	\$7,530,346.22	\$1,361,000.17	\$2,770,858.49	\$4,759,487.73	\$1,693,231.95	\$3,066,255.78	40.7%
VILLAGE ELEMENTARY							
VES (+)	\$4,564,170.89	\$380,148.63	\$574,057.33	\$3,990,113.56	\$2,814,987.63	\$1,175,125.93	25.7%
Sub-total : VILLAGE ELEMENTARY	\$4,564,170.89	\$380,148.63	\$574,057.33	\$3,990,113.56	\$2,814,987.63	\$1,175,125.93	25.7%
COASTAL RIDGE ELEMENTARY							
CRES (+)	\$5,485,503.23	\$468,537.83	\$659,425.16	\$4,826,078.07	\$3,464,151.76	\$1,361,926.31	24.8%
Sub-total : COASTAL RIDGE ELEMENTARY	\$5,485,503.23	\$468,537.83	\$659,425.16	\$4,826,078.07	\$3,464,151.76	\$1,361,926.31	24.8%
YORK MIDDLE SCHOOL							
YMS (+)	\$9,017,034.27	\$715,717.76	\$1,220,934.96	\$7,796,099.31	\$5,705,525.51	\$2,090,573.80	23.2%
Sub-total : YORK MIDDLE SCHOOL	\$9,017,034.27	\$715,717.76	\$1,220,934.96	\$7,796,099.31	\$5,705,525.51	\$2,090,573.80	23.2%
YORK HIGH SCHOOL & CTE							
YHS (+)	\$10,733,160.39	\$842,309.43	\$1,354,112.96	\$9,379,047.43	\$5,938,956.66	\$3,440,090.77	32.1%
Sub-total : YORK HIGH SCHOOL & CTE	\$10,733,160.39	\$842,309.43	\$1,354,112.96	\$9,379,047.43	\$5,938,956.66	\$3,440,090.77	32.1%
SPECIAL EDUCATION							
SPED (+)	\$9,773,364.00	\$687,426.78	\$1,131,495.34	\$8,641,868.66	\$5,768,628.96	\$2,873,239.70	29.4%
SPED Transportation (+)	\$734,900.00	\$48,685.78	\$85,647.18	\$649,252.82	\$648,765.72	\$487.10	0.1%
Sub-total : SPECIAL EDUCATION	\$10,508,264.00	\$736,112.56	\$1,217,142.52	\$9,291,121.48	\$6,417,394.68	\$2,873,726.80	27.3%
Total : EXPENSES	\$47,838,479.00	\$4,503,826.38	\$7,796,531.42	\$40,041,947.58	\$26,034,248.19	\$14,007,699.39	29.3%

Operating Statement with Encumbrance

York School Department

Operating Budget Expense Report by Location For the Period 09/01/2025 through 09/30/2025

Fiscal Year: 2025-2026 ☐ Include Pre Encumbrance

	<u>Budget</u>	<u>Range To Date</u>	<u>Year To Date</u>	<u>Balance</u>	<u>Encumbrance</u>	<u>Budget Balance</u>	
NET ADDITION/(DEFICIT)	\$47,838,479.00	\$4,503,826.38	\$7,796,531.42	\$40,041,947.58	\$26,034,248.19	\$14,007,699.39	29.3%

