

RSU #22 Budget Report by Article  
Presented April 10, 2024

	FY24 Proposed	FY25 Proposed	\$ Variance	% Variance	% of Total Variance
Article 1: Regular Education					
The cost of regular education in grades Pre-K to 12.	\$13,082,354.37	\$14,223,721.57	\$1,141,367.20	8.72%	
Elementary Education	\$5,443,014.56	\$6,071,694.39	\$628,679.83		
Secondary Education	\$4,152,394.44	\$4,380,235.38	\$227,840.94		
Online Learning (Formerly VHS)	\$38,603.90	\$27,000.00	(\$11,603.90)		
K-2 Education	\$2,480,567.35	\$2,666,816.47	\$186,249.12		
Pre-K Education	\$484,110.47	\$535,842.11	\$51,731.64		
English Language Learner (ELL)	\$15,308.94	\$15,000.00	(\$308.94)		
Alternative Education	\$185,048.95	\$164,890.02	(\$20,158.93)		
Gifted & Talented	\$283,305.76	\$362,243.20	\$78,937.44		

**Elementary Education**

Increase/(Decrease)

Increase in teacher salaries		\$290,572.72	Anticipated increase in negotiated agreement and steps
Increase in Ed Tech salaries		\$15,239.45	Increases per negotiated agreement
Increase in substitute salaries		\$20,237.13	Based on three year average
Decrease in benefits to teachers		(\$47,180.86)	Change in benefits needs
Increase in ed tech benefits		\$31,347.30	Change in benefits needs
Increase in teachers retirement		\$12,996.55	Connected to anticipated salary increase
Increase in tuition reimbursement		\$10,024.50	Based on three year average
NEW Maine Paid Family Leave tax		\$216,317.17	New legislation passed for FY25
Decrease in contracted services		(\$10,110.12)	Link 22 set up done in-house
Decrease in copier service/supply agreement		(\$3,818.03)	Based on past usage
Increase in software accounts		\$28,773.40	Instructional software used by students
Increase in instructional supplies		\$4,800.00	Increases in costs
Increase in Ebooks		\$23,057.50	Increased requests by schools
Increase in Books/Periodicals		\$7,464.00	Right sizing budget request from school

**Secondary Education**

Increase in teacher salaries		\$230,983.48	Anticipated increase in negotiated agreement and steps
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Article 1: Regular Education	FY24 Proposed	FY25 Proposed	\$ Variance	% Variance	% of Total Variance
Increase in sub salaries		\$19,636.23			Based on a three year average
Decrease in teacher benefits		(\$63,859.44)			Change in benefits needs
Increase in teacher's retirement costs		\$11,650.90			Connected to anticipated salary increase
Decrease in contracted services		(\$8,580.28)			Link 22 set up done in-house
Increase in equipment, non-cap		\$18,223.00			Purchase 3 gas stoves for the consumer science program
Increase in instructional supplies		\$7,986.00			Increased requests from programs
Decrease in texbook replacement		(\$12,736.00)			Reduced need for textbooks
Increase in Dues & Fees		\$15,000.00			Fee for 1 Advance Placement test per student

### Virtual High School (VHS)

Decrease in on-line learning stipend/benefits		(\$9,603.90)			Self-directed study, instructor not needed
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### K-2 Education

Increase in teachers salaries		\$161,224.34			Anticipated increase in negotiated agreement and steps
Increase in substitutes salaries		\$12,386.96			Based on a three year average
Decrease in teachers benefits		(\$16,945.93)			Change in benefits needs
Increase in teachers retirement		\$6,765.45			Connected to anticipated salary increase
Increase in tuition reimbursement		\$5,724.83			Based on three year average
Increase in software		\$5,813.85			Edicational software for the students

### Pre-K Education

Increase in teachers salaries		\$15,580.40			Anticipated increase in negotiated agreement
Increase in ed tech salaries		\$34,155.02			Increase per negotiated agreement
Decrease in ed tech benefits		(\$7,346.90)			Change in benefits needs
Increase in Waldo CAP Pre-K Program assessment		\$6,000.00			Contract price increase

### English Language Learner (ELL)

Decrease in salary & benefits		(\$12,456.32)			Contracting for services
Contracted Services, ELL		\$15,000.00			Replaces salary/benefits

Article 1: Regular Education

FY24 Proposed    FY25 Proposed    \$ Variance    % Variance    % of Total Variance

**Alternative Ed**

Decrease in teacher salaries		(\$13,221.43)	Change in personnel.
Decrease in teacher benefits		(\$6,731.86)	Change in personnel.

**Gifted & Talented**

Decrease in teacher salaries		(\$62,907.59)	Change in program structure for FY25.
Increase in ed tech salaries		\$82,053.71	Change in program structure for FY25.
Increase in benefits for GT teacher		\$7,526.10	Change in program structure for FY25.
Decrease in benefits for teacher		(\$22,721.62)	Change in program structure for FY25.
Increase in ed tech benefits		\$69,208.63	Change in program structure for FY25.