End of Report

Town of York
Summary of Expenditures
9/26 v 9/25

Department	FY2026 Budget	Actual YTD 9/30/2025	Unexpended (Over)	% Spent	FY2025 Budget	Actual YTD 9/30/2024	Unexpended (Over)	% Spent	26 v 25%
Administration									
Selectboard	\$ 46,335	\$ 2,991	\$ 43,344	6.5%	\$ 41,584	\$ 3,312	\$ 38,272	8.0%	-1.5%
Town Manager	\$ 786,911	\$ 179,968	\$ 606,943	22.9%	\$ 705,580	\$ 156,818	\$ 548,762	22.2%	0.6%
Finance	\$ 704,907	\$ 161,157	\$ 543,750	22.9%	\$ 675,052	\$ 134,980	\$ 540,072	20.0%	2.9%
Assessor	\$ 340,768	\$ 83,199	\$ 257,569	24.4%	\$ 318,344	\$ 70,265	\$ 248,079	22.1%	2.3%
* Code - Will net to zero at FYE	\$ -	\$ 241,403	\$ (241,403)	100.0%	\$ -	\$ 207,722	\$ (207,722)	100.0%	0.0%
Town Clerk/Tax Collector	\$ 746,299	\$ 184,991	\$ 561,308	24.8%	\$ 852,130	\$ 153,527	\$ 698,603	18.0%	6.8%
Elections	\$ 56,948	\$ 2,071	\$ 54,877	3.6%	\$ 47,218	\$ 356	\$ 46,862	0.8%	2.9%
Town Hall Operations	\$ 224,800	\$ 59,972	\$ 164,828	26.7%	\$ 229,000	\$ 32,743	\$ 196,257	14.3%	12.4%
Planning	\$ 517,450	\$ 122,104	\$ 395,346	23.6%	\$ 499,754	\$ 108,073	\$ 391,681	21.6%	2.0%
Insurance	\$ 554,958	\$ 165,160	\$ 389,798	29.8%	\$ 478,200	\$ 172,168	\$ 306,032	36.0%	-6.2%
Contingency	\$ 100,000	\$ -	\$ 100,000	0.0%	\$ 100,000	\$ -	\$ 100,000	0.0%	0.0%
Cable TV Operations	\$ 29,589	\$ 5,390	\$ 24,199	18.2%	\$ 28,739	\$ 5,077	\$ 23,662	17.7%	0.6%
IT/GIS	\$ 971,509	\$ 206,277	\$ 765,232	21.2%	\$ 853,086	\$ 127,224	\$ 725,862	14.9%	6.3%
Earned Account	\$ 70,000	\$ 70,000	\$ -	100.0%	\$ 70,000	\$ 70,000	\$ -	100.0%	0.0%
Unemployment	\$ 15,000	\$ 15,000	\$ -	100.0%	\$ 10,000	\$ 10,000	\$ -	100.0%	0.0%
Retiree Health Insurance	\$ 50,000	\$ 50,000	\$ -	100.0%	\$ 50,000	\$ 50,000	\$ -	100.0%	0.0%
State FMLA Funding	\$ 55,300	\$ 55,300	\$ -	100.0%	\$ 60,000	\$ 60,000	\$ -	100.0%	0.0%
Boards & Committees	\$ 98,502	\$ 5,489	\$ 93,013	5.6%	\$ 91,159	\$ 6,723	\$ 84,436	7.4%	-1.8%
Total Administration	\$ 5,369,276	\$ 1,610,473	\$ 3,758,803	30.0%	\$ 5,109,846	\$ 1,368,987	\$ 3,740,859	26.8%	3.2%
Public Safety									
Police Department	\$ 6,165,691	\$ 1,324,112	\$ 4,841,579	21.5%	\$ 5,815,918	\$ 1,223,639	\$ 4,592,279	21.0%	0.4%
Dispatch	\$ 1,222,519	\$ 101,306	\$ 1,121,214	8.3%	\$ 1,160,585	\$ 164,964	\$ 995,621	14.2%	-5.9%
Harbor Management	\$ 134,847	\$ 24,945	\$ 109,902	18.5%	\$ 128,522	\$ 16,022	\$ 112,500	12.5%	6.0%
Animal Control	\$ 142,369	\$ 32,508	\$ 109,861	22.8%	\$ 138,054	\$ 27,457	\$ 110,597	19.9%	2.9%
York Village Fire	\$ 971,027	\$ 206,135	\$ 764,892	21.2%	\$ 884,981	\$ 204,082	\$ 680,899	23.1%	-1.8%
York Beach Fire	\$ 989,049	\$ 276,520	\$ 712,529	28.0%	\$ 939,653	\$ 151,439	\$ 788,214	16.1%	11.8%
Hydrants	\$ 1,399,944	\$ 301,854	\$ 1,098,090	21.6%	\$ 1,333,280	\$ 375,407	\$ 957,873	28.2%	-6.6%
York Ambulance	\$ 148,741	\$ 49,580	\$ 99,161	33.3%	\$ 145,220	\$ 36,305	\$ 108,915	25.0%	8.3%
Total Public Safety	\$ 11,174,187	\$ 2,316,961	\$ 8,857,226	20.7%	\$ 10,546,213.00	\$ 2,199,315	\$ 8,346,898	20.9%	-0.1%
Public Works									
Highway	\$ 4,931,575	\$ 926,174	\$ 4,005,401	18.8%	\$ 4,757,777	\$ 1,052,805	\$ 3,704,972	22.1%	-3.3%
Waste Services	\$ 18,751,271	\$ 3,779,821	\$ 14,971,450	20.2%	\$ 17,646,689	\$ 3,658,437	\$ 13,988,252	20.7%	-0.6%
Transfer Station	\$ 173,509	\$ 52,021	\$ 121,488	30.0%	\$ 166,680	\$ 11,907	\$ 154,773	7.1%	22.8%
Parking	\$ 55,319	\$ (27,949)	\$ 83,268	-50.5%	\$ 65,992	\$ (23,749)	\$ 89,741	-36.0%	-14.5%
Total Public Works	\$ 23,911,674	\$ 4,730,067	\$ 19,181,607	19.8%	\$ 22,637,138	\$ 4,699,400	\$ 17,937,739	20.8%	-1.0%

Town of York
Summary of Expenditures
9/26 v 9/25

	FY2026	Actual YTD	Unexpended			FY2025	Actual YTD	Unexpended		
Department	Budget	9/30/2025	(Over)	% Spent		Budget	9/30/2024	(Over)	% Spent	26 v 25%
Parks										
Parks/Grounds/Beaches	\$ 1,959,515	\$ 627,090	\$ 1,332,425	32.0%		\$ 1,910,923	\$ 573,367	\$ 1,337,556	30.0%	2.0%
Center for Active Living	\$ 533,349	\$ 130,127	\$ 403,222	24.4%		\$ 503,502	\$ 107,652	\$ 395,850	21.4%	3.0%
Short Sands/Ellis Park	\$ -	\$ 12,268	\$ (12,268)	100.0%		\$ -	\$ 9,145	\$ (9,145)	100.0%	0.0%
Total Bldgs/Grounds/Beaches	\$ 2,492,864	\$ 769,485	\$ 1,723,379	30.9%		\$ 2,414,425	\$ 690,164	\$ 1,724,261	28.6%	2.3%
Human Services										
Social Service Requests	\$ 71,900	\$ 71,900	\$ -	100.0%		\$ 62,200	\$ 62,200	\$ -	100.0%	0.0%
Public Library Funding	\$ 929,352	\$ 309,784	\$ 619,568	33.3%		\$ 846,199	\$ 211,550	\$ 634,649	25.0%	8.3%
General Assistance	\$ 58,000	\$ 5,577	\$ 52,423	9.6%		\$ 58,000	\$ 4,200	\$ 53,800	7.2%	2.4%
Health Officer	\$ 72,000	\$ 21,516	\$ 50,484	29.9%		\$ 62,000	\$ 20,000	\$ 42,000	32.3%	-2.4%
Cemetery Maintenance	\$ 26,400	\$ 26,400	\$ -	100.0%		\$ 25,000	\$ 25,000	\$ -	100.0%	0.0%
Property Tax Relief	\$ 38,000	\$ -	\$ 38,000	0.0%		\$ 38,000	\$ -	\$ 38,000	0.0%	0.0%
Total Services	\$ 1,195,652	\$ 435,177	\$ 760,475	36.4%		\$ 1,091,399	\$ 322,950	\$ 768,449	29.6%	6.8%
Totals Before Policy & Capital In										
Oper.	\$ 44,143,653	\$ 9,862,162	\$ 34,281,491	22.3%		\$ 41,799,021	\$ 9,280,815	\$ 32,518,206	22.2%	0.1%
Policy Items										
Design Green Ent. Zone	\$ -	\$ -	\$ -	0.0%		\$ 5,837	\$ 5,440	\$ 397	93.2%	-93.2%
Total Policy Items	\$ -	\$ -	\$ -	0.0%		\$ 5,837	\$ 5,440	\$ 397	93.2%	-93.2%
Other Items										
Capital Paid w/Operating		\$ -								
FY24 IT Network Upgrades	\$ -	\$ -	\$ -	0.0%		\$ 181,237	\$ 31,748	\$ 149,488	17.5%	-17.5%
FY24 Police - Vehicle Purchase	\$ -	\$ -	\$ -	0.0%		\$ 44,019	\$ -	\$ 44,019	0.0%	0.0%
FY23 YBFD Engine 1 Refurbish	\$ -	\$ -	\$ -	0.0%		\$ 60,000	\$ -	\$ 60,000	0.0%	0.0%
Total Capital Pd w/Operating	\$ -	\$ -	\$ -	0.0%		\$ 285,256	\$ 31,748	\$ 253,508	11.1%	-11.1%
Costs of Financing										
Bonding Costs	\$ -	\$ -	\$ -	0.0%		\$ 45,000	\$ -	\$ 45,000	0.0%	0.0%
Debt Service	\$ 3,889,182	\$ 3,595,336	\$ 293,846	92.4%		\$ 3,746,024	\$ 3,228,922	\$ 517,102	86.2%	6.2%
Total Costs to Finance	\$ 3,889,182	\$ 3,595,336	\$ 293,846	92.4%		\$ 3,791,024	\$ 3,228,922	\$ 562,102	85.2%	7.3%
Total Other Items	\$ 3,889,182	\$ 3,595,336	\$ 293,846	92.4%		\$ 4,076,280	\$ 3,260,671	\$ 815,609	80.0%	12.5%
TOTAL	\$ 48,032,835	\$ 13,457,499	\$ 34,575,336	28.0%		\$ 45,881,138	\$ 12,578,674	\$ 33,334,212	27.4%	0.6%

* Code is 100% funded from building permit fees in FY26. Those permit fees are transferred in to the extent of expenses at year end.

Liaison Report for 10/28/2025 prepared by Adam Gould

Town Finance Director Wendy Anderson and I met on , 10/22/2025 at York Town Hall to review July 2025 Town of York financials. There are not yet any final updates FY 2025 as several invoices remain to be collected and paid. July 2025 is the first month of the FY 2026 budget.

July Revenues

FY 2026 Is largely on track through July. State revenue sharing has come through a little lower than it did for the same month last year by almost \$3,000 and Rural Roads has yet to post any revenue.

Both excise taxes are on track. Percentagewise, boats are significantly lower than vehicles due to the seasonal nature of watercraft registrations.

As discussed in previous meetings, parking meter collections has been a challenge due to the lack of parking kiosks and also adopting the app-based payment system. Parking kiosks were installed during the third week of July, and that revenue has started to come in. There is an additional \$27,000 of parking kiosk revenue from the last ten days in July which is not reflected in the attached reports.

Parking ticket revenue is also much lower than it was at this point last year. (\$29,365 in July 24 vs \$6,575 in July 2025)

From YPD:

"It's multiple factors and Chief Davis have been in contact with TM about this as it was expected. Kiosks were not in on time. Now that they are being able to pay kiosk, kiosk with cash and pay app means easier to pay so less violations. And CSOs were told to give warnings and assist people with paying when we had cell service issues. It's really a combination of multiple factors."

Real Estate Interest appears to be off but will self-correct due to report timing.

Other revenues are where they should be. Not all revenues have reported, so the report looks a little out of sorts.

The Miscellaneous revenue is as follows:

Veteran's Exemption	\$	9,072.00		
Bad Check Fees	\$	30.00		
Storm H2O Water Fees	\$	150.00		
In Lieu of Taxes	\$	6,972.00		
Misc - unclassified	\$	489.00		
	\$	16,713.00		

July Expenditures

July expenditures also appear to be on track. The Harbor Management budget reflects the \$20,000 reimbursement from the Harbor Board, and the Police, Parks and Rec and Public Works reflect a \$75,520 reimbursement from the Ellis Park Trust.

PD	\$ 35,439.36		
Parks	\$ 11,399.44		
DPW	\$ 28,681.13		
	\$ 75,519.93		
Harbor Board Reimbursement to Harbor Master Budget:			
	\$ 20,000.00		

Insurance costs always appear to jump at the beginning of the fiscal year; this is due to the timing of the billing cycle and will self-correct throughout the year.

The Health Officer position has been brought in-house, which has created a bit more of an upfront cost vs the past expense of outsourcing the role to YCSA.

Respectfully Submitted,

Adam Gould

Town of York
Summary of Revenues
9/26 vs 9/25

Revenue	FY2026 Budget	Actual YTD 9/30/2025	Uncollected (Over Budget)	% Collected	FY2025 Budget	Actual YTD 9/30/2024	Uncollected (Over Budget)	% Collected	% Change FY26-FY25
State Sources:									
State Revenue Sharing	\$ 1,435,000	\$ 394,164	\$ 1,040,836	27.5%	\$ 1,385,000	\$ 421,018	\$ 963,982	30.4%	-2.93%
Rural Roads State Revenues	\$ 240,000	\$ -	\$ 240,000	0.0%	\$ 240,000	\$ -	\$ 240,000	0.0%	0.00%
Total From State	\$ 1,675,000	\$ 394,164	\$ 1,280,836	23.5%	\$ 1,625,000	\$ 421,018	\$ 1,203,982	25.9%	-2.38%
Excise Taxes:									
Excise - Vehicle	\$ 4,250,000	\$ 1,207,498	\$ 3,042,502	28.4%	\$ 4,100,000	\$ 1,250,292	\$ 2,849,708	30.5%	-2.08%
Excise - Boats	\$ 31,000	\$ 3,475	\$ 27,525	11.2%	\$ 31,000	\$ 3,044	\$ 27,956	9.8%	1.39%
Total Excise	\$ 4,281,000	\$ 1,210,972	\$ 3,070,028	28.3%	\$ 4,131,000	\$ 1,253,335	\$ 2,877,665	30.3%	-2.05%
Parking Revenues:									
Meter Collections	\$ 930,000	\$ 531,006	\$ 398,994	57.1%	\$ 930,000	\$ 559,846	\$ 370,154	60.2%	-3.10%
Parking Ticket Revenue	\$ 80,000	\$ 18,390	\$ 61,610	23.0%	\$ 75,000	\$ 69,528	\$ 5,472	92.7%	-69.72%
Parking Stickers	\$ 200,000	\$ 31,400	\$ 168,600	15.7%	\$ 195,000	\$ 31,160	\$ 163,840	16.0%	-0.28%
Total Parking	\$ 1,210,000	\$ 580,796	\$ 629,204	48.0%	\$ 1,200,000	\$ 660,534	\$ 539,466	55.0%	-7.04%
Interest Income:									
Investment Interest Income	\$ 750,000	\$ 196,937	\$ 553,063	26.3%	\$ 450,000	\$ 88,041	\$ 361,959	19.6%	6.69%
Real Estate Interest	\$ 115,000	\$ 8,037	\$ 106,963	7.0%	\$ 115,000	\$ 36,428	\$ 78,572	31.7%	-24.69%
Total Interest	\$ 865,000	\$ 204,974	\$ 660,026	23.7%	\$ 565,000	\$ 124,469	\$ 440,531	22.0%	1.67%
Other Revenue Sources:									
CATV Franchise	\$ 224,000	\$ -	\$ 224,000	0.0%	\$ 220,000	\$ -	\$ 220,000	0.0%	0.00%
Clerk Fees	\$ 115,000	\$ 36,178	\$ 78,822	31.5%	\$ 115,000	\$ 33,854	\$ 81,146	29.4%	2.02%
Transfer Stickers	\$ 47,000	\$ 24,845	\$ 22,155	52.9%	\$ 45,000	\$ 24,760	\$ 20,240	55.0%	-2.16%
Plumbing Permits Fees	\$ 50,000	\$ 13,614	\$ 36,387	27.2%	\$ 50,000	\$ 15,693	\$ 34,308	31.4%	-4.16%
Sale of Property	\$ -	\$ 278,997	\$ (278,997)	-100.0%	\$ -	\$ -	\$ -	0.0%	-100.00%
Cell Tower Rental Fees	\$ 15,000	\$ 2,610	\$ 12,390	17.4%	\$ 13,500	\$ 3,800	\$ 9,700	28.2%	-10.75%
Miscellaneous Revenue	\$ 100,000	\$ 26,818	\$ 73,182	26.8%	\$ 100,000	\$ 71,104	\$ 28,896	71.1%	-44.29%
Total Other	\$ 551,000	\$ 383,060	\$ 167,940	69.5%	\$ 543,500	\$ 149,211	\$ 394,289	27.5%	42.07%
Totals:	\$ 8,582,000	\$ 2,773,967	\$ 5,808,033	32.3%	\$ 8,064,500	\$ 2,608,567	\$ 5,455,933	32.3%	0.0%

FY26 RE Tax Collections		
	9/30/2025	9/30/2024
Taxes Billed	\$ 68,631,436	\$ 64,269,702
Taxes Collected	\$ 33,517,688	\$ 18,314,931
Remaining	\$ 35,113,748	\$ 45,954,771
% Collected	48.8%	28.5%
% Outstanding	51.2%	71.5%

First Tax Payment Due in FY26 9/26

First Tax Payment Due in FY25 10/4

FY26 RE Tax Collections		
	10/21/2025	10/21/2025
Taxes Billed	\$ 68,631,436	\$ 64,269,702
Taxes Collected	\$ 35,669,917	\$ 33,345,864
Remaining	\$ 32,961,519	\$ 30,923,838
% Collected	52.0%	51.9%
% Outstanding	48.0%	48.1%